



2023-2024
3rd Quarter

Quarterly Budget Report



Financial Indicators Snapshot - June 2024

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)	▲ 10.7%	▲ 2.2%	▲ 12.1%	▲ 3.6%	Represents collections through May 2024. Increase of \$52,191 or 2.2% YTD.
Optional Sales Tax (Fund 315)	▲ 0.4%	▲ 2.2%	▼ (7.5%)	▲ 1.6%	Represents collections through May 2024. Increase of \$392,938 or 2.2% YTD.
Half Cent Sales Tax	▲ 1.8%	▲ 0.9%	▲ 0.3%	▼ (1.6%)	Represents collections through May 2024. Increase of \$83,391 or 0.9% YTD.
Traffic Impact Fees (Fund 104)	▼ (1.7%)	▲ 41.9%	▲ 48.3%	▲ 75.7%	Varies by month, however, increase of \$2,240,907 or 41.9 %YTD.
Impact Fees (Fund 103)	▼ (35.6%)	▲ 74.5%	▲ 17.0%	▲ 100.2%	Varies by month, however, increase of \$945,214 or 74.5% YTD.
Tourist Tax	▼ (2.4%)	▼ (8.9%)	▲ 3.7%	▲ 9.4%	Tourist Taxes are above budgeted annual expectations by \$294,804. Year to date revenues are down \$333,059 when compared to prior year.
Franchise Fees (Total)	▼ (13.2%)	▲ 3.5%	▼ (6.8%)	▼ (9.4%)	Overall YTD Franchise Tax revenue is up \$297,148 when compared to prior year.
Recreation Revenues					
NCAC	▲ 1.1%	▲ 9.6%	▲ 29.2%	▲ 39.7%	YTD revenues are up \$20,458 or 9.6% compared to prior year and up \$66,515 or 39.7% compared to budget.
GAC	▼ (20.7%)	▼ (16.2%)	▼ (21.9%)	▲ 0.0%	YTD revenues are down \$8,681 or 16.2% compared to prior year and up \$22 compared to budget.
Recreation	▲ 10.4%	▲ 5.1%	▲ 58.0%	▲ 190.8%	Revenues are up YTD \$8,595 or 5.1% compared to last year and up \$116,759 or 190.8% compared to budget due to FL Blue Grant received but not yet budgeted
IG Building	▲ 87.0%	▲ 26.0%	▲ 72.3%	▲ 73.1%	YTD revenues are up from prior year \$55,438 or 26.0% and up \$113,428 or 73.1% compared to budget
Shooting Range	▲ 125.4%	▲ 31.4%	▲ 99.2%	▲ 40.7%	YTD revenues are up from prior year \$113,871 or 31.4% and up \$137,197 or 40.7% compared to budget.
Profit & Loss					
Building Department	▲ 459.8%	▲ 155.8%			Overall Building Department net income is up \$88,960 for the month when compared to prior year and up \$322,710 YTD.
Golf Course	▲ 79.4%	▲ 13.5%			Total rounds are up 2,678 YTD. Net income is up by \$202,435 YTD compared to prior year.
Fleet	▲ 644.5%	▲ 96.7%			Fleet net income is up by \$78,690 for the month and up \$91,753 YTD compared to prior year.
SWDD	▲ 83.5%	▲ 26.1%			SWDD YTD net income is \$2,271,766 more than the prior year.

FY 2023/2024 Budget Reconciliation

October 1, 2023 to September 30, 2024 Budget

Approved Budget as of October 1, 2023		\$506,901,540
Fund	Item Description	Budget Amendment
Grants Received		
001	General Fund/Emergency Management Performance Grant	106,498 01 & '04
001	General Fund/IRL GYAC Grant	4,923 01
001	General Fund/SRA/Section 5311 Grant Rollover	150,000 01
001	General Fund/SRA/Section 5311 Grant	180,000 05
001	General Fund/SRA/Section 5307 Grant Rollover	7,651,545 01
001	General Fund/SRA CRRSAA & ARP/Section 5311 Grant Rollover	334,412 01
001	General Fund/SRA/Section 5339 Grant Rollover	423,926 01
001	General Fund/DOT/Public Transit Block Grant	729,905 02
001	General Fund/FDOT Service Development Grant	1,200,000 05
001	General Fund/Florida Bar Intern Grant	3,500 05
004	MSTU/FL Blue Foundation Grant	200,000 05
004	MSTU/Comp Vulnerability Grant	248,675 01
108	Section 8/Rental Assistance/HUD Emergency Housing Vouchers	256,944 02
108	Section 8/Rental Assistance/HUD Emergency Housing Vouchers Admin	36,864 02
108	Section 8/Rental Assistance/HUD Emergency Housing Vouchers Service Fee	7,125 02
108	Section 8/Rental Assistance/Admin Fee	385,392 02
109	Secondary Roads/FDOT Grant Rollover/6th Ave/US1-21st St.	8,419 02
109	Secondary Roads/SCOP Grant Rollover/IR Blvd Resurfacing	176,378 02
114	Emergency Services/Fire Rescue/FL DOH Emergency Med Service Program Grant Rollover	36,014 02
114	Emergency Services/Fire Rescue/FI Dept of Health EleGARD Grant	31,200 04
117	Tree Fine Fund/SJRWMD Wetland Restoration Grant	50,000 02
120	911 Surcharge/E911 State Grant	207,473 01
123	SHIP/State Housing Imitative Grant Rollover	1,951,867 02
124	MPO/FTA Sec 5305 Grant	159,347 01
124	MPO/Metro Planning Org Grant Rollover	146,161 02
128	Coastal Engineering/FEMA Grant/Hurricane Matthew	978,597 02
128	Coastal Engineering/FDEP Grant	2,376,000 03
128	Coastal Engineering/DEM Hazard Mitigation Grant	2,000,000 03
128	Coastal Engineering/FEMA Grant-Hurricane Ian	67,039 03
128	Coastal Engineering/FEMA Grant/Hurricane Nicole	237,685 03
133	Florida Boating Improvements/FIND Grant Rollover/ELC Dock Replacement	150,000 02
133	Florida Boating Improvements/Derelict Vessel Removal Grant	31,000 02
136	HUD Grants/Rollover Grants	199,317 01
138	ARP/American Rescue Plan Act Rollover	12,147,787 02

FY 2023/2024 Budget Reconciliation

October 1, 2023 to September 30, 2024 Budget

Fund	Item Description		Budget Amendment
Grants Received			
139	CARES Act Grant Rollover	431,505	03
145	Land Acquisition/Find Grant Rollover/Jones Pier Improvements	84,000	02
147	Opioid Fund/County Court/Drug Court	305,752	04
315	Optional Sales Tax/FDOT Grant Rollover/43rd Ave/SR 60-18th St	498,000	02
315	Optional Sales Tax/FDOT Grant Rollover/66th Ave/69th to 85th	7,000,000	02
315	Optional Sales Tax/FDOT Grant Rollover/43rd Ave Pedestrian & Bicycle Access	1,470,610	02
315	Optional Sales Tax/Trans Florida Railway Rollover Grant	498,671	02
315	Optional Sales Tax/DOT Grant Rollover/66th Ave/49th to 59th	1,721,853	02
315	Optional Sales Tax/US Fish Wildlife Rest/Hunt Grant	200,000	02
		45,084,384	
Donations/Contributions			
001	General Fund/Donations-Children's Week	7,000	02
001	General Fund/Donations-Misc. Children's Services	1,000	05
001	General Fund/Law Library	750	05
004	MSTU/Route 60 Hyundai Recreation Donation	18,000	01
120	911 Surcharge/FEC Special Disbursement/Cyber Security	50,000	04
		76,750	
Projects Carried Forward from FY 2022/2023			
001	General Fund/Rollover Purchase Orders	86,095	03
001	General Fund/Rollover Projects	478,595	03
004	MSTU/Rollover Purchase Orders	74,310	03
004	MSTU/Rollover Projects	793,510	03
102	Traffic Impact Fees/Rollover Projects	655,103	03
103	Impact Fees/Rollover Purchase Orders	349,998	03
103	Impact Fees/Rollover Projects	148,692	03
109	Secondary Roads/Rollover Purchase Orders	56,189	03
111	Transportation Fund/Rollover Purchase Orders	208,452	03
111	Transportation Fund/Rollover Projects	450,000	03
114	Emergency Services/Rollover Purchase Orders	5,547,889	03
114	Emergency Services/Rollover Projects	3,727,755	03
119	Tourist Tax/Repeal 6th Cent	(327,619)	03
128	Coastal Engineering/Repeal 6th Cent	(275,629)	03
133	Florida Boating Improvements/Rollover Purchase Orders	42,000	03
133	Florida Boating Improvements/Rollover Projects	315,323	03
147	Opioid Fund/Rollover Projects	70,663	03
308	JJRTC/Rollover Projects	3,500,432	03

