

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2017-2018 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	\$1,060,669	\$530,335	\$533,462	50.3%	\$3,128	
102 County Attorney	\$1,385,284	\$692,642	\$497,277	35.9%	(\$195,365)	Majority of Legal Services for All Aboard Florida not yet expended.
103 Geographic Info Systems Dept	\$74,030	\$37,015	\$37,015	50.0%	\$0	
106 General Health	\$934,500	\$467,250	\$494,870	53.0%	\$27,620	
107 Communications/Emergency Svcs	\$578,541	\$289,271	\$189,394	32.7%	(\$99,877)	Maintenance contract payments due later in the year.
109 Main Library	\$2,504,507	\$1,252,254	\$1,037,466	41.4%	(\$214,787)	Annex Building proceeds not yet expended.
110 Agencies	\$4,053,407	\$2,026,704	\$2,659,153	65.6%	\$632,450	Community Transportation Coordinator expenses include grant funds that have not been received, so are not yet budgeted.
111 Medicaid	\$1,077,218	\$538,609	\$417,266	38.7%	(\$121,343)	Lag time in Half-Cent Sales Tax - Medicaid adjustment
112 North County Library	\$1,080,227	\$540,114	\$505,324	46.8%	(\$34,790)	
113 Brackett Family Library	\$289,603	\$144,802	\$130,503	45.1%	(\$14,298)	
114 Value Adjustment Board	\$60,000	\$30,000	\$15,912	26.5%	(\$14,088)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$47,033	\$23,517	\$21,561	45.8%	(\$1,956)	
119 Law Library	\$88,424	\$44,212	\$43,092	48.7%	(\$1,120)	
128 Children's Services	\$1,607,965	\$803,983	\$565,244	35.2%	(\$238,739)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$190,947	\$95,474	\$190,946	100.0%	\$95,473	CRA payments are due in full in December.
199 Reserves	\$7,328,166	\$3,664,083	\$2,596,290	35.4%	(\$1,067,793)	Contingencies budgeted, but not expended.
201 County Administrator	\$476,148	\$238,074	\$198,330	41.7%	(\$39,744)	Lobbyist allocation not yet expended.
202 General Services	\$141,039	\$70,520	\$63,305	44.9%	(\$7,214)	Expenses slightly below budget.
203 Human Resources	\$480,257	\$240,129	\$221,155	46.0%	(\$18,974)	Legal Services not yet expended.
204 Planning And Development	\$6,000	\$3,000	\$721	0.0%	(\$2,279)	PACE projects not yet completed.

FY 2017-2018 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	\$278,831	\$139,416	\$94,907	34.0%	(\$44,509)	Employee vacancies/turnover. Expenditures for Veteran's Council based on reimbursement.
208 Emergency Management	\$628,490	\$314,245	\$244,204	38.9%	(\$70,041)	EMPG Grant expenses not yet incurred.
210 Parks	\$2,360,128	\$1,180,064	\$1,050,538	44.5%	(\$129,526)	Expenses to be incurred later in the year.
211 Human Services	\$289,462	\$144,731	\$86,408	29.9%	(\$58,323)	Billed quarterly for staff from Health Dept. Second quarter not processed until April.
212 Agriculture Extension	\$166,053	\$83,027	\$66,712	40.2%	(\$16,314)	Quarterly billing not yet completed.
216 Purchasing	\$179,335	\$89,668	\$80,964	45.1%	(\$8,703)	
220 Facilities Management	\$4,118,310	\$2,059,155	\$1,555,194	37.8%	(\$503,961)	Multiple position vacancies. Higher electric expenses anticipated through the remainder of the year.
229 Management & Budget	\$345,584	\$172,792	\$153,837	44.5%	(\$18,955)	
237 FPL Grant	\$142,572	\$71,286	\$27,715	19.4%	(\$43,571)	Grant expenditures to be incurred later this year. Position vacant in beginning of fiscal year.
238 Emergency Mgmt Base Grant	\$128,216	\$64,108	\$49,853	38.9%	(\$14,255)	EMPA Grant expenses not yet incurred.
241 Computer Services	\$322,497	\$161,249	\$161,249	50.0%	\$0	Computer Service costs charged on a monthly basis.
246 Risk Management	\$290,318	\$145,159	\$283,218	97.6%	\$138,059	Insurance charge done once a year.
250 County Animal Control	\$587,405	\$293,703	\$250,961	42.7%	(\$42,741)	Employee turnover.
251 Mailroom/Switchboard	\$359,146	\$179,573	\$108,276	30.1%	(\$71,297)	Annual telephone expense paid in April.
252 Environmental Control	\$7,033	\$3,517	\$3,923	55.8%	\$407	Expenditures based on reimbursement
300 Clerk Of Circuit Court	\$1,032,814	\$516,407	\$518,490	50.2%	\$2,083	
400 Tax Collector	\$1,465,104	\$732,552	\$3,290,785	224.6%	\$2,558,233	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$2,980,890	\$1,490,445	\$1,459,316	49.0%	(\$31,129)	
600 Sheriff	\$47,878,300	\$23,939,150	\$23,776,157	49.7%	(\$162,993)	
700 Supervisor Of Elections	\$1,320,772	\$660,386	\$779,129	59.0%	\$118,743	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$179,659	\$89,830	-\$36,071	-20.1%	(\$125,901)	Negative expenses due to reimbursement received for last fiscal year.
903 State Attorney	\$81,993	\$40,997	\$48,258	58.9%	\$7,262	Expenditures based on reimbursement.
904 Public Defender	\$3,537	\$1,769	\$1,134	32.1%	(\$635)	Expenditures based on reimbursement.
907 Medical Examiner	\$422,690	\$211,345	\$246,569	58.3%	\$35,224	Expenditures based on reimbursement.
Grand Total	\$89,033,104	\$44,516,552	\$44,720,011	50.2%	\$203,459	

