



2022-2023
4th Quarter

Quarterly Budget Report



Financial Indicators Snapshot - September 2023

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)	▲ 5.8%	▲ 1.2%	▲ 13.7%	▲ 12.3%	Represents collections through August 2023. Increase of \$39,481 or 1.2% YTD.
Optional Sales Tax (Fund 315)	▲ 8.7%	▲ 5.8%	▲ 18.2%	▲ 22.0%	Represents collections through August 2023. Increase of \$1,332,302 or 5.8%
Half Cent Sales Tax	▲ 12.1%	▲ 5.5%	▲ 10.8%	▲ 3.8%	Represents collections through August 2023. Increase of \$669,120 or 5.5%
Traffic Impact Fees (Fund 104)	▲ 157.9%	▲ 31.4%	▲ 98.1%	▲ 37.8%	Varies by month, however, increase of \$2,077,793 or 31.4% due to grants of \$2,026,597.
Impact Fees (Fund 103)	▲ 299.6%	▼ (4.2%)	▲ 160.8%	▲ 16.7%	Varies by month, however, decrease of \$80,693 or 4.2%
Tourist Tax	▼ (4.7%)	▲ 8.6%	▲ 17.6%	▲ 35.2%	Tourist Taxes exceeded budgeted monthly expectations by \$37,167. Year to date revenues are up \$368,293 when compared to prior year.
Franchise Fees (Total)	▲ 5.3%	▲ 11.2%	▲ 34.2%	▲ 6.8%	Overall YTD Franchise Tax revenue is up \$1,207,875 when compared to prior year.
Recreation Revenues					
NCAC	▲ 36.9%	▲ 44.0%	▲ 42.8%	▲ 33.1%	YTD revenues are up \$106,302 or 44.0% compared to prior year and up \$86,437 or 33.1% compared to budget.
GAC	▲ 60.5%	▲ 11.2%	▲ 26.0%	▲ 22.4%	YTD revenues are up \$7,643 or 11.2% compared to prior year and up \$13,915 or 22.4% compared to budget.
Recreation	▼ (66.6%)	▼ (21.5%)	▼ (16.7%)	▲ 87.4%	Revenues are down YTD \$53,101 or 21.5% compared to last year due to timing of FL Blue grant and up \$90,691 or 87.4% compared to budget.
IG Building	▲ 135.9%	▲ 18.3%	▲ 53.4%	▲ 1.6%	YTD Revenues are up from prior year \$44,536 or 18.3% and up \$4,268 or 1.6% compared to budget
Fairground/Campgrounds	▲ 6.0%	▲ 6.7%	▲ 2647.1%	▲ 27.9%	YTD revenues are up \$18,016 or 6.7% compared to prior year and up \$62,195 or 27.9% compared to budget due to the timing of the firefighter fair proceeds.
Shooting Range	▲ 14.5%	▼ (2.3%)	▼ (18.7%)	▲ 4.4%	YTD revenues are down from prior year \$10,505 or 2.3% and up \$18,771 or 4.4% compared to budget.
Profit & Loss					
Building Department	▲ 91.9%	▲ 1320.2%			Overall Building Department net income is up \$798,708 for the month when compared to prior year and up \$488,762 YTD.
Golf Course	▲ 113.5%	▲ 26.8%			Total rounds are up 4,500 YTD. Net income is up by \$302,155 YTD compared to prior year.
Fleet	▲ 56.2%	▲ 324.8%			Fleet net income is up by \$28,052 for the month and up \$113,973 YTD compared to prior year.
SWDD	▲ 24.7%	▲ 225.0%			SWDD YTD net income is \$1,994,693 more than the prior year.

FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

Approved Budget as of October 1, 2022		\$451,964,531
Fund	Item Description	Budget Amendment
Grants Received		
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
104	Traffic Impact Fees 2020/66th to US1 Reclamation	743,151 007
108	Section 8/Rental Assistance/Emergency Housing Vouchers & Port-in Reimbursements	58,454 004
108	Section 8/Rental Assistance/Rental Assistance Payments EHV	61,451 007
108	Section 8/Rental Assistance/Other Professional Services	60,000 007
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
133	FL Boating Improvement Fund/Derelict Vessel Removal Grant	31,295 007
136	HUD Grants/Rollover Grants	138,859 003
136	Fed/State/HUD Grants	292,000 006
145	Land Acquisition Fund/FDEP Hallstrom Grant	150,000 002
145	Land Acquisition Fund/FIND Grant/Jones Pier	84,000 002
147	Opioid Fund/Drug Court	141,171 007
315	Optional Sales Tax/Hazard Mit Grant-Jones	65,000 002

FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

Grants Received (Continued)

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
315	Optional Sales Tax/FDOT JPA Grant/Traffic Camera Replacement Program	225,000	007
		36,920,427	

Donations/Contributions

001	General Fund/Donations/Main Library	15,600	004
004	MSTU Fund/RT 60 Hyundai Donation	6,000	007
133	FL Boating Improvement Fund/ELC Dock/Rollover Contribution	200,000	002
		221,600	

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

FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

Projects Carried Forward from FY 2021/2022 (Continued)

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
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
		85,614,751	

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

FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

Unbudgeted Items (Continued)

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
112	Special Law Enforcement Fund/Sheriff	215,034	007
114	Emergency Services/Advance Purchase 1 Fire Pumper/1 Rescue Unit	1,166,049	002
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

FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

Unbudgeted Items (Continued)

418	Sandridge/Golf Maintenance/Hurricane Nicole Expenses	30,880	005
418	Sandridge/Clubhouse/Pro Shop	100,000	007
418	Sandridge/Clubhouse/Credit Card Fees	100,000	007
418	Sandridge/Clubhouse/Depreciation	30,000	007
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
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
		12,625,749	

