



**2025-2026**  
**1st Quarter**

# Quarterly Budget Report



## Financial Indicators Snapshot - December 2025

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)	▲ 62.7%	▲ 31.9%	▼ (15.2%)	▼ (31.1%)	Represents collections through Nov 2025. Increase of \$253,198 or 31.9% YTD.
Optional Sales Tax (Fund 315)	▼ (7.1%)	▼ (2.2%)	▼ (13.7%)	▼ (13.4%)	Represents collections through Nov 2025. Decrease of \$74,178 or 2.2% YTD.
Half Cent Sales Tax	▼ (2.7%)	▼ (0.7%)	▼ (5.0%)	▼ (6.8%)	Represents collections through Nov 2025. Decrease of \$13,557 or -0.7% YTD.
Traffic Impact Fees (Fund 104)	▲ 51.3%	▲ 4.8%	▼ (51.0%)	▼ (62.0%)	Varies by month, however, increase of \$63,494 or 4.8% YTD.
Impact Fees (Fund 103)	▲ 40.7%	▼ (1.5%)	▲ 23.4%	▼ (2.4%)	Varies by month, however, decrease of \$5,712 or 1.5% YTD.
Tourist Tax	▲ 6.6%	▲ 10.3%	▲ 11.7%	▲ 16.7%	Tourist Taxes are above budgeted monthly expectations by \$41,429. Year to date revenues are up \$71,582 when compared to prior year.
Franchise Fees (Total)	▲ 5.4%	▲ 9.4%	▲ 2.2%	▼ (20.4%)	Overall YTD Franchise Tax revenue is up \$234,691 when compared to prior year.
<b>Recreation Revenues</b>					
NCAC	▲ 155.6%	▲ 40.3%	▼ (78.2%)	▼ (81.0%)	YTD revenues are up \$6,092 compared to prior year and down \$90,681 compared to budget.
GAC	▲ 6.9%	▼ (37.2%)	▼ (59.1%)	▼ (63.9%)	YTD revenues are down \$3,815 compared to prior year and down \$11,421 compared to budget.
Recreation	▲ 153.3%	▼ (15.9%)	▼ (41.0%)	▲ 47.8%	YTD revenues are down \$13,962 compared to last year and up \$23,810 compared to budget.
IG Building	▲ 6.6%	▲ 14.2%	▲ 25.9%	▲ 56.0%	YTD Revenues are up \$13,110 compared to prior year and up \$37,891 compared to budget.
Shooting Range	▼ (28.7%)	▼ (0.4%)	▲ 21.4%	▲ 27.1%	YTD revenues are down \$730 compared to prior year and up \$40,533 compared to budget.
<b>Profit &amp; Loss</b>					
Building Department	▼ (15.1%)	▲ 7.3%			Overall Building Department net income is down \$87,594 for the month when compared to prior year and up \$49,830 YTD.
Golf Course	▲ 5.0%	▲ 7.5%			Total rounds are up 1,332 YTD. Net income is up by \$13,633 YTD compared to prior year.
Fleet	▼ (99.9%)	▼ (42.3%)			Due to a software upgrade, there is a delay in the account reporting for revenues and expenses.
SWDD	▲ 55.7%	▲ 54.4%			SWDD YTD net revenue is \$9,538,438 more than the prior year.

## Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2025/2026 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	\$ 107,309,918	\$ 26,827,479	\$ 92,161,012	85.9%	\$ 65,333,532	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 112	n/a	\$ 112	Developer extension request fees received.
001033 Intergovernmental	\$ 2,251,491	\$ 562,873	\$ 1,252,731	55.6%	\$ 689,859	SRA grants received, but not yet budgeted.
001034 Charges For Services	\$ 3,179,133	\$ 794,783	\$ 239,508	7.5%	\$ (555,276)	Delay in payments from Sheriff for School Resource Officers.
001035 Judgments, Fines & Forfeits	\$ 129,628	\$ 32,407	\$ 24,753	19.1%	\$ (7,654)	Timing of when Domestic Violence, Animal Control, and Radio Comm fines revenue posted - only (2) months in first quarter.
001036 Licenses	\$ 142,500	\$ 35,625	\$ 28,405	19.9%	\$ (7,220)	Timing of animal licenses.
001037 Interest	\$ 3,149,936	\$ 787,484	\$ 508,315	16.1%	\$ (279,169)	First quarter interest earnings lower than anticipated. Adjustment made in Q4.
