2024-2025

4th Quarter

Quarterly Budget Report

Financial Indicators Snapshot - September 2025

	Compared to Prior Year		Compared to Budget		
Report	**% Change Current Month**	**% Change Year-to-Date**	**% Variance Current Month**	**% Variance Year-to-Date**	**Comments**
Revenues					
Gas Tax (Fund 109)	▼ (33.8%)	▼ (10.2%)	▼ (63.6%)	▼ (50.6%)	Represents collections through August 2025. Decrease of $476,487 or 10.2% YTD.
Optional Sales Tax (Fund 315)	▲ 8.9%	▲ 2.3%	▼ (1.8%)	▲ 1.2%	Represents collections through August 2025. Increase of $563,995 or 2.3% YTD.
Half Cent Sales Tax	▲ 14.3%	▼ (0.8%)	▲ 4.8%	▼ (4.5%)	Represents collections through August 2025. Decrease of $95,859 or 0.8% YTD.
Traffic Impact Fees (Fund 104)	▼ (44.0%)	▼ (27.4%)	▼ (6.3%)	▲ 6.2%	Varies by month, however, decrease of $2,441,580 or 27.4% YTD.
Impact Fees (Fund 103)	▼ (32.0%)	▼ (37.1%)	▼ (5.8%)	▼ (1.6%)	Varies by month, however, decrease of $883,479 or 37.1% YTD.
Tourist Tax	▲ 25.2%	▲ 18.9%	▲ 20.1%	▲ 12.7%	Tourist Taxes are above budgeted monthly expectations by $58,036. Year to date revenues are up $837,939 when compared to prior year.
Franchise Fees (Total)	▼ (1.5%)	▲ 4.2%	▲ 10.9%	▼ (8.4%)	Overall YTD Franchise Tax revenue is up $515,361 when compared to prior year.
Recreation Revenues					
NCAC	▼ (43.0%)	▼ (21.3%)	▼ (61.6%)	▼ (38.4%)	YTD revenues are down $74,722 compared to prior year and down $171,891 compared to YTD budget.
GAC	▲ 10.0%	▲ 19.5%	▼ (61.7%)	▼ (28.8%)	YTD revenues are up $11,339 compared to prior year and down $28,106 compared to YTD budget.
Recreation	▼ (26.0%)	▼ (6.6%)	▼ (3.9%)	▲ 16.0%	YTD revenues are down $14,088 compared to last year and up $27,548 compared to YTD budget.
IG Building	▲ 14.4%	▲ 1.0%	▼ (16.2%)	▼ (2.3%)	YTD Revenues are up from prior year $3,443 and down $7,879 compared to budget.
Shooting Range	▲ 7.0%	▲ 15.1%	▼ (17.9%)	▲ 16.6%	YTD revenues are up from prior year $87,622 or 15.1% and up $95,047 or 16.6% compared to YTD budget.
Profit & Loss					
Building Department	▼ (291.6%)	▼ (113.0%)			Overall Building Department net income is down $252,264 for the month when compared to prior year and down $792,154 YTD.
Golf Course	▼ (199.2%)	▲ 7.8%			Total rounds are up 294 for the month and up 121YTD. YTD net income is up by $126,073 or 7.8% compared to prior year.
Fleet	▲ 65.2%	▲ 225.8%			Fleet net income is up by $42,649 for the month and up $148,053 YTD compared to prior year.
SWDD	▲ 21.9%	▼ (4.9%)			SWDD YTD net income is $158,515 or 4.9% less than the prior year.

FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

Approved Budget as of October 1, 2024			**$524,719,875**

Fund	Item Description		Budget Amendment
Grants Received			
001	General Fund/Intergovernmental Grants/Gifford Tour Through Time Grant	$11,250	01
001	General Fund/Emergency Management Performance Grant	67,882	01
001	General Fund/Emergency Management/HazMat Grant	1,930	01
001	General Fund/Section 5311 Grant - SRA Grant Rollover	214,833	02
001	General Fund/Section 5307 Grant - SRA Grant Rollover	8,030,992	02
001	General Fund/FDOT Public Transit Block Grant Rollover	751,317	02
001	General Fund/Section 5339 Grant - SRA Grant Rollover	262,539	02
001	General Fund/Lagoon/NOAA Habitat Restoration Grant	1,073,506	04
001	General Fund/Conservation Lands/Scrub Habitat Restoration	15,000	04
001	General Fund/Public Transportation Block Grant	727,055	04
108	Section 8/HUD Emergency Housing Voucher	4,782	04
109	Secondary Roads/FDOT SCOP - Indian River Boulevard Pedestrian & Bike Lane Grant	750,000	02
128	Coastal Engineering/FEMA Grant - Hurricane Milton Grant	2,374,000	02
128	Coastal Engineering/FDEM LAP - Sector 4 Dune Restoration Grant	2,000,000	02
128	Coastal Engineering/FDEP Hurricane Ian & Nicole - 23IR2 Grant	2,376,000	02
136	HUD Grants/ALCOHOPE FL0114L4H092316	392,461	03
315	Optional Sales Tax/FDOT SCOP Grant-43rd Ave Grant	750,000	02
315	Optional Sales Tax/DOT Grant-66th Ave 49 to 69 Grant	2,800,000	02
315	Optional Sales Tax/FDOT TRIP Grant - 66th Ave 69 - 89th Grant	3,067,477	02
315	Optional Sales Tax/FIND - Wabasso Causeway Grant	75,000	02
411	SWDD/FEMA Grant - Hurricane Milton	213,458	03
		$25,959,482	
Donations/Contributions			
001	General Fund/Donations - J Warren Trust	$50,000	01
001	General Fund/Donations - Children's Services	4,000	02
004	MSTU Fund/Donations - Route 60 Hyundai	14,000	02
		$68,000	
Projects Carried Forward from FY 2023/2024			
001	General Fund/Rollover Projects & Purchase Orders	$980,019	02
004	MSTU Fund/Rollover Projects & Purchase Orders	1,368,649	02
102	Traffic Impact Fees/Rollover Projects & Purchase Orders	198,861	02

FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

Projects Carried Forward from FY 2023/2024 Continued

103	Impact Fees/Rollover Projects & Purchase Orders	465,299	02
104	Traffic Impact Fees 2020/Rollover Projects & Purchase Orders	1,056,976	02
109	Secondary Roads/Rollover Projects & Purchase Orders	1,284,839	02
111	Transportation Fund/Rollover Projects & Purchase Orders	1,230,459	02
114	Emergency Services District/Rollover Projects & Purchase Orders	7,162,258	02
119	Tourist Tax Fund/Treasure Coast Sports Commission	21,000	02
120	911 Surcharge/Rollover Projects & Purchase Orders	919,165	02
123	SHIP Fund/Rollover Projects & Purchase Orders	2,437,985	02
128	Coastal Engineering/Rollover Projects & Purchase Orders	585,116	02
133	Florida Boating Fund/Rollover Projects & Purchase Orders	34,500	02
135	Disabled Access Programs/Rollover Projects & Purchase Orders	29,423	02
138	ARP Fund/Rollover Projects & Purchase Orders	4,125,431	02
139	CARES Act Fund/Rollover Projects & Purchase Orders	426,685	02
147	Opioid Settlement Fund/Rollover Projects & Purchase Orders	256,590	02
155	Land Acquisition Bond 2024/Rollover Projects & Purchase Orders	24,780,742	02
308	Jackie Robinson Training Complex/Rollover Projects & Purchase Orders	875,229	02
315	Optional Sales Tax/Rollover Projects & Purchase Orders	3,769,607	02
411	SWDD/Rollover Projects & Purchase Orders	178,150	02
441	Building Fund/Rollover Projects & Purchase Orders	10,249	02
471	Utilities Fund/Rollover Projects & Purchase Orders	3,509,671	02
502	Self Insurance Fund/Rollover Projects & Purchase Orders	22747	02
505	Information Technology/Rollover Projects & Purchase Orders	55,893	02
		$55,785,543	

Unbudgeted Items

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

FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

Unbudgeted Items Continued

111	Transportation Fund/Road & Bridge/Automotive	1,339,245	02
111	Transportation Fund/Hurricane Milton Expenses	199,636	02
111	Transportation Fund/Employee Payouts	30,896	02
112	Law Enforcement Trust Fund/Sheriff - Law Enforcement	$142,072	02
114	Emergency Services District/Fund CIE	4,867,890	02
114	Emergency Services District/Preordered Vehicles	4,200,802	02
114	Emergency Services District/Hurricane Milton Expenses	452,386	02
119	Tourist Tax Fund/Additional Tourist Tax Allocation	258,647	02
120	911 Surcharge/Hurricane Milton Expenses	3,795	02
120	911 Surcharge/Next Generation 911 Core Services	1,174,136	02
128	Coastal Engineering/Hurricane Milton Expenses	501,036	02
128	Coastal Engineering/Additional Tourist Tax Allocation	517,604	02
133	Florida Boating Fund/Fund CIE	50,000	02
145	Land Acquisition Bond 2006/Fund CIE	336,621	02
185	Vero Lake Estates MSBU/Fund CIE	352,500	02
255	GO Bonds - 2024/Budget Transfer - Tax Collector	37,473	04
315	Optional Sales Tax/Fund CIE	34,438,454	02
315	Optional Sales Tax/Emergency Services District/Preordered Vehicles	2,166,930	02
315	Optional Sales Tax/Main Library Renovation	-22,476	02
315	Optional Sales Tax/North County Library Renovation	130,410	02
411	SWDD/Hurricane Milton Expenses	1,214,316	02
418	Golf Course Fund/Hurricane Milton Expenses	751	02
441	Building Fund/Hurricane Milton Expenses	33,826	02
471	Utilities Fund/Hurricane Milton Expenses	496,881	02
501	Fleet Fund/Hurricane Milton Expenses	3,175	02
502	Self Insurance Fund/Hurricane Milton Expenses	20,000	02
505	Information Technology Fund/Hurricane Milton Expenses	222,583	02
505	Information Technology Fund/Employee Payouts	2,944	02
		$66,859,078	
	Total - All Amendments	**$148,672,103**	
Total Budget as of September 30, 2025			**$673,391,978**

