

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2018-2019 3rd Qtr.

001 - General Fund

Department Description	REVISED BUDGET	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/ Notes
101 BCC Operations	\$1,092,442	\$819,332	\$811,968	74.3%	(\$7,364)	
102 County Attorney	\$2,001,695	\$1,501,271	\$940,431	47.0%	(\$560,840)	All Aboard Florida legal expenses not yet expended
103 Geographic Info Systems Dept.	\$87,723	\$65,792	\$65,792	75.0%	\$0	
106 General Health	\$1,006,842	\$755,132	\$761,392	75.6%	\$6,260	State Health Department expenses slightly more than budgeted.
107 Communications/Emergency Svcs	\$592,417	\$444,313	\$382,738	64.6%	(\$61,575)	Maintenance contract payments due later in the year.
109 Main Library	\$2,541,834	\$1,906,376	\$1,628,814	64.1%	(\$277,561)	Other Contractual Services to be expensed later in year. Office Furniture & Equipment not yet expensed
110 Agencies	\$6,280,088	\$4,710,066	\$3,707,248	59.0%	(\$1,002,818)	SRA other Machinery & Equipment expenses to be incurred later this FY, based on reimbursement
111 Medicaid	\$1,228,901	\$921,676	\$716,305	58.3%	(\$205,371)	Lag time in reimbursement submittals.
112 North County Library	\$1,163,205	\$872,404	\$790,234	67.9%	(\$82,170)	Other contractual services due later in the year and other operating supplies still not expensed
113 Brackett Family Library	\$315,041	\$236,281	\$207,610	65.9%	(\$28,671)	Salaries & benefits expense lower than budgeted - Reclassification of positions
114 Value Adjustment Board	\$60,000	\$45,000	\$29,707	49.5%	(\$15,293)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$51,082	\$38,312	\$36,286	71.0%	(\$2,026)	
119 Law Library	\$91,199	\$68,399	\$65,569	71.9%	(\$2,830)	
128 Children's Services	\$1,665,465	\$1,249,099	\$854,508	51.3%	(\$394,591)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$222,000	\$166,500	\$211,458	95.3%	\$44,958	CRA payments are due in full in December.
199 Reserves	\$8,138,443	\$6,103,832	\$4,600,452	56.5%	(\$1,503,380)	Contingencies budgeted, but not expended.
201 County Administrator	\$590,436	\$442,827	\$337,216	57.1%	(\$105,611)	Salaries & benefits expense lower than budgeted - Leg/ PIO Position not yet filled
202 General Services	\$158,702	\$119,027	\$107,774	67.9%	(\$11,253)	Expenses slightly below budget. Reclass of position
203 Human Resources	\$636,526	\$477,395	\$379,986	59.7%	(\$97,408)	Computer Software budgeted but not expensed yet.
204 Planning And Development	\$6,000	\$4,500	\$2,385	39.7%	(\$2,115)	Other Professional Services to be expensed later in year.

**FY 2018-2019 3rd Qtr.
001 - General Fund**

Department Description	REVISED BUDGET	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
206 Veterans Services	\$269,197	\$201,898	\$190,739	70.9%	(\$11,159)	Expenditures for Veteran's Council based on reimbursement.
208 Emergency Management	\$598,504	\$448,878	\$392,255	65.5%	(\$56,623)	Salaries & benefits expense lower than budgeted. Grant funds budgeted but not yet expensed
210 Parks	\$2,620,501	\$1,965,376	\$1,809,402	69.0%	(\$155,974)	Expenses to be incurred later in the year - Capital (Automotive)
211 Human Services	\$280,099	\$210,074	\$178,797	63.8%	(\$31,277)	Billed quarterly for staff from Health Dept. Not processed until July
212 Agriculture Extension	\$200,745	\$150,559	\$134,549	67.0%	(\$16,009)	Capital budgeted but not yet fully expensed.
216 Purchasing	\$206,252	\$154,689	\$133,646	64.8%	(\$21,043)	Salaries & benefits expense lower than budgeted - due to employee turnover
220 Facilities Management	\$4,112,611	\$3,084,458	\$2,293,174	55.8%	(\$791,285)	Janitorial service expenses less than budgeted. Budgeted maintenance expenses to be incurred later in the year
229 Management & Budget	\$361,572	\$271,179	\$207,935	57.5%	(\$63,244)	Salaries & benefits expense lower than budgeted - due to employee turnover
237 FPL Grant	\$119,268	\$89,451	\$39,837	33.4%	(\$49,614)	Position vacant through most of the fiscal year.
238 Emergency Mgmt. Base Grant	\$117,825	\$88,369	\$89,377	75.9%	\$1,009	
241 Computer Services	\$669,209	\$501,907	\$562,051	84.0%	\$0	Computer Service costs charged on a monthly basis.
246 Risk Management	\$290,318	\$217,739	\$290,318	100.0%	\$72,580	Insurance charge done once a year in January
250 County Animal Control	\$599,937	\$449,953	\$384,225	64.0%	(\$65,728)	Automotive capital not yet purchased. Part time position also not filled in Feb.
251 Mailroom/Switchboard	\$383,126	\$287,345	\$276,172	72.1%	(\$11,173)	Communication equipment maint. paid in April.
252 Environmental Control	\$7,033	\$5,275	\$5,596	79.6%	\$321	Expenditures based on reimbursement
283 Lagoon	\$126,080	\$94,559	\$41,418	32.9%	(\$53,141)	Position filled in April. Large amount of services still not expensed.
300 Clerk Of Circuit Court	\$1,055,644	\$791,733	\$794,921	75.3%	\$3,188	

