

10

Board of County Commissioners Agenda Request

Date of Meeting: February 2, 2010
Date Submitted: January 20, 2010
To: Honorable Chairman and Members of the Board
From: Johnny William, County Administrator
Sherrilynn Chess, Senior Management & Budget Analyst
Subject: Approval to Accept the FY 2010 1st Quarter Report

Statement of Issue:

This item seeks acceptance of the 1st Quarter Report for FY 2010.

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 Board of County Commissioners have expended approximately 21% (*versus the County's established benchmark of 25%*) of their allotted budgets through the first quarter of the fiscal year. Overall, data through the first quarter (October 1, 2009 thru December 31, 2009) does not provide enough definitive data to constitute the adjustment of original budget estimates at this time. However, the Senior Management & Budget Analyst will continue to monitor all budgets approved by the Board through the rest of the fiscal year.

Options:

1. Approve Acceptance of the FY 2010 1st Quarter Report

County Administrator's Recommendation:

Option #1

Attachments:

FY 2010 1st Quarter Report

GADSDEN COUNTY



FY 2010

Quarterly Report

1st Quarter

October 1, 2009 thru December 31, 2009

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.

Quarterly Update on Major Operating Funds - Page 2

This section provides an update on the status of the County's major operating funds as a whole. It reviews the status of revenues of the respective fund as well as expenditures of the fund. The section reports either a cumulative surplus or deficit of the fund as of the end of the 1st quarter.

Quarterly Update on Major Revenues - Page 3

This section provides an update on the County's most major revenues which serve as a barometer of the County's revenue status as a whole. The section includes a description of the revenues, a comparative analysis of the 1st quarter cumulative collections versus the FY 2010 budget and projected collections, as well as, historical collections.

Quarterly Update on Departmental Expenditures Budgets - Page 8

This section provides a reporting of year-to-date expenditure levels of each operating and non-operating department of the county.

Quarterly Update on Debt Service - Page 10

This section provides a reporting of year-to-date expenditure levels of each debt service adopted by the Board.

Quarterly Update on Capital Projects - Page 11

This section provides a reporting of year-to-date expenditure levels of each capital project adopted by the Board for FY 2010.

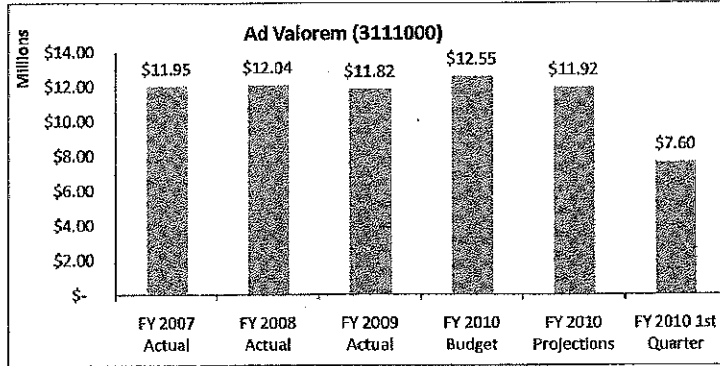
1st Quarter FY 2010 Major Operating Fund Analysis

	<u>Fund #</u>	<u>FY 2010 Budget</u>	<u>1st Quarter Revenue</u>	<u>1st Quarter Expenses</u>	<u>Cumulative Surplus / (Deficit)</u>
Major Operating Funds					
General Fund	001	17,314,764	7,803,070	3,271,627	4,531,443
Court Facilities Fund	005	166,125	26,816	24,904	1,912
1 Hospital Operating Fund	103	1,235,833	5,633	186,789	(181,156)
2 Fire Assessment Fund	105	898,513	87,926	150,185	(62,259)
3 County Transportation Fund	112	4,055,218	616,451	778,317	(161,866)
4 Landfill & Arthropod Fund	113	600,697	49,680	83,930	(34,250)
5 Judicial Services Fund	114	268,338	28,689	39,442	(10,753)
Fine & Forfeiture Fund	115	7,136,197	15,769,762	2,367,066	13,402,696
6 Library Services - Local Fund	117	680,975	3,286	93,724	(90,438)
7 Library Services - State Fund	118	469,120	0	93,698	(93,698)
Tourist Development Fund	120	62,800	14,219	4,848	9,371
Building Inspection Fund	125	258,576	72,418	81,394	(8,976)
8 Discretionary Sales Surtax Fund	130	2,123,961	330,818	370,734	(39,916)
9 Supervisor of Election	135	450,340	61,870	98,692	(36,822)
10 Emergency Medical Services Fund	142	2,308,057	59	544,562	(544,503)
11 Recycling RE-0307 Fund	147	77,000	0	0	0
12 Emergency Management Prep Fund	150	107,121	0	0	0
E-911 Fund	168	195,399	54,911	13,258	41,653
Boating Improvement Fund	178	8,597	2,538	0	2,538
Hospital Endowment Fund	661	185,857	14,553	6,276	8,277
		38,603,488	24,942,699	8,209,446	16,733,253

