

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2017-2018 4th Qtr. Preliminary

001 - General Fund

| Department Description | BUDGET | YTD Expenses | Percentage of Annual Budget | Difference | Comments/ Notes |
|-----------------------------------|-------------|--------------|-----------------------------|---------------|---|
| 101 BCC Operations | \$1,060,669 | \$1,003,989 | 94.7% | (\$56,680) | |
| 102 County Attorney | \$1,385,284 | \$1,276,732 | 92.2% | (\$108,552) | Legal Services budgeted & incurred but not yet expensed regarding All Aboard Florida. |
| 103 Geographic Info Systems Dept. | \$74,030 | \$74,030 | 100.0% | \$0 | GIS costs charged on a monthly basis. |
| 106 General Health | \$934,500 | \$909,373 | 97.3% | (\$25,128) | |
| 107 Communications/Emergency Sac | \$578,541 | \$379,646 | 65.6% | (\$198,895) | 800 MHZ Maintenance budgeted but not yet expended-including software |
| 109 Main Library | \$2,500,328 | \$2,137,020 | 85.5% | (\$363,308) | Office Furniture budgeted but not yet spent |
| 110 Agencies | \$8,126,733 | \$5,423,158 | 66.7% | (\$2,703,575) | Community Transportation Coordinator expenses reimbursed as expended. |
| 111 Medicaid | \$1,077,218 | \$987,379 | 91.7% | (\$89,839) | Lag time in reimbursement submittals. |
| 112 North County Library | \$1,117,174 | \$1,028,709 | 92.1% | (\$88,465) | PT Salaries/benefits and operating expenses lower than anticipated |
| 113 Brackett Family Library | \$294,504 | \$281,117 | 95.5% | (\$13,387) | |
| 114 Value Adjustment Board | \$60,000 | \$46,464 | 77.4% | (\$13,536) | Other Professional Services expenses lower than anticipated |
| 118 Ind Riv Soil/Water Conserv | \$47,033 | \$46,159 | 98.1% | (\$874) | |
| 119 Law Library | \$88,424 | \$85,672 | 96.9% | (\$2,752) | |
| 128 Children's Services | \$1,607,965 | \$1,385,452 | 86.2% | (\$222,513) | Funding based on reimbursement submittals. |
| 137 Redevelopment Districts | \$190,947 | \$190,946 | 100.0% | (\$1) | CRA payments are due in full in December. |
| 199 Reserves | \$7,027,319 | \$5,192,580 | 73.9% | (\$1,834,739) | Contingencies budgeted, but not expended. |
| 201 County Administrator | \$476,148 | \$437,577 | 91.9% | (\$38,571) | Actual expenses lower than anticipated |
| 202 General Services | \$141,039 | \$138,350 | 98.1% | (\$2,689) | |
| 203 Human Resources | \$480,257 | \$465,177 | 96.9% | (\$15,080) | |
| 204 Planning and Development | \$6,000 | \$1,528 | 34.0% | (\$4,472) | Pace/illegal dumping expenses not as high as requested |
| 206 Veterans Services | \$278,831 | \$222,048 | 79.6% | (\$56,783) | Veteran's Services employee vacancy. Veteran's Council expenditures based on reimbursement. |
| 208 Emergency Management | \$712,935 | \$558,933 | 78.4% | (\$154,002) | Some grants budgeted but not yet expensed. |
| 210 Parks | \$2,600,372 | \$2,185,796 | 84.1% | (\$414,576) | Budgeted capital fairground expenses not yet incurred. Other actual expenses lower than anticipated |
| 211 Human Services | \$298,466 | \$219,268 | 73.5% | (\$79,198) | Actual expenses lower than budgeted |

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2017-2018 4th Qtr. Preliminary

