



2024-2025
1st Quarter

Quarterly Budget Report



Financial Indicators Snapshot - December 2024

| Report | Compared to Prior Year | | Compared to Budget | | Comments |
|--------------------------------|------------------------|-----------------------|--------------------------|-------------------------|---|
| | % Change Current Month | % Change Year-to-Date | % Variance Current Month | % Variance Year-to-Date | |
| Revenues | | | | | |
| Gas Tax (Fund 109) | ▼ (17.1%) | ▼ (10.7%) | ▼ (16.7%) | ▼ (10.3%) | Represents collections through Nov 2024. Decrease of \$81,153 or 10.7% YTD. |
| Optional Sales Tax (Fund 315) | ▼ (0.3%) | ▼ (2.4%) | ▼ (4.9%) | ▼ (9.5%) | Represents collections through Nov 2024. Decrease of \$83,333 or 2.4% YTD. |
| Half Cent Sales Tax | ▼ (5.8%) | ▼ (7.4%) | ▼ (2.2%) | ▼ (6.2%) | Represents collections through Nov 2024. Decrease of \$162,721 or 7.4% YTD. |
| Traffic Impact Fees (Fund 104) | ▼ (78.4%) | ▼ (48.7%) | ▼ (22.5%) | ▼ (13.3%) | Varies by month, however, decrease of \$1,263,126 or 48.7% YTD. |
| Impact Fees (Fund 103) | ▼ (75.1%) | ▼ (46.9%) | ▼ (14.9%) | ▼ (7.0%) | Varies by month, however, decrease of \$334,814 or 46.9% YTD. |
| Tourist Tax | ▲ 2.1% | ▲ 4.1% | ▲ 28.6% | ▲ 34.4% | Tourist Taxes are above budgeted monthly expectations by \$74,000. Year to date revenues are up \$25,535 when compared to prior year. |
| Franchise Fees (Total) | ▼ (12.5%) | ▼ (9.7%) | ▼ (12.5%) | ▼ (31.1%) | Overall YTD Franchise Tax revenue is down \$258,413 when compared to prior year. |
| Recreation Revenues | | | | | |
| NCAC | ▼ (71.7%) | ▼ (54.0%) | ▼ (82.7%) | ▼ (69.0%) | YTD revenues are down \$17,727 compared to prior year and down \$33,633 compared to budget. |
| GAC | ▲ 27.9% | ▲ 57.6% | ▼ (12.9%) | ▼ (17.2%) | YTD revenues are up \$3,605 compared to prior year and down \$2,042 compared to budget. |
| Recreation | ▼ (687.2%) | ▲ 295.2% | ▼ (75.8%) | ▲ 91.0% | Revenues are up YTD \$65,146 compared to last year due to the FL Blue grant received this year and up \$41,544 compared to budget. |
| IG Building | ▲ 60.2% | ▼ (7.1%) | ▲ 5.9% | ▲ 18.5% | YTD Revenues are down from prior year \$6,838 and up \$13,996 compared to budget |
| Shooting Range | ▲ 73.0% | ▲ 32.2% | ▲ 78.2% | ▲ 33.4% | YTD revenues are up from prior year \$46,491 or 32.2% and up \$47,817 or 33.4% compared to budget. |
| Profit & Loss | | | | | |
| Building Department | ▲ 95.6% | ▼ (94.5%) | | | Overall Building Department net income is up \$59,934 for the month when compared to prior year and down \$185,396 YTD. |
| Golf Course | ▲ 19.1% | ▲ 32.8% | | | Total rounds are down 756 YTD. Net income is up by \$122,846 YTD compared to prior year. |
| Fleet | ▲ 137.4% | ▲ 478.8% | | | Fleet net income is up by \$9,184 for the month and up \$93,177 YTD compared to prior year. |
| SWDD | ▼ (9.7%) | ▲ 8.0% | | | SWDD YTD net income is \$1,148,997 more than the prior year. |

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2024/2025 1st Quarter

001 - GENERAL FUND

| Account Description | Budget | Quarterly Budget (25% of Total) | YTD Revenues | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|------------------------------------|-----------------------|------------------------------------|----------------------|--------------------------------|------------------------|--|
| 001031 Taxes | \$ 98,795,480 | \$ 24,698,870 | \$ 83,967,129 | 85.0% | \$ 59,268,259 | The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount. |
| 001032 Permits & Fees | \$ - | \$ - | \$ 424 | n/a | \$ 424 | Developer extension request fees received. |
| 001033 Intergovernmental | \$ 2,809,849 | \$ 702,462 | \$ 673,542 | 24.0% | \$ (28,920) | |
| 001034 Charges For Services | \$ 2,450,173 | \$ 612,543 | \$ 222,190 | 9.1% | \$ (390,353) | Delay in payments from Sheriff for School Resource Officers. |
| 001035 Judgments, Fines & Forfeits | \$ 118,228 | \$ 29,557 | \$ 22,605 | 19.1% | \$ (6,951) | Timing of when Domestic Violence, Animal Control, and Radio Comm fines revenue posted - only (2) months in first quarter |
| 001036 Licenses | \$ 171,000 | \$ 42,750 | \$ 23,640 | 13.8% | \$ (19,110) | Timing of animal licenses. |
| 001037 Interest | \$ 1,662,500 | \$ 415,625 | \$ 521,487 | 31.4% | \$ 105,862 | First quarter interest earnings higher than anticipated. |
| 001038 Miscellaneous | \$ 6,162,951 | \$ 1,540,738 | \$ 1,789,840 | 29.0% | \$ 249,103 | Timing of recorded rent payments, SRA advertising, and FPL Disaster Grant more than budgeted. |
| 001039 Other Sources | \$ 33,664,024 | \$ 8,416,006 | \$ 8,147,922 | 24.2% | \$ (268,084) | Cash forward reserves budgeted, but not actual. |
| Grand Total | \$ 145,834,204 | \$ 36,458,551 | \$ 95,368,780 | 65.4% | \$ 58,910,229 | |

