



2023-2024
1st Quarter

Quarterly Budget Report



Financial Indicators Snapshot - December 2023

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)	▲ 24.9%	▲ 22.0%	▲ 26.6%	▲ 23.6%	Represents collections through Nov 2023. Increase of \$136,449 or 22.0% YTD.
Optional Sales Tax (Fund 315)	▲ 4.3%	▲ 3.5%	▼ (1.0%)	▼ (3.7%)	Represents collections through Nov 2023. Increase of \$119,551 or 3.5% YTD.
Half Cent Sales Tax	▲ 3.6%	▲ 3.7%	▲ 5.4%	▲ 2.7%	Represents collections through Nov 2023. Increase of \$79,562 or 3.7% YTD.
Traffic Impact Fees (Fund 104)	▲ 383.2%	▲ 91.1%	▲ 279.2%	▲ 79.2%	Varies by month, however, increase of \$1,230,100 or 91.1% YTD.
Impact Fees (Fund 103)	▲ 347.8%	▲ 108.2%	▲ 305.7%	▲ 92.7%	Varies by month, however, increase of \$369,134 or 108.2% YTD.
Tourist Tax	▼ (16.6%)	▼ (12.3%)	▼ (3.4%)	▲ 0.2%	Tourist Taxes fell short of budgeted monthly expectations by \$10,943. Year to date revenues are down \$84,041 when compared to prior year.
Franchise Fees (Total)	▲ 12.5%	▲ 11.5%	▲ 8.4%	▼ (17.2%)	Overall YTD Franchise Tax revenue is up \$275,298 when compared to prior year.
Recreation Revenues					
NCAC	▲ 10.8%	▲ 5.6%	▼ (0.1%)	▲ 11.5%	YTD revenues are up \$1,735 compared to prior year and up \$3,372 compared to budget.
GAC	▼ (30.3%)	▼ (35.5%)	▼ (0.5%)	▼ (21.1%)	YTD revenues are down \$3,447 compared to prior year and down \$1,677 compared to budget.
Recreation	▼ (169.5%)	▼ (78.6%)	▼ (107.9%)	▼ (45.6%)	Revenues are down YTD \$81,153 compared to last year due to the FL Blue grant received last year and down \$18,529 compared to budget.
IG Building	▲ 0.4%	▲ 42.5%	▼ (3.4%)	▲ 86.8%	YTD Revenues are up from prior year \$28,870 and up \$44,987 compared to budget
Shooting Range	▲ 5.8%	▲ 27.5%	▲ 31.3%	▲ 28.6%	YTD revenues are up from prior year \$31,189 or 27.5% and up \$32,120 or 28.6% compared to budget.
Profit & Loss					
Building Department	▼ (215.8%)	▼ (27.1%)			Overall Building Department net income is down \$77,380 for the month when compared to prior year and down \$80,749 YTD.
Golf Course	▲ 17.0%	▲ 12.9%			Total rounds are up 388 YTD. Net income is up by \$42,780 YTD compared to prior year.
Fleet	▼ (354.7%)	▼ (8.4%)			Fleet net income is down by \$9,308 for the month and down \$1,792 YTD compared to prior year.
SWDD	▲ 187.9%	▲ 19.5%			SWDD YTD net income is \$2,334,946 more than the prior year.

FY 2023/2024 Budget Reconciliation

October 1, 2023 to September 30, 2024 Budget

Approved Budget as of October 1, 2023		\$506,901,540
Fund	Item Description	Budget Amendment
Grants Received		
001	General Fund/Emergency Management Performance Grant	80,833 01
001	General Fund/IRL GYAC Grant	4,923 01
001	General Fund/SRA/Section 5311 Grant Rollover	150,000 01
001	General Fund/SRA/Section 5307 Grant Rollover	7,651,545 01
001	General Fund/SRA CRRSAA & ARP/Section 5311 Grant Rollover	334,412 01
001	General Fund/SRA/Section 5339 Grant Rollover	423,926 01
004	MSTU/Comp Vulnerability Grant	248,675 01
120	911 Surcharge/E911 State Grant	207,473 01
124	MPO/FTA Sec 5305 Grant	159,347 01
136	HUD Grants/Rollover Grants	199,317 01
		9,460,451
 Donations/Contributions		
004	MSTU/Route 60 Hyundai Recreation Donation	18,000 01
		18,000
	Total - All Amendments	9,478,451
Total Budget as of December 31, 2023		\$516,379,991