001 - General Fund (continued)

| Department Description | Budget | YTD Expenses | Percentage of Annual Budget | Difference | Comments/ Notes |
|--------------------------------|---------------------|---------------------|-----------------------------|----------------------|---|
| 212 Agriculture Extension | \$166,053 | \$158,373 | 95.4% | (\$7,680) | |
| 216 Purchasing | \$179,335 | \$177,756 | 99.1% | (\$1,579) | |
| 220 Facilities Management | \$4,161,962 | \$3,280,385 | 78.8% | (\$881,577) | Electric Expenses and Other Contractual Services lower than budgeted |
| 229 Management & Budget | \$345,584 | \$330,550 | 95.6% | (\$15,034) | |
| 237 FPL Grant | \$142,572 | \$67,781 | 47.5% | (\$74,791) | Vacant position filled in December |
| 238 Emergency Mgmt. Base Grant | \$128,216 | \$124,234 | 96.9% | (\$3,982) | |
| 241 Computer Services | \$322,497 | \$322,497 | 100.0% | \$0 | Computer Service costs charged on a monthly basis. |
| 246 Risk Management | \$290,318 | \$283,218 | 97.6% | (\$7,100) | |
| 250 County Animal Control | \$587,405 | \$523,509 | 89.1% | (\$63,896) | Position vacancy and lower than anticipated fuel expenses. |
| 251 Mailroom/Switchboard | \$373,146 | \$328,419 | 88.0% | (\$44,727) | Copy charges to departments credited back to the mailroom |
| 252 Environmental Control | \$7,033 | \$6,756 | 96.1% | (\$277) | |
| 283 Indian River Lagoon | \$35,000 | \$5,547 | 15.8% | (\$29,453) | New department- Living Shoreline expense encumbered |
| 300 Clerk Of Circuit Court | \$1,032,814 | \$1,033,203 | 100.0% | \$389 | |
| 400 Tax Collector | \$1,465,104 | \$3,562,144 | 243.1% | \$2,097,040 | Commission charged on Ad Valorem collections, most collected by December. TC returns excess fees at year end. |
| 500 Property Appraiser | \$2,980,890 | \$2,973,980 | 99.8% | (\$6,910) | Workers comp for Sept not yet posted and postage expenses lower than anticipated |
| 600 Sheriff | \$47,893,300 | \$47,643,098 | 99.5% | (\$250,202) | Workers comp for Sept not yet posted. Utility costs lower than anticipated |
| 700 Supervisor Of Elections | \$1,320,772 | \$1,320,503 | 100.0% | (\$269) | |
| 901 Circuit Court | \$179,659 | \$98,673 | 54.9% | (\$80,986) | Expenditures based on reimbursement. |
| 903 State Attorney | \$81,993 | \$80,208 | 97.8% | (\$1,785) | Expenditures based on reimbursement. |
| 904 Public Defender | \$3,537 | \$2,639 | 74.6% | (\$898) | Expenditures based on reimbursement. |
| 907 Medical Examiner | \$422,690 | \$422,690 | 100.0% | \$0 | Scheduled monthly draws |
| Grand Total | \$93,284,597 | \$87,423,268 | 93.7% | (\$5,861,329) | |

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2017-2018 4th Qtr. Preliminary

