



San Juan County Auditor

4th Quarter Report 2019

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San Juan County Financial Review

F. Milene Henley, County Auditor
February 11, 2020



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REVENUES 2019



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CE Revenues by Dept 2019

Dept Name	Budget	Actuals	% Rcvd
General	13,600,066	13,859,127	101.90%
County Administration	11,630	9,985	85.85%
Assessor	60,220	28,365	47.10%
Auditor	293,800	331,976	112.99%
Facilities	149,534	206,429	138.05%
Clerk	89,414	126,033	140.95%
Dispatch / E911	780,619	769,245	98.54%
Community Development	1,185,065	1,180,226	99.59%
WSU Extension	6,000	6,000	100.00%
District Court / Probation	189,130	244,188	129.11%



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CE Revenues by Dept 2019

Dept Name	Budget	Actuals	% Rcvd
Election Reserve	81,554	37,313	45.75%
General Administration	544,220	525,129	96.49%
Health & Comm'ty Svcs	328,023	385,087	117.40%
Jail	10,000	15,290	152.90%
Juvenile Court	30,200	12,159	40.26%
Prosecutor / Coroner	121,163	113,411	93.60%
Sheriff	533,550	578,085	108.35%
Superior Court	49,293	27,689	56.17%
Treasurer	1,147,150	1,390,338	121.20%
Total County Current	19,210,631	19,846,074	103.31%



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CE Revenues by Type 2019

Revenue Type	Budget	Actuals	% Rcvd
Property Taxes	6,476,483	6,444,846	99.51%
Sales Taxes	7,288,283	7,562,554	103.76%
Excise Taxes	19,000	22,889	120.47%
Licenses and Permits	1,199,290	1,157,303	96.50%
Intergovernmental	859,317	827,295	96.27%
Goods and Services	1,650,145	1,872,708	113.49%
Fines and Forfeits	279,560	361,966	129.48%
Misc Revenues	814,190	1,025,424	125.94%
Nonrevenues	400,000	400,000	100.00%
Other Sources	224,363	171,088	76.26%
Total CE Revenue	19,210,631	19,846,074	103.31%

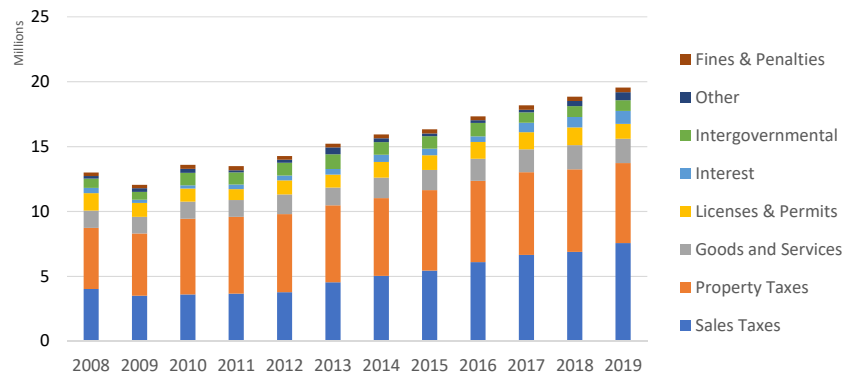


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CE Revenues 2008-2019





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County Revenues by Fund 2019

Fund / Dept Name	Budget	Actuals	% Rcvd
County Current - General	19,210,631	19,846,074	103.26%
Current Expense Grants	3,860,625	3,420,844	88.61%
Budget Stabilization Fund	186,265	189,955	101.98%
Insurance Reserve	101,000	101,305	100.30%
Emergency Management	139,941	139,445	99.65%
SJC Conservation Area Fund	8,234,635	5,218,077	63.37%
Land Bank Stewardship & Mgt	1,766,204	1,839,344	104.14%
SJC Noxious Weed Control	170,641	164,861	96.61%
Veterans' Assistance Fund	80,858	85,347	105.55%
San Juan County Parks	2,169,063	1,761,516	81.21%
Treasurer's Operation & Maint	39,400	29,688	75.35%



