

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2018-2019 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	\$1,071,527	\$267,882	\$318,930	29.8%	\$51,049	External auditors' costs billed to BCC account upfront, then distributed to other departments.
102 County Attorney	\$1,871,825	\$467,956	\$253,526	13.5%	(\$214,430)	All Aboard Florida legal expenses not yet expended
103 Geographic Info Systems Dept.	\$87,723	\$21,931	\$21,931	25.0%	\$0	
106 General Health	\$1,006,842	\$251,711	\$283,852	28.2%	\$32,141	Lag time in New Horizon's reimbursement. 4 draws paid in first quarter to Health Dept.
107 Communications/Emergency Svcs	\$497,417	\$124,354	\$16,473	3.3%	(\$107,881)	Maintenance contract payments due later in the year. Computer Software budgeted but not yet expended
109 Main Library	\$2,350,957	\$587,739	\$524,735	22.3%	(\$63,005)	
110 Agencies	\$2,530,973	\$632,743	\$1,173,342	46.4%	\$540,599	Community Transportation Coordinator expenses include grant funds that have not been received, so are not yet budgeted.
111 Medicaid	\$1,228,901	\$307,225	\$121,873	9.9%	(\$185,353)	Lag time in reimbursement submittals.
112 North County Library	\$1,146,880	\$286,720	\$268,361	23.4%	(\$18,359)	
113 Brackett Family Library	\$304,557	\$76,139	\$66,581	21.9%	(\$9,558)	
114 Value Adjustment Board	\$60,000	\$15,000	\$832	1.4%	(\$14,168)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$50,143	\$12,536	\$12,370	24.7%	(\$165)	
119 Law Library	\$89,368	\$22,342	\$24,139	27.0%	\$1,797	
128 Children's Services	\$1,663,965	\$415,991	\$98,429	5.9%	(\$317,562)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$222,000	\$55,500	\$211,458	95.3%	\$15,958	CRA payments are due in full in December.
199 Reserves	\$8,583,677	\$2,145,919	\$1,533,486	17.9%	(\$612,433)	Contingencies budgeted, but not expended.
201 County Administrator	\$477,613	\$119,403	\$97,180	20.3%	(\$22,223)	Some expenses scheduled for later in year
202 General Services	\$143,703	\$35,926	\$32,724	22.8%	(\$3,202)	Expenses slightly below budget.
203 Human Resources	\$633,443	\$158,361	\$124,217	19.6%	(\$34,144)	Computer Software budgeted but not expended yet.
204 Planning And Development	\$6,000	\$1,500	\$1,210	20.2%	(\$290)	Expenses lower than anticipated.

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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	\$265,241	\$66,310	\$55,093	20.8%	(\$11,218)	Expenditures for Veteran's Council based on reimbursement.
208 Emergency Management	\$421,128	\$105,282	\$121,592	28.9%	\$16,310	Grant budget rolled over in January
210 Parks	\$2,431,820	\$607,955	\$537,681	22.1%	(\$70,274)	Expenses to be incurred later in the year.
211 Human Services	\$265,488	\$66,372	\$40,587	15.3%	(\$25,785)	Billed quarterly for staff from Health Dept. Not processed until January.
212 Agriculture Extension	\$197,497	\$49,374	\$36,810	18.6%	(\$12,564)	Quarterly billing not yet completed.
216 Purchasing	\$200,907	\$50,227	\$39,316	19.6%	(\$10,911)	New position filled end of November
220 Facilities Management	\$4,049,269	\$1,012,317	\$716,724	17.7%	(\$295,593)	Multiple position vacancies. Budgeted maintenance expenses to be incurred later in the year
229 Management & Budget	\$351,871	\$87,968	\$60,802	17.3%	(\$27,166)	Vacant position
237 FPL Grant	\$117,867	\$29,467	\$17,421	14.8%	(\$12,045)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$93,810	\$23,453	\$22,329	23.8%	(\$1,123)	
241 Computer Services	\$428,629	\$107,157	\$107,157	25.0%	\$0	Computer Service costs charged on a monthly basis.
246 Risk Management	\$290,318	\$72,580	\$0	0.0%	(\$72,580)	Insurance charge done once a year in January
250 County Animal Control	\$590,310	\$147,578	\$118,536	20.1%	(\$29,041)	Part time position not filled yet.
251 Mailroom/Switchboard	\$381,392	\$95,348	\$51,610	13.5%	(\$43,738)	Communication equipment maint. to be paid in April.
252 Environmental Control	\$7,033	\$1,758	\$896	12.7%	(\$862)	Expenditures based on reimbursement
283 Lagoon	\$92,062	\$23,016	\$239	0.3%	(\$22,777)	Position not yet filled
300 Clerk Of Circuit Court	\$1,055,644	\$263,911	\$264,800	25.1%	\$889	
400 Tax Collector	\$1,585,104	\$396,276	\$3,044,318	192.1%	\$2,648,042	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$3,112,520	\$778,130	\$763,263	24.5%	(\$14,867)	
600 Sheriff	\$50,948,375	\$12,737,094	\$12,680,872	24.9%	(\$56,221)	
700 Supervisor Of Elections	\$1,368,525	\$342,131	\$527,259	38.5%	\$185,127	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$162,879	\$40,720	\$0	0.0%	(\$40,720)	Expenditures based on reimbursement.
903 State Attorney	\$87,879	\$21,970	\$24,082	27.4%	\$2,113	Expenditures based on reimbursement.
904 Public Defender	\$3,737	\$934	\$550	14.7%	(\$385)	Expenditures based on reimbursement.
907 Medical Examiner	\$454,367	\$113,591	\$151,456	33.3%	\$37,865	Expenditures based on reimbursement.
Grand Total	\$92,991,186	\$23,247,796	\$24,569,042	26.4%	\$1,321,246	

