



General Fund Expenditures by Department

First Quarter 2025*

*Data collected on April 9, 2024. The figures are not final and have not been audited.

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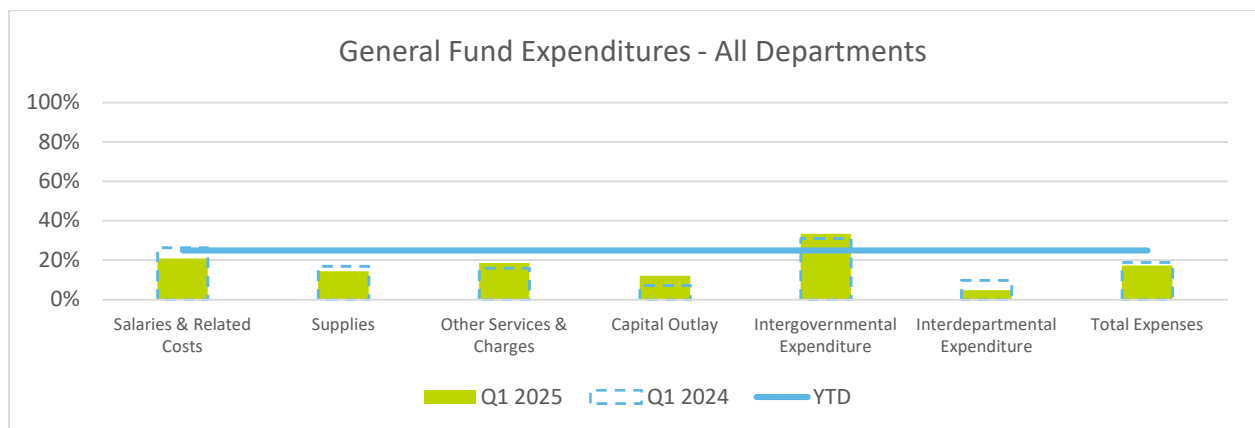
2025 Q1 - Expenditures by Department
General Fund Only
January - March 2025

□ FY2024 ■ FY2025 | YTD Mark

Department	Year-to-Date Activity
Assessor	<div><div></div><div></div></div> 22.5%
Board of County Commissioners	<div><div></div><div></div></div> 20.1%
Business Innovation & Technology	<div><div></div><div></div></div> 16.1%
Clerk & Recorder	<div><div></div><div></div></div> 17.2%
Coroner	<div><div></div><div></div></div> 21.6%
County Attorney	<div><div></div><div></div></div> 22.0%
County Manager	<div><div></div><div></div></div> 20.1%
Development & Transportation	<div><div></div><div></div></div> 21.6%
District Attorney	<div><div></div><div></div></div> 21.9%
Human Resources	<div><div></div><div></div></div> 20.6%
Operations	<div><div></div><div></div></div> 15.9%
Parks & Conservation	<div><div></div><div></div></div> 18.0%
Public Affairs	<div><div></div><div></div></div> 19.1%
Sheriff	<div><div></div><div></div></div> 21.1%
Strategy, Innovation & Finance	<div><div></div><div></div></div> 21.8%
Surveyor	<div><div></div><div></div></div> 22.5%
Treasurer	<div><div></div><div></div></div> 23.0%
Others	
Non Departmental	<div><div></div><div></div></div> -26.6%
Total - All Departments	<div><div></div><div></div></div> 17.3%

Data Updated 4/9/2025

General Fund - Revenue & Expenditures All Departments First Quarter				
	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Revenue				
Taxes & Licenses	244,265,901	105,734,370	138,531,531	57%
Charges for Services	22,113,134	6,747,589	15,365,545	69%
Intergovernmental Revenue	9,587,882	2,478,377	7,109,505	74%
Investment Income	14,999,942	2,271,141	12,728,801	85%
Other Revenue	31,261,130	9,585,909	21,675,221	69%
Total Revenue	\$322,227,989	\$126,817,386	\$195,410,603	61%
Expenditures				
Salaries & Related Costs	166,579,378	34,810,915	131,768,463	79.1%
Supplies	12,334,548	1,777,881	10,556,667	85.6%
Other Services & Charges	40,263,050	7,501,212	32,761,838	81.4%
Capital Outlay	6,894,377	830,959	6,063,418	87.9%
Intergovernmental	2,750,415	917,721	1,832,694	66.6%
Interdepartmental	49,320,484	2,327,832	46,992,652	95.3%
Total Expenditures	\$278,142,252	\$48,166,520	\$229,975,732	82.7%



GENERAL FUND – ALL DEPARTMENTS

Revenue

Countywide General Fund revenue is usually greater in the first half of the year because property tax payments, which make up 30% of the General Fund revenue, are due to the county in February and

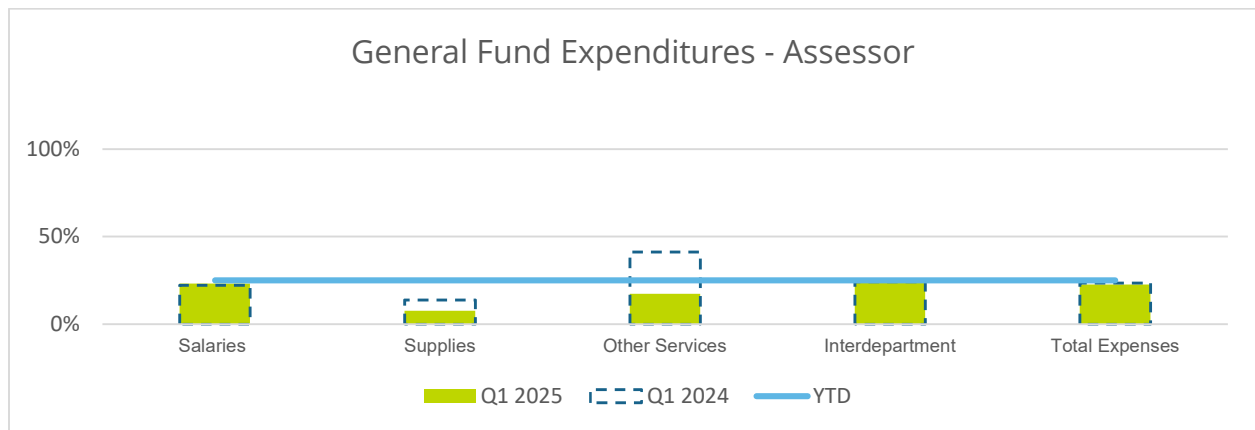
June. That is the case in 2025 with approximately 50% of budgeted revenue already received. Non-tax revenue is also being earned as expected with the exemption of investment income which has not yet been distributed for March.

At the end of the first quarter, countywide General Fund revenues are generally as expected for this point in the year. Interdepartmental revenue is usually two months behind the calendar year. Supplies, Other Services & Charges and Capital Outlay categories are also often a month or so behind because suppliers often do not invoice the county each month.

Salary expenditures are slightly lower in 2025 than they were last year due mainly to higher vacancy rates in the Sheriff's Office.

Bank fees for the Treasurer's Office were offset by earning credits so expenditures for that office were lower at the end of Q1 than at this point last year. Spending for the Clerk & Records Office are also lower than year-to-date in 2024 because it is an off-election year.