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County Revenues by Fund 2019

Fund / Dept Name	Budget	Actuals	% Rcvd
Dog License	24,765	22,363	90.30%
County Roads	11,575,706	10,987,657	94.92%
Lodging Tax Fund	1,716,039	1,758,088	102.45%
Eastsound Parking Fund	10,000	0	0.00%
Aud Document Preservation	63,500	59,194	93.22%
Crime Victims	7,110	12,386	174.21%
Mental Health Tax Fund	550,000	655,879	119.25%
Orcas Senior Svcs Building	80,919	72,095	89.09%
Septic & Housing Loans	243,200	22,288	9.16%
Public Facilities Improvement	572,000	594,803	103.99%
Affordable Housing Fund	1,586,400	2,141,151	134.97%



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County Revenues by Fund 2019

Fund / Dept Name	Budget	Actuals	% Rcvd
Criminal Justice Fund	213,400	198,475	93.01%
Bond Redemption Fund	1,007,558	1,006,753	99.92%
Capital Improvement Fund	2,014,300	2,002,327	99.41%
Solid Waste Fund	361,580	400,534	110.77%
Solid Waste Projects Fund	331,000	251,586	76.01%
Clean Water Utility Fund	460,000	462,791	100.61%
Clean Water Utility Capital	1,306,481	516,077	39.50%
Equipment Rental & Revolving	2,466,997	2,114,775	85.72%
Information Technology	1,814,624	1,835,705	101.16%
Grand Total	62,364,842	57,911,383	92.86%



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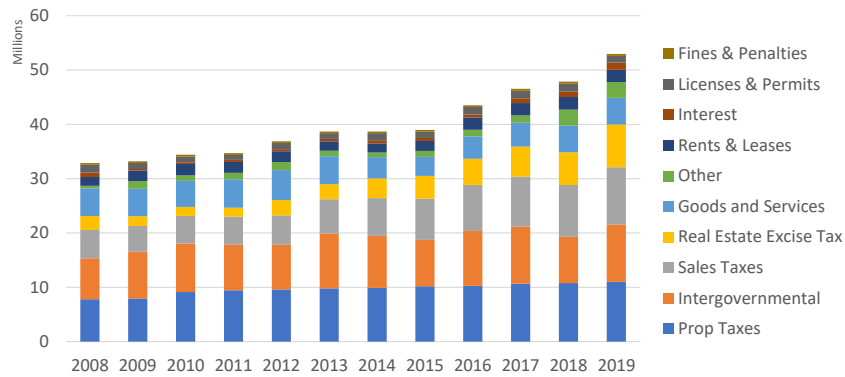
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County Revenues by Type 2019

Revenue Type	Budget	Actuals	% Rcvd
Property Taxes	11,075,188	10,997,390	99.30%
Sales Taxes	9,995,889	10,527,510	105.32%
Excise Taxes	30,210	33,027	109.32%
Other Taxes (Land Bank)	6,729,000	7,884,275	117.17%
Licenses and Permits	1,268,555	1,234,462	97.31%
Intergovernmental	13,860,324	10,560,597	76.19%
Goods and Services	4,738,428	4,925,477	103.95%
Fines and Forfeits	282,120	363,533	128.86%
Misc Revenues	5,037,534	5,459,152	108.37%
Nonrevenues	455,669	458,152	100.55%
Other Sources	8,891,925	5,467,809	61.49%
Total County Revenue	62,364,842	57,911,383	92.86%



County Revenues 2008-2019



EXPENDITURES 2019



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CE Expenditures by Dept 2019

Fund / Dept Name	Budget	Actuals	% Used
County Administration	907,911	876,444	96.53%
Assessor	1,243,862	1,184,431	95.22%
Auditor	1,082,194	1,033,105	95.46%
Board of Equalization	6,864	1,763	25.68%
Facilities	884,705	909,180	102.77%
Civil Service	21,431	18,264	85.22%
Clerk	433,205	430,370	99.35%
County Council	625,559	605,974	96.87%



