



2020-2021
4th Quarter
PRELIMINARY

Quarterly Budget Report



Financial Indicators Snapshot - September 2021

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)	▲ 7.2%	▲ 4.5%	▲ 12.9%	▲ 10.1%	Represents collections through August 2021. Increase of \$140,662 or 4.53% YTD.
Optional Sales Tax (Fund 315)	▲ 20.6%	▲ 15.3%	▲ 36.5%	▲ 26.2%	Represents collections through August 2021. Increase of \$2,612,929 or 15.3% YTD.
Half Cent Sales Tax	▲ 23.4%	▲ 19.6%	▲ 50.7%	▲ 34.8%	Represents collections through August 2021. Increase of \$1,809,309 or 19.6% YTD.
Traffic Impact Fees (Fund 104)	▲ 43.1%	▲ 83.8%	▲ 51.8%	▲ 119.9%	Varies by month, however, increase of \$4,279,563 or 83.8% YTD.
Impact Fees (Fund 103)	▼ (16.9%)	▲ 4.7%	▼ (10.3%)	▲ 162.8%	Varies by month, however, increase of \$114,534 or 4.7% YTD.
Tourist Tax	▲ 40.7%	▲ 36.8%	▲ 70.3%	▲ 43.2%	Tourist Taxes exceeded budgeted monthly expectations by \$104,070 for the month. Year to date revenues are up \$923,601 when compared to prior year and up \$606,747 when compared to FY 2018/19.
Franchise Fees (Total)	▼ (11.4%)	▲ 3.2%	▼ (2.6%)	▼ (6.9%)	Overall YTD Franchise Tax revenue is up \$299,244 when compared to prior year.
Recreation Revenues					
NCAC	▲ 274.9%	▲ 156.6%	▲ 15.6%	▼ (6.6%)	YTD revenues are up \$144,739 compared to prior year and down \$16,650 YTD compared to budget. Pool closed March 19,2020 due to COVID-19. Re-opened on May 12, 2020.
GAC	▲ 581.7%	▲ 174.8%	▲ 33.5%	▲ 20.5%	YTD revenues are up \$37,055 compared to prior year and up \$9,914 YTD compared to budget. Pool closed March 19, 2020 due to COVID-19. Re-opened May 12, 2020.
Recreation	▲ 9572.0%	▲ 94.2%	▲ 66.5%	▲ 6.9%	Revenues are up YTD \$84,274 compared to last year and up \$11,196 YTD compared to budget.
IG Building	▲ 502.7%	▼ (4.6%)	▼ (48.1%)	▼ (52.4%)	YTD Revenues are down from prior year \$7,203. Pickleball and socially distanced meetings began on Sept 21, 2020.
Profit & Loss					
Building Department	▲ 30.0%	▲ 76.0%			Overall Building Department net income is up \$174,499 for the month when compared to prior year and up \$757,221 YTD.
Golf Course	▼ (80.3%)	▲ 113.2%			Total rounds are up 20,210 or 21.8% YTD. Net income is up by \$593,916 YTD compared to prior year.
Fleet	▼ (287.2%)	▼ (416.9%)			Fleet net income is down \$51,297 or 287.2% for the month and down \$151,658 YTD compared to prior year.
SWDD	▲ 20.6%	▼ (20.3%)			SWDD YTD net income is \$422,803 less than the prior year.
Shooting Range	▼ (53.7%)	▲ 28.1%			Shooting Range YTD net income is up \$87,021 compared to prior year, although net income is still (\$223,177).

FY 2020/2021 Budget Reconciliation

October 1, 2020 to September 30, 2021 Budget

Approved Budget as of October 1, 2020		\$393,634,815
Fund	Item Description	Budget Amendment
Grants Received		
001	General Fund/SRA Grant	5,375,486 004 & 06
001	General Fund/SRA CARES Grant	6,109,074 004
001	General Fund/EMPG Covid 19 Grant	13,507 004
001	General Fund/EMPG Grant	173,766 006 & 011
001	General Fund/DOS/LSTA Grant	9,646 004
001	General Fund/EMS Grant	2,913 004
001	General Fund/EMPA Grant	23,150 008
001	General Fund/FDEP Grant	50,000 009
001	General Fund/IRL Council Grant	3,816 011
004	MSTU/Find Grant/Jones Pier	130,000 004
004	MSTU/DHS Grant/Jones Pier	10,725 004
004	MSTU/DEP Grant	75,000 004
004	MSTU/FL Blue Foundations Seniors Grant	198,905 006
108	Rental Assistance/HUD CARES -Covid 19 Grant	89,807 004
108	Rental Assistance/Section 8 Grant	100,088 011
109	Secondary Roads/SCOP Grant	2,190,279 004 & 008
114	Emergency Services District/PEMT Program	158,430 004
114	Emergency Services District/EMS Grant	18,951 004
114	Emergency Services District/CARES Act Grant	1,270,371 007
121	Drug Abuse Fund/Sheriff DEA Equitable Sharing Program	55,990 006
123	SHIP/Grant	581,578 004 & 009
127	Native Land/Wildlife Grant	96,216 004
128	Beach Restoration/DEP Grant	326,329 008
129	CDBG/CDBG Grant	683,613 004
131	SHIP/CRF Housing Grant	851,752 004
133	FL Boating/FFWCC Grant	8,150 008
136	HUD Grant	487,522 004 & 008
138	ARP Grant	15,531,584 011
139	CARES Act/Intergovernmental/Coronavirus Relief	20,723,344 004 & 007
315	Optional Sales Tax/Grants	10,678,509 004 & 007
		66,028,501

FY 2020/2021 Budget Reconciliation

October 1, 2020 to September 30, 2021 Budget

Donations/Contributions

001	General Fund/Main Library Donations	1,038	
		1,038	004

Projects Carried Forward from FY 2019/2020

001	General Fund/Purchase Order Rollover	32,674	
001	General Fund/Rollover Projects	937,914	005
004	MSTU/Purchase Order Rollover	2,277	001
004	MSTU/Purchase Order Rollover	786	002
004	MSTU/Parks/58th Ave Ballfields	816,211	005
102	Traffic Impact Fees/Fund CIE	3,918,991	005
103	Impact Fees/Purchase Order Rollover	16,093	001
103	Impact Fees/Fund CIE	2,131,397	005
103	Impact Fees/Rollover Projects	30,695	005
109	Secondary Roads/Purchase Order Rollover	8,450	001
109	Secondary Roads/Fund CIE	150,491	005
109	Secondary Roads/Rollover Projects	190,660	005
111	Transportation/Purchase Order Rollover	110,861	001
111	Transportation/Rollover Projects	43,884	005
114	Emergency Services District/Purchase Order Rollover	1,249,301	001
114	Emergency Services District/Fund CIE	1,150,000	005
114	Emergency Services District/Rollover Projects	136,290	005
117	Tree Fine Fund/Fund CIE	75,000	005
119	Tourist Tax/Rollover Project	12,500	005
120	911 Surcharge/Purchase Order Rollover	163,549	001
120	911 Surcharge/Rollover Project	468,834	005
131	SHIP/CRF/Purchase Order Rollover	1,000	001
139	CARES Act/Purchase Order Rollover	32,503	001
145	Land Acquisition Fund/Fund CIE	359,231	005
308	JRTC/Training Complex Improvements	2,050,000	006
315	Optional Sales Tax/Purchase Order Rollover	399,000	001
315	Optional Sales Tax/Fund CIE	19,569,397	005
315	Optional Sales Tax/Rollover Projects	2,585,505	005
418	Sandridge/Purchase Order Rollover	8,390	001
441	Building Department/Purchase Order Rollover	1,981	001
471	Utilities/Purchase Order Rollover	448,926	001
471	Utilities/Rollover Projects	4,162,286	005
472	Utilities/Impact Fees/Rollover Project	109,604	005
502	Self Insurance/Purchase Order Rollover	9,102	001
505	Information Technology & Systems/Purchase Order Rollover	12,691	001
		41,396,474	

FY 2020/2021 Budget Reconciliation

October 1, 2020 to September 30, 2021 Budget

Unbudgeted Items

001	General Fund/Clerk of Court	65,000	005
001	General Fund/Tax Collector	196,468	005
001	General Fund/Water & Sewer Service-Gifford Gardens	13,628	005
001	General Fund/Community Transportation Coordinator/SRA	17,686	005
001	General Fund/Law Library	8,155	011
001	General Fund/Sheriff	15,469	011
108	Rental Assistance/Port In Reimbursements	107,000	007
108	Rental Assistance/HUD Emergency Housing Vouchers	376,836	009
111	Transportation Fund/Equipment	222,140	005
112	Special Law Enforcement/Confiscated Property	30,000	008
121	Drug Abuse Fund/Sheriff DEA Equitable Share	55,502	008
141	Additional Court Costs	16,966	011
411	SWDD/Recycling Sales	469,600	004
505	Information Technology/Software	71,523	005
		1,665,973	

