



2021-2022
3rd Quarter

Quarterly Budget Report



Financial Indicators Snapshot - June 2022

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)	▼ (0.1%)	▲ 3.2%	▲ 0.6%	▲ 13.8%	Represents collections through May 2022. Increase of \$74,272 or 3.2% YTD.
Optional Sales Tax (Fund 315)	▲ 9.6%	▲ 19.9%	▲ 19.2%	▲ 24.3%	Represents collections through May 2022. Increase of \$2,824,901 or 19.9% YTD.
Half Cent Sales Tax	▼ (1.8%)	▲ 12.9%	▲ 17.3%	▲ 12.2%	Represents collections through May 2022. Increase of \$1,038,424 or 12.9% YTD.
Traffic Impact Fees (Fund 104)	▲ 23.6%	▲ 20.7%	▲ 158.5%	▲ 94.1%	Varies by month, however, increase of \$1,436,611 or 20.7% YTD.
Impact Fees (Fund 103)	▲ 12.2%	▼ (13.3%)	▲ 172.1%	▲ 65.2%	Varies by month, however, decrease of \$282,508 or 13.3% YTD.
Tourist Tax	▲ 0.6%	▲ 32.8%	▲ 62.6%	▲ 62.4%	Tourist Taxes exceeded budgeted monthly expectations by \$120,144. Year to date revenues are up \$834,152 when compared to prior year.
Franchise Fees (Total)	▲ 19.0%	▲ 9.8%	▲ 14.2%	▼ (0.8%)	Overall YTD Franchise Tax revenue is up \$669,248 when compared to prior year.
Recreation Revenues					
NCAC	▲ 23.3%	▼ (5.6%)	▲ 10.9%	▼ (27.6%)	YTD revenues are down \$7,620 or 5.6% compared to prior year and down \$48,579 or 27.6% compared to budget.
GAC	▼ (24.1%)	▲ 24.9%	▲ 8.8%	▲ 27.0%	YTD revenues are up \$9,325 or 24.9% compared to prior year and up \$9,939 or 27.0% compared to budget.
Recreation	▼ (44.1%)	▼ (54.1%)	▼ (72.9%)	▼ (27.4%)	Revenues are down YTD \$68,448 or 54.1% compared to last year and down \$21,920 or 27.4% compared to budget. This is due to receiving a FL Blue Grant in prior year
IG Building	▲ 68.2%	▲ 132.8%	▼ (9.5%)	▼ (11.3%)	YTD Revenues are up from prior year \$117,041 or 132.8% and down \$26,052 or 11.3% compared to budget
Shooting Range	▼ (1.1%)	▼ (4.4%)	▼ (20.6%)	▲ 16.6%	YTD revenues have decreased by \$17,381 or 4.4% compared to prior year and are up \$53,436 or 16.6% compared to budget
Profit & Loss					
Building Department	▲ 372.4%	▲ 1082.5%			Overall Building Department net income is up \$243,730 for the month when compared to prior year and up \$414,810 YTD.
Golf Course	▼ (1012.0%)	▲ 3.0%			Total rounds are up 5,884 YTD. Net income is up by \$40,794 YTD compared to prior year.
Fleet	▼ (5225.0%)	▲ 998.1%			Fleet net income is down \$36,996 for the month, but up \$33,897 YTD compared to prior year.
SWDD	▼ (1666.1%)	▲ 9.5%			SWDD YTD net income is \$661,026 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 **\$428,052,912**

Fund	Item Description		Budget Amendment
Grants Received			
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	795	001
001	General Fund/Sect 5311 SRA Grant	57,973	001
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	690,000	001
001	General Fund/Sect 5311 SRA Grant	79,305	006
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
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	244,584	001
145	Land Acquisition/FIND Grant/Jones Pier	84,000	003
315	Optional Sales Tax/Grants	10,859,244	003 & 005
		32,689,598	
Donations/Contributions			
001	General Fund/Main Library Donation	18,525	001
001	General Fund/NC Library Donation	232,073	001
133	FL Boating/Private Donations for ELC Main Dock Replacement	100,000	001
		350,598	

FY 2021/2022 Budget Reconciliation

October 1, 2021 to September 30, 2022 Budget

Fund	Item Description	Budget Amendment
d Forward from FY 2020/2021		
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 PEMS 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
		78,340,948

FY 2021/2022 Budget Reconciliation

October 1, 2021 to September 30, 2022 Budget

Fund	Item Description		Budget Amendment
Unbudgeted Items			
001	General Fund/Tax Collector's Budget	516,915	003
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
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
441	Building Dept/General Wage Increase	1,573	002
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
505	Information Technology/Reclass Positions	12,669	002
		2,974,731	
	Total - All Amendments	114,355,875	
	Total Budget as of June 30, 2022		\$542,408,787

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2021/2022 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	\$ 69,373,291	\$ 52,029,968	\$ 70,472,275	101.6%	\$ 18,442,307	The County budgets ad valorem taxes at 95% collections. Most are paid by November to receive the 4% discount.
001032 Permits and Fees	\$ -	\$ -	\$ 567	n/a	\$ 567	
001033 Intergovernmental	\$ 15,489,741	\$ 11,617,306	\$ 5,475,926	35.4%	\$ (6,141,380)	Multiple grants budgeted, but not yet received.
001034 Charges For Services	\$ 2,178,492	\$ 1,633,869	\$ 1,396,548	64.1%	\$ (237,320)	Sheriff monthly distribution varies.
001035 Judgments, Fines & Forfeits	\$ 138,653	\$ 103,989	\$ 124,146	89.5%	\$ 20,157	Environment fines higher than anticipated.
001036 Licenses	\$ 148,200	\$ 111,150	\$ 131,315	88.6%	\$ 20,165	Animal Licenses higher than anticipated.
001037 Interest	\$ 125,875	\$ 94,406	\$ 131,224	104.2%	\$ 36,818	Interest earnings higher than anticipated.
001038 Miscellaneous	\$ 5,020,739	\$ 3,765,554	\$ 7,277,559	144.9%	\$ 3,512,005	North Tower sale.
001039 Other Sources	\$ 28,306,139	\$ 21,229,604	\$ 18,249,259	64.5%	\$ (2,980,345)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 120,781,129	\$ 90,585,847	\$ 103,258,819	85.5%	\$ 12,672,972	

