

## Board of County Commissioners Agenda Request

**Date of Meeting:** February 21, 2012

**Date Submitted:** February 8, 2012

**To:** Honorable Chairperson and Members of the Board

**From:** Arthur Lawson, Sr., Interim County Administrator  
Jeff A. Price, Senior Management & Budget Analyst

**Subject:** Approval to Accept the FY 2012 1<sup>st</sup> Quarter Report

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**Statement of Issue:**

This item seeks acceptance of the 1<sup>st</sup> Quarter Report for FY 2012.

**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 23% (*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, 2011 thru December 31, 2011) provides enough definitive data to constitute the adjustment of original budget estimates at this time. This report is preliminary due to the fact that the final close out budget amendments and any Finance adjustments may not have been posted.

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**Options:**

1. Approve Acceptance of the FY 2012 1<sup>st</sup> Quarter Report
2. Board Direction

**County Administrator's Recommendation:**

Option #1

**Attachments:**

FY 2012 1<sup>st</sup> Quarter Report

# GADSDEN COUNTY



## FY 2012 Quarterly Report

1st Quarter

October 1, 2011 thru December 31, 2011

Prepared By:

Jeffrey A. Price

Senior Management & Budget Analyst

1st Quarter FY 2012  
Departmental Expenditure Analysis

Dept. Title	Dept. #	FY 2012	Year to date	% of FY 2012	25% Remaining
		Budget	Expenses	Budget	Balance
<u>Board of County Commissioners</u>					
Animal Control	0238	\$ 144,019	\$ 42,816	30%	\$ 101,203
Building Inspection	1215	281,200	64,134	23%	217,066
Code Enforcement	0048	130,168	26,235	20%	103,933
County Administrator	0235	291,751	62,931	22%	228,820
County Attorney	0003	196,000	25,349	13%	170,651
County Commissioners	0001	399,036	82,232	21%	316,804
County Extension Services	0061	236,362	57,131	24%	179,231
County Probation	0118	253,107	54,809	22%	198,298
Emergency Ambulance	0144	2,412,993	448,496	19%	1,964,497
EMS Billing and Administration	0145	200,457	56,707	28%	143,750
Facilities - County Buildings	0031	749,885	115,613	15%	634,272
Facilities - Custodial Services	0034	223,713	51,243	23%	172,470
Facilities - Jail Maintenance	0032	49,000	16,320	33%	32,680
Fire Control	0105	845,987	147,906	17%	698,081
Neighborhood Services	0219	402,720	39,327	10%	363,393
Grants Administrator	0029	175,692	29,629	17%	146,063
Information Technology	0030	391,307	90,142	23%	301,165
Library Services - Administration	1220	608,946	129,361	21%	479,585
Library Services - Chattahoochee	1223	53,616	25,431	47%	28,185
Library Services - Havana	1222	84,821	32,760	39%	52,061
Library Services - Quincy	1221	130,792	40,251	31%	90,541
Budget Office	0234	104,751	22,067	21%	82,684
Purchasing/Human Resources	0016	282,148	59,158	21%	222,990
Parks and Recreation	0101	110,652	20,202	18%	90,450
Planning & Zoning	0059	434,951	91,614	21%	343,337
PW Mosquito Control	0221	62,481	14,566	23%	47,915
PW Right of Way Maintenance	0129	954,385	236,601	25%	717,784
PW Road Maintenance	0126	2,203,454	434,429	20%	1,769,025
PW Roads & Bridges	0112	516,849	73,646	14%	443,203
Tourist Development	0020	128,770	8,987	7%	119,783
Hospital Maintenance	0050	85,364	10,280	12%	75,084
Vehicle Maintenance (PW)	0128	562,996	117,650	21%	445,346
Fuel Mgmt System	0058	50,000	5,028	10%	44,972
Veteran's Services	0057	157,403	36,180	23%	121,223
<b>BOCC Sub-total</b>		<b>\$ 13,915,776</b>	<b>\$ 2,769,231</b>	<b>20%</b>	<b>\$ 11,146,545</b>