001038 Miscellaneous	\$ 6,405,144	\$ 1,601,286	\$ 1,713,874	26.8%	\$ 112,588	SRA advertising more than budgeted. FPL Disaster Grant received in full.
001039 Other Sources	\$ 34,413,444	\$ 8,603,361	\$ 8,335,284	24.2%	\$ (268,077)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 156,981,193</b>	<b>\$ 39,245,298</b>	<b>\$ 104,263,994</b>	<b>66.4%</b>	<b>\$ 65,018,696</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	\$ 20,673,497	\$ 5,168,374	\$ 16,830,516	81.4%	\$ 11,662,141	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount. MSTU includes communications tax and business tax, which makes this percentage lower than other funds.
004032 Permits and Fees	\$ 12,433,125	\$ 3,108,281	\$ 2,645,088	21.3%	\$ (463,193)	Lag time in receiving franchise fee payments (except water). Only (2) months received in quarter. Permit fees collected lower than anticipated.
004033 Intergovernmental	\$ 17,565,606	\$ 4,391,402	\$ 3,260,560	18.6%	\$ (1,130,841)	Lag time in receiving 1/2 Cent Sales Tax. Only (2) months received in quarter.
004034 Charges for Services	\$ 1,421,059	\$ 355,265	\$ 341,686	24.0%	\$ (13,579)	Pool revenues lower than anticipated - will increase in summer months.
004035 Judgments, Fines & Forfeits	\$ 299,250	\$ 74,813	\$ 52,278	17.5%	\$ (22,535)	Code enforcement fines below budgeted projections.
004037 Interest	\$ 1,425,000	\$ 356,250	\$ 207,103	14.5%	\$ (149,147)	First quarter interest earnings lower than anticipated. Adjustment made in Q4.
004038 Miscellaneous	\$ 10,826	\$ 2,707	\$ 13,186	121.8%	\$ 10,480	Recreation sponsorships higher than anticipated.
004039 Other Sources	\$ 2,520,619	\$ 630,155	\$ -	0.0%	\$ (630,155)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 56,348,983</b>	<b>\$ 14,087,246</b>	<b>\$ 23,350,417</b>	<b>41.4%</b>	<b>\$ 9,263,171</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	\$ 517,750	\$ 129,438	\$ 85,970	16.6%	\$ (43,468)	Other Permit revenues lower than anticipated.
111033 Intergovernmental	\$ 3,031,450	\$ 757,863	\$ 497,014	16.4%	\$ (260,848)	Timing - DOT traffic signal maintenance revenues not yet received.
111034 Charges for Services	\$ 95,950	\$ 23,988	\$ 3,060	3.2%	\$ (20,928)	MPO salary reimbursement completed at year end.
111037 Interest	\$ 679,250	\$ 169,813	\$ 121,403	17.9%	\$ (48,410)	First quarter interest earnings lower than anticipated. Adjustment made in Q4.
111038 Miscellaneous	\$ 574,750	\$ 143,688	\$ 13,793	2.4%	\$ (129,894)	Other miscellaneous revenues to occur later in the year.
111039 Other Sources	\$ 22,176,605	\$ 5,544,151	\$ 5,214,534	23.5%	\$ (329,617)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 27,075,755</b>	<b>\$ 6,768,939</b>	<b>\$ 5,935,775</b>	<b>21.9%</b>	<b>\$ (833,164)</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	\$ 58,273,964	\$ 14,568,491	\$ 49,865,615	85.6%	\$ 35,297,124	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 61,750	\$ 15,438	\$ 18,306	29.6%	\$ 2,869	Grant received but not yet budgeted.
114034 Charges for Services	\$ 9,043,040	\$ 2,260,760	\$ 2,443,294	27.0%	\$ 182,534	Plan Review & ALS charges above budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 3,800	\$ 950	\$ -	0.0%	\$ (950)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 1,674,375	\$ 418,594	\$ 260,504	15.6%	\$ (158,090)	First quarter interest earnings lower than anticipated. Adjustment made in Q4.
114038 Miscellaneous	\$ 499,008	\$ 124,752	\$ 15,540	3.1%	\$ (109,212)	Opioid reimbursement budgeted, but not yet received.
