



2021-2022
1st Quarter

Quarterly Budget Report



Financial Indicators Snapshot - December 2021

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)	▲ 5.6%	▲ 8.3%	▲ 31.6%	▲ 27.0%	Represents collections through Nov 2021. Increase of \$49,175 or 8.3% YTD.
Optional Sales Tax (Fund 315)	▲ 11.7%	▲ 12.5%	▲ 16.0%	▲ 15.1%	Represents collections through Nov 2021. Increase of \$350,672 or 12.5% YTD.
Half Cent Sales Tax	▲ 16.3%	▲ 14.5%	▲ 16.1%	▲ 14.9%	Represents collections through Nov 2021. Increase of \$257,370 or 14.5% YTD.
Traffic Impact Fees (Fund 104)	▲ 10.5%	▲ 4.4%	▲ 98.3%	▲ 49.1%	Varies by month, however, increase of \$90,074 or 4.4% YTD.
Impact Fees (Fund 103)	▼ (1.7%)	▼ (14.3%)	▲ 78.4%	▲ 49.0%	Varies by month, however, decrease of \$92,369 or 14.3% YTD.
Tourist Tax	▲ 53.6%	▲ 51.6%	▲ 90.3%	▲ 90.9%	Tourist Taxes exceeded budgeted monthly expectations by \$155,131. Year to date revenues are up \$205,979 when compared to prior year.
Franchise Fees (Total)	▲ 7.8%	▲ 6.2%	▲ 10.4%	▼ (17.6%)	Overall YTD Franchise Tax revenue is up \$121,423 when compared to prior year.
Recreation Revenues					
NCAC	▲ 44.7%	▲ 32.7%	▼ (16.9%)	▼ (10.5%)	YTD revenues are up \$6,202 compared to prior year and down \$2,949 compared to budget.
GAC	▲ 42.7%	▲ 93.7%	▲ 21.7%	▲ 22.9%	YTD revenues are up \$3,654 compared to prior year and up \$1,407 compared to budget.
Recreation	▲ 113.4%	▲ 20.2%	▼ (57.7%)	▼ (32.0%)	Revenues are up YTD \$2,360 compared to last year and down \$6,625 compared to budget.
IG Building	▲ 43.6%	▲ 164.5%	▼ (50.0%)	▼ (3.7%)	YTD Revenues are up from prior year \$46,386 and down \$2,869 compared to budget
Shooting Range	▼ (17.5%)	▼ (6.0%)	▲ 25.8%	▲ 16.0%	Shooting Range YTD net income is down \$24,150 compared to prior year.
Profit & Loss					
Building Department	▲ 149.4%	▲ 281.7%			Overall Building Department net income is up \$112,059 for the month when compared to prior year and up \$244,990 YTD.
Golf Course	▼ (88.0%)	▲ 25.1%			Total rounds are up 2,073 YTD. Net income is up by \$73,705 YTD compared to prior year.
Fleet	▲ 397.5%	▼ (33.7%)			Fleet net income is up \$43,733 for the month, but down \$4,417 YTD compared to prior year.
SWDD	▼ (33.6%)	▲ 6.7%			SWDD YTD net income is \$710,330 more than the prior year.

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2021/2022 1st Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (25% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 25%	Comments/Notes
001031 Taxes	\$ 69,373,291	\$ 17,343,323	\$ 60,920,731	87.8%	\$ 43,577,409	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001033 Intergovernmental	\$ 2,784,955	\$ 696,239	\$ 560,190	20.1%	\$ (136,049)	Multiple grants budgeted, but not yet received
001034 Charges For Services	\$ 2,178,492	\$ 544,623	\$ 205,243	9.4%	\$ (339,380)	Delay in payments from Sheriff for School Resource Officers.