General Fund – Revenue & Expenditures Assessor First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	31,372	11,116	20,256	62%
Total Revenue	\$31,372	\$11,116	\$20,256	65%
Expenditures				
Salaries & Related Costs	5,462,841	1,261,649	4,201,192	76.9%
Supplies	181,612	13,951	167,661	92.3%
Other Services & Charges	881,311	152,239	729,072	82.7%
Capital Outlay	-	2,222	(2,222)	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	1,570,247	391,990	1,178,257	75.0%
Total Expenditures	\$8,096,011	\$1,822,051	\$6,273,960	77.5%

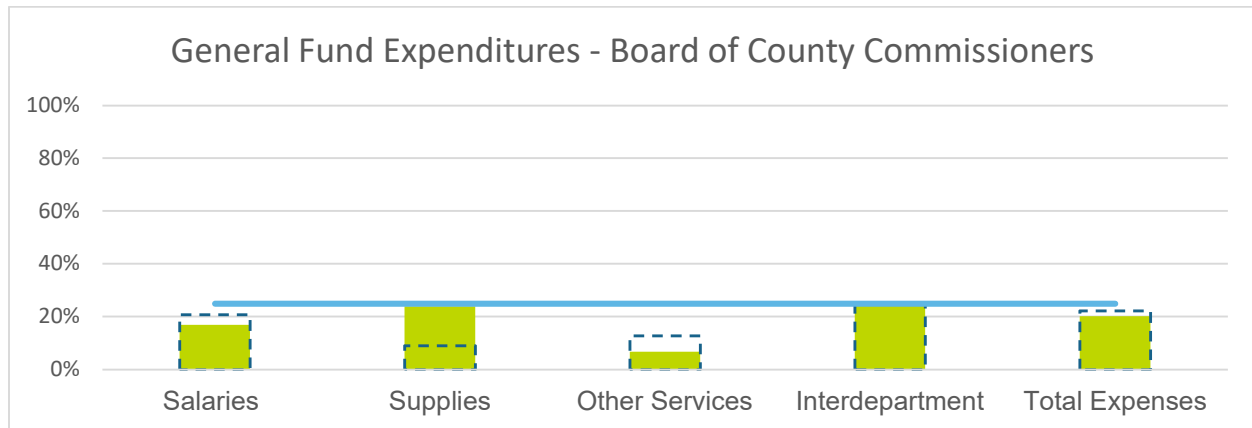


GENERAL FUND - ASSESSOR

First-quarter revenue collection reached 35%, exceeding the current 25% trend and aligning with the first quarter of 2024. Most revenue is collected in the first half of the fiscal year.

Through the first quarter of 2025, the Assessor's General Fund salary budget has generally been expended as expected with 77% of the budget remaining. The exception to this is the "Supplies" category which shows a 92% of the budget remaining due to postage. Postage will be expended by the second quarter and is anticipated to be nearly expended by the end of the year.

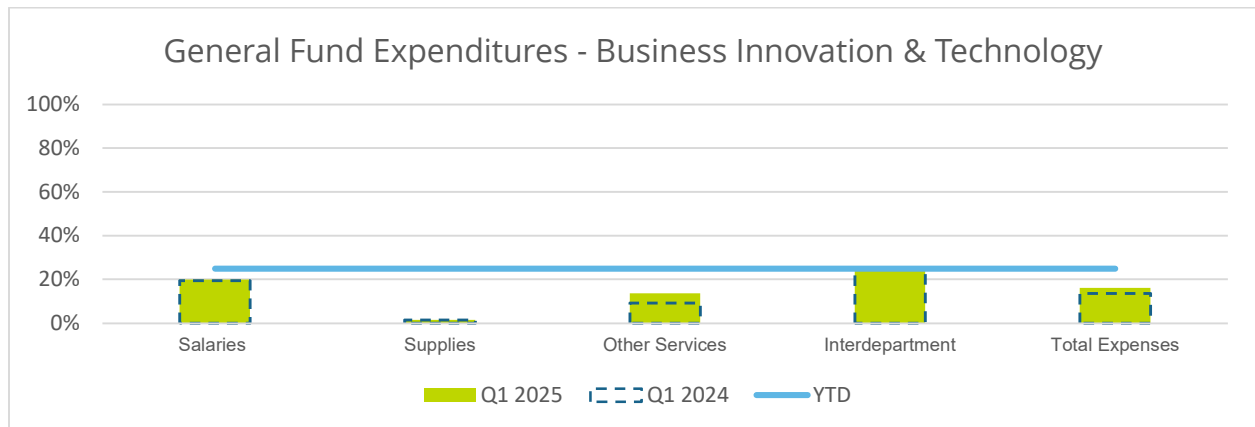
General Fund - Expenditures Board of County Commissioners First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	765,168	129,117	636,051	83.1%
Supplies	8,917	2,129	6,788	76.1%
Other Services & Charges	109,531	7,343	102,188	93.3%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	782,821	197,075	585,746	74.8%
Total Expenditures	\$1,666,437	\$335,663	\$1,330,774	80%



BOARD OF COUNTY COMMISSIONERS

The Board of County Commissioners budget is trending higher in salaries & benefits savings (83% remaining compared to 75%) due to salary for an open position that will not be backfilled. The budget is also trending higher in Other Services & Charges savings (93% remaining compared to 75%) due to budget designated for consulting services that will not be utilized.

General Fund – Revenue & Expenditures Business Innovation & Technology First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	-	2,610	(2,610)	-
Intergovernmental	-	-	-	-
Other Revenue	3,657,875	1,350,859	2,307,016	63%
Total Revenue	\$3,657,875	\$1,353,469	\$2,304,406	63%
Expenditures				
Salaries & Related Costs	12,209,823	2,424,143	9,785,680	80.1%
Supplies	666,230	9,563	656,667	98.6%
Other Services & Charges	10,157,334	1,381,545	8,775,789	86.4%
Capital Outlay	1,322,310	32,327	1,289,983	97.6%
Intergovernmental	-	-	-	0.0%
Interdepartmental	900,950	224,492	676,458	75.1%
Total Expenditures	\$25,256,647	\$4,072,070	\$21,184,577	83.9%



BUSINESS INNOVATION & TECHNOLOGY

For the General Fund, the Business Innovation & Technology Department's total revenue-to-date is trending higher than their budget, 37% compared to 25% of the quarter. The main source of revenue for Business Innovation & Technology is charges to other county departments for IT related services. Charges may vary annually depending on grant activities and projects.