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2023/2024 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	\$ 89,412,193	\$ 22,353,048	\$ 77,334,344	86.5%	\$ 54,981,295	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 88	n/a	\$ 88	
001033 Intergovernmental	\$ 10,890,714	\$ 2,722,678	\$ 690,159	6.3%	\$ (2,032,519)	Multiple grants budgeted, but not yet received
001034 Charges For Services	\$ 2,015,196	\$ 503,799	\$ 258,096	12.8%	\$ (245,703)	Delay in payments from Sheriff for School Resource Officers.
001035 Judgments, Fines & Forfeits	\$ 111,578	\$ 27,894	\$ 21,673	19.4%	\$ (6,221)	Timing of when Domestic Violence, Animal Control, and Radio Comm fines revenue posted - only (2) months in first quarter
001036 Licenses	\$ 171,000	\$ 42,750	\$ 28,460	16.6%	\$ (14,290)	Timing of Animal Licenses
001037 Interest	\$ 952,280	\$ 238,070	\$ 380,731	40.0%	\$ 142,661	First quarter interest earnings higher than anticipated due to Sheriff interest
001038 Miscellaneous	\$ 5,274,298	\$ 1,318,575	\$ 1,504,180	28.5%	\$ 185,606	Timing of recorded rent payments, surplus sales, FPL Disaster Grant more than budgeted.
001039 Other Sources	\$ 32,228,009	\$ 8,057,002	\$ 7,680,554	23.8%	\$ (376,448)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 141,055,268	\$ 35,263,817	\$ 87,898,285	62.3%	\$ 52,634,468	

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	\$ 17,468,734	\$ 4,367,183	\$ 14,165,473	81.1%	\$ 9,798,289	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount. MSTU includes communications tax and business tax, which makes this percentage lower than other funds.
004032 Permits and Fees	\$ 11,555,800	\$ 2,888,950	\$ 2,601,493	22.5%	\$ (287,457)	Lag time in receiving franchise fee payments. Only (2) months received in quarter.
004033 Intergovernmental	\$ 16,509,494	\$ 4,127,374	\$ 3,255,170	19.7%	\$ (872,203)	Lag time in receiving 1/2 Cent Sales Tax. Only (2) months received in quarter.
004034 Charges for Services	\$ 1,009,556	\$ 252,389	\$ 293,335	29.1%	\$ 40,946	Pool and recreation revenues higher than anticipated.
004035 Judgments, Fines & Forfeits	\$ 285,000	\$ 71,250	\$ 180,865	63.5%	\$ 109,615	Code enforcement fines above budgeted projections.
004037 Interest	\$ 761,805	\$ 190,451	\$ 165,888	21.8%	\$ (24,564)	Interest earnings slightly lower than anticipated.
004038 Miscellaneous	\$ 45,894	\$ 11,473	\$ 9,224	20.1%	\$ (2,249)	Other Miscellaneous revenues lower than anticipated.
004039 Other Sources	\$ 2,533,953	\$ 633,488	\$ -	0.0%	\$ (633,488)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 50,170,235	\$ 12,542,559	\$ 20,671,448	41.2%	\$ 8,128,890	

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	\$ 522,500	\$ 130,625	\$ 154,860	29.6%	\$ 24,235	Other Permit revenues higher than anticipated due to two (2) large FPL/Stormwater permits.
111033 Intergovernmental	\$ 3,049,500	\$ 762,375	\$ 416,995	13.7%	\$ (345,380)	Lag time in receiving county gas tax. Only (2) payments received in quarter. DOT Traffic Signal Enhancement revenues budgeted, but not yet received.
111034 Charges for Services	\$ 101,650	\$ 25,413	\$ 8,179	8.0%	\$ (17,234)	MPO salary reimbursement completed at year end.
111037 Interest	\$ 247,950	\$ 61,988	\$ 78,515	31.7%	\$ 16,528	Paving assessments interest charged here until fiscal year end entry.
111038 Miscellaneous	\$ 394,250	\$ 98,563	\$ 27,867	7.1%	\$ (70,696)	Lag time in receiving reimbursements from municipalities for traffic maintenance, etc. Reimbursements received at fiscal year end.
111039 Other Sources	\$ 18,922,376	\$ 4,730,594	\$ 4,400,979	23.3%	\$ (329,615)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 23,238,226	\$ 5,809,557	\$ 5,087,895	21.9%	\$ (721,661)	