FY 2018-2019 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
102 County Attorney	\$0	\$0	\$3,464	N/A	\$3,464	FMPA/COVB Electric Costs - funds rolled over into current fiscal year in January
104 North County Aquatic Center	\$763,112	\$190,778	\$101,165	13.3%	(\$89,613)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$387,463	\$96,866	\$56,519	14.6%	(\$40,346)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$1,010,245	\$252,561	\$199,786	19.8%	(\$52,775)	Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$487,930	\$121,983	\$78,247	16.0%	(\$43,735)	Part time position vacancy. Other Professional Services to be expensed later in year.
116 Ocean Rescue	\$902,505	\$225,626	\$199,142	22.1%	(\$26,484)	Capital items not yet purchased.
161 Shooting Range Operations	\$659,928	\$164,982	\$146,943	22.3%	(\$18,039)	Pro Shop supplies less than budgeted.
199 Reserves	\$25,387,762	\$6,346,941	\$6,207,967	24.5%	(\$138,974)	
204 Planning And Development	\$252,214	\$63,054	\$55,025	21.8%	(\$8,028)	Expenses to be incurred later in the year.
205 County Planning	\$1,141,680	\$285,420	\$236,869	20.7%	(\$48,551)	Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$512,809	\$128,202	\$104,594	20.4%	(\$23,609)	Capital items not yet purchased.
210 Parks	\$188,758	\$47,190	\$69,536	36.8%	\$22,347	Some project budgets not rolled over until January
234 Telecommunications	\$237,555	\$59,389	\$37,450	15.8%	(\$21,939)	Capital items not yet purchased.
400 Tax Collector	\$80,000	\$20,000	\$164,835	206.0%	\$144,835	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$32,022,961	\$8,005,740	\$7,740,238	24.2%	(\$265,502)	

FY 2018-2019 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	\$1,934,795	\$483,699	\$245,621	12.7%	(\$238,078)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$8,618,723	\$2,154,681	\$1,645,573	19.1%	(\$509,107)	Insurance charges for fund done once per year in January. Multiple position vacancies. Capital items not yet purchased
243 Public Works	\$367,987	\$91,997	\$87,082	23.7%	(\$4,914)	
244 County Engineering	\$2,626,827	\$656,707	\$512,786	19.5%	(\$143,921)	Multiple position vacancies. Capital items not yet purchased.
245 Traffic Engineering	\$2,551,739	\$637,935	\$494,093	19.4%	(\$143,842)	Capital items not yet purchased. Auto Insurance charged later in the year
281 Stormwater	\$945,550	\$236,388	\$121,049	12.8%	(\$115,339)	Capital items not yet purchased.
Grand Total	\$17,045,621	\$4,261,405	\$3,106,204	18.2%	-\$1,155,201	

FY 2018-2019 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	\$19,649,247	\$4,912,312	\$4,335,156	22.1%	(\$577,156)	5.9 pay periods out of 26 were paid in quarter. This is 22.7% of salaries rather than 25%. Multiple position vacancies.
Benefits	\$9,798,196	\$2,449,549	\$2,209,147	22.5%	(\$240,402)	5.9 pay periods out of 26 were paid in quarter. This is 22.7% of salaries rather than 25%. Multiple position vacancies.
Operating	\$5,667,831	\$1,416,958	\$926,421	16.3%	(\$490,536)	Insurance charges for fund done once per year in January.
Capital Outlay	\$3,183,905	\$795,976	\$6,198	0.2%	(\$789,778)	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	\$1,777,721	\$444,429	\$642,834	36.2%	\$198,405	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$40,090,722	\$10,022,680	\$8,133,578	20.3%	(\$1,889,101)	

Grand Total - All Taxing Funds	\$182,150,490	\$45,537,621	\$43,549,062	23.9%	(\$1,988,558)	
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