



# **2011 Budget Report**

## **Monthly Activity**

### **April 2011**

Nicola Sapp  
County Budget Officer  
June 21, 2011

# Presentation Overview

1. April 2011 Sales & Use Tax Activity
2. April 2011 Activity – Unrestricted Funds
  - Road & Bridge Fund
  - Human Services Fund
  - Self-Insurance Fund
  - Community Investment Fund
  - Retirement Fund
  - General Fund (Unrestricted)



# **Sales & Use Tax Activity**

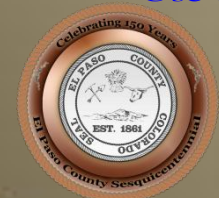
## **April 2011**



# Sales and Use Tax Collections

## 2011 Budget by Industry

Tax Type	Industry Codes	2011 Budget	% of Budget
Sales Tax	Retail Trade	\$ 35,382,864	53.07%
Sales Tax	Food Services	7,694,682	11.54%
Sales Tax	Information (Magazines, News Papers, Etc)	4,639,412	6.96%
Sales Tax	Wholesale Trade	2,869,349	4.30%
Sales Tax	Accommodations	2,571,508	3.86%
Sales Tax	Real Estate and Rental and Leasing	1,879,940	2.82%
Sales Tax	Manufacturing	1,696,548	2.54%
Sales Tax	Utilities	1,586,746	2.38%
Sales Tax	Other Services (except Public Admin)	1,480,291	2.22%
Sales Tax	Construction	764,313	1.15%
Sales Tax	Professional, Scientific, and Technical Services	613,411	0.92%
Sales Tax	Finance and Insurance	419,918	0.63%
Sales Tax	Arts, Entertainment, and Recreation	316,507	0.47%
Sales Tax	Waste Management and Remediation Services	244,086	0.37%
Sales Tax	Mining	180,485	0.27%
Sales Tax	Educational Services	148,369	0.22%
Sales Tax	Health Care and Social Assistance	113,756	0.17%
Sales Tax	Transportation and Warehousing	87,299	0.13%
Sales Tax	Agriculture, Forestry, Fishing and Hunting	69,793	0.10%
Sales Tax	Public Administration	36,248	0.05%
Sales Tax	NAICS Not Specified	87,671	0.13%
	<b>Sales Tax Total</b>	<b>\$ 62,883,196</b>	<b>94.32%</b>
Use Tax	Building Materials	1,027,244	1.54%
Use Tax	Automobiles	2,758,079	4.14%
	<b>Use Tax Total</b>	<b>\$ 3,785,323</b>	<b>5.68%</b>
	<b>Grand Total</b>	<b>\$ 66,668,519</b>	<b>100.00%</b>