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	\$ 48,904,312	\$ 12,226,078	\$ 42,173,237	86.2%	\$ 29,947,160	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	\$ 54,254	95.2%	\$ 40,004	Grants received but not yet budgeted.
114034 Charges for Services	\$ 7,846,731	\$ 1,961,683	\$ 1,628,689	20.8%	\$ (332,994)	ALS charges below budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 3,800	\$ 950	\$ 250	6.6%	\$ (700)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 722,000	\$ 180,500	\$ 178,137	24.7%	\$ (2,363)	
114038 Miscellaneous	\$ 1,433	\$ 358	\$ 6,119	427.1%	\$ 5,761	Surplus sales of equipment
114039 Other Sources	\$ 1,609,530	\$ 402,383	\$ -	0.0%	\$ (402,383)	Cash forward reserves budgeted, but not actual.
	\$ 59,144,806	\$ 14,786,201	\$ 44,040,686	74.5%	\$ 29,254,484	
Grand Total - All Taxing Funds	\$ 273,608,534	\$ 68,402,134	\$ 157,698,314	57.6%	\$ 89,296,181	

NOTE: Upon Board approval of the Rollover Budget Amendment that will be presented after approval of the CIE, Revenues and Expenses will be equal.

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2023/2024 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	\$ 1,440,058	\$ 360,015	\$ 388,453	27.0%	\$ 28,438	External auditors' costs billed to BCC account upfront, then distributed to other departments.
102 County Attorney	\$ 1,046,107	\$ 261,527	\$ 182,008	17.4%	\$ (79,519)	Legal & Other Professional Services not yet incurred.
103 Geographic Info Systems Dept.	\$ 85,873	\$ 21,468	\$ 21,468	25.0%	\$ 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	\$ 663,110	\$ 165,778	\$ 236,433	35.7%	\$ 70,656	Computer Software higher than budgeted due to GASB change.
109 Main Library	\$ 2,943,386	\$ 735,847	\$ 692,011	23.5%	\$ (43,836)	Salaries & Benefits lower than anticipated due to turnover.
110 Agencies	\$ 11,584,182	\$ 2,896,046	\$ 1,662,608	14.4%	\$ (1,233,438)	Timing - full payment to two agencies, other expenses based on reimbursement.
111 Medicare	\$ 1,317,198	\$ 329,300	\$ 212,867	16.2%	\$ (116,433)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,334,295	\$ 333,574	\$ 301,437	22.6%	\$ (32,137)	Only 5.4 (20.8%) out of 26 pay periods.
113 Brackett Family Library	\$ 506,173	\$ 126,543	\$ 119,625	23.6%	\$ (6,918)	
114 Value Adjustment Board	\$ 63,000	\$ 15,750	\$ 3,417	5.4%	\$ (12,333)	Other Professional Services & Miscellaneous occur later in the year.
118 Ind Riv Soil/Water Conservation	\$ 72,528	\$ 18,132	\$ 15,946	22.0%	\$ (2,186)	
119 Law Library	\$ 84,137	\$ 21,034	\$ 23,253	27.6%	\$ 2,219	Subscriptions paid in full.
128 Children's Services	\$ 2,780,126	\$ 695,032	\$ 159,393	5.7%	\$ (535,639)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 328,448	\$ 82,112	\$ 285,453	86.9%	\$ 203,341	CRA Payments are due in full in December.
199 Reserves	\$ 11,129,421	\$ 2,782,355	\$ 2,420,544	21.7%	\$ (361,811)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 1,436,811	\$ 359,203	\$ 226,466	15.8%	\$ (132,736)	Multiple vacancies due to reorganization not yet filled.
202 General Services	\$ 284,271	\$ 71,068	\$ 50,466	17.8%	\$ (20,601)	Only 5.4 (20.8%) out of 26 pay periods. Travel & Tuition expenses to occur later in the year.
203 Human Resources	\$ 919,599	\$ 229,900	\$ 187,773	20.4%	\$ (42,127)	Professional development, employee awards, tuition reimbursement expenses to occur later in the year.
204 Planning And Development	\$ -	\$ -	\$ 1,439	n/a	\$ 1,439	
206 Veterans Services	\$ 461,666	\$ 115,417	\$ 58,435	12.7%	\$ (56,982)	Expenditures based on reimbursement.
208 Emergency Management	\$ 736,872	\$ 184,218	\$ 166,939	22.7%	\$ (17,279)	EMPG Grant budgeted, but not yet expended.
210 Parks	\$ 3,977,662	\$ 994,416	\$ 836,452	21.0%	\$ (157,963)	Only 5.4 (20.8%) out of 26 pay periods, along with vacancies. Maintenance expenses occur later in the year.
211 Human Services	\$ 288,770	\$ 72,193	\$ 68,390	23.7%	\$ (3,803)	
212 Agriculture Extension	\$ 220,129	\$ 55,032	\$ 34,281	15.6%	\$ (20,751)	Program Assistant reimbursement not yet expended. Travel & Tuition occur later in the year.
215 Parks/Conservation Lands	\$ 712,608	\$ 178,152	\$ 109,404	15.4%	\$ (68,748)	Maintenance & printing expenses to be incurred later in the year.
216 Purchasing	\$ 340,059	\$ 85,015	\$ 65,483	19.3%	\$ (19,531)	Computer Software encumbered but not yet expended.
220 Facilities Management	\$ 5,772,742	\$ 1,443,186	\$ 926,509	16.0%	\$ (516,676)	Budgeted maintenance and capital expenses not yet incurred.
229 Management & Budget	\$ 712,849	\$ 178,212	\$ 121,681	17.1%	\$ (56,531)	Economic Development Study not yet started.
237 FPL Grant	\$ 191,953	\$ 47,988	\$ 37,294	19.4%	\$ (10,695)	Prof./Cont. Services for FEMA trainings to occur later in the year.
238 Emergency Mgmt. Base Grant	\$ 126,521	\$ 31,630	\$ 29,432	23.3%	\$ (2,198)	
241 Information Services & Telecom	\$ 1,367,375	\$ 341,844	\$ 341,844	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	\$ 594,431	\$ 148,608	\$ -	0.0%	\$ (148,608)	Insurance charge done once a year in January.
250 County Animal Control	\$ 1,017,678	\$ 254,420	\$ 183,231	18.0%	\$ (71,188)	Only 5.4 (20.8%) out of 26 pay period. Capital purchase not made yet.
251 Mailroom/Switchboard	\$ 199,937	\$ 49,984	\$ 38,355	19.2%	\$ (11,629)	Printing expenses higher later in the year. Capital purchase not made yet.
252 Environmental Control	\$ 10,033	\$ 2,508	\$ -	0.0%	\$ (2,508)	
283 Lagoon	\$ 508,547	\$ 127,137	\$ 19,921	3.9%	\$ (107,216)	Other Professional Services & Capital purchases occur later in the year.
300 Clerk Of Circuit Court	\$ 1,469,830	\$ 367,458	\$ 368,461	25.1%	\$ 1,004	
400 Tax Collector	\$ 3,123,760	\$ 780,940	\$ 4,500,162	144.1%	\$ 3,719,222	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 4,086,701	\$ 1,021,675	\$ 996,749	24.4%	\$ (24,926)	
600 Sheriff	\$ 72,023,584	\$ 18,005,896	\$ 18,951,722	26.3%	\$ 945,826	
700 Supervisor Of Elections	\$ 2,181,713	\$ 545,428	\$ 842,018	38.6%	\$ 296,590	First monthly draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 872,476	\$ 218,119	\$ -	0.0%	\$ (218,119)	Expenditures based on reimbursement.
903 State Attorney	\$ 192,641	\$ 48,160	\$ 45,724	23.7%	\$ (2,436)	Expenditures based on reimbursement.
904 Public Defender	\$ 3,363	\$ 841	\$ 539	16.0%	\$ (302)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 800,582	\$ 200,146	\$ 266,861	33.3%	\$ 66,715	Timing - January payment made in December.
Grand Total	\$ 141,141,363	\$ 35,285,341	\$ 36,518,240	25.9%	\$ 1,232,899	