Notes:

- 1 Urgent Care fees and collections are less than prior years, because of downsizing the facility.
- 2 Revenues lagging a little behind.
- 3 Revenues historical lag behind (State administered revenues such as gas taxes)
- 4 Revenues historical lag behind (State administered revenues such as Recycling Grant).
- 5 Revenues lagging a little behind.
- 6 Personal Services expenditures is at \$90,000.
- 7 Major revenues are submitted and received twice a year. The first of the two payments has not been received year to date.
- 8 Revenues lagging a little behind.
- 9 Revenues lagging a little behind.
- 10 Revenues lag behind service because of billing and are based on transfers.
- 11 Grant revenues historical lag behind (3rd quarter in prior years).
- 12 Grant revenues historical lag behind (4th quarter in prior years).

1st Quarter FY 2010 Major Revenue Analysis

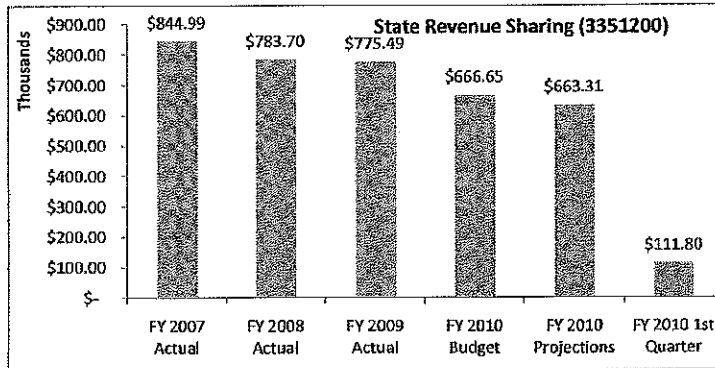


Ad Valorem (3111000)

Proceeds from the Ad Valorem Tax (Property Taxes) are derived from the levy of a constitutionally authorized (Section 9, Article VII) tax on the fair market locally assessed value of real estate, tangible personal property, and state assessed railroad property. Gadsden County levies ad valorem tax a rate at ten (10) mills. This revenue is not restricted in its use unless derived from the levy of an MSTU.

FY 2010 Projections represents 95% of estimated budgeted revenue less estimated CRA payments to Quincy and Havana.

1st Quarter reporting represents three (3) full months of collections.

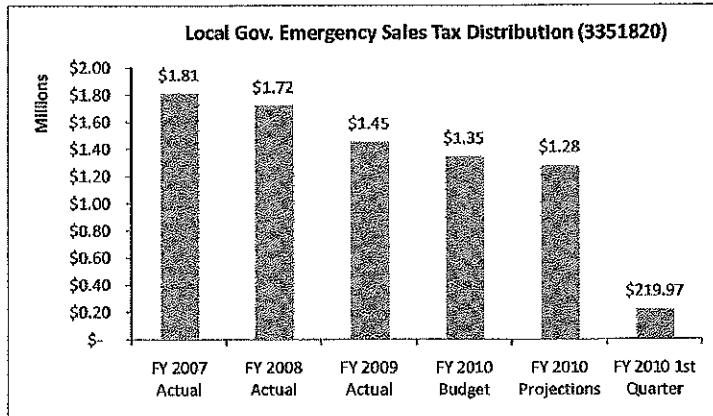


State Revenue Sharing (3351200)

Proceeds from state revenue sharing are derived from the result of the Florida Revenue Sharing Act of 1972 which ensured a minimum level of revenue parity across units of local government. Currently the revenue sharing trust fund receives funds from 2.9% of cigarette tax collections and 2.044% of sales and use tax collections. Proceeds from the trust fund are distributed to Gadsden County from the State Department of Revenue based on formula that factors County Population, County Unincorporated Population, and County Sales Tax Collections. This revenue is not restricted in its use.