# Historical Sales Tax Collections

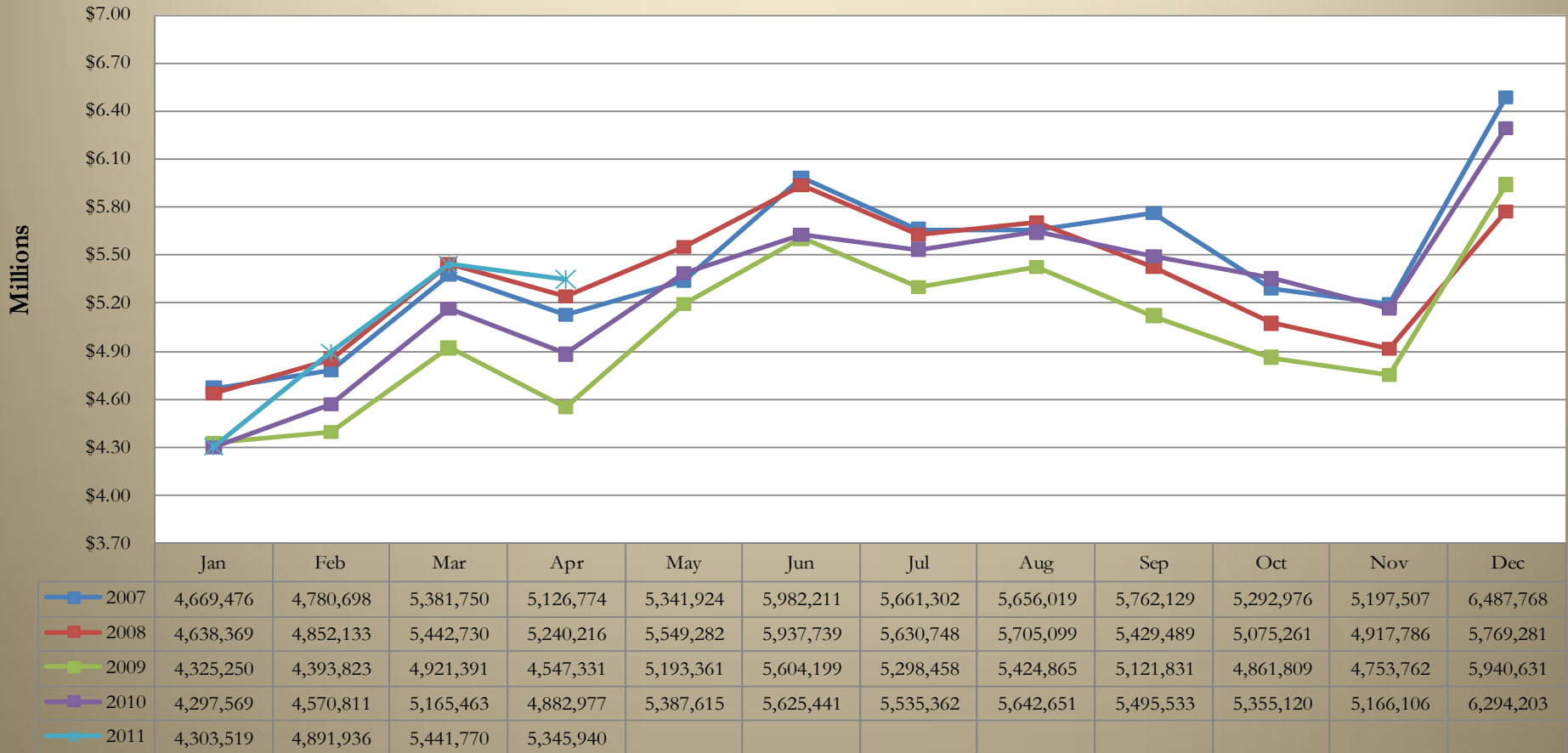
## April 30, 2011

	2007	2008	2009	2010	2011	% Chg '07 to '08	% Chg '08 to '09	% Chg '09 to '10	% Chg '10 to '11	Cumulative % Chg '07 to '11	Cumulative % Chg '10 to '11
January	4,669,476	4,638,369	4,325,250	4,297,569	4,303,519	(0.67%)	(6.75%)	(0.64%)	0.14%	(7.84%)	0.14%
February	4,780,698	4,852,133	4,393,823	4,570,811	4,891,936	1.49%	(9.45%)	4.03%	7.03%	(2.70%)	3.69%
March	5,381,750	5,442,730	4,921,391	5,165,463	5,441,770	1.13%	(9.58%)	4.96%	5.35%	(1.31%)	4.30%
April	5,126,774	5,240,216	4,547,331	4,882,977	5,345,940	2.21%	(13.22%)	7.38%	9.48%	0.12%	5.64%
May	5,341,924	5,549,282	5,193,361	5,387,615		3.88%	(6.41%)	3.74%			
June	5,982,211	5,937,739	5,604,199	5,625,441		(0.74%)	(5.62%)	0.38%			
July	5,661,302	5,630,748	5,298,458	5,535,362		(0.54%)	(5.90%)	4.47%			
August	5,656,019	5,705,099	5,424,865	5,642,651		0.87%	(4.91%)	4.01%			
September	5,762,129	5,429,489	5,121,831	5,495,533		(5.77%)	(5.67%)	7.30%			
October	5,292,976	5,075,261	4,861,809	5,355,120		(4.11%)	(4.21%)	10.15%			
November	5,197,507	4,917,786	4,753,762	5,166,106		(5.38%)	(3.34%)	8.67%			
December	6,487,768	5,769,281	5,940,631	6,294,203		(11.07%)	2.97%	5.95%			
Year Total	65,340,533	64,188,132	60,386,710	63,418,851	19,983,165	(1.76%)	(5.92%)	5.02%	5.64%	0.12%	5.64%



# Historical Sales Tax Collections

## April 30, 2011



# Sales Tax – Budget to Actual

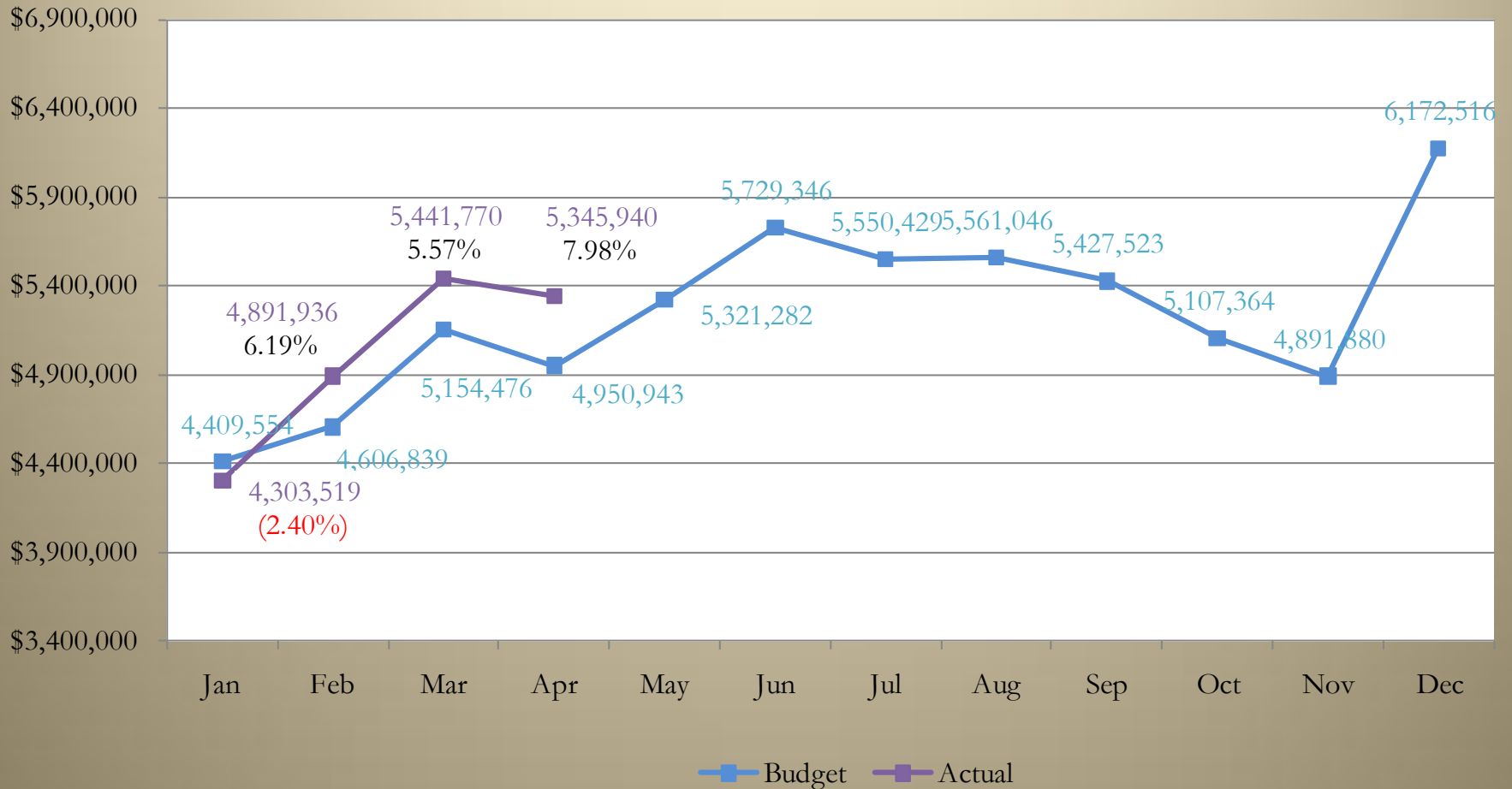
## April 30, 2011

	Historical Percentage	Budget	Actual	\$ Chg Budget to Actual	% Chg Budget to Actual	Cumulative % Chg
January	7.01%	4,409,554	4,303,519	(106,035)	(2.40%)	(2.40%)
February	7.33%	4,606,839	4,891,936	285,097	6.19%	1.99%
March	8.20%	5,154,476	5,441,770	287,294	5.57%	3.29%
April	7.87%	4,950,943	5,345,940	394,997	7.98%	4.50%
May	8.46%	5,321,282				
June	9.11%	5,729,346				
July	8.83%	5,550,429				
August	8.84%	5,561,046				
September	8.63%	5,427,523				
October	8.12%	5,107,364				
November	7.78%	4,891,880				
December	9.82%	6,172,516				
	100%	62,883,196	19,983,165	861,354		4.50%



