

FINANCIAL REPORT 1/2024

SECTION 1

OVERVIEW OF COUNTY'S

FINANCIAL POSITION 1-2

SECTION 2

2023 BUDGET CHANGES

Line Item Transfers..... 3

Change in Capital Outlay 4

General Fund Transfers..... 5

Contingency Fund Transfers..... 5

SECTION 3

CASH FLOWS.....6-7

SECTION 4

PERSONNEL RECLASSIFICATIONS & CHANGES8-9

SECTION 5

NOTABLE ISSUES JANUARY, 202410-12

ACCOUNTING DEPT INITIATIVES/PROJECTS13-14

ABOUT THIS REPORT

This report represents Columbia County's financial information as of the January 10, 2024 Finance Committee meeting. Additional resources are available on the Accounting Department website and internally, on CCBoard/Finance.

It also provides an update on projects and initiatives the Accounting Department is currently working on.

Shonna Neary, CPA, MBA
Comptroller

SECTION 1

COUNTY REVENUES

County Funding Sources-Actual to Budget as of 11/30/2023				
	Actual	Budget	Variance	% of Budget Received
Total Property Taxes	\$28,787,610	\$28,787,610	-	-
Other Taxes	\$6,651,704	\$5,501,000	(\$1,150,704)	121%
Grants/Aids	\$29,702,883	\$23,334,150	(\$6,368,733)	127%
Fines/Penalties/Licenses	\$733,508	\$385,400	(\$348,108)	190%
Public Charges	\$9,531,684	\$10,088,150	\$556,466	94%
In-governmental Charges	\$10,670,106	\$11,267,720	\$597,614	95%
Miscellaneous	\$3,951,786	\$635,780	(\$3,316,006)	622%
General Fund	\$1,340,290	\$1,340,290	-	-
Other Equity	\$3,252,740	\$3,252,740	-	-
Total Revenue	\$94,622,311	\$84,592,840	(\$10,029,471)	112%
Revenue Excluding Property Tax & Equity	\$61,241,671	\$51,212,200	(\$10,029,471)	120%

County Funding Sources-Actual 2023 to 2022 as of 11/30/2023				
	2023 Actual	2022 Actual	Variance	% Change 23 to 22
Total Property Taxes	\$28,787,610	\$28,461,490	\$326,120	1%
Other Taxes	\$6,651,704	\$6,607,941	\$43,763	1%
Grants/Aids	\$29,702,883	\$32,235,507	(\$2,532,624)	(8%)
Fines/Penalties/Licenses	\$733,508	\$1,060,715	(\$327,207)	(31%)
Public Charges	\$9,531,684	\$9,909,164	(\$377,480)	(4%)
In-governmental Charges	\$10,670,106	\$9,275,487	\$1,394,619	15%
Miscellaneous	\$3,951,786	\$1,573,514	\$2,378,272	151%
General Fund	\$1,340,290	\$1,418,420	(\$78,130)	-
Other Equity	\$3,252,740	\$3,329,750	(\$77,010)	-
Total Revenue	\$94,622,311	\$93,871,988	\$750,323	1%
Revenue Excluding Property Tax & Equity	\$61,241,671	\$60,662,328	\$579,343	1%

SECTION 1

COUNTY EXPENDITURES

EXPENDITURES BY FUNCTION - ACTUAL TO BUDGET as of 11/30/2023				
	Actual	Budget	Variance	% of Budget Expend
General Government	\$12,409,779	\$12,248,590	(\$161,189)	101%
Public Safety	\$11,821,323	\$14,564,160	\$2,742,837	81%
Public Works	\$22,468,927	\$22,794,390	\$325,463	99%
Health & Human Services	\$22,468,799	\$26,971,530	\$4,502,731	83%
Culture, Recreation and Education	\$1,033,881	\$999,490	(\$34,391)	103%
Conservation & Economic Development	\$1,224,516	\$1,200,920	(\$23,596)	102%
Debt Service	\$5,000,563	\$5,000,570	\$7	100%
Capital Outlay	\$847,872	\$663,190	(\$184,682)	128%
Capital Projects	\$10,812	-	(\$10,812)	-
Contingency Fund	-	\$150,000	\$150,000	-
Total Expenditures	\$77,286,472	\$84,592,840	\$7,306,368	91%

