

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2018-2019 4th Qtr.-prelim

001 - General Fund

Department Description	REVISED BUDGET	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/ Notes
101 BCC Operations	\$1,092,968	\$1,092,968	\$1,013,220	92.7%	(\$79,748)	Employee turnover,vacancies salary & benefits
102 County Attorney	\$2,001,695	\$2,001,695	\$1,301,572	65.0%	(\$700,123)	All Aboard Florida legal expenses not yet expended
103 Geographic Info Systems Dept.	\$87,723	\$87,723	\$87,723	100.0%	\$0	
106 General Health	\$1,006,842	\$1,006,842	\$929,199	92.3%	(\$77,643)	Lag time in reimbursement submittals.
107 Communications/Emergency Svcs	\$592,417	\$592,417	\$468,347	79.1%	(\$124,070)	Computer Software budgeted but not yet expended.
109 Main Library	\$2,526,078	\$2,526,078	\$2,214,463	87.7%	(\$311,615)	Other Contractual Services and Electric expenses lower than anticipated. Office Furniture & Equipment not yet expended
110 Agencies	\$8,982,370	\$8,982,370	\$4,864,126	54.2%	(\$4,118,244)	SRA other Machinery & Equipment expenses budgeted but not yet expended. Other Agencies final payments not yet made
111 Medicaid	\$1,228,901	\$1,228,901	\$1,065,330	86.7%	(\$163,571)	Lag time in reimbursement submittals.
112 North County Library	\$1,180,705	\$1,180,705	\$1,088,275	92.2%	(\$92,430)	Other contractual services expenses lower than anticipated
113 Brackett Family Library	\$315,041	\$315,041	\$271,559	86.2%	(\$43,482)	Salaries & benefits expense lower than budgeted - Reclassification of positions
114 Value Adjustment Board	\$60,000	\$60,000	\$34,406	57.3%	(\$25,594)	Expenses lower than anticipated
118 Ind Riv Soil/Water Conservation	\$51,082	\$51,082	\$49,489	96.9%	(\$1,593)	
119 Law Library	\$91,199	\$91,199	\$89,883	98.6%	(\$1,316)	
128 Children's Services	\$1,665,465	\$1,665,465	\$1,379,569	82.8%	(\$285,897)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$222,000	\$222,000	\$211,458	95.3%	(\$10,542)	CRA payments
199 Reserves	\$8,066,230	\$8,066,230	\$6,133,935	76.0%	(\$1,932,295)	Contingencies budgeted, but not all expended.
201 County Administrator	\$591,113	\$591,113	\$504,231	85.3%	(\$86,882)	Salaries & benefits expense lower than budgeted - Leg/ PIO Position filled in Sept.
202 General Services	\$158,587	\$158,587	\$151,093	95.3%	(\$7,494)	Expenses slightly below budget.
203 Human Resources	\$637,889	\$637,889	\$542,637	85.1%	(\$95,252)	Computer Software budgeted but not expended yet.
204 Planning And Development	\$6,000	\$6,000	\$2,451	40.8%	(\$3,549)	Actual expenses lower than anticipated

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Department Description	REVISED BUDGET	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
206 Veterans Services	\$269,197	\$269,197	\$260,120	96.6%	(\$9,077)	
208 Emergency Management	\$1,058,910	\$1,058,910	\$517,203	48.8%	(\$541,707)	Hurricane Dorian Shelter estimated expenses budgeted but not yet expensed.
210 Parks	\$2,622,768	\$2,622,768	\$2,453,125	93.5%	(\$169,643)	Some maintenance expenses incurred in September final
211 Human Services	\$282,971	\$282,971	\$247,070	87.3%	(\$35,901)	Billed quarterly for staff from Health Dept. Not processed until September final.
212 Agriculture Extension	\$200,745	\$200,745	\$180,871	90.1%	(\$19,874)	Capital budgeted but not yet fully expensed.
216 Purchasing	\$207,006	\$207,006	\$185,479	89.6%	(\$21,527)	Salaries & benefits expense lower than budgeted - due to employee turnover
220 Facilities Management	\$4,166,675	\$4,166,675	\$3,263,674	78.3%	(\$903,001)	Other contractual services, electric, maintenance expenses lower than anticipated.
229 Management & Budget	\$361,763	\$361,763	\$296,936	82.1%	(\$64,827)	Salaries & benefits expense lower than budgeted - due to employee turnover
237 FPL Grant	\$119,351	\$119,351	\$64,533	54.1%	(\$54,818)	Position vacant through most of the fiscal year.
238 Emergency Mgmt. Base Grant	\$119,126	\$119,126	\$117,802	98.9%	(\$1,324)	
241 Computer Services	\$669,209	\$669,209	\$669,209	100.0%	\$0	Computer Service costs charged on a monthly basis.
246 Risk Management	\$290,318	\$290,318	\$290,318	100.0%	\$0	Insurance charge done once a year in January
250 County Animal Control	\$603,343	\$603,343	\$568,643	94.2%	(\$34,700)	Part time position not filled until Feb.
251 Mailroom/Switchboard	\$411,126	\$411,126	\$395,038	96.1%	(\$16,088)	Employee turnover
252 Environmental Control	\$7,033	\$7,033	\$6,167	87.7%	(\$867)	Expenditures based on reimbursement
283 Lagoon	\$126,080	\$126,080	\$63,423	50.3%	(\$62,657)	Position filled in April. Large amount of services still not expensed.
300 Clerk Of Circuit Court	\$1,055,644	\$1,055,644	\$1,055,614	100.0%	(\$30)	Worker's comp lower than anticipated
400 Tax Collector	\$1,666,004	\$1,666,004	\$3,696,849	221.9%	\$2,030,845	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$3,112,520	\$3,112,520	\$3,054,041	98.1%	(\$58,479)	Budget overstated with change of funds
600 Sheriff	\$51,007,748	\$51,007,748	\$50,791,054	99.6%	(\$216,694)	Timing on payment of utility bills
700 Supervisor Of Elections	\$1,368,525	\$1,368,525	\$1,368,147	100.0%	(\$378)	
901 Circuit Court	\$162,879	\$162,879	\$72,615	44.6%	(\$90,264)	Reimbursement of unused funds from previous year
903 State Attorney	\$87,879	\$87,879	\$86,530	98.5%	(\$1,349)	Expenditures based on reimbursement.
904 Public Defender	\$3,737	\$3,737	\$2,808	75.1%	(\$929)	Expenditures based on reimbursement.
907 Medical Examiner	\$454,367	\$454,367	\$454,367	100.0%	\$0	Expenditures based on reimbursement.
Grand Total	\$100,999,229	\$100,999,229	\$92,564,601	91.6%	(\$8,434,628)	