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CE Expenditures by Dept 2019

Fund / Dept Name	Budget	Actuals	% Used
Dispatch / E911	1,171,358	1,198,274	102.30%
Community Development	2,325,550	2,095,175	90.09%
WSU Extension	256,198	242,441	94.63%
District Court / Probation	774,283	772,383	99.75%
Election Reserve	315,074	315,021	99.98%
General Administration	1,572,396	1,310,632	83.35%
Health & Comm'ty Svcs	1,842,142	1,691,299	91.81%
Jail	552,242	483,080	87.48%



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CE Expenditures by Dept 2019

Fund / Dept Name	Budget	Actuals	% Used
Juvenile Court	534,645	511,255	95.63%
Law Library	29,409	29,427	100.06%
Operating Transfers	692,000	562,376	81.27%
Prosecutor / Coroner	1,301,323	1,312,565	100.86%
Sheriff	3,330,796	3,321,811	99.73%
Superior Court	337,207	343,531	101.88%
Treasurer	473,150	440,247	93.05%
Total County Current	20,713,504	19,689,049	95.05%



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CE Expenditures by Type 2019

Expenditure Type	Budget	Actuals	% Used
Transfers	1,326,099	1,002,925	75.63%
Salaries and Wages	10,517,620	10,295,361	97.89%
Personnel Benefits	3,983,449	3,683,755	92.48%
Supplies	325,620	324,104	99.53%
Charges for Services	4,448,213	4,263,369	95.84%
Capital Outlays	77,503	100,761	130.01%
Debt Service: Interest	35,000	18,774	53.64%
Total CE Expenditures	20,713,504	19,689,049	95.05%

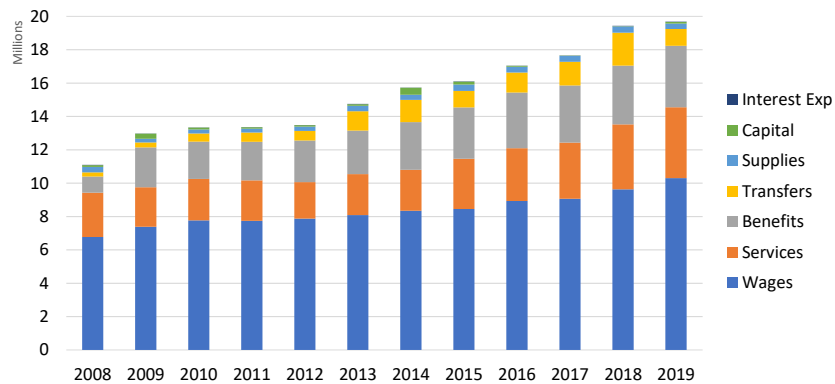


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CE Expenditures 2008-2019



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County Expenditures by Fund 2019

Fund / Dept Name	Budget	Actuals	% Used
County Current - General	20,713,504	19,689,049	95.05%
Current Expense Grants	3,946,875	3,021,249	76.55%
Insurance Reserve	352,443	29,687	8.42%
Emergency Management	139,941	139,445	99.65%
SJC Conservation Area	7,307,924	6,115,699	83.69%
Land Bank Stewardship/Mgt	1,331,515	1,254,891	94.25%
SJC Noxious Weed Control	183,205	176,594	96.39%
Veterans' Assistance Fund	154,882	43,092	27.82%
San Juan County Parks	2,153,705	1,708,139	79.31%
Treasurer's Oper & Maint	52,261	19,842	37.97%



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County Expenditures by Fund 2019

