

Agenda Item 1.4.3

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: 1st Quarter 2025 Budget Report

**Presented by: Daniel Conway, Chief Financial Officer, Strategy Innovation
& Finance**

Date: 5/13/2025

☒ For Information

☐ For Discussion/Board Direction

☐ Consent to
Place on Business/
Hearing Agenda

Issue: Countywide budget-to-actual spending through March 31, 2025

Background: The Strategy, Planning & Analysis (SPA) Division provides a regularly scheduled quarterly report to the Board of County Commissioners (BCC) to review year-to-date budget information for each department and fund. The financial data summarized in the first quarter report includes year-to-date expenditures through March including payroll and indirect cost allocation expenses, and procurement card expenses. The SPA team has worked with each department and office to verify the data presented and prepare the analyses included in the attached reports.

Discussion: The majority of the reported spending-to-date by each department and fund is comparable with the prior year spending-to-date. The primary factors contributing to budget-to-actual variances continue to be delays in the availability of materials and supplies, staffing vacancies, and timing of major construction projects. Additional analysis is included in the attachments for variances larger than 10% from the year-to-date mark.

Overall, spending activity is on a consistent trend with the prior year and is within the year-to-date mark. There are no significant concerns or discrepancies to report at this time. Countywide spending should increase as the year progresses, especially as major construction projects get underway during the summer months. In addition to the planned 2025 projects, carryforward projects that are being continued from 2024 will also contribute to increased spending throughout the year.

Q1 2025 Budget-to-Actual Report, General Fund by Department
(Attachment A)

This report identifies total General Fund spending by department through

March 31, 2025.

Q2 2025 Budget-to-Actual Report, Expenditures by Fund, Division & Category (Attachment B)

This report identifies total fund spending for all county departments and funds through March 31, 2025.

Please note, at the time these reports were prepared the county's financials were not formally closed through March and some figures may change in subsequent reports. However, totals reported here are not likely to materially change.

Fiscal Impact: ☐ yes ☒ no

No fiscal impact. This is a report summarizing the quarterly financials for the County.

SPA Review: Support, no concern. Micah Badana, April 30, 2025

County Attorney Review: Approved, Jean Biondi, May 1, 2025

Facilities Review: No Impact, Mark Danner, May 7, 2025

BIT Review: No impact, Andy Corbett, May 7, 2025

Fleet Review: Support, no concerns, Janice Mayer, May 7, 2025

County Human Resources Review (new FTE only): n/a, no new FTE

Recommendations: None. Provided for informational purposes only.

Originator:

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