Total - All Amendments

109,091,986

Total Budget as of September 30, 2021

\$502,726,801

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2020/2021 4th Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
001031 Taxes	\$ 65,928,972	\$ 65,928,972	\$ 66,995,174	101.6%	\$ 1,066,201	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits and Fees	\$ -	\$ -	\$ 1,320	n/a	\$ 1,320	Developer extension request fees received.
001033 Intergovernmental	\$ 14,274,806	\$ 14,274,806	\$ 9,599,032	67.2%	\$ (4,675,774)	SRA CARES grant based on reimbursement.
001034 Charges For Services	\$ 1,824,972	\$ 1,824,972	\$ 2,367,696	129.7%	\$ 542,724	Prisoner, fairground & camp ground fees revenue higher than anticipated.
001035 Judgments, Fines & Forfeits	\$ 163,989	\$ 163,989	\$ 119,521	72.9%	\$ (44,468)	Animal Control and Radio Comm fines and animal related fee revenues are lower than anticipated.
001036 Licenses	\$ 148,200	\$ 148,200	\$ 187,566	126.6%	\$ 39,366	Animal License revenue higher than anticipated.
001037 Interest	\$ 157,700	\$ 157,700	\$ 63,849	40.5%	\$ (93,851)	Interest earnings lower than anticipated.
001038 Miscellaneous	\$ 4,817,508	\$ 4,817,508	\$ 5,572,548	115.7%	\$ 755,040	Reimbursement of CARES Act related employee time & received FPL Disaster Preparedness grant.
001039 Other Sources	\$ 25,141,735	\$ 25,141,735	\$ 21,366,747	85.0%	\$ (3,774,988)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 112,457,882	\$ 112,457,882	\$ 106,273,453	94.5%	\$ (6,184,429)	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
004031 Taxes	\$ 13,157,260	\$ 13,157,260	\$ 13,136,651	99.8%	\$ (20,609)	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	\$ 8,998,400	\$ 8,998,400	\$ 9,037,585	100.4%	\$ 39,185	Lag time in receiving franchise fee payments. Only (11) months received YTD.
004033 Intergovernmental	\$ 9,487,609	\$ 9,487,609	\$ 12,571,998	132.5%	\$ 3,084,389	1/2 Cent Sales Tax and State Revenue Sharing revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,011,743	\$ 1,011,743	\$ 987,836	97.6%	\$ (23,907)	Revenues lower than anticipated due to COVID-19.
004035 Judgments, Fines & Forfeits	\$ 118,750	\$ 118,750	\$ 171,490	144.4%	\$ 52,740	Code enforcement fines above budgeted projections.
004037 Interest	\$ 66,500	\$ 66,500	\$ 23,082	34.7%	\$ (43,418)	Interest earnings lower than anticipated.
004038 Miscellaneous	\$ 31,996	\$ 31,996	\$ 213,416	667.0%	\$ 181,420	Reimbursement of CARES Act related employee time.
004039 Other Sources	\$ 2,960,625	\$ 2,960,625	\$ -	0.0%	\$ (2,960,625)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 35,832,883	\$ 35,832,883	\$ 36,142,058	100.9%	\$ 309,175	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
111032 Permits and Fees	\$ 446,500	\$ 446,500	\$ 671,618	150.4%	\$ 225,118	Higher Engineering Permit Fees than anticipated.
111033 Intergovernmental	\$ 2,820,201	\$ 2,820,201	\$ 3,077,648	109.1%	\$ 257,446	FEMA Hurricane Grants received but not budgeted.
111034 Charges for Services	\$ 92,150	\$ 92,150	\$ 107,850	117.0%	\$ 15,700	More utilities paving patches than anticipated.
111035 Judgments, Fines & Forfeits	\$ -	\$ -	\$ 1,500	n/a	\$ 1,500	Stormwater ordinance fines received.
111037 Interest	\$ 25,223	\$ 25,223	\$ 19,841	78.7%	\$ (5,382)	Interest earning lower than anticipated.
111038 Miscellaneous	\$ 382,803	\$ 382,803	\$ 612,692	160.1%	\$ 229,890	Reimbursement of CARES Act related employee time, reimbursements and surplus sales.
111039 Other Sources	\$ 13,862,999	\$ 13,862,999	\$ 12,165,154	87.8%	\$ (1,697,845)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 17,629,875	\$ 17,629,875	\$ 16,656,302	94.5%	\$ (973,573)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
114031 Taxes	\$ 35,940,767	\$ 35,940,767	\$ 36,533,583	101.6%	\$ 592,817	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 1,277,106	\$ 1,277,106	\$ 1,594,873	124.9%	\$ 317,767	FEMA Hurricane Grants received but not budgeted.
114034 Charges for Services	\$ 6,429,296	\$ 6,429,296	\$ 6,715,249	104.4%	\$ 285,953	Fire Safety Inspections/Plan Reviews & ALS Special Event revenues higher than anticipated.
114035 Judgments, Fines & Forfeits	\$ 5,700	\$ 5,700	\$ 13,750	241.2%	\$ 8,050	False fire alarm & code enforcement fines revenues higher than budgeted projections.
114037 Interest	\$ 57,000	\$ 57,000	\$ 34,363	60.3%	\$ (22,637)	Interest earnings lower than anticipated.
114038 Miscellaneous	\$ 190	\$ 190	\$ 914,819	481483.8%	\$ 914,629	Reimbursement of CARES Act related employee time, worker's comp & surplus sales.
114039 Other Sources	\$ 4,104,779	\$ 4,104,779	\$ -	0.0%	\$ (4,104,779)	Cash forward reserves budgeted, but not actual.
	\$ 47,814,838	\$ 47,814,838	\$ 45,806,638	95.8%	\$ (2,008,200)	
Grand Total - All Taxing Funds	\$ 213,735,478	\$ 213,735,478	\$ 204,878,451	95.9%	\$ (8,857,027)	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2020/2021 4th Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
101 BCC Operations	\$ 1,109,829	\$ 1,109,829	\$ 1,028,251	92.6%	\$ (81,578)	Salaries & benefits expense lower than budgeted due to employee turnover.
102 County Attorney	\$ 1,391,927	\$ 1,391,927	\$ 882,017	63.4%	\$ (509,910)	Legal & Other Professional Services will not be incurred (Brightline).
103 Geographic Info Systems Dept.	\$ 74,565	\$ 74,565	\$ 74,565	100.0%	\$ -	
106 General Health	\$ 1,058,554	\$ 1,058,554	\$ 1,031,897	97.5%	\$ (26,657)	Timing of payments submitted by New Horizons.
107 Communications/Emergency Svcs	\$ 644,662	\$ 644,662	\$ 539,000	83.6%	\$ (105,662)	Expenses lower than anticipated.
109 Main Library	\$ 2,627,550	\$ 2,627,550	\$ 2,433,003	92.6%	\$ (194,547)	Salaries & benefits expense lower than budgeted due to employee turnover.
110 Agencies	\$ 13,634,349	\$ 13,634,349	\$ 6,481,571	47.5%	\$ (7,152,778)	Community Transportation Coordinator expenses include grant funds that were received, but have not yet been expensed.
111 Medicaid	\$ 1,340,230	\$ 1,340,230	\$ 1,176,968	87.8%	\$ (163,262)	Lag time in reimbursement requests.
112 North County Library	\$ 1,148,343	\$ 1,148,343	\$ 1,030,304	89.7%	\$ (118,039)	Salaries & benefits expense lower than budgeted due to employee turnover.
113 Brackett Family Library	\$ 386,824	\$ 386,824	\$ 347,222	89.8%	\$ (39,602)	Salaries & benefits expense lower than budgeted due to employee turnover.
114 Value Adjustment Board	\$ 63,384	\$ 63,384	\$ 62,800	99.1%	\$ (584)	
118 Ind Riv Soil/Water Conservation	\$ 58,050	\$ 58,050	\$ 56,277	96.9%	\$ (1,773)	
119 Law Library	\$ 108,751	\$ 108,751	\$ 96,555	88.8%	\$ (12,196)	Books not fully expended.
128 Children's Services	\$ 2,205,912	\$ 2,205,912	\$ 1,946,731	88.3%	\$ (259,181)	Lag time in reimbursement requests from agencies.
137 Redevelopment Districts	\$ 260,740	\$ 260,740	\$ 260,122	99.8%	\$ (618)	
199 Reserves	\$ 7,139,411	\$ 7,139,411	\$ 6,683,819	93.6%	\$ (455,592)	Contingencies budgeted, but not fully expended.
201 County Administrator	\$ 579,593	\$ 579,593	\$ 545,107	94.0%	\$ (34,486)	Vacant position filled in January 2021. Travel lower than anticipated.
202 General Services	\$ 161,282	\$ 161,282	\$ 159,229	98.7%	\$ (2,053)	
203 Human Resources	\$ 600,011	\$ 600,011	\$ 564,320	94.1%	\$ (35,691)	Vacant position for (3) months. Legal Services lower than anticipated.
204 Planning And Development	\$ 9,000	\$ 9,000	\$ 314	3.5%	\$ (8,686)	Pace landfill charges not yet incurred.
206 Veterans Services	\$ 293,368	\$ 293,368	\$ 240,758	82.1%	\$ (52,610)	IRC Veterans Council based on reimbursement.
208 Emergency Management	\$ 658,101	\$ 658,101	\$ 540,837	82.2%	\$ (117,264)	EMPG Grant expenditures not fully expended.
210 Parks	\$ 2,942,336	\$ 2,942,336	\$ 2,726,004	92.6%	\$ (216,332)	Salaries & benefits lower than anticipated. West Wabasso basketball & tennis court resurfacing not yet completed.

