



2022-2023  
1st Quarter

# Quarterly Budget Report



## Financial Indicators Snapshot - December 2022

Report	Compared to Prior Year		Compared to Budget		Comments
	% Change Current Month	% Change Year-to-Date	% Variance Current Month	% Variance Year-to-Date	
<b>Revenues</b>					
Gas Tax (Fund 109)	▲ 0.2%	▼ (3.2%)	▲ 19.3%	▲ 11.4%	Represents collections through Nov 2022. Decrease of \$20,766 or 3.2% YTD.
Optional Sales Tax (Fund 315)	▲ 8.1%	▲ 6.7%	▲ 15.2%	▲ 12.7%	Represents collections through Nov 2022. Increase of \$211,111 or 6.7% YTD.
Half Cent Sales Tax	▲ 6.4%	▲ 4.4%	▲ 7.8%	▲ 4.8%	Represents collections through Nov 2022. Increase of \$90,014 or 4.4% YTD.
Traffic Impact Fees (Fund 104)	▼ (60.4%)	▼ (37.1%)	▼ (28.4%)	▼ (14.5%)	Varies by month, however, decrease of \$795,086 or 37.1% YTD.
Impact Fees (Fund 103)	▼ (53.4%)	▼ (39.2%)	▼ (22.4%)	▼ (14.0%)	Varies by month, however, decrease of \$216,901 or 39.2% YTD.
Tourist Tax	▲ 9.8%	▲ 9.9%	▲ 61.4%	▲ 61.3%	Tourist Taxes exceeded budgeted monthly expectations by \$138,158. Year to date revenues are up \$60,085 when compared to prior year.
Franchise Fees (Total)	▲ 11.5%	▲ 15.2%	▲ 10.2%	▼ (15.1%)	Overall YTD Franchise Tax revenue is up \$314,744 when compared to prior year.
<b>Recreation Revenues</b>					
NCAC	▲ 14.5%	▲ 23.4%	▼ (4.1%)	▲ 9.8%	YTD revenues are up \$5,897 compared to prior year and up \$2,770 compared to budget.
GAC	▲ 26.4%	▲ 26.2%	▲ 53.5%	▲ 40.8%	YTD revenues are up \$2,016 compared to prior year and up \$2,813 compared to budget.
Recreation	▼ (68.9%)	▲ 2.6%	▼ (81.5%)	▲ 161.9%	Revenues are up YTD \$2,571 compared to last year and up \$63,811 compared to budget.
IG Building	▲ 30.5%	▼ (8.8%)	▼ (28.9%)	▼ (3.4%)	YTD Revenues are down from prior year \$6,585 and down \$2,408 compared to budget
Shooting Range	▲ 3.3%	▼ (8.9%)	▲ 30.2%	▲ 5.8%	YTD revenues are down from prior year \$11,066 or 8.9% and up \$6,180 or 5.8% compared to budget.
<b>Profit &amp; Loss</b>					
Building Department	▲ 0.5%	▲ 90.3%			Overall Building Department net income is up \$164 for the month when compared to prior year and up \$141,456 YTD.
Golf Course	▲ 751.4%	▼ (9.5%)			Total rounds are up 3,694 YTD. Net income is down by \$34,881 YTD compared to prior year.
Fleet	▼ (91.8%)	▲ 216.9%			Fleet net income is down by \$29,448 for the month, but up \$39,441 YTD compared to prior year.
SWDD	▼ (30.8%)	▲ 5.1%			SWDD YTD net income is \$582,210 more than the prior year.

## FY 2022/2023 Budget Reconciliation

October 1, 2022 to September 30, 2023 Budget

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<b>Approved Budget as of October 1, 2022</b>		<b>\$451,964,531</b>
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<b>Fund</b>	<b>Item Description</b>	<b>Budget Amendment</b>
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N/A