Total - All Amendments

135,382,527

Total Budget as of September 30, 2023

\$587,347,058

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2022/2023 4th Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
001031 Taxes	\$ 78,737,115	\$ 78,737,115	\$ 79,876,211	101.4%	\$ 1,139,096	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 2,957	n/a	\$ 2,957	Developer extension request fees received.
001033 Intergovernmental	\$ 12,692,701	\$ 12,692,701	\$ 6,776,993	53.4%	\$ (5,915,708)	Multiple grants budgeted, but not yet received
001034 Charges For Services	\$ 2,254,800	\$ 2,254,800	\$ 2,243,078	99.5%	\$ (11,723)	
001035 Judgments, Fines & Forfeits	\$ 101,527	\$ 101,527	\$ 122,878	121.0%	\$ 21,351	Domestic violence, radio commissions, library fines and Animal Control fines higher than anticipated
001036 Licenses	\$ 171,000	\$ 171,000	\$ 163,990	95.9%	\$ (7,010)	
001037 Interest	\$ 125,875	\$ 125,875	\$ 2,942,336	2337.5%	\$ 2,816,461	Interest earnings higher than anticipated.
001038 Miscellaneous	\$ 5,153,467	\$ 5,153,467	\$ 5,570,803	108.1%	\$ 417,336	FPL Disaster grant received
001039 Other Sources	\$ 31,715,356	\$ 31,715,356	\$ 27,512,355	86.7%	\$ (4,203,001)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 130,951,841	\$ 130,951,841	\$ 125,211,601	95.6%	\$ (5,740,240)	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
004031 Taxes	\$ 15,427,129	\$ 15,427,129	\$ 15,614,838	101.2%	\$ 187,710	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	\$ 10,102,300	\$ 11,379,481	112.6%	\$ 1,277,181	Franchise fees slightly higher than anticipated
004033 Intergovernmental	\$ 15,452,183	\$ 15,452,183	\$ 16,902,192	109.4%	\$ 1,450,009	1/2 Cent Sales Tax and State Revenue Sharing revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,065,796	\$ 1,065,796	\$ 1,254,190	117.7%	\$ 188,394	Pool, park and athletic programs income higher than anticipated.
004035 Judgments, Fines & Forfeits	\$ 237,500	\$ 237,500	\$ 336,318	141.6%	\$ 98,818	Large (\$117,750) code enforcement fine paid.
004037 Interest	\$ 57,000	\$ 57,000	\$ 1,262,656	2215.2%	\$ 1,205,656	Interest earnings higher than anticipated.
004038 Miscellaneous	\$ 21,437	\$ 21,437	\$ 30,341	141.5%	\$ 8,904	Surplus sales & prior year refund not budgeted.
004039 Other Sources	\$ 3,534,892	\$ 3,534,892	\$ 5,546	0.2%	\$ (3,529,346)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 45,898,236	\$ 45,898,236	\$ 46,785,561	101.9%	\$ 887,325	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
111032 Permits and Fees	\$ 544,350	\$ 544,350	\$ 456,009	83.8%	\$ (88,341)	Other permit fees lower than anticipated.
111033 Intergovernmental	\$ 3,035,250	\$ 3,035,250	\$ 3,029,482	99.8%	\$ (5,768)	
111034 Charges for Services	\$ 101,650	\$ 101,650	\$ 92,412	90.9%	\$ (9,238)	Utility patch revenues not yet recorded for September.
111037 Interest	\$ 22,325	\$ 22,325	\$ 524,887	2351.1%	\$ 502,562	Interest income higher than anticipated.
111038 Miscellaneous	\$ 380,000	\$ 380,000	\$ 406,068	106.9%	\$ 26,068	Surplus Sales received but not budgeted & CEI Reimbursements higher than anticipated.
111039 Other Sources	\$ 18,551,508	\$ 18,551,508	\$ 16,120,474	86.9%	\$ (2,431,034)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 22,635,083	\$ 22,635,083	\$ 20,629,333	91.1%	\$ (2,005,750)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
114031 Taxes	\$ 43,064,066	\$ 43,064,066	\$ 43,685,614	101.4%	\$ 621,547	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 91,213	\$ 91,213	\$ 112,911	123.8%	\$ 21,698	Unbudgeted grants received.
114034 Charges for Services	\$ 7,844,925	\$ 7,844,925	\$ 8,096,185	103.2%	\$ 251,260	ALS charges exceeding budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 7,600	\$ 7,600	\$ 7,850	103.3%	\$ 250	Code enforcement fine revenue higher than budgeted projections.
114037 Interest	\$ 52,250	\$ 52,250	\$ 1,481,410	2835.2%	\$ 1,429,160	Interest income higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 190	\$ 92,889	48888.7%	\$ 92,699	Surplus sale of equipment & prior year refund not budgeted.
114039 Other Sources	\$ 6,608,991	\$ 6,608,991	\$ -	0.0%	\$ (6,608,991)	Cash forward reserves budgeted, but not actual.
	\$ 57,669,236	\$ 57,669,236	\$ 53,476,858	92.7%	\$ (4,192,378)	
Grand Total - All Taxing Funds	\$ 257,154,396	\$ 257,154,396	\$ 246,103,353	95.7%	\$ (11,051,044)	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2022/2023 4th Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
101 BCC Operations	\$ 1,315,768	\$ 1,315,768	\$ 1,287,835	97.9%	\$ (27,933)	
102 County Attorney	\$ 1,048,338	\$ 1,048,338	\$ 940,465	89.7%	\$ (107,873)	Legal & Other Professional Service expenses not yet incurred.
103 Geographic Info Systems Dept.	\$ 77,436	\$ 77,436	\$ 77,436	100.0%	\$ -	
106 General Health	\$ 1,128,158	\$ 1,128,158	\$ 1,098,779	97.4%	\$ (29,380)	New Horizons invoice not yet expensed.
107 Communications/Emergency Svcs	\$ 914,633	\$ 914,633	\$ 627,954	68.7%	\$ (286,679)	Capital purchase not made yet.
109 Main Library	\$ 2,871,605	\$ 2,871,605	\$ 2,634,990	91.8%	\$ (236,615)	Salaries & benefits lower than anticipated due to employee turnover.
110 Agencies	\$ 13,344,692	\$ 13,344,692	\$ 7,479,700	56.0%	\$ (5,864,992)	Budgeted complete Community Transportation Coordinator grants including COVID related monies not yet expended.
111 Medicare	\$ 1,244,253	\$ 1,244,253	\$ 1,124,476	90.4%	\$ (119,777)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,444,567	\$ 1,444,567	\$ 1,382,499	95.7%	\$ (62,068)	Funds budgeted for expansion have not yet been expensed. Janitorial expenses covered by Facilities. Part-time salary expense lower than anticipated.
113 Brackett Family Library	\$ 460,384	\$ 460,384	\$ 432,243	93.9%	\$ (28,141)	Staff turnover.
114 Value Adjustment Board	\$ 60,000	\$ 60,000	\$ 58,672	97.8%	\$ (1,328)	
118 Ind Riv Soil/Water Conservation	\$ 68,604	\$ 68,604	\$ 63,851	93.1%	\$ (4,753)	Retirement contribution and travel expenses lower than anticipated.
119 Law Library	\$ 76,431	\$ 76,431	\$ 75,635	99.0%	\$ (796)	
128 Children's Services	\$ 2,443,606	\$ 2,443,606	\$ 2,124,024	86.9%	\$ (319,582)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 307,075	\$ 307,075	\$ 306,721	99.9%	\$ (354)	
199 Reserves	\$ 9,041,669	\$ 9,041,669	\$ 8,795,385	97.3%	\$ (246,284)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 828,486	\$ 828,486	\$ 772,039	93.2%	\$ (56,447)	Administrator position vacant for two months.
202 General Services	\$ 184,656	\$ 184,656	\$ 160,308	86.8%	\$ (24,348)	Redistribution of Deputy County Administrator's salary in July.
203 Human Resources	\$ 861,688	\$ 861,688	\$ 750,763	87.1%	\$ (110,925)	Salary study not yet expensed. Legal services lower than anticipated.
204 Planning And Development	\$ 9,000	\$ 9,000	\$ 2,772	30.8%	\$ (6,228)	Pace projects expenses not yet incurred.
206 Veterans Services	\$ 288,804	\$ 288,804	\$ 275,316	95.3%	\$ (13,488)	
208 Emergency Management	\$ 688,566	\$ 688,566	\$ 642,306	93.3%	\$ (46,260)	Salaries & benefits lower than anticipated due to employee turnover.
210 Parks	\$ 3,618,068	\$ 3,618,068	\$ 3,307,076	91.4%	\$ (310,992)	Fairground capital & maintenance expenditures lower than anticipated.
211 Human Services	\$ 434,804	\$ 434,804	\$ 332,093	76.4%	\$ (102,711)	Vacant position filled in August.
212 Agriculture Extension	\$ 209,605	\$ 209,605	\$ 172,722	82.4%	\$ (36,883)	Health insurance budgeted but not expensed. Lag in SLC & UF payments.
215 Parks/Conservation Lands	\$ 700,371	\$ 700,371	\$ 542,043	77.4%	\$ (158,328)	Capital items not yet expensed.
216 Purchasing	\$ 278,794	\$ 278,794	\$ 280,958	100.8%	\$ 2,164	

