2023-2024
2nd Quarter

Quarterly Budget Report

Financial Indicators Snapshot - March 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)	▼ (1.6%)	▲ 2.1%	▼ (0.3%)	▲ 3.5%	Represents collections through Feb 2024. Increase of $32,208 or 2.1% YTD.
Optional Sales Tax (Fund 315)	▼ (4.1%)	▲ 2.3%	▼ (10.2%)	▼ (0.6%)	Represents collections through Feb 2024. Increase of $241,015 or 2.3.% YTD.
Half Cent Sales Tax	▼ (1.5%)	▲ 1.0%	▼ (3.6%)	▼ (1.5%)	Represents collections through Feb 2024. Increase of $58,590 or 1.0% YTD.
Traffic Impact Fees (Fund 104)	▼ (23.0%)	▲ 32.8%	▼ (11.0%)	▲ 62.8%	Varies by month, however, increase of $1,157,376 or 32.8 %YTD.
Impact Fees (Fund 103)	▲ 21.7%	▲ 71.1%	▲ 40.2%	▲ 85.8%	Varies by month, however, increase of $568,535 or 71.1% YTD.
Tourist Tax	▼ (6.3%)	▼ (9.2%)	▲ 3.9%	▲ 16.7%	Tourist Taxes are above budgeted monthly expectations by $21,227. Year to date revenues are down $214,251 when compared to prior year.
Franchise Fees (Total)	▼ (2.1%)	▲ 8.0%	▼ (9.5%)	▼ (11.0%)	Overall YTD Franchise Tax revenue is up $425,103 when compared to prior year.
Recreation Revenues					
NCAC	▲ 0.7%	▲ 9.3%	▲ 50.1%	▲ 27.2%	YTD revenues are up $7,194 compared to prior year and up $18,087 compared to budget.
GAC	▼ (2.1%)	▼ (16.1%)	▲ 43.0%	▲ 6.5%	YTD revenues are down $3,379 compared to prior year and up $1,069 compared to budget.
Recreation	▲ 16.4%	▼ (55.1%)	▲ 29.1%	▲ 11.9%	Revenues are down YTD $77,793 compared to last year due to the FL Blue grant received last year and up $6,730 compared to budget.
IG Building	▲ 24.7%	▲ 36.9%	▲ 24.3%	▲ 67.5%	YTD Revenues are up from prior year $46,745 and up $69,901 compared to budget
Shooting Range	▲ 45.1%	▲ 21.9%	▲ 66.5%	▲ 4490.0%	YTD revenues are up from prior year $58,551 and up $100,916 compared to budget.
Profit & Loss					
Building Department	▲ 67.9%	▲ 706.0%			Overall Building Department net income is up $108,822 for the month when compared to prior year and up $77,508 YTD.
Golf Course	▲ 16.9%	▼ (2.0%)			Total rounds are down 524 YTD. Net income is down by $25,590 YTD compared to prior year.
Fleet	▼ (113.7%)	▼ (35.0%)			Fleet net income is down by $71,143 for the month and down $54,272 YTD compared to prior year.
SWDD	▼ (61.9%)	▲ 9.0%			SWDD YTD net income is $985,969 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	106,498	01 & '04
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
001	General Fund/DOT/Public Transit Block Grant	729,905	02
004	MSTU/Comp Vulnerability Grant	248,675	01
108	Section 8/Rental Assistance/HUD Emergency Housing Vouchers	256,944	02
108	Section 8/Rental Assistance/HUD Emergency Housing Vouchers Admin	36,864	02
108	Section 8/Rental Assistance/HUD Emergency Housing Vouchers Service Fee	7,125	02
108	Section 8/Rental Assistance/Admin Fee	385,392	02
109	Secondary Roads/FDOT Grant Rollover/6th Ave/US1-21st St.	8,419	02
109	Secondary Roads/SCOP Grant Rollover/IR Blvd Resurfacing	176,378	02
114	Emergency Services/Fire Rescue/FL DOH Emergency Med Service Program Grant Rollover	36,014	02
114	Emergency Services/Fire Rescue/Fl Dept of Health EleGARD Grant	31,200	04
117	Tree Fine Fund/SJRWMD Wetland Restoration Grant	50,000	02
120	911 Surcharge/E911 State Grant	207,473	01
123	SHIP/State Housing Imitative Grant Rollover	1,951,867	02
124	MPO/FTA Sec 5305 Grant	159,347	01
124	MPO/Metro Planning Org Grant Rollover	146,161	02
128	Coastal Engineering/FEMA Grant/Hurricane Matthew	978,597	02
128	Coastal Engineering/FDEP Grant	2,376,000	03
128	Coastal Engineering/DEM Hazard Mitigation Grant	2,000,000	03
128	Coastal Engineering/FEMA Grant-Hurricane Ian	67,039	03
128	Coastal Engineering/FEMA Grant/Hurricane Nicole	237,685	03
133	Florida Boating Improvements/FIND Grant Rollover/ELC Dock Replacement	150,000	02
133	Florida Boating Improvements/Derelict Vessel Removal Grant	31,000	02
136	HUD Grants/Rollover Grants	199,317	01
138	ARP/American Rescue Plan Act Rollover	12,147,787	02
139	CARES Act Grant Rollover	431,505	03
145	Land Acquisition/Find Grant Rollover/Jones Pier Improvements	84,000	02
147	Opioid Fund/County Court/Drug Court	305,752	04

FY 2023/2024 Budget Reconciliation

October 1, 2023 to September 30, 2024 Budget

Fund	Item Description		Budget Amendment
Grants Received			
315	Optional Sales Tax/FDOT Grant Rollover/43rd Ave/SR 60-18th St	498,000	02
315	Optional Sales Tax/FDOT Grant Rollover/66th Ave/69th to 85th	7,000,000	02
315	Optional Sales Tax/FDOT Grant Rollover/43rd Ave Pedestrian & Bicycle Access	1,470,610	02
315	Optional Sales Tax/Trans Florida Railway Rollover Grant	498,671	02
315	Optional Sales Tax/DOT Grant Rollover/66th Ave/49th to 59th	1,721,853	02
315	Optional Sales Tax/US Fish Wildlife Rest/Hunt Grant	200,000	02
		43,500,884	
Donations/Contributions			
001	General Fund/Donations-Children's Week	7,000	02
004	MSTU/Route 60 Hyundai Recreation Donation	18,000	01
120	911 Surcharge/FEC Special Disbursement/Cyber Security	50,000	04
		75,000	
Projects Carried Forward from FY 2022/2023			
001	General Fund/Rollover Purchase Orders	86,095	03
001	General Fund/Rollover Projects	478,595	03
004	MSTU/Rollover Purchase Orders	74,310	03
004	MSTU/Rollover Projects	793,510	03
102	Traffic Impact Fees/Rollover Projects	655,103	03
103	Impact Fees/Rollover Purchase Orders	349,998	03
103	Impact Fees/Rollover Projects	148,692	03
109	Secondary Roads/Rollover Purchase Orders	56,189	03
111	Transportation Fund/Rollover Purchase Orders	208,452	03
111	Transportation Fund/Rollover Projects	450,000	03
114	Emergency Services/Rollover Purchase Orders	5,547,889	03
114	Emergency Services/Rollover Projects	3,727,755	03
119	Tourist Tax/Repeal 6th Cent	(327,619)	03
128	Coastal Engineering/Repeal 6th Cent	(275,629)	03
133	Florida Boating Improvements/Rollover Purchase Orders	42,000	03
133	Florida Boating Improvements/Rollover Projects	315,323	03
147	Opioid Fund/Rollover Projects	70,663	03
308	JJRTC/Rollover Projects	3,500,432	03
315	Optional Sales Tax/Rollover Purchase Orders	3,905,750	03
315	Optional Sales Tax/Rollover Projects	730,761	03
411	SWDD/Rollover Purchase Orders	1,796	03
471	Utilities/Rollover Purchase Orders	896,327	03

