

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2017-2018 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	\$1,034,994	\$258,749	\$316,701	30.6%	\$57,952	External auditors' costs billed to BCC account upfront, then distributed to other departments.
102 County Attorney	\$785,668	\$196,417	\$195,224	24.8%	(\$1,193)	
103 Geographic Info Systems Dept	\$74,030	\$18,508	\$12,338	16.7%	(\$6,169)	GIS costs charged on a monthly basis; only 2 payments made in first quarter.
106 General Health	\$934,500	\$233,625	\$261,245	28.0%	\$27,620	Lag time in New Horizon's reimbursement. 4 draws paid in first quarter to Health Dept.
107 Communications/Emergency Svcs	\$499,717	\$124,929	\$82,125	16.4%	(\$42,805)	Maintenance contract payments due later in the year.
109 Main Library	\$2,246,410	\$561,603	\$548,260	24.4%	(\$13,342)	
110 Agencies	\$2,466,237	\$616,559	\$1,266,905	51.4%	\$650,346	Community Transportation Coordinator expenses include grant funds that have not been received, so are not yet budgeted.
111 Medicaid	\$1,077,218	\$269,305	\$147,961	13.7%	(\$121,343)	Lag time in reimbursement submittals.
112 North County Library	\$1,065,966	\$266,492	\$264,360	24.8%	(\$2,132)	
113 Brackett Family Library	\$285,424	\$71,356	\$66,201	23.2%	(\$5,155)	
114 Value Adjustment Board	\$60,000	\$15,000	\$2,544	4.2%	(\$12,456)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$46,188	\$11,547	\$10,742	23.3%	(\$805)	
119 Law Library	\$86,829	\$21,707	\$23,561	27.1%	\$1,854	
128 Children's Services	\$1,607,965	\$401,991	\$222,579	13.8%	(\$179,413)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$187,296	\$46,824	\$184,879	98.7%	\$138,055	CRA payments are due in full in December.
199 Reserves	\$7,669,569	\$1,917,392	\$1,298,145	16.9%	(\$619,247)	Contingencies budgeted, but not expended.
201 County Administrator	\$464,143	\$116,036	\$94,538	20.4%	(\$21,497)	Lobbyist allocation not yet expended.
202 General Services	\$139,788	\$34,947	\$29,949	21.4%	(\$4,998)	Expenses slightly below budget.
203 Human Resources	\$464,006	\$116,002	\$112,036	24.1%	(\$3,965)	
204 Planning And Development	\$6,000	\$1,500	\$0	0.0%	(\$1,500)	PACE projects not yet completed.

**FY 2017-2018 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	\$274,809	\$68,702	\$44,620	16.2%	(\$24,083)	Expenditures for Veteran's Council based on reimbursement.
208 Emergency Management	\$451,027	\$112,757	\$123,866	27.5%	\$11,109	
210 Parks	\$2,314,993	\$578,748	\$512,442	22.1%	(\$66,306)	Expenses to be incurred later in the year.
211 Human Services	\$288,030	\$72,008	\$33,088	11.5%	(\$38,919)	Billed quarterly for staff from Health Dept. Not processed until January.
212 Agriculture Extension	\$163,232	\$40,808	\$32,074	19.6%	(\$8,734)	Quarterly billing not yet completed.
216 Purchasing	\$175,862	\$43,966	\$39,327	22.4%	(\$4,639)	
220 Facilities Management	\$3,927,898	\$981,975	\$735,627	18.7%	(\$246,348)	Multiple position vacancies. Capital to be purchased later in the year.
229 Management & Budget	\$325,119	\$81,280	\$75,732	23.3%	(\$5,548)	
237 FPL Grant	\$124,121	\$31,030	\$11,790	9.5%	(\$19,241)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt Base Grant	\$89,085	\$22,271	\$21,590	24.2%	(\$682)	
241 Computer Services	\$322,497	\$80,624	\$80,624	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	\$574,233	\$143,558	\$114,564	20.0%	(\$28,994)	
251 Mailroom/Switchboard	\$357,575	\$89,394	\$57,333	16.0%	(\$32,061)	Telephone expenses to be paid later in the year.
252 Environmental Control	\$7,033	\$1,758	\$0	0.0%	(\$1,758)	Expenditures based on reimbursement
300 Clerk Of Circuit Court	\$1,032,814	\$258,204	\$259,088	25.1%	\$884	
400 Tax Collector	\$1,465,104	\$366,276	\$2,933,942	200.3%	\$2,567,666	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$2,980,890	\$745,223	\$727,542	24.4%	(\$17,681)	
600 Sheriff	\$47,878,300	\$11,969,575	\$11,853,584	24.8%	(\$115,991)	
700 Supervisor Of Elections	\$1,320,772	\$330,193	\$508,439	38.5%	\$178,246	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$179,659	\$44,915	\$0	0.0%	(\$44,915)	Expenditures based on reimbursement.
903 State Attorney	\$81,993	\$20,498	\$29,524	36.0%	\$9,026	Expenditures based on reimbursement.
904 Public Defender	\$3,537	\$884	\$367	10.4%	(\$517)	Expenditures based on reimbursement.
907 Medical Examiner	\$422,690	\$105,673	\$140,897	33.3%	\$35,224	Expenditures based on reimbursement.
Grand Total	\$86,246,439	\$21,561,610	\$23,476,355	27.2%	\$1,914,745	

