



2024-2025
3rd Quarter

Quarterly Budget Report



Financial Indicators Snapshot - June 2025

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)	▲ 37.0%	▼ (5.6%)	▼ (24.7%)	▼ (48.1%)	Represents collections through June 2025. Decrease of \$182,534 or 5.6% YTD.
Optional Sales Tax (Fund 315)	▲ 3.1%	▲ 1.6%	▼ (8.0%)	▼ (0.7%)	Represents collections through June 2025. Increase of \$289,439 or 1.6% YTD.
Half Cent Sales Tax	▼ (1.8%)	▼ (2.3%)	▼ (3.6%)	▼ (4.9%)	Represents collections through June 2025. Decrease of \$217,964 or 2.3% YTD.
Traffic Impact Fees (Fund 104)	▼ (32.5%)	▼ (40.8%)	▼ (10.6%)	▼ (9.3%)	Varies by month, however, decrease of \$2,863,255 or 40.8% YTD.
Impact Fees (Fund 103)	▼ (4.6%)	▼ (46.4%)	▼ (7.4%)	▼ (10.7%)	Varies by month, however, decrease of \$830,518 or 37.5% YTD.
Tourist Tax	▲ 26.6%	▲ 19.2%	▲ 12.6%	▲ 13.3%	Tourist Taxes are above budgeted monthly expectations by \$43,108. Year to date revenues are up \$679,346 when compared to prior year.
Franchise Fees (Total)	▲ 23.9%	▲ 2.7%	▲ 6.4%	▼ (14.2%)	Overall YTD Franchise Tax revenue is up \$235,501 when compared to prior year.
Recreation Revenues					
NCAC	▲ 7.0%	▼ (25.6%)	▼ (16.8%)	▼ (38.0%)	YTD revenues are down \$59,798 compared to prior year and down \$101,503 compared to YTD budget.
GAC	▲ 42.1%	▲ 21.9%	▼ (24.6%)	▼ (18.8%)	YTD revenues are up \$9,815 compared to prior year and down \$9,758 compared to YTD budget.
Recreation	▼ (66.8%)	▼ (12.0%)	▼ (66.0%)	▲ 70.5%	Revenues are down YTD \$21,289 compared to last year and up \$64,780 compared to budget.
IG Building	▼ (44.5%)	▲ 0.1%	▼ (33.7%)	▲ 17.2%	YTD Revenues are up from prior year \$196 and up \$39,428 compared to budget.
Shooting Range	▼ (43.8%)	▲ 14.0%	▼ (11.9%)	▲ 26.3%	YTD revenues are up from prior year \$66,816 or 14.0% and up \$112,928 or 26.3% compared to YTD budget.
Profit & Loss					
Building Department	▼ (12.9%)	▼ (104.7%)			Overall Building Department net income is down \$13,987 for the month when compared to prior year and down \$554,927 YTD.
Golf Course	▼ (43.3%)	▲ 17.2%			Total rounds are down 328 YTD. Net income is up by \$292,822 YTD compared to prior year.
Fleet	▼ (81.9%)	▲ 35.6%			Fleet net income is down by \$54,465 for the month and up \$66,523 YTD compared to prior year.
SWDD	▼ (287.0%)	▼ (7.4%)			SWDD YTD net income is \$811,338 less than the prior year.

FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

Approved Budget as of October 1, 2024		\$524,719,875
Fund	Item Description	Budget Amendment
Grants Received		
001	General Fund/Intergovernmental Grants/Gifford Tour Through Time Grant	\$11,250 01
001	General Fund/Emergency Management Performance Grant	67,882 01
001	General Fund/Emergency Management/HazMat Grant	1,930 01
001	General Fund/Section 5311 Grant - SRA Grant Rollover	214,833 02
001	General Fund/Section 5307 Grant - SRA Grant Rollover	8,030,992 02
001	General Fund/FDOT Public Transit Block Grant Rollover	751,317 02
001	General Fund/Section 5339 Grant - SRA Grant Rollover	262,539 02
109	Secondary Roads/FDOT SCOP - Indian River Boulevard Pedestrian & Bike Lane Grant	750,000 02
128	Coastal Engineering/FEMA Grant - Hurricane Milton Grant	2,374,000 02
128	Coastal Engineering/FDEM LAP - Sector 4 Dune Restoration Grant	2,000,000 02
128	Coastal Engineering/FDEP Hurricane Ian & Nicole - 23IR2 Grant	2,376,000 02
136	HUD Grants/ALCOHOPE FL0114L4H092316	392,461 03
315	Optional Sales Tax/FDOT SCOP Grant-43rd Ave Grant	750,000 02
315	Optional Sales Tax/DOT Grant-66th Ave 49 to 69 Grant	2,800,000 02
315	Optional Sales Tax/FDOT TRIP Grant - 66th Ave 69 - 89th Grant	3,067,477 02
315	Optional Sales Tax/FIND - Wabasso Causeway Grant	75,000 02
411	SWDD/FEMA Grant - Hurricane Milton	213,458 03
		\$24,139,139
Donations/Contributions		
001	General Fund/Donations - J Warren Trust	\$50,000 01
001	General Fund/Donations - Children's Services	4,000 02
004	MSTU Fund/Donations - Route 60 Hyundai	14,000 02
		\$68,000
Projects Carried Forward from FY 2023/2024		
001	General Fund/Rollover Projects & Purchase Orders	\$980,019 02
004	MSTU Fund/Rollover Projects & Purchase Orders	1,368,649 02
102	Traffic Impact Fees/Rollover Projects & Purchase Orders	198,861 02
103	Impact Fees/Rollover Projects & Purchase Orders	465,299 02
104	Traffic Impact Fees 2020/Rollover Projects & Purchase Orders	1,056,976 02

FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

Projects Carried Forward from FY 2023/2024 Continued

109	Secondary Roads/Rollover Projects & Purchase Orders	1,284,839	02
111	Transportation Fund/Rollover Projects & Purchase Orders	1,230,459	02
114	Emergency Services District/Rollover Projects & Purchase Orders	7,162,258	02
119	Tourist Tax Fund/Treasure Coast Sports Commission	21,000	02
120	911 Surcharge/Rollover Projects & Purchase Orders	919,165	02
123	SHIP Fund/Rollover Projects & Purchase Orders	2,437,985	02
128	Coastal Engineering/Rollover Projects & Purchase Orders	585,116	02
133	Florida Boating Fund/Rollover Projects & Purchase Orders	34,500	02
135	Disabled Access Programs/Rollover Projects & Purchase Orders	29,423	02
138	ARP Fund/Rollover Projects & Purchase Orders	4,125,431	02
139	CARES Act Fund/Rollover Projects & Purchase Orders	426,685	02
147	Opioid Settlement Fund/Rollover Projects & Purchase Orders	256,590	02
155	Land Acquisition Bond 2024/Rollover Projects & Purchase Orders	24,780,742	02
308	Jackie Robinson Training Complex/Rollover Projects & Purchase Orders	875,229	02
315	Optional Sales Tax/Rollover Projects & Purchase Orders	3,769,607	02
411	SWDD/Rollover Projects & Purchase Orders	178,150	02
441	Building Fund/Rollover Projects & Purchase Orders	10,249	02
471	Utilities Fund/Rollover Projects & Purchase Orders	3,509,671	02
502	Self Insurance Fund/Rollover Projects & Purchase Orders	22747	02
505	Information Technology/Rollover Projects & Purchase Orders	55,893	02
		\$55,785,543	

Unbudgeted Items

001	General Fund/Hurricane Milton Expenses	\$448,627	02
001	General Fund/Employee Payouts	48,351	02
004	MSTU Fund/Fund CIE	1,281,683	02
004	MSTU Fund/Planning/Salaries & Benefits	127,937	02
004	MSTU Fund/Hurricane Milton Expenses	26,341	02
004	MSTU Fund/Employee Payouts	68,561	02
102	Traffic Impact Fee/Fund CIE	1,280,000	02
103	County Impact Fee/Fund CIE	9,984,977	02
104	Traffic Impact Fee 2020/Fund CIE	33,850	02
109	Secondary Roads/Fund CIE	383,000	02
109	Secondary Roads/Hurricane Milton Expenses	3,218	02
111	Transportation Fund/Road & Bridge/Automotive	1,339,245	02

FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

Unbudgeted Items Continued

111	Transportation Fund/Hurricane Milton Expenses	199,636	02
111	Transportation Fund/Employee Payouts	30,896	02
112	Law Enforcement Trust Fund/Sheriff - Law Enforcement	\$142,072	02
114	Emergency Services District/Fund CIE	4,867,890	02
114	Emergency Services District/Preordered Vehicles	4,200,802	02
114	Emergency Services District/Hurricane Milton Expenses	452,386	02
119	Tourist Tax Fund/Additional Tourist Tax Allocation	258,647	02
120	911 Surcharge/Hurricane Milton Expenses	3,795	02
120	911 Surcharge/Next Generation 911 Core Services	1,174,136	02
128	Coastal Engineering/Hurricane Milton Expenses	501,036	02
128	Coastal Engineering/Additional Tourist Tax Allocation	517,604	02
133	Florida Boating Fund/Fund CIE	50,000	02
145	Land Acquisition Bond 2006/Fund CIE	336,621	02
185	Vero Lake Estates MSBU/Fund CIE	352,500	02
315	Optional Sales Tax/Fund CIE	34,438,454	02
315	Optional Sales Tax/Emergency Services District/Preordered Vehicles	2,166,930	02
315	Optional Sales Tax/Main Library Renovation	-22,476	02
315	Optional Sales Tax/North County Library Renovation	130,410	02
411	SWDD/Hurricane Milton Expenses	1,214,316	02
418	Golf Course Fund/Hurricane Milton Expenses	751	02
441	Building Fund/Hurricane Milton Expenses	33,826	02
471	Utilities Fund/Hurricane Milton Expenses	496,881	02
501	Fleet Fund/Hurricane Milton Expenses	3,175	02
502	Self Insurance Fund/Hurricane Milton Expenses	20,000	02
505	Information Technology Fund/Hurricane Milton Expenses	222,583	02
505	Information Technology Fund/Employee Payouts	2,944	02
		\$66,821,605	

Total - All Amendments

\$146,814,287

Total Budget as of June 30, 2025

\$671,534,162

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2024/2025 3rd Quarter

001 - GENERAL FUND

Account Description		Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
							The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001031	Taxes	\$ 98,795,480	\$ 74,096,610	\$ 100,141,535	101.4%	\$ 26,044,925	
001032	Permits & Fees	\$ -	\$ -	\$ 715	n/a	\$ 715	Developer extension request fees received.
001033	Intergovernmental	\$ 11,683,555	\$ 8,762,666	\$ 6,409,032	54.9%	\$ (2,353,635)	Multiple grants budgeted, but not yet received.
001034	Charges For Services	\$ 2,450,173	\$ 1,837,629	\$ 1,702,284	69.5%	\$ (135,345)	Timing in payments from Sheriff for School Resource Officers.
001035	Judgments, Fines & Forfeits	\$ 118,228	\$ 88,671	\$ 104,907	88.7%	\$ 16,237	Higher Radio Communication fees received than anticipated.
001036	Licenses	\$ 171,000	\$ 128,250	\$ 93,165	54.5%	\$ (35,085)	Timing of animal licenses.
001037	Interest	\$ 1,662,500	\$ 1,246,875	\$ 3,217,200	193.5%	\$ 1,970,325	Interest income budgeted conservatively; higher than anticipated.
							Timing of recorded rent payments, SRA advertising, and FPL Disaster Grant more than budgeted.
001038	Miscellaneous	\$ 6,216,101	\$ 4,662,076	\$ 5,073,852	81.6%	\$ 411,776	
001039	Other Sources	\$ 35,608,908	\$ 26,706,681	\$ 24,443,778	68.6%	\$ (2,262,903)	Cash forward reserves budgeted, but not actual.
Grand Total		\$ 156,705,944	\$ 117,529,458	\$ 141,186,468	90.1%	\$ 23,657,010	

004 - MUNICIPAL SERVICE FUND

Account Description		Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
							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.
004031	Taxes	\$ 19,158,320	\$ 14,368,740	\$ 18,896,975	98.6%	\$ 4,528,235	
004032	Permits and Fees	\$ 12,620,750	\$ 9,465,563	\$ 8,688,256	68.8%	\$ (777,307)	Lag time in receiving franchise fee payments. Only (8) months received.
004033	Intergovernmental	\$ 17,368,296	\$ 13,026,222	\$ 12,061,566	69.4%	\$ (964,656)	Lag time in receiving 1/2 Cent Sales Tax. Only (8) months received.
004034	Charges for Services	\$ 1,433,883	\$ 1,075,413	\$ 1,107,672	77.2%	\$ 32,259	Shooting Range & iG revenues higher than anticipated.
004035	Judgments, Fines & Forfeits	\$ 299,250	\$ 224,438	\$ 336,785	112.5%	\$ 112,347	Code enforcement fines above budgeted projections.
004037	Interest	\$ 1,330,000	\$ 997,500	\$ 1,242,233	93.4%	\$ 244,733	Interest income budgeted conservatively; higher than anticipated.
							Recreation sponsorships budgeted, but not yet received. Building demolition liens lower than anticipated.
004038	Miscellaneous	\$ 50,350	\$ 37,763	\$ 26,203	52.0%	\$ (11,560)	
004039	Other Sources	\$ 4,994,456	\$ 3,745,842	\$ 117,320	2.3%	\$ (3,628,522)	Cash forward reserves budgeted, but not actual.
Grand Total		\$ 57,255,306	\$ 42,941,479	\$ 42,477,010	74.2%	\$ (464,469)	

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	\$ 522,500	\$ 391,875	\$ 349,960	67.0%	\$ (41,915)	Other Permit revenues lower than anticipated.
111033 Intergovernmental	\$ 3,049,500	\$ 2,287,125	\$ 5,129,511	168.2%	\$ 2,842,386	FDOT Brightline grant received.
111034 Charges for Services	\$ 101,650	\$ 76,238	\$ 7,226	7.1%	\$ (69,011)	MPO salary reimbursement completed at year end.
111037 Interest	\$ 446,025	\$ 334,519	\$ 640,789	143.7%	\$ 306,271	Interest income budgeted conservatively; higher than anticipated.
111038 Miscellaneous	\$ 394,250	\$ 295,688	\$ 323,576	82.1%	\$ 27,889	Reimbursement for Capital Project time higher than anticipated.
111039 Other Sources	\$ 24,168,032	\$ 18,126,024	\$ 15,037,002	62.2%	\$ (3,089,022)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 28,681,957	\$ 21,511,468	\$ 21,489,564	74.9%	\$ (21,903)	

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	\$ 53,740,484	\$ 40,305,363	\$ 54,463,666	101.3%	\$ 14,158,303	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 57,000	\$ 42,750	\$ 411,472	721.9%	\$ 368,722	FEMA grants received but not yet budgeted.
114034 Charges for Services	\$ 7,899,583	\$ 5,924,688	\$ 7,640,052	96.7%	\$ 1,715,364	ALS charges above budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 3,800	\$ 2,850	\$ 6,800	178.9%	\$ 3,950	False fire alarm revenue higher than budgeted projections.
114037 Interest	\$ 1,092,500	\$ 819,375	\$ 1,638,142	149.9%	\$ 818,767	Interest income budgeted conservatively; higher than anticipated.
114038 Miscellaneous	\$ 1,433	\$ 1,074	\$ 386,708	26993.4%	\$ 385,633	Bond revenue received for Station 11 renovations.
114039 Other Sources	\$ 20,712,869	\$ 15,534,652	\$ -	0.0%	\$ (15,534,652)	Cash forward reserves budgeted, but not actual.
	\$ 83,507,670	\$ 62,630,752	\$ 64,546,840	77.3%	\$ 1,916,088	
Grand Total - All Taxing Funds	\$ 326,150,877	\$ 244,613,157	\$ 269,699,882	82.7%	\$ 25,086,725	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2024/2025 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	\$ 1,938,198	\$ 1,453,649	\$ 1,071,977	55.3%	\$ (381,672)	Vacancy. City of Vero Beach Boardwalk Contribution budgeted, but not yet expended.
102 County Attorney	\$ 1,358,698	\$ 1,019,024	\$ 853,197	62.8%	\$ (165,826)	Salaries & Benefits lower than anticipated due to retirement. Other Professional Services not yet incurred.
103 Geographic Info Systems Dept.	\$ 80,800	\$ 60,600	\$ 60,600	75.0%	\$ 0	
106 General Health	\$ 1,212,060	\$ 909,045	\$ 942,477	77.8%	\$ 33,432	Draw for July paid in June.
107 Communications/Emergency Svcs	\$ 1,567,021	\$ 1,175,266	\$ 553,544	35.3%	\$ (621,721)	Capital expenses budgeted, but not yet incurred. Lag in electric payments.
109 Main Library	\$ 3,369,075	\$ 2,526,806	\$ 2,185,215	64.9%	\$ (341,592)	Salaries & Benefits lower than anticipated due to turnover. Centennial expenses not yet expended. Books & Audio-Visual to incur later in the year.
110 Agencies	\$ 12,898,107	\$ 9,673,580	\$ 6,801,712	52.7%	\$ (2,871,868)	Timing - expenses based on reimbursement.
111 Medicaid	\$ 1,544,229	\$ 1,158,172	\$ 1,002,818	64.9%	\$ (155,354)	Increase in Medicaid costs & lag of Hospital payments.
112 North County Library	\$ 1,405,296	\$ 1,053,972	\$ 939,447	66.9%	\$ (114,525)	Salaries & Benefits lower than anticipated due to turnover. Lag in electric payments. Higher book expenses to incur later in the year.
113 Brackett Family Library	\$ 583,276	\$ 437,457	\$ 411,764	70.6%	\$ (25,693)	Salaries & Benefits lower than anticipated due to turnover.
114 Value Adjustment Board	\$ 64,809	\$ 48,607	\$ 50,040	77.2%	\$ 1,433	Legal & Other Professional Services higher than anticipated.
118 Ind Riv Soil/Water Conservation	\$ 78,680	\$ 59,010	\$ 52,223	66.4%	\$ (6,787)	Printing Expenses & Travel to occur later in the year.
119 Law Library	\$ 92,634	\$ 69,476	\$ 66,654	72.0%	\$ (2,822)	Only 18.3 (70.4%) out of 26 pay periods. Subscriptions paid in full.
128 Children's Services	\$ 3,058,348	\$ 2,293,761	\$ 1,848,305	60.4%	\$ (445,456)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 370,016	\$ 277,512	\$ 370,067	100.0%	\$ 92,555	CRA Payments are due in full in December.
199 Reserves	\$ 11,980,513	\$ 8,985,385	\$ 8,252,117	68.9%	\$ (733,268)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 1,664,223	\$ 1,248,167	\$ 1,089,039	65.4%	\$ (159,129)	Turnover. Travel & Other Promotional Expenses not yet incurred.
202 General Services	\$ 394,130	\$ 295,598	\$ 268,762	68.2%	\$ (26,836)	Only 18.3 (70.4%) out of 26 pay periods.
203 Human Resources	\$ 1,204,842	\$ 903,632	\$ 760,462	63.1%	\$ (143,170)	Lag in filling new positions. Other Professional Services & Employee Tuition Reimbursement to be incurred later in the year.
204 Planning And Development	\$ 6,000	\$ 4,500	\$ 2,338	39.0%	\$ (2,162)	PACE projects.
206 Veterans Services	\$ 448,001	\$ 336,001	\$ 279,519	62.4%	\$ (56,481)	Turnover. Expenditures based on reimbursement.
208 Emergency Management	\$ 738,935	\$ 554,201	\$ 445,261	60.3%	\$ (108,940)	EMPG grant budgeted, but not fully expended.
210 Parks	\$ 4,669,223	\$ 3,501,917	\$ 3,158,311	67.6%	\$ (343,606)	Vacancies, Maintenance & Capital expenses to occur later in the year.
211 Human Services	\$ 393,969	\$ 295,477	\$ 234,190	59.4%	\$ (61,287)	Salaries & benefits lower than anticipated due to turnover. Burial, Exams, and Other Professional Services to occur later in the year.
212 Agriculture Extension	\$ 265,233	\$ 198,925	\$ 139,700	52.7%	\$ (59,225)	Program Assistant reimbursement not yet expended. Vehicle purchase budgeted, not yet received.
215 Parks/Conservation Lands	\$ 833,032	\$ 624,774	\$ 473,397	56.8%	\$ (151,377)	Vacancies/turnover. Maintenance to occur later in the year. Vehicle not yet purchased.