FY 2023/2024 Budget Reconciliation

October 1, 2023 to September 30, 2024 Budget

Fund	Item Description		Budget Amendment
Projects Carried Forward from FY 2022/2023			
471	Utilities/Rollover Projects	5,048,761	03
505	Information Technology/Rollover Purchase Orders	7,400	03
		26,492,553	
Unbudgeted Items			
001	General Fund/Sheriff-Law Enforcement-Return Funds	1,005,038	03
001	General Fund/Fund CIE	(70,000)	03
001	General Fund/Agencies/GYAC	40,000	03
004	MSTU/Beach Parks/Other Improvements Except Bldgs/Hurricane Nicole	153,910	03
004	MSTU/Beach Barks/Other Contractual Services/Hurricane Ian	43,411	03
004	MSTU Fund/Fund CIE	794,393	03
102	Traffic Impact Fees-Fund CIE	2,525,397	03
103	Impact Fees-Fund CIE	6,023,494	03
104	Traffic Impact Fees 2020-Fund CIE	8,364,873	03
109	Secondary Roads/Fund CIE	1,022,770	03
112	Law Enforcement Trust Fund/Sheriff-Law Enforcement-Return Funds	24,900	03
114	Emergency Services/Fund CIE	1,835,000	03
117	Tree Fine Fund/Fund CIE	200,000	03
117	Tree Fine Fund/Gifford Customer Conv. Center Landscape	200,000	03
120	911 Surcharge/Communication Center/EDP Equipment	31,853	03
127	Native Uplands Fund/Fund CIE	25,000	03
128	Coastal Engineering/CIP/Hurricane Nicole-Sector 4	1,624,000	03
128	Coastal Engineering/Fund CIE	3,991,539	03
133	Florida Boating improvements/Fund CIE	230,000	03
145	Land Acquisition Fund/Fund CIE	871,675	03
185	Vero Lake Estates/Fund CIE	352,500	03
315	Optional Sales Tax/Fund CIE	26,341,792	03
315	Optional Sales Tax/Fire Station #2 Dock	42,090	03
		55,673,635	
	Total - All Amendments	**125,742,072**	
Total Budget as of March 31, 2024			**$632,643,612**

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2023/2024 2nd Quarter

001 - GENERAL FUND

	Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
001031	Taxes	$ 89,412,193	$ 44,706,097	$ 84,788,213	94.8%	$ 40,082,116	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032	Permits & Fees	$ -	$ -	$ 519	n/a	$ 519	
001033	Intergovernmental	$ 12,219,479	$ 6,109,739	$ 4,341,881	35.5%	$ (1,767,858)	Multiple grants budgeted, but not yet received.
001034	Charges For Services	$ 2,015,196	$ 1,007,598	$ 1,352,107	67.1%	$ 344,509	Timing in payments from Sheriff for School Resource Officers.
001035	Judgments, Fines & Forfeits	$ 111,578	$ 55,789	$ 53,291	47.8%	$ (2,498)	Timing of when Domestic Violence, Animal Control, and Radio Comm fines revenue posted - only (5) months thru 2 quarters.
001036	Licenses	$ 171,000	$ 85,500	$ 64,680	37.8%	$ (20,820)	Timing of Animal Licenses.
001037	Interest	$ 952,280	$ 476,140	$ 1,483,222	155.8%	$ 1,007,082	Interest earnings higher than anticipated.
001038	Miscellaneous	$ 5,281,298	$ 2,640,649	$ 3,015,603	57.1%	$ 374,954	Timing of recorded rent payments, surplus sales, FPL Disaster Grant more than budgeted.
001039	Other Sources	$ 33,194,542	$ 16,597,271	$ 15,361,706	46.3%	$ (1,235,565)	Cash forward reserves budgeted, but not actual.
Grand Total		**$ 143,357,566**	**$ 71,678,783**	**$ 110,461,222**	**77.1%**	**$ 38,782,439**	

004 - MUNICIPAL SERVICE FUND

	Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
004031	Taxes	$ 17,468,734	$ 8,734,367	$ 15,794,862	90.4%	$ 7,060,495	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	$ 5,777,900	$ 5,505,811	47.6%	$ (272,089)	quarters.
004033	Intergovernmental	$ 16,521,928	$ 8,260,964	$ 7,849,546	47.5%	$ (411,418)	Lag time in receiving 1/2 Cent Sales Tax. Only (5) months received in 2 quarters.
004034	Charges for Services	$ 1,009,556	$ 504,778	$ 647,485	64.1%	$ 142,707	Pool and recreation revenues higher than anticipated.
004035	Judgments, Fines & Forfeits	$ 285,000	$ 142,500	$ 219,115	76.9%	$ 76,615	Code enforcement fines above budgeted projections.
004037	Interest	$ 761,805	$ 380,903	$ 596,633	78.3%	$ 215,731	Interest earnings higher than anticipated.
004038	Miscellaneous	$ 46,794	$ 23,397	$ 18,859	40.3%	$ (4,538)	Other miscellaneous revenues lower than anticipated.
004039	Other Sources	$ 4,380,153	$ 2,190,077	$ -	0.0%	$ (2,190,077)	Cash forward reserves budgeted, but not actual.
Grand Total		**$ 52,029,769**	**$ 26,014,885**	**$ 30,632,311**	**58.9%**	**$ 4,617,427**	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

	Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
111032	Permits and Fees	$ 522,500	$ 261,250	$ 268,820	51.4%	$ 7,570	Other permit revenues higher than anticipated due to two (2) large FPL/Stormwater permits.
111033	Intergovernmental	$ 3,049,500	$ 1,524,750	$ 1,187,758	38.9%	$ (336,992)	Lag time in receiving county gas tax. Only (5) payments received in quarter. DOT Traffic Signal Enhancement revenues budgeted, but not yet received.
111034	Charges for Services	$ 101,650	$ 50,825	$ 68,063	67.0%	$ 17,238	MPO salary reimbursement completed.
111037	Interest	$ 247,950	$ 123,975	$ 254,696	102.7%	$ 130,721	Paving assessments interest charged here until fiscal year end entry.
111038	Miscellaneous	$ 394,250	$ 197,125	$ 385,743	97.8%	$ 188,618	Large DOT reimbursement received.
111039	Other Sources	$ 19,580,828	$ 9,790,414	$ 8,801,958	45.0%	$ (988,456)	Cash forward reserves budgeted, but not actual.
Grand Total		**$ 23,896,678**	**$ 11,948,339**	**$ 10,968,538**	**45.9%**	**$ (979,801)**	

