



2022-2023
2nd Quarter

Quarterly Budget Report



Financial Indicators Snapshot - March 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)	▲ 9.6%	▲ 0.1%	▲ 1.9%	▲ 6.5%	Represents collections through Feb 2023. Increase of \$969 or 0.1% YTD.
Optional Sales Tax (Fund 315)	▲ 15.1%	▲ 6.7%	▲ 13.4%	▲ 18.0%	Represents collections through Feb 2023. Increase of \$674,241 or 6.7% YTD.
Half Cent Sales Tax	▲ 13.1%	▲ 6.3%	▲ 3.4%	▲ 3.0%	Represents collections through Feb 2023. Increase of \$348,641 or 6.3% YTD.
Traffic Impact Fees (Fund 104)	▼ (26.8%)	▼ (28.6%)	▲ 5.4%	▲ 11.5%	Varies by month, however, decrease of \$1,412,555 or 28.6% YTD. \$265,111 is due to contributions/grants received last year.
Impact Fees (Fund 103)	▲ 16.2%	▼ (33.3%)	▲ 11.2%	▲ 0.9%	Varies by month, however, decrease of \$399,348 or 33.3% YTD.
Tourist Tax	▲ 18.0%	▲ 14.7%	▲ 27.3%	▲ 47.6%	Tourist Taxes exceeded budgeted monthly expectations by \$130,850. Year to date revenues are up \$298,589 when compared to prior year.
Franchise Fees (Total)	▲ 9.9%	▲ 14.8%	▲ 5.7%	▼ (5.7%)	Overall YTD Franchise Tax revenue is up \$684,423 when compared to prior year.
Recreation Revenues					
NCAC	▲ 94.3%	▲ 50.4%	▲ 65.0%	▲ 22.8%	YTD revenues are up \$25,817 or 50.4% compared to prior year and up \$14,272 or 22.8% compared to budget.
GAC	▲ 24.2%	▲ 25.1%	▲ 58.2%	▲ 44.6%	YTD revenues are up \$4,204 or 25.1% compared to prior year and up \$6,461 or 44.6% compared to budget.
Recreation	▲ 98.6%	▲ 15.8%	▼ (14.2%)	▲ 122.6%	Revenues are up YTD \$19,317 or 15.8% compared to last year and up \$77,776 or 122.6% compared to budget.
IG Building	▼ (15.8%)	▼ (2.2%)	▼ (26.3%)	▼ (9.7%)	YTD Revenues are down from prior year \$2,784 or 2.2% and down \$13,618 or 9.7% compared to budget
Shooting Range	▲ 0.4%	▼ (1.5%)	▲ 25.9%	▲ 25.6%	YTD revenues are down from prior year \$4,195 or 1.5% and up \$54,865 or 25.6% compared to budget.
Profit & Loss					
Building Department	▼ (307.3%)	▼ (88.0%)			Overall Building Department net income is down \$237,631 for the month when compared to prior year and down \$80,433 YTD.
Golf Course	▼ (3.0%)	▲ 7.4%			Total rounds are up 6,043 YTD. Net income is up by \$88,017 YTD compared to prior year.
Fleet	▲ 330.5%	▲ 377.5%			Fleet net income is up by \$48,043 for the month and up \$122,649 YTD compared to prior year.
SWDD	▼ (80.2%)	▲ 24.9%			SWDD YTD net income is \$2,188,125 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 Appropriation Act (CRRSAA) Grant	364,412	001
001	General Fund/SRA FTA Sect 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
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
109	Secondary Roads/FDOT Grant/6th Ave-US1 to 21st St.	1,219,647	002
114	Emergency Services/FL DOH Emergency Medical Service Program Grant	36,014	001
129	CDBG/CDBG Grant Rollover	269,995	002
133	FL Boating Improvement Fund/Find Grant/Rollover Grant	150,000	002
136	HUD Grants/Rollover Grants	138,853	003
145	Land Acquisition Fund/FDEP Hallstrom Grant	150,000	002
145	Land Acquisition Fund/FIND Grant/Jones Pier	84,000	002
315	Optional Sales Tax/Hazard Mit Grant-Jones	65,000	002
315	Optional Sales Tax/DHR Historic Grant/Kroegel-Barn Structure	14,500	002
315	Optional Sales Tax/IRNEP Grant/Lost Tree	65,000	002
315	Optional Sales Tax/FDEP Grant/Moorhen Marsh	650,000	002
315	Optional Sales Tax/SJWMD Grant	306,331	002
315	Optional Sales Tax/FDOT Grant/43rd Ave	2,173,473	002
315	Optional Sales Tax/DOT Grant/66th Ave/49th to 69th St	8,181,009	002
315	Optional Sales Tax/FDOT TRIP Grant/66th Ave/69th to 89th	7,000,000	002
		31,460,875	

FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

Donations/Contributions

133	FL Boating Improvement Fund/ELC Dock/Rollover Contribution	200,000	002
		200,000	

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
004	MSTU/Fund CIE	794,393	002
102	Traffic Impact Fees/Fund CIE	4,739,180	002
103	Impact Fees/Fund CIE	3,531,197	002
103	Impact Fees/Purchase Order Rollover	349,998	002
104	Traffic Impact Fees 2020/Fund CIE	9,553,613	002
108	Section 8/Purchase Order Rollover	20,388	002
109	Secondary Roads/Fund CIE	2,109,884	002
109	Secondary Roads/Purchase Order Rollovers	250,215	002
111	Transportation Fund/Purchase Order Rollover	264,294	002
111	Transportation Fund/Rollover Projects	77,775	002
112	Law Enforcement Trust Fund/Rollover Sheriff Funds	112,142	002
114	Emergency Services/Fund CIE	400,000	002
114	Emergency Services/Purchase Order Rollover	2,171,054	002
114	Emergency Services/Rollover Projects	613,526	002
114	Emergency Services/PEMT Program/Rollover Projects	503,652	002
117	Tree Fine Fund/Fund CIE	75,000	002
120	911 Surcharge/Purchase Order Rollover	36,232	002
120	911 Surcharge/Rollover Projects	50,000	002
124	MPO/Purchase Order Rollover	40,000	002
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
		85,571,809	

FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

Unbudgeted Items

001	General Fund/Tax Collector	183,175	002
001	General Fund/County Attorney/GO Bonds	35,000	002
004	MSTU/Tax Collector	11,074	002
109	Secondary Roads/Oslo Widening	90,000	002
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
128	Beach Restoration Fund/Hurricane Ian	295,534	002
128	Beach Restoration Fund/Hurricane Nicole	367,208	002
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
471	Utilities/WW Treatment/Roof Replacement	321,720	002
472	Utility Impact Fee/West Wabasso Septic to Sewer	106,119	002
504	Employee Health Fund/Employee Health/Wellness Center	1,202,317	002
505	Information Technology/GIS/Additional Position	90,438	002
		7,308,160	

Total - All Amendments

124,540,844

Total Budget as of March 31, 2023

\$576,505,375

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2022/2023 2nd Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
001031 Taxes	\$ 78,737,115	\$ 39,368,558	\$ 74,477,328	94.6%	\$ 35,108,770	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 807	n/a	\$ 807	
001033 Intergovernmental	\$ 13,229,046	\$ 6,614,523	\$ 2,752,631	20.8%	\$ (3,861,892)	Multiple grants budgeted, but not yet received
001034 Charges For Services	\$ 2,254,800	\$ 1,127,400	\$ 480,609	21.3%	\$ (646,791)	Delay in payments from Sheriff for School Resource Officers.
001035 Judgments, Fines & Forfeits	\$ 101,527	\$ 50,763	\$ 59,291	58.4%	\$ 8,528	Library fines and Animal Control fines higher than anticipated
001036 Licenses	\$ 171,000	\$ 85,500	\$ 80,330	47.0%	\$ (5,170)	Timing of Animal Licenses
001037 Interest	\$ 125,875	\$ 62,938	\$ 677,949	538.6%	\$ 615,011	Interest earnings higher than anticipated.
001038 Miscellaneous	\$ 5,137,412	\$ 2,568,706	\$ 2,853,176	55.5%	\$ 284,470	FPL Disaster grant received
001039 Other Sources	\$ 30,718,554	\$ 15,359,277	\$ 13,723,550	44.7%	\$ (1,635,727)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 130,475,329	\$ 65,237,665	\$ 95,105,670	72.9%	\$ 29,868,005	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
004031 Taxes	\$ 15,427,129	\$ 7,713,564	\$ 13,928,428	90.3%	\$ 6,214,864	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	\$ 5,051,150	\$ 5,020,672	49.7%	\$ (30,478)	
004033 Intergovernmental	\$ 15,463,683	\$ 7,731,842	\$ 7,609,726	49.2%	\$ (122,116)	
004034 Charges for Services	\$ 1,065,796	\$ 532,898	\$ 545,891	51.2%	\$ 12,993	
004035 Judgments, Fines & Forfeits	\$ 237,500	\$ 118,750	\$ 227,040	95.6%	\$ 108,290	Large (\$117,750) code enforcement fine paid.
004037 Interest	\$ 57,000	\$ 28,500	\$ 261,481	458.7%	\$ 232,981	Interest earnings higher than anticipated.
004038 Miscellaneous	\$ 15,744	\$ 7,872	\$ 15,621	99.2%	\$ 7,749	Includes Lowes rebate (\$1,505)
004039 Other Sources	\$ 2,926,086	\$ 1,463,043	\$ -	0.0%	\$ (1,463,043)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 45,295,238	\$ 22,647,619	\$ 27,608,859	61.0%	\$ 4,961,240	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
111032 Permits and Fees	\$ 544,350	\$ 272,175	\$ 237,929	43.7%	\$ (34,246)	Varies by month.
111033 Intergovernmental	\$ 3,035,250	\$ 1,517,625	\$ 1,135,038	37.4%	\$ (382,587)	Lag time in receiving county gas tax. Only (5) payments received in two quarters. Constitutional gas tax suspended for the month of October .DOT Traffic Signal Enhancement revenues budgeted, but not yet received.
111034 Charges for Services	\$ 101,650	\$ 50,825	\$ 67,046	66.0%	\$ 16,221	MPO salary reimbursement completed for the year.
111037 Interest	\$ 22,325	\$ 11,163	\$ 104,982	470.2%	\$ 93,820	Interest income higher than anticipated.
111038 Miscellaneous	\$ 380,000	\$ 190,000	\$ 180,006	47.4%	\$ (9,994)	Lag time in receiving reimbursements from municipalities for traffic maintenance, etc. Reimbursements received at fiscal year end.
111039 Other Sources	\$ 17,781,003	\$ 8,890,502	\$ 8,060,236	45.3%	\$ (830,266)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 21,864,578	\$ 10,932,289	\$ 9,785,237	44.8%	\$ (1,147,052)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
114031 Taxes	\$ 43,064,066	\$ 21,532,033	\$ 40,622,494	94.3%	\$ 19,090,461	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 93,014	\$ 46,507	\$ 79,378	85.3%	\$ 32,871	Unbudgeted grants received.
114034 Charges for Services	\$ 7,870,108	\$ 3,935,054	\$ 4,088,912	52.0%	\$ 153,858	ALS charges exceeding budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 7,600	\$ 3,800	\$ -	0.0%	\$ (3,800)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 52,250	\$ 26,125	\$ 326,489	624.9%	\$ 300,364	Interest income higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 95	\$ 50,857	26767.0%	\$ 50,762	Surplus sale of equipment
114039 Other Sources	\$ 6,403,158	\$ 3,201,579	\$ -	0.0%	\$ (3,201,579)	Cash forward reserves budgeted, but not actual.
	\$ 57,490,386	\$ 28,745,193	\$ 45,168,131	78.6%	\$ 16,422,938	
Grand Total - All Taxing Funds	\$ 255,125,531	\$ 127,562,766	\$ 177,667,896	69.6%	\$ 50,105,131	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2022/2023 2nd Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
101 BCC Operations	\$ 1,213,175	\$ 606,588	\$ 666,582	54.9%	\$ 59,995	Additional staff added in February 2023
102 County Attorney	\$ 1,047,038	\$ 523,519	\$ 416,707	39.8%	\$ (106,812)	Legal & Other Professional Service expenses not yet incurred.
103 Geographic Info Systems Dept.	\$ 77,436	\$ 38,718	\$ 38,718	50.0%	\$ -	
106 General Health	\$ 1,128,158	\$ 564,079	\$ 574,850	51.0%	\$ 10,771	Adjustment to draws due to purchase of vehicles.
107 Communications/Emergency Svcs	\$ 905,907	\$ 452,954	\$ 339,428	37.5%	\$ (113,526)	Capital purchase not made yet.
109 Main Library	\$ 2,849,281	\$ 1,424,641	\$ 1,295,237	45.5%	\$ (129,403)	Personnel Turnover
110 Agencies	\$ 13,283,444	\$ 6,641,722	\$ 3,508,755	26.4%	\$ (3,132,967)	Timing- Full payment to two agencies, other expenses based on reimbursement.
111 Medicare	\$ 1,244,253	\$ 622,127	\$ 501,772	40.3%	\$ (120,354)	Timing of payments
112 North County Library	\$ 1,424,231	\$ 712,116	\$ 590,189	41.4%	\$ (121,927)	Funds budgeted for expansion have not yet been expensed.
113 Brackett Family Library	\$ 453,660	\$ 226,830	\$ 207,049	45.6%	\$ (19,781)	Staff turnover.
114 Value Adjustment Board	\$ 60,000	\$ 30,000	\$ 26,417	44.0%	\$ (3,583)	Expenses lower than anticipated
118 Ind Riv Soil/Water Conservation	\$ 68,604	\$ 34,302	\$ 31,217	45.5%	\$ (3,085)	Travel expenses to be incurred later in year.
119 Law Library	\$ 76,431	\$ 38,216	\$ 39,196	51.3%	\$ 980	Subscriptions paid in full.
128 Children's Services	\$ 2,443,606	\$ 1,221,803	\$ 734,247	30.0%	\$ (487,556)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 271,000	\$ 135,500	\$ 228,531	84.3%	\$ 93,031	CRA Payments (lower than budgeted) are due in full in December.
199 Reserves	\$ 9,195,370	\$ 4,597,685	\$ 4,397,691	47.8%	\$ (199,994)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 715,355	\$ 357,678	\$ 403,779	56.4%	\$ 46,101	Vacation & sick payout
202 General Services	\$ 184,656	\$ 92,328	\$ 88,051	47.7%	\$ (4,277)	Tuition & travel expenses not yet incurred.
203 Human Resources	\$ 758,980	\$ 379,490	\$ 368,391	48.5%	\$ (11,099)	Legal and Professional Services expenses not yet incurred.
204 Planning And Development	\$ 9,000	\$ 4,500	\$ 1,044	11.6%	\$ (3,456)	Pace projects expenses not yet incurred.
206 Veterans Services	\$ 288,804	\$ 144,402	\$ 113,662	39.4%	\$ (30,740)	Veteran council allocation based on reimbursement
208 Emergency Management	\$ 684,577	\$ 342,289	\$ 291,045	42.5%	\$ (51,243)	Capital item encumbered but not yet expended.
210 Parks	\$ 3,519,100	\$ 1,759,550	\$ 1,389,313	39.5%	\$ (370,237)	Maintenance and capital items to be expensed later in the year.
211 Human Services	\$ 404,804	\$ 202,402	\$ 136,052	33.6%	\$ (66,350)	Vacant Position
212 Agriculture Extension	\$ 209,605	\$ 104,803	\$ 77,687	37.1%	\$ (27,116)	Health insurance budgeted but not expensed.
215 Parks/Conservation Lands	\$ 702,471	\$ 351,236	\$ 186,332	26.5%	\$ (164,903)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 277,494	\$ 138,747	\$ 132,764	47.8%	\$ (5,983)	Special pay not yet expensed
220 Facilities Management	\$ 5,532,351	\$ 2,766,176	\$ 2,016,266	36.4%	\$ (749,910)	Budgeted maintenance and capital expenses not yet incurred.
229 Management & Budget	\$ 509,685	\$ 254,843	\$ 242,487	47.6%	\$ (12,355)	Travel & registration expenses not yet incurred.
237 FPL Grant	\$ 248,315	\$ 124,158	\$ 62,165	25.0%	\$ (61,993)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 123,922	\$ 61,961	\$ 59,215	47.8%	\$ (2,746)	
241 Information Services & Telecom	\$ 1,292,932	\$ 646,466	\$ 646,466	50.0%	\$ 0	

