



2021-2022  
4th Quarter Preliminary

# Quarterly Budget Report



## Financial Indicators Snapshot - September 2022

Report	Compared to Prior Year		Compared to Budget		Comments
	% Change Current Month	% Change Year-to-Date	% Variance Current Month	% Variance Year-to-Date	
<b>Revenues</b>					
Gas Tax (Fund 109)	▼ (4.3%)	▲ 0.5%	▼ (0.1%)	▲ 12.2%	Represents collections through August 2022. Increase of \$16,452 or 0.5% YTD.
Optional Sales Tax (Fund 315)	▲ 2.4%	▲ 17.3%	▲ 18.6%	▲ 26.1%	Represents collections through August 2022. Increase of \$3,398,298 or 17.3% YTD.
Half Cent Sales Tax	▼ (0.9%)	▲ 10.3%	▲ 12.6%	▲ 12.7%	Represents collections through August 2022. Increase of \$1,142,033 or 10.3% YTD.
Traffic Impact Fees (Fund 104)	▼ (13.6%)	▼ (3.5%)	▲ 3.1%	▲ 49.3%	Varies by month, however, decrease of \$311,632 or 3.5% YTD.
Impact Fees (Fund 103)	▼ (5.5%)	▼ (11.9%)	▼ (5.9%)	▲ 48.7%	Varies by month, however, decrease of \$295,120 or 11.9% YTD.
Tourist Tax	▲ 2.7%	▲ 23.5%	▲ 60.4%	▲ 62.6%	Tourist Taxes exceeded budgeted monthly expectations by \$97,586. Year to date revenues are up \$809,755 when compared to prior year.
Franchise Fees (Total)	▲ 19.3%	▲ 11.3%	▲ 37.9%	▲ 6.9%	Overall YTD Franchise Tax revenue is up \$1,091,519 when compared to prior year.
<b>Recreation Revenues</b>					
NCAC	▼ (4.7%)	▲ 1.6%	▼ (4.2%)	▼ (14.1%)	YTD revenues are up 3,872 or 1.6% compared to prior year and down \$39,724 or 14.1% compared to budget.
GAC	▼ (19.1%)	▲ 17.6%	▼ (13.7%)	▲ 21.5%	YTD revenues are up \$10,215 or 17.6% compared to prior year and up \$12,074 or 21.5% compared to budget.
Recreation	▼ (15.4%)	▼ (6.4%)	▲ 106.0%	▲ 70.8%	Revenues are down YTD \$15,026 or 6.4% compared to last year and up \$90,359 or 70.8% compared to budget. This is due to receiving a FL Blue Grant.
IG Building	▲ 22.0%	▲ 76.8%	▼ (40.9%)	▼ (23.2%)	YTD Revenues are up from prior year \$105,922 or 76.8% and down \$70,269 or 23.2% compared to budget
Shooting Range	▼ (24.0%)	▼ (4.1%)	▼ (29.0%)	▲ 6.8%	YTD revenues have decreased by \$19,604 or 4.1% compared to prior year and are up \$29,276 or 6.8% compared to budget
<b>Profit &amp; Loss</b>					
Building Department	▼ (33.7%)	▲ 119.4%			Overall Building Department net income is down \$190,238 for the month when compared to prior year and up \$473,138 YTD.
Golf Course	▼ (10.3%)	▲ 6.5%			Total rounds are up 6,655 YTD. Net income is up by \$70,478 YTD compared to prior year.
Fleet	▲ 44.2%	▲ 82.0%			Fleet net income is up \$25,442 for the month and up \$114,336 YTD compared to prior year.
SWDD	▲ 3.1%	▲ 252.4%			SWDD YTD net income is \$1,616,805 more than the prior year.

## FY 2021/2022 Budget Reconciliation

October 1, 2021 to September 30, 2022 Budget

Approved Budget as of October 1, 2021		<b>\$428,052,912</b>	
Fund	Item Description		Budget Amendment
<b>Grants Received</b>			
001	General Fund/Sect 5307 SRA Grant/ARPA	973,815	001
001	General Fund/Sect 5307 SRA Grant	6,338,906	001
001	General Fund/DOT Public Block Grant	660,879	001
001	General Fund/Hazardous Materials Grant	1,859	001
001	General Fund/FDEP Grant	50,000	001
001	General Fund/EMPG Grant	76,256	001
001	General Fund/EMPG Grant/ARPA	3,930	001 & 009
001	General Fund/FDOT Transit Corridor Grant	235,499	001
001	General Fund/DOT Public Transit Block Grant	728,674	001
001	General Fund/FDOT Service Development Grant	249,600	001
001	General Fund/Sect 5339 SRA Grant	1,145,971	001 & 007
001	General Fund/Sect 5311 SRA Grant	137,278	001 & 006
001	General Fund/Sect 5307 SRA Grant	3,348,741	007
001	General Fund/Cares Act and COVID-19 Response/Sect 5307 SRA	3,085,273	001
001	General Fund/Cares Act and COVID-19 Response/Sect 5311 SRA	144,625	001
004	MSTU/FIND Grant-Jones Pier	130,000	003
102	Traffic Impact Fees/FDOT Grant	2,787,219	005
108	Rental Assistance/Section 8/Cares Act and COVID-19 Response	12,594	001
108	Rental Assistance/Rental Assistance Payments	179,621	009
109	Secondary Roads/DOT Grant	1,119,684	003
114	Emergency Services/PEMT Program Distribution	333,438	003
127	Natives Lands/Wildfire Grant	12,358	001
128	Beach Restoration/FEMA Grant/Matthew	3,603,418	003
133	FL Boating/FIND Grant- ELC Main Dock Replacement	100,000	001
133	FL Boating/Derelict Vessel Removal Grant	29,600	006
136	Fed/State Grants/HUD Grants	1,366,560	001 & 007
138	ARP Funds/American Rescue Plan Act	15,759,178	009
145	Land Acquisition/FIND Grant/Jones Pier	84,000	003
315	Optional Sales Tax/Grants	10,859,244	003 & 005
		<b>53,558,220</b>	
<b>Donations/Contributions</b>			
001	General Fund/Main Library Donation	18,525	001
001	General Fund/NC Library Donation	232,073	001
001	General Fund/Human Services Donation	2,000	009
133	FL Boating/Private Donations for ELC Main Dock Replacement	100,000	001
		<b>352,598</b>	

## FY 2021/2022 Budget Reconciliation

October 1, 2021 to September 30, 2022 Budget

Fund	Item Description		Budget Amendment
<b>d Forward from FY 2020/2021</b>			
001	General Fund/Purchase Order Rollover	97,849	003
001	General Fund/Sheriff's Office/Purchase Order Rollover	660,287	003
001	General Fund/Rollover Projects	94,419	003
004	MSTU/Purchase Order Rollover	2,587	003
004	MSTU/Rollover Projects	794,393	003
102	Traffic Impact Fee/Rollover Projects	-2,974,920	003
103	Impact Fees/Rollover Projects	1,856,821	003
104	Traffic Impact Fees 2020/Rollover Projects	14,022,081	003
108	Rental Assistance/Emergency Housing Vouchers	362,340	003
109	Secondary Roads/Purchase Order Rollover	7,752	003
109	Secondary Roads/Rollover Projects	1,652,836	003
111	Transportation/Purchase Order Rollover	424,548	003
111	Transportation/Rollover Projects	120,755	003
114	Emergency Services District/Rollover Projects	2,411,185	003
114	Emergency Services/Purchase Order Rollover	1,181,451	003
114	Emergency Services/Rollover PEMT Program Funds	212,913	003
120	911 Surcharge/Purchase Order Rollover	79,857	003
120	911 Surcharge/Rollover Projects	70,757	003
123	SHIP/Rollover Projects	487,761	003
128	Beach Restoration/Rollover Projects	354,424	003
129	CDBG/Rollover Projects	269,995	005
133	Florida Boating Improvements/Rollover Projects	-50,000	003
138	ARP Funds/ Rollover Projects	13,636,575	003
139	Cares Act and COVID-19 Response/Rollover Projects	3,476,210	003
145	Land Acquisition/Rollover Projects	718,250	003
181	Gifford Streetlighting/Rollover Project	50,000	003
185	VLE Assessments/Rollover Project	1,140,000	003
308	JRTC/Rollover Projects	1,984,722	003
315	Optional Sales Tax/Purchase Order Rollover	1,597,503	003
315	Optional Sales Tax/ Rollover Projects	27,815,421	003
411	SWDD/Purchase Order Rollover	10,335	003
441	Building Department/Purchase Order Rollover	2,335	003
471	Utilities/Purchase Order Rollover	1,144,460	003
471	Utilities/Rollover Projects	3,976,967	003
472	Utilities Impact Fees/Rollover Projects	95,065	003
501	Fleet/Rollover Projects	114,018	003
502	Self Insurance/Purchase Order Rollover	57,441	003
505	Information Technology/Purchase Order Rollover	34,200	003
505	Information Technology/Rollover Projects	347,355	003
		<b>78,340,948</b>	