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	\$ 13,654,730	\$ 10,241,048	\$ 13,431,794	98.4%	\$ 3,190,747	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	\$ 6,713,925	\$ 7,096,549	79.3%	\$ 382,624	
004033 Intergovernmental	\$ 12,852,758	\$ 9,639,569	\$ 10,815,197	84.1%	\$ 1,175,628	Lag time in receiving 1/2 Cent Sales Tax. Only (8) months received in 3 quarters. However, revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,096,291	\$ 822,218	\$ 823,858	75.1%	\$ 1,640	Pool and recreation revenues increase in summer.
004035 Judgments, Fines & Forfeits	\$ 166,250	\$ 124,688	\$ 222,250	133.7%	\$ 97,563	Code enforcement fines above budgeted projections.
004037 Interest	\$ 57,000	\$ 42,750	\$ 50,601	88.8%	\$ 7,851	Interest earnings higher than anticipated.
004038 Miscellaneous	\$ 15,594	\$ 11,696	\$ 21,557	138.2%	\$ 9,861	Vaccination incentive CARES Act reimbursement received.
004039 Other Sources	\$ 3,006,359	\$ 2,254,769	\$ -	0.0%	\$ (2,254,769)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 39,800,882	\$ 29,850,661	\$ 32,461,807	81.6%	\$ 2,611,145	

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	\$ 460,750	\$ 345,563	\$ 355,945	77.3%	\$ 10,383	
111033 Intergovernmental	\$ 2,824,951	\$ 2,118,714	\$ 1,950,789	69.1%	\$ (167,925)	Lag time in receiving constitutional and county gas tax. Only (8) payments received in 3 quarters. DOT Traffic Signal Enhancement revenues budgeted, but not yet received.
111034 Charges for Services	\$ 87,400	\$ 65,550	\$ 92,214	105.5%	\$ 26,664	Water/sewer paving services higher than anticipated.
111037 Interest	\$ 22,325	\$ 16,744	\$ 26,899	120.5%	\$ 10,155	Paving assessments interest charged here until fiscal year end entry.
111038 Miscellaneous	\$ 361,000	\$ 270,750	\$ 340,708	94.4%	\$ 69,958	Lag time in receiving reimbursements from municipalities for traffic maintenance, etc. Surplus furniture & equipment sales.
111039 Other Sources	\$ 15,595,139	\$ 11,696,354	\$ 10,078,625	64.6%	\$ (1,617,729)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 19,351,565	\$ 14,513,674	\$ 12,846,180	66.4%	\$ (1,667,494)	