FY 2023/2024 Budget Reconciliation

October 1, 2023 to September 30, 2024 Budget

Fund	Item Description		Budget Amendment
Projects Carried Forward from FY 2022/2023			
315	Optional Sales Tax/Rollover Purchase Orders	3,905,750	03
315	Optional Sales Tax/Rollover Projects	730,761	03
411	SWDD/Rollover Purchase Orders	1,796	03
471	Utilities/Rollover Purchase Orders	896,327	03
Projects Carried Forward from FY 2022/2023			
471	Utilities/Rollover Projects	5,048,761	03
505	Information Technology/Rollover Purchase Orders	7,400	03
		26,492,553	
Unbudgeted Items			
001	General Fund/Sheriff-Law Enforcement-Return Funds	1,005,038	03
001	General Fund/Fund CIE	(70,000)	03
001	General Fund/Agencies/GYAC	40,000	03
004	MSTU/Beach Parks/Other Improvements Except Bldgs/Hurricane Nicole	153,910	03
004	MSTU/Beach Barks/Other Contractual Services/Hurricane Ian	43,411	03
004	MSTU Fund/Fund CIE	794,393	03
102	Traffic Impact Fees-Fund CIE	2,525,397	03
103	Impact Fees-Fund CIE	6,023,494	03
104	Traffic Impact Fees 2020-Fund CIE	8,364,873	03
109	Secondary Roads/Fund CIE	1,022,770	03
112	Law Enforcement Trust Fund/Sheriff-Law Enforcement-Return Funds	24,900	03
114	Emergency Services/Fund CIE	1,835,000	03
117	Tree Fine Fund/Fund CIE	200,000	03
117	Tree Fine Fund/Gifford Customer Conv. Center Landscape	200,000	03
120	911 Surcharge/Communication Center/EDP Equipment	31,853	03
127	Native Uplands Fund/Fund CIE	25,000	03
128	Coastal Engineering/CIP/Hurricane Nicole-Sector 4	1,624,000	03
128	Coastal Engineering/Fund CIE	3,991,539	03
133	Florida Boating improvements/Fund CIE	230,000	03
145	Land Acquisition Fund/Fund CIE	871,675	03
185	Vero Lake Estates/Fund CIE	352,500	03
315	Optional Sales Tax/Fund CIE	26,341,792	03
315	Optional Sales Tax/Fire Station #2 Dock	42,090	03
		55,673,635	
Total - All Amendments		127,327,322	
Total Budget as of June 30, 2024			\$634,228,862

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2023/2024 3rd Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
001031 Taxes	\$ 89,412,193	\$ 67,059,145	\$ 90,880,653	101.6%	\$ 23,821,508	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 949	n/a	\$ 949	
001033 Intergovernmental	\$ 12,919,506	\$ 9,689,629	\$ 6,409,870	49.6%	\$ (3,279,759)	Multiple grants budgeted, but not yet received.
001034 Charges For Services	\$ 2,015,196	\$ 1,511,397	\$ 1,580,414	78.4%	\$ 69,017	Timing in payments from Sheriff for School Resource Officers.
001035 Judgments, Fines & Forfeits	\$ 111,578	\$ 83,683	\$ 91,659	82.1%	\$ 7,976	Animal Control fines are higher than anticipated
001036 Licenses	\$ 171,000	\$ 128,250	\$ 108,820	63.6%	\$ (19,430)	Timing of Animal Licenses.
001037 Interest	\$ 952,280	\$ 714,210	\$ 2,376,562	249.6%	\$ 1,662,352	Interest earnings higher than anticipated.
001038 Miscellaneous	\$ 5,285,936	\$ 3,964,452	\$ 4,461,097	84.4%	\$ 496,644	FPL Disaster Grant more than budgeted.
001039 Other Sources	\$ 33,875,127	\$ 25,406,345	\$ 23,042,558	68.0%	\$ (2,363,787)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 144,742,816	\$ 108,557,112	\$ 128,952,581	89.1%	\$ 20,395,470	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
004031 Taxes	\$ 17,468,734	\$ 13,101,550	\$ 17,275,101	98.9%	\$ 4,173,551	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	\$ 11,555,800	\$ 8,666,850	\$ 8,414,136	72.8%	\$ (252,714)	Lag time in receiving franchise fee payments. Only (8) months received in 3 quarters.
004033 Intergovernmental	\$ 16,699,494	\$ 12,524,621	\$ 12,488,266	74.8%	\$ (36,354)	Lag time in receiving 1/2 Cent Sales Tax. Only (8) months received in 3 quarters.
004034 Charges for Services	\$ 1,009,556	\$ 757,167	\$ 1,101,274	109.1%	\$ 344,107	Pool and recreation revenues higher than anticipated.
004035 Judgments, Fines & Forfeits	\$ 285,000	\$ 213,750	\$ 281,865	98.9%	\$ 68,115	Code enforcement fines above budgeted projections.
004037 Interest	\$ 761,805	\$ 571,354	\$ 965,644	126.8%	\$ 394,291	Interest earnings higher than anticipated.
004038 Miscellaneous	\$ 45,894	\$ 34,420	\$ 28,975	63.1%	\$ (5,445)	Other miscellaneous revenues lower than anticipated.
004039 Other Sources	\$ 4,403,487	\$ 3,302,615	\$ -	0.0%	\$ (3,302,615)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 52,229,769	\$ 39,172,327	\$ 40,555,263	77.6%	\$ 1,382,936	

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	\$ 412,595	79.0%	\$ 20,720	Other permit revenues higher than anticipated due to two (2) large FPL/Stormwater permits.
111033 Intergovernmental	\$ 3,049,500	\$ 2,287,125	\$ 2,650,803	86.9%	\$ 363,678	DOT Traffic Signal Enhancement revenues higher than budgeted,
111034 Charges for Services	\$ 101,650	\$ 76,238	\$ 76,387	75.1%	\$ 150	MPO salary reimbursement completed.
111037 Interest	\$ 247,950	\$ 185,963	\$ 429,532	173.2%	\$ 243,570	Paving assessments interest charged here until fiscal year end entry.
111038 Miscellaneous	\$ 394,250	\$ 295,688	\$ 515,048	130.6%	\$ 219,361	Large DOT reimbursement received.
111039 Other Sources	\$ 19,580,828	\$ 14,685,621	\$ 13,202,937	67.4%	\$ (1,482,684)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 23,896,678	\$ 17,922,509	\$ 17,288,803	72.3%	\$ (633,706)	

