



Hardin County

FY 2015/2016

Budget Summary

AUGUST 2016

Our Purpose



To provide our community a
year-end review of the Fiscal
Year 2015/2016 Budget

Our Vision



To be the Commonwealth's
Premier County

Our Mission

To maximize all available resources to provide well-planned, adequately resourced, professionally executed public programs, infrastructure, and services to County Citizens



Bottom Line



**Operational Expenditures
Exceeded Revenues**

**Operational Revenues were
2.45% less than Expenditures**

Deficits Experienced in Five Areas

1. Jail:

- Required \$2,301,172 from General Fund
- This is \$129K more than previous year

2. Solid Waste:

- Required \$484,929 from General Fund
- This is \$94,238 less than previous year

Deficits Experienced in Five Areas

3. E-911/CMRS:

- Required \$67,920 from E-911/CMRS Reserves and \$85,854 from General Fund

4. EMS (Ambulance Service):

- Required \$711,281 from General Fund
- This is \$125,329 more than previous year

5. Employee Health Insurance:

- Required \$144,187 more than budgeted
- Finished \$228,174 higher than previous year



Operating Revenue and Expenses

Operating Revenue Year End 2015/2016

<u>Fund</u>	<u>Budget</u>	<u>Received Thru 30 Jun</u>	<u>% Received</u>
General	\$ 17,373,338	\$ 16,368,319	94.2%
Road + LGEA	\$ 3,130,480	\$ 3,002,573	95.9%
Jail	\$ 5,439,967	\$ 5,084,504	93.5%
Solid Waste	\$ 5,422,802	\$ 4,767,615	87.9%
SUBTOTAL:	\$ 31,366,587	\$ 29,223,011	93.2%
E-911/CMRS Reserve	\$ 0	\$ 67,920	
BDF Reserve	\$ 0	\$ 0	
General Reserve	\$ 152,020	\$ 152,020	
TOTAL:	\$ 31,518,607	\$ 29,442,951	93.4%

Not Including: BRAC state Funded Projects
County Capital Projects

Operating Expenditures Year End 2015/2016

<u>Fund</u>	<u>Budget</u>	<u>Expended Thru 30 Jun</u>	<u>% Expended</u>
General	\$ 15,032,031	\$ 14,595,174	97.1%
Road + LGEA	\$ 3,130,480	\$ 2,947,645	94.2%
Jail	\$ 7,685,116	\$ 7,385,676	96.1%
Solid Waste	\$ 5,671,256	\$ 5,252,554	92.6%
TOTAL	\$ 31,518,883	\$ 30,181,049	95.8%

Not Including: BRAC state Funded Projects
County Capital Projects

Balance Sheet

Through Year End 2015/2016

<u>Fund</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Net +(-)</u>
General	\$ 16,368,319	\$ 14,595,174	\$ 1,773,145
Road+LGEA	\$ 3,002,573	\$ 2,947,645	\$ 54,928
Jail	\$ 5,084,504	\$ 7,385,676	\$ (2,301,172)
Solid Waste	\$ 4,767,615	\$ 5,252,544	\$ (484,929)
SUBTOTAL	\$ 29,223,011	\$ 30,181,039	\$ (958,028)
E-911/CMRS Reserve	\$ 67,920	\$ 0	\$ 67,920
BDF Reserve	\$ 0	\$ 0	\$ 0
General Reserve	\$ 152,020	\$ 0	\$ 152,020
TOTAL	\$ <u>29,442,951</u>	\$ <u>30,181,039</u>	\$ <u>(738,088)</u>

Not including: BRAC State Funded Projects
County Capital Projects



Department Budgets

Department Expenditures Through Year End 2015/2016

<u>Department</u>	<u>Budget</u>	<u>Expended</u>	<u>% Expended</u>
Judge/Exec Office	\$ 314,466	\$ 312,442	99.4%
Magistrates	\$ 369,298	\$ 367,076	99.4%
Treasurer	\$ 284,891	\$ 281,049	98.7%
Coroner	\$ 243,705	\$ 239,728	98.4%
Emergency Mgmt	\$ 168,000	\$ 164,131	97.7%
EMS	\$ 5,037,751	\$ 4,864,329	96.6%
E-911 (Incl CMRS)	\$ 1,533,476	\$ 1,529,584	99.7%
Engineering	\$ 213,617	\$ 204,308	95.6%
Animal Control	\$ 622,854	\$ 576,270	92.5%
Road and LGEA	\$ 3,130,480	\$ 2,947,645	94.2%
Jail	\$ 7,685,116	\$ 7,385,676	96.1%
Solid Waste	\$ 7,171,256	\$ 5,252,554	73.2%
Building & Grounds	\$ 297,846	\$ 293,377	98.5%
Code Enforcement	\$ 56,158	\$ 53,895	96.0%
Information Tech	\$ 121,112	\$ 119,855	99.0%



