

# GADSDEN COUNTY



## FY 2011 Quarterly Report

1st Quarter

October 1, 2010 thru December 31, 2010

Prepared By:

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**1st Quarter FY 2011  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2011	Year to date	% of FY 2011	25%
		Budget	Expenses	Budget	Remaining Balance
Animal Control	0238	\$ 129,168	\$ 44,662	35%	\$ 84,506
Building Inspection	1215	276,066	74,526	27%	201,540
Code Enforcement	0048	128,880	28,632	22%	100,248
County Administrator	0235	357,000	77,509	22%	279,491
County Attorney	0003	200,000	48,050	24%	151,950
County Commissioners	0001	397,609	102,529	26%	295,080
County Extension Services	0061	238,992	55,247	23%	183,745
County Probation	0118	258,404	67,507	26%	190,897
Emergency Ambulance	0144	2,111,016	490,326	23%	1,620,690
EMS Billing and Administration	0145	226,482	47,965	21%	178,517
Facilities - County Buildings	0031	830,126	139,029	17%	691,097
Facilities - Custodial Services	0034	229,988	49,615	22%	180,373
Facilities - Jail Maintenance	0032	50,000	5,625	11%	44,375
Fire Control	0105	855,197	133,594	16%	721,603
Garbage/ Solid Waste Control	0219	407,764	98,670	24%	309,094
Grants Administrator	0029	219,138	31,001	14%	188,137
Information Services	0030	390,440	92,538	24%	297,902
Library Services - Administration	1220	502,360	108,687	22%	393,673
Library Services - Chattahoochee	1223	129,774	28,240	22%	101,534
Library Services - Havana	1222	158,930	35,656	22%	123,274
Library Services - Quincy	1221	228,441	77,465	34%	150,976
Budget Office	0234	129,729	22,667	17%	107,062
Purchasing/Human Resources	0016	276,262	61,921	22%	214,341
Parks and Recreation	0101	105,900	19,528	18%	86,372
Planning & Zoning	0059	456,723	89,003	19%	367,720
PW Mosquito Control	0221	65,362	13,949	21%	51,413
PW Right of Way Maintenance	0129	947,563	175,690	19%	771,873
PW Road Maintenance	0126	2,411,543	424,627	18%	1,986,916
PW Roads & Bridges	0112	452,401	88,205	19%	364,196
Tourist Development	0020	93,700	19,155	20%	74,545
Hospital Maintenance	0050		12,384		(12,384)
Vehicle Maintenance (PW)	0128	635,513	129,427	20%	506,086
Veteran's Services	0057	156,187	38,001	24%	118,186
<b>BOCC Sub-total</b>		<b>\$ 14,056,658</b>	<b>\$ 2,931,630</b>	<b>21%</b>	<b>\$ 11,125,028</b>

**Constitutional Officers**

Clerk Court- Board Finance	0009	\$ 488,868	\$ 121,017	25%	\$ 367,851
Clerk Court - Information Systems	0756	193,781	85,841	44%	107,940
Property Appraiser	0005	779,931	363,193	47%	416,738
Sheriff - Detention & Corrections	0116	2,689,026	891,342	33%	1,797,684
Sheriff - Law Enforcement	0115	4,516,605	1,498,868	33%	3,017,737
Supervisor - Holding Elections	0137	79,900	80,687	101%	(787)
Supervisor - Canvassing Board Exp.	0138	3,500	1,500	43%	2,000
Supervisor of Elections	0135	403,944	98,996	25%	304,948
Tax Collector	0007	535,654	263,937	49%	271,717
<b>Constitutional Officers Sub-total</b>		<b>\$ 9,691,209</b>	<b>\$ 3,405,381</b>	<b>35%</b>	<b>\$ 6,285,828</b>

