



2024-2025
1st Quarter

Quarterly Budget Report



Financial Indicators Snapshot - December 2024

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)	▼ (17.1%)	▼ (10.7%)	▼ (16.7%)	▼ (10.3%)	Represents collections through Nov 2024. Decrease of \$81,153 or 10.7% YTD.
Optional Sales Tax (Fund 315)	▼ (0.3%)	▼ (2.4%)	▼ (4.9%)	▼ (9.5%)	Represents collections through Nov 2024. Decrease of \$83,333 or 2.4% YTD.
Half Cent Sales Tax	▼ (5.8%)	▼ (7.4%)	▼ (2.2%)	▼ (6.2%)	Represents collections through Nov 2024. Decrease of \$162,721 or 7.4% YTD.
Traffic Impact Fees (Fund 104)	▼ (78.4%)	▼ (48.7%)	▼ (22.5%)	▼ (13.3%)	Varies by month, however, decrease of \$1,263,126 or 48.7% YTD.
Impact Fees (Fund 103)	▼ (75.1%)	▼ (46.9%)	▼ (14.9%)	▼ (7.0%)	Varies by month, however, decrease of \$334,814 or 46.9% YTD.
Tourist Tax	▲ 2.1%	▲ 4.1%	▲ 28.6%	▲ 34.4%	Tourist Taxes are above budgeted monthly expectations by \$74,000. Year to date revenues are up \$25,535 when compared to prior year.
Franchise Fees (Total)	▼ (12.5%)	▼ (9.7%)	▼ (12.5%)	▼ (31.1%)	Overall YTD Franchise Tax revenue is down \$258,413 when compared to prior year.
Recreation Revenues					
NCAC	▼ (71.7%)	▼ (54.0%)	▼ (82.7%)	▼ (69.0%)	YTD revenues are down \$17,727 compared to prior year and down \$33,633 compared to budget.
GAC	▲ 27.9%	▲ 57.6%	▼ (12.9%)	▼ (17.2%)	YTD revenues are up \$3,605 compared to prior year and down \$2,042 compared to budget.
Recreation	▼ (687.2%)	▲ 295.2%	▼ (75.8%)	▲ 91.0%	Revenues are up YTD \$65,146 compared to last year due to the FL Blue grant received this year and up \$41,544 compared to budget.
IG Building	▲ 60.2%	▼ (7.1%)	▲ 5.9%	▲ 18.5%	YTD Revenues are down from prior year \$6,838 and up \$13,996 compared to budget
Shooting Range	▲ 73.0%	▲ 32.2%	▲ 78.2%	▲ 33.4%	YTD revenues are up from prior year \$46,491 or 32.2% and up \$47,817 or 33.4% compared to budget.
Profit & Loss					
Building Department	▲ 95.6%	▼ (94.5%)			Overall Building Department net income is up \$59,934 for the month when compared to prior year and down \$185,396 YTD.
Golf Course	▲ 19.1%	▲ 32.8%			Total rounds are down 756 YTD. Net income is up by \$122,846 YTD compared to prior year.
Fleet	▲ 137.4%	▲ 478.8%			Fleet net income is up by \$9,184 for the month and up \$93,177 YTD compared to prior year.
SWDD	▼ (9.7%)	▲ 8.0%			SWDD YTD net income is \$1,148,997 more than the prior year.

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2024/2025 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	\$ 98,795,480	\$ 24,698,870	\$ 83,967,129	85.0%	\$ 59,268,259	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 424	n/a	\$ 424	Developer extension request fees received.
001033 Intergovernmental	\$ 2,809,849	\$ 702,462	\$ 673,542	24.0%	\$ (28,920)	
001034 Charges For Services	\$ 2,450,173	\$ 612,543	\$ 222,190	9.1%	\$ (390,353)	Delay in payments from Sheriff for School Resource Officers.
001035 Judgments, Fines & Forfeits	\$ 118,228	\$ 29,557	\$ 22,605	19.1%	\$ (6,951)	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	\$ 23,640	13.8%	\$ (19,110)	Timing of animal licenses.
001037 Interest	\$ 1,662,500	\$ 415,625	\$ 521,487	31.4%	\$ 105,862	First quarter interest earnings higher than anticipated.
001038 Miscellaneous	\$ 6,162,951	\$ 1,540,738	\$ 1,789,840	29.0%	\$ 249,103	Timing of recorded rent payments, SRA advertising, and FPL Disaster Grant more than budgeted.
001039 Other Sources	\$ 33,664,024	\$ 8,416,006	\$ 8,147,922	24.2%	\$ (268,084)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 145,834,204	\$ 36,458,551	\$ 95,368,780	65.4%	\$ 58,910,229	

