

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2016-2017 2nd Qtr

001 - General Fund

Department Description	BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
101 BCC Operations	\$1,032,863	\$516,432	\$526,856	51.0%	\$10,424	
102 County Attorney	\$1,601,027	\$800,514	\$489,916	30.6%	(\$310,597)	Legal Services budgeted but not all incurred regarding All Aboard Florida.
103 Geographic Info Systems Dept	\$41,594	\$20,797	\$20,797	50.0%	\$0	GIS costs charged on a monthly basis.
106 General Health	\$890,001	\$445,001	\$471,305	53.0%	\$26,305	
107 Communications/Emergency Svcs	\$516,017	\$258,009	\$159,357	30.9%	(\$98,651)	800 MHZ Maintenance budgeted but not yet expended
109 Main Library	\$2,264,848	\$1,132,424	\$1,010,822	44.6%	(\$121,602)	Electric expenses higher in the summer
110 Agencies	\$4,370,325	\$2,185,163	\$2,667,301	61.0%	\$482,138	Community Transportation Coordinator expenses reimbursed as expended.
111 Medicaid	\$1,142,135	\$571,068	\$457,488	40.1%	(\$113,579)	Lag time in reimbursement submittals.
112 North County Library	\$1,058,061	\$529,031	\$489,591	46.3%	(\$39,439)	
113 Brackett Family Library	\$287,770	\$143,885	\$122,879	42.7%	(\$21,006)	
114 Value Adjustment Board	\$66,950	\$33,475	\$21,282	31.8%	(\$12,193)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conserv	\$45,737	\$22,869	\$21,616	47.3%	(\$1,252)	
119 Law Library	\$79,582	\$39,791	\$42,570	53.5%	\$2,779	
128 Children's Services	\$1,051,965	\$525,983	\$402,181	38.2%	(\$123,801)	Funding based on reimbursement submittals.
137 Redevelopment Districts	\$163,672	\$81,836	\$163,671	100.0%	\$81,835	CRA payments are due in full in December.
199 Reserves	\$6,915,440	\$3,457,720	\$2,444,458	35.3%	(\$1,013,262)	Contingencies budgeted, but not expended.
201 County Administrator	\$455,376	\$227,688	\$196,431	43.1%	(\$31,257)	
202 General Services	\$135,146	\$67,573	\$60,464	44.7%	(\$7,109)	
203 Human Resources	\$445,105	\$222,553	\$203,080	45.6%	(\$19,473)	
204 Planning and Development	\$6,000	\$3,000	\$180	6.0%	(\$2,820)	Pace/illegal dumping expenses to be incurred later this year.
206 Veterans Services	\$269,709	\$134,855	\$118,266	43.8%	(\$16,588)	Expenditures based on reimbursement.
208 Emergency Management	\$573,866	\$286,933	\$231,038	40.3%	(\$55,895)	Grant expenditures to be incurred later this year.
210 Parks	\$2,365,370	\$1,182,685	\$1,104,069	46.7%	(\$78,616)	
211 Human Services	\$287,508	\$143,754	\$93,221	32.4%	(\$50,533)	Billed quarterly for staff from Health Dept. Not processed until April

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FY 2016-2017 2nd Qtr

001 - General Fund (continued)

Department Description	Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
212 Agriculture Extension	\$178,094	\$89,047	\$71,450	40.1%	(\$17,597)	Capital expenses not purchased yet.
216 Purchasing	\$167,880	\$83,940	\$74,351	44.3%	(\$9,589)	
220 Facilities Management	\$3,863,742	\$1,931,871	\$1,541,907	39.9%	(\$389,964)	Some capital items not yet expensed.
229 Management & Budget	\$320,073	\$160,037	\$146,771	45.9%	(\$13,266)	
237 FPL Grant	\$121,295	\$60,648	\$32,249	26.6%	(\$28,398)	Additional position not yet filled
238 Emergency Mgmt Base Grant	\$133,986	\$66,993	\$72,289	54.0%	\$5,296	
241 Computer Services	\$228,366	\$114,183	\$114,183	50.0%	\$0	Computer Service costs charged on a monthly basis.
246 Risk Management	\$283,218	\$141,609	\$283,218	100.0%	\$141,609	Insurance charge done once a year.
250 County Animal Control	\$562,771	\$281,386	\$248,761	44.2%	(\$32,625)	Fuel/Operating expenses lower than anticipated.
251 Mailroom/Switchboard	\$324,200	\$162,100	\$174,723	53.9%	\$12,623	
252 Environmental Control	\$7,033	\$3,517	\$2,612	37.1%	(\$905)	
300 Clerk Of Circuit Court	\$988,668	\$494,334	\$496,750	50.2%	\$2,416	
400 Tax Collector	\$1,465,104	\$732,552	\$3,122,138	213.1%	\$2,389,586	Commission charged on Ad Valorem collections, most collected by December. TC returns excess fees at year end.
500 Property Appraiser	\$2,812,132	\$1,406,066	\$1,482,834	52.7%	\$76,768	
600 Sheriff	\$45,345,601	\$22,672,801	\$22,633,140	49.9%	(\$39,660)	
700 Supervisor Of Elections	\$1,282,257	\$641,129	\$756,439	59.0%	\$115,311	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$108,311	\$54,156	-\$2,871	-2.7%	(\$57,026)	Expenditures based on reimbursement.
903 State Attorney	\$91,252	\$45,626	\$50,459	55.3%	\$4,833	Expenditures based on reimbursement.
904 Public Defender	\$3,309	\$1,655	\$1,420	42.9%	(\$234)	Expenditures based on reimbursement.
907 Medical Examiner	\$370,991	\$185,496	\$216,411	58.3%	\$30,916	7 payments in 6 months
Grand Total	\$84,724,350	\$42,362,175	\$43,038,075	50.8%	\$675,900	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2016-2017 2nd Qtr

