

Board of County Commissioners Agenda Request

Date of Meeting: May 3, 2016

Date Submitted: April 19, 2016

To: Honorable Chairperson and Members of the Board

From: Robert M. Presnell, County Administrator
Jeff A. Price, Senior Management & Budget Analyst

Subject: Approval to Accept the FY 2016 2nd Quarter Report

Statement of Issue:

This agenda item seeks acceptance of the 2nd Quarter Report for FY 2016.

Background:

In April of 2006 the Board adopted a comprehensive financial management policy. Section 3.03 – Budget Management and Amendment Policy states the following: “...Finally, consistent with the spirit of this policy, the Board shall require the County Administrator or his designated budget officer to develop during FY 2007 and thereafter regularly submit quarterly (three month) budget status reports to the Board. These reports shall include:

1. The status of major revenue collections and/or projections.
2. The status of actual departmental expenditures in comparison with budgeted expenditures.
3. Notification of special issues that could possibly affect the current or future financial status of the Board.

Analysis:

In summation, operating departments under the jurisdiction of the County Administrator have expended approximately 47% (**versus the County’s established benchmark of 50%**) of their allotted budgets through the second quarter of the fiscal year. Overall, through the first half of FY2016, (October 1, 2015 thru March 31, 2016) encumbrances of funds have caused departments to have higher than average percentages. This report is preliminary as of the date the report was printed and due to the fact that Finance may not have posted some adjustments.

Options:

1. Approve Acceptance of the FY 2016 2nd Quarter Report
2. Do not approve
3. Board direction

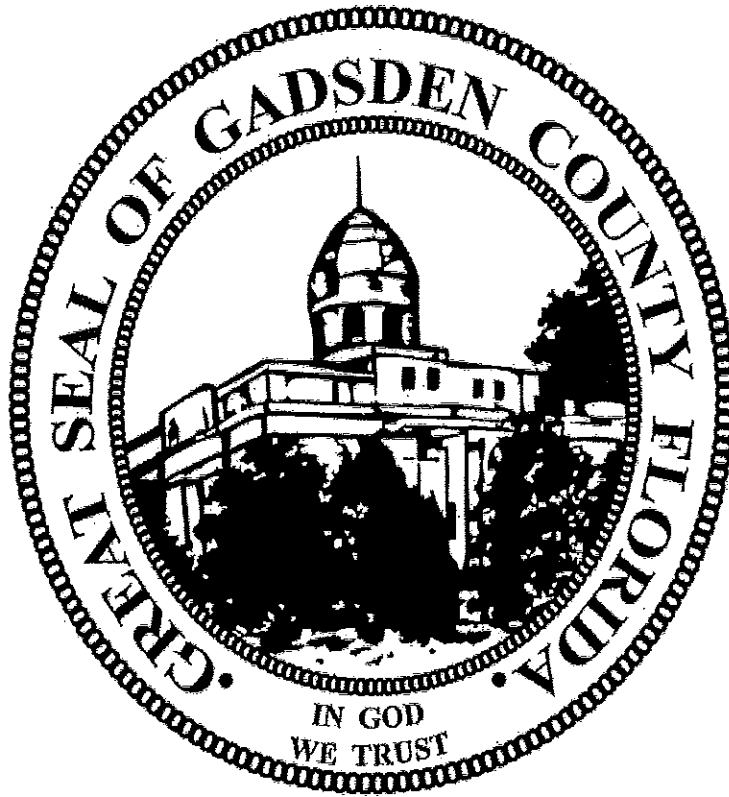
County Administrator's Recommendation:

Option 1

Attachments:

FY 2016 2nd Quarter Report

GADSDEN COUNTY



FY 2016 Quarterly Report

2nd Quarter

October 1, 2015 thru March 31, 2016

Prepared By:

Jeffrey A. Price

Senior Management & Budget Analyst

**2nd Quarter FY 2016
Departmental Expenditure Analysis**

Departmental Expenses - January 2016					50%
Dept. Title	Dept. #	FY 2016 Budget	Year to date Expenses	% of FY 2016 Budget	Remaining Balance
<u>Board of County Commissioners</u>					
Animal Control	0238	\$ 271,682	\$ 114,280	42%	\$ 157,402
Building Inspection	1215	279,371	151,706	54%	127,665
Code Enforcement	0048	149,025	18,187	12%	130,838
County Administrator	0235	417,313	203,277	49%	214,036
County Attorney	0003	140,000	55,847	40%	84,153
County Commissioners	0001	657,737	327,639	50%	330,098
County Extension Services	0061	270,576	107,971	40%	162,605
County OMB	0234	114,599	53,867	47%	60,732
County Probation	0118	263,566	123,961	47%	139,605
Emergency Ambulance Services	0144	2,604,559	1,237,582	48%	1,366,977
EMS Billing and Administration	0145	217,366	109,975	51%	107,391
Facilities - County Buildings	0031	627,331	288,996	46%	338,335
Facilities - Custodial Services	0034	282,010	125,909	45%	156,101
Facilities - Hospital Maintenance	0050	118,330	68,039	57%	50,291
Facilities - Jail Maintenance	0032	137,500	71,796	52%	65,704
Fire Control	0105	1,168,588	369,745	32%	798,843
Grants Administrator	0029	134,259	60,987	45%	73,272
Information Technology	0030	319,314	185,239	58%	134,075
Library Services - Administration	1218	585,385	318,405	54%	266,980
Library Services - Chattahoochee	1223	102,813	50,145	49%	52,668
Library Services - Havana	1222	131,405	72,156	55%	59,249
Library Services - Quincy	1221	202,316	94,077	47%	108,239
Purchasing/Human Resources	0016	373,013	137,713	37%	235,300
Summer Youth Program	0450	104,000			104,000
Parks and Recreation	0101	216,201	72,390	33%	143,811
Planning & Zoning	0059	467,516	201,060	43%	266,456
PW Mosquito Control	0221	78,844	28,233	36%	50,611
PW Paved Road & ROW Maintenance	0126	4,520,442	2,325,197	51%	2,195,245
PW Roads & Bridges	0112	502,384	270,586	54%	231,798
PW Vehicle Maintenance	0128	584,902	277,476	47%	307,426
PW Fuel Mgmt System	0058	48,743	19,246	39%	29,497
Tourist Development	0020	237,881	83,586	35%	154,295
Veteran's Services	0057	185,254	73,308	40%	111,946
BOCC Sub-total		\$ 16,514,225	\$ 7,698,581	47%	\$ 8,815,644

**2nd Quarter FY 2016
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2016	Year to date	% of FY 2016	50% Remaining
		<u>Budget</u>	<u>Expenses</u>	<u>Budget</u>	<u>Balance</u>
<u>Constitutional Officers</u>					
Clerk Court- Board Finance	0009	\$ 601,703	\$ 300,852	50%	\$ 300,851
Clerk Court - Information Systems	0756	215,883	107,942	50%	107,941
Property Appraiser	0005	820,807	354,845	43%	465,962
Sheriff - Detention & Corrections	0116	2,696,734	1,573,095	58%	1,123,639
Sheriff - Law Enforcement	0115	4,756,830	2,764,778	58%	1,992,052
Supervisor - Holding Elections	0137	374,121	277,072	74%	97,049
Supervisor - Canvassing Board Exp.	0138	3,000	1,780	59%	1,220
Supervisor of Elections	0135	464,768	238,858	51%	225,910
Tax Collector	0007	574,375	386,049	67%	188,326
Constitutional Officers Sub-total		\$ 10,508,221	\$ 6,005,271	57%	\$ 4,502,950