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	\$ 19,158,320	\$ 4,789,580	\$ 15,377,186	80.3%	\$ 10,587,606	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	\$ 12,620,750	\$ 3,155,188	\$ 2,503,264	19.8%	\$ (651,923)	Lag time in receiving franchise fee payments. Only (2) months received in quarter.
004033 Intergovernmental	\$ 16,991,063	\$ 4,247,766	\$ 3,067,228	18.1%	\$ (1,180,537)	Lag time in receiving 1/2 Cent Sales Tax. Only (2) months received in quarter.
004034 Charges for Services	\$ 1,433,883	\$ 358,471	\$ 317,369	22.1%	\$ (41,102)	Pool revenues lower than anticipated - will increase in summer months.
004035 Judgments, Fines & Forfeits	\$ 299,250	\$ 74,813	\$ 196,743	65.7%	\$ 121,931	Code enforcement fines above budgeted projections.
004037 Interest	\$ 1,330,000	\$ 332,500	\$ 203,333	15.3%	\$ (129,167)	Market adjustment completed at year end.
004038 Miscellaneous	\$ 14,250	\$ 3,563	\$ 8,640	60.6%	\$ 5,077	Recreation sponsorships higher than anticipated.
004039 Other Sources	\$ 2,520,619	\$ 630,155	\$ -	0.0%	\$ (630,155)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 54,368,135	\$ 13,592,034	\$ 21,673,764	39.9%	\$ 8,081,730	

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	\$ 101,835	19.5%	\$ (28,790)	Other Permit revenues lower than anticipated.
111033 Intergovernmental	\$ 3,049,500	\$ 762,375	\$ 3,044,709	99.8%	\$ 2,282,334	FDOT Brightline grant received.
111034 Charges for Services	\$ 101,650	\$ 25,413	\$ 6,536	6.4%	\$ (18,876)	MPO salary reimbursement completed at year end.
111037 Interest	\$ 446,025	\$ 111,506	\$ 108,854	24.4%	\$ (2,652)	
111038 Miscellaneous	\$ 394,250	\$ 98,563	\$ 139,279	35.3%	\$ 40,717	Reimbursement for Capital Project time higher than anticipated.
111039 Other Sources	\$ 21,367,796	\$ 5,341,949	\$ 5,012,334	23.5%	\$ (329,615)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 25,881,721	\$ 6,470,430	\$ 8,414,048	32.5%	\$ 1,943,618	

