



2021-2022
2nd Quarter

Quarterly Budget Report



Financial Indicators Snapshot - March 2022

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)	▲ 2.6%	▲ 4.1%	▼ (14.0%)	▲ 11.3%	Represents collections through Feb 2022. Increase of \$58,775 or 4.1% YTD.
Optional Sales Tax (Fund 315)	▲ 10.5%	▲ 19.4%	▲ 7.1%	▲ 20.7%	Represents collections through Feb 2022. Increase of \$1,625,062 or 19.4% YTD.
Half Cent Sales Tax	▲ 12.1%	▲ 15.8%	▲ 4.6%	▲ 12.9%	Represents collections through Feb 2022. Increase of \$756,148 or 15.8% YTD.
Traffic Impact Fees (Fund 104)	▼ (28.1%)	▲ 6.4%	▲ 58.0%	▲ 71.8%	Varies by month, however, increase of \$297,115 or 6.4% YTD.
Impact Fees (Fund 103)	▼ (62.9%)	▼ (11.4%)	▲ 2.3%	▲ 61.7%	Varies by month, however, decrease of \$154,593 or 11.4% YTD.
Tourist Tax	▲ 46.5%	▲ 42.8%	▲ 41.0%	▲ 68.1%	Tourist Taxes exceeded budgeted monthly expectations by \$149,886. Year to date revenues are up \$607,141 when compared to prior year.
Franchise Fees (Total)	▲ 15.1%	▲ 5.5%	▲ 7.3%	▼ (8.2%)	Overall YTD Franchise Tax revenue is up \$242,444 when compared to prior year.
Recreation Revenues					
NCAC	▼ (5.6%)	▲ 11.2%	▼ (19.6%)	▼ (21.3%)	YTD revenues are up \$5,131 or 11.2% compared to prior year and down \$13,831 or 21.3% compared to budget.
GAC	▲ 42.3%	▲ 67.1%	▲ 37.6%	▲ 30.2%	YTD revenues are up \$6,720 or 67.1% compared to prior year and up \$3,878 or 30.2% compared to budget.
Recreation	▼ (53.2%)	▲ 221.4%	▼ (64.5%)	▲ 78.3%	Revenues are up YTD \$83,927 or 221.4% compared to last year and up \$53,508 or 78.3% compared to budget. This is due to receiving a FL Blue Grant
IG Building	▲ 289.3%	▲ 195.4%	▼ (20.4%)	▼ (16.2%)	YTD Revenues are up from prior year \$85,556 or 195.4% and down \$25,002 or 16.2% compared to budget
Shooting Range	▲ 11.0%	▲ 1.1%	▲ 25.5%	▲ 27.6%	YTD revenues are up \$2,853 or 1.1% compared to prior year and up \$59,060 or 27.6% compared to budget
Profit & Loss					
Building Department	▲ 205.8%	▲ 150.9%			Overall Building Department net income is up \$74,141 for the month when compared to prior year and up \$368,321 YTD.
Golf Course	▼ (6.4%)	▲ 5.9%			Total rounds are up 4,140 YTD. Net income is up by \$65,642 YTD compared to prior year.
Fleet	▼ (71.9%)	▼ (61.8%)			Fleet net income is down \$37,269 for the month and down \$52,630 YTD compared to prior year.
SWDD	▲ 10.6%	▲ 2.4%			SWDD YTD net income is \$204,789 more than the prior year.

FY 2021/2022 Budget Reconciliation

October 1, 2021 to September 30, 2022 Budget

Approved Budget as of October 1, 2021		\$428,052,912
Fund	Item Description	Budget Amendment
Grants Received		
001	General Fund/Sect 5307 SRA Grant/ARPA	973,815 001
001	General Fund/Sect 5307 SRA Grant	6,338,906 001
001	General Fund/DOT Public Block Grant	660,879 001
001	General Fund/Hazardous Materials Grant	1,859 001
001	General Fund/FDEP Grant	50,000 001
001	General Fund/EMPG Grant	76,256 001
001	General Fund/EMPG Grant/ARPA	795 001
001	General Fund/Sect 5311 SRA Grant	57,973 001
001	General Fund/FDOT Transit Corridor Grant	235,499 001
001	General Fund/DOT Public Transit Block Grant	728,674 001
001	General Fund/FDOT Service Development Grant	249,600 001
001	General Fund/Sect 5339 SRA Grant	690,000 001
001	General Fund/Cares Act and COVID-19 Response/Sect 5307 SRA	3,085,273 001
001	General Fund/Cares Act and COVID-19 Response/Sect 5311 SRA	144,625 001
004	MSTU/FIND Grant-Jones Pier	130,000 003
102	Traffic Impact Fees/FDOT Grant	2,787,219 005
108	Rental Assistance/Section 8/Cares Act and COVID-19 Response	12,594 001
109	Secondary Roads/DOT Grant	1,119,684 003
114	Emergency Services/PEMT Program Distribution	333,438 003
127	Natives Lands/Wildfire Grant	12,358 001
128	Beach Restoration/FEMA Grant/Matthew	3,603,418 003
133	FL Boating/FIND Grant- ELC Main Dock Replacement	100,000 001
136	Fed/State Grants/HUD Grants	244,584 001
145	Land Acquisition/FIND Grant/Jones Pier	84,000 003
315	Optional Sales Tax/Grants	10,859,244 003 & 005
		32,580,693
Donations/Contributions		
001	General Fund/Main Library Donation	18,525 001
001	General Fund/NC Library Donation	232,073 001
133	FL Boating/Private Donations for ELC Main Dock Replacement	100,000 001
		350,598