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**1st Quarter FY 2011  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2011		Year to date		25%	
		Budget	Expenses	Budget	Expenses	% of FY 2011 Budget	Remaining Balance
<b>Judicial</b>							
Courts - Circuit Court Judge	1496	\$ 22,250	\$ 3,495		16%	\$	18,755
Courts - Circuit Court Liason	1484	4,486					4,486
Courts - Circuit Court Reporters	1497	2,585	212		8%		2,373
Courts - County Court Judge	1490	3,150	344		11%		2,806
Courts - Court Administration Expenses	1491	4,260	1,834		43%		2,426
Courts - Integrated Technology Program	1492	8,816					8,816
Courts - Juvenile Alternative Sanctions Co.	1493	67,575	15,442		23%		52,133
Courts - Law Library	1494	4,000					4,000
Courts - Legal Aid	1486	25,000	2,717		11%		22,283
Courts - Trial Court Marshal	1485	11,236	-				11,236
Courts - User Support Analyst	1495	27,205					27,205
Courts - Witness Mgmt	1487	9,200	538		6%		8,662
Courts - Guardian Ad Litem	1489	16,750	536		3%		16,214
Public Defender	1498	43,000	3,626		8%		39,374
State Attorney	1499	42,000	6,232		15%		35,768
<b>Judicial Sub-total</b>		<b>\$ 291,513</b>	<b>\$ 34,976</b>		<b>12%</b>	<b>\$</b>	<b>256,537</b>

**Non-Operating**

Boys and Girls Club	0088	\$ 150,000	\$ 37,500		25%	\$	112,500
Developmental Disabilities	0086	10,000					10,000
Gadsden Cty Chamber of Com.	0024	70,000	35,000		50%		35,000
Human Service - Apa. Mental Health	0087	136,000	22,667		17%		113,333
Human Service - Health Department	0400	100,000					100,000
Human Service - Indigent Hosp. Service	0085	100,000	1,011		1%		98,989
Human Service - Non-Profit Funding	0077	5,000					5,000
Human Service - Pauper Burials	0091	1,000	-				1,000
Human Service - Welfare-Medicaid	0075	500,000	50,022		10%		449,978
Line Item - Apa. Reg. Planning Council	0027	5,000	1,250		25%		3,750
Line Item - Gadsden County Sr. Citizens	0093	52,000	12,500		24%		39,500
Line Item - Medical Examiner	0023	105,000					105,000
Other Programs - County Auditing	0002	126,000	30,000		24%		96,000
Other Programs - Courthouse Facilities	0521	135,125	20,414		15%		114,711
Other Programs - Courthouse Security	0525	31,000	7,736		25%		23,264
Other Programs - Forestry Assessment	0065	21,000	21,044		100%		(44)
Other Programs - Soil & Wtr. Cons.	0063	24,022	12,095		50%		11,927
Hospital Endowment	9661	185,857	5,682		3%		180,175
Other - Reserve for Contingency	8001	132,168					132,168
Other - Interfund Transfer	9001	9,038,046	1,007,000		11%		8,031,046
Other - Fund 130 - Interfund Transfer	9130	2,239,961	200,000		9%		2,039,961
Other - Fund 140 - Interfund Transfer	9140	1,420,857					1,420,857
<b>Non-Operating Sub-total</b>		<b>\$ 14,588,036</b>	<b>\$ 1,463,921</b>		<b>10%</b>	<b>\$</b>	<b>13,124,115</b>