114 - EMERGENCY SERVICES DISTRICT

	Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
114031	Taxes	$ 48,904,312	$ 24,452,156	$ 46,226,346	94.5%	$ 21,774,190	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033	Intergovernmental	$ 96,014	$ 48,007	$ 72,005	75.0%	$ 23,998	Some grants received in full.
114034	Charges for Services	$ 7,846,731	$ 3,923,366	$ 3,227,031	41.1%	$ (696,335)	ALS charges below budgeted figures.
114035	Judgments, Fines & Forfeits	$ 3,800	$ 1,900	$ 1,700	44.7%	$ (200)	False fire alarm revenue lower than budgeted projections.
114037	Interest	$ 722,000	$ 361,000	$ 751,793	104.1%	$ 390,793	Interest earnings higher than anticipated.
114038	Miscellaneous	$ 32,633	$ 16,316	$ 14,580	44.7%	$ (1,736)	EleGARD grant for $31,200 budgeted, but not yet received.
114039	Other Sources	$ 12,717,174	$ 6,358,587	$ -	0.0%	$ (6,358,587)	Cash forward reserves budgeted, but not actual.
		$ 70,322,664	**$ 35,161,332**	**$ 50,293,455**	**71.5%**	**$ 15,132,123**	
Grand Total - All Taxing Funds		**$ 289,606,676**	**$ 144,803,338**	**$ 202,355,526**	**69.9%**	**$ 57,552,188**	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2023/2024 2nd Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
101 BCC Operations	$ 1,440,058	$ 720,029	$ 739,799	51.4%	$ 19,770	
102 County Attorney	$ 1,252,869	$ 626,435	$ 467,344	37.3%	$ (159,090)	Vacancy, legal & other professional services not yet incurred.
103 Geographic Info Systems Dept.	$ 85,873	$ 42,937	$ 42,937	50.0%	$ 0	
106 General Health	$ 1,128,158	$ 564,079	$ 599,333	53.1%	$ 35,254	Draw for April paid in March.
107 Communications/Emergency Svcs	$ 663,110	$ 331,555	$ 344,742	52.0%	$ 13,187	Timing of maintenance expenses.
109 Main Library	$ 2,960,762	$ 1,480,381	$ 1,355,428	45.8%	$ (124,953)	Operating expenses lower than budgeted.
110 Agencies	$ 12,354,087	$ 6,177,044	$ 3,954,585	32.0%	$ (2,222,459)	Full payment to two agencies. Others based on reimbursement.
111 Medicaid	$ 1,317,198	$ 658,599	$ 532,167	40.4%	$ (126,432)	Lag time in reimbursement submittals.
112 North County Library	$ 1,346,715	$ 673,358	$ 606,791	45.1%	$ (66,567)	Salaries & Benefits lower than budgeted due to turnover.
113 Brackett Family Library	$ 506,173	$ 253,087	$ 234,975	46.4%	$ (18,111)	Books encumbered, but not yet expensed.
114 Value Adjustment Board	$ 63,000	$ 31,500	$ 22,262	35.3%	$ (9,238)	Other professional services & misc. expenses occur later in the year.
118 Ind Riv Soil/Water Conservation	$ 72,528	$ 36,264	$ 34,082	47.0%	$ (2,182)	Travel & registration not expended yet.
119 Law Library	$ 84,137	$ 42,069	$ 42,923	51.0%	$ 854	
128 Children's Services	$ 2,787,126	$ 1,393,563	$ 745,829	26.8%	$ (647,734)	Lag time in reimbursement submittals.
137 Redevelopment Districts	$ 328,448	$ 164,224	$ 285,453	86.9%	$ 121,229	CRA payments due in full in December.
199 Reserves	$ 11,080,194	$ 5,540,097	$ 4,841,088	43.7%	$ (699,009)	Contingencies budgeted, but not yet expended.
201 County Administrator	$ 1,436,811	$ 718,406	$ 527,679	36.7%	$ (190,727)	Vacancies due to reorganization not yet filled.
202 Community Services	$ 284,271	$ 142,136	$ 121,356	42.7%	$ (20,779)	Travel & tuition expenses to occur later in the year.
203 Human Resources	$ 1,034,099	$ 517,050	$ 413,344	40.0%	$ (103,706)	Professional development, employee awards, tuition reimbursement expenses to occur later in the year.
204 Planning And Development	$ -	$ -	$ 1,461	n/a	$ 1,461	PACE projects
206 Veterans Services	$ 461,666	$ 230,833	$ 148,785	32.2%	$ (82,048)	Expenditures based on reimbursement.
208 Emergency Management	$ 762,537	$ 381,269	$ 344,123	45.1%	$ (37,145)	EMPG grant budgeted, but not yet expended.
210 Parks	$ 4,050,261	$ 2,025,131	$ 1,738,635	42.9%	$ (286,495)	Only 12.4 (47.7%) out of 26 pay periods, along with vacancies. Maintenance expenses occur later in the year.
211 Human Services	$ 314,221	$ 157,111	$ 145,802	46.4%	$ (11,309)	Other operating supply expenses lower than anticipated.
212 Agriculture Extension	$ 220,129	$ 110,065	$ 84,510	38.4%	$ (25,554)	Program assistant reimbursement not yet expensed. Travel & tuition occur later in the year.
215 Parks/Conservation Lands	$ 722,414	$ 361,207	$ 248,513	34.4%	$ (112,694)	Maintenance & printing expenses to be incurred later in the year.
216 Purchasing	$ 340,059	$ 170,030	$ 147,836	43.5%	$ (22,194)	Computer Software encumbered but not yet expensed.
220 Facilities Management	$ 5,760,322	$ 2,880,161	$ 1,964,926	34.1%	$ (915,235)	Maintenance and Capital expenses not yet incurred.
229 Management & Budget	$ 720,464	$ 360,232	$ 262,786	36.5%	$ (97,446)	Economic development study not yet started.
237 FPL Grant	$ 192,439	$ 96,220	$ 60,679	31.5%	$ (35,541)	Professional and Contractual services for FEMA trainings to occur later in the year.
238 Emergency Mgmt. Base Grant	$ 126,521	$ 63,261	$ 61,548	48.6%	$ (1,713)	
241 Information Services & Telecom	$ 1,367,375	$ 683,688	$ 683,688	50.0%	$ 0	