1st Quarter FY 2012  
Departmental Expenditure Analysis

Dept. Title	Dept. #	FY 2012	Year to date	% of FY 2012	25% Remaining
		Budget	Expenses	Budget	Balance
<b>Constitutional Officers</b>					
Clerk Court- Board Finance	0009	\$ 479,097	\$ 79,050	16%	\$ 400,047
Clerk Court - Information Systems	0756	189,905	128,568	68%	61,337
Property Appraiser	0005	777,064	178,690	23%	598,374
Sheriff - Detention & Corrections	0116	2,635,245	873,415	33%	1,761,830
Sheriff - Law Enforcement	0115	4,426,273	1,468,758	33%	2,957,515
Supervisor - Holding Elections	0137	155,567	787	1%	154,780
Supervisor - Canvassing Board Exp.	0138	3,430	-		3,430
Supervisor of Elections	0135	385,294	110,388	29%	274,906
Tax Collector	0007	524,941	289,035	55%	235,906
<b>Constitutional Officers Sub-total</b>		<b>\$ 9,576,816</b>	<b>\$ 3,128,691</b>	<b>33%</b>	<b>\$ 6,448,125</b>

**Judicial**

Courts - Circuit Court Judge	1496	\$ 22,250	\$ 12,863	58%	\$ 9,387
Courts - Circuit Court Liasion	1484	3,986	3,986	100%	-
Courts - Circuit Court Reporters	1497	2,585	125	5%	2,460
Courts - County Court Judge	1490	3,150	335	11%	2,815
Courts - Court Administration Expenses	1491	4,260	175	4%	4,085
Courts - Integrated Technology Program	1492	7,951	7,951	100%	-
Courts - Juvenile Alternative Sanctions Co.	1493	64,505	14,514	23%	49,991
Courts - Law Library	1494	4,000	1,600	40%	2,400
Courts - Legal Aid	1486	25,000	1,741	7%	23,259
Courts - Trial Court Marshal	1485	10,131	9,984	99%	147
Courts - User Support Analyst	1495	30,496	30,496	100%	-
Courts - Witness Mgmt	1487	9,200	1,517	16%	7,683
Courts - Guardian Ad Litem	1489	16,750	2,089	12%	14,661
Public Defender	1498	43,000	9,826	23%	33,174
State Attorney	1499	42,000	6,130	15%	35,870
<b>Judicial Sub-total</b>		<b>\$ 289,264</b>	<b>\$ 103,332</b>	<b>36%</b>	<b>\$ 185,932</b>

**1st Quarter FY 2012  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2012 Budget	Year to date Expenses	% of FY 2012 Budget	25% Remaining Balance
<b>Non-Operating</b>					
Boys and Girls Club	0088	\$ 150,000	\$ 25,000	17%	\$ 125,000
Developmental Disabilities	0086	9,800	1,600	16%	8,200
Gadsden Cty Chamber of Com.	0024	95,000	42,690	45%	52,310
Human Service - Apa. Mental Health	0087	136,000	22,667	17%	113,333
Human Service - Health Department	0400	49,000	-		49,000
Human Service - Indigent Hosp. Service	0085	98,000	56,221	57%	41,779
Human Service - Non-Profit Funding	0077	11,270	1,225	11%	10,045
Human Service - Pauper Burials	0091	980	-		980
Human Service - Welfare-Medicaid	0075	588,000	57,674	10%	530,326
Human Service - Emergency Housing Rp	0047	24,500	-		24,500
Line Item - Apa. Reg. Planning Council	0027	5,000	2,500	50%	2,500
Line Item - Gadsden County Sr. Citizens	0093	50,960	-		50,960
Line Item - Medical Examiner	0023	105,000	-		105,000
Other Programs - County Auditing	0002	130,000	20,000	15%	110,000
Other Programs - Courthouse Facilities	0521	294,206	63,255	22%	230,951
Other Programs - Courthouse Security	0525	31,000	8,005	26%	22,995
Other Programs - Forestry Assessment	0065	21,000	3,000	14%	18,000
Other Programs - Soil & Wtt. Cons.	0063	23,588	16,339	69%	7,249
Hospital Endowment	9661	185,857	2,410	1%	183,447
Emergency Mgmt Prep	1120	136,876	-		136,876
E-911 Surcharge	1168	250,975	157,459	63%	93,516
Recycling RE-0307 Fund 147	1170	70,784			70,784
<b>Non-Operating Sub-total</b>		<b>\$ 2,467,796</b>	<b>\$ 480,045</b>	<b>19%</b>	<b>\$ 1,987,751</b>