FY 2021/2022 Budget Reconciliation

October 1, 2021 to September 30, 2022 Budget

d Forward from FY 2020/2021

001	General Fund/Purchase Order Rollover	97,849	003
001	General Fund/Sheriff's Office/Purchase Order Rollover	660,287	003
001	General Fund/Rollover Projects	94,419	003
004	MSTU/Purchase Order Rollover	2,587	003
004	MSTU/Rollover Projects	794,393	003
102	Traffic Impact Fee/Rollover Projects	-2,974,920	003
103	Impact Fees/Rollover Projects	1,856,821	003
104	Traffic Impact Fees 2020/Rollover Projects	14,022,081	003
108	Rental Assistance/Emergency Housing Vouchers	362,340	003
109	Secondary Roads/Purchase Order Rollover	7,752	003
109	Secondary Roads/Rollover Projects	1,652,836	003
111	Transportation/Purchase Order Rollover	424,548	003
111	Transportation/Rollover Projects	120,755	003
114	Emergency Services District/Rollover Projects	2,411,185	003
114	Emergency Services/Purchase Order Rollover	1,181,451	003
114	Emergency Services/Rollover PEMT Program Funds	212,913	003
120	911 Surcharge/Purchase Order Rollover	79,857	003
120	911 Surcharge/Rollover Projects	70,757	003
123	SHIP/Rollover Projects	487,761	003
128	Beach Restoration/Rollover Projects	354,424	003
129	CDBG/Rollover Projects	269,995	005
133	Florida Boating Improvements/Rollover Projects	-50,000	003
138	ARP Funds/ Rollover Projects	13,636,575	003
139	Cares Act and COVID-19 Response/Rollover Projects	3,476,210	003
145	Land Acquisition/Rollover Projects	718,250	003
181	Gifford Streetlighting/Rollover Project	50,000	003
185	VLE Assessments/Rollover Project	1,140,000	003
308	JRTC/Rollover Projects	1,984,722	003
315	Optional Sales Tax/Purchase Order Rollover	1,597,503	003
315	Optional Sales Tax/ Rollover Projects	27,815,421	003
411	SWDD/Purchase Order Rollover	10,335	003
441	Building Department/Purchase Order Rollover	2,335	003
471	Utilities/Purchase Order Rollover	1,144,460	003
471	Utilities/Rollover Projects	3,976,967	003
472	Utilities Impact Fees/Rollover Projects	95,065	003
501	Fleet/Rollover Projects	114,018	003
502	Self Insurance/Purchase Order Rollover	57,441	003
505	Information Technology/Purchase Order Rollover	34,200	003
505	Information Technology/Rollover Projects	347,355	003
		78,340,948	

FY 2021/2022 Budget Reconciliation

October 1, 2021 to September 30, 2022 Budget

Unbudgeted Items

001	General Fund/Tax Collector's Budget	516,915	003
004	MSTU/NCAC/Water Heaters	27,960	003
004	MSTU/Tax Collector's Budget	60,800	003
004	MSTU/Increase in Code Enforcement Fines & Planning Permits	58,000	005
108	Rental Assistance/General Wage Increase	228	002
111	Transportation Fund/Engineering/Reclass Positions	58,210	002
111	Transportation Fund/Road & Bridge/Boom Axe Tractor	235,000	003
114	Emergency Services/Reclass Positions	197,233	002
114	Emergency Services/Purchase Fire Engine	56,799	003
114	Emergency Services/Tax Collector's Budget	279,390	003
123	SHIP/General Wage Increase	745	002
411	SWDD/General Wage increase	526	002
411	SWDD/Tax Collector's Budget	71,640	003
418	Sandridge Golf Course/General Wage Increase	6,762	002
441	Building Dept/General Wage Increase	1,573	002
471	Utilities/General Wage Increase	6,853	002
471	Utilities/Foreclosure procedures for Bad Debt	100,000	003
471	Utilities/Other Professional Services-Reclass wellfield expansion from Impact Fees	1,267,396	003
505	Information Technology/Reclass Positions	12,669	002
		2,958,699	