004 - MUNICIPAL SERVICE FUND

| Account Description | Budget | Quarterly Budget (25% of Total) | YTD Revenues | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|------------------------------------|----------------------|------------------------------------|----------------------|--------------------------------|------------------------|---|
| 004031 Taxes | \$ 19,158,320 | \$ 4,789,580 | \$ 15,377,186 | 80.3% | \$ 10,587,606 | The County budgets ad valorem taxes at 95% collection. 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 | \$ 12,620,750 | \$ 3,155,188 | \$ 2,503,264 | 19.8% | \$ (651,923) | Lag time in receiving franchise fee payments. Only (2) months received in quarter. |
| 004033 Intergovernmental | \$ 16,991,063 | \$ 4,247,766 | \$ 3,067,228 | 18.1% | \$ (1,180,537) | Lag time in receiving 1/2 Cent Sales Tax. Only (2) months received in quarter. |
| 004034 Charges for Services | \$ 1,433,883 | \$ 358,471 | \$ 317,369 | 22.1% | \$ (41,102) | Pool revenues lower than anticipated - will increase in summer months. |
| 004035 Judgments, Fines & Forfeits | \$ 299,250 | \$ 74,813 | \$ 196,743 | 65.7% | \$ 121,931 | Code enforcement fines above budgeted projections. |
| 004037 Interest | \$ 1,330,000 | \$ 332,500 | \$ 203,333 | 15.3% | \$ (129,167) | Market adjustment completed at year end. |
| 004038 Miscellaneous | \$ 14,250 | \$ 3,563 | \$ 8,640 | 60.6% | \$ 5,077 | Recreation sponsorships higher than anticipated. |
| 004039 Other Sources | \$ 2,520,619 | \$ 630,155 | \$ - | 0.0% | \$ (630,155) | Cash forward reserves budgeted, but not actual. |
| Grand Total | \$ 54,368,135 | \$ 13,592,034 | \$ 21,673,764 | 39.9% | \$ 8,081,730 | |

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

| Account Description | Budget | Quarterly Budget (25% of Total) | YTD Revenues | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|-----------------------------|----------------------|---------------------------------|---------------------|-----------------------------|---------------------|---|
| 111032 Permits and Fees | \$ 522,500 | \$ 130,625 | \$ 101,835 | 19.5% | \$ (28,790) | Other Permit revenues lower than anticipated. |
| 111033 Intergovernmental | \$ 3,049,500 | \$ 762,375 | \$ 3,044,709 | 99.8% | \$ 2,282,334 | FDOT Brightline grant received. |
| 111034 Charges for Services | \$ 101,650 | \$ 25,413 | \$ 6,536 | 6.4% | \$ (18,876) | MPO salary reimbursement completed at year end. |
| 111037 Interest | \$ 446,025 | \$ 111,506 | \$ 108,854 | 24.4% | \$ (2,652) | |
| 111038 Miscellaneous | \$ 394,250 | \$ 98,563 | \$ 139,279 | 35.3% | \$ 40,717 | Reimbursement for Capital Project time higher than anticipated. |
| 111039 Other Sources | \$ 21,367,796 | \$ 5,341,949 | \$ 5,012,334 | 23.5% | \$ (329,615) | Cash forward reserves budgeted, but not actual. |
| Grand Total | \$ 25,881,721 | \$ 6,470,430 | \$ 8,414,048 | 32.5% | \$ 1,943,618 | |

114 - EMERGENCY SERVICES DISTRICT

| Account Description | Budget | Quarterly Budget (25% of Total) | YTD Revenues | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|---------------------------------------|-----------------------|---------------------------------|-----------------------|-----------------------------|-----------------------|--|
| 114031 Taxes | \$ 53,740,484 | \$ 13,435,121 | \$ 45,469,498 | 84.6% | \$ 32,034,377 | The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount. |
| 114033 Intergovernmental | \$ 57,000 | \$ 14,250 | \$ 100,944 | 177.1% | \$ 86,694 | Grants received but not yet budgeted. |
| 114034 Charges for Services | \$ 7,899,583 | \$ 1,974,896 | \$ 2,486,411 | 31.5% | \$ 511,515 | ALS charges above budgeted figures. |
| 114035 Judgments, Fines & Forfeits | \$ 3,800 | \$ 950 | \$ 600 | 15.8% | \$ (350) | False fire alarm revenue lower than budgeted projections. |
| 114037 Interest | \$ 1,092,500 | \$ 273,125 | \$ 240,861 | 22.0% | \$ (32,264) | Market adjustment completed at year end. |
| 114038 Miscellaneous | \$ 1,433 | \$ 358 | \$ 300,920 | 21005.2% | \$ 300,562 | Bond revenue received for Station 11 renovations. |
| 114039 Other Sources | \$ 4,029,533 | \$ 1,007,383 | \$ - | 0.0% | \$ (1,007,383) | Cash forward reserves budgeted, but not actual. |
| | \$ 66,824,334 | \$ 16,706,083 | \$ 48,599,233 | 72.7% | \$ 31,893,150 | |
| Grand Total - All Taxing Funds | \$ 292,908,394 | \$ 73,227,099 | \$ 174,055,825 | 59.4% | \$ 100,828,726 | |