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	\$ 53,740,484	\$ 13,435,121	\$ 45,469,498	84.6%	\$ 32,034,377	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	\$ 100,944	177.1%	\$ 86,694	Grants received but not yet budgeted.
114034 Charges for Services	\$ 7,899,583	\$ 1,974,896	\$ 2,486,411	31.5%	\$ 511,515	ALS charges above budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 3,800	\$ 950	\$ 600	15.8%	\$ (350)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 1,092,500	\$ 273,125	\$ 240,861	22.0%	\$ (32,264)	Market adjustment completed at year end.
114038 Miscellaneous	\$ 1,433	\$ 358	\$ 300,920	21005.2%	\$ 300,562	Bond revenue received for Station 11 renovations.
114039 Other Sources	\$ 4,029,533	\$ 1,007,383	\$ -	0.0%	\$ (1,007,383)	Cash forward reserves budgeted, but not actual.
	\$ 66,824,334	\$ 16,706,083	\$ 48,599,233	72.7%	\$ 31,893,150	
Grand Total - All Taxing Funds	\$ 292,908,394	\$ 73,227,099	\$ 174,055,825	59.4%	\$ 100,828,726	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2024/2025 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	\$ 1,484,252	\$ 371,063	\$ 346,380	23.3%	\$ (24,683)	Other Professional Services not yet incurred.
102 County Attorney	\$ 1,141,103	\$ 285,276	\$ 219,382	19.2%	\$ (65,894)	Salaries & Benefits lower than anticipated due to retirement.
103 Geographic Info Systems Dept.	\$ 80,800	\$ 20,200	\$ 20,200	25.0%	\$ 0	
106 General Health	\$ 1,212,060	\$ 303,015	\$ 302,661	25.0%	\$ (354)	
107 Communications/Emergency Svcs	\$ 1,330,273	\$ 332,568	\$ 217,713	16.4%	\$ (114,855)	Capital expenses budgeted, but not yet incurred.
109 Main Library	\$ 3,010,029	\$ 752,507	\$ 690,459	22.9%	\$ (62,048)	Salaries & Benefits lower than anticipated due to turnover.
110 Agencies	\$ 3,632,738	\$ 908,185	\$ 1,982,790	54.6%	\$ 1,074,606	Timing - full payment to one agency, other expenses based on reimbursement.
111 Medicaide	\$ 1,544,229	\$ 386,057	\$ 298,971	19.4%	\$ (87,087)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,391,841	\$ 347,960	\$ 296,884	21.3%	\$ (51,076)	Salaries & Benefits lower than anticipated due to turnover.
113 Brackett Family Library	\$ 550,417	\$ 137,604	\$ 154,386	28.0%	\$ 16,782	Multiple annual subscriptions and streaming services paid in Q1.
114 Value Adjustment Board	\$ 64,809	\$ 16,202	\$ 493	0.8%	\$ (15,709)	Other Professional Services & Miscellaneous occur later in the year.
118 Ind Riv Soil/Water Conservation	\$ 73,201	\$ 18,300	\$ 16,338	22.3%	\$ (1,963)	Only 5.3 (20.4%) out of 26 pay periods.
119 Law Library	\$ 87,398	\$ 21,850	\$ 24,918	28.5%	\$ 3,069	Subscriptions paid in full.
128 Children's Services	\$ 3,020,541	\$ 755,135	\$ 196,935	6.5%	\$ (558,200)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 370,016	\$ 92,504	\$ 346,321	93.6%	\$ 253,817	CRA Payments are due in full in December.
199 Reserves	\$ 13,756,297	\$ 3,439,074	\$ 2,711,595	19.7%	\$ (727,479)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 1,722,437	\$ 430,609	\$ 299,064	17.4%	\$ (131,545)	Multiple vacancies due to reorganization not yet filled.
202 General Services	\$ 367,810	\$ 91,953	\$ 76,658	20.8%	\$ (15,295)	Only 5.3 (20.4%) out of 26 pay periods. Travel & Tuition expenses to occur later in the year.
203 Human Resources	\$ 1,106,697	\$ 276,674	\$ 209,795	19.0%	\$ (66,879)	Two new positions not yet filled. Other Professional Services & Employee Tuition Reimbursement to be incurred later in the year.
204 Planning And Development	\$ -	\$ -	\$ 660	n/a	\$ 660	Illegal dumping fines collected.
206 Veterans Services	\$ 419,112	\$ 104,778	\$ 70,124	16.7%	\$ (34,654)	Expenditures based on reimbursement.
208 Emergency Management	\$ 613,943	\$ 153,486	\$ 147,187	24.0%	\$ (6,299)	
210 Parks	\$ 4,269,425	\$ 1,067,356	\$ 882,239	20.7%	\$ (185,117)	Only 5.3 (20.4%) out of 26 pay periods, along with vacancies. Maintenance expenses occur later in the year.
211 Human Services	\$ 363,754	\$ 90,939	\$ 68,439	18.8%	\$ (22,500)	Indigent burial costs, forensic exams, and other professional services to occur later in the year.
212 Agriculture Extension	\$ 252,777	\$ 63,194	\$ 38,804	15.4%	\$ (24,390)	Program Assistant reimbursement not yet expensed. Vehicle purchase budgeted, not yet received.
215 Parks/Conservation Lands	\$ 743,466	\$ 185,867	\$ 160,142	21.5%	\$ (25,724)	Multiple vacancies. Maintenance & printing expenses to be incurred later in the year.
216 Purchasing	\$ 353,120	\$ 88,280	\$ 71,527	20.3%	\$ (16,753)	Computer Software encumbered but not yet expensed. Travel to occur later in the year.
220 Facilities Management	\$ 6,269,794	\$ 1,567,449	\$ 939,392	15.0%	\$ (628,056)	Vacancies. Budgeted maintenance and capital expenses not yet incurred.
229 Management & Budget	\$ 610,603	\$ 152,651	\$ 150,139	24.6%	\$ (2,512)	