Indebtedness

Hardin County Indebtedness

(As of June 30, 2016)

<u>Description</u>	<u>Principal Due</u>
EMS Lease (2018)	\$ 90,868
EMS Bonds (2018)	\$ 394,500
Landfill Lease & Bonds (2017/2019)	\$ 3,455,000
E-911 Equipment Lease (2024)	\$ 841,433
Detention Center Bonds (2022)	\$ 1,410,000
County Government Building (2039)	\$ <u>10,920,000</u>
TOTAL	\$ <u>17,111,801</u>

Available Statutory Debt Capacity (Based on 2015 Property Valuations)

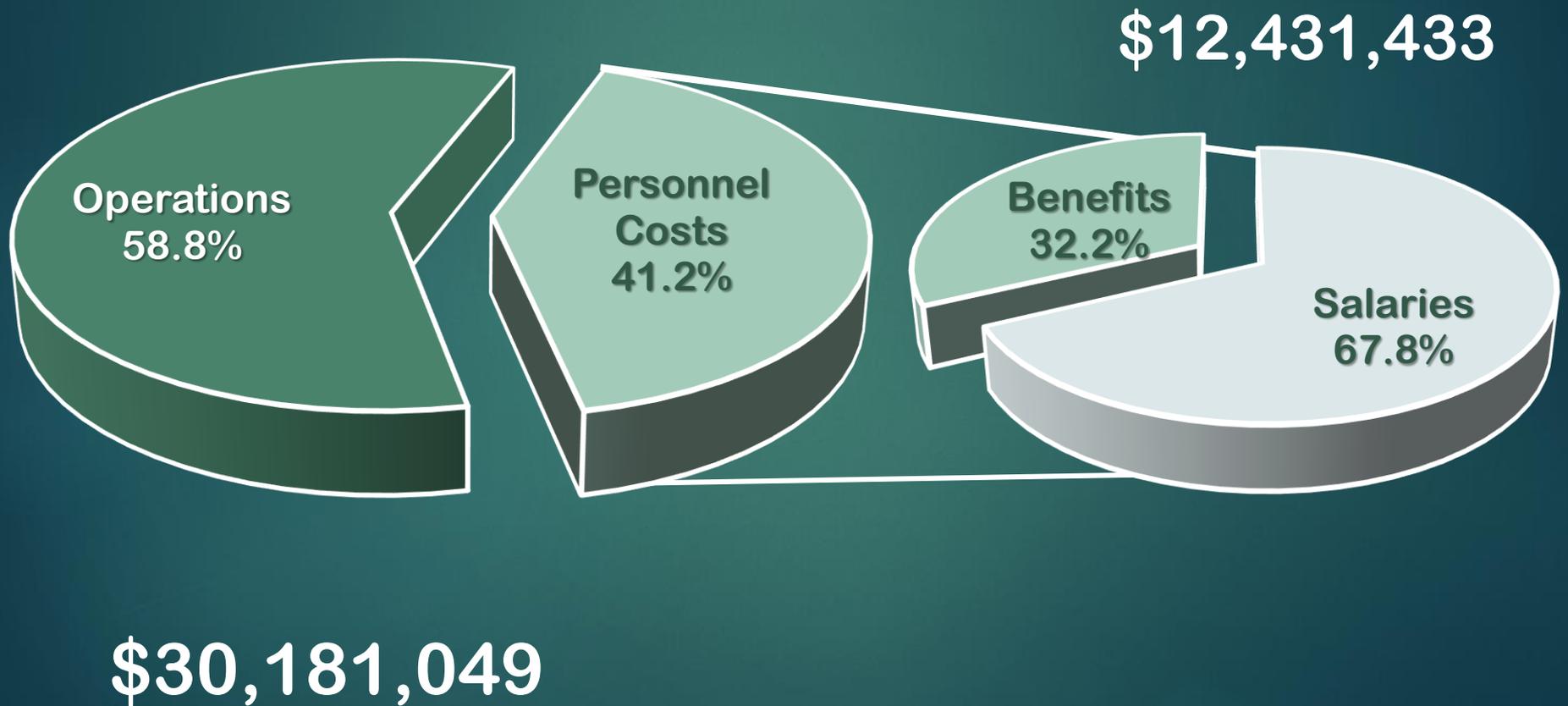
Total Valuation of Property	\$ 6,379,018,491
Motor Vehicles	\$ 632,561,070
Watercraft	\$ 15,013,346
TOTAL VALUATION:	\$ 7,026,592,907
Hardin County Debt Capacity (2% of total valuation)	\$ <u>140,531,858</u>