400 Tax Collector	\$1,585,104	\$1,188,828	\$3,622,811	228.6%	\$2,433,983	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$3,112,520	\$2,334,390	\$2,290,668	73.6%	(\$43,722)	Postage not yet expensed.
600 Sheriff	\$50,992,748	\$38,244,561	\$38,108,630	74.7%	(\$135,931)	Timing on payment of utility bills
700 Supervisor Of Elections	\$1,368,525	\$1,026,394	\$1,087,872	79.5%	\$61,478	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$162,879	\$122,159	\$31,895	19.6%	(\$90,264)	Reimbursement of unused funds from previous year
903 State Attorney	\$87,879	\$65,909	\$72,643	82.7%	\$6,734	Expenditures based on reimbursement.
904 Public Defender	\$3,738	\$2,804	\$2,272	60.8%	(\$532)	Expenditures based on reimbursement.
907 Medical Examiner	\$454,367	\$340,775	\$378,639	83.3%	\$37,864	Expenditures based on reimbursement.
Grand Total	\$97,715,722	\$73,286,791	\$70,057,710	71.7%	(\$3,229,080)	

FY 2018-2019 3rd Qtr.

004 - M.S.T.U. Fund

Department Description	REVISED BUDGET	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/ Notes
102 County Attorney	\$3,465	\$2,599	\$3,464	100.0%	\$865	
104 North County Aquatic Center	\$932,142	\$699,107	\$562,762	60.4%	(\$136,345)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$485,340	\$364,005	\$291,076	60.0%	(\$72,929)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$1,024,715	\$768,536	\$659,587	64.4%	(\$108,949)	Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$493,523	\$370,142	\$312,953	63.4%	(\$57,189)	Part time position filled in Jan. Other Professional Services to be expensed later in year.
116 Ocean Rescue	\$920,943	\$690,707	\$654,005	71.0%	(\$36,702)	Capital items not yet purchased. Expenses to be incurred later in the year.
161 Shooting Range Operations	\$671,873	\$503,905	\$489,215	72.8%	(\$14,690)	Pro Shop supplies less than budgeted.

199 Reserves	\$25,113,924	\$18,835,443	\$18,623,899	74.2%	(\$211,544)	
204 Planning And Development	\$256,800	\$192,600	\$180,104	70.1%	(\$12,496)	Expenses just slightly under budget.
205 County Planning	\$1,235,689	\$926,767	\$954,855	77.3%	\$28,088	Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$522,258	\$391,694	\$357,238	68.4%	(\$34,455)	Postage and Other services still not expensed.
210 Parks	\$1,470,951	\$1,103,213	\$202,668	13.8%	(\$900,546)	Capital projects not yet completed - Jones Pier Improvements and 58th ave Ballfield
214 Road & Bridge	\$133,275	\$99,956	\$87,676	65.8%	(\$12,280)	Budgeted demolitions to happen later this year.
234 Telecommunications	\$533,893	\$400,420	\$162,243	30.4%	(\$238,176)	Other Professional Services to be expensed later in year - Nexus Worx Fiber
400 Tax Collector	\$80,000	\$60,000	\$195,264	244.1%	\$135,264	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$33,878,791	\$25,409,093	\$23,737,009	70.1%	(\$1,672,084)	

FY 2018-2019 3rd Qtr.

111 - Transportation Fund

Department Description	REVISED BUDGET	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/ Notes
199 Reserves	\$1,868,740	\$1,401,555	\$894,751	47.9%	(\$506,804)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$9,190,245	\$6,892,684	\$6,016,524	65.5%	(\$876,160)	Multiple position vacancies. Capital items encumbered but not yet expensed.
243 Public Works	\$373,760	\$280,320	\$262,922	70.3%	(\$17,398)	FEC Payments to be incurred later in the year.
244 County Engineering	\$2,753,975	\$2,065,481	\$1,720,410	62.5%	(\$345,071)	Multiple position vacancies. Capital items encumbered but not yet purchased.
245 Traffic Engineering	\$2,590,127	\$1,942,595	\$1,480,295	57.2%	(\$462,300)	Capital items encumbered but not yet expensed. Vacancy filled in Jan.
281 Stormwater	\$1,005,590	\$754,193	\$458,056	45.6%	(\$296,137)	Capital items not yet purchased as well as other budgeted services not yet completed.
Grand Total	\$17,782,437	\$13,336,828	\$10,832,958	60.9%	(\$2,503,870)	

FY 2018-2019 3rd Qtr.

114 Emergency Services District

Department Description	REVISED BUDGET	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/ Notes
Salaries	\$20,081,659	\$15,061,244	\$13,858,104	69.0%	(\$1,203,140)	18.9 pay periods out of 26 were paid in quarter. This is 72.7% of salaries rather than 75%. Multiple position vacancies.
Benefits	\$9,949,357	\$7,462,018	\$6,970,630	70.1%	(\$491,388)	18.9 pay periods out of 26 were paid in quarter. This is 72.7% of salaries rather than 75%. Multiple position vacancies.
Operating	\$5,919,452	\$4,439,589	\$3,812,890	64.4%	(\$626,699)	Other Operating expenses to be incurred later in year - Electric services, maintenance to buildings, and maintenance to auto equipment
Capital Outlay	\$4,427,893	\$3,320,920	\$770,436	17.4%	(\$2,550,484)	Capital expenditures not yet purchased
Grants and Aids	\$13,822	\$10,367	\$13,821	100.0%	\$3,455	Payment to Division of Forestry made once per year, done in October.
Other Uses	\$1,192,069	\$894,052	\$956,281	80.2%	\$62,229	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$41,584,252	\$31,188,189	\$26,382,162	63.4%	(\$4,806,027)	

Grand Total - All Taxing Funds	\$190,961,202	\$143,220,901	\$131,009,839	68.6%	(\$12,211,062)
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