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
230 Building & Facilities Mgt	\$ 818,991	\$ 204,748	\$ 36,170	4.4%	\$ (168,578)	New departments with multiple vacancies. Vehicle budgeted, but not yet purchased.
237 FPL Grant	\$ 204,057	\$ 51,014	\$ 2,596	1.3%	\$ (48,418)	Turnover. Prof./Cont. Services for FEMA trainings to occur later in the year.
238 Emergency Mgmt. Base Grant	\$ 127,887	\$ 31,972	\$ 35,862	28.0%	\$ 3,890	Budget amendment for adjusted wages not yet completed.
241 Information Services & Telecom	\$ 1,275,730	\$ 318,933	\$ 318,933	25.0%	\$ 0	
246 Risk Management	\$ 653,874	\$ 163,469	\$ -	0.0%	\$ (163,469)	Insurance charge done once a year in January.
250 County Animal Control	\$ 1,017,891	\$ 254,473	\$ 217,196	21.3%	\$ (37,277)	Vehicle and other operating supplies not yet purchased.
251 Mailroom/Switchboard	\$ 198,362	\$ 49,591	\$ 59,634	30.1%	\$ 10,044	Pre-paid postage on meter.
252 Environmental Control	\$ 13,533	\$ 3,383	\$ 750	5.5%	\$ (2,633)	Legal services to be higher later in the year.
283 Lagoon	\$ 502,127	\$ 125,532	\$ 39,224	7.8%	\$ (86,308)	Other Professional Services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,526,345	\$ 381,586	\$ 382,976	25.1%	\$ 1,390	
400 Tax Collector	\$ 3,263,026	\$ 815,757	\$ 4,725,043	144.8%	\$ 3,909,286	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 4,416,202	\$ 1,104,051	\$ 1,087,792	24.6%	\$ (16,258)	
600 Sheriff	\$ 77,723,585	\$ 19,430,896	\$ 19,359,095	24.9%	\$ (71,802)	
700 Supervisor Of Elections	\$ 2,265,589	\$ 566,397	\$ 875,022	38.6%	\$ 308,625	First monthly draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 833,531	\$ 208,383	\$ -	0.0%	\$ (208,383)	Expenditures based on reimbursement.
903 State Attorney	\$ 337,874	\$ 84,469	\$ 40,672	12.0%	\$ (43,797)	Expenditures based on reimbursement.
904 Public Defender	\$ 4,168	\$ 1,042	\$ 260	6.2%	\$ (782)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 808,490	\$ 202,123	\$ 269,497	33.3%	\$ 67,374	Timing - January payment made in December.
Grand Total	\$ 145,834,204	\$ 36,458,551	\$ 38,391,319	26.3%	\$ 1,932,768	

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	\$ 1,306,690	\$ 326,673	\$ 235,228	18.0%	\$ (91,445)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 753,824	\$ 188,456	\$ 107,079	14.2%	\$ (81,377)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,315,532	\$ 328,883	\$ 291,822	22.2%	\$ (37,061)	Seasonal operations. Higher expenses in summer.
115 Intergenerational Facility	\$ 1,017,405	\$ 254,351	\$ 151,600	14.9%	\$ (102,751)	Seasonal operations. Higher expenses in summer.
116 Ocean Rescue	\$ 1,208,308	\$ 302,077	\$ 267,461	22.1%	\$ (34,616)	Seasonal operations. Higher expenses in summer.
161 Shooting Range Operations	\$ 993,671	\$ 248,418	\$ 152,043	15.3%	\$ (96,375)	Turnover. Maintenance, Pro Shop & clay targets expenses to be incurred later in the year. Capital items not yet purchased.
199 Reserves	\$ 43,462,599	\$ 10,865,650	\$ 10,650,472	24.5%	\$ (215,178)	
204 Planning And Development	\$ 371,637	\$ 92,909	\$ 57,256	15.4%	\$ (35,654)	Only 5.3 (20.4%) out of 26 pay periods.
205 County Planning	\$ 2,184,593	\$ 546,148	\$ 392,075	17.9%	\$ (154,073)	Vacancies. Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$ 739,776	\$ 184,944	\$ 143,374	19.4%	\$ (41,570)	Only 5.3 (20.4%) out of 26 pay periods. Other professional & legal services not yet incurred.
231 Natural Resources	\$ 816,680	\$ 204,170	\$ 159,923	19.6%	\$ (44,247)	Only 5.3 (20.4%) out of 26 pay periods. Vehicle encumbered, but not yet received.
400 Tax Collector	\$ 197,420	\$ 49,355	\$ 304,215	154.1%	\$ 254,860	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 54,368,135	\$ 13,592,034	\$ 12,912,547	23.8%	\$ (679,486)	