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2024/2025 1st Quarter

001 - GENERAL FUND

| Account Description | Revised Budget | Quarterly Budget (25% of Total) | YTD Expenses | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|-------------------------------------|----------------|------------------------------------|--------------|--------------------------------|------------------------|--|
| 101 BCC Operations | \$ 1,484,252 | \$ 371,063 | \$ 346,380 | 23.3% | \$ (24,683) | Other Professional Services not yet incurred. |
| 102 County Attorney | \$ 1,141,103 | \$ 285,276 | \$ 219,382 | 19.2% | \$ (65,894) | Salaries & Benefits lower than anticipated due to retirement. |
| 103 Geographic Info Systems Dept. | \$ 80,800 | \$ 20,200 | \$ 20,200 | 25.0% | \$ 0 | |
| 106 General Health | \$ 1,212,060 | \$ 303,015 | \$ 302,661 | 25.0% | \$ (354) | |
| 107 Communications/Emergency Svcs | \$ 1,330,273 | \$ 332,568 | \$ 217,713 | 16.4% | \$ (114,855) | Capital expenses budgeted, but not yet incurred. |
| 109 Main Library | \$ 3,010,029 | \$ 752,507 | \$ 690,459 | 22.9% | \$ (62,048) | Salaries & Benefits lower than anticipated due to turnover. |
| 110 Agencies | \$ 3,632,738 | \$ 908,185 | \$ 1,982,790 | 54.6% | \$ 1,074,606 | Timing - full payment to one agency, other expenses based on reimbursement. |
| 111 Medicare | \$ 1,544,229 | \$ 386,057 | \$ 298,971 | 19.4% | \$ (87,087) | Lag time in reimbursement submittals. |
| 112 North County Library | \$ 1,391,841 | \$ 347,960 | \$ 296,884 | 21.3% | \$ (51,076) | Salaries & Benefits lower than anticipated due to turnover. |
| 113 Brackett Family Library | \$ 550,417 | \$ 137,604 | \$ 154,386 | 28.0% | \$ 16,782 | Multiple annual subscriptions and streaming services paid in Q1. |
| 114 Value Adjustment Board | \$ 64,809 | \$ 16,202 | \$ 493 | 0.8% | \$ (15,709) | Other Professional Services & Miscellaneous occur later in the year. |
| 118 Ind Riv Soil/Water Conservation | \$ 73,201 | \$ 18,300 | \$ 16,338 | 22.3% | \$ (1,963) | Only 5.3 (20.4%) out of 26 pay periods. |
| 119 Law Library | \$ 87,398 | \$ 21,850 | \$ 24,918 | 28.5% | \$ 3,069 | Subscriptions paid in full. |
| 128 Children's Services | \$ 3,020,541 | \$ 755,135 | \$ 196,935 | 6.5% | \$ (558,200) | Lag time in reimbursement submittals. |
| 137 Redevelopment Districts | \$ 370,016 | \$ 92,504 | \$ 346,321 | 93.6% | \$ 253,817 | CRA Payments are due in full in December. |
| 199 Reserves | \$ 13,756,297 | \$ 3,439,074 | \$ 2,711,595 | 19.7% | \$ (727,479) | Contingencies budgeted, but not yet expended. |
| 201 County Administrator | \$ 1,722,437 | \$ 430,609 | \$ 299,064 | 17.4% | \$ (131,545) | Multiple vacancies due to reorganization not yet filled. |
| 202 General Services | \$ 367,810 | \$ 91,953 | \$ 76,658 | 20.8% | \$ (15,295) | Only 5.3 (20.4%) out of 26 pay periods. Travel & Tuition expenses to occur later in the year. |
| 203 Human Resources | \$ 1,106,697 | \$ 276,674 | \$ 209,795 | 19.0% | \$ (66,879) | Two new positions not yet filled. Other Professional Services & Employee Tuition Reimbursement to be incurred later in the year. |
| 204 Planning And Development | \$ - | \$ - | \$ 660 | n/a | \$ 660 | Illegal dumping fines collected. |
| 206 Veterans Services | \$ 419,112 | \$ 104,778 | \$ 70,124 | 16.7% | \$ (34,654) | Expenditures based on reimbursement. |
| 208 Emergency Management | \$ 613,943 | \$ 153,486 | \$ 147,187 | 24.0% | \$ (6,299) | |
| 210 Parks | \$ 4,269,425 | \$ 1,067,356 | \$ 882,239 | 20.7% | \$ (185,117) | Only 5.3 (20.4%) out of 26 pay periods, along with vacancies. Maintenance expenses occur later in the year. |
| 211 Human Services | \$ 363,754 | \$ 90,939 | \$ 68,439 | 18.8% | \$ (22,500) | Indigent burial costs, forensic exams, and other professional services to occur later in the year. |
| 212 Agriculture Extension | \$ 252,777 | \$ 63,194 | \$ 38,804 | 15.4% | \$ (24,390) | Program Assistant reimbursement not yet expensed. Vehicle purchase budgeted, not yet received. |
| 215 Parks/Conservation Lands | \$ 743,466 | \$ 185,867 | \$ 160,142 | 21.5% | \$ (25,724) | Multiple vacancies. Maintenance & printing expenses to be incurred later in the year. |
| 216 Purchasing | \$ 353,120 | \$ 88,280 | \$ 71,527 | 20.3% | \$ (16,753) | Computer Software encumbered but not yet expensed. Travel to occur later in the year. |
| 220 Facilities Management | \$ 6,269,794 | \$ 1,567,449 | \$ 939,392 | 15.0% | \$ (628,056) | Vacancies. Budgeted maintenance and capital expenses not yet incurred. |
| 229 Management & Budget | \$ 610,603 | \$ 152,651 | \$ 150,139 | 24.6% | \$ (2,512) | |