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
246 Risk Management	\$ 495,359	\$ 247,680	\$ 495,359	100.0%	\$ 247,680	Insurance charge done once a year in January.
250 County Animal Control	\$ 937,468	\$ 468,734	\$ 360,759	38.5%	\$ (107,975)	Capital purchases encumbered, but not yet expensed.
251 Mailroom/Switchboard	\$ 174,522	\$ 87,261	\$ 85,886	49.2%	\$ (1,375)	
252 Environmental Control	\$ 10,033	\$ 5,017	\$ 5,567	55.5%	\$ 551	Expenditures based on reimbursement.
283 Lagoon	\$ 199,862	\$ 99,931	\$ 37,777	18.9%	\$ (62,154)	Other professional services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,393,770	\$ 696,885	\$ 698,889	50.1%	\$ 2,004	
400 Tax Collector	\$ 2,883,111	\$ 1,441,556	\$ 4,291,810	148.9%	\$ 2,850,255	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,670,765	\$ 1,835,383	\$ 1,799,592	49.0%	\$ (35,791)	
600 Sheriff	\$ 66,591,857	\$ 33,295,929	\$ 33,406,118	50.2%	\$ 110,190	
700 Supervisor Of Elections	\$ 1,759,504	\$ 879,752	\$ 1,039,219	59.1%	\$ 159,467	First monthly draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 329,802	\$ 164,901	\$ 84,147	25.5%	\$ (80,754)	Expenditures based on reimbursement.
903 State Attorney	\$ 107,908	\$ 53,954	\$ 66,951	62.0%	\$ 12,997	Expenditures based on reimbursement.
904 Public Defender	\$ 3,325	\$ 1,663	\$ 854	25.7%	\$ (809)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 714,398	\$ 357,199	\$ 416,732	58.3%	\$ 59,533	Timing - April payment made in March.
Grand Total	\$ 130,475,329	\$ 65,237,665	\$ 62,600,964	48.0%	\$ (2,636,701)	