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
216 Procurement Division	\$ 381,534	\$ 286,151	\$ 276,812	72.6%	\$ (9,339)	Computer Software encumbered but not yet expensed. Travel to occur later in the year.
217 Sanitary Landfill	\$ 152,453	\$ 114,340	\$ 152,453	100.0%	\$ 38,113	Hurricane Milton debris expenses.
220 Facilities Management	\$ 6,568,547	\$ 4,926,410	\$ 3,384,471	51.5%	\$ (1,541,940)	Vacancies. Lag in Janitorial, Day Labor, and Electric payments. Budgeted maintenance and capital expenses not yet incurred.
229 Management & Budget	\$ 819,705	\$ 614,779	\$ 531,220	64.8%	\$ (83,559)	Position vacancy. Economic Development Study not yet completed. Strategic Goal Software budgeted, but not expensed.
230 Building & Facilities Mgt	\$ 942,233	\$ 706,675	\$ 419,638	44.5%	\$ (287,036)	New department with multiple vacancies. Facilities Master Plan budgeted, but not yet expensed.
237 FPL Grant	\$ 235,505	\$ 176,629	\$ 61,534	26.1%	\$ (115,094)	Salaries & benefits lower than anticipated due to turnover. Cont. Services for FEMA trainings to occur later in the year. Radios, laptops, and EOC enhancements not yet purchased.
238 Emergency Mgmt. Base Grant	\$ 140,808	\$ 105,606	\$ 100,561	71.4%	\$ (5,045)	Only 18.3 (70.4%) out of 26 pay periods.
241 Information Services & Telecom	\$ 1,275,730	\$ 956,798	\$ 956,798	75.0%	\$ 0	
246 Risk Management	\$ 653,874	\$ 490,406	\$ 653,874	100.0%	\$ 163,469	Insurance charge done once a year in January.
250 County Animal Control	\$ 1,050,408	\$ 787,806	\$ 789,146	75.1%	\$ 1,340	
251 Mailroom/Switchboard	\$ 209,170	\$ 156,878	\$ 146,697	70.1%	\$ (10,181)	Part-time employee expenses lower than anticipated.
252 Environmental Control	\$ 13,533	\$ 10,150	\$ 8,085	59.7%	\$ (2,065)	Legal services not yet incurred.
283 Lagoon	\$ 655,387	\$ 491,540	\$ 176,676	27.0%	\$ (314,864)	Other Professional Services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,526,345	\$ 1,144,759	\$ 1,148,470	75.2%	\$ 3,711	
400 Tax Collector	\$ 3,263,026	\$ 2,447,270	\$ 5,646,537	173.0%	\$ 3,199,267	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 4,422,928	\$ 3,317,196	\$ 3,265,347	73.8%	\$ (51,849)	
600 Sheriff	\$ 77,915,171	\$ 58,436,378	\$ 58,418,641	75.0%	\$ (17,737)	
700 Supervisor Of Elections	\$ 2,265,589	\$ 1,699,192	\$ 1,801,964	79.5%	\$ 102,772	25% of allocation paid in October.
901 Circuit Court	\$ 833,531	\$ 625,148	\$ 172,226	20.7%	\$ (452,923)	Expenditures based on reimbursement.
903 State Attorney	\$ 337,874	\$ 253,406	\$ 168,843	50.0%	\$ (84,563)	Expenditures based on reimbursement.
904 Public Defender	\$ 4,168	\$ 3,126	\$ 1,045	25.1%	\$ (2,081)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 819,077	\$ 614,308	\$ 673,742	82.3%	\$ 59,434	Timing - July payment made in June.
Grand Total	\$ 156,705,944	\$ 117,529,458	\$ 111,267,914	71.0%	\$ (6,261,544)	

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	\$ 2,006,888	\$ 1,505,166	\$ 895,207	44.6%	\$ (609,959)	Turnover. Seasonal operations at pool. Higher expenses (temp. employees) in Q4. Capital items not yet purchased.
105 Gifford Aquatic Center	\$ 818,815	\$ 614,111	\$ 418,322	51.1%	\$ (195,790)	Seasonal operations at pool. Higher expenses (temp. employees & maintenance) in Q4. Lag in electric & water invoices.
108 Recreation	\$ 1,462,039	\$ 1,096,529	\$ 936,377	64.0%	\$ (160,152)	Seasonal operations. Higher expenses (temp. employees, special events, athletics) in Q4. Vehicle not yet purchased.
115 Intergenerational Facility	\$ 1,058,843	\$ 794,132	\$ 580,956	54.9%	\$ (213,177)	Seasonal operations. Higher expenses in Q4. Lag in electric invoices. Maintenance and Other Operating expenses not yet incurred.
116 Ocean Rescue	\$ 1,534,509	\$ 1,150,882	\$ 1,079,598	70.4%	\$ (71,284)	Seasonal operations. Higher expenses in summer.
161 Shooting Range Operations	\$ 1,077,007	\$ 807,755	\$ 673,806	62.6%	\$ (133,949)	Turnover. Maintenance & Other Operating expenses not yet incurred. Clay target expenses to be incurred later in the year. Vehicle not yet purchased.
199 Reserves	\$ 42,769,472	\$ 32,077,104	\$ 31,951,402	74.7%	\$ (125,702)	
204 Planning And Development	\$ 573,753	\$ 430,315	\$ 221,169	38.5%	\$ (209,146)	Turnover & position vacancy.
205 County Planning	\$ 2,943,011	\$ 2,207,258	\$ 1,636,992	55.6%	\$ (570,266)	Vacancies. Document Scanning project not yet completed.
207 Environmental Plan/Code Enforce	\$ 915,841	\$ 686,881	\$ 469,919	51.3%	\$ (216,962)	Turnover. Other Contractual & Legal services not yet incurred.
210 Parks	\$ 781,683	\$ 586,262	\$ -	0.0%	\$ (586,262)	58th Ave Ballfield Renovations budgeted, but not yet completed.
231 Natural Resources	\$ 1,116,025	\$ 837,019	\$ 812,524	72.8%	\$ (24,495)	Vulnerability Study not yet completed.
400 Tax Collector	\$ 197,420	\$ 148,065	\$ 362,916	183.8%	\$ 214,851	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 57,255,306	\$ 42,941,480	\$ 40,039,188	69.9%	\$ (2,902,291)	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
199 Reserves	\$ 1,590,303	\$ 1,192,727	\$ 962,560	60.5%	\$ (230,167)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 15,013,846	\$ 11,260,385	\$ 9,451,453	63.0%	\$ (1,808,932)	Multiple position vacancies. Contractual Services, Maintenance, Other Operating & Road Material to be expensed later in the year. Capital items not yet purchased.
243 Public Works	\$ 1,250,991	\$ 938,243	\$ 375,838	30.0%	\$ (562,405)	Position vacancy. ADA Study & Digitizing Project budgeted, but not yet completed.
244 County Engineering	\$ 4,701,905	\$ 3,526,429	\$ 2,838,755	60.4%	\$ (687,674)	Multiple position vacancies. Engineering Consultant expenses to occur later in the year. Fuel expenses lower than anticipated.
245 Traffic Engineering	\$ 4,190,401	\$ 3,142,801	\$ 2,166,518	51.7%	\$ (976,283)	Multiple position vacancies. Lag in electric & FEC payments. Maintenance, Other Professional & Contractual Services expenses to occur later in the year. Fuel lower than anticipated. Capital items not yet purchased.
281 Stormwater	\$ 1,934,511	\$ 1,450,883	\$ 930,748	48.1%	\$ (520,135)	Turnover. Other Professional, Maintenance, and Contractual Services to occur later in the year. Lag in electric & garbage invoices. Capital items not yet purchased.
Grand Total	\$ 28,681,957	\$ 21,511,468	\$ 16,725,871	58.3%	\$ (4,785,596)	