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2024/2025 4th Quarter

001 - GENERAL FUND

Account Description		Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
001031	Taxes	$ 98,795,480	$ 98,795,480	$ 100,162,896	101.4%	$ 1,367,416	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032	Permits & Fees	$ -	$ -	$ 1,161	n/a	$ 1,161	Developer extension request fees received.
001033	Intergovernmental	$ 13,394,088	$ 13,394,088	$ 7,603,164	56.8%	$ (5,790,924)	Multiple grants budgeted, but not yet received.
001034	Charges For Services	$ 2,450,173	$ 2,450,173	$ 2,971,351	121.3%	$ 521,178	Sheriff, prisoner, and fairground revenues higher than anticipated.
001035	Judgments, Fines & Forfeits	$ 118,228	$ 118,228	$ 144,834	122.5%	$ 26,606	Radio commission fees higher than anticipated.
001036	Licenses	$ 171,000	$ 171,000	$ 124,725	72.9%	$ (46,275)	Timing of animal licenses.
001037	Interest	$ 1,662,500	$ 1,662,500	$ 4,003,168	240.8%	$ 2,340,668	Interest income budgeted conservatively; higher than anticipated.
001038	Miscellaneous	$ 6,230,351	$ 6,230,351	$ 6,706,555	107.6%	$ 476,204	Timing of recorded rent payments, SRA advertising, and FPL Disaster Grant more than budgeted.
001039	Other Sources	$ 35,699,685	$ 35,699,685	$ 32,591,706	91.3%	$ (3,107,979)	Cash forward reserves budgeted, but not actual.
Grand Total		**$ 158,521,505**	**$ 158,521,505**	**$ 154,309,560**	**97.3%**	**$ (4,211,945)**	

004 - MUNICIPAL SERVICE FUND

Account Description		Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
004031	Taxes	$ 19,158,320	$ 19,158,320	$ 19,261,339	100.5%	$ 103,019	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	$ 12,620,750	$ 12,620,750	$ 12,317,636	97.6%	$ (303,114)	Lag time in receiving franchise fee payments. Only (11) months received.
004033	Intergovernmental	$ 17,368,296	$ 17,368,296	$ 16,993,702	97.8%	$ (374,594)	Lag time in receiving 1/2 Cent Sales Tax. Only (11) months received.
004034	Charges for Services	$ 1,433,883	$ 1,433,883	$ 1,463,030	102.0%	$ 29,147	Shooting Range & iG revenues higher than anticipated.
004035	Judgments, Fines & Forfeits	$ 299,250	$ 299,250	$ 522,217	174.5%	$ 222,967	Code enforcement fines above budgeted projections.
004037	Interest	$ 1,330,000	$ 1,330,000	$ 1,609,187	121.0%	$ 279,187	Interest income budgeted conservatively; higher than anticipated.
004038	Miscellaneous	$ 50,350	$ 50,350	$ 73,116	145.2%	$ 22,766	Staff time spent on Impact Fees received, but not budgeted.
004039	Other Sources	$ 4,994,457	$ 4,994,457	$ 117,320	2.3%	$ (4,877,137)	Cash forward reserves budgeted, but not actual.
Grand Total		**$ 57,255,306**	**$ 57,255,306**	**$ 52,357,546**	**91.4%**	**$ (4,897,760)**	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description		Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
111032	Permits and Fees	$ 522,500	$ 522,500	$ 477,850	91.5%	$ (44,650)	Other Permit revenues lower than anticipated.
111033	Intergovernmental	$ 3,049,500	$ 3,049,500	$ 5,936,035	194.7%	$ 2,886,535	FDOT Brightline grant received.
111034	Charges for Services	$ 101,650	$ 101,650	$ 7,531	7.4%	$ (94,119)	MPO salary reimbursement completed at year end.
111037	Interest	$ 446,025	$ 446,025	$ 872,526	195.6%	$ 426,501	Interest income budgeted conservatively; higher than anticipated.
111038	Miscellaneous	$ 394,250	$ 394,250	$ 412,233	104.6%	$ 17,983	Reimbursement for Capital Project time higher than anticipated.
111039	Other Sources	$ 24,168,032	$ 24,168,032	$ 20,049,336	83.0%	$ (4,118,696)	Cash forward reserves budgeted, but not actual.
Grand Total		**$ 28,681,957**	**$ 28,681,957**	**$ 27,757,011**	**96.8%**	**$ (924,946)**	

114 - EMERGENCY SERVICES DISTRICT

Account Description		Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
114031	Taxes	$ 53,740,484	$ 53,740,484	$ 54,471,063	101.4%	$ 730,579	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033	Intergovernmental	$ 57,000	$ 57,000	$ 538,484	944.7%	$ 481,484	FEMA grants received but not yet budgeted.
114034	Charges for Services	$ 7,899,583	$ 7,899,583	$ 10,469,102	132.5%	$ 2,569,519	ALS charges above budgeted figures.
114035	Judgments, Fines & Forfeits	$ 3,800	$ 3,800	$ 6,800	178.9%	$ 3,000	False fire alarm revenue higher than budgeted projections.
114037	Interest	$ 1,092,500	$ 1,092,500	$ 2,042,246	186.9%	$ 949,746	Interest income budgeted conservatively; higher than anticipated.
114038	Miscellaneous	$ 1,433	$ 1,433	$ 397,438	27734.7%	$ 396,005	Bond revenue received for Station 11 renovations.
114039	Other Sources	$ 20,712,870	$ 20,712,870	$ -	0.0%	$ (20,712,870)	Cash forward reserves budgeted, but not actual.
		$ 83,507,670	**$ 83,507,670**	**$ 67,925,133**	**81.3%**	**$ (15,582,537)**	
Grand Total - All Taxing Funds		**$ 327,966,438**	**$ 327,966,438**	**$ 302,349,250**	**92.2%**	**$ (25,617,188)**	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2024/2025 4th Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 1	Comments/Notes
101 BCC Operations	$ 1,936,975	$ 1,936,975	$ 1,374,099	70.9%	$ (562,876)	Vacancy. City of Vero Beach Boardwalk Contribution budgeted, but not yet expended.
102 County Attorney	$ 1,358,698	$ 1,358,698	$ 1,186,509	87.3%	$ (172,189)	Other Professional Services not yet incurred.
103 Geographic Info Systems Dept.	$ 80,800	$ 80,800	$ 80,800	100.0%	$ -	
106 General Health	$ 1,212,060	$ 1,212,060	$ 1,178,274	97.2%	$ (33,786)	New Horizons invoice not yet expended.
107 Communications/Emergency Svcs	$ 1,567,021	$ 1,567,021	$ 716,934	45.8%	$ (850,087)	Tower capital expenses budgeted, but not yet incurred. Lag in electric payments.
109 Main Library	$ 3,369,075	$ 3,369,075	$ 3,068,586	91.1%	$ (300,489)	Salaries & Benefits lower than anticipated due to turnover. Centennial expenses lower than anticipated. Grant for books received, but not yet expended.
110 Agencies	$ 13,625,162	$ 13,625,162	$ 9,691,099	71.1%	$ (3,934,063)	Timing - expenses based on reimbursement.
111 Medicaid	$ 1,569,792	$ 1,569,792	$ 1,429,488	91.1%	$ (140,304)	Lag in Hospital payments.
112 North County Library	$ 1,405,296	$ 1,405,296	$ 1,264,740	90.0%	$ (140,556)	Salaries & Benefits lower than anticipated due to turnover. Books lower than anticipated.
113 Brackett Family Library	$ 583,276	$ 583,276	$ 547,969	93.9%	$ (35,307)	Books lower than anticipated.
114 Value Adjustment Board	$ 65,980	$ 65,980	$ 65,978	100.0%	$ (2)	
118 Ind Riv Soil/Water Conservation	$ 78,680	$ 78,680	$ 69,060	87.8%	$ (9,620)	Salaries & benefits lower than anticipated due to retirement.
119 Law Library	$ 92,634	$ 92,634	$ 92,039	99.4%	$ (595)	
128 Children's Services	$ 3,058,348	$ 3,058,348	$ 2,768,650	90.5%	$ (289,698)	Lag time in reimbursement submittals.
137 Redevelopment Districts	$ 370,068	$ 370,068	$ 370,067	100.0%	$ (1)	
199 Reserves	$ 11,867,083	$ 11,867,083	$ 10,963,718	92.4%	$ (903,365)	Contingencies budgeted, but not fully expended.
201 County Administrator	$ 1,664,223	$ 1,664,223	$ 1,540,999	92.6%	$ (123,224)	Turnover. Travel & Other Professional expenses less than anticipated.
202 General Services	$ 394,130	$ 394,130	$ 384,394	97.5%	$ (9,736)	Salaries & benefits lower than anticipated due to turnover.
203 Human Resources	$ 1,204,842	$ 1,204,842	$ 1,084,177	90.0%	$ (120,665)	Lag in filling positions. Professional Development Training and Employee Tuition Reimbursement lower than anticipated.
204 Planning And Development	$ 6,000	$ 6,000	$ 2,371	39.5%	$ (3,629)	PACE projects.
206 Veterans Services	$ 448,001	$ 448,001	$ 434,632	97.0%	$ (13,369)	Part-time turnover. Travel expenses lower than anticipated.
208 Emergency Management	$ 738,935	$ 738,935	$ 652,833	88.3%	$ (86,102)	EMPG grant budgeted, but not fully expended.
210 Parks	$ 4,669,223	$ 4,669,223	$ 4,454,830	95.4%	$ (214,393)	Capital projects not yet completed.
211 Human Services	$ 423,969	$ 423,969	$ 391,203	92.3%	$ (32,766)	Lag in community aid payments.
212 Agriculture Extension	$ 265,233	$ 265,233	$ 238,702	90.0%	$ (26,531)	Lower salaries, benefits, and reimbursement due to vacancy.
215 Parks/Conservation Lands	$ 848,032	$ 848,032	$ 733,409	86.5%	$ (114,623)	Vacancies/turnover. Grant received, but not yet expended. Capital purchased not yet completed.