## FY 2021/2022 Budget Reconciliation

October 1, 2021 to September 30, 2022 Budget

Fund	Item Description		Budget Amendment
<b>Unbudgeted Items</b>			
001	General Fund/Tax Collector's Budget	516,915	003
001	General Fund/Sheriff's Budget	15,785	009
001	General Fund/Economic Development Div-Dissolvement of Treasure Coast Partnership	16,032	006
004	MSTU/NCAC/Water Heaters	27,960	003
004	MSTU/Tax Collector's Budget	60,800	003
004	MSTU/Increase in Code Enforcement Fines & Planning Permits	58,000	005
108	Rental Assistance/General Wage Increase	228	002
111	Transportation Fund/Engineering/Reclass Positions	58,210	002
111	Transportation Fund/Road & Bridge/Boom Axe Tractor	235,000	003
114	Emergency Services/Reclass Positions	197,233	002
114	Emergency Services/Purchase Fire Engine	56,799	003
114	Emergency Services/Tax Collector's Budget	279,390	003
114	Emergency Services/Right to Use Land	604,296	009
123	SHIP/General Wage Increase	745	002
411	SWDD/General Wage increase	526	002
411	SWDD/Tax Collector's Budget	71,640	003
418	Sandridge Golf Course/General Wage Increase	6,762	002
418	Sandridge/Other Professional Services	500	007
418	Sandridge/Water & Sewer Services	3,100	007
418	Sandridge/Clubhouse/Fuel & Lubricants	10,000	007
418	Sandridge/Pro Shop	116,500	007
418	Sandridge/Credit Card Fees	45,000	007
418	Sandridge/Depreciation	8,000	007
441	Building Dept/General Wage Increase	1,573	002
441	Building Dept/Contracted Labor Services	185,000	007
471	Utilities/General Wage Increase	6,853	002
471	Utilities/Foreclosure procedures for Bad Debt	100,000	003
471	Utilities/Other Professional Services-Reclass wellfield expansion from Impact Fees	1,267,396	003
501	Fleet/Gas/Diesel	444,027	009
501	Fleet/Parts	75,600	009
501	Fleet/Tires & Tubes	25,000	009
505	Information Technology/Reclass Positions	12,669	002
		<b>4,507,539</b>	
	<b>Total - All Amendments</b>	<b>136,759,305</b>	
	<b>Total Budget as of September 30, 2022</b>		<b>\$564,812,217</b>

## Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2021/2022 4th Quarter Preliminary

### 001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
001031 Taxes	\$ 69,373,291	\$ 69,373,291	\$ 70,489,496	101.6%	\$ 1,116,204	The County budgets ad valorem taxes at 95% collections. Most are paid by November to receive the 4% discount.
001032 Permits and Fees	\$ -	\$ -	\$ 649	n/a	\$ 649	Developer extension request fees received.
001033 Intergovernmental	\$ 19,104,218	\$ 19,104,218	\$ 8,498,751	44.5%	\$ (10,605,467)	Multiple grants budgeted, but not yet received.
001034 Charges For Services	\$ 2,178,492	\$ 2,178,492	\$ 2,155,346	98.9%	\$ (23,146)	
001035 Judgments, Fines & Forfeits	\$ 138,653	\$ 138,653	\$ 157,008	113.2%	\$ 18,355	Environment fines higher than anticipated.
001036 Licenses	\$ 148,200	\$ 148,200	\$ 174,215	117.6%	\$ 26,015	Animal Licenses higher than anticipated.
001037 Interest	\$ 125,875	\$ 125,875	\$ (1,478,775)	-1174.8%	\$ (1,604,650)	Interest market adjustment lower than anticipated due to market conditions.
001038 Miscellaneous	\$ 5,020,739	\$ 5,020,739	\$ 9,659,749	192.4%	\$ 4,639,010	North Tower sale revenue proceeds received.
001039 Other Sources	\$ 28,496,374	\$ 28,496,374	\$ 24,332,347	85.4%	\$ (4,164,027)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 124,585,841</b>	<b>\$ 124,585,841</b>	<b>\$ 113,988,785</b>	<b>91.5%</b>	<b>\$ (10,597,055)</b>	

### 004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
004031 Taxes	\$ 13,654,730	\$ 13,654,730	\$ 13,798,263	101.1%	\$ 143,533	The County budgets ad valorem taxes at 95% collections. Most are paid by November to receive the 4% discount. MSTU includes communications tax and business tax, which makes this percentage lower than other funds.
004032 Permits and Fees	\$ 8,951,900	\$ 8,951,900	\$ 10,191,974	113.9%	\$ 1,240,074	Franchise fee revenues higher than anticipated.
004033 Intergovernmental	\$ 12,852,758	\$ 12,852,758	\$ 15,530,342	120.8%	\$ 2,677,584	1/2 Cent Sales Tax and State Revenue Sharing revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,096,291	\$ 1,096,291	\$ 1,091,572	99.6%	\$ (4,718)	
004035 Judgments, Fines & Forfeits	\$ 166,250	\$ 166,250	\$ 239,381	144.0%	\$ 73,131	Code enforcement collections above budgeted projections.
004037 Interest	\$ 57,000	\$ 57,000	\$ (632,145)	-1109.0%	\$ (689,145)	Interest market adjustment lower than anticipated due to market conditions.
004038 Miscellaneous	\$ 15,594	\$ 15,594	\$ 44,065	282.6%	\$ 28,471	Vaccination incentive CARES Act reimbursement received and CDD developer fee paid.
004039 Other Sources	\$ 3,006,359	\$ 3,006,359	\$ -	0.0%	\$ (3,006,359)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 39,800,882</b>	<b>\$ 39,800,882</b>	<b>\$ 40,263,452</b>	<b>101.2%</b>	<b>\$ 462,570</b>	

## Quarterly Budget Report - Budget to Actual Revenue Comparison

### 111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
111032 Permits and Fees	\$ 460,750	\$ 460,750	\$ 550,593	119.5%	\$ 89,843	Other Permits revenues higher than anticipated.
111033 Intergovernmental	\$ 2,824,951	\$ 2,824,951	\$ 3,018,171	106.8%	\$ 193,220	FEMA hurricane grants received, but not budgeted. Gas tax revenues higher than anticipated.
111034 Charges for Services	\$ 87,400	\$ 87,400	\$ 98,896	113.2%	\$ 11,496	Water/sewer paving services higher than anticipated.
111037 Interest	\$ 22,325	\$ 22,325	\$ (305,062)	-1366.5%	\$ (327,387)	Interest market adjustment lower than anticipated due to market conditions.
111038 Miscellaneous	\$ 361,000	\$ 361,000	\$ 505,033	139.9%	\$ 144,033	Surplus furniture & equipment sales. Vaccination incentive CARES Act reimbursement received.
111039 Other Sources	\$ 15,595,139	\$ 15,595,139	\$ 13,438,166	86.2%	\$ (2,156,973)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 19,351,565</b>	<b>\$ 19,351,565</b>	<b>\$ 17,306,797</b>	<b>89.4%</b>	<b>\$ (2,044,768)</b>	

