



**2024-2025**  
**2nd Quarter**

# Quarterly Budget Report



# Financial Indicators Snapshot - March 2025

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)	▲	2.4%	▲	3.9%	▲	2.9%	▲	4.4%	Represents collections through March 2025. Increase of \$60,070 or 3.9% YTD.
Optional Sales Tax (Fund 315)	▼	(1.9%)	▲	0.6%	▼	(14.9%)	▼	(3.7%)	Represents collections through March 2025. Increase of \$63,038 or 0.6% YTD.
Half Cent Sales Tax	▼	(4.4%)	▼	(3.7%)	▼	(8.7%)	▼	(6.1%)	Represents collections through March 2025. Decrease of \$217,178 or 3.7% YTD.
Traffic Impact Fees (Fund 104)	▲	72.7%	▼	(38.1%)	▲	24.9%	▼	(12.9%)	Varies by month, however, decrease of \$1,632,138 or 38.1% YTD.
Impact Fees (Fund 103)	▼	(1.9%)	▼	(45.4%)	▲	5.6%	▼	(15.4%)	Varies by month, however, decrease of \$535,997 or 45.4% YTD.
Tourist Tax	▲	22.9%	▲	15.3%	▲	8.4%	▲	15.4%	Tourist Taxes are above budgeted monthly expectations by \$55,239. Year to date revenues are up \$329,834 when compared to prior year.
Franchise Fees (Total)	▲	8.8%	▼	(1.8%)	▼	(9.2%)	▼	(19.4%)	Overall YTD Franchise Tax revenue is down \$106,115 when compared to prior year.
Recreation Revenues									
NCAC	▼	(55.0%)	▼	(62.2%)	▼	(58.4%)	▼	(70.3%)	YTD revenues are down \$52,568 compared to prior year and down \$75,702 compared to YTD budget.
GAC	▲	2.5%	▲	31.3%	▲	13.2%	▲	3.9%	YTD revenues are up \$5,497 compared to prior year and up \$854 compared to YTD budget.
Recreation	▲	31.5%	▲	104.6%	▲	10.0%	▲	53.0%	Revenues are up YTD \$66,334 compared to last year due to the FL Blue grant received this year and up \$44,937 compared to budget.
IG Building	▲	25.7%	▼	(2.1%)	▲	7.1%	▲	9.8%	YTD Revenues are down from prior year \$3,658 and up \$15,144 compared to budget.
Shooting Range	▼	(5.7%)	▲	21.7%	▲	24.3%	▲	38.4%	YTD revenues are up from prior year \$70,782 or 21.7% and up \$110,114 or 38.4% compared to YTD budget.
Profit & Loss									
Building Department	▲	352.3%	▼	(331.7%)					Overall Building Department net income is up \$181,390 for the month when compared to prior year and down \$293,541 YTD.
Golf Course	▼	(15.2%)	▲	24.8%					Total rounds are up 447 YTD. Net income is up by \$309,106 YTD compared to prior year.
Fleet	▲	86.6%	▲	108.6%					Fleet net income is up by \$7,411 for the month and up \$109,567 YTD compared to prior year.
SWDD	▲	114.1%	▲	11.0%					SWDD YTD net income is \$1,320,596 more than the prior year.

## FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

Approved Budget as of October 1, 2024		\$524,719,875
Fund	Item Description	Budget Amendment
<b>Grants Received</b>		
001	General Fund/Intergovernmental Grants/Gifford Tour Through Time Grant	\$11,250 01
001	General Fund/Emergency Management Performance Grant	67,882 01
001	General Fund/Emergency Management/HazMat Grant	1,930 01
001	General Fund/Section 5311 Grant - SRA Grant Rollover	214,833 02
001	General Fund/Section 5307 Grant - SRA Grant Rollover	8,030,992 02
001	General Fund/FDOT Public Transit Block Grant Rollover	751,317 02
001	General Fund/Section 5339 Grant - SRA Grant Rollover	262,539 02
109	Secondary Roads/FDOT SCOP - Indian River Boulevard Pedestrian & Bike Lane Grant	750,000 02
128	Coastal Engineering/FEMA Grant - Hurricane Milton Grant	2,374,000 02
128	Coastal Engineering/FDEM LAP - Sector 4 Dune Restoration Grant	2,000,000 02
128	Coastal Engineering/FDEP Hurricane Ian & Nicole - 23IR2 Grant	2,376,000 02
315	Optional Sales Tax/FDOT SCOP Grant-43rd Ave Grant	750,000 02
315	Optional Sales Tax/DOT Grant-66th Ave 49 to 69 Grant	2,800,000 02
315	Optional Sales Tax/FDOT TRIP Grant - 66th Ave 69 - 89th Grant	3,067,477 02
315	Optional Sales Tax/FIND - Wabasso Causeway Grant	75,000 02
		<b>\$23,533,220</b>
<b>Donations/Contributions</b>		
001	General Fund/Donations - J Warren Trust	\$50,000 01
001	General Fund/Donations - Children's Services	4,000 02
004	MSTU Fund/Donations - Route 60 Hyundai	14,000 02
		<b>\$68,000</b>
<b>Projects Carried Forward from FY 2023/2024</b>		
001	General Fund/Rollover Projects & Purchase Orders	\$980,019 02
004	MSTU Fund/Rollover Projects & Purchase Orders	1,368,649 02
102	Traffic Impact Fees/Rollover Projects & Purchase Orders	198,861 02
103	Impact Fees/Rollover Projects & Purchase Orders	465,299 02
104	Traffic Impact Fees 2020/Rollover Projects & Purchase Orders	1,056,976 02
109	Secondary Roads/Rollover Projects & Purchase Orders	1,284,839 02
111	Transportation Fund/Rollover Projects & Purchase Orders	1,230,459 02

## FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

### Projects Carried Forward from FY 2023/2024 Continued

114	Emergency Services District/Rollover Projects & Purchase Orders	7,162,258	02
119	Tourist Tax Fund/Treasure Coast Sports Commission	21,000	02
120	911 Surcharge/Rollover Projects & Purchase Orders	919,165	02
123	SHIP Fund/Rollover Projects & Purchase Orders	2,437,985	02
128	Coastal Engineering/Rollover Projects & Purchase Orders	585,116	02
133	Florida Boating Fund/Rollover Projects & Purchase Orders	34,500	02
135	Disabled Access Programs/Rollover Projects & Purchase Orders	29,423	02
138	ARP Fund/Rollover Projects & Purchase Orders	4,125,431	02
139	CARES Act Fund/Rollover Projects & Purchase Orders	426,685	02
147	Opioid Settlement Fund/Rollover Projects & Purchase Orders	256,590	02
155	Land Acquisition Bond 2024/Rollover Projects & Purchase Orders	24,780,742	02
308	Jackie Robinson Training Complex/Rollover Projects & Purchase Orders	875,229	02
315	Optional Sales Tax/Rollover Projects & Purchase Orders	3,769,607	02
411	SWDD/Rollover Projects & Purchase Orders	178,150	02
441	Building Fund/Rollover Projects & Purchase Orders	10,249	02
471	Utilities Fund/Rollover Projects & Purchase Orders	3,509,671	02
502	Self Insurance Fund/Rollover Projects & Purchase Orders	22747	02
505	Information Technology/Rollover Projects & Purchase Orders	55,893	02
		<b>\$55,785,543</b>	

