

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 2nd Qtr.

001 - General Fund

Department Description	REVISED BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
101 BCC Operations	\$1,105,647	\$552,824	\$553,032	50.0%	\$209	External auditors' costs billed to BCC account upfront, then distributed to other departments.
102 County Attorney	\$1,665,635	\$832,818	\$534,569	32.1%	(\$298,248)	Citizens donated \$200,000 towards Virgin Trains litigation.
103 Geographic Info Systems Dept.	\$69,524	\$34,762	\$34,762	50.0%	\$0	
106 General Health	\$1,037,039	\$518,520	\$551,625	53.2%	\$33,106	
107 Communications/Emergency Svcs	\$605,025	\$302,513	\$295,815	48.9%	(\$6,698)	Computer Software budgeted but not yet expensed.
109 Main Library	\$2,645,749	\$1,322,875	\$1,172,465	44.3%	(\$150,409)	Unfilled positions. Capital budgeted but not yet expensed.
110 Agencies	\$6,823,750	\$3,411,875	\$2,616,143	38.3%	(\$795,732)	Community Transportation Coordinator expenses include grant funds that were received, but have not yet been expensed.
111 Medicaid	\$1,309,803	\$654,902	\$529,084	40.4%	(\$125,817)	Lag time in reimbursement submittals.
112 North County Library	\$1,173,155	\$586,578	\$569,723	48.6%	(\$16,854)	Salaries & benefits expense lower than budgeted due to turnover.
113 Brackett Family Library	\$345,610	\$172,805	\$158,103	45.7%	(\$14,702)	Salaries & benefits expense lower than budgeted due to position vacancy.
114 Value Adjustment Board	\$60,000	\$30,000	\$21,084	35.1%	(\$8,916)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$55,184	\$27,592	\$25,769	46.7%	(\$1,823)	
119 Law Library	\$95,561	\$47,781	\$46,606	48.8%	(\$1,175)	
128 Children's Services	\$2,065,047	\$1,032,524	\$643,605	31.2%	(\$388,918)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$239,000	\$119,500	\$238,736	99.9%	\$119,236	CRA payments are due in full in December.
199 Reserves	\$8,605,102	\$4,302,551	\$3,226,175	37.5%	(\$1,076,376)	Contingencies budgeted, but not expended.

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 2nd Qtr.

001 - General Fund

Department Description	REVISED BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
201 County Administrator	\$597,671	\$298,836	\$241,511	40.4%	(\$57,325)	Salaries & benefits expense lower than budgeted.
202 General Services	\$154,034	\$77,017	\$68,027	44.2%	(\$8,990)	Salaries & benefits expense lower than budgeted.
203 Human Resources	\$651,336	\$325,668	\$310,677	47.7%	(\$14,991)	Computer Software budgeted but not yet expensed.
204 Planning And Development	\$0	\$0	\$9	N/A	\$9	
206 Veterans Services	\$281,235	\$140,618	\$92,292	32.8%	(\$48,325)	Expenditures for Veteran's Council based on reimbursement.
208 Emergency Management	\$506,974	\$253,487	\$212,550	41.9%	(\$40,937)	Grant funds budgeted but not yet expensed.
210 Parks	\$2,904,194	\$1,452,097	\$1,394,003	48.0%	(\$58,094)	Expenses to be incurred later in the year during Summer months.
211 Human Services	\$282,982	\$141,491	\$89,164	31.5%	(\$52,327)	Billed quarterly for staff from Health Dept. Not processed until April.
212 Agriculture Extension	\$199,476	\$99,738	\$82,775	41.5%	(\$16,963)	Vacant budgeted temp position.
215 Parks/Conservation Lands	\$458,172	\$229,086	\$106,183	23.2%	(\$122,903)	Maintenance expenses for Captain Forester not yet incurred.
216 Purchasing	\$221,429	\$110,715	\$97,332	44.0%	(\$13,383)	Vacant position filled end of November. Travel occurs later in the year.
220 Facilities Management	\$4,650,050	\$2,325,025	\$1,765,044	38.0%	(\$559,981)	Vacant position. Budgeted maintenance expenses to be incurred later in the year during heavier usage in summer.
229 Management & Budget	\$390,542	\$195,271	\$182,506	46.7%	(\$12,765)	Vacant position filled beginning of November. Health insurance expense lower than budgeted .
237 FPL Grant	\$131,153	\$65,577	\$43,994	33.5%	(\$21,583)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$109,027	\$54,514	\$44,913	41.2%	(\$9,600)	Expenses to be incurred later in the year.
241 Computer Services	\$776,431	\$388,216	\$388,216	50.0%	\$0	Computer Service costs charged on a monthly basis.