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 1	Comments/Notes
216 Procurement Division	$ 381,534	$ 381,534	$ 379,942	99.6%	$ (1,592)	
217 Sanitary Landfill	$ 152,453	$ 152,453	$ 152,453	100.0%	$ -	Hurricane Milton debris expenses.
220 Facilities Management	$ 6,568,547	$ 6,568,547	$ 5,111,682	77.8%	$ (1,456,865)	Vacancies. Lag in Electric and Garbage/Solid Waste payments. Janitorial Services not fully expended due to contract cancellation. Maintenance expenses lower than anticipated.
229 Management & Budget	$ 819,705	$ 819,705	$ 726,162	88.6%	$ (93,543)	Position vacancy. Economic Development Study not yet completed. Strategic Goal Software budgeted, but not expensed.
230 Building & Facilities Mgt	$ 942,233	$ 942,233	$ 724,968	76.9%	$ (217,265)	New department with multiple vacancies. Facilities Master Plan budgeted, but not yet expensed.
237 FPL Grant	$ 235,505	$ 235,505	$ 109,320	46.4%	$ (126,185)	Salaries & benefits lower than anticipated due to turnover. Cont. Services for FEMA trainings lower than anticipated. Radios, laptops, and EOC enhancements not yet purchased.
238 Emergency Mgmt. Base Grant	$ 140,808	$ 140,808	$ 139,913	99.4%	$ (895)	
241 Information Services & Telecom	$ 1,275,730	$ 1,275,730	$ 1,275,730	100.0%	$ -	1/12th of budgeted expenses processed monthly.
246 Risk Management	$ 653,874	$ 653,874	$ 653,874	100.0%	$ -	Insurance charge done once a year in January.
250 County Animal Control	$ 1,091,236	$ 1,091,236	$ 1,065,514	97.6%	$ (25,722)	Salaries & benefits lower than anticipated due to turnover.
251 Mailroom/Switchboard	$ 209,170	$ 209,170	$ 197,933	94.6%	$ (11,237)	Part-time employee expenses lower than anticipated.
252 Environmental Control	$ 13,533	$ 13,533	$ 8,085	59.7%	$ (5,448)	Legal services lower than anticipated.
283 Lagoon	$ 1,728,893	$ 1,728,893	$ 922,109	53.3%	$ (806,784)	Multiple grants and studies budgeted, but not yet complete or fully expended.
300 Clerk Of Circuit Court	$ 1,526,345	$ 1,526,345	$ 1,530,301	100.3%	$ 3,956	Credit from Clerk anticipated to cover Worker's Comp. overage
400 Tax Collector	$ 3,263,026	$ 3,263,026	$ 5,680,282	174.1%	$ 2,417,256	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	$ 4,439,967	$ 4,439,967	$ 4,436,444	99.9%	$ (3,523)	
600 Sheriff	$ 77,915,171	$ 77,915,171	$ 77,855,510	99.9%	$ (59,661)	
700 Supervisor Of Elections	$ 2,265,589	$ 2,265,589	$ 2,265,378	100.0%	$ (211)	
901 Circuit Court	$ 833,531	$ 833,531	$ 588,991	70.7%	$ (244,540)	Expenditures based on reimbursement.
903 State Attorney	$ 337,874	$ 337,874	$ 281,120	83.2%	$ (56,754)	Expenditures based on reimbursement.
904 Public Defender	$ 4,168	$ 4,168	$ 2,498	59.9%	$ (1,670)	Expenditures based on reimbursement.
907 Medical Examiner	$ 819,077	$ 819,077	$ 808,490	98.7%	$ (10,587)	Draw lower than budgeted.
Grand Total	**$ 158,521,505**	**$ 158,521,505**	**$ 149,702,258**	**94.4%**	**$ (8,819,247)**	

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 1	Comments/Notes
104 North County Aquatic Center	$ 2,006,888	$ 2,006,888	$ 1,681,468	83.8%	$ (325,420)	Turnover. Lag in electric and water/sewer services.
105 Gifford Aquatic Center	$ 818,815	$ 818,815	$ 637,330	77.8%	$ (181,485)	Salaries & benefits lower than anticipated due to vacancies. Lag in electric and water/sewer services.
108 Recreation	$ 1,462,039	$ 1,462,039	$ 1,244,930	85.2%	$ (217,109)	Grant budgeted, but not yet fully expended. Salaries & benefits lower than anticipated due to vacancies and turnover.
115 Intergenerational Facility	$ 1,058,843	$ 1,058,843	$ 870,395	82.2%	$ (188,448)	Lag in electric invoices. Maintenance and Capital expenses lower than anticipated.
116 Ocean Rescue	$ 1,534,509	$ 1,534,509	$ 1,437,486	93.7%	$ (97,023)	Part time salaries & benefits lower than anticipated due to vacancies and turnover.
161 Shooting Range Operations	$ 1,077,007	$ 1,077,007	$ 976,487	90.7%	$ (100,520)	Part time salaries & benefits lower than anticipated due to vacancies and turnover. Clay targets expense lower than anticipated.
199 Reserves	$ 42,769,472	$ 42,769,472	$ 42,601,867	99.6%	$ (167,605)	Contingencies budgeted, but not fully expended.
204 Planning And Development	$ 573,753	$ 573,753	$ 344,264	60.0%	$ (229,489)	Turnover & position vacancy. Office renovation not yet completed.
205 County Planning	$ 2,943,011	$ 2,943,011	$ 2,185,581	74.3%	$ (757,430)	Vacancies. Document Scanning project not yet completed.
207 Environmental Plan/Code Enforce	$ 915,841	$ 915,841	$ 649,322	70.9%	$ (266,519)	Vacancies. Document Scanning project not yet completed.
210 Parks	$ 781,683	$ 781,683	$ -	0.0%	$ (781,683)	58th Ave Ballfield Renovations budgeted, but not yet completed.
231 Natural Resources	$ 1,116,025	$ 1,116,025	$ 1,057,680	94.8%	$ (58,345)	Retirement contribution & part time salaries lower than anticipated due to turnover.
400 Tax Collector	$ 197,420	$ 197,420	$ 362,908	183.8%	$ 165,488	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	**$ 57,255,306**	**$ 57,255,306**	**$ 54,049,719**	**94.4%**	**$ (3,205,587)**	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 1	Comments/Notes
199 Reserves	$ 1,590,303	$ 1,590,303	$ 1,283,413	80.7%	$ (306,890)	Contingencies budgeted, but not expended.
214 Roads And Bridges	$ 15,013,846	$ 15,013,846	$ 13,139,105	87.5%	$ (1,874,741)	Multiple position vacancies. Contractual Services, Maintenance, Other Operating & Road Material lower than anticipated.
243 Public Works	$ 1,250,991	$ 1,250,991	$ 557,197	44.5%	$ (693,794)	Position vacancy. ADA Study & Digitizing Project budgeted, but not yet completed.
244 County Engineering	$ 4,701,905	$ 4,701,905	$ 3,942,854	83.9%	$ (759,051)	Multiple position vacancies. Fuel and computer software expenses lower than anticipated.
245 Traffic Engineering	$ 4,190,401	$ 4,190,401	$ 3,256,358	77.7%	$ (934,043)	Multiple position vacancies. Capital items budgeted, but not yet purchased. Lag in FEC payments. Maintenance, Fuel, Other Professional & Contractual Services expenses lower than anticipated.
281 Stormwater	$ 1,934,511	$ 1,934,511	$ 1,294,784	66.9%	$ (639,727)	Multiple stormwater drainage plans not yet completed. Lag in electric payments. Capital item not yet purchased. Fuel lower than anticipated.
Grand Total	**$ 28,681,957**	**$ 28,681,957**	**$ 23,473,712**	**81.8%**	**$ (5,208,245)**	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 1	Comments/Notes
Salaries	$ 32,858,322	$ 32,858,322	$ 32,785,585	99.8%	$ (72,737)	
Benefits	$ 18,147,699	$ 18,147,699	$ 18,096,418	99.7%	$ (51,281)	
Operating	$ 9,904,127	$ 9,904,127	$ 9,384,335	94.8%	$ (519,792)	Hurricane Milton repairs not yet completed. PEMT grant budgeted, but not yet fully expended. Medicine and maintenance expenses lower than anticipated.
Capital Outlay	$ 18,697,767	$ 18,697,767	$ 2,610,448	14.0%	$ (16,087,319)	Lag time in receiving vehicles. Multiple construction projects not yet completed.
Debt Service	$ 72,345	$ 72,345	$ 71,857	99.3%	$ (488)	
Grants and Aids	$ 12,108	$ 12,108	$ 12,108	100.0%	$ (0)	
Other Uses	$ 3,815,302	$ 3,815,302	$ 1,795,173	47.1%	$ (2,020,129)	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	**$ 83,507,670**	**$ 83,507,670**	**$ 64,755,924**	**77.5%**	**$ (18,751,746)**	

Grand Total - All Taxing Funds	**$ 327,966,438**	**$ 327,966,438**	**$ 291,981,613**	**89.0%**	**$ (35,984,825)**	