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

| Account Description | Revised Budget | Quarterly Budget (25% of Total) | YTD Expenses | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|------------------------------------|-----------------------|------------------------------------|----------------------|--------------------------------|------------------------|--|
| 230 Building & Facilities Mgt | \$ 818,991 | \$ 204,748 | \$ 36,170 | 4.4% | \$ (168,578) | New departments with multiple vacancies. Vehicle budgeted, but not yet purchased. |
| 237 FPL Grant | \$ 204,057 | \$ 51,014 | \$ 2,596 | 1.3% | \$ (48,418) | Turnover. Prof./Cont. Services for FEMA trainings to occur later in the year. |
| 238 Emergency Mgmt. Base Grant | \$ 127,887 | \$ 31,972 | \$ 35,862 | 28.0% | \$ 3,890 | Budget amendment for adjusted wages not yet completed. |
| 241 Information Services & Telecom | \$ 1,275,730 | \$ 318,933 | \$ 318,933 | 25.0% | \$ 0 | |
| 246 Risk Management | \$ 653,874 | \$ 163,469 | \$ - | 0.0% | \$ (163,469) | Insurance charge done once a year in January. |
| 250 County Animal Control | \$ 1,017,891 | \$ 254,473 | \$ 217,196 | 21.3% | \$ (37,277) | Vehicle and other operating supplies not yet purchased. |
| 251 Mailroom/Switchboard | \$ 198,362 | \$ 49,591 | \$ 59,634 | 30.1% | \$ 10,044 | Pre-paid postage on meter. |
| 252 Environmental Control | \$ 13,533 | \$ 3,383 | \$ 750 | 5.5% | \$ (2,633) | Legal services to be higher later in the year. |
| 283 Lagoon | \$ 502,127 | \$ 125,532 | \$ 39,224 | 7.8% | \$ (86,308) | Other Professional Services occur later in the year. |
| 300 Clerk Of Circuit Court | \$ 1,526,345 | \$ 381,586 | \$ 382,976 | 25.1% | \$ 1,390 | |
| 400 Tax Collector | \$ 3,263,026 | \$ 815,757 | \$ 4,725,043 | 144.8% | \$ 3,909,286 | Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end. |
| 500 Property Appraiser | \$ 4,416,202 | \$ 1,104,051 | \$ 1,087,792 | 24.6% | \$ (16,258) | |
| 600 Sheriff | \$ 77,723,585 | \$ 19,430,896 | \$ 19,359,095 | 24.9% | \$ (71,802) | |
| 700 Supervisor Of Elections | \$ 2,265,589 | \$ 566,397 | \$ 875,022 | 38.6% | \$ 308,625 | First monthly draw is 25% of budget per FL Statutes. |
| 901 Circuit Court | \$ 833,531 | \$ 208,383 | \$ - | 0.0% | \$ (208,383) | Expenditures based on reimbursement. |
| 903 State Attorney | \$ 337,874 | \$ 84,469 | \$ 40,672 | 12.0% | \$ (43,797) | Expenditures based on reimbursement. |
| 904 Public Defender | \$ 4,168 | \$ 1,042 | \$ 260 | 6.2% | \$ (782) | Expenditures based on reimbursement. |
| 907 Medical Examiner | \$ 808,490 | \$ 202,123 | \$ 269,497 | 33.3% | \$ 67,374 | Timing - January payment made in December. |
| Grand Total | \$ 145,834,204 | \$ 36,458,551 | \$ 38,391,319 | 26.3% | \$ 1,932,768 | |

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

| Account Description | Revised Budget | Quarterly Budget (25% of Total) | YTD Expenses | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|-------------------------------------|----------------------|------------------------------------|----------------------|--------------------------------|------------------------|--|
| 104 North County Aquatic Center | \$ 1,306,690 | \$ 326,673 | \$ 235,228 | 18.0% | \$ (91,445) | Seasonal operations at pool. Higher expenses (temp. employees) in summer. |
| 105 Gifford Aquatic Center | \$ 753,824 | \$ 188,456 | \$ 107,079 | 14.2% | \$ (81,377) | Seasonal operations at pool. Higher expenses (temp. employees) in summer. |
| 108 Recreation | \$ 1,315,532 | \$ 328,883 | \$ 291,822 | 22.2% | \$ (37,061) | Seasonal operations. Higher expenses in summer. |
| 115 Intergenerational Facility | \$ 1,017,405 | \$ 254,351 | \$ 151,600 | 14.9% | \$ (102,751) | Seasonal operations. Higher expenses in summer. |
| 116 Ocean Rescue | \$ 1,208,308 | \$ 302,077 | \$ 267,461 | 22.1% | \$ (34,616) | Seasonal operations. Higher expenses in summer. |
| 161 Shooting Range Operations | \$ 993,671 | \$ 248,418 | \$ 152,043 | 15.3% | \$ (96,375) | Turnover. Maintenance, Pro Shop & clay targets expenses to be incurred later in the year. Capital items not yet purchased. |
| 199 Reserves | \$ 43,462,599 | \$ 10,865,650 | \$ 10,650,472 | 24.5% | \$ (215,178) | |
| 204 Planning And Development | \$ 371,637 | \$ 92,909 | \$ 57,256 | 15.4% | \$ (35,654) | Only 5.3 (20.4%) out of 26 pay periods. |
| 205 County Planning | \$ 2,184,593 | \$ 546,148 | \$ 392,075 | 17.9% | \$ (154,073) | Vacancies. Insurance charges for fund done once per year in January. |
| 207 Environmental Plan/Code Enforce | \$ 739,776 | \$ 184,944 | \$ 143,374 | 19.4% | \$ (41,570) | Only 5.3 (20.4%) out of 26 pay periods. Other professional & legal services not yet incurred. |
| 231 Natural Resources | \$ 816,680 | \$ 204,170 | \$ 159,923 | 19.6% | \$ (44,247) | Only 5.3 (20.4%) out of 26 pay periods. Vehicle encumbered, but not yet received. |
| 400 Tax Collector | \$ 197,420 | \$ 49,355 | \$ 304,215 | 154.1% | \$ 254,860 | Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end. |
| Grand Total | \$ 54,368,135 | \$ 13,592,034 | \$ 12,912,547 | 23.8% | \$ (679,486) | |