Total - All Amendments

114,230,938

Total Budget as of March 31, 2022

\$542,283,850

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2021/2022 2nd Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
001031 Taxes	\$ 69,373,291	\$ 34,686,646	\$ 66,409,790	95.7%	\$ 31,723,144	The County budgets ad valorem taxes at 95% collections. Most are paid by November to receive the 4% discount.
001032 Permits and Fees	\$ -	\$ -	\$ 132	n/a	\$ 132	
001033 Intergovernmental	\$ 16,079,109	\$ 8,039,555	\$ 3,181,793	19.8%	\$ (4,857,761)	Multiple grants budgeted, but not yet received
001034 Charges For Services	\$ 2,178,492	\$ 1,089,246	\$ 1,101,432	50.6%	\$ 12,186	
001035 Judgments, Fines & Forfeits	\$ 138,653	\$ 69,326	\$ 51,049	36.8%	\$ (18,277)	Timing of when Animal Control and Radio Comm fines revenue posted - only (5) months in first 2 quarters
001036 Licenses	\$ 148,200	\$ 74,100	\$ 84,485	57.0%	\$ 10,385	
001037 Interest	\$ 125,875	\$ 62,938	\$ 58,082	46.1%	\$ (4,856)	Interest earnings lower than anticipated.
001038 Miscellaneous	\$ 5,018,038	\$ 2,509,019	\$ 6,043,678	120.4%	\$ 3,534,658	North Tower sale.
001039 Other Sources	\$ 27,624,134	\$ 13,812,067	\$ 12,166,171	44.0%	\$ (1,645,896)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 120,685,792	\$ 60,342,896	\$ 89,096,611	73.8%	\$ 28,753,715	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
004031 Taxes	\$ 13,654,730	\$ 6,827,365	\$ 12,349,270	90.4%	\$ 5,521,905	The County budgets ad valorem taxes at 95% collections. 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	\$ 8,951,900	\$ 4,475,950	\$ 4,406,096	49.2%	\$ (69,854)	Lag time in receiving franchise fee payments. Only (5) months received in 2 quarters.
004033 Intergovernmental	\$ 12,852,758	\$ 6,426,379	\$ 6,823,345	53.1%	\$ 396,965	Lag time in receiving 1/2 Cent Sales Tax. Only (5) months received in 2 quarters. However, revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,096,291	\$ 548,145	\$ 501,874	45.8%	\$ (46,271)	Pool and recreation revenues increase in summer.
004035 Judgments, Fines & Forfeits	\$ 166,250	\$ 83,125	\$ 137,690	82.8%	\$ 54,565	Code enforcement fines above budgeted projections.
004037 Interest	\$ 57,000	\$ 28,500	\$ 20,705	36.3%	\$ (7,795)	Interest earnings lower than anticipated.
004038 Miscellaneous	\$ 15,594	\$ 7,797	\$ 11,501	73.8%	\$ 3,704	Vaccination incentive CARES Act reimbursement received.
004039 Other Sources	\$ 3,006,359	\$ 1,503,180	\$ -	0.0%	\$ (1,503,180)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 39,800,882	\$ 19,900,441	\$ 24,250,481	60.9%	\$ 4,350,041	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
111032 Permits and Fees	\$ 460,750	\$ 230,375	\$ 241,915	52.5%	\$ 11,540	
111033 Intergovernmental	\$ 2,824,951	\$ 1,412,476	\$ 1,219,842	43.2%	\$ (192,634)	Lag time in receiving constitutional and county gas tax. Only (5) payments received in 2 quarters. DOT Traffic Signal Enhancement revenues budgeted, but not yet received.
111034 Charges for Services	\$ 87,400	\$ 43,700	\$ 71,774	82.1%	\$ 28,074	Water/sewer paving services higher than anticipated
111037 Interest	\$ 22,325	\$ 11,163	\$ 12,961	58.1%	\$ 1,798	Paving assessments interest charged here until fiscal year end entry.
111038 Miscellaneous	\$ 361,000	\$ 180,500	\$ 187,646	52.0%	\$ 7,146	Lag time in receiving reimbursements from municipalities for traffic maintenance, etc. Surplus furniture & equipment sales.
111039 Other Sources	\$ 15,595,139	\$ 7,797,570	\$ 6,719,084	43.1%	\$ (1,078,486)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 19,351,565	\$ 9,675,783	\$ 8,453,221	43.7%	\$ (1,222,562)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
114031 Taxes	\$ 37,908,916	\$ 18,954,458	\$ 36,194,245	95.5%	\$ 17,239,787	The County budgets ad valorem taxes at 95% collections. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 52,250	\$ 26,125	\$ 36,059	69.0%	\$ 9,934	FEMA reimbursement for Hurricane Dorian.
114034 Charges for Services	\$ 6,649,158	\$ 3,324,579	\$ 3,681,358	55.4%	\$ 356,779	ALS charges exceeding budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 7,600	\$ 3,800	\$ 1,800	23.7%	\$ (2,000)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 52,250	\$ 26,125	\$ 27,488	52.6%	\$ 1,363	
114038 Miscellaneous	\$ 190	\$ 95	\$ 101,147	53235.4%	\$ 101,052	Reimbursements received for Worker's Compensation
114039 Other Sources	\$ 5,835,772	\$ 2,917,886	\$ -	0.0%	\$ (2,917,886)	Cash forward reserves budgeted, but not actual.
	\$ 50,506,136	\$ 25,253,068	\$ 40,042,097	79.3%	\$ 14,789,029	
Grand Total - All Taxing Funds	\$ 230,344,375	\$ 115,172,187	\$ 161,842,411	70.3%	\$ 46,670,223	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2021/2022 2nd Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
101 BCC Operations	\$ 1,117,760	\$ 558,880	\$ 600,001	53.68%	\$ 41,121	
102 County Attorney	\$ 927,111	\$ 463,556	\$ 365,414	39.41%	\$ (98,142)	Legal & Other Professional Services expenses not yet incurred.
103 Geographic Info Systems Dept.	\$ 72,008	\$ 36,004	\$ 36,004	50.00%	\$ 0	
106 General Health	\$ 1,105,094	\$ 552,547	\$ 609,301	55.14%	\$ 56,754	Timing of payments
107 Communications/Emergency Svcs	\$ 674,894	\$ 337,447	\$ 300,236	44.49%	\$ (37,211)	Capital equipment not yet purchased.
109 Main Library	\$ 2,702,717	\$ 1,351,359	\$ 1,190,376	44.04%	\$ (160,982)	Personnel turnover
110 Agencies	\$ 15,323,656	\$ 7,661,828	\$ 2,283,567	14.90%	\$ (5,378,261)	Timing- Full payment to three agencies, other expenses based on reimbursement
111 Medicaid	\$ 1,287,377	\$ 643,689	\$ 519,740	40.37%	\$ (123,948)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,384,338	\$ 692,169	\$ 519,651	37.54%	\$ (172,518)	NC Library donation budgeted for library expansion-not yet expended.
113 Brackett Family Library	\$ 412,968	\$ 206,484	\$ 188,684	45.69%	\$ (17,800)	Operating expenses lower than anticipated
114 Value Adjustment Board	\$ 60,000	\$ 30,000	\$ 20,139	33.57%	\$ (9,861)	Other professional services occur later in the year.
118 Ind Riv Soil/Water Conservation	\$ 61,197	\$ 30,599	\$ 27,389	44.75%	\$ (3,210)	Travel expenses budgeted, but not yet incurred.
119 Law Library	\$ 106,674	\$ 53,337	\$ 32,563	30.53%	\$ (20,774)	Employee turnover.
128 Children's Services	\$ 2,322,074	\$ 1,161,037	\$ 738,075	31.79%	\$ (422,962)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 262,000	\$ 131,000	\$ 213,526	81.50%	\$ 82,526	CRA Payments are due in full in December.
199 Reserves	\$ 7,691,754	\$ 3,845,877	\$ 3,683,218	47.89%	\$ (162,659)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 599,985	\$ 299,993	\$ 262,931	43.82%	\$ (37,061)	Employee turnover
202 General Services	\$ 171,724	\$ 85,862	\$ 71,986	41.92%	\$ (13,876)	Only 11.5 pays (44.2%) out of 26 pay periods.
203 Human Resources	\$ 701,857	\$ 350,929	\$ 298,939	42.59%	\$ (51,989)	Only 11.5 pays (44.2%) out of 26 pay periods.
204 Planning And Development	\$ 9,000	\$ 4,500	\$ 613	6.81%	\$ (3,887)	Other professional services occur later in the year.
206 Veterans Services	\$ 277,806	\$ 138,903	\$ 89,121	32.08%	\$ (49,782)	Employee turnover; Veteran's council grant based on reimbursement
208 Emergency Management	\$ 567,368	\$ 283,684	\$ 241,737	42.61%	\$ (41,947)	Only 11.5 pays (44.2%) out of 26 pay periods.
210 Parks	\$ 3,260,485	\$ 1,630,243	\$ 1,366,111	41.90%	\$ (264,131)	Maintenance and capital items to be expensed later in the year.
211 Human Services	\$ 286,569	\$ 143,285	\$ 90,314	31.52%	\$ (52,970)	Lag time in quarterly reimbursement to Health Department.
212 Agriculture Extension	\$ 206,341	\$ 103,171	\$ 107,974	52.33%	\$ 4,804	Sick/vacation payout.
215 Parks/Conservation Lands	\$ 483,404	\$ 241,702	\$ 178,430	36.91%	\$ (63,272)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 250,360	\$ 125,180	\$ 106,423	42.51%	\$ (18,757)	Only 11.5 pays (44.2%) out of 26 pay periods.
220 Facilities Management	\$ 4,951,250	\$ 2,475,625	\$ 1,590,204	32.12%	\$ (885,421)	Employee turnover & vacancies. Some budgeted maintenance expenses not yet incurred.
229 Management & Budget	\$ 454,088	\$ 227,044	\$ 190,944	42.05%	\$ (36,100)	Only 11.5 pays (44.2%) out of 26 pay periods.
237 FPL Grant	\$ 186,044	\$ 93,022	\$ 44,787	24.07%	\$ (48,235)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 112,890	\$ 56,445	\$ 48,871	43.29%	\$ (7,574)	Operating supplies budgeted, but not occurred.
241 Information Services & Telecom	\$ 960,229	\$ 480,115	\$ 480,115	50.00%	\$ 0	