# Sales Tax – Budget to Actual

## April 30, 2011



# Historical Use Tax on Automobiles

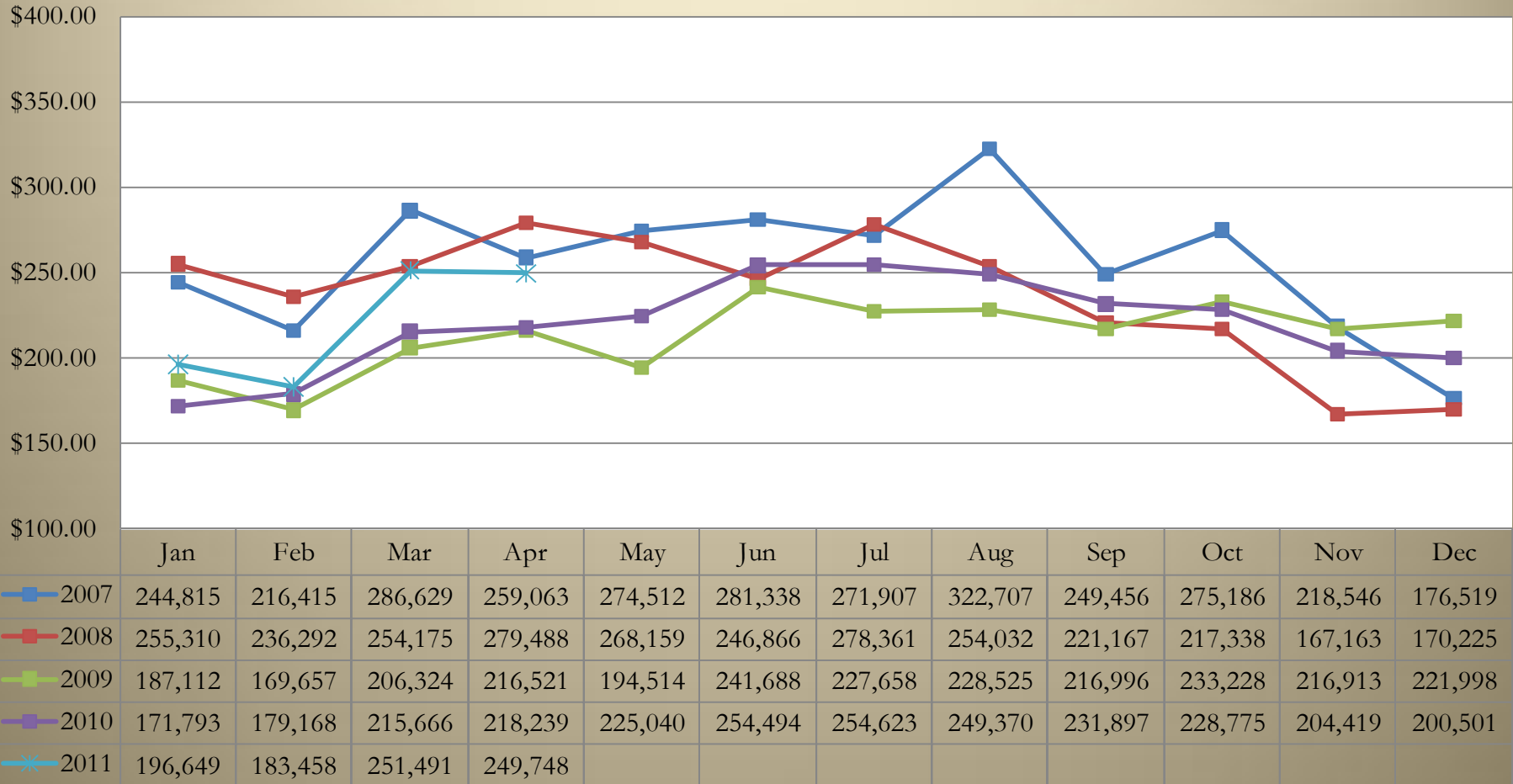
## April 30, 2011

	<u>2007</u>	2008	2009	2010	2011	% Chg '07 to '08	% Chg '08 to '09	% Chg '09 to '10	% Chg '10 to '11	Cumulative % Chg '07 to '11	Cumulative % Chg '10 to '11
January	244,815	255,310	187,112	171,793	196,649	4.29%	(26.71%)	(8.19%)	14.47%	(19.67%)	14.47%
February	216,415	236,292	169,657	179,168	183,458	9.18%	(28.20%)	5.61%	2.39%	(17.59%)	8.30%
March	286,629	254,175	206,324	215,666	251,491	(11.32%)	(18.83%)	4.53%	16.61%	(15.55%)	11.47%
April	259,063	279,488	216,521	218,239	249,748	7.88%	(22.53%)	0.79%	14.44%	(12.47%)	12.29%
May	274,512	268,159	194,514	225,040		(2.31%)	(27.46%)	15.69%			
June	281,338	246,866	241,688	254,494		(12.25%)	(2.10%)	5.30%			
July	271,907	278,361	227,658	254,623		2.37%	(18.21%)	11.84%			
August	322,707	254,032	228,525	249,370		(21.28%)	(10.04%)	9.12%			
September	249,456	221,167	216,996	231,897		(11.34%)	(1.89%)	6.87%			
October	275,186	217,338	233,228	228,775		(21.02%)	7.31%	(1.91%)			
November	218,546	167,163	216,913	204,419		(23.51%)	29.76%	(5.76%)			
December	176,519	170,225	221,998	200,501		(3.57%)	30.41%	(9.68%)			
Year Total	3,077,092	2,848,576	2,561,135	2,633,983	881,346	(7.43%)	(10.09%)	2.84%	12.29%	(12.47%)	12.29%