001035 Judgments, Fines & Forfeits	\$ 138,653	\$ 34,663	\$ 18,323	13.2%	\$ (16,340)	Timing of when Animal Control and Radio Comm fines revenue posted - only (2) months in first quarter
001036 Licenses	\$ 148,200	\$ 37,050	\$ 36,195	24.4%	\$ (855)	
001037 Interest	\$ 125,875	\$ 31,469	\$ 13,962	11.1%	\$ (17,507)	First quarter interest earnings lower than anticipated.
001038 Miscellaneous	\$ 4,767,440	\$ 1,191,860	\$ 4,494,810	94.3%	\$ 3,302,950	North Tower sale.
001039 Other Sources	\$ 26,254,664	\$ 6,563,666	\$ 6,083,083	23.2%	\$ (480,583)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 105,771,570	\$ 26,442,892	\$ 72,332,537	68.4%	\$ 45,889,644	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (25% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 25%	Comments/Notes
004031 Taxes	\$ 13,654,730	\$ 3,413,683	\$ 11,117,783	81.4%	\$ 7,704,101	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	\$ 8,931,900	\$ 2,232,975	\$ 2,007,122	22.5%	\$ (225,853)	Lag time in receiving franchise fee payments. Only (2) months received in quarter.
004033 Intergovernmental	\$ 12,722,758	\$ 3,180,690	\$ 2,721,335	21.4%	\$ (459,355)	Lag time in receiving 1/2 Cent Sales Tax. Only (2) months received in quarter. However, revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,096,291	\$ 274,073	\$ 243,064	22.2%	\$ (31,009)	Pool and recreation revenues increase in summer.
004035 Judgments, Fines & Forfeits	\$ 128,250	\$ 32,063	\$ 82,480	64.3%	\$ 50,418	Code enforcement fines above budgeted projections.
004037 Interest	\$ 57,000	\$ 14,250	\$ 4,665	8.2%	\$ (9,585)	Interest earnings lower than anticipated.
004038 Miscellaneous	\$ 15,594	\$ 3,899	\$ 10,383	66.6%	\$ 6,485	Vaccination incentive CARES Act reimbursement received.
004039 Other Sources	\$ 2,120,619	\$ 530,155	\$ -	0.0%	\$ (530,155)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 38,727,142	\$ 9,681,785	\$ 16,186,832	41.8%	\$ 6,505,047	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (25% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 25%	Comments/Notes
111032 Permits and Fees	\$ 460,750	\$ 115,188	\$ 136,800	29.7%	\$ 21,613	Engineering permit fees higher than anticipated.
111033 Intergovernmental	\$ 2,824,951	\$ 706,238	\$ 468,576	16.6%	\$ (237,662)	Lag time in receiving constitutional and county gas tax. Only (2) payments received in quarter. DOT Traffic Signal Enhancement revenues budgeted, but not yet received.
111034 Charges for Services	\$ 87,400	\$ 21,850	\$ 4,067	4.7%	\$ (17,783)	MPO salary reimbursement completed at year end.
111037 Interest	\$ 22,325	\$ 5,581	\$ 4,502	20.2%	\$ (1,079)	Paving assessments interest charged here until fiscal year end entry.
111038 Miscellaneous	\$ 361,000	\$ 90,250	\$ 21,164	5.9%	\$ (69,086)	Lag time in receiving reimbursements from municipalities for traffic maintenance, etc. Reimbursements received at fiscal year end.
111039 Other Sources	\$ 14,756,626	\$ 3,689,157	\$ 3,359,543	22.8%	\$ (329,614)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 18,513,052	\$ 4,628,263	\$ 3,994,651	21.6%	\$ (633,612)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (25% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 25%	Comments/Notes
114031 Taxes	\$ 37,908,916	\$ 9,477,229	\$ 33,207,696	87.6%	\$ 23,730,467	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 52,250	\$ 13,063	\$ 18,476	35.4%	\$ 5,413	FEMA reimbursement for Hurricane Isaias.
114034 Charges for Services	\$ 6,315,720	\$ 1,578,930	\$ 1,797,348	28.5%	\$ 218,418	ALS charges exceeding budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 7,600	\$ 1,900	\$ 300	3.9%	\$ (1,600)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 52,250	\$ 13,063	\$ 5,260	10.1%	\$ (7,803)	First quarter interest earnings lower than anticipated.