<b>Total Budget as of December 31, 2022</b>		<b>\$451,964,531</b>
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## Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2022/2023 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	\$ 78,737,115	\$ 19,684,279	\$ 68,906,491	87.5%	\$ 49,222,212	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 401	n/a	\$ 401	
001033 Intergovernmental	\$ 2,502,143	\$ 625,536	\$ 415,209	16.6%	\$ (210,327)	Multiple grants budgeted, but not yet received
001034 Charges For Services	\$ 2,254,800	\$ 563,700	\$ 225,321	10.0%	\$ (338,379)	Delay in payments from Sheriff for School Resource Officers.
001035 Judgments, Fines & Forfeits	\$ 101,527	\$ 25,382	\$ 23,085	22.7%	\$ (2,297)	Timing of when Animal Control and Radio Comm fines revenue posted - only (2) months in first quarter
001036 Licenses	\$ 171,000	\$ 42,750	\$ 33,070	19.3%	\$ (9,680)	Timing of Animal Licenses
001037 Interest	\$ 125,875	\$ 31,469	\$ 181,497	144.2%	\$ 150,028	First quarter interest earnings higher than anticipated.
001038 Miscellaneous	\$ 5,137,412	\$ 1,284,353	\$ 1,486,254	28.9%	\$ 201,901	FPL Disaster Grant more than budgeted.
001039 Other Sources	\$ 29,369,415	\$ 7,342,354	\$ 6,861,776	23.4%	\$ (480,578)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 118,399,287</b>	<b>\$ 29,599,822</b>	<b>\$ 78,133,104</b>	<b>66.0%</b>	<b>\$ 48,533,282</b>	

### 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	\$ 15,427,129	\$ 3,856,782	\$ 12,617,415	81.8%	\$ 8,760,633	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount. MSTU includes communications tax and business tax, which makes this percentage lower than other funds.
004032 Permits and Fees	\$ 10,102,300	\$ 2,525,575	\$ 2,290,789	22.7%	\$ (234,786)	Lag time in receiving franchise fee payments. Only (2) months received in quarter.
004033 Intergovernmental	\$ 15,233,683	\$ 3,808,421	\$ 3,146,008	20.7%	\$ (662,413)	Lag time in receiving 1/2 Cent Sales Tax. Only (2) months received in quarter.
004034 Charges for Services	\$ 1,065,796	\$ 266,449	\$ 239,509	22.5%	\$ (26,940)	Pool and recreation revenues increase in summer.
004035 Judgments, Fines & Forfeits	\$ 237,500	\$ 59,375	\$ 37,750	15.9%	\$ (21,625)	Code enforcement fines below budgeted projections.
004037 Interest	\$ 57,000	\$ 14,250	\$ 80,460	141.2%	\$ 66,210	Interest earnings higher than anticipated.
004038 Miscellaneous	\$ 15,594	\$ 3,899	\$ 2,763	17.7%	\$ (1,136)	
004039 Other Sources	\$ 2,120,619	\$ 530,155	\$ -	0.0%	\$ (530,155)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 44,259,621</b>	<b>\$ 11,064,905</b>	<b>\$ 18,414,693</b>	<b>41.6%</b>	<b>\$ 7,349,788</b>	

## 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	\$ 544,350	\$ 136,088	\$ 133,365	24.5%	\$ (2,723)	Lag time in receiving and county gas tax. Only (2) payments received in quarter. Constitutional gas tax suspended for the month of October .DOT Traffic Signal Enhancement revenues budgeted, but not yet received.
111033 Intergovernmental	\$ 3,035,250	\$ 758,813	\$ 301,264	9.9%	\$ (457,549)	MPO salary reimbursement completed at year end.
111034 Charges for Services	\$ 101,650	\$ 25,413	\$ 7,162	7.0%	\$ (18,251)	Paving assessments interest charged here until fiscal year end entry.
111037 Interest	\$ 22,325	\$ 5,581	\$ 35,634	159.6%	\$ 30,053	Lag time in receiving reimbursements from municipalities for traffic maintenance, etc. Reimbursements received at fiscal year end.
111038 Miscellaneous	\$ 380,000	\$ 95,000	\$ 76,052	20.0%	\$ (18,948)	Cash forward reserves budgeted, but not actual.
111039 Other Sources	\$ 17,438,934	\$ 4,359,734	\$ 4,030,117	23.1%	\$ (329,617)	
<b>Grand Total</b>	<b>\$ 21,522,509</b>	<b>\$ 5,380,627</b>	<b>\$ 4,583,594</b>	<b>21.3%</b>	<b>\$ (797,034)</b>	