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	\$ 31,844,175	\$ 23,883,131	\$ 23,274,279	73.1%	\$ (608,853)	18.3 pay periods out of 26 were paid in quarter. This is 70.4% of salaries rather than 75%. Overtime up due to Hurricane Milton.
Benefits	\$ 18,099,411	\$ 13,574,558	\$ 12,929,472	71.4%	\$ (645,086)	18.3 pay periods out of 26 were paid in quarter. This is 70.4% of salaries rather than 75%. Benefits up due to increased overtime.
Operating	\$ 10,713,354	\$ 8,035,016	\$ 7,000,269	65.3%	\$ (1,034,746)	Hurricane Milton repairs not yet completed. Medical evaluations, Other Professional Services, Medical Supplies, Travel, Maintenance, PEMENT expenses to occur later in the year. Lag in Electric payments. Fuel lower than anticipated.
Capital Outlay	\$ 18,996,557	\$ 14,247,418	\$ 2,414,215	12.7%	\$ (11,833,203)	Lag time in receiving vehicles. Multiple construction projects not yet completed.
Debt Service	\$ 26,763	\$ 20,072	\$ 22,303	83.3%	\$ 2,230	Draw to City of Vero Beach for airport rent for July paid in June.
Grants and Aids	\$ 12,108	\$ 9,081	\$ 12,108	100.0%	\$ 3,027	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 3,815,302	\$ 2,861,477	\$ 1,618,552	42.4%	\$ (1,242,925)	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 83,507,670	\$ 62,630,753	\$ 47,271,197	56.6%	\$ (15,359,555)	
Grand Total - All Taxing Funds	\$ 326,150,877	\$ 244,613,158	\$ 215,304,170	66.0%	\$ (29,308,987)	

Expense Analysis June 30, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
001 -102-514-011120-	REGULAR SALARIES	\$ 447,755	\$ 544,355	\$ 96,601	21.6%	Asst Cty Attorney position filled & multiple reclasses
001 -102-514-012120-	RETIREMENT CONTRIBUTION	\$ 94,899	\$ 126,348	\$ 31,449	33.1%	Due to increased salaries
001 -106-563-088530-	NEW HORIZONS	\$ 235,036	\$ 270,291	\$ 35,255	15.0%	Increased draw due to increased budget
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 290,466	\$ 351,318	\$ 60,853	21.0%	Increased cost of tower maintenance
001 -107-519-066470-	EDP EQUIPMENT	\$ -	\$ 27,681	\$ 27,681	n/a	Server for new camera system
001 -109-571-034820-24022	OTHER PROMOTIONAL EXPENSE	\$ -	\$ 56,110	\$ 56,110	n/a	Centennial expenses
001 -109-571-066420-	AUTOMOTIVE	\$ -	\$ 47,319	\$ 47,319	n/a	Purchase of truck
001 -110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	\$ 8,264	\$ 45,325	\$ 37,061	448.5%	Based on reimbursement
001 -110-541-066510-54001	SRA BUS SHELTERS	\$ 5,967	\$ 260,198	\$ 254,231	4260.4%	Based on reimbursement
001 -110-564-088670-	IND RIV HOMELESS SERVICES CNCL	\$ 27,724	\$ 73,006	\$ 45,282	163.3%	Based on reimbursement
001 -111-564-033170-	HOSPITAL	\$ 851,467	\$ 1,002,818	\$ 151,351	17.8%	Increase in Medicaid costs & lag of Hospital payments
001 -128-569-088240-	CCCR-CHILDREN IN CENTER	\$ 167,845	\$ 232,327	\$ 64,482	38.4%	Based on reimbursement
001 -128-569-088281-	CCR-COMMUNITY & FAMILY SVS	\$ 78,515	\$ 130,652	\$ 52,138	66.4%	Based on reimbursement
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ 214,314	\$ 318,469	\$ 104,156	48.6%	Based on reimbursement
001 -128-569-088437-	TC GIRLS COALN-SEEDS OF CHANGE	\$ -	\$ 26,540	\$ 26,540	n/a	New Children's Service program
001 -128-569-088438-	TYKES & TEENS-TRAUMA INF CARE	\$ -	\$ 41,606	\$ 41,606	n/a	New Children's Service program
001 -128-569-088691-	SUBSATNCE ABUSE - PREVENT	\$ -	\$ 108,892	\$ 108,892	n/a	New Children's Service program
001 -128-569-088811-	CROSSOVER MISSION-HEALTHY KIDS	\$ -	\$ 37,919	\$ 37,919	n/a	New Children's Service program
001 -128-569-088812-	CROSSOVER-ACCELERATE POTENTIAL	\$ -	\$ 37,919	\$ 37,919	n/a	New Children's Service program
001 -128-569-088834-	YOUTH GUIDANCE-AFTER SCHOOL	\$ -	\$ 44,080	\$ 44,080	n/a	New Children's Service program
001 -137-519-088220-	SEBASTIAN REDEVELOPMENT	\$ 248,303	\$ 304,139	\$ 55,837	22.5%	Increased allocation
001 -137-519-088221-	FELLSMERE REDEVELOPMENT	\$ 37,151	\$ 65,927	\$ 28,776	77.5%	increased allocation
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 7,261,632	\$ 8,252,117	\$ 990,485	13.6%	Increased Transportation budget
001 -201-512-011120-	REGULAR SALARIES	\$ 512,303	\$ 711,512	\$ 199,209	38.9%	Asst. County Administrator position filled Q3 last year
001 -201-512-012120-	RETIREMENT CONTRIBUTION	\$ 130,129	\$ 210,486	\$ 80,357	61.8%	Due to increased salaries & senior mgmt designation
001 -202-513-011120-	REGULAR SALARIES	\$ 139,701	\$ 185,579	\$ 45,878	32.8%	(2) partial employees charged to CS starting FY 24/25
001 -202-513-012120-	RETIREMENT CONTRIBUTION	\$ 18,957	\$ 47,389	\$ 28,432	150.0%	Due to increased salaries & senior mgmt designation
001 -203-513-011120-	REGULAR SALARIES	\$ 407,804	\$ 475,657	\$ 67,853	16.6%	(1) additional employee starting FY 24/25
001 -203-513-012120-	RETIREMENT CONTRIBUTION	\$ 56,100	\$ 83,518	\$ 27,418	48.9%	Due to increased salaries & senior mgmt designation
001 -210-572-011120-	REGULAR SALARIES	\$ 1,064,174	\$ 1,330,185	\$ 266,010	25.0%	(2) additional positions & (1) vacancy filled
001 -210-572-011140-	OVERTIME	\$ 46,210	\$ 75,893	\$ 29,683	64.2%	Due to Hurricane Milton
001 -210-572-012120-	RETIREMENT CONTRIBUTION	\$ 156,548	\$ 227,144	\$ 70,597	45.1%	Due to increased salaries
001 -210-572-012130-	INSURANCE	\$ 236,487	\$ 263,370	\$ 26,883	11.4%	Due to additional positions & filled vacancy
001 -210-572-012140-	WORKERS COMPENSATION	\$ 60,029	\$ 95,007	\$ 34,978	58.3%	Due to additional personnel & increased rates
001 -210-572-033190-25001	OTHER PROFESSIONAL SERVICES	\$ -	\$ 51,138	\$ 51,138	n/a	New account for Hurricane Milton expenses
001 -210-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 43,352	\$ 70,745	\$ 27,393	63.2%	Increased costs of turf management
001 -210-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 45,841	\$ 72,185	\$ 26,344	57.5%	Round Island path improvements & erosion control
001 -210-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 127,569	\$ 127,569	n/a	Ballfield groomer & (2) mowers
001 -215-572-011120-	REGULAR SALARIES	\$ 167,543	\$ 231,017	\$ 63,473	37.9%	(1) additional employee & reclass starting FY 24/25
001 -217-534-033490-25001	OTHER CONT SERV-HURR MILTON	\$ -	\$ 152,453	\$ 152,453	n/a	New account for Hurricane Milton expenses

