

## Board of County Commissioners Agenda Request

**Date of Meeting:** December 2, 2014  
**Date Submitted:** November 18, 2014  
**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 2014 4<sup>th</sup> Quarter Budget Report

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### **Statement of Issue:**

This item seeks acceptance of the 4<sup>th</sup> Quarter Report for FY 2014.

### **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 92% (**versus the County’s established benchmark of 100%**) of their allotted budgets through the fourth quarter of the fiscal year. **This report is preliminary due to the fact that the final close out budget amendments and any Finance Department or Auditor’s adjustments have not been posted.**

### **Options:**

1. Approve Acceptance of the FY 2014 4<sup>th</sup> Quarter Budget Report

2. Board Direction

**County Administrator's Recommendation:**

Option #1

**Attachments:**

1. FY 2014 4<sup>th</sup> Quarter Budget Report

# GADSDEN COUNTY



## FY 2014 Quarterly Report

### 4th Quarter

October 1, 2013 thru September 30, 2014

Prepared By:

Jeffrey A. Price

Senior Management & Budget Analyst

**4th Quarter FY 2014  
Departmental Expenditure Analysis**

|                                      |         |                   |                          |                        | 100%                 |
|--------------------------------------|---------|-------------------|--------------------------|------------------------|----------------------|
| Dept. Title                          | Dept. # | FY 2014<br>Budget | Year to date<br>Expenses | % of FY 2014<br>Budget | Remaining<br>Balance |
| <u>Board of County Commissioners</u> |         |                   |                          |                        |                      |
| Animal Control                       | 0238    | \$ 192,999        | \$ 148,492               | 77%                    | \$ 44,507            |
| Building Inspection                  | 1215    | 219,743           | 221,089                  | 101%                   | (1,346)              |
| Code Enforcement                     | 0048    | 185,135           | 151,095                  | 82%                    | 34,040               |
| County Adminstrator                  | 0235    | 353,695           | 318,981                  | 90%                    | 34,714               |
| County Attorney                      | 0003    | 215,000           | 113,371                  | 53%                    | 101,629              |
| County Commissioners                 | 0001    | 448,813           | 451,464                  | 101%                   | (2,651)              |
| County Extension Services            | 0061    | 253,409           | 231,783                  | 91%                    | 21,626               |
| County OMB                           | 0234    | 99,612            | 97,714                   | 98%                    | 1,898                |
| County Probation                     | 0118    | 245,965           | 242,442                  | 99%                    | 3,523                |
| Emergency Ambulance Services         | 0144    | 2,567,997         | 2,580,746                | 100%                   | (12,749)             |
| EMS Billing and Administration       | 0145    | 235,598           | 216,672                  | 92%                    | 18,926               |
| Facilities - County Buildings        | 0031    | 692,002           | 666,583                  | 96%                    | 25,419               |
| Facilities - Custodial Services      | 0034    | 253,726           | 250,968                  | 99%                    | 2,758                |
| Facilities - Hospital Maintenance    | 0050    | 240,175           | 125,343                  | 52%                    | 114,832              |
| Facilities - Jail Maintenance        | 0032    | 157,000           | 118,622                  | 76%                    | 38,378               |
| Fire Control                         | 0105    | 1,088,252         | 982,561                  | 90%                    | 105,691              |
| Grants Administrator                 | 0029    | 145,816           | 130,970                  | 90%                    | 14,846               |
| Information Technology               | 0030    | 335,552           | 316,161                  | 94%                    | 19,391               |
| Library Services - Administration    | 1218    | 581,764           | 546,673                  | 94%                    | 35,091               |
| Library Services - Chattahoochee     | 1223    | 100,300           | 102,261                  | 102%                   | (1,961)              |
| Library Services - Havana            | 1222    | 142,718           | 130,118                  | 91%                    | 12,600               |
| Library Services - Quincy            | 1221    | 116,107           | 97,786                   | 84%                    | 18,321               |
| Purchasing/Human Resources           | 0016    | 274,362           | 260,443                  | 95%                    | 13,919               |
| Summer Youth Program                 | 0450    | 75,000            | 75,774                   | 101%                   | (774)                |
| Parks and Recreation                 | 0101    | 241,668           | 193,801                  | 80%                    | 47,867               |
| Planning & Zoning                    | 0059    | 444,766           | 400,957                  | 90%                    | 43,809               |
| PW Mosquito Control                  | 0221    | 85,920            | 69,594                   | 81%                    | 16,326               |
| PW Paved Road & ROW Maintenance      | 0126    | 3,302,954         | 2,974,975                | 90%                    | 327,979              |
| PW Roads & Bridges                   | 0112    | 444,183           | 441,622                  | 99%                    | 2,561                |
| PW Vehicle Maintenance               | 0128    | 610,442           | 569,429                  | 93%                    | 41,013               |
| PW Fuel Mgmt System                  | 0058    | 45,967            | 45,240                   | 98%                    | 727                  |
| Tourist Development                  | 0020    | 160,000           | 92,987                   | 58%                    | 67,013               |
| Veteran's Services                   | 0057    | 188,737           | 186,621                  | 99%                    | 2,116                |
| BOCC Sub-total                       |         | \$ 14,745,377     | \$ 13,553,338            | 92%                    | \$ 1,192,039         |