### 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	\$ 43,064,066	\$ 10,766,017	\$ 37,545,439	87.2%	\$ 26,779,422	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 57,000	\$ 14,250	\$ 1,133	2.0%	\$ (13,117)	Grants budgeted but not yet received.
114034 Charges for Services	\$ 7,366,456	\$ 1,841,614	\$ 1,908,251	25.9%	\$ 66,637	ALS charges exceeding budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 7,600	\$ 1,900	\$ -	0.0%	\$ (1,900)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 52,250	\$ 13,063	\$ 82,335	157.6%	\$ 69,272	First quarter interest earnings higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 48	\$ 38,450	20236.7%	\$ 38,402	Surplus sales of equipment
114039 Other Sources	\$ 1,496,801	\$ 374,200	\$ -	0.0%	\$ (374,200)	Cash forward reserves budgeted, but not actual.
	<b>\$ 52,044,363</b>	<b>\$ 13,011,091</b>	<b>\$ 39,575,607</b>	<b>76.0%</b>	<b>\$ 26,564,517</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 236,225,780</b>	<b>\$ 59,056,445</b>	<b>\$ 140,706,999</b>	<b>59.6%</b>	<b>\$ 81,650,554</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2022/2023 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	\$ 1,156,063	\$ 289,016	\$ 338,920	29.3%	\$ 49,904	External auditors' costs billed to BCC account upfront, then distributed to other departments.
102 County Attorney	\$ 963,385	\$ 240,846	\$ 179,306	18.6%	\$ (61,541)	Legal & Other Professional Services not yet incurred.
103 Geographic Info Systems Dept.	\$ 77,436	\$ 19,359	\$ 19,359	25.0%	\$ -	
106 General Health	\$ 1,128,158	\$ 282,040	\$ 317,294	28.1%	\$ 35,254	Timing - January payment made in December.
107 Communications/Emergency Svcs	\$ 905,907	\$ 226,477	\$ 226,167	25.0%	\$ (310)	
109 Main Library	\$ 2,722,611	\$ 680,653	\$ 631,217	23.2%	\$ (49,436)	
110 Agencies	\$ 2,637,854	\$ 659,464	\$ 1,158,734	43.9%	\$ 499,271	Timing- Full payment to two agencies, other expenses based on reimbursement.
111 Medicare	\$ 1,244,253	\$ 311,063	\$ 200,709	16.1%	\$ (110,354)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,141,710	\$ 285,428	\$ 310,024	27.2%	\$ 24,597	
113 Brackett Family Library	\$ 430,809	\$ 107,702	\$ 103,757	24.1%	\$ (3,945)	
114 Value Adjustment Board	\$ 60,000	\$ 15,000	\$ 14,263	23.8%	\$ (737)	
118 Ind Riv Soil/Water Conservation	\$ 63,570	\$ 15,893	\$ 13,951	21.9%	\$ (1,942)	Travel expenses to be incurred later in year.
119 Law Library	\$ 72,125	\$ 18,031	\$ 21,399	29.7%	\$ 3,368	Subscriptions paid in full.
128 Children's Services	\$ 2,443,606	\$ 610,902	\$ 110,991	4.5%	\$ (499,910)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 271,000	\$ 67,750	\$ 228,531	84.3%	\$ 160,781	CRA Payments are due in full in December.
199 Reserves	\$ 10,198,262	\$ 2,549,566	\$ 2,198,844	21.6%	\$ (350,722)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 646,060	\$ 161,515	\$ 149,445	23.1%	\$ (12,070)	
202 General Services	\$ 174,965	\$ 43,741	\$ 34,783	19.9%	\$ (8,958)	Only 5.6 (21.5%) out of 26 pay periods.
203 Human Resources	\$ 708,850	\$ 177,213	\$ 170,604	24.1%	\$ (6,609)	
204 Planning And Development	\$ -	\$ -	\$ 686	n/a	\$ 686	
206 Veterans Services	\$ 268,085	\$ 67,021	\$ 46,908	17.5%	\$ (20,113)	Expenditures based on reimbursement.
208 Emergency Management	\$ 567,810	\$ 141,953	\$ 144,913	25.5%	\$ 2,960	
210 Parks	\$ 3,260,987	\$ 815,247	\$ 587,186	18.0%	\$ (228,061)	Maintenance and capital items to be expensed later in the year.
211 Human Services	\$ 375,602	\$ 93,901	\$ 63,828	17.0%	\$ (30,073)	Vacant Position
212 Agriculture Extension	\$ 196,143	\$ 49,036	\$ 31,745	16.2%	\$ (17,291)	Health insurance budgeted but not expensed.
215 Parks/Conservation Lands	\$ 663,482	\$ 165,871	\$ 57,266	8.6%	\$ (108,604)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 254,748	\$ 63,687	\$ 59,920	23.5%	\$ (3,767)	
220 Facilities Management	\$ 5,195,926	\$ 1,298,982	\$ 922,279	17.8%	\$ (376,702)	Budgeted maintenance and capital expenses not yet incurred.
229 Management & Budget	\$ 472,153	\$ 118,038	\$ 113,339	24.0%	\$ (4,699)	
237 FPL Grant	\$ 167,123	\$ 41,781	\$ 22,011	13.2%	\$ (19,769)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 115,788	\$ 28,947	\$ 30,057	26.0%	\$ 1,110	
241 Information Services & Telecom	\$ 1,292,932	\$ 323,233	\$ 323,233	25.0%	\$ 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	\$ 495,359	\$ 123,840	\$ -	0.0%	\$ (123,840)	Insurance charge done once a year in January.
250 County Animal Control	\$ 899,393	\$ 224,848	\$ 160,900	17.9%	\$ (63,948)	Capital purchase not made yet.
251 Mailroom/Switchboard	\$ 155,204	\$ 38,801	\$ 37,127	23.9%	\$ (1,674)	
252 Environmental Control	\$ 10,033	\$ 2,508	\$ 1,272	12.7%	\$ (1,236)	Expenditures based on reimbursement.
283 Lagoon	\$ 195,866	\$ 48,967	\$ 17,201	8.8%	\$ (31,765)	Other professional services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,393,770	\$ 348,443	\$ 349,438	25.1%	\$ 995	
400 Tax Collector	\$ 2,699,936	\$ 674,984	\$ 3,962,564	146.8%	\$ 3,287,580	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,636,446	\$ 909,112	\$ 893,956	24.6%	\$ (15,155)	
600 Sheriff	\$ 66,120,940	\$ 16,530,235	\$ 16,915,011	25.6%	\$ 384,776	
700 Supervisor Of Elections	\$ 1,759,504	\$ 439,876	\$ 681,463	38.7%	\$ 241,587	First monthly draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 329,802	\$ 82,451	\$ -	0.0%	\$ (82,451)	Expenditures based on reimbursement.
903 State Attorney	\$ 107,908	\$ 26,977	\$ 42,429	39.3%	\$ 15,452	Expenditures based on reimbursement.
904 Public Defender	\$ 3,325	\$ 831	\$ 285	8.6%	\$ (547)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 714,398	\$ 178,600	\$ 238,133	33.3%	\$ 59,533	Timing - January payment made in December.
<b>Grand Total</b>	<b>\$ 118,399,287</b>	<b>\$ 29,599,822</b>	<b>\$ 32,131,448</b>	<b>27.1%</b>	<b>\$ 2,531,626</b>	