Expense Analysis June 30, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
001 -220-519-033190-	OTHER PROFESSIONAL SERVICES	\$ 8,089	\$ 36,250	\$ 28,160	348.1%	Multi-sign refurbishment for Admin Complex
001 -220-519-034610-24021	MAINTENANCE - TAX COLL FLOOR	\$ -	\$ 67,863	\$ 67,863	n/a	New project
001 -220-519-034611-	MAINTENANCE-COURTHOUSE	\$ 61,808	\$ 137,092	\$ 75,283	121.8%	Carpet replacement in two (2) courtrooms
001 -220-519-034612-	MAINTENANCE - ADMIN BUILDING A	\$ 6,035	\$ 50,779	\$ 44,743	741.4%	New pavers, card swiper & trash cans
001 -220-519-034620-	MAINTENANCE - AIR CONDITIONING	\$ 60,771	\$ 121,889	\$ 61,117	100.6%	Additional service contract for Library & Courthouse
001 -220-519-034740-	MAINTENANCE-ELEVATOR	\$ 25,416	\$ 182,207	\$ 156,791	616.9%	Judicial Center elevator modernization
001 -220-519-066470-	EDP EQUIPMENT	\$ -	\$ 62,198	\$ 62,198	n/a	Server for new camera system
001 -229-513-012120-	RETIREMENT CONTRIBUTION	\$ 38,675	\$ 65,942	\$ 27,267	70.5%	Due to special risk designation
001 -229-513-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 85,086	\$ 85,086	n/a	Economic Development Study
001 -230-519-011120-	REGULAR SALARIES	\$ -	\$ 268,433	\$ 268,433	n/a	New department for FY 2024/2025
001 -230-519-012120-	RETIREMENT CONTRIBUTION	\$ -	\$ 56,322	\$ 56,322	n/a	New department for FY 2024/2025
001 -230-519-066420-	AUTOMOTIVE	\$ -	\$ 39,670	\$ 39,670	n/a	New department for FY 2024/2025
001 -246-513-034590-	OTHER INSURANCE	\$ 594,431	\$ 653,874	\$ 59,443	10.0%	Increased insurance rates
001 -250-562-011120-	REGULAR SALARIES	\$ 343,221	\$ 393,649	\$ 50,428	14.7%	Filled vacancy & increased rates
001 -250-562-066420-	AUTOMOTIVE	\$ 49,817	\$ 102,632	\$ 52,815	106.0%	Purchase of (2) vans
001 -283-537-011120-	REGULAR SALARIES	\$ 42,687	\$ 92,029	\$ 49,343	115.6%	Additional time from hurricane & (1) new position
001 -283-537-033190-	OTHER PROFESSIONAL SERVICES	\$ 7,375	\$ 38,608	\$ 31,233	423.5%	Oyster ball & outreach for Lagoon Management Plan
001 -600-521-012140-	WORKERS COMPENSATION	\$ 653,747	\$ 766,608	\$ 112,860	17.3%	Higher WC rates & wages
001 -600-521-035290-25001	OTHER OPERATING SUPPLIES	\$ -	\$ 191,586	\$ 191,586	n/a	New account for Hurricane Milton expenses
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 2,528,214	\$ 2,935,586	\$ 407,372	16.1%	Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ 15,434,154	\$ 17,327,684	\$ 1,893,530	12.3%	Increased draw due to increased budget
001 -903-602-088380-	STATE ATTORNEY	\$ 23,807	\$ 70,473	\$ 46,667	196.0%	Increased draw due to increased budget
004 -104-572-011130-	PART TIME EMPLOYEES	\$ 217,439	\$ 244,984	\$ 27,545	12.7%	Filled vacancies
004 -104-572-066420-	AUTOMOTIVE	\$ -	\$ 30,561	\$ 30,561	n/a	Purchase of truck
004 -108-572-011190-	BUDGETED TEMPORARY POSITION	\$ -	\$ 28,131	\$ 28,131	n/a	Temporary manager position due to staff absence
004 -115-572-011120-	REGULAR SALARIES	\$ 175,600	\$ 213,687	\$ 38,086	21.7%	Filled vacancies
004 -115-572-011130-	PART TIME EMPLOYEES	\$ 29,096	\$ 62,181	\$ 33,085	113.7%	Filled vacancies
004 -116-572-011130-	PART TIME EMPLOYEES	\$ 87,271	\$ 117,789	\$ 30,517	35.0%	Multiple vacancies filled this year
004 -116-572-066390-22601	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 43,398	\$ 43,398	n/a	Tracking Station Dune Crossover repair from Hurricane
004 -116-572-066390-23007	OTHER IMPROVEMENTS EXCEPT BLDG	\$ 15,927	\$ 153,864	\$ 137,937	866.1%	Tracking Station Dune Crossover repair from Hurricane
004 -161-572-011130-	PART TIME EMPLOYEES	\$ 131,775	\$ 158,436	\$ 26,661	20.2%	Filled vacancies
004 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 370,624	\$ 455,267	\$ 84,643	22.8%	Due to increased salaries & benefits
004 -205-515-033470-	CONTRACTED LABOR SERVICES	\$ -	\$ 33,341	\$ 33,341	n/a	New temporary staffing
004 -205-515-033490-24802	OTHER CONTRACTUAL SERVICES	\$ -	\$ 136,484	\$ 136,484	n/a	New project
004 -205-515-034590-	OTHER INSURANCE	\$ 280,865	\$ 308,951	\$ 28,086	10.0%	Increased insurance rates
004 -231-537-011120-	REGULAR SALARIES	\$ 168,282	\$ 354,998	\$ 186,717	111.0%	Director & Asst Director positions not filled until Q3 LY
004 -231-537-011130-	PART TIME EMPLOYEES	\$ -	\$ 44,182	\$ 44,182	n/a	Position started in Q3 last year
004 -231-537-012120-	RETIREMENT CONTRIBUTION	\$ 22,836	\$ 75,894	\$ 53,058	232.3%	Due to increased salaries
004 -231-537-012130-	INSURANCE	\$ 13,896	\$ 41,762	\$ 27,866	200.5%	Turnover. Multiple employees with health insurance.
004 -231-537-033190-23047	OTHER PROFESSIONAL SERVICES	\$ -	\$ 223,348	\$ 223,348	n/a	New project