Fund / Dept Name	Budget	Actuals	% Used
Dog License	26,273	21,978	83.65%
County Roads	13,948,321	11,341,774	81.31%
Lodging Tax Fund	1,913,644	1,345,661	70.32%
Aud Document Preservation	75,867	39,673	52.29%
Crime Victims	10,000	0	0.00%
Mental Health Tax Fund	803,103	517,137	64.39%
Orcas Senior Services Bldg	78,145	68,269	87.36%
Septic & Housing Loans	254,843	34,968	13.72%
Public Facilities Improvemt	1,031,453	414,478	40.18%
Affordable Housing Fund	1,012,571	302,835	29.91%



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County Expenditures by Fund 2019

Fund / Dept Name	Budget	Actuals	% Used
Criminal Justice Receiving	205,000	205,000	100.00%
Bond Redemption Fund	1,007,558	1,007,336	99.98%
Capital Improvement Fund	3,797,349	1,143,800	30.12%
Solid Waste Fund	376,151	305,198	81.14%
Solid Waste Projects Fund	282,298	264,801	93.80%
Clean Water Utility Fund	514,443	346,783	67.41%
Clean Water Utility Capital	856,487	91,129	10.64%
Equipmt Rental & Revolving	2,489,436	1,978,772	79.49%
Information Technology	1,814,624	1,715,330	94.53%
Grand Total	66,833,821	53,342,608	79.81%



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County Expenditures by Type 2019

Fund / Dept Name	Budget	Actuals	% Used
Transfers	7,918,644	50,037,816	63.62%
Salaries and Wages	18,202,479	17,411,082	95.65%
Personnel Benefits	7,093,221	6,522,004	91.95%
Supplies	2,821,995	2,961,508	104.94%
Charges for Services	15,782,153	12,353,070	78.27%
Capital Outlays	13,924,615	7,983,943	57.34%
Debt Service: Principal	793,262	793,232	100.00%
Debt Service: Interest	297,452	279,953	94.12%
Grand Total	66,833,821	53,342,608	79.81%

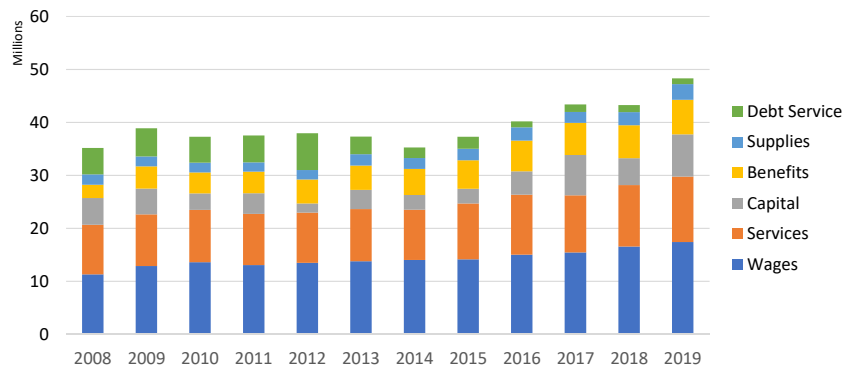


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County Expenditures 2008-2019