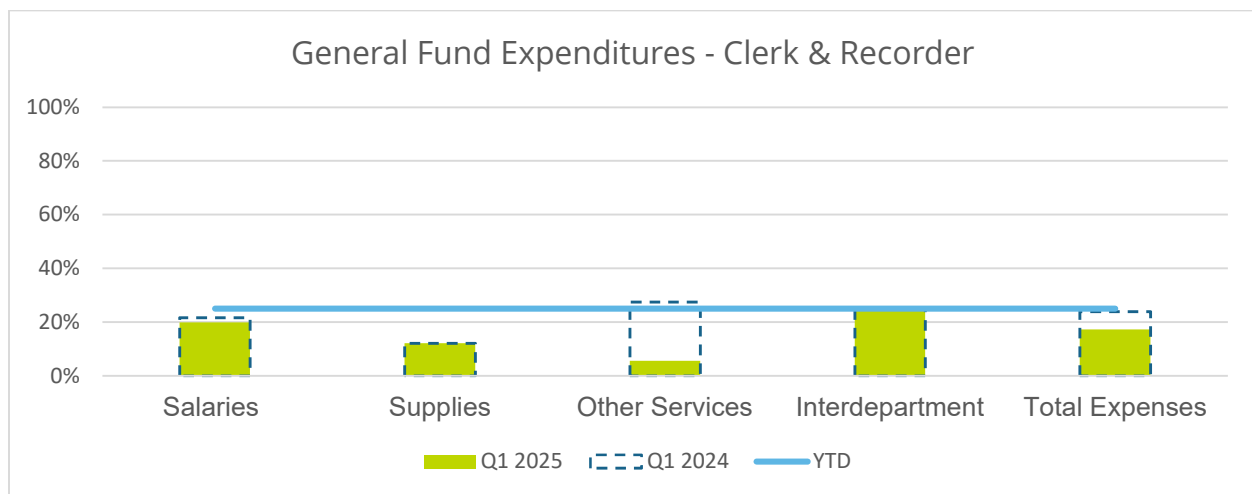
For the General Fund, the Business Innovation & Technology Department's total spending-to-date is trending in line with their budget, 16% compared to 25% of the quarter. Overall, the Business Innovation & Technology Department's spending-to-date of 16% is trending in line with the prior year's spending-to-date of 14%.

Salaries & Related Costs are slightly lower than the quarter marker and in line with the prior year's first quarter spending. Contributing to this consistent spending activity is vacancies within the department and these vacant positions are currently being recruited.

Other Services & Charges Expenditures are trending lower than the quarter marker and slightly higher than the prior year's quarter spending with 4% compared to 9%. Most expenditures in this category falls within maintenance agreements and software as a service, which can differ year to year based on the number of software subscriptions being used countywide.

Capital Expenditures are lower than the quarter marker and higher than the prior year's quarter spending with 2% compared to 0%. Projects vary annually, the expenditures in Q1 are attributable to a re-cable project on the 2nd floor of the District Attorney's Office and a technology replacement purchase.

General Fund – Revenue & Expenditures Clerk & Recorder First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Taxes & Licenses	69,625	18,754	50,871	73%
Charges for Services	12,160,975	3,192,939	8,968,036	74%
Intergovernmental	-	-	-	-
Other Revenue	1,000	1,013	(13)	-1%
Total Revenue	\$12,231,600	\$3,212,706	\$9,018,894	74%
Expenditures				
Salaries & Related Costs	9,902,081	1,966,354	7,935,727	80.1%
Supplies	1,141,856	138,660	1,003,196	87.9%
Other Services & Charges	3,708,942	206,833	3,502,109	94.4%
Capital Outlay	1,825	1,825	0	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	2,831,839	706,423	2,125,416	75.1%
Total Expenditures	\$17,586,543	\$3,020,096	\$14,566,447	82.8%



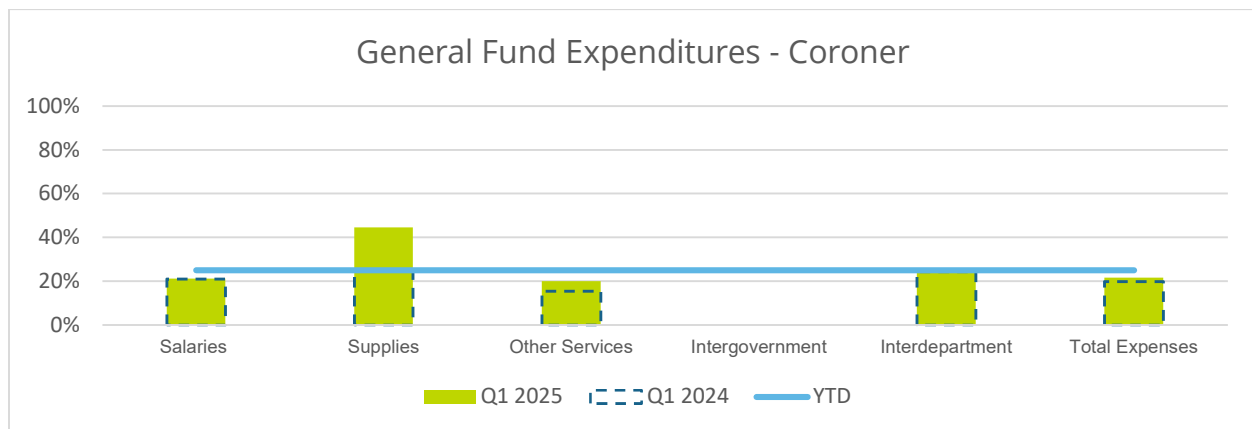
CLERK & RECORDER

General Fund revenues are on track, with 74% remaining to be collected, and are consistent with 2024. The Secretary of State as well as participating in Intergovernmental Agreements (IGAs) are being billed for the November 2024 election at the beginning of Q2. Unaccounted

revenue for 2024 will be reported per accounting guidelines. The largest revenue source is Charge for Services which includes motor vehicle fees and records & licensing fees such as real estate recording and document fees.

General Fund Clerk & Recorder (C&R) Expenditures are aligned with budget at 17% compared to 25% for the quarter. Total spending-to-date for the Clerk & Recorder's Office is slightly lower than last year's 27%. 2025 is a one election cycle affecting Expenditures and timing of Expenditures compared to the three-election cycle in 2024. Elections use the one-election cycle to thoroughly vet and review suppliers and contracts for upcoming elections. As such higher encumbrances/expenditures should be expected in Q2 and Q3 of 2025.

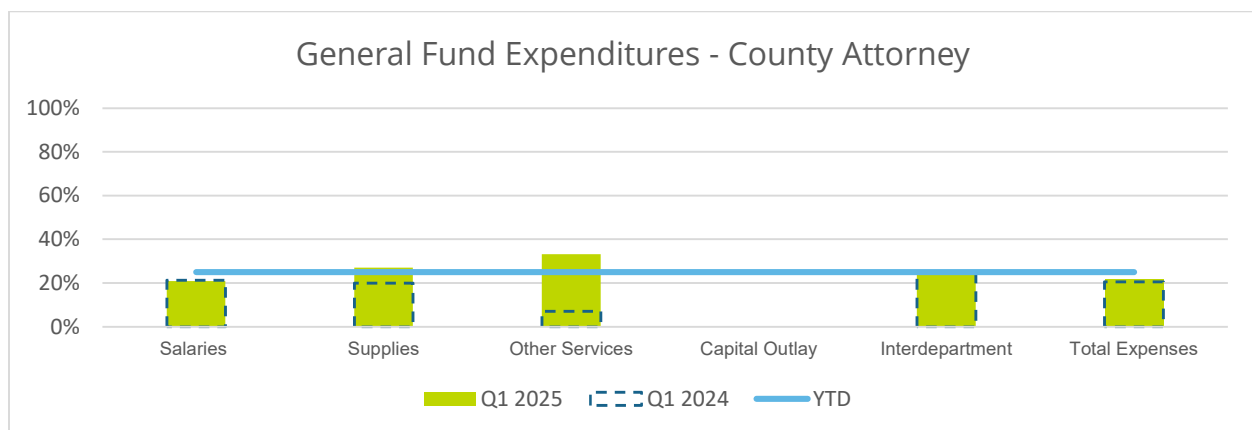
General Fund – Revenue & Expenditures Coroner First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	15,300	1,500	13,800	90%
Intergovernmental	-	-	-	-
Total Revenue	\$15,300	\$1,500	\$13,800	90%
Expenditures				
Salaries & Related Costs	2,121,544	449,745	1,671,799	78.8%
Supplies	49,081	21,842	27,239	55.5%
Other Services & Charges	967,984	193,417	774,567	80.0%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	423,668	103,860	319,808	75.5%
Total Expenditures	\$3,562,277	\$768,865	\$2,793,412	78.4%



