

| ACCOUNT DESCRIPTION | REVISED BUDGET | |
|--------------------------------|-----------------------|---------------|
| 101 BCC OPERATIONS | 1,009,240 | 310,329.00 |
| 102 COUNTY ATTORNEY | 1,101,940 | 195,387.00 |
| 103 GEOGRAPHIC INFO SYSTEMS DE | 41,594 | 10,399.00 |
| 106 GENERAL HEALTH | 890,001 | 248,805.00 |
| 107 COMMUNICATIONS/EMERGENCY S | 485,717 | 92,415.00 |
| 109 MAIN LIBRARY | 2,206,203 | 584,310.00 |
| 110 AGENCIES | 1,939,198 | 1,124,210.00 |
| 111 MEDICAIDE | 1,142,135 | 171,955.00 |
| 112 NORTH COUNTY LIBRARY | 1,028,758 | 254,009.00 |
| 113 BRACKETT FAMILY LIBRARY | 279,142 | 61,080.00 |
| 114 VALUE ADJUSTMENT BOARD | 66,950 | 13,667.00 |
| 118 IND RIV SOIL/WATER CONSERV | 42,055 | 10,886.00 |
| 119 LAW LIBRARY | 77,062 | 22,793.00 |
| 128 CHILDRENS SERVICES | 1,051,965 | 105,131.00 |
| 137 REDEVELOPMENT DISTRICTS | 162,934 | 163,671.00 |
| 199 RESERVES | 7,497,827 | 1,222,228.00 |
| 201 COUNTY ADMINISTRATOR | 444,611 | 96,246.00 |
| 202 GENERAL SERVICES | 131,116 | 28,401.00 |
| 203 HUMAN RESOURCES | 424,663 | 98,912.00 |
| 204 PLANNING AND DEVELOPMENT | 0 | 0.00 |
| 206 VETERANS SERVICES | 260,756 | 56,062.00 |
| 208 EMERGENCY MANAGEMENT | 426,170 | 125,863.00 |
| 210 PARKS | 2,260,261 | 515,065.00 |
| 211 HUMAN SERVICES | 285,083 | 34,413.00 |
| 212 AGRICULTURE EXTENSION | 151,370 | 29,497.00 |
| 216 PURCHASING | 160,712 | 37,312.00 |
| 220 FACILITIES MANAGEMENT | 3,609,862 | 755,719.00 |
| 229 MANAGEMENT & BUDGET | 307,685 | 72,012.00 |
| 237 FPL GRANT | 118,800 | 15,914.00 |
| 238 EMERGENCY MGMT BASE GRANT | 85,096 | 22,512.00 |
| 241 COMPUTER SERVICES | 228,366 | 57,092.00 |
| 246 RISK MANAGEMENT | 283,218 | 0.00 |
| 250 COUNTY ANIMAL CONTROL | 547,018 | 106,169.00 |
| 251 MAILROOM/SWITCHBOARD | 321,033 | 51,690.00 |
| 252 ENVIRONMENTAL CONTROL | 7,033 | 336.00 |
| 300 CLERK OF CIRCUIT COURT | 988,668 | 328,584.00 |
| 400 TAX COLLECTOR | 1,265,104 | 2,785,192.00 |
| 500 PROPERTY APPRAISER | 2,754,554 | 1,050,549.00 |
| 600 SHERIFF | 45,341,390 | 14,838,468.00 |
| 700 SUPERVISOR OF ELECTIONS | 1,282,257 | 579,991.00 |
| 901 CIRCUIT COURT | 108,311 | 0.00 |
| 903 STATE ATTORNEY | 91,252 | 31,636.00 |
| 904 PUBLIC DEFENDER | 3,309 | 731.00 |
| 907 MEDICAL EXAMINER | 370,991 | 123,663.00 |
| Revenue Total | 0 | 0.00 |

| | | |
|----------------------|------------|---------------|
| Expense Total | 81,281,410 | 26,433,304.00 |
| Grand Total | 81,281,410 | 26,433,304.00 |

