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Board of County Commissioners Agenda Request

Date of Meeting: August 21, 2012
Date Submitted: August 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 3rd Quarter Report

Statement of Issue:

This item seeks acceptance of the 3rd 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 64% (*versus the County's established benchmark of 75%*) of their allotted budgets through the first nine months of the fiscal year. Overall, data through the first nine months (October 1, 2011 thru June 30, 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 nine months of all revenues or budget amendments or any Finance adjustments that have not been posted.

Options:

1. Approve Acceptance of the FY 2012 3rd Quarter Report
2. Board Direction

County Administrator's Recommendation:

Option #1

Attachments:

FY 2012 3rd Quarter Report

GADSDEN COUNTY



FY 2012 Quarterly Report

3rd Quarter

October 1, 2011 thru June 30, 2012

Prepared By:

Jeffrey A. Price

Senior Management & Budget Analyst

3rd Quarter FY 2012
Departmental Expenditure Analysis

Dept. Title	Dept. #	FY 2012	Year to date	% of FY 2012	75% Remaining
		Budget	Expenses	Budget	Balance
<u>Board of County Commissioners</u>					
Animal Control	0238	\$ 144,019	\$ 117,913	82%	\$ 26,106
Building Inspection	1215	281,200	213,833	76%	67,367
Code Enforcement	0048	130,168	84,810	65%	45,358
County Administrator	0235	291,751	108,091	37%	183,660
County Attorney	0003	196,000	109,559	56%	86,441
County Commissioners	0001	401,035	301,679	75%	99,356
County Extension Services	0061	236,362	169,375	72%	66,987
County Probation	0118	253,107	175,175	69%	77,932
Emergency Ambulance	0144	2,412,993	1,461,986	61%	951,007
EMS Billing and Administration	0145	200,457	166,322	83%	34,135
Facilities - County Buildings	0031	763,636	415,136	54%	348,500
Facilities - Custodial Services	0034	223,713	170,336	76%	53,377
Facilities - Jail Maintenance	0032	49,000	42,781	87%	6,219
Fire Control	0105	845,987	535,301	63%	310,686
Neighborhood Services	0219	314,855	113,936	36%	200,919
Grants Administrator	0029	175,692	87,916	50%	87,776
Information Technology	0030	391,307	196,681	50%	194,626
Library Services - Administration	1220	608,946	398,955	66%	209,991
Library Services - Chattahoochee	1223	100,295	75,061	75%	25,234
Library Services - Havana	1222	131,611	94,993	72%	36,618
Library Services - Quincy	1221	94,002	118,499	126%	(24,497)
Budget Office	0234	104,751	70,027	67%	34,724
Purchasing/Human Resources	0016	339,148	203,616	60%	135,532
Parks and Recreation	0101	198,517	130,812	66%	67,705
Planning & Zoning	0059	434,951	315,555	73%	119,396
PW Mosquito Control	0221	64,877	47,985	74%	16,892
PW Right of Way Maintenance	0129	954,385	621,440	65%	332,945
PW Road Maintenance	0126	2,203,454	1,497,524	68%	705,930
PW Roads & Bridges	0112	516,849	301,038	58%	215,811
Tourist Development	0020	128,770	49,767	39%	79,003
Hospital Maintenance	0050	233,069	65,788	28%	167,281
Vehicle Maintenance (PW)	0128	562,996	440,766	78%	122,230
Fuel Mgmt System	0058	50,000	23,289	47%	26,711
Veteran's Services	0057	157,403	113,888	72%	43,515
BOCC Sub-total		\$ 14,195,306	\$ 9,039,833	64%	\$ 5,155,473

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3rd Quarter FY 2012
Departmental Expenditure Analysis

