



2022-2023  
3rd Quarter

# Quarterly Budget Report



## Financial Indicators Snapshot - June 2023

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)	▼ (6.5%)	▼ (0.4%)	▼ (5.6%)	▲ 9.2%	Represents collections through May 2023. Decrease of \$9,613 or 0.4% YTD.
Optional Sales Tax (Fund 315)	▲ 2.2%	▲ 6.2%	▲ 11.7%	▲ 20.8%	Represents collections through May 2023. Increase of \$1,051,121 or 6.2% YTD.
Half Cent Sales Tax	▲ 1.0%	▲ 5.3%	▲ 4.1%	▲ 3.1%	Represents collections through May 2023. Increase of \$481,133 or 5.3% YTD.
Traffic Impact Fees (Fund 104)	▼ (41.6%)	▼ (16.1%)	▲ 37.7%	▲ 18.1%	Varies by month, however, decrease of \$1,074,638 or 16.1% YTD.
Impact Fees (Fund 103)	▼ (31.1%)	▼ (31.0%)	▲ 75.4%	▲ 6.6%	Varies by month, however, decrease of \$570,529 or 31.0% YTD.
Tourist Tax	▼ (4.1%)	▲ 10.8%	▲ 21.9%	▲ 38.0%	Tourist Taxes exceeded budgeted monthly expectations by \$55,087. Year to date revenues are up \$366,740 when compared to prior year.
Franchise Fees (Total)	▲ 20.1%	▲ 12.8%	▲ 22.8%	▲ 0.2%	Overall YTD Franchise Tax revenue is up \$959,578 when compared to prior year.
<b>Recreation Revenues</b>					
NCAC	▲ 12.1%	▲ 66.7%	▲ 30.6%	▲ 32.0%	YTD revenues are up \$85,313 or 66.7% compared to prior year and up \$51,636 or 32.0% compared to budget.
GAC	▲ 2.4%	▲ 14.4%	▲ 2.8%	▲ 30.8%	YTD revenues are up \$6,719 or 14.4% compared to prior year and up \$12,597 or 30.8% compared to budget.
Recreation	▲ 240.7%	▲ 17.1%	▲ 11.4%	▲ 163.3%	Revenues are up YTD \$24,737 or 17.1% compared to last year and up \$105,091 or 163.6% compared to budget.
IG Building	▼ (31.6%)	▲ 3.8%	▼ (31.9%)	▲ 1.4%	YTD Revenues are up from prior year \$7,850 or 3.8% and up \$2,965 or 1.4% compared to budget
Shooting Range	▲ 20.4%	▼ (3.2%)	▲ 4.5%	▲ 12.9%	YTD revenues are down from prior year \$12,079 or 3.2% and up \$41,357 or 12.9% compared to budget.
<b>Profit &amp; Loss</b>					
Building Department	▼ (92.5%)	▼ (36.6%)			Overall Building Department net income is down \$240,267 for the month when compared to prior year and down \$119,769 YTD.
Golf Course	▼ (3.5%)	▲ 7.9%			Total rounds are up 4,906 YTD. Net income is up by \$109,284 YTD compared to prior year.
Fleet	▲ 66.4%	▲ 211.2%			Fleet net income is up by \$24,079 for the month and up \$64,418 YTD compared to prior year.
SWDD	▼ (76.1%)	▲ 14.4%			SWDD YTD net income is \$1,093,224 more than the prior year.

## FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

<b>Approved Budget as of October 1, 2022</b>		<b>\$451,964,531</b>
<b>Fund</b>	<b>Item Description</b>	<b>Budget Amendment</b>
<b>Grants Received</b>		
001	General Fund/Hazmat Emergency Plan Grant	\$1,502 001
001	General Fund/Emergency Management Performance Grant	79,414 001
001	General Fund/Emergency Management Performance Grant/Rollover	397 002
001	General Fund/Section 5311 Coronavirus Response & Relief Supplemental App. Act (CRRSAA) Grant	364,412 001
001	General Fund/SRA FTA Sct 5307 ARP Grant/Rollover	973,815 002
001	General Fund/SRA CARES ACT/Section 5307 Grant Rollover	1,096,859 002
001	General Fund/SRA/FTA Section 5307 Grant/Rollover	6,269,918 002
001	General Fund/SRA CARES ACT/Section 5311 Grant/Rollover	60,625 002
001	General Fund/FDOT Service Grant/Rollover	46,800 002
001	General Fund/DOT Public Transit Block Grant	610,368 001
001	General Fund/DOT Public Transit Block Grant/Rollover	1,222,793 002
001	General Fund/County Attorney/Salaries & Benefits	1,300 004
004	MSTU/Local Assistance & Tribal Consistency Fund (LATCF)	100,000 001
004	MSTU/Reagan Walker Fund/Alaska Community Foundation Grant	150 001
004	MSTU/FIND Grant/Jones Pier	130,000 002
108	Section 8/Rental Assistance/Emergency Housing Vouchers & Port-in Reimbursements	58,454 004
109	Secondary Roads/FDOT Grant/6th Ave-US1 to 21st St.	1,219,647 002
109	Secondary Roads/SCOP Grant/IR Blvd-Barber to 53rd St.	3,845,724 004
114	Emergency Services/FL DOH Emergency Medical Service Program Grant	36,014 001
129	CDBG/CDBG Grant Rollover	269,995 002
133	FL Boating Improvement Fund/Find Grant/Rollover Grant	150,000 002
136	HUD Grants/Rollover Grants	138,853 003
145	Land Acquisition Fund/FDEP Hallstrom Grant	150,000 002
145	Land Acquisition Fund/FIND Grant/Jones Pier	84,000 002
315	Optional Sales Tax/Hazard Mit Grant-Jones	65,000 002
315	Optional Sales Tax/DHR Historic Grant/Kroegel-Barn Structure	14,500 002
315	Optional Sales Tax/IRNEP Grant/Lost Tree	65,000 002
315	Optional Sales Tax/FDEP Grant/Moorhen Marsh	650,000 002
315	Optional Sales Tax/SJWMD Grant	306,331 002
315	Optional Sales Tax/FDOT Grant/43rd Ave	2,173,473 002
315	Optional Sales Tax/DOT Grant/66th Ave/49th to 69th St	8,181,009 002
315	Optional Sales Tax/FDOT TRIP Grant/66th Ave/69th to 89th	7,000,000 002
		<b>35,366,353</b>

## FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

### Donations/Contributions

133	FL Boating Improvement Fund/ELC Dock/Rollover Contribution	200,000	002
001	General Fund/Donations/Main Library	15,600	004
		<b>215,600</b>	

### Projects Carried Forward from FY 2021/2022

001	General Fund/Fund CIE	282,073	002
001	General Fund/Purchase Order Rollover	250,619	002
001	General Fund/Rollover Projects	127,355	002
001	General Fund/Rollover Sheriff Funds	470,917	002
001	General Fund/Rollover Projects	41,942	005
004	MSTU/Fund CIE	794,393	002
102	Traffic Impact Fees/Fund CIE	4,739,180	002
103	Impact Fees/Fund CIE	3,531,197	002
103	Impact Fees/Purchase Order Rollover	349,998	002
104	Traffic Impact Fees 2020/Fund CIE	9,553,613	002
108	Section 8/Purchase Order Rollover	20,388	002
109	Secondary Roads/Fund CIE	2,109,884	002
109	Secondary Roads/Purchase Order Rollovers	250,215	002
111	Transportation Fund/Purchase Order Rollover	264,294	002
111	Transportation Fund/Rollover Projects	77,775	002
112	Law Enforcement Trust Fund/Rollover Sheriff Funds	112,142	002
114	Emergency Services/Fund CIE	400,000	002
114	Emergency Services/Purchase Order Rollover	2,171,054	002
114	Emergency Services/Rollover Projects	613,526	002
114	Emergency Services/PEMT Program/Rollover Projects	503,652	002
117	Tree Fine Fund/Fund CIE	75,000	002
120	911 Surcharge/Purchase Order Rollover	36,232	002
120	911 Surcharge/Rollover Projects	50,000	002
124	MPO/Purchase Order Rollover	40,000	002
129	CDBG/NSP Grant Rollover	1,000	005
133	Florida Boating Fund/Fund CIE	25,000	002
138	ARP Fund/Rollover Projects	22,818,211	002
139	CARES ACT Fund/Rollover Projects	560,452	002
145	Land Acquisition Fund/Fund CIE	900,000	002
181	Gifford Streetlighting/Fund CIE	50,000	002
185	Vero Lake Estates/Fund CIE	1,140,000	002
308	Jackie Robinson Training Complex/Rollover Projects	4,880,136	002
315	Optional Sales Tax/Purchase Order Rollover	940,734	002

## FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

### Projects Carried Forward from FY 2021/2022 (Continued)

315	Optional Sales Tax/Rollover Projects	101,995	002
315	Optional Sales Tax/Fund CIE	21,107,193	002
411	SWDD/Purchase Order Rollover	33,501	002
441	Building Dept/Purchase Order Rollover	40,864	002
471	Utilities/Purchase Order Rollover	1,005,804	002
471	Utilities/Rollover Projects	4,953,964	002
502	Self Insurance Fund/Purchase Order Rollover	56,308	002
505	Information Technology/Purchase Order Rollover	134,140	002
		<b>85,614,751</b>	

### Unbudgeted Items

001	General Fund/Tax Collector	183,175	002
001	General Fund/County Attorney/GO Bonds	35,000	002
001	General Fund/Agencies/Local Jobs Grant-Tocqueville	61,248	005
001	General Fund/Communications Emergency Services/Hurricane Ian Expenses	188	005
001	General Fund/Communications Emergency Services/Hurricane Nicole Expenses	8,538	005
001	General Fund/County Administrator/County Administrator Resignation	111,631	005
001	General Fund/Human Resources/Overtime	2,708	005
001	General Fund/Human Resources/Compensation Study	100,000	005
001	General Fund/Emergency Management/Hurricane Nicole Expenses	3,989	005
001	General Fund/Parks/Hurricane Nicole Expenses	8,240	005
001	General Fund/Parks/Overtime	4,096	005
001	General Fund/Parks/Replacement Vehicles	84,532	005
001	General Fund/Human Services/Office Build Out & Furniture	30,000	005
001	General Fund/Purchasing/Overtime	1,300	005
001	General Fund/Office of Management & Budget/Overtime	1,200	005
004	MSTU/Tax Collector	11,074	002
004	MSTU/Beach Parks/Overtime	6,081	005
004	MSTU/GAC/Pool Filter Motor & Lift	25,917	005
004	MSTU/County Planning/Document Imaging	465,000	005
004	MSTU/Environmental Planning/Document Imaging	100,000	005
109	Secondary Roads/Oslo Widening	90,000	002
111	Transportation/Road & Bridge/Heavy Equipment Wheel Track	315,501	005
111	Transportation/Road & Bridge/Hurricane Nicole Expenses	5,004	005
111	Transportation/Public Works/Document Imaging	450,000	005
114	Emergency Services/Advance Purchase 1 Fire Pumper/1 Rescue Unit	1,166,049	002

## FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

### Unbudgeted Items (Continued)

114	Emergency Services/District/Tax Collector	57,072	002
114	Emergency Services/PEMT Program	335,069	002
114	Emergency Services/IAFF Contract Funding	163,587	002
114	Emergency Services/Overtime	178,850	005
128	Beach Restoration Fund/Hurricane Ian	295,534	002
128	Beach Restoration Fund/Hurricane Nicole	444,533	002 & 005
196	Walker's Glen Streetlights/Electric Services	120	005
315	Optional Sales Tax/Fire Rescue/Advance Purchase 1 Fire Pumper/1 Quint/1 Rescue Unit	2,366,049	002
315	Optional Sales Tax/West Wabasso Septic to Sewer	424,611	002
411	SWDD/CC & Recycling/Transportation of Recyclables to St. Lucie County	71,100	002
411	SWDD/Landfill/Tax Collector	22,038	002
411	SWDD/CC & Recycling/Loss on Assets	16,520	005
411	SWDD/Landfill/Loss on Assets	1,295	005
411	SWDD/Landfill/Hurricane Ian Expenses	216,074	005
411	SWDD/Landfill/Overtime	2,257	005
418	Sandridge/Golf Maintenance/Loss on Assets	14,751	005
418	Sandridge/Clubhouse/Loss on Assets	20,033	005
418	Sandridge/Golf Maintenance/Hurricane Nicole Expenses	30,880	005
441	Building/Loss on Assets	11,699	005
471	Utilities/WW Treatment/Roof Replacement	321,720	002
471	Utilities/WW Treatment/Loss on Assets	118,453	005
471	Utilities/Water Production/Loss on Assets	136,353	005
471	Utilities/General & Engineering/Loss on Assets	28,213	005
471	Utilities/General & Engineering/Document Imaging	150,000	005
471	Utilities/General & Engineering/Rate Study	150,000	005
471	Utilities/Sludge/Loss on Assets	3,073	005
471	Utilities/Customer Service/Loss on Assets	41,082	005
471	Utilities/WW Collection/Loss on Assets	99,522	005
471	Utilities/Water Distribution/Loss on Assets	749,797	005
471	Utilities/Osprey Marsh/Loss on Assets	1,545	005
471	Utilities/Spoonbill Marsh/Loss on Assets	9,178	005
471	Utilities/Spoonbill Marsh/Hurricane Ian Expenses	36,814	005
471	Utilities/Spoonbill Marsh/Hurricane Nicole Expenses	785,763	005
472	Utility Impact Fee/West Wabasso Septic to Sewer	106,119	002
501	Fleet/Loss on Assets	2,874	005
502	Self Insurance/Risk Insurance/Hurricane Ian Expenses	18,266	005
504	Employee Health Fund/Employee Health/Wellness Center	1,202,317	002
505	Information Technology/GIS/Loss on Assets	11,959	005

**FY 2022/2023 Budget Reconciliation**

October 1, 2022 to September 30, 2023 Budget

**Unbudgeted Items (Continued)**

505	Information Technology/GIS/Additional Position	90,438	002
505	Information Technology/Information Systems/Loss on Assets	136,536	005
505	Information Technology/Information Systems/Attractive Items	35,650	005
505	Information Technology/Information Systems/Overtime	2,500	005
		<b>12,180,715</b>	

**Total - All Amendments**

**133,377,419**

**Total Budget as of June 30, 2023**

**\$585,341,950**

## Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2022/2023 3rd Quarter

### 001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
001031 Taxes	\$ 78,737,115	\$ 59,052,836	\$ 79,842,402	101.4%	\$ 20,789,566	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 889	n/a	\$ 889	
001033 Intergovernmental	\$ 12,692,701	\$ 9,519,526	\$ 4,727,684	37.2%	\$ (4,791,842)	Multiple grants budgeted, but not yet received
001034 Charges For Services	\$ 2,254,800	\$ 1,691,100	\$ 680,762	30.2%	\$ (1,010,338)	Delay in payments from Sheriff for School Resource Officers.(Rcv'd in July)
001035 Judgments, Fines & Forfeits	\$ 101,527	\$ 76,145	\$ 95,443	94.0%	\$ 19,298	Library fines and Animal Control fines higher than anticipated
001036 Licenses	\$ 171,000	\$ 128,250	\$ 122,550	71.7%	\$ (5,700)	Timing of Animal Licenses
001037 Interest	\$ 125,875	\$ 94,406	\$ 1,207,617	959.4%	\$ 1,113,211	Interest earnings higher than anticipated.
001038 Miscellaneous	\$ 5,153,467	\$ 3,865,100	\$ 4,343,633	84.3%	\$ 478,533	FPL Disaster grant received
001039 Other Sources	\$ 31,715,356	\$ 23,786,517	\$ 20,585,324	64.9%	\$ (3,201,193)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 130,951,841</b>	<b>\$ 98,213,881</b>	<b>\$ 111,606,305</b>	<b>85.2%</b>	<b>\$ 13,392,424</b>	

