

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

**Date of Meeting:** May 5, 2015

**Date Submitted:** April 21, 2015

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

**From:** Robert Presnell, County Administrator  
Jeff A. Price, Senior Management & Budget Analyst

**Subject:** Approval to Accept the FY 2015 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 2015.

### **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 43% (**versus the County’s established benchmark of 50%**) of their allotted budgets through the second quarter of the fiscal year. Overall, through the first half of FY2015, (October 1, 2014 thru March 31, 2015) encumbrances of funds have caused departments to have higher than average percentages. This report is preliminary as of the date the report was printed and due to the fact that Finance may not have posted some adjustments.

**Options:**

1. Approve Acceptance of the FY 2015 2<sup>nd</sup> Quarter Report
2. Board Direction

**County Administrator's Recommendation:**

Option 1

**Attachments:**

FY 2015 2<sup>nd</sup> Quarter Report

# GADSDEN COUNTY



## FY 2015 Quarterly Report

### 2nd Quarter

October 1, 2014 thru March 31, 2015

Prepared By:

Jeffrey A. Price

Senior Management & Budget Analyst

**2nd Quarter FY 2015  
Departmental Expenditure Analysis**

				50%	
Dept. Title	Dept. #	FY 2015 Budget	Year to date Expenses	% of FY 2015 Budget	Remaining Balance
<b><u>Board of County Commissioners</u></b>					
Animal Control	0238	\$ 221,484	\$ 72,219	33%	\$ 149,265
Building Inspection	1215	241,794	108,126	45%	133,668
Code Enforcement	0048	246,412	99,950	41%	146,462
County Adminstrator	0235	398,174	131,919	33%	266,255
County Attorney	0003	136,000	49,155	36%	86,845
County Commissioners	0001	521,400	255,343	49%	266,057
County Extension Services	0061	291,366	142,159	49%	149,207
County OMB	0234	101,252	43,913	43%	57,339
County Probation	0118	228,188	108,584	48%	119,604
Emergency Ambulance Services	0144	2,610,634	1,159,070	44%	1,451,564
EMS Billing and Administration	0145	258,156	102,725	40%	155,431
Facilities - County Buildings	0031	650,201	225,212	35%	424,989
Facilities - Custodial Services	0034	253,252	118,503	47%	134,749
Facilities - Hospital Maintenance	0050	223,320	103,183	46%	120,137
Facilities - Jail Maintenance	0032	135,000	61,566	46%	73,434
Fire Control	0105	1,040,425	478,876	46%	561,549
Grants Administrator	0029	171,010	66,142	39%	104,868
Information Technology	0030	339,980	165,878	49%	174,102
Library Services - Administration	1218	616,301	255,159	41%	361,142
Library Services - Chattahoochee	1223	105,435	46,718	44%	58,717
Library Services - Havana	1222	129,473	64,475	50%	64,998
Library Services - Quincy	1221	166,858	82,432	49%	84,426
Purchasing/Human Resources	0016	275,068	123,026	45%	152,042
Summer Youth Program	0450	85,000			85,000
Parks and Recreation	0101	204,013	62,712	31%	141,301
Planning & Zoning	0059	438,259	185,743	42%	252,516
PW Mosquito Control	0221	105,495	31,243	30%	74,252
PW Paved Road & ROW Maintenance	0126	3,596,012	1,488,125	41%	2,107,887
PW Roads & Bridges	0112	451,920	251,566	56%	200,354
PW Vehicle Maintenance	0128	577,113	259,719	45%	317,394
PW Fuel Mgmt System	0058	46,599	18,323	39%	28,276
Tourist Development	0020	126,795	43,475	34%	83,320
Veteran's Services	0057	164,457	71,828	44%	92,629
<b>BOCC Sub-total</b>		<b>\$ 15,156,846</b>	<b>\$ 6,477,067</b>	<b>43%</b>	<b>\$ 8,679,779</b>

**2nd Quarter FY 2015  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2015	Year to date	% of FY 2015	50% Remaining
		Budget	Expenses	Budget	Balance
<u>Constitutional Officers</u>					
Clerk Court- Board Finance	0009	\$ 578,561	\$ 289,281	50%	\$ 289,280
Clerk Court - Information Systems	0756	207,580	104,550	50%	103,030
Property Appraiser	0005	832,746	352,041	42%	480,705
Sheriff - Detention & Corrections	0116	2,633,188	1,527,276	58%	1,105,912
Sheriff - Law Enforcement	0115	4,631,485	2,696,089	58%	1,935,396
Supervisor - Holding Elections	0137	375,900	98,789	26%	277,111
Supervisor - Canvassing Board Exp.	0138	3,000	1,950	65%	1,050
Supervisor of Elections	0135	455,603	207,831	46%	247,772
Tax Collector	0007	557,693	370,650	66%	187,043
Constitutional Officers Sub-total		\$ 10,275,756	\$ 5,648,457	55%	\$ 4,627,299