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	\$ 48,904,312	\$ 36,678,234	\$ 49,723,329	101.7%	\$ 13,045,095	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 91,213	\$ 68,410	\$ 72,005	78.9%	\$ 3,595	Some grants received in full.
114034 Charges for Services	\$ 7,846,731	\$ 5,885,048	\$ 3,927,202	50.0%	\$ (1,957,847)	ALS charges below budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 3,800	\$ 2,850	\$ 2,250	59.2%	\$ (600)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 722,000	\$ 541,500	\$ 1,195,890	165.6%	\$ 654,390	Interest earnings higher than anticipated.
114038 Miscellaneous	\$ 31,073	\$ 23,304	\$ 65,092	209.5%	\$ 41,787	Elegard payment of \$31,200 received
114039 Other Sources	\$ 12,723,535	\$ 9,542,651	\$ -	0.0%	\$ (9,542,651)	Cash forward reserves budgeted, but not actual.
	\$ 70,322,664	\$ 52,741,998	\$ 54,985,766	78.2%	\$ 2,243,769	
Grand Total - All Taxing Funds	\$ 291,191,926	\$ 218,393,945	\$ 241,782,413	83.0%	\$ 23,388,468	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2023/2024 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	\$ 1,440,058	\$ 1,080,044	\$ 1,057,792	73.5%	\$ (22,252)	
102 County Attorney	\$ 1,289,645	\$ 967,234	\$ 728,845	56.5%	\$ (238,388)	Vacancy, legal & other professional services not yet incurred.
103 Geographic Info Systems Dept.	\$ 85,873	\$ 64,405	\$ 64,405	75.0%	\$ 0	
106 General Health	\$ 1,128,158	\$ 846,119	\$ 881,373	78.1%	\$ 35,254	
107 Communications/Emergency Svcs	\$ 663,110	\$ 497,333	\$ 457,292	69.0%	\$ (40,040)	Timing of maintenance expenses.
109 Main Library	\$ 2,960,762	\$ 2,220,572	\$ 1,981,395	66.9%	\$ (239,177)	Operating expenses lower than budgeted.
110 Agencies	\$ 13,734,087	\$ 10,300,565	\$ 6,119,672	44.6%	\$ (4,180,893)	Full payment to three agencies. Others based on reimbursement.
111 Medicaid	\$ 1,317,198	\$ 987,899	\$ 851,467	64.6%	\$ (136,432)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,346,715	\$ 1,010,036	\$ 859,082	63.8%	\$ (150,954)	Salaries & Benefits lower than budgeted due to turnover.
113 Brackett Family Library	\$ 506,173	\$ 379,630	\$ 343,516	67.9%	\$ (36,114)	Books encumbered, but not yet expensed.
114 Value Adjustment Board	\$ 63,000	\$ 47,250	\$ 46,026	73.1%	\$ (1,224)	Other professional services & misc. expenses occur later in the year.
118 Ind Riv Soil/Water Conservation	\$ 72,528	\$ 54,396	\$ 50,404	69.5%	\$ (3,992)	Travel & registration not expended yet.
119 Law Library	\$ 84,887	\$ 63,665	\$ 60,888	71.7%	\$ (2,777)	
128 Children's Services	\$ 2,781,383	\$ 2,086,037	\$ 1,322,135	47.5%	\$ (763,903)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 328,448	\$ 246,336	\$ 285,453	86.9%	\$ 39,117	CRA payments due in full in December.
199 Reserves	\$ 11,023,681	\$ 8,267,761	\$ 7,261,632	65.9%	\$ (1,006,129)	Contingencies budgeted, but not fully expended.
201 County Administrator	\$ 1,436,811	\$ 1,077,608	\$ 828,016	57.6%	\$ (249,592)	Vacancies due to reorganization not yet filled.
202 Community Services	\$ 284,271	\$ 213,203	\$ 186,362	65.6%	\$ (26,841)	Health insurance expenses lower than anticipated
203 Human Resources	\$ 1,034,099	\$ 775,574	\$ 682,029	66.0%	\$ (93,545)	Professional development, employee awards, tuition reimbursement expenses to occur later in the year.
204 Planning And Development	\$ -	\$ -	\$ 1,869	n/a	\$ 1,869	PACE projects
206 Veterans Services	\$ 461,666	\$ 346,250	\$ 270,541	58.6%	\$ (75,709)	Expenditures based on reimbursement.
208 Emergency Management	\$ 762,537	\$ 571,903	\$ 488,193	64.0%	\$ (83,709)	EMPG grant budgeted, but not fully expended.
210 Parks	\$ 4,080,241	\$ 3,060,181	\$ 2,668,176	65.4%	\$ (392,005)	Maintenance expenses to occur later in the year.
211 Human Services	\$ 314,221	\$ 235,666	\$ 230,291	73.3%	\$ (5,374)	Other operating supply expenses lower than anticipated.
212 Agriculture Extension	\$ 220,129	\$ 165,097	\$ 123,562	56.1%	\$ (41,534)	Program assistant reimbursement not yet expensed. Travel & tuition occur later in the year.
215 Parks/Conservation Lands	\$ 722,414	\$ 541,811	\$ 372,535	51.6%	\$ (169,275)	Vacancies
216 Purchasing	\$ 340,059	\$ 255,044	\$ 254,088	74.7%	\$ (956)	
220 Facilities Management	\$ 5,760,322	\$ 4,320,242	\$ 2,814,850	48.9%	\$ (1,505,391)	Vacancies/Maint expense lower than anticipated
229 Management & Budget	\$ 720,464	\$ 540,348	\$ 404,924	56.2%	\$ (135,424)	Economic development study not yet started.
237 FPL Grant	\$ 192,439	\$ 144,329	\$ 114,082	59.3%	\$ (30,248)	Professional and contractual services for FEMA trainings to occur later in the year.
238 Emergency Mgmt. Base Grant	\$ 126,521	\$ 94,891	\$ 89,414	70.7%	\$ (5,476)	
241 Information Services & Telecom	\$ 1,367,375	\$ 1,025,531	\$ 1,025,531	75.0%	\$ 0	

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
246 Risk Management	\$ 594,431	\$ 445,823	\$ 594,431	100.0%	\$ 148,608	Insurance charge done once a year in January.
250 County Animal Control	\$ 1,017,678	\$ 763,259	\$ 647,796	63.7%	\$ (115,463)	Capital purchase encumbered but not yet expensed.
251 Mailroom/Switchboard	\$ 199,937	\$ 149,953	\$ 138,128	69.1%	\$ (11,825)	Operating expenses encumbered but not yet expensed.
252 Environmental Control	\$ 10,033	\$ 7,525	\$ 7,541	75.2%	\$ 17	
269 Water Distributions	\$ 3,227	\$ 2,420	\$ 3,226	100.0%	\$ 806	Final payment for Gifford Garden water & sewer
283 Lagoon	\$ 508,547	\$ 381,410	\$ 73,024	14.4%	\$ (308,386)	Vacant position/capital encumbered, but not yet expenses.
300 Clerk Of Circuit Court	\$ 1,469,830	\$ 1,102,373	\$ 1,105,659	75.2%	\$ 3,286	
400 Tax Collector	\$ 3,123,760	\$ 2,342,820	\$ 5,308,690	169.9%	\$ 2,965,870	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 4,086,701	\$ 3,065,026	\$ 3,018,631	73.9%	\$ (46,395)	
600 Sheriff	\$ 73,028,622	\$ 54,771,467	\$ 54,982,541	75.3%	\$ 211,075	
700 Supervisor Of Elections	\$ 2,181,713	\$ 1,636,285	\$ 1,734,900	79.5%	\$ 98,615	First monthly draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 872,476	\$ 654,357	\$ 570,509	65.4%	\$ (83,848)	Expenditures based on reimbursement.
903 State Attorney	\$ 192,641	\$ 144,481	\$ 106,338	55.2%	\$ (38,143)	Expenditures based on reimbursement.
904 Public Defender	\$ 3,363	\$ 2,522	\$ 2,274	67.6%	\$ (248)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 800,582	\$ 600,437	\$ 667,152	83.3%	\$ 66,715	July payment made in June
Grand Total	\$ 144,742,816	\$ 108,557,112	\$ 101,886,682	70.4%	\$ (6,670,430)	