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
246 Risk Management	\$ 412,799	\$ 206,400	\$ 412,799	100.00%	\$ 206,400	Insurance charge done once a year in January.
250 County Animal Control	\$ 661,083	\$ 330,542	\$ 283,370	42.86%	\$ (47,172)	Only 11.5 pays (44.2%) out of 26 pay periods.
251 Mailroom/Switchboard	\$ 154,643	\$ 77,322	\$ 87,207	56.39%	\$ 9,886	Postage is paid as needed.
252 Environmental Control	\$ 7,033	\$ 3,517	\$ 3,201	45.51%	\$ (316)	
283 Lagoon	\$ 192,794	\$ 96,397	\$ 26,073	13.52%	\$ (70,324)	Employee turnover, other professional service expenses incurred later in year.
300 Clerk Of Circuit Court	\$ 1,240,354	\$ 620,177	\$ 621,942	50.14%	\$ 1,765	
400 Tax Collector	\$ 2,573,447	\$ 1,286,724	\$ 3,856,369	149.85%	\$ 2,569,646	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,391,996	\$ 1,695,998	\$ 1,666,739	49.14%	\$ (29,259)	Postage expenses not yet incurred.
600 Sheriff	\$ 60,483,827	\$ 30,241,914	\$ 30,392,133	50.25%	\$ 150,219	
700 Supervisor Of Elections	\$ 1,729,417	\$ 864,709	\$ 1,021,389	59.06%	\$ 156,681	First draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 261,074	\$ 130,537	\$ -	0.00%	\$ (130,537)	Expenditures based on reimbursement.
903 State Attorney	\$ 97,085	\$ 48,543	\$ 48,240	49.69%	\$ (303)	Expenditures based on reimbursement.
904 Public Defender	\$ 3,406	\$ 1,703	\$ 576	16.91%	\$ (1,127)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 485,812	\$ 242,906	\$ 283,390	58.33%	\$ 40,484	Timing - April payment made in March.
Grand Total	\$ 120,685,792	\$ 60,342,896	\$ 55,200,813	45.74%	\$ (5,142,083)	

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
104 North County Aquatic Center	\$ 1,046,284	\$ 523,142	\$ 314,376	30.05%	\$ (208,766)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 481,882	\$ 240,941	\$ 142,287	29.53%	\$ (98,654)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,161,472	\$ 580,736	\$ 427,720	36.83%	\$ (153,016)	Seasonal operations. Higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$ 668,999	\$ 334,500	\$ 176,681	26.41%	\$ (157,819)	Turnover & vacancies .Other professional services to be expensed later in year.
116 Ocean Rescue	\$ 925,344	\$ 462,672	\$ 396,987	42.90%	\$ (65,685)	Only 11.5 pays (44.2%) out of 26 pay periods.
161 Shooting Range Operations	\$ 839,422	\$ 419,711	\$ 340,214	40.53%	\$ (79,497)	Employee turnover. Maintenance and other improvements not yet expensed.
199 Reserves	\$ 31,030,711	\$ 15,515,356	\$ 15,510,794	49.99%	\$ (4,562)	
204 Planning And Development	\$ 257,795	\$ 128,898	\$ 108,685	42.16%	\$ (20,212)	Only 11.5 pays (44.2%) out of 26 pay periods.
205 County Planning	\$ 1,628,304	\$ 814,152	\$ 747,778	45.92%	\$ (66,374)	Turnover & vacancies.
207 Environmental Plan/Code Enforce	\$ 662,524	\$ 331,262	\$ 235,335	35.52%	\$ (95,927)	Capital item not yet purchased.
400 Tax Collector	\$ 155,252	\$ 77,626	\$ 237,662	153.08%	\$ 160,036	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 39,800,882	\$ 19,900,441	\$ 18,657,215	46.88%	\$ (1,243,226)	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
199 Reserves	\$ 931,400	\$ 465,700	\$ 440,700	47.32%	\$ (25,000)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 9,948,066	\$ 4,974,033	\$ 3,866,250	38.86%	\$ (1,107,783)	Insurance charges for fund done once per year in January. Multiple position vacancies. Capital items not yet purchased.
243 Public Works	\$ 442,531	\$ 221,266	\$ 172,958	39.08%	\$ (48,307)	FEC payment to occur later in the year.
244 County Engineering	\$ 3,548,987	\$ 1,774,494	\$ 1,458,768	41.10%	\$ (315,726)	Multiple position vacancies.
245 Traffic Engineering	\$ 2,746,828	\$ 1,373,414	\$ 1,095,688	39.89%	\$ (277,726)	Software & capital items not yet expended.
281 Stormwater	\$ 1,733,753	\$ 866,877	\$ 273,377	15.77%	\$ (593,500)	Employee turnover. Capital items not yet purchased. Contractual Services to occur later in the year.
Grand Total	\$ 19,351,565	\$ 9,675,783	\$ 7,307,741	37.76%	\$ (2,368,042)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
Salaries	\$ 23,852,493	\$ 11,926,247	\$ 10,426,993	43.71%	\$ (1,499,253)	Only 11.5 pays (44.2%) out of 26 pay periods & employee turnover.
Benefits	\$ 12,127,466	\$ 6,063,733	\$ 5,414,827	44.65%	\$ (648,906)	Only 11.5 pays (44.2%) out of 26 pay periods & employee turnover.
Operating	\$ 7,349,531	\$ 3,674,766	\$ 2,923,988	39.78%	\$ (750,778)	Maintenance expenses, PEMT operating supplies not yet expensed.
Capital Outlay	\$ 5,831,836	\$ 2,915,918	\$ 1,504,592	25.80%	\$ (1,411,326)	Capital expenditures not yet purchased.
Grants and Aids	\$ 13,822	\$ 6,911	\$ 13,821	100.00%	\$ 6,910	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 1,330,988	\$ 665,494	\$ 991,875	74.52%	\$ 326,381	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 50,506,136	\$ 25,253,068	\$ 21,276,097	42.13%	\$ (3,976,971)	
Grand Total - All Taxing Funds	\$ 230,344,375	\$ 115,172,188	\$ 102,441,866	44.47%	\$ (12,730,322)	