114038 Miscellaneous	\$ 190	\$ 48	\$ 61,860	32557.9%	\$ 61,813	Reimbursements received for CARES Act vaccine incentive.
114039 Other Sources	\$ 1,496,801	\$ 374,200	\$ -	0.0%	\$ (374,200)	Cash forward reserves budgeted, but not actual.
	\$ 45,833,727	\$ 11,458,432	\$ 35,090,939	76.6%	\$ 23,632,507	
Grand Total - All Taxing Funds	\$ 208,845,491	\$ 52,211,373	\$ 127,604,959	61.1%	\$ 75,393,587	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2021/2022 1st Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
101 BCC Operations	\$ 1,074,113	\$ 268,528	\$ 301,852	28.10%	\$ 33,323	External auditors' costs billed to BCC account upfront, then distributed to other departments.
102 County Attorney	\$ 899,659	\$ 224,915	\$ 171,158	19.02%	\$ (53,757)	Only 5.5 (21.2%) out of 26 pay periods. Legal & Other Professional Services not yet incurred.
103 Geographic Info Systems Dept.	\$ 72,008	\$ 18,002	\$ 18,002	25.00%	\$ 0	
106 General Health	\$ 1,105,094	\$ 276,274	\$ 313,450	28.36%	\$ 37,176	Timing - January payment made in December.
107 Communications/Emergency Svcs	\$ 650,945	\$ 162,736	\$ 158,340	24.32%	\$ (4,396)	
109 Main Library	\$ 2,622,487	\$ 655,622	\$ 631,444	24.08%	\$ (24,178)	
110 Agencies	\$ 2,119,440	\$ 529,860	\$ 1,005,529	47.44%	\$ 475,669	Timing- Full payment to two agencies, other expenses based on reimbursement
111 Medicare	\$ 1,287,377	\$ 321,844	\$ 207,896	16.15%	\$ (113,948)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,093,583	\$ 273,396	\$ 283,604	25.93%	\$ 10,208	
113 Brackett Family Library	\$ 400,814	\$ 100,204	\$ 102,036	25.46%	\$ 1,833	
114 Value Adjustment Board	\$ 60,000	\$ 15,000	\$ 664	1.11%	\$ (14,336)	Other professional services occur later in the year.
118 Ind Riv Soil/Water Conservation	\$ 59,457	\$ 14,864	\$ 14,135	23.77%	\$ (729)	Subscriptions expended once, later in the year.
119 Law Library	\$ 103,478	\$ 25,870	\$ 18,587	17.96%	\$ (7,283)	Employee turnover.
128 Children's Services	\$ 2,322,074	\$ 580,519	\$ 172,291	7.42%	\$ (408,228)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 262,000	\$ 65,500	\$ 213,526	81.50%	\$ 148,026	CRA Payments are due in full in December.
199 Reserves	\$ 8,328,547	\$ 2,082,137	\$ 1,841,608	22.11%	\$ (240,529)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 582,038	\$ 145,510	\$ 126,668	21.76%	\$ (18,841)	Only 5.5 (21.2%) out of 26 pay periods. Special Pay not yet paid.
202 General Services	\$ 168,063	\$ 42,016	\$ 32,728	19.47%	\$ (9,288)	Only 5.5 (21.2%) out of 26 pay periods.
203 Human Resources	\$ 680,193	\$ 170,048	\$ 143,652	21.12%	\$ (26,396)	Only 5.5 (21.2%) out of 26 pay periods.
204 Planning And Development	\$ 6,000	\$ 1,500	\$ 418	6.97%	\$ (1,082)	Other professional services occur later in the year.
206 Veterans Services	\$ 271,620	\$ 67,905	\$ 44,025	16.21%	\$ (23,880)	Expenditures based on reimbursement.
208 Emergency Management	\$ 474,087	\$ 118,522	\$ 124,998	26.37%	\$ 6,476	Annual software subscription expended in October.
210 Parks	\$ 3,064,246	\$ 766,062	\$ 573,010	18.70%	\$ (193,051)	Maintenance and capital items to be expensed later in the year.