**Total** **\$ 38,627,416** **\$ 7,835,908** **20%** **\$ 30,791,508**

1st Quarter FY 2011 Major Operating Fund Analysis

Major Operating Funds	Fund #	FY 2011	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	\$ 17,128,016	\$ 8,013,992	47%	3,049,526	18%
Court Facilities Fund	005	166,125	54,246	33%	28,150	17%
Fire Assessment Fund	105	855,197	200,000	23%	133,594	16%
County Transportation Fund	112	4,447,020	314,108	7%	817,949	18%
Landfill & Arthropod Fund	113	473,126	38,355	8%	112,619	24%
Judicial Services Fund	114	291,513	13,926	5%	34,975	12%
Fine & Forfeiture Fund	115	7,205,631	866,662	12%	2,390,210	33%
Library Services - Local Fund	117	502,360	3,183	1%	108,687	22%
Library Services - State Fund	118	517,145	63	0%	141,361	27%
Tourist Development Fund	120	93,700	5,380	6%	19,155	20%
Building Inspection Fund	125	276,066	48,426	18%	74,526	27%
Discretionary Sales Surtax	130	2,239,961	70	0%	200,000	9%
Supervisor of Elections	135	487,344	148,000	30%	181,183	37%
Indigent Ordinance Surtax	140	1,420,857		0%	-	0%
Emergency Medical Services Fund	142	2,337,498	29	0%	538,290	23%
Hospital Endowment Fund	661	185,857	4,969	0%	5,682	3%
		\$ 38,627,416	\$ 9,711,409	25%	7,835,907	20%

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**1st Quarter FY 2011 Major Revenue Analysis**

	Acct. #	FY 2011	FY 2011	FY 2011	% of FY 2011
		Budget	Projections (95%)	Year to Date Revenues	Budget C div. A
<u>Revenue</u>		A	B	C	
001 Ad Valorem	3111000	\$ 12,220,041	\$ 11,609,039	\$ 7,609,438	62%
001 State Revenue Sharing	3351200	666,645	633,313	122,549	18%
001 Local Gov. Emer. 1/2 cent sales tax	3351820	1,346,735	1,279,398	110,607	8%
207 1/2 cent sales tax	3351800	1,124,953	1,068,705	88,824	8%
001 Fiscally Constrain 1/2 cent sales tax	3351802	740,629	703,598	59,538	8%
001 Fiscally Constrain Amendment 1	3351803	1,124,952	1,068,704	-	0%
112 Tier II and III Diesel	3123001	1,000,000	950,000	-	0%
112 1 to 6 cent local option gas tax	3124101	1,282,573	1,218,444	209,819	16%
212 Constitutional 2 cent gas/fuel tax	3354903	1,210,630	1,150,099	182,398	15%
112 County gas tax	3354902	507,173	481,814	79,380	16%
140 Indigent Ordinance Surtax	3126003	1,420,857	1,349,814	-	0%
130 Small county surtax	3126001	2,235,383	2,123,614	-	0%
<b>Revenue total</b>		<b>\$ 24,880,571</b>	<b>\$ 23,636,542</b>	<b>\$ 8,462,553</b>	<b>34%</b>

### Historical Major Revenue Analysis

		FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Projection	FY 2011 Budget
001	Ad Valorem (3111000)	\$ 10,417,729	\$ 11,954,107	\$ 12,038,807	\$ 11,817,272	\$ 12,913,832	\$ 11,900,000	\$ 12,220,041
001	State Revenue Sharing (3351200)	872,160	844,993	783,695	713,270	666,645	735,000	666,645
001	Local Gov. Emergency 1/2 Cent Sales Tax Distribution (3351820)	1,794,850	1,812,265	1,722,299	1,452,657	1,346,425	1,397,000	1,346,735
207	1/2 Cent Sales Tax (3351800)	1,260,132	1,309,644	1,307,277	1,180,698	1,124,953	1,075,000	1,124,953
001	Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	256,328	794,704	815,325	745,205	740,629	709,000	740,629
001	Fiscally Constrained Distrib. Amendment 1 (3351803)	0	0	0	496,287	1,124,952	1,209,000	1,124,952
112	Tier II and III Diesel (3123001)	1,359,780	1,655,235	1,470,125	1,164,526	1,200,000	1,002,000	1,000,000
112	1 to 6 Cent Local Option Gas Tax (3124101)	1,494,586	1,709,301	1,435,357	1,432,207	1,340,853	1,419,000	1,282,573
212	Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,168,740	1,307,944	1,258,927	1,193,050	1,210,630	1,115,000	1,210,630
112	County Gas Tax (7th Cent - 3354400) (1th Cent - 3354902)	770,399	569,890	548,486	516,813	507,173	490,000	507,173
140	Indigent Ordinance Surtax (3126003)	0	0	0	0	174,089	673,000	1,420,857
130	Small County Surtax (3126001)	263,582	2,372,789	2,327,062	2,107,410	2,235,383	2,160,000	2,235,383
	<b>Total Major Revenue Sources</b>	<b>\$19,658,286</b>	<b>\$24,330,872</b>	<b>\$23,707,360</b>	<b>\$22,819,395</b>	<b>\$24,985,562</b>	<b>\$23,884,000</b>	<b>\$24,880,571</b>
	Percentage increase(decrease) from prior year		24%	-3%	-4%		5%	4%