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
104 North County Aquatic Center	\$ 1,249,793	\$ 937,345	\$ 798,175	63.9%	\$ (139,169)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 746,140	\$ 559,605	\$ 375,684	50.4%	\$ (183,921)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,532,747	\$ 1,149,560	\$ 944,810	61.6%	\$ (204,750)	Operational expenses lower than anticipated.
115 Intergenerational Facility	\$ 873,019	\$ 654,764	\$ 518,195	59.4%	\$ (136,569)	Operational expenses lower than anticipated.
116 Ocean Rescue	\$ 1,390,030	\$ 1,042,523	\$ 795,853	57.3%	\$ (246,670)	Tracking Station Beach dune crossover repairs budgeted, but not yet expensed.
161 Shooting Range Operations	\$ 882,892	\$ 662,169	\$ 627,440	71.1%	\$ (34,729)	Maintenance expenses encumbered, but not yet expensed.
199 Reserves	\$ 39,608,940	\$ 29,706,705	\$ 29,605,359	74.7%	\$ (101,346)	
204 Planning And Development	\$ 305,168	\$ 228,876	\$ 228,430	74.9%	\$ (446)	
205 County Planning	\$ 2,998,953	\$ 2,249,215	\$ 1,633,280	54.5%	\$ (615,935)	Vacancies, digitalization of files, EAR-USB Study not yet expensed.
207 Environmental Plan/Code Enforce	\$ 912,507	\$ 684,380	\$ 528,040	57.9%	\$ (156,340)	Digitalization of files not yet expended.
210 Parks	\$ 794,393	\$ 595,795	\$ 12,710	1.6%	\$ (583,085)	Jones Pier & 58th Ballfield expenses not yet expended.
231 Natural Resources	\$ 747,171	\$ 560,378	\$ 243,584	32.6%	\$ (316,794)	Comp Vulnerability Grant budgeted, but not yet expended. Vacancy.
400 Tax Collector	\$ 188,016	\$ 141,012	\$ 330,629	175.9%	\$ 189,617	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 52,229,769	\$ 39,172,327	\$ 36,642,189	70.2%	\$ (2,530,138)	

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	\$ 1,442,636	\$ 1,081,977	\$ 819,479	56.8%	\$ (262,498)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 11,774,257	\$ 8,830,693	\$ 6,675,701	56.7%	\$ (2,154,992)	Vacancies. Capital expenses encumbered, but not yet expended.
243 Public Works	\$ 985,171	\$ 738,878	\$ 271,537	27.6%	\$ (467,341)	Digitization of files not yet done.
244 County Engineering	\$ 4,292,508	\$ 3,219,381	\$ 2,656,585	61.9%	\$ (562,796)	Multiple position vacancies.
245 Traffic Engineering	\$ 3,702,658	\$ 2,776,994	\$ 1,918,283	51.8%	\$ (858,710)	Vacancies, capital expenditures encumbered, but not yet expended.
281 Stormwater	\$ 1,699,448	\$ 1,274,586	\$ 745,153	43.8%	\$ (529,433)	Higher Other Professional and Contractual Services to occur later in the year. Capital items not yet purchased.
Grand Total	\$ 23,896,678	\$ 17,922,509	\$ 13,086,738	54.8%	\$ (4,835,770)	

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	\$ 29,433,079	\$ 22,074,809	\$ 20,166,927	68.5%	\$ (1,907,882)	18.4 pay periods out of 26 were paid YTD. This is 70.7% of salaries rather than 75%.
Benefits	\$ 16,587,474	\$ 12,440,606	\$ 11,385,182	68.6%	\$ (1,055,423)	18.4 pay periods out of 26 were paid YTD. This is 70.7% of salaries rather than 75%.
Operating	\$ 9,096,219	\$ 6,822,164	\$ 5,632,403	61.9%	\$ (1,189,762)	PEMT expenses to occur later in the year. PPE & Medical Services encumbered, but not yet expended
Capital Outlay	\$ 13,369,415	\$ 10,027,061	\$ 2,176,271	16.3%	\$ (7,850,791)	Capital expenditures encumbered, but not yet expended.
Debt Service	\$ 26,826	\$ 20,120	\$ 22,303	83.1%	\$ 2,183	Lease interest higher than anticipated.
Grants and Aids	\$ 12,108	\$ 9,081	\$ 12,108	100.0%	\$ 3,027	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 1,797,543	\$ 1,348,157	\$ 1,488,753	82.8%	\$ 140,596	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 70,322,664	\$ 52,741,998	\$ 40,883,946	58.1%	\$ (11,858,052)	
Grand Total - All Taxing Funds	\$ 291,191,927	\$ 218,393,945	\$ 192,499,555	66.1%	\$ (25,894,390)	

Expense Analysis June 30, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
001 -101-511-011120-	REGULAR SALARIES	\$ 129,640	\$ 175,276	\$ 45,636	35%	Filled vacancy
001 -101-511-012130-	INSURANCE	\$ 58,200	\$ 86,443	\$ 28,243	49%	Additional employees with health insurance
001 -102-514-033110-21003	LEGAL SERV-BEACHFRONT LAWSUIT	\$ -	\$ 33,276	\$ 33,276	n/a	New account established for tracking purposes
001 -106-569-088190-	STATE HEALTH DEPARTMENT	\$ 542,210	\$ 646,337	\$ 104,127	19%	Decreased draws LY based on County purchasing assets
001 -109-571-011120-	REGULAR SALARIES	\$ 765,939	\$ 855,859	\$ 89,920	12%	Increase in salaries & part time position added
001 -109-571-012120-	RETIREMENT CONTRIBUTION	\$ 105,888	\$ 133,792	\$ 27,905	26%	Due to increased salaries & additional position
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 2,222,881	\$ 4,796,133	\$ 2,573,252	116%	Based on reimbursement
001 -110-572-088820-	GIFFORD YOUTH ACHIEVEMENT CTR	\$ 55,003	\$ 101,826	\$ 46,823	85%	Based on reimbursement
001 -128-569-011120-	REGULAR SALARIES	\$ -	\$ 74,519	\$ 74,519	n/a	Partial positions added in Children's Services
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ 100,856	\$ 214,314	\$ 113,457	112%	Based on reimbursement
001 -137-519-088220-	SEBASTIAN REDEVELOPMENT	\$ 195,885	\$ 248,303	\$ 52,417	27%	Increase in CRA amount over LY
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 6,596,538	\$ 7,261,632	\$ 665,094	10%	Increased Transportation budget
001 -201-512-011120-	REGULAR SALARIES	\$ 346,354	\$ 512,303	\$ 165,949	48%	County Administrator position filled in Q3 LY
001 -201-512-012120-	RETIREMENT CONTRIBUTION	\$ 77,971	\$ 130,129	\$ 52,158	67%	Filled County Administrator & Assistant positions
001 -201-512-033190-	OTHER PROFESSIONAL SERVICES	\$ 46,542	\$ 76,586	\$ 30,044	65%	Strategic Planning consulting services
001 -202-513-011120-	REGULAR SALARIES	\$ 90,327	\$ 139,701	\$ 49,373	55%	New Director position filled Q1 of this year
001 -203-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 3,800	\$ 64,300	\$ 60,500	1592%	Compensation Study consulting services
001 -206-553-011130-	PART TIME EMPLOYEES	\$ 19,364	\$ 69,372	\$ 50,008	258%	(3) part time positions added
001 -206-553-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 33,750	\$ 33,750	n/a	WWII Tribute contribution
001 -208-525-011120-	REGULAR SALARIES	\$ 255,035	\$ 290,411	\$ 35,376	14%	Employee vacation payout due to entering DROP
001 -210-572-011120-	REGULAR SALARIES	\$ 948,012	\$ 1,064,174	\$ 116,162	12%	New Director position & (2) additional positions filled
001 -210-572-012120-	RETIREMENT CONTRIBUTION	\$ 121,750	\$ 156,548	\$ 34,798	29%	Due to increased salaries & additional positions
001 -210-572-036750-	FAIRGROUND EXPENDITURES	\$ 46,458	\$ 190,532	\$ 144,074	310%	Expo & Ag bldgs painted & parking lot light upgrade
001 -210-572-066290-	OTHER BUILDINGS	\$ -	\$ 42,095	\$ 42,095	n/a	Victor Hart & Dick Bird roofing repairs
001 -216-513-035120-	COMPUTER SOFTWARE	\$ 240	\$ 29,500	\$ 29,260	12170%	New e-sourcing software
001 -220-519-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 38,103	\$ 38,103	n/a	911 call center ATS & mower replacements
001 -229-513-011120-	REGULAR SALARIES	\$ 255,208	\$ 285,005	\$ 29,797	12%	Double-filled position due to retirement
001 -246-513-034590-	OTHER INSURANCE	\$ 495,359	\$ 594,431	\$ 99,072	20%	Increased insurance rates
001 -250-562-011120-	REGULAR SALARIES	\$ 305,834	\$ 343,221	\$ 37,387	12%	Reclassified position & (1) additional employee
001 -250-562-066420-	AUTOMOTIVE	\$ -	\$ 49,817	\$ 49,817	n/a	Purchase of van
001 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 4,586,946	\$ 5,285,038	\$ 698,092	15%	Increased draw due to increased budget
001 -500-586-099060-	BUDG TRANSFER-PROPERTY APPRAIS	\$ 2,679,047	\$ 2,990,360	\$ 311,313	12%	Increased draw due to increased budget
001 -600-521-012140-	WORKERS COMPENSATION	\$ 560,887	\$ 653,747	\$ 92,860	17%	Increased number of claims
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 31,235,478	\$ 35,598,495	\$ 4,363,018	14%	Increased draw due to increased budget
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 2,037,501	\$ 2,528,214	\$ 490,713	24%	Increased draw due to increased budget
001 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	\$ 1,395,197	\$ 1,730,754	\$ 335,557	24%	Increased draw due to increased budget
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ 163,472	\$ 551,975	\$ 388,503	238%	Increased draw due to increased budget
001 -907-527-033120-	MEDICAL SERVICES	\$ 595,332	\$ 667,152	\$ 71,820	12%	Increased draw due to increased budget
004 -104-572-011120-	REGULAR SALARIES	\$ 83,500	\$ 114,429	\$ 30,929	37%	Employee reclasses from N06 to N11 (50% increase)
004 -104-572-011130-	PART TIME EMPLOYEES	\$ 186,469	\$ 217,439	\$ 30,970	17%	Filled vacancies from LY