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	\$ 1,249,793	\$ 312,448	\$ 154,375	12.4%	\$ (158,073)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 734,423	\$ 183,606	\$ 111,472	15.2%	\$ (72,134)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,330,247	\$ 332,562	\$ 263,735	19.8%	\$ (68,827)	Seasonal operations. Higher expenses in summer.
115 Intergenerational Facility	\$ 873,019	\$ 218,255	\$ 112,737	12.9%	\$ (105,518)	Seasonal operations. Higher expenses in summer.
116 Ocean Rescue	\$ 1,177,209	\$ 294,302	\$ 231,477	19.7%	\$ (62,825)	Seasonal operations. Higher expenses in summer.
161 Shooting Range Operations	\$ 882,892	\$ 220,723	\$ 139,364	15.8%	\$ (81,359)	Maintenance & insurance to be expensed later in the year.
199 Reserves	\$ 39,673,807	\$ 9,918,452	\$ 9,868,455	24.9%	\$ (49,997)	
204 Planning And Development	\$ 305,168	\$ 76,292	\$ 65,038	21.3%	\$ (11,254)	Only 5.4 (20.8%) out of 26 pay periods.
205 County Planning	\$ 2,320,943	\$ 580,236	\$ 363,521	15.7%	\$ (216,714)	Vacancies. Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$ 777,507	\$ 194,377	\$ 161,588	20.8%	\$ (32,788)	Only 5.4 (20.8%) out of 26 pay periods.
210 Parks	\$ -	\$ -	\$ 7,790	n/a	\$ 7,790	Jones Pier & 58th Ballfield expenses on forthcoming rollover budget amendment.
231 Natural Resources	\$ 731,521	\$ 182,880	\$ 55,234	7.6%	\$ (127,646)	Two (2) vacancies. DEP grant received, but not yet expended.
400 Tax Collector	\$ 188,016	\$ 47,004	\$ 279,942	148.9%	\$ 232,938	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 50,244,545	\$ 12,561,136	\$ 11,814,728	23.5%	\$ (746,408)	

