

## **Board of County Commissioners Agenda Request**

**Date of Meeting:** December 20, 2016

**Date Submitted:** December 6, 2016

**To:** Honorable Chairperson and Members of the Board

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

**Subject:** Approval to Accept the FY 2016 4<sup>th</sup> Quarter Report

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### **Statement of Issue:**

This item seeks acceptance of the 4<sup>th</sup> 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 88% (versus the County’s established benchmark of 100%) of their allotted budgets through the fourth quarter of the fiscal year. This report is preliminary due to the fact that final close out budget amendments and Finance Department or Auditor’s adjustments may not have been posted.

### **Options:**

1. Approve Acceptance of the FY 2016 4<sup>th</sup> Quarter Report

2. Do not approve.
3. Board direction.

**County Administrator's Recommendation:**

Option 1

**Attachments:**

FY 2016 4<sup>th</sup> Quarter Report

**4th Quarter FY 2016  
Departmental Expenditure Analysis**

					100%
		FY 2016	Year to date	% of FY 2016	Remaining
Dept. Title	Dept. #	Budget	Expenses	Budget	Balance
<b><u>Board of County Commissioners</u></b>					
Animal Control	0238	\$ 271,682	\$ 235,231	87%	\$ 36,451
Building Inspection	1215	284,371	280,960	99%	3,411
Code Enforcement	0048	149,025	33,992	23%	115,033
County Adminstrator	0235	417,313	404,892	97%	12,421
County Attorney	0003	155,000	149,370	96%	5,630
County Commissioners	0001	657,737	564,855	86%	92,882
County Extension Services	0061	269,576	215,246	80%	54,330
County OMB	0234	114,399	112,977	99%	1,422
County Probation	0118	263,566	225,352	86%	38,214
Emergency Ambulance Services	0144	3,016,559	2,591,891	86%	424,668
EMS Billing and Administration	0145	227,366	225,211	99%	2,155
Facilities - County Buildings	0031	627,331	586,278	93%	41,053
Facilities - Custodial Services	0034	282,010	269,161	95%	12,849
Facilities - Hospital Maintenance	0050	118,330	116,684	99%	1,646
Facilities - Jail Maintenance	0032	122,500	107,476	88%	15,024
Fire Control	0105	1,168,588	846,401	72%	322,187
Grants Administrator	0029	134,259	125,031	93%	9,228
Information Technology	0030	319,514	319,459	100%	55
Library Services - Administration	1218	578,385	569,414	98%	8,971
Library Services - Chattahoochee	1223	100,813	100,653	100%	160
Library Services - Havana	1222	141,405	138,005	98%	3,400
Library Services - Quincy	1221	214,316	213,036	99%	1,280
Purchasing/Human Resources	0016	373,013	354,404	95%	18,609
Summer Youth Program	0450	104,000	90,714	87%	13,286
Parks and Recreation	0101	216,201	171,657	79%	44,544
Planning & Zoning	0059	467,516	378,897	81%	88,619
PW Mosquito Control	0221	78,844	67,059	85%	11,785
PW Paved Road & ROW Maintenance	0126	4,488,442	3,994,974	89%	493,468
PW Roads & Bridges	0112	499,384	470,892	94%	28,492
PW Vehicle Maintenance	0128	619,902	619,274	100%	628
PW Fuel Mgmt System	0058	48,743	33,215	68%	15,528
Tourist Development	0020	237,881	204,338	86%	33,543
Veteran's Services	0057	185,254	155,064	84%	30,190
<b>BOCC Sub-total</b>		<b>\$ 16,953,225</b>	<b>\$ 14,972,063</b>	<b>88%</b>	<b>\$ 1,981,162</b>

**4th Quarter FY 2016  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2016	Year to date	% of FY 2016	100% Remaining
		<u>Budget</u>	<u>Expenses</u>	<u>Budget</u>	<u>Balance</u>
<u>Constitutional Officers</u>					
Clerk Court- Board Finance	0009	\$ 601,703	\$ 601,703	100%	\$ -
Clerk Court - Information Systems	0756	215,883	215,883	100%	
Property Appraiser	0005	820,807	794,886	97%	25,921
Sheriff - Detention & Corrections	0116	2,696,734	2,696,734	100%	
Sheriff - Law Enforcement	0115	5,127,050	4,776,333	93%	350,717
Supervisor - Holding Elections	0137	397,121	394,690	99%	2,431
Supervisor - Canvassing Board Exp.	0138	3,000	2,780	93%	220
Supervisor of Elections	0135	466,768	462,442	99%	4,326
Tax Collector	0007	574,375	544,774	95%	29,601
Constitutional Officers Sub-total		\$ 10,903,441	\$ 10,490,225	96%	\$ 413,216