FY 2010 Projections represent 95% of estimated budgeted revenue.

1st Quarter reporting represents two (2) full months of collections.



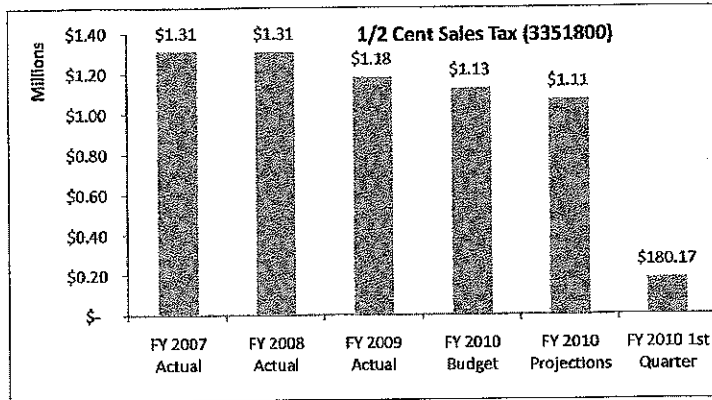
Local Government Emergency Sales Tax Distribution (3351820)

Proceeds from the local Government Emergency Sales Tax Distribution are derived from the authorization (1982-F.S. 212.20(6) and F.S. 218.60-67) of the Local Government Half-Cent Sales Tax Program (State Sales Tax Revenue). Gadsden County is eligible to receive an emergency distribution on a monthly basis from the program due to its population being less than 65,000 people and the fact that revenue received (prior year) from the program on a per capita basis is below the State legal limitation. The revenue is distributed by the State Department of Revenue according to predefined statutory formulas. This revenue is not restricted in its use.

FY 2010 Projections represents 95% of estimated budgeted revenue.

1st Quarter reporting represents two (2) full months of collections

1st Quarter FY 2010 Major Revenue Analysis

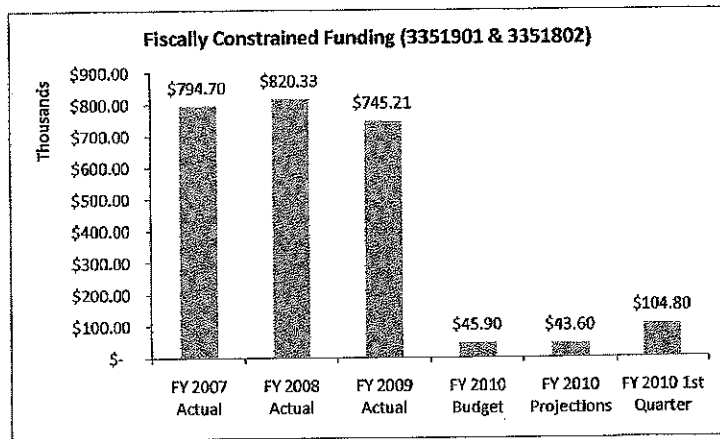


Half Cent Sales Tax Distribution (3351800)

Proceeds from the Half Cent Sales Tax Distribution are derived from the authorization (1982-F.S. 212.20(6) and F.S. 218.60-67) of the Local Government Half-Cent Sales Tax Program (State Sales Tax Revenue). Gadsden County is eligible to receive an ordinary distribution on a monthly basis from the program due to its fulfillment of requirements for general revenue is distributed by the State Department of Revenue according to predefined statutory formulas based on unincorporated and incorporated population figures. This revenue is not restricted in its use.

FY 2010 Projections represent 95% of estimated budgeted revenue.

1st Quarter reporting represents two (2) full months of collections.