**Current Debt of \$17.1M = 12.2% of Debt Capacity
(As of June 30, 2016)**



Our Employees

Personnel Costs



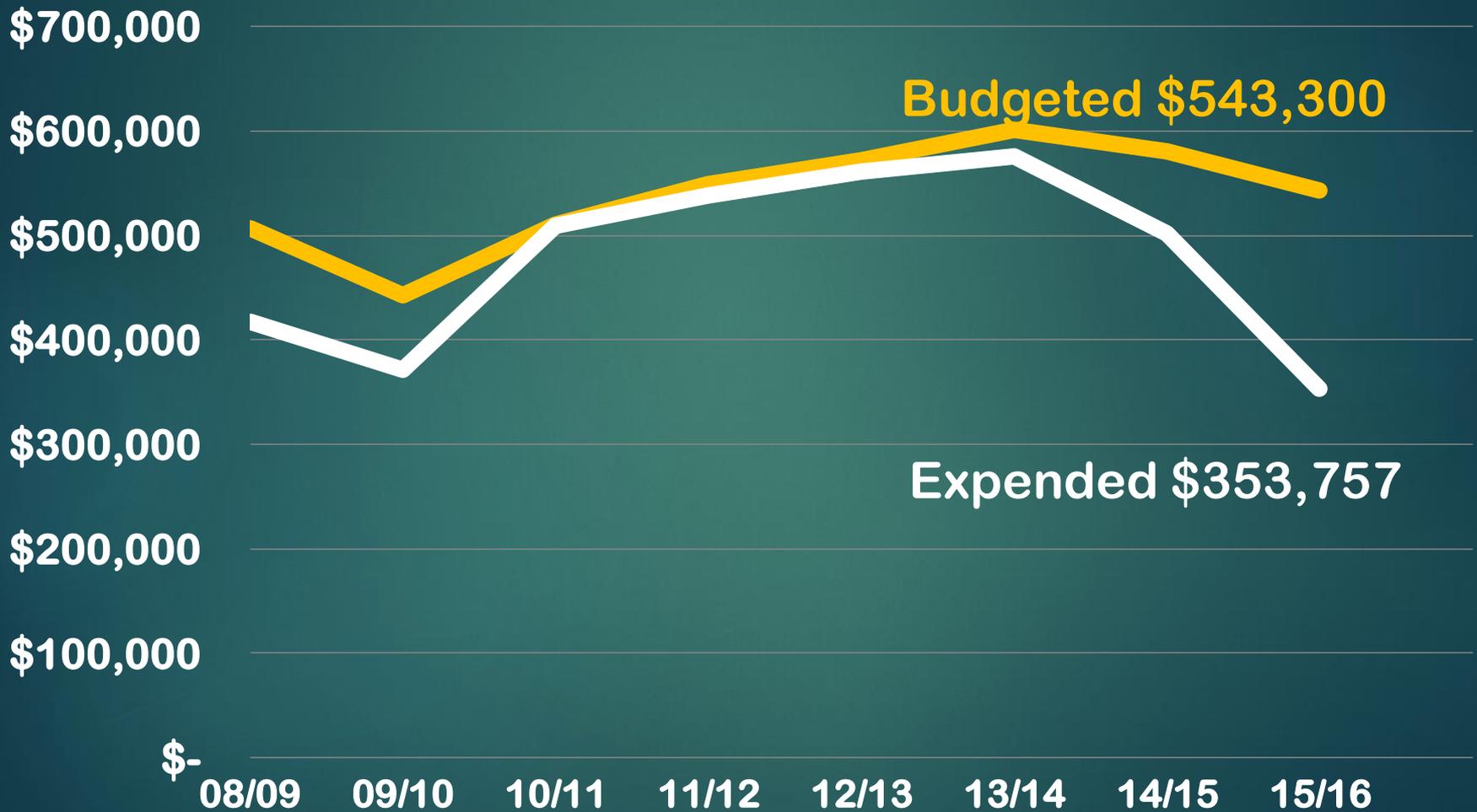
Personnel Expenditures Annual Comparison