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

| Account Description | Revised Budget | Quarterly Budget (25% of Total) | YTD Expenses | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|-------------------------|----------------------|------------------------------------|---------------------|--------------------------------|------------------------|--|
| 199 Reserves | \$ 2,505,941 | \$ 626,485 | \$ 320,854 | 12.8% | \$ (305,631) | Contingencies budgeted, but not expended. |
| 214 Roads And Bridges | \$ 12,589,116 | \$ 3,147,279 | \$ 2,566,675 | 20.4% | \$ (580,604) | Insurance charges for fund done once per year in January. Multiple position vacancies. Contracted Services & Maintenance to be expensed later in the year. |
| 243 Public Works | \$ 755,775 | \$ 188,944 | \$ 95,751 | 12.7% | \$ (93,192) | ADA study budgeted, but not yet completed. |
| 244 County Engineering | \$ 4,470,861 | \$ 1,117,715 | \$ 927,347 | 20.7% | \$ (190,368) | Only 5.3 (20.4%) out of 26 pay periods. Multiple position vacancies. Vehicle not yet purchased. |
| 245 Traffic Engineering | \$ 3,757,922 | \$ 939,481 | \$ 602,703 | 16.0% | \$ (336,777) | Only 5.3 (20.4%) out of 26 pay periods. Multiple position vacancies. Lag in electric & FEC payments. Other Professional, Contractual Services, Pavement Markings & Traffic Signs expenses to occur later in the year. Capital items not yet purchased. |
| 281 Stormwater | \$ 1,802,106 | \$ 450,527 | \$ 228,681 | 12.7% | \$ (221,845) | Other Professional and Contractual Services to occur later in the year. Lag in electric & garbage invoices. Capital items not yet purchased. |
| Grand Total | \$ 25,881,721 | \$ 6,470,430 | \$ 4,742,011 | 18.3% | \$ (1,728,419) | |

114 - EMERGENCY SERVICES DISTRICT

| Account Description | Revised Budget | Quarterly Budget (25% of Total) | YTD Expenses | Percentage of Annual Budget | Difference from 25% | Comments/Notes |
|---------------------------------------|-----------------------|------------------------------------|----------------------|--------------------------------|------------------------|---|
| Salaries | \$ 30,873,848 | \$ 7,718,462 | \$ 6,756,919 | 21.9% | \$ (961,543) | 5.3 pay periods out of 26 were paid in quarter. This is 20.4% of salaries rather than 25%. Overtime up due to Hurricane Milton. |
| Benefits | \$ 17,713,813 | \$ 4,428,453 | \$ 3,878,451 | 21.9% | \$ (550,003) | 5.3 pay periods out of 26 were paid in quarter. This is 20.4% of salaries rather than 25%. Benefits up due to increased overtime. |
| Operating | \$ 10,183,101 | \$ 2,545,775 | \$ 1,675,006 | 16.4% | \$ (870,770) | Insurance charged once per year in January. Maintenance expenses to occur later in the year. PPE & Medical expenses not yet expended. |
| Capital Outlay | \$ 2,781,275 | \$ 695,319 | \$ 691,839 | 24.9% | \$ (3,480) | |
| Debt Service | \$ - | \$ - | \$ 8,921 | n/a | \$ 8,921 | CASB change requires City of Vero Beach airport rent to be recorded as a lease. |
| Grants and Aids | \$ 12,108 | \$ 3,027 | \$ 12,108 | 100.0% | \$ 9,081 | Payment to Division of Forestry made once per year in October. |
| Other Uses | \$ 5,260,189 | \$ 1,315,047 | \$ 1,086,582 | 20.7% | \$ (228,465) | Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end. |
| Grand Total | \$ 66,824,334 | \$ 16,706,084 | \$ 14,109,825 | 21.1% | \$ (2,596,259) | |
| Grand Total - All Taxing Funds | \$ 292,908,394 | \$ 73,227,099 | \$ 70,155,702 | 24.0% | \$ (3,071,396) | |