114039 Other Sources	\$ 4,029,534	\$ 1,007,384	\$ -	0.0%	\$ (1,007,384)	Cash forward reserves budgeted, but not actual.
	<b>\$ 73,585,471</b>	<b>\$ 18,396,368</b>	<b>\$ 52,603,260</b>	<b>71.5%</b>	<b>\$ 34,206,892</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 313,991,402</b>	<b>\$ 78,497,851</b>	<b>\$ 186,153,445</b>	<b>59.3%</b>	<b>\$ 107,655,594</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2025/2026 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	\$ 1,496,383	\$ 374,096	\$ 347,159	23.2%	\$ (26,937)	Turnover.
102 County Attorney	\$ 1,389,476	\$ 347,369	\$ 267,448	19.2%	\$ (79,921)	Salaries & Benefits lower than anticipated due to retirement & vacancy. Legal Services to occur later in the year.
103 Geographic Info Systems Dept.	\$ 81,153	\$ 20,288	\$ 20,288	25.0%	\$ -	
106 General Health	\$ 1,313,087	\$ 328,272	\$ 140,825	10.7%	\$ (187,447)	Lag in New Horizons payments. Health Department expenses to occur later in the year.
107 Communications/Emergency Svcs	\$ 830,433	\$ 207,608	\$ 245,501	29.6%	\$ 37,892	Computer software expensed once per year in November.
109 Main Library	\$ 3,070,862	\$ 767,716	\$ 723,159	23.5%	\$ (44,557)	Salaries & Benefits lower than anticipated due to turnover.
110 Agencies	\$ 3,606,562	\$ 901,641	\$ 2,243,288	62.2%	\$ 1,341,647	Timing - full payment to one agency, other expenses based on reimbursement.
111 Medicaid	\$ 1,723,651	\$ 430,913	\$ 280,609	16.3%	\$ (150,304)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,346,007	\$ 336,502	\$ 306,968	22.8%	\$ (29,534)	Salaries & Benefits lower than anticipated due to turnover.
113 Brackett Family Library	\$ 594,105	\$ 148,526	\$ 167,205	28.1%	\$ 18,679	Multiple annual subscriptions and streaming services paid in Q1.
114 Value Adjustment Board	\$ 70,000	\$ 17,500	\$ 4,933	7.0%	\$ (12,567)	Other Professional Services & Miscellaneous occur later in the year.
118 Ind Riv Soil/Water Conservation	\$ 80,034	\$ 20,009	\$ 8,320	10.4%	\$ (11,688)	Vacancy. Only 5.2 (20%) out of 26 pay periods. Travel to occur later in the year.
119 Law Library	\$ 95,575	\$ 23,894	\$ 26,174	27.4%	\$ 2,280	Subscriptions paid in full.
128 Children's Services	\$ 3,479,492	\$ 869,873	\$ 205,829	5.9%	\$ (664,044)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 459,682	\$ 114,921	\$ 438,497	95.4%	\$ 323,576	CRA Payments are due in full in December.
199 Reserves	\$ 13,015,965	\$ 3,253,991	\$ 2,823,580	21.7%	\$ (430,411)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 1,682,256	\$ 420,564	\$ 312,292	18.6%	\$ (108,272)	Position filled end of October. Only 5.2 (20%) out of 26 pay periods. Memberships paid once per year in Q1.
202 General Services	\$ 449,569	\$ 112,392	\$ 86,889	19.3%	\$ (25,503)	Only 5.2 (20%) out of 26 pay periods. Travel & Tuition expenses to occur later in the year.
203 Human Resources	\$ 1,278,799	\$ 319,700	\$ 250,449	19.6%	\$ (69,251)	New position not yet filled. Other Professional Services & Employee Tuition Reimbursement to be incurred later in the year.
206 Veterans Services	\$ 489,671	\$ 122,418	\$ 79,221	16.2%	\$ (43,197)	Part time employees working fewer than budgeted hours.
208 Emergency Management	\$ 741,205	\$ 185,301	\$ 143,699	19.4%	\$ (41,603)	Only 5.2 (20%) out of 26 pay periods. Other Professional Services, Travel, and Capital expenses to occur later in the year.
210 Parks	\$ 4,868,210	\$ 1,217,053	\$ 798,247	16.4%	\$ (418,806)	Multiple vacancies. Other Professional/Contractual Services, Maintenance, and Capital expenses occur later in the year.
211 Human Services	\$ 466,690	\$ 116,673	\$ 71,028	15.2%	\$ (45,645)	Other Professional Services expected to increase in Q4.
212 Agriculture Extension	\$ 223,510	\$ 55,878	\$ 31,206	14.0%	\$ (24,671)	Program Assistant reimbursement not yet expensed. Vacancy.