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
104 North County Aquatic Center	\$ 1,220,787	\$ 610,394	\$ 362,375	29.7%	\$ (248,018)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 569,624	\$ 284,812	\$ 187,683	32.9%	\$ (97,129)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,151,214	\$ 575,607	\$ 510,083	44.3%	\$ (65,524)	Seasonal operations. Higher expenses in summer.
115 Intergenerational Facility	\$ 727,489	\$ 363,745	\$ 266,691	36.7%	\$ (97,054)	Other professional services to be expensed later in year.
116 Ocean Rescue	\$ 994,064	\$ 497,032	\$ 445,823	44.8%	\$ (51,209)	Expenses to be incurred later in the year.
161 Shooting Range Operations	\$ 885,503	\$ 442,752	\$ 370,185	41.8%	\$ (72,566)	Maintenance expenses encumbered, but not yet expensed.
199 Reserves	\$ 35,493,481	\$ 17,746,741	\$ 17,710,382	49.9%	\$ (36,359)	
204 Planning And Development	\$ 282,176	\$ 141,088	\$ 134,032	47.5%	\$ (7,056)	Special pay not yet expensed.
205 County Planning	\$ 2,009,636	\$ 1,004,818	\$ 886,619	44.1%	\$ (118,199)	Vacancies, capital expenditures not yet incurred
207 Environmental Plan/Code Enforce	\$ 850,774	\$ 425,387	\$ 319,245	37.5%	\$ (106,142)	Operating expenses lower than anticipated capital expenditure encumbered, but not yet expensed.
210 Parks	\$ 924,393	\$ 462,197	\$ 1,163	0.1%	\$ (461,034)	Some project budgets rolled over in January. Operations moved to General Fund.
214 Roads and Bridges	\$ 12,000	\$ 6,000	\$ -	0.0%	\$ (6,000)	
400 Tax Collector	\$ 174,089	\$ 87,045	\$ 268,937	154.5%	\$ 181,893	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 45,295,230	\$ 22,647,615	\$ 21,463,220	47.4%	\$ (1,184,395)	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
199 Reserves	\$ 1,102,154	\$ 551,077	\$ 515,059	46.7%	\$ (36,018)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 10,862,465	\$ 5,431,233	\$ 4,472,515	41.2%	\$ (958,717)	Multiple position vacancies.
243 Public Works	\$ 472,474	\$ 236,237	\$ 219,278	46.4%	\$ (16,959)	FEC payment to occur later in the year.
244 County Engineering	\$ 3,834,250	\$ 1,917,125	\$ 1,526,407	39.8%	\$ (390,718)	Multiple position vacancies.
245 Traffic Engineering	\$ 3,417,046	\$ 1,708,523	\$ 1,248,934	36.6%	\$ (459,589)	Capital items encumbered but not yet expensed.
281 Stormwater	\$ 2,176,189	\$ 1,088,095	\$ 774,284	35.6%	\$ (313,811)	Capital items not yet purchased. Contractual Services to occur later in the year.
Grand Total	\$ 21,864,578	\$ 10,932,289	\$ 8,756,476	40.0%	\$ (2,175,813)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
Salaries	\$ 27,290,585	\$ 13,645,293	\$ 11,647,703	42.7%	\$ (1,997,589)	12.6 pay periods out of 26 were paid in quarter. This is 48.5% of salaries rather than 50.0%
Benefits	\$ 14,015,805	\$ 7,007,903	\$ 6,146,018	43.9%	\$ (861,884)	12.6 pay periods out of 26 were paid in quarter. This is 48.5% of salaries rather than 50.0%
Operating	\$ 8,841,772	\$ 4,420,886	\$ 3,739,921	42.3%	\$ (680,965)	PEMT grant not expensed.
Capital Outlay	\$ 5,975,984	\$ 2,987,992	\$ 155,628	2.6%	\$ (2,832,364)	Capital expenditures encumbered but not yet expensed.
Debt Service	\$ 26,764	\$ 13,382	\$ 15,612	58.3%	\$ 2,230	Timing of lease payments
Grants and Aids	\$ 12,108	\$ 6,054	\$ 12,108	100.0%	\$ 6,054	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 1,327,368	\$ 663,684	\$ 1,105,828	83.3%	\$ 442,144	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 57,490,386	\$ 28,745,193	\$ 22,822,819	39.7%	\$ (5,922,374)	
Grand Total - All Taxing Funds	\$ 255,125,523	\$ 127,562,762	\$ 115,643,478	45.3%	\$ (11,919,283)	