CORONER

The Coroner's overall spending aligns with first-quarter targets; however, there is an area of overspending. Supplies are trending higher than expected, currently at 40% year-to-date compared to the 25% benchmark and exceeding last year's spending. This increase is driven by a 10% annual rise in deaths due to population growth, resulting in greater demand for medical supplies to meet operational needs.

General Fund – Revenue & Expenditures County Attorney First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	4,000	225	3,775	94%
Other Revenue	2,162,996	321,427	1,841,569	85%
Total Revenue	\$2,166,996	\$321,652	\$1,845,344	85%
Expenditures				
Salaries & Related Costs	5,993,256	1,254,822	4,738,435	79.1%
Supplies	30,600	8,263	22,337	73.0%
Other Services & Charges	316,028	104,935	211,093	66.8%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	935,317	233,829	701,488	75.0%
Total Expenditures	\$7,275,201	\$1,601,850	\$5,673,352	78.0%

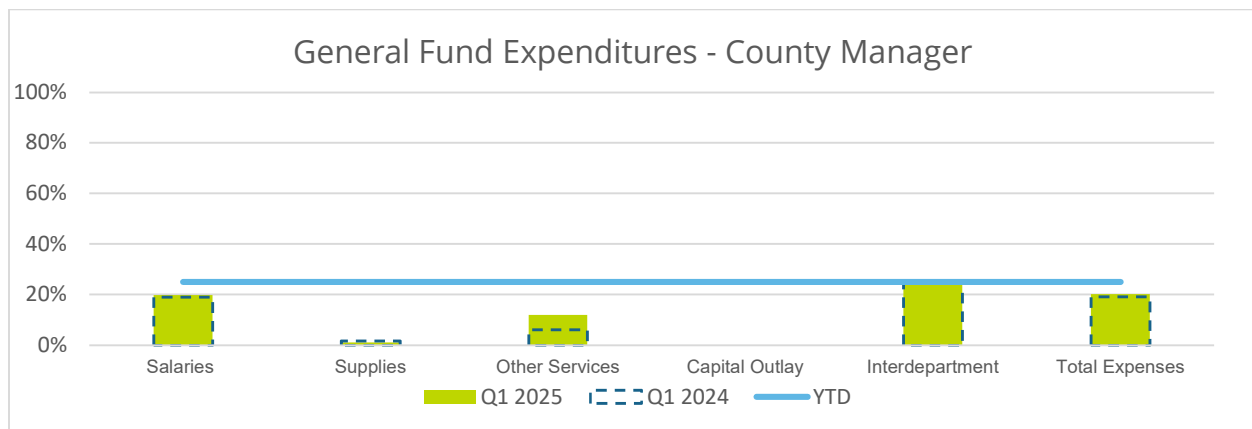


COUNTY ATTORNEY

At the end of the first quarter, revenues are lower than the expected 25%. Most of the revenue for this office is earned through interdepartmental direct charges. The office does not charge departments for services provided until the close of each month and revenue is not received until after the close of the following month. Revenue is therefore received two months or more after services are provided.

Most expenditures are mostly as expected at this point in the year and with 2024 year-to-date spending. The exception is contract payments for a software implementation project that started in the second half of 2024.

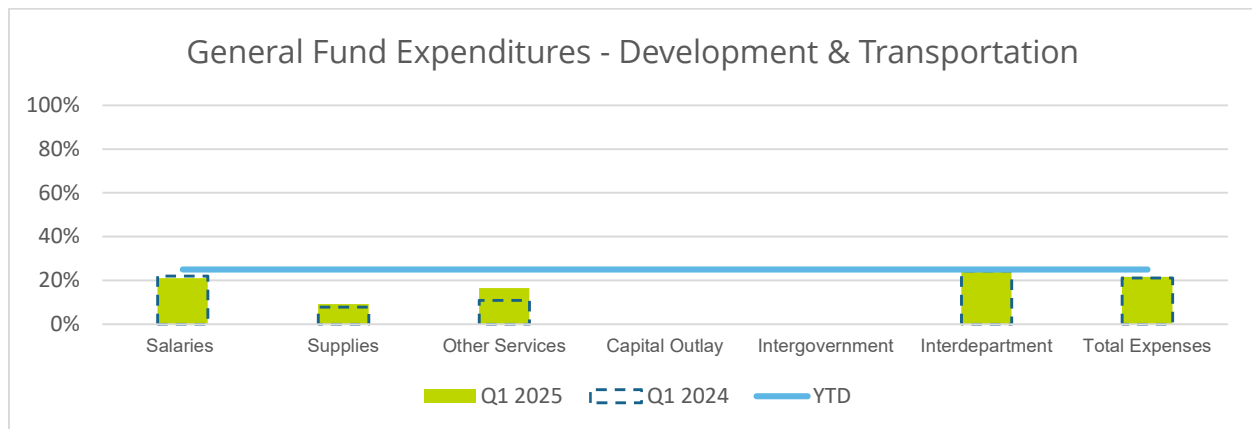
General Fund - Expenditures County Manager First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	769,813	152,127	617,686	80.2%
Supplies	17,080	178	16,902	99.0%
Other Services & Charges	48,124	5,752	42,372	88.0%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	204,563	51,141	153,422	75.0%
Total Expenditures	\$1,039,580	\$209,197	\$830,383	79.9%



GENERAL FUND - COUNTY MANAGER

Low budget utilization was driven by supplies and other services & charges which is timing related, with expected supplies purchases to be made and consulting services to be provided in Q2.