215 Parks/Conservation Lands	\$ 832,972	\$ 208,243	\$ 152,513	18.3%	\$ (55,730)	Multiple vacancies. Maintenance & Capital expenses to be incurred later in the year.
216 Purchasing	\$ 475,136	\$ 118,784	\$ 75,600	15.9%	\$ (43,184)	Vacancy. Computer Software expensed in Q2 annually.

## 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
220 Facilities Management	\$ 6,839,081	\$ 1,709,770	\$ 989,317	14.5%	\$ (720,453)	Vacancies. Contracted/Other Contractual Services and Maintenance not yet incurred. Lag in electric payments. Vehicle not yet purchased.
229 Management & Budget	\$ 688,211	\$ 172,053	\$ 119,616	17.4%	\$ (52,437)	New position not yet filled.
230 Building & Facilities Mgt	\$ 1,249,987	\$ 312,497	\$ 256,483	20.5%	\$ (56,014)	Maintenance expenses to occur later in the year.
237 FPL Grant	\$ 207,334	\$ 51,834	\$ 24,099	11.6%	\$ (27,734)	FEMA trainings to occur later in the year. Radiological equipment not yet purchased.
238 Emergency Mgmt. Base Grant	\$ 139,379	\$ 34,845	\$ 66,758	47.9%	\$ 31,913	Employee entered DROP and received large vacation payout.
241 Information Services & Telecom	\$ 1,413,752	\$ 353,438	\$ 353,438	25.0%	\$ 0	
246 Risk Management	\$ 719,262	\$ 179,816	\$ -	0.0%	\$ (179,816)	Insurance charge done once a year in January.
249 Animal Services	\$ 638,599	\$ 159,650	\$ -	0.0%	\$ (159,650)	Division operations not yet implemented.
250 County Animal Control	\$ 1,137,733	\$ 284,433	\$ 198,612	17.5%	\$ (85,821)	Vacancy & only 5.2 (20%) out of 26 pay periods. Vehicle not yet purchased.
251 Mailroom/Switchboard	\$ 215,134	\$ 53,784	\$ 60,120	27.9%	\$ 6,336	Pre-paid postage on meter.
252 Environmental Control	\$ 13,533	\$ 3,383	\$ -	0.0%	\$ (3,383)	Legal services to occur later in the year.
283 Lagoon	\$ 708,324	\$ 177,081	\$ 61,046	8.6%	\$ (116,035)	Other Professional Services occur later in the year. Pump out boat not yet purchased.
300 Clerk Of Circuit Court	\$ 1,561,100	\$ 390,275	\$ 391,664	25.1%	\$ 1,389	
400 Tax Collector	\$ 3,426,177	\$ 856,544	\$ 5,107,301	149.1%	\$ 4,250,757	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 4,633,047	\$ 1,158,262	\$ 1,140,435	24.6%	\$ (17,827)	
600 Sheriff	\$ 84,165,083	\$ 21,041,271	\$ 22,089,058	26.2%	\$ 1,047,787	Excess fees for rollovers as approved by the Board returned to the Sheriff, budget amendment not yet completed.
700 Supervisor Of Elections	\$ 2,421,325	\$ 605,331	\$ 934,938	38.6%	\$ 329,606	First monthly draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 1,255,382	\$ 313,846	\$ -	0.0%	\$ (313,846)	Expenditures based on reimbursement.
903 State Attorney	\$ 314,426	\$ 78,607	\$ 31,433	10.0%	\$ (47,173)	Expenditures based on reimbursement.
904 Public Defender	\$ 4,065	\$ 1,016	\$ 1,982	48.8%	\$ 966	Expenditures based on reimbursement.
907 Medical Examiner	\$ 1,069,774	\$ 267,444	\$ 267,444	25.0%	\$ 0	
<b>Grand Total</b>	<b>\$ 156,981,193</b>	<b>\$ 39,245,298</b>	<b>\$ 42,344,666</b>	<b>27.0%</b>	<b>\$ 3,099,368</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	\$ 1,646,760	\$ 411,690	\$ 300,429	18.2%	\$ (111,261)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 830,614	\$ 207,654	\$ 101,758	12.3%	\$ (105,895)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,263,698	\$ 315,925	\$ 240,646	19.0%	\$ (75,278)	Seasonal operations. Higher expenses in summer.
115 Intergenerational Facility	\$ 948,263	\$ 237,066	\$ 133,351	14.1%	\$ (103,714)	Seasonal operations. Higher expenses in summer.
