

Quarterly Financial Report

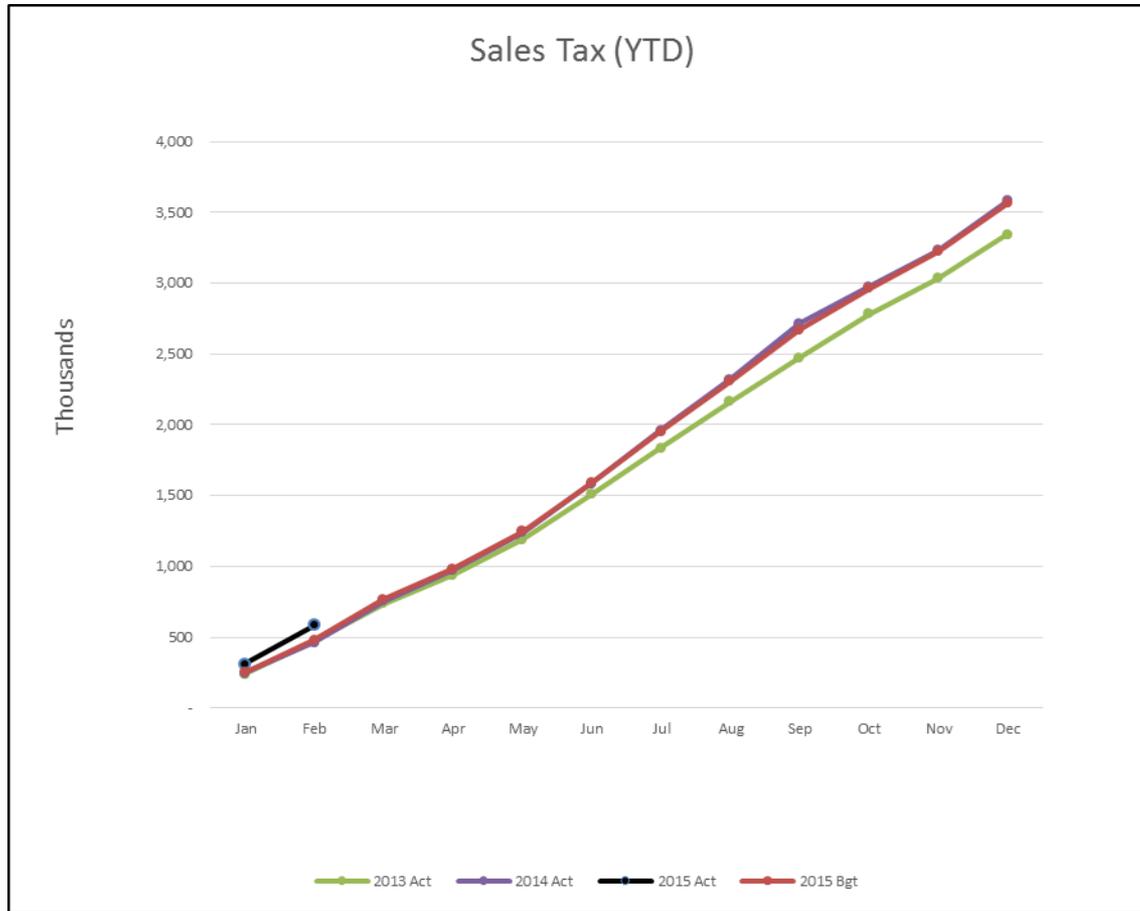
2015

First Quarter

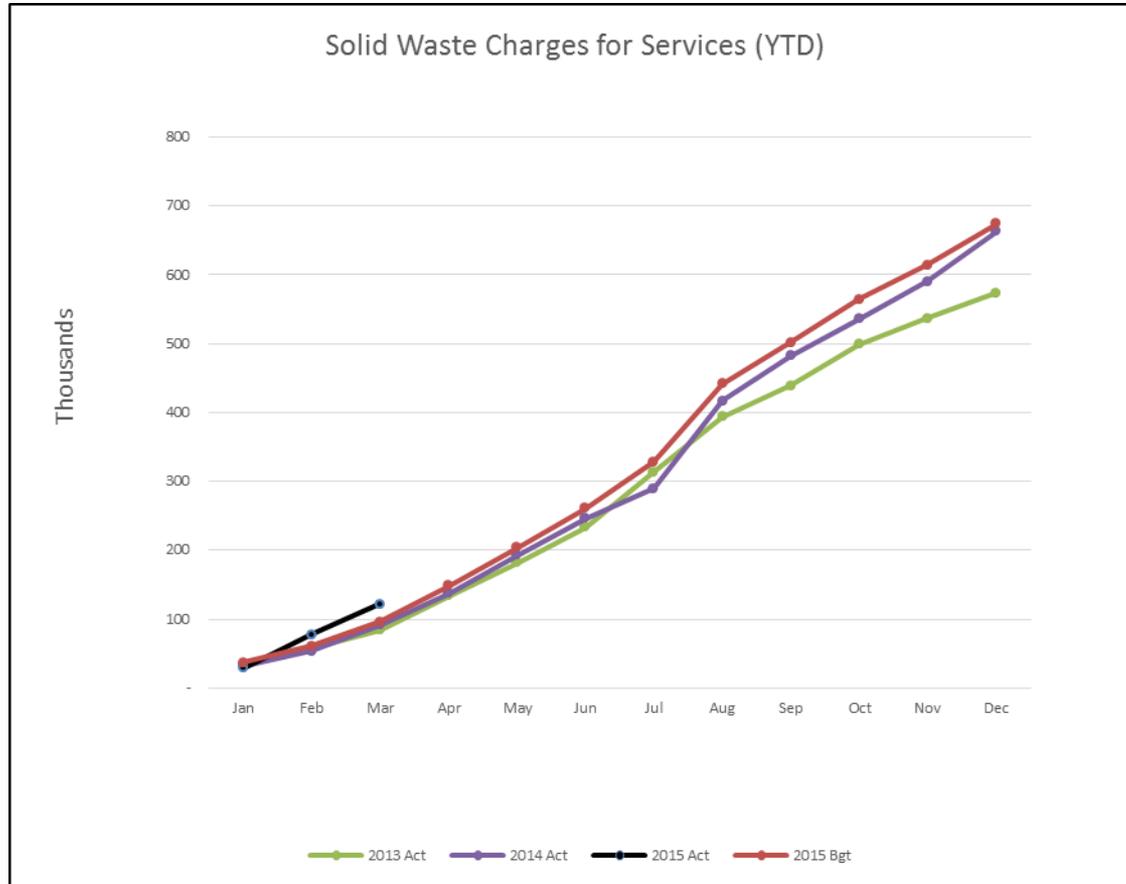
Some Positive Developments

- Sales Tax Revenue
 - Much higher than expected, but includes prior year adjustments.
 - Part related to 2015 9% higher than expected.
- Solid Waste “Charges for Services”
 - Significantly higher than expected during first quarter.

Sales Tax



Solid Waste Revenue



Departments Needing Adjustment

- County Surveyor department:
 - Add \$6,500 to expense budget to fix error.
 - Cover from savings elsewhere in the budget.
- Jail Commissary department:
 - Do supplemental budget adjustment to add revenue and expense related to “jail bond” activity.
 - No net impact to taxpayers.

General Fund Revenue/Expense

Governmental Fund - General
as of March 31, 2015

YTD Percent = 25%

	Original Budget	Amended Budget	YTD Actual	Remaining Budget	% of Budget
Revenues					
Taxes	6,032,657	6,032,657	1,817,378	4,215,279	✓ 30%
Licenses and Permits	511,400	511,400	66,623	444,777	⚠ 13%
Intergovernmental	949,500	949,500	(125,386)	1,074,886	-13%
Charges for Services	1,321,783	1,321,783	305,025	1,016,758	⚠ 23%
Misc	368,500	371,370	56,050	315,320	⚠ 15%
Total Revenues	9,183,840	9,186,710	2,119,689	7,067,021	⚠ 23%
Expenditures					
Administration	3,230,297	3,230,297	2,189,638	1,040,659	⚠ 68%
Airport	-	-	-	-	✓ 0%
Attorney	230,215	230,215	48,468	181,747	✓ 21%
Building & Grounds	252,027	252,027	50,500	201,527	✓ 20%
Community Services Fund	10,000	10,000	-	10,000	✓ 0%
County Assessor	544,238	544,238	151,405	392,833	⚠ 28%