**Other:**

Other - Reserve for Contingency (\$209,405)	8001	175,165	-		175,165
Other - Interfund Transfer	9001	10,827,881	1,826,457	17%	9,001,424
Other - Fund 140 - Interfund Transfer	9140	1,343,000	6,760	1%	1,336,240
<b>Other Sub-total</b>		<b>\$ 12,346,046</b>	<b>\$ 1,833,217</b>	<b>15%</b>	<b>\$ 10,512,829</b>

**Debt Service:**

Hospital	203	798,437	198,484	25%	599,953
Library	207	1,016,209	-		1,016,209
Public Works	212	1,085,616	697,096	64%	388,520
IT Equipment	213	118,967	118,967	100%	
<b>Debt Service Sub-total</b>		<b>\$ 3,019,229</b>	<b>\$ 1,014,547</b>	<b>34%</b>	<b>\$ 2,004,682</b>

**Capital Projects:**

General	301	250,000	296,777	119%	(46,777)
Parks	344	30,000	73,328	244%	(43,328)
<b>Capital Projects Sub-total</b>		<b>\$ 280,000</b>	<b>\$ 370,105</b>	<b>132%</b>	<b>\$ (90,105)</b>

**Total** **\$ 41,894,927** **\$ 9,699,168** **23%** **\$ 32,195,759**

1st Quarter FY 2012 Major Operating Fund Analysis

Major Operating Funds	Fund #	FY 2012	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	\$ 18,937,460	\$ 6,666,708	35%	3,479,833	18%
Court Facilities Fund	005	325,206	56,019	17%	71,260	22%
Fire Assessment Fund	105	845,987	60,741	7%	147,906	17%
County Transportation Fund	112	4,237,684	358,363	8%	862,325	20%
Landfill & Arthropod Fund	113	465,201	22	0%	53,893	12%
Judicial Services Fund	114	289,264	104,283	36%	103,332	36%
Fine & Forfeiture Fund	115	7,061,518	1,468,402	21%	2,342,173	33%
Library Services - Local Fund	117	608,946	50,798	8%	129,361	21%
Library Services - State Fund	118	269,229	10	0%	98,443	37%
Tourist Development Fund	120	128,770	17,293	13%	8,987	7%
Building Inspection Fund	125	281,200	35,921	13%	64,134	23%
Supervisor of Elections	135	544,291	97,000	18%	111,175	20%
Indigent Ordinance Surtax	140	1,343,000	217,677	16%	6,760	1%
Emergency Medical Services Fund	142	2,613,450	89	0%	505,203	19%
Hospital Endowment Fund	661	185,857	235,836	127%	2,410	1%
		\$ 38,137,063	\$ 9,369,162	25%	7,987,195	21%

Historical Major Revenue Analysis

Fund	Revenue Source	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget
001	Ad Valorem (3111000)	\$ 10,417,729	\$ 11,954,107	\$ 12,038,807	\$ 11,817,272	\$ 11,854,908	\$ 11,492,661	\$ 12,147,725
001	State Revenue Sharing (3351200)	872,160	844,993	783,695	713,270	735,283	722,739	735,000
001	Local Gov. Emergency 1/2 Cent Sales Tax Distribution (3351820)	1,794,850	1,812,265	1,722,299	1,452,657	1,387,098	1,360,704	1,387,744
207	1/2 Cent Sales Tax (3351800)	1,260,132	1,309,644	1,307,277	1,180,698	1,075,624	1,101,693	1,069,694
001	Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	256,328	794,704	815,325	745,205	710,842	711,682	728,962
001	Fiscally Constrained Distrib. Amendment 1 (3351803)	0	0	0	496,287	1,209,007	1,257,903	1,200,000
112	Tier II and III Diesel (3123001)	1,359,780	1,655,235	1,470,125	1,164,526	1,001,899	984,998	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	1,407,177	1,397,582	1,301,275
212	Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,168,740	1,307,944	1,258,927	1,193,050	1,121,593	1,086,854	1,139,754
112	County Gas Tax (7th Cent - 3354400) (1th Cent - 3354902)	770,399	569,890	548,486	516,813	489,550	474,437	490,000
140	Indigent Ordinance Surtax (3126003)	0	0	0	0	580,853	1,366,801	1,343,000
001	Small County Surtax (3126001)	263,582	2,372,789	2,327,062	2,107,410	2,021,577	2,006,229	2,021,577
	Total Major Revenue Sources	\$19,658,286	\$24,330,872	\$23,707,360	\$22,819,395	\$23,595,411	\$23,904,223	\$24,564,731