### Unbudgeted Items

001	General Fund/Hurricane Milton Expenses	\$448,627	02
001	General Fund/Employee Payouts	48,351	02
004	MSTU Fund/Fund CIE	1,281,683	02
004	MSTU Fund/Planning/Salaries & Benefits	127,937	02
004	MSTU Fund/Hurricane Milton Expenses	26,341	02
004	MSTU Fund/Employee Payouts	68,561	02
102	Traffic Impact Fee/Fund CIE	1,280,000	02
103	County Impact Fee/Fund CIE	9,984,977	02
104	Traffic Impact Fee 2020/Fund CIE	33,850	02
109	Secondary Roads/Fund CIE	383,000	02
109	Secondary Roads/Hurricane Milton Expenses	3,218	02
111	Transportation Fund/Road & Bridge/Automotive	1,339,245	02
111	Transportation Fund/Hurricane Milton Expenses	199,636	02
111	Transportation Fund/Employee Payouts	30,896	02

## FY 2024/2025 Budget Reconciliation

October 1, 2024 to September 30, 2025 Budget

### Unbudgeted Items Continued

112	Law Enforcement Trust Fund/Sheriff - Law Enforcement	\$142,072	02
114	Emergency Services District/Fund CIE	4,867,890	02
114	Emergency Services District/Preordered Vehicles	4,200,802	02
114	Emergency Services District/Hurricane Milton Expenses	452,386	02
119	Tourist Tax Fund/Additional Tourist Tax Allocation	258,647	02
120	911 Surcharge/Hurricane Milton Expenses	3,795	02
120	911 Surcharge/Next Generation 911 Core Services	1,174,136	02
128	Coastal Engineering/Hurricane Milton Expenses	501,036	02
128	Coastal Engineering/Additional Tourist Tax Allocation	517,604	02
133	Florida Boating Fund/Fund CIE	50,000	02
145	Land Acquisition Bond 2006/Fund CIE	336,621	02
185	Vero Lake Estates MSBU/Fund CIE	352,500	02
315	Optional Sales Tax/Fund CIE	34,438,454	02
315	Optional Sales Tax/Emergency Services District/Preordered Vehicles	2,166,930	02
315	Optional Sales Tax/Main Library Renovation	-22,476	02
315	Optional Sales Tax/North County Library Renovation	130,410	02
411	SWDD/Hurricane Milton Expenses	1,214,316	02
418	Golf Course Fund/Hurricane Milton Expenses	751	02
441	Building Fund/Hurricane Milton Expenses	33,826	02
471	Utilities Fund/Hurricane Milton Expenses	496,881	02
501	Fleet Fund/Hurricane Milton Expenses	3,175	02
502	Self Insurance Fund/Hurricane Milton Expenses	20,000	02
505	Information Technology Fund/Hurricane Milton Expenses	222,583	02
505	Information Technology Fund/Employee Payouts	2,944	02
		<b>\$66,821,605</b>	

### Total - All Amendments

**\$146,208,368**

**Total Budget as of March 31, 2025**

**\$670,928,243**

## Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2024/2025 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	\$ 98,795,480	\$ 49,397,740	\$ 92,965,203	94.1%	\$ 43,567,463	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits & Fees	\$ -	\$ -	\$ 591	n/a	\$ 591	Developer extension request fees received.
001033 Intergovernmental	\$ 11,683,555	\$ 5,841,778	\$ 4,975,580	42.6%	\$ (866,197)	Multiple grants budgeted, but not yet received.
001034 Charges For Services	\$ 2,450,173	\$ 1,225,086	\$ 1,468,886	60.0%	\$ 243,799	Timing in payments from Sheriff for School Resource Officers.
001035 Judgments, Fines & Forfeits	\$ 118,228	\$ 59,114	\$ 62,973	53.3%	\$ 3,860	Higher Radio Communication fees received than anticipated.
001036 Licenses	\$ 171,000	\$ 85,500	\$ 60,170	35.2%	\$ (25,330)	Timing of animal licenses.
001037 Interest	\$ 1,662,500	\$ 831,250	\$ 2,043,162	122.9%	\$ 1,211,912	Interest income budgeted conservatively; higher than anticipated.
001038 Miscellaneous	\$ 6,216,101	\$ 3,108,050	\$ 3,503,966	56.4%	\$ 395,916	Timing of recorded rent payments, SRA advertising, and FPL Disaster Grant more than budgeted.
001039 Other Sources	\$ 35,608,908	\$ 17,804,454	\$ 16,295,850	45.8%	\$ (1,508,604)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 156,705,944</b>	<b>\$ 78,352,972</b>	<b>\$ 121,376,382</b>	<b>77.5%</b>	<b>\$ 43,023,410</b>	

### 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	\$ 19,158,320	\$ 9,579,160	\$ 17,260,051	90.1%	\$ 7,680,891	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	\$ 6,310,375	\$ 5,487,775	43.5%	\$ (822,600)	Lag time in receiving franchise fee payments. Only (5) months received.
004033 Intergovernmental	\$ 17,368,296	\$ 8,684,148	\$ 7,542,983	43.4%	\$ (1,141,165)	Lag time in receiving 1/2 Cent Sales Tax. Only (5) months received.
004034 Charges for Services	\$ 1,433,883	\$ 716,942	\$ 666,789	46.5%	\$ (50,153)	Pool revenues lower than anticipated - will increase in summer months.
004035 Judgments, Fines & Forfeits	\$ 299,250	\$ 149,625	\$ 237,338	79.3%	\$ 87,713	Code enforcement fines above budgeted projections.
004037 Interest	\$ 1,330,000	\$ 665,000	\$ 767,827	57.7%	\$ 102,827	Interest income budgeted conservatively; higher than anticipated.
004038 Miscellaneous	\$ 50,350	\$ 25,175	\$ 18,276	36.3%	\$ (6,899)	Recreation sponsorships budgeted, but not yet received.
004039 Other Sources	\$ 4,994,456	\$ 2,497,228	\$ 117,320	2.3%	\$ (2,379,908)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 57,255,306</b>	<b>\$ 28,627,653</b>	<b>\$ 32,098,359</b>	<b>56.1%</b>	<b>\$ 3,470,706</b>	