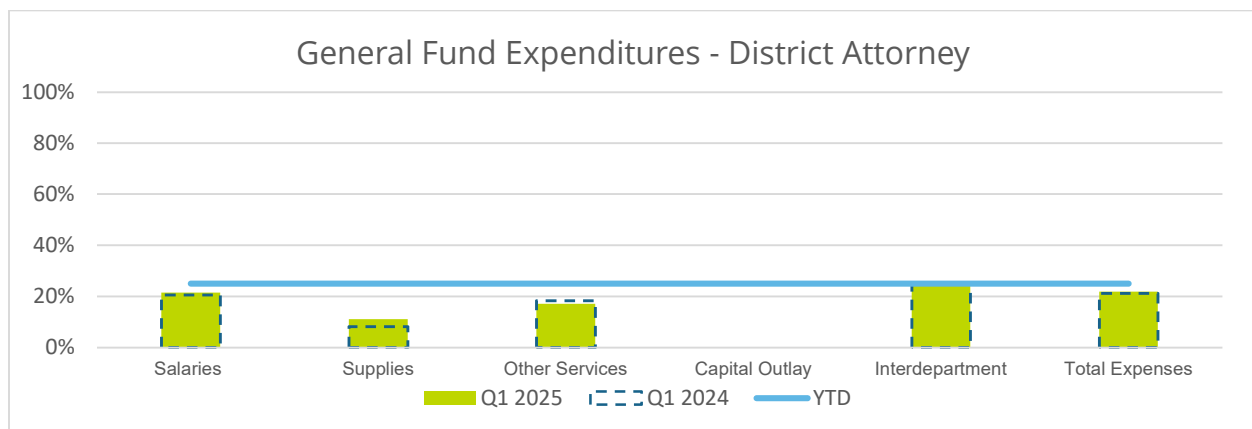
General Fund – Revenue & Expenditures Development & Transportation First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Taxes & Licenses	3,631,998	1,017,680	2,614,318	72%
Charges for Services	1,850,250	526,318	1,323,932	72%
Other Revenue	848,500	107,994	740,506	87%
Total Revenue	\$6,330,748	\$1,651,992	\$4,678,756	74%
Expenditures				
Salaries & Related Costs	11,952,714	2,509,971	9,442,743	79.0%
Supplies	145,230	13,411	131,819	90.8%
Other Services & Charges	768,145	126,259	641,886	83.6%
Capital Outlay	-	-	-	-
Intergovernmental	-	7,720	(7,720)	0.0%
Interdepartmental	4,246,423	1,043,072	3,203,351	75.4%
Total Expenditures	\$17,112,512	\$3,700,434	\$13,412,078	78.4%



GENERAL FUND - DEVELOPMENT & TRANSPORTATION

Development & Transportation spending to date is consistent with last year's spending. However, supplies and Other Services & Charges are trending low due to the timing of professional and training opportunities. Computer equipment has recently been replaced and there will be no further need to do so for the remainder of the year.

General Fund – Revenue & Expenditures District Attorney First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	358,073	21,162	336,911	94%
Intergovernmental	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	2,539,965	914,585	1,625,380	64%
Expenditures				
Salaries & Related Costs	26,229,049	5,616,682	20,612,367	78.6%
Supplies	299,552	33,095	266,457	89.0%
Other Services & Charges	1,277,987	218,401	1,059,586	82.9%
Capital Outlay	221,722	4,837	216,885	97.8%
Intergovernmental	139,576	197,905	(58,329)	-41.8%
Interdepartmental	3,084,115	762,860	2,321,255	75.3%
Total Expenditures	\$31,252,001	\$6,833,780	\$24,418,221	78.1%

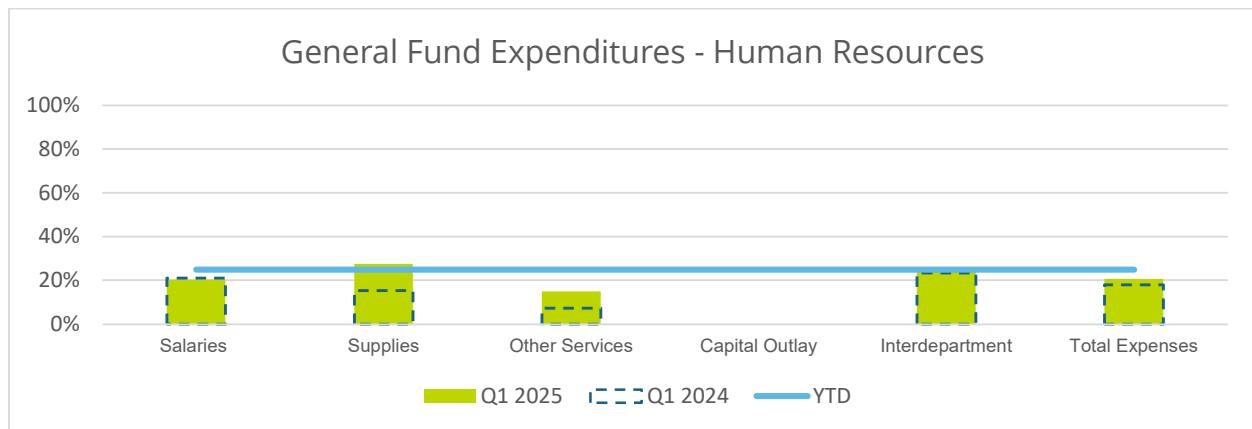


GENERAL FUND - DISTRICT ATTORNEY

The District Attorney's expenditure tracking is just over 20% of the annual budget at the mid-year point. Much of the operating spend is backloaded into the second half of the year; items like CDAC (Colorado District Attorney Council), professional dues, and contract/consulting technology replacement (Axon, TRP, USC Blades) will all hit in the third and fourth quarter.

The DA's office fully expects to expend the full budget by the end of the year and is managing expenditures to avoid over-spend.

General Fund – Revenue & Expenditures Human Resources First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Service	-	206	(206)	-
Total Revenue	-	\$206	\$(206)	
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	2,346,989	476,878	1,870,111	79.7%
Supplies	105,496	29,050	76,446	72.5%
Other Services & Charges	393,795	58,625	335,170	85.1%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	494,687	123,672	371,015	75.0%
Total Expenditures	\$3,340,967	\$688,225	\$2,652,742	79.4%



GENERAL FUND – HUMAN RESOURCES

Human Resources is on track with first-quarter spending, apart from "Other Services and Charges," which are trending low at 10% compared to the expected 25%. In Professional and Technical Services, Employee Relations does not require translation or interpretation services to date. Consultant services, which include countywide subscriptions and third-party investigations, have not incurred any Expenditures this quarter. Spending in equipment rental is also low, as printer invoices and employee excellence awards typically do not occur in the first quarter. Finally, the Academic Degree Program is reimbursed upon semester completion, so related spending will occur at the end of the second and third quarters.