004 - M.S.T.U. Fund

| Department Description | BUDGET | YTD Expenses | Percentage of Annual Budget | Difference | Comments/ Notes |
|---|---------------------|---------------------|-----------------------------|----------------------|---|
| 102 County Attorney | \$68,909 | \$1,130 | 1.6% | (\$67,779) | Florida Municipal Power Agency (FMPA) legal expenses not expended. |
| 104 North County Aquatic Center | \$892,030 | \$670,001 | 75.1% | (\$222,029) | Carpeting project budgeted but not yet incurred. Heater/chiller repair encumbered but not yet expended. |
| 105 Gifford Aquatic Center | \$603,170 | \$387,712 | 64.3% | (\$215,458) | Capital expenditures budgeted but not yet incurred. Multiple position vacancies. |
| 108 Recreation | \$917,910 | \$875,036 | 95.3% | (\$42,874) | |
| 115 Intergenerational Facility | \$469,439 | \$425,893 | 90.7% | (\$43,546) | Operating expenses lower than anticipated. |
| 116 Ocean Rescue | \$890,366 | \$879,459 | 98.8% | (\$10,907) | |
| 161 Shooting Range Operations | \$644,280 | \$596,614 | 92.6% | (\$47,666) | Pro Shop and Clay Target expenses under budget. |
| 199 Reserves | \$24,198,016 | \$23,777,404 | 98.3% | (\$420,612) | Contingencies budgeted, but not expended. |
| 204 Planning And Development | \$247,426 | \$242,753 | 98.1% | (\$4,673) | |
| 205 County Planning | \$1,106,557 | \$1,071,069 | 96.8% | (\$35,488) | |
| 207 Environmental Plan/Code Enforcement | \$514,518 | \$473,906 | 92.1% | (\$40,612) | Other Professional Services expense lower than budgeted. |
| 210 Parks | \$1,420,544 | \$258,285 | 18.2% | (\$1,162,259) | 58th Avenue Ballfield Renovation and Jones Pier Improvements budgeted but not yet expended |
| 214 Roads And Bridges | \$104,745 | \$69,017 | 65.9% | (\$35,728) | Costs to demolish structures condemned by BCC vary and don't occur regularly throughout year. |
| 234 Telecommunications | \$205,072 | \$178,626 | 87.1% | (\$26,446) | New position not filled until December |
| 400 Tax Collector | \$80,000 | \$186,316 | 232.9% | \$106,316 | Commission charged on Ad Valorem collections, most collected by December. TC returns excess fees at year end. |
| Grand Total | \$32,362,982 | \$30,093,222 | 93.0% | (\$2,269,760) | |

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2017-2018 4th Qtr. Preliminary

111 - Transportation Fund

| Department Description | BUDGET | YTD Expenses | Percentage of Annual Budget | Difference | Comments/ Notes |
|-------------------------|---------------------|---------------------|-----------------------------|----------------------|--|
| 199 Reserves | \$1,629,750 | \$949,329 | 58.2% | (\$680,421) | Contingencies budgeted, but not expended. |
| 214 Roads And Bridges | \$9,066,671 | \$7,824,756 | 86.3% | (\$1,241,915) | Employee turnover and capital equipment encumbered but not yet expended |
| 243 Public Works | \$335,914 | \$318,717 | 94.9% | (\$17,197) | |
| 244 County Engineering | \$2,448,995 | \$2,200,528 | 89.9% | (\$248,467) | Multiple position vacancies. |
| 245 Traffic Engineering | \$2,764,463 | \$2,221,660 | 80.4% | (\$542,803) | Multiple position vacancies and signal enhancements not completed this year. |
| 281 Stormwater | \$917,833 | \$621,006 | 67.7% | (\$296,827) | Other Professional and Other Contractual Services lower than budgeted |
| Grand Total | \$17,163,626 | \$14,135,997 | 82.4% | (\$3,027,629) | |

114 Emergency Services District

| Department Description | BUDGET | YTD Expenses | Percentage of Annual Budget | Difference | Comments/ Notes |
|------------------------|---------------------|---------------------|-----------------------------|----------------------|--|
| Salaries | \$19,497,085 | \$17,792,680 | 91.3% | (\$1,704,405) | Employee turnover |
| Benefits | \$9,604,233 | \$8,743,134 | 91.0% | (\$861,099) | Employee turnover and elected benefits contributing to the decrease. |
| Operating | \$5,437,946 | \$4,719,734 | 86.8% | (\$718,212) | Maintenance expenses and Uniforms lower than anticipated. |
| Capital Outlay | \$3,771,325 | \$2,465,158 | 65.4% | (\$1,306,167) | Capital expenditures budgeted but not yet expended. |
| Grants and Aids | \$13,822 | \$13,821 | 100.0% | (\$1) | |
| Other Uses | \$1,227,711 | \$1,023,820 | 83.4% | (\$203,891) | Contingencies budgeted, but not expended. |
| Grand Total | \$39,552,122 | \$34,758,347 | 87.9% | (\$4,793,775) | |

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|---------------------------------------|----------------------|----------------------|--------------|-----------------------|--|
| Grand Total - All Taxing Funds | \$182,363,327 | \$166,410,835 | 91.3% | (\$15,952,492) | |
|---------------------------------------|----------------------|----------------------|--------------|-----------------------|--|