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	\$ 37,908,916	\$ 28,431,687	\$ 38,490,055	101.5%	\$ 10,058,368	The County budgets ad valorem taxes at 95% collections. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 52,250	\$ 39,188	\$ 50,893	97.4%	\$ 11,705	Firemen's supplemental compensation higher than anticipated.
114034 Charges for Services	\$ 6,632,486	\$ 4,974,364	\$ 5,716,720	86.2%	\$ 742,356	ALS charges exceeding budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 7,600	\$ 5,700	\$ 1,900	25.0%	\$ (3,800)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 52,250	\$ 39,188	\$ 63,368	121.3%	\$ 24,181	Interest earnings higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 143	\$ 107,049	56341.7%	\$ 106,907	Reimbursements received for Worker's Compensation.
114039 Other Sources	\$ 5,852,444	\$ 4,389,333	\$ -	0.0%	\$ (4,389,333)	Cash forward reserves budgeted, but not actual.
	\$ 50,506,136	\$ 37,879,602	\$ 44,429,985	88.0%	\$ 6,550,383	
Grand Total - All Taxing Funds	\$ 230,439,712	\$ 172,829,784	\$ 192,996,791	83.8%	\$ 20,167,007	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2021/2022 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	\$ 1,120,914	\$ 840,686	\$ 841,363	75.06%	\$ 678	
102 County Attorney	\$ 927,111	\$ 695,333	\$ 620,052	66.88%	\$ (75,282)	Legal & Other Professional Services expenses not yet incurred.
103 Geographic Info Systems Dept.	\$ 72,008	\$ 54,006	\$ 54,006	75.00%	\$ 0	
106 General Health	\$ 1,105,094	\$ 828,821	\$ 878,423	79.49%	\$ 49,603	
107 Communications/Emergency Svcs	\$ 674,894	\$ 506,171	\$ 413,767	61.31%	\$ (92,403)	Capital equipment not yet purchased.
109 Main Library	\$ 2,702,717	\$ 2,027,038	\$ 1,854,362	68.61%	\$ (172,676)	Personnel turnover.
110 Agencies	\$ 15,418,993	\$ 11,564,245	\$ 4,184,357	27.14%	\$ (7,379,888)	Timing- Full payment to three agencies, other expenses based on reimbursement.
111 Medicaid	\$ 1,287,377	\$ 965,533	\$ 831,585	64.60%	\$ (133,948)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,384,338	\$ 1,038,254	\$ 760,393	54.93%	\$ (277,860)	NC Library donation budgeted for library expansion-not yet expensed.
113 Brackett Family Library	\$ 412,968	\$ 309,726	\$ 289,856	70.19%	\$ (19,870)	Operating expenses lower than anticipated.
114 Value Adjustment Board	\$ 60,000	\$ 45,000	\$ 32,440	54.07%	\$ (12,560)	Other professional services occur later in the year.
118 Ind Riv Soil/Water Conservation	\$ 61,197	\$ 45,898	\$ 43,029	70.31%	\$ (2,869)	Travel expenses budgeted, but not yet incurred.
119 Law Library	\$ 106,674	\$ 80,006	\$ 49,036	45.97%	\$ (30,969)	Employee turnover.
128 Children's Services	\$ 2,322,074	\$ 1,741,556	\$ 1,329,914	57.27%	\$ (411,641)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 262,000	\$ 196,500	\$ 213,526	81.50%	\$ 17,026	CRA Payments are due in full in December.
199 Reserves	\$ 7,688,600	\$ 5,766,450	\$ 5,524,828	71.86%	\$ (241,622)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 599,985	\$ 449,989	\$ 397,733	66.29%	\$ (52,255)	Employee vacancy.
202 General Services	\$ 171,724	\$ 128,793	\$ 115,489	67.25%	\$ (13,304)	Only 18.5 pays (71.2%) out of 26 pay periods.
203 Human Resources	\$ 701,857	\$ 526,393	\$ 474,192	67.56%	\$ (52,201)	Only 18.5 pays (71.2%) out of 26 pay periods and turnover.
204 Planning And Development	\$ 9,000	\$ 6,750	\$ 737	8.19%	\$ (6,013)	Other professional services occur later in the year.
206 Veterans Services	\$ 277,806	\$ 208,355	\$ 164,416	59.18%	\$ (43,939)	Employee turnover; Veteran's council grant based on reimbursement.
208 Emergency Management	\$ 567,368	\$ 425,526	\$ 382,918	67.49%	\$ (42,608)	Only 18.5 pays (71.2%) out of 26 pay periods.Turnover from LY.
210 Parks	\$ 3,260,485	\$ 2,445,364	\$ 2,062,611	63.26%	\$ (382,753)	Maintenance and capital items to be expensed later in the year.
211 Human Services	\$ 286,569	\$ 214,927	\$ 144,931	50.57%	\$ (69,995)	Lag time in quarterly reimbursement to Health Department.
212 Agriculture Extension	\$ 206,341	\$ 154,756	\$ 155,193	75.21%	\$ 437	
215 Parks/Conservation Lands	\$ 483,404	\$ 362,553	\$ 260,938	53.98%	\$ (101,615)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 250,360	\$ 187,770	\$ 174,205	69.58%	\$ (13,565)	Only 18.5 pays (71.2%) out of 26 pay periods.
220 Facilities Management	\$ 4,951,250	\$ 3,713,438	\$ 2,434,971	49.18%	\$ (1,278,467)	Employee turnover & vacancies. Some budgeted maintenance expenses not yet incurred.
229 Management & Budget	\$ 454,088	\$ 340,566	\$ 311,003	68.49%	\$ (29,563)	Only 18.5 pays (71.2%) out of 26 pay periods.Other professional services budgeted but not yet occurred
237 FPL Grant	\$ 186,044	\$ 139,533	\$ 45,170	24.28%	\$ (94,363)	Vacancy.
238 Emergency Mgmt. Base Grant	\$ 112,890	\$ 84,668	\$ 76,166	67.47%	\$ (8,502)	Operating supplies budgeted, but not occurred.
241 Information Services & Telecom	\$ 960,229	\$ 720,172	\$ 720,172	75.00%	\$ 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	\$ 412,799	\$ 309,599	\$ 412,799	100.00%	\$ 103,200	Insurance charge done once a year in January.
250 County Animal Control	\$ 661,083	\$ 495,812	\$ 445,105	67.33%	\$ (50,707)	Only 18.5 pays (71.2%) out of 26 pay periods. Higher medical services for animals LY.
251 Mailroom/Switchboard	\$ 154,643	\$ 115,982	\$ 112,318	72.63%	\$ (3,665)	Postage is paid as needed.
252 Environmental Control	\$ 7,033	\$ 5,275	\$ 5,997	85.27%	\$ 722	Legal services higher than anticipated
283 Lagoon	\$ 192,794	\$ 144,596	\$ 46,210	23.97%	\$ (98,385)	Employee turnover, other professional service expenses incurred later in year.
300 Clerk Of Circuit Court	\$ 1,240,354	\$ 930,266	\$ 930,738	75.04%	\$ 473	
400 Tax Collector	\$ 2,573,447	\$ 1,930,085	\$ 4,098,631	159.27%	\$ 2,168,546	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,391,996	\$ 2,543,997	\$ 2,499,961	73.70%	\$ (44,036)	Postage expenses not yet incurred.
600 Sheriff	\$ 60,483,827	\$ 45,362,870	\$ 45,290,567	74.88%	\$ (72,303)	
700 Supervisor Of Elections	\$ 1,729,417	\$ 1,297,063	\$ 1,375,259	79.52%	\$ 78,196	First draw in Oct 2021 is 25% of budget per FL Statutes.
901 Circuit Court	\$ 261,074	\$ 195,806	\$ 117,828	45.13%	\$ (77,978)	Quarterly payment made in July instead of June
903 State Attorney	\$ 97,085	\$ 72,814	\$ 73,278	75.48%	\$ 464	Expenditures based on reimbursement.
904 Public Defender	\$ 3,406	\$ 2,555	\$ 1,817	53.34%	\$ (738)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 485,812	\$ 364,359	\$ 404,843	83.33%	\$ 40,484	Timing - July payment made in June.
Grand Total	\$ 120,781,129	\$ 90,585,847	\$ 81,657,132	67.61%	\$ (8,928,715)	