Expense Analysis March 31, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
001 -106-569-088190-	STATE HEALTH DEPARTMENT	\$ 430,891	\$ 472,013	\$ 41,123	10%	Increased allocation and security system upgrade
001 -110-523-088990-	DEPT OF JUVENILE JUSTICE	\$ 183,192	\$ 254,352	\$ 71,160	39%	Cost share increased in July LY
001 -110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	\$ 47,909	\$ 175,892	\$ 127,982	267%	(5) new vehicles
001 -128-569-088240-	CCCR-CHILDREN IN CENTER	\$ 74,607	\$ 105,008	\$ 30,400	41%	Timing of reimbursements - (4) this year vs. (3) last year
001 -128-569-088281-	CCR-COMMUNITY & FAMILY SVS	\$ 18,334	\$ 54,268	\$ 35,934	196%	Timing of reimbursements - (4) this year vs. (2) last year
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ 44,913	\$ 91,300	\$ 46,387	103%	Timing of reimbursements - (2) this year vs. (1) last year
001 -128-569-088426-	HEALTHY START-PARENT AS TCHRS	\$ 8,250	\$ 38,833	\$ 30,583	371%	Timing of reimbursements - 4) this year vs. (3) last year
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 3,341,909	\$ 3,683,218	\$ 341,309	10%	Increased Sheriff & transportation budgets this year
001 -210-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 10,094	\$ 105,430	\$ 95,336	945%	Hobart pedestrian bridge & (5) court resurfacings
001 -210-572-036750-	FAIRGROUND EXPENDITURES	\$ 17,225	\$ 47,571	\$ 30,346	176%	Multiple electrical repairs
001 -220-519-034310-	ELECTRIC SERVICES	\$ 247,676	\$ 272,686	\$ 25,011	10%	Increased electric rates
001 -220-519-034620-	MAINTENANCE - AIR CONDITIONING	\$ 31,705	\$ 57,336	\$ 25,631	81%	Annual Trane service agreement invoiced
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 391,266	\$ 480,115	\$ 88,849	23%	Increased IS & T cost this year vs. last year
001 -246-513-034590-	OTHER INSURANCE	\$ 291,715	\$ 412,799	\$ 121,084	42%	Increased insurance rates this year vs. last year
001 -250-562-011120-	REGULAR SALARIES	\$ 133,475	\$ 160,731	\$ 27,256	20%	(1) additional employee this year
001 -251-519-034210-	POSTAGE	\$ 3,889	\$ 29,087	\$ 25,198	648%	Timing of replenishment payment for postage
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 16,380,618	\$ 19,405,641	\$ 3,025,023	18%	Increased monthly draw due to increased budget
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 13,536,102	\$ 15,317,423	\$ 1,781,321	13%	Increased Sheriff & transportation budgets this year
004 -205-515-034590-	OTHER INSURANCE	\$ 169,605	\$ 195,045	\$ 25,440	15%	Increased insurance rates this year vs. last year
103 -600-521-099040-06048	SHERIFF-LAW ENFORCEMENT	\$ 250,000	\$ 500,000	\$ 250,000	100%	Facility expansion - amount varies based on CIE
104 -151-541-066510-07806	66TH AVE/49TH ST TO 69TH ST	\$ -	\$ 2,673,807	\$ 2,673,807	n/a	New project
104 -151-541-066510-16023	58TH AVE RECLAMATN-57TH-CR510	\$ -	\$ 1,882,747	\$ 1,882,747	n/a	New project
108 -222-564-011120-	REGULAR SALARIES	\$ 59,835	\$ 86,448	\$ 26,612	44%	Salaries supplemented with HUD/CARES funds LY
108 -222-564-036730-	RENTAL ASSISTANCE PAYMENTS	\$ 964,952	\$ 1,109,845	\$ 144,893	15%	Increased rental assistance payments processed
108 -222-564-036730-21108	RENTAL ASSISTANCE PAYMENT-EHV	\$ -	\$ 51,431	\$ 51,431	n/a	New grant
108 -222-564-036734-	VASH-RENTAL ASSISTANCE	\$ 111,688	\$ 143,601	\$ 31,913	29%	Additional grant funds received
109 -214-541-034460-	FEC PAYMENTS	\$ 33,350	\$ 152,522	\$ 119,172	357%	16th Street crossing maintenance
109 -244-541-011120-	REGULAR SALARIES	\$ 77,185	\$ 158,584	\$ 81,398	105%	(2) vacant positions LY
111 -214-541-034590-	OTHER INSURANCE	\$ 303,672	\$ 349,222	\$ 45,550	15%	Increased insurance rates this year vs. last year
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 353,110	\$ 411,679	\$ 58,569	17%	Increased sublet repairs due to staff shortages
111 -214-541-034673-	MAINT - NO CO BACK LOT DITCH	\$ -	\$ 37,820	\$ 37,820	n/a	New account established for tracking purposes
111 -214-541-034674-	MAINT - SO CO BACK LOT DITCH	\$ -	\$ 77,180	\$ 77,180	n/a	New account established for tracking purposes
111 -214-541-035210-	FUEL & LUBRICANTS	\$ 143,317	\$ 204,862	\$ 61,544	43%	Increased fuel costs & lubricants required this year
111 -214-541-035220-	TIRES & TUBES	\$ 28,491	\$ 65,466	\$ 36,975	130%	Lower LY due to decreased travel
111 -244-541-011120-	REGULAR SALARIES	\$ 747,808	\$ 839,191	\$ 91,383	12%	(2) add'l employees this year & vacation payout
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 123,965	\$ 170,567	\$ 46,602	38%	Increased IS & T cost this year vs. last year
111 -245-541-011120-	REGULAR SALARIES	\$ 463,894	\$ 542,943	\$ 79,049	17%	(1) vacant position LY & turnover
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 2,323,479	\$ 2,569,945	\$ 246,466	11%	Due to increased overtime & rates
114 -120-522-033190-	OTHER PROFESSIONAL SERVICES	\$ 177,342	\$ 220,516	\$ 43,174	24%	Higher ALS commissions paid & station 6 garage coating
114 -120-522-034590-	OTHER INSURANCE	\$ 225,062	\$ 258,821	\$ 33,759	15%	Increased insurance rates this year vs. last year