### 004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
004031 Taxes	\$ 15,427,129	\$ 11,570,347	\$ 15,241,917	98.8%	\$ 3,671,570	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	\$ 10,102,300	\$ 7,576,725	\$ 8,001,518	79.2%	\$ 424,793	Franchise fees slightly higher than anticipated
004033 Intergovernmental	\$ 15,452,183	\$ 11,589,137	\$ 11,870,528	76.8%	\$ 281,390	
004034 Charges for Services	\$ 1,065,796	\$ 799,347	\$ 919,350	86.3%	\$ 120,003	Pool, park and athletic programs income higher than anticipated.
004035 Judgments, Fines & Forfeits	\$ 237,500	\$ 178,125	\$ 270,068	113.7%	\$ 91,943	Large (\$117,750) code enforcement fine paid.
004037 Interest	\$ 57,000	\$ 42,750	\$ 468,939	822.7%	\$ 426,189	Interest earnings higher than anticipated.
004038 Miscellaneous	\$ 15,737	\$ 11,803	\$ 22,982	146.0%	\$ 11,179	Surplus Sales - not budgeted
004039 Other Sources	\$ 3,534,592	\$ 2,650,944	\$ -	0.0%	\$ (2,650,944)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 45,892,236</b>	<b>\$ 34,419,177</b>	<b>\$ 36,795,301</b>	<b>80.2%</b>	<b>\$ 2,376,123</b>	

## Quarterly Budget Report - Budget to Actual Revenue Comparison

### 111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
111032 Permits and Fees	\$ 544,350	\$ 408,263	\$ 374,089	68.7%	\$ (34,173)	Varies by month. Lag time in receiving county gas tax. Only (8) payments received in three quarters. Constitutional gas tax suspended for the month of October. DOT Traffic Signal Enhancement revenues budgeted, but not yet received.(approx. \$360,000)
111033 Intergovernmental	\$ 3,035,250	\$ 2,276,438	\$ 1,918,728	63.2%	\$ (357,710)	MPO salary reimbursement completed for the year.
111034 Charges for Services	\$ 101,650	\$ 76,238	\$ 78,470	77.2%	\$ 2,232	Interest income higher than anticipated.
111037 Interest	\$ 22,325	\$ 16,744	\$ 189,062	846.9%	\$ 172,318	Surplus Sales received but not budgeted (\$24,227),CEI Reimbursements- higher than anticipated
111038 Miscellaneous	\$ 380,000	\$ 285,000	\$ 355,382	93.5%	\$ 70,382	Cash forward reserves budgeted, but not actual.
111039 Other Sources	\$ 18,551,508	\$ 13,913,631	\$ 12,090,355	65.2%	\$ (1,823,276)	
<b>Grand Total</b>	<b>\$ 22,635,083</b>	<b>\$ 16,976,312</b>	<b>\$ 15,006,085</b>	<b>66.3%</b>	<b>\$ (1,970,227)</b>	

### 114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
114031 Taxes	\$ 43,064,066	\$ 32,298,050	\$ 43,664,191	101.4%	\$ 11,366,141	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 91,213	\$ 68,410	\$ 95,608	104.8%	\$ 27,198	Unbudgeted grants received.
114034 Charges for Services	\$ 7,844,925	\$ 5,883,694	\$ 6,186,060	78.9%	\$ 302,367	ALS charges exceeding budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 7,600	\$ 5,700	\$ 5,150	67.8%	\$ (550)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 52,250	\$ 39,188	\$ 580,484	1111.0%	\$ 541,297	Interest income higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 143	\$ 82,513	43427.9%	\$ 82,371	Surplus sale of equipment (\$44,398) not budgeted
114039 Other Sources	\$ 6,608,991	\$ 4,956,743	\$ -	0.0%	\$ (4,956,743)	Cash forward reserves budgeted, but not actual.
	<b>\$ 57,669,236</b>	<b>\$ 43,251,927</b>	<b>\$ 50,614,007</b>	<b>87.8%</b>	<b>\$ 7,362,080</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 257,148,396</b>	<b>\$ 192,861,297</b>	<b>\$ 214,021,698</b>	<b>83.2%</b>	<b>\$ 21,160,401</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2022/2023 3rd Quarter

**001 - GENERAL FUND**

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
101 BCC Operations	\$ 1,213,175	\$ 909,881	\$ 962,666	79.4%	\$ 52,785	Additional staff added in February 2023
102 County Attorney	\$ 1,048,338	\$ 786,254	\$ 646,000	61.6%	\$ (140,254)	Legal & Other Professional Service expenses not yet incurred.
103 Geographic Info Systems Dept.	\$ 77,436	\$ 58,077	\$ 58,077	75.0%	\$ -	
106 General Health	\$ 1,128,158	\$ 846,119	\$ 777,246	68.9%	\$ (68,873)	Adjustment to draws due to purchase of vehicles.
107 Communications/Emergency Svcs	\$ 914,633	\$ 685,975	\$ 446,914	48.9%	\$ (239,061)	Capital purchase not made yet.
109 Main Library	\$ 2,871,605	\$ 2,153,704	\$ 1,901,571	66.2%	\$ (252,133)	Personnel Turnover
110 Agencies	\$ 13,344,692	\$ 10,008,519	\$ 5,293,997	39.7%	\$ (4,714,522)	Timing- Full payment to two agencies, other expenses based on reimbursement.
111 Medicare	\$ 1,244,253	\$ 933,190	\$ 802,835	64.5%	\$ (130,354)	Timing of payments
112 North County Library	\$ 1,444,567	\$ 1,083,425	\$ 849,489	58.8%	\$ (233,936)	Funds budgeted for expansion have not yet been expensed.
113 Brackett Family Library	\$ 460,384	\$ 345,288	\$ 314,181	68.2%	\$ (31,107)	Staff turnover.
114 Value Adjustment Board	\$ 60,000	\$ 45,000	\$ 45,139	75.2%	\$ 139	
118 Ind Riv Soil/Water Conservation	\$ 68,604	\$ 51,453	\$ 46,011	67.1%	\$ (5,442)	Travel expenses to be incurred later in year.
119 Law Library	\$ 76,431	\$ 57,323	\$ 55,219	72.2%	\$ (2,104)	
128 Children's Services	\$ 2,443,606	\$ 1,832,705	\$ 1,210,342	49.5%	\$ (622,363)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 271,000	\$ 203,250	\$ 228,531	84.3%	\$ 25,281	CRA Payments (lower than budgeted) are due in full in December.
199 Reserves	\$ 9,187,870	\$ 6,890,903	\$ 6,596,538	71.8%	\$ (294,365)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 828,486	\$ 621,365	\$ 538,525	65.0%	\$ (82,839)	Staff turnover.
202 General Services	\$ 184,656	\$ 138,492	\$ 131,345	71.1%	\$ (7,147)	Tuition & travel expenses not yet incurred.
203 Human Resources	\$ 861,688	\$ 646,266	\$ 539,861	62.7%	\$ (106,405)	Legal and Professional Services expenses not yet incurred.
204 Planning And Development	\$ 9,000	\$ 6,750	\$ 1,877	20.9%	\$ (4,873)	Pace projects expenses not yet incurred.
206 Veterans Services	\$ 288,804	\$ 216,603	\$ 178,282	61.7%	\$ (38,321)	Veteran council allocation based on reimbursement
208 Emergency Management	\$ 688,566	\$ 516,425	\$ 458,715	66.6%	\$ (57,709)	Employee Turnover
210 Parks	\$ 3,618,068	\$ 2,713,551	\$ 2,321,552	64.2%	\$ (391,999)	Maintenance and capital items to be expensed later in the year.
211 Human Services	\$ 434,804	\$ 326,103	\$ 205,471	47.3%	\$ (120,632)	Vacant Position
212 Agriculture Extension	\$ 209,605	\$ 157,204	\$ 118,099	56.3%	\$ (39,105)	Health insurance budgeted but not expensed.
215 Parks/Conservation Lands	\$ 700,371	\$ 525,278	\$ 320,091	45.7%	\$ (205,187)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 278,794	\$ 209,096	\$ 200,815	72.0%	\$ (8,281)	
220 Facilities Management	\$ 5,532,351	\$ 4,149,263	\$ 3,173,335	57.4%	\$ (975,929)	Budgeted maintenance and capital expenses not yet incurred.
229 Management & Budget	\$ 519,043	\$ 389,282	\$ 362,940	69.9%	\$ (26,342)	Travel & registration expenses not yet incurred.
237 FPL Grant	\$ 248,315	\$ 186,236	\$ 122,749	49.4%	\$ (63,487)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 123,922	\$ 92,942	\$ 95,316	76.9%	\$ 2,375	
241 Information Services & Telecom	\$ 1,292,932	\$ 969,699	\$ 969,699	75.0%	\$ 0	

