



Agenda Item XIV. A.

Meeting Date: February 21, 2017

Department: Finance

Issue: **Quarterly Financial Report – December 31, 2016**

Board Action: The Board is receiving the quarterly financial report.

Attachment: Quarterly report

Summary: The General Fund operations through December 31, 2016 are reported in the attached report. This is a new format with notes. I hope you find this information helpful. Please let me know if you have any questions.

Recommendation: None. For information only.

AMHERST COUNTY BOARD OF SUPERVISORS						
GENERAL FUND						
REVENUE AND EXPENDITURE SUMMARY						
December 31, 2016						
ACCT#	DESCRIPTION	BUDGET AMOUNT	CURRENT MONTH	Y-T-D AMOUNT	REMAINING BALANCE	% COLLECTED/ EXPENDED
REVENUES						
11010	PROPERTY TAXES	\$ 14,092,217	\$ 1,835,862	\$ 13,333,660	\$ 7,405,545	94.6%
11020	PUBLIC SERVICE TAXES	663,278	259,905	777,816	-114,538	117.3%
11030	PERSONAL PROPERTY TAXES	5,823,209	2,104,443	4,997,144	826,065	85.8%
11040	MACHINERY AND TOOLS TAXES	2,020,754	765,261	2,176,926	-156,172	107.7%
11050	MERCHANTS' CAPITAL TAXES	311,253	90,167	274,277	36,976	88.1%
11060	PENALTIES AND INTEREST	385,000	39,308	130,836	254,164	34.0%
12010	SALES AND USE TAXES	2,476,131	218,455	1,310,943	1,165,188	52.9%
12020	CONSUMER'S UTILITY TAXES	2,217,000	167,828	1,007,236	1,209,764	45.4%
12030	BUSINESS LICENSE TAXES	340,617	611	43,700	296,917	12.8%
12050	MOTOR VEHICLE LICENSES	710,000	221,607	569,598	140,402	80.2%
12060	BANK STOCK TAXES	91,000	0	0	91,000	0.0%
12070	TAXES ON RECORDATION & WILLS	187,400	30,711	115,032	72,368	61.4%
12100	HOTEL & MOTEL ROOM TAXES	83,000	5,567	40,008	42,992	48.2%
12110	RESTAURANT FOOD TAXES	875,000	77,413	498,233	376,767	56.9%
13010	ANIMAL LICENSES	16,800	850	3,553	13,247	21.1%
13030	PERMITS, FEES, AND LICENSES	131,800	48,621	124,338	7,462	94.3%
14010	FINES AND FORFEITURES	86,662	38,125	172,099	-85,437	198.6%
14060	REIMBURSEMENT ACCOUNT	19,400	1,085	6,683	12,717	34.4%
15010	INTEREST	25,000	2,709	16,413	8,587	65.7%
15020	REVENUE FROM USE OF PROPERTY	85,966	7,427	45,431	40,535	52.8%
16000	CHARGES FOR SERVICES	1,405,383	91,951	645,560	759,823	45.9%
18990	MISCELLANEOUS REVENUE	155,268	20,241	114,461	40,807	73.7%
19000	RECOVERED COSTS	151,028	3,218	149,406	1,623	98.9%
22010	NON-CATEGORICAL AID	2,377,018	4,333	1,887,564	489,454	79.4%
23000	SHARED EXPENSES	2,449,385	203,264	1,223,382	1,226,003	49.9%

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24010	WELFARE	1,104,265	171,932	974,180	130,085	88.2%	16
24020	STATE REIMB - JURORS	8,000	0	522	7,478	6.5%	
24040	OTHER CATERGORICAL AIDE	448,281	-11,707	264,224	184,057	58.9%	18
31010	FEDERAL REVENUE	669,154	1,349	35,010	634,144	5.2%	16
41010	NONREVENUE RECEIPTS	4,442	1,050	4,617	-175	103.9%	19
41060	RECOVERED REVENUE	17,617	4,684	99,076	-81,459	562.4%	14
93010	REVENUE TRANSFER ACCOUNT	\$ 1,292,866	\$ -	\$ -	\$ 1,292,866	0.0%	
	TOTAL REVENUES	\$ 40,724,195	\$ 6,406,271	\$ 31,041,927	\$ 16,329,256	76.2%	
EXPENDITURES							
11010	BOARD OF SUPERVISORS	\$ 230,815	\$ 17,295	\$ 78,876	\$ 151,939	34.2%	
12010	COUNTY ADMINISTRATOR	255,904	20,034	122,304	133,600	47.8%	
12020	HUMAN RESOURCES	78,989	6,280	31,678	47,311	40.1%	
12090	COMMISSIONER OF REVENUE	352,847	29,547	166,171	186,676	47.1%	
12130	TREASURER	387,550	33,150	209,705	177,845	54.1%	20
12150	CENTRAL ACCOUNTING	294,702	18,245	146,425	148,277	49.7%	
12170	PURCHASING	178,544	14,868	87,308	91,237	48.9%	
12200	DEPT OF INFO TECHNOLOGY	347,225	19,455	147,912	199,313	42.6%	
13010	ELECTORAL BOARD	83,605	2,278	33,782	49,823	40.4%	
13020	REGISTRAR	114,700	9,267	60,002	54,698	52.3%	21
21010	CIRCUIT COURT	77,403	5,881	34,239	43,164	44.2%	
21020	GENERAL DISTRICT	14,868	1,051	4,359	10,509	29.3%	
21030	MAGISTRATE	490	0	0	490	0.0%	
21050	J & D COURT	16,480	1,258	6,243	10,237	37.9%	
21060	CLERK OF CIRCUIT COURT	461,928	34,670	194,591	267,337	42.1%	