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
211 Human Services	\$ 283,272	\$ 283,272	\$ 204,245	72.1%	\$ (79,027)	Lag time in quarterly reimbursement to Health Department.
212 Agriculture Extension	\$ 194,612	\$ 194,612	\$ 175,665	90.3%	\$ (18,947)	Lag time in payment for Ag Assistant.
215 Parks/Conservation Lands	\$ 740,614	\$ 740,614	\$ 469,326	63.4%	\$ (271,288)	Jones Pier & Oyster Bar Marsh grounds maintenance, Hallstrom fence repairs and Kroegel improvements not yet incurred.
216 Purchasing	\$ 231,040	\$ 231,040	\$ 213,704	92.5%	\$ (17,336)	Position turnover.
220 Facilities Management	\$ 4,635,374	\$ 4,635,374	\$ 3,653,733	78.8%	\$ (981,642)	Budgeted maintenance expenses not fully expended. EOC & Admin painting lower than budgeted.
229 Management & Budget	\$ 393,576	\$ 393,576	\$ 357,947	90.9%	\$ (35,629)	Other Professional Services budgeted, but not yet expensed.
237 FPL Grant	\$ 134,069	\$ 134,069	\$ 92,952	69.3%	\$ (41,117)	Other contractual services not expensed.
238 Emergency Mgmt. Base Grant	\$ 131,548	\$ 131,548	\$ 104,864	79.7%	\$ (26,684)	EMPA Grant expenditures not expensed.
241 Computer Services	\$ 782,531	\$ 782,531	\$ 782,531	100.0%	\$ -	
246 Risk Management	\$ 291,715	\$ 291,715	\$ 291,715	100.0%	\$ -	
249 Animal Services	\$ 31,057	\$ 31,057	\$ -	0.0%	\$ (31,057)	New department added, but not yet implemented.
250 County Animal Control	\$ 613,764	\$ 613,764	\$ 571,648	93.1%	\$ (42,116)	Employee turnover. Lower vet services and license selling fees than anticipated.
251 Mailroom/Switchboard	\$ 237,780	\$ 237,780	\$ 210,528	88.5%	\$ (27,252)	Telephone & postage expenses lower than anticipated.
252 Environmental Control	\$ 7,033	\$ 7,033	\$ 4,459	63.4%	\$ (2,574)	Expenditures based on reimbursement.
269 Water Distribution	\$ 13,628	\$ 13,628	\$ 13,628	100.0%	\$ -	
283 Lagoon	\$ 247,329	\$ 247,329	\$ 97,738	39.5%	\$ (149,591)	Other professional services not fully expended.
300 Clerk Of Circuit Court	\$ 1,214,565	\$ 1,214,565	\$ 1,214,216	100.0%	\$ (349)	
400 Tax Collector	\$ 2,056,947	\$ 2,056,947	\$ 3,977,229	193.4%	\$ 1,920,282	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,219,535	\$ 3,219,535	\$ 3,219,132	100.0%	\$ (403)	
600 Sheriff	\$ 55,967,487	\$ 55,967,487	\$ 55,661,746	99.5%	\$ (305,741)	
700 Supervisor Of Elections	\$ 1,587,608	\$ 1,587,608	\$ 1,587,724	100.0%	\$ 116	
901 Circuit Court	\$ 357,332	\$ 357,332	\$ 262,435	73.4%	\$ (94,897)	Expenditures based on reimbursement.
903 State Attorney	\$ 95,510	\$ 95,510	\$ 83,448	87.4%	\$ (12,062)	Expenditures based on reimbursement.
904 Public Defender	\$ 3,634	\$ 3,634	\$ 2,902	79.9%	\$ (732)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 489,550	\$ 489,550	\$ 489,550	100.0%	\$ -	
Grand Total	\$ 112,457,882	\$ 112,457,882	\$ 102,650,737	91.3%	\$ (9,807,145)	

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	
104 North County Aquatic Center	\$ 919,176	\$ 919,176	\$ 767,438	83.5%	\$ (151,738)	Turnover & vacancies in seasonal positions.
105 Gifford Aquatic Center	\$ 475,479	\$ 475,479	\$ 401,886	84.5%	\$ (73,593)	Turnover & vacancies in seasonal positions.
108 Recreation	\$ 1,169,023	\$ 1,169,023	\$ 803,665	68.7%	\$ (365,358)	Turnover & vacancies in seasonal positions. FL Blue Grant budgeted all in current year, but to be expensed over (3) years.
115 Intergenerational Facility	\$ 631,665	\$ 631,665	\$ 461,282	73.0%	\$ (170,383)	Salaries & benefits expense lower than budgeted due to position vacancies and employee turnover. Many operating expenses not fully expensed due to COVID-19 limitations.
116 Ocean Rescue	\$ 962,571	\$ 962,571	\$ 882,735	91.7%	\$ (79,836)	Salaries & benefits expense lower than budgeted due to position vacancies and employee turnover.
161 Shooting Range Operations	\$ 798,330	\$ 798,330	\$ 712,228	89.2%	\$ (86,102)	Turnover & vacancies in seasonal positions. Clay targets expense lower than budgeted.
199 Reserves	\$ 27,617,508	\$ 27,617,508	\$ 27,447,508	99.4%	\$ (170,000)	Contingencies budget, but not yet expensed.
204 Planning And Development	\$ 242,260	\$ 242,260	\$ 240,862	99.4%	\$ (1,398)	
205 County Planning	\$ 1,348,907	\$ 1,348,907	\$ 1,310,087	97.1%	\$ (38,820)	Planning software not expensed. Credit Card fees lower than anticipated.
207 Environmental Plan/Code Enforce	\$ 616,576	\$ 616,576	\$ 575,053	93.3%	\$ (41,523)	Sea level study not fully expensed. Code enforcement software not expensed.
210 Parks	\$ 956,936	\$ 956,936	\$ 59,107	6.2%	\$ (897,829)	58th Ave Ballfields & Jones Pier projects ongoing.
400 Tax Collector	\$ 94,452	\$ 94,452	\$ 241,564	255.8%	\$ 147,112	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 35,832,883	\$ 35,832,883	\$ 33,903,415	94.6%	\$ (1,929,468)	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
199 Reserves	\$ 1,046,502	\$ 1,046,502	\$ 921,502	88.1%	\$ (125,000)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 9,030,291	\$ 9,030,291	\$ 8,142,176	90.2%	\$ (888,115)	Multiple position vacancies. Fuel and road materials lower than anticipated.
243 Public Works	\$ 382,162	\$ 382,162	\$ 364,395	95.4%	\$ (17,767)	FEC payment lower than budgeted amount
244 County Engineering	\$ 3,071,981	\$ 3,071,981	\$ 2,778,417	90.4%	\$ (293,564)	Multiple position vacancies.
245 Traffic Engineering	\$ 2,795,288	\$ 2,795,288	\$ 2,415,942	86.4%	\$ (379,346)	Multiple position vacancies. Thermo trailer & Public Works software not yet expensed.
281 Stormwater	\$ 1,303,651	\$ 1,303,651	\$ 1,008,953	77.4%	\$ (294,698)	Egret Marsh, Moorhen Marsh & Osprey Acres upgrades not yet completed.
Grand Total	\$ 17,629,875	\$ 17,629,875	\$ 15,631,385	88.7%	\$ (1,998,490)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
Salaries	\$ 22,371,979	\$ 22,371,979	\$ 22,369,284	100.0%	\$ (2,695)	
Benefits	\$ 11,167,399	\$ 11,167,399	\$ 11,162,021	100.0%	\$ (5,378)	
Operating	\$ 6,385,853	\$ 6,385,853	\$ 5,573,062	87.3%	\$ (812,791)	Medical, Other Professional & Contractual Services, Maintenance, Computer Software, Fuel, Uniforms, PPE, Medical Supplies, Operating Supplies & Tuition lower than budgeted.
Capital Outlay	\$ 6,034,753	\$ 6,034,753	\$ 2,328,678	38.6%	\$ (3,706,075)	Station 7 land and multiple vehicles not yet purchased. Station 15 construction not yet started.
Grants and Aids	\$ 914,386	\$ 914,386	\$ 379,209	41.5%	\$ (535,177)	CARES Act grant budgeted, but not fully expended.
Other Uses	\$ 940,468	\$ 940,468	\$ 1,230,556	130.8%	\$ 290,088	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 47,814,838	\$ 47,814,838	\$ 43,042,810	90.0%	\$ (4,772,028)	
Grand Total - All Taxing Funds	\$ 213,735,478	\$ 213,735,478	\$ 195,228,347	91.3%	\$ (18,507,131)	