**4th Quarter FY 2014  
Departmental Expenditure Analysis**

|                                    |         |                   |                          |                        | 100%                 |
|------------------------------------|---------|-------------------|--------------------------|------------------------|----------------------|
| Dept. Title                        | Dept. # | FY 2014<br>Budget | Year to date<br>Expenses | % of FY 2014<br>Budget | Remaining<br>Balance |
| Constitutional Officers            |         |                   |                          |                        |                      |
| Clerk Court- Board Finance         | 0009    | \$ 563,455        | \$ 563,455               | 100%                   | \$ -                 |
| Clerk Court - Information Systems  | 0756    | 198,491           | 198,491                  | 100%                   |                      |
| Property Appraiser                 | 0005    | 816,760           | 768,914                  | 94%                    | 47,846               |
| Sheriff - Detention & Corrections  | 0116    | 2,600,188         | 2,585,188                | 99%                    | 15,000               |
| Sheriff - Law Enforcement          | 0115    | 4,454,485         | 4,456,833                | 100%                   | (2,348)              |
| Supervisor - Holding Elections     | 0137    | 150,900           | 150,879                  | 100%                   | 21                   |
| Supervisor - Canvassing Board Exp. | 0138    | 3,000             | 850                      | 28%                    | 2,150                |
| Supervisor of Elections            | 0135    | 407,313           | 400,710                  | 98%                    | 6,603                |
| Tax Collector                      | 0007    | 544,193           | 538,432                  | 99%                    | 5,761                |
| Constitutional Officers Sub-total  |         | \$ 9,738,785      | \$ 9,663,752             | 99%                    | \$ 75,033            |

**Judicial**

|   |      |                   |                   |            |                  |
|---|------|-------------------|-------------------|------------|------------------|
| Courts - Circuit Court Judge                | 1496 | \$ 39,050         | \$ 37,798         | 97%        | \$ 1,252         |
| Courts - Circuit Court Liaison              | 1484 |                   |                   | 0%         | -                |
| Courts - Circuit Court Reporters            | 1497 | 2,585             | 1,810             | 70%        | 775              |
| Courts - County Court Judge                 | 1490 | 3,150             | 1,853             | 59%        | 1,297            |
| Courts - Court Administration Expenses      | 1491 | 16,980            | 11,804            | 70%        | 5,176            |
| Courts - Integrated Technology Program      | 1492 | 7,156             | 5,644             | 79%        | 1,512            |
| Courts - Juvenile Alternative Sanctions Co. | 1493 | 11,612            | 11,572            | 100%       | 40               |
| Courts - Law Library                        | 1494 | 3,000             |                   | 0%         | 3,000            |
| Courts - Legal Aid                          | 1486 | 15,800            | 15,349            | 97%        | 451              |
| Courts - Trial Court Marshal                | 1485 | 3,284             | 3,225             | 98%        | 59               |
| Courts - User Support Analyst               | 1495 | 27,408            | 27,360            | 100%       | 48               |
| Courts - Witness Mgmt                       | 1487 | 9,200             | 484               | 5%         | 8,716            |
| Courts - Guardian Ad Litem                  | 1489 | 15,750            | 12,837            | 82%        | 2,913            |
| Public Defender                             | 1498 | 40,000            | 32,931            | 82%        | 7,069            |
| State Attorney                              | 1499 | 43,350            | 43,129            | 99%        | 221              |
| <b>Judicial Sub-total</b>                   |      | <b>\$ 238,325</b> | <b>\$ 205,796</b> | <b>86%</b> | <b>\$ 32,529</b> |