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
246 Risk Management	$ 594,431	$ 297,216	$ 594,431	100.0%	$ 297,216	Insurance charge done once a year in January.
250 County Animal Control	$ 1,017,678	$ 508,839	$ 413,825	40.7%	$ (95,014)	Capital purchase encumbered but not yet expensed.
251 Mailroom/Switchboard	$ 199,937	$ 99,969	$ 85,983	43.0%	$ (13,985)	Capital purchase not made yet.
252 Environmental Control	$ 10,033	$ 5,017	$ 3,190	31.8%	$ (1,827)	Legal & Professional Services not yet incurred.
269 Water Distributions	$ 3,227	$ 1,614	$ 3,226	100.0%	$ 1,613	
283 Lagoon	$ 508,547	$ 254,274	$ 44,357	8.7%	$ (209,916)	Vacant position. Capital not yet purchased.
300 Clerk Of Circuit Court	$ 1,469,830	$ 734,915	$ 736,937	50.1%	$ 2,022	
400 Tax Collector	$ 3,123,760	$ 1,561,880	$ 4,945,372	158.3%	$ 3,383,492	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	$ 4,086,701	$ 2,043,351	$ 2,007,840	49.1%	$ (35,510)	
600 Sheriff	$ 73,028,622	$ 36,514,311	$ 36,979,360	50.6%	$ 465,049	
700 Supervisor Of Elections	$ 2,181,713	$ 1,090,857	$ 1,288,535	59.1%	$ 197,679	First monthly draw is 25% of budget per FL Statutes.
901 Circuit Court	$ 872,476	$ 436,238	$ -	0.0%	$ (436,238)	Expenditures based on reimbursement.
903 State Attorney	$ 192,641	$ 96,321	$ 72,060	37.4%	$ (24,260)	Expenditures based on reimbursement.
904 Public Defender	$ 3,363	$ 1,682	$ 1,420	42.2%	$ (262)	Expenditures based on reimbursement.
907 Medical Examiner	$ 800,582	$ 400,291	$ 467,006	58.3%	$ 66,715	April payment made in March.
Grand Total	**$ 143,357,566**	**$ 71,678,783**	**$ 69,448,951**	**48.4%**	**$ (2,229,832)**	

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
104 North County Aquatic Center	$ 1,249,793	$ 624,897	$ 460,661	36.9%	$ (164,236)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	$ 746,140	$ 373,070	$ 240,771	32.3%	$ (132,299)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	$ 1,332,747	$ 666,374	$ 616,393	46.2%	$ (49,981)	Operational expenses lower than anticipated.
115 Intergenerational Facility	$ 873,019	$ 436,510	$ 281,790	32.3%	$ (154,720)	Operational expenses lower than anticipated.
116 Ocean Rescue	$ 1,390,030	$ 695,015	$ 543,808	39.1%	$ (151,207)	Tracking Station Beach dune crossover repairs budgeted, but not yet expensed.
161 Shooting Range Operations	$ 882,892	$ 441,446	$ 424,940	48.1%	$ (16,506)	Maintenance expenses encumbered, but not yet expensed.
199 Reserves	$ 39,643,940	$ 19,821,970	$ 19,736,907	49.8%	$ (85,063)	
204 Planning And Development	$ 305,168	$ 152,584	$ 151,685	49.7%	$ (899)	
205 County Planning	$ 2,998,953	$ 1,499,477	$ 1,121,191	37.4%	$ (378,285)	Vacancies, digitalization of files, EAR-USB Study not yet expensed.
207 Environmental Plan/Code Enforce	$ 877,507	$ 438,754	$ 369,543	42.1%	$ (69,210)	Digitalization of files not yet expended.
210 Parks	$ 794,393	$ 397,197	$ 12,710	1.6%	$ (384,487)	Jones Pier & 58th Ballfield expenses not yet expended.
231 Natural Resources	$ 747,171	$ 373,586	$ 132,264	17.7%	$ (241,321)	Comp Vulnerability Grant budgeted, but not yet expended. Vacancy.
400 Tax Collector	$ 188,016	$ 94,008	$ 306,539	163.0%	$ 212,531	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	**$ 52,029,769**	**$ 26,014,885**	**$ 24,399,202**	**46.9%**	**$ (1,615,683)**	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
199 Reserves	$ 1,442,636	$ 721,318	$ 546,320	37.9%	$ (174,998)	Contingencies budgeted, but not expended.
214 Roads And Bridges	$ 11,774,257	$ 5,887,129	$ 4,742,002	40.3%	$ (1,145,127)	Vacancies. Capital expenses encumbered, but not yet expensed.
243 Public Works	$ 985,171	$ 492,586	$ 206,362	20.9%	$ (286,224)	FEC payment to occur later in the year.
244 County Engineering	$ 4,292,508	$ 2,146,254	$ 1,749,697	40.8%	$ (396,557)	Multiple position vacancies. Capital item not yet purchased.
245 Traffic Engineering	$ 3,702,658	$ 1,851,329	$ 1,257,400	34.0%	$ (593,929)	Vacancy. Other Professional Services and Contractual Services not yet expensed.
281 Stormwater	$ 1,699,448	$ 849,724	$ 480,505	28.3%	$ (369,219)	Higher Other Professional and Contractual Services to occur later in the year. Capital items not yet purchased.
Grand Total	**$ 23,896,678**	**$ 11,948,339**	**$ 8,982,286**	**37.6%**	**$ (2,966,053)**	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
Salaries	$ 29,405,079	$ 14,702,540	$ 13,429,590	45.7%	$ (1,272,949)	12.4 pay periods out of 26 were paid in quarter. This is 47.7% of salaries rather than 50%.
Benefits	$ 16,645,474	$ 8,322,737	$ 7,585,425	45.6%	$ (737,312)	12.4 pay periods out of 26 were paid in quarter. This is 47.7% of salaries rather than 50%.
Operating	$ 9,080,531	$ 4,540,266	$ 4,035,580	44.4%	$ (504,686)	PEMT expenses to occur later in the year. PPE & Medical Services not yet expended.
Capital Outlay	$ 13,355,103	$ 6,677,552	$ 1,315,988	9.9%	$ (5,361,563)	Capital expenditures encumbered, but not yet expensed.
Debt Service	$ 26,826	$ 13,413	$ 15,612	58.2%	$ 2,199	
Grants and Aids	$ 12,108	$ 6,054	$ 12,108	100.0%	$ 6,054	Payment to Division of Forestry made once per year in October.
Other Uses	$ 1,797,543	$ 898,772	$ 1,253,622	69.7%	$ 354,850	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	**$ 70,322,664**	**$ 35,161,332**	**$ 27,647,925**	**39.3%**	**$ (7,513,407)**	
Grand Total - All Taxing Funds	**$ 289,606,677**	**$ 144,803,339**	**$ 130,478,364**	**45.1%**	**$ (14,324,975)**	