General Fund – Revenue & Expenditures Operations First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	190,000	33,753	156,247	82%
Intergovernmental	4,897,988	1,194,596	3,703,392	76%
Investment	-	-	-	-
Other Revenue	1,590,810	593,806	997,004	63%
Total Revenue	\$6,678,798	\$1,822,155	\$4,856,643	73%
Expenditures				
Salaries & Related Costs	11,077,546	2,332,796	8,744,750	78.9%
Supplies	2,429,237	476,900	1,952,337	80.4%
Other Services & Charges	13,977,111	1,934,959	12,042,152	86.2%
Capital Outlay	4,462,612	143,024	4,319,588	96.8%
Intergovernmental	-	-	-	0.0%
Interdepartmental	2,242,415	548,681	1,693,734	75.5%
Total Expenditures	\$34,188,921	\$5,436,359	\$28,752,562	84.1%

GENERAL FUND - OPERATIONS

Justice Services

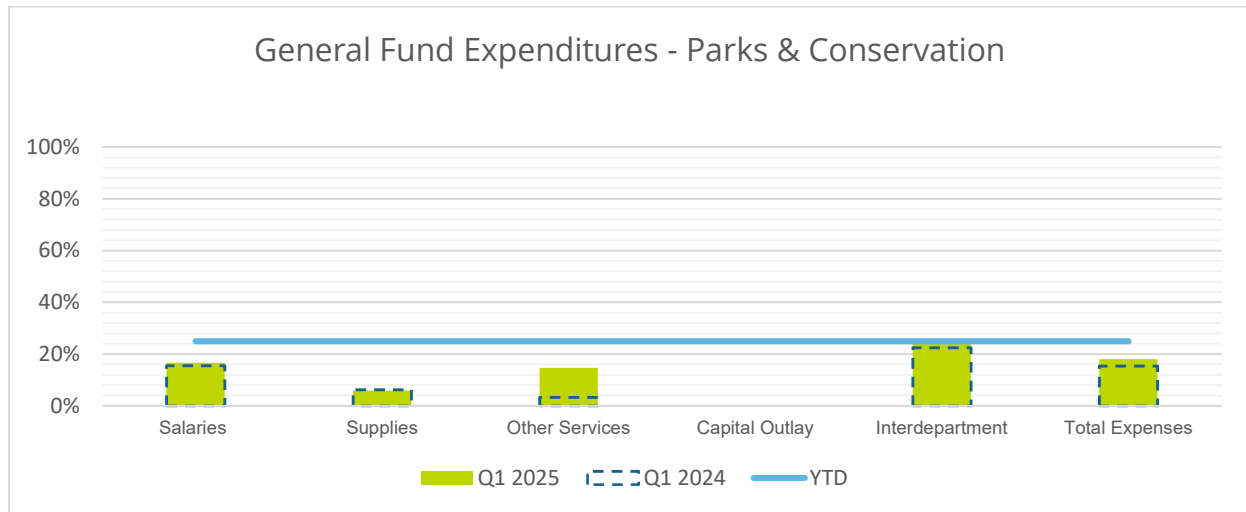
Supplies are trending low at under 5% for the first quarter. Justice Services is currently gathering pricing and information for anticipated furniture and computer hardware needs in our Pretrial Services unit and equipment needs in the Community Service unit. This expenditure is expected in the coming quarters.

Other services & charges are trending around 14% due to the following: withdrawal management to be billed later in the year and the community corrections contract billing cycle does not align with our quarterly reports; however, all money will be spent by the end of the fiscal year.

Facilities Management (FM)

With \$4.8M of Major Maintenance Repair and Replacement (MMRR), Facilities Master Plan, Security and Climate Action Plan Projects under contract, PO cut, requisitions entered and/or awaiting terms of contracts to be finalized; the FM 1st Quarter Budget encumbrance is right in-line with where it should be at this point in the year. The 1st Quarter is historically focused on finishing up multi-year projects and ramping up current year projects by developing Statements of Work (SOW), submitting requisitions, finalizing contracts and POs and kicking off projects. Looking at all these encumbrances, it places the FM 1st Quarter Budget “spend”, specifically the “Other Services and Charges” “Capital Outlay” line items where they should be at this point.

General Fund – Revenue & Expenditures Parks & Conservation First Quarter				
Revenues	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	318,997	110,773	208,224	65%
Other Revenue	197,313	91,576	105,737	54%
Total Revenue	516,310	202,349	313,961	61%
Expenditures				
Salaries & Related Costs	1,561,228	259,702	1,301,526	83.4%
Supplies	141,155	8,303	132,852	94.1%
Other Services & Charges	602,340	88,806	513,534	85.3%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	855,944	213,373	642,571	75.1%
Total Expenditures	\$3,160,667	\$570,184	\$2,590,483	82.0%

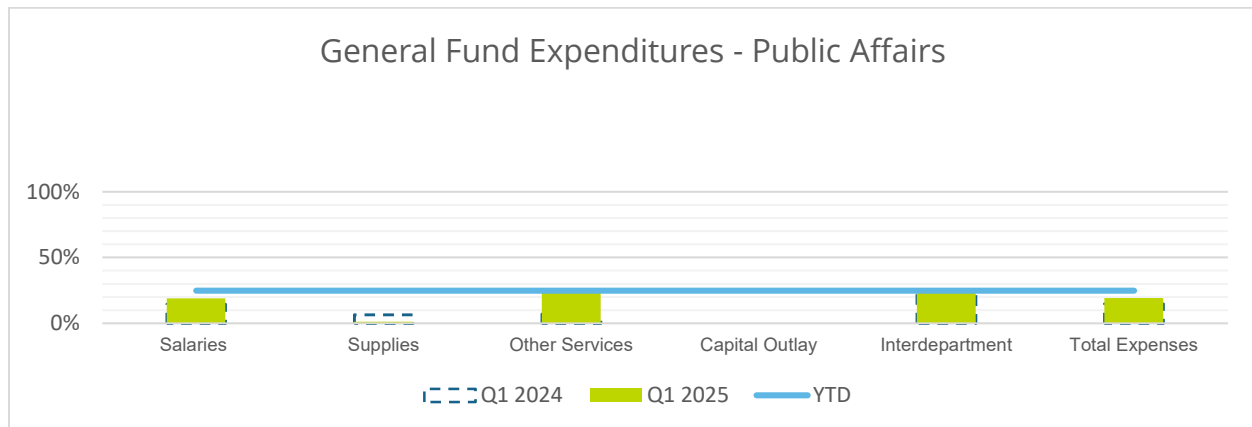


GENERAL FUND - PARKS & CONSERVATION

The first quarter of 2025 was focused on three areas: working towards their goals, recovering from natural events, and planning for the future. In the recovery efforts of the Quarry Fire, a helicopter distributed 10,466 pounds of native seed and 60,000 pounds straw mulch over the most erosion-prone areas of the burn scar. The seed mix included native

grass and wildflower species selected to stabilize the soil and speed up recovery. The Natural Resources Team helped CPW Wildlife Biologists with an elk survey covering Centennial Cone Park. As part of the development of the Conservation Greenprint, 2026-2030, the Planning Team has completed a series of five open houses requesting feedback from the community on the draft goals that will help shape the JCOS priorities for the next five years.