Dept. Title	Dept. #	FY 2012		% of FY 2012	75%
		Budget	Year to date Expenses		Remaining Balance
<u>Constitutional Officers</u>					
Clerk Court- Board Finance	0009	\$ 479,097	\$ 356,876	74%	\$ 122,221
Clerk Court - Information Systems	0756	189,905	126,437	67%	63,468
Property Appraiser	0005	777,064	519,746	67%	257,318
Sheriff - Detention & Corrections	0116	2,635,245	2,183,727	83%	451,518
Sheriff - Law Enforcement	0115	4,426,273	3,690,924	83%	735,349
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	295,422	77%	89,872
Tax Collector	0007	524,941	516,800	98%	8,141
Constitutional Officers Sub-total		\$ 9,576,816	\$ 7,757,169	81%	\$ 1,819,647

Judicial

Courts - Circuit Court Judge	1496	\$ 28,250	\$ 30,749	109%	\$ (2,499)
Courts - Circuit Court Liaison	1484	3,986	3,986	100%	-
Courts - Circuit Court Reporters	1497	2,585	994	38%	1,591
Courts - County Court Judge	1490	3,150	1,901	60%	1,249
Courts - Court Administration Expenses	1491	4,260	3,368	79%	892
Courts - Integrated Technology Program	1492	7,951	7,951	100%	-
Courts - Juvenile Alternative Sanctions Co.	1493	64,505	47,329	73%	17,176
Courts - Law Library	1494	4,000	3,851	96%	149
Courts - Legal Aid	1486	19,000	8,169	43%	10,831
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	4,805	52%	4,395
Courts - Guardian Ad Litem	1489	16,750	8,456	50%	8,294
Public Defender	1498	43,000	35,088	82%	7,912
State Attorney	1499	42,000	20,214	48%	21,786
Judicial Sub-total		\$ 289,264	\$ 217,341	75%	\$ 71,923

3rd Quarter FY 2012
Departmental Expenditure Analysis

Dept. Title	Dept. #	FY 2012	Year to date	% of FY 2012	75%
		Budget	Expenses	Budget	Remaining Balance
Non-Operating					
Boys and Girls Club	0088	\$ 150,000	\$ 112,500	75%	\$ 37,500
Developmental Disabilities	0086	9,800	2,600	27%	7,200
Gadsden Cty Chamber of Com.	0024	95,000	77,563	82%	17,437
Human Service - Apa. Mental Health	0087	136,000	90,667	67%	45,333
Human Service - Health Department	0400	49,000	46,474	95%	2,526
Human Service - Indigent Hosp. Service	0085	98,000	84,701	86%	13,299
Human Service - Art Ctr and N. Fl. Legal	0077	35,835	14,342	40%	21,493
Human Service - Pauper Burials	0091	980	-		980
Human Service - Welfare-Medicaid	0075	588,000	378,653	64%	209,347
Human Service - Emergency Housing Rp	0047	24,500	14,675	60%	9,825
Line Item - Apa. Reg. Planning Council	0027	5,000	5,000	100%	
Line Item - Gadsden County Sr. Citizens	0093	50,960	26,288	52%	24,672
Line Item - Medical Examiner	0023	105,000	65,279	62%	39,721
Other Programs - County Auditing	0002	130,000	130,000	100%	
Other Programs - Courthouse Facilities	0521	379,706	132,644	35%	247,062
Other Programs - Courthouse Security	0525	31,000	20,865	67%	10,135
Other Programs - Forestry Assessment	0065	21,000	3,000	14%	18,000
Other Programs - Soil & Wtr. Cons.	0063	43,385	33,704	78%	9,681
Hospital Endowment	9661	185,857	92,299	50%	93,558
Non-Operating Sub-total		\$ 2,139,023	\$ 1,331,254	62%	\$ 807,769

Other:

Other - Reserve for Contingency (\$209,405)	8001	61,600	-		61,600
Other - Interfund Transfer	9001	9,694,662	6,393,661	66%	3,301,001
Other - Fund 140 - Interfund Transfer	9140	1,343,000	750,584	56%	592,416
Other Sub-total		\$ 11,099,262	\$ 7,144,245	64%	\$ 3,955,017