004

| ACCOUNT DESCRIPTION | REVISED BUDGET | YTD EXPENDED |
|--------------------------------|-----------------------|---------------------|
| 102 COUNTY ATTORNEY | 69,789 | 0.00 |
| 104 NORTH COUNTY AQUATIC CENTE | 812,645 | 123,377.76 |
| 105 GIFFORD AQUATIC CENTER | 393,366 | 58,261.35 |
| 108 RECREATION | 889,879 | 187,913.39 |
| 115 INTERGENERATIONAL FACILITY | 400,700 | 73,375.85 |
| 116 OCEAN RESCUE | 812,157 | 189,628.33 |
| 161 SHOOTING RANGE OPERATIONS | 732,419 | 112,303.09 |
| 199 RESERVES | 24,329,646 | 5,919,512.00 |
| 204 PLANNING AND DEVELOPMENT | 232,744 | 51,060.94 |
| 205 COUNTY PLANNING | 912,543 | 177,613.74 |
| 207 ENVIRONMENTAL PLAN/CODE EN | 459,106 | 113,270.23 |
| 210 PARKS | 144,717 | 33,126.86 |
| 234 TELECOMMUNICATIONS | 130,904 | 24,442.86 |
| 400 TAX COLLECTOR | 80,000 | 142,709.38 |
| Expense Total | 30,400,615 | 7,206,595.78 |

| ACCOUNT DESCRIPTION | REVISED BUDGET | YTD EXPENDED |
|----------------------------|-----------------------|---------------------|
| 199 RESERVES | 1,970,900 | 234,115.00 |
| 214 ROADS AND BRIDGES | 7,449,353 | 1,400,525.09 |
| 243 PUBLIC WORKS | 279,000 | 64,251.30 |
| 244 COUNTY ENGINEERING | 2,089,525 | 473,230.56 |
| 245 TRAFFIC ENGINEERING | 2,562,376 | 526,670.72 |
| 281 STORMWATER | 634,741 | 185,123.43 |
| Revenue Total | 0 | 0.00 |
| Expense Total | 14,985,895 | 2,883,916.10 |
| Grand Total | 14,985,895 | 2,883,916.10 |

| | REVISED BUDGET | YTD EXPENDED |
|----------------------|-----------------------|---------------------|
| 41 SALARIES | 17,416,279 | 3,850,243.26 |
| 42 BENEFITS | 8,678,684 | 1,832,357.85 |
| 43 OPERATING | 4,841,374 | 1,042,243.55 |
| 44 CAPITAL OUTLAY | 2,246,252 | 55,237.57 |
| 46 GRANTS AND AIDS | 13,822 | 13,821.36 |
| 47 OTHER USES | 1,911,439 | 592,524.40 |
| Revenue Total | 35,107,850 | 7,386,428 |

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2016-2017 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 | \$1,009,240 | \$252,310 | \$310,329 | 30.7% | \$58,019 | External auditors' costs billed to BCC account upfront, then distributed to other departments. |
| 102 County Attorney | \$1,101,940 | \$275,485 | \$195,387 | 17.7% | (\$80,098) | Legal Services incurred regarding All Aboard Florida. |
| 103 Geographic Info Systems Dept | \$41,594 | \$10,399 | \$10,399 | 25.0% | \$0 | GIS costs charged on a monthly basis. |
| 106 General Health | \$890,001 | \$222,500 | \$248,805 | 28.0% | \$26,305 | Lag time in New Horizon's monthly draw. 2 draws paid in first 3 months. |
| 107 Communications/Emergency Svcs | \$485,717 | \$121,429 | \$92,415 | 19.0% | (\$29,014) | Maintenance contract payments due later in the year. |
| 109 Main Library | \$2,206,203 | \$551,551 | \$584,310 | 26.5% | \$32,759 | |
| 110 Agencies | \$1,939,198 | \$484,800 | \$1,124,210 | 58.0% | \$639,411 | Community Transportation Coordinator expenses include grant funds that have not been received, so are not yet budgeted. |
| 111 Medicaid | \$1,142,135 | \$285,534 | \$171,955 | 15.1% | (\$113,579) | Lag time in reimbursement submittals. |
| 112 North County Library | \$1,028,758 | \$257,190 | \$254,009 | 24.7% | (\$3,181) | |
| 113 Brackett Family Library | \$279,142 | \$69,786 | \$61,080 | 21.9% | (\$8,706) | |
| 114 Value Adjustment Board | \$66,950 | \$16,738 | \$13,667 | 20.4% | (\$3,071) | Expenses to be incurred later in the year. |
| 118 Ind Riv Soil/Water Conservation | \$42,055 | \$10,514 | \$10,886 | 25.9% | \$372 | |
| 119 Law Library | \$77,062 | \$19,266 | \$22,793 | 29.6% | \$3,528 | |
| 128 Children's Services | \$1,051,965 | \$262,991 | \$105,131 | 10.0% | (\$157,860) | Lag time in reimbursement submittals. |
| 137 Redevelopment Districts | \$162,934 | \$40,734 | \$163,671 | 100.5% | \$122,938 | CRA payments are due in full in December. |
| 199 Reserves | \$7,497,827 | \$1,874,457 | \$1,222,228 | 16.3% | (\$652,229) | Contingencies budgeted, but not expended. |
| 201 County Administrator | \$444,611 | \$111,153 | \$96,246 | 21.6% | (\$14,907) | |
| 202 General Services | \$131,116 | \$32,779 | \$28,401 | 21.7% | (\$4,378) | |
| 203 Human Resources | \$424,663 | \$106,166 | \$98,912 | 23.3% | (\$7,254) | |
| 204 Planning And Development | \$0 | \$0 | \$0 | 0.0% | \$0 | |