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	\$ 1,046,284	\$ 784,713	\$ 540,911	51.70%	\$ (243,802)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 481,882	\$ 361,412	\$ 248,231	51.51%	\$ (113,180)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,161,472	\$ 871,104	\$ 669,471	57.64%	\$ (201,633)	Seasonal operations. Higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$ 668,999	\$ 501,749	\$ 297,076	44.41%	\$ (204,673)	Turnover & vacancies. Other professional services to be expensed later in year.
116 Ocean Rescue	\$ 925,344	\$ 694,008	\$ 661,630	71.50%	\$ (32,378)	Only 18.5 pays (71.2%) out of 26 pay periods & turnover.
161 Shooting Range Operations	\$ 839,422	\$ 629,567	\$ 538,973	64.21%	\$ (90,594)	Employee turnover. Maintenance and other improvements not yet expensed.
199 Reserves	\$ 31,030,711	\$ 23,273,033	\$ 23,266,190	74.98%	\$ (6,843)	
204 Planning And Development	\$ 258,105	\$ 193,579	\$ 176,369	68.33%	\$ (17,210)	Only 18.5 pays (71.2%) out of 26 pay periods.
205 County Planning	\$ 1,627,994	\$ 1,220,996	\$ 1,104,440	67.84%	\$ (116,556)	Turnover & vacancies.
207 Environmental Plan/Code Enforce	\$ 662,524	\$ 496,893	\$ 397,585	60.01%	\$ (99,308)	Capital item not yet purchased.
400 Tax Collector	\$ 155,252	\$ 116,439	\$ 253,375	163.20%	\$ 136,936	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 39,800,882	\$ 29,850,662	\$ 28,173,008	70.78%	\$ (1,677,653)	

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	\$ 929,524	\$ 697,143	\$ 661,050	71.12%	\$ (36,093)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 9,948,066	\$ 7,461,050	\$ 6,480,270	65.14%	\$ (980,779)	Insurance charges for fund done once per year in January. Multiple position vacancies. Capital items not yet purchased.
243 Public Works	\$ 442,531	\$ 331,898	\$ 277,688	62.75%	\$ (54,210)	Vacant position filled in March.
244 County Engineering	\$ 3,550,863	\$ 2,663,147	\$ 2,243,838	63.19%	\$ (419,310)	Multiple position vacancies.
245 Traffic Engineering	\$ 2,746,828	\$ 2,060,121	\$ 1,758,353	64.01%	\$ (301,768)	Software & capital items not yet expended.
281 Stormwater	\$ 1,733,753	\$ 1,300,315	\$ 625,628	36.09%	\$ (674,686)	Employee turnover. Capital items not yet purchased. Contractual Services to occur later in the year.
Grand Total	\$ 19,351,565	\$ 14,513,674	\$ 12,046,828	62.25%	\$ (2,466,846)	

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	\$ 23,852,493	\$ 17,889,370	\$ 16,619,798	69.68%	\$ (1,269,572)	Only 18.5 pays (71.2%) out of 26 pay periods.
Benefits	\$ 12,127,535	\$ 9,095,651	\$ 8,449,139	69.67%	\$ (646,512)	Only 18.5 pays (71.2%) out of 26 pay periods.
Operating	\$ 7,343,802	\$ 5,507,852	\$ 4,495,337	61.21%	\$ (1,012,515)	Maintenance expenses, PEMT operating supplies not yet expended.
Capital Outlay	\$ 5,837,565	\$ 4,378,174	\$ 1,619,100	27.74%	\$ (2,759,074)	Capital expenditures not yet expended.
Grants and Aids	\$ 13,822	\$ 10,367	\$ 13,821	100.00%	\$ 3,455	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 1,330,919	\$ 998,189	\$ 1,171,199	88.00%	\$ 173,010	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 50,506,136	\$ 37,879,602	\$ 32,368,395	64.09%	\$ (5,511,207)	
Grand Total - All Taxing Funds	\$ 230,439,712	\$ 172,829,784	\$ 154,245,363	66.94%	\$ (18,584,421)	