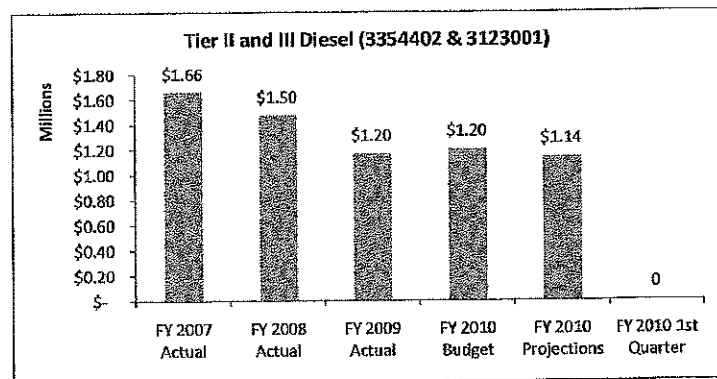


Fiscally Constrained Distribution (3351800/3351802)

Proceeds from the Half Cent Sales Tax Distribution are derived from the authorization (1982-F.S. 212.20(6) and F.S. 218.60-67) of the Local Government Half-Cent Sales Tax Program (State Sales Tax Revenue and Communications Services Tax Revenue). Gadsden County is eligible to receive a fiscally constrained distribution on a monthly basis from the program due to its fulfillment of requirements as defined in Chapter 2006-229 Laws of Florida and F.S. 202.18(2)(c)1. The revenue is distributed by the State Department of Revenue according to predefined statutory formulas based on relative revenue raising capacity (per capita ad valorem revenue) and local revenue raising efforts (millage rate). This revenue is not restricted in its use.

FY 2010 Projections represent 95% of estimated budgeted revenue.

1st Quarter reporting represents two (2) full months of collections.



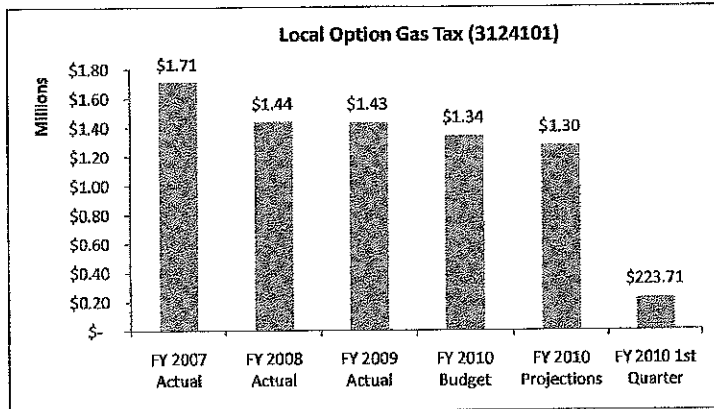
Tier II and Tier III Diesel Fuel (3354402/3123001)

Proceeds from the distribution of taxes levied on Tier II and Tier III diesel fuel are derived from the authorization of Counties to levy local taxes on motor fuel and diesel fuel. Subsequently, as an form of equalization all counties are required to levy taxes in the amount of seven (7) cents on the sale of diesel fuel. Further authorization is provided in F.S. 336.021 and F.S. 336.025. This revenue is restricted to use for transportation related expenditures.

FY 2010 Projections represent 95% of estimated budgeted revenue.

No revenue has been collected YTD.

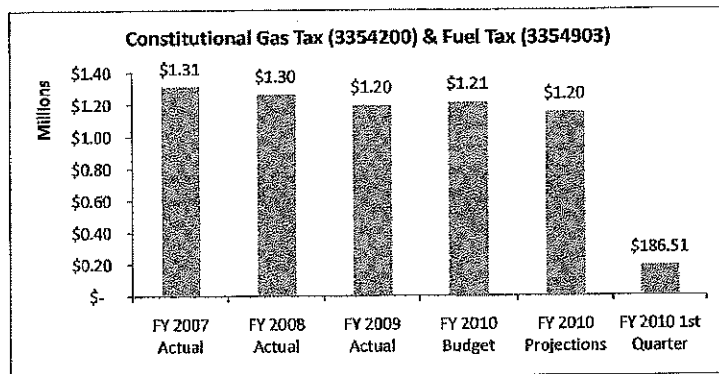
1st Quarter FY 2010 Major Revenue Analysis