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	\$ 1,467,636	\$ 366,909	\$ 273,161	18.6%	\$ (93,748)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 11,774,257	\$ 2,943,564	\$ 1,736,653	14.7%	\$ (1,206,911)	Insurance charges for fund done once per year in January. Multiple position vacancies. Contracted Services & Maintenance to be expensed later in the year. Capital item not yet purchased.
243 Public Works	\$ 510,171	\$ 127,543	\$ 117,977	23.1%	\$ (9,566)	FEC payment to occur later in the year.
244 County Engineering	\$ 4,292,508	\$ 1,073,127	\$ 788,849	18.4%	\$ (284,278)	Only 5.4 (20.8%) out of 26 pay periods. Multiple position vacancies. Capital item not yet purchased.
245 Traffic Engineering	\$ 3,702,658	\$ 925,665	\$ 565,573	15.3%	\$ (360,092)	Only 5.4 (20.8%) out of 26 pay periods. Multiple position vacancies. Capital item not yet purchased.
281 Stormwater	\$ 1,699,448	\$ 424,862	\$ 194,526	11.4%	\$ (230,336)	Higher Other Professional and Contractual Services to occur later in the year. Capital items not yet purchased.
Grand Total	\$ 23,446,678	\$ 5,861,670	\$ 3,676,740	15.7%	\$ (2,184,930)	

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	\$ 29,405,079	\$ 7,351,270	\$ 5,893,222	20.0%	\$ (1,458,048)	5.4 pay periods out of 26 were paid in quarter. This is 20.8% of salaries rather than 25%.
Benefits	\$ 16,643,974	\$ 4,160,994	\$ 3,442,350	20.7%	\$ (718,643)	5.4 pay periods out of 26 were paid in quarter. This is 20.8% of salaries rather than 25%.
Operating	\$ 8,634,057	\$ 2,158,514	\$ 1,446,059	16.7%	\$ (712,455)	Insurance charged once per year in January. Maintenance expenses to occur later in the year. PPE & Medical expenses not yet expended.
Capital Outlay	\$ 8,199,934	\$ 2,049,984	\$ 6,393	0.1%	\$ (2,043,591)	Capital expenditures encumbered but not yet expensed.
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	\$ 1,797,543	\$ 449,386	\$ 1,007,598	56.1%	\$ 558,213	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 64,692,695	\$ 16,173,174	\$ 11,816,652	18.3%	\$ (4,356,522)	
Grand Total - All Taxing Funds	\$ 279,525,281	\$ 69,881,320	\$ 63,826,360	22.8%	\$ (6,054,961)	

NOTE: Upon Board approval of the Rollover Budget Amendment that will be presented after approval of the CIE, Revenues and Expenses will be equal.