Expense Analysis September 30, 2025

> $25,000 and > 10% Increase YTD

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
001 -102-514-011120-	REGULAR SALARIES	$ 661,631	$ 777,805	$ 116,174	17.6%	Asst Cty Attorney position filled & multiple reclasses
001 -102-514-012120-	RETIREMENT CONTRIBUTION	$ 135,965	$ 180,708	$ 44,742	32.9%	Due to increased salaries
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	$ 386,104	$ 455,339	$ 69,235	17.9%	Increased cost of tower maintenance
001 -107-519-035130-	COMPUTER HARDWARE UPGRADE	$ -	$ 39,889	$ 39,889	n/a	Increased cost of EOC tower maintenance
001 -107-519-066470-	EDP EQUIPMENT	$ -	$ 27,681	$ 27,681	n/a	Server for new camera system
001 -109-571-034820-24022	OTHER PROMOTIONAL EXPENSE	$ 586	$ 74,882	$ 74,295	12671.9%	Centennial expenses
001 -109-571-066420-	AUTOMOTIVE	$ -	$ 47,319	$ 47,319	n/a	Purchase of truck
001 -110-541-066510-54001	SRA BUS SHELTERS	$ 125,228	$ 593,670	$ 468,442	374.1%	Based on reimbursement
001 -110-564-088670-	IND RIV HOMELESS SERVICES CNCL	$ 94,935	$ 120,425	$ 25,490	26.8%	Based on reimbursement
001 -111-564-033170-	HOSPITAL	$ 1,234,808	$ 1,429,488	$ 194,679	15.8%	Increase in Medicaid costs & lag of Hospital payments
001 -112-571-011120-	REGULAR SALARIES	$ 471,151	$ 519,686	$ 48,535	10.3%	Increased wages due to compensation study
001 -128-569-088240-	CCCR-CHILDREN IN CENTER	$ 288,311	$ 350,000	$ 61,689	21.4%	Based on reimbursement
001 -128-569-088281-	CCR-COMMUNITY & FAMILY SVS	$ 152,478	$ 200,149	$ 47,671	31.3%	Based on reimbursement
001 -128-569-088331-	WILLIS-REVIVING BASEBALL	$ -	$ 38,134	$ 38,134	n/a	New Children's Service program
001 -128-569-088437-	TC GIRLS COALN-SEEDS OF CHANGE	$ -	$ 26,540	$ 26,540	n/a	New Children's Service program
001 -128-569-088438-	TYKES & TEENS-TRAUMA INF CARE	$ -	$ 41,606	$ 41,606	n/a	New Children's Service program
001 -128-569-088691-	SUBSATNCE ABUSE - PREVENT	$ -	$ 186,891	$ 186,891	n/a	New Children's Service program
001 -128-569-088811-	CROSSOVER MISSION-HEALTHY KIDS	$ -	$ 59,587	$ 59,587	n/a	New Children's Service program
001 -128-569-088812-	CROSSOVER-ACCELERATE POTENTIAL	$ -	$ 59,587	$ 59,587	n/a	New Children's Service program
001 -128-569-088813-	LEARN COAL-EMERGENT LITERACY	$ -	$ 42,850	$ 42,850	n/a	New Children's Service program
001 -128-569-088834-	YOUTH GUIDANCE-AFTER SCHOOL	$ -	$ 63,101	$ 63,101	n/a	New Children's Service program
001 -137-519-088220-	SEBASTIAN REDEVELOPMENT	$ 248,303	$ 304,139	$ 55,837	22.5%	Increased allocation
001 -137-519-088221-	FELLSMERE REDEVELOPMENT	$ 37,151	$ 65,927	$ 28,776	77.5%	increased allocation
001 -199-581-099210-	FUND TRANSFERS OUT	$ 9,682,176	$ 10,963,718	$ 1,281,542	13.2%	Increased Transportation budget
001 -201-512-011120-	REGULAR SALARIES	$ 792,092	$ 1,024,194	$ 232,102	29.3%	Asst. County Administrator position filled Q3 last year
001 -201-512-012120-	RETIREMENT CONTRIBUTION	$ 195,249	$ 287,705	$ 92,456	47.4%	Due to increased salaries & senior mgmt designation
001 -202-513-011120-	REGULAR SALARIES	$ 203,015	$ 266,683	$ 63,668	31.4%	(2) partial employees charged to CS starting FY 24/25
001 -202-513-012120-	RETIREMENT CONTRIBUTION	$ 28,387	$ 67,591	$ 39,204	138.1%	Due to increased salaries & senior mgmt designation
001 -203-513-011120-	REGULAR SALARIES	$ 579,200	$ 708,699	$ 129,499	22.4%	(1) additional employee starting FY 24/25
001 -203-513-012120-	RETIREMENT CONTRIBUTION	$ 80,132	$ 123,224	$ 43,092	53.8%	Due to increased salaries & senior mgmt designation
001 -206-553-011130-	PART TIME EMPLOYEES	$ 96,553	$ 136,662	$ 40,108	41.5%	Vacancies filled this year
001 -210-572-011120-	REGULAR SALARIES	$ 1,516,519	$ 1,868,020	$ 351,501	23.2%	(2) additional positions & (1) vacancy filled
001 -210-572-011140-	OVERTIME	$ 61,825	$ 97,988	$ 36,163	58.5%	Due to Hurricane Milton
001 -210-572-012120-	RETIREMENT CONTRIBUTION	$ 225,656	$ 320,779	$ 95,123	42.2%	Due to increased salaries
001 -210-572-012130-	INSURANCE	$ 315,168	$ 351,818	$ 36,650	11.6%	Due to additional positions & filled vacancy
001 -210-572-012140-	WORKERS COMPENSATION	$ 86,010	$ 120,511	$ 34,501	40.1%	Due to additional personnel & increased rates
001 -210-572-033190-25001	OTHER PROFESSIONAL SERVICES	$ -	$ 51,138	$ 51,138	n/a	New account for Hurricane Milton expenses
001 -210-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	$ 111,359	$ 144,107	$ 32,747	29.4%	Round Island path improvements & erosion control
001 -210-572-066420-	AUTOMOTIVE	$ 106,454	$ 137,486	$ 31,032	29.2%	Purchase of truck
001 -210-572-066490-	OTHER MACHINERY & EQUIPMENT	$ -	$ 226,086	$ 226,086	n/a	Ballfield groomer & (2) mowers

Expense Analysis September 30, 2025

> $25,000 and > 10% Increase YTD

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
001 -211-564-033190-	OTHER PROFESSIONAL SERVICES	$ 119,193	$ 159,020	$ 39,827	33.4%	Increase in rental assistance payments
001 -212-537-066420-	AUTOMOTIVE	$ -	$ 45,071	$ 45,071	n/a	Purchase of truck
001 -215-572-011120-	REGULAR SALARIES	$ 248,067	$ 349,091	$ 101,024	40.7%	(1) additional employee & reclass starting FY 24/25
001 -215-572-066420-	AUTOMOTIVE	$ -	$ 42,740	$ 42,740	n/a	Purchase of truck
001 -217-534-033490-25001	OTHER CONT SERV-HURR MILTON	$ -	$ 152,453	$ 152,453	n/a	New account for Hurricane Milton expenses
001 -220-519-011140-	OVERTIME	$ 97,728	$ 144,215	$ 46,487	47.6%	Increased wages and after hours workload
001 -220-519-033470-	CONTRACTED LABOR SERVICES	$ 19,785	$ 52,109	$ 32,323	163.4%	Additional groundskeeping this year versus last
001 -220-519-034610-	MAINTENANCE - BUILDINGS	$ 25,052	$ 58,589	$ 33,537	133.9%	Purchase of LED panels for libraries
001 -220-519-034610-24021	MAINTENANCE - TAX COLL FLOOR	$ 111	$ 67,863	$ 67,753	61170.7%	New project
001 -220-519-034611-	MAINTENANCE-COURTHOUSE	$ 74,179	$ 254,980	$ 180,801	243.7%	Carpet replacement in two (2) courtrooms
001 -220-519-034612-	MAINTENANCE - ADMIN BUILDING A	$ 14,912	$ 85,552	$ 70,640	473.7%	New pavers, card swiper & trash cans
001 -220-519-034620-	MAINTENANCE - AIR CONDITIONING	$ 73,033	$ 160,596	$ 87,563	119.9%	Additional service contract for Library & Courthouse
001 -220-519-034691-	MAINTENANCE - CAMERAS	$ -	$ 106,604	$ 106,604	n/a	Courthouse facility camera updates
001 -220-519-034740-	MAINTENANCE-ELEVATOR	$ 33,888	$ 240,216	$ 206,328	608.9%	Judicial Center elevator modernization
001 -220-519-066420-	AUTOMOTIVE	$ -	$ 51,377	$ 51,377	n/a	Purchase of truck
001 -220-519-066470-	EDP EQUIPMENT	$ -	$ 62,198	$ 62,198	n/a	Server for new camera system
001 -229-513-012120-	RETIREMENT CONTRIBUTION	$ 56,473	$ 90,197	$ 33,724	59.7%	Due to special risk designation
001 -229-513-033190-	OTHER PROFESSIONAL SERVICES	$ -	$ 133,074	$ 133,074	n/a	Economic Development Study
001 -230-519-011120-	REGULAR SALARIES	$ -	$ 490,719	$ 490,719	n/a	New department for FY 2024/2025
001 -230-519-012110-	SOCIAL SECURITY MATCHING	$ -	$ 30,085	$ 30,085	n/a	New department for FY 2024/2025
001 -230-519-012120-	RETIREMENT CONTRIBUTION	$ -	$ 97,493	$ 97,493	n/a	New department for FY 2024/2025
001 -230-519-012130-	INSURANCE	$ -	$ 38,351	$ 38,351	n/a	New department for FY 2024/2025
001 -230-519-066420-	AUTOMOTIVE	$ -	$ 39,670	$ 39,670	n/a	New department for FY 2024/2025
001 -246-513-034590-	OTHER INSURANCE	$ 594,431	$ 653,874	$ 59,443	10.0%	Increased insurance rates
001 -250-562-011120-	REGULAR SALARIES	$ 488,245	$ 560,968	$ 72,722	14.9%	Filled vacancy & increased rates
001 -250-562-012130-	INSURANCE	$ 62,891	$ 88,722	$ 25,830	41.1%	Additional employees with health insurance
001 -283-537-011120-	REGULAR SALARIES	$ 75,875	$ 130,069	$ 54,194	71.4%	Additional time from hurricane & (1) new position
001 -283-537-033190-	OTHER PROFESSIONAL SERVICES	$ 7,777	$ 52,876	$ 45,099	579.9%	Oyster ball & outreach for Lagoon Management Plan
001 -283-537-033190-25004	OTHER PROFESSIONAL SERVICES	$ -	$ 653,529	$ 653,529	n/a	NOAA Habitat Restoration Grant
001 -600-521-035290-25001	OTHER OPERATING SUPPLIES	$ -	$ 191,586	$ 191,586	n/a	New account for Hurricane Milton expenses
001 -600-586-099090-	SHERIFF-COURT SERVICES	$ 3,370,952	$ 3,914,114	$ 543,162	16.1%	Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	$ 20,578,872	$ 23,103,579	$ 2,524,707	12.3%	Increased draw due to increased budget
001 -903-602-088380-	STATE ATTORNEY	$ 92,482	$ 163,077	$ 70,594	76.3%	Increased draw due to increased budget
004 -104-572-011120-	REGULAR SALARIES	$ 160,562	$ 188,316	$ 27,754	17.3%	Filled vacancies
004 -104-572-011130-	PART TIME EMPLOYEES	$ 323,103	$ 380,336	$ 57,233	17.7%	Filled vacancies
004 -104-572-034690-25002	MAINTENANCE - OTHER EQUIPMENT	$ -	$ 57,711	$ 57,711	n/a	NCAC Well Rehab hydrogeologic services
004 -104-572-066390-25002	OTHER IMPROVEMENTS EXCEPT BLDG	$ -	$ 304,385	$ 304,385	n/a	NCAC Well Rehab project
004 -104-572-066420-	AUTOMOTIVE	$ -	$ 30,561	$ 30,561	n/a	Purchase of truck
004 -105-572-011130-	PART TIME EMPLOYEES	$ 170,452	$ 206,283	$ 35,831	21.0%	Filled vacancies
004 -108-572-011190-	BUDGETED TEMPORARY POSITION	$ -	$ 28,131	$ 28,131	n/a	Temporary manager position due to staff absence