Local Option Fuel Tax - 1 to 6 cents (3124101)
 Proceeds from 1 to 6 cent Local Option Fuel Tax are derived from a levy on the sale of motor fuel and diesel fuel in Gadsden County as authorized by F.S. 206.41(1)(c), F.S. 206.87(1)(c), and F.S. 336.025. Gadsden County currently levies all 6 cents allowed and receives approximately 76% of the revenue raised. The remaining revenues are distributed to the municipalities within Gadsden County. The revenue is restricted in its use for only the following expenditures: public transportation and maintenance; roadway and right-of-way maintenance, equipment, and facilities; roadway and right-of-way drainage; street lighting; traffic signs, engineering, signalization, and pavement markings; bridge maintenance and operation; and debt services.

FY 2010 Projections represent 95% of estimated budgeted revenue.

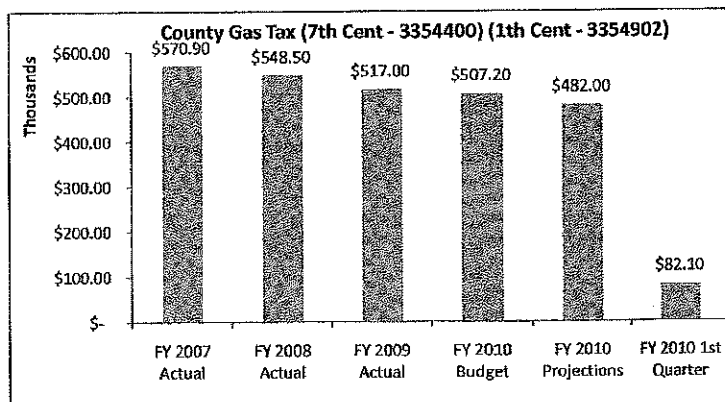
1st Quarter reporting represents two (2) full months of collections



Constitutional Gas Tax (3354200) (3354903)
 Proceeds from the Constitutional Gas Tax are derived from the State levy of two (2) cents per gallon on motor fuel as authorized in Section 9C, Article XII of the Florida Constitution. The proceeds from this revenue are distributed to Gadsden County by the State Board of Administration in accordance to a formula based on local geographic area, local population, and local tax collection. This revenue is restricted in its use for only the following expenditures: debt service payments, routine and periodic transportation maintenance; and the acquisition or construction of roads.

FY 2010 Projections represent 95% of estimated budgeted revenue.

1st Quarter reporting represents two (2) full months of collections.

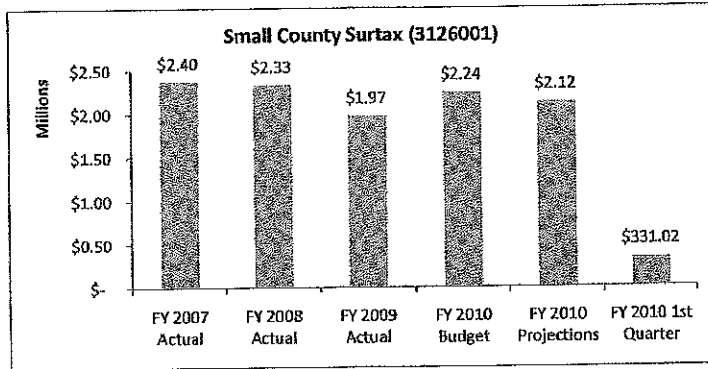


County Gas Tax (3354400) (3354902)
 Proceeds from the County Gas Tax are derived from the levy of a one (1) cent fuel tax per gallon of motor fuel as authorized in F.S. 206.41(1) and F.S. 206.60. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county as valorem taxes. The proceeds from this revenue are distributed to Gadsden County by the State Department of Revenue according to a formula based on local geographic area, local population, and local tax collection. This revenue is restricted in its use for only the following expenditures: the acquisition of right-of-way; the construction, operation, and maintenance of transportation facilities, roads, bridges, etc; and debt service payments.

FY 2010 Projections represent 95% of estimated budgeted revenue.

1st Quarter reporting represents two (2) full months of collections.