## Quarterly Budget Report - Budget to Actual Expense Comparison

### 001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
246 Risk Management	\$ 495,359	\$ 371,519	\$ 495,359	100.0%	\$ 123,840	Insurance charge done once a year in January.
250 County Animal Control	\$ 937,468	\$ 703,101	\$ 534,180	57.0%	\$ (168,921)	Capital purchase encumbered, but not yet expensed.
251 Mailroom/Switchboard	\$ 174,522	\$ 130,892	\$ 121,012	69.3%	\$ (9,879)	Part time salaries running under budget
252 Environmental Control	\$ 16,033	\$ 12,025	\$ 11,155	69.6%	\$ (870)	Expenditures based on reimbursement.
283 Lagoon	\$ 199,862	\$ 149,897	\$ 56,363	28.2%	\$ (93,534)	Other professional services to occur later in the year.
300 Clerk Of Circuit Court	\$ 1,393,770	\$ 1,045,328	\$ 1,048,522	75.2%	\$ 3,195	
400 Tax Collector	\$ 2,883,111	\$ 2,162,333	\$ 4,607,682	159.8%	\$ 2,445,349	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,670,765	\$ 2,753,074	\$ 2,705,049	73.7%	\$ (48,025)	
600 Sheriff	\$ 66,591,857	\$ 49,943,893	\$ 49,927,068	75.0%	\$ (16,824)	
700 Supervisor Of Elections	\$ 1,759,504	\$ 1,319,628	\$ 1,399,270	79.5%	\$ 79,642	First monthly draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 329,802	\$ 247,352	\$ 166,598	50.5%	\$ (80,754)	Expenditures based on reimbursement.
903 State Attorney	\$ 107,908	\$ 80,931	\$ 91,586	84.9%	\$ 10,655	Expenditures based on reimbursement.
904 Public Defender	\$ 3,325	\$ 2,494	\$ 1,731	52.0%	\$ (763)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 714,398	\$ 535,799	\$ 595,332	83.3%	\$ 59,533	Timing - July payment made in June.
<b>Grand Total</b>	<b>\$ 130,951,841</b>	<b>\$ 98,213,881</b>	<b>\$ 91,734,333</b>	<b>70.1%</b>	<b>\$ (6,479,548)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
104 North County Aquatic Center	\$ 1,220,787	\$ 915,590	\$ 609,116	49.9%	\$ (306,474)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 595,541	\$ 446,656	\$ 334,073	56.1%	\$ (112,583)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,147,852	\$ 860,889	\$ 759,603	66.2%	\$ (101,286)	Seasonal operations. Higher expenses in summer.
115 Intergenerational Facility	\$ 730,851	\$ 548,138	\$ 462,895	63.3%	\$ (85,243)	Other professional services to be expensed later in year.
116 Ocean Rescue	\$ 1,000,145	\$ 750,109	\$ 665,827	66.6%	\$ (84,282)	Expenses to be incurred later in the year.
161 Shooting Range Operations	\$ 885,503	\$ 664,127	\$ 553,545	62.5%	\$ (110,582)	Employee turnover
199 Reserves	\$ 35,493,489	\$ 26,620,117	\$ 26,565,575	74.8%	\$ (54,542)	Contingencies budgeted, but not expended.
204 Planning And Development	\$ 282,176	\$ 211,632	\$ 227,584	80.7%	\$ 15,952	Employee turnover payout
205 County Planning	\$ 2,474,636	\$ 1,855,977	\$ 1,247,649	50.4%	\$ (608,328)	Vacancies, digital scanning not yet expensed.
207 Environmental Plan/Code Enforce	\$ 950,774	\$ 713,081	\$ 516,523	54.3%	\$ (196,558)	Digital scanning not yet expensed.
210 Parks	\$ 924,393	\$ 693,295	\$ 1,793	0.2%	\$ (691,502)	Jones Pier, 58th Ave ballfields budgeted in this division
214 Roads and Bridges	\$ 12,000	\$ 9,000	\$ -	0.0%	\$ (9,000)	Disposal fees for PACE projects
400 Tax Collector	\$ 174,089	\$ 130,567	\$ 288,921	166.0%	\$ 158,354	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 45,892,236</b>	<b>\$ 34,419,177</b>	<b>\$ 32,233,103</b>	<b>70.2%</b>	<b>\$ (2,186,074)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

### 111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
199 Reserves	\$ 1,102,154	\$ 826,616	\$ 772,591	70.1%	\$ (54,025)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 11,182,970	\$ 8,387,228	\$ 6,157,997	55.1%	\$ (2,229,230)	Multiple position vacancies.
243 Public Works	\$ 922,474	\$ 691,856	\$ 320,018	34.7%	\$ (371,837)	Digital scanning not yet expended.
244 County Engineering	\$ 3,834,250	\$ 2,875,688	\$ 2,305,306	60.1%	\$ (570,381)	Multiple position vacancies.
245 Traffic Engineering	\$ 3,417,046	\$ 2,562,785	\$ 1,827,979	53.5%	\$ (734,805)	Vacancies, capital items encumbered but not yet expended.
281 Stormwater	\$ 2,176,189	\$ 1,632,142	\$ 1,074,571	49.4%	\$ (557,571)	Capital items not yet purchased. Contractual Services to occur later in the year.
<b>Grand Total</b>	<b>\$ 22,635,083</b>	<b>\$ 16,976,312</b>	<b>\$ 12,458,463</b>	<b>55.0%</b>	<b>\$ (4,517,850)</b>	

### 114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
Salaries	\$ 27,469,435	\$ 20,602,076	\$ 17,520,062	63.8%	\$ (3,082,014)	Part time salaries, special pay and overtime less than anticipated
Benefits	\$ 14,001,908	\$ 10,501,431	\$ 9,233,133	65.9%	\$ (1,268,298)	Benefits based on salaries
Operating	\$ 8,853,544	\$ 6,640,158	\$ 5,558,277	62.8%	\$ (1,081,881)	PEMT grant not expended.
Capital Outlay	\$ 5,978,109	\$ 4,483,582	\$ 231,638	3.9%	\$ (4,251,943)	Capital expenditures encumbered but not yet expended.
Debt Service	\$ 26,764	\$ 20,073	\$ 21,021	78.5%	\$ 948	Timing of lease payments
Grants and Aids	\$ 12,108	\$ 9,081	\$ 12,108	100.0%	\$ 3,027	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 1,327,368	\$ 995,526	\$ 1,313,748	99.0%	\$ 318,222	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 57,669,236</b>	<b>\$ 43,251,927</b>	<b>\$ 33,889,987</b>	<b>58.8%</b>	<b>\$ (9,361,940)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 257,148,396</b>	<b>\$ 192,861,297</b>	<b>\$ 170,315,886</b>	<b>66.2%</b>	<b>\$ (22,545,411)</b>	