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
220 Facilities Management	\$ 5,532,351	\$ 5,532,351	\$ 4,460,883	80.6%	\$ (1,071,468)	Janitorial, garbage, electric, and maintenance expenses not yet expensed.
229 Management & Budget	\$ 519,043	\$ 519,043	\$ 507,467	97.8%	\$ (11,576)	Travel & registration less than anticipated. Consultant Services not yet fully expensed.
237 FPL Grant	\$ 248,315	\$ 248,315	\$ 186,441	75.1%	\$ (61,874)	EDP equipment, insurance, and operating supplies not yet expensed.
238 Emergency Mgmt. Base Grant	\$ 123,922	\$ 123,922	\$ 117,136	94.5%	\$ (6,786)	Special pay & insurance lower than anticipated.
241 Information Services & Telecom	\$ 1,292,932	\$ 1,292,932	\$ 1,292,932	100.0%	\$ -	
246 Risk Management	\$ 495,359	\$ 495,359	\$ 495,359	100.0%	\$ -	
250 County Animal Control	\$ 937,468	\$ 937,468	\$ 748,942	79.9%	\$ (188,526)	Personnel expenses lower than anticipated.
251 Mailroom/Switchboard	\$ 174,522	\$ 174,522	\$ 237,446	136.1%	\$ 62,924	Unbudgeted/emergency purchase of new copier.
252 Environmental Control	\$ 16,033	\$ 16,033	\$ 13,211	82.4%	\$ (2,822)	Legal services lower than anticipated.
269 Water Distribution	\$ 7,533	\$ 7,533	\$ 7,533	100.0%	\$ -	
283 Lagoon	\$ 199,862	\$ 199,862	\$ 107,933	54.0%	\$ (91,929)	Other professional services not yet expensed.
300 Clerk Of Circuit Court	\$ 1,393,770	\$ 1,393,770	\$ 1,397,489	100.3%	\$ 3,719	
400 Tax Collector	\$ 2,883,111	\$ 2,883,111	\$ 4,643,385	161.1%	\$ 1,760,274	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,670,765	\$ 3,670,765	\$ 3,671,765	100.0%	\$ 1,000	
600 Sheriff	\$ 66,591,857	\$ 66,591,857	\$ 66,469,439	99.8%	\$ (122,418)	
700 Supervisor Of Elections	\$ 1,759,504	\$ 1,759,504	\$ 1,759,253	100.0%	\$ (251)	
901 Circuit Court	\$ 329,802	\$ 329,802	\$ 249,048	75.5%	\$ (80,754)	Expenditures based on reimbursement.
903 State Attorney	\$ 107,908	\$ 107,908	\$ 108,674	100.7%	\$ 766	
904 Public Defender	\$ 3,325	\$ 3,325	\$ 2,309	69.4%	\$ (1,016)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 714,398	\$ 714,398	\$ 714,398	100.0%	\$ -	
Grand Total	\$ 130,951,841	\$ 130,951,841	\$ 122,940,101	93.9%	\$ (8,011,740)	

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
104 North County Aquatic Center	\$ 1,220,787	\$ 1,220,787	\$ 949,791	77.8%	\$ (270,996)	Budgeted temp salaries lower than expected. Lag in electric & water services payments.
105 Gifford Aquatic Center	\$ 595,541	\$ 595,541	\$ 513,823	86.3%	\$ (81,718)	Turnover & vacancies in part-time and budgeted temp positions.
108 Recreation	\$ 1,153,852	\$ 1,153,852	\$ 1,043,772	90.5%	\$ (110,080)	FL Blue grant expenditures not yet incurred. Turnover in full-time staff.
115 Intergenerational Facility	\$ 730,851	\$ 730,851	\$ 640,627	87.7%	\$ (90,224)	Vacancies. Lag in electric services payments.
116 Ocean Rescue	\$ 1,000,145	\$ 1,000,145	\$ 1,005,723	100.6%	\$ 5,578	
161 Shooting Range Operations	\$ 885,503	\$ 885,503	\$ 752,352	85.0%	\$ (133,151)	Employee turnover.
199 Reserves	\$ 35,493,489	\$ 35,493,489	\$ 35,420,768	99.8%	\$ (72,721)	Contingencies budgeted, but not expended.
204 Planning And Development	\$ 282,176	\$ 282,176	\$ 260,339	92.3%	\$ (21,837)	Director position vacant since May.
205 County Planning	\$ 2,474,636	\$ 2,474,636	\$ 1,699,342	68.7%	\$ (775,294)	Vacancies. Digital scanning not yet expended.
207 Environmental Plan/Code Enforce	\$ 950,774	\$ 950,774	\$ 724,471	76.2%	\$ (226,303)	Digital scanning not yet expended.
210 Parks	\$ 924,393	\$ 924,393	\$ 31,438	3.4%	\$ (892,956)	Jones Pier & 58th Ave Ballfields projects not yet expended.
214 Roads and Bridges	\$ 12,000	\$ 12,000	\$ -	0.0%	\$ (12,000)	Disposal fees for PACE projects not yet expended.
231 Natural Resources	\$ -	\$ -	\$ 4,381	n/a	\$ 4,381	New division.
400 Tax Collector	\$ 174,089	\$ 174,089	\$ 289,009	166.0%	\$ 114,920	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 45,898,236	\$ 45,898,236	\$ 43,335,836	94.4%	\$ (2,562,400)	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
199 Reserves	\$ 1,102,154	\$ 1,102,154	\$ 1,030,123	93.5%	\$ (72,031)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 11,182,970	\$ 11,182,970	\$ 8,644,890	77.3%	\$ (2,538,080)	Multiple position vacancies. Other contractual services lower than anticipated. Capital items not yet purchased.
243 Public Works	\$ 922,474	\$ 922,474	\$ 454,162	49.2%	\$ (468,312)	Digital scanning not yet expensed.
244 County Engineering	\$ 3,834,250	\$ 3,834,250	\$ 3,210,656	83.7%	\$ (623,594)	Multiple position vacancies.
245 Traffic Engineering	\$ 3,417,046	\$ 3,417,046	\$ 2,589,246	75.8%	\$ (827,800)	Multiple vacancies. Computer software not yet expensed.
281 Stormwater	\$ 2,176,189	\$ 2,176,189	\$ 1,345,834	61.8%	\$ (830,355)	Contractual Services and Garbage Services not yet expensed. Capital items not yet purchased.
Grand Total	\$ 22,635,083	\$ 22,635,083	\$ 17,274,910	76.3%	\$ (5,360,173)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
Salaries	\$ 27,345,072	\$ 27,345,072	\$ 24,815,288	90.7%	\$ (2,529,784)	Multiple retirements. Less overtime, incentives, and special pay than anticipated.
Benefits	\$ 13,866,271	\$ 13,866,271	\$ 13,101,771	94.5%	\$ (764,500)	Benefits based on salaries.
Operating	\$ 8,666,482	\$ 8,666,482	\$ 7,517,030	86.7%	\$ (1,149,452)	PEMT grant not expensed. Medical services, other professional services, and PPE less than anticipated.
Capital Outlay	\$ 6,425,019	\$ 6,425,019	\$ 356,375	5.5%	\$ (6,068,644)	Capital expenditures encumbered but not yet expensed. Lag time in delivery of equipment.
Debt Service	\$ 26,916	\$ 26,916	\$ 26,915	100.0%	\$ (1)	
Grants and Aids	\$ 12,108	\$ 12,108	\$ 12,108	100.0%	\$ (0)	
Other Uses	\$ 1,327,368	\$ 1,327,368	\$ 1,461,235	110.1%	\$ 133,867	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 57,669,236	\$ 57,669,236	\$ 47,290,722	82.0%	\$ (10,378,514)	
Grand Total - All Taxing Funds	\$ 257,154,396	\$ 257,154,396	\$ 230,841,569	89.8%	\$ (26,312,827)	