Expense Analysis December 31, 2024

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

| Account | Account Name | 2023 YTD EXPENDED | 2024 YTD EXPENDED | Difference | % Change | Explanation |
|---------------------------|--------------------------------|----------------------|----------------------|------------|-----------|---|
| 001 -110-541-066490-54001 | OTHER MACHINERY & EQUIPMENT | \$ - | \$ 37,421 | \$ 37,421 | n/a | Purchase of truck |
| 001 -110-541-066510-54001 | SRA BUS SHELTERS | \$ 1,005 | \$ 145,386 | \$ 144,381 | 14366.2% | Based on reimbursement |
| 001 -110-541-088230-54001 | COMMUNITY TRANSPORTATION COORD | \$ 1,238,150 | \$ 1,420,080 | \$ 181,930 | 14.7% | Based on reimbursement |
| 001 -111-564-033170- | HOSPITAL | \$ 212,867 | \$ 298,971 | \$ 86,104 | 40.4% | Increase in Medicaid costs & lag of Hospital payments |
| 001 -137-519-088220- | SEBASTIAN REDEVELOPMENT | \$ 248,303 | \$ 304,139 | \$ 55,837 | 22.5% | Higher allocation this year versus last |
| 001 -199-581-099210- | FUND TRANSFERS OUT | \$ 2,420,544 | \$ 2,711,595 | \$ 291,051 | 12.0% | Increased transportation budget |
| 001 -201-512-011120- | REGULAR SALARIES | \$ 134,534 | \$ 206,247 | \$ 71,713 | 53.3% | Asst. County Administrator position filled Q3 last year |
| 001 -210-572-011120- | REGULAR SALARIES | \$ 296,113 | \$ 372,982 | \$ 76,869 | 26.0% | (2) additional positions & (1) vacancy filled |
| 001 -210-572-033190-25001 | OTHER PROFESSIONAL SERVICES | \$ - | \$ 30,484 | \$ 30,484 | n/a | New account for Hurricane Milton expenses |
| 001 -210-572-066490- | OTHER MACHINERY & EQUIPMENT | \$ - | \$ 38,144 | \$ 38,144 | n/a | Ballfield groomer |
| 001 -220-519-034610-24021 | MAINTENANCE - TAX COLL FLOOR | \$ - | \$ 67,863 | \$ 67,863 | n/a | New project |
| 001 -220-519-034611- | MAINTENANCE-COURTHOUSE | \$ 20,010 | \$ 49,955 | \$ 29,945 | 149.7% | Carpet replacement in two (2) courtrooms |
| 001 -230-519-011120- | REGULAR SALARIES | \$ - | \$ 26,796 | \$ 26,796 | n/a | New department for FY 2024/2025 |
| 001 -600-521-012140- | WORKERS COMPENSATION | \$ 205,366 | \$ 244,285 | \$ 38,919 | 19.0% | Higher WC rates & wages |
| 001 -600-586-099090- | SHERIFF-COURT SERVICES | \$ 842,738 | \$ 978,529 | \$ 135,791 | 16.1% | Increased draw due to increased budget |
| 001 -600-586-099140- | SHERIFF-DETENTION CENTER | \$ 5,144,718 | \$ 5,775,895 | \$ 631,177 | 12.3% | Increased draw due to increased budget |
| 004 -108-572-011120- | REGULAR SALARIES | \$ 115,754 | \$ 144,886 | \$ 29,132 | 25.2% | Sick & vacation payout for retiring employee |
| 004 -199-541-033140- | GENERAL & ADMINISTRATIVE EXP | \$ 123,544 | \$ 151,757 | \$ 28,213 | 22.8% | Due to increased salaries & benefits |
| 004 -205-515-033490-24802 | OTHER CONTRACTUAL SERVICES | \$ - | \$ 46,724 | \$ 46,724 | n/a | New project |
| 004 -231-537-011120- | REGULAR SALARIES | \$ 41,601 | \$ 102,807 | \$ 61,206 | 147.1% | Director & Asst Director positions not filled until Q3 LY |
| 102 -153-541-066510-22039 | 90TH AVE & OSLO RD CORRIDOR | \$ - | \$ 60,038 | \$ 60,038 | n/a | New project |
| 103 -120-522-066110-24025 | NEW FIRE RESCUE STATION 16 | \$ - | \$ 25,000 | \$ 25,000 | n/a | New project |
| 103 -120-522-066420- | AUTOMOTIVE | \$ - | \$ 349,998 | \$ 349,998 | n/a | Purchase of ambulance |
| 103 -120-522-066510-20037 | UPGRADE TRAINING SITE @ EOC | \$ 1,494 | \$ 118,592 | \$ 117,098 | 7837.9% | Ongoing project |
| 103 -210-572-066390-18013 | HOBART PARK RESTROOM | \$ 27 | \$ 60,827 | \$ 60,800 | 225185.5% | Ongoing project |
| 108 -222-564-036732- | PORT OUT PAYMENTS | \$ 7,329 | \$ 33,419 | \$ 26,090 | 356.0% | More clients moving out of IRC this year vs. last |
| 109 -214-541-034670- | MAINTENANCE-TRAFFIC SIGNALS | \$ - | \$ 81,700 | \$ 81,700 | n/a | New account established for tracking purposes |
| 111 -199-541-033140- | GENERAL & ADMINISTRATIVE EXP | \$ 212,425 | \$ 248,093 | \$ 35,668 | 16.8% | Due to increased salaries & benefits |
| 111 -214-541-011140- | OVERTIME | \$ 19,097 | \$ 46,080 | \$ 26,983 | 141.3% | Increase due to Hurricane Milton |
| 111 -214-541-033470- | CONTRACTED LABOR SERVICES | \$ 31,289 | \$ 65,160 | \$ 33,871 | 108.3% | Additional landscaping crews this year vs. last |
| 111 -214-541-033490- | OTHER CONTRACTUAL SERVICES | \$ 19,716 | \$ 65,193 | \$ 45,477 | 230.7% | Concrete crushing not completed last year |
| 111 -214-541-034650- | MAINTENANCE-HEAVY EQUIPMENT | \$ 154,865 | \$ 187,390 | \$ 32,525 | 21.0% | Fleet rates increased in November LY |
| 111 -214-541-066390- | OTHER IMPROVEMENTS EXCEPT BLDG | \$ - | \$ 26,342 | \$ 26,342 | n/a | Fence for South County Storage Yard |
| 111 -214-541-066430- | HEAVY EQUIPMENT-WHEEL TRACK | \$ - | \$ 503,710 | \$ 503,710 | n/a | Purchase of excavator & trash truck |
| 111 -214-541-066490- | OTHER MACHINERY & EQUIPMENT | \$ - | \$ 47,243 | \$ 47,243 | n/a | Purchase of rotary cutter |
| 111 -244-541-011120- | REGULAR SALARIES | \$ 435,897 | \$ 495,467 | \$ 59,570 | 13.7% | (2) filled vacancies & higher wages |
| 111 -244-541-066490- | OTHER MACHINERY & EQUIPMENT | \$ - | \$ 61,570 | \$ 61,570 | n/a | Survey GPS equipment |
| 111 -245-541-011120- | REGULAR SALARIES | \$ 244,669 | \$ 277,934 | \$ 33,266 | 13.6% | (1) filled vacancy & higher wages |
| 114 -120-522-011120- | REGULAR SALARIES | \$ 4,950,741 | \$ 5,473,020 | \$ 522,279 | 10.5% | (5) filled vacancies & higher wages |
| 114 -120-522-011140- | OVERTIME | \$ 595,658 | \$ 908,086 | \$ 312,428 | 52.5% | Increase due to Hurricane Milton |