EXPENDITURES BY FUNCTION - ACTUAL 2023 to 2022 as of 11/30/2023				
	2023 Actual	2022 Actual	Variance	% Change 23 to 22
General Government	\$12,409,779	\$11,625,422	\$784,357	7%
Public Safety	\$11,821,323	\$11,286,063	\$535,260	5%
Public Works	\$22,468,927	\$21,852,955	\$615,972	3%
Health & Human Services	\$22,468,799	\$21,266,870	\$1,201,929	6%
Culture, Recreation and Education	\$1,033,881	\$966,635	\$67,246	7%
Conservation & Economic Development	\$1,224,516	\$2,616,068	(\$1,391,552)	(53%)
Debt Service	\$5,000,563	\$4,928,063	\$72,500	1%
Capital Outlay	\$847,872	\$557,456	\$290,416	52%
Capital Projects	\$10,812	\$922,171	(\$911,359)	-
Contingency Fund	-	\$139,400	(\$139,400)	-
Total Expenditures	\$77,286,472	\$76,161,103	\$1,125,369	1%

SECTION 2

LINE ITEM TRANSFERS

APPROVALS TO DATE IN 2023

LINE ITEM TRANSFERS

JANUARY

Health & Human Services-Phones for Economic Support-\$1,120

Medical Examiner-Electric Body Lift-\$3,820

FEBRUARY

Health Care Center-Plow Truck-\$30,000

MARCH

Health Care Center-Plow Truck-\$520

Land & Water Conservation-Telephone for Ag-\$650

Solid Waste-Health Benefits for PT Employee-\$10,310

APRIL

Health & Human Services-Salary/Fringe Fit Families-\$6,660

Highway-Railroad Consortium Payment Increase-\$5,000

Highway-Brine Tanks-\$6,080

JUNE

Health Care Center-Insulation-\$3,600

JULY

Health & Human Services-Chair/Supplies-\$700

Facilities Management-Generator Control Board-\$3,780

AUGUST

Highway-Plow Packages-\$47,000

Facilities Management-Jail Chiller Module-\$103,040

SEPTEMBER

Health Care Center-Walk Behind Floor Scrubber-\$5,150

OCTOBER

Sheriff-Vehicle/Changeover-\$55,000

NOVEMBER

Management Information Services-Electronic Waste Services-\$3,000

DECEMBER

Sheriff-Administration Training-\$6,000

Planning & Zoning-Vehicle Maintenance-\$650

County Clerk-Absentee Envelopes-\$1,980

SECTION 2

CHANGE IN CAPITAL OUTLAY

APPROVALS TO DATE IN 2023

CHANGE IN CAPITAL OUTLAY

MARCH

Health Care Center-Medical Records Update-\$6,500

APRIL

Facilities Management-Huber Boiler Repair-\$3,556

MAY

Solid Waste-Automated Side Load Truck-\$1,500

JULY

Facilities Management-Jail Parking Lot-\$9,858

AUGUST

Facilities Management-Huber Heating Circulating Pump-\$6,367

Facilities Management-Courthouse Evaporator Plate Module-\$16,651

Facilities Management-HHS Chiller Compressor Oil Replacement-\$7,200

Facilities Management-LEC Step Repair-\$7,700

Health Care Center-Alternating Air Mattresses-\$3,515

SEPTEMBER

Health Care Center-Bariatric Reclining Shower Chairs-\$2,500

Health Care Center-Water Softeners-\$10,725

Solid Waste-Used Loader-\$147,375

Facilities Management-Huber Kitchen Freezer-\$8,927

Highway-Tandem Axle Plow Truck-\$13,030

OCTOBER

Facilities Management-HHS Chiller-\$8,064

NOVEMBER

Sheriff-Server Replacement-\$20,612

Highway-Pick Up Truck Overage-\$4,260

DECEMBER

Courts-Chair-\$1,000

Facilities Management-Huber Heating Circulation Pump-\$6,400

SECTION 2

GENERAL FUND/CONTINGENCY FUND TRANSFERS

General Fund Transfers				
Date	Description	Res #	Activity	Balance
1/1/2023	Beginning Balance			\$24,476,785
	2023 Transfers			
1/19/2023	Drug Court Budget Transfer	7-23	\$68,040	
	Solid Waste Recycling Upgrade Repayment	37-20	\$300,000	
4/12/2023	Finance Comm.-Close Ag Seminars Nonlapsing		\$225	\$368,265
	2023 Current Balance			\$24,845,050

Policy

Transfers from General Fund require a vote of two-thirds of the entire County Board membership.