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CASH YEAR-END 2019

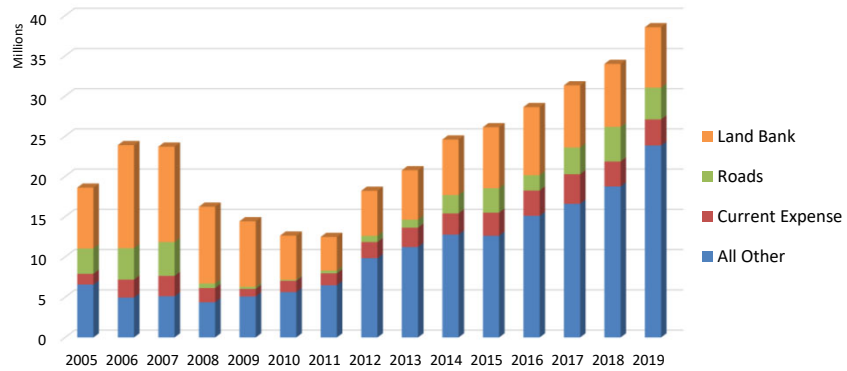


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Cash Balances EOY 2019



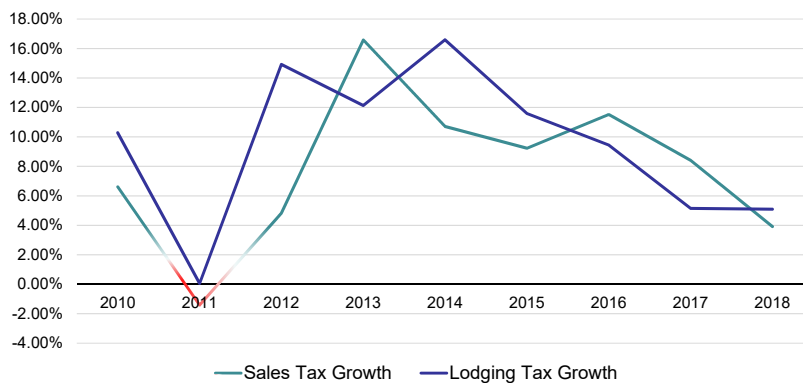


SPECIFIC REVENUES 2019

- Sales & Lodging Tax
- Property Tax
- Land Bank Real Estate Excise Tax
- Permitting & Planning Revenues