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 2nd Qtr.

001 - General Fund

Department Description	REVISED BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
246 Risk Management	\$291,715	\$145,858	\$291,715	100.0%	\$145,858	Insurance charge done once a year in January.
249 Animal Services	\$244,359	\$122,180	\$0	0.0%	(\$122,180)	New department added, but not yet implemented.
250 County Animal Control	\$598,684	\$299,342	\$262,072	43.8%	(\$37,270)	Part time position filled in February.
251 Mailroom/Switchboard	\$290,801	\$145,401	\$163,868	56.4%	\$18,467	VoIP implementation. Budget amendment forthcoming due to project delays.
252 Environmental Control	\$7,033	\$3,517	\$2,741	39.0%	(\$776)	Expenditures based on reimbursement.
283 Lagoon	\$303,133	\$151,567	\$34,700	11.4%	(\$116,866)	Other professional services occur later in the year for Lagoon Master Plan.
300 Clerk Of Circuit Court	\$1,104,029	\$552,015	\$553,972	50.2%	\$1,957	
400 Tax Collector	\$1,853,331	\$926,666	\$3,589,837	193.7%	\$2,663,171	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$3,179,195	\$1,589,598	\$1,561,068	49.1%	(\$28,529)	
600 Sheriff	\$54,493,890	\$27,246,945	\$27,145,273	49.8%	(\$101,672)	
700 Supervisor Of Elections	\$1,617,014	\$808,507	\$954,568	59.0%	\$146,061	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$334,137	\$167,069	\$0	0.0%	(\$167,069)	Expenditures based on reimbursement.
903 State Attorney	\$91,688	\$45,844	\$54,362	59.3%	\$8,518	Expenditures based on reimbursement.
904 Public Defender	\$3,647	\$1,824	\$735	20.1%	(\$1,089)	Expenditures based on reimbursement.
907 Medical Examiner	\$451,906	\$225,953	\$263,612	58.3%	\$37,659	Expenditures based on reimbursement.
<b>Grand Total</b>	<b>\$105,080,099</b>	<b>\$52,540,050</b>	<b>\$51,215,014</b>	<b>48.7%</b>	<b>(\$1,325,036)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 2nd Qtr.