### 114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
114031 Taxes	\$ 37,908,916	\$ 37,908,916	\$ 38,500,964	101.6%	\$ 592,048	The County budgets ad valorem taxes at 95% collections. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 52,250	\$ 52,250	\$ 67,633	129.4%	\$ 15,383	Firemen's supplemental compensation higher than anticipated.
114034 Charges for Services	\$ 6,632,486	\$ 6,632,486	\$ 7,578,317	114.3%	\$ 945,831	ALS charges & fire safety inspection/plan review revenues exceeding budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 7,600	\$ 7,600	\$ 2,400	31.6%	\$ (5,200)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 52,250	\$ 52,250	\$ (765,177)	-1464.5%	\$ (817,427)	Interest market adjustment lower than anticipated due to market conditions.
114038 Miscellaneous	\$ 190	\$ 190	\$ 158,249	83289.1%	\$ 158,059	Reimbursements received for Worker's Compensation. Vaccination incentive CARES Act reimbursement received.
114039 Other Sources	\$ 5,852,444	\$ 5,852,444	\$ 604,295	10.3%	\$ (5,248,149)	Cash forward reserves budgeted, but not actual.
	<b>\$ 50,506,136</b>	<b>\$ 50,506,136</b>	<b>\$ 46,146,681</b>	<b>91.4%</b>	<b>\$ (4,359,454)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 234,244,424</b>	<b>\$ 234,244,424</b>	<b>\$ 217,705,716</b>	<b>92.9%</b>	<b>\$ (16,538,708)</b>	



## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2021/2022 4th Quarter Preliminary

**001 - GENERAL FUND**

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
101 BCC Operations	\$ 1,120,914	\$ 1,120,914	\$ 1,076,307	96.02%	\$ (44,607)	Salaries & Benefits lower than anticipated.
102 County Attorney	\$ 927,111	\$ 927,111	\$ 870,553	93.90%	\$ (56,558)	Legal & Other Professional Services expenses not yet incurred.
103 Geographic Info Systems Dept.	\$ 72,008	\$ 72,008	\$ 72,008	100.00%	\$ -	
106 General Health	\$ 1,105,094	\$ 1,105,094	\$ 1,105,094	100.00%	\$ -	
107 Communications/Emergency Svcs	\$ 674,894	\$ 674,894	\$ 596,183	88.34%	\$ (78,711)	Maintenance expenses lower than anticipated.
109 Main Library	\$ 2,702,717	\$ 2,702,717	\$ 2,509,894	92.87%	\$ (192,823)	Personnel turnover.
110 Agencies	\$ 19,233,678	\$ 19,233,678	\$ 6,825,569	35.49%	\$ (12,408,109)	Budgeted complete Community Transportation Coordinator grants- including COVID related monies not yet expended
111 Medicaid	\$ 1,287,377	\$ 1,287,377	\$ 1,131,264	87.87%	\$ (156,113)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,384,338	\$ 1,384,338	\$ 1,031,279	74.50%	\$ (353,059)	NC Library donation budgeted for expansion, but not yet expended.
113 Brackett Family Library	\$ 412,968	\$ 412,968	\$ 393,068	95.18%	\$ (19,900)	Operating expenses lower than anticipated.
114 Value Adjustment Board	\$ 60,000	\$ 60,000	\$ 38,424	64.04%	\$ (21,576)	Legal services and other professional services lower than budgeted.
118 Ind Riv Soil/Water Conservation	\$ 61,197	\$ 61,197	\$ 59,728	97.60%	\$ (1,469)	
119 Law Library	\$ 106,674	\$ 106,674	\$ 67,240	63.03%	\$ (39,434)	Employee turnover/vacancies.
128 Children's Services	\$ 2,322,074	\$ 2,322,074	\$ 1,921,450	82.75%	\$ (400,624)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 262,000	\$ 262,000	\$ 213,526	81.50%	\$ (48,474)	CRA payments lower than budgeted.
199 Reserves	\$ 7,678,627	\$ 7,678,627	\$ 7,366,438	95.93%	\$ (312,189)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 599,985	\$ 599,985	\$ 553,904	92.32%	\$ (46,081)	Employee vacancy.
202 General Services	\$ 171,724	\$ 171,724	\$ 165,300	96.26%	\$ (6,424)	
203 Human Resources	\$ 701,857	\$ 701,857	\$ 662,995	94.46%	\$ (38,862)	Turnover. Legal services less than anticipated.
204 Planning And Development	\$ 9,000	\$ 9,000	\$ 953	10.59%	\$ (8,047)	PACE landfill charges not yet incurred.
206 Veterans Services	\$ 277,806	\$ 277,806	\$ 254,020	91.44%	\$ (23,786)	Employee turnover; Veteran's council grant based on reimbursement.
208 Emergency Management	\$ 567,368	\$ 567,368	\$ 546,458	96.31%	\$ (20,910)	
210 Parks	\$ 3,260,485	\$ 3,260,485	\$ 2,956,212	90.67%	\$ (304,273)	Capital items not yet expended.
211 Human Services	\$ 286,569	\$ 286,569	\$ 250,576	87.44%	\$ (35,993)	Lag time in quarterly reimbursement to Health Department.
212 Agriculture Extension	\$ 206,341	\$ 206,341	\$ 215,560	104.47%	\$ 9,219	Budget amendment pending for salaries & benefits for personnel adjustments due to retirements.
215 Parks/Conservation Lands	\$ 483,404	\$ 483,404	\$ 353,149	73.05%	\$ (130,255)	Turnover. Capital items not yet expended.
216 Purchasing	\$ 250,360	\$ 250,360	\$ 247,020	98.67%	\$ (3,340)	
220 Facilities Management	\$ 4,951,250	\$ 4,951,250	\$ 3,600,473	72.72%	\$ (1,350,777)	Some budgeted maintenance and janitorial expenses not yet incurred.
229 Management & Budget	\$ 454,088	\$ 454,088	\$ 442,756	97.50%	\$ (11,332)	
237 FPL Grant	\$ 186,044	\$ 186,044	\$ 60,160	32.34%	\$ (125,884)	Vacancy. Other contractual services, operating supplies and EDP equipment not yet expended.
238 Emergency Mgmt. Base Grant	\$ 112,890	\$ 112,890	\$ 107,791	95.48%	\$ (5,099)	Operating supplies budgeted, but not occurred.
241 Information Services & Telecom	\$ 960,229	\$ 960,229	\$ 960,229	100.00%	\$ -	