211 Human Services	\$ 284,682	\$ 71,171	\$ 26,498	9.31%	\$ (44,673)	Lag time in quarterly reimbursement to Health Department.
212 Agriculture Extension	\$ 200,730	\$ 50,183	\$ 36,158	18.01%	\$ (14,024)	Sick/vacation payout.
215 Parks/Conservation Lands	\$ 466,606	\$ 116,652	\$ 86,314	18.50%	\$ (30,338)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 242,479	\$ 60,620	\$ 51,112	21.08%	\$ (9,508)	Only 5.5 (21.1%) out of 26 pay periods.
220 Facilities Management	\$ 4,901,646	\$ 1,225,412	\$ 674,025	13.75%	\$ (551,386)	Employee turnover & vacancies. Some budgeted maintenance expenses not yet incurred.
229 Management & Budget	\$ 420,628	\$ 105,157	\$ 95,640	22.74%	\$ (9,517)	Only 5.5 (21.1%) out of 26 pay periods.
237 FPL Grant	\$ 182,877	\$ 45,719	\$ 29,082	15.90%	\$ (16,638)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 109,365	\$ 27,341	\$ 25,580	23.39%	\$ (1,761)	Operating supplies budgeted, but not occurred.
241 Information Services & Telecom	\$ 960,229	\$ 240,057	\$ 240,057	25.00%	\$ 0	

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
246 Risk Management	\$ 412,799	\$ 103,200	\$ -	0.00%	\$ (103,200)	Insurance charge done once a year in January.
250 County Animal Control	\$ 644,153	\$ 161,038	\$ 136,748	21.23%	\$ (24,290)	Auto insurance occurs in Q2 for entire fiscal year.
251 Mailroom/Switchboard	\$ 150,814	\$ 37,704	\$ 18,181	12.06%	\$ (19,522)	Postage paid in next quarter.
252 Environmental Control	\$ 7,033	\$ 1,758	\$ 961	13.66%	\$ (797)	Expenditures based on reimbursement.
283 Lagoon	\$ 140,399	\$ 35,100	\$ 16,087	11.46%	\$ (19,013)	Other professional services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,240,354	\$ 310,089	\$ 310,397	25.02%	\$ 309	
400 Tax Collector	\$ 2,056,532	\$ 514,133	\$ 3,532,080	171.75%	\$ 3,017,947	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,367,960	\$ 841,990	\$ 832,135	24.71%	\$ (9,855)	
600 Sheriff	\$ 59,698,167	\$ 14,924,542	\$ 15,398,630	25.79%	\$ 474,088	
700 Supervisor Of Elections	\$ 1,729,417	\$ 432,354	\$ 667,332	38.59%	\$ 234,978	First draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 261,074	\$ 65,269	\$ -	0.00%	\$ (65,269)	Expenditures based on reimbursement.
903 State Attorney	\$ 97,085	\$ 24,271	\$ 27,611	28.44%	\$ 3,339	Expenditures based on reimbursement.
904 Public Defender	\$ 3,406	\$ 852	\$ 296	8.70%	\$ (555)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 485,812	\$ 121,453	\$ 161,937	33.33%	\$ 40,484	Timing - January payment made in December.
Grand Total	\$ 105,771,570	\$ 26,442,893	\$ 28,866,482	27.29%	\$ 2,423,589	

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
104 North County Aquatic Center	\$ 933,747	\$ 233,437	\$ 133,338	14.28%	\$ (100,099)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 440,439	\$ 110,110	\$ 67,766	15.39%	\$ (42,344)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,133,237	\$ 283,309	\$ 186,568	16.46%	\$ (96,742)	Seasonal operations. Higher expenses (temp. employees and summer camps) in summer.
115 Intergenerational Facility	\$ 655,123	\$ 163,781	\$ 63,259	9.66%	\$ (100,522)	Turnover & vacancies .Other professional services to be expensed later in year.