Expense Analysis September 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
001 -107-519-035120-	COMPUTER SOFTWARE	\$ 95,595	\$ 126,815	\$ 31,220	33%	Higher software maintenance cost
001 -109-571-012120-	RETIREMENT CONTRIBUTION	\$ 105,628	\$ 134,456	\$ 28,828	27%	+2 employees this year & increased rates
001 -110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	\$ 86,388	\$ 902,903	\$ 816,515	945%	(2) new SRA buses
001 -110-541-068003-54001	SOFTWARE - SR RESOURCE ASSOC	\$ -	\$ 98,109	\$ 98,109	n/a	Ecolane (Transit/Unified Dispatch) software
001 -110-541-088230-20714	COMMUNITY TRANSPORTATION COORD	\$ 303,944	\$ 2,445,176	\$ 2,141,231	704%	New account for CARES Act due to COVID-19
001 -110-541-088230-20715	CARES ACT - SECTION 5311 - SRA	\$ -	\$ 77,000	\$ 77,000	n/a	New account for CARES Act due to COVID-19
001 -110-562-088310-	HUMANE SOCIETY	\$ 312,060	\$ 447,000	\$ 134,940	43%	Contract restructuring/increase in cost
001 -110-564-088373-54001	SENIOR SVS-MEALS, DAY CARE	\$ 74,715	\$ 125,927	\$ 51,212	69%	Timing of reimbursements (2 LY vs. 3 this year)
001 -128-569-088281-	CCR-COMMUNITY & FAMILY SVS	\$ -	\$ 108,043	\$ 108,043	n/a	Not funded LY
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ 119,886	\$ 180,000	\$ 60,114	50%	Based on reimbursement - vary based on award
001 -128-569-088325-	LEARNING ALLIANCE-FAM CONNECT	\$ -	\$ 55,000	\$ 55,000	n/a	Not funded LY
001 -128-569-088435-	TYKES & TEENS-HEALTHY FAMILIES	\$ -	\$ 29,165	\$ 29,165	n/a	Not funded LY
001 -128-569-088490-	SUBSTANCE ABUSE-REDIRECT	\$ 54,463	\$ 90,000	\$ 35,537	65%	Based on reimbursement - vary based on award
001 -128-569-088543-	EOC-EARLY BIRD-ST HELEN GIFFOR	\$ -	\$ 25,000	\$ 25,000	n/a	Not funded LY
001 -128-569-088610-	SUBSTANCE ABUSE/LIFESKILLS	\$ 62,391	\$ 91,182	\$ 28,791	46%	Based on reimbursement - vary based on award
001 -128-569-088721-	MENTAL HEALTH-WALK-IN/COUNSEL	\$ -	\$ 41,000	\$ 41,000	n/a	Not funded LY
001 -128-569-088730-	TYKES & TEENS-INFNT MEN HEALTH	\$ 48,840	\$ 77,743	\$ 28,903	59%	Based on reimbursement - vary based on award
001 -128-569-088782-	HIBISCUS-PARENT ED HOME VISIT	\$ -	\$ 35,000	\$ 35,000	n/a	Not funded LY
001 -128-569-088802-	EDUCATION FND-STEP INTO KINDER	\$ -	\$ 171,126	\$ 171,126	n/a	Not funded LY
001 -128-569-088803-	CROSSOVER MISSION	\$ 40,396	\$ 80,000	\$ 39,604	98%	Based on reimbursement - vary based on award
001 -210-572-034610-	MAINTENANCE - BUILDINGS	\$ 29,657	\$ 87,548	\$ 57,891	195%	Golden Sands roof replacement & multiple lift station repairs
001 -210-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 132,235	\$ 164,959	\$ 32,724	25%	Tracking Station & Dale Wimbrow parking lot resurfacing
001 -210-572-066420-	AUTOMOTIVE	\$ -	\$ 28,247	\$ 28,247	n/a	Purchase of (1) Silverado truck
001 -215-572-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 114,245	\$ 114,245	n/a	Wabasso scrub & Ansin fencing projects
001 -215-572-066420-	AUTOMOTIVE	\$ -	\$ 28,205	\$ 28,205	n/a	Purchase of (1) Silverado truck
001 -220-519-033490-19012	SEALING/PAINTING ADMIN & EOC	\$ -	\$ 89,682	\$ 89,682	n/a	New project
001 -220-519-034310-	ELECTRIC SERVICES	\$ 540,545	\$ 607,582	\$ 67,037	12%	Increased rates
001 -220-519-034610-17018	MAINT-BUILDINGS-SEBAS CORNERS	\$ 4,099	\$ 31,634	\$ 27,535	672%	Replacement of meter center
001 -220-519-034684-	MAINT-SHELTER GENERATORS	\$ -	\$ 28,236	\$ 28,236	n/a	New project
001 -220-519-034690-17018	MAINT-OTHER EQUIP-SEB CORNER	\$ 957	\$ 28,290	\$ 27,333	2856%	Replace (3) AC units
001 -220-519-066420-	AUTOMOTIVE	\$ 26,977	\$ 74,082	\$ 47,105	175%	Purchase of (1) Ford 4-450 truck
001 -300-586-099010-	BUDGET TRANSFER-CLERK OF BOARD	\$ 1,090,651	\$ 1,206,721	\$ 116,070	11%	Excess fees returned at year end
004 -104-572-011120-	REGULAR SALARIES	\$ 90,976	\$ 119,107	\$ 28,131	31%	+1.5 FT employees this year
004 -104-572-011130-	PART TIME EMPLOYEES	\$ 169,651	\$ 199,374	\$ 29,722	18%	Turnover & reduced hours LY due to COVID
004 -104-572-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 23,678	\$ 69,551	\$ 45,873	194%	Dive ladders, gutter grating & pool pump repair
004 -116-572-066390-20025	SEAGRAPE DUNE BOARDWALK	\$ 11,350	\$ 45,765	\$ 34,415	303%	New project
004 -161-572-011130-	PART TIME EMPLOYEES	\$ 130,636	\$ 167,658	\$ 37,022	28%	Turnover & reduced hours LY due to COVID
004 -204-515-011120-	REGULAR SALARIES	\$ 128,607	\$ 178,087	\$ 49,480	38%	Filled Director position in February 2020
004 -207-524-033190-20043	OTHER PROFESSIONAL SERVICES	\$ -	\$ 66,728	\$ 66,728	n/a	New project