Judicial

Courts - Circuit Court Judge	1496	\$ 39,050	\$ 14,681	38%	\$ 24,369
Courts - Circuit Court Liaison	1484				-
Courts - Circuit Court Reporters	1497	2,585	755	29%	1,830
Courts - County Court Judge	1490	2,150	271	13%	1,879
Courts - Court Administration Expenses	1491	14,211	3,601	25%	10,610
Courts - Integrated Technology Program	1492	4,778	4,677	98%	101
Courts - Juvenile Alternative Sanctions Co.	1493	7,655	7,655	100%	
Courts - Law Library	1494	4,000		0%	4,000
Courts - Legal Aid	1486	17,500	5,446	31%	12,054
Courts - Trial Court Marshal	1485	2,923	2,975	102%	(52)
Courts - User Support Analyst	1495	23,265	19,628	84%	3,637
Courts - Witness Mgmt	1487	9,200	3,268	36%	5,932
Courts - Guardian Ad Litem	1489	11,750	11,770	100%	(20)
Public Defender	1498	43,000	13,102	30%	29,898
State Attorney	1499	42,750	11,003	26%	31,747
Judicial Sub-total		\$ 224,817	\$ 98,832	44%	\$ 125,985

**2nd Quarter FY 2016
Departmental Expenditure Analysis**

				50%	
		FY 2016	Year to date	% of FY 2016	Remaining
Dept. Title	Dept. #	Budget	Expenses	Budget	Balance
Non-Operating					
Hospital Endowment	9661	135,000	10,562	8%	124,438
Human Service - Apa. Mental Health	0087	136,000	58,167	43%	77,833
Solid Waste	0218	5,000			5,000
Human Service - Developmental Disabilities	0086	7,500	1,500	20%	6,000
Human Service - Emergency Housing Rp	0047	50,000	22,080	44%	27,920
Human Service - Health Department	0400	135,000	8,610	6%	126,390
Human Service - Indigent Hosp. Service	0085	50,000	1,500	3%	48,500
Human Service - Pauper Burials	0091	2,000			2,000
Human Service - Welfare-Medicaid	0075	760,000	299,520	39%	460,480
Human Services - Gadsden County Sr. Citizen	0093	92,000	32,032	35%	59,968
Human Services - Medical Examiner	0023	107,100	23,209	22%	83,891
Other Programs - Boys and Girls Club	0088	225,000	112,500	50%	112,500
Other Programs - Art Ctr and N. Fl. Legal	0077	152,740	51,231	34%	101,509
Other Programs - Apa. Reg. Planning Council	0027	7,144	3,567	50%	3,577
Other Programs - County Auditing	0002	127,000	75,000	59%	52,000
Other Programs - Courthouse Facilities	0521	205,437	55,985	27%	149,452
Other Programs - Courthouse Security	0525	40,000	30,513	76%	9,487
Other Programs - Economic Development	0024	980,000	213,333	22%	766,667
Other Programs - Forestry Assessment	0065	3,000	3,000	100%	
Other Programs - Soil & Wtr. Cons.	0063	27,828	19,212	69%	8,616
Non-Operating Sub-total		\$ 3,247,749	\$ 1,021,521	31%	\$ 2,226,228

Other:

Other - Reserve for Contingency (\$50,000)	8001	39,600			39,600
Other - Interfund Transfer	9001	10,310,287	4,803,908	47%	5,506,379
Other - Fund 140 - Interfund Transfer	9140	1,567,500	638,107	41%	929,393
Other Sub-total		\$ 11,917,387	\$ 5,442,015	46%	\$ 6,475,372

Sub-totals		42,412,399	20,266,220	48%	22,146,179
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Grants:

Various		1,016,096	284,917	28%	731,179
Grants Sub-total		\$ 1,016,096	\$ 284,917	28%	\$ 731,179

Debt Service:

Hospital	203	681,942	340,971	50%	340,971
Library	207	1,140,300	30,137	3%	1,110,163
Public Works	212	1,597,291	576,237	36%	1,021,054
TC/PA Bldg & Ambulances	213	273,250	273,250	100%	
Debt Service Sub-total		\$ 3,692,783	\$ 1,220,595	33%	\$ 2,472,188

Capital Projects:

Various		9,096,791	1,887,623	21%	7,209,168
Capital Projects Sub-total		\$ 9,096,791	\$ 1,887,623	21%	\$ 7,209,168
Total		\$ 56,218,069	\$ 23,659,351	42%	\$ 32,558,714