County Clerk & Recorder	412,225	412,225	93,771	318,454	✓ 23%
County Clerk- Elections	97,064	97,064	4,040	93,024	✓ 4%
County Commissioners	1,097,529	1,097,529	184,840	912,689	✓ 17%
County Coroner	54,688	54,688	16,749	37,939	⚠ 31%
County Fair Board	70,575	70,575	1,573	69,002	✓ 2%
County Surveyor	4,638	4,638	3,029	1,609	⚠ 65%
County Treasurer	462,259	462,259	119,737	342,522	✓ 26%
County Treasurer - Public Trustee	15,110	15,110	3,772	11,338	✓ 25%
CSU Extension	136,312	136,392	29,713	106,679	✓ 22%
CSU Extension Checking	20,000	20,000	850	19,150	✓ 4%
Development Services-Building	161,374	161,374	30,271	131,103	✓ 19%
Development Services-Planning	139,416	139,416	33,521	105,895	✓ 24%
District Attorney	338,846	338,846	1	338,845	✓ 0%
Finance	400,374	400,374	78,997	321,377	✓ 20%
Human Resources	110,892	110,892	24,404	86,488	✓ 22%
IT/GIS	466,065	466,065	69,349	396,716	✓ 15%
Jail Commissary	10,000	10,000	22,898	(12,898)	⚠ 229%
Livestock Auction	200,000	200,000	80	199,920	✓ 0%

Emerging Issues (to Monitor)

- County Coroner expense budget being spent faster than anticipated. (2x unattended deaths in 2015, versus 2014)
- Building & Grounds budget still under budget, but:
 - Repair costs budget seriously depleted by unexpected repairs to elevator, two furnaces and the fire alarm system.
 - Will probably need to be increased.
 - Will cover from savings in other departments.

Finance Department Processing Improvements

- Year-End Closing and Audit Prep work is 3 months ahead of last year.
- Quarterly Reporting to the Commissioners and general public has been reinstated.
- DHS (Account) processing is now on time.