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21090	VJCCA	73,301	852	12,752	60,550	17.4%	
21100	CRIMINAL JURORS	6,000	715	1,308	4,692	21.8%	
22010	COMMONWEALTH ATTORNEY	579,824	46,541	288,788	291,036	49.8%	
22020	COUNTY ATTORNEY	166,749	14,019	86,101	80,648	51.6%	22
22030	VICTIM ADVOCATE GRANT	113,603	11,181	50,807	62,796	44.7%	
31020	SHERIFF	4,108,217	344,418	2,056,909	2,051,308	50.1%	
32020	VOLUNTEER EMERGENCY SVCS	308,370	5,067	174,381	133,989	56.5%	23
32030	VOLUNTEER RESCUE SERVICES	232,064	2,928	105,581	126,483	45.5%	
32040	EMERGENCY SERVICE COUNCIL	251,420	510	125,183	126,237	49.8%	
32070	EMERGENCY MEDICAL SERVICES	1,972,124	159,716	841,412	1,130,713	42.7%	
33010	JAIL	1,555,000	388,684	1,166,052	388,948	75.0%	24
34010	BUILDING SAFETY & INSPECTIONS	209,918	14,639	89,126	120,791	42.5%	
35010	ANIMAL CONTROL	131,420	10,741	44,337	87,083	33.7%	
35050	EMERGENCY SERVICES	684,898	18,906	519,488	165,410	75.8%	25
35060	COMMUNICATIONS-DISPATCH	1,015,448	231,712	520,397	495,050	51.2%	26
35980	ANIMAL SHELTER	156,447	11,618	69,341	87,106	44.3%	
35990	OTHER PUBLIC SAFETY	266,500	3,912	60,685	205,815	22.8%	
41990	STREET LIGHTS, COMMUNITY	59,422	0	14,199	45,223	23.9%	
42030	SANITATION & WASTE REMOVAL	1,385,044	0	346,261	1,038,783	25.0%	
43020	BUILDING MAINTENANCE	298,365	20,850	125,238	173,127	42.0%	
43040	UTILITIES	189,800	14,818	83,026	106,774	43.7%	
43400	GROUND MAINTENANCE	244,441	13,978	95,609	148,832	39.1%	
43450	BUILDING JANITORIAL	76,000	6,062	30,398	45,602	40.0%	
51010	HEALTH DEPARTMENT	239,493	0	119,747	119,747	50.0%	
52010	CENT VA COMMUNITY SERVICES	98,008	0	49,004	49,004	50.0%	
53010	WELFARE ADMINISTRATION	1,987,254	159,722	941,963	1,045,290	47.4%	

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53020	PUBLIC ASSISTANCE	432,907	36,045	242,985	189,922	56.1%	27
53110	COUNTY CONTRIBUTIONS	89,400	0	89,400	0	100.0%	28
53120	COMPREHENSIVE SERVICES	522,652	5,568	32,954	489,698	6.3%	
64500	SCHOOL BUS PURCHASE	200,000	0	198,299	1,701	99.1%	28
69000	COMMUNITY COLLEGES	6,763	0	798	5,965	11.8%	
71010	RECREATION	350,548	26,107	153,779	196,769	43.9%	
72020	MUSEUM	48,406	3,898	23,412	24,994	48.4%	
73010	LIBRARY	738,614	57,544	308,147	430,467	41.7%	
81010	PLANNING DEPARTMENT	263,152	25,571	153,696	109,456	58.4%	28
81020	PLANNING COMMISSION	24,189	1,570	9,431	14,758	39.0%	
81040	ZONING BOARD	3,160	250	646	2,514	20.5%	
81050	CENT VA PLANNING DISTRICT	18,742	0	18,742	0	100.0%	28
81090	COMMUNITY DEVELOP/PROJECTS	16,136	777	6,455	9,682	40.0%	
81300	EDA	4,526	323	2,046	2,480	45.2%	
81500	OPERATIONAL - E D A	394,145	0	394,145	0	100.0%	28
81600	TOURISM	39,100	6,949	15,812	23,288	40.4%	
82040	SOIL SURVEY & CONSERVATION	8,500	0	8,500	0	100.0%	28
83050	EXTENSION SERVICE	85,995	175	19,877	66,118	23.1%	
91020	NON DEPARTMENTAL	196,127	39,831	139,860	56,267	71.3%	28
91040	INTERNAL SERVICES	74,600	730	64,306	10,294	86.2%	28
91050	DEBT SERVICE	2,922,820	6,948	1,527,055	1,395,765	52.2%	
93010	TRANSFERRED FROM GEN FUND	\$ 14,978,534	\$ 124,450	\$ 5,559,455	\$ 9,419,079	37.1%	
	TOTAL EXPENDITURES	\$ 40,724,195	\$ 2,031,602	\$ 18,311,485	\$ 22,412,710	45.0%	
	NET REVENUES AND EXPENDITURES	\$ -	\$ 4,374,669	\$ 12,730,442	\$ -		

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