Expense Analysis September 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	\$ 136,507	\$ 194,684	\$ 58,177	43%	+2 FT commissioner assistant positions
001 -101-511-012120-	RETIREMENT CONTRIBUTION	\$ 144,524	\$ 226,788	\$ 82,265	57%	Increased retirement rates & +2 FT employees
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 326,970	\$ 362,887	\$ 35,918	11%	Increased cost of tower maintenance contract
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	\$ -	\$ 964,078	\$ 964,078	n/a	Based on reimbursement
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 3,066,130	\$ 3,373,902	\$ 307,772	10%	Based on reimbursement
001 -112-571-011120-	REGULAR SALARIES	\$ 413,355	\$ 458,951	\$ 45,596	11%	2 position reclassifications with increased salaries
001 -112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ -	\$ 232,073	\$ 232,073	n/a	New project
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ 200,000	\$ 350,000	\$ 150,000	75%	Higher allocation this year versus last
001 -128-569-088420-	HEALTHY START - FAMILIES	\$ -	\$ 31,667	\$ 31,667	n/a	New program
001 -128-569-088422-	HEALTHY START-PEACE PROGRAM	\$ -	\$ 33,333	\$ 33,333	n/a	New program
001 -128-569-088436-	CHS-DODGERTOWN SCHOOL PARTNER	\$ -	\$ 31,202	\$ 31,202	n/a	New program
001 -128-569-088543-	EOC-EARLY BIRD-ST HELEN GIFFOR	\$ 25,000	\$ 62,100	\$ 37,100	148%	Higher allocation this year versus last
001 -137-519-088220-	SEBASTIAN REDEVELOPMENT	\$ 192,832	\$ 274,075	\$ 81,242	42%	Higher allocation this year versus last
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 7,366,438	\$ 8,795,385	\$ 1,428,947	19%	Increased transportation budget
001 -201-512-011120-	REGULAR SALARIES	\$ 374,999	\$ 509,083	\$ 134,084	36%	Hurricane time plus employee sick/vacation payout
001 -201-512-012120-	RETIREMENT CONTRIBUTION	\$ 91,437	\$ 124,054	\$ 32,617	36%	Due to payout and increased rates
001 -201-512-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 46,542	\$ 46,542	n/a	County Administrator recruiting consultant
001 -203-513-011120-	REGULAR SALARIES	\$ 474,656	\$ 529,777	\$ 55,121	12%	Vacancy last year
001 -208-525-011120-	REGULAR SALARIES	\$ 323,166	\$ 370,699	\$ 47,532	15%	Hurricane time & turnover last year
001 -208-525-012120-	RETIREMENT CONTRIBUTION	\$ 35,907	\$ 61,528	\$ 25,622	71%	Increased salary cost & increased rates
001 -208-525-066420-05050	AUTOMOTIVE	\$ -	\$ 28,316	\$ 28,316	n/a	Vehicle purchased with grant funds
001 -210-572-011120-	REGULAR SALARIES	\$ 1,192,396	\$ 1,345,523	\$ 153,127	13%	+2 employees & 1 reclassification
001 -210-572-012120-	RETIREMENT CONTRIBUTION	\$ 141,609	\$ 179,712	\$ 38,104	27%	Due to additional employees and increased salaries
001 -210-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 38,460	\$ 73,185	\$ 34,725	90%	Aerification and top dressing for parks
001 -210-572-034610-	MAINTENANCE - BUILDINGS	\$ 43,325	\$ 83,939	\$ 40,614	94%	Parks complex painting & Middleton's restroom roof
001 -210-572-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ 18,702	\$ 68,448	\$ 49,746	266%	Dick Bird & Victor Hart court fencing
001 -210-572-066420-	AUTOMOTIVE	\$ -	\$ 84,532	\$ 84,532	n/a	Purchase of (2) vehicles
001 -211-564-011120-	REGULAR SALARIES	\$ 43,199	\$ 126,435	\$ 83,236	193%	+1 employee this year vs last
001 -215-572-011120-	REGULAR SALARIES	\$ 184,242	\$ 225,489	\$ 41,247	22%	+1 employee this year vs last & increased rates
001 -215-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 64,844	\$ 123,884	\$ 59,040	91%	Tree removal, exotics treatment, sump pump maint.
001 -215-572-066420-	AUTOMOTIVE	\$ 6,938	\$ 48,416	\$ 41,478	598%	Purchase of (1) vehicle
001 -220-519-011120-	REGULAR SALARIES	\$ 916,662	\$ 1,034,093	\$ 117,431	13%	1 vacancy LY, +2 employees and 1 reclass this year
001 -220-519-033490-17018	OTHER CONT SERV-SEBAS CORNRS	\$ 8,524	\$ 38,319	\$ 29,795	350%	Commissioner office re-carpeting
001 -220-519-034611-	MAINTENANCE-COURTHOUSE	\$ 41,999	\$ 149,882	\$ 107,883	257%	Courthouse painting
001 -220-519-034614-	MAINTENANCE-IG CENTER	\$ 4,759	\$ 178,714	\$ 173,955	3655%	Chiller replacements
001 -220-519-034618-	MAINTENANCE-DAISY HOPE	\$ -	\$ 36,680	\$ 36,680	n/a	New account established for tracking purposes
001 -220-519-034620-	MAINTENANCE - AIR CONDITIONING	\$ 117,672	\$ 189,475	\$ 71,803	61%	Road & Bridge Conference Room AC
001 -220-519-035290-	OTHER OPERATING SUPPLIES	\$ 1,748	\$ 36,147	\$ 34,399	1968%	Purchase of (38) AED's
001 -220-519-066420-	AUTOMOTIVE	\$ -	\$ 114,259	\$ 114,259	n/a	Two (2) cargo vans