Fuel Expense

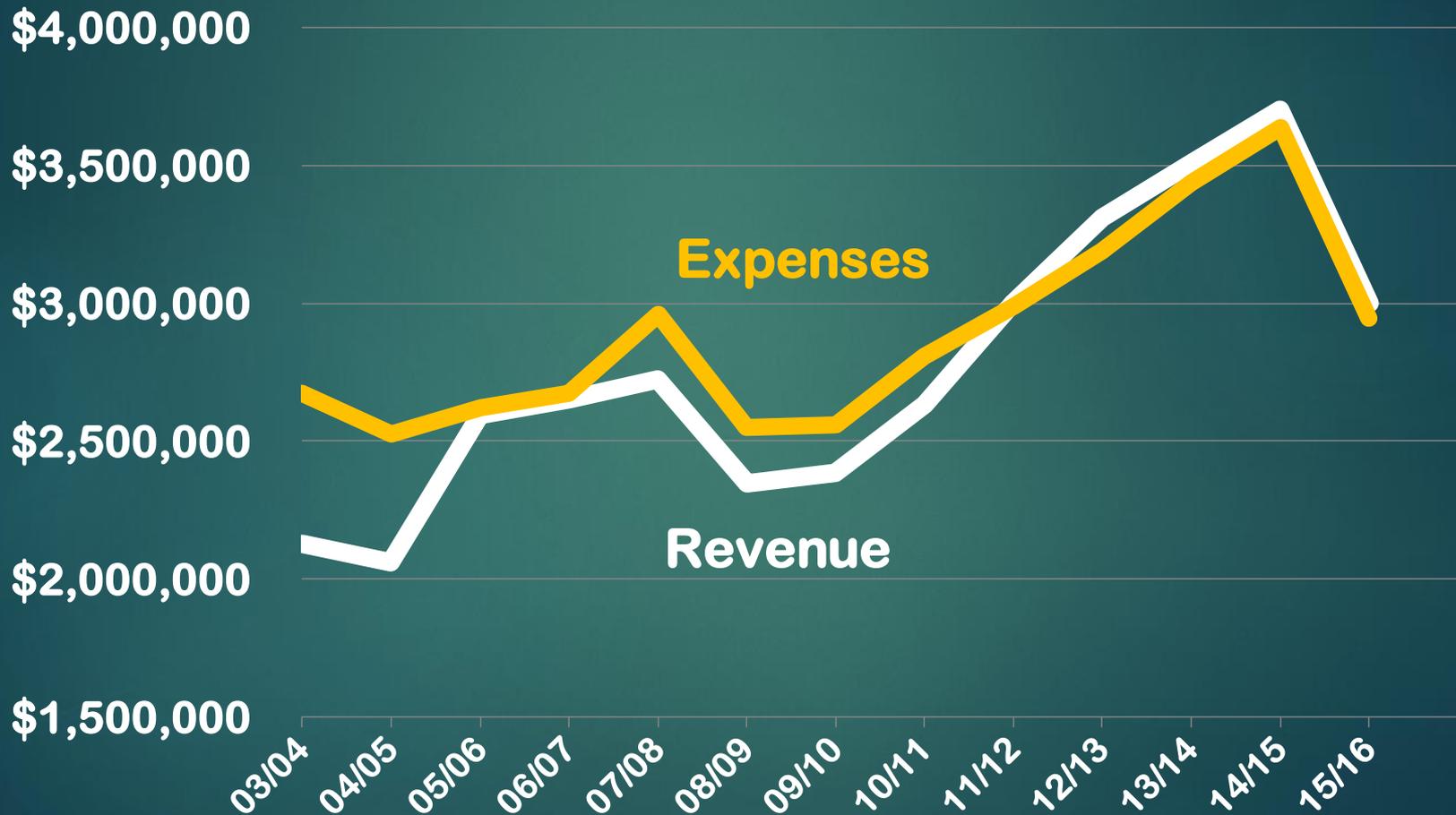
Fuel Expense Annual Comparison





Our Roads

Road Department Annual Comparison (Including LGEA)

