



**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	
<b>Revenues</b>					
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.
<b>Recreation Revenues</b>					
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.
<b>Profit &amp; Loss</b>					
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
<b>Grants Received</b>			
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/FI 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 Initiative 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
<b>Grants Received</b>			
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
		<b>43,500,884</b>	
<b>Donations/Contributions</b>			
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
		<b>75,000</b>	
<b>Projects Carried Forward from FY 2022/2023</b>			
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
<b>Projects Carried Forward from FY 2022/2023</b>			
471	Utilities/Rollover Projects	5,048,761	03
505	Information Technology/Rollover Purchase Orders	7,400	03
		<b>26,492,553</b>	
<b>Unbudgeted Items</b>			
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
		<b>55,673,635</b>	
<b>Total - All Amendments</b>		<b>125,742,072</b>	
<b>Total Budget as of March 31, 2024</b>			<b>\$632,643,612</b>

## 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
							The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001031	Taxes	\$ 89,412,193	\$ 44,706,097	\$ 84,788,213	94.8%	\$ 40,082,116	
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.
<b>Grand Total</b>		<b>\$ 143,357,566</b>	<b>\$ 71,678,783</b>	<b>\$ 110,461,222</b>	<b>77.1%</b>	<b>\$ 38,782,439</b>	

### 004 - MUNICIPAL SERVICE FUND

Account Description		Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
							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.
004031	Taxes	\$ 17,468,734	\$ 8,734,367	\$ 15,794,862	90.4%	\$ 7,060,495	
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.
<b>Grand Total</b>		<b>\$ 52,029,769</b>	<b>\$ 26,014,885</b>	<b>\$ 30,632,311</b>	<b>58.9%</b>	<b>\$ 4,617,427</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	\$ 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.
<b>Grand Total</b>	<b>\$ 23,896,678</b>	<b>\$ 11,948,339</b>	<b>\$ 10,968,538</b>	<b>45.9%</b>	<b>\$ (979,801)</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	\$ 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.
	<b>\$ 70,322,664</b>	<b>\$ 35,161,332</b>	<b>\$ 50,293,455</b>	<b>71.5%</b>	<b>\$ 15,132,123</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 289,606,676</b>	<b>\$ 144,803,338</b>	<b>\$ 202,355,526</b>	<b>69.9%</b>	<b>\$ 57,552,188</b>	



## 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.
<b>Grand Total</b>	<b>\$ 143,357,566</b>	<b>\$ 71,678,783</b>	<b>\$ 69,448,951</b>	<b>48.4%</b>	<b>\$ (2,229,832)</b>	

### 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.
<b>Grand Total</b>	<b>\$ 52,029,769</b>	<b>\$ 26,014,885</b>	<b>\$ 24,399,202</b>	<b>46.9%</b>	<b>\$ (1,615,683)</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	\$ 1,442,636	\$ 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 expended.
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 expended.
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.
<b>Grand Total</b>	<b>\$ 23,896,678</b>	<b>\$ 11,948,339</b>	<b>\$ 8,982,286</b>	<b>37.6%</b>	<b>\$ (2,966,053)</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	\$ 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 expended.
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.
<b>Grand Total</b>	<b>\$ 70,322,664</b>	<b>\$ 35,161,332</b>	<b>\$ 27,647,925</b>	<b>39.3%</b>	<b>\$ (7,513,407)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 289,606,677</b>	<b>\$ 144,803,339</b>	<b>\$ 130,478,364</b>	<b>45.1%</b>	<b>\$ (14,324,975)</b>	

## 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%	Reclassified 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 & reclassified 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 RESTRIPIING	\$ -	\$ 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 reclassified 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 FLO113L4H092210	\$ -	\$ 78,263	\$ 78,263	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23804	ALCOHOPE FLO114L4H092215	\$ -	\$ 65,103	\$ 65,103	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23806	NEW CHRONICS FLO119L4H092215	\$ -	\$ 174,606	\$ 174,606	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23807	COC TRA TWO FLO338L4H092209	\$ -	\$ 57,090	\$ 57,090	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23808	IR CHRONIC FLO360L4H092213	\$ -	\$ 62,109	\$ 62,109	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23809	FAM RENT FLO380L4H092208	\$ -	\$ 58,782	\$ 58,782	n/a	HUD Grant for FY 23/24
136 -163-564-036730-23811	NEW HORIZONS FLO440L4H092211	\$ -	\$ 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
<b>TOTAL</b>		<b>\$ 100,823,982</b>	<b>\$ 147,855,910</b>	<b>\$ 47,031,928</b>	<b>47%</b>	