## 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	\$ 1,129,111	\$ 282,278	\$ 127,007	11.2%	\$ (155,271)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 541,329	\$ 135,332	\$ 72,354	13.4%	\$ (62,978)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,104,986	\$ 276,247	\$ 231,790	21.0%	\$ (44,456)	Seasonal operations. Higher expenses (temp. employees) in summer.
115 Intergenerational Facility	\$ 692,461	\$ 173,115	\$ 95,719	13.8%	\$ (77,396)	Other professional services to be expensed later in year.
116 Ocean Rescue	\$ 924,270	\$ 231,068	\$ 201,828	21.8%	\$ (29,239)	Expenses to be incurred later in the year.
161 Shooting Range Operations	\$ 844,690	\$ 211,173	\$ 151,711	18.0%	\$ (59,462)	Maintenance & insurance to be expensed later in the year.
199 Reserves	\$ 35,996,215	\$ 8,999,054	\$ 8,855,189	24.6%	\$ (143,865)	
204 Planning And Development	\$ 265,904	\$ 66,476	\$ 61,393	23.1%	\$ (5,083)	
205 County Planning	\$ 1,919,380	\$ 479,845	\$ 301,056	15.7%	\$ (178,789)	Vacancies. Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$ 678,260	\$ 169,565	\$ 136,153	20.1%	\$ (33,412)	Operating expenses lower than anticipated
400 Tax Collector	\$ 163,015	\$ 40,754	\$ 248,610	152.5%	\$ 207,857	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 44,259,621</b>	<b>\$ 11,064,905</b>	<b>\$ 10,482,812</b>	<b>23.7%</b>	<b>\$ (582,094)</b>	