Expense Analysis September 30, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
001 -229-513-011120-	REGULAR SALARIES	\$ 320,581	\$ 362,778	\$ 42,197	13%	Hurricane pay & mid-year salary increase
001 -237-525-066420-	AUTOMOTIVE	\$ -	\$ 46,973	\$ 46,973	n/a	Vehicle & REP trailer purchased with grant funds
001 -237-525-066470-	EDP EQUIPMENT	\$ -	\$ 27,400	\$ 27,400	n/a	Portable portal monitor
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 960,229	\$ 1,292,932	\$ 332,703	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	\$ 369,153	\$ 436,511	\$ 67,358	18%	+1 employee this year vs last year
001 -251-519-069475-	RIGHT TO USE - EQUIPMENT	\$ -	\$ 65,257	\$ 65,257	n/a	Account established due to GASB/GAAP for leases
001 -300-586-099010-	BUDGET TRANSFER-CLERK OF BOARD	\$ 1,234,077	\$ 1,387,025	\$ 152,948	12%	Increased draw due to increased budget
001 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 4,079,338	\$ 4,588,407	\$ 509,069	12%	Increased draw due to increased budget
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 2,405,041	\$ 2,716,668	\$ 311,627	13%	Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ 17,905,013	\$ 20,437,997	\$ 2,532,984	14%	Increased draw due to increased budget
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ 212,583	\$ 237,869	\$ 25,286	12%	Increased budget & based on reimbursement
001 -907-527-033120-	MEDICAL SERVICES	\$ 485,812	\$ 714,398	\$ 228,586	47%	Increased draw due to increased budget
004 -104-572-011130-	PART TIME EMPLOYEES	\$ 223,117	\$ 264,736	\$ 41,619	19%	Multiple staff vacancies & turnover
004 -104-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 8,658	\$ 46,361	\$ 37,703	435%	Water slide gel coat repair
004 -105-572-035290-	OTHER OPERATING SUPPLIES	\$ 3,831	\$ 30,019	\$ 26,187	684%	Purchased new deck furniture
004 -108-572-011130-	PART TIME EMPLOYEES	\$ 27,878	\$ 61,804	\$ 33,926	122%	Multiple vacancies last year
004 -115-572-011120-	REGULAR SALARIES	\$ 142,538	\$ 222,371	\$ 79,833	56%	+1 employee this year plus two vacancies last year
004 -115-572-012130-	INSURANCE	\$ 24,805	\$ 51,002	\$ 26,196	106%	Increased insurance rates
004 -115-572-034610-	MAINTENANCE - BUILDINGS	\$ 9,695	\$ 55,767	\$ 46,072	475%	IG Center ext. painting, window cleaning & elec. svcs
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 30,634,847	\$ 35,007,600	\$ 4,372,753	14%	Increased transportation budget
004 -205-515-011120-	REGULAR SALARIES	\$ 722,904	\$ 857,173	\$ 134,269	19%	+1 Planner & +1 Planning Assistant II
004 -205-515-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 25,541	\$ 25,541	n/a	EAR & MPP update
004 -205-515-034590-	OTHER INSURANCE	\$ 195,045	\$ 234,054	\$ 39,009	20%	Increased insurance rates
004 -207-524-011120-	REGULAR SALARIES	\$ 350,061	\$ 448,779	\$ 98,718	28%	+2 employees (1 funded from LATCF funds)
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 253,462	\$ 289,009	\$ 35,547	14%	Increased draw due to increased budget
102 -151-541-066510-16009	66TH AVE/69TH ST-85TH ST	\$ 178,970	\$ 2,579,679	\$ 2,400,709	1341%	Ongoing project
102 -152-541-066120-07806	66TH AVE/49TH TO 69TH ST ROW	\$ -	\$ 1,062,383	\$ 1,062,383	n/a	New project
102 -152-541-066120-22010	ROW-AVIATION EXT-US1 - 37TH	\$ -	\$ 1,110,220	\$ 1,110,220	n/a	New project
102 -152-541-066510-22010	AVIATION EXT-US1 TO 3TH & 41ST	\$ -	\$ 232,735	\$ 232,735	n/a	New project
102 -153-541-066440-20015	8TH ST & 66TH AVE SIGNAL	\$ 227,147	\$ 429,379	\$ 202,232	89%	Ongoing project
102 -153-541-066510-22039	90TH AVE & OSLO RD CORRIDOR	\$ -	\$ 265,427	\$ 265,427	n/a	New project
103 -120-522-066510-20037	EMERGENCY OPS CENTER EXPANSN	\$ -	\$ 56,612	\$ 56,612	n/a	New project
103 -210-572-066510-20002	PICKELBALL COMPLEX SOUTH CO	\$ 28,592	\$ 1,068,632	\$ 1,040,040	3637%	Ongoing project
103 -210-572-066510-23019	VICTOR HART SR RESTROOM/CONCES	\$ -	\$ 36,049	\$ 36,049	n/a	New project
104 -151-541-066510-07806	66TH AVE/49TH ST TO 69TH ST	\$ -	\$ 5,523,020	\$ 5,523,020	n/a	New project
104 -151-541-066510-19003	69TH ST RECLAMATION-66 TO US 1	\$ -	\$ 1,940,149	\$ 1,940,149	n/a	New project
104 -152-541-066510-06011	26TH ST - 43RD AVE TO 58TH AVE	\$ -	\$ 31,152	\$ 31,152	n/a	New project
104 -152-541-066510-22010	AVIATION EXT-US1 TO 37TH & 41ST	\$ 363,964	\$ 1,500,509	\$ 1,136,545	312%	Ongoing project
108 -222-564-011120-	REGULAR SALARIES	\$ 204,121	\$ 232,794	\$ 28,674	14%	Sick & vacation payout for retiring employee

Expense Analysis September 30, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
108 -222-564-036730-21108	RENTAL ASSISTANCE PAYMENT-EHV	\$ 133,857	\$ 252,043	\$ 118,186	88%	Increased rental assistance payments processed
108 -222-564-036731-	PORT IN PAYMENTS	\$ 13,138	\$ 50,811	\$ 37,673	287%	Increase in reimbursable port-ins
108 -222-564-066420-21108	AUTOMOTIVE	\$ -	\$ 26,888	\$ 26,888	n/a	Purchase of vehicle with grant funds
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	\$ 64,119	\$ 101,605	\$ 37,486	58%	RCP Pipe PO rollover from LY due to extended lead time
109 -214-541-035390-16032	FELLSMERE ROADS STABILIZATION	\$ 37,288	\$ 62,477	\$ 25,189	68%	Ongoing project
109 -214-541-035390-17019	NORTH CO ROAD STABILIZATION	\$ 12,404	\$ 65,520	\$ 53,116	428%	Ongoing project
109 -214-541-053360-	ROAD RESURFACING	\$ -	\$ 467,245	\$ 467,245	n/a	Expenses vary depending on planned projects
109 -214-541-053360-21014	IR BLVD RESURFACE-BARBER-53	\$ 340	\$ 4,783,583	\$ 4,783,243	1406546%	Ongoing project
109 -214-541-066510-05017	TRAFFIC CONTROLLERS	\$ 16,320	\$ 487,078	\$ 470,758	2885%	Ongoing project
109 -214-541-066510-19003	69TH ST RECLAMATION-66TH-US 1	\$ 11,200	\$ 595,092	\$ 583,891	5213%	Ongoing project
109 -214-541-066510-19008	6TH AVE - US 1 TO 21ST	\$ 888,415	\$ 1,146,746	\$ 258,331	29%	Ongoing project
111 -199-581-099210-	FUND TRANSFERS OUT	\$ 85,319	\$ 218,050	\$ 132,731	156%	Increased Osprey Marsh expenses
111 -214-541-011140-	OVERTIME	\$ 37,192	\$ 75,097	\$ 37,905	102%	Due to vacancies
111 -214-541-033470-	CONTRACTED LABOR SERVICES	\$ 193,849	\$ 240,711	\$ 46,862	24%	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	\$ 240,604	\$ 370,301	\$ 129,697	54%	New vendor with increased costs & timing of invoices
111 -214-541-034674-	MAINT - SO CO BACK LOT DITCH	\$ 267,287	\$ 387,026	\$ 119,739	45%	New vendor with increased costs & timing of invoices
111 -214-541-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 64,515	\$ 115,767	\$ 51,252	79%	Multiple large equipment repairs needed (sublet)
111 -214-541-035320-	PIPE & CULVERT	\$ 44,081	\$ 78,458	\$ 34,377	78%	More pipe & culvert projects completed this year
111 -214-541-066420-	AUTOMOTIVE	\$ -	\$ 193,252	\$ 193,252	n/a	(3) trucks & large vac truck repair
111 -243-519-011120-	REGULAR SALARIES	\$ 224,124	\$ 260,780	\$ 36,656	16%	Employee payout
111 -244-541-012120-	RETIREMENT CONTRIBUTION	\$ 211,081	\$ 241,258	\$ 30,177	14%	Increased retirement rates
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 341,134	\$ 408,589	\$ 67,455	20%	New fiscal year allocation based on number of devices
111 -245-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 43,599	\$ 70,857	\$ 27,258	63%	Lift truck repair and higher cost due to sublet repairs
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	\$ 47,688	\$ 79,165	\$ 31,476	66%	More pavement markings completed this year than last
111 -281-538-011120-	REGULAR SALARIES	\$ 330,178	\$ 424,966	\$ 94,788	29%	Vacant engineer position LY
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	\$ -	\$ 102,332	\$ 102,332	n/a	Skid steer for stormwater
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 161,900	\$ 327,175	\$ 165,275	102%	Purchase of Law Enf. & Corrections safety equip.
114 -120-522-011160-	FIREFIGHTER LOCAL INCENTIVE	\$ 803,374	\$ 1,549,374	\$ 746,000	93%	Add'l Paramedic incentive ILO AP/Solo incentive
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 5,855,167	\$ 6,958,787	\$ 1,103,620	19%	Increased retirement rates
114 -120-522-033120-	MEDICAL SERVICES	\$ 120,163	\$ 154,225	\$ 34,062	28%	Mask fittings (\$15K), drug tests (\$15K) & MROs (\$4.5K)
114 -120-522-033190-	OTHER PROFESSIONAL SERVICES	\$ 533,214	\$ 628,966	\$ 95,752	18%	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	\$ 204,376	\$ 274,700	\$ 70,323	34%	St3 AC, St4 & 2 painting, St12 lighting, St9 driveway
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 167,645	\$ 193,982	\$ 26,337	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

