

Board of County Commissioners Agenda Request

Date of Meeting: December 2, 2014
Date Submitted: November 18, 2014
To: Honorable Chairperson and Members of the Board
From: Robert Presnell, County Administrator
Jeff A. Price, Senior Management & Budget Analyst
Subject: Approval to Accept the FY 2014 4th Quarter Budget Report

Statement of Issue:

This item seeks acceptance of the 4th 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 92% (**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 the final close out budget amendments and any Finance Department or Auditor’s adjustments have not been posted.**

Options:

1. Approve Acceptance of the FY 2014 4th Quarter Budget Report

2. Board Direction

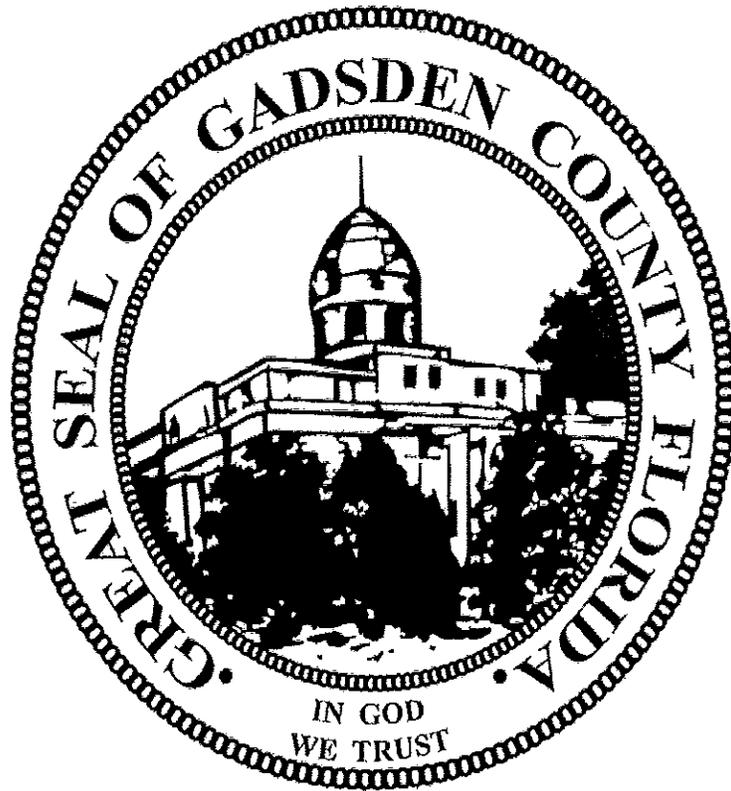
County Administrator's Recommendation:

Option #1

Attachments:

1. FY 2014 4th Quarter Budget Report

GADSDEN COUNTY



FY 2014 Quarterly Report

4th Quarter

October 1, 2013 thru September 30, 2014

Prepared By:

Jeffrey A. Price

Senior Management & Budget Analyst

**4th Quarter FY 2014
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2014 Budget	Year to date Expenses	% of FY 2014 Budget	100% Remaining Balance
<u>Board of County Commissioners</u>					
Animal Control	0238	\$ 192,999	\$ 148,492	77%	\$ 44,507
Building Inspection	1215	219,743	221,089	101%	(1,346)
Code Enforcement	0048	185,135	151,095	82%	34,040
County Administrator	0235	353,695	318,981	90%	34,714
County Attorney	0003	215,000	113,371	53%	101,629
County Commissioners	0001	448,813	451,464	101%	(2,651)
County Extension Services	0061	253,409	231,783	91%	21,626
County OMB	0234	99,612	97,714	98%	1,898
County Probation	0118	245,965	242,442	99%	3,523
Emergency Ambulance Services	0144	2,567,997	2,580,746	100%	(12,749)
EMS Billing and Administration	0145	235,598	216,672	92%	18,926
Facilities - County Buildings	0031	692,002	666,583	96%	25,419
Facilities - Custodial Services	0034	253,726	250,968	99%	2,758
Facilities - Hospital Maintenance	0050	240,175	125,343	52%	114,832
Facilities - Jail Maintenance	0032	157,000	118,622	76%	38,378
Fire Control	0105	1,088,252	982,561	90%	105,691
Grants Administrator	0029	145,816	130,970	90%	14,846
Information Technology	0030	335,552	316,161	94%	19,391
Library Services - Administration	1218	581,764	546,673	94%	35,091
Library Services - Chattahoochee	1223	100,300	102,261	102%	(1,961)
Library Services - Havana	1222	142,718	130,118	91%	12,600
Library Services - Quincy	1221	116,107	97,786	84%	18,321
Purchasing/Human Resources	0016	274,362	260,443	95%	13,919
Summer Youth Program	0450	75,000	75,774	101%	(774)
Parks and Recreation	0101	241,668	193,801	80%	47,867
Planning & Zoning	0059	444,766	400,957	90%	43,809
PW Mosquito Control	0221	85,920	69,594	81%	16,326
PW Paved Road & ROW Maintenance	0126	3,302,954	2,974,975	90%	327,979
PW Roads & Bridges	0112	444,183	441,622	99%	2,561
PW Vehicle Maintenance	0128	610,442	569,429	93%	41,013
PW Fuel Mgmt System	0058	45,967	45,240	98%	727
Tourist Development	0020	160,000	92,987	58%	67,013
Veteran's Services	0057	188,737	186,621	99%	2,116
BOCC Sub-total		\$ 14,745,377	\$ 13,553,338	92%	\$ 1,192,039