004 - M.S.T.U. Fund

Department Description	REVISED BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
104 North County Aquatic Center	\$1,253,466	\$626,733	\$264,595	21.1%	(\$362,138)	Seasonal operations at pool. Higher expenses (temp. employees) in summer. Facility closed on March 19, 2020 due to COVID-19.
105 Gifford Aquatic Center	\$441,940	\$220,970	\$128,262	29.0%	(\$92,708)	Seasonal operations at pool. Higher expenses (temp. employees) in summer. Facility closed on March 19, 2020 due to COVID-19.
108 Recreation	\$1,050,695	\$525,348	\$477,026	45.4%	(\$48,322)	Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer. Facility closed on March 19, 2020 due to COVID-19.
115 Intergenerational Facility	\$594,357	\$297,179	\$237,013	39.9%	(\$60,165)	Salaries & benefits expense lower than budgeted due to part time position vacancy. Facility closed on March 19, 2020 due to COVID-19.
116 Ocean Rescue	\$944,341	\$472,171	\$412,035	43.6%	(\$60,136)	Salaries & benefits expense lower than budgeted due to turnover.
161 Shooting Range Operations	\$827,503	\$413,752	\$377,365	45.6%	(\$36,387)	Part time position vacancy.
199 Reserves	\$27,552,684	\$13,776,342	\$13,652,362	49.6%	(\$123,980)	
204 Planning And Development	\$270,189	\$135,095	\$47,271	17.5%	(\$87,824)	Director position filled in January.
205 County Planning	\$1,270,787	\$635,394	\$719,854	56.6%	\$84,461	Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$523,875	\$261,938	\$209,721	40.0%	(\$52,217)	Capital items not yet purchased.
210 Parks	\$1,131,451	\$565,726	\$26,592	2.4%	(\$539,134)	58th Avenue ballfields & Jones Pier projects ongoing.
214 Roads and Bridges	\$12,525	\$6,263	\$302	2.4%	(\$5,961)	Demolition of condemned structures not yet completed.
234 Telecommunications	\$14,931	\$7,466	\$0	0.0%	(\$7,466)	
400 Tax Collector	\$94,452	\$47,226	\$211,646	224.1%	\$164,420	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$35,983,196</b>	<b>\$17,991,598</b>	<b>\$16,764,043</b>	<b>46.6%</b>	<b>(\$1,227,555)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 2nd Qtr.

### 111 - Transportation Fund

Department Description	REVISED BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
199 Reserves	\$1,598,292	\$799,146	\$437,473	27.4%	(\$361,673)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$9,293,801	\$4,646,901	\$3,838,027	41.3%	(\$808,873)	Multiple position vacancies. Capital items not yet purchased.
243 Public Works	\$372,667	\$186,334	\$172,158	46.2%	(\$14,176)	FEC payments to be incurred later in the year.
244 County Engineering	\$3,028,831	\$1,514,416	\$1,197,735	39.5%	(\$316,680)	Multiple position vacancies. Capital items not yet purchased.
245 Traffic Engineering	\$2,879,478	\$1,439,739	\$992,078	34.5%	(\$447,661)	Multiple position vacancies. Capital items not yet purchased.
281 Stormwater	\$1,211,622	\$605,811	\$287,342	23.7%	(\$318,469)	Other Contractual Services not yet incurred. Capital items not yet purchased.
<b>Grand Total</b>	<b>\$18,384,691</b>	<b>\$9,192,346</b>	<b>\$6,924,814</b>	<b>37.7%</b>	<b>(\$2,267,532)</b>	

FY 2019-2020 2nd Qtr.

### 114 Emergency Services District

Department Description	REVISED BUDGET	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/ Notes
Salaries	\$21,643,650	\$10,821,825	\$9,048,465	41.8%	(\$1,773,360)	11.8 pay periods out of 26 were paid in quarter. This is 45.4% of salaries rather than 50%. Multiple position vacancies.
Benefits	\$11,093,392	\$5,546,696	\$4,907,704	44.2%	(\$638,992)	11.8 pay periods out of 26 were paid in quarter. This is 45.4% of salaries rather than 50%. Multiple position vacancies.
Operating	\$6,560,191	\$3,280,096	\$2,715,710	41.4%	(\$564,386)	Lifescan Physicals encumbered but not yet expended \$149,630. Other operating expenses to be incurred later in year.
Capital Outlay	\$3,727,381	\$1,863,691	\$502,215	13.5%	(\$1,361,475)	Station 7 property not yet purchased.
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	\$1,075,414	\$537,707	\$889,266	82.7%	\$351,559	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$44,113,850</b>	<b>\$22,056,925</b>	<b>\$18,077,182</b>	<b>41.0%</b>	<b>(\$3,979,743)</b>	

<b>Grand Total - All Taxing Funds</b>	<b>\$203,561,836</b>	<b>\$101,780,918</b>	<b>\$92,981,052</b>	<b>45.7%</b>	<b>(\$8,799,866)</b>
---------------------------------------	----------------------	----------------------	---------------------	--------------	----------------------