## Quarterly Budget Report - Budget to Actual Expense Comparison

### 001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
246 Risk Management	\$ 412,799	\$ 412,799	\$ 412,799	100.00%	\$ -	
250 County Animal Control	\$ 661,083	\$ 661,083	\$ 627,143	94.87%	\$ (33,940)	One less employee with health insurance this year vs. last. Higher medical services for animals LY.
251 Mailroom/Switchboard	\$ 154,643	\$ 154,643	\$ 158,800	102.69%	\$ 4,157	Telephone charges higher than anticipated. Budget amendment pending.
252 Environmental Control	\$ 7,033	\$ 7,033	\$ 6,033	85.77%	\$ (1,001)	Legal services lower than anticipated
283 Lagoon	\$ 192,794	\$ 192,794	\$ 67,475	35.00%	\$ (125,319)	Employee turnover, other professional service expenses incurred later in year.
300 Clerk Of Circuit Court	\$ 1,240,354	\$ 1,240,354	\$ 1,241,886	100.12%	\$ 1,532	Unused funds (excess fees) to be returned at year end.
400 Tax Collector	\$ 2,573,447	\$ 2,573,447	\$ 4,129,110	160.45%	\$ 1,555,663	Commission charged on Ad Valorem collections; most collected by December. Unused funds (excess fees) to be returned at year end.
500 Property Appraiser	\$ 3,391,996	\$ 3,391,996	\$ 3,391,971	100.00%	\$ (25)	Unused funds (excess fees) to be returned at year end.
600 Sheriff	\$ 60,483,827	\$ 60,483,827	\$ 60,411,808	99.88%	\$ (72,019)	Utilities lower than anticipated.
700 Supervisor Of Elections	\$ 1,729,417	\$ 1,729,417	\$ 1,729,461	100.00%	\$ 44	Unused funds (excess fees) to be returned at year end.
901 Circuit Court	\$ 261,074	\$ 261,074	\$ 248,365	95.13%	\$ (12,710)	Expenditures based on reimbursement.
903 State Attorney	\$ 97,085	\$ 97,085	\$ 88,943	91.61%	\$ (8,142)	Expenditures based on reimbursement.
904 Public Defender	\$ 3,406	\$ 3,406	\$ 2,580	75.74%	\$ (826)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 485,812	\$ 485,812	\$ 485,812	100.00%	\$ -	
<b>Grand Total</b>	<b>\$ 124,585,841</b>	<b>\$ 124,585,841</b>	<b>\$ 109,657,767</b>	<b>88.02%</b>	<b>\$ (14,928,074)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
104 North County Aquatic Center	\$ 1,046,284	\$ 1,046,284	\$ 834,611	79.77%	\$ (211,673)	Turnover/employee vacancies. Electric services not yet expensed.
105 Gifford Aquatic Center	\$ 481,882	\$ 481,882	\$ 392,730	81.50%	\$ (89,152)	Part time vacancies. Well system replacement budgeted, but not yet expensed.
108 Recreation	\$ 1,161,472	\$ 1,161,472	\$ 909,062	78.27%	\$ (252,410)	Turnover/employee vacancies. Electric services and FL Blue Grant capital items not yet expensed.
115 Intergenerational Facility	\$ 668,999	\$ 668,999	\$ 444,109	66.38%	\$ (224,890)	Vacancies. Electric services not yet expensed.
116 Ocean Rescue	\$ 925,344	\$ 925,344	\$ 911,870	98.54%	\$ (13,474)	
161 Shooting Range Operations	\$ 839,422	\$ 839,422	\$ 742,262	88.43%	\$ (97,160)	Employee turnover. Maintenance, COGS and other improvements not yet expensed.
199 Reserves	\$ 31,030,711	\$ 31,030,711	\$ 31,021,586	99.97%	\$ (9,125)	
204 Planning And Development	\$ 258,105	\$ 258,105	\$ 263,341	102.03%	\$ 5,236	Sick incentive payout higher than anticipated. Budget amendment pending.
205 County Planning	\$ 1,627,994	\$ 1,627,994	\$ 1,457,870	89.55%	\$ (170,124)	Turnover & vacancies.
207 Environmental Plan/Code Enforce	\$ 662,524	\$ 662,524	\$ 594,718	89.77%	\$ (67,806)	Position vacancy. Legal services lower than anticipated. MyGov not yet implemented.
210 Parks	\$ 924,393	\$ 924,393	\$ 931	0.10%	\$ (923,462)	Some project budgets rolled over in January. Not completed yet.
214 Roads and Bridges	\$ 18,500	\$ 18,500	\$ 18,500	100.00%	\$ -	
400 Tax Collector	\$ 155,252	\$ 155,252	\$ 253,462	163.26%	\$ 98,210	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 39,800,882</b>	<b>\$ 39,800,882</b>	<b>\$ 37,845,052</b>	<b>95.09%</b>	<b>\$ (1,955,830)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

### 111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
199 Reserves	\$ 929,524	\$ 929,524	\$ 881,400	94.82%	\$ (48,124)	
214 Roads And Bridges	\$ 9,948,066	\$ 9,948,066	\$ 8,384,800	84.29%	\$ (1,563,266)	Multiple position vacancies. Other contractual services lower than anticipated. Capital items not yet purchased.
243 Public Works	\$ 442,531	\$ 442,531	\$ 391,242	88.41%	\$ (51,289)	Vacant position filled in March.
244 County Engineering	\$ 3,550,863	\$ 3,550,863	\$ 3,089,304	87.00%	\$ (461,559)	Multiple position vacancies. (2) vehicles not yet expensed due to production delays.
245 Traffic Engineering	\$ 2,746,828	\$ 2,746,828	\$ 2,452,375	89.28%	\$ (294,453)	Turnover & vacancies. Maintenance, operating expenses and capital items not yet expended.
281 Stormwater	\$ 1,733,753	\$ 1,733,753	\$ 845,514	48.77%	\$ (888,239)	Employee turnover. Egret Marsh, Main Canal, Moorhen Marsh, Osprey Acres and VLE upgrades not yet complete.
<b>Grand Total</b>	<b>\$ 19,351,565</b>	<b>\$ 19,351,565</b>	<b>\$ 16,044,635</b>	<b>82.91%</b>	<b>\$ (3,306,930)</b>	

### 114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
Salaries	\$ 23,852,493	\$ 23,852,493	\$ 23,243,724	97.45%	\$ (608,769)	
Benefits	\$ 12,127,535	\$ 12,127,535	\$ 11,796,661	97.27%	\$ (330,874)	
Operating	\$ 7,343,802	\$ 7,343,802	\$ 6,182,692	84.19%	\$ (1,161,110)	Medical services, maintenance and PEMT supplies not yet expensed and lower than anticipated.
Capital Outlay	\$ 5,837,565	\$ 5,837,565	\$ 2,605,921	44.64%	\$ (3,231,644)	Capital expenditures not yet expensed. Supply chain delays.
Debt Service	\$ -	\$ -	\$ 28,586	n/a	\$ 28,586	Leases moved to this account due to accounting mandates.
Grants and Aids	\$ 13,822	\$ 13,822	\$ 13,821	100.00%	\$ (1)	
Other Uses	\$ 1,330,919	\$ 1,330,919	\$ 1,304,819	98.04%	\$ (26,100)	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 50,506,136</b>	<b>\$ 50,506,136</b>	<b>\$ 45,176,223</b>	<b>89.45%</b>	<b>\$ (5,329,913)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 234,244,424</b>	<b>\$ 234,244,424</b>	<b>\$ 208,723,677</b>	<b>89.11%</b>	<b>\$ (25,520,747)</b>	

