

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2018-2019 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	\$1,092,442	\$546,221	\$550,392	50.4%	\$4,171	
102 County Attorney	\$2,001,695	\$1,000,848	\$575,948	28.8%	(\$424,899)	All Aboard Florida legal expenses not yet expended
103 Geographic Info Systems Dept.	\$87,723	\$43,862	\$43,862	50.0%	\$0	
106 General Health	\$1,006,842	\$503,421	\$477,540	47.4%	(\$25,881)	Lag time in New Horizon's reimbursement.
107 Communications/Emergency Svcs	\$592,417	\$296,209	\$289,422	48.9%	(\$6,787)	Computer Software budgeted but not yet fully expended
109 Main Library	\$2,547,534	\$1,273,767	\$1,056,780	41.5%	(\$216,987)	Capital budgeted but not yet expended
110 Agencies	\$6,274,088	\$3,137,044	\$2,591,505	41.3%	(\$545,539)	Community Transportation Coordinator expenses based on reimbursement.
111 Medicaid	\$1,228,901	\$614,451	\$419,080	34.1%	(\$195,371)	Lag time in reimbursement submittals.
112 North County Library	\$1,163,205	\$581,603	\$516,299	44.4%	(\$65,304)	Salaries & benefits expense lower than budgeted
113 Brackett Family Library	\$309,341	\$154,671	\$145,129	46.9%	(\$9,541)	Salaries & benefits expense lower than budgeted
114 Value Adjustment Board	\$60,000	\$30,000	\$10,550	17.6%	(\$19,450)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$51,082	\$25,541	\$23,525	46.1%	(\$2,016)	
119 Law Library	\$91,199	\$45,600	\$44,453	48.7%	(\$1,146)	
128 Children's Services	\$1,665,465	\$832,733	\$489,600	29.4%	(\$343,133)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$222,000	\$111,000	\$211,458	95.3%	\$100,458	CRA payments are due in full in December.
199 Reserves	\$8,157,973	\$4,078,987	\$3,066,969	37.6%	(\$1,012,018)	Contingencies budgeted, but not expended.
201 County Administrator	\$590,436	\$295,218	\$203,105	34.4%	(\$92,113)	Some expenses scheduled for later in year
202 General Services	\$158,124	\$79,062	\$68,530	43.3%	(\$10,532)	Expenses slightly below budget.
203 Human Resources	\$636,526	\$318,263	\$246,305	38.7%	(\$71,958)	Computer Software budgeted but not expended yet.
204 Planning And Development	\$6,000	\$3,000	\$2,292	38.2%	(\$708)	Expenses lower than anticipated.

FY 2018-2019 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
206 Veterans Services	\$269,197	\$134,599	\$118,156	43.9%	(\$16,443)	Expenditures for Veteran's Council based on reimbursement.
208 Emergency Management	\$598,504	\$299,252	\$254,045	42.4%	(\$45,207)	Grant funds budgeted but not yet expensed
210 Parks	\$2,620,501	\$1,310,251	\$1,156,873	44.1%	(\$153,377)	Expenses to be incurred later in the year.
211 Human Services	\$266,569	\$133,285	\$103,833	39.0%	(\$29,451)	Billed quarterly for staff from Health Dept. Not processed until April.
212 Agriculture Extension	\$200,745	\$100,373	\$75,458	37.6%	(\$24,914)	Capital budgeted but not yet fully expensed.
216 Purchasing	\$206,252	\$103,126	\$83,419	40.4%	(\$19,707)	New position filled end of November
220 Facilities Management	\$4,112,611	\$2,056,306	\$1,430,567	34.8%	(\$625,739)	Multiple position vacancies. Budgeted maintenance expenses to be incurred later in the year
229 Management & Budget	\$361,572	\$180,786	\$137,333	38.0%	(\$43,453)	Vacant position- filled in January
237 FPL Grant	\$119,268	\$59,634	\$27,909	23.4%	(\$31,725)	Vacant position
238 Emergency Mgmt. Base Grant	\$117,825	\$58,913	\$49,771	42.2%	(\$9,142)	Expenses to be incurred later in the year.
241 Computer Services	\$643,365	\$321,683	\$429,051	66.7%	\$0	Computer Service costs charged on a monthly basis.
246 Risk Management	\$290,318	\$145,159	\$290,318	100.0%	\$145,159	Insurance charge done once a year in January
250 County Animal Control	\$599,937	\$299,969	\$245,311	40.9%	(\$54,658)	Part time position filled in Feb.
251 Mailroom/Switchboard	\$383,126	\$191,563	\$138,796	36.2%	(\$52,767)	Communication equipment maint. to be paid in April.
252 Environmental Control	\$7,033	\$3,517	\$3,432	48.8%	(\$85)	Expenditures based on reimbursement
283 Lagoon	\$126,080	\$63,040	\$20,432	16.2%	(\$42,608)	Position filled in April
300 Clerk Of Circuit Court	\$1,055,644	\$527,822	\$529,965	50.2%	\$2,143	
400 Tax Collector	\$1,585,104	\$792,552	\$3,399,772	214.5%	\$2,607,220	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$3,112,520	\$1,556,260	\$1,527,012	49.1%	(\$29,248)	Postage paid directly in Sept
600 Sheriff	\$50,969,175	\$25,484,588	\$25,379,994	49.8%	(\$104,594)	Timing on payment of utility bills
700 Supervisor Of Elections	\$1,368,525	\$684,263	\$807,555	59.0%	\$123,292	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$162,879	\$81,440	-\$49,544	-30.4%	(\$130,984)	Reimbursement of unused funds from previous year
903 State Attorney	\$87,879	\$43,940	\$37,669	42.9%	(\$6,270)	Expenditures based on reimbursement.
904 Public Defender	\$3,737	\$1,869	\$1,506	40.3%	(\$363)	Expenditures based on reimbursement.
907 Medical Examiner	\$454,367	\$227,184	\$227,184	50.0%	\$0	Expenditures based on reimbursement.
Grand Total	\$97,665,726	\$48,832,863	\$47,458,560	48.6%	(\$1,374,303)	

