

Quarterly Financial Report

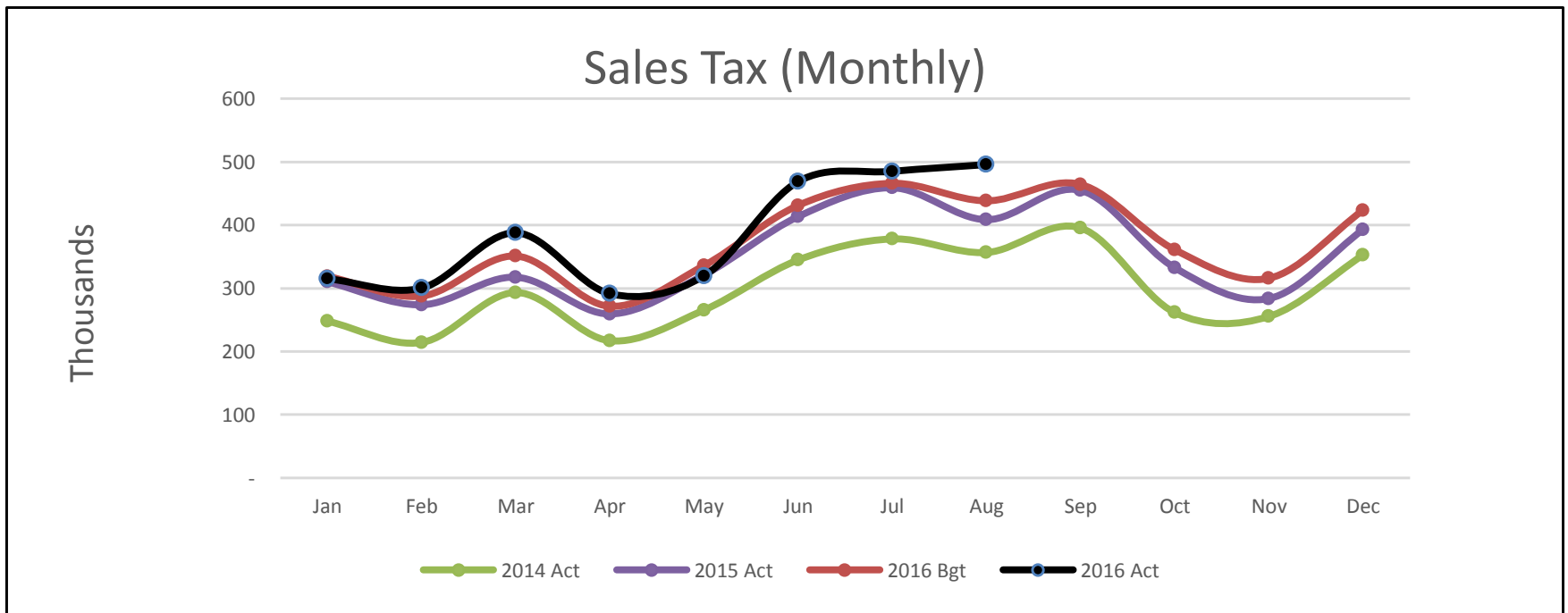
2016

Third Quarter

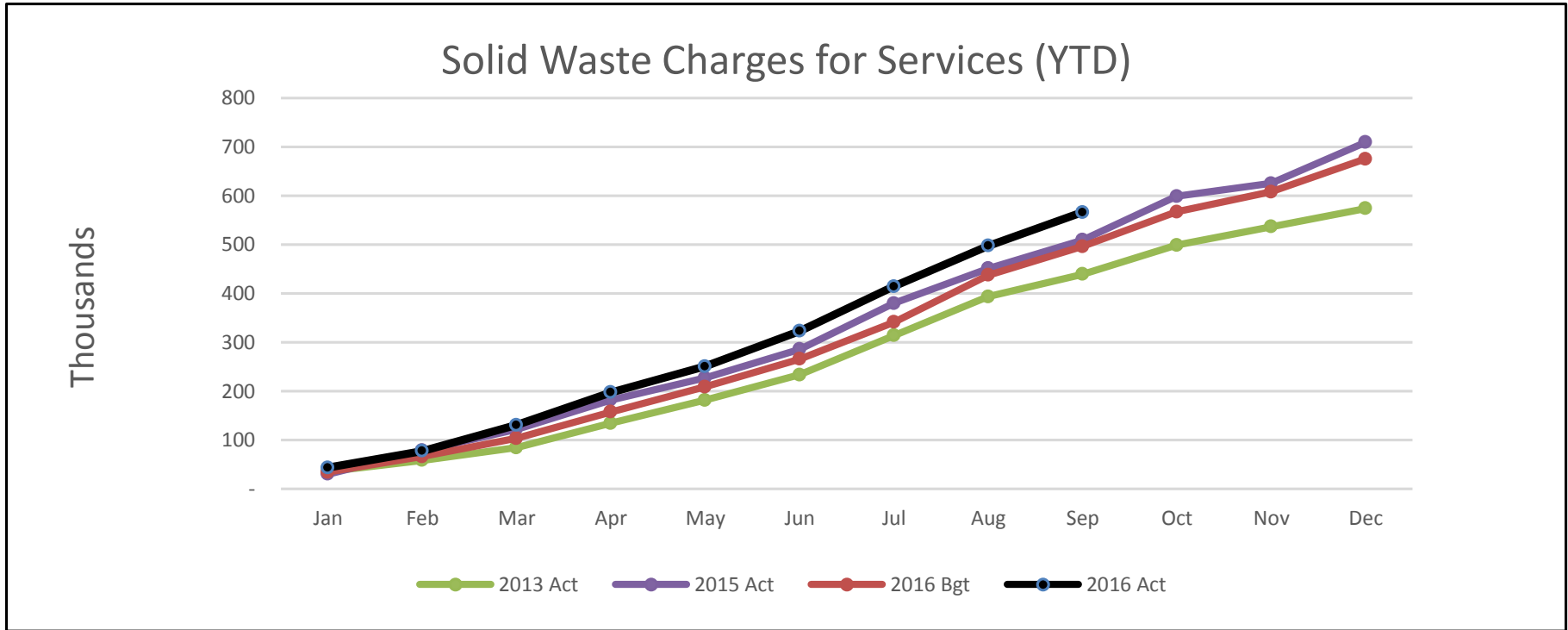
Some Positive Developments

- PILT funding:
 - \$415,511 over budget due to Fed action.
- Insurance Settlement:
 - The County received an insurance settlement of \$303,433
- Sales Tax Revenue:
 - Higher than expected growth by 5.7%; may come in about \$250,000 higher by year end.
- HUTF funding:
 - Is up and expected to end year about \$100,000 over budget.
- Solid Waste “Charges for Services”
 - Significantly higher (\$70,000, 14%) than seasonally adjusted budget.

Sales Tax



Solid Waste Revenue



Other Performance Information

- **TOTAL Fund Expenditures Under Expense Budget:**
 - Total expenses within all County Funds are currently under the “year to date” budget.
- **INDIVIDUAL Department Budgets (90 Total):**
 - 11 appear over at the end of the third quarter.
 - 3 are due to timing differences and should be ok at year end.
 - 8 are projected to need budget adjustments at year end:
 - 5 mostly due to circumstances beyond their reasonable control.
 - 3 for a variety of reasons.

Departments Needing Adjustment

- Human Resources:
 - Cover Recruitment and related Advertising.
- IT/GIS:
 - Cover costs associated with equipment failure and overruns on server infrastructure upgrade.
- Transportation:
 - Cover bus repair and additional driver time.
- Jail Commissary:
 - Cover higher than expected “bonding” which flows thru this account.
- Treasurer:
 - Cover Treasurer fees related to higher revenue.

Departments Needing Adjustment

- Sheriff (Administration)
 - Cover over budget in body armor, office supplies, tools and equipment, software and other categories.
- Sheriff (Investigations)
