

**BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER
Q4 2022 Budget-to-Actual Spending Update
January 31, 2023**

☒ For Information ☐ For Discussion/Board Direction ☐ Consent to
Place on Business/
Hearing Agenda

Issue: Budget-to-actual spending through December 2022

Background: With the recent implementation of Workday, the Strategy, Planning & Analysis (SPA) Division has been working to develop a regularly scheduled quarterly report to provide year-to-date spending information compared to each department's budget to be reported consistently to the Board of County Commissioners (BCC).

Discussion:

All teams in the Strategy Innovation & Finance Department are working with county leaders and departments to ensure that Workday approvals are completed monthly as well as decentralized entry for journal entities, inter-departmental charges, and inter-fund transfers. Once these are completed the Finance Division can financially close a month to allow for more accurate reporting. The timeline of what departments need to do and by when is being developed so that the county can have a financial close within 10 days to 2 weeks after a month ends.

Included in this briefing is the Q4 2022 Budget-to-Actual Report. This fourth quarter report has financial data closed through November and includes preliminary data through December of 2022.

Please note, the December figures included in today's report will likely change slightly as the Finance Division concludes final year-end transactions. However, the majority of the spending-to-date by each department is comparable with the prior year spending-to-date. Other than typical seasonal spending trends, the primary cause of variances continues to be delays in the availability of materials and supplies, as well as staffing shortages and historically high employee turnover. Additional analysis is included on the attachment for variances larger than 10% from the year-to-date mark.

Fiscal Impact: N/A

Revenue Limits Impact: ☐yes ☒no

This item is informational, no additional revenue is being requested.

SPA Review: N/A

Facilities Review: N/A

BIT Review: N/A

Fleet Review: N/A

Human Resources Review (new FTE only): N/A

Recommendations: None. Provided for informational purposes only.

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2022 Budget Snapshot - Expenditures by Department - General Fund Only
Q4 2022 Variance Analysis

4th Quarter
(Jan - Dec)

Department	FY2021		FY2022			Year-to-Date Activity
	Budget	Q4 Spent	Budget	Q4 Spent	Remaining	
Assessor	\$ 6,533,583	\$ 6,414,610	\$ 6,551,284	\$ 6,104,322	\$ 446,961	<div><div></div></div> 93.2%
Board of County Commissioners	\$ 3,608,074	\$ 3,418,979	\$ 4,488,667	\$ 3,531,980	\$ 956,687	<div><div></div></div> 78.7%
Business Innovation & Technology	\$ 22,737,036	\$ 19,684,413	\$ 21,810,133	\$ 20,517,381	\$ 1,292,752	<div><div></div></div> 94.1%
Clerk & Recorder	\$ 12,877,891	\$ 12,220,371	\$ 13,894,731	\$ 13,988,633	\$ (93,902)	<div><div></div></div> 100.7%
Coroner	\$ 2,671,824	\$ 2,803,942	\$ 2,634,708	\$ 2,877,303	\$ (242,595)	<div><div></div></div> 109.2%
County Attorney	\$ 5,408,303	\$ 5,327,750	\$ 5,658,082	\$ 5,648,938	\$ 9,144	<div><div></div></div> 99.8%
County Manager	\$ 1,041,906	\$ 1,012,425	\$ 1,131,438	\$ 982,619	\$ 148,819	<div><div></div></div> 86.8%
Development & Transportation	\$ 13,537,329	\$ 12,862,946	\$ 14,794,688	\$ 14,558,099	\$ 236,589	<div><div></div></div> 98.4%
District Attorney	\$ 26,707,408	\$ 25,592,643	\$ 26,051,428	\$ 24,996,322	\$ 1,055,106	<div><div></div></div> 95.9%
Human Resources	\$ 2,531,675	\$ 2,391,214	\$ 2,602,960	\$ 2,249,122	\$ 353,838	<div><div></div></div> 86.4%
Human Services	\$ 1,850,000	\$ 1,286,778	\$ -	\$ -	\$ -	<div><div></div></div> 0.0%
Justice Services	\$ 9,905,722	\$ 7,620,179	\$ 9,952,783	\$ 7,513,538	\$ 2,439,245	<div><div></div></div> 75.5%
Operations	\$ 20,425,726	\$ 16,200,485	\$ 22,382,745	\$ 16,394,985	\$ 5,987,760	<div><div></div></div> 73.2%
Parks & Conservation	\$ 2,714,358	\$ 2,346,351	\$ 2,731,667	\$ 2,354,779	\$ 376,888	<div><div></div></div> 86.2%
Public Affairs	\$ 751,262	\$ 700,756	\$ 761,028	\$ 692,673	\$ 68,355	<div><div></div></div> 91.0%
Public Health	\$ 900,000	\$ 900,000	\$ -	\$ -	\$ -	<div><div></div></div>
Sheriff	\$ 77,725,595	\$ 76,106,969	\$ 78,930,567	\$ 80,138,875	\$ (1,208,308)	<div><div></div></div> 101.5%
Strategy, Innovation & Finance	\$ 9,062,037	\$ 6,404,914	\$ 5,384,916	\$ 5,134,085	\$ 250,831	<div><div></div></div> 95.3%
Surveyor	\$ 12,389	\$ 9,860	\$ 12,266	\$ 8,901	\$ 3,365	<div><div></div></div> 72.6%
Treasurer	\$ 2,221,143	\$ 2,273,102	\$ 2,495,979	\$ 1,884,286	\$ 611,694	<div><div></div></div> 75.5%
Others						
Non Departmental	\$ 23,404,473	\$ 19,993,185	\$ 27,325,189	\$ 13,577,512	\$ 13,747,677	<div><div></div></div> 49.7%
TOTAL ALL DEPARTMENTS	\$ 246,627,734	\$ 225,571,871	\$ 249,595,259	\$ 223,154,354	\$ 26,440,905	<div><div></div></div> 89.4%