Expense Analysis September 30, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
114 -120-522-035130-	COMPUTER HARDWARE UPGRADE	\$ 10,631	\$ 177,061	\$ 166,430	1565%	Purchase of 41 Toughbook laptops
114 -120-522-035240-	UNIFORMS & CLOTHING	\$ 97,855	\$ 141,374	\$ 43,519	44%	Additional badges & uniforms for new staff this year
114 -120-522-035270-	MEDICINE & MEDICAL SUPPLIES	\$ 332,715	\$ 486,924	\$ 154,208	46%	Additional medical supplies purchased this year vs last
114 -120-522-035290-	OTHER OPERATING SUPPLIES	\$ 53,315	\$ 168,403	\$ 115,088	216%	Dive equip, station chairs & replacement ice makers
114 -120-522-035290-20023	OTHER OPERATING SUPPLIES-PEMT	\$ 235,303	\$ 423,854	\$ 188,552	80%	AHCA payment for PEMT
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 518,018	\$ 699,638	\$ 181,620	35%	New fiscal year allocation based on number of devices
114 -120-522-066510-22040	FIRE STATION #11 RENOVATIONS	\$ 21,837	\$ 78,713	\$ 56,875	260%	Ongoing project
114 -120-522-099060-	BUDG TRANSFER-PROPERTY APPRAIS	\$ 533,643	\$ 586,638	\$ 52,995	10%	Increased draw due to increased budget
114 -120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 771,176	\$ 874,597	\$ 103,421	13%	Increased draw due to increased budget
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 533,414	\$ 656,084	\$ 122,670	23%	Based on reimbursement
119 -144-572-088751-	SEBASTIAN CHAMBER OF COMMERCE	\$ 110,050	\$ 139,995	\$ 29,945	27%	Based on reimbursement
120 -133-525-035120-	COMPUTER SOFTWARE	\$ 7,521	\$ 58,973	\$ 51,451	684%	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	\$ 405,000	\$ 265,710	191%	Additional SHIP loans processed this year vs LY
124 -204-515-033490-08014	OTHER CONT SERV-TDP MAJ UPDATE	\$ -	\$ 160,240	\$ 160,240	n/a	New project
128 -144-572-033190-23007	OTHER PROFESSIONAL SERVICES	\$ -	\$ 78,595	\$ 78,595	n/a	New project for Hurricane Nicole Beach projects
128 -144-572-033190-99007	OTHER PROFESSIONAL SERVICES	\$ 103,102	\$ 129,482	\$ 26,381	26%	Additional sea turtle monitoring versus last year
128 -144-572-033490-05054	SEC 3 POST CONST MONITORING	\$ 352,234	\$ 571,936	\$ 219,702	62%	Ongoing project
128 -144-572-033490-22601	HURR IAN EMERGENCY DUNE REPAIR	\$ -	\$ 130,290	\$ 130,290	n/a	New project for Hurricane Ian Dune projects
128 -144-572-033490-23007	TS NICOLE EMERG DUNE REPAIRS	\$ -	\$ 461,840	\$ 461,840	n/a	New project for Hurricane Nicole Dune projects
133 -210-572-066510-22013	ELC MAIN DOCK REPLACEMENT	\$ -	\$ 133,279	\$ 133,279	n/a	New project
136 -163-564-036730-22803	COCWIDE TRA FLO113L4H092109	\$ 4,098	\$ 106,573	\$ 102,475	2500%	HUD Grant for FY 22/23
136 -163-564-036730-22804	ALCOHOPE FLO114L4H092114	\$ 14,562	\$ 80,430	\$ 65,868	452%	HUD Grant for FY 22/23
136 -163-564-036730-22806	NEW CHRONICS FLO119L4H092114	\$ 67,510	\$ 293,325	\$ 225,814	334%	HUD Grant for FY 22/23
136 -163-564-036730-22807	COCWIDE TWO FLO338L4H092108	\$ -	\$ 87,780	\$ 87,780	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22808	IR CHRONIC FLO360L4H092112	\$ 16,212	\$ 107,809	\$ 91,597	565%	HUD Grant for FY 22/23
136 -163-564-036730-22809	FAM RENT FLO380L4H092107	\$ 114	\$ 112,730	\$ 112,616	98786%	HUD Grant for FY 22/23
136 -163-564-036730-22811	NEW HORIZONS FLO440L4H092110	\$ 21,306	\$ 122,994	\$ 101,688	477%	HUD Grant for FY 22/23
136 -163-564-036730-23806	NEW CHRONICS FLO119L4H092215	\$ -	\$ 56,930	\$ 56,930	n/a	HUD Grant for FY 22/23
138 -110-569-088006-	UNITED WAY	\$ -	\$ 260,188	\$ 260,188	n/a	New account for ARP due to COVID-19
138 -219-536-066510-17513	SEBASTIAN PHASE II WATER & SEW	\$ -	\$ 1,416,871	\$ 1,416,871	n/a	New account for ARP due to COVID-19
138 -219-536-066510-19503	SOUTH WTP MEMBRANES & RETROFIT	\$ -	\$ 4,772,099	\$ 4,772,099	n/a	New account for ARP due to COVID-19
138 -219-536-066510-21512	WEST WABASSO SEWER PHASE 3	\$ -	\$ 56,613	\$ 56,613	n/a	New account for ARP due to COVID-19
138 -224-569-088052-	CLOSING FUNDS-HOMES FOR SALE	\$ 75,074	\$ 245,000	\$ 169,926	226%	Ongoing project
138 -224-569-088066-22030	NEW CONSTRUCTION (CENO)	\$ -	\$ 180,000	\$ 180,000	n/a	New account for ARP due to COVID-19
138 -224-569-088075-	REHABILITATION GRANTS	\$ 33,599	\$ 149,545	\$ 115,947	345%	Ongoing project
138 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 44,621	\$ 91,797	\$ 47,176	106%	Based on reimbursement
142 -901-601-088400-	COURT ADMINISTRATOR	\$ 100,000	\$ 200,000	\$ 100,000	100%	Increased Court Admin & Guardian Ad Litem budget
142 -903-602-088380-	STATE ATTORNEY	\$ 216,473	\$ 260,761	\$ 44,289	20%	Increased State Attorney budget
145 -146-539-066390-18035	SEBASTIAN HARBOR PRESERVE IMP	\$ -	\$ 182,325	\$ 182,325	n/a	New project