Expense Analysis September 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
102 -151-541-066120-16009	ROW-66TH AVE/69TH ST-85TH ST	\$ 344,772	\$ 409,749	\$ 64,977	19%	Ongoing project
102 -151-541-066510-19004	CR512 @ ROSELAND RD RT TRN LN	\$ 10,984	\$ 62,352	\$ 51,368	468%	Ongoing project
102 -152-541-066120-07806	66TH AVE/49TH TO 69TH ST ROW	\$ -	\$ 878,548	\$ 878,548	n/a	New project
102 -152-541-066510-07806	66TH AVE/49TH ST TO 69TH ST	\$ 51	\$ 6,118,942	\$ 6,118,891	12033217%	Ongoing project
102 -153-541-066510-19010	8TH ST & IR BLVD INTERSECTION	\$ 29,714	\$ 779,765	\$ 750,051	2524%	Ongoing project
103 -210-572-066390-18008	HARMONY OAKS BOARDWALK/LAUNCH	\$ 205	\$ 45,983	\$ 45,778	22331%	Ongoing project
103 -220-519-066510-20036	ADMIN BUILDING B EXPANSION	\$ -	\$ 35,310	\$ 35,310	n/a	New project
103 -600-521-099040-06048	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 750,000	\$ 750,000	n/a	Sheriff's Office security update project
108 -222-564-036731-	PORT IN PAYMENTS	\$ 23,613	\$ 104,788	\$ 81,175	344%	Increase in reimbursable port-ins
108 -222-564-036734-	VASH-RENTAL ASSISTANCE	\$ 216,482	\$ 246,609	\$ 30,127	14%	Additional grant funds received
109 -214-541-033490-05007	ANNUAL SURVEY SERVICES	\$ 600	\$ 59,258	\$ 58,658	9776%	Topography survey of IR Blvd
109 -214-541-035330-	MAINTENANCE-BRIDGES	\$ 7,083	\$ 318,051	\$ 310,968	4390%	CR512 bridge repairs
109 -214-541-053360-	ROAD RESURFACING	\$ 780,179	\$ 1,922,970	\$ 1,142,790	146%	Fewer projects LY due to COVID-19
109 -214-541-066510-20033	COUNTY WELCOME SIGNS	\$ 11,055	\$ 98,635	\$ 87,579	792%	Ongoing project
109 -214-541-066510-21015	TRAFFIC CAMERA REPLMNT PROG	\$ -	\$ 72,252	\$ 72,252	n/a	New project
109 -214-541-066510-21016	ROUND ISLAND BEACH ACCESS	\$ -	\$ 217,329	\$ 217,329	n/a	New project
109 -244-541-011120-	REGULAR SALARIES	\$ 164,899	\$ 201,986	\$ 37,087	22%	Project Engineer position filled in July
111 -214-541-011140-	OVERTIME	\$ 35,738	\$ 68,668	\$ 32,931	92%	Working to complete large backlog of projects
111 -214-541-012120-	RETIREMENT CONTRIBUTION	\$ 313,014	\$ 356,108	\$ 43,094	14%	Higher overtime & rates
111 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$ 70,912	\$ 324,188	\$ 253,276	357%	Fewer projects LY due to COVID-19
111 -214-541-034590-	OTHER INSURANCE	\$ 264,062	\$ 303,672	\$ 39,610	15%	Increase in annual insurance premium
111 -214-541-034610-	MAINTENANCE - BUILDINGS	\$ 1,204	\$ 36,219	\$ 35,015	2909%	Exterior painting of Road & Bridge building
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 526,315	\$ 631,921	\$ 105,606	20%	Larger repairs completed this year
111 -214-541-034673-	MAINT - NO CO BACK LOT DITCH	\$ -	\$ 34,950	\$ 34,950	n/a	New account to track separately
111 -214-541-034674-	MAINT - SO CO BACK LOT DITCH	\$ -	\$ 74,158	\$ 74,158	n/a	New account to track separately
111 -214-541-035210-	FUEL & LUBRICANTS	\$ 295,785	\$ 338,612	\$ 42,828	14%	Fewer projects LY due to COVID-19
111 -214-541-035320-	PIPE & CULVERT	\$ 22,288	\$ 52,054	\$ 29,765	134%	Fewer projects LY due to COVID-19
111 -214-541-035390-	OTHER ROAD MATERIAL/SUPPLIES	\$ 144,157	\$ 257,112	\$ 112,955	78%	Fewer projects LY due to COVID-19
111 -214-541-066420-	AUTOMOTIVE	\$ -	\$ 94,228	\$ 94,228	n/a	Purchase of (4) Silverado trucks
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$ 122,271	\$ 302,675	\$ 180,404	148%	Purchase of Pothole Patch Truck
111 -244-541-012120-	RETIREMENT CONTRIBUTION	\$ 147,097	\$ 181,990	\$ 34,893	24%	+1 employee & increased rates
111 -244-541-012130-	INSURANCE-LIFE & HEALTH	\$ 256,232	\$ 292,586	\$ 36,354	14%	+2 employees with family & +1 with single coverage
111 -245-541-012120-	RETIREMENT CONTRIBUTION	\$ 111,311	\$ 140,545	\$ 29,234	26%	+2 employees & increased rates
111 -245-541-012130-	INSURANCE-LIFE & HEALTH	\$ 213,008	\$ 248,308	\$ 35,300	17%	+1 employees with family & +2 with single coverage
111 -245-541-035120-	COMPUTER SOFTWARE	\$ 14,284	\$ 42,211	\$ 27,927	196%	Additional traffic management software licenses
111 -245-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ 17,650	\$ 62,210	\$ 44,560	252%	Replacement truck
111 -281-538-011120-	REGULAR SALARIES	\$ 318,352	\$ 388,766	\$ 70,414	22%	Employee turnover & +2 this year vs. LY
111 -281-538-033490-07026	OTHER CNTRCT SERV-MAIN CANAL	\$ 13,032	\$ 39,423	\$ 26,390	202%	Fewer projects LY due to COVID-19
111 -281-538-034310-	ELECTRIC SERVICES	\$ 61,272	\$ 93,606	\$ 32,334	53%	Increased rates

Expense Analysis September 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
111 -281-538-034330-	GARBAGE AND SOLID WASTE	\$ 12,224	\$ 60,686	\$ 48,462	396%	Large water lettuce removal
114 -120-522-011140-	OVERTIME	\$ 1,988,616	\$ 2,684,199	\$ 695,583	35%	Multiple vacancies & fill-in for sick or WC employees
114 -120-522-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 45,540	\$ 45,540	n/a	New account established for lawn services
114 -120-522-034590-	OTHER INSURANCE	\$ 195,706	\$ 225,062	\$ 29,356	15%	Increase in annual insurance premium
114 -120-522-034610-	MAINTENANCE - BUILDINGS	\$ 154,194	\$ 191,045	\$ 36,851	24%	Additional repairs this year vs. LY
114 -120-522-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 110,652	\$ 170,546	\$ 59,894	54%	Additional stretcher/lifepack maintenance this year
114 -120-522-035210-	FUEL & LUBRICANTS	\$ 273,463	\$ 336,429	\$ 62,965	23%	Increased fuel cost & timing of invoices
114 -120-522-066420-	AUTOMOTIVE	\$ 785,191	\$ 1,539,169	\$ 753,978	96%	Engine, UTV, brush truck, van & tanker this year
114 -120-522-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$ 48,906	\$ 173,183	\$ 124,277	254%	Headsets for radios
114 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ 129,254	\$ 270,289	\$ 141,034	109%	Extrication tools, defibrillators, stretchers & dry suits
114 -120-522-066490-20701	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 236,813	\$ 236,813	n/a	CARES Act defibrillators
114 -120-522-088722-	VACCINATION PROJECT	\$ -	\$ 365,387	\$ 365,387	n/a	New account for CARES Act due to COVID-19
119 -145-572-088340-	TREASURE COAST SPORTS COMMISSN	\$ 127,054	\$ 199,974	\$ 72,920	57%	Based on reimbursement - less LY due to COVID-19
120 -133-525-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$ -	\$ 95,191	\$ 95,191	n/a	911 fiber ring
120 -133-525-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 140,838	\$ 140,838	n/a	MPLS microwave link project
121 -600-521-099040-	SHERIFF-DEA EQUITABLE SHARE	\$ -	\$ 111,492	\$ 111,492	n/a	Special Investigations Unit equipment
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 19,378	\$ 53,051	\$ 33,673	174%	Based on applicants
124 -204-515-033490-21549	OTHER CONT-LAND USE VISIONING	\$ -	\$ 38,350	\$ 38,350	n/a	Land Use Visioning project
128 -144-572-011120-	REGULAR SALARIES	\$ 110,891	\$ 162,225	\$ 51,334	46%	+1 employee hired in November 2020
128 -144-572-033490-05054	SEC 3 POST CONST MONITORING	\$ 25,210	\$ 99,532	\$ 74,322	295%	Ongoing project
128 -144-572-033490-15021	SEC 5 - POST CONST MONITORING	\$ 98,392	\$ 187,362	\$ 88,970	90%	Ongoing project
128 -144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	\$ 195,464	\$ 224,566	\$ 29,101	15%	Ongoing project
128 -144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	\$ 197,789	\$ 11,881,204	\$ 11,683,414	5907%	Ongoing project
129 -130-554-033490-19802	OTHER CONTRACTUAL SERVICES	\$ -	\$ 388,599	\$ 388,599	n/a	New account for CDBG housing rehab program
131 -228-569-088081-	MORTGAGE PAYMENT ASSISTANCE	\$ -	\$ 66,886	\$ 66,886	n/a	New account for CRF funding due to COVID-19
131 -228-569-088082-	RENTAL PAYMENTS ASSISTANCE	\$ -	\$ 230,442	\$ 230,442	n/a	New account for CRF funding due to COVID-19
136 -163-564-036730-20803	COCTRA #FL0113L4H091907	\$ -	\$ 101,964	\$ 101,964	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20806	NEW CHRONIC #FL0119L4H091912	\$ 64,546	\$ 242,528	\$ 177,982	276%	HUD Grant for FY 20/21
136 -163-564-036730-20807	COCTRA2 #FL0338L4H091906	\$ -	\$ 80,732	\$ 80,732	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20809	FAM RENT #FL0380L4H091905	\$ -	\$ 101,964	\$ 101,964	n/a	HUD Grant for FY 20/21
136 -163-564-036730-21804	ALCOHOPE FL0114L4H092013	\$ -	\$ 37,105	\$ 37,105	n/a	HUD Grant for FY 20/21
136 -163-564-036730-21806	NEW CHRONICS FL0119L4H092013	\$ -	\$ 51,073	\$ 51,073	n/a	HUD Grant for FY 20/21
136 -163-564-036730-21808	IR CHRONICS FL0360L4H092011	\$ -	\$ 26,624	\$ 26,624	n/a	HUD Grant for FY 20/21
136 -163-564-036730-21811	NEW HORIZONS 2 FL0440L4H092009	\$ -	\$ 65,054	\$ 65,054	n/a	HUD Grant for FY 20/21
136 -163-564-088871-20805	HMIS #FL0116L4H091912	\$ -	\$ 33,000	\$ 33,000	n/a	HUD Grant for FY 20/21
138 -110-559-088715-	SMALL BUSINESS GRANTS	\$ -	\$ 111,000	\$ 111,000	n/a	New account for ARP due to COVID-19
138 -110-559-088723-	NON-PROFIT ASSISTANCE PROGRAM	\$ -	\$ 190,000	\$ 190,000	n/a	New account for ARP due to COVID-19
138 -110-559-088750-	CHAMBER OF COMMERCE	\$ -	\$ 68,750	\$ 68,750	n/a	New account for ARP due to COVID-19
138 -110-569-088006-	UNITED WAY	\$ -	\$ 260,188	\$ 260,188	n/a	New account for ARP due to COVID-19