FY 2018-2019 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
102 County Attorney	\$3,465	\$1,733	\$3,464	N/A	\$1,732	
104 North County Aquatic Center	\$851,587	\$425,794	\$238,604	28.0%	(\$187,189)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$485,340	\$242,670	\$202,300	41.7%	(\$40,370)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$1,024,001	\$512,001	\$413,074	40.3%	(\$98,927)	Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$493,523	\$246,762	\$187,505	38.0%	(\$59,257)	Part time position filled in Jan. Other Professional Services to be expensed later in year.
116 Ocean Rescue	\$920,943	\$460,472	\$410,113	44.5%	(\$50,359)	Expenses to be incurred later in the year.
161 Shooting Range Operations	\$671,873	\$335,937	\$322,193	48.0%	(\$13,744)	Pro Shop supplies less than budgeted.
199 Reserves	\$25,195,193	\$12,597,597	\$12,415,933	49.3%	(\$181,664)	
204 Planning And Development	\$256,800	\$128,400	\$111,851	43.6%	(\$16,549)	Expenses to be incurred later in the year.
205 County Planning	\$1,232,107	\$616,054	\$639,125	51.9%	\$23,072	Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$522,258	\$261,129	\$213,737	40.9%	(\$47,392)	Capital items not yet purchased.
210 Parks	\$1,470,951	\$735,476	\$146,880	10.0%	(\$588,596)	Some project budgets not rolled over until January
214 Road & Bridge	\$133,275	\$66,638	\$87,676	65.8%	\$21,039	Demolition expenses
234 Telecommunications	\$241,355	\$120,678	\$100,418	41.6%	(\$20,260)	Capital items encumbered but not yet expensed
400 Tax Collector	\$80,000	\$40,000	\$182,908	228.6%	\$142,908	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$33,582,671	\$16,791,336	\$15,675,781	46.7%	(\$1,115,555)	

FY 2018-2019 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	\$1,711,959	\$855,980	\$491,246	28.7%	(\$364,734)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$9,189,145	\$4,594,573	\$4,135,346	45.0%	(\$459,227)	Multiple position vacancies. Capital items encumbered but not yet expended.
243 Public Works	\$373,760	\$186,880	\$175,939	47.1%	(\$10,941)	Expenses to be incurred later in year
244 County Engineering	\$2,745,787	\$1,372,894	\$1,120,963	40.8%	(\$251,931)	Multiple position vacancies. Capital items encumbered but not yet purchased.
245 Traffic Engineering	\$2,590,127	\$1,295,064	\$964,370	37.2%	(\$330,694)	Capital items encumbered but not yet expended. Vacancy filled in Jan.
281 Stormwater	\$1,005,590	\$502,795	\$310,494	30.9%	(\$192,301)	Capital items not yet purchased.
Grand Total	\$17,616,368	\$8,808,184	\$7,198,357	40.9%	(\$1,609,827)	

FY 2018-2019 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	\$20,081,659	\$10,040,830	\$8,694,752	43.3%	(\$1,346,077)	11.9 pay periods out of 26 were paid in quarter. This is 45.8% of salaries rather than 50%. Multiple position vacancies.
Benefits	\$9,948,903	\$4,974,452	\$4,485,309	45.1%	(\$489,142)	11.9 pay periods out of 26 were paid in quarter. This is 45.8% of salaries rather than 50%. Multiple position vacancies.
Operating	\$5,910,872	\$2,955,436	\$2,544,557	43.0%	(\$410,879)	Lifescan Physicals encumbered but not yet expended \$149,630, Other Operating expenses to be incurred later in year
Capital Outlay	\$4,420,481	\$2,210,241	\$471,985	10.7%	(\$1,738,255)	Capital expenditures 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	\$1,192,522	\$596,260	\$810,296	67.9%	\$214,036	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$41,568,259	\$20,784,129	\$17,020,722	40.9%	(\$3,763,407)	

Grand Total - All Taxing Funds	\$190,433,024	\$95,216,511	\$87,353,419	45.9%	(\$7,863,092)	
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