Expense Analysis June 30, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
001 -107-519-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 25,800	\$ 25,800		n/a A/C replacements at towers
001 -109-571-035450-	BOOKS	\$ 81,940	\$ 126,544	\$ 44,604		54% Increase in book expenditures
001 -110-523-088990-	DEPT OF JUVENILE JUSTICE	\$ 274,788	\$ 381,528	\$ 106,740		39% Increase in budget allocation
001 -110-541-088230-20714	COMMUNITY TRANSPORTATION COORD	\$ 1,589,508	\$ 1,798,108	\$ 208,600		13% Timing of reimbursements
001 -110-552-088010-	ECONOMIC DEVELOPMENT COUNCIL	\$ 134,816	\$ 164,000	\$ 29,185		22% Increase in budget allocation
001 -128-569-088240-	CCCR-CHILDREN IN CENTER	\$ 127,773	\$ 190,692	\$ 62,919		49% Timing of reimbursements - (7) this year vs. (5) last year
001 -128-569-088281-	CCR-COMMUNITY & FAMILY SVS	\$ 52,592	\$ 92,667	\$ 40,075		76% Timing of reimbursements - (7) this year vs. (6) last year
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ 118,680	\$ 200,000	\$ 81,320		69% Increase in allocation-timing of reimbursements (4) this yr vs (2) last yr
001 -128-569-088426-	HEALTHY START-PARENT AS TCHRS	\$ 11,000	\$ 67,958	\$ 56,958		518% Increase in budget allocation
001 -128-569-088582-	RCMA/CCEP MATCH	\$ 9,375	\$ 42,396	\$ 33,021		352% Timing and amount of reimbursements
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 5,012,864	\$ 5,524,828	\$ 511,964		10% Increase in budget allocation
001 -203-513-011120-	REGULAR SALARIES	\$ 287,399	\$ 333,647	\$ 46,248		16% Retirement payout
001 -210-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 23,499	\$ 112,190	\$ 88,691		377% Timing of expenditures
001 -210-572-034760-	MAINTENANCE-BALL FIELDS	\$ 15,249	\$ 42,208	\$ 26,959		177% Timing of expenditures
001 -210-572-035210-	FUEL & LUBRICANTS	\$ 42,047	\$ 69,627	\$ 27,580		66% Increase in fuel prices
001 -210-572-036750-	FAIRGROUND EXPENDITURES	\$ 32,949	\$ 66,024	\$ 33,074		100% Fairground electrical repairs
001 -210-572-066391-	OTHER CAP IMPRV-FAIRGROUNDS	\$ -	\$ 30,200	\$ 30,200		n/a Gutters for fairground budgeted
001 -220-519-034310-	ELECTRIC SERVICES	\$ 389,845	\$ 437,911	\$ 48,066		12% Increase in electric costs
001 -229-513-011120-	REGULAR SALARIES	\$ 184,608	\$ 222,907	\$ 38,299		21% Employee promotion
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 586,898	\$ 720,172	\$ 133,273		23% Increased IS & T cost this year vs. last year
001 -246-513-034590-	OTHER INSURANCE	\$ 291,715	\$ 412,799	\$ 121,084		42% Increases in insurance costs
001 -250-562-011120-	REGULAR SALARIES	\$ 213,704	\$ 260,342	\$ 46,638		22% One additional employee this year
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 24,674,862	\$ 28,796,507	\$ 4,121,645		17% Increase in budget allocation
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ 71,195	\$ 99,937	\$ 28,742		40% Timing of reimbursements
004 -104-572-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 9,481	\$ 35,514	\$ 26,033		275% Timing of expenditures
004 -108-572-011120-	REGULAR SALARIES	\$ 256,433	\$ 282,226	\$ 25,793		10% Vacation/Sick payout
004 -108-572-066490-21801	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 29,131	\$ 29,131		n/a FL Blue Grant Equipment budgeted
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 20,304,153	\$ 22,976,135	\$ 2,671,982		13% Increase in budget allocation
004 -205-515-011120-	REGULAR SALARIES	\$ 443,143	\$ 509,611	\$ 66,468		15% Retirement payout
004 -205-515-034590-	OTHER INSURANCE	\$ 169,605	\$ 195,045	\$ 25,440		15% Increases in insurance costs
102 -151-541-066120-16009	ROW-66TH AVE/69TH ST-85TH ST	\$ 361,761	\$ 954,225	\$ 592,464		164% New Road Project
104 -151-541-066120-15002	ROW-58TH AVE/33RD ST LEFT TURN	\$ -	\$ 31,699	\$ 31,699		n/a New Road Project
104 -151-541-066510-07806	66TH AVE/49TH ST TO 69TH ST	\$ -	\$ 5,343,959	\$ 5,343,959		n/a New Road Project
104 -151-541-066510-16023	58TH AVE RECLAMATN-57TH-CR510	\$ -	\$ 1,882,747	\$ 1,882,747		n/a New Road Project
108 -222-564-011120-	REGULAR SALARIES	\$ 113,627	\$ 142,839	\$ 29,213		26% Salaries supplemented with HUD/CARES funds LY
108 -222-564-036730-	RENTAL ASSISTANCE PAYMENTS	\$ 1,448,058	\$ 1,679,201	\$ 231,144		16% Increase in rental assistance payments
108 -222-564-036730-21108	RENTAL ASSISTANCE PAYMENT-EHV	\$ -	\$ 81,652	\$ 81,652		n/a Timing of rental assistance payments-EHV
108 -222-564-036734-	VASH-RENTAL ASSISTANCE	\$ 174,892	\$ 220,459	\$ 45,567		26% Increase and timing of VASH-rental assistance payments
109 -214-541-034460-	FEC PAYMENTS	\$ 33,350	\$ 152,522	\$ 119,172		357% Increase in FEC payment amount
109 -214-541-066510-19008	6TH AVE - US 1 TO 21ST	\$ -	\$ 219,754	\$ 219,754		n/a New Road Project
109 -244-541-011120-	REGULAR SALARIES	\$ 124,916	\$ 268,522	\$ 143,606		115% Vacancies (2) in Engineering last year
111 -214-541-033110-	LEGAL SERVICES	\$ 2,206	\$ 53,251	\$ 51,045		2314% Increase in legal fees in Road & Bridge
111 -214-541-034590-	OTHER INSURANCE	\$ 303,672	\$ 349,222	\$ 45,550		15% Increases in insurance costs