Expense Analysis September 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
138 -120-522-012140-	WORKERS COMPENSATION	\$ -	\$ 45,827	\$ 45,827		n/a New account for ARP due to COVID-19
138 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 115,840	\$ 115,840		n/a New account for ARP due to COVID-19
138 -241-513-033194-	BROADBAND PROFESSIONAL SVS	\$ -	\$ 70,796	\$ 70,796		n/a New account for ARP due to COVID-19
138 -600-521-012140-	WORKERS COMPENSATION	\$ -	\$ 45,790	\$ 45,790		n/a New account for ARP due to COVID-19
138 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 362,195	\$ 362,195		n/a New account for ARP due to COVID-19
139 -102-514-036990-	INTER-DEPT CHARGES	\$ 1,130	\$ 29,897	\$ 28,767	2545%	Higher amount of allocation incurred this FY
139 -109-571-036990-	INTER-DEPT CHARGES	\$ 5,318	\$ 39,693	\$ 34,375	646%	Higher amount of allocation incurred this FY
139 -110-559-088715-	SMALL BUSINESS GRANTS	\$ 175,000	\$ 2,510,000	\$ 2,335,000	1334%	Higher amount of allocation incurred this FY
139 -110-569-088001-	IRC SCHOOL DISTRICT	\$ -	\$ 1,026,690	\$ 1,026,690		n/a New account for CARES Act due to COVID-19
139 -110-569-088006-	UNITED WAY	\$ 487,500	\$ 2,046,352	\$ 1,558,852	320%	Higher amount of allocation incurred this FY
139 -110-569-088110-	CITY OF VERO BEACH	\$ -	\$ 182,252	\$ 182,252		n/a New account for CARES Act due to COVID-19
139 -110-569-088115-	CITY OF FELLSMERE	\$ -	\$ 301,476	\$ 301,476		n/a New account for CARES Act due to COVID-19
139 -110-569-088142-	TREASURE COAST FOOD BANK	\$ -	\$ 990,000	\$ 990,000		n/a New account for CARES Act due to COVID-19
139 -110-569-088190-	STATE HEALTH DEPARTMENT	\$ -	\$ 451,999	\$ 451,999		n/a New account for CARES Act due to COVID-19
139 -110-569-088230-	COMMUNITY TRANSPORTATION COORD	\$ -	\$ 316,910	\$ 316,910		n/a New account for CARES Act due to COVID-19
139 -110-569-088520-	CITY OF SEBASTIAN	\$ 95,954	\$ 550,664	\$ 454,710	474%	Higher amount of allocation incurred this FY
139 -110-569-088714-	TREASURE COAST COMM HEALTH	\$ -	\$ 127,950	\$ 127,950		n/a New account for CARES Act due to COVID-19
139 -110-569-088718-	HOSPITAL DISTRICT	\$ -	\$ 349,211	\$ 349,211		n/a New account for CARES Act due to COVID-19
139 -110-569-088719-	WHOLE FAMILY HEALTH CLINIC	\$ -	\$ 80,280	\$ 80,280		n/a New account for CARES Act due to COVID-19
139 -115-572-036990-	INTER-DEPT CHARGES	\$ 1,124	\$ 56,534	\$ 55,410	4929%	Higher amount of allocation incurred this FY
139 -120-522-012140-	WORKERS COMPENSATION	\$ 94,897	\$ 155,308	\$ 60,411	64%	Higher amount of allocation incurred this FY
139 -120-522-036990-	INTER-DEPT CHARGES	\$ 264,666	\$ 721,484	\$ 456,818	173%	Higher amount of allocation incurred this FY
139 -201-512-036990-	INTER-DEPT CHARGES	\$ -	\$ 27,248	\$ 27,248		n/a New account for CARES Act due to COVID-19
139 -205-515-036990-	INTER-DEPT CHARGES	\$ -	\$ 39,020	\$ 39,020		n/a New account for CARES Act due to COVID-19
139 -210-572-035290-	OTHER OPERATING SUPPLIES	\$ 4,065	\$ 31,303	\$ 27,238	670%	Higher amount of allocation incurred this FY
139 -210-572-036990-	INTER-DEPT CHARGES	\$ 29,559	\$ 58,934	\$ 29,374	99%	Higher amount of allocation incurred this FY
139 -214-541-036990-	INTER-DEPT CHARGES	\$ 22,152	\$ 117,497	\$ 95,344	430%	Higher amount of allocation incurred this FY
139 -217-534-036990-	INTER-DEPT CHARGES	\$ -	\$ 26,290	\$ 26,290		n/a New account for CARES Act due to COVID-19
139 -218-536-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 25,515	\$ 25,515		n/a New account for CARES Act due to COVID-19
139 -218-536-036990-	INTER-DEPT CHARGES	\$ 12,587	\$ 39,187	\$ 26,600	211%	Higher amount of allocation incurred this FY
139 -219-536-036990-	INTER-DEPT CHARGES	\$ 11,732	\$ 47,062	\$ 35,330	301%	Higher amount of allocation incurred this FY
139 -220-519-035290-	OTHER OPERATING SUPPLIES	\$ 13,251	\$ 193,386	\$ 180,135	1359%	Higher amount of allocation incurred this FY
139 -228-569-011-140-	OVERTIME	\$ -	\$ 25,120	\$ 25,120		n/a New account for CARES Act due to COVID-19
139 -228-569-033-470-	CONTRACTED LABOR SERVICES	\$ -	\$ 100,716	\$ 100,716		n/a New account for CARES Act due to COVID-19
139 -228-569-088-081-	MORTGAGE PAYMENT ASSISTANCE	\$ -	\$ 546,536	\$ 546,536		n/a New account for CARES Act due to COVID-19
139 -228-569-088-082-	RENTAL PAYMENTS ASSISTANCE	\$ -	\$ 1,441,481	\$ 1,441,481		n/a New account for CARES Act due to COVID-19
139 -229-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 1,977	\$ 49,136	\$ 47,160	2386%	Higher amount of allocation incurred this FY
139 -229-513-036990-	INTER-DEPT CHARGES	\$ 8,149	\$ 37,827	\$ 29,678	364%	Higher amount of allocation incurred this FY
139 -233-524-036990-	INTER-DEPT CHARGES	\$ 4,927	\$ 82,229	\$ 77,302	1569%	Higher amount of allocation incurred this FY