Expense Analysis March 31, 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	\$ 59,743	\$ 85,347	\$ 25,604	43%	+2 FT commissioner assistant positions
001 -101-511-012120-	RETIREMENT CONTRIBUTION	\$ 69,478	\$ 112,465	\$ 42,987	62%	Increased retirement rates & +2 FT employees
001 -102-514-011120-	REGULAR SALARIES	\$ 252,994	\$ 291,883	\$ 38,889	15%	13 pay periods this year vs. 12 pay periods last year
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 141,165	\$ 179,773	\$ 38,607	27%	Timing of invoices of tower maint. (6 this year vs 5 LY)
001 -110-515-088032-	LOCAL JOBS GRT-TOCQUEVILLE	\$ -	\$ 53,667	\$ 53,667	n/a	Not granted last year
001 -110-541-088230-20714	FTA 5307 CARES ACT GRANT-SRA	\$ 770,791	\$ 935,047	\$ 164,256	21%	Based on reimbursement
001 -110-541-088230-20715	CARES ACT - SECTION 5311 - SRA	\$ 21,000	\$ 51,000	\$ 30,000	143%	Based on reimbursement
001 -110-541-088230-22701	SRA FTA 5307 ARP GRANT	\$ -	\$ 379,253	\$ 379,253	n/a	Based on reimbursement
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 612,322	\$ 1,270,102	\$ 657,780	107%	Based on reimbursement
001 -110-552-088010-	ECONOMIC DEVELOPMENT COUNCIL	\$ 87,726	\$ 128,369	\$ 40,643	46%	Based on reimbursement
001 -110-562-088310-	HUMANE SOCIETY	\$ 156,000	\$ 215,000	\$ 59,000	38%	Increased monthly cost compared to last year
001 -110-564-088373-54001	SENIOR SVS-MEALS, DAY CARE	\$ -	\$ 30,970	\$ 30,970	n/a	Based on reimbursement
001 -112-571-011120-	REGULAR SALARIES	\$ 181,103	\$ 218,716	\$ 37,613	21%	2 position reclassifications with increased salaries
001 -128-569-088543-	EOC-EARLY BIRD-ST HELEN GIFFOR	\$ 8,996	\$ 35,806	\$ 26,810	298%	Based on reimbursement
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 3,683,218	\$ 4,397,691	\$ 714,473	19%	Increased transportation budget
001 -201-512-011120-	REGULAR SALARIES	\$ 177,691	\$ 256,265	\$ 78,574	44%	Hurricane time plus employee sick/vacation payout
001 -201-512-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 44,716	\$ 44,716	n/a	County Administrator recruiting consultant
001 -203-513-011120-	REGULAR SALARIES	\$ 202,135	\$ 250,750	\$ 48,615	24%	Vacancy last year
001 -208-525-011120-	REGULAR SALARIES	\$ 137,062	\$ 170,593	\$ 33,532	24%	Hurricane time & turnover last year
001 -210-572-011120-	REGULAR SALARIES	\$ 519,072	\$ 632,613	\$ 113,541	22%	+2 employees & 1 reclassification
001 -211-564-011120-	REGULAR SALARIES	\$ 18,231	\$ 53,457	\$ 35,226	193%	+1 employee this year vs last
001 -220-519-011120-	REGULAR SALARIES	\$ 376,309	\$ 496,674	\$ 120,365	32%	1 vacancy LY, +2 employees and 1 reclass this year
001 -220-519-033490-	OTHER CONTRACTUAL SERVICES	\$ 65,658	\$ 114,001	\$ 48,343	74%	Commissioner office re-carpeting
001 -220-519-034310-	ELECTRIC SERVICES	\$ 272,686	\$ 301,873	\$ 29,187	11%	Increased electric rates
001 -220-519-034620-	MAINTENANCE - AIR CONDITIONING	\$ 57,336	\$ 136,186	\$ 78,850	138%	Road & Bridge Conference Room AC
001 -220-519-066420-	AUTOMOTIVE	\$ -	\$ 38,557	\$ 38,557	n/a	Purchase of cargo van
001 -229-513-011120-	REGULAR SALARIES	\$ 135,676	\$ 171,191	\$ 35,515	26%	Hurricane pay & mid-year salary increase
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 480,115	\$ 646,466	\$ 166,352	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	\$ 160,731	\$ 198,496	\$ 37,765	23%	+1 employee this year vs last year
001 -300-586-099010-	BUDGET TRANSFER-CLERK OF BOARD	\$ 617,039	\$ 693,513	\$ 76,474	12%	Increased draw due to increased budget
001 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 3,842,967	\$ 4,277,949	\$ 434,982	11%	Increased draw due to increased budget
001 -600-521-012140-	WORKERS COMPENSATION	\$ 312,764	\$ 355,516	\$ 42,752	14%	Increased WC rates and salaries
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 1,202,521	\$ 1,358,334	\$ 155,813	13%	Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ 8,952,507	\$ 10,218,999	\$ 1,266,492	14%	Increased draw due to increased budget
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 89,076	\$ 89,076	n/a	Increased budget & based on reimbursement
001 -907-527-033120-	MEDICAL SERVICES	\$ 283,390	\$ 416,732	\$ 133,342	47%	Increased draw due to increased budget
004 -104-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 2,549	\$ 43,405	\$ 40,856	1603%	Water slide gel coat repair
004 -108-572-011120-	REGULAR SALARIES	\$ 174,646	\$ 205,826	\$ 31,180	18%	Temporary assignment pay increase
004 -115-572-011120-	REGULAR SALARIES	\$ 56,016	\$ 98,192	\$ 42,175	75%	+1 employee this year plus two vacancies last year