Expense Analysis June 30, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 517,117	\$ 641,886	\$ 124,769	24%	Increase in budget allocation
111 -214-541-034673-	MAINT - NO CO BACK LOT DITCH	\$ -	\$ 174,676	\$ 174,676	n/a	New account established for tracking purposes
111 -214-541-034674-	MAINT - SO CO BACK LOT DITCH	\$ 22,409	\$ 201,582	\$ 179,173	800%	New account established for tracking purposes
111 -214-541-034682-	STREET SWEEPING	\$ -	\$ 27,309	\$ 27,309	n/a	New account established for tracking purposes
111 -214-541-035210-	FUEL & LUBRICANTS	\$ 235,330	\$ 365,337	\$ 130,007	55%	Increase in fuel prices
111 -214-541-035220-	TIRES & TUBES	\$ 54,379	\$ 89,819	\$ 35,440	65%	Increase in budget allocation
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ 6,102	\$ 473,576	\$ 467,474	7661%	Purchased Boom Axe Machine & Joh Deere Grader
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 185,948	\$ 255,851	\$ 69,903	38%	Increased IS & T cost this year vs. last year
111 -245-541-011120-	REGULAR SALARIES	\$ 777,058	\$ 874,008	\$ 96,950	12%	Increase in budget allocation
111 -281-538-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ -	\$ 161,998	\$ 161,998	n/a	Purchased dump truck
114 -120-522-033110-	LEGAL SERVICES	\$ -	\$ 28,586	\$ 28,586	n/a	Increase in legal fee expenses
114 -120-522-033120-	MEDICAL SERVICES	\$ 4,190	\$ 119,343	\$ 115,153	2748%	Timing of expenses (employee physicals)
114 -120-522-033190-	OTHER PROFESSIONAL SERVICES	\$ 265,796	\$ 325,227	\$ 59,431	22%	Timing of expenses
114 -120-522-034590-	OTHER INSURANCE	\$ 225,062	\$ 258,821	\$ 33,759	15%	Increases in insurance costs
114 -120-522-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 67,342	\$ 141,324	\$ 73,982	110%	Increase in budget allocation
114 -120-522-035210-	FUEL & LUBRICANTS	\$ 213,965	\$ 337,538	\$ 123,573	58%	Increase in fuel prices
114 -120-522-035270-	MEDICINE & MEDICAL SUPPLIES	\$ 199,254	\$ 234,094	\$ 34,840	17%	Timing & increased prices of medical expenses
114 -120-522-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 29,329	\$ 29,329	n/a	Plans for Station #11
114 -120-522-066420-	AUTOMOTIVE	\$ 1,130,200	\$ 1,360,373	\$ 230,173	20%	Increase in budget allocation for fire vehicles
117 -210-572-035340-18002	LANDSCAPE MATERIALS-OSLO CONS	\$ -	\$ 39,196	\$ 39,196	n/a	New project
119 -144-572-088751-	SEBASTIAN CHAMBER OF COMMERCE	\$ 37,640	\$ 63,034	\$ 25,394	67%	Increase in budget allocation & timing of expenditure reimbursements
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
123 -228-569-088070-	REHAB LOAN - OWNER OCCUPIED	\$ 56,975	\$ 260,043	\$ 203,068	356%	Increase in budget allocation
124 -204-515-033490-21549	OTHER CONT-LAND USE VISIONING	\$ 13,639	\$ 56,750	\$ 43,111	316%	Ongoing project
128 -144-572-033490-05054	SEC 3 POST CONST MONITORING	\$ -	\$ 95,172	\$ 95,172	n/a	New project
128 -144-572-033490-17001	OTHER CONTRACTUAL SERVICES	\$ -	\$ 134,070	\$ 134,070	n/a	New project
133 -210-572-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 38,020	\$ 38,020	n/a	New project
136 -163-564-036730-21803	COC TRA FL0113L4H092008	\$ -	\$ 87,360	\$ 87,360	n/a	HUD grant for FY 21/22
136 -163-564-036730-21804	ALCOHOPE FL0114L4H092013	\$ 22,263	\$ 51,743	\$ 29,480	132%	HUD grant for FY 21/22
136 -163-564-036730-21806	NEW CHRONICS FL0119L4H092013	\$ -	\$ 261,182	\$ 261,182	n/a	HUD grant for FY 21/22
136 -163-564-036730-21807	COC TRA 2 FL0338L4H092007	\$ -	\$ 69,238	\$ 69,238	n/a	HUD grant for FY 21/22
136 -163-564-036730-21808	IR CHRONICS FL0360L4H092011	\$ 8,454	\$ 89,668	\$ 81,214	961%	HUD grant for FY 21/22
136 -163-564-036730-21809	FAMILY RENT FL0380L4H092006	\$ -	\$ 100,321	\$ 100,321	n/a	HUD grant for FY 21/22
136 -163-564-036730-21811	NEW HORIZONS 2 FL0440L4H092009	\$ 31,250	\$ 70,534	\$ 39,284	126%	HUD grant for FY 21/22
138 -110-559-088715-	SMALL BUSINESS GRANTS	\$ -	\$ 135,187	\$ 135,187	n/a	New account for ARP due to COVID-19
138 -110-559-088723-	NON-PROFIT ASSISTANCE PROGRAM	\$ -	\$ 180,000	\$ 180,000	n/a	New account for ARP due to COVID-19
138 -110-559-088724-	IRSC FELLSMERE INN PURCHASE	\$ -	\$ 27,400	\$ 27,400	n/a	New account for ARP due to COVID-19
138 -120-522-012140-	WORKERS COMPENSATION	\$ -	\$ 42,953	\$ 42,953	n/a	New account for ARP due to COVID-19
138 -214-541-053360-	ROAD RESURFACING	\$ -	\$ 1,229,541	\$ 1,229,541	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