**4th Quarter FY 2014  
Departmental Expenditure Analysis**

|   |         |                     |                          |                        |                      | 100% |
|---|---------|---------------------|--------------------------|------------------------|----------------------|------|
| Dept. Title                                 | Dept. # | FY 2014<br>Budget   | Year to date<br>Expenses | % of FY 2014<br>Budget | Remaining<br>Balance |      |
| <b>Non-Operating</b>                        |         |                     |                          |                        |                      |      |
| Hospital Endowment                          | 9661    | 180,500             | 14,897                   | 8%                     | 165,603              |      |
| Human Service - Apa. Mental Health          | 0087    | 136,000             | 136,000                  | 100%                   |                      |      |
| Human Service - County Health Dept          | 0073    | 5,000               |                          |                        | 5,000                |      |
| Human Service - Developmental Disabilities  | 0086    | 9,800               | 2,925                    | 30%                    | 6,875                |      |
| Human Service - Emergency Housing Rp        | 0047    | 35,000              | 35,000                   | 100%                   |                      |      |
| Human Service - Health Department           | 0400    | 50,000              | 59,422                   | 119%                   | (9,422)              |      |
| Human Service - Indigent Hosp. Service      | 0085    | 97,614              | 19,802                   | 20%                    | 77,812               |      |
| Human Service - Pauper Burials              | 0091    | 2,000               |                          |                        | 2,000                |      |
| Human Service - Welfare-Medicaid            | 0075    | 717,229             | 650,239                  | 91%                    | 66,990               |      |
| Human Services - Gadsden County Sr. Citizen | 0093    | 62,000              | 61,908                   | 100%                   | 92                   |      |
| Human Services - Medical Examiner           | 0023    | 103,530             | 60,170                   | 58%                    | 43,360               |      |
| Other Programs - Boys and Girls Club        | 0088    | 150,000             | 150,000                  | 100%                   |                      |      |
| Other Programs - Art Ctr and N. Fl. Legal   | 0077    | 107,640             | 55,461                   | 52%                    | 52,179               |      |
| Other Programs - Apa. Reg. Planning Council | 0027    | 5,000               | 5,000                    | 100%                   |                      |      |
| Other Programs - County Auditing            | 0002    | 140,015             | 138,000                  | 99%                    | 2,015                |      |
| Other Programs - Courthouse Facilities      | 0521    | 284,805             | 284,486                  | 100%                   | 319                  |      |
| Other Programs - Courthouse Security        | 0525    | 32,860              | 28,535                   | 87%                    | 4,325                |      |
| Other Programs - Economic Development       | 0024    | 140,000             | 130,000                  | 93%                    | 10,000               |      |
| Other Programs - Forestry Assessment        | 0065    | 3,000               | 3,000                    | 100%                   |                      |      |
| Other Programs - Soil & Wtr. Cons.          | 0063    | 26,734              | 26,934                   | 101%                   | (200)                |      |
| <b>Non-Operating Sub-total</b>              |         | <b>\$ 2,288,727</b> | <b>\$ 1,861,779</b>      | <b>81%</b>             | <b>\$ 426,948</b>    |      |

**Other:**

|  |      |                      |                      |             |                     |  |
|--|------|----------------------|----------------------|-------------|---------------------|--|
| Other - Reserve for Contingency (\$50,000) | 8001 | 45,992               |                      |             | 45,992              |  |
| Other - Interfund Transfer                 | 9001 | 9,642,762            | 9,817,389            | 102%        | (174,627)           |  |
| Other - Fund 140 - Interfund Transfer      | 9140 | 1,553,152            | 1,633,206            | 105%        | (80,054)            |  |
| <b>Other Sub-total</b>                     |      | <b>\$ 11,241,906</b> | <b>\$ 11,450,595</b> | <b>102%</b> | <b>\$ (208,689)</b> |  |

|                   |  |                   |                   |            |                  |  |
|-------------------|--|-------------------|-------------------|------------|------------------|--|
| <b>Sub-totals</b> |  | <b>38,253,120</b> | <b>36,735,260</b> | <b>96%</b> | <b>1,517,860</b> |  |
|-------------------|--|-------------------|-------------------|------------|------------------|--|