**4th Quarter FY 2014
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2014 Budget	Year to date Expenses	% of FY 2014 Budget	100% Remaining Balance
Constitutional Officers					
Clerk Court- Board Finance	0009	\$ 563,455	\$ 563,455	100%	\$ -
Clerk Court - Information Systems	0756	198,491	198,491	100%	
Property Appraiser	0005	816,760	768,914	94%	47,846
Sheriff - Detention & Corrections	0116	2,600,188	2,585,188	99%	15,000
Sheriff - Law Enforcement	0115	4,454,485	4,456,833	100%	(2,348)
Supervisor - Holding Elections	0137	150,900	150,879	100%	21
Supervisor - Canvassing Board Exp.	0138	3,000	850	28%	2,150
Supervisor of Elections	0135	407,313	400,710	98%	6,603
Tax Collector	0007	544,193	538,432	99%	5,761
Constitutional Officers Sub-total		\$ 9,738,785	\$ 9,663,752	99%	\$ 75,033

Judicial

Courts - Circuit Court Judge	1496	\$ 39,050	\$ 37,798	97%	\$ 1,252
Courts - Circuit Court Liaison	1484			0%	-
Courts - Circuit Court Reporters	1497	2,585	1,810	70%	775
Courts - County Court Judge	1490	3,150	1,853	59%	1,297
Courts - Court Administration Expenses	1491	16,980	11,804	70%	5,176
Courts - Integrated Technology Program	1492	7,156	5,644	79%	1,512
Courts - Juvenile Alternative Sanctions Co.	1493	11,612	11,572	100%	40
Courts - Law Library	1494	3,000		0%	3,000
Courts - Legal Aid	1486	15,800	15,349	97%	451
Courts - Trial Court Marshal	1485	3,284	3,225	98%	59
Courts - User Support Analyst	1495	27,408	27,360	100%	48
Courts - Witness Mgmt	1487	9,200	484	5%	8,716
Courts - Guardian Ad Litem	1489	15,750	12,837	82%	2,913
Public Defender	1498	40,000	32,931	82%	7,069
State Attorney	1499	43,350	43,129	99%	221
Judicial Sub-total		\$ 238,325	\$ 205,796	86%	\$ 32,529

**4th Quarter FY 2014
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2014 Budget	Year to date Expenses	% of FY 2014 Budget	100% Remaining Balance
Non-Operating					
Hospital Endowment	9661	180,500	14,897	8%	165,603
Human Service - Apa. Mental Health	0087	136,000	136,000	100%	
Human Service - County Health Dept	0073	5,000			5,000
Human Service - Developmental Disabilities	0086	9,800	2,925	30%	6,875
Human Service - Emergency Housing Rp	0047	35,000	35,000	100%	
Human Service - Health Department	0400	50,000	59,422	119%	(9,422)
Human Service - Indigent Hosp. Service	0085	97,614	19,802	20%	77,812
Human Service - Pauper Burials	0091	2,000			2,000
Human Service - Welfare-Medicaid	0075	717,229	650,239	91%	66,990
Human Services - Gadsden County Sr. Citizen	0093	62,000	61,908	100%	92
Human Services - Medical Examiner	0023	103,530	60,170	58%	43,360
Other Programs - Boys and Girls Club	0088	150,000	150,000	100%	
Other Programs - Art Ctr and N. Fl. Legal	0077	107,640	55,461	52%	52,179
Other Programs - Apa. Reg. Planning Council	0027	5,000	5,000	100%	
Other Programs - County Auditing	0002	140,015	138,000	99%	2,015
Other Programs - Courthouse Facilities	0521	284,805	284,486	100%	319
Other Programs - Courthouse Security	0525	32,860	28,535	87%	4,325
Other Programs - Economic Development	0024	140,000	130,000	93%	10,000
Other Programs - Forestry Assessment	0065	3,000	3,000	100%	
Other Programs - Soil & Wtr. Cons.	0063	26,734	26,934	101%	(200)
Non-Operating Sub-total		\$ 2,288,727	\$ 1,861,779	81%	\$ 426,948
Other:					
Other - Reserve for Contingency (\$50,000)	8001	45,992			45,992
Other - Interfund Transfer	9001	9,642,762	9,817,389	102%	(174,627)
Other - Fund 140 - Interfund Transfer	9140	1,553,152	1,633,206	105%	(80,054)
Other Sub-total		\$ 11,241,906	\$ 11,450,595	102%	\$ (208,689)
Sub-totals		38,253,120	36,735,260	96%	1,517,860
Grants:					
Various		1,531,839	1,287,563	84%	244,276
Grants Sub-total		\$ 1,531,839	\$ 1,287,563	84%	\$ 244,276
Debt Service:					
Hospital	203	681,942	681,942	100%	
Library	207	1,108,518	1,108,666	100%	(148)
Public Works	212	977,206	977,105	100%	101
IT Equipment	213	273,249	273,249	100%	
Debt Service Sub-total		\$ 3,040,915	\$ 3,040,962	100%	\$ (47)
Capital Projects:					
Various		11,448,619	10,036,904	88%	1,411,715
Capital Projects Sub-total		\$ 11,448,619	\$ 10,036,904	88%	\$ 1,411,715
Total		\$ 54,274,483	\$ 51,100,689	94%	\$ 3,173,804