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	\$ 2,505,941	\$ 626,485	\$ 320,854	12.8%	\$ (305,631)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 12,589,116	\$ 3,147,279	\$ 2,566,675	20.4%	\$ (580,604)	Insurance charges for fund done once per year in January. Multiple position vacancies. Contracted Services & Maintenance to be expensed later in the year.
243 Public Works	\$ 755,775	\$ 188,944	\$ 95,751	12.7%	\$ (93,192)	ADA study budgeted, but not yet completed.
244 County Engineering	\$ 4,470,861	\$ 1,117,715	\$ 927,347	20.7%	\$ (190,368)	Only 5.3 (20.4%) out of 26 pay periods. Multiple position vacancies. Vehicle not yet purchased.
245 Traffic Engineering	\$ 3,757,922	\$ 939,481	\$ 602,703	16.0%	\$ (336,777)	Only 5.3 (20.4%) out of 26 pay periods. Multiple position vacancies. Lag in electric & FEC payments. Other Professional, Contractual Services, Pavement Markings & Traffic Signs expenses to occur later in the year. Capital items not yet purchased.
281 Stormwater	\$ 1,802,106	\$ 450,527	\$ 228,681	12.7%	\$ (221,845)	Other Professional and Contractual Services to occur later in the year. Lag in electric & garbage invoices. Capital items not yet purchased.
Grand Total	\$ 25,881,721	\$ 6,470,430	\$ 4,742,011	18.3%	\$ (1,728,419)	

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	\$ 30,873,848	\$ 7,718,462	\$ 6,756,919	21.9%	\$ (961,543)	5.3 pay periods out of 26 were paid in quarter. This is 20.4% of salaries rather than 25%. Overtime up due to Hurricane Milton.
Benefits	\$ 17,713,813	\$ 4,428,453	\$ 3,878,451	21.9%	\$ (550,003)	5.3 pay periods out of 26 were paid in quarter. This is 20.4% of salaries rather than 25%. Benefits up due to increased overtime.
Operating	\$ 10,183,101	\$ 2,545,775	\$ 1,675,006	16.4%	\$ (870,770)	Insurance charged once per year in January. Maintenance expenses to occur later in the year. PPE & Medical expenses not yet expended.
Capital Outlay	\$ 2,781,275	\$ 695,319	\$ 691,839	24.9%	\$ (3,480)	
Debt Service	\$ -	\$ -	\$ 8,921	n/a	\$ 8,921	CASB change requires City of Vero Beach airport rent to be recorded as a lease.
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	\$ 5,260,189	\$ 1,315,047	\$ 1,086,582	20.7%	\$ (228,465)	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 66,824,334	\$ 16,706,084	\$ 14,109,825	21.1%	\$ (2,596,259)	
Grand Total - All Taxing Funds	\$ 292,908,394	\$ 73,227,099	\$ 70,155,702	24.0%	\$ (3,071,396)	