1st Quarter FY 2010 Major Revenue Analysis



Small County Surtax (3126001)

Proceeds from the Small County Surtax are derived from a locally imposed surtax levied at the rate of 1 percent as authorized in F.S. 212.055(3). Gadsden County is eligible to levy this tax due to its population being less than 50,000 people as of April 1, 1992. The proceeds from this revenue are distributed by the State Department of Revenue according to a statutory based formula. The revenue is distributed among Gadsden County and its local municipalities. This revenue is restricted in its use for only the expenditures authorized in the existing local ordinance (Fire, Transportation, and Storm/Waste/Sewer services).

FY 2010 Projections represent 95% of estimated budgeted revenue.

1st Quarter reporting represents two (2) full months of collections.

1st Quarter FY 2010 Major Revenue Analysis

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Projections	FY 2010 1st Quarter	1st Quarter as % of Budget
1 Ad Valorem (3111000)	11,954,107	12,038,807	11,817,272	12,548,832	11,921,390	7,604,252	60.60%
2 State Revenue Sharing (3351200)	844,993	783,695	775,487	666,645	633,313	111,798	16.77%
3 Local Gov. Emergency Sales Tax Distribution (3351820)	1,812,265	1,722,299	1,452,657	1,346,425	1,279,104	219,968	16.34%
4 1/2 Cent Sales Tax (3351800)	1,309,644	1,307,277	1,180,698	1,124,953	1,068,705	180,173	16.02%
5 Fiscally Constrained Funding (3351901 & 3351802)	794,704	815,325	745,205	45,875	43,581	104,788	14.15%
6 Tier II and III Diesel (3354402 & 3123001)	1,655,235	1,470,125	1,164,526	1,200,000	1,140,000	0	0.00%
7 Local Option Gas Tax (3124101)	1,709,301	1,435,357	1,432,207	1,340,851	1,273,808	223,709	16.68%
8 Constitutional Gas Tax (3354200) & Fuel Tax (3354903)	1,307,944	1,258,927	1,193,050	1,210,630	1,150,099	186,509	15.41%
9 County Gas Tax (7th Cent - 3354400) (1th Cent - 3354902)	569,890	548,486	516,813	507,173	481,814	82,054	16.18%
10 Small County Surtax (3126001)	2,372,789	2,327,062	1,966,991	2,235,383	2,123,614	330,818	14.80%

Notes:

- 1 Ad Valorem (3111000)
- 2 State Revenue Sharing (3351200)
- 3 Local Gov. Emergency Sales Tax Distribution (3351820)
- 4 1/2 Cent Sales Tax (3351800)
- 5 Fiscally Constrained Funding (3351901 & 3351802)
- 6 Tier II and III Diesel (3354402 & 3123001)
- 7 Local Option Gas Tax (3124101)
- 8 Constitutional Gas Tax (3354200) & Fuel Tax (3354903)
- 9 County Gas Tax (7th Cent - 3354400) (1th Cent - 3354902)
- 10 Small County Surtax (3126001)

This figure includes a full three (3) months of revenue collection.

This figure only includes two (2) full months of revenue collection (October and November).

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This revenue is usually collected once a year in a lump sum amount. No revenue has been collected YTD.

This figure only includes two (2) full months of revenue collection (October and November).

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1st Quarter FY 2010 Departmental Expenditure Analysis