**Judicial**

Courts - Circuit Court Judge	1496	\$ 39,050	\$ 15,321	39%	\$ 23,729
Courts - Circuit Court Liaison	1484				-
Courts - Circuit Court Reporters	1497	2,585	1,251	48%	1,334
Courts - County Court Judge	1490	3,150	849	27%	2,301
Courts - Court Administration Expenses	1491	39,608	3,562	9%	36,046
Courts - Integrated Technology Program	1492	4,469	4,432	99%	37
Courts - Juvenile Alternative Sanctions Co.	1493	7,509	7,705	103%	(196)
Courts - Law Library	1494	4,000		0%	4,000
Courts - Legal Aid	1486	15,000	9,543	64%	5,457
Courts - Trial Court Marshal	1485	2,648	-		2,648
Courts - User Support Analyst	1495	26,301	26,301	100%	-
Courts - Witness Mgmt	1487	9,200	1,894	21%	7,306
Courts - Guardian Ad Litem	1489	15,750	3,491	22%	12,259
Public Defender	1498	43,000	13,995	33%	29,005
State Attorney	1499	42,750	13,904	33%	28,846
<b>Judicial Sub-total</b>		<b>\$ 255,020</b>	<b>\$ 102,248</b>	<b>40%</b>	<b>\$ 152,772</b>

**2nd Quarter FY 2015  
Departmental Expenditure Analysis**

Dept. Title	Dept. #	FY 2015 Budget	Year to date Expenses	% of FY 2015 Budget	50% Remaining Balance
<b>Non-Operating</b>					
Hospital Endowment	9661	105,000	7,698	7%	97,302
Human Service - Apa. Mental Health	0087	136,000	56,667	42%	79,333
Human Service - Developmental Disabilities	0086	7,500	250	3%	7,250
Human Service - Emergency Housing Rp	0047	50,000	12,963	26%	37,037
Human Service - Health Department	0400	135,000	40,166	30%	94,834
Human Service - Indigent Hosp. Service	0085	75,000			75,000
Human Service - Pauper Burials	0091	2,000			2,000
Human Service - Welfare-Medicaid	0075	670,000	275,846	41%	394,154
Human Services - Gadsden County Sr. Citizen	0093	92,000	26,823	29%	65,177
Human Services - Medical Examiner	0023	105,000	40,393	38%	64,607
Other Programs - Boys and Girls Club	0088	225,000	75,000	33%	150,000
Other Programs - Art Ctr and N. Fl. Legal	0077	148,740	15,125	10%	133,615
Other Programs - Apa. Reg. Planning Council	0027	7,135	7,134	100%	1
Other Programs - County Auditing	0002	130,815	75,000	57%	55,815
Other Programs - Courthouse Facilities	0521	443,825	68,188	15%	375,637
Other Programs - Courthouse Security	0525	38,000	35,830	94%	2,170
Other Programs - Economic Development	0024	640,000	100,000	16%	540,000
Other Programs - Forestry Assessment	0065	3,000	3,000	100%	
Other Programs - Soil & Wtr. Cons.	0063	27,047	18,418	68%	8,629
<b>Non-Operating Sub-total</b>		<b>\$ 3,041,062</b>	<b>\$ 858,501</b>	<b>28%</b>	<b>\$ 2,182,561</b>

**Other:**

Other - Reserve for Contingency (\$45,000)	8001	30,000			30,000
Other - Interfund Transfer	9001	10,265,084	4,236,565	41%	6,028,519
Other - Fund 140 - Interfund Transfer	9140	1,467,867	305,676	21%	1,162,191
<b>Other Sub-total</b>		<b>\$ 11,762,951</b>	<b>\$ 4,542,241</b>	<b>39%</b>	<b>\$ 7,220,710</b>

<b>Sub-totals</b>		<b>40,491,635</b>	<b>17,628,514</b>	<b>44%</b>	<b>22,863,121</b>
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**Grants:**

Various		1,261,339	260,706	21%	1,000,633
<b>Grants Sub-total</b>		<b>\$ 1,261,339</b>	<b>\$ 260,706</b>	<b>21%</b>	<b>\$ 1,000,633</b>

**Debt Service:**

Hospital	203	681,942	340,971	50%	340,971
Library	207	1,124,794	34,761	3%	1,090,033
Public Works	212	992,437	312,773	32%	679,664
IT Equipment	213	273,250	273,250	100%	
Sheriff's Admin Bldg	214	212,000			212,000
<b>Debt Service Sub-total</b>		<b>\$ 3,284,423</b>	<b>\$ 961,755</b>	<b>29%</b>	<b>\$ 2,322,668</b>

**Capital Projects:**

Various		1,254,161	662,259	53%	591,902
<b>Capital Projects Sub-total</b>		<b>\$ 1,254,161</b>	<b>\$ 662,259</b>	<b>53%</b>	<b>\$ 591,902</b>
<b>Total</b>		<b>\$ 46,291,558</b>	<b>\$ 19,513,233</b>	<b>42%</b>	<b>\$ 26,778,324</b>