Expense Analysis June 30, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
138 -300-586-099020-	BUDGET TRANSFER-CLERK OF COURT	\$ -	\$ 146,195	\$ 146,195	n/a	New account for ARP due to COVID-19
138 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ -	\$ 44,621	\$ 44,621	n/a	New account for ARP due to COVID-19
138 -600-521-012140-	WORKERS COMPENSATION	\$ -	\$ 102,283	\$ 102,283	n/a	New account for ARP due to COVID-19
138 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 949,372	\$ 949,372	n/a	New account for ARP due to COVID-20
139 -127-519-036990-	INTER-DEPT CHARGES	\$ 3,293	\$ 1,886,721	\$ 1,883,428	57191%	New account for CARES due to COVID-19
142 -901-601-088400-	COURT ADMINISTRATOR	\$ -	\$ 50,000	\$ 50,000	n/a	Budget allocated
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 48,654	\$ 107,017	\$ 58,363	120%	Ongoing project
308 -162-575-066510-22015	JRTC PRESS BOX, CONCESS, RESTR	\$ -	\$ 1,462,356	\$ 1,462,356	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	\$ -	\$ 104,330	\$ 104,330	n/a	New project
315 -120-522-066420-	AUTOMOTIVE	\$ -	\$ 735,720	\$ 735,720	n/a	Fire Rescue vehicles
315 -120-522-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	\$ 410,453	\$ 1,071,684	\$ 661,231	161%	Ongoing project
315 -120-522-066510-19020	FIRE STATION #7 CONSTRUCTION	\$ -	\$ 171,919	\$ 171,919	n/a	New project
315 -210-572-066390-18009	OYSTER BAR BOARDWALK & PARKING	\$ 35,440	\$ 96,281	\$ 60,842	172%	Ongoing 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	\$ 2,977	\$ 147,588	\$ 144,611	4858%	Ongoing project
315 -210-572-066510-20001	LOST TREE CONSERVTN IMPRV	\$ 20,408	\$ 136,843	\$ 116,435	571%	Ongoing project
315 -210-572-066510-20040	PARKS PLAYGROUND IMPROVEMENTS	\$ -	\$ 256,093	\$ 256,093	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	\$ -	\$ 2,067,599	\$ 2,067,599	n/a	New project
315 -214-541-066510-17021	58TH AV WIDENING -53RD TO 57TH	\$ -	\$ 2,243,231	\$ 2,243,231	n/a	New project
315 -214-541-066510-17028	45TH ST ROADWAY IMPROVEMENTS	\$ 116	\$ 45,088	\$ 44,972	38883%	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	\$ 460	\$ 264,857	\$ 264,396	57466%	Ongoing project
315 -217-534-033490-03004	LANDFILL GROUNDWATER TESTING	\$ 55,465	\$ 83,884	\$ 28,420	51%	Ongoing project
315 -220-519-066510-16029	COURTHOUSE ROOF	\$ 22,633	\$ 1,288,987	\$ 1,266,355	5595%	Ongoing project
315 -220-519-066510-18004	ROSELAND COMMUNITY CTR IMPROVE	\$ 53,071	\$ 153,976	\$ 100,906	190%	Ongoing project
315 -220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ 1,895	\$ 186,188	\$ 184,294	9728%	Ongoing project
315 -220-519-066510-21004	HEALTH DEPT VAV REPLACEMENT	\$ -	\$ 113,115	\$ 113,115	n/a	New project
315 -220-519-066510-21005	COURTHOUSE AIR HANDLER REFURB	\$ -	\$ 383,694	\$ 383,694	n/a	New project
315 -220-519-066510-21034	SHERIFF ADM WTR AIR HAND UNITS	\$ -	\$ 390,546	\$ 390,546	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 -220-519-066511-17003	JRTC IMPRVMT-MOLD REMEDIATION	\$ 69,597	\$ 1,958,447	\$ 1,888,850	2714%	Ongoing project
315 -243-538-066510-16018	CIP-MOORHEN MARSH-PC NORTH	\$ 64,809	\$ 8,521,311	\$ 8,456,502	13048%	Ongoing project
315 -243-538-066510-21012	EGRET MARSH INFLUENT FEED SYST	\$ -	\$ 159,242	\$ 159,242	n/a	Ongoing project
315 -243-538-066510-21013	EGRET MARSH SLIDE GATES	\$ 27	\$ 108,187	\$ 108,160	400592%	Ongoing project
315 -600-586-066510-21020	CORRECTIONS/MED HOUSING CONSTR	\$ -	\$ 250,000	\$ 250,000	n/a	New project
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 86,596	\$ 150,398	\$ 63,802	74%	Concrete crushing service
411 -217-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 221,875	\$ 478,697	\$ 256,822	116%	Timing - (6) payments for landfill operations vs. (5) LY
411 -217-534-034590-	OTHER INSURANCE	\$ 374,744	\$ 430,955	\$ 56,211	15%	Increases in insurance costs
411 -255-534-033489-	CONTRACTUAL SERVICES	\$ 1,905,530	\$ 2,180,096	\$ 274,567	14%	Increase in HHW collection & disposal