Q4 2022 Variance Analysis				
Department	Budget	Q4 Spent	% Budget Spent	Comments
Board of County Commissioners	\$ 4,488,667	\$ 3,531,980	78.7%	The variance in the BCC Department is primarily due to NCAP spending that was both below budget and below 2021 amounts.
Clerk & Recorder	\$ 13,894,731	\$ 13,988,633	100.7%	Increased budget utilization due to unforeseen changes to the type of paper used for printing elections material and increases in costs of election personnel.
Coroner	\$ 2,634,708	\$ 2,877,303	109.2%	Increased budget utilization for autopsy services, toxicology, and transport due to increased cases countywide.
County Manager	\$ 1,131,438	\$ 982,619	86.8%	The low budget utilization is being driven by salary and benefits savings from the County Manager's vacant position.
Human Resources	\$ 2,602,960	\$ 2,249,122	86.4%	Low budget utilization is being driven by salary and benefit savings from vacancies.
Human Services	\$ -	\$ -	0.0%	No expenses budgeted in 2022. 2021 expenses were for COVID specific programs that utilized 2020 General Fund savings prior to the county receiving the ARPA Award.
Justice Services	\$ 9,952,783	\$ 7,513,538	75.5%	The low budget utilization is due to the timing of payments for the Community Corrections contract, which accounts for almost 50% of the department's budget.
Operations	\$ 22,382,745	\$ 16,394,985	73.2%	Lower spending levels are due to delays in facility maintenance projects (\$7.9M spent of \$13.8M), however the majority of projects are encumbered.
Parks & Conservation	\$ 2,731,667	\$ 2,354,779	86.2%	Low budget utilization is being driven by salary and benefit savings from vacancies.
Public Health	\$ -	\$ -	0.0%	No expenses budgeted in 2022. 2021 expenses were for COVID-specific programs that utilized 2020 General Fund savings prior to the county receiving the ARPA Award. This amount for \$26,200 was a late submission for goods received in 2021.
Sheriff	\$ 78,930,567	\$ 80,138,875	101.5%	Increased budget utilization for projects and funding for those expenses were approved as part of assigned fund balance. Also, increased budget utilization for personnel for jail staffing. There is underspend in the Patrol Fund and approximately \$1.9M of the General Fund transfer to Patrol Fund will not be utilized and can be repurposed for Sheriff's General Fund expenses.
Surveyor	\$ 12,266	\$ 8,901	72.6%	Surveyor salary budget is higher than actual salary causing the budget to actual variance, \$5,000 compared to \$7,483. The surveyor is less than a full FTE so does not receive the full amount.
Treasurer	\$ 2,495,979	\$ 1,884,286	75.5%	Low budget utilization is being driven by postage and bank charges.
Non Departmental	\$ 27,325,189	\$ 13,577,512	49.7%	The low budget utilization is due to the timing of interfund transfers budgeted here. These are currently being processed and account for the majority of the budget.

Final balances will change once accruals and final budget transfers occur which will take place toward the end of March/Beginning of April