116 Ocean Rescue	\$ 1,294,788	\$ 323,697	\$ 263,161	20.3%	\$ (60,536)	Seasonal operations. Higher expenses in summer.
161 Shooting Range Operations	\$ 1,078,192	\$ 269,548	\$ 175,815	16.3%	\$ (93,733)	Turnover. Pro Shop & clay targets expenses to be incurred later in the year. UTV not yet purchased.
199 Reserves	\$ 44,428,712	\$ 11,107,178	\$ 10,937,123	24.6%	\$ (170,055)	
204 Planning And Development	\$ 514,087	\$ 128,522	\$ 60,430	11.8%	\$ (68,092)	Director position filled in December.
205 County Planning	\$ 2,744,572	\$ 686,143	\$ 394,101	14.4%	\$ (292,042)	Vacancies. Insurance charges for fund done once per year in January. Other Professional & Contracted Labor Services occur later in the year.
207 Environmental Plan/Code Enforce	\$ 807,389	\$ 201,847	\$ 150,366	18.6%	\$ (51,481)	Only 5.2 (20%) out of 26 pay periods. Other Contractual Services to occur later in the year.
231 Natural Resources	\$ 584,617	\$ 146,154	\$ 107,105	18.3%	\$ (39,049)	SJRWMD well plugging cost share not yet invoiced. Implementation of Vulnerability Assessment not yet completed.
400 Tax Collector	\$ 207,291	\$ 51,823	\$ 333,257	160.8%	\$ 281,434	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 56,348,983</b>	<b>\$ 14,087,246</b>	<b>\$ 13,197,543</b>	<b>23.4%</b>	<b>\$ (889,703)</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	\$ 2,020,765	\$ 505,191	\$ 296,703	14.7%	\$ (208,488)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 13,796,550	\$ 3,449,138	\$ 1,894,588	13.7%	\$ (1,554,550)	Insurance charges for fund done once per year in January. Multiple position vacancies. Contracted Services & Maintenance to be expensed later in the year. Capital purchases not yet completed.
243 Public Works	\$ 997,323	\$ 249,331	\$ 181,597	18.2%	\$ (67,734)	Other Professional Services to occur later in the year.
244 County Engineering	\$ 4,568,135	\$ 1,142,034	\$ 830,349	18.2%	\$ (311,685)	Only 5.2 (20%) out of 26 pay periods. Multiple position vacancies. Asset Management software not yet purchased.
245 Traffic Engineering	\$ 3,828,346	\$ 957,087	\$ 857,209	22.4%	\$ (99,877)	Only 5.2 (20%) out of 26 pay periods. Multiple position vacancies. Lag in electric & FEC payments. Other Professional and Contractual Services expenses to occur later in the year.
281 Stormwater	\$ 1,864,636	\$ 466,159	\$ 276,161	14.8%	\$ (189,998)	Other Professional and Contractual Services to occur later in the year. Lag in electric & garbage invoices. Pipe inspection camera not yet purchased.
<b>Grand Total</b>	<b>\$ 27,075,755</b>	<b>\$ 6,768,939</b>	<b>\$ 4,336,607</b>	<b>16.0%</b>	<b>\$ (2,432,331)</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	\$ 33,924,202	\$ 8,481,051	\$ 7,135,698	21.0%	\$ (1,345,353)	5.2 pay periods out of 26 were paid in quarter. This is 20% of salaries rather than 25%. Budget amendment for negotiated wages not yet completed.
Benefits	\$ 19,782,930	\$ 4,945,733	\$ 4,208,051	21.3%	\$ (737,682)	5.2 pay periods out of 26 were paid in quarter. This is 20% of salaries rather than 25%.
Operating	\$ 9,739,225	\$ 2,434,806	\$ 1,641,250	16.9%	\$ (793,556)	Insurance charged once per year in January. Maintenance expenses to occur later in the year. PPE & Medical expenses not yet expended.
Capital Outlay	\$ 3,748,497	\$ 937,124	\$ 434,366	11.6%	\$ (502,759)	Not yet purchased.