Expense Analysis June 30, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
411 -255-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 1,653,688	\$ 2,165,864	\$ 512,176	31%	Timing - (8) payments for recycling operations vs. (7) LY
411 -255-534-034810-	ADVERTISING/EXCEPT LEGAL	\$ 79,853	\$ 116,084	\$ 36,231	45%	Increase in advertising budget
418 -236-572-035630-	PRO SHOP	\$ 226,060	\$ 303,903	\$ 77,843	34%	Increase in sales
441 -233-524-012120-	RETIREMENT CONTRIBUTION	\$ 158,377	\$ 185,836	\$ 27,459	17%	Retirement for 36 employees vs 32 LY
441 -233-524-033470-	CONTRACTED LABOR SERVICES	\$ 542,262	\$ 637,365	\$ 95,104	18%	More supplemental inspectors needed for increased load
441 -233-524-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 153,080	\$ 216,958	\$ 63,878	42%	Increased IS & T cost this year vs. last year
471 -218-536-034590-	OTHER INSURANCE	\$ 237,916	\$ 273,603	\$ 35,687	15%	Increases in insurance costs
471 -218-536-035230-	CHEMICALS	\$ 348,401	\$ 385,008	\$ 36,607	11%	Increase in chemical costs
471 -218-536-044330-	SEWAGE TREATMENT PLANT ELECTRI	\$ 295,873	\$ 426,176	\$ 130,303	44%	Ongoing project
471 -218-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 74,370	\$ 157,027	\$ 82,657	111%	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	\$ -	\$ 210,939	\$ 210,939	n/a	New 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	\$ -	\$ 29,250	\$ 29,250	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	\$ -	\$ 39,202	\$ 39,202	n/a	New project
471 -219-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 49,191	\$ 369,238	\$ 320,046	651%	Well field feasibility study & water quality testing
471 -219-536-034590-	OTHER INSURANCE	\$ 346,609	\$ 398,600	\$ 51,991	15%	Increases in insurance costs
471 -219-536-035120-	COMPUTER SOFTWARE	\$ 11,215	\$ 38,346	\$ 27,131	242%	VT Scada software support
471 -219-536-035230-	CHEMICALS	\$ 779,497	\$ 885,966	\$ 106,470	14%	Increase in cost of chemicals
471 -219-536-035290-	OTHER OPERATING SUPPLIES	\$ 37,918	\$ 319,848	\$ 281,930	744%	Turnkey packing media replacement
471 -219-536-044310-	WATER TREAT ELECTRIC	\$ 531,331	\$ 708,286	\$ 176,955	33%	Increase in electric costs
471 -219-536-044699-19540	N WTP WELL REHAB	\$ 83,431	\$ 295,582	\$ 212,151	254%	Ongoing project
471 -219-536-044699-19541	S WTP REPLACE SWITCHGEAR	\$ 15,056	\$ 287,632	\$ 272,576	1810%	Ongoing project
471 -219-536-044699-21532	WTP PUMP R&R	\$ -	\$ 62,777	\$ 62,777	n/a	New project
471 -219-536-044740-	WATER STORAGE TANK MAINTENANCE	\$ 100,887	\$ 434,873	\$ 333,986	331%	North Beach water storage tank
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 362,579	\$ 507,833	\$ 145,254	40%	Increased IS & T cost this year vs. last year
471 -265-536-011120-	REGULAR SALARIES	\$ 880,086	\$ 1,007,009	\$ 126,924	14%	(5) vacancies LY, (1) add'l emp. & vacation payout
471 -265-536-012120-	RETIREMENT CONTRIBUTION	\$ 93,143	\$ 118,588	\$ 25,445	27%	(5) vacancies LY, (1) add'l emp. & vacation payout
471 -268-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 22,219	\$ 54,208	\$ 31,990	144%	Tree trimming
471 -268-536-034590-	OTHER INSURANCE	\$ 199,391	\$ 229,299	\$ 29,908	15%	Increases in insurance costs
471 -268-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 74,058	\$ 156,086	\$ 82,028	111%	Repairs to vac truck
471 -268-536-044699-19512	LIFT STATION REHABS	\$ 200,288	\$ 424,217	\$ 223,929	112%	Ongoing project
471 -268-536-044699-21520	LIFT STATION PUMP R&R	\$ -	\$ 1,050,983	\$ 1,050,983	n/a	New project
471 -269-536-011140-	OVERTIME	\$ 145,545	\$ 175,221	\$ 29,676	20%	Increased overtime due to vacancies
471 -269-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 51,235	\$ 95,396	\$ 44,161	86%	Increase in bore logs
471 -269-536-034590-	OTHER INSURANCE	\$ 199,391	\$ 229,299	\$ 29,908	15%	Increases in insurance costs
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 43,229	\$ 82,094	\$ 38,865	90%	Increase in repair costs
471 -269-536-035210-	FUEL & LUBRICANTS	\$ 60,030	\$ 103,873	\$ 43,843	73%	Increase in fuel prices
471 -269-536-035290-	OTHER OPERATING SUPPLIES	\$ 11,876	\$ 37,745	\$ 25,869	218%	Paint supplies
471 -269-536-044660-	HYDRANTS AND VALVES MAINTENANC	\$ 134,469	\$ 313,033	\$ 178,564	133%	Timing of payments and increased expense
471 -269-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 290,215	\$ 407,500	\$ 117,286	40%	Ongoing project

Expense Analysis June 30, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
471 -269-536-044699-19551	WATER DISTRIBUTION VALVE REPLA	\$ 56,947	\$ 151,978	\$ 95,031	167%	Ongoing project
471 -269-536-044699-19552	WATER DIST LINE REPLACEMENTS	\$ 15,907	\$ 257,762	\$ 241,856	1520%	Ongoing project
471 -282-536-034310-	ELECTRIC SERVICES	\$ 24,765	\$ 58,889	\$ 34,124	138%	Increase in electric costs
471 -292-536-044699-19555	BERM REFURBISHMENT	\$ -	\$ 41,208	\$ 41,208	n/a	Ongoing project
471 -292-536-044699-20530	SPOONBILL BOARDWALK REPAIRS	\$ -	\$ 25,176	\$ 25,176	n/a	Ongoing project
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 161,637	\$ 299,382	\$ 137,745	85%	Increased sublet repairs
501 -242-591-035530-	GAS/DIESEL	\$ 1,063,470	\$ 1,717,003	\$ 653,533	61%	Increase in fuel prices
501 -242-591-035550-	TIRES & TUBES	\$ 101,670	\$ 137,709	\$ 36,040	35%	Increase in expenses
501 -242-591-044301-	FUEL ISLAND MAINTENANCE	\$ 3,073	\$ 88,058	\$ 84,984	2765%	Fleet fuel canopy
502 -246-513-034590-	OTHER INSURANCE	\$ 2,688,089	\$ 3,024,580	\$ 336,491	13%	Increases in insurance costs
502 -246-519-033110-	LEGAL SERVICES	\$ 231,446	\$ 308,381	\$ 76,934	33%	Increase in legal service fees
504 -127-519-033190-	OTHER PROFESSIONAL SERVICES	\$ 104,154	\$ 144,110	\$ 39,956	38%	Timing of consulting fee (3) payments vs (2) LY
504 -127-519-034589-	STOP LOSS FEES	\$ 836,389	\$ 964,036	\$ 127,647	15%	Increased BOCC & BOCC Cobra stop loss fees
504 -127-519-034595-	SURGERYPLUS ADMIN FEES	\$ -	\$ 37,775	\$ 37,775	n/a	New benefit started in Q4 LY
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 348,495	\$ 782,956	\$ 434,461	125%	Increase in budget allocation
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 99,200	\$ 156,314	\$ 57,114	58%	Computer equipment rollover & warranty renewal
505 -241-513-036610-	DEPRECIATION	\$ 238,531	\$ 271,435	\$ 32,903	14%	(23) additional devices accumulating depreciation this year
TOTAL		\$ 80,001,341	\$ 138,100,596	\$ 58,099,255	73%	