2nd Quarter FY 2016 Major Operating Fund Analysis

Major Operating Funds	Fund #	FY 2016 Budget A	Year to date Revenue B	% of Budget vs Revenue B div. A	Year to date Expenses C	% of Budget vs Expenses C div. A
General Fund	001	\$ 19,907,129	\$ 12,914,803	65%	8,832,590	44%
Court Facilities Fund	005	245,437	98,867	40%	86,498	35%
Fire Assessment Fund	105	1,168,588	498,050	43%	369,745	32%
County Transportation Fund	112	5,607,728	2,510,403	45%	2,873,259	51%
Landfill & Arthropod Fund	113	78,844	6,697	8%	28,233	36%
Judicial Services Fund	114	224,817	37,191	17%	98,832	44%
Fine & Forfeiture Fund	115	7,453,564	3,253,604	44%	4,337,873	58%
Library Services - State Fund	118	1,021,919	335,067	33%	534,783	52%
Tourist Development Fund	120	237,881	39,890	17%	83,586	35%
Building Inspection Fund	125	279,371	127,009	45%	151,706	54%
Property Appraiser	128	820,807	413,226	50%	354,845	43%
Supervisor of Elections	135	841,889	481,416	57%	517,710	61%
Indigent Ordinance Surtax	140	1,567,500	711,817	45%	638,107	41%
Emergency Medical Services Fund	142	2,821,925	1,257,060	45%	1,347,556	48%
Hospital Endowment Fund	661	135,000	123,052	91%	10,562	8%
Sub-totals		\$ 42,412,399	\$ 22,808,152	54%	20,266,220	48%
Grants		1,016,096	543,048	53%	284,917	28%
Debt Service		3,692,783	1,679,771	45%	1,220,595	33%
Capital Projects		9,096,791	294,660	3%	1,887,623	21%
Totals		\$ 56,218,069	\$ 25,325,631	45%	\$ 23,659,351	42%

Historical Top Major Revenue Sources Analysis
2nd Quarter FY16

Revenue Source	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	2nd Quarter FY16 Revenues Received
Ad Valorem (3111000)	\$ 11,233,726	\$ 11,185,937	\$ 11,114,190	\$ 11,131,112	\$ 11,380,733	\$ 9,403,854
State Revenue Sharing (3351200)	697,499	696,176	799,312	870,055	800,000	355,351
Local Gov. Emergency 1/2 Cent Sales Tax Distribution (3351820)	1,376,478	1,537,160	1,657,785	1,806,619	1,830,000	791,110
Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	613,591	621,571	616,306	641,448	643,850	276,140
Fiscally Constrained Distrib. Amendment 1 (3351803)	1,321,673	1,247,354	1,293,382	1,272,184	1,276,000	1,273,334
Sub-totals	15,242,967	15,288,198	15,480,975	15,721,418	15,930,583	12,099,789
Tier II and III Diesel (3123001)	834,172	800,528	827,903	777,360	800,000	804,810
1 to 6 Cent Local Option Gas Tax (3124101)	1,268,598	1,232,722	1,220,102	1,264,278	1,266,266	536,105
Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,062,283	1,010,395	1,039,729	1,057,562	1,061,464	356,203
County ninth cent fuel tax (3123000)	46,321	42,924	40,938	45,449	45,000	16,714
County Gas Tax (3354902)	459,808	446,005	448,421	463,596	460,000	242,614
Sub-totals	3,671,182	3,532,574	3,577,093	3,608,245	3,632,730	1,956,446
Indigent Ordinance Surtax (3126003)	1,417,833	1,484,996	1,651,562	1,621,104	1,567,500	519,764
Small County Surtax (3126001)	1,870,491	2,180,889	2,280,302	2,267,700	2,200,000	727,344
1/2 Cent Sales Tax (3351800)	1,029,515	1,130,317	1,163,556	1,226,141	1,140,300	520,934
Sub-totals	4,317,839	4,796,202	5,095,420	5,114,945	4,907,800	1,768,042
Total Major Revenue Sources	23,231,988	23,616,974	24,153,488	24,444,608	24,471,113	15,824,277