004 - M.S.T.U. Fund

Department Description	BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
102 County Attorney	\$69,789	\$34,895	\$880	1.3%	(\$34,015)	Florida Municipal Power Agency (FMPA) legal expenses
104 North County Aquatic Center	\$836,537	\$418,269	\$264,034	31.6%	(\$154,235)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$406,924	\$203,462	\$118,914	29.2%	(\$84,548)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$917,295	\$458,648	\$421,946	46.0%	(\$36,701)	Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$405,252	\$202,626	\$168,621	41.6%	(\$34,005)	Facility opened Sept 1st- estimated expense budget
116 Ocean Rescue	\$840,031	\$420,016	\$381,464	45.4%	(\$38,551)	Operating expenses lower than anticipated.
161 Shooting Range Operations	\$752,631	\$376,316	\$273,019	36.3%	(\$103,297)	Decrease in Pro Shop and Clay Target expenses.
199 Reserves	\$24,076,245	\$12,038,123	\$11,839,028	49.2%	(\$199,095)	Contingencies budgeted, but not expended.
204 Planning And Development	\$244,417	\$122,209	\$104,100	42.6%	(\$18,108)	Expenses to be incurred later in the year.
205 County Planning	\$939,700	\$469,850	\$489,631	52.1%	\$19,781	
207 Environmental Plan/Code Enforc	\$474,003	\$237,002	\$220,295	46.5%	(\$16,706)	Well Plugging expenses not yet incurred
210 Parks	\$165,061	\$82,531	\$67,985	41.2%	(\$14,545)	Other Contractual Services not yet expended.
214 Roads And Bridges	\$15,000	\$7,500	\$16,736	111.6%	\$9,236	Costs to demolish structures condemned by BCC vary and don't occur regularly throughout year. Posting Budget amendment to "roll" funds not used until this year
234 Telecommunications	\$197,474	\$98,737	\$52,231	26.4%	(\$46,506)	Capital and other expenses to be incurred later in the year
400 Tax Collector	\$80,000	\$40,000	\$159,544	199.4%	\$119,544	Commission charged on Ad Valorem collections, most collected by December. TC returns excess fees at year end.
Grand Total	\$30,420,359	\$15,210,180	\$14,578,429	47.9%	(\$631,750)	

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FY 2016-2017 2nd Qtr

111 - Transportation Fund

Department Description	BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
199 Reserves	\$1,553,250	\$776,625	\$468,232	30.1%	(\$308,393)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$7,644,757	\$3,822,379	\$3,332,903	43.6%	(\$489,476)	Capital expenditures processed in April
243 Public Works	\$289,354	\$144,677	\$148,068	51.2%	\$3,391	
244 County Engineering	\$2,163,471	\$1,081,736	\$927,538	42.9%	(\$154,197)	Capital equipment purchases not yet made.
245 Traffic Engineering	\$2,795,400	\$1,397,700	\$1,110,084	39.7%	(\$287,616)	Position vacancies and signal enhancements to be completed later this year.
281 Stormwater	\$862,543	\$431,272	\$337,246	39.1%	(\$94,025)	Aquatic plant pilot study project ongoing
Grand Total	\$15,308,775	\$7,654,388	\$6,324,071	41.3%	(\$1,330,316)	

114 Emergency Services District

Department Description	BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
Salaries	\$17,466,973	\$8,733,487	\$7,707,396	44.1%	(\$1,026,091)	11.9 pay periods out of 26 were paid in 2 quarters. This is 45.7% of salaries rather than 50%. Employee turnover is also contributing to the decrease.
Benefits	\$8,688,215	\$4,344,108	\$3,844,046	44.2%	(\$500,062)	11.9 pay periods out of 26 were paid in 2 quarters. This is 45.7% of salaries rather than 50%. Employee turnover is also contributing to the decrease.
Operating	\$4,994,304	\$2,497,152	\$2,562,353	51.3%	\$65,201	
Capital Outlay	\$4,419,682	\$2,209,841	\$263,616	6.0%	(\$1,946,225)	Capital items encumbered/but not yet expended
Grants and Aids	\$13,822	\$6,911	\$13,821	100.0%	\$6,910	Payment to Division of Forestry made once per year, done in October.
Other Uses	\$1,840,342	\$920,171	\$703,865	38.2%	(\$216,306)	Tax Collector runs at a deficit until excess fees are returned at fiscal year end.
Grand Total	\$37,423,338	\$18,711,669	\$15,095,097	40.3%	(\$3,616,572)	

Grand Total - All Taxing Funds	\$167,876,822	\$83,938,411	\$79,035,673	47.1%	(\$4,902,738)	
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