

Board of County Commissioners Agenda Request

Date of Meeting: May 20, 2014

Date Submitted: May 1, 2014

To: Honorable Chairman and Members of the Board

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

Subject: Approval to Accept the FY 2014 2nd Quarter Report

Statement of Issue:

This item seeks acceptance of the 2nd Quarter Report for FY 2014.

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 41% (*versus the County’s established benchmark of 50%*) of their allotted budgets through the first quarter of the fiscal year. Overall, through the first half of FY14 (October 1, 2013 thru March 31, 2014) 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 2014 2nd Quarter Report
2. Board Direction

County Administrator's Recommendation:

Option #1

Attachments:

FY 2014 2nd Quarter Report

GADSDEN COUNTY



FY 2014 Quarterly Report

2nd Quarter

October 1, 2013 thru March 31, 2014

Prepared By:

Jeffrey A. Price

Senior Management & Budget Analyst

Thru March 31, 2014 - 6 months of FY14
Departmental Expenditure Analysis

50%

Dept. Title	Dept. #	FY 2014 Budget	Year to date Expenses	% of FY 2014 Budget	Remaining Balance
Board of County Commissioners					
Animal Control	0238	\$ 192,999	\$ 68,580	36%	\$ 124,419
Building Inspection	1215	219,743	102,221	47%	117,522
Code Enforcement	0048	185,135	84,374	46%	100,761
County Administrator	0235	352,695	142,148	40%	210,547
County Attorney	0003	215,000	48,056	22%	166,944
County Commissioners	0001	448,813	225,474	50%	223,339
County Extension Services	0061	253,409	102,687	41%	150,722
County Probation	0118	240,965	121,911	51%	119,054
Emergency Ambulance	0144	2,592,997	1,118,258	43%	1,474,739
EMS Billing and Administration	0145	210,598	107,921	51%	102,677
Facilities - County Buildings	0031	692,002	304,683	44%	387,319
Facilities - Custodial Services	0034	253,726	110,101	43%	143,625
Facilities - Jail Maintenance	0032	157,000	30,364	19%	126,636
Fire Control	0105	1,088,252	467,856	43%	620,396
Grants Administrator	0029	145,816	62,921	43%	82,895
Information Technology	0030	335,552	166,237	50%	169,315
Library Services - Administration	1218	580,164	284,529	49%	295,635
Library Services - Chattahoochee	1223	100,300	50,230	50%	50,070
Library Services - Havana	1222	127,718	65,653	51%	62,065
Library Services - Quincy	1221	131,107	37,056	28%	94,051
Budget Office	0234	99,612	43,234	43%	56,378
Purchasing/Human Resources	0016	349,362	118,532	34%	230,830
Parks and Recreation	0101	241,668	100,181	41%	141,487
Planning & Zoning	0059	444,766	180,907	41%	263,859
PW Mosquito Control	0221	85,920	30,556	36%	55,364
PW Road Maintenance	0126	3,317,854	1,204,240	36%	2,113,614
PW Roads & Bridges	0112	429,283	225,786	53%	203,497
Tourist Development	0020	160,000	67,320	42%	92,680
Hospital Maintenance	0050	240,175	59,164	25%	181,011
Vehicle Maintenance (PW)	0128	610,442	213,828	35%	396,614
Fuel Mgmt System	0058	45,967	27,261	59%	18,706
Veteran's Services	0057	188,737	98,480	52%	90,257
BOCC Sub-total		\$ 14,737,777	\$ 6,070,749	41%	\$ 8,667,028

Thru March 31, 2014 - 6 months of FY14
Departmental Expenditure Analysis

50%

Dept. Title	Dept. #	FY 2014 Budget	Year to date Expenses	% of FY 2014 Budget	Remaining Balance
<u>Constitutional Officers</u>					
Clerk Court- Board Finance	0009	\$ 563,455	\$ 281,728	50%	\$ 281,727
Clerk Court - Information Systems	0756	198,491	99,246	50%	99,245
Property Appraiser	0005	816,760	382,904	47%	433,856
Sheriff - Detention & Corrections	0116	2,600,188	1,508,026	58%	1,092,162
Sheriff - Law Enforcement	0115	4,454,485	2,609,130	59%	1,845,355
Supervisor - Holding Elections	0137	150,900	43,325	29%	107,575
Supervisor - Canvassing Board Exp.	0138	3,000	-		3,000
Supervisor of Elections	0135	407,313	216,479	53%	190,834
Tax Collector	0007	544,193	373,856	69%	170,337
Constitutional Officers Sub-total		\$ 9,738,785	\$ 5,514,694	57%	\$ 4,224,091