## 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	\$ 226,225	43.3%	\$ (35,025)	Other Permit revenues lower than anticipated.
111033 Intergovernmental	\$ 3,049,500	\$ 1,524,750	\$ 3,768,966	123.6%	\$ 2,244,216	FDOT Brightline grant received.
111034 Charges for Services	\$ 101,650	\$ 50,825	\$ 7,046	6.9%	\$ (43,779)	MPO salary reimbursement completed at year end.
111037 Interest	\$ 446,025	\$ 223,013	\$ 383,867	86.1%	\$ 160,854	Interest income budgeted conservatively; higher than anticipated.
111038 Miscellaneous	\$ 394,250	\$ 197,125	\$ 234,286	59.4%	\$ 37,161	Reimbursement for Capital Project time higher than anticipated.
111039 Other Sources	\$ 24,168,032	\$ 12,084,016	\$ 10,024,668	41.5%	\$ (2,059,348)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 28,681,957</b>	<b>\$ 14,340,979</b>	<b>\$ 14,645,557</b>	<b>51.1%</b>	<b>\$ 304,578</b>	

### 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	\$ 53,740,484	\$ 26,870,242	\$ 50,409,530	93.8%	\$ 23,539,287	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 57,000	\$ 28,500	\$ 100,944	177.1%	\$ 72,444	
114034 Charges for Services	\$ 7,899,583	\$ 3,949,792	\$ 4,812,111	60.9%	\$ 862,319	ALS charges above budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 3,800	\$ 1,900	\$ 6,800	178.9%	\$ 4,900	False fire alarm revenue higher than budgeted projections.
114037 Interest	\$ 1,092,500	\$ 546,250	\$ 1,017,791	93.2%	\$ 471,541	Interest income budgeted conservatively; higher than anticipated.
114038 Miscellaneous	\$ 1,433	\$ 716	\$ 306,154	21370.5%	\$ 305,438	Bond revenue received for Station 11 renovations.
114039 Other Sources	\$ 20,712,869	\$ 10,356,435	\$ -	0.0%	\$ (10,356,435)	Cash forward reserves budgeted, but not actual.
	<b>\$ 83,507,670</b>	<b>\$ 41,753,835</b>	<b>\$ 56,653,329</b>	<b>67.8%</b>	<b>\$ 14,899,495</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 326,150,877</b>	<b>\$ 163,075,438</b>	<b>\$ 224,773,628</b>	<b>68.9%</b>	<b>\$ 61,698,190</b>	

# Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2024/2025 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	\$ 1,938,198	\$ 969,099	\$ 744,428	38.4%	\$ (224,671)	Vacancy. City of Vero Beach Boardwalk Contribution budgeted, but not yet expended.
102 County Attorney	\$ 1,358,698	\$ 679,349	\$ 563,501	41.5%	\$ (115,848)	Salaries & Benefits lower than anticipated due to retirement. Other Professional Services not yet occurred.
103 Geographic Info Systems Dept.	\$ 80,800	\$ 40,400	\$ 40,400	50.0%	\$ 0	
106 General Health	\$ 1,212,060	\$ 606,030	\$ 639,462	52.8%	\$ 33,432	Draw for April paid in March.
107 Communications/Emergency Svcs	\$ 1,484,823	\$ 742,412	\$ 398,049	26.8%	\$ (344,363)	Capital expenses budgeted, but not yet incurred.
109 Main Library	\$ 3,369,075	\$ 1,684,538	\$ 1,495,095	44.4%	\$ (189,442)	Salaries & Benefits lower than anticipated due to turnover. Lag in electric payments. Books & Audio-Visual to incur later in the year.
110 Agencies	\$ 12,898,107	\$ 6,449,054	\$ 4,521,566	35.1%	\$ (1,927,487)	Timing - expenses based on reimbursement.
111 Medicaid	\$ 1,544,229	\$ 772,115	\$ 819,825	53.1%	\$ 47,711	Increase in Medicaid costs & lag of Hospital payments.
112 North County Library	\$ 1,405,296	\$ 702,648	\$ 643,415	45.8%	\$ (59,233)	Salaries & Benefits lower than anticipated due to turnover. Lag in electric payments.
113 Brackett Family Library	\$ 583,276	\$ 291,638	\$ 293,813	50.4%	\$ 2,175	Salaries & Benefits lower than anticipated due to turnover.
114 Value Adjustment Board	\$ 64,809	\$ 32,405	\$ 30,059	46.4%	\$ (2,346)	Other Professional Services & Miscellaneous occur later in the year.
118 Ind Riv Soil/Water Conservation	\$ 78,680	\$ 39,340	\$ 35,154	44.7%	\$ (4,186)	Only 12.3 (47.3%) out of 26 pay periods. Travel to occur later in the year.
119 Law Library	\$ 92,634	\$ 46,317	\$ 47,530	51.3%	\$ 1,213	Subscriptions paid in full.
128 Children's Services	\$ 3,058,348	\$ 1,529,174	\$ 954,799	31.2%	\$ (574,375)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 370,016	\$ 185,008	\$ 370,067	100.0%	\$ 185,059	CRA Payments are due in full in December.
199 Reserves	\$ 12,248,781	\$ 6,124,391	\$ 5,540,516	45.2%	\$ (583,875)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 1,664,223	\$ 832,112	\$ 700,771	42.1%	\$ (131,340)	Turnover. Travel & Other Promotional Expenses not yet incurred.
202 General Services	\$ 394,130	\$ 197,065	\$ 178,124	45.2%	\$ (18,941)	Only 12.3 (47.3%) out of 26 pay periods. Travel & Tuition expenses to occur later in the year.
203 Human Resources	\$ 1,204,842	\$ 602,421	\$ 484,900	40.2%	\$ (117,521)	Lag in filling new positions. Other Professional Services & Employee Tuition Reimbursement to be incurred later in the year.
204 Planning And Development	\$ 6,000	\$ 3,000	\$ 1,743	29.0%	\$ (1,257)	PACE projects.
206 Veterans Services	\$ 448,001	\$ 224,001	\$ 176,344	39.4%	\$ (47,656)	Expenditures based on reimbursement.
208 Emergency Management	\$ 738,935	\$ 369,468	\$ 291,573	39.5%	\$ (77,895)	EMPG grant budgeted, but not fully expended.
210 Parks	\$ 4,669,223	\$ 2,334,612	\$ 2,067,480	44.3%	\$ (267,131)	Vacancies, Maintenance & Capital expenses to occur later in the year.
211 Human Services	\$ 370,939	\$ 185,470	\$ 157,439	42.4%	\$ (28,031)	Salaries & benefits lower than anticipated due to turnover.
212 Agriculture Extension	\$ 265,233	\$ 132,617	\$ 92,995	35.1%	\$ (39,622)	Program Assistant reimbursement not yet expended. Vehicle purchase budgeted, not yet received.
215 Parks/Conservation Lands	\$ 833,032	\$ 416,516	\$ 343,384	41.2%	\$ (73,132)	Vacancies/turnover.