## Expense Analysis June 30, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
001 -101-511-011120-	REGULAR SALARIES	\$ 96,085	\$ 129,640	\$ 33,556	35%	+2 FT commissioner assistant positions
001 -101-511-012120-	RETIREMENT CONTRIBUTION	\$ 107,539	\$ 163,361	\$ 55,822	52%	Increased retirement rates & +2 FT employees
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 219,646	\$ 273,001	\$ 53,355	24%	Timing of invoices (9 vs. 8 LY) & increased expense
001 -110-515-088032-	LOCAL JOBS GRT-TOCQUEVILLE	\$ -	\$ 61,248	\$ 61,248	n/a	Not granted last year
001 -110-541-088230-22701	SRA FTA 5307 ARP GRANT	\$ -	\$ 603,490	\$ 603,490	n/a	Based on reimbursement
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 1,036,417	\$ 2,222,881	\$ 1,186,465	114%	Based on reimbursement
001 -110-562-088310-	HUMANE SOCIETY	\$ 312,000	\$ 344,000	\$ 32,000	10%	Increased monthly cost compared to last year
001 -110-564-088373-54001	SENIOR SVS-MEALS, DAY CARE	\$ -	\$ 68,100	\$ 68,100	n/a	Based on reimbursement
001 -112-571-011120-	REGULAR SALARIES	\$ 292,043	\$ 331,648	\$ 39,606	14%	2 position reclassifications with increased salaries
001 -128-569-088490-	SUBSTANCE ABUSE-REDIRECT	\$ -	\$ 52,329	\$ 52,329	n/a	New program
001 -128-569-088543-	EOC-EARLY BIRD-ST HELEN GIFFOR	\$ 16,104	\$ 62,100	\$ 45,996	286%	Based on reimbursement
001 -128-569-088610-	SUBSTANCE ABUSE/LIFESKILLS	\$ -	\$ 49,862	\$ 49,862	n/a	New program
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 5,524,828	\$ 6,596,538	\$ 1,071,710	19%	Increased transportation budget
001 -201-512-011120-	REGULAR SALARIES	\$ 264,923	\$ 346,354	\$ 81,432	31%	Hurricane time plus employee sick/vacation payout
001 -201-512-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 46,542	\$ 46,542	n/a	County Administrator recruiting consultant
001 -203-513-011120-	REGULAR SALARIES	\$ 333,647	\$ 373,859	\$ 40,211	12%	Vacancy last year
001 -208-525-011120-	REGULAR SALARIES	\$ 221,376	\$ 255,035	\$ 33,659	15%	Hurricane time & turnover last year
001 -208-525-066420-05050	AUTOMOTIVE	\$ -	\$ 28,316	\$ 28,316	n/a	Vehicle purchased with grant funds
001 -210-572-011120-	REGULAR SALARIES	\$ 839,479	\$ 948,012	\$ 108,533	13%	+2 employees & 1 reclassification
001 -210-572-012120-	RETIREMENT CONTRIBUTION	\$ 96,661	\$ 121,750	\$ 25,089	26%	Due to additional employees and increased salaries
001 -210-572-066420-	AUTOMOTIVE	\$ -	\$ 84,532	\$ 84,532	n/a	Purchase of (2) vehicles
001 -210-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ 2,592	\$ 94,986	\$ 92,394	3565%	Sand Pro with Boom & (3) mowers
001 -211-564-011120-	REGULAR SALARIES	\$ 29,652	\$ 78,872	\$ 49,220	166%	+1 employee this year vs last
001 -211-564-033190-	OTHER PROFESSIONAL SERVICES	\$ 29,800	\$ 57,126	\$ 27,326	92%	Additional rental assistance provided this year vs. last
001 -215-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 27,269	\$ 78,310	\$ 51,041	187%	Tree removal, exotics treatment, sump pump maint.
001 -220-519-011120-	REGULAR SALARIES	\$ 629,694	\$ 731,183	\$ 101,489	16%	1 vacancy LY, +2 employees and 1 reclass this year
001 -220-519-033490-	OTHER CONTRACTUAL SERVICES	\$ 82,147	\$ 134,920	\$ 52,772	64%	Commissioner office re-carpeting
001 -220-519-034310-	ELECTRIC SERVICES	\$ 437,911	\$ 490,224	\$ 52,313	12%	Increased electric rates
001 -220-519-034614-	MAINTENANCE-IG CENTER	\$ 3,014	\$ 178,183	\$ 175,170	5812%	Chiller replacements
001 -220-519-034616-	MAINTENANCE-HEALTH DEPT	\$ 4,338	\$ 30,145	\$ 25,808	595%	Window, drywall & paint replacement/repairs
001 -220-519-034620-	MAINTENANCE - AIR CONDITIONING	\$ 84,374	\$ 166,628	\$ 82,255	97%	Road & Bridge Conference Room AC
001 -220-519-034620-18033	MAINTENANCE - AIR COND (TRANE)	\$ 47,198	\$ 80,941	\$ 33,743	71%	Building B Chiller & timing of maintenance contract
001 -220-519-066420-	AUTOMOTIVE	\$ -	\$ 77,114	\$ 77,114	n/a	Two (2) cargo vans
001 -229-513-011120-	REGULAR SALARIES	\$ 222,907	\$ 255,208	\$ 32,302	14%	Hurricane pay & mid-year salary increase
001 -237-525-066470-	EDP EQUIPMENT	\$ -	\$ 27,400	\$ 27,400	n/a	Portable portal monitor
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 720,172	\$ 969,699	\$ 249,527	35%	New fiscal year allocation based on number of devices
001 -246-513-034590-	OTHER INSURANCE	\$ 412,799	\$ 495,359	\$ 82,560	20%	Increased insurance rates
001 -250-562-011120-	REGULAR SALARIES	\$ 260,342	\$ 305,834	\$ 45,492	17%	+1 employee this year vs last year
001 -300-586-099010-	BUDGET TRANSFER-CLERK OF BOARD	\$ 925,558	\$ 1,040,269	\$ 114,711	12%	Increased draw due to increased budget
001 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 4,078,520	\$ 4,586,946	\$ 508,427	12%	Increased draw due to increased budget
001 -600-521-012140-	WORKERS COMPENSATION	\$ 463,114	\$ 560,887	\$ 97,773	21%	Increased WC rates and salaries
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 1,803,781	\$ 2,037,501	\$ 233,720	13%	Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ 13,428,760	\$ 15,328,498	\$ 1,899,738	14%	Increased draw due to increased budget
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ 99,937	\$ 163,472	\$ 63,536	64%	Increased budget & based on reimbursement
001 -907-527-033120-	MEDICAL SERVICES	\$ 404,843	\$ 595,332	\$ 190,488	47%	Increased draw due to increased budget
004 -104-572-011130-	PART TIME EMPLOYEES	\$ 149,351	\$ 186,469	\$ 37,119	25%	Multiple staff vacancies & turnover
004 -104-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 6,239	\$ 44,150	\$ 37,911	608%	Water slide gel coat repair
004 -105-572-035290-	OTHER OPERATING SUPPLIES	\$ 1,255	\$ 26,362	\$ 25,107	2000%	Purchased new deck furniture