Expense Analysis June 30, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
004 -231-537-066420-	AUTOMOTIVE	\$ -	\$ 32,179	\$ 32,179	n/a	Purchase of SUV
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 330,629	\$ 362,916	\$ 32,287	9.8%	Increased draw due to increased budget
102 -152-541-066510-15013	58TH AVE-49TH ST TO 53RD ST	\$ -	\$ 261,603	\$ 261,603	n/a	New project
102 -153-541-066510-22039	90TH AVE & OSLO RD CORRIDOR	\$ 33,463	\$ 683,010	\$ 649,547	1941.1%	Ongoing project
102 -153-541-066510-23009	8TH ST RECONSTRUCT-66TH - 74TH	\$ -	\$ 70,000	\$ 70,000	n/a	New project
103 -120-522-066110-24025	NEW FIRE RESCUE STATION 16	\$ -	\$ 1,420,727	\$ 1,420,727	n/a	New project
103 -120-522-066420-	AUTOMOTIVE	\$ -	\$ 349,998	\$ 349,998	n/a	Purchase of ambulance
103 -120-522-066510-20037	UPGRADE TRAINING SITE @ EOC	\$ 26,119	\$ 417,358	\$ 391,239	1497.9%	Ongoing project
103 -204-515-033190-	OTHER PROFESSIONAL SERVICES	\$ 13,870	\$ 92,661	\$ 78,791	568.1%	Ongoing Impact Fee Study
103 -210-572-066390-16005	FRAN B ADAMS PARK SOCCER FLDS	\$ 13,597	\$ 451,114	\$ 437,517	3217.7%	Ongoing project
103 -210-572-066510-23019	VICTOR HART SR RESTROOM/CONCES	\$ 4,774	\$ 535,290	\$ 530,516	11112.6%	Ongoing project
103 -600-521-099040-06048	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 550,000	\$ 550,000	n/a	New project
104 -151-541-066510-16009	66TH AVE/69TH ST-85TH ST-4 LAN	\$ -	\$ 68,483	\$ 68,483	n/a	New project
104 -152-541-066510-22039	90TH AVE & OSLO RD CORRIDR IMP	\$ 13,122	\$ 640,883	\$ 627,761	4784.1%	Ongoing project
104 -152-541-066510-23009	8TH ST RECONSTRUCT-66TH TO 74T	\$ -	\$ 213,490	\$ 213,490	n/a	New project
108 -222-564-011120-	REGULAR SALARIES	\$ 143,406	\$ 176,107	\$ 32,700	22.8%	Increased wages
108 -222-564-036731-	PORT IN PAYMENTS	\$ 19,046	\$ 47,363	\$ 28,317	148.7%	More clients moving in to IRC this year vs. last
108 -222-564-036732-	PORT OUT PAYMENTS	\$ 40,620	\$ 135,556	\$ 94,936	233.7%	More clients moving out of IRC this year vs. last
108 -222-564-036734-	VASH-RENTAL ASSISTANCE	\$ 256,459	\$ 300,920	\$ 44,461	17.3%	Increased veterans rental assistance payments
109 -214-541-034670-	MAINTENANCE-TRAFFIC SIGNALS	\$ -	\$ 81,700	\$ 81,700	n/a	New account established for tracking purposes
109 -214-541-035390-23037	VLE ROAD STABILIZATION	\$ -	\$ 61,314	\$ 61,314	n/a	New project
109 -214-541-053360-	ROAD RESURFACING	\$ -	\$ 872,432	\$ 872,432	n/a	Paid for out of ARP Fund last year
109 -244-541-066420-	AUTOMOTIVE	\$ -	\$ 37,677	\$ 37,677	n/a	Purchase of truck
111 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 637,273	\$ 744,287	\$ 107,014	16.8%	Due to increased salaries & benefits
111 -199-581-099210-	FUND TRANSFERS OUT	\$ 182,206	\$ 218,273	\$ 36,067	19.8%	Increased Osprey Marsh expenses
111 -214-541-011120-	REGULAR SALARIES	\$ 2,159,401	\$ 2,426,164	\$ 266,763	12.4%	Filled vacancies
111 -214-541-011140-	OVERTIME	\$ 48,930	\$ 82,359	\$ 33,428	68.3%	Increase due to Hurricane Milton
111 -214-541-012120-	RETIREMENT CONTRIBUTION	\$ 313,642	\$ 356,050	\$ 42,408	13.5%	Due to increased salaries & overtime
111 -214-541-012140-	WORKERS COMPENSATION	\$ 145,517	\$ 191,625	\$ 46,107	31.7%	Due to increased salaries
111 -214-541-033190-25001	OTHER PROFESSIONAL SERVICES	\$ -	\$ 29,063	\$ 29,063	n/a	Hurricane Milton expenses
111 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$ 47,006	\$ 120,243	\$ 73,237	155.8%	Concrete crushing not completed last year
111 -214-541-034450-	RENT-HEAVY EQUIPMENT	\$ -	\$ 37,948	\$ 37,948	n/a	Rental of (2) graders
111 -214-541-034590-	OTHER INSURANCE	\$ 502,880	\$ 553,168	\$ 50,288	10.0%	Increased insurance rates
111 -214-541-034640-	MAINTENANCE - AUTO EQUIPMENT	\$ 53,231	\$ 78,699	\$ 25,468	47.8%	Aging fleet causing increased maintenance costs
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 563,766	\$ 758,931	\$ 195,165	34.6%	Multiple large sublet repairs completed
111 -214-541-034683-	SOD CONTRACTS	\$ 10,749	\$ 43,316	\$ 32,567	303.0%	New sod contract & additional completed projects
111 -214-541-035320-	PIPE & CULVERT	\$ 18,832	\$ 70,847	\$ 52,015	276.2%	Additional inventory pipe purchased this year
111 -214-541-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 26,342	\$ 26,342	n/a	Fence for South County Storage Yard
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ 282,008	\$ 1,970,258	\$ 1,688,250	598.7%	Purchase of excavator & trash truck
111 -214-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 217,129	\$ 217,129	n/a	Rotary cutter, compactor, (3) tractors & mower

Expense Analysis June 30, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
111 -243-519-011120-	REGULAR SALARIES	\$ 121,597	\$ 174,305	\$ 52,708	43.3%	(1) position filled Q4 LY & (1) filled May 2025
111 -243-519-012120-	RETIREMENT CONTRIBUTION	\$ 18,307	\$ 51,236	\$ 32,929	179.9%	Due to filled positions & senior management rate
111 -243-519-035120-	COMPUTER SOFTWARE	\$ 555	\$ 27,397	\$ 26,842	4837.9%	Forerunner software for Engineering
111 -244-541-033470-	CONTRACTED LABOR SERVICES	\$ 4,570	\$ 61,111	\$ 56,541	1237.3%	Temporary workers being utilized this year
111 -244-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 61,570	\$ 61,570	n/a	Survey GPS equipment
111 -245-541-033470-	CONTRACTED LABOR SERVICES	\$ 10,915	\$ 38,869	\$ 27,954	256.1%	Temporary workers being utilized this year
111 -245-541-035360-	TRAFFIC SIGNS	\$ 20,040	\$ 68,651	\$ 48,611	242.6%	Post & sign inventory purchased this year
111 -245-541-066470-	EDP EQUIPMENT	\$ -	\$ 118,135	\$ 118,135	n/a	Traffic network upgrade & server
111 -281-538-011120-	REGULAR SALARIES	\$ 374,027	\$ 442,513	\$ 68,486	18.3%	Additional inspector for FY 2024/2025
111 -281-538-066420-	AUTOMOTIVE	\$ -	\$ 77,132	\$ 77,132	n/a	Purchase of truck & SUV
111 -281-538-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ -	\$ 27,354	\$ 27,354	n/a	Dump trailer & utility vehicle purchased
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 24,900	\$ 142,072	\$ 117,172	470.6%	Purchased equipment & program/agency support
114 -120-522-011120-	REGULAR SALARIES	\$ 16,955,641	\$ 18,995,103	\$ 2,039,462	12.0%	(5) filled vacancies & higher wages
114 -120-522-011140-	OVERTIME	\$ 2,002,509	\$ 2,920,795	\$ 918,285	45.9%	Increase due to Hurricane Milton
114 -120-522-012110-	SOCIAL SECURITY MATCHING	\$ 1,202,504	\$ 1,386,364	\$ 183,859	15.3%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 6,311,763	\$ 7,282,388	\$ 970,626	15.4%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-012140-	WORKERS COMPENSATION	\$ 779,191	\$ 1,039,003	\$ 259,812	33.3%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-012170-	MEDICARE MATCHING	\$ 281,550	\$ 324,320	\$ 42,770	15.2%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 1,302,665	\$ 1,565,590	\$ 262,925	20.2%	Due to increased salaries & benefits
114 -120-522-033190-	OTHER PROFESSIONAL SERVICES	\$ 220,863	\$ 380,020	\$ 159,157	72.1%	Timing of ALS billing expenses (2 this year vs. 1 LY)
114 -120-522-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 76,252	\$ 76,252	n/a	Station 10 bathroom renovations
114 -120-522-034590-	OTHER INSURANCE	\$ 372,702	\$ 409,972	\$ 37,270	10.0%	Increased insurance rates
114 -120-522-034640-	MAINTENANCE - AUTO EQUIPMENT	\$ 31,519	\$ 64,974	\$ 33,455	106.1%	Varies based on vehicle needs
114 -120-522-035130-	COMPUTER HARDWARE UPGRADE	\$ 4,495	\$ 70,052	\$ 65,557	1458.6%	Purchase of toughbooks
114 -120-522-035230-	CHEMICALS	\$ -	\$ 29,831	\$ 29,831	n/a	Timing - purchased in Q4 LY
114 -120-522-035240-	UNIFORMS & CLOTHING	\$ 111,539	\$ 137,785	\$ 26,247	23.5%	Purchase of 1,553 shirts for department employees
114 -120-522-035241-	PERSONAL PROTECTIVE EQUIPMENT	\$ 154,523	\$ 713,554	\$ 559,031	361.8%	Hybrid gear purchased
114 -120-522-035290-20023	OTHER OPERATING SUPPLIES-PEMT	\$ 7,121	\$ 61,711	\$ 54,590	766.7%	P25 pagers & Medicare data collection services
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 544,092	\$ 627,708	\$ 83,616	15.4%	New FY allocation based on number of devices
114 -120-522-041220-	FLOORING	\$ 10,692	\$ 42,768	\$ 32,076	300.0%	Station 2, 3, 10 & 11 flooring
114 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ 49,969	\$ 430,565	\$ 380,596	761.7%	MSA G1 packs, ARFF grab & go, vehicle lift
114 -120-522-066490-23701	FL DOH EMER MED SERV PROG GRT	\$ -	\$ 54,266	\$ 54,266	n/a	Tier 3 Instructor Kits - grant purchased
114 -120-522-066510-20032	FIRE RESCUE STATION #15 CONSTR	\$ -	\$ 32,456	\$ 32,456	n/a	New project
114 -120-522-066510-22040	FIRE STATION #11 RENOVATIONS	\$ 216,499	\$ 743,452	\$ 526,953	243.4%	Ongoing project
114 -120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 995,263	\$ 1,089,953	\$ 94,690	9.5%	Increased draw due to increased budget
114 -240-522-011120-	REGULAR SALARIES	\$ -	\$ 136,195	\$ 136,195	n/a	New department for FY 2024/2025
117 -210-572-035340-24014	GIFFORD CUST CONV LANDSCP IMP	\$ -	\$ 193,918	\$ 193,918	n/a	New project
120 -133-525-011120-	REGULAR SALARIES	\$ 92,531	\$ 124,284	\$ 31,753	34.3%	Filled vacancy
120 -133-525-033490-23046	OTHER CONTRACTUAL SERVICES	\$ -	\$ 39,329	\$ 39,329	n/a	Timing - expenses started in Q4 LY
120 -133-525-035120-	COMPUTER SOFTWARE	\$ 20,659	\$ 116,994	\$ 96,334	466.3%	Timing of maintenance renewal