## Expense Analysis September 30, 2022

> \$25,000 and > 10% Increase YTD

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
001 -107-519-066470-	EDP EQUIPMENT	\$ -	\$ 50,768	\$ 50,768	n/a	New Symphony Console at EOC
001 -107-519-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 25,800	\$ 25,800	n/a	AC replacement at EOC & Egret Marsh towers
001 -109-571-035450-	BOOKS	\$ 139,287	\$ 176,093	\$ 36,805	26%	Increase in book expenditures
001 -110-523-088990-	DEPT OF JUVENILE JUSTICE	\$ 401,964	\$ 518,682	\$ 116,718	29%	Increase in budget allocation
001 -110-541-066490-20714	FTA 5307 CARES ACT GRANT-SRA	\$ -	\$ 34,813	\$ 34,813	n/a	New grant
001 -110-541-066510-54001	SRA BUS SHELTERS	\$ 14,175	\$ 164,300	\$ 150,125	1059%	More bus shelters installed this year versus last year
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 1,647,905	\$ 2,629,978	\$ 982,073	60%	Increased grant awarded
001 -110-552-088010-	ECONOMIC DEVELOPMENT COUNCIL	\$ 165,211	\$ 231,232	\$ 66,020	40%	Increase in budget allocation
001 -128-569-088326-	LEARN ALLIANCE-ELP SEL COACH	\$ -	\$ 51,918	\$ 51,918	n/a	Increase in budget allocation
001 -128-569-088426-	HEALTHY START-PARENT AS TCHRS	\$ 33,000	\$ 95,679	\$ 62,679	190%	Increase in budget allocation
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 6,683,819	\$ 7,366,438	\$ 682,619	10%	Increase in budget allocation
001 -203-513-011120-	REGULAR SALARIES	\$ 402,756	\$ 474,656	\$ 71,900	18%	Retirement payout and one additional employee
001 -206-553-088440-	IRC VETERANS COUNCIL	\$ 60,526	\$ 91,713	\$ 31,186	52%	Timing of reimbursements
001 -208-525-011120-	REGULAR SALARIES	\$ 290,678	\$ 323,166	\$ 32,488	11%	Vacant position for part of last FY
001 -210-572-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 19,562	\$ 48,127	\$ 28,565	146%	Additional repairs needed this year vs last
001 -210-572-035210-	FUEL & LUBRICANTS	\$ 61,060	\$ 97,443	\$ 36,383	60%	Increased cost and usage of fuel
001 -210-572-036750-	FAIRGROUND EXPENDITURES	\$ 39,464	\$ 79,281	\$ 39,816	101%	Fairground electrical repairs
001 -210-572-066391-	OTHER CAP IMPRV-FAIRGROUNDS	\$ -	\$ 85,103	\$ 85,103	n/a	Gutters, painting and camera system for fairgrounds
001 -210-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 98,285	\$ 98,285	n/a	(2) trailers and skid steer
001 -211-564-033190-	OTHER PROFESSIONAL SERVICES	\$ 17,590	\$ 79,076	\$ 61,486	350%	Increased rental assistance
001 -212-537-011120-	REGULAR SALARIES	\$ 112,312	\$ 147,460	\$ 35,148	31%	Employee sick and vacation payouts
001 -216-513-011120-	REGULAR SALARIES	\$ 152,206	\$ 177,436	\$ 25,229	17%	Vacant position for part of last FY
001 -220-519-034310-	ELECTRIC SERVICES	\$ 608,347	\$ 681,234	\$ 72,887	12%	Increase in electric costs
001 -220-519-034620-18033	MAINTENANCE - AIR COND (TRANE)	\$ 52,248	\$ 83,054	\$ 30,806	59%	AC replacement in meeting room at Road & Bridge
001 -229-513-011120-	REGULAR SALARIES	\$ 257,730	\$ 320,581	\$ 62,851	24%	Employee reclassification
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 782,531	\$ 960,229	\$ 177,698	23%	Increased IS & T cost this year vs. last year
001 -246-513-034590-	OTHER INSURANCE	\$ 291,715	\$ 412,799	\$ 121,084	42%	Increased insurance costs
001 -250-562-011120-	REGULAR SALARIES	\$ 306,412	\$ 369,153	\$ 62,741	20%	One additional employee this year
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 32,984,574	\$ 38,203,157	\$ 5,218,583	16%	Increase in budget allocation
001 -600-586-099170-	PRE-TRIAL SERVICES	\$ -	\$ 76,902	\$ 76,902	n/a	New program
004 -108-572-066490-21801	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 29,131	\$ 29,131	n/a	FL Blue Grant expenditures
004 -116-572-011140-	OVERTIME	\$ 53,072	\$ 78,673	\$ 25,601	48%	Additional overtime due to turnover and employee absences
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 27,072,204	\$ 30,634,847	\$ 3,562,643	13%	Increase in budget allocation
004 -205-515-011120-	REGULAR SALARIES	\$ 635,131	\$ 722,904	\$ 87,773	14%	Retirement payout
004 -205-515-034590-	OTHER INSURANCE	\$ 169,605	\$ 195,045	\$ 25,440	15%	Increased insurance costs
004 -207-524-066420-	AUTOMOTIVE	\$ -	\$ 28,650	\$ 28,650	n/a	Purchased Ford F150 truck
102 -151-541-066120-16009	ROW-66TH AVE/69TH ST-85TH ST	\$ 409,749	\$ 1,133,969	\$ 724,220	177%	Ongoing project
102 -151-541-066510-16009	66TH AVE/69TH ST-85TH ST	\$ 28,510	\$ 176,220	\$ 147,710	518%	Ongoing project
102 -153-541-066440-20015	8TH ST & 66TH AVE SIGNAL	\$ 22,197	\$ 227,147	\$ 204,950	923%	Ongoing project
103 -112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ 39,715	\$ 120,084	\$ 80,369	202%	Ongoing project
103 -220-519-066510-20036	ADMIN BUILDING B EXPANSION	\$ 35,310	\$ 245,743	\$ 210,433	596%	Ongoing project
104 -151-541-066120-15002	ROW-58TH AVE/33RD ST LEFT TURN	\$ -	\$ 590,475	\$ 590,475	n/a	New project
104 -151-541-066510-16023	58TH AVE RECLAMATN-57TH-CR510	\$ -	\$ 1,882,747	\$ 1,882,747	n/a	New project
104 -152-541-066510-22010	AVIATION EXT-US1 TO 37TH & 41ST	\$ -	\$ 241,124	\$ 241,124	n/a	New project
108 -222-564-011120-	REGULAR SALARIES	\$ 169,588	\$ 204,121	\$ 34,532	20%	Salaries supplemented with HUD/CARES funds LY