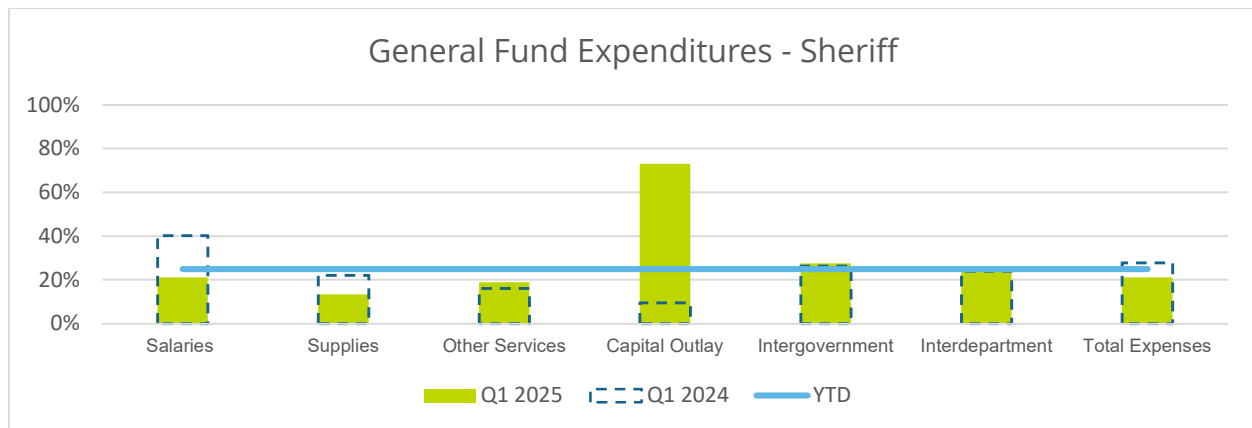
General Fund – Revenue & Expenditures Public Affairs First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	-	270	(270)	-
Total Revenue	-	\$270	\$(270)	-
Category				
Salaries & Related Costs	909,040	172,227	736,813	81.1%
Supplies	47,149	552	46,597	98.8%
Other Services & Charges	76,855	18,165	58,690	76.4%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	117,501	29,375	88,126	75.0%
Total Expenditures	\$1,150,545	\$220,319	\$930,226	80.9%



GENERAL FUND – PUBLIC AFFAIRS

Public affairs spending aligns with the first-quarter target; however, there is an area of underspend. Supplies are trending lower than expected, currently at 1% year-to-date compared to 25%. Recognition and appreciation funds are historically spent at the end of the third quarter, while the inventory for commemorative supplies isn't complete until the beginning of the third quarter. Computer hardware & software can expect spending in the fourth quarter when contracts are invoiced. There has not been as need for education and training materials or computer hardware purchases. Salaries are trending low due to employee leave.

General Fund – Revenue & Expenditures Sheriff First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Taxes & Licenses	-	130,009	(130,009)	-
Charges for Services	1,387,048	317,914	1,069,134	77%
Intergovernmental	1,609,000	369,199	1,239,801	77%
Other Revenue	517,200	192,575	324,625	63%
Total Revenue	3,513,248	1,009,697	2,503,551	71%
Expenditures				
Salaries & Related Costs	68,053,412	14,389,006	53,664,406	78.9%
Supplies	6,463,800	862,183	5,601,617	86.7%
Other Services & Charges	14,292,629	2,707,932	11,584,697	81.1%
Capital Outlay	885,908	646,723	239,185	27.0%
Intergovernmental	2,610,839	719,817	1,891,022	72.4%
Interdepartmental	5,559,378	1,337,365	4,222,013	75.9%
Total Expenditures	\$97,865,966	\$20,663,025	\$77,202,941	78.9%



GENERAL FUND - SHERIFF

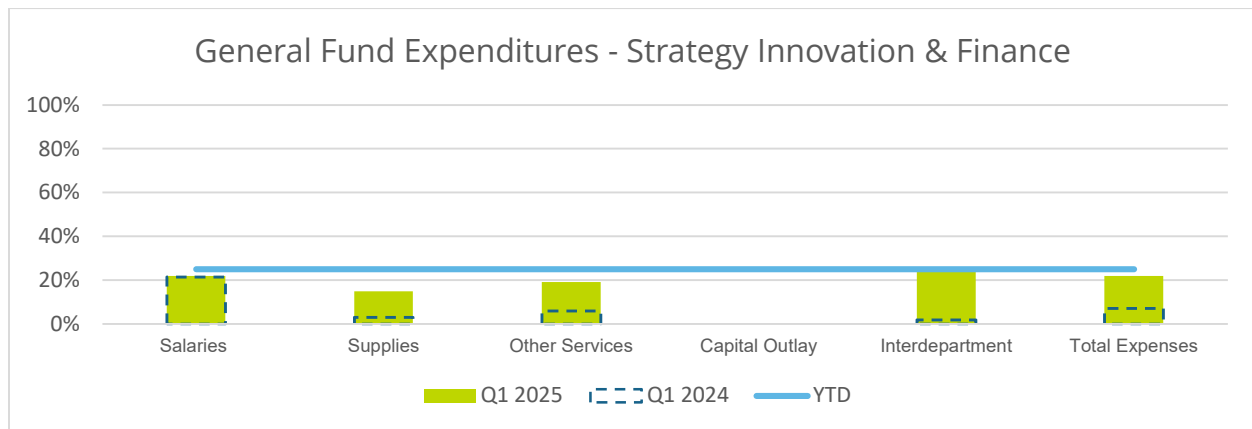
For the General Fund, the Sheriff's Office total revenue-to-date is trending slightly higher than their budget, 29% compared to 71% of the quarter. The main sources of revenue are grant revenue from a mix of state and federal funding (intergovernmental), and charges for services such as extra duty and processing fees.

For the General Fund, the Sheriff's Office total spending to date is trending in line with their budget, 21% compared to 25% of the quarter. Overall, the Sheriff's Office spending-to-date is consistent with the prior year's spending-to-date with 21% compared to 21% budget used.

Capital Outlay spending is significantly higher than the quarter and prior year due to continuation of projects that were started in the prior year. There were various delays in 2024 due to timing of bids and late in the year start of projects. Carryforwards were requested to reappropriate the remaining budgeted expenditures in 2025.

Intergovernmental spending is higher than the quarter and consistent with the prior year's spending. The reason expenditures are consistently higher is due to payment for the Intergovernmental Agreement for Participation in the Colorado Emergency Fire Fund. The annual Sheriff's contribution to this fund is expensed all in the first quarter.

General Fund – Revenue & Expenditures Strategy Innovation & Finance First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Other Revenue	-	1,835	(1,835)	-
Total Revenue	-	1,835	(1,835)	-
Expenditures				
Salaries & Related Costs	5,069,344	1,109,465	3,959,879	78.1%
Supplies	106,100	15,674	90,426	85.2%
Other Services & Charges	1,032,391	197,570	834,821	80.9%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	1,024,477	256,119	768,358	75.0%
Total Expenditures	\$7,232,312	\$1,578,828	\$5,653,484	78.2%