Expense Analysis December 31, 2024

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

| Account | Account Name | 2023 YTD EXPENDED | 2024 YTD EXPENDED | Difference | % Change | Explanation |
|---------------------------|--------------------------------|----------------------|----------------------|--------------|------------|--|
| 114 -120-522-012110- | SOCIAL SECURITY MATCHING | \$ 349,605 | \$ 402,793 | \$ 53,188 | 15.2% | Due to higher wages, filled vacancies & Milton OT |
| 114 -120-522-012120- | RETIREMENT CONTRIBUTION | \$ 1,854,053 | \$ 2,115,817 | \$ 261,764 | 14.1% | Due to higher wages, filled vacancies & Milton OT |
| 114 -120-522-012140- | WORKERS COMPENSATION | \$ 225,644 | \$ 304,742 | \$ 79,098 | 35.1% | Due to higher wages, filled vacancies & Milton OT |
| 114 -120-522-033140- | GENERAL & ADMINISTRATIVE EXP | \$ 434,219 | \$ 521,860 | \$ 87,641 | 20.2% | Due to increased salaries & benefits |
| 114 -120-522-033190- | OTHER PROFESSIONAL SERVICES | \$ 74,045 | \$ 107,935 | \$ 33,890 | 45.8% | Timing of ALS billing expenses (2 this year vs. 1 LY) |
| 114 -120-522-033490- | OTHER CONTRACTUAL SERVICES | \$ - | \$ 35,290 | \$ 35,290 | n/a | Station 10 bathroom renovations |
| 114 -120-522-035120- | COMPUTER SOFTWARE | \$ 132,271 | \$ 196,830 | \$ 64,559 | 48.8% | Timing of expensing invoices this year |
| 114 -120-522-036992- | IS/TELECOM INTER-DEPT CHGS | \$ 181,364 | \$ 209,236 | \$ 27,872 | 15.4% | New FY allocation based on number of devices |
| 114 -120-522-066420- | AUTOMOTIVE | \$ - | \$ 492,752 | \$ 492,752 | n/a | Ambulance, truck & passenger vehicle |
| 114 -120-522-066510-22040 | FIRE STATION #11 RENOVATIONS | \$ 6,393 | \$ 199,087 | \$ 192,694 | 3014.3% | Ongoing project |
| 117 -210-572-035340-24014 | GIFFORD CUST CONV LANDSCAP IMP | \$ - | \$ 96,959 | \$ 96,959 | n/a | New project |
| 120 -133-525-035120- | COMPUTER SOFTWARE | \$ - | \$ 33,416 | \$ 33,416 | n/a | Timing of maintenance renewal |
| 123 -228-569-011120- | REGULAR SALARIES | \$ 8,724 | \$ 37,573 | \$ 28,849 | 330.7% | Manager in Q4 LY. 50% of time charged to ARP LY. |
| 133 -283-537-033490- | OTHER CONTRACTUAL SERVICES | \$ - | \$ 38,100 | \$ 38,100 | n/a | Derelict vessel removal |
| 136 -163-564-036730-24804 | ALCOHOPE FLO114L4H092316 | \$ - | \$ 354,154 | \$ 354,154 | n/a | HUD Grant for FY 24/25 |
| 138 -214-541-053360- | ROAD RESURFACING | \$ 20,502 | \$ 284,277 | \$ 263,775 | 1286.6% | Ongoing project for ARP due to COVID-19 |
| 138 -700-586-099110- | BUD TRANSF-SUPERVISOR ELECTION | \$ - | \$ 91,612 | \$ 91,612 | n/a | Ongoing project for ARP due to COVID-19 |
| 255 -117-517-077210- | INTEREST-DEBT SERVICE | \$ - | \$ 517,916 | \$ 517,916 | n/a | New account for newly issued Land Bond |
| 255 -117-586-099070- | BUDGET TRANSFER-TAX COLLECTOR | \$ - | \$ 30,282 | \$ 30,282 | n/a | New account for newly issued Land Bond |
| 308 -162-575-034610-19024 | JACKIE ROBNSN TRAIN CTR-MAINT | \$ 2,400 | \$ 29,099 | \$ 26,699 | 1112.4% | Ongoing project |
| 315 -120-522-066110-20032 | ALL LAND - FIRE RESCUE STA #15 | \$ - | \$ 75,000 | \$ 75,000 | n/a | New project |
| 315 -210-572-066390-18011 | HOSIE SHUMAN PARK IMPROVEMENTS | \$ 27 | \$ 40,519 | \$ 40,492 | 149968.7% | Ongoing project |
| 315 -210-572-066510-23028 | FL RAIL TRAIL BOARDWALK | \$ - | \$ 102,967 | \$ 102,967 | n/a | New project |
| 315 -210-572-066510-24005 | FAIRGROUND MASTER PLAN IMPROV | \$ - | \$ 55,084 | \$ 55,084 | n/a | New project |
| 315 -214-541-066510-16009 | 66TH AVE/69TH ST TO 85TH ST | \$ 370,455 | \$ 856,665 | \$ 486,209 | 131.2% | Ongoing project |
| 315 -220-519-066510-20017 | TRAFFIC OPERATIONS BUILDING | \$ 57 | \$ 1,080,914 | \$ 1,080,858 | 1909305.1% | Ongoing project |
| 315 -220-519-066510-23013 | FIBEROPTICS-BLDG A TO SEB CORN | \$ - | \$ 57,526 | \$ 57,526 | n/a | New project |
| 315 -600-586-099040- | SHERIFF-LAW ENFORCEMENT | \$ - | \$ 1,679,764 | \$ 1,679,764 | n/a | New project |
| 411 -217-534-033490-25001 | OTHER CONT SERV-HURR MILTON | \$ - | \$ 470,705 | \$ 470,705 | n/a | New account for Hurricane Milton expenses |
| 411 -217-534-033493- | LEACHATE EVAPORATOR EXPENSES | \$ 273,187 | \$ 307,674 | \$ 34,487 | 12.6% | Timing of leachate processing expenses (2 vs. 1 LY) |
| 411 -217-534-035680- | CREDIT CARD FEES | \$ 24,693 | \$ 60,336 | \$ 35,643 | 144.3% | Lag in recording invoices last year (3 this year vs. 2 LY) |
| 411 -217-534-099070- | BUDGET TRANSFER-TAX COLLECTOR | \$ 311,515 | \$ 342,564 | \$ 31,050 | 10.0% | Increased draw due to increased budget |
| 411 -255-534-033190- | OTHER PROFESSIONAL SERVICES | \$ 1,150 | \$ 647,577 | \$ 646,427 | 56211.0% | Higher yard waste processing fees due to hurricane |
| 411 -255-534-033490- | OTHER CONTRACTUAL SERVICES | \$ 100,864 | \$ 292,790 | \$ 191,926 | 190.3% | Lag in recording recycling hauling invoices last year |
| 418 -236-572-035630- | PRO SHOP | \$ 43,832 | \$ 72,253 | \$ 28,421 | 64.8% | More Pro Shop sales this year versus last |
| 441 -233-524-011120- | REGULAR SALARIES | \$ 457,369 | \$ 542,027 | \$ 84,658 | 18.5% | (3) vacancies filled, higher wages & Milton OT |
| 441 -233-524-035120- | COMPUTER SOFTWARE | \$ 38,975 | \$ 75,119 | \$ 36,143 | 92.7% | Timing of expensing invoices |
| 471 -218-536-011120- | REGULAR SALARIES | \$ 228,923 | \$ 285,780 | \$ 56,857 | 24.8% | (4) vacancies filled, higher wages & Milton OT |
| 471 -219-536-044610- | WATER PLANT MAINTENANCE | \$ 34,366 | \$ 73,954 | \$ 39,588 | 115.2% | Hobart generator gas tank & NC WTP valve repair |
| 471 -235-536-011120- | REGULAR SALARIES | \$ 301,476 | \$ 348,045 | \$ 46,569 | 15.4% | (2) vacancies filled last year |