# Historical Use Tax on Automobiles

## April 30, 2011



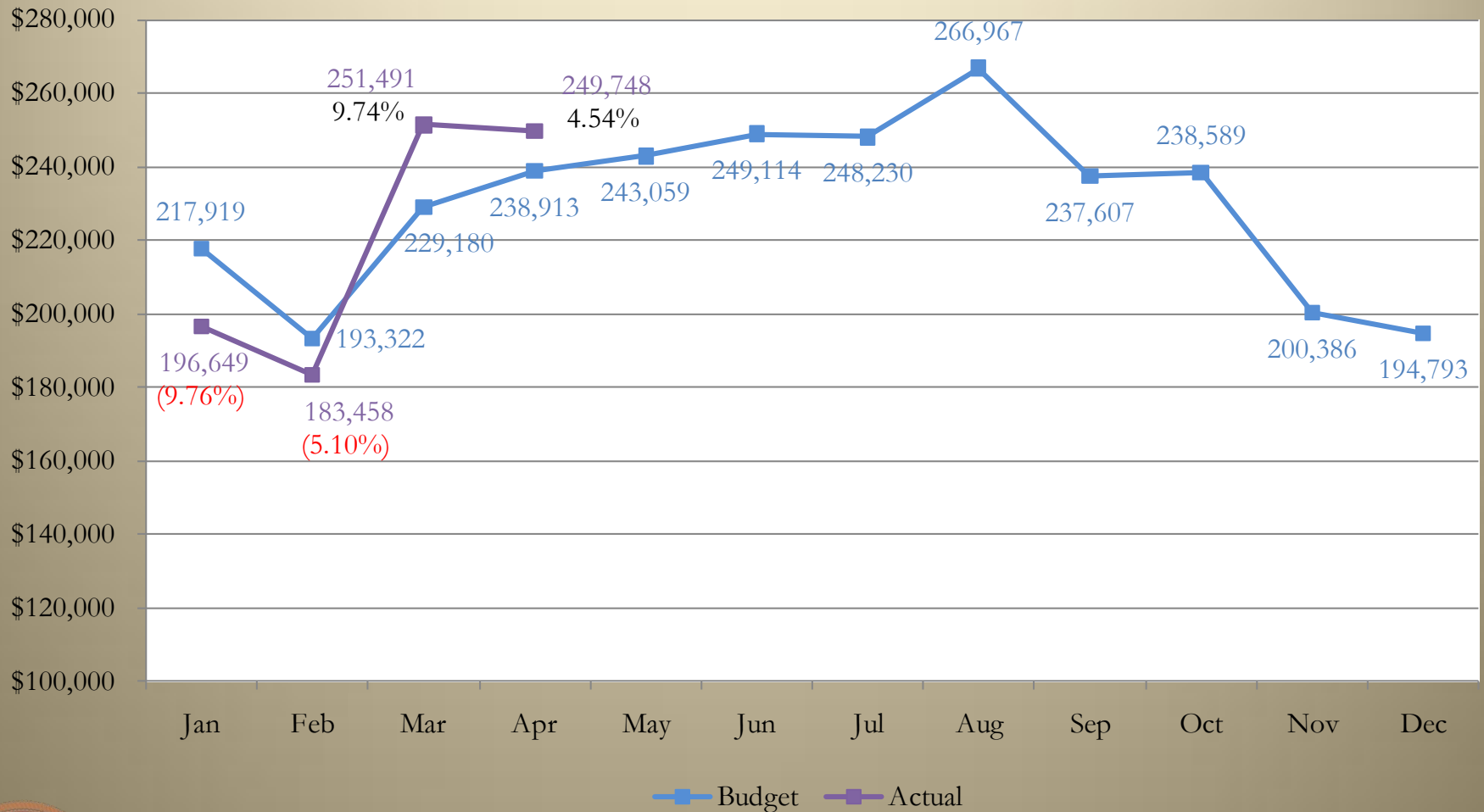
# Use Tax on Automobiles – Budget to Actual

## April 30, 2011

	Historical Percentage	Budget	Actual	\$ Chg Budget to Actual	% Chg Budget to Actual	Cumulative % Chg
January	7.90%	217,919	196,649	(21,270)	(9.76%)	(9.76%)
February	7.01%	193,322	183,458	(9,864)	(5.10%)	(7.57%)
March	8.31%	229,180	251,491	22,311	9.74%	(1.38%)
April	8.66%	238,913	249,748	10,835	4.54%	0.23%
May	8.81%	243,059				
June	9.03%	249,114				
July	9.00%	248,230				
August	9.68%	266,967				
September	8.61%	237,607				
October	8.65%	238,589				
November	7.27%	200,386				
December	7.06%	194,793				
	<b>100%</b>	<b>2,758,079</b>	<b>881,346</b>	<b>2,013</b>		<b>0.23%</b>