Judicial

Courts - Circuit Court Judge	1496	\$ 39,050	\$ 16,313	42%	\$ 22,737
					-
Courts - Circuit Court Reporters	1497	2,585	1,036	40%	1,549
Courts - County Court Judge	1490	3,150	944	30%	2,206
Courts - Court Administration Expenses	1491	16,980	1,987	12%	14,993
Courts - Integrated Technology Program	1492	7,156	5,644	79%	1,512
Courts - Juvenile Alternative Sanctions Co.	1493	11,512	11,572	101%	(60)
Courts - Law Library	1494	4,000			4,000
Courts - Legal Aid	1486	13,800	6,242	45%	7,558
Courts - Trial Court Marshal	1485	3,184	3,225	101%	(41)
Courts - User Support Analyst	1495	25,608	27,360	107%	(1,752)
Courts - Witness Mgnt	1487	9,200	8	0%	9,192
Courts - Guardian Ad Litem	1489	15,750	6,140	39%	9,610
Public Defender	1498	40,000	13,172	33%	26,828
State Attorney	1499	43,350	18,287	42%	25,063
Judicial Sub-total		\$ 235,325	\$ 111,930	48%	\$ 123,395

Thru March 31, 2014 - 6 months of FY14
Departmental Expenditure Analysis

50%

Dept. Title	Dept. #	FY 2014 Budget	Year to date Expenses	% of FY 2014 Budget	Remaining Balance
Non-Operating					
Boys and Girls Club	0088	\$ 150,000	\$ 75,000	50%	\$ 75,000
Developmental Disabilities	0086	9,800	1,500	15%	8,300
Gadsden Cty Economic Development	0024	110,000	50,000	45%	60,000
Small Business Service Center	0024	30,000	15,000	50%	15,000
Human Service - Apa. Mental Health	0087	136,000	56,667	42%	79,333
Human Service - Health Department	0400	50,000	21,922	44%	28,078
Human Service - Indigent Hosp. Service	0085	97,614			97,614
Human Service - Art Ctr and N. Fl. Legal	0077	106,740	28,720	27%	78,020
Human Service - Pauper Burials	0091	2,000	-		2,000
Human Service - Welfare-Medicaid	0075	717,229	268,477	37%	448,752
Human Service - County Health Depts	0073	5,000			5,000
Human Service - Emergency Housing Rp	0047	35,000	10,636	30%	24,364
Line Item - Apa. Reg. Planning Council	0027	5,000	5,000	100%	
Line Item - Gadsden County Sr. Citizens	0093	62,000	24,408	39%	37,592
Line Item - Medical Examiner	0023	105,000	24,701	24%	80,299
Other Programs - County Auditing	0002	145,015	90,000	62%	55,015
Other Programs - Courthouse Facilities	0521	252,805	209,983	83%	42,822
Other Programs - Courthouse Security	0525	32,860	34,556	105%	(1,696)
Other Programs - Forestry Assessment	0065	3,000	3,000	100%	
Other Programs - Soil & Wtr. Cons.	0063	26,734	7,305	27%	19,429
Hospital Endowment	9661	180,500	6,362	4%	174,138
Non-Operating Sub-total		\$ 2,262,297	\$ 933,237	41%	\$ 1,329,060

Other:

Other - Reserve for Contingency (\$50,000)	8001	47,892	-		47,892
Other - Interfund Transfer	9001	9,641,292	3,821,734	40%	5,819,558
Other - Fund 140 - Interfund Transfer	9140	1,553,152	299,984	19%	1,253,168
Other Sub-total		\$ 11,242,336	\$ 4,121,718	37%	\$ 7,120,618

Grants:

Recycling	1170	90,909	26,238	29%	64,671
Emerg Mgmt Preparedness	1120	119,126	16,534	14%	102,592
Various		832,413	137,774		694,639
E-911 Surcharge	1168	241,301	72,479	30%	168,822
Grants Sub-total		\$ 1,283,749	\$ 253,025	20%	\$ 1,030,724

Debt Service:

Hospital	203	681,942	340,971	50%	340,971
Library	207	1,108,518	-		1,108,518
Public Works	212	977,206	312,773	32%	664,433
Tax Collector Renovations/EMS Ambulance	213	273,249	273,250	100%	(1)
Debt Service Sub-total		\$ 3,040,915	\$ 926,994	30%	\$ 2,113,921

Capital Projects:

Various		10,843,608	3,364,153	31%	7,479,455
Capital Projects Sub-total		\$ 10,843,608	\$ 3,364,153	31%	\$ 7,479,455