116 Ocean Rescue	\$ 897,467	\$ 224,367	\$ 191,506	21.34%	\$ (32,861)	Expenses to be incurred later in the year.
161 Shooting Range Operations	\$ 816,226	\$ 204,057	\$ 162,766	19.94%	\$ (41,291)	Employee turnover. Maintenance & insurance to be expensed later in the year.
199 Reserves	\$ 31,398,779	\$ 7,849,695	\$ 7,755,398	24.70%	\$ (94,297)	
204 Planning And Development	\$ 249,177	\$ 62,294	\$ 52,555	21.09%	\$ (9,739)	Only 5.5 (21.2%) out of 26 pay periods.
205 County Planning	\$ 1,530,233	\$ 382,558	\$ 258,419	16.89%	\$ (124,139)	Turnover & vacancies. Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$ 578,262	\$ 144,566	\$ 116,884	20.21%	\$ (27,681)	Capital item not yet purchased.
400 Tax Collector	\$ 94,452	\$ 23,613	\$ 218,779	231.63%	\$ 195,166	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 38,727,142	\$ 9,681,786	\$ 9,225,738	23.82%	\$ (456,047)	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
199 Reserves	\$ 1,351,670	\$ 337,918	\$ 220,350	16.30%	\$ (117,568)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 9,303,426	\$ 2,325,857	\$ 1,602,984	17.23%	\$ (722,873)	Insurance charges for fund done once per year in January. Multiple position vacancies. Capital items not yet purchased.
243 Public Works	\$ 431,643	\$ 107,911	\$ 77,443	17.94%	\$ (30,468)	Software license & FEC payment to occur later in the year.
244 County Engineering	\$ 3,327,450	\$ 831,863	\$ 708,236	21.28%	\$ (123,626)	Multiple position vacancies.
245 Traffic Engineering	\$ 2,648,088	\$ 662,022	\$ 525,117	19.83%	\$ (136,905)	Lag time in electric payments. Capital items not yet expended.
281 Stormwater	\$ 1,450,775	\$ 362,694	\$ 128,425	8.85%	\$ (234,269)	(2) vacant positions. Capital items not yet purchased. Higher Contractual Services to occur later in the year.
Grand Total	\$ 18,513,052	\$ 4,628,263	\$ 3,262,554	17.62%	\$ (1,365,709)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
Salaries	\$ 22,950,852	\$ 5,737,713	\$ 4,892,585	21.32%	\$ (845,128)	5.5 pay periods out of 26 were paid in quarter. This is 21.2% of salaries rather than 25%. Multiple position vacancies.
Benefits	\$ 11,803,436	\$ 2,950,859	\$ 2,547,538	21.58%	\$ (403,321)	5.5 pay periods out of 26 were paid in quarter. This is 21.2% of salaries rather than 25%. Multiple position vacancies.
Operating	\$ 6,445,861	\$ 1,611,465	\$ 1,120,878	17.39%	\$ (490,587)	Insurance charged once per year in January.
Capital Outlay	\$ 2,521,970	\$ 630,493	\$ 225,188	8.93%	\$ (405,304)	Capital expenditures not yet purchased.