**Grants:**

|                         |  |                     |                     |            |                   |  |
|-------------------------|--|---------------------|---------------------|------------|-------------------|--|
| Various                 |  | 1,531,839           | 1,287,563           | 84%        | 244,276           |  |
| <b>Grants Sub-total</b> |  | <b>\$ 1,531,839</b> | <b>\$ 1,287,563</b> | <b>84%</b> | <b>\$ 244,276</b> |  |

**Debt Service:**

|                               |     |                     |                     |             |                |  |
|-------------------------------|-----|---------------------|---------------------|-------------|----------------|--|
| Hospital                      | 203 | 681,942             | 681,942             | 100%        |                |  |
| Library                       | 207 | 1,108,518           | 1,108,666           | 100%        | (148)          |  |
| Public Works                  | 212 | 977,206             | 977,105             | 100%        | 101            |  |
| IT Equipment                  | 213 | 273,249             | 273,249             | 100%        |                |  |
| <b>Debt Service Sub-total</b> |     | <b>\$ 3,040,915</b> | <b>\$ 3,040,962</b> | <b>100%</b> | <b>\$ (47)</b> |  |

**Capital Projects:**

|                                   |  |                      |                      |            |                     |  |
|-----------------------------------|--|----------------------|----------------------|------------|---------------------|--|
| Various                           |  | 11,448,619           | 10,036,904           | 88%        | 1,411,715           |  |
| <b>Capital Projects Sub-total</b> |  | <b>\$ 11,448,619</b> | <b>\$ 10,036,904</b> | <b>88%</b> | <b>\$ 1,411,715</b> |  |
| <b>Total</b>                      |  | <b>\$ 54,274,483</b> | <b>\$ 51,100,689</b> | <b>94%</b> | <b>\$ 3,173,804</b> |  |

**4th Quarter FY 2014 Major Operating Fund Analysis**

| Major Operating Funds           | Fund # | FY 2014<br><u>Budget</u><br>A | Year to date<br><u>Revenue</u><br>B | % of Budget<br><u>vs Revenue</u><br>B div. A | Year to date<br><u>Expenses</u><br>C | % of Budget<br><u>vs Expenses</u><br>C div. A |
|---------------------------------|--------|-------------------------------|-------------------------------------|--|--------------------------------------|---|
| General Fund                    | 001    | \$ 17,874,854                 | \$ 17,667,196                       | 99%  | 17,181,517                           | 96%   |
| Court Facilities Fund           | 005    | 317,665                       | 273,548                             | 86%  | 313,021                              | 99%   |
| Fire Assessment Fund            | 105    | 1,088,252                     | 1,077,917                           | 99%  | 982,561                              | 90%   |
| County Transportation Fund      | 112    | 4,357,579                     | 3,984,364                           | 91%  | 3,986,025                            | 91%   |
| Landfill & Arthropod Fund       | 113    | 85,920                        | 86,174                              | 100%   | 69,594                               | 81%   |
| Judicial Services Fund          | 114    | 238,325                       | 262,571                             | 110%   | 205,794                              | 86%   |
| Fine & Forfeiture Fund          | 115    | 7,054,673                     | 6,962,201                           | 99%  | 7,042,021                            | 100%  |
| Library Services - State Fund   | 118    | 940,889                       | 765,752                             | 81%  | 876,837                              | 93%   |
| Tourist Development Fund        | 120    | 160,000                       | 114,837                             | 72%  | 92,987                               | 58%   |
| Building Inspection Fund        | 125    | 219,743                       | 211,417                             | 96%  | 221,089                              | 101%  |
| Property Appraiser              | 128    | 816,760                       | 822,112                             | 101%   | 768,914                              | 94%   |
| Supervisor of Elections         | 135    | 561,213                       | 561,213                             | 100%   | 552,438                              | 98%   |
| Indigent Ordinance Surtax       | 140    | 1,553,152                     | 1,562,580                           | 101%   | 1,633,206                            | 105%  |
| Emergency Medical Services Fund | 142    | 2,803,595                     | 3,157,466                           | 113%   | 2,797,418                            | 100%  |
| Hospital Endowment Fund         | 661    | 180,500                       | 629,463                             | 349%   | 14,897                               | 8%  |
| Sub-totals                      |        | \$ 38,253,120                 | \$ 38,138,811                       | 100%   | 36,738,319                           | 96%   |
| Grants                          |        | 1,531,829                     | 1,467,515                           | 96%  | 1,284,498                            | 84%   |
| Debt Service                    |        | 3,040,915                     | 3,160,592                           | 104%   | 3,040,963                            | 100%  |
| Capital Projects                |        | 11,448,619                    | 9,680,120                           | 85%  | 10,036,904                           | 88%   |
| Totals                          |        | \$ 54,274,483                 | \$ 52,447,038                       | 97%  | \$ 51,100,689                        | 94%   |