Expense Analysis December 31, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
001 -109-571-011120-	REGULAR SALARIES	\$ 226,212	\$ 252,913	\$ 26,701	12%	(3) additional employees this year vs. last
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 366,893	\$ 1,238,150	\$ 871,257	237%	Based on reimbursement
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ -	\$ 33,148	\$ 33,148	n/a	Based on reimbursement
001 -137-519-088220-	SEBASTIAN REDEVELOPMENT	\$ 195,885	\$ 248,303	\$ 52,417	27%	Higher allocation this year versus last
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 2,198,844	\$ 2,420,544	\$ 221,700	10%	Increased transportation budget
001 -201-512-011120-	REGULAR SALARIES	\$ 100,638	\$ 134,534	\$ 33,895	34%	County Administrator position filled in Q3 last year
001 -208-525-011120-	REGULAR SALARIES	\$ 77,588	\$ 107,996	\$ 30,408	39%	Employee vacation payout due to entering DROP
001 -210-572-036750-	FAIRGROUND EXPENDITURES	\$ 10,069	\$ 118,727	\$ 108,657	1079%	Repainting of Expo Building & Ag Pavilion
001 -210-572-066420-	AUTOMOTIVE	\$ -	\$ 48,613	\$ 48,613	n/a	Purchase of truck
001 -215-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 10,992	\$ 37,347	\$ 26,355	240%	Lag in exotics mowing invoices last year
001 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 3,955,594	\$ 4,492,309	\$ 536,715	14%	Increased draw due to increased budget
001 -500-586-099060-	BUDG TRANSFER-PROPERTY APPRAIS	\$ 885,389	\$ 987,455	\$ 102,066	12%	Increased draw due to increased budget
001 -600-521-012140-	WORKERS COMPENSATION	\$ 177,325	\$ 205,366	\$ 28,041	16%	Increased worker's comp rates versus last year
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 10,725,770	\$ 12,536,190	\$ 1,810,420	17%	Increased draw due to increased budget
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 679,167	\$ 842,738	\$ 163,571	24%	Increased draw due to increased budget
001 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	\$ 677,667	\$ 840,652	\$ 162,985	24%	Increased draw due to increased budget
001 -907-527-033120-	MEDICAL SERVICES	\$ 238,133	\$ 266,861	\$ 28,728	12%	Increased draw due to increased budget
004 -108-572-011120-	REGULAR SALARIES	\$ 87,025	\$ 115,754	\$ 28,729	33%	(1) additional employee this year & reclassified employee
004 -199-581-099210-	FUND TRANSFERS OUT	\$ 8,751,900	\$ 9,744,911	\$ 993,011	11%	Increased transportation budget
004 -231-537-011120-	REGULAR SALARIES	\$ -	\$ 41,601	\$ 41,601	n/a	New department established in Q4 last year
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 248,610	\$ 279,942	\$ 31,332	13%	Increased draw due to increased budget
102 -152-541-066510-22010	AVIATION EXT-US1 TO 3TH & 41ST	\$ 480	\$ 230,412	\$ 229,932	47902%	Ongoing project
104 -151-541-066510-17021	58TH AVE WIDENING-53RD TO 57TH	\$ -	\$ 62,883	\$ 62,883	n/a	New project
104 -152-541-066510-22010	AVIATION EXT-US1 TO 37TH & 41ST	\$ 469	\$ 208,146	\$ 207,677	44248%	Ongoing project
111 -214-541-011120-	REGULAR SALARIES	\$ 564,152	\$ 643,896	\$ 79,744	14%	Multiple reclassified positions this year & vacancies last year
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 128,281	\$ 154,865	\$ 26,584	21%	Vary based on County's needs
111 -214-541-035210-	FUEL & LUBRICANTS	\$ 125,151	\$ 151,550	\$ 26,399	21%	Vary based on County's needs
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 102,147	\$ 129,703	\$ 27,555	27%	New fiscal year allocation based on number of devices
111 -245-541-035120-	COMPUTER SOFTWARE	\$ 500	\$ 30,641	\$ 30,141	6028%	Timing of expensing software due to GASB change
111 -245-541-066420-	AUTOMOTIVE	\$ -	\$ 30,935	\$ 30,935	n/a	Purchase of SUV
111 -281-538-011120-	REGULAR SALARIES	\$ 76,062	\$ 104,044	\$ 27,983	37%	(1) additional employee this year & (1) filled vacancy
114 -120-522-011120-	REGULAR SALARIES	\$ 4,116,448	\$ 4,950,741	\$ 834,293	20%	Add'l employees, filled vacancies & increased pay rates
114 -120-522-012110-	SOCIAL SECURITY MATCHING	\$ 296,579	\$ 349,605	\$ 53,026	18%	Due to increased salaries
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 1,348,692	\$ 1,854,053	\$ 505,361	37%	Due to increased FRS rates & salaries
114 -120-522-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 382,421	\$ 434,219	\$ 51,798	14%	Due to increased salaries & benefits
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 84,480	\$ 132,271	\$ 47,791	57%	Timing of expensing software due to GASB change
114 -120-522-035290-	OTHER OPERATING SUPPLIES	\$ 11,506	\$ 41,533	\$ 30,027	261%	FLIR imaging camera purchase
114 -120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 752,085	\$ 844,641	\$ 92,556	12%	Increased draw due to increased budget
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 141,781	\$ 189,300	\$ 47,519	34%	Based on reimbursement
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 35,000	\$ 155,000	\$ 120,000	343%	Timing - majority of loans not processed until Q2 LY