Expense Analysis March 31, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
114-120-522-035210-	FUEL & LUBRICANTS	\$ 117,940	\$ 177,041	\$ 59,101	50%	Increased fuel costs & lubricants required this year
114-120-522-035270-	MEDICINE & MEDICAL SUPPLIES	\$ 130,008	\$ 155,770	\$ 25,762	20%	ITD devices for CPR machines
114-120-522-066420-	AUTOMOTIVE	\$ 689,436	\$ 1,306,819	\$ 617,383	90%	(2) engines & a heavy/walk-in rescue unit
114-120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ 132,050	\$ 192,773	\$ 60,723	46%	Portable ramp yard, thermal imager & boat lift replacement
117-210-572-035340-18002	LANDSCAPE MATERIALS-OSLO CONS	\$ -	\$ 39,196	\$ 39,196	n/a	New project
120-133-525-066510-20010	GEOCOMM DISPATCH PSAP MAPS	\$ 13,778	\$ 77,889	\$ 64,111	465%	Larger portion of project completed this year vs. LY
123-228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 18,051	\$ 74,290	\$ 56,239	312%	More loans processed this year than last
123-228-569-088070-	REHAB LOAN - OWNER OCCUPIED	\$ 2,685	\$ 108,170	\$ 105,485	3929%	Timing - loans not processed until Q3 LY
124-204-515-011450-	SALARIES & BENEFITS MPO	\$ -	\$ 50,345	\$ 50,345	n/a	Timing - MPO salary reimbursement processed in Q3 LY
128-144-572-033490-05054	SEC 3 POST CONST MONITORING	\$ -	\$ 28,724	\$ 28,724	n/a	New project
128-144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	\$ 4,529,774	\$ 6,080,408	\$ 1,550,634	34%	Ongoing project
136-163-564-036730-21803	COC TRA FL0113L4H092008	\$ -	\$ 59,390	\$ 59,390	n/a	HUD grant for FY 21/22
136-163-564-036730-21804	ALCOHOPE FL0114L4H092013	\$ -	\$ 45,545	\$ 45,545	n/a	HUD grant for FY 21/22
136-163-564-036730-21806	NEW CHRONICS FL0119L4H092013	\$ -	\$ 173,406	\$ 173,406	n/a	HUD grant for FY 21/22
136-163-564-036730-21807	COC TRA 2 FL0338L4H092007	\$ -	\$ 45,697	\$ 45,697	n/a	HUD grant for FY 21/22
136-163-564-036730-21808	IR CHRONICS FL0360L4H092011	\$ -	\$ 64,961	\$ 64,961	n/a	HUD grant for FY 21/22
136-163-564-036730-21809	FAMILY RENT FL0380L4H092006	\$ -	\$ 53,218	\$ 53,218	n/a	HUD grant for FY 21/22
136-163-564-036730-21811	NEW HORIZONS 2 FL0440L4H092009	\$ -	\$ 61,090	\$ 61,090	n/a	HUD grant for FY 21/22
138-110-559-088715-	SMALL BUSINESS GRANTS	\$ -	\$ 135,187	\$ 135,187	n/a	New account for ARP due to COVID-19
138-110-559-088723-	NON-PROFIT ASSISTANCE PROGRAM	\$ -	\$ 180,000	\$ 180,000	n/a	New account for ARP due to COVID-19
138-110-559-088724-	IRSC FELLSMERE INN PURCHASE	\$ -	\$ 27,400	\$ 27,400	n/a	New account for ARP due to COVID-19
138-110-559-088750-	CHAMBER OF COMMERCE	\$ -	\$ 45,964	\$ 45,964	n/a	New account for ARP due to COVID-19
138-120-522-012140-	WORKERS COMPENSATION	\$ -	\$ 39,836	\$ 39,836	n/a	New account for ARP due to COVID-19
138-214-541-053360-	ROAD RESURFACING	\$ -	\$ 995,988	\$ 995,988	n/a	New account for ARP due to COVID-19
138-300-586-099020-	BUDGET TRANSFER-CLERK OF COURT	\$ -	\$ 137,320	\$ 137,320	n/a	New account for ARP due to COVID-19
138-600-521-012140-	WORKERS COMPENSATION	\$ -	\$ 76,348	\$ 76,348	n/a	New account for ARP due to COVID-19
138-600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 606,741	\$ 606,741	n/a	New account for ARP due to COVID-19
139-127-519-036990-	INTER-DEPT CHARGES	\$ -	\$ 1,886,721	\$ 1,886,721	n/a	New account for CARES due to COVID-19
139-203-513-036990-	INTER-DEPT CHARGES	\$ -	\$ 29,085	\$ 29,085	n/a	New account for CARES due to COVID-19
139-241-513-066490-	OTHER MACHINERY & EQUIPMENT	\$ 118,008	\$ 145,549	\$ 27,541	23%	(2) Dell Powerstores
308-162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 6,599	\$ 32,853	\$ 26,255	398%	(2) AC units & stadium lighting
308-162-575-066510-22015	JRTC PRESS BOX, CONCESS, RESTR	\$ -	\$ 410,604	\$ 410,604	n/a	New account established for tracking purposes
315-112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ -	\$ 103,428	\$ 103,428	n/a	New project
315-120-522-066420-	AUTOMOTIVE	\$ -	\$ 735,720	\$ 735,720	n/a	New project
315-120-522-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	\$ 410,453	\$ 1,050,237	\$ 639,785	156%	Ongoing project
315-210-572-066390-18009	OYSTER BAR BOARDWALK & PARKING	\$ 35,440	\$ 85,286	\$ 49,847	141%	Ongoing project
315-210-572-066390-20005	DALE WIMBROW PARK IMPROVEMENTS	\$ 2,490	\$ 46,020	\$ 43,530	1748%	Ongoing project
315-210-572-066510-14004	ARCHIE SMITH FISH HOUSE RESTOR	\$ -	\$ 58,107	\$ 58,107	n/a	New project
315-210-572-066510-20001	LOST TREE CONSERVTN IMPRV	\$ 10,505	\$ 90,930	\$ 80,425	766%	Ongoing project
315-210-572-066510-20040	PARKS PLAYGROUND IMPROVEMENTS	\$ -	\$ 106,655	\$ 106,655	n/a	New project