Expense Analysis September 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
139 -235-536-036990-	INTER-DEPT CHARGES	\$ 3,365	\$ 45,816	\$ 42,451	1261%	Higher amount of allocation incurred this FY
139 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 760	\$ 157,036	\$ 156,276	20563%	Higher amount of allocation incurred this FY
139 -241-513-035290-	OTHER OPERATING SUPPLIES	\$ 82,666	\$ 135,840	\$ 53,174	64%	Higher amount of allocation incurred this FY
139 -241-513-036990-	INTER-DEPT CHARGES	\$ -	\$ 47,675	\$ 47,675	n/a	New account for CARES Act due to COVID-19
139 -241-513-066490-	OTHER MACHINERY & EQUIPMENT	\$ 73,075	\$ 241,023	\$ 167,948	230%	Higher amount of allocation incurred this FY
139 -244-541-036990-	INTER-DEPT CHARGES	\$ 6,527	\$ 82,345	\$ 75,818	1162%	Higher amount of allocation incurred this FY
139 -245-541-036990-	INTER-DEPT CHARGES	\$ -	\$ 46,499	\$ 46,499	n/a	New account for CARES Act due to COVID-19
139 -245-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 33,200	\$ 33,200	n/a	New account for CARES Act due to COVID-19
139 -265-536-036990-	INTER-DEPT CHARGES	\$ 1,429	\$ 50,741	\$ 49,312	3450%	Higher amount of allocation incurred this FY
139 -268-536-036990-	INTER-DEPT CHARGES	\$ 1,787	\$ 46,773	\$ 44,987	2518%	Higher amount of allocation incurred this FY
139 -269-536-036990-	INTER-DEPT CHARGES	\$ 4,373	\$ 43,810	\$ 39,437	902%	Higher amount of allocation incurred this FY
139 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 108,220	\$ 142,528	\$ 34,307	32%	Higher amount of allocation incurred this FY
139 -600-521-012140-	WORKERS COMPENSATION	\$ 12,446	\$ 191,223	\$ 178,777	1436%	Higher amount of allocation incurred this FY
139 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 704,344	\$ 1,403,633	\$ 699,289	99%	Higher amount of allocation incurred this FY
308 -162-575-034610-19024	JACKIE ROBNSN TRAIN CTR-MAINT	\$ 64,084	\$ 120,045	\$ 55,961	87%	Based on reimbursement - (6) LY vs. 12 this year
315 -120-522-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$ -	\$ 27,525	\$ 27,525	n/a	New project
315 -199-581-099210-	FUND TRANSFERS OUT	\$ 150,000	\$ 2,220,000	\$ 2,070,000	1380%	Transfer for JRTC per contract
315 -210-572-066390-20005	DALE WIMBROW PARK IMPROVEMENTS	\$ 121,334	\$ 343,318	\$ 221,984	183%	Roseland force main extension
315 -210-572-066510-18002	OSLO RIVERFRONT CONSERV AREA	\$ 451	\$ 129,422	\$ 128,971	28589%	Oslo Riverfront Conservation Area boardwalk
315 -210-572-066510-19006	KROEGEL CONSERV AREA IMPROVEMN	\$ -	\$ 68,923	\$ 68,923	n/a	New project
315 -210-572-066510-19027	HALLSTROM FARMSTD CONSERV AREA	\$ -	\$ 45,747	\$ 45,747	n/a	New project
315 -214-541-066120-15813	58TH AVE 4 LANES-26TH TO CR510	\$ -	\$ 121,272	\$ 121,272	n/a	New project
315 -214-541-066510-06041	43RD AVE-18TH ST TO 26TH ST	\$ 4,002,217	\$ 5,035,805	\$ 1,033,587	26%	Ongoing project
315 -214-541-066510-16023	58TH AVE RECLAMATION-57 TO 510	\$ 33,362	\$ 3,278,991	\$ 3,245,629	9729%	Ongoing project
315 -214-541-066510-17021	58TH AV WIDENING -53RD TO 57TH	\$ 84,222	\$ 492,675	\$ 408,453	485%	Ongoing project
315 -214-541-066510-20041	43RD AVE BRIDGE OVER S RELIEF	\$ -	\$ 126,846	\$ 126,846	n/a	New project
315 -220-519-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ 43,872	\$ 123,771	\$ 79,899	182%	Courthouse air handler
315 -220-519-066510-16029	COURTHOUSE ROOF	\$ 18,584	\$ 124,479	\$ 105,895	570%	Ongoing project
315 -220-519-066510-18004	ROSELAND COMMUNITY CTR IMPROVE	\$ 17,536	\$ 124,036	\$ 106,500	607%	Ongoing project
315 -220-519-066510-19025	COURTHOUSE PKG GARAGE IMPRV	\$ 68,700	\$ 309,603	\$ 240,903	351%	Ongoing project
315 -220-519-066510-20017	TRAFFIC OPERATIONS BUILDING	\$ -	\$ 28,200	\$ 28,200	n/a	New project
315 -220-519-066510-21004	HEALTH DEPT VAV REPLACEMENT	\$ -	\$ 350,056	\$ 350,056	n/a	New project
315 -220-519-066510-21005	COURTHOUSE AIR HANDLER REFURB	\$ -	\$ 74,992	\$ 74,992	n/a	New project
315 -241-513-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 196,766	\$ 196,766	n/a	New project
315 -243-538-066110-21006	ALL LAND-TMDL/LAGOON TREATMENT	\$ -	\$ 990,288	\$ 990,288	n/a	New project
315 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 1,311,278	\$ 1,573,827	\$ 262,549	20%	Additional vehicles and radios
315 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ -	\$ 100,000	\$ 100,000	n/a	Sheriff's Office kitchen floor replacement
411 -217-534-033130-	ENGINEERING SERVICES	\$ 187,611	\$ 441,938	\$ 254,327	136%	Landfill evaluation monitoring
411 -217-534-033489-	CONTRACTUAL SERVICES	\$ 2,505,960	\$ 2,807,411	\$ 301,451	12%	Increased landfill operations cost

Expense Analysis September 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
411 -217-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 282,886	\$ 661,329	\$ 378,443	134%	Leachate treatment initial set-up fee
411 -217-534-034590-	OTHER INSURANCE	\$ 325,864	\$ 374,744	\$ 48,880	15%	Increase in annual insurance premium
411 -217-534-036610-	DEPRECIATION	\$ 945,784	\$ 1,224,624	\$ 278,839	29%	Additional depreciation for segment 3 expansion
418 -221-572-035310-	PAVING MATERIAL	\$ -	\$ 34,600	\$ 34,600	n/a	Sandridge cart path repairs
441 -233-524-011140-	OVERTIME	\$ 96,965	\$ 167,994	\$ 71,029	73%	Increase in permits & building activity
441 -233-524-012120-	RETIREMENT CONTRIBUTION	\$ 193,394	\$ 227,643	\$ 34,249	18%	Due to increase in overtime & rates
441 -233-524-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 212,218	\$ 237,316	\$ 25,098	12%	Increased annual total salaries & benefits
441 -233-524-035120-	COMPUTER SOFTWARE	\$ 55,010	\$ 90,608	\$ 35,598	65%	Mobile inspection & ePermitting software this year
441 -233-524-035680-	CREDIT CARD FEES	\$ 51,465	\$ 97,348	\$ 45,883	89%	Increase in permits & building activity
471 -218-536-012120-	RETIREMENT CONTRIBUTION	\$ 98,768	\$ 127,033	\$ 28,265	29%	+1 employee & increase in rates
471 -218-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 118,998	\$ 217,815	\$ 98,817	83%	Additional lab testing
471 -218-536-033190-20518	WWWTF WET WEATHER STORAGE	\$ -	\$ 66,492	\$ 66,492	n/a	New project
471 -218-536-034590-	OTHER INSURANCE	\$ 206,883	\$ 237,916	\$ 31,033	15%	Increase in annual insurance premium
471 -218-536-035230-	CHEMICALS	\$ 456,559	\$ 534,409	\$ 77,850	17%	More alum, micro-c & polymer this year
471 -218-536-044699-19521	CENTRAL WWTF GEARBOX REPLACMNT	\$ -	\$ 52,351	\$ 52,351	n/a	New project
471 -218-536-044699-19525	WWWTF RAS/WAS REPLACEMENT	\$ -	\$ 50,086	\$ 50,086	n/a	New project
471 -218-536-044699-19526	SWWTF RAS/WAS REPLACEMENT	\$ -	\$ 209,806	\$ 209,806	n/a	New project
471 -218-536-044699-20521	SWWTF ROTARY DRUM THICKENER	\$ -	\$ 198,090	\$ 198,090	n/a	New project
471 -218-536-044699-20522	SWWTF L/S REHAB	\$ -	\$ 99,375	\$ 99,375	n/a	New project
471 -218-536-044699-21503	WWWTF LIGHTING RETROFIT	\$ -	\$ 38,554	\$ 38,554	n/a	New project
471 -218-536-044699-21504	SWWTF LIGHTING RETROFIT	\$ -	\$ 32,822	\$ 32,822	n/a	New project
471 -218-536-044699-21505	SWWTF FILTER REPLACEMENTS	\$ -	\$ 90,608	\$ 90,608	n/a	New project
471 -218-536-044699-21540	WWWTF OXIDATION DITCH & WALKWA	\$ -	\$ 45,474	\$ 45,474	n/a	New project
471 -218-536-044730-	SEWAGE SLUDGE REMOVAL	\$ 379,074	\$ 422,184	\$ 43,110	11%	Timing of invoices (12 this year vs. 10 LY)
471 -219-536-012120-	RETIREMENT CONTRIBUTION	\$ 122,631	\$ 153,051	\$ 30,419	25%	Increased rates
471 -219-536-034590-	OTHER INSURANCE	\$ 301,399	\$ 346,609	\$ 45,210	15%	Increase in annual insurance premium
471 -219-536-044310-	WATER TREAT ELECTRIC	\$ 734,691	\$ 837,932	\$ 103,241	14%	Increased rates
471 -219-536-044610-	WATER PLANT MAINTENANCE	\$ 81,807	\$ 122,786	\$ 40,979	50%	North County WTP valve repair
471 -219-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ 42,065	\$ 120,840	\$ 78,775	187%	NCRO high service pumps
471 -219-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 115,205	\$ 152,782	\$ 37,577	33%	SCRO roofs fan/valve & MCRO odor control circuit
471 -219-536-044699-19503	S R/O MEMBRANE & RETROFIT	\$ 321,545	\$ 401,849	\$ 80,304	25%	Ongoing project
471 -219-536-044699-19537	N R/O ACID TANK REPLACEMENT	\$ 4,608	\$ 224,698	\$ 220,090	4776%	Ongoing project
471 -219-536-044699-19538	WTF LIFT STATIONS & FORCE MAIN	\$ 13,900	\$ 178,642	\$ 164,742	1185%	Ongoing project
471 -219-536-044699-19540	N R/O WELL REHAB	\$ 1,260	\$ 171,554	\$ 170,294	13515%	Ongoing project
471 -257-536-044810-	SLUDGE FACILITY MAINTENANCE	\$ 8,001	\$ 43,651	\$ 35,650	446%	Cleanout & repairs to dewatering facility
471 -265-536-035680-	CREDIT CARD FEES	\$ 167,395	\$ 194,651	\$ 27,256	16%	Processed more credit card payments this year
471 -268-536-012120-	RETIREMENT CONTRIBUTION	\$ 99,540	\$ 127,946	\$ 28,407	29%	+2 employees in DROP & increased rates
471 -268-536-034590-	OTHER INSURANCE	\$ 173,383	\$ 199,391	\$ 26,008	15%	Increase in annual insurance premium
471 -268-536-036620-	LOSS ON ASSETS	\$ -	\$ 34,806	\$ 34,806	n/a	Return of CCTV equipment for TV truck