Debt Service	\$ 26,674	\$ 6,669	\$ 6,691	25.1%	\$ 22	
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	\$ 6,351,835	\$ 1,587,959	\$ 1,187,305	18.7%	\$ (400,654)	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 73,585,471</b>	<b>\$ 18,396,368</b>	<b>\$ 14,625,468</b>	<b>19.9%</b>	<b>\$ (3,770,900)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 313,991,402</b>	<b>\$ 78,497,851</b>	<b>\$ 74,504,285</b>	<b>23.7%</b>	<b>\$ (3,993,566)</b>	



## Expense Analysis December 31, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Explanation
001 -102-514-011120-	REGULAR SALARIES	\$ 146,901	\$ 174,057	\$ 27,156	18.5%	Additional employee & increased wages
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 66,981	\$ 103,205	\$ 36,224	54.1%	Timing - December invoiced in January LY
001 -110-541-066510-25047	SRA TRANSIT MAINT BLDG ADDN	\$ -	\$ 250,933	\$ 250,933	n/a	Based on reimbursement
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 1,420,080	\$ 1,672,072	\$ 251,993	17.7%	Based on reimbursement
001 -137-519-088221-	FELLSMERE REDEVELOPMENT	\$ 42,182	\$ 113,984	\$ 71,803	170.2%	Increased draw due to increased budget
001 -203-513-011120-	REGULAR SALARIES	\$ 123,139	\$ 162,768	\$ 39,628	32.2%	Filled vacancy, add'l employee & increased wages
001 -210-572-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 43,500	\$ 43,500	n/a	Round Island crossover
001 -220-519-011120-	REGULAR SALARIES	\$ 222,922	\$ 273,023	\$ 50,101	22.5%	Addition of maintenance crew (multiple positions)
001 -220-519-034620-18033	MAINTENANCE - AIR COND (TRANE)	\$ -	\$ 63,854	\$ 63,854	n/a	Timing - expenses not incurred until Q2 LY
001 -230-519-011120-	REGULAR SALARIES	\$ 26,796	\$ 180,161	\$ 153,364	572.3%	New department - new positions not filled until Q2 LY
001 -230-519-012120-	RETIREMENT CONTRIBUTION	\$ 6,020	\$ 32,389	\$ 26,369	438.0%	New department - new positions not filled until Q2 LY
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 318,933	\$ 353,438	\$ 34,506	10.8%	Increased draw due to increased budget
001 -283-537-033190-25004	OTHER PROFESSIONAL SERVICES	\$ -	\$ 29,437	\$ 29,437	n/a	NOAA Habitat Restoration Grant work
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 12,194,004	\$ 13,528,753	\$ 1,334,749	10.9%	Increased draw due to increased budget
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 978,529	\$ 1,534,021	\$ 555,493	56.8%	Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ 5,775,895	\$ 6,864,781	\$ 1,088,887	18.9%	Increased draw due to increased budget
004 -104-572-066390-25002	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 69,969	\$ 69,969	n/a	NCAC Wellfield Rehabilitation
004 -205-515-011120-	REGULAR SALARIES	\$ 180,663	\$ 225,547	\$ 44,884	24.8%	Filled vacancies & increased wages
102 -151-541-066510-26001	CR 512 & 108TH AV MAST ARM IMP	\$ -	\$ 48,540	\$ 48,540	n/a	New project
103 -210-572-066510-18001	58TH AVE BALLFIELD EXP & RENOV	\$ -	\$ 910,997	\$ 910,997	n/a	New project
103 -220-519-066510-23033	BUILDING B EXPANSION-SECOND FL	\$ -	\$ 39,308	\$ 39,308	n/a	New project
104 -152-541-066510-23009	8TH ST RECONSTRUCT-66TH TO 74T	\$ -	\$ 112,601	\$ 112,601	n/a	New project
104 -152-541-066510-24001	1ST ST SW & 27TH AVE LEFT TRN	\$ -	\$ 54,869	\$ 54,869	n/a	New project
108 -222-564-036732-	PORT OUT PAYMENTS	\$ 33,419	\$ 62,399	\$ 28,980	86.7%	Increased number of port-out payments
109 -214-541-035320-	PIPE & CULVERT	\$ -	\$ 27,593	\$ 27,593	n/a	Culvert pipe materials
109 -214-541-066510-21021	IR BLVD PED & BIKE ACCESS	\$ -	\$ 387,180	\$ 387,180	n/a	New project
111 -214-541-035390-	OTHER ROAD MATERIAL/SUPPLIES	\$ 20,669	\$ 63,339	\$ 42,670	206.4%	Increased road base materials for repairs
111 -243-519-033470-	CONTRACTED LABOR SERVICES	\$ -	\$ 58,909	\$ 58,909	n/a	Temporary Staff Assistant
111 -244-541-035120-	COMPUTER SOFTWARE	\$ 13,763	\$ 61,654	\$ 47,891	348.0%	New GPS equipment software