Expense Analysis March 31, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
004-116-572-011120-	REGULAR SALARIES	\$ 209,623	\$ 247,157	\$ 37,533	18%	Higher pay due to Teamsters contract
004-161-572-011120-	REGULAR SALARIES	\$ 91,286	\$ 116,558	\$ 25,272	28%	Sick/vac. payout due to turnover & reclassified position
004-199-581-099210-	FUND TRANSFERS OUT	\$ 15,317,423	\$ 17,503,800	\$ 2,186,377	14%	Increased transportation budget
004-205-515-011120-	REGULAR SALARIES	\$ 297,024	\$ 378,769	\$ 81,745	28%	+1 Planner & +1 Planning Assistant II
004-205-515-034590-	OTHER INSURANCE	\$ 195,045	\$ 234,054	\$ 39,009	20%	Increased insurance rates
004-207-524-011120-	REGULAR SALARIES	\$ 145,448	\$ 201,940	\$ 56,492	39%	+2 employees (1 funded from LATCF funds)
004-400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 237,662	\$ 268,937	\$ 31,275	13%	Increased draw due to increased budget
102-151-541-066510-16009	66TH AVE/69TH ST-85TH ST	\$ 349	\$ 1,861,589	\$ 1,861,240	533429%	Ongoing project
102-153-541-066440-20015	8TH ST & 66TH AVE SIGNAL	\$ 455	\$ 429,379	\$ 428,924	94236%	Ongoing project
102-153-541-066510-22039	90TH AVE & OSLO RD CORRIDOR	\$ -	\$ 192,828	\$ 192,828	n/a	New project
103-210-572-066510-20002	PICKELBALL COMPLEX SOUTH CO	\$ 200	\$ 214,630	\$ 214,430	107215%	Ongoing project
103-220-519-066510-20036	ADMIN BUILDING B EXPANSION	\$ 602	\$ 234,617	\$ 234,015	38883%	Ongoing project
104-151-541-066510-19003	69TH ST RECLAMATION-66 TO US 1	\$ -	\$ 627,079	\$ 627,079	n/a	Ongoing project
104-152-541-066510-22010	AVIATION EXT-US1 TO 37TH & 41ST	\$ -	\$ 448,212	\$ 448,212	n/a	New project
108-222-564-036730-21108	RENTAL ASSISTANCE PAYMENT-EHV	\$ 51,431	\$ 125,274	\$ 73,843	144%	Increased rental assistance payments processed
108-222-564-036731-	PORT IN PAYMENTS	\$ 2,597	\$ 38,433	\$ 35,836	1380%	Increase in reimbursable port-ins
109-214-541-034688-	MAINTENANCE-OSLO WIDENING	\$ -	\$ 90,000	\$ 90,000	n/a	Local share of FDOT's Oslo improvements for highway exit
109-214-541-035320-	PIPE & CULVERT	\$ 37,805	\$ 100,115	\$ 62,311	165%	RCP Pipe PO rollover from LY due to extended lead time
109-214-541-035390-17019	NORTH CO ROAD STABILIZATION	\$ -	\$ 32,253	\$ 32,253	n/a	Ongoing project
109-214-541-053360-	ROAD RESURFACING	\$ -	\$ 246,168	\$ 246,168	n/a	Expenses vary depending on planned projects
109-214-541-053360-21014	IR BLVD RESURFACE-BARBER-53	\$ -	\$ 786,509	\$ 786,509	n/a	Ongoing project
109-214-541-066510-05017	TRAFFIC CONTROLLERS	\$ -	\$ 166,171	\$ 166,171	n/a	Ongoing project
109-214-541-066510-19003	69TH ST RECLAMATION-66TH-US 1	\$ -	\$ 595,092	\$ 595,092	n/a	Ongoing project
109-214-541-066510-19008	6TH AVE - US 1 TO 21ST	\$ 13,276	\$ 436,693	\$ 423,418	3189%	Ongoing project
109-214-541-066510-21021	IR BLVD PED & BIKE ACCESS	\$ -	\$ 69,945	\$ 69,945	n/a	New project
111-199-581-099210-	FUND TRANSFERS OUT	\$ 42,659	\$ 109,024	\$ 66,365	156%	Increased Osprey Marsh expenses
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	\$ 37,820	\$ 181,661	\$ 143,841	380%	New vendor with increased costs & timing of invoices
111-214-541-034674-	MAINT - SO CO BACK LOT DITCH	\$ 77,180	\$ 182,154	\$ 104,974	136%	New vendor with increased costs & timing of invoices
111-214-541-035210-	FUEL & LUBRICANTS	\$ 204,862	\$ 243,009	\$ 38,147	19%	Increased fuel costs compared to Q2 LY
111-214-541-035320-	PIPE & CULVERT	\$ 10,982	\$ 47,617	\$ 36,635	334%	Warehouse pipe purchased for projects as needed
111-214-541-066420-	AUTOMOTIVE	\$ -	\$ 193,252	\$ 193,252	n/a	(3) trucks & large vac truck repair
111-214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ -	\$ 200,866	\$ 200,866	n/a	Purchased dump truck
111-243-519-011120-	REGULAR SALARIES	\$ 89,965	\$ 120,869	\$ 30,904	34%	Hurricane pay & +1 employee this year vs last year
111-244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 170,567	\$ 204,295	\$ 33,728	20%	New fiscal year allocation based on number of devices
111-245-541-034687-	TRAFFIC ST LIGHT LED UPGRADE	\$ -	\$ 40,712	\$ 40,712	n/a	LED luminaires for 23 intersections
111-245-541-035350-	PAVEMENT MARKINGS	\$ 4,669	\$ 49,115	\$ 44,446	952%	More pavement markings completed this year than last
111-281-538-011120-	REGULAR SALARIES	\$ 125,710	\$ 188,195	\$ 62,486	50%	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

Expense Analysis March 31, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 112,141	\$ 112,141	n/a	Purchase of Law Enforcement & Corrections safety equip.
114 -120-522-011120-	REGULAR SALARIES	\$ 8,800,170	\$ 9,657,166	\$ 856,995	10%	Multiple vacancies last year
114 -120-522-011160-	FIREFIGHTER LOCAL INCENTIVE	\$ 355,966	\$ 731,857	\$ 375,891	106%	Add'l Paramedic incentive ILO AP/Solo incentive
114 -120-522-012110-	SOCIAL SECURITY MATCHING	\$ 616,184	\$ 688,917	\$ 72,734	12%	Due to increased salaries & incentives
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 2,569,945	\$ 3,110,741	\$ 540,795	21%	Increased retirement rates
114 -120-522-012140-	WORKERS COMPENSATION	\$ 374,973	\$ 476,510	\$ 101,538	27%	Increased WC rates and salaries/incentives
114 -120-522-034590-	OTHER INSURANCE	\$ 258,821	\$ 310,585	\$ 51,764	20%	Increased insurance rates
114 -120-522-034610-	MAINTENANCE - BUILDINGS	\$ 74,190	\$ 175,225	\$ 101,035	136%	St3 AC, St4 & 2 painting, St12 lighting, St9 driveway
114 -120-522-035130-	COMPUTER HARDWARE UPGRADE	\$ 3,732	\$ 164,199	\$ 160,467	4300%	Purchase of 41 Toughbook laptops
114 -120-522-035210-	FUEL & LUBRICANTS	\$ 181,708	\$ 235,101	\$ 53,393	29%	Increased fuel costs and usage
114 -120-522-035270-	MEDICINE & MEDICAL SUPPLIES	\$ 155,770	\$ 245,421	\$ 89,652	58%	Additional medical supplies purchased this year vs last
114 -120-522-035290-	OTHER OPERATING SUPPLIES	\$ 19,232	\$ 67,851	\$ 48,619	253%	Dive equip, station chairs & replacement ice makers
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 259,009	\$ 349,819	\$ 90,810	35%	New fiscal year allocation based on number of devices
114 -120-522-066490-20023	OTHER MACHINERY & EQUIP-PEMT	\$ -	\$ 34,157	\$ 34,157	n/a	Med cart conversion & defibrillators/screens
114 -120-522-099060-	BUDG TRANSFER-PROPERTY APPRAIS	\$ 266,822	\$ 292,381	\$ 25,559	10%	Increased draw due to increased budget
114 -120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 725,054	\$ 813,447	\$ 88,393	12%	Increased draw due to increased budget
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 203,971	\$ 331,334	\$ 127,363	62%	Based on reimbursement
120 -133-525-035120-	COMPUTER SOFTWARE	\$ -	\$ 36,232	\$ 36,232	n/a	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	\$ 74,290	\$ 135,000	\$ 60,710	82%	Additional SHIP loans processed this year vs LY
128 -144-572-033190-23007	OTHER PROFESSIONAL SERVICES	\$ -	\$ 60,000	\$ 60,000	n/a	New account for Hurricane Nicole
128 -144-572-033490-05054	SEC 3 POST CONST MONITORING	\$ 28,724	\$ 92,509	\$ 63,785	222%	Ongoing project
136 -163-564-036730-22803	COCWIDE TRA FLO113L4H092109	\$ -	\$ 55,625	\$ 55,625	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22804	ALCOHOPE FLO114L4H092114	\$ -	\$ 73,923	\$ 73,923	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22806	NEW CHRONICS FLO119L4H092114	\$ -	\$ 163,714	\$ 163,714	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22807	COCWIDE TWO FLO338L4H092108	\$ -	\$ 44,942	\$ 44,942	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22808	IR CHRONIC FLO360L4H092112	\$ -	\$ 58,054	\$ 58,054	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22809	FAM RENT FLO380L4H092107	\$ -	\$ 46,615	\$ 46,615	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22811	NEW HORIZONS FLO440L4H092110	\$ -	\$ 113,052	\$ 113,052	n/a	HUD Grant for FY 22/23
138 -219-536-066510-17513	SEBASTIAN PHASE II WATER & SEW	\$ -	\$ 428,322	\$ 428,322	n/a	New account for ARP due to COVID-19
138 -219-536-066510-19503	SOUTH WTP MEMBRANES & RETROFIT	\$ -	\$ 97,000	\$ 97,000	n/a	New account for ARP due to COVID-19
138 -224-569-088052-	CLOSING FUNDS-HOMES FOR SALE	\$ -	\$ 95,000	\$ 95,000	n/a	New account for ARP due to COVID-19
138 -224-569-088075-	REHABILITATION GRANTS	\$ -	\$ 37,015	\$ 37,015	n/a	New account for ARP due to COVID-19
138 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 24,739	\$ 77,061	\$ 52,322	211%	Based on reimbursement
138 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 606,741	\$ 1,016,367	\$ 409,626	68%	Based on reimbursement
142 -901-601-088400-	COURT ADMINISTRATOR	\$ -	\$ 100,000	\$ 100,000	n/a	Increased Court Admin & Guardian Ad Litem budget
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 32,853	\$ 485,494	\$ 452,641	1378%	Ongoing project
308 -162-575-066490-23001	OTHER MACH & EQUIP - AMEND #2	\$ -	\$ 36,507	\$ 36,507	n/a	New project
308 -162-575-066510-23002	JRTC - EXEC/CHAMSHP HALL AMD 2	\$ -	\$ 96,075	\$ 96,075	n/a	New project
308 -162-575-066510-23003	JRTC - ASBESTOS RM REMED AMD 2	\$ -	\$ 141,767	\$ 141,767	n/a	New project