Grants and Aids	\$ 13,822	\$ 3,456	\$ 13,821	100.00%	\$ 10,366	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 2,097,786	\$ 524,447	\$ 798,741	38.08%	\$ 274,295	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 45,833,727	\$ 11,458,432	\$ 9,598,752	20.94%	\$ (1,859,679)	
Grand Total - All Taxing Funds	\$ 208,845,491	\$ 52,211,373	\$ 50,953,527	24.40%	\$ (1,257,846)	

Expense Analysis December 31, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
001 -107-519-035120-	COMPUTER SOFTWARE	\$ -	\$ 126,320	\$ 126,320	n/a	Timing - expensed in February LY
001 -110-523-088990-	DEPT OF JUVENILE JUSTICE	\$ 91,596	\$ 127,176	\$ 35,580	39%	Cost share increased in July LY
001 -110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 135,723	\$ 135,723	n/a	(5) new vehicles
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 198,513	\$ 259,550	\$ 61,037	31%	Based on reimbursement
001 -110-562-088310-	HUMANE SOCIETY	\$ 36,000	\$ 78,000	\$ 42,000	117%	Timing of reimbursements - (2) this year vs. (1) LY
001 -128-569-088240-	CCCR-CHILDREN IN CENTER	\$ -	\$ 28,357	\$ 28,357	n/a	Timing of reimbursements - first payment in Q2 LY
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ -	\$ 32,308	\$ 32,308	n/a	Timing of reimbursements - first payment in Q2 LY
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 1,670,954	\$ 1,841,608	\$ 170,654	10%	Increased transportation budget
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 195,633	\$ 240,057	\$ 44,424	23%	Increased IS/GIS cost this year vs. last year
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 8,086,375	\$ 10,051,153	\$ 1,964,778	24%	Increased monthly draw due to increased budget
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 6,768,051	\$ 7,658,711	\$ 890,660	13%	Increased Sheriff & transportation budgets this year
108 -222-564-036730-	RENTAL ASSISTANCE PAYMENTS	\$ 479,382	\$ 539,285	\$ 59,903	12%	Increased rental assistance payments processed
109 -214-541-034460-	FEC PAYMENTS	\$ 17,303	\$ 135,994	\$ 118,691	686%	16th Street crossing maintenance
109 -244-541-011120-	REGULAR SALARIES	\$ 37,021	\$ 75,218	\$ 38,197	103%	(2) vacant positions LY
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 133,039	\$ 215,251	\$ 82,212	62%	Increased sublet repairs due to staff shortages
111 -214-541-035210-	FUEL & LUBRICANTS	\$ 68,130	\$ 97,950	\$ 29,820	44%	Increased fuel costs & lubricants required this year
111 -244-541-011120-	REGULAR SALARIES	\$ 350,347	\$ 401,114	\$ 50,767	14%	(2) add'l employees this year & vacation payout
111 -245-541-011120-	REGULAR SALARIES	\$ 224,654	\$ 256,460	\$ 31,806	14%	(1) vacant position LY & turnover
114 -120-522-011140-	OVERTIME	\$ 438,013	\$ 551,025	\$ 113,012	26%	Multiple vacancies & fill in for sick or WC employees
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 1,096,940	\$ 1,208,053	\$ 111,113	10%	Due to increased overtime & rates
114 -120-522-033190-	OTHER PROFESSIONAL SERVICES	\$ 41,362	\$ 86,409	\$ 45,047	109%	Timing - (2) payments for ALS commissions vs. (1) LY
114 -120-522-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 21,565	\$ 51,054	\$ 29,489	137%	Annual Lifepak maintenance expensed as prepaid
114 -120-522-066420-	AUTOMOTIVE	\$ -	\$ 215,000	\$ 215,000	n/a	Heavy/Walk-in rescue unit
117 -210-572-035340-18002	LANDSCAPE MATERIALS-OSLO CONS	\$ -	\$ 39,196	\$ 39,196	n/a	New project
123 -228-569-088070-	REHAB LOAN - OWNER OCCUPIED	\$ -	\$ 44,710	\$ 44,710	n/a	Timing - loans not processed until Q2 LY