## Expense Analysis September 30, 2022

> \$25,000 and > 10% Increase YTD

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
108 -222-564-036730-	RENTAL ASSISTANCE PAYMENTS	\$ 1,923,860	\$ 2,257,260	\$ 333,401	17%	Increase in rental assistance payments
108 -222-564-036730-21108	RENTAL ASSISTANCE PAYMENT-EHV	\$ 5,287	\$ 133,857	\$ 128,570	2432%	Increase and timing of EHV rental assistance payments
108 -222-564-036734-	VASH-RENTAL ASSISTANCE	\$ 246,609	\$ 298,050	\$ 51,441	21%	Increase and timing of VASH rental assistance payments
109 -214-541-034460-	FEC PAYMENTS	\$ 50,261	\$ 170,829	\$ 120,569	240%	Increase in FEC payment amount
109 -214-541-066510-19008	6TH AVE - US 1 TO 21ST	\$ -	\$ 816,776	\$ 816,776	n/a	New project
109 -214-541-066510-21021	IR BLVD PED & BIKE ACCESS	\$ -	\$ 143,293	\$ 143,293	n/a	New project
109 -244-541-011120-	REGULAR SALARIES	\$ 201,986	\$ 379,262	\$ 177,276	88%	(2) vacancies last year
109 -244-541-012130-	INSURANCE-LIFE & HEALTH	\$ 23,025	\$ 48,979	\$ 25,954	113%	(2) vacancies last year
111 -214-541-033110-	LEGAL SERVICES	\$ 8,366	\$ 58,089	\$ 49,723	594%	Increase in legal fees
111 -214-541-034590-	OTHER INSURANCE	\$ 303,672	\$ 349,222	\$ 45,550	15%	Increased insurance costs
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 631,921	\$ 823,132	\$ 191,211	30%	Increase in budget allocation
111 -214-541-034673-	MAINT - NO CO BACK LOT DITCH	\$ 34,950	\$ 240,604	\$ 205,654	588%	New account established for tracking purposes
111 -214-541-034674-	MAINT - SO CO BACK LOT DITCH	\$ 74,158	\$ 267,287	\$ 193,129	260%	New account established for tracking purposes
111 -214-541-034675-	MAINT-58TH AVE MOW & LANDSCAPE	\$ -	\$ 27,519	\$ 27,519	n/a	New account established for tracking purposes
111 -214-541-034676-	MAINT-66TH & VLE MOW/LANDSCAPE	\$ -	\$ 36,510	\$ 36,510	n/a	New account established for tracking purposes
111 -214-541-034678-	MAINT - US 1 MOW & LANDSCAPE	\$ 14,250	\$ 42,995	\$ 28,745	202%	New account established for tracking purposes
111 -214-541-034682-	STREET SWEEPING	\$ -	\$ 36,384	\$ 36,384	n/a	New account established for tracking purposes
111 -214-541-034683-	SOD CONTRACTS	\$ -	\$ 38,721	\$ 38,721	n/a	New account established for tracking purposes
111 -214-541-035210-	FUEL & LUBRICANTS	\$ 338,612	\$ 509,258	\$ 170,646	50%	Increased cost and usage of fuel
111 -214-541-035220-	TIRES & TUBES	\$ 72,593	\$ 110,820	\$ 38,228	53%	Increase in budget allocation
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ 302,675	\$ 473,576	\$ 170,902	56%	Purchased boom axe machine and grader
111 -243-519-011120-	REGULAR SALARIES	\$ 192,324	\$ 224,124	\$ 31,800	17%	One additional employee this year
111 -244-541-012120-	RETIREMENT CONTRIBUTION	\$ 181,990	\$ 211,043	\$ 29,053	16%	Increased retirement costs & vacancies last year
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 247,930	\$ 341,134	\$ 93,204	38%	Increased IS & T cost this year vs. last year
111 -281-538-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ -	\$ 161,998	\$ 161,998	n/a	Purchased dump truck
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 30,000	\$ 161,900	\$ 131,900	440%	Protective equipment for LEO & Corrections
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 5,308,534	\$ 5,854,574	\$ 546,041	10%	Increased retirement rates
114 -120-522-033110-	LEGAL SERVICES	\$ 56	\$ 37,583	\$ 37,527	67013%	Increase in legal fees
114 -120-522-033490-	OTHER CONTRACTUAL SERVICES	\$ 45,540	\$ 151,765	\$ 106,225	233%	Disassembly and transportation of fire tower
114 -120-522-034590-	OTHER INSURANCE	\$ 225,062	\$ 258,821	\$ 33,759	15%	Increased insurance costs
114 -120-522-034645-	MAINTENANCE-HOSES AND NOZZLES	\$ 1,866	\$ 39,751	\$ 37,886	2031%	Increase in budget allocation
114 -120-522-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 80,922	\$ 139,912	\$ 58,990	73%	Increase in budget allocation
114 -120-522-035210-	FUEL & LUBRICANTS	\$ 337,057	\$ 534,152	\$ 197,095	58%	Increased cost and usage of fuel
114 -120-522-035265-	TRAINING TOOLS	\$ -	\$ 27,543	\$ 27,543	n/a	New account established for tracking purposes
114 -120-522-035290-20023	OTHER OPERATING SUPPLIES-PEMT	\$ 188,638	\$ 235,303	\$ 46,664	25%	Increased PEMT payment
114 -120-522-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ 13,650	\$ 99,851	\$ 86,201	632%	Station 8 roof, station 2 boathouse, station 3 garage door
114 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ 281,694	\$ 343,988	\$ 62,295	22%	Surface supplied air, station 3 replacement cascade system
114 -120-522-069470-	RIGHT TO USE-LAND	\$ -	\$ 604,295	\$ 604,295	n/a	Airport station lease per new GASB financial reporting
117 -210-572-035340-18002	LANDSCAPE MATERIALS-OSLO CONS	\$ -	\$ 39,196	\$ 39,196	n/a	New project
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 374,666	\$ 482,767	\$ 108,101	29%	Increase in budget allocation
119 -144-572-088751-	SEBASTIAN CHAMBER OF COMMERCE	\$ 76,416	\$ 110,050	\$ 33,634	44%	Increase in budget allocation
120 -133-525-033490-	OTHER CONTRACTUAL SERVICES	\$ 18,330	\$ 48,398	\$ 30,068	164%	Purchased 911 recording system
120 -133-525-066510-20010	GEOCOMM DISPATCH PSAP MAPS	\$ 13,778	\$ 73,085	\$ 59,307	430%	Purchased remainder of 911 call-taking hardware
123 -228-569-088040-	IMPACT FEE LOAN NEW/REHAB	\$ 8,846	\$ 39,821	\$ 30,975	350%	Increase in budget allocation
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 53,051	\$ 139,290	\$ 86,239	163%	Increase in budget allocation

## Expense Analysis September 30, 2022

> \$25,000 and > 10% Increase YTD

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
123 -228-569-088070-	REHAB LOAN - OWNER OCCUPIED	\$ 120,332	\$ 293,079	\$ 172,746	144%	Increase in budget allocation
124 -204-515-011120-	REGULAR SALARIES	\$ 227,544	\$ 253,744	\$ 26,200	12%	Increased allocation of employee salaries to MPO vs. MSTU
128 -144-572-033190-99007	OTHER PROFESSIONAL SERVICES	\$ 55,023	\$ 99,156	\$ 44,133	80%	Increased sea turtle monitoring
128 -144-572-033490-05054	SEC 3 POST CONST MONITORING	\$ 99,532	\$ 352,234	\$ 252,702	254%	Ongoing project
128 -144-572-033490-17001	OTHER CONTRACTUAL SERVICES	\$ -	\$ 196,271	\$ 196,271	n/a	New project
133 -210-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 8,150	\$ 38,020	\$ 29,870	367%	Ongoing project
136 -163-564-036730-21803	COC TRA FL0113L4H092008	\$ 120	\$ 112,140	\$ 112,020	93350%	HUD grant for FY 21/22
136 -163-564-036730-21806	NEW CHRONICS FL0119L4H092013	\$ 51,073	\$ 287,231	\$ 236,158	462%	HUD grant for FY 21/22
136 -163-564-036730-21807	COC TRA 2 FL0338L4H092007	\$ -	\$ 88,848	\$ 88,848	n/a	HUD grant for FY 21/22
136 -163-564-036730-21808	IR CHRONICS FL0360L4H092011	\$ 26,624	\$ 89,668	\$ 63,044	237%	HUD grant for FY 21/22
136 -163-564-036730-21809	FAMILY RENT FL0380L4H092006	\$ -	\$ 112,128	\$ 112,128	n/a	HUD grant for FY 21/22
136 -163-564-036730-22806	NEW CHRONICS FL0119L4H092114	\$ -	\$ 65,866	\$ 65,866	n/a	HUD grant for FY 21/22
136 -163-564-088871-21805	HMIS RENEWAL FL0116L4H092013	\$ 2,400	\$ 33,000	\$ 30,600	1275%	HUD grant for FY 21/22
138 -110-559-088724-	IRSC FELLSMERE INN PURCHASE	\$ -	\$ 27,400	\$ 27,400	n/a	New account for ARP due to COVID-19
138 -214-541-053360-	ROAD RESURFACING	\$ -	\$ 2,295,113	\$ 2,295,113	n/a	New account for ARP due to COVID-19
138 -224-569-088052-	CLOSING FUNDS-HOMES FOR SALE	\$ -	\$ 75,074	\$ 75,074	n/a	New account for ARP due to COVID-19
138 -241-513-066470-	EDP EQUIPMENT	\$ -	\$ 96,334	\$ 96,334	n/a	New account for ARP due to COVID-19
138 -300-586-099020-	BUDGET TRANSFER-CLERK OF COURT	\$ 4,737	\$ 317,215	\$ 312,478	6597%	New account for ARP due to COVID-19
138 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 5,008	\$ 44,621	\$ 39,613	791%	New account for ARP due to COVID-19
138 -600-521-012140-	WORKERS COMPENSATION	\$ 45,790	\$ 111,949	\$ 66,160	144%	New account for ARP due to COVID-19
138 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 362,195	\$ 1,678,774	\$ 1,316,579	363%	New account for ARP due to COVID-19
138 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	\$ -	\$ 38,531	\$ 38,531	n/a	New account for ARP due to COVID-19
139 -127-519-036990-	INTER-DEPT CHARGES	\$ 3,293	\$ 1,886,721	\$ 1,883,428	57191%	Health insurance adjustment from CARES Act
142 -901-601-088400-	COURT ADMINISTRATOR	\$ -	\$ 100,000	\$ 100,000	n/a	Budget allocated from General Fund
308 -162-575-034610-19024	JACKIE ROBNSN TRAIN CTR-MAINT	\$ 134,574	\$ 195,474	\$ 60,901	45%	Ongoing project
308 -162-575-066510-22015	JRTC PRESS BOX, CONCESS, RESTR	\$ -	\$ 1,866,804	\$ 1,866,804	n/a	New project
315 -104-572-066510-22008	NCAC POOL LINER REPLACEMENT	\$ -	\$ 364,741	\$ 364,741	n/a	New project
315 -112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ -	\$ 63,304	\$ 63,304	n/a	New project
315 -120-522-066420-	AUTOMOTIVE	\$ -	\$ 735,720	\$ 735,720	n/a	(2) ambulances
315 -120-522-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	\$ 500,305	\$ 1,077,773	\$ 577,467	115%	Ongoing project
315 -120-522-066510-19020	FIRE STATION #7 CONSTRUCTION	\$ -	\$ 220,124	\$ 220,124	n/a	New project
315 -210-572-066510-14004	ARCHIE SMITH FISH HOUSE RESTOR	\$ -	\$ 58,107	\$ 58,107	n/a	New project
315 -210-572-066510-19006	KROEGEL CONSERV AREA IMPROVEMN	\$ 68,923	\$ 149,980	\$ 81,057	118%	Ongoing project
315 -210-572-066510-19027	HALLSTROM FARMSTD CONSERV AREA	\$ 45,747	\$ 279,845	\$ 234,098	512%	Ongoing project
315 -210-572-066510-20001	LOST TREE CONSERVTN IMPRV	\$ 40,106	\$ 235,615	\$ 195,509	487%	Ongoing project
315 -210-572-066510-20040	PARKS PLAYGROUND IMPROVEMENTS	\$ -	\$ 256,093	\$ 256,093	n/a	New project
315 -210-572-066510-22002	S OSLO CONSERV IMPOUNDMNT REST	\$ -	\$ 26,622	\$ 26,622	n/a	New project
315 -214-541-066120-22016	ROW-81ST ST FULL DEPTH 66TH EA	\$ -	\$ 41,149	\$ 41,149	n/a	New project
315 -214-541-066510-05063	MISC INTERSECTION IMPROVEMENTS	\$ -	\$ 30,030	\$ 30,030	n/a	New project
315 -214-541-066510-07806	66TH AVE/49TH TO 69TH ST	\$ -	\$ 9,742,687	\$ 9,742,687	n/a	New project
315 -214-541-066510-15013	58TH AVE-49TH TO 53RD ST	\$ -	\$ 26,832	\$ 26,832	n/a	New project
315 -214-541-066510-17021	58TH AV WIDENING -53RD TO 57TH	\$ 492,675	\$ 1,671,934	\$ 1,179,259	239%	Ongoing project
315 -214-541-066510-17028	45TH ST ROADWAY IMPROVEMENTS	\$ 3,596	\$ 45,088	\$ 41,492	1154%	Ongoing project
315 -214-541-066510-21001	FPL IND RIV SER CTR ROADWAY IM	\$ 14,666	\$ 433,191	\$ 418,525	2854%	Ongoing project
315 -214-541-066510-21008	90TH AVE CULVERT REPLACEMENT	\$ 14,467	\$ 264,857	\$ 250,389	1731%	Ongoing project