Expense Analysis December 31, 2024

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

| Account | Account Name | 2023 YTD EXPENDED | 2024 YTD EXPENDED | Difference | % Change | Explanation |
|---------------------------|--------------------------------|----------------------|----------------------|----------------------|--------------|---|
| 471 -235-536-033190-23547 | INTEGRATED WATER MASTER PLAN | \$ - | \$ 32,904 | \$ 32,904 | | n/a New project |
| 471 -235-536-033190-24518 | WATER SYSTEM AWIA UPDATES | \$ - | \$ 36,319 | \$ 36,319 | | n/a New project |
| 471 -265-536-0111120- | REGULAR SALARIES | \$ 293,191 | \$ 323,655 | \$ 30,464 | 10.4% | (1) vacancy filled, higher wages & Milton OT |
| 471 -268-536-0111140- | OVERTIME | \$ 27,621 | \$ 61,720 | \$ 34,099 | 123.5% | Increase due to Hurricane Milton |
| 471 -268-536-033190-25001 | OTHER PROFESSIONAL SERVICES | \$ - | \$ 116,436 | \$ 116,436 | | n/a New account for Hurricane Milton expenses |
| 471 -269-536-0111120- | REGULAR SALARIES | \$ 278,276 | \$ 337,492 | \$ 59,216 | 21.3% | (1) vacancy filled, higher wages & Milton OT |
| 471 -269-536-044640- | METER MAINTENANCE | \$ - | \$ 83,134 | \$ 83,134 | | n/a Expenses not charged until February last year |
| 501 -242-591-0111120- | REGULAR SALARIES | \$ 53,149 | \$ 79,953 | \$ 26,804 | 50.4% | (2) vacancies filled, higher wages & Milton OT |
| 502 -600-521-012140- | WORKERS COMPENSATION | \$ 133,589 | \$ 247,908 | \$ 114,318 | 85.6% | Increased wages & rates. (2) WC employee payouts |
| 502 -600-521-0331110- | LEGAL SERVICES | \$ 26,042 | \$ 57,476 | \$ 31,435 | 120.7% | Timing of expensing invoices (3 this year vs. 2 LY) |
| 504 -127-519-033490-23005 | OTHER CONT SERV-EMP HLTH CLNC | \$ 41,158 | \$ 88,019 | \$ 46,862 | 113.9% | Timing of invoices for labor costs |
| 504 -127-519-034580- | INSURANCE CLAIMS | \$ 1,496,162 | \$ 3,595,599 | \$ 2,099,437 | 140.3% | Increased insurance claims over last year |
| 504 -127-519-034591- | DENTAL INSURANCE CLAIMS | \$ 69,654 | \$ 124,926 | \$ 55,272 | 79.4% | Increased dental claims over last year |
| 505 -241-513-033190-25001 | OTH PROF SVCS HURRICANE MILTON | \$ - | \$ 211,323 | \$ 211,323 | | n/a New account for Hurricane Milton expenses |
| TOTAL | | \$ 25,613,407 | \$ 41,253,664 | \$ 15,640,258 | 61.1% | |