## 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	\$ 1,872,352	\$ 468,088	\$ 257,527	13.8%	\$ (210,561)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 10,370,965	\$ 2,592,741	\$ 1,835,477	17.7%	\$ (757,264)	Insurance charges for fund done once per year in January. Multiple position vacancies. Capital item not yet purchased.
243 Public Works	\$ 450,623	\$ 112,656	\$ 95,238	21.1%	\$ (17,418)	Software license & FEC payment to occur later in the year.
244 County Engineering	\$ 3,641,169	\$ 910,292	\$ 731,601	20.1%	\$ (178,692)	Multiple position vacancies.
245 Traffic Engineering	\$ 3,236,694	\$ 809,174	\$ 558,493	17.3%	\$ (250,680)	Capital item not yet expended.
281 Stormwater	\$ 1,950,706	\$ 487,677	\$ 192,760	9.9%	\$ (294,917)	Capital items not yet purchased. Higher Contractual Services to occur later in the year.
<b>Grand Total</b>	<b>\$ 21,522,509</b>	<b>\$ 5,380,627</b>	<b>\$ 3,671,096</b>	<b>17.1%</b>	<b>\$ (1,709,531)</b>	

### 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	\$ 24,844,701	\$ 6,211,175	\$ 5,034,992	20.3%	\$ (1,176,183)	5.6 pay periods out of 26 were paid in quarter. This is 21.5% of salaries rather than 25%.
Benefits	\$ 13,037,444	\$ 3,259,361	\$ 2,774,057	21.3%	\$ (485,304)	5.6 pay periods out of 26 were paid in quarter. This is 21.5% of salaries rather than 25%.
Operating	\$ 7,188,974	\$ 1,797,244	\$ 1,201,859	16.7%	\$ (595,384)	Insurance charged once per year in January.
Capital Outlay	\$ 2,283,407	\$ 570,852	\$ 35,017	1.5%	\$ (535,835)	Capital expenditures encumbered but not yet expended.
Debt Service	\$ -	\$ -	\$ 8,921	n/a	\$ 8,921	
Grants and Aids	\$ 12,108	\$ 3,027	\$ 12,108	100.0%	\$ 9,081	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 4,677,729	\$ 1,169,432	\$ 897,337	19.2%	\$ (272,095)	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 52,044,363</b>	<b>\$ 13,011,091</b>	<b>\$ 9,964,292</b>	<b>19.1%</b>	<b>\$ (3,046,799)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 236,225,780</b>	<b>\$ 59,056,445</b>	<b>\$ 56,249,648</b>	<b>23.8%</b>	<b>\$ (2,806,797)</b>	