Expense Analysis March 31, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
315 -214-541-066510-05063	MISC INTERSECTION IMPROVEMENTS	\$ -	\$ 30,030	\$ 30,030	n/a	New project
315 -214-541-066510-07806	66TH AVE/49TH TO 69TH ST	\$ -	\$ 2,067,599	\$ 2,067,599	n/a	New project
315 -214-541-066510-17021	58TH AV WIDENING -53RD TO 57TH	\$ -	\$ 881,157	\$ 881,157	n/a	New project
315 -214-541-066510-17028	45TH ST ROADWAY IMPROVEMENTS	\$ 116	\$ 44,348	\$ 44,232	38243%	Ongoing project
315 -214-541-066510-21001	FPL IND RIV SER CTR ROADWAY IM	\$ 14,666	\$ 433,191	\$ 418,525	2854%	Ongoing project
315 -214-541-066510-21008	90TH AVE CULVERT REPLACEMENT	\$ 200	\$ 264,857	\$ 264,657	132328%	Ongoing project
315 -220-519-066510-16029	COURTHOUSE ROOF	\$ -	\$ 1,017,959	\$ 1,017,959	n/a	New project
315 -220-519-066510-18004	ROSELAND COMMUNITY CTR IMPROVE	\$ 19,156	\$ 147,104	\$ 127,947	668%	Ongoing project
315 -220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ -	\$ 172,892	\$ 172,892	n/a	New project
315 -220-519-066510-21004	HEALTH DEPT VAV REPLACEMENT	\$ -	\$ 113,115	\$ 113,115	n/a	New project
315 -220-519-066510-21005	COURTHOUSE AIR HANDLER REFURB	\$ -	\$ 383,694	\$ 383,694	n/a	New project
315 -220-519-066510-22006	FAC MGT BUILDING ROOF	\$ -	\$ 183,106	\$ 183,106	n/a	New project
315 -220-519-066511-17003	JRTC IMPRVMT-MOLD REMEDIATION	\$ 27,472	\$ 1,581,274	\$ 1,553,802	5656%	Ongoing project
315 -243-538-066110-21006	ALL LAND-TMDL/LAGOON TREATMENT	\$ -	\$ 193,349	\$ 193,349	n/a	New project
315 -243-538-066510-16018	CIP-MOORHEN MARSH-PC NORTH	\$ 57,973	\$ 5,980,374	\$ 5,922,400	10216%	Ongoing project
315 -243-538-066510-21012	EGRET MARSH INFLUENT FEED SYST	\$ -	\$ 84,600	\$ 84,600	n/a	New project
315 -243-538-066510-21013	EGRET MARSH SLIDE GATES	\$ -	\$ 108,187	\$ 108,187	n/a	New project
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 71,599	\$ 116,716	\$ 45,117	63%	Concrete crushing services
411 -217-534-033489-	CONTRACTUAL SERVICES	\$ 939,785	\$ 1,296,992	\$ 357,208	38%	Timing - (5) payments for landfill operations vs. (4) LY
411 -217-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 116,560	\$ 358,869	\$ 242,309	208%	Timing - (5) payments for HHW collection & disposal vs. (4) LY
411 -217-534-034590-	OTHER INSURANCE	\$ 374,744	\$ 430,955	\$ 56,211	15%	Increased insurance rates this year vs. last year
411 -255-534-033489-	CONTRACTUAL SERVICES	\$ 1,094,356	\$ 1,352,991	\$ 258,634	24%	Timing - (5) payments for landfill operations vs. (4) LY
411 -255-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 1,282,894	\$ 1,565,757	\$ 282,863	22%	Timing - (6) payments for recycling operations vs. (5) LY
411 -255-534-034810-	ADVERTISING/EXCEPT LEGAL	\$ 45,424	\$ 70,481	\$ 25,057	55%	Signs at CCCs and timing of invoices
418 -236-572-035630-	PRO SHOP	\$ 138,444	\$ 201,413	\$ 62,970	45%	Higher Pro Shop sales this year versus last year
441 -233-524-033470-	CONTRACTED LABOR SERVICES	\$ 344,518	\$ 405,598	\$ 61,079	18%	More supplemental inspectors needed for increased load
441 -233-524-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 102,054	\$ 144,639	\$ 42,585	42%	Increased IS & T cost this year vs. last year
471 -218-536-034590-	OTHER INSURANCE	\$ 237,916	\$ 273,603	\$ 35,687	15%	Increased insurance rates this year vs. last year
471 -218-536-044330-	SEWAGE TREATMENT PLANT ELECTRI	\$ 202,797	\$ 233,464	\$ 30,667	15%	Increased electric rates
471 -218-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 28,192	\$ 123,150	\$ 94,957	337%	Internal pump & valve/gland replacements
471 -218-536-044699-20526	CWWTF L/S REHAB	\$ -	\$ 90,766	\$ 90,766	n/a	New project
471 -218-536-044699-21505	SWWTF FILTER REPLACEMENTS	\$ -	\$ 210,939	\$ 210,939	n/a	New project
471 -218-536-044699-21529	WEST WWTF GRIT CLEANSE	\$ -	\$ 29,250	\$ 29,250	n/a	New project
471 -219-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 26,738	\$ 323,055	\$ 296,317	1108%	Wellfield feasibility study & water quality testing
471 -219-536-034590-	OTHER INSURANCE	\$ 346,609	\$ 398,600	\$ 51,991	15%	Increased insurance rates this year vs. last year
471 -219-536-035120-	COMPUTER SOFTWARE	\$ 10,815	\$ 37,021	\$ 26,206	242%	Annual SCADA software support
471 -219-536-035230-	CHEMICALS	\$ 484,888	\$ 569,023	\$ 84,135	17%	Delay in invoices LY & anti-scalant purchased in Q3 LY
471 -219-536-035290-	OTHER OPERATING SUPPLIES	\$ 6,807	\$ 161,704	\$ 154,898	2276%	Odor control media balls & filter cartridges
471 -219-536-044310-	WATER TREAT ELECTRIC	\$ 333,891	\$ 385,412	\$ 51,520	15%	Increased electric rates
471 -219-536-044699-19540	N WTP WELL REHAB	\$ 57,370	\$ 166,400	\$ 109,030	190%	Ongoing project