Expense Analysis March 31, 2024

> $25,000 and > 10% Increase YTD

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
001 -101-511-011120-	REGULAR SALARIES	$ 85,347	$ 117,490	$ 32,143	38%	Filled vacancy
001 -109-571-011120-	REGULAR SALARIES	$ 513,539	$ 577,610	$ 64,072	12%	Increase in salaries & part time position added
001 -110-523-088990-	DEPT OF JUVENILE JUSTICE	$ 228,590	$ 271,037	$ 42,447	19%	Increase in budget over LY
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	$ 1,108,290	$ 3,048,661	$ 1,940,371	175%	Based on reimbursement
001 -110-572-088820-	GIFFORD YOUTH ACHIEVEMENT CTR	$ 34,842	$ 79,603	$ 44,761	128%	Based on reimbursement
001 -128-569-011120-	REGULAR SALARIES	$ -	$ 46,407	$ 46,407	n/a	Partial positions added in Children's Services
001 -128-569-088490-	SUBSTANCE ABUSE-REDIRECT	$ -	$ 26,839	$ 26,839	n/a	Based on reimbursement
001 -128-569-088610-	SUBSTANCE ABUSE/LIFESKILLS	$ -	$ 35,263	$ 35,263	n/a	Based on reimbursement
001 -137-519-088220-	SEBASTIAN REDEVELOPMENT	$ 195,885	$ 248,303	$ 52,417	27%	Increase in CRA amount over LY
001 -199-581-099210-	FUND TRANSFERS OUT	$ 4,397,691	$ 4,841,088	$ 443,397	10%	Increased Transportation budget
001 -201-512-011120-	REGULAR SALARIES	$ 256,265	$ 320,349	$ 64,085	25%	County Administrator position filled in Q3 last year
001 -201-512-012120-	RETIREMENT CONTRIBUTION	$ 57,023	$ 84,027	$ 27,004	47%	Filled County Administrator & Assistant positions
001 -202-513-011120-	REGULAR SALARIES	$ 60,291	$ 91,926	$ 31,635	52%	New Director position filled Q1 of this year
001 -206-553-011130-	PART TIME EMPLOYEES	$ 13,555	$ 47,292	$ 33,738	249%	(3) part time positions added
001 -208-525-011120-	REGULAR SALARIES	$ 170,593	$ 204,578	$ 33,984	20%	Employee vacation payout due to entering DROP
001 -210-572-011120-	REGULAR SALARIES	$ 632,613	$ 697,170	$ 64,558	10%	New Director position & (2) additional positions filled
001 -210-572-036750-	FAIRGROUND EXPENDITURES	$ 32,694	$ 159,126	$ 126,432	387%	Expo & Ag bldgs painted & parking lot light upgrade
001 -210-572-066290-	OTHER BUILDINGS	$ -	$ 33,738	$ 33,738	n/a	Victor Hart & Dick Bird roofing repairs
001 -210-572-066420-	AUTOMOTIVE	$ -	$ 48,613	$ 48,613	n/a	Purchase of truck
001 -215-572-033490-	OTHER CONTRACTUAL SERVICES	$ 39,251	$ 82,584	$ 43,333	110%	Additional mowing & fencing for Cypress Bend
001 -220-519-066490-	OTHER MACHINERY & EQUIPMENT	$ -	$ 38,103	$ 38,103	n/a	911 call center ATS & mower replacements
001 -246-513-034590-	OTHER INSURANCE	$ 495,359	$ 594,431	$ 99,072	20%	Increased insurance rates
001 -250-562-011120-	REGULAR SALARIES	$ 198,496	$ 237,309	$ 38,813	20%	Reclassed position & (1) additional employee
001 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	$ 4,277,949	$ 4,929,731	$ 651,782	15%	Increased draw due to increased budget
001 -500-586-099060-	BUDG TRANSFER-PROPERTY APPRAIS	$ 1,782,218	$ 1,988,907	$ 206,689	12%	Increased draw due to increased budget
001 -600-521-012140-	WORKERS COMPENSATION	$ 355,516	$ 408,434	$ 52,918	15%	Increased worker's comp rates versus last year
001 -600-521-034390-	OTHER UTILITY SERVICES	$ 280,187	$ 314,415	$ 34,229	12%	Timing of Utility payments
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	$ 20,980,624	$ 24,067,343	$ 3,086,719	15%	Increased draw due to increased budget
001 -600-586-099090-	SHERIFF-COURT SERVICES	$ 1,358,334	$ 1,685,476	$ 327,142	24%	Increased draw due to increased budget
001 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	$ 1,036,432	$ 1,285,703	$ 249,271	24%	Increased draw due to increased budget
001 -907-527-033120-	MEDICAL SERVICES	$ 416,732	$ 467,006	$ 50,274	12%	Increased draw due to increased budget
004 -104-572-011120-	REGULAR SALARIES	$ 47,921	$ 77,123	$ 29,202	61%	Employee reclasses from N06 to N11 (50% increase)
004 -104-572-034610-	MAINTENANCE - BUILDINGS	$ 337	$ 54,840	$ 54,503	16173%	New diving platforms
004 -108-572-011120-	REGULAR SALARIES	$ 205,826	$ 244,607	$ 38,782	19%	(1) additional employee this year & reclassed employee
004 -108-572-066420-	AUTOMOTIVE	$ -	$ 28,298	$ 28,298	n/a	Purchased SUV
004 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	$ 206,582	$ 247,084	$ 40,502	20%	Due to increased salaries & benefits
004 -199-581-099210-	FUND TRANSFERS OUT	$ 17,503,800	$ 19,489,823	$ 1,986,023	11%	Increased Transportation budget
004 -205-515-011120-	REGULAR SALARIES	$ 378,769	$ 439,205	$ 60,436	16%	(2) new positions & (1) filled vacancy
004 -205-515-033190-	OTHER PROFESSIONAL SERVICES	$ -	$ 74,903	$ 74,903	n/a	EAR, MPP & USB Study/Updates & traffic cabinet wraps
004 -205-515-034590-	OTHER INSURANCE	$ 234,054	$ 280,865	$ 46,811	20%	Increased insurance rates

