

## **Board of County Commissioners Agenda Request**

**Date of Meeting:** May 1, 2012

**Date Submitted:** April 19, 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 2<sup>nd</sup> Quarter Report

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**Statement of Issue:**

This item seeks acceptance of the 2<sup>nd</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 42% (*versus the County's established benchmark of 50%*) of their allotted budgets through the first six months of the fiscal year. Overall, data through the first six months (October 1, 2011 thru March 31, 2012) provides enough definitive data to constitute the adjustment of original budget estimates at this time. This report is a snap shot in time and does not include six months of all revenues or budget amendments or any Finance adjustments that have not been posted.

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**Options:**

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

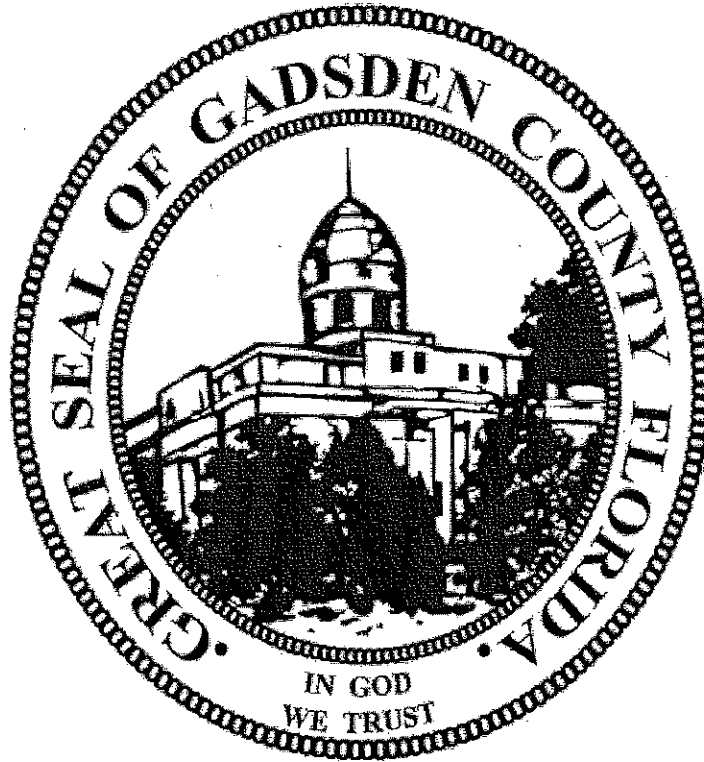
**County Administrator's Recommendation:**

Option #1

**Attachments:**

FY 2012 2<sup>nd</sup> Quarter Report

# GADSDEN COUNTY



## FY 2012 Quarterly Report

### 2nd Quarter

October 1, 2011 thru March 31, 2012

Prepared By:

Jeffrey A. Price

Senior Management & Budget Analyst

2nd Quarter FY 2012  
Departmental Expenditure Analysis

Dept. Title	Dept. #	FY 2012	Year to date	% of FY 2012	50%
		Budget	Expenses	Budget	Remaining Balance
<b>Board of County Commissioners</b>					
Animal Control	0238	\$ 144,019	\$ 86,968	60%	\$ 57,051
Building Inspection	1215	281,200	135,894	48%	145,306
Code Enforcement	0048	130,168	54,356	42%	75,812
County Administrator	0235	291,751	115,225	39%	176,526
County Attorney	0003	196,000	66,883	34%	129,117
County Commissioners	0001	401,035	201,819	50%	199,216
County Extension Services	0061	236,362	107,732	46%	128,630
County Probation	0118	253,107	110,638	44%	142,469
Emergency Ambulance	0144	2,412,993	973,332	40%	1,439,661
EMS Billing and Administration	0145	200,457	105,335	53%	95,122
Facilities - County Buildings	0031	779,885	251,447	32%	528,438
Facilities - Custodial Services	0034	223,713	109,440	49%	114,273
Facilities - Jail Maintenance	0032	49,000	31,078	63%	17,922
Fire Control	0105	845,987	339,904	40%	506,083
Neighborhood Services	0219	314,855	77,901	25%	236,954
Grants Administrator	0029	175,692	56,349	32%	119,343
Information Technology	0030	391,307	144,044	37%	247,263
Library Services - Administration	1220	608,946	285,410	47%	323,536
Library Services - Chattahoochee	1223	53,616	46,702	87%	6,914
Library Services - Havana	1222	84,821	63,234	75%	21,587
Library Services - Quincy	1221	130,792	73,439	56%	57,353
Budget Office	0234	104,751	43,991	42%	60,760
Purchasing/Human Resources	0016	282,148	123,848	44%	158,300
Parks and Recreation	0101	110,652	40,640	37%	70,012
Planning & Zoning	0059	434,951	188,676	43%	246,275
PW Mosquito Control	0221	62,481	32,101	51%	30,380
PW Right of Way Maintenance	0129	954,385	444,826	47%	509,559
PW Road Maintenance	0126	2,203,454	925,087	42%	1,278,367
PW Roads & Bridges	0112	516,849	194,206	38%	322,643
Tourist Development	0020	128,770	39,235	30%	89,535
Hospital Maintenance	0050	85,364	24,814	29%	60,550
Vehicle Maintenance (PW)	0128	562,996	282,879	50%	280,117
Fuel Mgmt System	0058	50,000	14,034	28%	35,966
Veteran's Services	0057	157,403	71,794	46%	85,609
<b>BOCC Sub-total</b>		<b>\$ 13,859,910</b>	<b>\$ 5,863,261</b>	<b>42%</b>	<b>\$ 7,996,649</b>