# Use Tax on Automobiles – Budget to Actual April 30, 2011



# Historical Use Tax on Building Materials

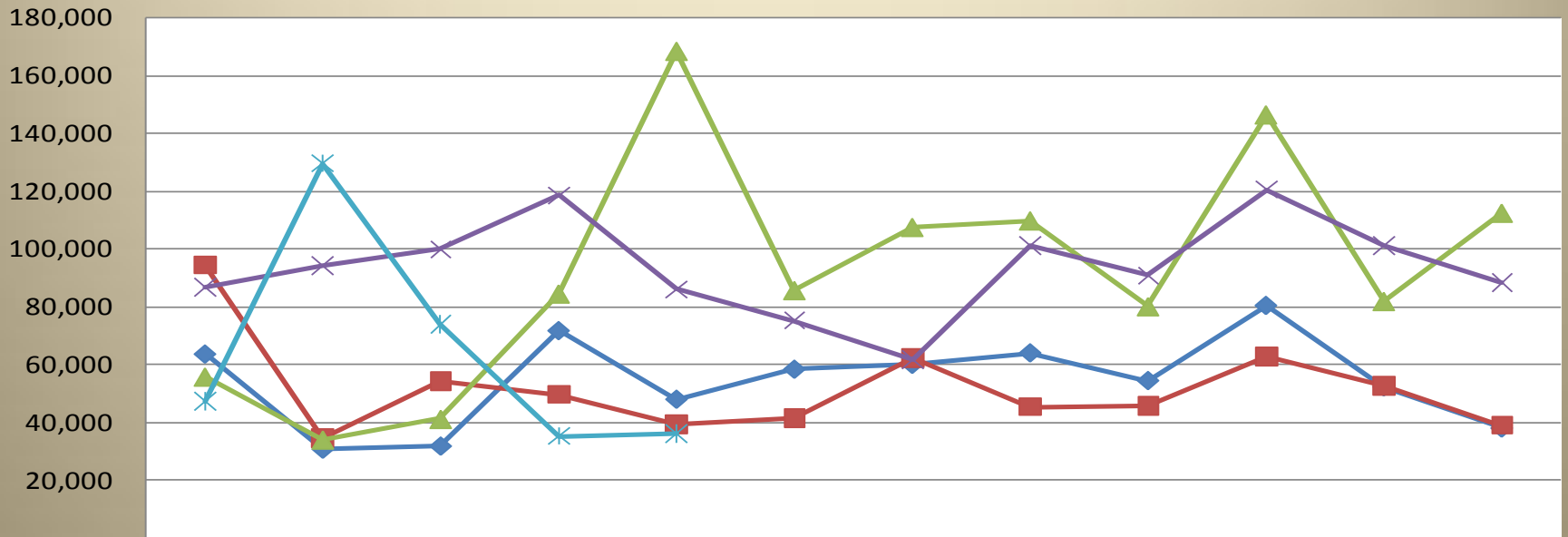
## May 31, 2011

	<u>2007</u>	2008	2009	2010	2011	% Chg '07 to '08	% Chg '08 to '09	% Chg '09 to '10	% Chg '10 to '11	Cumulative % Chg '07 to '11	Cumulative % Chg '10 to '11
January	63,661	94,488	55,915	86,658	47,274	48.43%	(40.82%)	54.98%	(45.45%)	(25.74%)	(45.45%)
February	30,820	34,628	34,219	94,234	129,675	12.36%	(1.18%)	175.39%	37.61%	87.29%	(2.18%)
March	31,880	54,412	41,327	99,913	74,063	70.68%	(24.05%)	141.76%	(25.87%)	98.65%	(10.61%)
April	71,747	49,770	84,550	118,571	35,388	(30.63%)	69.88%	40.24%	(70.15%)	44.57%	(28.29%)
May	48,055	39,439	168,216	86,094	36,071	(17.93%)	326.52%	(48.82%)	(58.10%)	31.00%	(33.58%)
June	58,416	41,514	672,453	75,296		(28.93%)	1519.80%	(88.80%)			
July	60,108	62,439	107,508	61,711		3.88%	72.18%	(42.60%)			
August	64,075	45,443	109,762	101,280		(29.08%)	141.54%	(7.73%)			
September	54,510	45,828	80,170	90,823		(15.93%)	74.94%	13.29%			
October	80,458	62,829	146,308	120,567		(21.91%)	132.86%	(17.59%)			
November	52,344	52,612	81,976	101,205		0.51%	55.81%	23.46%			
December	38,112	39,100	112,409	88,404		2.59%	187.49%	(21.35%)			
<b>Year Total</b>	<b>654,185</b>	<b>622,505</b>	<b>1,694,813</b>	<b>1,124,758</b>	<b>322,471</b>	<b>(4.84%)</b>	<b>172.26%</b>	<b>(33.64%)</b>	<b>(33.58%)</b>	<b>31.00%</b>	<b>(33.58%)</b>



# Historical Use Tax on Building Materials

## May 31, 2011



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2007	63,661	30,820	31,880	71,747	48,055	58,416	60,108	64,075	54,510	80,458	52,344	38,112
2008	94,488	34,628	54,412	49,770	39,439	41,514	62,439	45,443	45,828	62,829	52,612	39,100
2009	55,915	34,219	41,327	84,550	168,216	85,726	107,508	109,762	80,170	146,308	81,976	112,409
2010	86,658	94,234	99,913	118,571	86,094	75,296	61,711	101,280	90,823	120,567	101,205	88,404
2011	47,274	129,675	74,063	35,388	36,071							



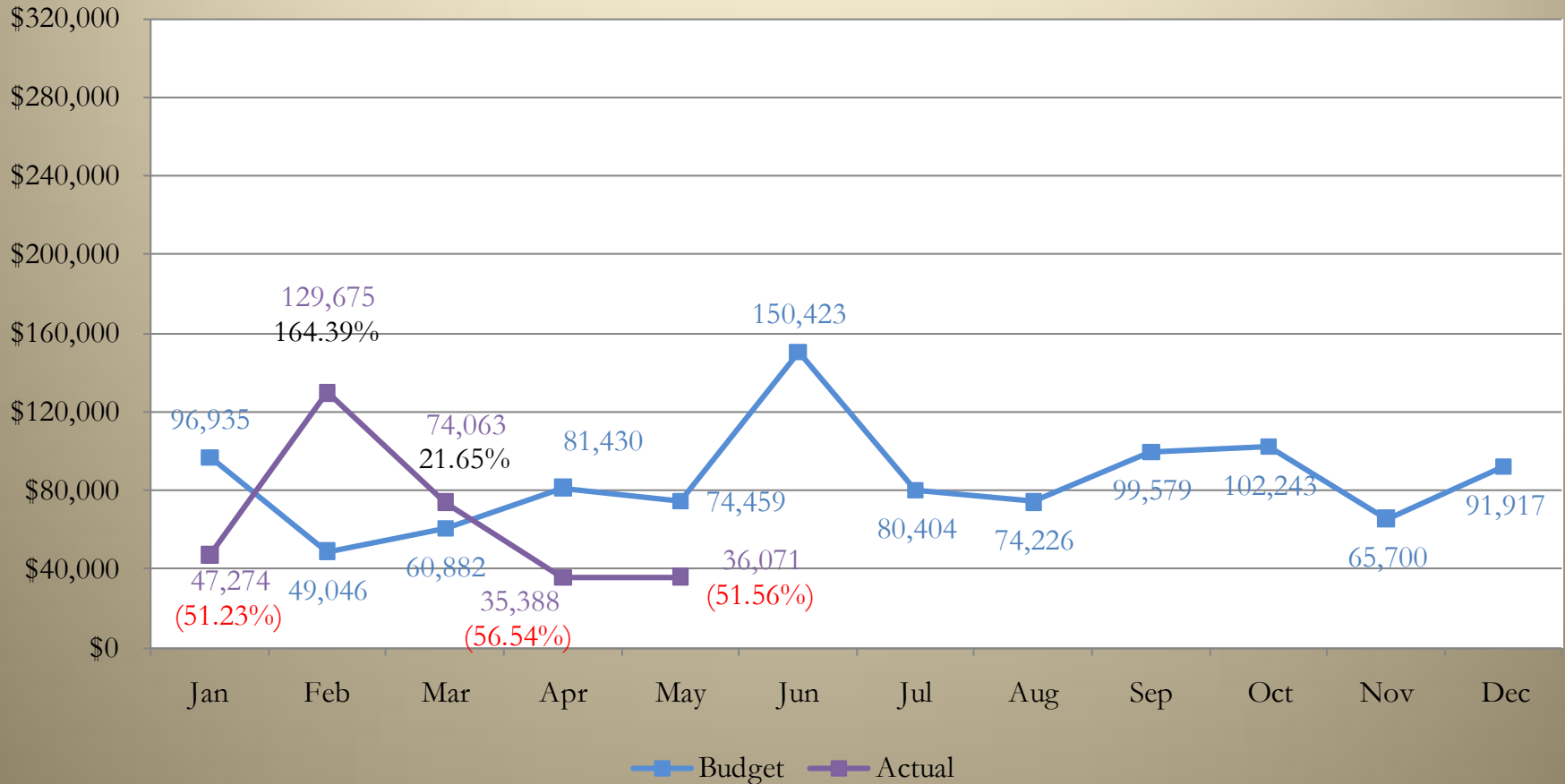
# Use Tax on Building Materials – Budget to Actual