## Expense Analysis June 30, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
004 -115-572-011120-	REGULAR SALARIES	\$ 90,986	\$ 152,495	\$ 61,509	68%	+1 employee this year plus two vacancies last year
004 -115-572-034610-	MAINTENANCE - BUILDINGS	\$ 6,657	\$ 54,092	\$ 47,435	713%	IG Center ext. painting, window cleaning & elec. svcs
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 22,976,135	\$ 26,255,700	\$ 3,279,565	14%	Increased transportation budget
004 -204-515-011120-	REGULAR SALARIES	\$ 133,966	\$ 177,582	\$ 43,616	33%	Sick & vacation payout for retiring employee
004 -205-515-011120-	REGULAR SALARIES	\$ 509,611	\$ 582,215	\$ 72,604	14%	+1 Planner & +1 Planning Assistant II
004 -205-515-034590-	OTHER INSURANCE	\$ 195,045	\$ 234,054	\$ 39,009	20%	Increased insurance rates
004 -207-524-011120-	REGULAR SALARIES	\$ 240,867	\$ 311,409	\$ 70,542	29%	+2 employees (1 funded from LATCF funds)
004 -207-524-066420-	AUTOMOTIVE	\$ -	\$ 35,517	\$ 35,517	n/a	Purchase of Chevy Silverado
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 253,375	\$ 288,921	\$ 35,546	14%	Increased draw due to increased budget
102 -151-541-066510-16009	66TH AVE/69TH ST-85TH ST	\$ 685	\$ 1,861,650	\$ 1,860,965	271662%	Ongoing project
102 -152-541-066120-22010	ROW-AVIATION EXT-US1 - 37TH	\$ -	\$ 1,110,220	\$ 1,110,220	n/a	New project
102 -153-541-066440-20015	8TH ST & 66TH AVE SIGNAL	\$ 455	\$ 429,379	\$ 428,924	94236%	Ongoing project
102 -153-541-066510-22039	90TH AVE & OSLO RD CORRIDOR	\$ -	\$ 239,644	\$ 239,644	n/a	New project
103 -120-522-066510-20037	EMERGENCY OPS CENTER EXPANSN	\$ -	\$ 25,500	\$ 25,500	n/a	New project
103 -210-572-066510-20002	PICKELBALL COMPLEX SOUTH CO	\$ 5,691	\$ 948,499	\$ 942,807	16566%	Ongoing project
103 -220-519-066510-20036	ADMIN BUILDING B EXPANSION	\$ 2,127	\$ 238,325	\$ 236,197	11104%	Ongoing project
104 -151-541-066510-19003	69TH ST RECLAMATION-66 TO US 1	\$ -	\$ 1,382,167	\$ 1,382,167	n/a	New project
104 -152-541-066510-22010	AVIATION EXT-US1 TO 37TH & 41ST	\$ -	\$ 796,992	\$ 796,992	n/a	New project
108 -222-564-036730-21108	RENTAL ASSISTANCE PAYMENT-EHV	\$ 81,652	\$ 187,607	\$ 105,955	130%	Increased rental assistance payments processed
108 -222-564-036731-	PORT IN PAYMENTS	\$ 6,786	\$ 43,514	\$ 36,728	541%	Increase in reimbursable port-ins
109 -214-541-034688-	MAINTENANCE-OSLO WIDENING	\$ -	\$ 90,000	\$ 90,000	n/a	Local share of FDOT's Oslo imp. for highway exit
109 -214-541-035320-	PIPE & CULVERT	\$ 60,964	\$ 100,115	\$ 39,151	64%	RCP Pipe PO rollover from LY due to extended lead time
109 -214-541-035390-17019	NORTH CO ROAD STABILIZATION	\$ -	\$ 42,960	\$ 42,960	n/a	Ongoing project
109 -214-541-053360-	ROAD RESURFACING	\$ -	\$ 246,168	\$ 246,168	n/a	Expenses vary depending on planned projects
109 -214-541-053360-21014	IR BLVD RESURFACE-BARBER-53	\$ 22	\$ 4,009,203	\$ 4,009,181	18075659%	Ongoing project
109 -214-541-066510-05017	TRAFFIC CONTROLLERS	\$ -	\$ 166,171	\$ 166,171	n/a	Ongoing project
109 -214-541-066510-19003	69TH ST RECLAMATION-66TH-US 1	\$ 9,880	\$ 595,092	\$ 585,211	5923%	Ongoing project
109 -214-541-066510-19008	6TH AVE - US 1 TO 21ST	\$ 219,754	\$ 1,146,746	\$ 926,992	422%	Ongoing project
109 -214-541-066510-21021	IR BLVD PED & BIKE ACCESS	\$ 5,158	\$ 69,945	\$ 64,787	1256%	Ongoing project
111 -199-581-099210-	FUND TRANSFERS OUT	\$ 63,989	\$ 163,537	\$ 99,548	156%	Increased Osprey Marsh expenses
111 -214-541-033470-	CONTRACTED LABOR SERVICES	\$ 132,876	\$ 157,936	\$ 25,060	19%	Additional daily workers needed due to vacancies
111 -214-541-034590-	OTHER INSURANCE	\$ 349,222	\$ 419,066	\$ 69,844	20%	Increased insurance rates
111 -214-541-034673-	MAINT - NO CO BACK LOT DITCH	\$ 174,676	\$ 271,539	\$ 96,864	55%	New vendor with increased costs & timing of invoices
111 -214-541-034674-	MAINT - SO CO BACK LOT DITCH	\$ 201,582	\$ 289,552	\$ 87,970	44%	New vendor with increased costs & timing of invoices
111 -214-541-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 44,794	\$ 78,924	\$ 34,129	76%	Multiple large equipment repairs needed (sublet)
111 -214-541-066420-	AUTOMOTIVE	\$ -	\$ 193,252	\$ 193,252	n/a	(3) trucks & large vac truck repair
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 255,851	\$ 306,442	\$ 50,591	20%	New fiscal year allocation based on number of devices
111 -245-541-034687-	TRAFFIC ST LIGHT LED UPGRADE	\$ -	\$ 51,728	\$ 51,728	n/a	LED luminaires for 23 intersections
111 -245-541-035350-	PAVEMENT MARKINGS	\$ 38,836	\$ 78,563	\$ 39,727	102%	More pavement markings completed this year than last
111 -281-538-011120-	REGULAR SALARIES	\$ 228,166	\$ 295,682	\$ 67,515	30%	Vacant engineer position LY
111 -281-538-033490-05057	OTHER CONT SERV-EGRET MARSH	\$ 12,521	\$ 39,097	\$ 26,576	212%	Pump repair
111 -281-538-033490-22041	OTHER CONT SERV-VLE STORMWATR	\$ -	\$ 49,320	\$ 49,320	n/a	New project for VLE survey services
111 -281-538-066420-	AUTOMOTIVE	\$ 2,225	\$ 350,327	\$ 348,102	15645%	Truck & streetsweeper
111 -281-538-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 86,882	\$ 86,882	n/a	Skid steer for stormwater
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 327,175	\$ 327,175	n/a	Purchase of Law Enf. & Corrections safety equip.
114 -120-522-011160-	FIREFIGHTER LOCAL INCENTIVE	\$ 570,691	\$ 1,093,574	\$ 522,883	92%	Add'l Paramedic incentive ILO AP/Solo incentive
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 4,085,095	\$ 4,671,506	\$ 586,411	14%	Increased retirement rates
114 -120-522-012140-	WORKERS COMPENSATION	\$ 596,370	\$ 715,175	\$ 118,805	20%	Increased WC rates and salaries/incentives