FY 2017-2018 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	\$68,909	\$34,455	\$298	0.4%	(\$34,157)	FMPA/COVB Electric Costs - funds rolled over into current fiscal year in January
104 North County Aquatic Center	\$889,530	\$444,765	\$254,469	28.6%	(\$190,296)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$602,170	\$301,085	\$224,463	37.3%	(\$76,622)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$911,910	\$455,955	\$419,333	46.0%	(\$36,622)	Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$469,439	\$234,720	\$198,297	42.2%	(\$36,423)	Expenses slightly below budgeted figures.
116 Ocean Rescue	\$890,366	\$445,183	\$400,477	45.0%	(\$44,706)	Capital items not yet purchased.
161 Shooting Range Operations	\$644,280	\$322,140	\$301,152	46.7%	(\$20,988)	
199 Reserves	\$24,198,016	\$12,099,008	\$11,888,698	49.1%	(\$210,310)	
204 Planning And Development	\$247,426	\$123,713	\$107,991	43.6%	(\$15,722)	Expenses just slightly under budget.
205 County Planning	\$1,106,557	\$553,279	\$573,954	51.9%	\$20,676	
207 Environmental Plan/Code Enforc	\$514,518	\$257,259	\$248,785	48.4%	(\$8,474)	
214 Road & Bridge	\$1,420,544	\$710,272	\$86,418	6.1%	(\$623,854)	Budgeted demolitions to happen later this year.
210 Parks	\$104,745	\$52,373	\$31,169	29.8%	(\$21,203)	Capital expenses to be incurred later in the year.
234 Telecommunications	\$205,072	\$102,536	\$66,464	32.4%	(\$36,072)	Vacant position recently filled.
400 Tax Collector	\$80,000	\$40,000	\$172,263	215.3%	\$132,263	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$32,353,482	\$16,176,741	\$14,974,231	46.3%	(\$1,202,510)	

FY 2017-2018 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	\$1,693,235	\$846,618	\$474,663	28.0%	(\$371,955)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$8,717,204	\$4,358,602	\$3,745,544	43.0%	(\$613,058)	Multiple position vacancies.
243 Public Works	\$335,914	\$167,957	\$160,161	47.7%	(\$7,796)	
244 County Engineering	\$2,448,995	\$1,224,498	\$1,025,007	41.9%	(\$199,490)	Multiple position vacancies.
245 Traffic Engineering	\$2,704,963	\$1,352,482	\$1,014,085	37.5%	(\$338,396)	Multiple position vacancies. Signal enhancements to be completed later in the year.
281 Stormwater	\$854,348	\$427,174	\$235,199	27.5%	(\$191,975)	Capital items not yet purchased. Aquatic Plant Pilot study not yet completed.
Grand Total	\$16,754,659	\$8,377,330	\$6,654,659	39.7%	-\$1,722,671	

FY 2017-2018 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	\$19,619,385	\$9,809,693	\$8,295,695	42.3%	(\$1,513,998)	11.9 pay periods out of 26 were paid in quarter. This is 45.8% of salaries rather than 50%. Multiple position vacancies.
Benefits	\$9,605,884	\$4,802,942	\$4,137,560	43.1%	(\$665,382)	11.9 pay periods out of 26 were paid in quarter. This is 45.8% of salaries rather than 50%. Multiple position vacancies.
Operating	\$5,307,391	\$2,653,696	\$2,682,161	50.5%	\$28,466	
Capital Outlay	\$3,777,929	\$1,888,965	\$1,023,742	27.1%	(\$865,223)	Multiple vehicles encumbered.
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	\$1,227,711	\$613,856	\$771,148	62.8%	\$157,293	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$39,552,122	\$19,776,061	\$16,924,127	42.8%	(\$2,851,934)	

Grand Total - All Taxing Funds	\$177,693,367	\$88,846,684	\$83,273,028	46.9%	(\$5,573,656)	
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