The County's goal is to maintain a level of unassigned fund balance equivalent to two-three months of regular, on-going operative expenditures. *Based on our current budget, 3 months would be approximately \$21,150,000.*

Contingency Fund Transfers				
Date	Description	Res #	Activity	Balance
1/1/2023	Beginning Balance			\$150,000
	2023 Transfers			
1/1/2023	2022 Year End Contingency Fund Balance		\$90,707	\$240,707
12/31/2023	Compensation Study	54-23	(\$29,300)	\$211,407
	2023 Current Balance			\$211,407

SECTION 3

CASH FLOW STATEMENT 2023

January-November Actual

December Projected

Description	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun
Opening Balance	\$69,009,949					
RECEIPTS						
Sales Tax	\$447,870	\$687,760	\$417,812	\$434,232	\$522,846	\$646,788
Property Taxes	10,388,151	11,139,004	1,098,065	413,490	560,244	1,383,769
Other	4,852,112	4,261,165	8,679,908	4,254,125	5,303,155	4,497,493
ARPA Funds & Interest	35,242	32,660	36,235	35,697	37,733	36,952
Opioid Settlement	-	-	1,204	1,348	1,592	1,452
Total Receipts	\$15,723,375	\$16,120,589	\$10,233,224	\$5,138,892	\$6,425,570	\$6,566,454
DISBURSEMENTS						
Payroll	\$2,535,179	\$2,225,393	\$2,517,208	\$2,213,075	\$2,492,300	\$3,296,626
Vendor	5,392,173	5,373,459	4,458,629	6,204,079	3,789,964	3,534,785
Debt Service	2,684,054	-	-	-	-	-
ARPA	343,508	2,727	1,433	191,309	552,822	111,185
Tax Settlements	-	-	-	-	-	-
Total Disbursements	\$10,954,914	\$7,601,579	\$6,977,270	\$8,608,463	\$6,835,086	\$6,942,596
Monthly Cash Flow	\$4,768,61	\$8,519,010	\$3,255,954	(\$3,469,571)	(\$409,516)	(\$376,142)
Cumulative Cash Flow	\$73,778,410	\$82,297,420	\$85,553,374	\$82,083,803	\$81,674,287	\$81,298,145

SECTION 3

CASH FLOW STATEMENT 2023

January-November Actual

December Projected

Description	Actual Jul	Actual Aug	Actual Sep	Actual Oct	Actual Nov	Projected Dec
Balance Carryforward	\$81,298,145					
RECEIPTS						
Sales Tax	\$539,940	\$687,563	\$661,258	\$529,153	\$523,679	\$489,000
Property Taxes	11,553,558	3,231,057	317,470	133,572	76,885	88,000
Other	17,123,763	3,431,685	4,523,626	5,153,514	6,093,473	3,708,000
ARPA Funds & Interest	38,279	39,534	38,000	38,787	23,623	-
Opioid Settlement	21,767	89,782	1,505	1,895	25,260	-
Total Receipts	\$29,277,307	\$7,479,621	\$5,541,859	\$5,856,921	\$6,743,370	\$4,285,000
DISBURSEMENTS						
Payroll	\$2,204,647	\$2,569,699	\$2,229,398	\$2,189,017	\$2,196,429	\$3,639,000
Vendor	3,256,566	4,473,509	5,039,912	3,539,775	5,960,790	3,508,000
Debt Service	2,316,554	-	-	-	-	-
ARPA	163,791	64,170	227,699	170,333	-	-
Tax Settlements	-	24,164,300	-	-	-	-
Total Disbursements	\$7,941,558	\$31,271,678	\$7,497,009	\$5,898,925	\$8,157,219	\$7,147,000
Monthly Cash Flow	\$21,355,749	(\$23,771,795)	(\$1,955,150)	(\$42,004)	(\$1,413,849)	(\$2,862,000)
Cumulative Cash Flow	\$102,633,894	\$78,862,099	\$76,906,949	\$76,864,945	\$75,451,096	\$72,589,096