## 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
216 Procurement Division	\$ 381,534	\$ 190,767	\$ 160,059	42.0%	\$ (30,708)	Computer Software encumbered but not yet expensed. Travel to occur later in the year.
217 Sanitary Landfill	\$ -	\$ -	\$ 137,208	n/a	\$ 137,208	Hurricane Milton debris expenses.
220 Facilities Management	\$ 6,568,547	\$ 3,284,274	\$ 2,136,262	32.5%	\$ (1,148,011)	Vacancies. Lag in Janitorial & Electric payments. Budgeted maintenance and capital expenses not yet incurred.
229 Management & Budget	\$ 819,705	\$ 409,853	\$ 329,414	40.2%	\$ (80,438)	Economic Development Study not yet completed. Strategic Goal Software budgeted, but not expensed.
230 Building & Facilities Mgt	\$ 942,233	\$ 471,117	\$ 242,338	25.7%	\$ (228,778)	New departments with multiple vacancies. Facilities Master Plan budgeted, but not yet expensed.
237 FPL Grant	\$ 235,505	\$ 117,753	\$ 33,101	14.1%	\$ (84,651)	Turnover. Prof./Cont. Services for FEMA trainings to occur later in the year.
238 Emergency Mgmt. Base Grant	\$ 140,808	\$ 70,404	\$ 70,525	50.1%	\$ 121	
241 Information Services & Telecom	\$ 1,275,730	\$ 637,865	\$ 637,865	50.0%	\$ 0	
246 Risk Management	\$ 653,874	\$ 326,937	\$ 653,874	100.0%	\$ 326,937	Insurance charge done once a year in January.
250 County Animal Control	\$ 1,050,408	\$ 525,204	\$ 467,619	44.5%	\$ (57,586)	Vehicle and other operating supplies not yet purchased.
251 Mailroom/Switchboard	\$ 209,170	\$ 104,585	\$ 102,016	48.8%	\$ (2,569)	Pre-paid postage on meter.
252 Environmental Control	\$ 13,533	\$ 6,767	\$ 3,958	29.2%	\$ (2,809)	Legal & Professional Services not yet incurred.
283 Lagoon	\$ 655,387	\$ 327,694	\$ 94,874	14.5%	\$ (232,820)	Other Professional Services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,526,345	\$ 763,173	\$ 765,609	50.2%	\$ 2,437	
400 Tax Collector	\$ 3,263,026	\$ 1,631,513	\$ 5,236,109	160.5%	\$ 3,604,596	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 4,422,928	\$ 2,211,464	\$ 2,175,026	49.2%	\$ (36,438)	
600 Sheriff	\$ 77,915,171	\$ 38,957,586	\$ 38,986,518	50.0%	\$ 28,932	
700 Supervisor Of Elections	\$ 2,265,589	\$ 1,132,795	\$ 1,338,518	59.1%	\$ 205,723	25% of allocation paid in October.
901 Circuit Court	\$ 833,531	\$ 416,766	\$ 416,766	50.0%	\$ -	
903 State Attorney	\$ 337,874	\$ 168,937	\$ 72,382	21.4%	\$ (96,555)	Expenditures based on reimbursement.
904 Public Defender	\$ 4,168	\$ 2,084	\$ 650	15.6%	\$ (1,434)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 808,490	\$ 404,245	\$ 471,619	58.3%	\$ 67,374	Timing - April payment made in February.
<b>Grand Total</b>	<b>\$ 156,705,944</b>	<b>\$ 78,352,972</b>	<b>\$ 76,164,739</b>	<b>48.6%</b>	<b>\$ (2,188,233)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

### 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	\$ 2,006,888	\$ 1,003,444	\$ 479,143	23.9%	\$ (524,301)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 818,815	\$ 409,408	\$ 272,209	33.2%	\$ (137,198)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,462,039	\$ 731,020	\$ 654,367	44.8%	\$ (76,653)	Seasonal operations. Higher expenses in summer.
115 Intergenerational Facility	\$ 1,058,843	\$ 529,422	\$ 382,958	36.2%	\$ (146,463)	Seasonal operations. Higher expenses in summer.
116 Ocean Rescue	\$ 1,534,509	\$ 767,255	\$ 610,599	39.8%	\$ (156,656)	Seasonal operations. Higher expenses in summer.
161 Shooting Range Operations	\$ 1,077,007	\$ 538,504	\$ 421,522	39.1%	\$ (116,982)	Turnover. Pro Shop expenses to be incurred later in the year. Vehicle not yet purchased.
199 Reserves	\$ 42,794,554	\$ 21,397,277	\$ 21,300,937	49.8%	\$ (96,340)	
204 Planning And Development	\$ 573,753	\$ 286,877	\$ 142,690	24.9%	\$ (144,187)	Turnover & position vacancy.
205 County Planning	\$ 2,943,011	\$ 1,471,506	\$ 1,208,743	41.1%	\$ (262,762)	Vacancies. Document Scanning project not yet completed.
207 Environmental Plan/Code Enforce	\$ 915,841	\$ 457,921	\$ 312,121	34.1%	\$ (145,799)	Other Contractual & Legal services not yet incurred.
210 Parks	\$ 781,683	\$ 390,842	\$ -	0.0%	\$ (390,842)	58th Ave Ballfield Renovations budgeted, but not yet completed.
231 Natural Resources	\$ 1,090,943	\$ 545,472	\$ 511,297	46.9%	\$ (34,175)	Vacancy. Vulnerability Study not yet completed.
400 Tax Collector	\$ 197,420	\$ 98,710	\$ 336,065	170.2%	\$ 237,355	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 57,255,306</b>	<b>\$ 28,627,653</b>	<b>\$ 26,632,651</b>	<b>46.5%</b>	<b>\$ (1,995,002)</b>	

## 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	\$ 1,590,303	\$ 795,152	\$ 641,707	40.4%	\$ (153,445)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 15,013,846	\$ 7,506,923	\$ 5,574,807	37.1%	\$ (1,932,116)	Multiple position vacancies. Contractual Services, Maintenance & Road Material to be expensed later in the year. Capital items not yet purchased.
243 Public Works	\$ 1,250,991	\$ 625,496	\$ 214,318	17.1%	\$ (411,178)	ADA Study & Digitizing Project budgeted, but not yet completed.
244 County Engineering	\$ 4,701,905	\$ 2,350,953	\$ 1,965,344	41.8%	\$ (385,609)	Multiple position vacancies. Engineering Consultant expenses to occur later in the year.
245 Traffic Engineering	\$ 4,190,401	\$ 2,095,201	\$ 1,483,182	35.4%	\$ (612,018)	Multiple position vacancies. Lag in electric & FEC payments. Other Professional, Contractual Services & Traffic Signs expenses to occur later in the year. Capital items not yet purchased.
281 Stormwater	\$ 1,934,511	\$ 967,256	\$ 620,333	32.1%	\$ (346,923)	Other Professional and Contractual Services to occur later in the year. Lag in electric & garbage invoices. Capital items not yet purchased.
<b>Grand Total</b>	<b>\$ 28,681,957</b>	<b>\$ 14,340,979</b>	<b>\$ 10,499,691</b>	<b>36.6%</b>	<b>\$ (3,841,288)</b>	