**2nd Quarter FY 2012  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2012	Year to date	% of FY 2012	50%
		Budget	Expenses	Budget	Remaining Balance
<b>Constitutional Officers</b>					
Clerk Court- Board Finance	0009	\$ 479,097	\$ 238,301	50%	\$ 240,796
Clerk Court - Information Systems	0756	189,905	152,912	81%	36,993
Property Appraiser	0005	777,064	357,342	46%	419,722
Sheriff - Detention & Corrections	0116	2,635,245	1,528,476	58%	1,106,769
Sheriff - Law Enforcement	0115	4,426,273	2,570,326	58%	1,855,947
Supervisor - Holding Elections	0137	155,567	67,237	43%	88,330
Supervisor - Canvassing Board Exp.	0138	3,430	-		3,430
Supervisor of Elections	0135	385,294	191,394	50%	193,900
Tax Collector	0007	524,941	404,647	77%	120,294
<b>Constitutional Officers Sub-total</b>		<b>\$ 9,576,816</b>	<b>\$ 5,510,635</b>	<b>58%</b>	<b>\$ 4,066,181</b>

**Judicial**

Courts - Circuit Court Judge	1496	\$ 22,250	\$ 22,487	101%	\$ (237)
Courts - Circuit Court Liasion	1484	3,986	3,986	100%	-
Courts - Circuit Court Reporters	1497	2,585	805	31%	1,780
Courts - County Court Judge	1490	3,150	1,005	32%	2,145
Courts - Court Administration Expenses	1491	4,260	2,274	53%	1,986
Courts - Integrated Technology Program	1492	7,951	7,951	100%	-
Courts - Juvenile Alternative Sanctions Co.	1493	64,505	29,847	46%	34,658
Courts - Law Library	1494	4,000	1,767	44%	2,233
Courts - Legal Aid	1486	25,000	4,955	20%	20,045
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	1,829	20%	7,371
Courts - Guardian Ad Litem	1489	16,750	4,739	28%	12,011
Public Defender	1498	43,000	29,168	68%	13,832
State Attorney	1499	42,000	14,049	33%	27,951
<b>Judicial Sub-total</b>		<b>\$ 289,264</b>	<b>\$ 165,342</b>	<b>57%</b>	<b>\$ 123,922</b>

**2nd Quarter FY 2012  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2012 Budget	Year to date Expenses	% of FY 2012 Budget	50% Remaining Balance
<b>Non-Operating</b>					
Boys and Girls Club	0088	\$ 150,000	\$ 75,000	50%	\$ 75,000
Developmental Disabilities	0086	9,800	1,850	19%	7,950
Gadsden Cty Chamber of Com.	0024	95,000	60,127	63%	34,873
Human Service - Apa. Mental Health	0087	136,000	56,667	42%	79,333
Human Service - Health Department	0400	49,000	-		49,000
Human Service - Indigent Hosp. Service	0085	98,000	72,403	74%	25,597
Human Service - Art Ctr and N. Fl. Legal	0077	11,270	2,450	22%	8,820
Human Service - Pauper Burials	0091	980	-		980
Human Service - Welfare-Medicaid	0075	588,000	294,769	50%	293,231
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	12,240	24%	38,720
Line Item - Medical Examiner	0023	105,000	30,928	29%	74,072
Other Programs - County Auditing	0002	130,000	90,000	69%	40,000
Other Programs - Courthouse Facilities	0521	379,706	96,570	25%	283,136
Other Programs - Courthouse Security	0525	31,000	14,581	47%	16,419
Other Programs - Forestry Assessment	0065	21,000	3,000	14%	18,000
Other Programs - Soil & Wtr. Cons.	0063	23,588	24,473	104%	(885)
Hospital Endowment	9661	185,857	41,300	22%	144,557
Emergency Mgmt Prep	1120	136,876	-		136,876
E-911 Surcharge	1168	250,975	209,781	84%	41,194
Recycling RE-0307 Fund 147	1170	70,784	1,228	2%	69,556
<b>Non-Operating Sub-total</b>		<b>\$ 2,553,296</b>	<b>\$ 1,089,867</b>	<b>43%</b>	<b>\$ 1,463,429</b>

