

January 22, 2016

Expenditure and Revenue Summary

As of December 31, 2015, revenues during the six (6) month period from July-December were trending above the target percentage. The County's actual revenues through December were at 60.68% of budget. At this same time last year, the County had received and booked 60.85% of its amended budget revenue. As of December 2013, the County had received 59.26% of its amended budget revenue.

The County's expenditures (including encumbrances) through December are trending close to target at 49.89%. At this same time last fiscal year, the County had expended 48.20% of its amended budget. In FY 13-14, the County had expended 46.58% of the amended budget.

Please keep in mind, the timing of a couple large education related expenditures in FY 15-16 has skewed the multi-year comparisons. Additionally, there were three (3) payroll periods in December 2015.

The County's fund balance available for appropriation as of December 31 was at 43.22% of expenditures. Fund balance at this same time last fiscal year was at 43.85%. In FY 13-14, the fund balance as a percentage of expenditures as of December 31 was at 44.18%.

The County's General Fund cash position as of December, 2015 was \$27.69 million. This figure is \$98K (0.4%) higher than December 2014 and \$1.25 million (4.7%) higher than December, 2013.

As of December 31, revenues exceeded expenses in the County's Group Health Fund by approximately \$122,250. This is encouraging given \$300,000 in Group Health Fund balance was appropriated to balance the fund at year-end, if necessary.

Collectively, expenditures in each of the County's enterprise funds (water, sewer and airport) are outpacing revenues. However, each fund is generally performing consistently or better at this time in FY 15-16 as compared to FY 14-15. Please note, it often takes several months for revenues to exceed expenditures due to several large expenditures at the beginning of the fiscal year and the lag associated with enterprise fund revenues.

Mid-Year Performance Summary

Below please find a few performance results as of December 31, 2015 as compared to December 31, 2014. Additional performance information will be provided over the next couple of weeks.

Measure	July-Dec (FY 14-15)	July-Dec (FY 15-16)	% Change
General Government			
Property damage claims	7	9	+28.6%
Worker's comp claims	9	17	+88.9%
Lost time worker's comp claims	0	1	+100%
Human Services			
Avg. child support collection rate	67.2%	70.3%	+ 4.6%
DSS – Avg. clients served per day	174	175	+ 0.6%
Food stamp accuracy processing rate	94.4%	95.6%	+1.3%
Senior Center – avg. clients served per day	82	77	-6.1%
Health Dept. – avg. clients seen by nurse per day	21.4	19.9	-7.0%
Health Dept. – Total STD cases treated	179	162	-9.5%
Public Safety			
Animal Control – avg. contacts per day	14.4	11.9	-17.4%
Fire calls	954	961	+0.7%

Upcoming Meetings & Events

Regular Board Meeting
Monday, February 1
7:00 PM
Commons Meeting Room