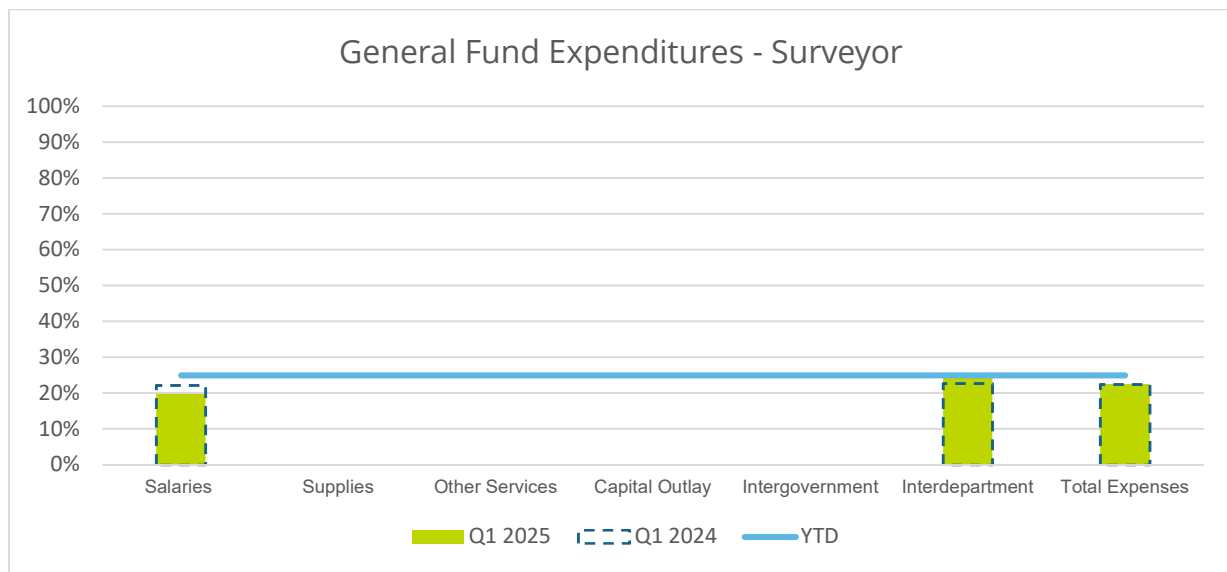


GENERAL FUND - STRATEGY INNOVATION & FINANCE

Salaries & Benefits – For each of the divisions, Salary & Benefits spending is largely on track for this point in the year. Other Services expenditures are typically low during the first quarter since these funds are generally spent on conferences that occur in the third quarter.

SIF admin is the exception to this due to payment for a multi-week course that started in February. Supplies are typically bought in bulk later in the year.

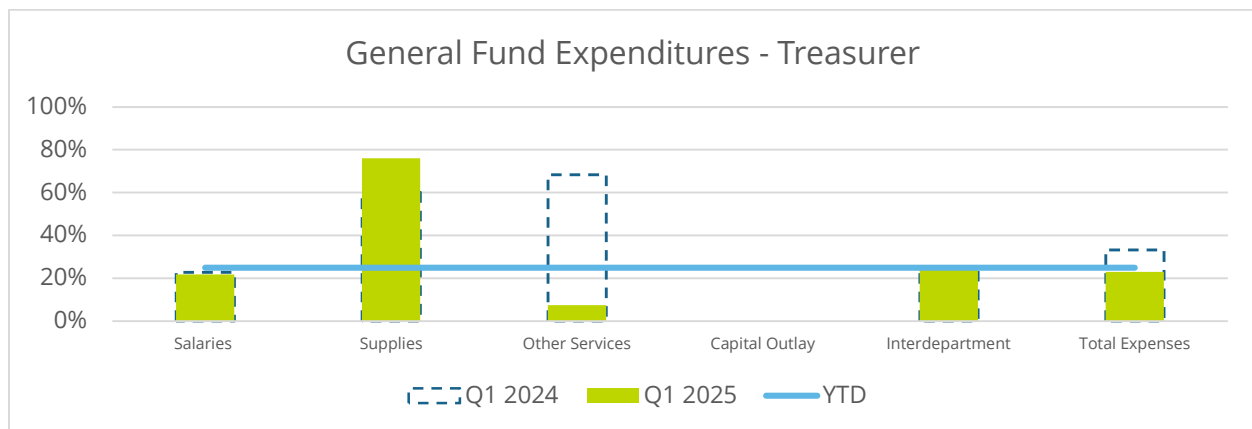
General Fund - Expenditures Surveyor First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	6,120	1,209	4,911	80.2%
Supplies	-	-	-	0.0%
Other Services & Charges	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	6,773	1,693	5,080	75.0%
Total Expenditures	\$12,893	\$2,902	\$9,991	77.5%



SURVEYOR

Surveyor budget salary reflects the legislatively approved salary. First quarter expenditures reflect salary payments as of March 31, 2025.

General Fund – Revenue & Expenditures Treasurer First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	5,797,119	2,497,937	3,299,182	57%
Other Revenue	4,491,300	2,185,855	2,305,445	51%
Total Revenue	10,288,419	4,683,792	5,604,627	54%
Expenditures				
Salaries & Related Costs	1,599,410	346,451	1,252,959	78.3%
Supplies	152,600	116,002	36,598	24.0%
Other Services & Charges	464,451	34,134	430,317	92.7%
Capital Outlay	-	-	-	0.0%
Intergovernmental Expenditure	-	-	-	0.0%
Interdepartmental Expenditure	807,122	198,224	608,898	75.4%
Total Expenditures	\$3,023,583	\$694,812	\$2,328,771	77.0%



GENERAL FUND - TREASURER

First-quarter revenue collection reached 46%, exceeding the current 25% trend and aligning with the first quarter of 2024. The majority of revenue is collected in the first half of the fiscal year, with most payments completed by April 30.

Spending is on track overall, except for Supplies and Other Services. Supplies expenditures are higher early in the year due to costs for January's Property Tax Bill mailing and one-time purchases like replacement printers and drop boxes. Postage costs continue to rise annually, with another increase expected in 2025, prompting the department to request additional budget to cover these Expenditures.

For Other Services and Charges, only 7% has been spent compared to the 25% trend. No bank charges occurred in the first quarter due to Earnings Credits, which offset these charges. Bank charges are anticipated in future quarters.

General Fund - Revenue and Expenditures Non-Departmental First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Taxes & Licenses	240,564,278	104,567,556	135,996,722	57%
Charges for Services	-	-	-	0%
Intergovernmental Revenue	899,002	21,158	877,844	98%
Investment Income	14,999,942	(2,434,749)	17,434,691	116%
Other Revenue	17,794,136	4,415,447	13,378,689	75%
Total Revenue	\$274,257,358	\$106,569,412	\$167,687,946	346%
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	-	-	-	0.0%
Supplies	348,853	1,180	347,673	99.7%
Other Services & Charges	(8,261,908)	12,008	(8,273,916)	100.1%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	23,232,244	(4,095,413)	27,327,657	117.6%
Total Expenditures	\$15,319,189	-\$4,082,225	\$19,401,414	126.6%

GENERAL FUND – NON-DEPARMENTAL

The Non-Departmental records all the property taxes, vehicle ownership taxes, and interest revenue for the General Fund.

Taxes & Licenses includes property taxes and vehicle ownership taxes. Property taxes can be received each month but approximately 39% is received in the first quarter and by June the County is approximately 90% collected. Vehicle ownership taxes are based on the value of the vehicle and is paid each year a vehicle is registered through the Clerk & Recorder's Motor Vehicle Division. For Q1, 33% of budgeted vehicle ownership taxes have been collected compared to the 25% for the quarter.

Most Non-Departmental expenditures are largely not settled until the end of the fiscal year so would be expected that approximately 100% of the budget would remain at the end of the first quarter for many ledger categories. For 2025, the negative amount budgeted in the "Other Services & Charges" category is an estimate of the total General Fund's year-end expenditures budgeted variances. The negative actuals in the interdepartmental expenditure category are a budget mechanism for cost allocation amounts received from departments operating within the General Fund.