Expense Analysis September 30, 2025

> $25,000 and > 10% Increase YTD

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
004 -115-572-011120-	REGULAR SALARIES	$ 256,659	$ 302,977	$ 46,319	18.0%	Filled vacancies
004 -115-572-011130-	PART TIME EMPLOYEES	$ 44,596	$ 92,813	$ 48,216	108.1%	Filled vacancies
004 -116-572-011130-	PART TIME EMPLOYEES	$ 131,311	$ 168,455	$ 37,143	28.3%	Multiple vacancies filled this year
004 -116-572-066390-22601	OTHER IMPROVEMENTS EXCEPT BLDG	$ -	$ 43,398	$ 43,398	n/a	Tracking Station Dune Crossover repair from Hurricane
004 -116-572-066390-23007	OTHER IMPROVEMENTS EXCEPT BLDG	$ 15,927	$ 153,864	$ 137,937	866.1%	Tracking Station Dune Crossover repair from Hurricane
004 -161-572-011120-	REGULAR SALARIES	$ 242,911	$ 270,194	$ 27,283	11.2%	Filled vacancy
004 -161-572-011130-	PART TIME EMPLOYEES	$ 190,996	$ 225,342	$ 34,347	18.0%	Filled vacancies
004 -161-572-066420-	AUTOMOTIVE	$ -	$ 43,219	$ 43,219	n/a	Purchase of truck
004 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	$ 494,164	$ 607,022	$ 112,858	22.8%	Due to increased salaries & benefits
004 -204-515-012120-	RETIREMENT CONTRIBUTION	$ 34,200	$ 62,840	$ 28,640	83.7%	Due to director's senior management designation
004 -205-515-033470-	CONTRACTED LABOR SERVICES	$ -	$ 49,533	$ 49,533	n/a	New temporary staffing
004 -205-515-033490-24802	OTHER CONTRACTUAL SERVICES	$ -	$ 200,000	$ 200,000	n/a	New project
004 -205-515-034590-	OTHER INSURANCE	$ 280,865	$ 308,951	$ 28,086	10.0%	Increased insurance rates
004 -231-537-011120-	REGULAR SALARIES	$ 309,666	$ 516,934	$ 207,268	66.9%	Director & Asst Director positions not filled until Q3 LY
004 -231-537-011130-	PART TIME EMPLOYEES	$ 15,171	$ 44,182	$ 29,011	191.2%	Position started in Q3 last year
004 -231-537-012120-	RETIREMENT CONTRIBUTION	$ 44,933	$ 107,109	$ 62,176	138.4%	Due to increased salaries
004 -231-537-012130-	INSURANCE	$ 24,590	$ 55,754	$ 31,163	126.7%	Turnover. Multiple employees with health insurance.
004 -231-537-033190-23047	OTHER PROFESSIONAL SERVICES	$ 11,588	$ 237,088	$ 225,500	1946.1%	New project
004 -231-537-066420-	AUTOMOTIVE	$ -	$ 32,179	$ 32,179	n/a	Purchase of SUV
102 -152-541-066510-15013	58TH AVE-49TH ST TO 53RD ST	$ -	$ 261,603	$ 261,603	n/a	New project
102 -153-541-066510-23009	8TH ST RECONSTRUCT-66TH - 74TH	$ -	$ 70,000	$ 70,000	n/a	New project
103 -120-522-066110-24025	NEW FIRE RESCUE STATION 16	$ -	$ 1,420,727	$ 1,420,727	n/a	New project
103 -120-522-066420-	AUTOMOTIVE	$ -	$ 349,998	$ 349,998	n/a	Purchase of ambulance
103 -120-522-066510-20037	UPGRADE TRAINING SITE @ EOC	$ 116,201	$ 431,360	$ 315,159	271.2%	Ongoing project
103 -204-515-011120-	REGULAR SALARIES	$ -	$ 38,498	$ 38,498	n/a	Position filled in March 2025
103 -210-572-066390-16005	FRAN B ADAMS PARK SOCCER FLDS	$ 16,223	$ 630,437	$ 614,213	3786.0%	Ongoing project
103 -210-572-066510-18001	58TH AVE BALLFIELD EXP & RENOV	$ 10,083	$ 459,499	$ 449,416	4457.4%	Ongoing project
103 -210-572-066510-23019	VICTOR HART SR RESTROOM/CONCES	$ 14,351	$ 758,793	$ 744,443	5187.5%	Ongoing project
103 -220-519-066510-23033	BUILDING B EXPANSION-SECOND FL	$ -	$ 57,548	$ 57,548	n/a	New project
103 -600-521-099040-06048	SHERIFF-LAW ENFORCEMENT	$ -	$ 550,000	$ 550,000	n/a	New project
104 -151-541-066510-16009	66TH AVE/69TH ST-85TH ST-4 LAN	$ -	$ 68,483	$ 68,483	n/a	New project
104 -152-541-066510-22039	90TH AVE & OSLO RD CORRIDR IMP	$ 17,437	$ 697,567	$ 680,130	3900.6%	Ongoing project
104 -152-541-066510-23009	8TH ST RECONSTRUCT-66TH TO 74T	$ -	$ 438,669	$ 438,669	n/a	New project
104 -152-541-066510-24001	1ST ST SW & 27TH AVE LEFT TRN	$ -	$ 133,203	$ 133,203	n/a	New project
108 -222-564-011120-	REGULAR SALARIES	$ 209,354	$ 252,424	$ 43,070	20.6%	Increased wages
108 -222-564-036731-	PORT IN PAYMENTS	$ 28,482	$ 70,512	$ 42,030	147.6%	More clients moving in to IRC this year vs. last
108 -222-564-036732-	PORT OUT PAYMENTS	$ 66,876	$ 195,944	$ 129,068	193.0%	More clients moving out of IRC this year vs. last
108 -222-564-036734-	VASH-RENTAL ASSISTANCE	$ 346,048	$ 413,138	$ 67,090	19.4%	Increased veterans rental assistance payments
109 -214-541-034460-	FEC PAYMENTS	$ 56,296	$ 177,090	$ 120,795	214.6%	Based on railroad crossings
109 -214-541-034670-	MAINTENANCE-TRAFFIC SIGNALS	$ -	$ 103,150	$ 103,150	n/a	New account established for tracking purposes