## Expense Analysis September 30, 2022

> \$25,000 and > 10% Increase YTD

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
315 -214-541-066510-21015	TRAFFIC CAMERA REPLACEMENT PRO	\$ -	\$ 47,678	\$ 47,678	n/a	New project
315 -214-541-066510-21035	TRANS FLORIDA GREENWAY PH II	\$ 7,025	\$ 79,814	\$ 72,789	1036%	Ongoing project
315 -220-519-066510-03006	FIBEROPTICS	\$ -	\$ 121,394	\$ 121,394	n/a	New project
315 -220-519-066510-10005	GIFFORD COMM CTR IMPROVEMENTS	\$ -	\$ 91,477	\$ 91,477	n/a	New project
315 -220-519-066510-16029	COURTHOUSE ROOF	\$ 131,755	\$ 1,350,148	\$ 1,218,393	925%	Ongoing project
315 -220-519-066510-18004	ROSELAND COMMUNITY CTR IMPROVE	\$ 124,036	\$ 154,048	\$ 30,012	24%	Ongoing project
315 -220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ 28,200	\$ 192,827	\$ 164,627	584%	Ongoing project
315 -220-519-066510-21005	COURTHOUSE AIR HANDLER REFURB	\$ 74,992	\$ 383,694	\$ 308,702	412%	Ongoing project
315 -220-519-066510-21034	SHERIFF ADM WTR AIR HAND UNITS	\$ -	\$ 395,874	\$ 395,874	n/a	New project
315 -220-519-066510-22006	FAC MGT BUILDING ROOF	\$ -	\$ 201,067	\$ 201,067	n/a	New project
315 -220-519-066510-22007	BUILDINGS A & B UPS SYSTEM	\$ -	\$ 120,507	\$ 120,507	n/a	New project
315 -220-519-066510-22017	DAISY HOPE BUILDING IMPROVEMEN	\$ -	\$ 49,641	\$ 49,641	n/a	New project
315 -220-519-066511-17003	JRTC IMPRV MNT-MOLD REMEDIATION	\$ 182,318	\$ 2,115,924	\$ 1,933,606	1061%	Ongoing project
315 -243-538-066510-16018	CIP-MOORHEN MARSH-PC NORTH	\$ 72,415	\$ 10,204,684	\$ 10,132,270	13992%	Ongoing project
315 -243-538-066510-21012	EGRET MARSH INFLUENT FEED SYST	\$ -	\$ 159,242	\$ 159,242	n/a	New project
315 -243-538-066510-21013	EGRET MARSH SLIDE GATES	\$ 27	\$ 108,187	\$ 108,160	400592%	New project
315 -600-586-066510-21020	CORRECTIONS/MED HOUSING CONSTR	\$ -	\$ 590,642	\$ 590,642	n/a	Ongoing project
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 120,169	\$ 272,407	\$ 152,239	127%	Concrete crushing service
411 -217-534-034590-	OTHER INSURANCE	\$ 374,744	\$ 430,955	\$ 56,211	15%	Increased insurance costs
411 -217-534-036880-	LANDFILL CLOSURE COSTS	\$ 1,080,000	\$ 1,584,999	\$ 504,999	47%	Increased closure costs
411 -255-534-011120-	REGULAR SALARIES	\$ 48,037	\$ 84,119	\$ 36,082	75%	One additional employee this year
418 -236-572-035630-	PRO SHOP	\$ 281,082	\$ 356,679	\$ 75,596	27%	Increase in sales
418 -236-572-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 30,991	\$ 58,961	\$ 27,970	90%	Increased IS & T cost this year vs. last year
441 -233-524-012120-	RETIREMENT CONTRIBUTION	\$ 227,643	\$ 266,274	\$ 38,632	17%	Increase in retirement rates and vacancies last year
441 -233-524-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 204,107	\$ 289,277	\$ 85,170	42%	Increased IS & T cost this year vs. last year
471 -218-536-034590-	OTHER INSURANCE	\$ 237,916	\$ 273,603	\$ 35,687	15%	Increased insurance costs
471 -218-536-044330-	SEWAGE TREATMENT PLANT ELECTRI	\$ 513,477	\$ 591,202	\$ 77,725	15%	Ongoing project
471 -218-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 133,414	\$ 179,425	\$ 46,011	34%	Ongoing project
471 -218-536-044699-19528	CENTRAL WWTF PAVING	\$ -	\$ 29,005	\$ 29,005	n/a	New project
471 -218-536-044699-20526	CWWTF L/S REHAB	\$ 1,114	\$ 90,766	\$ 89,652	8051%	Ongoing project
471 -218-536-044699-21505	SWWTF FILTER REPLACEMENTS	\$ 90,608	\$ 210,939	\$ 120,331	133%	Ongoing project
471 -218-536-044699-21528	CENTRAL WWTF BAR SCREENS	\$ -	\$ 120,670	\$ 120,670	n/a	New project
471 -218-536-044699-21529	WEST WWTF GRIT CLEANSE	\$ -	\$ 263,250	\$ 263,250	n/a	New project
471 -218-536-044699-21530	WWTF MIXER R&R	\$ -	\$ 141,884	\$ 141,884	n/a	New project
471 -218-536-044699-21531	WWTF PUMP R&R	\$ -	\$ 110,799	\$ 110,799	n/a	New project
471 -218-536-044699-21537	SOUTH WWTF GRIT PUMP/PIPE REPL	\$ -	\$ 106,781	\$ 106,781	n/a	New project
471 -219-536-011140-	OVERTIME	\$ 163,142	\$ 195,812	\$ 32,670	20%	Increased wages and overtime needed
471 -219-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 176,555	\$ 594,887	\$ 418,333	237%	Well field feasibility study & water quality testing
471 -219-536-034590-	OTHER INSURANCE	\$ 346,609	\$ 398,600	\$ 51,991	15%	Increased insurance costs
471 -219-536-035120-	COMPUTER SOFTWARE	\$ 12,795	\$ 38,346	\$ 25,551	200%	VT SCADA software support
471 -219-536-035290-	OTHER OPERATING SUPPLIES	\$ 41,960	\$ 324,036	\$ 282,075	672%	Turnkey packing media replacements for degasifiers and scrubbers
471 -219-536-044310-	WATER TREAT ELECTRIC	\$ 871,597	\$ 1,000,331	\$ 128,734	15%	Increase in electric costs
471 -219-536-044620-	WELL MAINTENANCE	\$ 7,251	\$ 53,425	\$ 46,174	637%	Well 4, 6, 8 & 9 low meter piping retrofits
471 -219-536-044699-19540	N WTP WELL REHAB	\$ 171,554	\$ 337,945	\$ 166,390	97%	Ongoing project
471 -219-536-044699-19541	S WTP REPLACE SWITCHGEAR	\$ 19,056	\$ 287,632	\$ 268,576	1409%	Ongoing project