## Expense Analysis December 31, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
001 -101-511-033210-	EXTERNAL AUDITORS	\$ 40,000	\$ 80,000	\$ 40,000	100%	Timing of payments
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 11,948	\$ 89,886	\$ 77,938	652%	Tower maintenance invoices not expensed during Q1 LY
001 -110-515-088032-	LOCAL JOBS GRT-TOCQUEVILLE	\$ -	\$ 53,667	\$ 53,667	n/a	Not granted last year
001 -110-541-088230-20714	FTA 5307 CARES ACT GRANT-SRA	\$ 210,047	\$ 317,735	\$ 107,688	51%	Based on reimbursement
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 259,550	\$ 366,893	\$ 107,344	41%	Based on reimbursement
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 1,841,608	\$ 2,198,844	\$ 357,236	19%	Increased transportation budget
001 -210-572-011120-	REGULAR SALARIES	\$ 247,587	\$ 274,192	\$ 26,605	11%	+2 employees & 1 reclassification
001 -220-519-011120-	REGULAR SALARIES	\$ 178,545	\$ 220,756	\$ 42,210	24%	1 vacancy LY, +2 employees and 1 reclass this year
001 -220-519-033410-	JANITORIAL SERVICES	\$ 80,483	\$ 117,283	\$ 36,801	46%	Additional facilities covered by cleaning company
001 -220-519-033490-	OTHER CONTRACTUAL SERVICES	\$ 13,459	\$ 50,206	\$ 36,747	273%	BOCC carpet replacement & Health Dept. AC compressor
001 -220-519-034620-18033	MAINTENANCE - AIR COND (TRANE)	\$ -	\$ 55,229	\$ 55,229	n/a	New service agreement started in Q2 last year
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 240,057	\$ 323,233	\$ 83,176	35%	New fiscal year allocation based on number of devices
001 -300-586-099010-	BUDGET TRANSFER-CLERK OF BOARD	\$ 308,519	\$ 346,756	\$ 38,237	12%	Increased draw due to increased budget
001 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 3,525,756	\$ 3,955,594	\$ 429,839	12%	Increased draw due to increased budget
001 -600-521-034390-	OTHER UTILITY SERVICES	\$ 67,744	\$ 117,021	\$ 49,276	73%	Increased costs along with timing of invoices
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 601,260	\$ 679,167	\$ 77,907	13%	Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ 4,476,253	\$ 5,109,499	\$ 633,246	14%	Increased draw due to increased budget
001 -907-527-033120-	MEDICAL SERVICES	\$ 161,937	\$ 238,133	\$ 76,195	47%	Increased draw due to increased budget
004 -108-572-066490-21801	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 26,582	\$ 26,582	n/a	Exercise equipment for FL Blue Grant
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 7,658,711	\$ 8,751,900	\$ 1,093,189	14%	Increased transportation budget
004 -205-515-011120-	REGULAR SALARIES	\$ 131,944	\$ 163,547	\$ 31,603	24%	+1 Planner & +1 Planning Assistant II this year
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 218,779	\$ 248,610	\$ 29,831	14%	Increased draw due to increased budget
103 -220-519-066510-20036	ADMIN BUILDING B EXPANSION	\$ -	\$ 120,597	\$ 120,597	n/a	New project
108 -222-564-036730-21108	RENTAL ASSISTANCE PAYMENT-EHV	\$ 23,100	\$ 62,829	\$ 39,729	172%	Increased rental assistance payments processed
109 -214-541-035320-	PIPE & CULVERT	\$ 733	\$ 59,585	\$ 58,851	8024%	RCP Pipe PO rollover from LY due to extended lead time
109 -214-541-053360-	ROAD RESURFACING	\$ -	\$ 246,168	\$ 246,168	n/a	Expenses vary depending on planned projects
109 -214-541-053360-21014	IR BLVD RESURFACE-BARBER-53	\$ -	\$ 225,040	\$ 225,040	n/a	New project
109 -214-541-066510-05017	TRAFFIC CONTROLLERS	\$ -	\$ 100,000	\$ 100,000	n/a	(10) traffic control cabinets
109 -214-541-066510-19003	69TH ST RECLAMATION-66TH-US 1	\$ -	\$ 584,031	\$ 584,031	n/a	Ongoing project
109 -214-541-066510-19008	6TH AVE - US 1 TO 21ST	\$ 13,168	\$ 78,993	\$ 65,825	500%	Ongoing project
111 -199-581-099210-	FUND TRANSFERS OUT	\$ 21,329	\$ 54,511	\$ 33,182	156%	Increased Osprey Marsh expenses
111 -214-541-034673-	MAINT - NO CO BACK LOT DITCH	\$ 11,987	\$ 81,513	\$ 69,526	580%	New vendor with increased costs & timing of invoices
111 -214-541-034674-	MAINT - SO CO BACK LOT DITCH	\$ 22,732	\$ 86,443	\$ 63,712	280%	New vendor with increased costs & timing of invoices
111 -214-541-035210-	FUEL & LUBRICANTS	\$ 97,950	\$ 125,151	\$ 27,202	28%	Increased fuel costs compared to Q1 LY
111 -214-541-035320-	PIPE & CULVERT	\$ -	\$ 43,137	\$ 43,137	n/a	Warehouse pipe purchased for projects as needed
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ -	\$ 200,866	\$ 200,866	n/a	Purchased dump truck
111 -281-538-033490-22041	OTHER CONT SERV-VLE STORMWATR	\$ -	\$ 49,320	\$ 49,320	n/a	New project for VLE survey services
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 112,141	\$ 112,141	n/a	Purchase of Law Enforment & Corrections safety equipment
114 -120-522-011160-	FIREFIGHTER LOCAL INCENTIVE	\$ 165,880	\$ 306,421	\$ 140,541	85%	Add'l Paramedic incentive ILO AP/Solo incentive
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 1,208,053	\$ 1,348,692	\$ 140,639	12%	Increased retirement rates