### 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	\$ 31,844,175	\$ 15,922,088	\$ 15,645,523	49.1%	\$ (276,564)	12.3 pay periods out of 26 were paid in quarter. This is 47.3% of salaries rather than 50%. Overtime up due to Hurricane Milton.
Benefits	\$ 18,099,411	\$ 9,049,706	\$ 8,675,379	47.9%	\$ (374,326)	12.3 pay periods out of 26 were paid in quarter. This is 47.3% of salaries rather than 50%. Benefits up due to increased overtime.
Operating	\$ 10,799,554	\$ 5,399,777	\$ 4,510,054	41.8%	\$ (889,723)	Medical evaluations, Other Professional Services, Personal Protective Equipment, Medical Supplies to occur later in the year. Lag in Electric payments.
Capital Outlay	\$ 18,910,357	\$ 9,455,179	\$ 1,340,528	7.1%	\$ (8,114,650)	Lag time in receiving vehicles. Multiple construction projects not yet completed.
Debt Service	\$ 26,763	\$ 13,382	\$ 15,612	58.3%	\$ 2,230	Draw to City of Vero Beach for airport rent for April paid in March.
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	\$ 3,815,302	\$ 1,907,651	\$ 1,360,996	35.7%	\$ (546,655)	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 83,507,670</b>	<b>\$ 41,753,835</b>	<b>\$ 31,560,200</b>	<b>37.8%</b>	<b>\$ (10,193,635)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 326,150,877</b>	<b>\$ 163,075,439</b>	<b>\$ 144,857,280</b>	<b>44.4%</b>	<b>\$ (18,218,158)</b>	

## Expense Analysis March 31, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change
001 -102-514-011120-	REGULAR SALARIES	\$ 317,727	\$ 360,023	\$ 42,296	13.3% Asst Cty Attorney position filled & multiple reclasses
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 191,277	\$ 235,876	\$ 44,599	23.3% Increased cost of tower maintenance
001 -109-571-034820-24022	OTHER PROMOTIONAL EXPENSE	\$ -	\$ 42,537	\$ 42,537	n/a Centennial expenses
001 -109-571-066420-	AUTOMOTIVE	\$ -	\$ 47,319	\$ 47,319	n/a Purchase of truck
001 -110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	\$ 8,264	\$ 45,325	\$ 37,061	448.5% Based on reimbursement
001 -110-541-066510-54001	SRA BUS SHELTERS	\$ 4,329	\$ 215,616	\$ 211,287	4881.3% Based on reimbursement
001 -110-541-088230-54001	COMMUNITY TRANSPORTATION COORD	\$ 3,048,661	\$ 3,391,664	\$ 343,002	11.3% Based on reimbursement
001 -111-564-033170-	HOSPITAL	\$ 532,167	\$ 819,825	\$ 287,659	54.1% Increase in Medicaid costs & lag of Hospital payments
001 -128-569-088281-	CCR-COMMUNITY & FAMILY SVS	\$ 44,383	\$ 71,916	\$ 27,533	62.0% Based on reimbursement
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ 80,203	\$ 133,199	\$ 52,995	66.1% Based on reimbursement
001 -128-569-088691-	SUBSATNCE ABUSE - PREVENT	\$ -	\$ 61,941	\$ 61,941	n/a New Children's Service program
001 -137-519-088220-	SEBASTIAN REDEVELOPMENT	\$ 248,303	\$ 304,139	\$ 55,837	22.5% Increased allocation
001 -137-519-088221-	FELLSMERE REDEVELOPMENT	\$ 37,151	\$ 65,927	\$ 28,776	77.5% increased allocation
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 4,841,088	\$ 5,540,516	\$ 699,428	14.4% Increased Transportation budget
001 -201-512-011120-	REGULAR SALARIES	\$ 320,349	\$ 466,714	\$ 146,364	45.7% Asst. County Administrator position filled Q3 last year
001 -201-512-012120-	RETIREMENT CONTRIBUTION	\$ 84,027	\$ 126,791	\$ 42,764	50.9% Due to increased salaries
001 -202-513-011120-	REGULAR SALARIES	\$ 91,926	\$ 123,834	\$ 31,907	34.7% (2) partial employees charged to CS starting FY 24/25
001 -203-513-011120-	REGULAR SALARIES	\$ 273,959	\$ 300,098	\$ 26,139	9.5% (1) additional employee starting FY 24/25
001 -210-572-011120-	REGULAR SALARIES	\$ 697,170	\$ 869,809	\$ 172,639	24.8% (2) additional positions & (1) vacancy filled
001 -210-572-012120-	RETIREMENT CONTRIBUTION	\$ 102,716	\$ 150,630	\$ 47,914	46.6% Due to increased salaries
001 -210-572-033190-25001	OTHER PROFESSIONAL SERVICES	\$ -	\$ 51,138	\$ 51,138	n/a New account for Hurricane Milton expenses
001 -210-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 127,569	\$ 127,569	n/a Ballfield groomer & (2) mowers
001 -215-572-011120-	REGULAR SALARIES	\$ 103,334	\$ 154,499	\$ 51,165	49.5% (1) additional employee & reclass starting FY 24/25
001 -217-534-033490-25001	OTHER CONT SERV-HURR MILTON	\$ -	\$ 137,208	\$ 137,208	n/a New account for Hurricane Milton expenses
001 -220-519-034610-24021	MAINTENANCE - TAX COLL FLOOR	\$ -	\$ 67,863	\$ 67,863	n/a New project
001 -220-519-034611-	MAINTENANCE-COURTHOUSE	\$ 34,573	\$ 127,614	\$ 93,041	269.1% Carpet replacement in two (2) courtrooms
001 -220-519-034612-	MAINTENANCE - ADMIN BUILDING A	\$ 3,261	\$ 39,036	\$ 35,776	1097.2% New pavers, card swiper & trash cans
001 -220-519-034620-	MAINTENANCE - AIR CONDITIONING	\$ 39,818	\$ 90,966	\$ 51,148	128.5% Additional service contract for Library & Courthouse
001 -229-513-011120-	REGULAR SALARIES	\$ 186,439	\$ 213,119	\$ 26,679	14.3% Employee retirement payout & double-filled position
001 -230-519-011120-	REGULAR SALARIES	\$ -	\$ 143,073	\$ 143,073	n/a New department for FY 2024/2025
001 -230-519-012120-	RETIREMENT CONTRIBUTION	\$ -	\$ 31,148	\$ 31,148	n/a New department for FY 2024/2025
001 -230-519-066420-	AUTOMOTIVE	\$ -	\$ 39,670	\$ 39,670	n/a New department for FY 2024/2025
001 -246-513-034590-	OTHER INSURANCE	\$ 594,431	\$ 653,874	\$ 59,443	10.0% Increased insurance rates
001 -250-562-011120-	REGULAR SALARIES	\$ 237,309	\$ 263,361	\$ 26,052	11.0% Filled vacancy & increased rates
001 -283-537-011120-	REGULAR SALARIES	\$ 28,480	\$ 61,977	\$ 33,497	117.6% Additional time from hurricane & (1) new position
001 -600-521-012140-	WORKERS COMPENSATION	\$ 408,434	\$ 481,945	\$ 73,511	18.0% Higher WC rates & wages
001 -600-521-035290-25001	OTHER OPERATING SUPPLIES	\$ -	\$ 191,586	\$ 191,586	n/a New account for Hurricane Milton expenses
001 -600-586-099090-	SHERIFF-COURT SERVICES	\$ 1,685,476	\$ 1,957,057	\$ 271,581	16.1% Increased draw due to increased budget
001 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ 10,289,436	\$ 11,551,790	\$ 1,262,354	12.3% Increased draw due to increased budget
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 400,025	\$ 400,025	n/a Timing - based on reimbursement