Expense Analysis December 31, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
123-228-569-088070-	REHAB LOAN - OWNER OCCUPIED	\$ 6,997	\$ 32,632	\$ 25,635	366%	Timing - majority of loans not processed until Q2 LY
124-204-515-033490-23041	MPO BIKE/PEDESTRIAN PLAN UPDTE	\$ -	\$ 43,881	\$ 43,881	n/a	New project
127-210-537-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 29,190	\$ 29,190	n/a	Round & Earman Island plantings
128-144-572-066515-23007	STORM NICOLE - SECTOR 4	\$ -	\$ 41,960	\$ 41,960	n/a	New project
133-210-572-066380-	BOATING FACILITIES	\$ -	\$ 42,000	\$ 42,000	n/a	Donald MacDonald boat ramp rollover from last year
133-210-572-066510-22013	ELC MAIN DOCK REPLACEMENT	\$ -	\$ 89,152	\$ 89,152	n/a	New project
136-163-564-036730-23803	COC WIDE TRA FLO113L4H092210	\$ -	\$ 45,443	\$ 45,443	n/a	HUD Grant for FY 23/24
136-163-564-036730-23804	ALCOHOPE FLO114L4H092215	\$ -	\$ 34,212	\$ 34,212	n/a	HUD Grant for FY 23/24
136-163-564-036730-23806	NEW CHRONICS FLO119L4H092215	\$ -	\$ 114,984	\$ 114,984	n/a	HUD Grant for FY 23/24
136-163-564-036730-23807	COC TRA TWO FLO338L4H092209	\$ -	\$ 33,466	\$ 33,466	n/a	HUD Grant for FY 23/24
136-163-564-036730-23808	IR CHRONIC FLO360L4H092213	\$ -	\$ 33,376	\$ 33,376	n/a	HUD Grant for FY 23/24
136-163-564-036730-23809	FAM RENT FLO380L4H092208	\$ -	\$ 30,361	\$ 30,361	n/a	HUD Grant for FY 23/24
136-163-564-036730-23811	NEW HORIZONS FLO440L4H092211	\$ -	\$ 50,293	\$ 50,293	n/a	HUD Grant for FY 23/24
138-219-536-066510-19503	SOUTH WTP MEMBRANES & RETROFIT	\$ 30,000	\$ 132,700	\$ 102,700	342%	Ongoing project
138-224-569-088052-	CLOSING FUNDS-HOMES FOR SALE	\$ 55,000	\$ 130,000	\$ 75,000	136%	Ongoing project
138-241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ -	\$ 25,644	\$ 25,644	n/a	New account for ARP due to COVID-19
147-902-734-088940-	DRUG COURT	\$ -	\$ 28,963	\$ 28,963	n/a	New account for Opioid Settlement proceeds
308-162-575-066490-23001	OTHER MACH & EQUIP - AMEND #2	\$ -	\$ 90,295	\$ 90,295	n/a	New project
315-105-572-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 46,902	\$ 46,902	n/a	Gifford Aquatic shade system
315-120-522-066420-	AUTOMOTIVE	\$ 341,300	\$ 691,000	\$ 349,700	102%	Pumper truck
315-210-572-066510-19021	JRTC WALKING TRAIL	\$ 1,291	\$ 192,824	\$ 191,533	14836%	Ongoing project
315-210-572-066510-20001	LOST TREE CONSERVTN IMPRV	\$ 14,700	\$ 40,558	\$ 25,858	176%	Ongoing project
315-214-541-066510-07806	66TH AVE/49TH TO 69TH ST	\$ 752,476	\$ 981,620	\$ 229,144	30%	Ongoing project
315-214-541-066510-16009	66TH AVE/69TH ST TO 85TH ST	\$ -	\$ 370,455	\$ 370,455	n/a	New project
315-214-541-066510-21015	TRAFFIC CAMERA REPLACEMENT PRO	\$ -	\$ 195,546	\$ 195,546	n/a	New project
315-217-534-033490-03004	LANDFILL GROUNDWATER TESTING	\$ 4,531	\$ 56,263	\$ 51,732	1142%	Ongoing project
315-220-519-066510-22042	FINANCE DEPARTMENT RENOVATIONS	\$ -	\$ 113,906	\$ 113,906	n/a	New project
315-220-519-066510-22043	IT DEPARTMENT RENOVATIONS	\$ -	\$ 76,904	\$ 76,904	n/a	New project
411-217-534-033130-	ENGINEERING SERVICES	\$ 9,030	\$ 34,410	\$ 25,380	281%	Timing - Expenses not recorded until Q2 last year
411-217-534-033493-	LEACHATE EVAPORATOR EXPENSES	\$ -	\$ 273,187	\$ 273,187	n/a	New account established for tracking purposes
418-221-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 334,333	\$ 396,957	\$ 62,625	19%	Sand delivery & increased cost of course maintenance
441-233-524-033470-	CONTRACTED LABOR SERVICES	\$ 132,684	\$ 185,219	\$ 52,535	40%	Additional supplemental inspectors needed this year
471-218-536-035230-	CHEMICALS	\$ 115,941	\$ 201,684	\$ 85,742	74%	Timing of expensing invoices last year & increased cost
471-218-536-044330-	SEWAGE TREATMENT PLANT ELECTRI	\$ 59,094	\$ 101,530	\$ 42,436	72%	Timing - (7) additional invoices processed in Q1 this year
471-218-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ -	\$ 97,135	\$ 97,135	n/a	New account established for tracking purposes
471-218-536-044690-	SEWAGE PLANT MAINTENANCE	\$ 12,308	\$ 82,956	\$ 70,648	574%	Reinstallation of gear boxes at CWWTP
471-219-536-011120-	REGULAR SALARIES	\$ 290,452	\$ 326,432	\$ 35,980	12%	(1) additional employee & (3) filled vacancies this year
471-219-536-035230-	CHEMICALS	\$ 278,131	\$ 371,821	\$ 93,690	34%	Timing of expensing invoices last year & increased cost
471-219-536-044310-	WATER TREAT ELECTRIC	\$ 72,886	\$ 196,731	\$ 123,845	170%	Timing - (10) additional invoices processed in Q1 this year
471-219-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ 5,294	\$ 44,800	\$ 39,506	746%	Large Hobart WTP pump repair