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
147 -902-734-088940-	DRUG COURT	\$ -	\$ 65,331	\$ 65,331		n/a New program set up for Opioid Settlement funds
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 143,576	\$ 601,949	\$ 458,373	319%	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	\$ 5,100	\$ 993,390	\$ 988,290	19378%	Ongoing 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 detection & protection system
315 -112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ 173,220	\$ 1,388,814	\$ 1,215,595	702%	Ongoing project
315 -210-572-066390-18018	WABASSO SCRUB AREA IMPROVEMNTS	\$ 400	\$ 46,366	\$ 45,966	11491%	Ongoing project
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	\$ 120,697	\$ 558,364	\$ 437,668	363%	Ongoing project
315 -210-572-066510-19027	HALLSTROM FARMSTD CONSERV AREA	\$ 388,315	\$ 652,137	\$ 263,822	68%	Ongoing project
315 -210-572-066510-20013	FAIRGROUND AG PAV IMPROVMNTS	\$ -	\$ 37,763	\$ 37,763		n/a New project
315 -210-572-066510-21011	SHOOT RANGE CLAYS TRAIL ELEVTN	\$ 11,707	\$ 142,574	\$ 130,867	1118%	Ongoing project
315 -210-572-066510-22023	WEST WABASSO PARK BBALL & IMPR	\$ -	\$ 27,764	\$ 27,764		n/a New project
315 -210-572-066510-23017	BEACH PARKS PARKING & DR RECON	\$ -	\$ 235,076	\$ 235,076		n/a New project
315 -210-572-066510-23019	VICTOR HART SR RESTROOM/CONCES	\$ -	\$ 36,733	\$ 36,733		n/a New project
315 -214-541-066120-14001	RIGHT OF WAY-41ST ST/US 1	\$ -	\$ 117,877	\$ 117,877		n/a New project
315 -214-541-066510-22027	43RD AVE PEDS/ACCESS IMP-12-18	\$ 19,719	\$ 182,416	\$ 162,697	825%	Ongoing project
315 -214-541-066510-23004	61ST CT FULL DEPTH RECLAM/PAV	\$ -	\$ 150,646	\$ 150,646		n/a New project
315 -214-541-066510-23026	CR510 FROM CR512 TO 87TH	\$ -	\$ 337,857	\$ 337,857		n/a New project
315 -220-519-066510-22005	ROAD & BRIDGE COMPLEX ROOF	\$ -	\$ 184,647	\$ 184,647		n/a New project
315 -220-519-066510-22017	DAISY HOPE BUILDING IMPROVEMEN	\$ 49,641	\$ 236,283	\$ 186,642	376%	Ongoing project
315 -220-519-066510-23012	FIBEROPTICS-BLDG B TO SHERIFF	\$ -	\$ 166,208	\$ 166,208		n/a New project
315 -243-538-066510-21006	TMDL/LAGOON TREATMENT SYSTEM	\$ 2,512	\$ 46,223	\$ 43,711	1740%	Ongoing project
315 -243-538-066510-21027	EGRET MARSH MANIFOLD SYSTEM	\$ -	\$ 41,999	\$ 41,999		n/a New project
315 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 815,155	\$ 1,839,469	\$ 1,024,314	126%	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	\$ -	\$ 732,415	\$ 732,415		n/a Account established for tracking purposes
411 -217-534-034590-	OTHER INSURANCE	\$ 430,955	\$ 517,146	\$ 86,191	20%	Increased insurance rates
411 -217-534-036880-	LANDFILL CLOSURE COSTS	\$ 1,584,999	\$ 1,788,293	\$ 203,294	13%	Increased closure costs
411 -217-534-044780-	LANDFILL LT CARE/MAINT COST	\$ 425,000	\$ 875,000	\$ 450,000	106%	Increased maintenance costs
411 -217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 306,730	\$ 345,112	\$ 38,382	13%	Increased draw due to increased budget
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 1,638,334	\$ 2,031,819	\$ 393,485	24%	Increased yard waste costs
418 -221-572-033490-22601	OTHER CONTRACTUAL SERVICES	\$ -	\$ 30,880	\$ 30,880		n/a Fence replacement due to Hurricane Nicole damages
418 -221-572-035310-	PAVING MATERIAL	\$ 850	\$ 30,500	\$ 29,650	3488%	Millings and cart path replacements
418 -221-572-035340-	LANDSCAPE MATERIALS & SUPPLIES	\$ 99,113	\$ 134,437	\$ 35,324	36%	Driving range tee level & re-sod
418 -221-572-044698-	GOLF RENEWAL & REPLACEMENT	\$ 15,729	\$ 64,860	\$ 49,131	312%	Purchase of range balls
441 -233-524-011140-	OVERTIME	\$ 154,363	\$ 182,900	\$ 28,537	18%	Due to vacancies and increased workload