Expense Analysis June 30, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
004 -104-572-034610-	MAINTENANCE - BUILDINGS	\$ 13,810	\$ 54,840	\$ 41,030	297%	New diving platforms
004 -104-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 29,120	\$ 29,120	n/a	Pool cleaner & lifeguard stand
004 -108-572-011120-	REGULAR SALARIES	\$ 300,557	\$ 375,429	\$ 74,872	25%	(1) additional employee this year & reclassified employee
004 -108-572-066420-	AUTOMOTIVE	\$ -	\$ 28,298	\$ 28,298	n/a	Purchased SUV
004 -115-572-034310-	ELECTRIC SERVICES	\$ 59,662	\$ 104,166	\$ 44,504	75%	Delayed invoices from last FY recorded
004 -116-572-011130-	PART TIME EMPLOYEES	\$ 48,816	\$ 87,271	\$ 38,456	79%	(1) additional employee this year & filled vacancies
004 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 309,875	\$ 370,624	\$ 60,749	20%	Increased salaries, benefits & G&A rate
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 26,255,700	\$ 29,234,735	\$ 2,979,035	11%	Increased Transportation budget
004 -205-515-011120-	REGULAR SALARIES	\$ 582,215	\$ 664,083	\$ 81,869	14%	(2) new positions & (1) filled vacancy
004 -205-515-033190-	OTHER PROFESSIONAL SERVICES	\$ 17,990	\$ 199,434	\$ 181,444	1009%	EAR, MPP & USB Study/Updates & traffic cabinet wraps
004 -205-515-034590-	OTHER INSURANCE	\$ 234,054	\$ 280,865	\$ 46,811	20%	Increased insurance rates
004 -205-515-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 92,353	\$ 118,712	\$ 26,359	29%	New fiscal year allocation based on number of devices
004 -231-537-011120-	REGULAR SALARIES	\$ -	\$ 168,282	\$ 168,282	n/a	New department established in Q4 last year
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 288,921	\$ 330,629	\$ 41,708	14%	Increased draw due to increased budget
102 -152-541-066510-22010	AVIATION EXT-US1 TO 3TH & 41ST	\$ 4,507	\$ 546,054	\$ 541,547	12016%	Ongoing project
103 -210-572-033190-20014	PARKS/REC/CONS LAND MASTER PLN	\$ -	\$ 46,943	\$ 46,943	n/a	New project
103 -210-572-066390-18013	HOBART PARK RESTROOM	\$ 12,550	\$ 191,665	\$ 179,115	1427%	Ongoing project
103 -600-521-066510-21019	SHERIFF OFFICE EXPANSION	\$ -	\$ 160,316	\$ 160,316	n/a	New project
104 -151-541-066510-17021	58TH AVE WIDENING-53RD TO 57TH	\$ -	\$ 1,252,123	\$ 1,252,123	n/a	New project
104 -152-541-066510-22010	AVIATION EXT-US1 TO 37TH & 41ST	\$ 796,992	\$ 1,335,561	\$ 538,569	68%	Ongoing project
109 -214-541-035390-16032	FELLSMERE ROADS STABILIZATION	\$ 22,730	\$ 60,107	\$ 37,377	164%	Ongoing project
109 -214-541-053370-	ROAD RESTRIPIING	\$ -	\$ 68,390	\$ 68,390	n/a	Expenses not incurred until Q4 last year
109 -214-541-066510-21015	TRAFFIC CAMERA REPLMNT PROG	\$ -	\$ 74,991	\$ 74,991	n/a	New project
109 -214-541-066510-24003	OSLO PARK PAVING	\$ -	\$ 162,170	\$ 162,170	n/a	New project
109 -244-541-011120-	REGULAR SALARIES	\$ 235,592	\$ 299,554	\$ 63,963	27%	Filled Roadway Production Manager position in Q3 LY
111 -214-541-011120-	REGULAR SALARIES	\$ 1,835,452	\$ 2,159,401	\$ 323,950	18%	Multiple reclassified positions this year & vacancies last year
111 -214-541-012120-	RETIREMENT CONTRIBUTION	\$ 235,401	\$ 313,642	\$ 78,240	33%	Increase in salaries and retirement rates
111 -214-541-012130-	INSURANCE	\$ 418,355	\$ 505,621	\$ 87,266	21%	(9) add'l employees w/ fam health ins & new benefits
111 -214-541-034590-	OTHER INSURANCE	\$ 419,066	\$ 502,880	\$ 83,814	20%	Increased insurance rates
111 -214-541-035210-	FUEL & LUBRICANTS	\$ 346,793	\$ 424,180	\$ 77,387	22%	Vary based on County's needs
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ 200,866	\$ 282,008	\$ 81,142	40%	Purchase of motor grader
111 -244-541-011120-	REGULAR SALARIES	\$ 1,356,613	\$ 1,488,929	\$ 132,316	10%	Reclasses, temporary assignment pay & filled positions
111 -244-541-012120-	RETIREMENT CONTRIBUTION	\$ 162,733	\$ 203,741	\$ 41,008	25%	Increase in salaries and retirement rates
111 -244-541-012130-	INSURANCE	\$ 199,742	\$ 228,130	\$ 28,388	14%	Additional employees with health insurance
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 306,442	\$ 389,108	\$ 82,666	27%	New fiscal year allocation based on number of devices
111 -244-541-066420-	AUTOMOTIVE	\$ -	\$ 74,265	\$ 74,265	n/a	Purchase of (2) SUVs for ROW Inspectors
111 -245-541-035120-	COMPUTER SOFTWARE	\$ 9,278	\$ 34,322	\$ 25,044	270%	Timing of expensing software due to GASB change
111 -245-541-066420-	AUTOMOTIVE	\$ -	\$ 60,388	\$ 60,388	n/a	Purchase of (2) SUVs for Traffic Operations
111 -281-538-011120-	REGULAR SALARIES	\$ 295,682	\$ 374,027	\$ 78,346	26%	(1) additional employee this year & (1) filled vacancy
114 -120-522-011120-	REGULAR SALARIES	\$ 14,628,537	\$ 16,955,641	\$ 2,327,104	16%	Add'l employees, filled vacancies & increased pay rates