**Other:**

Other - Reserve for Contingency (\$209,405)	8001	143,165	-		143,165
Other - Interfund Transfer	9001	10,937,108	4,531,311	41%	6,405,797
Other - Fund 140 - Interfund Transfer	9140	1,343,000	200,093	15%	1,142,907
<b>Other Sub-total</b>		<b>\$ 12,423,273</b>	<b>\$ 4,731,404</b>	<b>38%</b>	<b>\$ 7,691,869</b>

**Debt Service:**

Hospital	203	798,437	396,968	50%	401,469
Library	207	1,016,209	44,328	4%	971,881
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>\$ 1,257,359</b>	<b>42%</b>	<b>\$ 1,761,870</b>

**Capital Projects:**

General	301	1,134,227	496,367	44%	637,860
Parks	344	89,842	73,648	82%	16,194
<b>Capital Projects Sub-total</b>		<b>\$ 1,224,069</b>	<b>\$ 570,015</b>	<b>47%</b>	<b>\$ 654,054</b>

<b>Total</b>		<b>\$ 42,945,857</b>	<b>\$ 19,187,883</b>	<b>45%</b>	<b>\$ 23,757,974</b>
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**2nd 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	\$ 19,046,686	\$ 12,377,051	65%	7,908,173	42%
Court Facilities Fund	005	410,706	134,392	33%	111,151	27%
Fire Assessment Fund	105	845,987	381,295	45%	339,904	40%
County Transportation Fund	112	4,237,684	1,980,506	47%	1,846,999	44%
Landfill & Arthropod Fund	113	377,336	4,644	1%	110,002	29%
Judicial Services Fund	114	289,264	172,263	60%	165,340	57%
Fine & Forfeiture Fund	115	7,061,518	3,552,211	50%	4,099,024	58%
Library Services - Local Fund	117	608,946	56,065	9%	285,410	47%
Library Services - State Fund	118	269,229	56,693	21%	183,373	68%
Tourist Development Fund	120	128,770	40,312	31%	39,235	30%
Building Inspection Fund	125	281,200	102,247	36%	135,894	48%
Supervisor of Elections	135	544,291	262,000	48%	258,631	48%
Indigent Ordinance Surtax	140	1,343,000	549,622	41%	200,093	15%
Emergency Medical Services Fund	142	2,613,450	1,231,947	47%	1,078,667	41%
Hospital Endowment Fund	661	185,857	471,002	253%	41,300	22%
		\$ 38,243,924	\$ 21,372,250	56%	16,803,196	44%

### Historical Major Revenue Analysis

Fund	Revenue Source	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projections
001	Ad Valorem (3111000)	\$ 12,038,807	\$ 11,817,272	\$ 11,854,908	\$ 11,492,601	\$ 12,147,725	\$ 12,147,725
001	State Revenue Sharing (3351200)	783,695	713,270	735,283	722,739	735,000	650,000
001	Local Gov. Emergency 1/2 Cent Sales Tax Distribution (3351820)	1,722,299	1,452,657	1,387,098	1,360,704	1,387,744	1,320,000
207	1/2 Cent Sales Tax (3351800)	1,397,277	1,180,698	1,075,624	1,101,693	1,069,694	965,000
001	Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	815,325	743,205	710,842	711,682	728,962	675,000
001	Fiscally Constrained Distrib. Amendment 1 (3351803)	0	496,287	1,209,007	1,257,903	1,200,000	1,321,673
112	Tier II and III Diesel (3123001)	1,470,125	1,164,526	1,001,899	984,998	1,000,000	1,000,000
112	1 to 6 Cent Local Option Gas Tax (3124101)	1,435,357	1,432,207	1,407,177	1,337,582	1,301,275	1,190,000
212	Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,258,927	1,193,050	1,121,593	1,086,854	1,139,754	1,070,000
112	County Gas Tax (7th Cent - 3354400) (1th Cent - 3354902)	548,486	516,813	489,550	474,437	490,000	450,000
140	Indigent Ordinance Surtax (3126003)	0	0	580,853	1,366,801	1,343,000	1,320,000
105 & 112	Small County Surtax (3126001)	2,327,062	2,107,410	2,021,577	2,006,229	2,021,577	1,935,000
	<b>Total Major Revenue Sources</b>	<b>\$23,707,360</b>	<b>\$22,819,395</b>	<b>\$23,595,411</b>	<b>\$23,904,223</b>	<b>\$24,564,731</b>	<b>\$24,054,398</b>