## Expense Analysis December 31, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
114 -120-522-012140-	WORKERS COMPENSATION	\$ 178,318	\$ 206,989	\$ 28,671	16%	Increased WC rates
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 55,391	\$ 84,480	\$ 29,089	53%	Timing of scheduling software expensed
114 -120-522-035210-	FUEL & LUBRICANTS	\$ 64,189	\$ 92,544	\$ 28,354	44%	Increased fuel costs
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 129,505	\$ 174,910	\$ 45,405	35%	New fiscal year allocation based on number of devices
114 -120-522-066490-20023	OTHER MACHINERY & EQUIP-PEMT	\$ -	\$ 25,162	\$ 25,162	n/a	Polaris to Medical UTV conversion for offroad incidents
114 -120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 665,330	\$ 752,085	\$ 86,755	13%	Increased draw due to increased budget
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 48,167	\$ 141,781	\$ 93,614	194%	Based on reimbursement
120 -133-525-035120-	COMPUTER SOFTWARE	\$ -	\$ 36,232	\$ 36,232	n/a	Mapping software invoice timing
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ -	\$ 35,000	\$ 35,000	n/a	Timing - loans not processed until Q2 LY
136 -163-564-036730-22803	COCWIDE TRA FLO113L4H092109	\$ -	\$ 36,887	\$ 36,887	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22804	ALCOHOPE FLO114L4H092114	\$ -	\$ 29,570	\$ 29,570	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22806	NEW CHRONICS FLO119L4H092114	\$ -	\$ 101,346	\$ 101,346	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22807	COCWIDE TWO FLO338L4H092108	\$ -	\$ 30,011	\$ 30,011	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22808	IR CHRONIC FLO360L4H092112	\$ -	\$ 31,981	\$ 31,981	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22809	FAM RENT FLO380L4H092107	\$ -	\$ 31,898	\$ 31,898	n/a	HUD Grant for FY 22/23
136 -163-564-036730-22811	NEW HORIZONS FLO440L4H092110	\$ -	\$ 43,118	\$ 43,118	n/a	HUD Grant for FY 22/23
138 -214-541-053360-	ROAD RESURFACING	\$ -	\$ 472,705	\$ 472,705	n/a	Ongoing project
138 -219-536-066510-19503	SOUTH WTP MEMBRANES & RETROFIT	\$ -	\$ 30,000	\$ 30,000	n/a	New account for ARP due to COVID-19
138 -224-569-088052-	CLOSING FUNDS-HOMES FOR SALE	\$ -	\$ 55,000	\$ 55,000	n/a	New account for ARP due to COVID-19
138 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 9,463	\$ 202,808	\$ 193,344	2043%	Based on reimbursement
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 8,872	\$ 516,368	\$ 507,496	5720%	Ongoing project
315 -112-571-066510-20027	NORTH CO LIBRARY EXPANSION	\$ 102,297	\$ 214,782	\$ 112,484	110%	Ongoing project
315 -120-522-066420-	AUTOMOTIVE	\$ -	\$ 341,300	\$ 341,300	n/a	Purchase of tanker
315 -210-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 97,775	\$ 97,775	n/a	Purchase of Round Island Lifeguard Tower replacement
315 -210-572-066510-19027	HALLSTROM FARMSTD CONSERV AREA	\$ 12,665	\$ 157,464	\$ 144,799	1143%	Ongoing project
315 -214-541-066510-05017	TRAFFIC CONTROLLERS	\$ -	\$ 47,500	\$ 47,500	n/a	New project
315 -214-541-066510-22027	43RD AVE PEDS/ACCESS IMP-12-18	\$ -	\$ 49,089	\$ 49,089	n/a	New project
411 -217-534-033490-22601	OTHER CONT SERV-HURRICANE IAN	\$ -	\$ 216,074	\$ 216,074	n/a	Account established for Hurricane Ian tracking purposes
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 216,675	\$ 307,903	\$ 91,229	42%	Increased yard waste costs
418 -221-572-044698-	GOLF RENEWAL & REPLACEMENT	\$ 7,145	\$ 37,207	\$ 30,062	421%	Purchase of range balls
471 -218-536-011120-	REGULAR SALARIES	\$ 223,404	\$ 250,757	\$ 27,353	12%	Vacation payout due to employee retirement
471 -218-536-035230-	CHEMICALS	\$ 86,323	\$ 115,941	\$ 29,619	34%	Increased cost of chemicals
471 -218-536-044699-21529	WEST WWTF GRIT CLEANSE	\$ -	\$ 29,250	\$ 29,250	n/a	New project
471 -218-536-044699-21531	WWTF PUMP R&R	\$ -	\$ 38,530	\$ 38,530	n/a	New project
471 -218-536-044699-21534	WWTF ODOR CONTROL SYSTEM R&R	\$ -	\$ 152,900	\$ 152,900	n/a	New project
471 -218-536-044730-	SEWAGE SLUDGE REMOVAL	\$ 34,694	\$ 77,501	\$ 42,808	123%	Timing of expensing invoices - 2 this year vs. 1 last year
471 -219-536-035230-	CHEMICALS	\$ 219,703	\$ 278,131	\$ 58,429	27%	Increased cost of chemicals
471 -219-536-044740-	WATER STORAGE TANK MAINTENANCE	\$ -	\$ 38,548	\$ 38,548	n/a	Invoices not expenses until Q2 LY
471 -235-536-011120-	REGULAR SALARIES	\$ 223,694	\$ 270,362	\$ 46,668	21%	Reclassified employee & vacancy last year
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 169,278	\$ 214,737	\$ 45,460	27%	New fiscal year allocation based on number of devices