Sales Tax Growth 2009-2018



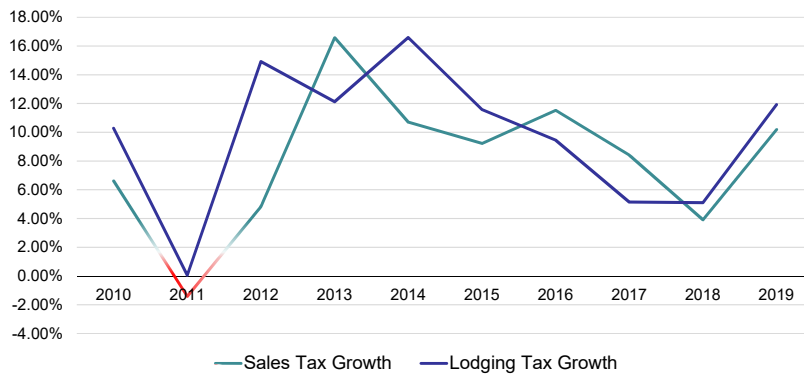


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Sales Tax Growth 2009-2019

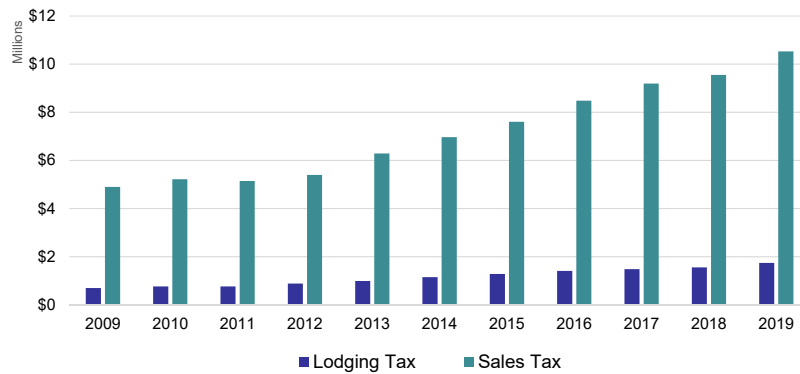


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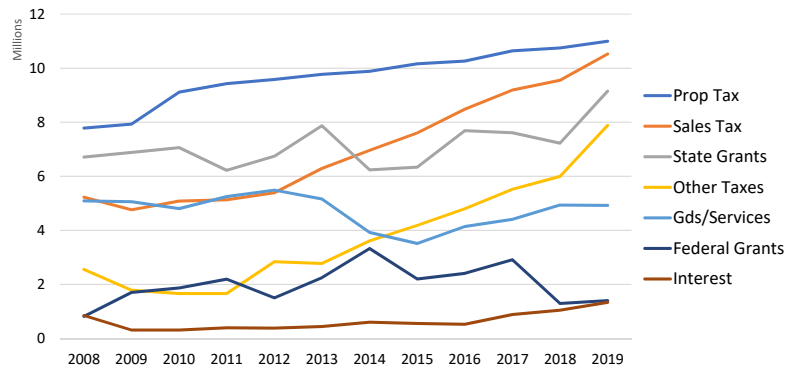
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Sales & Lodging Tax





It's not just Sales Tax....



Prop Tax & the Levy Lid Lift

- Levy Lid Lift fixed a rate of 85¢/\$1,000 assessed valuation (it had been ~78¢)
 - Assessed valuation came in higher than expected
 - County is about 20% of total local prop tax bill
- State levy (Part 2, for schools) increased 30¢
- Combined effect on property tax bills will be noticeable

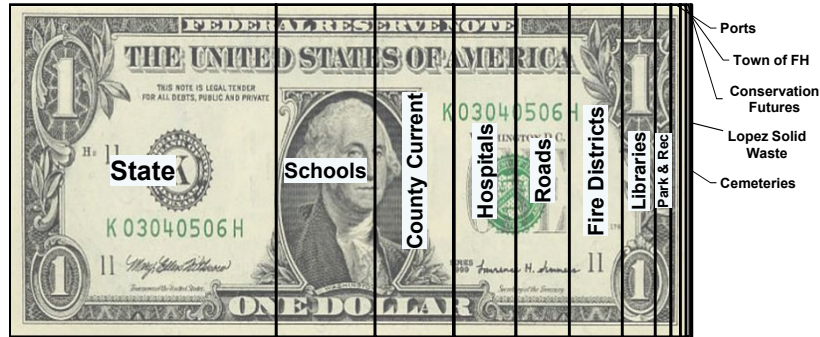


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Property Tax Distribution 2020

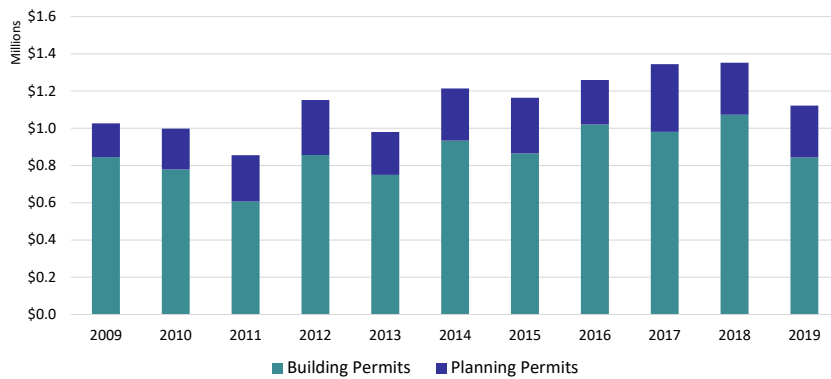


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Building & Planning Revenue 2009-2019



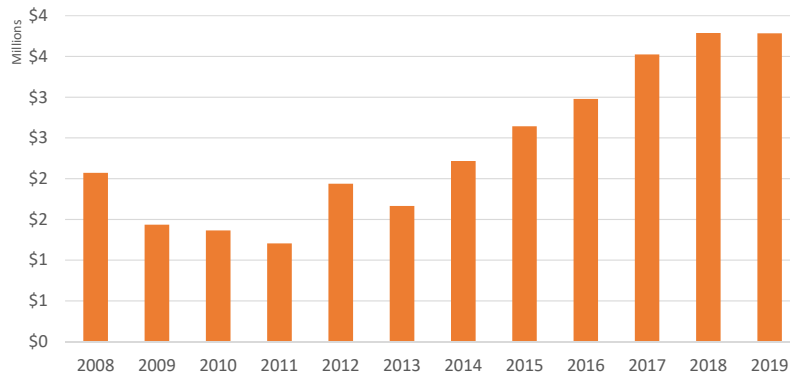


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Land Bank Excise Tax 2008-2019