Expense Analysis June 30, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
120 -133-525-035120-24011	911 CPE SYS REFRESH-PSAP IMPRV	\$ -	\$ 116,969	\$ 116,969	n/a	New project
120 -133-525-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$ -	\$ 29,341	\$ 29,341	n/a	Call taking equipment
120 -133-525-066510-24011	911 CPE SYS REFRESH-PSAP IMPRV	\$ -	\$ 578,348	\$ 578,348	n/a	New project
123 -228-569-011120-	REGULAR SALARIES	\$ 33,170	\$ 103,078	\$ 69,908	210.8%	Manager in Q4 LY. 50% of time charged to ARP LY.
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 470,000	\$ 932,795	\$ 462,795	98.5%	Timing - majority of loans not processed until Q4 LY
123 -228-569-088076-	EMERGENCY REHAB LOAN	\$ -	\$ 126,994	\$ 126,994	n/a	Funds previously used from ARP
124 -204-515-033490-18024	LONG RANGE TRANSPORTATION PLAN	\$ 10,000	\$ 118,416	\$ 108,416	1084.2%	Ongoing project
128 -144-572-033190-	OTHER PROFESSIONAL SERVICES	\$ 16,566	\$ 219,121	\$ 202,556	1222.8%	Beach Preservation Plan update
128 -144-572-033490-22601	HURR IAN EMERGENCY DUNE REPAIR	\$ 2,200	\$ 43,583	\$ 41,383	1880.9%	Ongoing project
128 -144-572-033490-23007	HURR NICOLE EMERG DUNE REPAIR	\$ 7,801	\$ 175,632	\$ 167,832	2151.5%	Ongoing project
128 -144-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 36,360	\$ 36,360	n/a	Purchase of drone
128 -144-572-066515-22601	HURRICANE IAN - SECTOR 4	\$ 17,031	\$ 1,200,245	\$ 1,183,213	6947.2%	Ongoing project
128 -144-572-066515-23007	HURRICANE NICOLE - SECTOR 4	\$ 60,384	\$ 4,255,318	\$ 4,194,934	6947.1%	Ongoing project
133 -283-537-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 60,200	\$ 60,200	n/a	Derelict vessel removal
136 -163-564-036730-24804	ALCOHOPE FL0114LH092316	\$ -	\$ 887,086	\$ 887,086	n/a	HUD Grant for FY 24/25
138 -214-541-053360-	ROAD RESURFACING	\$ 20,502	\$ 2,874,472	\$ 2,853,970	13920.2%	Ongoing project for ARP due to COVID-19
138 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	\$ -	\$ 91,612	\$ 91,612	n/a	Ongoing project for ARP due to COVID-19
155 -146-539-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 55,443	\$ 55,443	n/a	New account established for Land Bond
255 -117-517-077110-	PRINCIPAL-DEBT SERVICE	\$ -	\$ 715,000	\$ 715,000	n/a	New account established for Land Bond
255 -117-517-077210-	INTEREST-DEBT SERVICE	\$ -	\$ 1,063,091	\$ 1,063,091	n/a	New account established for Land Bond
255 -117-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ -	\$ 36,083	\$ 36,083	n/a	New account established for Land Bond
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 146,015	\$ 447,707	\$ 301,692	206.6%	Based on reimbursement
315 -109-571-066510-22021	MAIN LIBRARY BATHROOM RENOVATN	\$ 3,013	\$ 87,329	\$ 84,316	2798.4%	Ongoing project
315 -112-571-066510-22022	NORTH CO LIB BATHROOM RENOVATN	\$ 1,500	\$ 27,576	\$ 26,076	1738.4%	Ongoing project
315 -120-522-066110-20032	ALL LAND - FIRE RESCUE STA #15	\$ 4,475	\$ 1,371,055	\$ 1,366,580	30538.1%	New project
315 -120-522-066420-	AUTOMOTIVE	\$ 691,000	\$ 772,998	\$ 81,998	11.9%	Purchase of (2) ambulances
315 -120-522-066510-19020	FIRE STATION #7 CONSTRUCTION	\$ 101,056	\$ 2,529,306	\$ 2,428,250	2402.9%	Ongoing project
315 -120-522-066510-20032	FIRE RESCUE STATION #15 CONSTR	\$ -	\$ 118,656	\$ 118,656	n/a	New project
315 -210-572-066390-23034	GIFFORD AQUATIC CENTER FENCE	\$ -	\$ 134,402	\$ 134,402	n/a	New project
315 -210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ 32,785	\$ 123,804	\$ 91,019	277.6%	Ongoing project
315 -210-572-066510-23014	IG/DICK BIRD PARK IMPROVEMENTS	\$ 19,743	\$ 148,169	\$ 128,427	650.5%	Ongoing project
315 -210-572-066510-23028	FL RAIL TRAIL BOARDWALK	\$ -	\$ 123,632	\$ 123,632	n/a	New project
315 -210-572-066510-24005	FAIRGROUND MASTER PLAN IMPROV	\$ -	\$ 55,084	\$ 55,084	n/a	New project
315 -210-572-066510-24006	NCAC FENCING REPLACEMENT	\$ -	\$ 210,483	\$ 210,483	n/a	New project
315 -210-572-066510-24024	FAIRGROUNDS MOBILE OFFICE BLDG	\$ -	\$ 104,668	\$ 104,668	n/a	New project
315 -210-572-066510-24026	GAC EAST & WEST SLIDE REPL	\$ -	\$ 77,050	\$ 77,050	n/a	New project
315 -210-572-066510-25024	FAIRGROUNDS DIGITAL SIGN	\$ -	\$ 116,665	\$ 116,665	n/a	New project
315 -214-541-066120-16009	ROW-66TH AVE/69TH-85TH	\$ 14,964	\$ 82,245	\$ 67,281	449.6%	New project
315 -214-541-066510-21017	1ST ST SW & 35TH AVE CULVERT	\$ 415	\$ 965,583	\$ 965,168	232750.1%	New project
315 -214-541-066510-24002	CR512 & N BROADWAY PIPE REPLMT	\$ 112	\$ 250,986	\$ 250,874	224556.5%	New project