Expense Analysis March 31, 2024

> $25,000 and > 10% Increase YTD

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
004 -231-537-011120-	REGULAR SALARIES	$ -	$ 98,698	$ 98,698	n/a	New department established in Q4 last year
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	$ 268,937	$ 306,539	$ 37,602	14%	Increased draw due to increased budget
102 -152-541-066510-22010	AVIATION EXT-US1 TO 3TH & 41ST	$ 4,507	$ 546,054	$ 541,547	12016%	Ongoing project
103 -210-572-033190-20014	PARKS/REC/CONS LAND MASTER PLN	$ -	$ 46,943	$ 46,943	n/a	New project
104 -151-541-066510-17021	58TH AVE WIDENING-53RD TO 57TH	$ -	$ 860,637	$ 860,637	n/a	New project
104 -152-541-066510-22010	AVIATION EXT-US1 TO 37TH &41ST	$ 448,212	$ 719,159	$ 270,947	60%	Ongoing project
104 -152-541-066510-22039	90TH AVE & OSLO RD CORRIDR IMP	$ -	$ 44,046	$ 44,046	n/a	New project
109 -214-541-035390-16032	FELLSMERE ROADS STABILIZATION	$ 9,582	$ 56,337	$ 46,755	488%	Ongoing project
109 -214-541-053370-	ROAD RESTRIPING	$ -	$ 68,390	$ 68,390	n/a	Expenses not incurred until Q4 last year
109 -214-541-066510-21015	TRAFFIC CAMERA REPLMNT PROG	$ -	$ 74,991	$ 74,991	n/a	New project
109 -214-541-066510-24003	OSLO PARK PAVING	$ -	$ 64,304	$ 64,304	n/a	New project
109 -244-541-011120-	REGULAR SALARIES	$ 172,744	$ 200,648	$ 27,903	16%	Filled Roadway Production Manager position in Q3 LY
111 -214-541-011120-	REGULAR SALARIES	$ 1,243,662	$ 1,469,516	$ 225,854	18%	Multiple reclassed positions this year & vacancies last year
111 -214-541-012120-	RETIREMENT CONTRIBUTION	$ 161,020	$ 212,351	$ 51,331	32%	Increased salaries & retirement rates
111 -214-541-012130-	INSURANCE	$ 281,855	$ 334,812	$ 52,957	19%	(9) add'l employees w/ fam health ins & new benefits
111 -214-541-034590-	OTHER INSURANCE	$ 419,066	$ 502,880	$ 83,814	20%	Increased insurance rates
111 -214-541-035210-	FUEL & LUBRICANTS	$ 243,009	$ 290,983	$ 47,974	20%	Vary based on County's needs
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	$ 200,866	$ 282,008	$ 81,142	40%	Purchase of motor grader
111 -244-541-011120-	REGULAR SALARIES	$ 896,489	$ 1,012,549	$ 116,060	13%	Reclasses, temporary assignment pay & filled positions
111 -244-541-012120-	RETIREMENT CONTRIBUTION	$ 106,766	$ 137,221	$ 30,455	29%	Increased salaries & retirement rates
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	$ 204,295	$ 259,406	$ 55,111	27%	New fiscal year allocation based on number of devices
111 -245-541-035120-	COMPUTER SOFTWARE	$ 2,024	$ 33,855	$ 31,830	1572%	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	$ 188,195	$ 248,751	$ 60,556	32%	(1) additional employee this year & (1) filled vacancy
114 -120-522-011120-	REGULAR SALARIES	$ 9,657,166	$ 11,267,563	$ 1,610,397	17%	Add'l employees, filled vacancies & increased pay rates
114 -120-522-011140-	OVERTIME	$ 1,217,903	$ 1,370,160	$ 152,257	13%	Increased rates & REP trainings (reimbursable)
114 -120-522-012110-	SOCIAL SECURITY MATCHING	$ 688,917	$ 800,634	$ 111,717	16%	Due to increased salaries
114 -120-522-012120-	RETIREMENT CONTRIBUTION	$ 3,110,741	$ 4,205,244	$ 1,094,503	35%	Due to increased salaries
114 -120-522-012130-	INSURANCE	$ 1,566,465	$ 1,720,186	$ 153,721	10%	New benefits (dental, vision & LTD) for all employees
114 -120-522-012170-	MEDICARE MATCHING	$ 161,118	$ 187,564	$ 26,446	16%	Due to increased salaries
114 -120-522-033140-	GENERAL & ADMINISTRATIVE EXP	$ 764,840	$ 868,442	$ 103,602	14%	Due to increased salaries & benefits
114 -120-522-034510-	AUTOMOTIVE INSURANCE	$ 262,200	$ 427,500	$ 165,300	63%	Units per vehicle revised this year
114 -120-522-034590-	OTHER INSURANCE	$ 310,585	$ 372,702	$ 62,117	20%	Increased insurance rates
114 -120-522-034690-	MAINTENANCE - OTHER EQUIPMENT	$ 65,997	$ 119,983	$ 53,986	82%	Lifepack maintenance
114 -120-522-035120-	COMPUTER SOFTWARE	$ 152,966	$ 201,849	$ 48,884	32%	Timing of expensing software due to GASB change
114 -120-522-035241-	PERSONAL PROTECTIVE EQUIPMENT	$ 9,578	$ 123,092	$ 113,513	1185%	Large purchase of structural gear
114 -120-522-035290-	OTHER OPERATING SUPPLIES	$ 67,851	$ 103,470	$ 35,619	52%	FLIR imaging camera purchase
114 -120-522-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	$ 7,253	$ 66,698	$ 59,446	820%	Tower stair replacement
114 -120-522-066420-	AUTOMOTIVE	$ -	$ 1,196,899	$ 1,196,899	n/a	Purchase of (2) pumpers
114 -120-522-099060-	BUDG TRANSFER-PROPERTY APPRAIS	$ 292,381	$ 328,224	$ 35,843	12%	Increased draw due to increased budget