 - Cover over budget in overtime, on-call time, meals, travel, minor equipment and tools, uniforms and other services.
- Sheriff (Detention)
 - Cover holding cells and over budget in overtime, inmate doctor visits, prescriptions and off-site housing, office supplies, tools, uniforms and other supplies.

Coverage of Expected Budget Adjustments

- Two methods available:
 - Unanticipated revenue.
 - Transfer of unused/unspent budget from other departments/funds.
 - Amounts available should greatly exceed need.
- Unanticipated revenue includes:
 - General Fund: PILT, Insurance Settlement, Sales Tax, Seized Property Sales, Investment revenue.
 - Road & Bridge Fund: HUTF revenue.
 - Solid Waste Fund: Landfill fees.
- Unused budget from other departments:
 - There will be a large number to choose from at year end.

Finance Management Highlights

- AP and Payroll continue to be processed accurately and on-time. (Big thanks to Emmy)
- Biggest project of the 3rd quarter is the 2017 budget. Currently on schedule.
- Assisting in working out fiscal impact of proposed Wage adjustments communicated by external consultants.
- Assisted County Administrator in modification of budgeting procedure used for Combined Dispatch, making better provision for replacement of capital assets, with all participating agencies sharing cost.
- Modification of grant reporting practices related to “2 CFR Part 200 (Subparts A-F)”, known as “Uniform Grant Guidance”.

4th Quarter Projects

- Processing detail related to Wage study.
- Prepare final 2017 Budget and related Budget Resolutions.
- Final calculation of 2016 Budget Adjustments and related Resolutions.
- Certification of Mill Levies.
- Grant reporting updates.
- Preparation for Year End.