**Historical Top Twelve Major Revenue Sources Analysis  
4th Quarter FY14**

11/18/14

| Fund      | Revenue Source   | FY 2010<br>Actual | FY 2011<br>Actual | FY 2012<br>Actual | FY 2013<br>Actual | FY 2014<br>Budget | FY 2014<br>Projections | Budget<br>vs<br>Projections |
|-----------|--|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-----------------------------|
| 001       | Ad Valorem (3111000)   | \$ 11,854,908     | \$ 11,375,232     | \$ 11,233,726     | \$ 11,185,937     | \$ 11,319,253     | \$ 11,403,200          | \$ 83,947                   |
| 001       | State Revenue Sharing (3351200)                                | 735,283           | 722,739           | 697,499           | 696,176           | 750,260           | 799,300                | 49,040                      |
| 001       | Local Gov. Emergency 1/2 Cent Sales Tax Distribution (3351820) | 1,387,098         | 1,360,704         | 1,376,478         | 1,537,160         | 1,560,061         | 1,657,800              | 97,739                      |
| 001       | Fiscally Constrained Distrib. 1/2 Cent Sales Tax (3351802)     | 710,842           | 711,682           | 613,591           | 621,571           | 630,000           | 616,300                | (13,700)                    |
| 001       | Fiscally Constrained Distrib. Amendment 1 (3351803)            | 1,209,007         | 1,257,903         | 1,321,673         | 1,247,354         | 1,250,000         | 1,293,400              | 43,400                      |
|           | <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>15,509,574</b> | <b>15,770,000</b>      | <b>260,426</b>              |
| 112       | Tier II and III Diesel (3123001)                               | 1,001,899         | 984,998           | 834,172           | 800,528           | 800,000           | 827,900                | 27,900                      |
| 112       | 1 to 6 Cent Local Option Gas Tax (3124101)                     | 1,407,177         | 1,337,582         | 1,268,598         | 1,232,722         | 1,220,000         | 1,220,100              | 100                         |
| 212       | Constitutional 2 Cent per Gallon Fuel Tax (3354903)            | 1,121,593         | 1,086,854         | 1,062,283         | 1,010,395         | 1,026,638         | 1,039,700              | 13,062                      |
| 112       | County ninth cent fuel tax (3123000)                           | 51,200            | 54,653            | 46,321            | 42,924            | 43,000            | 40,900                 | (2,100)                     |
| 112       | County Gas Tax (3354902)                                       | 489,550           | 474,437           | 459,808           | 446,005           | 452,523           | 448,400                | (4,123)                     |
|           | <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>3,542,161</b>  | <b>3,577,000</b>       | <b>34,839</b>               |
| 140       | Indigent Ordinance Surtax (3126003)                            | 580,853           | 1,366,801         | 1,417,833         | 1,484,996         | 1,450,000         | 1,562,600              | 112,600                     |
| 105 & 112 | Small County Surtax (3126001)                                  | 2,021,577         | 2,006,229         | 1,870,491         | 2,180,889         | 1,966,661         | 2,155,800              | 189,139                     |
| 207       | 1/2 Cent Sales Tax (3351800)                                   | 1,075,624         | 1,101,693         | 1,029,515         | 1,130,317         | 1,166,861         | 1,163,600              | (3,261)                     |
|           | <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>4,583,522</b>  | <b>4,882,000</b>       | <b>298,478</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>23,635,257</b> | <b>24,229,000</b>      | <b>593,743</b>              |