Expense Analysis December 31, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
001 -110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 37,421	\$ 37,421	n/a	Purchase of truck
001 -110-541-066510-54001	SRA BUS SHELTERS	\$ 1,005	\$ 145,386	\$ 144,381	14366.2%	Based on reimbursement
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 1,238,150	\$ 1,420,080	\$ 181,930	14.7%	Based on reimbursement
001 -111-564-033170-	HOSPITAL	\$ 212,867	\$ 298,971	\$ 86,104	40.4%	Increase in Medicaid costs & lag of Hospital payments
001 -137-519-088220-	SEBASTIAN REDEVELOPMENT	\$ 248,303	\$ 304,139	\$ 55,837	22.5%	Higher allocation this year versus last
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 2,420,544	\$ 2,711,595	\$ 291,051	12.0%	Increased transportation budget
001 -201-512-011120-	REGULAR SALARIES	\$ 134,534	\$ 206,247	\$ 71,713	53.3%	Asst. County Administrator position filled Q3 last year
001 -210-572-011120-	REGULAR SALARIES	\$ 296,113	\$ 372,982	\$ 76,869	26.0%	(2) additional positions & (1) vacancy filled
001 -210-572-033190-25001	OTHER PROFESSIONAL SERVICES	\$ -	\$ 30,484	\$ 30,484	n/a	New account for Hurricane Milton expenses
001 -210-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 38,144	\$ 38,144	n/a	Ballfield groomer
001 -220-519-034610-24021	MAINTENANCE - TAX COLL FLOOR	\$ -	\$ 67,863	\$ 67,863	n/a	New project
001 -220-519-034611-	MAINTENANCE-COURTHOUSE	\$ 20,010	\$ 49,955	\$ 29,945	149.7%	Carpet replacement in two (2) courtrooms
001 -230-519-011120-	REGULAR SALARIES	\$ -	\$ 26,796	\$ 26,796	n/a	New department for FY 2024/2025
001 -600-521-012140-	WORKERS COMPENSATION	\$ 205,366	\$ 244,285	\$ 38,919	19.0%	Higher WC rates & wages
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 842,738	\$ 978,529	\$ 135,791	16.1%	Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ 5,144,718	\$ 5,775,895	\$ 631,177	12.3%	Increased draw due to increased budget
004 -108-572-011120-	REGULAR SALARIES	\$ 115,754	\$ 144,886	\$ 29,132	25.2%	Sick & vacation payout for retiring employee
004 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 123,544	\$ 151,757	\$ 28,213	22.8%	Due to increased salaries & benefits
004 -205-515-033490-24802	OTHER CONTRACTUAL SERVICES	\$ -	\$ 46,724	\$ 46,724	n/a	New project
004 -231-537-011120-	REGULAR SALARIES	\$ 41,601	\$ 102,807	\$ 61,206	147.1%	Director & Asst Director positions not filled until Q3 LY
102 -153-541-066510-22039	90TH AVE & OSLO RD CORRIDOR	\$ -	\$ 60,038	\$ 60,038	n/a	New project
103 -120-522-066110-24025	NEW FIRE RESCUE STATION 16	\$ -	\$ 25,000	\$ 25,000	n/a	New project
103 -120-522-066420-	AUTOMOTIVE	\$ -	\$ 349,998	\$ 349,998	n/a	Purchase of ambulance
103 -120-522-066510-20037	UPGRADE TRAINING SITE @ EOC	\$ 1,494	\$ 118,592	\$ 117,098	7837.9%	Ongoing project
103 -210-572-066390-18013	HOBART PARK RESTROOM	\$ 27	\$ 60,827	\$ 60,800	225185.5%	Ongoing project
108 -222-564-036732-	PORT OUT PAYMENTS	\$ 7,329	\$ 33,419	\$ 26,090	356.0%	More clients moving out of IRC this year vs. last
109 -214-541-034670-	MAINTENANCE-TRAFFIC SIGNALS	\$ -	\$ 81,700	\$ 81,700	n/a	New account established for tracking purposes
111 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 212,425	\$ 248,093	\$ 35,668	16.8%	Due to increased salaries & benefits
111 -214-541-011140-	OVERTIME	\$ 19,097	\$ 46,080	\$ 26,983	141.3%	Increase due to Hurricane Milton
111 -214-541-033470-	CONTRACTED LABOR SERVICES	\$ 31,289	\$ 65,160	\$ 33,871	108.3%	Additional landscaping crews this year vs. last
111 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$ 19,716	\$ 65,193	\$ 45,477	230.7%	Concrete crushing not completed last year
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 154,865	\$ 187,390	\$ 32,525	21.0%	Fleet rates increased in November LY
111 -214-541-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 26,342	\$ 26,342	n/a	Fence for South County Storage Yard
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ -	\$ 503,710	\$ 503,710	n/a	Purchase of excavator & trash truck
111 -214-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 47,243	\$ 47,243	n/a	Purchase of rotary cutter
111 -244-541-011120-	REGULAR SALARIES	\$ 435,897	\$ 495,467	\$ 59,570	13.7%	(2) filled vacancies & higher wages
111 -244-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 61,570	\$ 61,570	n/a	Survey GPS equipment
111 -245-541-011120-	REGULAR SALARIES	\$ 244,669	\$ 277,934	\$ 33,266	13.6%	(1) filled vacancy & higher wages
114 -120-522-011120-	REGULAR SALARIES	\$ 4,950,741	\$ 5,473,020	\$ 522,279	10.5%	(5) filled vacancies & higher wages
114 -120-522-011140-	OVERTIME	\$ 595,658	\$ 908,086	\$ 312,428	52.5%	Increase due to Hurricane Milton