Total **\$ 53,384,792** **\$ 21,296,500** **40%** **\$ 32,088,292**

2nd Quarter FY 2014 Major Operating Fund Analysis

Major Operating Funds	Fund #	FY 2014	Year to date	% of Budget	Year to date	% of Budget
		<u>Budget</u>	<u>Revenue</u>	<u>vs Revenue</u>	<u>Expenses</u>	<u>vs Expenses</u>
		A	B	B div. A	C	C div. A
General Fund	001	\$ 17,874,854	\$ 12,206,809	68%	7,354,194	41%
Court Facilities Fund	005	285,665	115,545	40%	244,540	86%
Fire Assessment Fund	105	1,088,252	333,221	31%	467,856	43%
County Transportation Fund	112	4,357,579	904,394	21%	1,643,854	38%
Landfill & Arthropod Fund	113	85,920	21,924	26%	30,556	36%
Judicial Services Fund	114	238,325	76,603	32%	111,929	47%
Fine & Forfeiture Fund	115	7,054,673	2,745,576	39%	4,117,157	58%
Library Services - State Fund	118	939,289	188,987	20%	437,468	47%
Tourist Development Fund	120	160,000	37,951	24%	67,320	42%
Building Inspection Fund	125	219,743	96,605	44%	102,221	47%
Property Appraiser	128	816,760	408,377	50%	382,904	47%
Supervisor of Elections	135	561,213	280,607	50%	259,804	46%
Indigent Ordinance Surtax	140	1,553,152	474,096	31%	299,984	19%
Emergency Medical Services Fund	142	2,803,595	530,753	19%	1,226,178	44%
Hospital Endowment Fund	661	180,500	381,718	211%	6,362	4%
Sub-totals		\$ 38,219,520	\$ 18,803,166	49%	16,752,327	44%
Grants		1,280,749	273,516	21%	253,025	20%
Debt Service		3,040,915	995,919	33%	926,994	30%
Capital Projects		10,843,608	1,174,660	11%	3,364,154	31%
Totals		\$ 53,384,792	\$ 21,247,261	40%	\$ 21,296,500	40%

Historical Top Twelve Major Revenue Sources Analysis
2nd Quarter FY14

Fund	Revenue Source	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	Total 5 Years	5 Year Average	FY 2014 Budget	FY 2014 thru 5 payments or six months	Projections
001	Ad Valorem (311.1000) (3112000)	\$ 11,817,272	\$ 11,854,908	\$ 11,375,232	\$ 11,233,726	\$ 11,185,937	\$ 57,467,075	\$ 11,493,415	\$ 11,915,003	10,280,942	11,320,000
001	State Revenue Sharing (3351200)	713,270	735,283	722,739	697,499	696,176	3,564,987	712,993	750,260	303,732	730,000
001	Local Gov. Emergency 1/2 Cent Sales Tax Distribution (3351820)	1,432,657	1,387,098	1,360,704	1,376,478	1,537,160	7,114,097	1,422,819	1,560,061	673,010	1,615,000
001	Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	745,205	710,842	711,682	613,591	621,571	3,402,891	680,578	630,000	255,647	612,000
001	Fiscally Constrained Distrib. Amendment 1 (3351803)	496,287	1,209,007	1,257,903	1,321,673	1,247,354	5,532,224	1,106,445	1,250,000	1,295,000	1,295,000
	Sub-totals	15,224,691	15,897,138	15,428,260	15,242,967	15,288,198	77,081,254	15,416,251	16,105,324	12,808,331	15,572,000
112	Tier II and III Diesel (3123001)	1,164,526	1,001,899	984,998	834,172	800,328	4,786,123	957,225	800,000	827,903	828,000
112	1 to 6 Cent Local Option Gas Tax (3124101)	1,432,207	1,407,177	1,337,582	1,268,598	1,232,722	6,678,286	1,335,657	1,220,000	481,420	1,160,000
112	County Gas Tax (3354902)	516,813	489,550	474,437	459,808	446,005	2,386,613	477,323	452,523	182,890	440,000
	Sub-totals	3,113,546	2,898,626	2,797,017	2,562,578	2,479,255	13,851,022	2,770,204	2,472,523	1,492,215	2,428,000
140	Indigent Ordinance Surtax (3126003)	0	580,853	1,366,801	1,417,833	1,484,996	4,850,483	970,097	1,450,000	567,970	1,495,000
105 & 112	Small County Surtax (3126001)	2,107,410	2,021,577	2,006,229	1,870,491	2,180,889	10,186,596	2,037,319	1,966,661	798,344	2,160,000
207	1/2 Cent Sales Tax (3351800)	1,180,698	1,075,624	1,101,693	1,029,515	1,130,317	5,517,847	1,103,569	1,166,861	469,991	1,130,000
212	Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,193,050	1,121,593	1,086,854	1,062,283	1,010,395	5,474,175	1,094,835	1,026,638	420,686	1,035,000
	Sub-totals	4,481,158	4,799,647	5,561,577	5,380,122	5,806,597	26,029,101	5,205,820	5,610,160	2,256,991	5,820,000
	Total Major Revenue Sources	22,819,395	23,595,411	23,786,854	23,185,667	23,574,050	116,961,377	23,392,275	24,188,007	16,557,535	23,820,000