**FY 2016-2017 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 |
|-------------------------------|----------------|---------------------------------|--------------|-----------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------|
| 206 Veterans Services | \$260,756 | \$65,189 | \$56,062 | 21.5% | (\$9,127) | Expenditures based on reimbursement. |
| 208 Emergency Management | \$426,170 | \$106,543 | \$125,863 | 29.5% | \$19,321 | Some grant budgets to be "rolled over" to new fiscal year. |
| 210 Parks | \$2,260,261 | \$565,065 | \$515,065 | 22.8% | (\$50,000) | Expenses to be incurred later in the year. |
| 211 Human Services | \$285,083 | \$71,271 | \$34,413 | 12.1% | (\$36,858) | Billed quarterly for staff from Health Dept. Not processed until January. |
| 212 Agriculture Extension | \$151,370 | \$37,843 | \$29,497 | 19.5% | (\$8,346) | Quarterly billing not yet completed. |
| 216 Purchasing | \$160,712 | \$40,178 | \$37,312 | 23.2% | (\$2,866) | |
| 220 Facilities Management | \$3,609,862 | \$902,466 | \$755,719 | 20.9% | (\$146,747) | Electric bills higher in the summer. |
| 229 Management & Budget | \$307,685 | \$76,921 | \$72,012 | 23.4% | (\$4,909) | |
| 237 FPL Grant | \$118,800 | \$29,700 | \$15,914 | 13.4% | (\$13,786) | Grant expenditures to be incurred later this year. |
| 238 Emergency Mgmt Base Grant | \$85,096 | \$21,274 | \$22,512 | 26.5% | \$1,238 | |
| 241 Computer Services | \$228,366 | \$57,092 | \$57,092 | 25.0% | \$0 | Computer Service costs charged on a monthly basis. |
| 246 Risk Management | \$283,218 | \$70,805 | \$0 | 0.0% | (\$70,805) | Insurance charge done once a year. |
| 250 County Animal Control | \$547,018 | \$136,755 | \$106,169 | 19.4% | (\$30,586) | Automobile encumbered/not expensed |
| 251 Mailroom/Switchboard | \$321,033 | \$80,258 | \$51,690 | 16.1% | (\$28,568) | Maintenance contracts and postage to be paid later in the year. |
| 252 Environmental Control | \$7,033 | \$1,758 | \$336 | 4.8% | (\$1,422) | Expenditures based on reimbursement |
| 300 Clerk Of Circuit Court | \$988,668 | \$247,167 | \$328,584 | 33.2% | \$81,417 | November monthly draw recorded in October. 4 draws paid in first 3 months. |
| 400 Tax Collector | \$1,265,104 | \$316,276 | \$2,785,192 | 220.2% | \$2,468,916 | Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end. |
| 500 Property Appraiser | \$2,754,554 | \$688,639 | \$1,050,549 | 38.1% | \$361,911 | November monthly draw recorded in October. 4 draws paid in first 3 months. |
| 600 Sheriff | \$45,341,390 | \$11,335,348 | \$14,838,468 | 32.7% | \$3,503,121 | November monthly draw recorded in October. 4 draws paid in first 3 months. |
| 700 Supervisor Of Elections | \$1,282,257 | \$320,564 | \$579,991 | 45.2% | \$259,427 | First draw is 25% of budget per Florida Statutes. |
| 901 Circuit Court | \$108,311 | \$27,078 | \$0 | 0.0% | (\$27,078) | Expenditures based on reimbursement. |
| 903 State Attorney | \$91,252 | \$22,813 | \$31,636 | 34.7% | \$8,823 | Expenditures based on reimbursement. |
| 904 Public Defender | \$3,309 | \$827 | \$731 | 22.1% | (\$96) | Expenditures based on reimbursement. |

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|----------------------|---------------------|---------------------|---------------------|--------------|--------------------|--------------------------------------|
| 907 Medical Examiner | \$370,991 | \$92,748 | \$123,663 | 33.3% | \$30,915 | Expenditures based on reimbursement. |
| Grand Total | \$81,281,410 | \$20,320,353 | \$26,433,304 | 32.5% | \$6,112,952 | |