Expense Analysis December 31, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
114 -120-522-012110-	SOCIAL SECURITY MATCHING	\$ 349,605	\$ 402,793	\$ 53,188	15.2%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 1,854,053	\$ 2,115,817	\$ 261,764	14.1%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-012140-	WORKERS COMPENSATION	\$ 225,644	\$ 304,742	\$ 79,098	35.1%	Due to higher wages, filled vacancies & Milton OT
114 -120-522-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 434,219	\$ 521,860	\$ 87,641	20.2%	Due to increased salaries & benefits
114 -120-522-033190-	OTHER PROFESSIONAL SERVICES	\$ 74,045	\$ 107,935	\$ 33,890	45.8%	Timing of ALS billing expenses (2 this year vs. 1 LY)
114 -120-522-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 35,290	\$ 35,290	n/a	Station 10 bathroom renovations
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 132,271	\$ 196,830	\$ 64,559	48.8%	Timing of expensing invoices this year
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 181,364	\$ 209,236	\$ 27,872	15.4%	New FY allocation based on number of devices
114 -120-522-066420-	AUTOMOTIVE	\$ -	\$ 492,752	\$ 492,752	n/a	Ambulance, truck & passenger vehicle
114 -120-522-066510-22040	FIRE STATION #11 RENOVATIONS	\$ 6,393	\$ 199,087	\$ 192,694	3014.3%	Ongoing project
117 -210-572-035340-24014	GIFFORD CUST CONV LANDSCP IMP	\$ -	\$ 96,959	\$ 96,959	n/a	New project
120 -133-525-035120-	COMPUTER SOFTWARE	\$ -	\$ 33,416	\$ 33,416	n/a	Timing of maintenance renewal
123 -228-569-011120-	REGULAR SALARIES	\$ 8,724	\$ 37,573	\$ 28,849	330.7%	Manager in Q4 LY. 50% of time charged to ARP LY.
133 -283-537-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 38,100	\$ 38,100	n/a	Derelict vessel removal
136 -163-564-036730-24804	ALCOHOPE FL0114LH092316	\$ -	\$ 354,154	\$ 354,154	n/a	HUD Grant for FY 24/25
138 -214-541-053360-	ROAD RESURFACING	\$ 20,502	\$ 284,277	\$ 263,775	1286.6%	Ongoing project for ARP due to COVID-19
138 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	\$ -	\$ 91,612	\$ 91,612	n/a	Ongoing project for ARP due to COVID-19
255 -117-517-077210-	INTEREST-DEBT SERVICE	\$ -	\$ 517,916	\$ 517,916	n/a	New account for newly issued Land Bond
255 -117-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ -	\$ 30,282	\$ 30,282	n/a	New account for newly issued Land Bond
308 -162-575-034610-19024	JACKIE ROBNSN TRAIN CTR-MAINT	\$ 2,400	\$ 29,099	\$ 26,699	1112.4%	Ongoing project
315 -120-522-066110-20032	ALL LAND - FIRE RESCUE STA #15	\$ -	\$ 75,000	\$ 75,000	n/a	New project
315 -210-572-066390-18011	HOSIE SHUMAN PARK IMPROVEMENTS	\$ 27	\$ 40,519	\$ 40,492	149968.7%	Ongoing project
315 -210-572-066510-23028	FL RAIL TRAIL BOARDWALK	\$ -	\$ 102,967	\$ 102,967	n/a	New project
315 -210-572-066510-24005	FAIRGROUND MASTER PLAN IMPROV	\$ -	\$ 55,084	\$ 55,084	n/a	New project
315 -214-541-066510-16009	66TH AVE/69TH ST TO 85TH ST	\$ 370,455	\$ 856,665	\$ 486,209	131.2%	Ongoing project
315 -220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ 57	\$ 1,080,914	\$ 1,080,858	1909305.1%	Ongoing project
315 -220-519-066510-23013	FIBEROPTICS-BLDG A TO SEB CORN	\$ -	\$ 57,526	\$ 57,526	n/a	New project
315 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 1,679,764	\$ 1,679,764	n/a	New project
411 -217-534-033490-25001	OTHER CONT SERV-HURR MILTON	\$ -	\$ 470,705	\$ 470,705	n/a	New account for Hurricane Milton expenses
411 -217-534-033493-	LEACHATE EVAPORATOR EXPENSES	\$ 273,187	\$ 307,674	\$ 34,487	12.6%	Timing of leachate processing expenses (2 vs. 1 LY)
411 -217-534-035680-	CREDIT CARD FEES	\$ 24,693	\$ 60,336	\$ 35,643	144.3%	Lag in recording invoices last year (3 this year vs. 2 LY)
411 -217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 311,515	\$ 342,564	\$ 31,050	10.0%	Increased draw due to increased budget
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 1,150	\$ 647,577	\$ 646,427	56211.0%	Higher yard waste processing fees due to hurricane
411 -255-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 100,864	\$ 292,790	\$ 191,926	190.3%	Lag in recording recycling hauling invoices last year
418 -236-572-035630-	PRO SHOP	\$ 43,832	\$ 72,253	\$ 28,421	64.8%	More Pro Shop sales this year versus last
441 -233-524-011120-	REGULAR SALARIES	\$ 457,369	\$ 542,027	\$ 84,658	18.5%	(3) vacancies filled, higher wages & Milton OT
441 -233-524-035120-	COMPUTER SOFTWARE	\$ 38,975	\$ 75,119	\$ 36,143	92.7%	Timing of expensing invoices
471 -218-536-011120-	REGULAR SALARIES	\$ 228,923	\$ 285,780	\$ 56,857	24.8%	(4) vacancies filled, higher wages & Milton OT
471 -219-536-044610-	WATER PLANT MAINTENANCE	\$ 34,366	\$ 73,954	\$ 39,588	115.2%	Hobart generator gas tank & NC WTP valve repair
471 -235-536-011120-	REGULAR SALARIES	\$ 301,476	\$ 348,045	\$ 46,569	15.4%	(2) vacancies filled last year