## Expense Analysis December 31, 2022

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

Account	Account Name	2021 YTD EXPENDED	2022 YTD EXPENDED	Difference	% Change	Explanation
471 -257-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 28,273	\$ 63,961	\$ 35,688	126%	Only 1 sludge hauling invoice expensed LY vs. 2 this year
471 -269-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 82,360	\$ 119,923	\$ 37,564	46%	Warehouse stock purchased during this period this year
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 27,570	\$ 59,137	\$ 31,567	114%	Large steering system, hydraulic leak & exhaust sys. repairs
501 -242-591-035530-	GAS/DIESEL	\$ 463,921	\$ 564,039	\$ 100,118	22%	Increased fuel costs
502 -246-513-034590-	OTHER INSURANCE	\$ 1,680,189	\$ 1,937,681	\$ 257,492	15%	New fiscal year insurance rates
505 -103-519-035120-	COMPUTER SOFTWARE	\$ 86,275	\$ 115,066	\$ 28,792	33%	Increased cost of ESRI software
505 -241-513-011120-	REGULAR SALARIES	\$ 189,817	\$ 236,932	\$ 47,115	25%	+1 employee & reclass this year & vacancy LY
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 111,361	\$ 187,240	\$ 75,880	68%	Timing of expensing timekeeping & recruiting software
<b>TOTAL</b>		<b>\$ 26,963,996</b>	<b>\$ 37,020,776</b>	<b>\$ 10,056,780</b>	<b>37%</b>	