Expense Analysis December 31, 2023

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

Account	Account Name	2022 YTD EXPENDED	2023 YTD EXPENDED	Difference	% Change	Explanation
471 -219-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 1,657	\$ 113,097	\$ 111,440	6726%	Majority of expenses incurred in later months last year
471 -235-536-011120-	REGULAR SALARIES	\$ 270,362	\$ 301,476	\$ 31,114	12%	(2) vacancies filled this year
471 -235-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 19,878	\$ 54,156	\$ 34,278	172%	Staff augmentation services for temporary staff
471 -235-536-035120-	COMPUTER SOFTWARE	\$ 5,855	\$ 61,305	\$ 55,450	947%	Purchase of inventory management software
471 -257-536-034330-	GARBAGE AND SOLID WASTE	\$ 24,128	\$ 67,759	\$ 43,631	181%	Increased tipping fees
471 -268-536-011120-	REGULAR SALARIES	\$ 238,544	\$ 282,749	\$ 44,206	19%	(1) additional employee & (3) filled vacancies this year
471 -268-536-044670-	LIFT STATION MAINTENANCE	\$ 15,234	\$ 244,289	\$ 229,055	1504%	Multiple lift station replacements
471 -268-536-044680-	SEWER MAIN MAINTENANCE	\$ -	\$ 107,969	\$ 107,969	n/a	Forest Park sewer repairs
471 -268-536-044699-19512	LIFT STATION REHABS	\$ 17,440	\$ 255,355	\$ 237,915	1364%	Ongoing project
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 27,347	\$ 57,791	\$ 30,443	111%	Vary based on County's needs
471 -269-536-036610-	DEPRECIATION	\$ 985,713	\$ 1,271,203	\$ 285,491	29%	Additional of multiple assets to be depreciated
471 -269-536-044630-	WATER MAIN MAINTENANCE	\$ -	\$ 120,791	\$ 120,791	n/a	Large water main repair & increased warehouse stock
471 -269-536-044699-19552	WATER DIST LINE REPLACEMENTS	\$ 30,213	\$ 139,358	\$ 109,145	361%	Ongoing project
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 59,137	\$ 84,778	\$ 25,641	43%	Additional sublet repairs due to staff vacancies
502 -246-513-034590-	OTHER INSURANCE	\$ 1,937,681	\$ 2,440,159	\$ 502,477	26%	Increased insurance rates
504 -127-519-033490-23005	OTHER CONT SERV-EMP HLTH CLNC	\$ -	\$ 41,158	\$ 41,158	n/a	New project
504 -127-519-034586-	PHARMACY CLAIMS	\$ 972,874	\$ 1,480,335	\$ 507,461	52%	Increased pharmacy claims over last year
504 -127-519-034588-	FL BLUE ADMIN FEES	\$ 93,699	\$ 267,290	\$ 173,591	185%	Billing error by Administrative Service Organization
504 -127-519-034591-	DENTAL INSURANCE CLAIMS	\$ -	\$ 69,654	\$ 69,654	n/a	New account set up for new dental account
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 187,240	\$ 1,010,836	\$ 823,596	440%	Timing of expensing software due to GASB change
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 54,237	\$ 109,276	\$ 55,039	101%	Timing of expensing software due to GASB change
TOTAL		\$ 45,237,625	\$ 60,380,666	\$ 15,143,042	33%	