128 -144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	\$ 15,563	\$ 581,723	\$ 566,160	3638%	Ongoing project
136 -163-564-036730-21803	COC TRA FL0113L4H092008	\$ -	\$ 34,489	\$ 34,489	n/a	HUD Grant for FY 21/22
136 -163-564-036730-21804	ALCOHOPE FL0114L4H092013	\$ -	\$ 29,616	\$ 29,616	n/a	HUD Grant for FY 21/22
136 -163-564-036730-21806	NEW CHRONICS FL0119L4H092013	\$ -	\$ 92,186	\$ 92,186	n/a	HUD Grant for FY 21/22
136 -163-564-036730-21807	COC TRA 2 FL0338L4H092007	\$ -	\$ 26,200	\$ 26,200	n/a	HUD Grant for FY 21/22
136 -163-564-036730-21809	FAMILY RENT FL0380L4H092006	\$ -	\$ 28,389	\$ 28,389	n/a	HUD Grant for FY 21/22
136 -163-564-036730-21811	NEW HORIZONS 2 FL0440L4H092009	\$ -	\$ 38,084	\$ 38,084	n/a	HUD Grant for FY 21/22
138 -110-559-088715-	SMALL BUSINESS GRANTS	\$ -	\$ 55,187	\$ 55,187	n/a	New account for ARP due to COVID-19
138 -110-559-088723-	NON-PROFIT ASSISTANCE PROGRAM	\$ -	\$ 60,000	\$ 60,000	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 -600-521-012140-	WORKERS COMPENSATION	\$ -	\$ 56,777	\$ 56,777	n/a	New account for ARP due to COVID-19
139 -203-513-036990-	INTER-DEPT CHARGES	\$ -	\$ 29,085	\$ 29,085	n/a	New account for CARES Act due to COVID-19
139 -228-569-088-082-	RENTAL PAYMENTS ASSISTANCE	\$ 87,666	\$ 295,472	\$ 207,806	237%	More applications received this year vs. LY
308 -162-575-066510-22015	JRTC PRESS BOX	\$ -	\$ 101,865	\$ 101,865	n/a	New account set up for tracking purposes
315 -112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ -	\$ 102,297	\$ 102,297	n/a	New project

Expense Analysis December 31, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
315-120-522-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	\$ 318,059	\$ 862,852	\$ 544,793	171%	Ongoing project
315-199-581-099210-	FUND TRANSFERS OUT	\$ 42,497	\$ 118,361	\$ 75,864	179%	First year funding JRTC increase
315-210-572-066390-20005	DALE WIMBROW PARK IMPROVEMENTS	\$ 2,490	\$ 29,254	\$ 26,764	1075%	Ongoing project
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	\$ 22,491	\$ 2,037,773	\$ 2,015,282	8960%	Ongoing project
315-214-541-066510-21001	FPL IND RIV SER CTR ROADWAY IM	\$ 10,849	\$ 433,191	\$ 422,342	3893%	Ongoing project
315-214-541-066510-21008	90TH AVE CULVERT REPLACEMENT	\$ 200	\$ 247,399	\$ 247,199	123600%	Ongoing project
315-220-519-066510-16029	COURTHOUSE ROOF	\$ -	\$ 433,815	\$ 433,815	n/a	New project
315-220-519-066510-18004	ROSELAND COMMUNITY CTR IMPROVE	\$ 7	\$ 32,228	\$ 32,221	447515%	Ongoing project
315-220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ -	\$ 75,267	\$ 75,267	n/a	New project
315-220-519-066510-21004	HEALTH DEPT VAV REPLACEMENT	\$ -	\$ 83,772	\$ 83,772	n/a	New project
315-220-519-066511-17003	JRTC IMPRV MNT-MOLD REMEDIATION	\$ 20,494	\$ 192,798	\$ 172,304	841%	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	\$ 3,116	\$ 3,128,670	\$ 3,125,554	100294%	Ongoing project
315-243-538-066510-21013	EGRET MARSH SLIDE GATES	\$ -	\$ 108,187	\$ 108,187	n/a	New project
315-600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 815,155	\$ 815,155	n/a	Timing - expensed in Q2 LY
411-217-534-033130-	ENGINEERING SERVICES	\$ 22,290	\$ 55,706	\$ 33,415	150%	Title V air operations permit renewal
411-217-534-033489-	CONTRACTUAL SERVICES	\$ 249,462	\$ 507,751	\$ 258,289	104%	Timing - (2) pmnts for landfill operations vs. (1) LY
411-217-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 24,372	\$ 136,431	\$ 112,059	460%	Delay in receiving invoices LY