Total Summary			
RECEIPTS		DISBURSEMENTS	
Sales Tax	\$6,587,991	Payroll	\$30,307,971
Property Taxes	40,383,265	Vendor	55,050,356
Other	71,882,019	Debt Service	5,000,608
ARPA Funds	392,742	ARPA	1,289,800
Opioid Settlement	146,165	Tax Settlements	24,164,300
Total Receipts	\$119,392,812	Total Disbursements	\$115,813,035
		Total Cash Flow	\$3,579,147

SECTION 4

2023 PERSONNEL RECLASSIFICATIONS/CHANGES TO DATE

Date	Department	Position	Description	Authorization	Cost
1/23	HHS	Public Health Community Worker	Extend position through December 2024 Cost is for 7/1-12/31/23 not in budget	HR - 1/9/23	\$36,900*
3/23	Solid Waste	Part Time Administrative Asst	Health insurance	Finance - 3/8/23	\$10,310
3/23	Jail	Jail Captain/Jail Administrator	Position replacement due to retirement	HR - 3/10/23	(\$31,114)
3/23	Sheriff/Jail	Jailer	Reclass to Sheriff Deputy	HR - 3/10/23	\$16,158
4/23	Highway	Ferry Operator	\$1 Night shift premium	HR - 4/10/23	\$3,790*
4/23	Dispatch	Dispatch Coordinator	Reclass to Dispatch Sergeant	HR - 4/10/23	(\$12,770)
4/23	Dispatch	Dispatchers	Increase night shift premium from \$0.45 to \$2.00 Increase PM shift premium from \$0.35 to \$1.00	HR- 4/10/23	\$37,070**
4/23	Jail	Jailers	Increase night shift premium from \$0.45 to \$2.00 Increase PM shift premium from \$0.35 to \$1.00	HR - 4/10/23	\$70,080**
6/23	HHS	Public Health Nurse	Reclass from Step 3 to Step 6	HR - 6/9/23	\$6,040
7/23	Sheriff	Deputy	Reclass to Sergeant	HR - 7/7/23	\$5,578
7/23	ME	Chief Medical Examiner Chief Deputy Medical Examiner	On-Call Pay	HR - 7/7/23	\$5,330 \$14,300
7/23	Sheriff	Dispatchers	Reclass from Grade H to I	HR - 7/19/23	\$72,340
8/23	Highway	Construction Manager Program & Project Manager	Reclass to Safety & Environmental Manager Reclass to Asset Program Manager	HR - 8/4/23	No Cost
8/23	Highway	Ferry Mechanic	Reclass to Master Mechanic	HR - 8/4/23	\$1,270*
9/23	Highway	Fleet Manager Fleet Foreman Mechanics Asset Program Manager Patrol Superintendents Safety & Environmental Manager	Reclass from Grade M to Grade O Reclass from Grade J to Grade K Reclass from Grade J to Grade K Reclass from Grade M to Grade O Reclass from Grade M to Grade O Reclass from Grade M to Grade O	HR - 9/8/23	\$970** \$5,540** \$61,500** \$9,120** \$19,920** \$19,250**
10/23	Sheriff	Dispatcher	New position (2)	HR - 10/6/23	\$20,940
All costs have been annualized.				Total Annual Cost	\$372,522