Expense Analysis September 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
471 -268-536-044320-	LIFT STATION ELECTRIC	\$ 277,956	\$ 341,542	\$ 63,585	23%	Increased rates
471 -268-536-044699-19508	DATA FLOW TACK PACK TCU	\$ -	\$ 330,314	\$ 330,314	n/a	New project
471 -268-536-044699-19545	WW COLL ARV REPLACE & REPAIR	\$ 36,466	\$ 169,586	\$ 133,120	365%	Ongoing project
471 -268-536-044699-19548	WW COLL LINE REPLACE & REPAIR	\$ -	\$ 160,274	\$ 160,274	n/a	New project
471 -268-536-044699-21510	17TH ST SW REUSE MAIN REPAIR	\$ -	\$ 44,024	\$ 44,024	n/a	New project
471 -268-536-044699-21511	8TH ST & IR BLVD 6" FORCEMAIN	\$ -	\$ 25,200	\$ 25,200	n/a	New project
471 -269-536-011140-	OVERTIME	\$ 181,022	\$ 210,416	\$ 29,394	16%	Meter replacement project
471 -269-536-012120-	RETIREMENT CONTRIBUTION	\$ 116,373	\$ 147,222	\$ 30,849	27%	Increased rates
471 -269-536-012130-	INSURANCE-LIFE & HEALTH	\$ 236,022	\$ 285,733	\$ 49,710	21%	+3 employees with health insurance
471 -269-536-034590-	OTHER INSURANCE	\$ 173,383	\$ 199,391	\$ 26,008	15%	Increase in annual insurance premium
471 -269-536-035310-	PAVING MATERIAL	\$ 126,009	\$ 160,295	\$ 34,286	27%	Additional repairs this year vs. LY
471 -269-536-044660-	HYDRANTS AND VALVES MAINTENANC	\$ 199,296	\$ 302,264	\$ 102,968	52%	Additional repairs this year vs. LY
471 -269-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 399,224	\$ 491,483	\$ 92,259	23%	Additional warehouse stock purchased this year
471 -269-536-044699-19549	WATER DIST ASBESTOS PIPE REPLA	\$ -	\$ 50,555	\$ 50,555	n/a	New project
471 -269-536-044699-19551	WATER DISTRIBUTION VALVE REPLA	\$ 116,214	\$ 393,281	\$ 277,066	238%	Ongoing project
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 133,858	\$ 228,891	\$ 95,032	71%	Additional sublet repairs due to staff shortage
501 -242-591-035530-	GAS/DIESEL	\$ 1,353,274	\$ 1,523,131	\$ 169,857	13%	Less used LY due to COVID-19 & higher cost of fuel
501 -242-591-035540-	PARTS	\$ 339,761	\$ 388,370	\$ 48,610	14%	Fewer repairs needed LY due to COVID-19
501 -242-591-044301-	FUEL ISLAND MAINTENANCE	\$ 11,878	\$ 53,981	\$ 42,104	354%	Fuel canopy replacement
502 -246-513-034590-	OTHER INSURANCE	\$ 2,283,864	\$ 2,702,502	\$ 418,638	18%	Increase in annual insurance premium
502 -246-519-012140-	WORKERS COMPENSATION	\$ 1,113,569	\$ 1,630,577	\$ 517,008	46%	Increase in claims/settlements
502 -246-519-033110-	LEGAL SERVICES	\$ 240,411	\$ 283,700	\$ 43,289	18%	Ocean Concrete legal services
502 -246-519-034510-	AUTOMOTIVE INSURANCE	\$ -	\$ 83,682	\$ 83,682	n/a	Multiple replacements/repairs & claims/settlements
502 -246-519-034530-	GENERAL LIABILITY INSURANCE	\$ 326,706	\$ 363,229	\$ 36,523	11%	Increase in claims
502 -246-519-034530-19901	GENERAL LIAB-OCEAN CONCRETE	\$ 133,523	\$ 1,051,980	\$ 918,457	688%	Ocean Concrete final settlement
502 -246-519-034530-21002	GENERAL LIAB INS-CYBER ATTACK	\$ -	\$ 25,773	\$ 25,773	n/a	New project
502 -600-521-012140-	WORKERS COMPENSATION	\$ 432,448	\$ 776,565	\$ 344,117	80%	Increase in claims/settlements
504 -127-519-034581-	INSURANCE CLAIMS-MED ADV PLAN	\$ 63,261	\$ 103,396	\$ 40,136	63%	Increase in number of retirees enrolled
504 -127-519-034589-	STOP LOSS FEES	\$ 705,901	\$ 1,114,894	\$ 408,994	58%	Account established for tracking purposed mid LY
505 -103-519-011120-	REGULAR SALARIES	\$ 268,190	\$ 326,487	\$ 58,297	22%	Vacation & sick payout to employee
505 -241-513-011120-	REGULAR SALARIES	\$ 709,741	\$ 857,008	\$ 147,267	21%	Filled Director position in February 2020
505 -241-513-012130-	INSURANCE-LIFE & HEALTH	\$ 116,239	\$ 153,283	\$ 37,044	32%	+1 employees with family & +2 with single coverage
505 -241-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 40,313	\$ 147,107	\$ 106,794	265%	Department reorganization (was in Telecom)
505 -241-513-034110-	TELEPHONE	\$ -	\$ 248,996	\$ 248,996	n/a	Department reorganization (was in Telecom)
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 277,525	\$ 497,181	\$ 219,655	79%	GIS, security, Office ProPlus & timekeeping software
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 102,508	\$ 164,534	\$ 62,026	61%	Purchased additional computer equipment this year
505 -241-513-036610-	DEPRECIATION	\$ 228,325	\$ 325,413	\$ 97,088	43%	Department reorganization (was in Telecom)
TOTAL		\$ 39,955,635	\$ 107,513,505	\$ 67,557,870	169%	