## Expense Analysis March 31, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change
004 -115-572-034310-	ELECTRIC SERVICES	\$ -	\$ 26,943	\$ 26,943	n/a Lag in recording invoices last year
004 -116-572-011120-	REGULAR SALARIES	\$ 263,434	\$ 288,747	\$ 25,313	9.6% Employee retirement payout & Hurricane time
004 -116-572-011130-	PART TIME EMPLOYEES	\$ 55,206	\$ 80,259	\$ 25,053	45.4% Multiple vacancies filled this year
004 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 247,084	\$ 303,512	\$ 56,428	22.8% Due to increased salaries & benefits
004 -205-515-033490-24802	OTHER CONTRACTUAL SERVICES	\$ -	\$ 104,286	\$ 104,286	n/a New project
004 -205-515-034590-	OTHER INSURANCE	\$ 280,865	\$ 308,951	\$ 28,086	10.0% Increased insurance rates
004 -231-537-011120-	REGULAR SALARIES	\$ 98,698	\$ 239,743	\$ 141,045	142.9% Director & Asst Director positions not filled until Q3 LY
004 -231-537-011130-	PART TIME EMPLOYEES	\$ -	\$ 26,233	\$ 26,233	n/a Position started in Q3 last year
004 -231-537-012120-	RETIREMENT CONTRIBUTION	\$ 13,393	\$ 50,626	\$ 37,233	278.0% Due to increased salaries
004 -231-537-033190-23047	OTHER PROFESSIONAL SERVICES	\$ -	\$ 106,883	\$ 106,883	n/a New project
004 -231-537-066420-	AUTOMOTIVE	\$ -	\$ 32,179	\$ 32,179	n/a Purchase of SUV
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 306,539	\$ 336,065	\$ 29,525	9.6% Increased draw due to increased budget
102 -153-541-066510-22039	90TH AVE & OSLO RD CORRIDOR	\$ -	\$ 319,233	\$ 319,233	n/a New project
103 -120-522-066110-24025	NEW FIRE RESCUE STATION 16	\$ -	\$ 1,415,780	\$ 1,415,780	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	\$ 16,244	\$ 278,100	\$ 261,856	1612.0% Ongoing project
103 -204-515-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 30,872	\$ 30,872	n/a Ongoing Impact Fee Study
103 -210-572-066390-16005	FRAN B ADAMS PARK SOCCER FLDS	\$ 13,570	\$ 312,950	\$ 299,380	2206.2% Ongoing project
103 -210-572-066390-18013	HOBART PARK RESTROOM	\$ 24,412	\$ 61,866	\$ 37,454	153.4% Ongoing project
104 -151-541-066510-16009	66TH AVE/69TH ST-85TH ST-4 LAN	\$ -	\$ 68,483	\$ 68,483	n/a New project
108 -222-564-011120-	REGULAR SALARIES	\$ 94,052	\$ 119,487	\$ 25,435	27.0% Increased wages
108 -222-564-036732-	PORT OUT PAYMENTS	\$ 17,418	\$ 84,410	\$ 66,992	384.6% More clients moving out of IRC this year vs. last
108 -222-564-036734-	VASH-RENTAL ASSISTANCE	\$ 161,757	\$ 195,416	\$ 33,659	20.8% Increased veterans rental assistance payments
109 -214-541-034670-	MAINTENANCE-TRAFFIC SIGNALS	\$ -	\$ 81,700	\$ 81,700	n/a New account established for tracking purposes
109 -214-541-035390-23037	VLE ROAD STABILIZATION	\$ -	\$ 42,752	\$ 42,752	n/a New project
109 -244-541-066420-	AUTOMOTIVE	\$ -	\$ 37,677	\$ 37,677	n/a Purchase of truck
111 -199-541-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 424,849	\$ 496,190	\$ 71,341	16.8% Due to increased salaries & benefits
111 -214-541-011140-	OVERTIME	\$ 34,473	\$ 67,605	\$ 33,132	96.1% Increase due to Hurricane Milton
111 -214-541-012140-	WORKERS COMPENSATION	\$ 99,090	\$ 127,792	\$ 28,702	29.0% Due to increased salaries
111 -214-541-033470-	CONTRACTED LABOR SERVICES	\$ 69,816	\$ 96,454	\$ 26,638	38.2% Additional landscaping crews this year vs. last
111 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$ 34,541	\$ 100,888	\$ 66,347	192.1% Concrete crushing not completed last year
111 -214-541-034590-	OTHER INSURANCE	\$ 502,880	\$ 553,168	\$ 50,288	10.0% Increased insurance rates
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 350,949	\$ 443,167	\$ 92,219	26.3% Multiple large sublet repairs completed
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	\$ 282,008	\$ 503,710	\$ 221,702	78.6% Purchase of excavator & trash truck
111 -214-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 156,649	\$ 156,649	n/a Rotary cutter, compactor, (3) tractors & mower
111 -244-541-066420-	AUTOMOTIVE	\$ -	\$ 37,677	\$ 37,677	n/a Purchase of truck
111 -244-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 61,570	\$ 61,570	n/a Survey GPS equipment
111 -245-541-066470-	EDP EQUIPMENT	\$ -	\$ 110,505	\$ 110,505	n/a Traffic network upgrade & server
111 -281-538-011120-	REGULAR SALARIES	\$ 248,751	\$ 291,342	\$ 42,591	17.1% Additional inspector for FY 2024/2025

