

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 1st Qtr.

001 - General Fund

Department Description	REVISED BUDGET	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/ Notes
101 BCC Operations	\$1,083,806	\$270,952	\$329,215	30.4%	\$58,264	External auditors' costs billed to BCC account upfront, then distributed to other departments.
102 County Attorney	\$942,171	\$235,543	\$216,567	23.0%	(\$18,976)	Lower salaries & benefits due to employee turnover.
103 Geographic Info Systems Dept.	\$69,524	\$17,381	\$17,381	25.0%	\$0	
106 General Health	\$1,037,039	\$259,260	\$265,709	25.6%	\$6,449	
107 Communications/Emergency Svcs	\$605,025	\$151,256	\$14,124	2.3%	(\$137,133)	Maintenance contract payments due later in the year. Computer Software budgeted but not yet expensed.
109 Main Library	\$2,525,245	\$631,311	\$588,120	23.3%	(\$43,191)	Newly added unfilled position.
110 Agencies	\$2,572,447	\$643,112	\$1,099,637	42.7%	\$456,525	Community Transportation Coordinator expenses include grant funds that have not been received, so are not yet budgeted.
111 Medicaid	\$1,309,803	\$327,451	\$211,634	16.2%	(\$115,817)	Lag time in reimbursement submittals.
112 North County Library	\$1,123,844	\$280,961	\$321,517	28.6%	\$40,556	Painting of building. Annual renewals for entire year have been paid. Ordering of majority of yearly large print books for the elderly.
113 Brackett Family Library	\$336,649	\$84,162	\$90,210	26.8%	\$6,048	All computers ordered for the year.
114 Value Adjustment Board	\$60,000	\$15,000	\$13,149	21.9%	(\$1,851)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$53,572	\$13,393	\$13,836	25.8%	\$443	
119 Law Library	\$91,993	\$22,998	\$25,083	27.3%	\$2,085	Yearly subscription paid this quarter.
128 Children's Services	\$2,062,611	\$515,653	\$156,707	7.6%	(\$358,946)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$239,000	\$59,750	\$238,736	99.9%	\$178,986	CRA payments are due in full in December.
199 Reserves	\$9,004,114	\$2,251,029	\$1,612,716	17.9%	(\$638,313)	Contingencies budgeted, but not expended.
201 County Administrator	\$578,676	\$144,669	\$116,093	20.1%	(\$28,576)	Vacant position filled.
202 General Services	\$151,266	\$37,817	\$31,920	21.1%	(\$5,896)	Travel, membership dues & registration fees occur later in the year.
203 Human Resources	\$547,518	\$136,880	\$128,512	23.5%	(\$8,367)	
204 Planning And Development	\$0	\$0	\$9	N/A	\$9	

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 1st Qtr.

001 - General Fund

Department Description	REVISED BUDGET	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
206 Veterans Services	\$275,437	\$68,859	\$48,839	17.7%	(\$20,021)	Expenditures for Veteran's Council based on reimbursement.
208 Emergency Management	\$435,128	\$108,782	\$108,221	24.9%	(\$561)	
210 Parks	\$2,672,535	\$668,134	\$543,657	20.3%	(\$124,477)	Expenses to be incurred later in the year during Summer months.
211 Human Services	\$281,600	\$70,400	\$34,918	12.4%	(\$35,482)	Billed quarterly for staff from Health Dept. Not processed until second qtr.
212 Agriculture Extension	\$184,944	\$46,236	\$35,008	18.9%	(\$11,228)	Vacant budgeted temp position.
215 Parks/Conservation Lands	\$451,534	\$112,884	\$45,967	10.2%	(\$66,916)	Maintenance expenses for Captain Forester not yet incurred
216 Purchasing	\$214,271	\$53,568	\$47,672	22.2%	(\$5,896)	Vacant position filled end of November. Travel occurs later in the year.
220 Facilities Management	\$4,579,935	\$1,144,984	\$759,421	16.6%	(\$385,562)	Vacant position. Budgeted maintenance expenses to be incurred later in the year during heavier useage in summer.
229 Management & Budget	\$332,470	\$83,118	\$73,831	22.2%	(\$9,287)	Vacant position filled beginning of November.
237 FPL Grant	\$129,580	\$32,395	\$19,245	14.9%	(\$13,150)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$105,597	\$26,399	\$23,592	22.3%	(\$2,807)	Operating supplies budgeted but not occurred yet.
241 Computer Services	\$776,431	\$194,108	\$194,108	25.0%	\$0	Computer Service costs charged on a monthly basis.
246 Risk Management	\$291,715	\$72,929	\$0	0.0%	(\$72,929)	Insurance charge done once a year in January.
250 County Animal Control	\$581,720	\$145,430	\$128,748	22.1%	(\$16,682)	Auto insurance occurs next quarter. Vet bills not as high as anticipated
251 Mailroom/Switchboard	\$165,052	\$41,263	\$61,994	37.6%	\$20,731	Delayed VoIP implementation date. Budget amendment forthcoming.
252 Environmental Control	\$7,033	\$1,758	\$841	12.0%	(\$918)	Expenditures based on reimbursement.
283 Lagoon	\$271,560	\$67,890	\$15,444	5.7%	(\$52,446)	Other professional services occur later in the year.
300 Clerk Of Circuit Court	\$1,104,029	\$276,007	\$276,754	25.1%	\$747	
400 Tax Collector	\$1,561,704	\$390,426	\$3,226,939	206.6%	\$2,836,513	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$3,178,023	\$794,506	\$780,237	24.6%	(\$14,269)	
600 Sheriff	\$54,422,898	\$13,605,725	\$13,501,181	24.8%	(\$104,543)	
700 Supervisor Of Elections	\$1,617,014	\$404,254	\$623,382	38.6%	\$219,128	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$334,137	\$83,534	\$0	0.0%	(\$83,534)	Expenditures based on reimbursement.
903 State Attorney	\$91,688	\$22,922	\$34,984	38.2%	\$12,062	Expenditures based on reimbursement.
904 Public Defender	\$3,647	\$912	\$276	7.6%	(\$635)	Expenditures based on reimbursement.
907 Medical Examiner	\$451,906	\$112,977	\$150,635	33.3%	\$37,659	Expenditures based on reimbursement.
<b>Grand Total</b>	<b>\$98,915,891</b>	<b>\$24,728,973</b>	<b>\$26,226,770</b>	<b>26.5%</b>	<b>\$1,497,798</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 1st Qtr.