Expense Analysis June 30, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
114 -120-522-011140-	OVERTIME	\$ 1,718,342	\$ 2,002,509	\$ 284,168	17%	Increased rates & REP trainings (reimbursable)
114 -120-522-011150-	SPECIAL PAY	\$ 70,148	\$ 103,601	\$ 33,453	48%	Additional sick incentive & FLSA payment correction
114 -120-522-012110-	SOCIAL SECURITY MATCHING	\$ 1,035,754	\$ 1,202,504	\$ 166,751	16%	Due to increased salaries
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 4,671,506	\$ 6,311,763	\$ 1,640,257	35%	Increase in salaries and retirement rates
114 -120-522-012130-	INSURANCE	\$ 2,354,991	\$ 2,578,885	\$ 223,894	10%	(9) add'l employees w/ fam health ins & new benefits
114 -120-522-012170-	MEDICARE MATCHING	\$ 242,233	\$ 281,550	\$ 39,317	16%	Due to increased salaries
114 -120-522-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 1,147,259	\$ 1,302,665	\$ 155,406	14%	Increased salaries, benefits & G&A rate
114 -120-522-034510-	AUTOMOTIVE INSURANCE	\$ 262,200	\$ 427,500	\$ 165,300	63%	Units per vehicle revised this year
114 -120-522-034590-	OTHER INSURANCE	\$ 310,585	\$ 372,702	\$ 62,117	20%	Increased insurance rates
114 -120-522-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 131,747	\$ 183,556	\$ 51,808	39%	Multiple transmission rebuild/repairs, boat repairs
114 -120-522-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 112,333	\$ 181,965	\$ 69,631	62%	Lifepack maintenance
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 193,353	\$ 280,284	\$ 86,931	45%	Timing of expensing software due to GASB change
114 -120-522-035241-	PERSONAL PROTECTIVE EQUIPMENT	\$ 48,641	\$ 154,523	\$ 105,882	218%	Large purchase of structural gear
114 -120-522-035290-	OTHER OPERATING SUPPLIES	\$ 118,333	\$ 150,248	\$ 31,915	27%	FLIR imaging camera purchase
114 -120-522-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ 7,253	\$ 81,623	\$ 74,371	1025%	Tower stair replacement
114 -120-522-066420-	AUTOMOTIVE	\$ 29,246	\$ 1,383,718	\$ 1,354,472	4631%	Purchase of (2) pumpers
114 -120-522-066420-20023	AUTOMOTIVE	\$ -	\$ 413,428	\$ 413,428	n/a	Purchase of rescue unit
114 -120-522-066510-22040	FIRE STATION #11 RENOVATIONS	\$ 14,906	\$ 216,499	\$ 201,593	1352%	Ongoing project
114 -120-522-099060-	BUDG TRANSFER-PROPERTY APPRAIS	\$ 439,509	\$ 493,490	\$ 53,981	12%	Increased draw due to increased budget
114 -120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 874,239	\$ 995,263	\$ 121,024	14%	Increased draw due to increased budget
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 414,849	\$ 670,262	\$ 255,413	62%	Based on reimbursement
119 -144-572-088751-	SEBASTIAN CHAMBER OF COMMERCE	\$ 87,833	\$ 130,892	\$ 43,059	49%	Based on reimbursement
119 -145-572-088340-	TREASURE COAST SPORTS COMMISSN	\$ 134,432	\$ 164,524	\$ 30,092	22%	Based on reimbursement
120 -133-525-011120-	REGULAR SALARIES	\$ 64,282	\$ 92,531	\$ 28,249	44%	Filled vacancy
120 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 173,603	\$ 208,671	\$ 35,069	20%	Increased draw due to increased budget
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 275,000	\$ 470,000	\$ 195,000	71%	Timing - majority of loans not processed until Q3 & Q4 LY
124 -204-515-011120-	REGULAR SALARIES	\$ 183,225	\$ 215,283	\$ 32,058	17%	Change in allocation of (3) employees
124 -204-515-033490-23041	MPO BIKE/PEDESTRIAN PLAN UPDTE	\$ -	\$ 86,710	\$ 86,710	n/a	New project
128 -144-572-011120-	REGULAR SALARIES	\$ 103,450	\$ 146,017	\$ 42,566	41%	Filled vacancy & temporary assignment pay
128 -144-572-033490-17001	OTHER CONTRACTUAL SERVICES	\$ -	\$ 978,650	\$ 978,650	n/a	Town of Orchid payment for hurricane beach damages
128 -144-572-066514-22601	HURRICANE IAN - SECTOR 3	\$ -	\$ 2,125,640	\$ 2,125,640	n/a	New project
128 -144-572-066514-23007	HURRICANE NICOLE - SECTOR 3	\$ -	\$ 7,536,388	\$ 7,536,388	n/a	New project
128 -144-572-066515-23007	HURRICANE NICOLE - SECTOR 4	\$ -	\$ 60,384	\$ 60,384	n/a	New project
133 -210-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 3,250	\$ 31,000	\$ 27,750	854%	Vessel removal in Q4 LY
133 -210-572-053360-23036	DON MACDONALD RESURFACING	\$ -	\$ 179,217	\$ 179,217	n/a	New project
133 -210-572-066380-	BOATING FACILITIES	\$ -	\$ 42,000	\$ 42,000	n/a	Donald MacDonald & Dale Wimbrow boat ramps
133 -210-572-066510-22013	ELC MAIN DOCK REPLACEMENT	\$ 27	\$ 106,252	\$ 106,225	393426%	Ongoing project
136 -163-564-036730-23803	COC WIDE TRA FL0113L4H092210	\$ -	\$ 110,685	\$ 110,685	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23804	ALCOHOPE FL0114L4H092215	\$ -	\$ 71,753	\$ 71,753	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23806	NEW CHRONICS FL0119L4H092215	\$ -	\$ 275,211	\$ 275,211	n/a	HUD Grant for FY 23/24