411-255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 125,531	\$ 216,675	\$ 91,143	73%	Timing - (2) payments for yard waste vs. (1) LY
411-255-534-033489-	CONTRACTUAL SERVICES	\$ 260,897	\$ 534,391	\$ 273,494	105%	Timing - (2) pmnts for landfill operations vs. (1) LY
411-255-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 458,550	\$ 527,560	\$ 69,010	15%	Timing of invoices & increased rates
471-218-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 8,484	\$ 56,040	\$ 47,556	561%	Internal pump replacement
471-218-536-044699-21505	SWWTF FILTER REPLACEMENTS	\$ -	\$ 210,939	\$ 210,939	n/a	New project
471-219-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 9,694	\$ 135,516	\$ 125,823	1298%	Wellfield feasibility study & water quality testing
471-219-536-035230-	CHEMICALS	\$ 173,282	\$ 219,703	\$ 46,421	27%	Delay in receiving invoices LY
471-219-536-035290-	OTHER OPERATING SUPPLIES	\$ 676	\$ 131,571	\$ 130,895	19358%	Odor control media balls & filter cartridges
471-219-536-044699-19540	N R/O WELL REHAB	\$ 3,500	\$ 118,304	\$ 114,804	3280%	Ongoing project
471-235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 120,860	\$ 169,278	\$ 48,418	40%	Increased IS/GIS cost this year vs. last year
471-257-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 85	\$ 28,273	\$ 28,188	33162%	Sludge hauling & dewatering not paid until Q2 LY
471-265-536-011120-	REGULAR SALARIES	\$ 245,302	\$ 301,590	\$ 56,288	23%	(5) vacancies LY, (1) add'l emp. & vacation payout
471-268-536-044699-19512	LIFT STATION REHABS	\$ 13,712	\$ 61,723	\$ 48,011	350%	Ongoing project
471-268-536-044699-21520	LIFT STATION PUMP R&R	\$ -	\$ 398,018	\$ 398,018	n/a	New project
471-269-536-011120-	REGULAR SALARIES	\$ 253,844	\$ 285,708	\$ 31,864	13%	Turnover & (2) additional employees this year
471-269-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 35,571	\$ 82,360	\$ 46,789	132%	Additional warehouse stock purchased this year
471-269-536-044699-19552	WATER DIST LINE REPLACEMENTS	\$ -	\$ 160,163	\$ 160,163	n/a	New project
501-242-591-035530-	GAS/DIESEL	\$ 285,699	\$ 463,921	\$ 178,222	62%	Nationally rising fuel costs
501-242-591-044301-	FUEL ISLAND MAINTENANCE	\$ -	\$ 80,452	\$ 80,452	n/a	Ongoing project
502-246-513-034590-	OTHER INSURANCE	\$ 1,503,475	\$ 1,680,189	\$ 176,715	12%	Increase in annual insurance premium
502-246-519-012140-	WORKERS COMPENSATION	\$ 202,894	\$ 457,399	\$ 254,505	125%	Increase in claims/settlements

Expense Analysis December 31, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
502 -246-519-033110-	LEGAL SERVICES	\$ 27,815	\$ 56,532	\$ 28,718	103%	Costs vary throughout the year depending on claims
502 -246-519-034530-	GENERAL LIABILITY INSURANCE	\$ 16,595	\$ 249,846	\$ 233,251	1406%	Fiber repair & Victor Hart house repair
504 -127-519-034586-	PHARMACY CLAIMS	\$ 1,180,583	\$ 1,306,762	\$ 126,179	11%	Increased pharmacy claims over last year
504 -127-519-034589-	STOP LOSS FEES	\$ 278,973	\$ 322,185	\$ 43,213	15%	Increased BOCC & BOCC Cobra stop loss fees
505 -103-519-035120-	COMPUTER SOFTWARE	\$ 49,717	\$ 86,275	\$ 36,557	74%	New ESRI license agreement
505 -241-513-034110-	TELEPHONE	\$ -	\$ 50,232	\$ 50,232	n/a	Department reorganization established in Q2 LY
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 51,022	\$ 111,361	\$ 60,339	118%	Timing of multiple software agreement renewals
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 522	\$ 45,882	\$ 45,361	8697%	Computer equipment rollover & warranty renewal
TOTAL		\$ 26,081,714	\$ 44,143,850	\$ 18,062,136	69%	