Expense Analysis September 30, 2025

> $25,000 and > 10% Increase YTD

Account	Account Name		2024 YTD EXPENDED		2025 YTD EXPENDED		Difference	% Change	Comments/Notes
109 -214-541-035320-	PIPE & CULVERT	$	5,333	$	33,197	$	27,864	522.5%	Additional metal, pipes & culverts purchased
109 -214-541-035390-16032	FELLSMERE ROADS STABILIZATION	$	98,352	$	142,964	$	44,611	45.4%	Ongoing project
109 -214-541-035390-23037	VLE ROAD STABILIZATION	$	21,811	$	81,055	$	59,244	271.6%	Ongoing project
109 -214-541-053360-	ROAD RESURFACING	$	12,283	$	1,873,617	$	1,861,334	15153.7%	Paid for out of ARP Fund last year
109 -214-541-053360-23018	SHOOTING RANGE RESURFACING	$	3,714	$	416,967	$	413,254	11128.4%	Ongoing project
109 -244-541-066420-	AUTOMOTIVE	$	-	$	37,677	$	37,677	n/a	Purchase of truck
111 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	$	849,697	$	992,384	$	142,687	16.8%	Due to increased salaries & benefits
111 -199-581-099210-	FUND TRANSFERS OUT	$	242,941	$	291,029	$	48,088	19.8%	Increased Osprey Marsh expenses
111 -214-541-011120-	REGULAR SALARIES	$	3,060,181	$	3,480,375	$	420,194	13.7%	Filled vacancies
111 -214-541-011140-	OVERTIME	$	66,840	$	113,736	$	46,896	70.2%	Increase due to Hurricane Milton
111 -214-541-012110-	SOCIAL SECURITY MATCHING	$	184,861	$	213,532	$	28,671	15.5%	Due to increased salaries & overtime
111 -214-541-012120-	RETIREMENT CONTRIBUTION	$	444,359	$	514,259	$	69,899	15.7%	Due to increased salaries & overtime
111 -214-541-012140-	WORKERS COMPENSATION	$	206,095	$	245,826	$	39,731	19.3%	Due to increased salaries & overtime
111 -214-541-033190-25001	OTHER PROFESSIONAL SERVICES	$	-	$	29,063	$	29,063	n/a	Hurricane Milton expenses
111 -214-541-033490-	OTHER CONTRACTUAL SERVICES	$	167,903	$	194,552	$	26,649	15.9%	Concrete crushing not completed last year
111 -214-541-034450-	RENT-HEAVY EQUIPMENT	$	-	$	37,948	$	37,948	n/a	Rental of (2) graders
111 -214-541-034590-	OTHER INSURANCE	$	502,880	$	553,168	$	50,288	10.0%	Increased insurance rates
111 -214-541-034610-	MAINTENANCE - BUILDINGS	$	4,644	$	75,633	$	70,989	1528.5%	Flooring for Road & Bridge building
111 -214-541-034640-	MAINTENANCE - AUTO EQUIPMENT	$	63,949	$	91,064	$	27,115	42.4%	Aging fleet causing increased maintenance costs
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	$	755,215	$	986,135	$	230,919	30.6%	Multiple large sublet repairs completed
111 -214-541-034681-	MAINT-OSLO RD MOW & LANDSCAPE	$	21,090	$	48,000	$	26,910	127.6%	Increased annual contract cost
111 -214-541-034683-	SOD CONTRACTS	$	17,100	$	59,783	$	42,683	249.6%	New sod contract & additional completed projects
111 -214-541-035320-	PIPE & CULVERT	$	43,462	$	71,317	$	27,855	64.1%	Additional inventory pipe purchased this year
111 -214-541-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	$	-	$	26,342	$	26,342	n/a	Fence for South County Storage Yard
111 -214-541-066420-	AUTOMOTIVE	$	28,224	$	87,672	$	59,448	210.6%	Purchase of three (3) trucks
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	$	502,853	$	2,899,100	$	2,396,247	476.5%	Purchase of excavator & trash truck
111 -214-541-066490-	OTHER MACHINERY & EQUIPMENT	$	-	$	249,892	$	249,892	n/a	Rotary cutter, compactor, (3) tractors & mower
111 -243-519-011120-	REGULAR SALARIES	$	153,070	$	264,827	$	111,758	73.0%	(1) position filled Q4 LY & (1) filled May 2025
111 -243-519-012120-	RETIREMENT CONTRIBUTION	$	25,210	$	74,988	$	49,778	197.4%	Due to filled positions & senior management rate
111 -243-519-035120-	COMPUTER SOFTWARE	$	555	$	28,242	$	27,687	4990.2%	Forerunner software for Engineering
111 -244-541-033190-	OTHER PROFESSIONAL SERVICES	$	10	$	28,671	$	28,661	286610.0%	Floodplain & CRS program compliance
111 -244-541-033470-	CONTRACTED LABOR SERVICES	$	4,570	$	185,757	$	181,187	3965.1%	Temporary workers being utilized this year
111 -244-541-066490-	OTHER MACHINERY & EQUIPMENT	$	-	$	61,570	$	61,570	n/a	Survey GPS equipment
111 -245-541-011120-	REGULAR SALARIES	$	1,241,158	$	1,382,108	$	140,950	11.4%	Filled vacancies
111 -245-541-012120-	RETIREMENT CONTRIBUTION	$	188,503	$	213,903	$	25,400	13.5%	Due to increased salaries
111 -245-541-033470-	CONTRACTED LABOR SERVICES	$	16,079	$	44,265	$	28,186	175.3%	Temporary workers being utilized this year
111 -245-541-034670-	MAINTENANCE-TRAFFIC SIGNALS	$	-	$	48,085	$	48,085	n/a	Locks for traffic control cabinets
111 -245-541-035360-	TRAFFIC SIGNS	$	56,044	$	85,183	$	29,140	52.0%	Post & sign inventory purchased this year
111 -245-541-066470-	EDP EQUIPMENT	$	16,585	$	118,135	$	101,550	612.3%	Traffic network upgrade & server
111 -245-541-066490-	OTHER MACHINERY & EQUIPMENT	$	6,914	$	48,290	$	41,376	598.4%	Purchased Bitumen machine, forklift & pulse unit

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> $25,000 and > 10% Increase YTD

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
111 -281-538-011120-	REGULAR SALARIES	$ 537,264	$ 627,674	$ 90,410	16.8%	Additional inspector for FY 2024/2025
111 -281-538-033490-16022	OTHER CONTRACTUAL-OSPREY ACRES	$ 12,903	$ 42,354	$ 29,451	228.3%	Osprey Marsh landscaping
111 -281-538-066420-	AUTOMOTIVE	$ -	$ 77,132	$ 77,132	n/a	Purchase of truck & SUV
111 -281-538-066430-	HEAVY EQUIPMENT-WHEEL TRACK	$ -	$ 27,354	$ 27,354	n/a	Dump trailer & utility vehicle purchased
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	$ 24,900	$ 142,072	$ 117,172	470.6%	Purchased equipment & program/agency support
114 -120-522-011120-	REGULAR SALARIES	$ 24,173,875	$ 27,200,405	$ 3,026,530	12.5%	(5) filled vacancies & higher wages
114 -120-522-011140-	OVERTIME	$ 2,709,803	$ 3,606,945	$ 897,142	33.1%	Increase due to Hurricane Milton
114 -120-522-012110-	SOCIAL SECURITY MATCHING	$ 1,706,156	$ 1,950,174	$ 244,018	14.3%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-012120-	RETIREMENT CONTRIBUTION	$ 8,952,871	$ 10,459,682	$ 1,506,811	16.8%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-012140-	WORKERS COMPENSATION	$ 1,106,761	$ 1,313,538	$ 206,777	18.7%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-012170-	MEDICARE MATCHING	$ 399,339	$ 456,179	$ 56,840	14.2%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-033110-	LEGAL SERVICES	$ 39,949	$ 120,106	$ 80,157	200.6%	Due to IAFF & Battalion Chief union negotiations
114 -120-522-033140-	GENERAL & ADMINISTRATIVE EXP	$ 1,736,888	$ 2,087,455	$ 350,567	20.2%	Due to increased salaries & benefits
114 -120-522-033190-	OTHER PROFESSIONAL SERVICES	$ 402,156	$ 583,580	$ 181,424	45.1%	Timing of ALS billing expenses (2 this year vs. 1 LY)
114 -120-522-033490-	OTHER CONTRACTUAL SERVICES	$ 58,500	$ 109,684	$ 51,184	87.5%	Station 10 bathroom renovations
114 -120-522-034590-	OTHER INSURANCE	$ 372,702	$ 409,972	$ 37,270	10.0%	Increased insurance rates
114 -120-522-034610-	MAINTENANCE - BUILDINGS	$ 255,788	$ 296,207	$ 40,419	15.8%	Station 1, 2 & 11 painting and Station 1 Windows
114 -120-522-034640-	MAINTENANCE - AUTO EQUIPMENT	$ 77,449	$ 110,776	$ 33,328	43.0%	Varies based on vehicle needs
114 -120-522-035120-	COMPUTER SOFTWARE	$ 236,671	$ 263,676	$ 27,004	11.4%	Fleet software & training library software
114 -120-522-035130-	COMPUTER HARDWARE UPGRADE	$ 9,226	$ 70,495	$ 61,270	664.1%	Purchase of toughbooks
114 -120-522-035241-	PERSONAL PROTECTIVE EQUIPMENT	$ 235,626	$ 800,553	$ 564,927	239.8%	Hybrid gear purchased
114 -120-522-035270-	MEDICINE & MEDICAL SUPPLIES	$ 519,097	$ 690,897	$ 171,799	33.1%	Increased quantity and cost of medical supplies
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	$ 725,456	$ 836,944	$ 111,488	15.4%	New FY allocation based on number of devices
114 -120-522-041220-	FLOORING	$ 12,683	$ 42,768	$ 30,085	237.2%	Station 2, 3, 10 & 11 flooring
114 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	$ 98,222	$ 454,723	$ 356,502	363.0%	MSA G1 packs, ARFF grab & go, vehicle lift
114 -120-522-066490-23701	FL DOH EMER MED SERV PROG GRT	$ -	$ 54,266	$ 54,266	n/a	Tier 3 Instructor Kits - grant purchased
114 -120-522-066490-25001	OTHER MACH & EQUIP - MILTON	$ -	$ 57,750	$ 57,750	n/a	Replacement generator from hurricane damage
114 -120-522-066510-20032	FIRE RESCUE STATION #15 CONSTR	$ -	$ 38,078	$ 38,078	n/a	New project
114 -120-522-066510-22040	FIRE STATION #11 RENOVATIONS	$ 224,370	$ 802,622	$ 578,251	257.7%	Ongoing project
114 -240-522-011120-	REGULAR SALARIES	$ -	$ 227,149	$ 227,149	n/a	New department for FY 2024/2025
114 -240-522-012120-	RETIREMENT CONTRIBUTION	$ -	$ 31,363	$ 31,363	n/a	New department for FY 2024/2025
117 -210-572-035340-24014	GIFFORD CUST CONV LANDSCP IMP	$ -	$ 323,197	$ 323,197	n/a	New project
117 -210-572-066510-22019	CYPRESS BD PRES-HABITAT&STRMW	$ -	$ 28,504	$ 28,504	n/a	New project
119 -145-572-088340-	TREASURE COAST SPORTS COMMISSN	$ 258,390	$ 285,749	$ 27,359	10.6%	Increased allocation & based on reimbursement
120 -133-525-011120-	REGULAR SALARIES	$ 139,675	$ 176,924	$ 37,249	26.7%	Filled vacancy
120 -133-525-035120-	COMPUTER SOFTWARE	$ 8,753	$ 122,111	$ 113,358	1295.0%	Timing of maintenance renewal
120 -133-525-035120-24011	911 CPE SYS REFRESH-PSAP IMPRV	$ -	$ 116,969	$ 116,969	n/a	New project
120 -133-525-066450-	COMMUNICATIONS EQUIPMENT-ALL	$ -	$ 29,991	$ 29,991	n/a	Call taking equipment
120 -133-525-066510-24011	911 CPE SYS REFRESH-PSAP IMPRV	$ -	$ 578,348	$ 578,348	n/a	New project
123 -228-569-011120-	REGULAR SALARIES	$ 68,447	$ 145,359	$ 76,912	112.4%	Manager in Q4 LY. 50% of time charged to ARP LY.