Note: The highlighted FY2010 Budget column was a 4% increase over the FY2009 actual column.  
 By using the FY2010 Projection column versus FY2009 actual, it provides a more accurate picture.  
 The budget office made the projections for FY2010.

Gadsden County, Florida					
Statement of Revenue, Expenditures and Changes in Fund Balance					
General Fund					
	FY05	FY06	FY07	FY08	FY09
<b>Revenues</b>					
Taxes	\$ 9,625,358	\$ 10,505,192	\$ 11,957,973	\$ 11,965,558	\$ 11,936,686
Licenses and Permits	444,788	-	-	137,411	150,724
Intergovernmental	1,355,735	4,433,407	3,881,767	3,760,298	3,857,344
Charges for Services	379,473	254,694	37,019	36,560	259,298
Miscellaneous	150,675	202,564	186,031	65,189	72,978
<b>Total Revenue</b>	<b>\$ 11,956,029</b>	<b>\$ 15,395,857</b>	<b>\$ 16,062,790</b>	<b>\$ 15,965,016</b>	<b>\$ 16,277,030</b>
<b>Expenditures</b>					
General Government	3,510,438	3,865,272	3,316,536	3,701,721	5,013,731
Public Safety	370,312	1,437	155,653	104,551	96,168
Physical Environment	234,882	257,814	248,950	237,902	261,055
Transportation	-	10,744	-	-	-
Economic Environment	125,726	160,416	286,691	255,921	283,268
Human Services	1,209,042	1,221,533	1,148,630	1,128,647	1,285,617
Culture and Recreation	106,084	105,511	-	-	128,183
Debt Service	41,150	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,597,634</b>	<b>\$ 5,622,727</b>	<b>\$ 5,156,460</b>	<b>\$ 5,428,742</b>	<b>\$ 7,068,022</b>
<b>Excess of Revenues Over</b>					
<b>(Under) Expenditures</b>	<b>\$ 6,358,395</b>	<b>\$ 9,773,130</b>	<b>\$ 10,906,330</b>	<b>\$ 10,536,274</b>	<b>\$ 9,209,008</b>
<b>Other Financing Sources</b>					
Reserve for contingency	-	-	-	-	-
Proceeds from Sale of Property	-	-	8,500	-	2,000
Transfers In	121,966	172,543	1,300,688	1,190,432	1,374,845
Transfers Out	(5,873,383)	(9,005,261)	(11,560,358)	(13,003,734)	(10,800,930)
<b>Total Other Financing Sources</b>	<b>\$ (5,751,417)</b>	<b>\$ (8,832,718)</b>	<b>\$ (10,251,170)</b>	<b>\$ (11,813,302)</b>	<b>\$ (9,424,085)</b>
<b>Net Change in Fund Balance</b>	<b>606,978</b>	<b>940,412</b>	<b>655,160</b>	<b>(1,277,028)</b>	<b>(215,077)</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,640,841</b>	<b>2,247,819</b>	<b>3,188,231</b>	<b>3,843,391</b>	<b>2,566,363</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,247,819</b>	<b>\$ 3,188,231</b>	<b>\$ 3,843,391</b>	<b>\$ 2,566,363</b>	<b>\$ 2,351,286</b>
Source: 5 years of Gadsden County Financial Statements					