## Expense Analysis June 30, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
114-120-522-033120-	MEDICAL SERVICES	\$ 119,343	\$ 153,450	\$ 34,107	29%	Mask fittings (\$15K), drug tests (\$15K) & MROs (\$4.5K)
114-120-522-033190-	OTHER PROFESSIONAL SERVICES	\$ 325,227	\$ 416,940	\$ 91,713	28%	Increased contract cost to Change Healthcare
114-120-522-034590-	OTHER INSURANCE	\$ 258,821	\$ 310,585	\$ 51,764	20%	Increased insurance rates
114-120-522-034610-	MAINTENANCE - BUILDINGS	\$ 151,960	\$ 212,702	\$ 60,742	40%	St3 AC, St4 & 2 painting, St12 lighting, St9 driveway
114-120-522-035120-	COMPUTER SOFTWARE	\$ 166,568	\$ 193,353	\$ 26,785	16%	ESO Suite started in May LY
114-120-522-035120-20023	COMPUTER SOFTWARE	\$ 4,000	\$ 46,023	\$ 42,023	1051%	Purchasing new time-keeping software
114-120-522-035130-	COMPUTER HARDWARE UPGRADE	\$ 9,826	\$ 164,199	\$ 154,373	1571%	Purchase of 41 Toughbook laptops
114-120-522-035240-	UNIFORMS & CLOTHING	\$ 70,548	\$ 113,147	\$ 42,599	60%	Additional badges & uniforms for new staff this year
114-120-522-035270-	MEDICINE & MEDICAL SUPPLIES	\$ 234,094	\$ 409,201	\$ 175,107	75%	Additional medical supplies purchased this year vs last
114-120-522-035290-	OTHER OPERATING SUPPLIES	\$ 28,283	\$ 118,333	\$ 90,050	318%	Dive equip, station chairs & replacement ice makers
114-120-522-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 388,514	\$ 524,729	\$ 136,215	35%	New fiscal year allocation based on number of devices
114-120-522-066490-20023	OTHER MACHINERY & EQUIP-PEMT	\$ -	\$ 34,157	\$ 34,157	n/a	Med cart conversion & defibrillators/screens
114-120-522-099060-	BUDG TRANSFER-PROPERTY APPRAIS	\$ 400,232	\$ 439,509	\$ 39,277	10%	Increased draw due to increased budget
114-120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 770,967	\$ 874,239	\$ 103,272	13%	Increased draw due to increased budget
119-144-572-088750-	CHAMBER OF COMMERCE	\$ 319,436	\$ 414,849	\$ 95,413	30%	Based on reimbursement
120-133-525-035120-	COMPUTER SOFTWARE	\$ 155	\$ 51,726	\$ 51,571	33298%	Mapping software invoice timing
120-133-525-066410-	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ 58,878	\$ 58,878	n/a	Furniture for EOC PSAP
123-228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 139,290	\$ 275,000	\$ 135,710	97%	Additional SHIP loans processed this year vs LY
128-144-572-033190-23007	OTHER PROFESSIONAL SERVICES	\$ -	\$ 77,325	\$ 77,325	n/a	New account for Hurricane Nicole
128-144-572-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 43,806	\$ 43,806	n/a	Sebastian Inlet TAC assistance
128-144-572-033490-05054	SEC 3 POST CONST MONITORING	\$ 95,172	\$ 192,313	\$ 97,141	102%	Ongoing project
128-144-572-033490-22601	HURR IAN EMERGENCY DUNE REPAIR	\$ -	\$ 130,290	\$ 130,290	n/a	New project for Hurricane Ian Dune
128-144-572-033490-23007	TS NICOLE EMERG DUNE REPAIRS	\$ -	\$ 461,840	\$ 461,840	n/a	New Project for Hurricane Nicole
136-163-564-036730-22803	COCWIDE TRA FLO113L4H092109	\$ -	\$ 83,795	\$ 83,795	n/a	HUD Grant for FY 22/23
136-163-564-036730-22804	ALCOHOPE FLO114L4H092114	\$ -	\$ 80,430	\$ 80,430	n/a	HUD Grant for FY 22/23
136-163-564-036730-22806	NEW CHRONICS FLO119L4H092114	\$ -	\$ 267,914	\$ 267,914	n/a	HUD Grant for FY 22/23
136-163-564-036730-22807	COCWIDE TWO FLO338L4H092108	\$ -	\$ 74,780	\$ 74,780	n/a	HUD Grant for FY 22/23
136-163-564-036730-22808	IR CHRONIC FLO360L4H092112	\$ -	\$ 99,115	\$ 99,115	n/a	HUD Grant for FY 22/23
136-163-564-036730-22809	FAM RENT FLO380L4H092107	\$ -	\$ 87,194	\$ 87,194	n/a	HUD Grant for FY 22/23
136-163-564-036730-22811	NEW HORIZONS FLO440L4H092110	\$ -	\$ 122,994	\$ 122,994	n/a	HUD Grant for FY 22/23
138-219-536-066510-17513	SEBASTIAN PHASE II WATER & SEW	\$ -	\$ 849,708	\$ 849,708	n/a	New account for ARP due to COVID-19
138-219-536-066510-19503	SOUTH WTP MEMBRANES & RETROFIT	\$ -	\$ 180,808	\$ 180,808	n/a	New account for ARP due to COVID-19
138-219-536-066510-21512	WEST WABASSO SEWER PHASE 3	\$ -	\$ 40,413	\$ 40,413	n/a	New account for ARP due to COVID-19
138-224-569-088052-	CLOSING FUNDS-HOMES FOR SALE	\$ 75,074	\$ 165,000	\$ 89,926	120%	Ongoing project
138-224-569-088075-	REHABILITATION GRANTS	\$ 16,824	\$ 71,861	\$ 55,036	327%	Ongoing project
138-400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 44,621	\$ 77,061	\$ 32,440	73%	Based on reimbursement
138-600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 949,372	\$ 1,051,508	\$ 102,136	11%	Based on reimbursement
142-901-601-088400-	COURT ADMINISTRATOR	\$ 50,000	\$ 150,000	\$ 100,000	200%	Increased Court Admin & Guardian Ad Litem budget
142-903-602-088380-	STATE ATTORNEY	\$ 163,436	\$ 192,022	\$ 28,586	17%	Increased State Attorney budget
145-146-539-066390-18035	SEBASTIAN HARBOR PRESERVE IMP	\$ -	\$ 182,325	\$ 182,325	n/a	New project
308-162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 107,017	\$ 492,714	\$ 385,696	360%	Ongoing project
308-162-575-066490-23001	OTHER MACH & EQUIP - AMEND #2	\$ -	\$ 109,705	\$ 109,705	n/a	New project
308-162-575-066510-23002	JRTC - EXEC/CHAMSHP HALL AMD 2	\$ -	\$ 147,093	\$ 147,093	n/a	New project
308-162-575-066510-23003	JRTC - ASBESTOS RM REMED AMD 2	\$ -	\$ 312,432	\$ 312,432	n/a	New project
308-199-581-099210-	FUND TRANSFERS OUT	\$ -	\$ 560,685	\$ 560,685	n/a	Distribution correction
315-104-572-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 29,440	\$ 29,440	n/a	New lightning deflection & protection system
315-112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ 104,330	\$ 1,468,334	\$ 1,364,004	1307%	Ongoing project
315-210-572-066390-18018	WABASSO SCRUB AREA IMPROVEMNTS	\$ 400	\$ 46,366	\$ 45,966	11491%	Ongoing project

## Expense Analysis June 30, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
315-210-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 101,995	\$ 101,995	n/a	Round Island lifeguard tower
315-210-572-066510-18005	VICTOR HART PARKING/DRAIN IMP	\$ -	\$ 322,154	\$ 322,154	n/a	New project
315-210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ 85,163	\$ 557,336	\$ 472,173	554%	Ongoing project
315-210-572-066510-19027	HALLSTROM FARMSTD CONSERV AREA	\$ 43,244	\$ 566,965	\$ 523,722	1211%	Ongoing project
315-214-541-066120-14001	RIGHT OF WAY-41ST ST/US 1	\$ -	\$ 117,877	\$ 117,877	n/a	New project
315-214-541-066510-06041	43RD AVE-18TH ST TO 26TH ST	\$ 2,073,818	\$ 2,281,375	\$ 207,557	10%	Ongoing project
315-214-541-066510-22027	43RD AVE PEDS/ACCESS IMP-12-18	\$ -	\$ 139,460	\$ 139,460	n/a	New project
315-214-541-066510-23004	61ST CT FULL DEPTH RECLAM/PAV	\$ -	\$ 150,646	\$ 150,646	n/a	New project
315-220-519-066510-22005	ROAD & BRIDGE COMPLEX ROOF	\$ -	\$ 120,742	\$ 120,742	n/a	New project
315-220-519-066510-22017	DAISY HOPE BUILDING IMPROVEMEN	\$ 1,913	\$ 160,020	\$ 158,107	8265%	Ongoing project
315-220-519-066510-23012	FIBEROPTICS-BLDG B TO SHERIFF	\$ -	\$ 151,700	\$ 151,700	n/a	New project
315-243-538-066510-21006	TMDL/LAGOON TREATMENT SYSTEM	\$ -	\$ 39,108	\$ 39,108	n/a	New project
315-600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 815,155	\$ 1,818,072	\$ 1,002,917	123%	Based on reimbursement
315-600-586-099140-	SHERIFF-DETENTION CENTER	\$ -	\$ 69,168	\$ 69,168	n/a	Based on reimbursement
411-217-534-033490-22601	OTHER CONT SERV-HURRICANE IAN	\$ -	\$ 216,074	\$ 216,074	n/a	Account est. for Hurricane Ian tracking purposes
411-217-534-033493-	LEACHATE EVAPORATOR EXPENSES	\$ -	\$ 258,616	\$ 258,616	n/a	Account established for tracking purposes
411-217-534-034590-	OTHER INSURANCE	\$ 430,955	\$ 517,146	\$ 86,191	20%	Increased insurance rates
411-217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 306,687	\$ 344,977	\$ 38,290	12%	Increased draw due to increased budget
411-255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 872,221	\$ 1,430,820	\$ 558,599	64%	Increased yard waste costs
418-221-572-033490-23007	OTHER CONTRACTUAL SERVICES	\$ -	\$ 30,880	\$ 30,880	n/a	Fence replacement due to Hurricane Nicole damages
418-221-572-035340-	LANDSCAPE MATERIALS & SUPPLIES	\$ 59,299	\$ 102,385	\$ 43,086	73%	Driving range tee level & re-sod
418-221-572-044698-	GOLF RENEWAL & REPLACEMENT	\$ 14,335	\$ 44,275	\$ 29,941	209%	Purchase of range balls
441-233-524-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 43,101	\$ 43,101	n/a	Increased insurance rates
441-233-524-034590-	OTHER INSURANCE	\$ 185,375	\$ 222,450	\$ 37,075	20%	Online permitting/licensing software started in Q4 LY
441-233-524-035120-	COMPUTER SOFTWARE	\$ 34,877	\$ 102,890	\$ 68,013	195%	New permitting & licensing software
441-233-524-036610-	DEPRECIATION	\$ 22,169	\$ 57,114	\$ 34,946	158%	Building Dept. renovations completed in Aug 2022
441-233-524-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 216,958	\$ 263,660	\$ 46,702	22%	New FY allocation based on number of devices
471-218-536-034590-	OTHER INSURANCE	\$ 273,603	\$ 328,324	\$ 54,721	20%	Increased insurance rates
471-218-536-035230-	CHEMICALS	\$ 385,008	\$ 469,194	\$ 84,185	22%	Increased cost of chemicals
471-218-536-036620-	LOSS ON ASSETS	\$ -	\$ 118,453	\$ 118,453	n/a	Decapitalizing assets due to change in policy
471-218-536-044330-	SEWAGE TREATMENT PLANT ELECTRI	\$ 426,176	\$ 468,527	\$ 42,351	10%	Increased electric rates
471-218-536-044699-18519	CENTRAL WWTF ROOF REPLACEMNT	\$ -	\$ 500,615	\$ 500,615	n/a	New project
471-218-536-044699-21531	WWTF PUMP R&R	\$ 39,202	\$ 153,087	\$ 113,885	291%	Ongoing project
471-218-536-044699-21534	WWTF ODOR CONTROL SYSTEM R&R	\$ -	\$ 152,900	\$ 152,900	n/a	New project
471-218-536-044699-22505	WWTF AERATION SYSTEM	\$ -	\$ 36,475	\$ 36,475	n/a	New project
471-218-536-044730-	SEWAGE SLUDGE REMOVAL	\$ 293,166	\$ 336,150	\$ 42,984	15%	Timing of expensing invoices
471-219-536-033190-23537	MODIF TO CONSUMPTIVE USE PERMT	\$ -	\$ 76,717	\$ 76,717	n/a	New project
471-219-536-034590-	OTHER INSURANCE	\$ 398,600	\$ 478,320	\$ 79,720	20%	Increased insurance rates
471-219-536-035230-	CHEMICALS	\$ 885,966	\$ 1,181,344	\$ 295,378	33%	Increased cost of chemicals
471-219-536-036620-	LOSS ON ASSETS	\$ 6,362	\$ 136,353	\$ 129,991	2043%	Decapitalizing assets due to change in policy
471-219-536-044310-	WATER TREAT ELECTRIC	\$ 708,286	\$ 820,058	\$ 111,772	16%	Increased electric rates
471-219-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ 21,233	\$ 55,476	\$ 34,243	161%	Repl. VFD on booster pump & misc. skid #1 repairs
471-219-536-044699-19536	WTP SCADA SYSTEM UPDATES	\$ 14,332	\$ 173,837	\$ 159,505	1113%	Ongoing project
471-219-536-044699-21532	WTP PUMP R&R	\$ 62,777	\$ 110,220	\$ 47,443	76%	Ongoing project
471-235-536-011120-	REGULAR SALARIES	\$ 771,243	\$ 916,710	\$ 145,467	19%	Reclassified employee & vacancy last year
471-235-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 56,095	\$ 153,235	\$ 97,140	173%	Water quality study & potable water trtmt evaluation
471-235-536-034590-	OTHER INSURANCE	\$ 142,235	\$ 170,682	\$ 28,447	20%	Increased insurance rates
471-235-536-036620-	LOSS ON ASSETS	\$ 154	\$ 28,212	\$ 28,058	18233%	Decapitalizing assets due to change in policy