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 131,026	\$ 184,837	\$ 53,810	41.1%	Increased draw due to increased budget
111 -245-541-035350-	PAVEMENT MARKINGS	\$ -	\$ 37,013	\$ 37,013	n/a	Thermoplastic materials purchased
111 -245-541-066420-	AUTOMOTIVE	\$ 28,726	\$ 210,742	\$ 182,016	633.6%	Two (2) bucket trucks
111 -281-538-033490-07026	OTHER CNTRCT SERV-MAIN CANAL	\$ -	\$ 56,070	\$ 56,070	n/a	Main canal scraping
114 -120-522-011160-	FIREFIGHTER LOCAL INCENTIVE	\$ 329,236	\$ 410,962	\$ 81,726	24.8%	Additional incentives due to new contract
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 2,115,817	\$ 2,347,416	\$ 231,599	10.9%	Due to additional incentives & increased wages
114 -120-522-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 30,453	\$ 97,572	\$ 67,120	220.4%	Timing of Stryker maintenance contract - Q3 LY
114 -120-522-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 33,905	\$ 33,905	n/a	Station 2 cabinets, Station 5 & 9 AC replacements
114 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 43,457	\$ 43,457	n/a	FLIR thermal imager & chemical kit
114 -240-522-011120-	REGULAR SALARIES	\$ 19,960	\$ 64,418	\$ 44,458	222.7%	Filled two (2) vacancies & increased wages
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 183,767	\$ 245,131	\$ 61,364	33.4%	Based on reimbursement

## Expense Analysis December 31, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Explanation
120 -133-525-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 39,575	\$ 108,353	\$ 68,778	173.8%	911 call handing support expensed in January LY
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 130,000	\$ 410,000	\$ 280,000	215.4%	Increased number of eligible applicants
123 -228-569-088070-	REHAB LOAN - OWNER OCCUPIED	\$ 50,704	\$ 251,566	\$ 200,862	396.1%	Increased number of eligible applicants
123 -228-569-088076-	EMERGENCY REHAB LOAN	\$ -	\$ 40,718	\$ 40,718	n/a	Increased number of eligible applicants
124 -204-515-033490-18024	LONG RANGE TRANSPORTATION PLAN	\$ 7,522	\$ 48,770	\$ 41,249	548.4%	Ongoing project
128 -144-572-033490-23007	HURR NICOLE EMERG DUNE REPAIR	\$ 18,196	\$ 70,343	\$ 52,147	286.6%	Ongoing project
133 -210-572-066510-24016	DONALD MACDONALD T-DOCK	\$ -	\$ 86,150	\$ 86,150	n/a	New project
133 -283-537-033490-24023	ANCHORING LIMITATION AREA UPD	\$ -	\$ 33,690	\$ 33,690	n/a	New project
138 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 428,852	\$ 428,852	n/a	Delivery of Ambulance/Rescue (PO issued 7/12/2023)
142 -903-602-088380-	STATE ATTORNEY	\$ 74,694	\$ 101,728	\$ 27,034	36.2%	Based on reimbursement
315 -120-522-066510-19020	FIRE STATION #7 CONSTRUCTION	\$ 22,428	\$ 1,595,881	\$ 1,573,453	7015.7%	Ongoing project
315 -214-541-066510-16009	66TH AVE/69TH ST TO 85TH ST	\$ 856,665	\$ 1,401,019	\$ 544,354	63.5%	Ongoing project
315 -214-541-066510-20038	20TH AVE PEDESTRIAN IMP-8TH-12	\$ -	\$ 51,701	\$ 51,701	n/a	New project
315 -214-541-066510-22027	43RD AVE PEDS/ACCESS IMP-12-18	\$ 2,455	\$ 161,672	\$ 159,217	6484.3%	Ongoing project
315 -231-537-066-510-23031	STORMWATER MASTER PLAN	\$ -	\$ 37,505	\$ 37,505	n/a	New project
315 -249-562-066110-25043	NEW ANIMAL SHELTER LAND	\$ -	\$ 2,100,000	\$ 2,100,000	n/a	New project
315 -249-562-066510-25043	NEW ANIMAL SHELTER	\$ -	\$ 511,682	\$ 511,682	n/a	New project
315 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 1,679,764	\$ 2,922,259	\$ 1,242,495	74.0%	Reversion of excess fees & timing of capital payment
411 -217-534-033489-	CONTRACTUAL SERVICES	\$ 326,244	\$ 1,000,564	\$ 674,319	206.7%	Increased cost of landfill operations. Only (1) rec. LY
411 -217-534-033493-	LEACHATE EVAPORATOR EXPENSES	\$ 307,674	\$ 368,159	\$ 60,485	19.7%	Increased cost of wastewater treatment plant ops
411 -217-534-099060-	BUDG TRANSFER-PROPERTY APPRAIS	\$ 37,723	\$ 288,900	\$ 251,178	665.9%	Changed from quarterly payments to single annual.