**Judicial**

Courts - Circuit Court Judge	1496	\$ 34,050	\$ 34,046	100%	\$ 4
Courts - Circuit Court Liasion	1484				-
Courts - Circuit Court Reporters	1497	2,585	1,620	63%	965
Courts - County Court Judge	1490	1,150	482	42%	668
Courts - Court Administration Expenses	1491	14,111	4,948	35%	9,163
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	12,361	71%	5,139
Courts - Trial Court Marshal	1485	3,023	2,975	98%	48
Courts - User Support Analyst	1495	23,265	19,628	84%	3,637
Courts - Witness Mgnt	1487	9,200	4,713	51%	4,487
Courts - Guardian Ad Litem	1489	17,750	17,064	96%	686
Public Defender	1498	43,000	37,661	88%	5,339
State Attorney	1499	42,750	28,001	65%	14,749
<b>Judicial Sub-total</b>		<b>\$ 224,817</b>	<b>\$ 175,831</b>	<b>78%</b>	<b>\$ 48,986</b>

**4th Quarter FY 2016  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2016 Budget	Year to date Expenses	% of FY 2016 Budget	<u>100%</u> Remaining Balance
<b>Non-Operating</b>					
Hospital Endowment	9661	135,000	22,404	17%	112,596
Human Service - Apa. Mental Health	0087	136,000	136,000	100%	
Solid Waste	0218	5,000			5,000
Human Service - Developmental Disabilities	0086	7,500	7,450	99%	50
Human Service - Emergency Housing Rp	0047	50,500	50,238	99%	262
Human Service - Health Department	0400	135,000	133,610	99%	1,390
Human Service - Indigent Hosp. Service	0085	50,000	1,500	3%	48,500
Human Service - Pauper Burials	0091	1,500			1,500
Human Service - Welfare-Medicaid	0075	760,000	739,484	97%	20,516
Human Services - Gadsden County Sr. Citizen	0093	92,500	92,032	99%	468
Human Services - Medical Examiner	0023	106,600	90,561	85%	16,039
Other Programs - Boys and Girls Club	0088	225,000	225,000	100%	
Other Programs - Art Ctr and N. Fl. Legal	0077	152,740	75,216	49%	77,524
Other Programs - Apa. Reg. Planning Council	0027	7,144	7,134	100%	10
Other Programs - County Auditing	0002	127,000	127,000	100%	
Other Programs - Courthouse Facilities	0521	179,437	95,635	53%	83,802
Other Programs - Courthouse Security	0525	66,000	65,043	99%	957
Other Programs - Economic Development	0024	980,000	240,000	24%	740,000
Other Programs - Forestry Assessment	0065	3,000	3,000	100%	
Other Programs - Soil & Wtr. Cons.	0063	28,828	27,826	97%	1,002
<b>Non-Operating Sub-total</b>		<b>\$ 3,248,749</b>	<b>\$ 2,139,133</b>	<b>66%</b>	<b>\$ 1,109,616</b>

**Other:**

Other - Reserve for Contingency (\$50,000)	8001	39,600			39,600
Other - Interfund Transfer	9001	11,125,597	11,042,796	99%	82,801
Other - Fund 140 - Interfund Transfer	9140	1,636,854	1,634,620	100%	2,234
<b>Other Sub-total</b>		<b>\$ 12,802,051</b>	<b>\$ 12,677,416</b>	<b>99%</b>	<b>\$ 124,635</b>

<b>Sub-totals</b>		<b>44,132,283</b>	<b>40,454,668</b>	<b>92%</b>	<b>3,677,615</b>
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**Grants:**

Various		1,211,031	885,783	73%	325,248
<b>Grants Sub-total</b>		<b>\$ 1,211,031</b>	<b>\$ 885,783</b>	<b>73%</b>	<b>\$ 325,248</b>

**Debt Service:**

Hospital	203	8,400,119	8,400,119	100%	
Library	207	2,363,666	2,363,666	100%	
Public Works	212	1,597,291	1,089,969	68%	507,322
TC/PA Bldg & Ambulances	213	273,250	273,250	100%	
<b>Debt Service Sub-total</b>		<b>\$ 12,634,326</b>	<b>\$ 12,127,004</b>	<b>96%</b>	<b>\$ 507,322</b>