Used report 4/1/15

## 2nd Quarter FY 2015 Major Operating Fund Analysis

Major Operating Funds	Fund #	FY 2015 Budget A	Year to date Revenue B	% of Budget vs Revenue B div. A	Year to date Expenses C	% of Budget vs Expenses C div. A
General Fund	001	\$ 19,223,590	\$ 12,658,677	66%	7,853,187	41%
Court Facilities Fund	005	481,825	104,729	22%	104,018	22%
Fire Assessment Fund	105	1,040,425	417,618	40%	478,876	46%
County Transportation Fund	112	4,625,045	1,079,573	23%	1,999,409	43%
Landfill & Arthropod Fund	113	105,495	7,920	8%	31,243	30%
Judicial Services Fund	114	255,020	42,580	17%	102,246	40%
Fine & Forfeiture Fund	115	7,264,673	2,861,495	39%	4,223,366	58%
Library Services - State Fund	118	1,018,067	478,609	47%	448,784	44%
Tourist Development Fund	120	126,795	39,896	31%	43,475	34%
Building Inspection Fund	125	241,794	113,037	47%	108,126	45%
Property Appraiser	128	832,746	396,313	48%	352,041	42%
Supervisor of Elections	135	834,503	417,252	50%	308,570	37%
Indigent Ordinance Surtax	140	1,467,867	597,091	41%	305,676	21%
Emergency Medical Services Fund	142	2,868,790	813,561	28%	1,261,793	44%
Hospital Endowment Fund	661	105,000	286,061	272%	7,698	7%
Sub-totals		\$ 40,491,635	\$ 20,314,412	50%	17,628,508	44%
Grants		1,261,339	198,441	16%	260,706	21%
Debt Service		3,284,423	1,190,300	36%	961,755	29%
Capital Projects		1,254,161	661,298	53%	662,259	53%
Totals		\$ 46,291,558	\$ 22,364,451	48%	\$ 19,513,233	42%

**Historical Top Major Revenue Sources Analysis  
2nd Quarter FY15**

Revenue Source	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Year to date	FY15 Projection*
Ad Valorem (3111000)	\$ 11,854,908	\$ 11,375,232	\$ 11,233,726	\$ 11,185,937	\$ 11,114,190	\$ 11,132,187	\$ 9,629,201	\$ 11,132,187
State Revenue Sharing (3351200)	735,283	722,739	697,499	696,176	799,312	760,000	386,658	773,316
Local Gov. Emerg. 1/2 Cent Sales Tax (3351820)	1,387,098	1,360,704	1,376,478	1,537,160	1,657,785	1,703,902	742,697	1,782,473
Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)	710,842	711,682	613,591	621,571	616,306	630,000	261,821	630,000
Fiscally Constrained Distrib. Amendment 1 (3351803)	1,209,007	1,257,903	1,321,673	1,247,354	1,293,382	1,275,000	1,272,184	1,275,000
<b>Sub-totals</b>	<b>15,897,138</b>	<b>15,428,260</b>	<b>15,242,967</b>	<b>15,288,198</b>	<b>15,480,975</b>	<b>15,501,089</b>	<b>12,292,561</b>	<b>15,592,976</b>
Tier II and III Diesel (3123001)	1,001,899	984,998	834,172	800,528	827,903	840,503	0	840,503
1 to 6 Cent Local Option Gas Tax (3124101)	1,407,177	1,337,582	1,268,598	1,232,722	1,220,102	1,258,000	390,770	1,258,000
Constitutional 2 Cent per Gallon Fuel Tax (3354903)	1,121,593	1,086,854	1,062,283	1,010,395	1,039,729	1,042,671	427,742	1,042,671
County ninth cent fuel tax (3123000)	51,200	54,653	46,321	42,924	40,938	42,000	12,984	42,000
County Gas Tax (3354902)	489,550	474,437	459,808	446,005	448,421	459,568	187,683	459,568
<b>Sub-totals</b>	<b>4,071,419</b>	<b>3,938,524</b>	<b>3,671,182</b>	<b>3,532,574</b>	<b>3,577,093</b>	<b>3,642,742</b>	<b>1,019,179</b>	<b>3,642,742</b>
Indigent Ordinance Surtax (3126003)	580,853	1,366,801	1,417,833	1,484,996	1,651,562	1,500,000	499,401	1,500,000
Small County Surtax (3126001)	2,021,577	2,006,229	1,870,491	2,180,889	2,280,302	2,202,180	698,588	2,202,180
1/2 Cent Sales Tax (3351800)	1,075,624	1,101,693	1,029,515	1,130,317	1,163,556	1,183,994	488,759	1,183,994
<b>Sub-totals</b>	<b>3,678,054</b>	<b>4,474,723</b>	<b>4,317,839</b>	<b>4,796,202</b>	<b>5,095,420</b>	<b>4,886,174</b>	<b>1,686,748</b>	<b>4,886,174</b>
<b>Total Major Revenue Sources</b>	<b>23,646,611</b>	<b>23,841,507</b>	<b>23,231,988</b>	<b>23,616,974</b>	<b>24,153,488</b>	<b>24,030,005</b>	<b>14,998,488</b>	<b>24,121,892</b>

As of reports dated 4/14/15