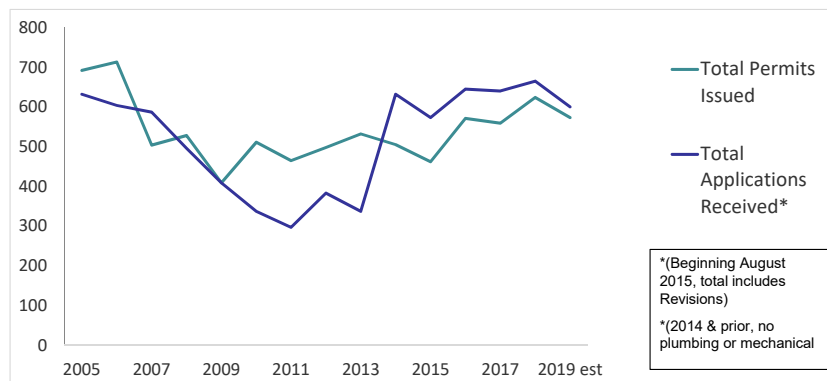


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Building Permits 2005-2019



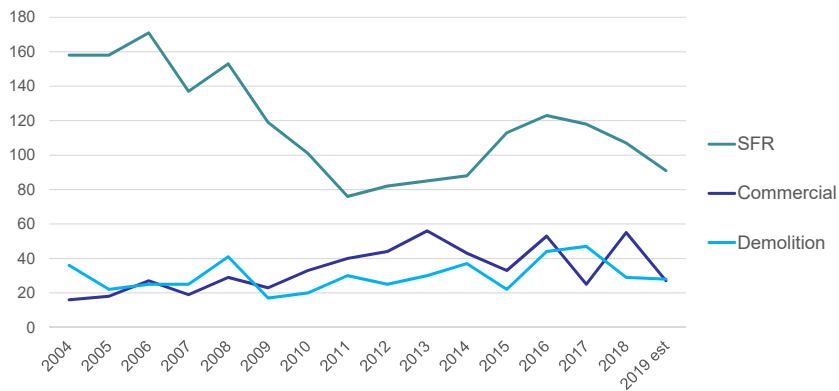


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Permit Applications Received 2004-2019



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Real Estate Sales*

Year	SJ Island			SJ County		
	# Sales	\$ Volume	% Increase	# Sales	\$ Volume	% Increase
2015	207	\$106,889,601		464	\$215,561,667	
2016	232	\$124,582,355	16.55%	505	\$251,020,953	16.45%
2017	293	\$147,981,053	18.78%	593	\$300,622,909	19.76%
2018	234	\$132,285,740	-10.61%	544	\$306,903,509	2.09%
2019	194	\$139,593,052	5.52%	444	\$299,854,773	-2.30%

* Data courtesy Merri Ann Simonson, Coldwell Banker



Real Estate Inventory*

Year	SJ Island		
	Total	# of Escrows	Net Inventory
Jan 2014	328	24	304
Jan 2015	357	38	319
Jan 2016	311	29	282
Jan 2017	237	36	201
Jan 2018	186	33	153
Jan 2019	190	17	173
Jan 2020	195	28	167

* Data courtesy Merri Ann Simonson, Coldwell Banker



CONCLUSIONS



What *didn't* happen: the recession

- In July of 2019 the current period of expansion exceeded 120 months, now the longest in US history
- Locally, building and real estate sales are still happening, but appear to be slowing
- There is *hesitation* in the economy
 - “People appear to be distracted and not opening up their wallets”
 - We are all in a holding pattern
- Plus, the political uncertainty of a presidential election year