Expense Analysis December 31, 2024

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

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
471 -235-536-033190-23547	INTEGRATED WATER MASTER PLAN	\$ -	\$ 32,904	\$ 32,904	n/a	New project
471 -235-536-033190-24518	WATER SYSTEM AWIA UPDATES	\$ -	\$ 36,319	\$ 36,319	n/a	New project
471 -265-536-0111120-	REGULAR SALARIES	\$ 293,191	\$ 323,655	\$ 30,464	10.4%	(1) vacancy filled, higher wages & Milton OT
471 -268-536-0111140-	OVERTIME	\$ 27,621	\$ 61,720	\$ 34,099	123.5%	Increase due to Hurricane Milton
471 -268-536-033190-25001	OTHER PROFESSIONAL SERVICES	\$ -	\$ 116,436	\$ 116,436	n/a	New account for Hurricane Milton expenses
471 -269-536-0111120-	REGULAR SALARIES	\$ 278,276	\$ 337,492	\$ 59,216	21.3%	(1) vacancy filled, higher wages & Milton OT
471 -269-536-044640-	METER MAINTENANCE	\$ -	\$ 83,134	\$ 83,134	n/a	Expenses not charged until February last year
501 -242-591-0111120-	REGULAR SALARIES	\$ 53,149	\$ 79,953	\$ 26,804	50.4%	(2) vacancies filled, higher wages & Milton OT
502 -600-521-012140-	WORKERS COMPENSATION	\$ 133,589	\$ 247,908	\$ 114,318	85.6%	Increased wages & rates. (2) WC employee payouts
502 -600-521-0331110-	LEGAL SERVICES	\$ 26,042	\$ 57,476	\$ 31,435	120.7%	Timing of expensing invoices (3 this year vs. 2 LY)
504 -127-519-033490-23005	OTHER CONT SERV-EMP HLTH CLNC	\$ 41,158	\$ 88,019	\$ 46,862	113.9%	Timing of invoices for labor costs
504 -127-519-034580-	INSURANCE CLAIMS	\$ 1,496,162	\$ 3,595,599	\$ 2,099,437	140.3%	Increased insurance claims over last year
504 -127-519-034591-	DENTAL INSURANCE CLAIMS	\$ 69,654	\$ 124,926	\$ 55,272	79.4%	Increased dental claims over last year
505 -241-513-033190-25001	OTH PROF SVCS HURRICANE MILTON	\$ -	\$ 211,323	\$ 211,323	n/a	New account for Hurricane Milton expenses
TOTAL		\$ 25,613,407	\$ 41,253,664	\$ 15,640,258	61.1%	