Expense Analysis June 30, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
315 -220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ 777,633	\$ 2,759,131	\$ 1,981,498	254.8%	Ongoing project
315 -220-519-066510-23013	FIBEROPTICS-BLDG A TO SEB CORN	\$ -	\$ 132,961	\$ 132,961	n/a	New project
315 -220-519-066510-24010	EOC AC WALLS	\$ -	\$ 31,596	\$ 31,596	n/a	New project
315 -231-537-066-510-23031	STORMWATER MASTER PLAN	\$ -	\$ 248,817	\$ 248,817	n/a	New project
411 -217-534-033130-	ENGINEERING SERVICES	\$ 197,767	\$ 260,156	\$ 62,389	31.5%	Timing - majority of expenses not until Q3 & Q4 LY
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 97,260	\$ 250,689	\$ 153,429	157.8%	Concrete crushing & landfill procurement consulting
411 -217-534-033190-25001	OTHER PROFESSIONAL SERVICES	\$ -	\$ 217,847	\$ 217,847	n/a	New account for Hurricane Milton expenses
411 -217-534-033490-25001	OTHER CONT SERV-HURR MILTON	\$ -	\$ 1,173,411	\$ 1,173,411	n/a	New account for Hurricane Milton expenses
411 -217-534-033493-	LEACHATE EVAPORATOR EXPENSES	\$ 1,453,498	\$ 1,617,417	\$ 163,920	11.3%	Timing of invoices
411 -217-534-034590-	OTHER INSURANCE	\$ 620,575	\$ 682,633	\$ 62,058	10.0%	Increased insurance rates
411 -217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 372,164	\$ 410,487	\$ 38,323	10.3%	Increased draw due to increased budget
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 1,295,623	\$ 2,216,177	\$ 920,554	71.1%	Higher yard waste processing fees due to hurricane
411 -255-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 1,596,483	\$ 2,010,707	\$ 414,225	25.9%	Timing of waste hauling invoices
441 -233-524-011120-	REGULAR SALARIES	\$ 1,570,075	\$ 1,872,833	\$ 302,759	19.3%	(3) vacancies filled, higher wages & Milton OT
441 -233-524-012120-	RETIREMENT CONTRIBUTION	\$ 249,371	\$ 277,514	\$ 28,143	11.3%	Due to higher wages, filled vacancies & Milton OT
441 -233-524-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 196,457	\$ 239,142	\$ 42,685	21.7%	Increased salaries & benefits
441 -233-524-034590-	OTHER INSURANCE	\$ 266,940	\$ 293,634	\$ 26,694	10.0%	Increased insurance rates
471 -218-536-011120-	REGULAR SALARIES	\$ 795,803	\$ 924,900	\$ 129,098	16.2%	(4) vacancies filled, higher wages & Milton OT
471 -218-536-012120-	RETIREMENT CONTRIBUTION	\$ 140,315	\$ 165,823	\$ 25,509	18.2%	Due to higher wages, filled vacancies & Milton OT
471 -218-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 94,698	\$ 259,133	\$ 164,435	173.6%	Generator pipe redo & bulk diesel tank removal
471 -218-536-034590-	OTHER INSURANCE	\$ 393,988	\$ 433,387	\$ 39,399	10.0%	Increased insurance rates
471 -218-536-035230-	CHEMICALS	\$ 690,373	\$ 763,610	\$ 73,237	10.6%	Increased cost of chemicals
471 -218-536-044640-	METER MAINTENANCE	\$ 26,055	\$ 68,546	\$ 42,491	163.1%	Multiple flow meter replacements
471 -218-536-044690-	SEWAGE PLANT MAINTENANCE	\$ 290,615	\$ 319,460	\$ 28,844	9.9%	WWWTF main lift station repair
471 -218-536-044699-24513	CWWTF CHEM BULK STORAGE TANKS	\$ -	\$ 126,000	\$ 126,000	n/a	New project
471 -218-536-044730-	SEWAGE SLUDGE REMOVAL	\$ 346,392	\$ 381,912	\$ 35,521	10.3%	Timing of hauling & dewatering invoices
471 -219-536-034590-	OTHER INSURANCE	\$ 573,984	\$ 631,382	\$ 57,398	10.0%	Increased insurance rates
471 -219-536-044610-	WATER PLANT MAINTENANCE	\$ 149,352	\$ 365,458	\$ 216,106	144.7%	Hobart generator gas tank & NC WTP valve repair
471 -235-536-011120-	REGULAR SALARIES	\$ 1,053,463	\$ 1,354,108	\$ 300,645	28.5%	Multiple vacancies filled last year
471 -235-536-012120-	RETIREMENT CONTRIBUTION	\$ 145,056	\$ 214,325	\$ 69,269	47.8%	Due to increased salaries
471 -235-536-012130-	INSURANCE	\$ 143,074	\$ 172,629	\$ 29,555	20.7%	Additional employees with health insurance
471 -235-536-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 141,409	\$ 184,872	\$ 43,463	30.7%	Due to increased salaries & benefits
471 -235-536-033190-23547	INTEGRATED WATER MASTER PLAN	\$ -	\$ 694,678	\$ 694,678	n/a	New project
471 -235-536-033190-24518	WATER SYSTEM AWIA UPDATES	\$ -	\$ 292,630	\$ 292,630	n/a	New project
471 -265-536-035680-	CREDIT CARD FEES	\$ 146,693	\$ 199,621	\$ 52,928	36.1%	Increased fees & (1) extra month recorded
471 -265-536-036510-	BAD DEBT-WATER/SEWER	\$ -	\$ 31,640	\$ 31,640	n/a	Timing - not expensed until Q4 LY
471 -268-536-011140-	OVERTIME	\$ 73,141	\$ 116,626	\$ 43,485	59.5%	Increase due to Hurricane Milton
471 -268-536-033190-25001	OTHER PROFESSIONAL SERVICES	\$ -	\$ 135,164	\$ 135,164	n/a	New account for Hurricane Milton expenses
471 -268-536-034590-	OTHER INSURANCE	\$ 330,191	\$ 363,210	\$ 33,019	10.0%	Increased insurance rates
471 -268-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 153,728	\$ 187,228	\$ 33,501	21.8%	Additional large sublet repairs due to aging fleet

Expense Analysis June 30, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
471 -269-536-011120-	REGULAR SALARIES	\$ 984,540	\$ 1,157,365	\$ 172,825	17.6%	(1) vacancy filled, higher wages & Milton OT
471 -269-536-011140-	OVERTIME	\$ 191,997	\$ 255,627	\$ 63,630	33.1%	Increase due to Hurricane Milton
471 -269-536-012120-	RETIREMENT CONTRIBUTION	\$ 164,692	\$ 197,894	\$ 33,202	20.2%	Due to increased salaries & overtime
471 -269-536-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 132,207	\$ 162,835	\$ 30,628	23.2%	Due to increased salaries & benefits
471 -269-536-034590-	OTHER INSURANCE	\$ 330,191	\$ 363,210	\$ 33,019	10.0%	Increased insurance rates
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 114,858	\$ 160,112	\$ 45,254	39.4%	Additional large sublet repairs due to aging fleet
471 -269-536-035310-	PAVING MATERIAL	\$ 113,261	\$ 169,484	\$ 56,224	49.6%	Windsor pavement restoration
471 -269-536-044630-	WATER MAIN MAINTENANCE	\$ 652,122	\$ 869,065	\$ 216,943	33.3%	Windsor, Laconia & 58th Ave/33rd St. valve/line rep.
471 -269-536-044640-	METER MAINTENANCE	\$ 302,877	\$ 358,839	\$ 55,962	18.5%	Timing of recording expenses
471 -292-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 141,490	\$ 210,314	\$ 68,823	48.6%	Spoonbill runnel clean & debris removal
471 -292-536-033490-25001	OTHER CONTRACTUAL SERVICES	\$ -	\$ 192,001	\$ 192,001	n/a	New account for Hurricane Milton expenses
471 -292-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ 8,777	\$ 42,582	\$ 33,805	385.2%	Spoonbill Marsh pump 1 rehab
501 -242-591-011120-	REGULAR SALARIES	\$ 194,242	\$ 275,315	\$ 81,073	41.7%	(2) vacancies filled, higher wages & Milton OT
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 309,860	\$ 462,645	\$ 152,786	49.3%	More sublet repairs needed countywide
501 -242-591-035540-	PARTS	\$ 275,209	\$ 366,794	\$ 91,585	33.3%	Items ordered on an as needed basis and can vary
502 -246-519-012140-	WORKERS COMPENSATION	\$ 323,485	\$ 398,304	\$ 74,819	23.1%	Increased rates and claims
502 -600-521-012140-	WORKERS COMPENSATION	\$ 636,960	\$ 902,282	\$ 265,322	41.7%	Increased wages & rates. (3) WC employee payouts
502 -600-521-033110-	LEGAL SERVICES	\$ 86,814	\$ 169,439	\$ 82,625	95.2%	Increased cost of legal services
504 -127-519-033490-23005	OTHER CONT SERV-EMP HLTH CLNC	\$ 366,296	\$ 547,446	\$ 181,151	49.5%	Billing issue corrected Q4 LY
504 -127-519-034580-	INSURANCE CLAIMS	\$ 8,914,775	\$ 11,917,040	\$ 3,002,264	33.7%	Increased insurance claims over last year
504 -127-519-034586-	PHARMACY CLAIMS	\$ 4,752,333	\$ 6,835,462	\$ 2,083,129	43.8%	Increased pharmacy claims over last year
504 -127-519-034591-	DENTAL INSURANCE CLAIMS	\$ 345,741	\$ 392,486	\$ 46,745	13.5%	Increased dental claims over last year
505 -241-513-012120-	RETIREMENT CONTRIBUTION	\$ 116,904	\$ 151,348	\$ 34,443	29.5%	Due to senior management designation
505 -241-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 111,954	\$ 152,758	\$ 40,804	36.4%	Large fiber repair & IT consulting services
505 -241-513-033190-25001	OTH PROF SVCS HURRICANE MILTON	\$ -	\$ 211,323	\$ 211,323	n/a	New account for Hurricane Milton expenses
505 -241-513-034110-	TELEPHONE	\$ 66,924	\$ 191,550	\$ 124,626	186.2%	Timing of invoices - most recorded in Q4 last FY
TOTAL		\$ 108,223,535	\$ 171,118,950	\$ 62,895,415	58.1%	