## Expense Analysis June 30, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 507,833	\$ 644,212	\$ 136,379	27%	New fiscal year allocation based on number of devices
471 -257-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 264,990	\$ 291,938	\$ 26,948	10%	Increased cost of sludge hauling and dewatering
471 -257-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 2,538	\$ 29,491	\$ 26,954	1062%	Multiple dewatering facility pump repairs
471 -265-536-034590-	OTHER INSURANCE	\$ 142,235	\$ 170,682	\$ 28,447	20%	Increased insurance rates
471 -265-536-036620-	LOSS ON ASSETS	\$ 135	\$ 41,081	\$ 40,946	30286%	Decapitalizing assets due to change in policy
471 -268-536-034590-	OTHER INSURANCE	\$ 229,299	\$ 275,159	\$ 45,860	20%	Increased insurance rates
471 -268-536-036620-	LOSS ON ASSETS	\$ 1,142	\$ 99,522	\$ 98,380	8617%	Decapitalizing assets due to change in policy
471 -268-536-044320-	LIFT STATION ELECTRIC	\$ 244,817	\$ 280,712	\$ 35,895	15%	Increased electric rates
471 -268-536-044699-19508	DATA FLOW TACK PACK TCU	\$ 172,735	\$ 309,021	\$ 136,286	79%	Ongoing project
471 -268-536-044699-19548	WW COLL LINE REPLACE & REPAIR	\$ -	\$ 190,904	\$ 190,904	n/a	New project
471 -269-536-034590-	OTHER INSURANCE	\$ 229,299	\$ 275,159	\$ 45,860	20%	Increased insurance rates
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 82,094	\$ 132,012	\$ 49,918	61%	Multiple large equipment repairs needed (sublet)
471 -269-536-036620-	LOSS ON ASSETS	\$ -	\$ 120,541	\$ 120,541	n/a	Decapitalizing assets due to change in policy
471 -269-536-044699-18530	METER REPLACEMENTS	\$ 286,610	\$ 1,026,117	\$ 739,507	258%	Ongoing project
471 -269-536-044699-19551	WATER DISTRIBUTION VALVE REPLA	\$ 151,978	\$ 239,049	\$ 87,072	57%	Ongoing project
471 -269-536-044699-19552	WATER DIST LINE REPLACEMENTS	\$ 257,762	\$ 329,442	\$ 71,680	28%	Ongoing project
471 -292-536-033190-22601	OTHER PROF SVS-HURRICANE IAN	\$ -	\$ 36,814	\$ 36,814	n/a	New project for Hurricane Ian
471 -292-536-033190-23007	OTHER PROFESSIONAL SERVICES	\$ -	\$ 119,965	\$ 119,965	n/a	New Project for Hurricane Nicole
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 299,382	\$ 373,480	\$ 74,097	25%	Increased sublet repairs due to staff vacancies
502 -246-513-034590-	OTHER INSURANCE	\$ 3,024,580	\$ 3,632,738	\$ 608,157	20%	Increased insurance rates
502 -600-521-012140-	WORKERS COMPENSATION	\$ 441,294	\$ 900,492	\$ 459,199	104%	Increase in claims/settlements
502 -600-521-033110-	LEGAL SERVICES	\$ 61,636	\$ 93,085	\$ 31,448	51%	Costs vary throughout the year depending on claims
504 -127-519-033490-23005	OTHER CONT SERV-EMP HLTH CLNC	\$ -	\$ 25,000	\$ 25,000	n/a	New project
504 -127-519-034586-	PHARMACY CLAIMS	\$ 4,135,664	\$ 5,021,178	\$ 885,514	21%	Increased pharmacy claims over last year
505 -103-519-011120-	REGULAR SALARIES	\$ 210,894	\$ 248,646	\$ 37,752	18%	+1 employee this year vs last year
505 -103-519-035120-	COMPUTER SOFTWARE	\$ 90,012	\$ 118,518	\$ 28,506	32%	Increased cost of ESRI software
505 -103-519-036610-	DEPRECIATION	\$ 70,478	\$ 110,155	\$ 39,677	56%	Add'l depreciation for 2022 Aerial Imagery Acquisition
505 -241-513-011120-	REGULAR SALARIES	\$ 666,313	\$ 807,772	\$ 141,458	21%	+1 employee & reclass this year & 1 vacancy last year
505 -241-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 71,361	\$ 116,875	\$ 45,514	64%	New fiber installation & US1/17th St fiber repair
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 156,314	\$ 219,363	\$ 63,049	40%	Computer equipment rollover & warranty renewal
505 -241-513-036620-	LOSS ON ASSETS	\$ 198	\$ 136,535	\$ 136,337	68906%	Decapitalizing assets due to change in policy
<b>TOTAL</b>		<b>\$ 91,714,729</b>	<b>\$ 139,617,614</b>	<b>\$ 47,902,885</b>	<b>52%</b>	