Dept. Title	Dept. #	FY 2010 Budget	1st Quarter Expenses	% of FY 2010 Budget	FY 2010 Balances
<u>Board of County Commissioners</u>					
Animal Control	0238	96,398	21,378	22.18%	75,020
Building Inspection	1215	258,576	82,812	32.03%	175,764
Community Development	0029	201,019	35,357	17.59%	165,662
County Administrator	0235	348,520	83,200	23.87%	265,320
County Attorney	0003	234,000	5,593	2.39%	228,407
County Commissioners	0001	389,209	86,150	22.13%	303,059
County Extensions	0061	230,652	56,283	24.40%	174,369
County Probation	0118	256,136	59,897	23.38%	196,239
Emergency Medical Services	0144	2,084,421	488,107	23.42%	1,596,314
BMS Billing and Administration	0145	223,636	66,216	29.61%	157,420
Facilities-Building Maintenance	0031	671,350	118,883	17.71%	552,467
Facilities- Custodial Services	0034	215,761	42,195	19.56%	173,566
Facilities- Jail Maintenance	0032	35,000	0	0.00%	35,000
Fire Services	0105	898,513	150,978	16.80%	747,535
Fleet Management	0128	477,292	120,979	25.35%	356,313
Information System	0030	341,685	39,925	11.68%	301,760
Library Services- Administration	1220	680,975	93,724	13.76%	587,251
Library Services- Chattahoochee	1223	111,549	31,269	28.03%	80,280
Library Services- Havana	1222	145,273	37,696	25.95%	107,577
Library Services- Quincy	1221	212,298	46,720	22.01%	165,578
Management and Budget	0234	93,763	22,460	23.95%	71,303
Management Services	0016	263,293	62,217	23.63%	201,076
Pat Thomas Park	0101	101,549	18,166	17.89%	83,383
Planning & Zoning	0106	617,832	89,359	14.46%	528,473
PW Administration	0112	453,595	77,242	17.03%	376,353
PW Mosquito Control	0221	64,399	13,809	21.44%	50,590
PW Right of Way Maintenance	0129	797,384	162,471	20.38%	634,913
PW Road Maintenance	0126	2,326,947	421,326	18.11%	1,905,621
Solid Waste Services	0219	536,298	70,122	13.08%	466,176
Tourist Development	0020	62,800	4,848	7.72%	57,952
Urgent Care Center	1030	320,648	50,970	15.90%	269,678
Veteran's Services	0057	144,465	36,103	24.99%	108,362
BOCC Sub-total		13,895,236	2,696,454	19.41%	11,198,782
<u>Constitutional Offices</u>					
Clerk- Board Finance	0009	3,800	0	0.00%	0
Clerk- Information Systems	0756	168,433	84,415	50.12%	84,018
Property Appraiser	0005	805,943	365,895	45.40%	440,048
Sheriff- Corrections	0116	2,619,592	868,197	33.14%	1,751,395
Sheriff- E-911	1168	195,399	13,259	6.79%	182,141
Sheriff- Emergency Management	1120	107,121	0	0.00%	107,121
Sheriff- Law Enforcement	0115	4,516,605	1,498,868	33.19%	3,017,737
Supervisor- Holding Elections	0137	63,117	0	0.00%	63,117
Supervisor- Canvassing Board Exp.	0138	3,500	0	0.00%	3,500
Supervisor of Elections	0135	383,723	98,952	25.79%	284,771
Tax Collector	0007	542,386	205,960	37.97%	336,426
Constitutional Officer Sub-total		9,409,619	3,135,546	33.32%	6,270,274

1st Quarter FY 2010 Departmental Expenditure Analysis

Dept. Title	Dept. #	FY 2010 Budget	1st Quarter Expenses	% of FY 2010 Budget	FY 2010 Balances
Judicial					
Courts- Circuit Court Judge	1496	22,100	3,583	16.21%	18,517
Courts- Circuit Court Liaison	1484	6,032	0	0.00%	6,032
Courts- Circuit Court Reporters	1497	3,085	150	4.85%	2,935
Courts- County Court Judge	1490	2,100	309	14.71%	1,791
Courts- Administration Expenses	1491	10,276	449	4.37%	9,827
Courts- Integrated Technology Program	1492	10,265	0	0.00%	10,265
Courts- Juvenile Alternative Sanctions Co.	1493	66,273	15,064	22.73%	51,209
Courts- Law Library	1494	4,000	0	0.00%	4,000
Courts- Legal Aid 25% BCC Ordinance	1486	25,000	3,117	12.47%	21,883
Courts- User Support Analyst	1495	26,506	0	0.00%	26,506
Courts- Trial Court Marshall	1485	12,504	0	0.00%	12,504
Courts- Witness Management	1487	9,200	846	9.20%	8,354
Public Defender	1498	20,747	10,265	49.48%	10,482
State Attorney	1499	33,500	5,396	16.11%	28,104
Judicial Sub-total		251,588	39,179	15.57%	212,409
Non- Operating					
Boys and Girls Club	0088	150,000	0	0.00%	150,000
Human Services- Apa. Mental Health	0087	136,000	22,667	16.67%	113,333
Human Services- Health Department	0400	50,000	0	0.00%	50,000
Human Services- Indigent Hosp. Services	0085	100,000	0	0.00%	100,000
Human Services- Non- Profit Funding	0077	40,000	0	0.00%	40,000
Human Services- Pauper Burials	0091	1,000	0	0.00%	1,000
Human Services- Welfare- Medicaid	0075	500,000	27,938	5.59%	472,062
Line Items- Apa. Reg. Planning Council	0027	5,000	2,500	50.00%	2,500
Line Items- Gadsden County Sr. Citizens	0093	52,000	12,500	24.04%	39,500
Line Items- Industrial Development	0024	75,000	0	0.00%	75,000
Line Items- Medical Examiner	0023	105,000	0	0.00%	105,000
Other Programs- County Auditing	0002	149,300	24,280	16.26%	125,020
Other Programs- Courthouse Facilities	0521	145,125	17,354	11.96%	127,771
Other Programs- Courthouse Security	0525	21,000	7,551	35.96%	13,449
Other Programs- Developmental Disabilities	0086	10,000	0	0.00%	10,000
Other Programs- Emergency Housing Repair	0047	30,000	0	0.00%	30,000
Other Programs- Forestry Assessment	0065	21,000	3,000	14.29%	18,000
Other Programs- Guardian Ad Litem	1489	16,750	263	1.57%	16,487
Other Programs- Hospital Operating	0103	915,185	136,669	14.93%	778,516
Other Programs- Recycling RE99-18	1170	77,000	0	0.00%	77,000
Other Programs- Soil and Waste Cons.	0063	23,884	12,121	50.75%	11,763
Non- Operating Sub- total		2,623,244	266,842	10.17%	2,356,402
Total		26,179,687	6,138,020	23.45%	20,037,868