**Capital Projects:**

Various		14,282,075	4,504,931	32%	9,777,144
<b>Capital Projects Sub-total</b>		<b>\$ 14,282,075</b>	<b>\$ 4,504,931</b>	<b>32%</b>	<b>\$ 9,777,144</b>
<b>Total</b>		<b>\$ 72,259,715</b>	<b>\$ 57,972,382</b>	<b>80%</b>	<b>\$ 14,287,329</b>

**4th 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	\$ 20,722,439	\$ 18,289,452	88%	19,010,826	92%
Court Facilities Fund	005	245,437	268,848	110%	160,678	65%
Fire Assessment Fund	105	1,168,588	1,175,334	101%	846,401	72%
County Transportation Fund	112	5,607,728	4,241,826	76%	5,085,142	91%
Landfill & Arthropod Fund	113	78,844	66,281	84%	67,059	85%
Judicial Services Fund	114	224,817	219,698	98%	175,831	78%
Fine & Forfeiture Fund	115	7,823,784	7,602,145	97%	7,473,067	96%
Library Services - State Fund	118	1,034,919	930,552	90%	1,021,107	99%
Tourist Development Fund	120	237,881	122,604	52%	204,338	86%
Building Inspection Fund	125	284,371	282,741	99%	280,960	99%
Property Appraiser	128	820,807	825,860	101%	794,886	97%
Supervisor of Elections	135	866,889	861,888	99%	859,911	99%
Indigent Ordinance Surtax	140	1,636,854	1,676,718	102%	1,634,620	100%
Emergency Medical Services Fund	142	3,243,925	3,350,507	103%	2,817,102	87%
Hospital Endowment Fund	661	135,000	613,960	455%	22,404	17%
Sub-totals		\$ 44,132,283	\$ 40,528,414	92%	40,454,668	92%
Grants		1,211,031	871,008	72%	885,783	73%
Debt Service		12,634,326	12,694,930	100%	12,127,004	96%
Capital Projects		14,282,075	706,571	5%	4,504,931	32%
Totals		\$ 72,259,715	\$ 54,800,923	76%	\$ 57,972,382	80%

**Historical Top Major Revenue Sources Analysis  
4th Quarter FY16**

Fund	Revenue Source	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	Revenues Received thru 4th Quarter FY16
001	Ad Valorem (3111000)	\$ 11,233,726	\$ 11,185,937	\$ 11,114,190	\$ 11,131,112	\$ 11,015,733	\$ 11,180,064
001	State Revenue Sharing (3351200)	697,499	696,176	799,312	870,055	800,000	883,566
001	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	1,912,875
001	Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	613,591	621,571	616,306	641,448	643,850	683,736
001	Fiscally Constrained Distrib. Amendment 1 (3351803)	1,321,673	1,247,354	1,293,382	1,272,184	1,276,000	1,273,606
	<b>Sub-totals</b>	<b>15,242,967</b>	<b>15,288,198</b>	<b>15,480,975</b>	<b>15,721,418</b>	<b>15,565,583</b>	<b>15,933,847</b>
112	Tier II and III Diesel (3123001)	834,172	800,528	827,903	777,360	800,000	804,810
112	1 to 6 Cent Local Option Gas Tax (3124101)	1,268,598	1,232,722	1,220,102	1,264,278	1,266,266	1,364,384
212	Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,062,283	1,010,395	1,039,729	1,057,562	1,061,464	1,082,820
112	County ninth cent fuel tax (3123000)	46,321	42,924	40,938	45,449	45,000	48,793
212	County Gas Tax (3354902)	459,808	446,005	448,421	463,596	460,000	478,509
	<b>Sub-totals</b>	<b>3,671,182</b>	<b>3,532,574</b>	<b>3,577,093</b>	<b>3,608,245</b>	<b>3,632,730</b>	<b>3,779,316</b>
140	Indigent Ordinance Surtax (3126003)	1,417,833	1,484,996	1,651,562	1,621,104	1,650,000	1,676,718
105 & 112	Small County Surtax (3126001)	1,870,491	2,180,889	2,280,302	2,267,700	2,200,000	2,346,168
207	1/2 Cent Sales Tax (3351800)	1,029,515	1,130,317	1,163,556	1,226,141	1,200,000	1,285,494
	<b>Sub-totals</b>	<b>4,317,839</b>	<b>4,796,202</b>	<b>5,095,420</b>	<b>5,114,945</b>	<b>5,050,000</b>	<b>5,308,380</b>
	<b>Total Major Revenue Sources</b>	<b>23,231,988</b>	<b>23,616,974</b>	<b>24,153,488</b>	<b>24,444,608</b>	<b>24,248,313</b>	<b>25,021,543</b>