4th 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	\$ 17,667,196	99%	17,181,517	96%
Court Facilities Fund	005	317,665	273,548	86%	313,021	99%
Fire Assessment Fund	105	1,088,252	1,077,917	99%	982,561	90%
County Transportation Fund	112	4,357,579	3,984,364	91%	3,986,025	91%
Landfill & Arthropod Fund	113	85,920	86,174	100%	69,594	81%
Judicial Services Fund	114	238,325	262,571	110%	205,794	86%
Fine & Forfeiture Fund	115	7,054,673	6,962,201	99%	7,042,021	100%
Library Services - State Fund	118	940,889	765,752	81%	876,837	93%
Tourist Development Fund	120	160,000	114,837	72%	92,987	58%
Building Inspection Fund	125	219,743	211,417	96%	221,089	101%
Property Appraiser	128	816,760	822,112	101%	768,914	94%
Supervisor of Elections	135	561,213	561,213	100%	552,438	98%
Indigent Ordinance Surtax	140	1,553,152	1,562,580	101%	1,633,206	105%
Emergency Medical Services Fund	142	2,803,595	3,157,466	113%	2,797,418	100%
Hospital Endowment Fund	661	180,500	629,463	349%	14,897	8%
Sub-totals		\$ 38,253,120	\$ 38,138,811	100%	36,738,319	96%
Grants		1,531,829	1,467,515	96%	1,284,498	84%
Debt Service		3,040,915	3,160,592	104%	3,040,963	100%
Capital Projects		11,448,619	9,680,120	85%	10,036,904	88%
Totals		\$ 54,274,483	\$ 52,447,038	97%	\$ 51,100,689	94%

**Historical Top Twelve Major Revenue Sources Analysis
4th Quarter FY14**

11/18/14

Fund	Revenue Source	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projections	Budget vs Projections
001	Ad Valorem (3111000)	\$ 11,854,908	\$ 11,375,232	\$ 11,233,726	\$ 11,185,937	\$ 11,319,253	11,403,200	\$ 83,947
001	State Revenue Sharing (3351200)	735,283	722,739	697,499	696,176	750,260	799,300	49,040
001	Local Gov. Emergency 1/2 Cent Sales Tax Distribution (3351820)	1,387,098	1,360,704	1,376,478	1,537,160	1,560,061	1,657,800	97,739
001	Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	710,842	711,682	613,591	621,571	630,000	616,300	(13,700)
001	Fiscally Constrained Distrib. Amendment 1 (3351803)	1,209,007	1,257,903	1,321,673	1,247,354	1,250,000	1,293,400	43,400
	Sub-totals	15,897,138	15,428,260	15,242,967	15,288,198	15,509,574	15,770,000	260,426
112	Tier II and III Diesel (3123001)	1,001,899	984,998	834,172	800,528	800,000	827,900	27,900
112	1 to 6 Cent Local Option Gas Tax (3124101)	1,407,177	1,337,582	1,268,598	1,232,722	1,220,000	1,220,100	100
212	Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,121,593	1,086,854	1,062,283	1,010,395	1,026,638	1,039,700	13,062
112	County ninth cent fuel tax (3123000)	51,200	54,653	46,321	42,924	43,000	40,900	(2,100)
112	County Gas Tax (3354902)	489,550	474,437	459,808	446,005	452,523	448,400	(4,123)
	Sub-totals	4,071,419	3,938,524	3,671,182	3,532,574	3,542,161	3,577,000	34,839
140	Indigent Ordinance Surtax (3126003)	580,853	1,366,801	1,417,833	1,484,996	1,450,000	1,562,600	112,600
105 & 112	Small County Surtax (3126001)	2,021,577	2,006,229	1,870,491	2,180,889	1,966,661	2,155,800	189,139
207	1/2 Cent Sales Tax (3351800)	1,075,624	1,101,693	1,029,515	1,130,317	1,166,861	1,163,600	(3,261)
	Sub-totals	3,678,054	4,474,723	4,317,839	4,796,202	4,583,522	4,882,000	298,478
	Total Major Revenue Sources	23,646,611	23,841,507	23,231,988	23,616,974	23,635,257	24,229,000	593,743