## Expense Analysis September 30, 2022

> \$25,000 and > 10% Increase YTD

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
471 -219-536-044699-21532	WTP PUMP R&R	\$ -	\$ 65,486	\$ 65,486	n/a	New project
471 -219-536-044740-	WATER STORAGE TANK MAINTENANCE	\$ 118,294	\$ 440,472	\$ 322,178	272%	North Beach water tank storage
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 483,438	\$ 677,110	\$ 193,672	40%	Increased IS & T cost this year vs. last year
471 -265-536-011120-	REGULAR SALARIES	\$ 1,243,245	\$ 1,441,552	\$ 198,307	16%	(5) vacancies LY, (1) additional temp & vacation payout
471 -265-536-012120-	RETIREMENT CONTRIBUTION	\$ 135,187	\$ 173,775	\$ 38,588	29%	(5) vacancies LY, (1) additional temp & vacation payout
471 -265-536-034210-	POSTAGE	\$ 174,423	\$ 199,527	\$ 25,104	14%	Increase in budget allocation
471 -268-536-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 124,619	\$ 149,963	\$ 25,344	20%	Increase in budget allocation
471 -268-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 32,152	\$ 62,825	\$ 30,673	95%	Tree trimming
471 -268-536-034590-	OTHER INSURANCE	\$ 199,391	\$ 229,299	\$ 29,908	15%	Increased insurance costs
471 -268-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 131,217	\$ 240,979	\$ 109,762	84%	Repairs to vac truck
471 -268-536-035210-	FUEL & LUBRICANTS	\$ 59,870	\$ 95,763	\$ 35,892	60%	Increased cost and usage of fuel
471 -268-536-044699-19512	LIFT STATION REHABS	\$ 317,006	\$ 493,561	\$ 176,555	56%	Ongoing project
471 -268-536-044699-21508	SLIP LINING	\$ 7,975	\$ 40,281	\$ 32,306	405%	Ongoing project
471 -268-536-044699-21520	LIFT STATION PUMP R&R	\$ -	\$ 1,292,308	\$ 1,292,308	n/a	New project
471 -269-536-011140-	OVERTIME	\$ 210,416	\$ 252,868	\$ 42,452	20%	Increased overtime due to vacancies
471 -269-536-012120-	RETIREMENT CONTRIBUTION	\$ 147,222	\$ 174,701	\$ 27,478	19%	Due to increased rate and additional overtime
471 -269-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 73,825	\$ 129,272	\$ 55,446	75%	Increase in bore logs
471 -269-536-034590-	OTHER INSURANCE	\$ 199,391	\$ 229,299	\$ 29,908	15%	Increased insurance costs
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 68,236	\$ 119,615	\$ 51,380	75%	Increase in repair costs
471 -269-536-035210-	FUEL & LUBRICANTS	\$ 86,772	\$ 145,191	\$ 58,420	67%	Increased cost and usage of fuel
471 -269-536-044660-	HYDRANTS AND VALVES MAINTENANC	\$ 302,264	\$ 521,687	\$ 219,423	73%	Ongoing project
471 -269-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 491,483	\$ 589,901	\$ 98,418	20%	Ongoing project
471 -269-536-044699-18530	METER REPLACEMENTS	\$ 237,961	\$ 286,610	\$ 48,649	20%	Ongoing project
471 -269-536-044699-19552	WATER DIST LINE REPLACEMENTS	\$ 57,331	\$ 526,323	\$ 468,992	818%	Ongoing project
471 -282-536-034310-	ELECTRIC SERVICES	\$ 43,306	\$ 74,412	\$ 31,106	72%	Increase in electric costs
471 -292-536-044699-19555	BERM REFURBISHMENT	\$ -	\$ 41,208	\$ 41,208	n/a	New project
471 -292-536-044699-20530	SPOONBILL BOARDWALK REPAIRS	\$ -	\$ 25,176	\$ 25,176	n/a	New project
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 232,069	\$ 414,856	\$ 182,787	79%	Increased sublet repairs
501 -242-591-035530-	GAS/DIESEL	\$ 1,523,131	\$ 2,394,027	\$ 870,895	57%	Increased cost and usage of fuel
501 -242-591-035550-	TIRES & TUBES	\$ 127,445	\$ 171,003	\$ 43,558	34%	Increased cost of materials
501 -242-591-044301-	FUEL ISLAND MAINTENANCE	\$ 53,981	\$ 88,358	\$ 34,377	64%	Fleet fuel canopy
502 -246-513-034590-	OTHER INSURANCE	\$ 2,702,502	\$ 3,041,473	\$ 338,971	13%	Increased insurance costs
502 -246-519-033110-	LEGAL SERVICES	\$ 283,700	\$ 353,292	\$ 69,592	25%	Increase in legal fees
502 -246-519-034510-	AUTOMOTIVE INSURANCE	\$ 83,682	\$ 117,884	\$ 34,202	41%	Increased insurance costs
502 -600-521-033110-	LEGAL SERVICES	\$ 46,701	\$ 91,602	\$ 44,901	96%	Increase in legal fees
504 -127-519-034589-	STOP LOSS FEES	\$ 1,114,894	\$ 1,283,509	\$ 168,614	15%	Increased BOCC & BOCC Cobra stop loss fees
504 -127-519-034595-	SURGERYPLUS ADMIN FEES	\$ 10,858	\$ 59,358	\$ 48,500	447%	New benefit started during Q4 last year
505 -241-513-011120-	REGULAR SALARIES	\$ 857,008	\$ 956,973	\$ 99,965	12%	Additional employees & position reclassifications
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 497,181	\$ 803,943	\$ 306,762	62%	Increase in budget allocation
505 -241-513-036610-	DEPRECIATION	\$ 325,769	\$ 366,210	\$ 40,441	12%	Increase in budget allocation
<b>TOTAL</b>		<b>\$ 106,978,145</b>	<b>\$ 178,688,796</b>	<b>\$ 71,710,650</b>	<b>67%</b>	