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> $25,000 and > 10% Increase YTD

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	$ 520,000	$ 996,495	$ 476,495	91.6%	Additional loans processed
123 -228-569-088070-	REHAB LOAN - OWNER OCCUPIED	$ 286,998	$ 560,474	$ 273,476	95.3%	Additional loans processed
123 -228-569-088076-	EMERGENCY REHAB LOAN	$ -	$ 155,849	$ 155,849	n/a	Funds previously used from ARP
124 -204-515-033490-18024	LONG RANGE TRANSPORTATION PLAN	$ 34,462	$ 198,820	$ 164,359	476.9%	Ongoing project
127 -210-572-066510-20001	LOST TREE CONSERV IMPROVMNTS	$ -	$ 39,727	$ 39,727	n/a	New project
127 -210-572-066510-22019	CYPRESS BEND PRSV-HAB&STMWTR	$ -	$ 40,000	$ 40,000	n/a	New project
128 -144-572-033190-	OTHER PROFESSIONAL SERVICES	$ 78,672	$ 286,399	$ 207,728	264.0%	Beach Preservation Plan update
128 -144-572-033490-05053	ARTIFICIAL REEF	$ -	$ 219,000	$ 219,000	n/a	New project
128 -144-572-033490-22601	HURR IAN EMERGENCY DUNE REPAIR	$ 65,746	$ 111,729	$ 45,983	69.9%	Ongoing project
128 -144-572-033490-23007	HURR NICOLE EMERG DUNE REPAIR	$ 243,099	$ 417,241	$ 174,142	71.6%	Ongoing project
128 -144-572-066490-	OTHER MACHINERY & EQUIPMENT	$ -	$ 54,725	$ 54,725	n/a	Purchase of drone
128 -144-572-066515-22601	HURRICANE IAN - SECTOR 4	$ 24,480	$ 1,200,245	$ 1,175,765	4803.0%	Ongoing project
128 -144-572-066515-23007	HURRICANE NICOLE - SECTOR 4	$ 86,481	$ 4,255,318	$ 4,168,837	4820.5%	Ongoing project
133 -283-537-033490-	OTHER CONTRACTUAL SERVICES	$ 33,600	$ 60,200	$ 26,600	79.2%	Derelict vessel removal
136 -163-564-036730-24804	ALCOHOPE FL0114L4H092316	$ 198,521	$ 983,443	$ 784,922	395.4%	HUD Grant for FY 24/25
138 -214-541-053360-	ROAD RESURFACING	$ 779,800	$ 2,874,472	$ 2,094,673	268.6%	Ongoing project for ARP due to COVID-19
138 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	$ -	$ 91,612	$ 91,612	n/a	Ongoing project for ARP due to COVID-19
141 -901-601-088400-	COURT ADMINISTRATOR	$ 28,767	$ 76,942	$ 48,175	167.5%	Increased budget
155 -146-539-033190-	OTHER PROFESSIONAL SERVICES	$ 50,575	$ 170,587	$ 120,012	237.3%	New account established for Land Bond
255 -117-517-077110-	PRINCIPAL-DEBT SERVICE	$ -	$ 715,000	$ 715,000	n/a	New account established for Land Bond
255 -117-517-077210-	INTEREST-DEBT SERVICE	$ -	$ 1,063,091	$ 1,063,091	n/a	New account established for Land Bond
255 -117-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	$ -	$ 36,085	$ 36,085	n/a	New account established for Land Bond
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	$ 177,218	$ 465,207	$ 287,989	162.5%	Based on reimbursement
315 -109-571-066510-22021	MAIN LIBRARY BATHROOM RENOVATN	$ 28,000	$ 215,429	$ 187,428	669.4%	Ongoing project
315 -112-571-066510-22022	NORTH CO LIB BATHROOM RENOVATN	$ 14,954	$ 116,995	$ 102,041	682.4%	Ongoing project
315 -120-522-066110-20032	ALL LAND - FIRE RESCUE STA #15	$ 4,475	$ 1,371,055	$ 1,366,580	30538.1%	Ongoing project
315 -120-522-066510-19020	FIRE STATION #7 CONSTRUCTION	$ 113,347	$ 3,958,692	$ 3,845,345	3392.5%	Ongoing project
315 -120-522-066510-20032	FIRE RESCUE STATION #15 CONSTR	$ -	$ 200,257	$ 200,257	n/a	New project
315 -210-572-066390-20009	SO PRONG SLOUGH CONSERV AREA	$ 7,850	$ 38,367	$ 30,518	388.8%	Ongoing project
315 -210-572-066390-23034	GIFFORD AQUATIC CENTER FENCE	$ -	$ 134,402	$ 134,402	n/a	New project
315 -210-572-066510-18010	JONES PIER IMPROVEMENTS	$ 89,329	$ 147,167	$ 57,838	64.7%	Ongoing project
315 -210-572-066510-23014	IG/DICK BIRD PARK IMPROVEMENTS	$ 40,613	$ 743,824	$ 703,211	1731.5%	Ongoing project
315 -210-572-066510-23016	FRAN B ADAMS BALLFIELD FENCING	$ -	$ 451,651	$ 451,651	n/a	New project
315 -210-572-066510-23028	FL RAIL TRAIL BOARDWALK	$ -	$ 123,632	$ 123,632	n/a	New project
315 -210-572-066510-24005	FAIRGROUND MASTER PLAN IMPROV	$ -	$ 55,084	$ 55,084	n/a	New project
315 -210-572-066510-24006	NCAC FENCING REPLACEMENT	$ -	$ 210,483	$ 210,483	n/a	New project
315 -210-572-066510-24024	FAIRGROUNDS MOBILE OFFICE BLDG	$ 25,353	$ 109,153	$ 83,800	330.5%	Ongoing project
315 -210-572-066510-24026	GAC EAST & WEST SLIDE REPL	$ 5,000	$ 77,050	$ 72,050	1441.0%	Ongoing project
315 -210-572-066510-25024	FAIRGROUNDS DIGITAL SIGN	$ -	$ 116,665	$ 116,665	n/a	New project
315 -214-541-066120-16009	ROW-66TH AVE/69TH-85TH	$ 13,464	$ 82,245	$ 68,781	510.9%	Ongoing project

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> $25,000 and > 10% Increase YTD

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
315 -214-541-066510-17021	58TH AV WIDENING -53RD TO 57TH	$ -	$ 285,421	$ 285,421	n/a	New project
315 -214-541-066510-21017	1ST ST SW & 35TH AVE CULVERT	$ 474	$ 1,240,474	$ 1,240,000	261796.7%	Ongoing project
315 -214-541-066510-22027	43RD AVE PEDS/ACCESS IMP-12-18	$ 14,363	$ 871,434	$ 857,071	5967.3%	Ongoing project
315 -214-541-066510-24002	CR512 & N BROADWAY PIPE REPLMT	$ 151,619	$ 250,986	$ 99,367	65.5%	Ongoing project
315 -214-541-066510-25003	INDIAN RIVER DRIVE CULVERT REP	$ -	$ 136,459	$ 136,459	n/a	New project
315 -220-519-066510-23013	FIBEROPTICS-BLDG A TO SEB CORN	$ 88,761	$ 212,588	$ 123,827	139.5%	Ongoing project
315 -220-519-066510-24010	EOC AC WALLS	$ 555	$ 31,596	$ 31,041	5593.0%	Ongoing project
315 -220-519-066510-25016	HEALTH DEPT GENERATOR	$ -	$ 40,681	$ 40,681	n/a	New project
315 -231-537-066-510-23031	STORMWATER MASTER PLAN	$ 60,790	$ 305,883	$ 245,092	403.2%	Ongoing project
315 -907-527-066510-22033	NEW MEDICAL EXAMINER BLDG	$ 239,349	$ 5,359,200	$ 5,119,851	2139.1%	Ongoing project
411 -217-534-033130-	ENGINEERING SERVICES	$ 348,339	$ 413,835	$ 65,495	18.8%	Timing - majority of expenses not until Q3 & Q4 LY
411 -217-534-033190-25001	OTHER PROFESSIONAL SERVICES	$ -	$ 217,847	$ 217,847	n/a	New account for Hurricane Milton expenses
411 -217-534-033490-25001	OTHER CONT SERV-HURR MILTON	$ -	$ 1,173,411	$ 1,173,411	n/a	New account for Hurricane Milton expenses
411 -217-534-034590-	OTHER INSURANCE	$ 620,575	$ 682,633	$ 62,058	10.0%	Increased insurance rates
411 -217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	$ 372,261	$ 410,570	$ 38,309	10.3%	Increased draw due to increased budget
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	$ 2,145,290	$ 3,266,242	$ 1,120,952	52.3%	Higher yard waste processing fees due to hurricane
418 -221-572-035310-	PAVING MATERIAL	$ -	$ 51,100	$ 51,100	n/a	Driving tee and cart path repairs
418 -221-572-035340-	LANDSCAPE MATERIALS & SUPPLIES	$ 100,079	$ 193,768	$ 93,689	93.6%	Tree trimming, driving range turf mat & putting green
418 -236-572-011120-	REGULAR SALARIES	$ 281,410	$ 313,982	$ 32,572	11.6%	Increased wages due to compensation study
418 -236-572-011130-	PART TIME EMPLOYEES	$ 305,567	$ 337,146	$ 31,579	10.3%	Increased wages due to compensation study
418 -236-572-011190-	BUDGETED TEMPORARY POSITION	$ 63,159	$ 89,761	$ 26,602	42.1%	Increased wages due to compensation study
418 -236-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	$ 9,568	$ 39,189	$ 29,621	309.6%	Septic system and shelter repairs
418 -236-572-035120-	COMPUTER SOFTWARE	$ 17,321	$ 59,934	$ 42,613	246.0%	Additional handicapping services usage
441 -233-524-011120-	REGULAR SALARIES	$ 2,261,154	$ 2,729,251	$ 468,098	20.7%	(3) vacancies filled, higher wages & Milton OT
441 -233-524-011990-	COMPENSATED ABSENCES	$ -	$ 47,653	$ 47,653	n/a	GASB change requirement
441 -233-524-012120-	RETIREMENT CONTRIBUTION	$ 357,033	$ 409,959	$ 52,926	14.8%	Due to higher wages, filled vacancies & Milton OT
441 -233-524-033140-	GENERAL & ADMINISTRATIVE EXP	$ 261,941	$ 318,855	$ 56,914	21.7%	Increased salaries & benefits
441 -233-524-034590-	OTHER INSURANCE	$ 266,940	$ 293,634	$ 26,694	10.0%	Increased insurance rates
441 -233-524-035120-	COMPUTER SOFTWARE	$ 59,693	$ 126,070	$ 66,376	111.2%	SBITA adjustment not yet made
441 -233-524-036610-	DEPRECIATION	$ 72,622	$ 102,355	$ 29,733	40.9%	Additional depreciation on five (5) trucks
471 -218-536-011120-	REGULAR SALARIES	$ 1,133,314	$ 1,302,681	$ 169,367	14.9%	(4) vacancies filled, higher wages & Milton OT
471 -218-536-011140-	OVERTIME	$ 119,654	$ 159,469	$ 39,815	33.3%	Due to Hurricane Milton
471 -218-536-012120-	RETIREMENT CONTRIBUTION	$ 198,978	$ 235,192	$ 36,215	18.2%	Due to higher wages, filled vacancies & Milton OT
471 -218-536-033190-	OTHER PROFESSIONAL SERVICES	$ 181,633	$ 334,999	$ 153,366	84.4%	Generator pipe redo & bulk diesel tank removal
471 -218-536-034590-	OTHER INSURANCE	$ 393,988	$ 433,387	$ 39,399	10.0%	Increased insurance rates
471 -218-536-035230-	CHEMICALS	$ 1,027,988	$ 1,185,168	$ 157,180	15.3%	Increased cost of chemicals
471 -218-536-044640-	METER MAINTENANCE	$ 45,893	$ 90,151	$ 44,258	96.4%	Multiple flow meter replacements
471 -219-536-011990-	COMPENSATED ABSENCES	$ -	$ 60,343	$ 60,343	n/a	GASB change requirement
471 -219-536-033140-	GENERAL & ADMINISTRATIVE EXP	$ 163,842	$ 195,762	$ 31,920	19.5%	Due to increased salaries & benefits
471 -219-536-034590-	OTHER INSURANCE	$ 573,984	$ 631,382	$ 57,398	10.0%	Increased insurance rates