Grants:

Various		1,923,715	968,391	50%	955,324
Grants Sub-total		\$ 1,923,715	\$ 968,391	50%	\$ 955,324

Debt Service:

Hospital	203	798,437	595,453	75%	202,984
Library	207	1,016,209	44,328	4%	971,881
Public Works	212	1,085,616	820,081	76%	265,535
IT Equipment	213	118,967	118,967	100%	
Debt Service Sub-total		\$ 3,019,229	\$ 1,578,829	52%	\$ 1,440,400

Capital Projects:

Various		3,193,285	2,188,069	69%	1,005,216
Capital Projects Sub-total		\$ 3,193,285	\$ 2,188,069	69%	\$ 1,005,216

Total		\$ 45,435,900	\$ 29,332,548	65%	\$ 15,210,769
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3rd 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	\$ 17,277,109	\$ 15,287,797	88%	11,384,300	66%
Court Facilities Fund	005	410,706	200,869	49%	153,509	37%
Fire Assessment Fund	105	845,987	503,991	60%	535,301	63%
County Transportation Fund	112	4,237,684	2,680,441	63%	2,861,891	68%
Landfill & Arthropod Fund	113	379,732	58,851	15%	161,921	43%
Judicial Services Fund	114	289,264	212,862	74%	217,340	75%
Fine & Forfeiture Fund	115	7,061,518	5,357,414	76%	5,874,651	83%
Library Services - Local Fund	117	608,946	145,569	24%	398,955	66%
Library Services - State Fund	118	325,908	361,831	111%	288,552	89%
Tourist Development Fund	120	128,770	65,116	51%	49,767	39%
Building Inspection Fund	125	281,200	183,076	65%	213,833	76%
Property Appraiser	128	766,249	529,578	69%	515,974	67%
Supervisor of Elections	135	544,291	382,000	70%	362,659	67%
Indigent Ordinance Surtax	140	1,343,000	906,811	68%	750,584	56%
Emergency Medical Services Fund	142	2,613,450	1,232,013	47%	1,628,308	62%
Hospital Endowment Fund	661	185,857	365,847	197%	92,299	50%
Sub-totals		\$ 37,299,671	\$ 28,474,066	76%	25,489,844	68%
Grants		1,923,715	1,115,180	58%	968,391	50%
Debt Service		3,019,229	1,820,806	60%	1,578,827	52%
Capital Projects		3,193,285	2,162,230	68%	2,188,069	69%
Totals		\$ 45,435,900	\$ 32,272,282	71%	\$ 29,332,548	65%

Historical Major Revenue Analysis

3rd quarter FY12

Fund	Revenue Source	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	10/1/11 - 6/30/12 Actual
001	Ad Valorem (3111000)	\$ 12,038,807	\$ 11,817,272	\$ 11,854,908	\$ 11,492,601	\$ 12,147,725	\$ 11,233,726
001	State Revenue Sharing (3351200)	783,695	713,270	735,283	722,739	735,000	378,979
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	899,105
207	1/2 Cent Sales Tax (3351800)	1,307,277	1,180,698	1,075,624	1,301,693	1,069,694	675,079
001	Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	815,325	745,205	710,842	711,682	728,962	440,576
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	854,172
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	852,093
212	Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,258,927	1,193,050	1,121,593	1,086,854	1,139,754	711,642
112	County Gas Tax (7th Cent - 3354400) (1th Cent - 3354902)	548,486	516,813	489,550	474,437	490,000	311,185
140	Indigent Ordinance Surtax (3126003)	0	0	580,853	1,366,801	1,343,000	906,811
105 & 112	Small County Surtax (3126001)	2,327,062	2,107,410	2,021,577	2,006,229	2,021,577	1,007,982
	Total Major Revenue Sources	\$23,707,360	\$22,819,395	\$23,595,411	\$23,904,223	\$24,564,731	\$19,573,023

80%