## Expense Analysis March 31, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change
111 -281-538-066420-	AUTOMOTIVE	\$ -	\$ 77,132	\$ 77,132	n/a Purchase of truck & SUV
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 24,900	\$ 142,072	\$ 117,172	470.6% Purchased equipment & program/agency support
114 -120-522-011120-	REGULAR SALARIES	\$ 11,267,563	\$ 12,693,041	\$ 1,425,479	12.7% (5) filled vacancies & higher wages
114 -120-522-011140-	OVERTIME	\$ 1,370,160	\$ 2,074,273	\$ 704,113	51.4% Increase due to Hurricane Milton
114 -120-522-012110-	SOCIAL SECURITY MATCHING	\$ 800,634	\$ 934,309	\$ 133,675	16.7% Due to higher wages, filled vacancies & Milton OT
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 4,205,244	\$ 4,912,466	\$ 707,222	16.8% Due to higher wages, filled vacancies & Milton OT
114 -120-522-012140-	WORKERS COMPENSATION	\$ 517,371	\$ 700,992	\$ 183,621	35.5% Due to higher wages, filled vacancies & Milton OT
114 -120-522-012170-	MEDICARE MATCHING	\$ 187,564	\$ 218,598	\$ 31,034	16.5% Due to higher wages, filled vacancies & Milton OT
114 -120-522-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 868,442	\$ 1,043,725	\$ 175,283	20.2% Due to increased salaries & benefits
114 -120-522-033190-	OTHER PROFESSIONAL SERVICES	\$ 176,668	\$ 211,928	\$ 35,260	20.0% Timing of ALS billing expenses (2 this year vs. 1 LY)
114 -120-522-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 38,940	\$ 38,940	n/a Station 10 bathroom renovations
114 -120-522-034590-	OTHER INSURANCE	\$ 372,702	\$ 409,972	\$ 37,270	10.0% Increased insurance rates
114 -120-522-034640-	MAINTENANCE - AUTO EQUIPMENT	\$ 14,714	\$ 42,679	\$ 27,965	190.1% Varies based on vehicle needs
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 201,849	\$ 230,413	\$ 28,564	14.2% Timing of expensing invoices this year
114 -120-522-035130-	COMPUTER HARDWARE UPGRADE	\$ 4,279	\$ 65,474	\$ 61,195	1430.3% Purchase of toughbooks
114 -120-522-035240-	UNIFORMS & CLOTHING	\$ 72,028	\$ 100,180	\$ 28,152	39.1% Purchase of 1,553 shirts for department employees
114 -120-522-035290-20023	OTHER OPERATING SUPPLIES-PEMT	\$ 7,121	\$ 61,711	\$ 54,590	766.7% P25 pagers & Medicare data collection services
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 362,728	\$ 418,472	\$ 55,744	15.4% New FY allocation based on number of devices
114 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 89,009	\$ 89,009	n/a MSA G1 packs, ARFF grab & go, vehicle lift
114 -120-522-066510-22040	FIRE STATION #11 RENOVATIONS	\$ 21,358	\$ 261,476	\$ 240,118	1124.3% Ongoing project
114 -240-522-011120-	REGULAR SALARIES	\$ -	\$ 69,124	\$ 69,124	n/a New department for FY 2024/2025
117 -210-572-035340-24014	GIFFORD CUST CONV LANDSCP IMP	\$ -	\$ 193,918	\$ 193,918	n/a New project
119 -144-572-088751-	SEBASTIAN CHAMBER OF COMMERCE	\$ 59,185	\$ 103,149	\$ 43,963	74.3% Based on reimbursement
120 -133-525-011120-	REGULAR SALARIES	\$ 58,372	\$ 84,235	\$ 25,863	44.3% Filled vacancy
120 -133-525-033490-23046	OTHER CONTRACTUAL SERVICES	\$ -	\$ 39,329	\$ 39,329	n/a Timing - expenses started in Q4 LY
120 -133-525-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 76,630	\$ 126,418	\$ 49,788	65.0% New cybersecurity software support contract
120 -133-525-035120-24011	911 CPE SYS REFRESH-PSAP IMPRV	\$ -	\$ 116,969	\$ 116,969	n/a New project
120 -133-525-035120-	COMPUTER SOFTWARE	\$ -	\$ 54,076	\$ 54,076	n/a Timing of maintenance renewal
120 -133-525-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$ -	\$ 29,341	\$ 29,341	n/a Call taking equipment
120 -133-525-066510-24011	911 CPE SYS REFRESH-PSAP IMPRV	\$ -	\$ 578,348	\$ 578,348	n/a New project
123 -228-569-011120-	REGULAR SALARIES	\$ 23,181	\$ 70,489	\$ 47,308	204.1% Manager in Q4 LY. 50% of time charged to ARP LY.
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 245,000	\$ 365,000	\$ 120,000	49.0% Timing - majority of loans not processed until Q4 LY
123 -228-569-088076-	EMERGENCY REHAB LOAN	\$ -	\$ 72,690	\$ 72,690	n/a Funds previously used from ARP
124 -204-515-033490-18024	LONG RANGE TRANSPORTATION PLAN	\$ 10,000	\$ 63,101	\$ 53,101	531.0% Ongoing project
128 -144-572-033190-	OTHER PROFESSIONAL SERVICES	\$ 16,566	\$ 91,938	\$ 75,373	455.0% Beach Preservation Plan update
128 -144-572-033490-23007	HURR NICOLE EMERG DUNE REPAIR	\$ -	\$ 67,595	\$ 67,595	n/a Ongoing project
128 -144-572-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 36,360	\$ 36,360	n/a Purchase of drone
128 -144-572-066515-22601	HURRICANE IAN - SECTOR 4	\$ 16,678	\$ 1,142,330	\$ 1,125,652	6749.4% Ongoing project
128 -144-572-066515-23007	HURRICANE NICOLE - SECTOR 4	\$ 59,130	\$ 4,049,983	\$ 3,990,853	6749.2% Ongoing project
133 -283-537-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 38,100	\$ 38,100	n/a Derelict vessel removal