Expense Analysis June 30, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
136-163-564-036730-23807	COC TRA TWO FLO338L4H092209	\$ -	\$ 88,335	\$ 88,335	n/a	HUD Grant for FY 23/24
136-163-564-036730-23808	IR CHRONIC FLO360L4H092213	\$ -	\$ 99,393	\$ 99,393	n/a	HUD Grant for FY 23/24
136-163-564-036730-23809	FAM RENT FLO380L4H092208	\$ -	\$ 111,413	\$ 111,413	n/a	HUD Grant for FY 23/24
136-163-564-036730-23811	NEW HORIZONS FLO440L4H092211	\$ -	\$ 127,223	\$ 127,223	n/a	HUD Grant for FY 23/24
138-110-569-088006-	UNITED WAY	\$ -	\$ 260,188	\$ 260,188	n/a	Ongoing project for ARP due to COVID-19
138-120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 55,340	\$ 55,340	n/a	Ongoing project for ARP due to COVID-19
138-219-536-066510-19503	SOUTH WTP MEMBRANES & RETROFIT	\$ 180,808	\$ 1,446,625	\$ 1,265,817	700%	Ongoing project for ARP due to COVID-19
138-219-536-066510-21512	WEST WABASSO SEWER PHASE 3	\$ 40,413	\$ 142,633	\$ 102,220	253%	Ongoing project for ARP due to COVID-19
138-224-569-011120-	REGULAR SALARIES	\$ 23,898	\$ 49,080	\$ 25,182	105%	Ongoing project for ARP due to COVID-19
138-224-569-088052-	CLOSING FUNDS-HOMES FOR SALE	\$ 165,000	\$ 460,000	\$ 295,000	179%	Ongoing project for ARP due to COVID-19
138-224-569-088075-	REHABILITATION GRANTS	\$ 71,861	\$ 177,532	\$ 105,672	147%	Ongoing project for ARP due to COVID-19
138-241-513-033194-	BROADBAND PROFESSIONAL SVS	\$ -	\$ 3,413,744	\$ 3,413,744	n/a	Ongoing project for ARP due to COVID-19
138-241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ -	\$ 39,848	\$ 39,848	n/a	Ongoing project for ARP due to COVID-19
138-300-586-099020-	BUDGET TRANSFER-CLERK OF COURT	\$ 73,862	\$ 222,987	\$ 149,125	202%	Ongoing project for ARP due to COVID-19
145-146-539-066510-18010	JONES PIER IMPROVEMENTS	\$ -	\$ 83,910	\$ 83,910	n/a	New project
147-902-734-088940-	DRUG COURT	\$ -	\$ 63,821	\$ 63,821	n/a	New account for Opioid Settlement proceeds
308-162-575-034610-19024	JACKIE ROBNSN TRAIN CTR-MAINT	\$ 50,204	\$ 96,495	\$ 46,292	92%	Ongoing project
308-162-575-066510-23002	JRTC - EXEC/CHAMSHP HALL AMD 2	\$ 147,093	\$ 1,453,810	\$ 1,306,718	888%	Ongoing project
315-105-572-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 46,902	\$ 46,902	n/a	Gifford Aquatic shade system
315-120-522-066420-	AUTOMOTIVE	\$ 341,300	\$ 691,000	\$ 349,700	102%	Pumper truck
315-120-522-066510-19020	FIRE STATION #7 CONSTRUCTION	\$ 38,452	\$ 101,056	\$ 62,604	163%	Ongoing project
315-210-572-066390-18011	HOSIE SHUMAN PARK IMPROVEMENTS	\$ 19,800	\$ 106,480	\$ 86,680	438%	Ongoing project
315-210-572-066510-14004	ARCHIE SMITH FISH HOUSE RESTOR	\$ 27	\$ 61,160	\$ 61,133	226419%	Ongoing project
315-210-572-066510-19021	JRTC WALKING TRAIL	\$ 5,745	\$ 882,016	\$ 876,272	15254%	Ongoing project
315-210-572-066510-20001	LOST TREE CONSERVTN IMPRV	\$ 45,691	\$ 105,404	\$ 59,713	131%	Ongoing project
315-210-572-066510-21011	SHOOT RANGE CLAYS TRAIL ELEVTN	\$ 17,574	\$ 395,024	\$ 377,450	2148%	Ongoing project
315-210-572-066510-23017	BEACH PARKS PARKING & DR RECON	\$ -	\$ 345,358	\$ 345,358	n/a	New project
315-210-572-066510-23020	BEACH PARKS SEPTIC TO SEWER	\$ -	\$ 161,808	\$ 161,808	n/a	New project
315-214-541-066510-07806	66TH AVE/49TH TO 69TH ST	\$ 1,401,520	\$ 4,922,317	\$ 3,520,796	251%	Ongoing project
315-214-541-066510-15013	58TH AVE-49TH TO 53RD ST	\$ 11,676	\$ 1,469,326	\$ 1,457,650	12484%	Ongoing project
315-214-541-066510-16009	66TH AVE/69TH ST TO 85TH ST	\$ 293	\$ 6,334,701	\$ 6,334,408	2161914%	Ongoing project
315-214-541-066510-21015	TRAFFIC CAMERA REPLACEMENT PRO	\$ -	\$ 195,546	\$ 195,546	n/a	New project
315-214-541-066510-21035	TRANS FLORIDA RAILWAY TRAIL	\$ 6,264	\$ 792,880	\$ 786,617	12558%	Ongoing project
315-217-534-033490-03004	LANDFILL GROUNDWATER TESTING	\$ 55,906	\$ 136,758	\$ 80,852	145%	Ongoing project
315-220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ 596	\$ 777,633	\$ 777,037	130334%	Ongoing project
315-220-519-066510-22020	SUPERVISOR OF ELECTIONS ROOF	\$ -	\$ 222,640	\$ 222,640	n/a	New project
315-220-519-066510-22042	FINANCE DEPARTMENT RENOVATIONS	\$ 583	\$ 130,019	\$ 129,436	22195%	Ongoing project
315-220-519-066510-22043	IT DEPARTMENT RENOVATIONS	\$ 695	\$ 104,314	\$ 103,620	14920%	Ongoing project
315-600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 1,818,072	\$ 2,394,000	\$ 575,929	32%	Ongoing project
315-907-527-066510-22033	NEW MEDICAL EXAMINER BLDG	\$ 166	\$ 239,349	\$ 239,183	144086%	Ongoing project