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> $25,000 and > 10% Increase YTD

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
471 -219-536-044610-	WATER PLANT MAINTENANCE	$ 307,292	$ 518,213	$ 210,921	68.6%	Hobart generator gas tank & NC WTP valve repair
471 -219-536-044699-23538	GIFFORD STORAGE TANK	$ -	$ 33,112	$ 33,112	n/a	New project
471 -235-536-011120-	REGULAR SALARIES	$ 1,518,759	$ 1,999,818	$ 481,059	31.7%	Multiple vacancies filled last year
471 -235-536-011990-	COMPENSATED ABSENCES	$ -	$ 70,964	$ 70,964	n/a	GASB change requirement
471 -235-536-012110-	SOCIAL SECURITY MATCHING	$ 94,042	$ 122,444	$ 28,402	30.2%	Due to increased salaries
471 -235-536-012120-	RETIREMENT CONTRIBUTION	$ 210,096	$ 319,436	$ 109,341	52.0%	Due to increased salaries
471 -235-536-012130-	INSURANCE	$ 193,332	$ 241,209	$ 47,877	24.8%	Additional employees with health insurance
471 -235-536-033140-	GENERAL & ADMINISTRATIVE EXP	$ 188,545	$ 246,498	$ 57,953	30.7%	Due to increased salaries & benefits
471 -235-536-033190-23541	COMPUTERIZED MAINTENANCE SUPP	$ -	$ 60,363	$ 60,363	n/a	New project
471 -235-536-033190-23547	INTEGRATED WATER MASTER PLAN	$ -	$ 1,196,067	$ 1,196,067	n/a	New project
471 -235-536-033190-24518	WATER SYSTEM AWIA UPDATES	$ -	$ 423,744	$ 423,744	n/a	New project
471 -235-536-035120-	COMPUTER SOFTWARE	$ 18,549	$ 75,674	$ 57,125	308.0%	Ongoing project
471 -265-536-011990-	COMPENSATED ABSENCES	$ -	$ 39,006	$ 39,006	n/a	New project
471 -265-536-033140-	GENERAL & ADMINISTRATIVE EXP	$ 156,022	$ 187,198	$ 31,176	20.0%	Due to increased salaries & benefits
471 -265-536-036510-	BAD DEBT-WATER/SEWER	$ 37,327	$ 75,640	$ 38,313	102.6%	Based on actual accounts and varies
471 -268-536-011140-	OVERTIME	$ 103,955	$ 148,053	$ 44,099	42.4%	Increase due to Hurricane Milton
471 -268-536-011990-	COMPENSATED ABSENCES	$ -	$ 28,728	$ 28,728	n/a	GASB change requirement
471 -268-536-012120-	RETIREMENT CONTRIBUTION	$ 219,968	$ 251,407	$ 31,438	14.3%	Due to increased salaries & overtime
471 -268-536-033190-24519	COLLECTION SYSTEM ACTION PLAN	$ 14,726	$ 110,355	$ 95,629	649.4%	Ongoing project
471 -268-536-033190-25001	OTHER PROFESSIONAL SERVICES	$ -	$ 135,164	$ 135,164	n/a	New account for Hurricane Milton expenses
471 -268-536-034590-	OTHER INSURANCE	$ 330,191	$ 363,210	$ 33,019	10.0%	Increased insurance rates
471 -268-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	$ 195,316	$ 267,231	$ 71,915	36.8%	Additional large sublet repairs due to aging fleet
471 -269-536-011120-	REGULAR SALARIES	$ 1,404,615	$ 1,641,308	$ 236,692	16.9%	(1) vacancy filled, higher wages & Milton OT
471 -269-536-011140-	OVERTIME	$ 277,014	$ 364,572	$ 87,558	31.6%	Increase due to Hurricane Milton
471 -269-536-011990-	COMPENSATED ABSENCES	$ -	$ 39,269	$ 39,269	n/a	GASB change requirement
471 -269-536-012120-	RETIREMENT CONTRIBUTION	$ 235,607	$ 283,504	$ 47,898	20.3%	Due to increased salaries & overtime
471 -269-536-033140-	GENERAL & ADMINISTRATIVE EXP	$ 176,277	$ 217,114	$ 40,837	23.2%	Due to increased salaries & benefits
471 -269-536-034590-	OTHER INSURANCE	$ 330,191	$ 363,210	$ 33,019	10.0%	Increased insurance rates
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	$ 178,092	$ 234,357	$ 56,265	31.6%	Additional large sublet repairs due to aging fleet
471 -269-536-035290-	OTHER OPERATING SUPPLIES	$ 50,356	$ 85,796	$ 35,440	70.4%	Furniture & supplies for seven (7) new workstations
471 -269-536-035310-	PAVING MATERIAL	$ 159,978	$ 215,992	$ 56,014	35.0%	Windsor pavement restoration
471 -269-536-044630-	WATER MAIN MAINTENANCE	$ 769,988	$ 1,223,672	$ 453,684	58.9%	Windsor, Laconia & 58th Ave/33rd St. valve/line rep.
471 -292-536-033490-25001	OTHER CONTRACTUAL SERVICES	$ -	$ 192,001	$ 192,001	n/a	New account for Hurricane Milton expenses
471 -292-536-044650-	PUMPING EQUIPMENT MAINTENANCE	$ 33,536	$ 61,561	$ 28,025	83.6%	Spoonbill Marsh pump 1 rehab
501 -242-591-011120-	REGULAR SALARIES	$ 289,259	$ 388,749	$ 99,490	34.4%	(2) vacancies filled, higher wages & Milton OT
501 -242-591-035540-	PARTS	$ 384,981	$ 487,929	$ 102,949	26.7%	Items ordered on an as needed basis and can vary
502 -246-513-011120-	REGULAR SALARIES	$ 178,707	$ 209,962	$ 31,255	17.5%	Additional employee
502 -600-521-012140-	WORKERS COMPENSATION	$ 807,467	$ 1,176,499	$ 369,032	45.7%	Increased wages & rates. (3) WC employee payouts
502 -600-521-033110-	LEGAL SERVICES	$ 153,188	$ 200,135	$ 46,947	30.6%	Increased cost of legal services
504 -127-519-011120-	REGULAR SALARIES	$ 70,087	$ 99,329	$ 29,242	41.7%	Addition of partial positions

Expense Analysis September 30, 2025

> $25,000 and > 10% Increase YTD

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Comments/Notes
504 -127-519-033490-23005	OTHER CONT SERV-EMP HLTH CLNC	$ 755,184	$ 950,591	$ 195,407	25.9%	Increased usage & addition of medical provider
504 -127-519-034580-	INSURANCE CLAIMS	$ 13,804,699	$ 17,460,786	$ 3,656,087	26.5%	Increased insurance claims over last year
504 -127-519-034586-	PHARMACY CLAIMS	$ 8,348,945	$ 9,640,536	$ 1,291,590	15.5%	Increased pharmacy claims over last year
504 -127-519-034591-	DENTAL INSURANCE CLAIMS	$ 472,687	$ 531,079	$ 58,392	12.4%	Increased dental claims over last year
505 -103-519-035120-	COMPUTER SOFTWARE	$ 6,307	$ 132,084	$ 125,776	1994.1%	New ESRI agreement
505 -241-513-011120-	REGULAR SALARIES	$ 1,171,102	$ 1,385,443	$ 214,341	18.3%	Filled director position & increased rates due to study
505 -241-513-011990-	COMPENSATED ABSENCES	$ -	$ 45,185	$ 45,185	n/a	GASB change requirement
505 -241-513-012120-	RETIREMENT CONTRIBUTION	$ 157,586	$ 221,986	$ 64,401	40.9%	Due to senior management designation
505 -241-513-012130-	INSURANCE	$ 153,737	$ 184,464	$ 30,727	20.0%	Additional employees with health insurance
505 -241-513-033190-25001	OTH PROF SVCS HURRICANE MILTON	$ -	$ 211,323	$ 211,323	n/a	New account for Hurricane Milton expenses
505 -241-513-035120-	COMPUTER SOFTWARE	$ 564,446	$ 1,189,478	$ 625,033	110.7%	Higher cost of Microsoft for Enterprise & Tyler services
	TOTAL	**$ 151,110,942**	**$ 233,809,437**	**$ 82,698,496**	**54.7%**	