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004 - M.S.T.U. Fund

Department Description	REVISED BUDGET	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/ Notes
102 County Attorney	\$3,465	\$3,465	\$3,464	100.0%	(\$1)	
104 North County Aquatic Center	\$932,508	\$932,508	\$797,516	85.5%	(\$134,992)	Several expenses incurred in Sept final.
105 Gifford Aquatic Center	\$485,340	\$485,340	\$388,954	80.1%	(\$96,386)	Budgeted temps and other expenses lower than anticipated
108 Recreation	\$1,024,467	\$1,024,467	\$900,921	87.9%	(\$123,546)	Software program (Civic plus) not yet purchased
115 Intergenerational Facility	\$493,203	\$493,203	\$426,183	86.4%	(\$67,020)	Some expenses incurred in Sept. final
116 Ocean Rescue	\$927,867	\$927,867	\$894,431	96.4%	(\$33,436)	Beach radios purchased in Sept final.
161 Shooting Range Operations	\$701,873	\$701,873	\$644,969	91.9%	(\$56,904)	Pro Shop supplies less than budgeted.
199 Reserves	\$25,113,924	\$25,113,924	\$24,831,865	98.9%	(\$282,059)	Contingencies budgeted, but not all expended.
204 Planning And Development	\$256,800	\$256,800	\$241,845	94.2%	(\$14,955)	Vacancy due to retirement
205 County Planning	\$1,302,314	\$1,302,314	\$1,279,179	98.2%	(\$23,135)	
207 Environmental Plan/Code Enforce	\$522,258	\$522,258	\$469,784	90.0%	(\$52,474)	Other Professional Services lower than anticipated.
210 Parks	\$1,471,519	\$1,471,519	\$311,387	21.2%	(\$1,160,132)	Capital projects not yet completed - Jones Pier Improvements and 58th ave Ballfield
214 Road & Bridge	\$133,275	\$133,275	\$87,761	65.8%	(\$45,514)	Budgeted demolitions.
234 Telecommunications	\$533,922	\$533,922	\$210,504	39.4%	(\$323,418)	Other Professional Services to be expensed later in year - Nexus Worx Fiber
400 Tax Collector	\$80,000	\$80,000	\$198,724	248.4%	\$118,724	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$33,982,735	\$33,982,735	\$31,150,151	91.7%	(\$2,832,584)	

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111 - Transportation Fund

Department Description	REVISED BUDGET	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/ Notes
199 Reserves	\$1,868,740	\$1,868,740	\$1,140,377	61.0%	(\$728,363)	Contingencies budgeted, but not all expended.
214 Roads And Bridges	\$9,202,085	\$9,202,085	\$8,004,741	87.0%	(\$1,197,344)	Capital items/road supplies encumbered but not yet expended.
243 Public Works	\$375,559	\$375,559	\$352,657	93.9%	(\$22,902)	
244 County Engineering	\$2,755,727	\$2,755,727	\$2,373,959	86.1%	(\$381,768)	Multiple position vacancies.
245 Traffic Engineering	\$2,591,147	\$2,591,147	\$2,082,131	80.4%	(\$509,016)	Capital items encumbered but not yet expended. Vacancy filled in Jan.
281 Stormwater	\$1,006,107	\$1,006,107	\$612,211	60.8%	(\$393,896)	Capital items not yet purchased as well as other budgeted services not yet completed.
Grand Total	\$17,799,365	\$17,799,365	\$14,566,076	81.8%	(\$3,233,289)	

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114 Emergency Services District

Department Description	REVISED BUDGET	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/ Notes
Salaries	\$19,876,902	\$19,876,902	\$19,170,953	96.4%	(\$705,949)	Employee turnover/Overtime lower
Benefits	\$9,948,958	\$9,948,958	\$9,481,260	95.3%	(\$467,698)	Employee turnover and elected benefits contributing to the decrease
Operating	\$6,180,122	\$6,180,122	\$4,980,437	80.6%	(\$1,199,685)	Uniforms & Clothing, Medical Services and Other Operating Supplies lower than budgeted
Capital Outlay	\$4,405,349	\$4,405,349	\$1,016,308	23.1%	(\$3,389,041)	Capital expenditures such as land not yet purchased, Pumper encumbered but not yet expended
Grants and Aids	\$13,822	\$13,822	\$13,821	100.0%	(\$1)	Payment to Division of Forestry made once per year, done in October.
Other Uses	\$1,163,699	\$1,163,699	\$1,102,438	94.7%	(\$61,261)	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$41,588,852	\$41,588,852	\$35,765,218	86.0%	(\$5,823,634)	

Grand Total - All Taxing Funds	\$194,370,180	\$194,370,180	\$174,046,045	89.5%	(\$20,324,136)
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