1st Quarter FY 2010 Departmental Expenditure Analysis

<u>Dept. Title</u>	<u>Dept. #</u>	<u>FY 2010 Budget</u>	<u>1st Quarter Expenses</u>	<u>% of FY 2010 Budget</u>	<u>FY 2010 Balances</u>
Hospital	2203	1,735,000	194,115	11.00%	1,540,885
Library Non-Operating	2207	1,068,705	0	0.00%	1,068,705
Public Works Non-Operating	2212	1,161,177	683,283	59.00%	477,894
IT Equipment	2213	217,883	0	0.00%	217,883
Total		4,182,765	877,398	20.98%	3,305,367

1st Quarter FY 2010 Capital Projects Analysis

Project #	Capital Project Name	FY 2010 Budget	YTD Expense	Balance	% of Budget
8313	Capital Projects - Reserve for Contingency	196,500	0	196,500	0.00%
1 610003	Jail Boiler Replacement	100,000	0	100,000	0.00%
610016	Jail Air Handler Replacement	30,000	0	30,000	0.00%
610019	Jail Lock-Down Cell Door	175,000	0	175,000	0.00%
610020	Jail Renovation Female Juvenile	30,000	0	30,000	0.00%
620008	Road Safety Enhancement	150,000	48,112	101,889	32.07%
2 620013	Public Works/Bridge Replacement/ Repairs	0	(9,400)	9,400	0.00%
620033	Frank Smith Road	100,000	1,478	98,523	1.48%
620034	Ochlocknee River	175,000	0	175,000	0.00%
620035	Right-of-Way Maintenance	120,000	0	120,000	0.00%
3 620036	CIGP-Dupont Road	0	13,214	(13,214)	0.00%
4 620037	SCRAP-Sycamore Road / CR270	0	55,216	(55,216)	0.00%
* 630004	Drake Archers Park Renovations	0	3,000	(3,000)	0.00%
5 630005	Shelfer Park	35,000	0	35,000	0.00%
650006	Pagers	30,000	0	30,000	0.00%
650009	EMS Grant R7001	110,000	109,362	638	99.42%
650010	Fire Hydrants	35,000	0	35,000	0.00%
Total		1,286,500	220,981	1,065,519	17%

* BA = Budget Amendment (Carry forwards not processed at time period covered in this report).

- 1 BOCC approved current project funding to be transferred to Capital Project # 610017 Jail Camera System.
- 2 Emergency bridge repair on Highway 268.
- 3 Reimbursement from DOT Grant.
- 4 Reimbursement from DOT Grant.
- 5 Capital Project name will be change to Miscellaneous Park Improvements.