Expense Analysis June 30, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 37,293	\$ 97,260	\$ 59,967	161%	Collection procurement consulting services
411 -217-534-033493-	LEACHATE EVAPORATOR EXPENSES	\$ 258,616	\$ 1,453,540	\$ 1,194,925	462%	New account established for tracking purposes
411 -217-534-034590-	OTHER INSURANCE	\$ 517,146	\$ 620,575	\$ 103,429	20%	Increased insurance rates
411 -217-534-035680-	CREDIT CARD FEES	\$ 60,905	\$ 101,488	\$ 40,583	67%	Increased credit card processing
411 -217-534-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 46,176	\$ 75,843	\$ 29,667	64%	New fiscal year allocation based on number of devices
418 -221-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 1,007,948	\$ 1,157,277	\$ 149,329	15%	Sand delivery & increased cost of course maintenance
418 -236-572-011120-	REGULAR SALARIES	\$ 159,239	\$ 196,257	\$ 37,018	23%	New Staff Assistant IV position
441 -233-524-012120-	RETIREMENT CONTRIBUTION	\$ 198,360	\$ 249,371	\$ 51,011	26%	Increase in salaries and retirement rates
441 -233-524-033190-	OTHER PROFESSIONAL SERVICES	\$ 1,210	\$ 33,202	\$ 31,993	2645%	Software consulting services for MGO
441 -233-524-033470-	CONTRACTED LABOR SERVICES	\$ 619,630	\$ 868,653	\$ 249,022	40%	Additional supplemental inspectors needed this year
441 -233-524-034590-	OTHER INSURANCE	\$ 222,450	\$ 266,940	\$ 44,490	20%	Increased insurance rates
471 -218-536-034590-	OTHER INSURANCE	\$ 328,324	\$ 393,988	\$ 65,664	20%	Increased insurance rates
471 -218-536-035210-	FUEL & LUBRICANTS	\$ 24,705	\$ 59,777	\$ 35,072	142%	Vary based on County's needs
471 -218-536-035230-	CHEMICALS	\$ 469,194	\$ 690,373	\$ 221,180	47%	Timing of expensing invoices last year & increased cost
471 -218-536-044640-	METER MAINTENANCE	\$ -	\$ 26,055	\$ 26,055	n/a	New account established for tracking purposes
471 -218-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ -	\$ 296,771	\$ 296,771	n/a	New account established for tracking purposes
471 -218-536-044690-	SEWAGE PLANT MAINTENANCE	\$ 37,417	\$ 290,615	\$ 253,198	677%	Reinstallation charges for gear boxes
471 -218-536-044699-21531	WWTF PUMP R&R	\$ 153,087	\$ 222,982	\$ 69,895	46%	Ongoing project
471 -219-536-011120-	REGULAR SALARIES	\$ 999,409	\$ 1,127,180	\$ 127,771	13%	(1) additional employee & (3) filled vacancies this year
471 -219-536-012120-	RETIREMENT CONTRIBUTION	\$ 138,643	\$ 169,905	\$ 31,261	23%	Increase in salaries and retirement rates
471 -219-536-012130-	INSURANCE	\$ 169,133	\$ 200,605	\$ 31,472	19%	Additional employees with health insurance
471 -219-536-034590-	OTHER INSURANCE	\$ 478,320	\$ 573,984	\$ 95,664	20%	Increased insurance rates
471 -219-536-035230-	CHEMICALS	\$ 1,181,344	\$ 1,480,513	\$ 299,168	25%	Timing of expensing invoices last year & increased cost
471 -219-536-035290-	OTHER OPERATING SUPPLIES	\$ 21,251	\$ 55,396	\$ 34,144	161%	Filter cartridges for water plants
471 -219-536-044610-	WATER PLANT MAINTENANCE	\$ 46,245	\$ 149,352	\$ 103,108	223%	Multiple skid & membrane repairs & shower replacement
471 -219-536-044620-	WELL MAINTENANCE	\$ 3,554	\$ 33,847	\$ 30,293	852%	Replacement flow meters for (6) wells
471 -219-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ 55,476	\$ 243,039	\$ 187,564	338%	Large Hobart WTP pump repair
471 -219-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 78,575	\$ 113,097	\$ 34,522	44%	Majority of expenses incurred in later months LY
471 -219-536-044699-23538	GIFFORD STORAGE TANK	\$ 4,950	\$ 36,342	\$ 31,392	634%	Ongoing project
471 -235-536-011120-	REGULAR SALARIES	\$ 916,710	\$ 1,053,463	\$ 136,753	15%	(2) vacancies filled this year
471 -235-536-012120-	RETIREMENT CONTRIBUTION	\$ 116,721	\$ 145,056	\$ 28,334	24%	Increase in salaries and retirement rates
471 -235-536-012130-	INSURANCE	\$ 116,068	\$ 143,074	\$ 27,006	23%	Additional employees with health insurance
471 -235-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 153,235	\$ 192,603	\$ 39,368	26%	Staff augmentation services for temporary staff
471 -235-536-033190-23544	UTILITY SERVICES RATE STUDY	\$ -	\$ 90,274	\$ 90,274	n/a	New project
471 -235-536-034590-	OTHER INSURANCE	\$ 170,682	\$ 204,818	\$ 34,136	20%	Increased insurance rates
471 -235-536-035120-	COMPUTER SOFTWARE	\$ 11,223	\$ 69,680	\$ 58,457	521%	Purchase of inventory management software
471 -257-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 291,938	\$ 328,020	\$ 36,081	12%	Increased cost of sludge hauling & dewatering
471 -257-536-034330-	GARBAGE AND SOLID WASTE	\$ 104,933	\$ 292,482	\$ 187,550	179%	Increased tipping fees
471 -257-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ -	\$ 54,380	\$ 54,380	n/a	New account established for tracking purposes
471 -257-536-044810-	SLUDGE FACILITY MAINTENANCE	\$ 4,526	\$ 34,401	\$ 29,875	660%	Tank clean out, static mixer and silencer replacements

Expense Analysis June 30, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
471 -265-536-012120-	RETIREMENT CONTRIBUTION	\$ 125,023	\$ 152,723	\$ 27,700	22%	Increase in salaries and retirement rates
471 -265-536-034590-	OTHER INSURANCE	\$ 170,682	\$ 204,818	\$ 34,136	20%	Increased insurance rates
471 -268-536-011120-	REGULAR SALARIES	\$ 851,315	\$ 958,060	\$ 106,745	13%	(1) additional employee & (3) filled vacancies this year
471 -268-536-012120-	RETIREMENT CONTRIBUTION	\$ 121,949	\$ 157,261	\$ 35,312	29%	Increase in salaries and retirement rates
471 -268-536-034590-	OTHER INSURANCE	\$ 275,159	\$ 330,191	\$ 55,032	20%	Increased insurance rates
471 -268-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 102,124	\$ 153,728	\$ 51,604	51%	Vary based on County's needs
471 -268-536-044670-	LIFT STATION MAINTENANCE	\$ 15,994	\$ 631,365	\$ 615,371	3847%	Multiple lift station replacements
471 -268-536-044680-	SEWER MAIN MAINTENANCE	\$ 1,417	\$ 251,004	\$ 249,587	17611%	Forest Park sewer repairs
471 -268-536-044699-19512	LIFT STATION REHABS	\$ 168,368	\$ 255,355	\$ 86,986	52%	Ongoing project
471 -268-536-044699-21021	IR BLVD PED & BIKE ACCESS	\$ -	\$ 34,525	\$ 34,525	n/a	New project
471 -268-536-044699-23552	UWHC 2024 - SEWER COLLECTION	\$ -	\$ 26,997	\$ 26,997	n/a	New project
471 -269-536-011140-	OVERTIME	\$ 162,793	\$ 191,997	\$ 29,204	18%	Meter replacements after hours
471 -269-536-012120-	RETIREMENT CONTRIBUTION	\$ 139,101	\$ 164,692	\$ 25,591	18%	Increase in salaries and retirement rates
471 -269-536-034590-	OTHER INSURANCE	\$ 275,159	\$ 330,191	\$ 55,032	20%	Increased insurance rates
471 -269-536-036610-	DEPRECIATION	\$ 3,043,545	\$ 3,819,037	\$ 775,492	25%	Countywide AMR meter project not incurred until Q4 LY
471 -269-536-044630-	WATER MAIN MAINTENANCE	\$ 2,601	\$ 655,844	\$ 653,244	25118%	Large water main repair & increased warehouse stock
471 -269-536-044640-	METER MAINTENANCE	\$ -	\$ 302,877	\$ 302,877	n/a	New account established for tracking purposes
471 -269-536-044660-	HYDRANTS AND VALVES MAINTENANC	\$ 250,457	\$ 338,120	\$ 87,664	35%	Warehouse stock replenishment
471 -269-536-044699-23551	UWHC 2024 - WATER DISTRIBUTION	\$ -	\$ 42,999	\$ 42,999	n/a	New project
501 -242-591-035550-	TIRES & TUBES	\$ 105,224	\$ 132,313	\$ 27,089	26%	Vary based on County's needs
502 -246-513-034590-	OTHER INSURANCE	\$ 3,632,738	\$ 4,121,722	\$ 488,984	13%	Increased insurance rates
502 -246-519-034530-	GENERAL LIABILITY INSURANCE	\$ 158,893	\$ 279,329	\$ 120,436	76%	Multiple utility repairs needed due to contractor error
504 -127-519-033490-23005	OTHER CONT SERV-EMP HLTH CLNC	\$ 25,000	\$ 366,296	\$ 341,296	1365%	Account established Q3 LY to track expenses
504 -127-519-034588-	FL BLUE ADMIN FEES	\$ 377,125	\$ 712,002	\$ 334,877	89%	Timing of payments & increase in covered employees
504 -127-519-034591-	DENTAL INSURANCE CLAIMS	\$ -	\$ 345,741	\$ 345,741	n/a	New account set up for new dental benefit
504 -127-519-034596-	AMERITAS DENTAL ADMIN FEES	\$ -	\$ 34,688	\$ 34,688	n/a	New account set up for new dental benefit
505 -103-519-011120-	REGULAR SALARIES	\$ 248,646	\$ 279,207	\$ 30,562	12%	Vacancy in Q1 LY (now filled) & sick/vacation payout
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 597,593	\$ 1,201,204	\$ 603,611	101%	Timing of expensing software due to GASB change
505 -241-513-059200-	ATTRCTVE ITEMS-LAPTOPS/TABLETS	\$ 17,332	\$ 51,558	\$ 34,226	197%	Majority of expenses incurred in Q4 LY
TOTAL		\$ 146,813,302	\$ 221,562,670	\$ 74,749,368	51%	