## May 31, 2011

	Historical Percentage	Budget	Actual	\$ Chg Budget to Actual	% Chg Budget to Actual	Cumulative % Chg
January	9.44%	96,935	47,274	(49,661)	(51.23%)	(51.23%)
February	4.77%	49,046	129,675	80,629	164.39%	21.21%
March	5.93%	60,882	74,063	13,181	21.65%	21.34%
April	7.93%	81,430	35,388	(46,042)	(56.54%)	(0.66%)
May	7.25%	74,459	36,071	(38,388)	(51.56%)	(11.10%)
June	14.64%	150,423				
July	7.83%	80,404				
August	7.23%	74,226				
September	9.69%	99,579				
October	9.95%	102,243				
November	6.40%	65,700				
December	8.95%	91,917				
	100%	1,027,244	322,471	(40,281)		(11.10%)



# Use Tax on Building Materials – Budget to Actual May 31, 2011



# Historical Sales & Use Tax (all components)

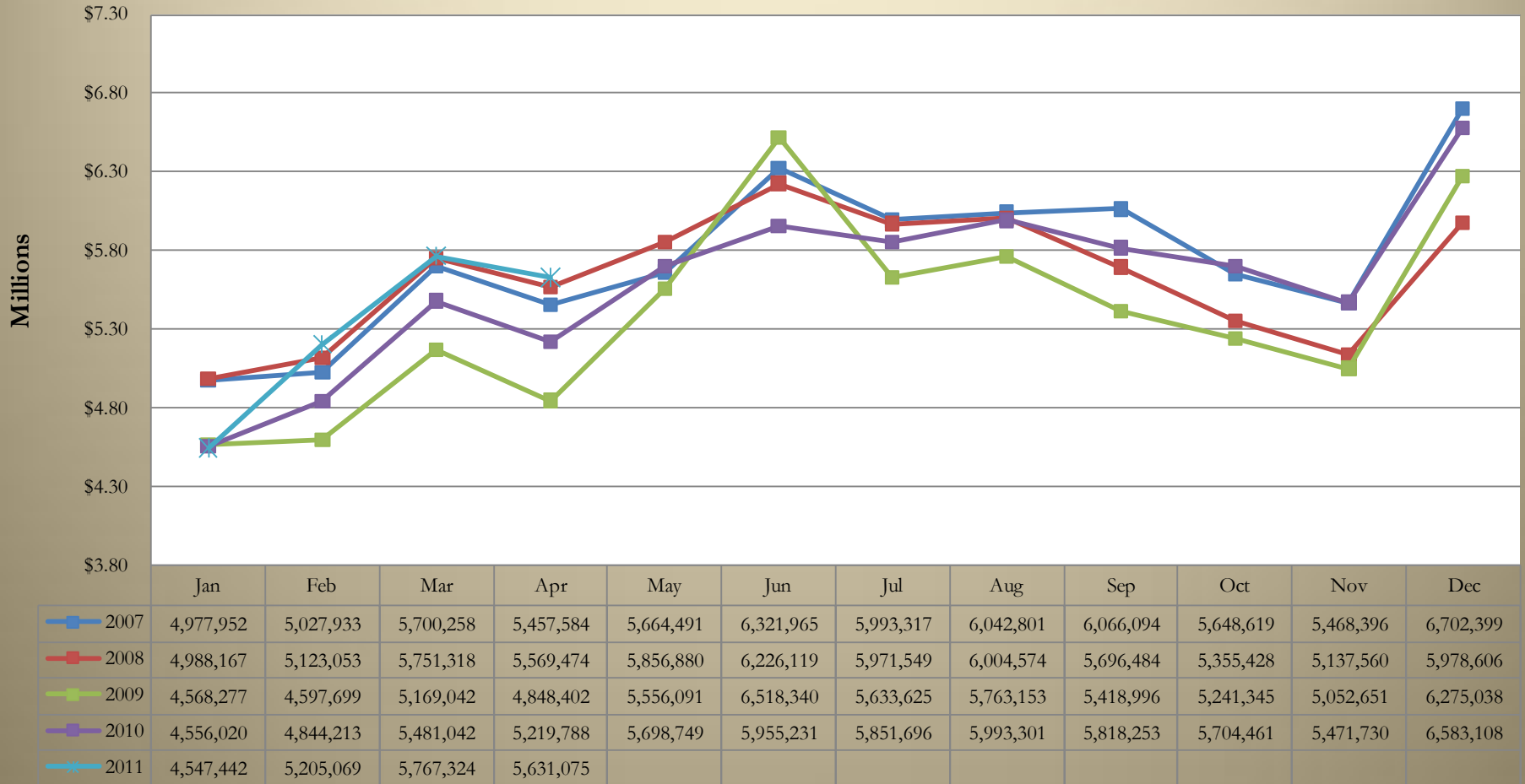
## April 30, 2011

	<u>2007</u>	2008	2009	2010	2011	% Chg '07 to '08	% Chg '08 to '09	% Chg '09 to '10	% Chg '10 to '11	Cumulative % Chg '07 to '11	Cumulative % Chg '10 to '11
January	4,977,952	4,988,167	4,568,277	4,556,020	4,547,442	0.21%	(8.42%)	(0.27%)	(0.19%)	(8.65%)	(0.19%)
February	5,027,933	5,123,053	4,597,699	4,844,213	5,205,069	1.89%	(10.25%)	5.36%	7.45%	(2.53%)	3.75%
March	5,700,258	5,751,318	5,169,042	5,481,042	5,767,324	0.90%	(10.12%)	6.04%	5.22%	(1.19%)	4.29%
April	5,457,584	5,569,474	4,848,402	5,219,788	5,631,075	2.05%	(12.95%)	7.66%	7.88%	(0.06%)	5.22%
May	5,664,491	5,856,880	5,556,091	5,698,749		3.40%	(5.14%)	2.57%			
June	6,321,965	6,226,119	6,518,340	5,955,231		(1.52%)	4.69%	(8.64%)			
July	5,993,317	5,971,549	5,633,625	5,851,696		(0.36%)	(5.66%)	3.87%			
August	6,042,801	6,004,574	5,763,153	5,993,301		(0.63%)	(4.02%)	3.99%			
September	6,066,094	5,696,484	5,418,996	5,818,253		(6.09%)	(4.87%)	7.37%			
October	5,648,619	5,355,428	5,241,345	5,704,461		(5.19%)	(2.13%)	8.84%			
November	5,468,396	5,137,560	5,052,651	5,471,730		(6.05%)	(1.65%)	8.29%			
December	6,702,399	5,978,606	6,275,038	6,583,108		(10.80%)	4.96%	4.91%			
Year Total	69,071,810	67,659,213	64,642,658	67,177,592	21,150,911	(2.05%)	(4.46%)	3.92%	5.22%	(0.06%)	5.22%