Expense Analysis March 31, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
315-112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ 103,428	\$ 765,542	\$ 662,114	640%	Ongoing project
315-120-522-066510-19020	FIRE STATION #7 CONSTRUCTION	\$ -	\$ 26,850	\$ 26,850	n/a	Ongoing project
315-210-572-066390-18018	WABASSO SCRUB AREA IMPROVEMNTS	\$ -	\$ 46,155	\$ 46,155	n/a	Ongoing project
315-210-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 101,995	\$ 101,995	n/a	Round Island lifeguard tower
315-210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ 50,327	\$ 392,652	\$ 342,325	680%	Ongoing project
315-210-572-066510-19027	HALLSTROM FARMSTD CONSERV AREA	\$ 17,340	\$ 345,871	\$ 328,531	1895%	Ongoing project
315-214-541-066120-14001	RIGHT OF WAY-41ST ST/US 1	\$ -	\$ 94,495	\$ 94,495	n/a	Ongoing project
315-214-541-066510-06041	43RD AVE-18TH ST TO 26TH ST	\$ 1,115,836	\$ 1,833,621	\$ 717,785	64%	Ongoing project
315-214-541-066510-22027	43RD AVE PEDS/ACCESS IMP-12-18	\$ -	\$ 101,813	\$ 101,813	n/a	New project
315-220-519-066510-22017	DAISY HOPE BUILDING IMPROVEMEN	\$ -	\$ 160,020	\$ 160,020	n/a	New project
315-220-519-066510-23012	FIBEROPTICS-BLDG B TO SHERIFF	\$ -	\$ 151,380	\$ 151,380	n/a	New project
315-600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 815,155	\$ 1,815,281	\$ 1,000,126	123%	Based on reimbursement
315-600-586-099140-	SHERIFF-DETENTION CENTER	\$ -	\$ 100,313	\$ 100,313	n/a	Based on reimbursement
411-217-534-011120-	REGULAR SALARIES	\$ 254,909	\$ 295,908	\$ 40,999	16%	Position vacancy last year
411-217-534-033490-22601	OTHER CONT SERV-HURRICANE IAN	\$ -	\$ 216,074	\$ 216,074	n/a	Account established for Hurricane Ian tracking purposes
411-217-534-034590-	OTHER INSURANCE	\$ 430,955	\$ 517,146	\$ 86,191	20%	Increased insurance rates
411-217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 284,715	\$ 313,185	\$ 28,470	10%	Increased draw due to increased budget
411-255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 574,779	\$ 808,279	\$ 233,500	41%	Increased yard waste costs
418-221-572-044698-	GOLF RENEWAL & REPLACEMENT	\$ 9,272	\$ 42,295	\$ 33,023	356%	Purchase of range balls
441-233-524-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 43,101	\$ 43,101	n/a	Scanning & archiving services
441-233-524-034590-	OTHER INSURANCE	\$ 185,375	\$ 222,450	\$ 37,075	20%	Increased insurance rates
441-233-524-035120-	COMPUTER SOFTWARE	\$ 27,354	\$ 56,142	\$ 28,788	105%	Online permitting/licensing software started in Q4 LY
441-233-524-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 144,639	\$ 175,774	\$ 31,135	22%	New fiscal year allocation based on number of devices
471-218-536-011120-	REGULAR SALARIES	\$ 470,637	\$ 533,305	\$ 62,668	13%	Vacation payout due to employee retirement
471-218-536-034590-	OTHER INSURANCE	\$ 273,603	\$ 328,324	\$ 54,721	20%	Increased insurance rates
471-218-536-035230-	CHEMICALS	\$ 229,383	\$ 291,970	\$ 62,587	27%	Increased cost of chemicals
471-218-536-036620-	LOSS ON ASSETS	\$ -	\$ 118,453	\$ 118,453	n/a	Decapitalizing assets due to change in policy
471-218-536-044330-	SEWAGE TREATMENT PLANT ELECTRI	\$ 233,464	\$ 288,738	\$ 55,274	24%	Increased electric rates
471-218-536-044699-21534	WWTF ODOR CONTROL SYSTEM R&R	\$ -	\$ 152,900	\$ 152,900	n/a	New project
471-218-536-044730-	SEWAGE SLUDGE REMOVAL	\$ 171,093	\$ 206,254	\$ 35,161	21%	Timing of expensing invoices
471-219-536-011120-	REGULAR SALARIES	\$ 602,236	\$ 678,461	\$ 76,224	13%	+1 employee this year & vacancies LY
471-219-536-034590-	OTHER INSURANCE	\$ 398,600	\$ 478,320	\$ 79,720	20%	Increased insurance rates
471-219-536-035230-	CHEMICALS	\$ 569,023	\$ 720,357	\$ 151,334	27%	Increased cost of chemicals
471-219-536-036620-	LOSS ON ASSETS	\$ -	\$ 136,353	\$ 136,353	n/a	Decapitalizing assets due to change in policy
471-219-536-044310-	WATER TREAT ELECTRIC	\$ 385,412	\$ 487,040	\$ 101,628	26%	Increased electric rates
471-219-536-044699-21532	WTP PUMP R&R	\$ 15,264	\$ 110,220	\$ 94,956	622%	Ongoing project
471-219-536-044740-	WATER STORAGE TANK MAINTENANCE	\$ 11,777	\$ 57,541	\$ 45,764	389%	Lag in recording invoices last year
471-235-536-011120-	REGULAR SALARIES	\$ 487,660	\$ 605,289	\$ 117,628	24%	Reclassified employee & vacancy last year
471-235-536-034590-	OTHER INSURANCE	\$ 142,235	\$ 170,682	\$ 28,447	20%	Increased insurance rates
471-235-536-036620-	LOSS ON ASSETS	\$ -	\$ 28,212	\$ 28,212	n/a	Decapitalizing assets due to change in policy