**FY 2016-2017 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 | \$69,789 | \$17,447 | \$0 | 0.0% | (\$17,447) | FMPA/COVB Electric Costs |
| 104 North County Aquatic Center | \$812,645 | \$203,161 | \$123,378 | 15.2% | (\$79,783) | Seasonal operations at pool. Higher expenses (temp. employees) in summer. |
| 105 Gifford Aquatic Center | \$393,366 | \$98,342 | \$58,261 | 14.8% | (\$40,080) | Seasonal operations at pool. Higher expenses (temp. employees) in summer. |
| 108 Recreation | \$889,879 | \$222,470 | \$187,913 | 21.1% | (\$34,556) | Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer. |
| 115 Intergenerational Facility | \$400,700 | \$100,175 | \$73,376 | 18.3% | (\$26,799) | Other Professional Services expenses less than anticipated. |
| 116 Ocean Rescue | \$812,157 | \$203,039 | \$189,628 | 23.3% | (\$13,411) | |
| 161 Shooting Range Operations | \$732,419 | \$183,105 | \$112,303 | 15.3% | (\$70,802) | Clay Target and Pro Shop supplies not yet incurred due to new facility not being open yet. |
| 199 Reserves | \$24,329,646 | \$6,082,412 | \$5,919,512 | 24.3% | (\$162,900) | Contingencies budgeted, but not expended. |
| 204 Planning And Development | \$232,744 | \$58,186 | \$51,061 | 21.9% | (\$7,125) | Expenses to be incurred later in the year. |
| 205 County Planning | \$912,543 | \$228,136 | \$177,614 | 19.5% | (\$50,522) | Insurance charges for fund done once per year in January. |
| 207 Environmental Plan/Code Enforc | \$459,106 | \$114,777 | \$113,270 | 24.7% | (\$1,506) | |
| 210 Parks | \$144,717 | \$36,179 | \$33,127 | 22.9% | (\$3,052) | |
| 234 Telecommunications | \$130,904 | \$32,726 | \$24,443 | 18.7% | (\$8,283) | Capital items not yet purchased. |
| 400 Tax Collector | \$80,000 | \$20,000 | \$142,709 | 178.4% | \$122,709 | Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end. |
| Grand Total | \$30,400,615 | \$7,600,154 | \$7,206,596 | 23.7% | (\$393,558) | |

FY 2016-2017 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 | \$1,970,900 | \$492,725 | \$234,115 | 11.9% | (\$258,610) | Contingencies budgeted, but not expended. |
| 214 Roads And Bridges | \$7,449,353 | \$1,862,338 | \$1,400,525 | 18.8% | (\$461,813) | Insurance charges for fund done once per year in January. Capital items not yet purchased. |
| 243 Public Works | \$279,000 | \$69,750 | \$64,251 | 23.0% | (\$5,499) | |
| 244 County Engineering | \$2,089,525 | \$522,381 | \$473,231 | 22.6% | (\$49,151) | Capital items not yet purchased. |
| 245 Traffic Engineering | \$2,562,376 | \$640,594 | \$526,671 | 20.6% | (\$113,923) | Multiple position vacancies. Capital items not yet purchased. |
| 281 Stormwater | \$634,741 | \$158,685 | \$185,123 | 29.2% | \$26,438 | Awaiting roll-over budget amendment. |
| Grand Total | \$14,985,895 | \$3,746,474 | \$2,883,916 | 19.2% | (\$862,558) | |

FY 2016-2017 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 | \$17,416,279 | \$4,354,070 | \$3,850,243 | 22.1% | (\$503,826) | 5.9 pay periods out of 26 were paid in quarter. This is 22.7% of salaries rather than 25%. |
| Benefits | \$8,678,684 | \$2,169,671 | \$1,832,358 | 21.1% | (\$337,313) | 5.9 pay periods out of 26 were paid in quarter. This is 22.7% of salaries rather than 25%. |
| Operating | \$4,841,374 | \$1,210,344 | \$1,042,244 | 21.5% | (\$168,100) | |
| Capital Outlay | \$2,246,252 | \$561,563 | \$55,238 | 2.5% | (\$506,325) | Some capital items 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 | \$1,911,439 | \$477,860 | \$592,524 | 31.0% | \$114,665 | Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end. |
| Grand Total | \$35,107,850 | \$8,776,963 | \$7,386,428 | 21.0% | (\$1,390,535) | |

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|---------------------------------------|----------------------|---------------------|---------------------|--------------|--------------------|--|
| Grand Total - All Taxing Funds | \$161,775,770 | \$40,443,943 | \$43,910,244 | 27.1% | \$3,466,301 | |
|---------------------------------------|----------------------|---------------------|---------------------|--------------|--------------------|--|