FY 2017-2018 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	\$0	\$0	\$101	N/A	\$101	FMPA/COVB Electric Costs - funds rolled over into current fiscal year in January
104 North County Aquatic Center	\$824,130	\$206,033	\$115,415	14.0%	(\$90,617)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$405,865	\$101,466	\$72,471	17.9%	(\$28,995)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$897,535	\$224,384	\$202,594	22.6%	(\$21,790)	Some seasonal operations (summer camps) with higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$463,431	\$115,858	\$92,504	20.0%	(\$23,354)	Expenses to be incurred later in the year.
116 Ocean Rescue	\$863,001	\$215,750	\$200,061	23.2%	(\$15,689)	
161 Shooting Range Operations	\$632,427	\$158,107	\$133,526	21.1%	(\$24,581)	Clay Target and Pro Shop supplies less than budgeted.
199 Reserves	\$24,365,126	\$6,091,282	\$5,944,345	24.4%	(\$146,937)	
204 Planning And Development	\$242,072	\$60,518	\$53,346	22.0%	(\$7,172)	
205 County Planning	\$1,087,051	\$271,763	\$212,597	19.6%	(\$59,166)	Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforc	\$487,389	\$121,847	\$125,034	25.7%	\$3,187	
210 Parks	\$163,204	\$40,801	\$33,243	20.4%	(\$7,558)	Expenses to be incurred later in the year.
234 Telecommunications	\$201,983	\$50,496	\$28,909	14.3%	(\$21,587)	Capital items not yet purchased.
400 Tax Collector	\$80,000	\$20,000	\$153,427	191.8%	\$133,427	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$30,713,214	\$7,678,304	\$7,397,942	24.1%	(\$280,361)	

FY 2017-2018 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	\$1,875,653	\$468,913	\$237,330	12.7%	(\$231,583)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$7,972,371	\$1,993,093	\$1,811,436	22.7%	(\$181,657)	Insurance charges for fund done once per year in January. Multiple position vacancies.
243 Public Works	\$331,294	\$82,824	\$70,400	21.3%	(\$12,423)	Only 2 Inter Department charges in first quarter.
244 County Engineering	\$2,371,745	\$592,936	\$508,763	21.5%	(\$84,174)	Multiple position vacancies. Capital items not yet purchased.
245 Traffic Engineering	\$2,636,839	\$659,210	\$475,070	18.0%	(\$184,140)	Capital items not yet purchased. Signal enhancements to be completed later in the year.
281 Stormwater	\$733,278	\$183,320	\$110,723	15.1%	(\$72,597)	Capital items not yet purchased. Electric expenses less than anticipated.
Grand Total	\$15,921,180	\$3,980,295	\$3,213,722	20.2%	-\$766,573	

FY 2017-2018 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	\$19,156,718	\$4,789,180	\$3,992,980	20.8%	(\$796,200)	5.9 pay periods out of 26 were paid in quarter. This is 22.7% of salaries rather than 25%. Multiple position vacancies.
Benefits	\$9,457,415	\$2,364,354	\$2,004,695	21.2%	(\$359,659)	5.9 pay periods out of 26 were paid in quarter. This is 22.7% of salaries rather than 25%. Multiple position vacancies.
Operating	\$5,134,340	\$1,283,585	\$1,047,998	20.4%	(\$235,587)	Insurance charges for fund done once per year in January.
Capital Outlay	\$2,729,191	\$682,298	\$1,140,372	41.8%	\$458,075	Multiple vehicles encumbered.
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	\$1,733,076	\$433,269	\$606,013	35.0%	\$172,744	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$38,224,562	\$9,556,141	\$8,805,880	23.0%	(\$750,261)	

Grand Total - All Taxing Funds	\$171,105,395	\$42,776,349	\$42,893,898	25.1%	\$117,549	
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