Expense Analysis March 31, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 338,555	\$ 429,475	\$ 90,920	27%	New fiscal year allocation based on number of devices
471 -265-536-034590-	OTHER INSURANCE	\$ 142,235	\$ 170,682	\$ 28,447	20%	Increased insurance rates
471 -265-536-036620-	LOSS ON ASSETS	\$ -	\$ 41,081	\$ 41,081	n/a	Decapitalizing assets due to change in policy
471 -268-536-011120-	REGULAR SALARIES	\$ 495,263	\$ 560,759	\$ 65,496	13%	+1 employee this year & vacancies LY
471 -268-536-034590-	OTHER INSURANCE	\$ 229,299	\$ 275,159	\$ 45,860	20%	Increased insurance rates
471 -268-536-036620-	LOSS ON ASSETS	\$ -	\$ 99,522	\$ 99,522	n/a	Decapitalizing assets due to change in policy
471 -268-536-044699-19508	DATA FLOW TACK PACK TCU	\$ -	\$ 117,666	\$ 117,666	n/a	Ongoing project
471 -268-536-044699-19548	WW COLL LINE REPLACE & REPAIR	\$ -	\$ 34,810	\$ 34,810	n/a	Ongoing project
471 -269-536-011120-	REGULAR SALARIES	\$ 593,970	\$ 665,699	\$ 71,728	12%	Reclassified employee & vacancies last year
471 -269-536-034590-	OTHER INSURANCE	\$ 229,299	\$ 275,159	\$ 45,860	20%	Increased insurance rates
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 45,741	\$ 91,573	\$ 45,833	100%	Increased equipment repairs needed this year vs LY
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	\$ 127,016	\$ 247,709	\$ 120,693	95%	Ongoing project
471 -269-536-044699-19551	WATER DISTRIBUTION VALVE REPLA	\$ 22,391	\$ 118,473	\$ 96,082	429%	Ongoing project
471 -292-536-033190-22601	OTHER PROF SVS-HURRICANE IAN	\$ -	\$ 36,814	\$ 36,814	n/a	New project
501 -242-591-035530-	GAS/DIESEL	\$ 981,252	\$ 1,114,818	\$ 133,565	14%	Increased fuel costs and usage
502 -246-513-034590-	OTHER INSURANCE	\$ 1,695,061	\$ 1,971,546	\$ 276,485	16%	Increased insurance rates
502 -600-521-012140-	WORKERS COMPENSATION	\$ 276,236	\$ 686,725	\$ 410,489	149%	Increase in claims/settlements
502 -600-521-033110-	LEGAL SERVICES	\$ 33,283	\$ 81,937	\$ 48,655	146%	Costs vary throughout the year depending on claims
504 -127-519-034586-	PHARMACY CLAIMS	\$ 2,722,489	\$ 3,149,748	\$ 427,259	16%	Increased pharmacy claims over last year
505 -103-519-011120-	REGULAR SALARIES	\$ 129,766	\$ 163,354	\$ 33,588	26%	+1 employee this year vs last year
505 -103-519-035120-	COMPUTER SOFTWARE	\$ 86,275	\$ 115,066	\$ 28,792	33%	Increased cost of ESRI software
505 -103-519-036610-	DEPRECIATION	\$ 47,484	\$ 74,274	\$ 26,790	56%	Add'l depreciation for 2022 Aerial Imagery Acquisition
505 -241-513-011120-	REGULAR SALARIES	\$ 405,406	\$ 546,378	\$ 140,972	35%	+1 employee & reclass this year & 1 vacancy last year
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 306,239	\$ 484,567	\$ 178,328	58%	Timing of expensing invoices
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 55,927	\$ 138,206	\$ 82,279	147%	Computer equipment rollover & warranty renewal
505 -241-513-036620-	LOSS ON ASSETS	\$ 198	\$ 136,535	\$ 136,337	68906%	Decapitalizing assets due to change in policy
TOTAL		\$ 74,821,270	\$ 105,688,547	\$ 30,867,277	41%	