Expense Analysis March 31, 2024

> $25,000 and > 10% Increase YTD

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
114 -120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	$ 813,447	$ 925,398	$ 111,951	14%	Increased draw due to increased budget
119 -144-572-088750-	CHAMBER OF COMMERCE	$ 331,334	$ 419,535	$ 88,201	27%	Based on reimbursement
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	$ 135,000	$ 245,000	$ 110,000	81%	Timing - majority of loans not processed until Q3 & Q4 LY
124 -204-515-011120-	REGULAR SALARIES	$ 120,884	$ 146,134	$ 25,250	21%	Change in allocation of (3) employees
124 -204-515-033490-23041	MPO BIKE/PEDESTRIAN PLAN UPDTE	$ -	$ 65,193	$ 65,193	n/a	New project
127 -210-537-033490-	OTHER CONTRACTUAL SERVICES	$ -	$ 29,190	$ 29,190	n/a	Round & Earman Island plantings
128 -144-572-011120-	REGULAR SALARIES	$ 70,174	$ 99,761	$ 29,587	42%	Filled vacancy & temporary assignment pay
128 -144-572-033490-17001	OTHER CONTRACTUAL SERVICES	$ -	$ 978,596	$ 978,596	n/a	Town of Orchid payment for hurricane beach damages
128 -144-572-066514-22601	HURRICANE IAN - SECTOR 3	$ -	$ 860,705	$ 860,705	n/a	New project
128 -144-572-066514-23007	HURRICANE NICOLE - SECTOR 3	$ -	$ 3,051,619	$ 3,051,619	n/a	New project
128 -144-572-066515-23007	HURRICANE NICOLE - SECTOR 4	$ -	$ 59,130	$ 59,130	n/a	New project
133 -210-572-066380-	BOATING FACILITIES	$ -	$ 42,000	$ 42,000	n/a	Donald MacDonald & Dale Wimbrow boat ramps
133 -210-572-066510-22013	ELC MAIN DOCK REPLACEMENT	$ -	$ 106,252	$ 106,252	n/a	New project
136 -163-564-036730-23803	COC WIDE TRA FL0113L4H092210	$ -	$ 78,263	$ 78,263	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23804	ALCOHOPE FL0114L4H092215	$ -	$ 65,103	$ 65,103	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23806	NEW CHRONICS FL0119L4H092215	$ -	$ 174,606	$ 174,606	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23807	COC TRA TWO FL0338L4H092209	$ -	$ 57,090	$ 57,090	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23808	IR CHRONIC FL0360L4H092213	$ -	$ 62,109	$ 62,109	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23809	FAM RENT FL0380L4H092208	$ -	$ 58,782	$ 58,782	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23811	NEW HORIZONS FL0440L4H092211	$ -	$ 117,122	$ 117,122	n/a	HUD Grant for FY 23/24
138 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	$ -	$ 55,340	$ 55,340	n/a	New account for ARP due to COVID-19
138 -219-536-066510-19503	SOUTH WTP MEMBRANES & RETROFIT	$ 97,000	$ 447,490	$ 350,490	361%	Ongoing project for ARP due to COVID-19
138 -224-569-088052-	CLOSING FUNDS-HOMES FOR SALE	$ 95,000	$ 210,000	$ 115,000	121%	Ongoing project for ARP due to COVID-19
138 -224-569-088075-	REHABILITATION GRANTS	$ 37,015	$ 72,463	$ 35,449	96%	Ongoing project for ARP due to COVID-19
138 -241-513-033194-	BROADBAND PROFESSIONAL SVS	$ -	$ 3,413,744	$ 3,413,744	n/a	Ongoing project for ARP due to COVID-19
138 -241-513-035130-	COMPUTER HARDWARE UPGRADE	$ -	$ 39,848	$ 39,848	n/a	Ongoing project for ARP due to COVID-19
138 -300-586-099020-	BUDGET TRANSFER-CLERK OF COURT	$ 38,046	$ 222,987	$ 184,941	486%	Ongoing project for ARP due to COVID-19
145 -146-539-066510-18010	JONES PIER IMPROVEMENTS	$ -	$ 25,100	$ 25,100	n/a	New project
147 -902-734-088940-	DRUG COURT	$ -	$ 56,291	$ 56,291	n/a	New account for Opioid Settlement proceeds
308 -162-575-066490-23001	OTHER MACH & EQUIP - AMEND #2	$ 36,507	$ 90,295	$ 53,788	147%	Ongoing project
308 -162-575-066510-23002	JRTC - EXEC/CHAMSHP HALL AMD 2	$ 96,075	$ 597,665	$ 501,590	522%	Ongoing 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 -210-572-066510-14004	ARCHIE SMITH FISH HOUSE RESTOR	$ 27	$ 26,958	$ 26,931	99745%	Ongoing project
315 -210-572-066510-19021	JRTC WALKING TRAIL	$ 3,533	$ 708,514	$ 704,980	19953%	Ongoing project
315 -210-572-066510-20001	LOST TREE CONSERVTN IMPRV	$ 22,923	$ 83,558	$ 60,636	265%	Ongoing project
315 -210-572-066510-20040	PARKS PLAYGROUND IMPROVEMENTS	$ -	$ 50,325	$ 50,325	n/a	New project
315 -210-572-066510-21011	SHOOT RANGE CLAYS TRAIL ELEVTN	$ 7,576	$ 217,465	$ 209,889	2770%	Ongoing project
315 -210-572-066510-23020	BEACH PARKS SEPTIC TO SEWER	$ -	$ 29,294	$ 29,294	n/a	New project
315 -214-541-066510-07806	66TH AVE/49TH TO 69TH ST	$ 1,401,520	$ 3,848,970	$ 2,447,449	175%	Ongoing project

Expense Analysis March 31, 2024

> $25,000 and > 10% Increase YTD

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
315 -214-541-066510-15013	58TH AVE-49TH TO 53RD ST	$ 2,948	$ 862,958	$ 860,010	29173%	Ongoing project
315 -214-541-066510-16009	66TH AVE/69TH ST TO 85TH ST	$ 293	$ 3,219,757	$ 3,219,464	1098793%	Ongoing project
315 -214-541-066510-21015	TRAFFIC CAMERA REPLACEMENT PRO	$ -	$ 195,546	$ 195,546	n/a	New project
315 -214-541-066510-21035	TRANS FLORIDA RAILWAY TRAIL	$ 102	$ 457,482	$ 457,379	447009%	Ongoing project
315 -217-534-033490-03004	LANDFILL GROUNDWATER TESTING	$ 42,471	$ 136,758	$ 94,288	222%	Ongoing project
315 -220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	$ 596	$ 43,052	$ 42,455	7121%	Ongoing project
315 -220-519-066510-22020	SUPERVISOR OF ELECTIONS ROOF	$ -	$ 222,640	$ 222,640	n/a	New project
315 -220-519-066510-22042	FINANCE DEPARTMENT RENOVATIONS	$ -	$ 130,019	$ 130,019	n/a	New project
315 -220-519-066510-22043	IT DEPARTMENT RENOVATIONS	$ -	$ 104,314	$ 104,314	n/a	New project
411 -217-534-033489-	CONTRACTUAL SERVICES	$ 1,099,230	$ 1,484,314	$ 385,084	35%	Only (4) landfill operations payments LY vs. (5) this year
411 -217-534-033493-	LEACHATE EVAPORATOR EXPENSES	$ -	$ 953,416	$ 953,416	n/a	New account established for tracking purposes
411 -217-534-034590-	OTHER INSURANCE	$ 517,146	$ 620,575	$ 103,429	20%	Increased insurance rates
411 -217-534-035680-	CREDIT CARD FEES	$ 41,679	$ 72,737	$ 31,058	75%	Increased credit card processing
411 -217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	$ 313,185	$ 343,170	$ 29,985	10%	Increased draw due to increased budget
411 -255-534-033489-	CONTRACTUAL SERVICES	$ 1,113,490	$ 1,451,891	$ 338,401	30%	Only (4) landfill operations payments LY vs. (5) this year
411 -255-534-033490-	OTHER CONTRACTUAL SERVICES	$ 1,088,408	$ 1,209,672	$ 121,264	11%	Only (4) recycling transport payments LY vs. (5) this year
418 -221-572-033490-	OTHER CONTRACTUAL SERVICES	$ 672,626	$ 798,401	$ 125,776	19%	Sand delivery & increased cost of course maintenance
441 -233-524-012120-	RETIREMENT CONTRIBUTION	$ 133,731	$ 167,338	$ 33,607	25%	Increase in salaries and retirement rates
441 -233-524-033470-	CONTRACTED LABOR SERVICES	$ 360,403	$ 483,579	$ 123,175	34%	Additional supplemental inspectors needed this year
441 -233-524-034590-	OTHER INSURANCE	$ 222,450	$ 266,940	$ 44,490	20%	Increased insurance rates
441 -233-524-035120-	COMPUTER SOFTWARE	$ 56,142	$ 83,760	$ 27,618	49%	Timing of expensing software due to GASB change
471 -218-536-034590-	OTHER INSURANCE	$ 328,324	$ 393,988	$ 65,664	20%	Increased insurance rates
471 -218-536-035210-	FUEL & LUBRICANTS	$ 20,326	$ 48,091	$ 27,765	137%	Vary based on County's needs
471 -218-536-035230-	CHEMICALS	$ 291,970	$ 444,512	$ 152,542	52%	Timing of expensing invoices last year & increased cost
471 -218-536-044650-	PUMPING EQUIPMENT MAINTENANCE	$ -	$ 109,639	$ 109,639	n/a	New account established for tracking purposes
471 -218-536-044690-	SEWAGE PLANT MAINTENANCE	$ 28,050	$ 137,210	$ 109,160	389%	Reinstallation charges for gear boxes
471 -219-536-011120-	REGULAR SALARIES	$ 678,461	$ 756,047	$ 77,586	11%	(1) additional employee & (3) filled vacancies this year
471 -219-536-034590-	OTHER INSURANCE	$ 478,320	$ 573,984	$ 95,664	20%	Increased insurance rates
471 -219-536-035230-	CHEMICALS	$ 720,357	$ 840,532	$ 120,175	17%	Timing of expensing invoices last year & increased cost
471 -219-536-035290-	OTHER OPERATING SUPPLIES	$ 6,555	$ 42,481	$ 35,926	548%	Filter cartridges for water plants
471 -219-536-044610-	WATER PLANT MAINTENANCE	$ 20,982	$ 90,358	$ 69,377	331%	Multiple skid & membrane repairs & shower replacement
471 -219-536-044650-	PUMPING EQUIPMENT MAINTENANCE	$ 15,328	$ 188,483	$ 173,155	1130%	Large Hobart WTP pump repair
471 -219-536-044699-	UTILITY RENEWAL & REPLACEMENT	$ 45,392	$ 113,097	$ 67,705	149%	Majority of expenses incurred in later months LY
471 -235-536-011120-	REGULAR SALARIES	$ 605,289	$ 696,931	$ 91,642	15%	(2) vacancies filled this year
471 -235-536-033190-	OTHER PROFESSIONAL SERVICES	$ 68,153	$ 111,560	$ 43,407	64%	Staff augmentation services for temporary staff
471 -235-536-033190-23544	UTILITY SERVICES RATE STUDY	$ -	$ 36,200	$ 36,200	n/a	New project
471 -235-536-034590-	OTHER INSURANCE	$ 170,682	$ 204,818	$ 34,136	20%	Increased insurance rates
471 -235-536-035120-	COMPUTER SOFTWARE	$ 8,236	$ 67,344	$ 59,107	718%	Purchase of inventory management software
471 -257-536-033190-	OTHER PROFESSIONAL SERVICES	$ 178,589	$ 206,935	$ 28,346	16%	Increased cost of sludge hauling & dewatering
471 -257-536-034330-	GARBAGE AND SOLID WASTE	$ 66,503	$ 186,946	$ 120,444	181%	Increased tipping fees