## Expense Analysis March 31, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change
136 -163-564-036730-24804	ALCOHOPE FL0114L4H092316	\$ -	\$ 635,466	\$ 635,466	n/a HUD Grant for FY 24/25
138 -214-541-053360-	ROAD RESURFACING	\$ 20,502	\$ 1,867,780	\$ 1,847,278	9010.1% 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
141 -901-601-088400-	COURT ADMINISTRATOR	\$ -	\$ 42,769	\$ 42,769	n/a Timing - based on reimbursement
155 -146-539-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 55,443	\$ 55,443	n/a New account established for Land Bond
255 -117-517-077210-	INTEREST-DEBT SERVICE	\$ -	\$ 517,916	\$ 517,916	n/a New account established for Land Bond
255 -117-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ -	\$ 33,502	\$ 33,502	n/a New account established for Land Bond
315 -120-522-066110-20032	ALL LAND - FIRE RESCUE STA #15	\$ -	\$ 1,366,109	\$ 1,366,109	n/a New project
315 -120-522-066420-	AUTOMOTIVE	\$ 691,000	\$ 772,998	\$ 81,998	11.9% Purchase of (2) ambulances
315 -120-522-066510-19020	FIRE STATION #7 CONSTRUCTION	\$ 29,171	\$ 1,080,671	\$ 1,051,500	3604.6% Ongoing project
315 -210-572-066390-18011	HOSIE SHUMAN PARK IMPROVEMENTS	\$ 6,227	\$ 40,581	\$ 34,354	551.7% Ongoing project
315 -210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ 4,765	\$ 102,432	\$ 97,667	2049.7% Ongoing project
315 -210-572-066510-23028	FL RAIL TRAIL BOARDWALK	\$ -	\$ 123,632	\$ 123,632	n/a New project
315 -210-572-066510-24005	FAIRGROUND MASTER PLAN IMPROV	\$ -	\$ 55,084	\$ 55,084	n/a New project
315 -214-541-066510-21017	1ST ST SW & 35TH AVE CULVERT	\$ -	\$ 148,995	\$ 148,995	n/a New project
315 -214-541-066510-24002	CR512 & N BROADWAY PIPE REPLMT	\$ -	\$ 104,677	\$ 104,677	n/a New project
315 -220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ 43,052	\$ 2,265,990	\$ 2,222,939	5163.4% Ongoing project
315 -220-519-066510-23013	FIBEROPTICS-BLDG A TO SEB CORN	\$ -	\$ 107,145	\$ 107,145	n/a New project
315 -220-519-066510-24010	EOC AC WALLS	\$ -	\$ 31,596	\$ 31,596	n/a New project
315 -231-537-066-510-23031	STORMWATER MASTER PLAN	\$ -	\$ 92,693	\$ 92,693	n/a New project
315 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 1,830,863	\$ 1,830,863	n/a New project
411 -217-534-033130-	ENGINEERING SERVICES	\$ 38,514	\$ 114,353	\$ 75,839	196.9% Timing - majority of expenses not until Q3 & Q4 LY
411 -217-534-033190-25001	OTHER PROFESSIONAL SERVICES	\$ -	\$ 215,847	\$ 215,847	n/a New account for Hurricane Milton expenses
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 33,010	\$ 224,813	\$ 191,803	581.0% Concrete crushing & landfill procurement consulting
411 -217-534-033490-25001	OTHER CONT SERV-HURR MILTON	\$ -	\$ 1,044,289	\$ 1,044,289	n/a New account for Hurricane Milton expenses
411 -217-534-034590-	OTHER INSURANCE	\$ 620,575	\$ 682,633	\$ 62,058	10.0% Increased insurance rates
411 -217-534-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 343,170	\$ 378,722	\$ 35,552	10.4% Increased draw due to increased budget
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 782,322	\$ 1,179,568	\$ 397,246	50.8% Higher yard waste processing fees due to hurricane
441 -233-524-011120-	REGULAR SALARIES	\$ 1,049,289	\$ 1,256,301	\$ 207,012	19.7% (3) vacancies filled, higher wages & Milton OT
441 -233-524-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 130,973	\$ 159,429	\$ 28,456	21.7% Increased salaries & benefits
441 -233-524-034590-	OTHER INSURANCE	\$ 266,940	\$ 293,634	\$ 26,694	10.0% Increased insurance rates
471 -218-536-011120-	REGULAR SALARIES	\$ 535,766	\$ 638,070	\$ 102,304	19.1% (4) vacancies filled, higher wages & Milton OT
471 -218-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 49,053	\$ 156,898	\$ 107,845	219.9% Generator pipe redo & bulk diesel tank removal
471 -218-536-034590-	OTHER INSURANCE	\$ 393,988	\$ 433,387	\$ 39,399	10.0% Increased insurance rates
471 -218-536-035230-	CHEMICALS	\$ 444,512	\$ 494,802	\$ 50,290	11.3% Increased cost of chemicals
471 -218-536-044640-	METER MAINTENANCE	\$ 15,056	\$ 63,919	\$ 48,863	324.5% Multiple flow meter replacements
471 -219-536-034590-	OTHER INSURANCE	\$ 573,984	\$ 631,382	\$ 57,398	10.0% Increased insurance rates
471 -219-536-035230-	CHEMICALS	\$ 840,532	\$ 1,024,468	\$ 183,936	21.9% Increased cost of chemicals
471 -219-536-044610-	WATER PLANT MAINTENANCE	\$ 90,358	\$ 298,723	\$ 208,365	230.6% Hobart generator gas tank & NC WTP valve repair
471 -235-536-011120-	REGULAR SALARIES	\$ 696,931	\$ 837,823	\$ 140,892	20.2% Multiple vacancies filled last year

## Expense Analysis March 31, 2025

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

Account	Account Name	2024 YTD EXPENDED	2025 YTD EXPENDED	Difference	% Change
471 -235-536-012120-	RETIREMENT CONTRIBUTION	\$ 96,253	\$ 134,211	\$ 37,958	39.4% Due to increased salaries
471 -235-536-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 94,273	\$ 123,246	\$ 28,973	30.7% Due to increased salaries & benefits
471 -235-536-033190-23547	INTEGRATED WATER MASTER PLAN	\$ -	\$ 298,812	\$ 298,812	n/a New project
471 -235-536-033190-24518	WATER SYSTEM AWIA UPDATES	\$ -	\$ 139,677	\$ 139,677	n/a New project
471 -265-536-035680-	CREDIT CARD FEES	\$ 102,985	\$ 152,844	\$ 49,860	48.4% Increased fees & (1) extra month recorded
471 -268-536-011140-	OVERTIME	\$ 51,519	\$ 92,655	\$ 41,136	79.8% 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 -268-536-034590-	OTHER INSURANCE	\$ 330,191	\$ 363,210	\$ 33,019	10.0% Increased insurance rates
471 -269-536-011120-	REGULAR SALARIES	\$ 652,663	\$ 782,329	\$ 129,666	19.9% (1) vacancy filled, higher wages & Milton OT
471 -269-536-011140-	OVERTIME	\$ 128,595	\$ 173,150	\$ 44,555	34.6% Increase due to Hurricane Milton
471 -269-536-034590-	OTHER INSURANCE	\$ 330,191	\$ 363,210	\$ 33,019	10.0% Increased insurance rates
471 -269-536-035310-	PAVING MATERIAL	\$ 93,020	\$ 125,250	\$ 32,231	34.6% Windsor pavement restoration
471 -292-536-033490-25001	OTHER CONTRACTUAL SERVICES	\$ -	\$ 192,001	\$ 192,001	n/a New account for Hurricane Milton expenses
501 -242-591-011120-	REGULAR SALARIES	\$ 123,635	\$ 184,898	\$ 61,262	49.6% (2) vacancies filled, higher wages & Milton OT
501 -242-591-035540-	PARTS	\$ 173,613	\$ 239,102	\$ 65,489	37.7% Items ordered on an as needed basis and can vary
502 -600-521-012140-	WORKERS COMPENSATION	\$ 365,458	\$ 692,837	\$ 327,380	89.6% Increased wages & rates. (3) WC employee payouts
502 -600-521-033110-	LEGAL SERVICES	\$ 42,166	\$ 81,121	\$ 38,955	92.4% Increased cost of legal services
504 -127-519-034580-	INSURANCE CLAIMS	\$ 5,301,691	\$ 7,580,279	\$ 2,278,588	43.0% Increased insurance claims over last year
504 -127-519-034586-	PHARMACY CLAIMS	\$ 2,923,915	\$ 4,179,724	\$ 1,255,809	42.9% Increased pharmacy claims over last year
504 -127-519-034591-	DENTAL INSURANCE CLAIMS	\$ 197,286	\$ 246,808	\$ 49,523	25.1% 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
505 -241-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 47,645	\$ 121,684	\$ 74,039	155.4% Large fiber repair & IT consulting services
505 -241-513-034110-	TELEPHONE	\$ 33,292	\$ 120,470	\$ 87,178	261.9% Timing of invoices - most recorded in Q4 last FY
<b>TOTAL</b>		<b>\$ 68,002,864</b>	<b>\$ 108,866,069</b>	<b>\$ 40,863,206</b>	<b>60.1%</b>