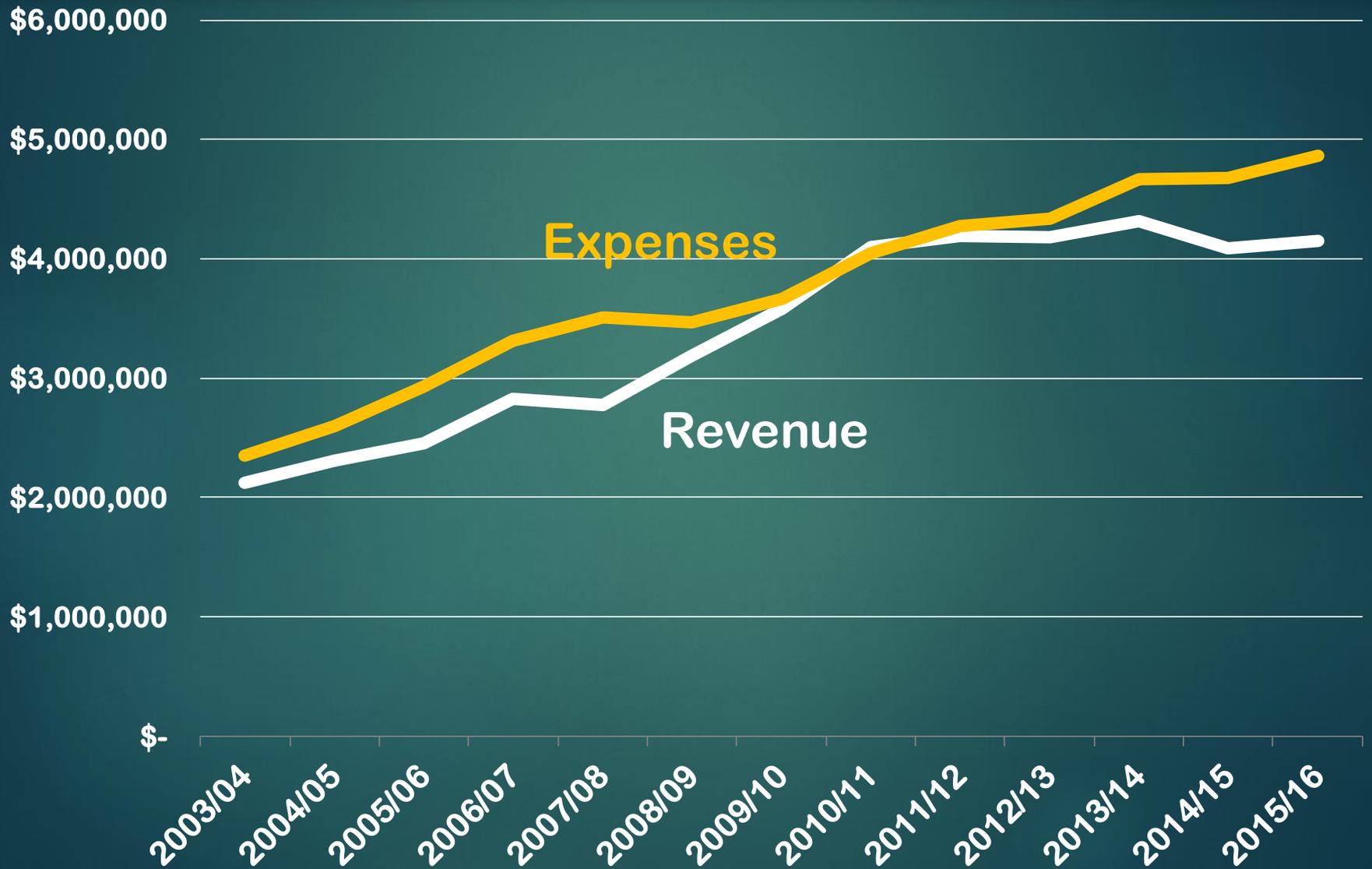




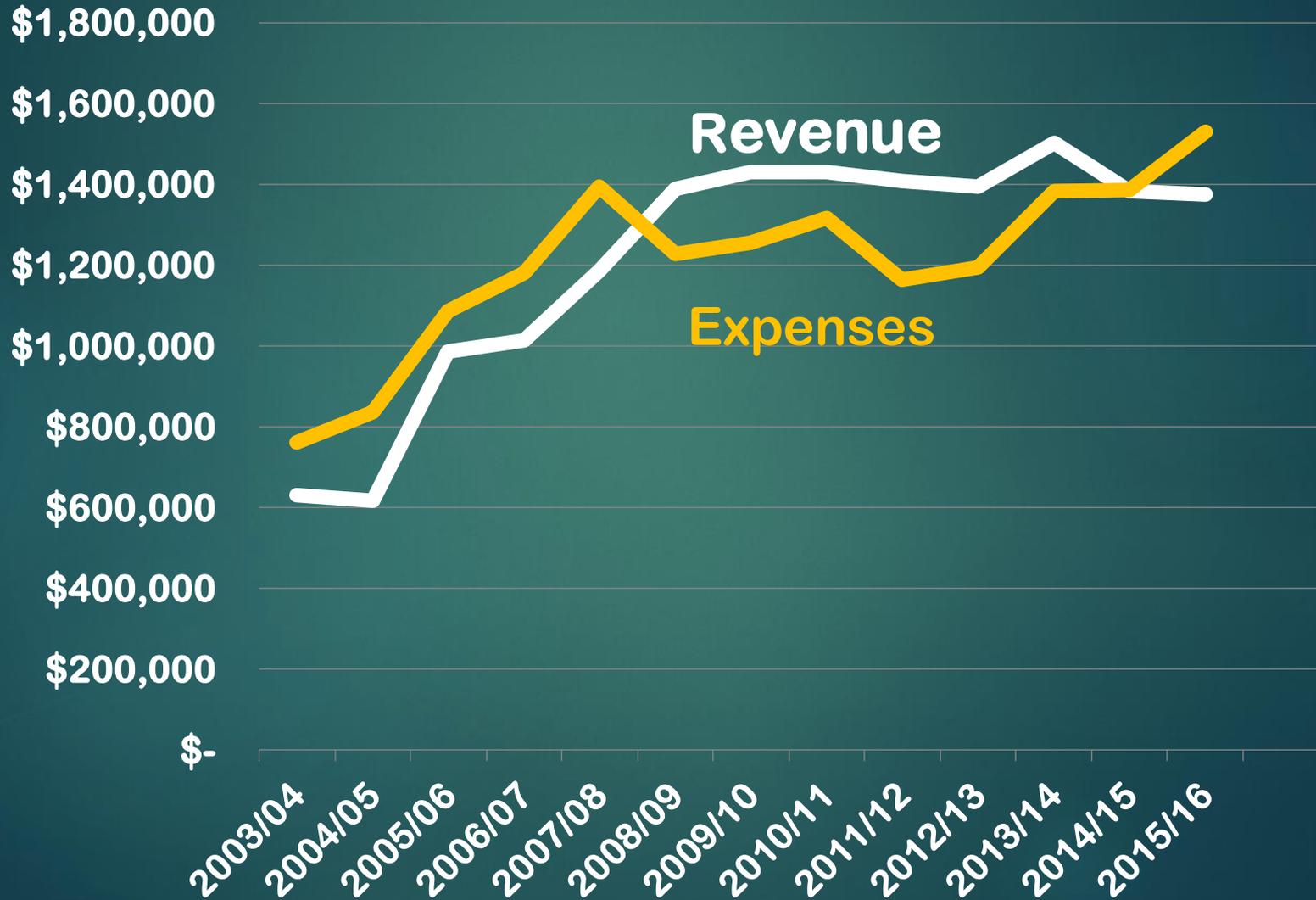
Emergency Services

EMS AND E-911 DISPATCH

EMS Annual Comparison



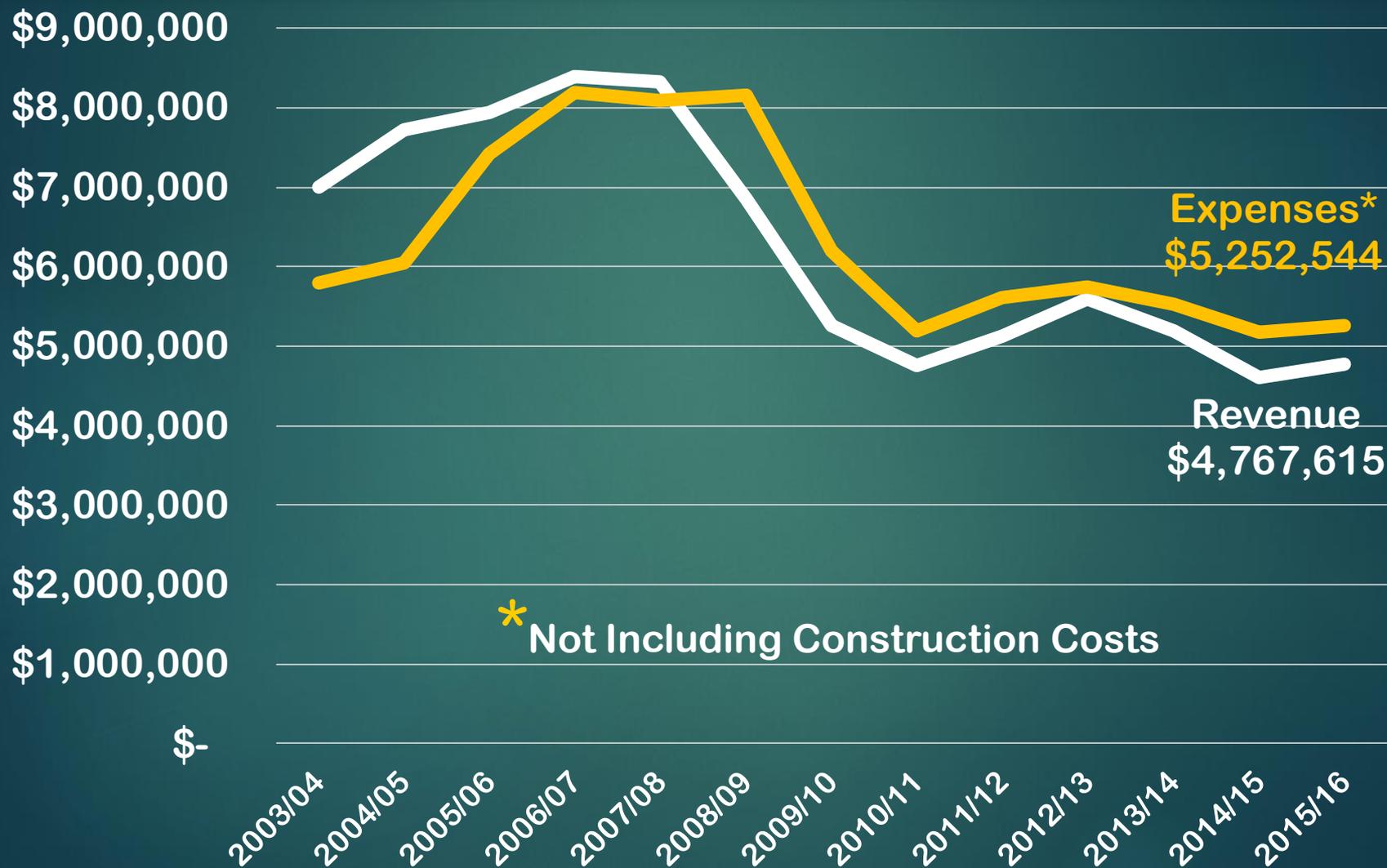
E-911/CMRS Annual Comparison





Landfill

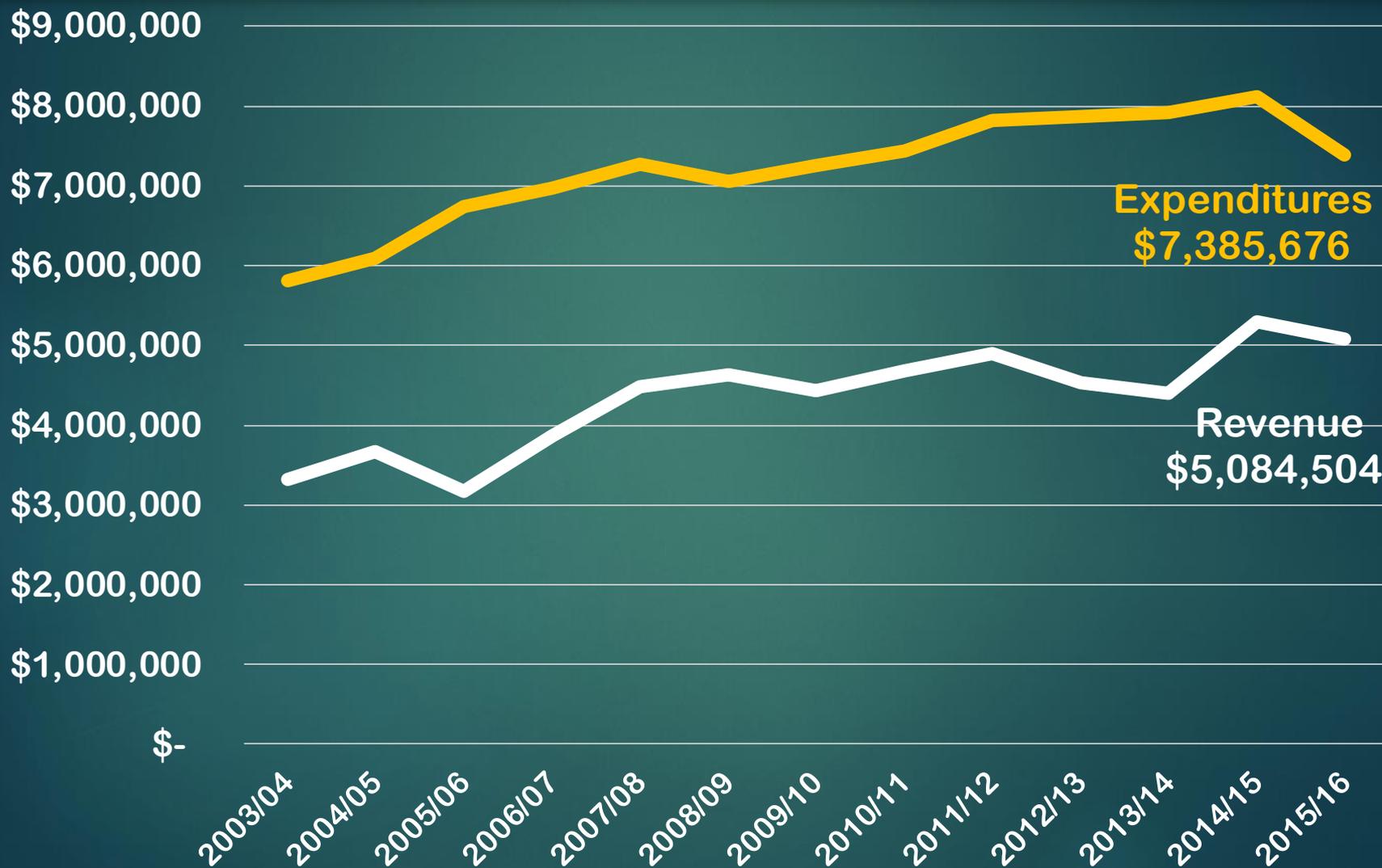
Impact of Landfill Operations on County's General Funds





Detention Center

Impact of Jail's Operations on County's General Funds





Summary

Summary FY 2015/2016

- ❑ Total Personnel Expenditures were \$12,431,433, or 5.4% less than budgeted
- ❑ Employee Health Insurance costs were \$1,174,950, or 14% more than budgeted
- ❑ Workers' Compensation Costs were \$282,877, or 20.4% less than budget

Summary FY 2015/2016

- ❑ Jail Expenses exceeded income by \$2,301,172, or \$129,290 more than last year
- ❑ Solid Waste Expenses exceeded income by \$484,929, or \$94,238 less than last year
- ❑ EMS Expenses exceeded income by \$711,281, or \$125,329 more than last year

Summary FY 2015/2016

- ❑ Total Operational Revenues were \$29.44M, or 93.4% of Budget
- ❑ Total Operational Expenditures were \$30.18M, or 95.8% of Budget
- ❑ Operational Revenues were 2.45% less than Expenditures