Expense Analysis March 31, 2024

> $25,000 and > 10% Increase YTD

Account	Account Name	2023 YTD EXPENDED	2024 YTD EXPENDED	Difference	% Change	Explanation
471 -265-536-034590-	OTHER INSURANCE	$ 170,682	$ 204,818	$ 34,136	20%	Increased insurance rates
471 -268-536-011120-	REGULAR SALARIES	$ 560,759	$ 644,725	$ 83,966	15%	(1) additional employee & (3) filled vacancies this year
471 -268-536-012120-	RETIREMENT CONTRIBUTION	$ 79,499	$ 107,607	$ 28,108	35%	Increase in salaries & retirement rate
471 -268-536-034590-	OTHER INSURANCE	$ 275,159	$ 330,191	$ 55,032	20%	Increased insurance rates
471 -268-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	$ 62,779	$ 118,733	$ 55,955	89%	Vary based on County's needs
471 -268-536-044670-	LIFT STATION MAINTENANCE	$ 15,577	$ 425,073	$ 409,497	2629%	Multiple lift station replacements
471 -268-536-044680-	SEWER MAIN MAINTENANCE	$ 1,417	$ 134,222	$ 132,804	9371%	Forest Park sewer repairs
471 -268-536-044699-19512	LIFT STATION REHABS	$ 41,469	$ 255,355	$ 213,886	516%	Ongoing project
471 -268-536-044699-23552	UWHC 2024 - SEWER COLLECTION	$ -	$ 26,997	$ 26,997	n/a	New project
471 -269-536-034590-	OTHER INSURANCE	$ 275,159	$ 330,191	$ 55,032	20%	Increased insurance rates
471 -269-536-035310-	PAVING MATERIAL	$ 57,165	$ 88,266	$ 31,101	54%	More patching completed this year than last
471 -269-536-036610-	DEPRECIATION	$ 1,983,843	$ 2,534,273	$ 550,430	28%	Addition of multiple assets to be depreciated
471 -269-536-044630-	WATER MAIN MAINTENANCE	$ 1,481	$ 400,650	$ 399,168	26946%	Large water main repair & increased warehouse stock
471 -269-536-044640-	METER MAINTENANCE	$ -	$ 221,608	$ 221,608	n/a	New account established for tracking purposes
471 -269-536-044699-23551	UWHC 2024 - WATER DISTRIBUTION	$ -	$ 29,333	$ 29,333	n/a	New project
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	$ 145,055	$ 216,751	$ 71,696	49%	Additional sublet repairs due to staff vacancies
502 -246-513-033190-	OTHER PROFESSIONAL SERVICES	$ 126,178	$ 152,388	$ 26,210	21%	Actuarial study completed
502 -246-513-034590-	OTHER INSURANCE	$ 1,971,546	$ 2,444,003	$ 472,456	24%	Increased insurance rates
502 -246-519-012140-	WORKERS COMPENSATION	$ 196,404	$ 254,975	$ 58,571	30%	Large claim due to employee surgery
502 -246-519-034530-	GENERAL LIABILITY INSURANCE	$ 16,457	$ 133,977	$ 117,519	714%	Multiple utility repairs needed due to contractor error
504 -127-519-033190-	OTHER PROFESSIONAL SERVICES	$ 65,624	$ 112,606	$ 46,981	72%	Clinic phase 3 payment & actuarial services
504 -127-519-033490-23005	OTHER CONT SERV-EMP HLTH CLNC	$ -	$ 250,294	$ 250,294	n/a	Account established Q3 LY to track expenses
504 -127-519-034588-	FL BLUE ADMIN FEES	$ 273,268	$ 477,134	$ 203,866	75%	Timing of payments & increase in covered employees
504 -127-519-034591-	DENTAL INSURANCE CLAIMS	$ -	$ 197,286	$ 197,286	n/a	New account set up for new dental benefit
505 -103-519-011120-	REGULAR SALARIES	$ 163,354	$ 199,471	$ 36,116	22%	Vacancy in Q1 LY (now filled) & sick/vacation payout
505 -241-513-033190-	OTHER PROFESSIONAL SERVICES	$ 22,635	$ 47,645	$ 25,009	110%	Timing of expensing support due to GASB change
505 -241-513-035120-	COMPUTER SOFTWARE	$ 484,567	$ 1,061,676	$ 577,109	119%	Timing of expensing software due to GASB change
505 -241-513-059200-	ATTRCTVE ITEMS-LAPTOPS/TABLETS	$ 17,332	$ 44,858	$ 27,526	159%	Majority of expenses incurred in Q4 LY
	TOTAL	**$ 100,823,982**	**$ 147,855,910**	**$ 47,031,928**	**47%**	