004 - M.S.T.U. Fund

Department Description	REVISED BUDGET	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/ Notes
104 North County Aquatic Center	\$1,140,506	\$285,127	\$118,808	10.4%	(\$166,318)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$427,177	\$106,794	\$60,994	14.3%	(\$45,801)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$985,482	\$246,371	\$223,480	22.7%	(\$22,891)	Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$583,263	\$145,816	\$98,403	16.9%	(\$47,412)	Part time position vacancy. Other Professional Services to be expensed later in year.
116 Ocean Rescue	\$886,266	\$221,567	\$187,129	21.1%	(\$34,437)	Capital items not yet purchased.
161 Shooting Range Operations	\$779,793	\$194,948	\$175,422	22.5%	(\$19,526)	Pro Shop supplies & clay targets less than budgeted. Position vacancies.
199 Reserves	\$27,525,846	\$6,881,462	\$6,717,082	24.4%	(\$164,380)	
204 Planning And Development	\$261,741	\$65,435	\$14,575	5.6%	(\$50,861)	Vacant director position.
205 County Planning	\$1,240,036	\$310,009	\$284,066	22.9%	(\$25,943)	Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$506,597	\$126,649	\$102,686	20.3%	(\$23,964)	Capital items not yet purchased.
210 Parks	\$0	\$0	\$12,658	N/A	\$12,658	Some project budgets not rolled over until January
214 Roads and Bridges	\$0	\$0	\$10	N/A	\$10	Budget amendment forthcoming.
234 Telecommunications	\$14,931	\$3,733	\$2,054	13.8%	(\$1,679)	Purchase order rolled over to incorrect fund.
400 Tax Collector	\$80,000	\$20,000	\$190,988	238.7%	\$170,988	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$34,431,638</b>	<b>\$8,607,910</b>	<b>\$8,188,356</b>	<b>23.8%</b>	<b>(\$419,554)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019-2020 1st Qtr.

### 111 - Transportation Fund

Department Description	REVISED BUDGET	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/ Notes
199 Reserves	\$1,970,091	\$492,523	\$218,740	11.1%	(\$273,783)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$8,863,210	\$2,215,803	\$1,513,679	17.1%	(\$702,123)	Insurance charges for fund done once per year in January. Multiple position vacancies. Capital items not yet purchased.
243 Public Works	\$362,756	\$90,689	\$72,574	20.0%	(\$18,115)	Computer software lisen agreement to occur later in the year.
244 County Engineering	\$2,943,260	\$735,815	\$574,002	19.5%	(\$161,813)	Multiple position vacancies. Capital items not yet purchased.
245 Traffic Engineering	\$2,819,282	\$704,821	\$501,578	17.8%	(\$203,243)	Capital items not yet purchased. Auto Insurance & computer software charged later in the year.
281 Stormwater	\$1,078,028	\$269,507	\$134,935	12.5%	(\$134,572)	Capital items not yet purchased.
<b>Grand Total</b>	<b>\$18,036,627</b>	<b>\$4,509,157</b>	<b>\$3,015,508</b>	<b>16.7%</b>	<b>-\$1,493,648</b>	

FY 2019-2020 1st Qtr.

### 114 Emergency Services District

Department Description	REVISED BUDGET	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/ Notes
Salaries	\$20,802,429	\$5,200,607	\$4,354,997	20.9%	(\$845,610)	5.7 pay periods out of 26 were paid in quarter. This is 21.9% of salaries rather than 25%. Multiple position vacancies.
Benefits	\$10,790,623	\$2,697,656	\$2,413,019	22.4%	(\$284,637)	5.7 pay periods out of 26 were paid in quarter. This is 21.9% of salaries rather than 25%. Multiple position vacancies.
Operating	\$6,400,716	\$1,600,179	\$906,609	14.2%	(\$693,570)	Insurance charges for fund done once per year in January.
Capital Outlay	\$2,516,127	\$629,032	\$314,507	12.5%	(\$314,524)	Capital expenditures not yet purchased.
Grants and Aids	\$13,822	\$3,456	\$13,821	100.0%	\$10,366	Payment to Division of Forestry made once per year, done in October.
Other Uses	\$2,189,188	\$547,297	\$704,137	32.2%	\$156,840	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$42,712,905</b>	<b>\$10,678,226</b>	<b>\$8,707,090</b>	<b>20.4%</b>	<b>(\$1,971,136)</b>	

<b>Grand Total - All Taxing Funds</b>	<b>\$194,097,061</b>	<b>\$48,524,265</b>	<b>\$46,137,725</b>	<b>23.8%</b>	<b>(\$2,386,541)</b>
---------------------------------------	----------------------	---------------------	---------------------	--------------	----------------------