* External Funding Available

** Vacancies are covering these increases for 2023

Non-County Funded **\$51,920**

County Funded **\$320,602**

SECTION 4

2024 PERSONNEL RECLASSIFICATIONS/CHANGES TO DATE

Date	Department	Position	Description	Authorization	Cost
11/23	Highway	Foreman	Reclass from Grade J to Grade K & Reclass 1 to Equipment Operator	HR—11/3/23	\$35,600*
		Patrolman	Reclass from Grade H to Grade I & Eliminate 1		\$85,440*
		Equipment Operator	Reclass from Grade I to Grade J		\$179,490*
		Master Mechanic	Eliminate Position		(\$97,960)
11/23	Sheriff	Dispatcher	New Position	HR—12/8/23	\$76,810
12/23	HHS	Human Services Aide (2)	Reclass to Division of Children & Families Aide (2) Reclass to Behavioral Health/Public Health Aide	HR—12/8/23	
12/23	HHS	Economic Support Aide	Reclass to Economic Support Intake	HR—12/8/23	
12/23	Solid Waste	Administrative Assistant	Increase hours from 30 hrs/week to 40 hrs	HR—12/8/23	\$14,330
12/23	Solid Waste	Operations Supervisor	Eliminate Position	HR—12/8/23	(\$82,300)
12/23	Sheriff	Dispatcher	New Position	HR—12/8/23	\$76,810
12/23	Sheriff	Deputy/Sergeants	Renegotiation of Union Contract	Res— 56-23	\$251,370
Total Annual Cost					\$539,590

All costs have been annualized.

* External Funding Available

Non-County Funded **\$177,310**

County Funded **\$362,280**

NOTABLE ISSUES

The highlights listed below recognize trends, significant budget issues, or other information that may affect the budget (positive or negative).

Sales Tax Revenue

Sales Tax received through December 2023, is 3% (\$164,376) higher than 2022.

Sales Tax Revenue January-November Comparison

2021	\$6,204,194
2022	\$6,460,428
2023	\$6,624,804

Property Tax Collections

Collections are consistent with 2022.

Interest Rate Earned on Investments (Avg)

- November 2021 0.16%
- November 2022 3.35%
- November 2023 5.16%

Wage Increases

Cost of Living Increases

	2020	2021	2022	2023	2024
Sheriff	2.25%	1.50%	2.00%	3.00%	3.00%*
General	1.50%	0.50%	3.00%	2.00%	3.25%

*Wages for 2024-2025 have been renegotiated. Step compression and \$.50 additional for Step 8.

NOTABLE ISSUES

The highlights listed below recognize trends, significant budget issues, or other information that may affect the budget (positive or negative).

Fuel Costs

Gas Price Comparison November 2022 vs November 2023

	<u>Gas Avg Price</u>	<u>Gas Costs</u>	<u>Diesel Avg Price</u>	<u>Diesel Costs</u>
2022	\$3.47	\$348,997	\$4.05	\$1,111,140
2023	\$3.07	\$296,512	\$3.23	\$831,889

Utility Costs

Utility Cost Comparison November 2022 vs November 2023

	<u>Water</u>	<u>Electric</u>	<u>Natural Gas</u>
2022	\$123,912	\$756,571	\$342,383
2023	\$123,167	\$732,352	\$246,995

Contracted Legal Fees

- Corporation Counsel contracted services is overbudget by \$95,254
- County Board contracted services is overbudget by \$24,620

NOTABLE ISSUES

The highlights listed below recognize trends, significant budget issues, or other information that may affect the budget (positive or negative).

Health & Human Services

- Children and Family has seen a decrease of 245 days from 2022 for placements. Mental Health has seen an increase of 213 days from 2022.
- When the Public Health Emergency ends, the continuous coverage requirement will be lifted. Each benefit recipient under Economic Support will need to be reevaluated to determine qualification for services. The estimated overtime costs of \$110,160 will be funded through ARPA funding—classified as “unwinding.” This is expected to take 13 months.
- Tax intercept collections have been cut in half. The average tax intercept collection has decreased by \$1,364. Funds are being received later than normal.
- Title III Programs have a decrease in expenditures. Currently, participants are being reevaluated in preparation for the emergency declaration being discontinued. The program will return to stricter guidelines. There are fewer participants this year in the Home Delivered Meals program.
- Received two large donations to help offset the Home Delivered Meal program waitlist.
- Billing to MA has also seen an increase since 2022, this is due to having more clients and improvements made to the billing software.
- Community Support Program (CSP) transferred from current vendor to a new vendor effective 1/1/24 with a one-month transition period, ending 1/31/24. This program is estimated to be overbudget in 2024. MA revenue will not be collected until new vendor is certified under DHS to run the program. The new vendor and HHS are actively working with the State to get this certification.

Budget	\$610,000
Estimated Expenditures	<u>\$829,200</u>
Estimated Overage	\$219,200