# Historical Sales & Use Tax (all components)

## April 30, 2011



# Sales & Use Tax (all components)

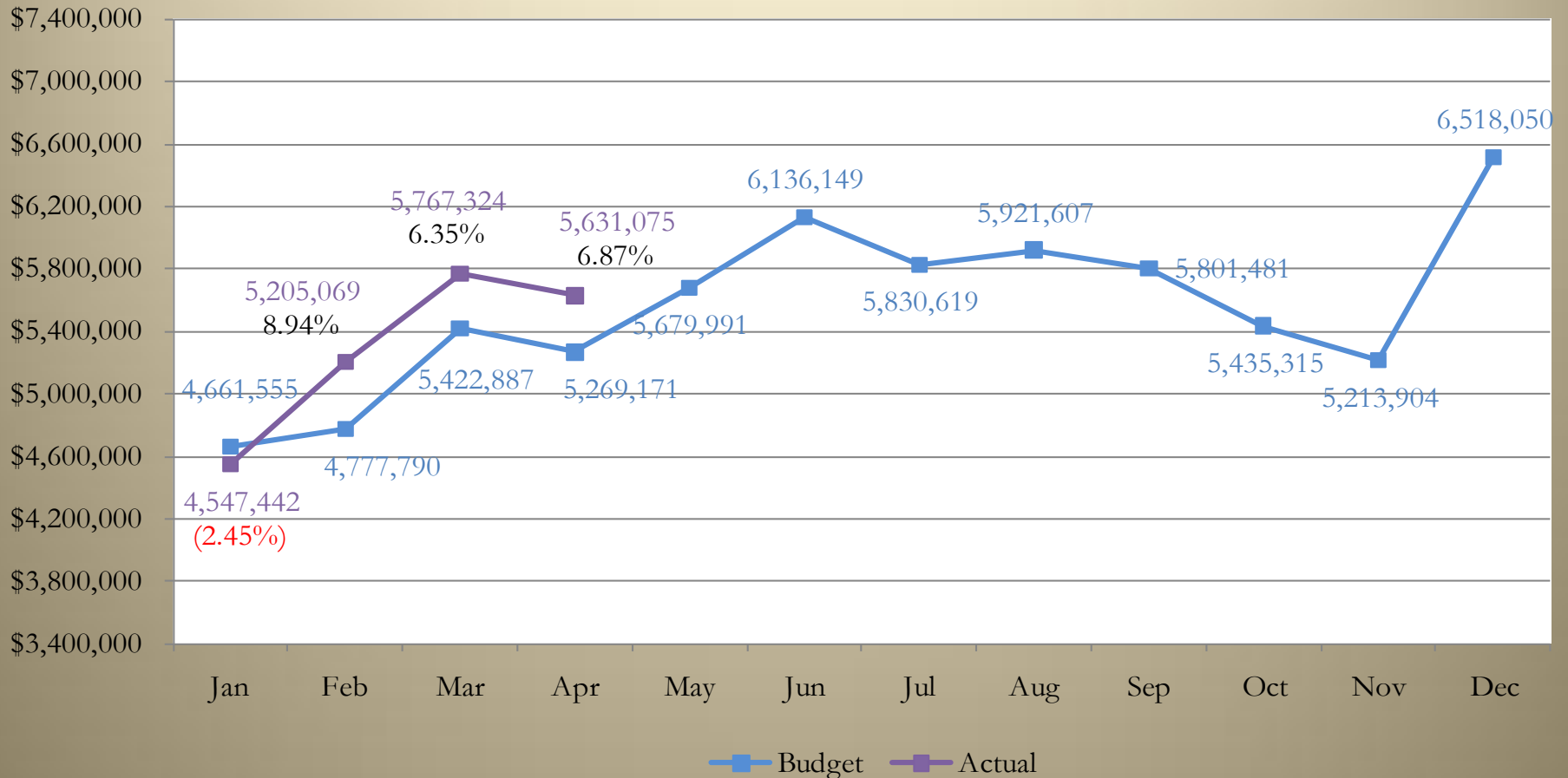
## Budget to Actual – April 2011

	Historical Percentage	Budget	Actual	\$ Chg Budget to Actual	% Chg Budget to Actual	Cumulative % Chg
January	6.99%	4,661,555	4,547,442	(114,113)	(2.45%)	(2.45%)
February	7.17%	4,777,790	5,205,069	427,279	8.94%	3.32%
March	8.13%	5,422,887	5,767,324	344,437	6.35%	4.42%
April	7.90%	5,269,171	5,631,075	361,904	6.87%	5.06%
May	8.52%	5,679,991				
June	9.20%	6,136,149				
July	8.75%	5,830,619				
August	8.88%	5,921,607				
September	8.70%	5,801,481				
October	8.15%	5,435,315				
November	7.82%	5,213,904				
December	9.78%	6,518,050				
	100%	66,668,519	21,150,911	1,019,508		5.06%



# Sales & Use Tax (all components)

## Budget to Actual – April 2011



# Unrestricted Funds

## April 2011



# April 2011 – Road & Bridge

	As of April 30, 2011			2011
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Property Tax	709,361	733,869	24,509	1,224,567
Highway User Tax	3,887,056	3,821,828	(65,229)	10,800,000
Specific Ownership Tax	1,574,190	1,506,549	(67,641)	4,669,800
Federal Grant Projects*	0	0	0	0
Fees & Charges for Services	277,000	243,337	(33,663)	831,000
Other Revenue	24,167	53,019	28,852	72,500
<b>Total Revenues</b>	<b>6,471,773</b>	<b>6,358,602</b>	<b>(113,172)</b>	<b>17,597,867</b>
<b>Expenditures:</b>				
Personnel	3,796,679	3,327,991	468,688	11,390,036
Operating	2,711,412	1,425,650	1,285,762	8,134,236
Federal Projects Operating*	107,540	107,540	0	1,370,855
Capital	333,568	148,677	184,891	1,000,704
<b>Total Expenditures</b>	<b>6,949,199</b>	<b>5,009,858</b>	<b>1,939,341</b>	<b>21,895,831</b>
<b>Net Impact to Fund Balance</b>	<b>(477,426)</b>	<b>1,348,744</b>	<b>1,826,169</b>	<b>(4,297,964)</b>