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
441 -233-524-012120-	RETIREMENT CONTRIBUTION	\$ 266,293	\$ 295,079	\$ 28,786	11%	Increased OT & retirement rates
441 -233-524-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 43,101	\$ 43,101	n/a	Scanning & indexing services
441 -233-524-034590-	OTHER INSURANCE	\$ 185,375	\$ 222,450	\$ 37,075	20%	Increased insurance rates
441 -233-524-035120-	COMPUTER SOFTWARE	\$ 65,699	\$ 121,883	\$ 56,185	86%	New permitting & licensing software
441 -233-524-036610-	DEPRECIATION	\$ 33,173	\$ 74,931	\$ 41,758	126%	Building Dept. renovations completed in Aug 2022
441 -233-524-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 289,277	\$ 351,547	\$ 62,270	22%	New FY allocation based on number of devices
471 -218-536-012120-	RETIREMENT CONTRIBUTION	\$ 142,490	\$ 170,661	\$ 28,171	20%	Increased salary cost & increased rates
471 -218-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 159,745	\$ 214,802	\$ 55,057	34%	Removal of (3) pump houses, pipe work & concrete
471 -218-536-034590-	OTHER INSURANCE	\$ 273,603	\$ 328,324	\$ 54,721	20%	Increased insurance rates
471 -218-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 20,435	\$ 60,636	\$ 40,201	197%	Large sublet repairs
471 -218-536-035230-	CHEMICALS	\$ 540,080	\$ 695,877	\$ 155,797	29%	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 -218-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 183,925	\$ 306,974	\$ 123,049	67%	West Regional WWTF sewer main replacement
471 -218-536-044699-18519	CENTRAL WWTF ROOF REPLACEMNT	\$ 4,280	\$ 580,516	\$ 576,236	13463%	Ongoing project
471 -218-536-044699-19525	WWWTF RAS/WAS REPLACEMENT	\$ 66,524	\$ 105,664	\$ 39,140	59%	Ongoing project
471 -218-536-044699-21531	WWTF PUMP R&R	\$ 110,799	\$ 197,612	\$ 86,813	78%	Ongoing project
471 -218-536-044699-21534	WWTF ODOR CONTROL SYSTEM R&R	\$ 75,250	\$ 152,900	\$ 77,650	103%	Ongoing project
471 -218-536-044699-22505	WWTF AERATION SYSTEM	\$ -	\$ 36,475	\$ 36,475	n/a	New project
471 -219-536-033190-23537	MODIF TO CONSUMPTIVE USE PERMT	\$ -	\$ 114,428	\$ 114,428	n/a	New project
471 -219-536-033190-23549	WATER SUPPLY FACILITIES PLAN	\$ -	\$ 28,705	\$ 28,705	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	\$ 1,315,474	\$ 1,645,700	\$ 330,226	25%	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 -219-536-044610-	WATER PLANT MAINTENANCE	\$ 87,143	\$ 129,067	\$ 41,924	48%	Lighting improvements, eyewash/shower replacements
471 -219-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ 21,233	\$ 85,393	\$ 64,160	302%	Repl. VFD on booster pump & misc. skid #1 repairs
471 -219-536-044699-19536	WTP SCADA SYSTEM UPDATES	\$ 28,405	\$ 183,037	\$ 154,632	544%	Ongoing project
471 -219-536-044699-21532	WTP PUMP R&R	\$ 65,486	\$ 110,220	\$ 44,734	68%	Ongoing project
471 -235-536-011120-	REGULAR SALARIES	\$ 1,138,325	\$ 1,341,926	\$ 203,602	18%	Reclassified employee & vacancy last year
471 -235-536-012120-	RETIREMENT CONTRIBUTION	\$ 139,637	\$ 174,093	\$ 34,455	25%	Increased salary cost & increased rates
471 -235-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 106,400	\$ 221,799	\$ 115,398	108%	Water quality study & potable water trtmt evaluation
471 -235-536-034590-	OTHER INSURANCE	\$ 142,235	\$ 170,682	\$ 28,447	20%	Increased insurance rates
471 -235-536-035120-23541	COMPUTERIZED MAINT MGT SYS	\$ -	\$ 66,226	\$ 66,226	n/a	New project
471 -235-536-036620-	LOSS ON ASSETS	\$ 154	\$ 28,212	\$ 28,058	18233%	Decapitalizing assets due to change in policy
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 677,110	\$ 858,949	\$ 181,839	27%	New fiscal year allocation based on number of devices
471 -257-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 2,720	\$ 29,491	\$ 26,771	984%	Multiple dewatering facility pump repairs
471 -265-536-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 148,876	\$ 179,459	\$ 30,583	21%	Increased allocation based on total salaries & benefits
471 -265-536-034590-	OTHER INSURANCE	\$ 142,235	\$ 170,682	\$ 28,447	20%	Increased insurance rates
471 -265-536-036620-	LOSS ON ASSETS	\$ 2,655	\$ 41,081	\$ 38,426	1447%	Decapitalizing assets due to change in policy
471 -268-536-011120-	REGULAR SALARIES	\$ 1,108,428	\$ 1,237,569	\$ 129,141	12%	(1) additional position & multiple vacancies last year
471 -268-536-012120-	RETIREMENT CONTRIBUTION	\$ 149,772	\$ 188,552	\$ 38,780	26%	Increased salary cost & increased rates

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
471 -268-536-034590-	OTHER INSURANCE	\$ 229,299	\$ 275,159	\$ 45,860	20%	Increased insurance rates
471 -268-536-035290-	OTHER OPERATING SUPPLIES	\$ 17,186	\$ 43,646	\$ 26,460	154%	Mud pumps, generators & replacement parts for repairs
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	\$ 374,813	\$ 427,296	\$ 52,483	14%	Increased electric rates
471 -268-536-044699-19508	DATA FLOW TACK PACK TCU	\$ 178,307	\$ 309,021	\$ 130,714	73%	Ongoing project
471 -268-536-044699-19548	WW COLL LINE REPLACE & REPAIR	\$ 188,924	\$ 293,731	\$ 104,807	55%	Ongoing project
471 -269-536-012120-	RETIREMENT CONTRIBUTION	\$ 174,703	\$ 203,959	\$ 29,256	17%	Increased rates
471 -269-536-034590-	OTHER INSURANCE	\$ 229,299	\$ 275,159	\$ 45,860	20%	Increased insurance rates
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 119,615	\$ 192,269	\$ 72,654	61%	Multiple large equipment repairs needed (sublet)
471 -269-536-035290-	OTHER OPERATING SUPPLIES	\$ 46,329	\$ 81,508	\$ 35,180	76%	Sec. cabinets, trench box, mud pumps, tamping ram
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	\$ 368,612	\$ 1,026,117	\$ 657,505	178%	Ongoing project
471 -282-536-044699-	RENEWAL & REPLACEMENT	\$ 183	\$ 63,131	\$ 62,948	34341%	Harvesting rake system
471 -292-536-033190-22601	OTHER PROF SVS-HURRICANE IAN	\$ 289	\$ 36,814	\$ 36,524	12627%	New project for Hurricane Ian
471 -292-536-033190-23007	OTHER PROFESSIONAL SERVICES	\$ -	\$ 619,373	\$ 619,373		n/a New Project for Hurricane Nicole
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 415,441	\$ 574,550	\$ 159,109	38%	Increased sublet repairs due to staff vacancies
502 -246-513-034590-	OTHER INSURANCE	\$ 3,041,473	\$ 3,632,738	\$ 591,265	19%	Increased insurance rates
502 -246-519-034510-	AUTOMOTIVE INSURANCE	\$ 117,884	\$ 185,737	\$ 67,853	58%	Increased insurance rates
502 -600-521-012140-	WORKERS COMPENSATION	\$ 580,636	\$ 1,011,711	\$ 431,075	74%	Increase in claims/settlements
502 -600-521-033110-	LEGAL SERVICES	\$ 91,602	\$ 120,210	\$ 28,608	31%	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	\$ 6,407,266	\$ 7,359,577	\$ 952,311	15%	Increased pharmacy claims over last year
505 -103-519-011120-	REGULAR SALARIES	\$ 297,238	\$ 359,246	\$ 62,009	21%	+1 employee this year vs last year
505 -103-519-035120-	COMPUTER SOFTWARE	\$ 91,383	\$ 118,660	\$ 27,277	30%	Increased cost of ESRI software
505 -103-519-036610-	DEPRECIATION	\$ 98,053	\$ 146,035	\$ 47,983	49%	Add'l depreciation for 2022 Aerial Imagery Acquisition
505 -241-513-011120-	REGULAR SALARIES	\$ 964,032	\$ 1,119,747	\$ 155,715	16%	+1 employee & reclass this year & 1 vacancy last year
505 -241-513-012120-	RETIREMENT CONTRIBUTION	\$ 107,314	\$ 139,541	\$ 32,227	30%	Increased salary cost & increased rates
505 -241-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 116,116	\$ 141,505	\$ 25,389	22%	New fiber installation & US1/17th St fiber repair
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 180,888	\$ 273,769	\$ 92,880	51%	Computer equipment rollover & warranty renewal
505 -241-513-036620-	LOSS ON ASSETS	\$ 787	\$ 136,535	\$ 135,748	17247%	Decapitalizing assets due to change in policy
TOTAL		\$ 123,085,901	\$ 193,432,919	\$ 70,347,018	57%	