411 -217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 342,564	\$ 532,334	\$ 189,770	55.4%	Increased draw due to increased budget
411 -255-534-033489-	CONTRACTUAL SERVICES	\$ 297,343	\$ 851,068	\$ 553,725	186.2%	Timing of CCC ops invoices - 2 this year vs. 1 last year
418 -221-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 360,615	\$ 421,583	\$ 60,968	16.9%	Increased cost of course maintenance
441 -233-524-011120-	REGULAR SALARIES	\$ 542,027	\$ 600,893	\$ 58,866	10.9%	Filled vacancies & increased wages
471 -218-536-035230-	CHEMICALS	\$ 217,708	\$ 332,279	\$ 114,571	52.6%	Increased cost & quantity of chemicals
471 -218-536-036610-	DEPRECIATION	\$ 443,881	\$ 491,284	\$ 47,403	10.7%	Additional assets added
471 -219-536-036610-	DEPRECIATION	\$ 336,591	\$ 479,492	\$ 142,902	42.5%	Additional assets added
471 -219-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ 1,813	\$ 55,533	\$ 53,719	2962.3%	Multiple large pump replacements
471 -235-536-011120-	REGULAR SALARIES	\$ 348,045	\$ 483,762	\$ 135,717	39.0%	Filled vacancies & increased wages
471 -235-536-012130-	INSURANCE	\$ 50,358	\$ 76,264	\$ 25,905	51.4%	Filled vacancies & increased wages
471 -235-536-033190-23541	COMPUTERIZED MAINTENANCE SUPP	\$ -	\$ 45,906	\$ 45,906	n/a	New project
471 -235-536-033190-23547	INTEGRATED WATER MASTER PLAN	\$ 32,904	\$ 297,481	\$ 264,576	804.1%	Ongoing project
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 171,655	\$ 239,788	\$ 68,134	39.7%	Increased draw due to increased budget
471 -268-536-011120-	REGULAR SALARIES	\$ 263,196	\$ 346,353	\$ 83,157	31.6%	Filled vacancies & increased wages
471 -268-536-044670-	LIFT STATION MAINTENANCE	\$ 105,565	\$ 302,046	\$ 196,480	186.1%	Panel, pump & vacuum replacements for lift stations
471 -268-536-044680-	SEWER MAIN MAINTENANCE	\$ 18,545	\$ 150,909	\$ 132,364	713.7%	12th St valve replacement & Garden Grove main
502 -246-513-034590-	OTHER INSURANCE	\$ 2,443,069	\$ 2,696,262	\$ 253,192	10.4%	Increased cost of insurance coverage
502 -246-519-012140-	WORKERS COMPENSATION	\$ 80,183	\$ 239,173	\$ 158,991	198.3%	Claims vary in timing
504 -127-519-033490-23005	OTHER CONT SERV-EMP HLTH CLNC	\$ 88,019	\$ 128,738	\$ 40,718	46.3%	Timing of invoices

Expense Analysis December 31, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change	Explanation
504 -127-519-034580-	INSURANCE CLAIMS	\$ 3,595,599	\$ 4,903,995	\$ 1,308,396	36.4%	Increased number/cost of claims
504 -127-519-034586-	PHARMACY CLAIMS	\$ 1,626,301	\$ 2,332,063	\$ 705,763	43.4%	Increased number/cost of claims
504 -127-519-034589-	STOP LOSS FEES	\$ 272,584	\$ 309,418	\$ 36,834	13.5%	Increased number of high cost insurance claims
505 -241-513-011120-	REGULAR SALARIES	\$ 261,072	\$ 311,897	\$ 50,825	19.5%	Filled vacancies & increased wages
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 481,285	\$ 632,139	\$ 150,853	31.3%	Multiple new software programs budgeted
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 127,847	\$ 207,635	\$ 79,787	62.4%	Bulk purchase of equipment in December
	TOTAL	\$ 40,472,294	\$ 60,722,609	\$ 20,250,315	50.0%	