\* Federal Projects are seasonal

Beginning Fund Balance	5,687,359
Less: Restricted Funds	(816,785)
Budgeted Change in Fund Balance	(4,297,964)
<b>Estimated Available Fund Balance</b>	<b>572,610</b>



# April 2011 – Human Services

	As of April 30, 2011			2011
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Sales Tax*	3,999,032	3,999,032	0	11,997,101
Federal & State Revenue**	6,767,397	5,927,745	(839,652)	36,804,899
Senior Center	64,332	64,332	0	193,000
Donations/Miscellaneous	1,667	0	(1,667)	5,000
<b>Total Revenues</b>	<b>10,832,428</b>	<b>9,991,109</b>	<b>(841,319)</b>	<b>49,000,000</b>
<b>Expenditures:</b>				
Personnel	6,316,076	7,250,249	(934,173)	20,998,778
Operating	4,837,683	5,795,791	(958,108)	26,363,265
Capital	0	0	0	0
Transfer to Retirement	545,986	566,511	(20,525)	1,637,957
<b>Total Expenditures</b>	<b>11,699,745</b>	<b>13,612,551</b>	<b>(1,912,806)</b>	<b>49,000,000</b>
<b>Net Impact to Fund Balance</b>	<b>(867,317)</b>	<b>(3,621,442)</b>	<b>(2,754,125)</b>	<b>0</b>

\* Per resolution distribution amount

\*\* Based on three year historical revenue

Beginning Fund Balance	334,067
Budgeted Change in Fund Balance	0
<b>Estimated Available Fund Balance</b>	<b>334,067</b>



# April 2011 – Self Insurance

	As of April 30, 2011			2011
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Sales Tax*	3,710,662	3,710,662	0	11,131,987
Employer Contribution	2,227,951	1,894,966	(332,985)	6,683,853
Employee Contribution	2,000,000	2,204,377	204,377	6,000,000
Fees & Charges for Services	13,333	38,781	25,448	40,000
<b>Total Revenues</b>	<b>7,951,947</b>	<b>7,848,786</b>	<b>(103,160)</b>	<b>23,855,840</b>
<b>Expenditures:</b>				
Risk & Worker's Compensation	1,081,206	970,263	110,943	3,243,618
Health Insurance	5,984,594	3,939,888	2,044,706	17,953,782
Dental Insurance	472,123	524,886	(52,764)	1,416,368
Flex Spending	333,333	137,424	195,910	1,000,000
Short Term Disability	50,000	50,284	(284)	150,000
Unempl., Long Term Disab., Life	239,545	111,088	128,457	718,634
<b>Total Expenditures</b>	<b>8,160,801</b>	<b>5,733,833</b>	<b>2,426,968</b>	<b>24,482,402</b>
<b>Net Impact to Fund Balance</b>	<b>(208,854)</b>	<b>2,114,953</b>	<b>2,323,807</b>	<b>(626,562)</b>

\* Per resolution distribution amount

Beginning Fund Balance	11,951,048
Budgeted Change in Fund Balance	(626,562)
Less: Health Trust Reserve	(4,000,000)
Less: Worker's Comp/Building Insurance Reserve	(1,000,000)
Less: HSAA/Wellness Reserve	(2,200,000)
Less: Operating Reserve	(4,124,486)
<b>Estimated Available Fund Balance</b>	<b>0</b>



# April 2011 – Community Investment

	As of April 30, 2011			2011
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Property Tax*	5,865,855	6,102,912	237,056	10,126,204
Restricted Revenue	0	0	0	3,553,235
<b>Total Revenues</b>	<b>5,865,855</b>	<b>6,102,912</b>	<b>237,056</b>	<b>13,679,439</b>
<b>Expenditures:</b>				
Principal	0	0	0	5,710,000
Interest and Other costs	0	0	0	6,413,888
Tax Collection Expenses/Fees	88,695	91,792	(3,097)	153,114
Strategic Moves	1,084,201	43,928	1,040,273	3,252,602
<b>Total Expenditures</b>	<b>1,172,896</b>	<b>135,720</b>	<b>1,037,176</b>	<b>15,529,604</b>
<b>Net Impact to Fund Balance</b>	<b>4,692,960</b>	<b>5,967,191</b>	<b>1,274,232</b>	<b>(1,850,165)</b>

\* Based on three year historical revenue

Beginning Fund Balance	2,370,628
Budgeted Change in Fund Balance	(1,850,165)
<b>Estimated Available Fund Balance</b>	<b>520,463</b>





# April 2011 – General Fund (Unrestricted)

<u>Revenues:</u>	As of April 30, 2011			2011
	Budget	Actual	Variance	Budget
Property Tax	16,693,281	17,905,256	1,211,975	28,647,063
Sales and Use Tax	12,421,707	13,441,215	1,019,508	43,539,431
Other Taxes	11,081	18,211	7,131	162,000
Intergovernmental	269,995	340,592	70,597	2,229,522
Fees & Charges for Services	47,744	79,413	31,669	175,529
Traffic Fines	227,710	167,957	(59,753)	700,000
Assessor Fees	23,496	20,338	(3,158)	40,000
Clerk & Recorder Fees	2,526,654	2,514,167	(12,487)	8,850,100
Coroner Fees	39,382	44,620	5,238	380,500
Sheriff Fees	162,055	338,758	176,703	762,254
Treasurer Fees	1,751,640	1,716,282	(35,358)	3,300,000
Public Trustee Fees	0	0	0	851,031
Park & Recreation Fees	111,902	136,328	24,425	456,000
Parking Fees	93,917	90,447	(3,470)	263,000
Interest on Investments	83,333	71,382	(11,951)	250,000
Rent Collections	26,943	41,131	14,188	108,860
Internal Direct Bills	42,926	208,725	165,799	128,778
Miscellaneous Revenue	1,282	21,717	20,435	15,750
<b>Total Revenues</b>	<b>34,535,048</b>	<b>37,156,539</b>	<b>2,621,491</b>	<b>90,859,818</b>





# Questions?