Expense Analysis March 31, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
471 -219-536-044699-19541	S WTP REPLACE SWITCHGEAR	\$ 15,029	\$ 287,632	\$ 272,603	1814%	Ongoing project
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 241,719	\$ 338,555	\$ 96,836	40%	Increased IS & T cost this year vs. last year
471 -265-536-011120-	REGULAR SALARIES	\$ 518,438	\$ 624,364	\$ 105,926	20%	(5) vacancies LY, (1) add'l emp. & vacation payout
471 -265-536-034210-	POSTAGE	\$ 72,496	\$ 108,696	\$ 36,200	50%	Timing of postage invoices for utility bills - (6) this year vs (5) LY
471 -268-536-034590-	OTHER INSURANCE	\$ 199,391	\$ 229,299	\$ 29,908	15%	Increased insurance rates this year vs. last year
471 -268-536-044699-19512	LIFT STATION REHABS	\$ 93,494	\$ 406,635	\$ 313,141	335%	Ongoing project
471 -268-536-044699-21520	LIFT STATION PUMP R&R	\$ -	\$ 714,320	\$ 714,320	n/a	New project
471 -269-536-011120-	REGULAR SALARIES	\$ 529,946	\$ 593,970	\$ 64,025	12%	Turnover & (2) additional employees this year
471 -269-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 33,957	\$ 65,097	\$ 31,140	92%	Additional jack & bore services and tree trimming this year
471 -269-536-034590-	OTHER INSURANCE	\$ 199,391	\$ 229,299	\$ 29,908	15%	Increased insurance rates this year vs. last year
471 -269-536-035210-	FUEL & LUBRICANTS	\$ 36,319	\$ 62,296	\$ 25,977	72%	Increased fuel costs & lubricants required this year
471 -269-536-044660-	HYDRANTS AND VALVES MAINTENANC	\$ 38,485	\$ 163,385	\$ 124,900	325%	Hydrant & valve maintenance expensed in Q3 & Q4 LY
471 -269-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 170,494	\$ 202,973	\$ 32,480	19%	Ops center lighting & additional warehouse stock
471 -269-536-044699-19552	WATER DIST LINE REPLACEMENTS	\$ 15,907	\$ 197,944	\$ 182,037	1144%	Ongoing project
471 -292-536-044699-20530	SPOONBILL BOARDWALK REPAIRS	\$ -	\$ 25,176	\$ 25,176	n/a	New project
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 64,934	\$ 171,415	\$ 106,481	164%	Increased sublet repairs due to staff shortages
501 -242-591-035530-	GAS/DIESEL	\$ 633,351	\$ 981,252	\$ 347,901	55%	Nationally rising fuel costs
501 -242-591-035550-	TIRES & TUBES	\$ 63,652	\$ 90,837	\$ 27,185	43%	Lower LY due to decreased travel
501 -242-591-044301-	FUEL ISLAND MAINTENANCE	\$ 1,365	\$ 88,058	\$ 86,693	6351%	Ongoing project
502 -246-513-034590-	OTHER INSURANCE	\$ 1,516,318	\$ 1,695,061	\$ 178,743	12%	Increased insurance rates this year vs. last year
502 -246-519-012140-	WORKERS COMPENSATION	\$ 451,430	\$ 689,761	\$ 238,332	53%	Increase in claims/settlements
502 -246-519-033110-	LEGAL SERVICES	\$ 151,683	\$ 226,060	\$ 74,377	49%	Costs vary throughout the year depending on claims
502 -246-519-034510-	AUTOMOTIVE INSURANCE	\$ 17,471	\$ 90,837	\$ 73,366	420%	Insurance payout & parks replacement vehicle purchased
504 -127-519-034586-	PHARMACY CLAIMS	\$ 2,468,117	\$ 2,722,489	\$ 254,372	10%	Increased pharmacy claims over last year
504 -127-519-034589-	STOP LOSS FEES	\$ 559,053	\$ 640,948	\$ 81,896	15%	Increased BOCC & BOCC Cobra stop loss fees
504 -127-519-034595-	SURGERYPLUS ADMIN FEES	\$ -	\$ 32,380	\$ 32,380	n/a	New benefit - started in Q4 LY
505 -241-513-034110-	TELEPHONE	\$ 59,351	\$ 97,366	\$ 38,015	64%	Department reorganization established in Q2 LY
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 17,109	\$ 55,927	\$ 38,818	227%	Computer equipment rollover & warranty renewal
505 -241-513-036610-	DEPRECIATION	\$ 152,644	\$ 178,729	\$ 26,085	17%	(23) additional devices accumulating depreciation this year
TOTAL		\$ 62,655,266	\$ 104,331,051	\$ 41,675,785	67%	