



2020-2021
3rd Quarter

Quarterly Budget Report



Financial Indicators Snapshot - June 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)	▲ 39.6%	▲ 1.2%	▲ 47.1%	▲ 6.6%	Represents collections through May 2021. Increase of \$26,039 or 1.2% YTD.
Optional Sales Tax (Fund 315)	▲ 64.7%	▲ 13.0%	▲ 27.8%	▲ 21.5%	Represents collections through May 2021. Increase of \$1,626,727 or 13.0% YTD.
Half Cent Sales Tax	▲ 87.6%	▲ 18.5%	▲ 58.8%	▲ 31.0%	Represents collections through May 2021. Increase of \$1,258,993 or 18.5% YTD.
Traffic Impact Fees (Fund 104)	▲ 48.8%	▲ 111.6%	▲ 177.8%	▲ 131.8%	Varies by month, however, increase of \$3,912,260 or 111.6% YTD.
Impact Fees (Fund 103)	▲ 45.5%	▲ 8.9%	▲ 270.2%	▲ 192.2%	Varies by month, however, increase of \$173,513 or 8.9% YTD.
Tourist Tax	▲ 119.7%	▲ 29.8%	▲ 75.1%	▲ 32.7%	Tourist Taxes exceeded budgeted monthly expectations by \$132,128. Year to date revenues are up \$579,770 when compared to prior year and up \$108,041 when compared to FY 2018/19.
Franchise Fees (Total)	▲ 1.9%	▲ 2.6%	▼ (5.7%)	▼ (11.1%)	Overall YTD Franchise Tax revenue is up \$171,396 when compared to prior year.
Recreation Revenues					
NCAC	▲ 599.5%	▲ 76.8%	▼ (4.8%)	▼ (14.5%)	YTD revenues are up \$58,788 compared to prior year and down \$23,011 YTD compared to budget. Pool closed March 19, 2020 due to COVID-19. Re-opened on May 12, 2020.
GAC	▲ 2840.3%	▲ 93.7%	▲ 68.6%	▲ 19.5%	YTD revenues are up \$18,086 compared to prior year and up \$6,104 YTD compared to budget. Pool closed March 19, 2020 due to COVID-19. Re-opened May 12, 2020.
Recreation	▲ 278.8%	▲ 245.3%	▼ (66.9%)	▲ 2992.3%	Revenues are up YTD \$89,908 compared to last year and up \$33,680 YTD compared to budget.
IG Building	▲ 2127.9%	▼ (35.7%)	▼ (42.3%)	▼ (54.5%)	YTD Revenues are down from prior year \$54,432. Programs and activities closed March 19, 2020 due to COVID-19. Pickleball and socially distanced meetings began on Sept 21, 2020.
Profit & Loss					
Building Department	▲ 1517.9%	▲ 110.0%			Overall Building Department net income is up \$142,457 for the month when compared to prior year and up \$322,475 YTD, at \$29,297.
Golf Course	▲ 110.5%	▲ 114.4%			Total rounds are up 20,809 or 29.4% YTD. Net income is up by \$718,755 YTD compared to prior year.
Fleet	▼ (33.0%)	▼ (106.5%)			Fleet net income is down \$349 or 33.0% for the month and down \$58,417 YTD compared to prior year.
SWDD	▲ 95.3%	▲ 4.1%			SWDD YTD net income is \$277,662 more than the prior year.
Shooting Range	▲ 46.2%	▲ 57.7%			Shooting Range YTD net income is up \$137,358 compared to prior year, although net income is still (\$100,873).

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	79,635 006
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
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
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	72,649 004
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
139	CARES Act/Intergovernmental/Coronavirus Relief	20,723,344 004 & 007
315	Optional Sales Tax/Grants	10,678,509 004 & 007
		49,739,953
Donations/Contributions		
001	General Fund/Main Library Donations	1,038 004
		1,038

FY 2020/2021 Budget Reconciliation

October 1, 2020 to September 30, 2021 Budget

Projects Carried Forward from FY 2019/2020

001	General Fund/Purchase Order Rollover	32,674	001
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
108	Rental Assistance/Port In Reimbursements	107,000	007
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
411	SWDD/Recycling Sales	469,600	004
505	Information Technology/Software	71,523	005
		1,248,547	

Total - All Amendments

92,386,012

Total Budget as of June 30, 2021

\$486,020,827

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2020/2021 3rd Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
001031 Taxes	\$ 65,928,972	\$ 49,446,729	\$ 66,984,473	101.6%	\$ 17,537,744	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits and Fees	\$ -	\$ -	\$ 990	n/a	\$ 990	Developer extension request fees received.
001033 Intergovernmental	\$ 14,134,257	\$ 10,600,693	\$ 8,052,847	57.0%	\$ (2,547,846)	SRA CARES grant based on reimbursement.
001034 Charges For Services	\$ 1,802,529	\$ 1,351,897	\$ 1,586,043	88.0%	\$ 234,146	Prisoner revenue higher than anticipated.
001035 Judgments, Fines & Forfeits	\$ 163,989	\$ 122,992	\$ 89,223	54.4%	\$ (33,769)	Animal Control and Radio Comm fines revenue are higher later in the year.
001036 Licenses	\$ 148,200	\$ 111,150	\$ 138,536	93.5%	\$ 27,386	Animal License revenue higher than anticipated.
001037 Interest	\$ 157,700	\$ 118,275	\$ 324,100	205.5%	\$ 205,825	Interest earnings higher than anticipated.
001038 Miscellaneous	\$ 4,817,508	\$ 3,613,131	\$ 4,378,703	90.9%	\$ 765,572	Reimbursement of CARES Act related employee time.
001039 Other Sources	\$ 25,133,156	\$ 18,849,867	\$ 16,025,061	63.8%	\$ (2,824,806)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 112,286,311	\$ 84,214,733	\$ 97,579,975	86.9%	\$ 13,365,242	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
004031 Taxes	\$ 13,157,260	\$ 9,867,945	\$ 12,804,227	97.3%	\$ 2,936,283	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	\$ 6,748,800	\$ 6,468,915	71.9%	\$ (279,885)	Lag time in receiving franchise fee payments. Only (8) months received in (3) quarters.
004033 Intergovernmental	\$ 9,487,609	\$ 7,115,707	\$ 8,809,337	92.9%	\$ 1,693,630	1/2 Cent Sales Tax and State Revenue Sharing revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,011,743	\$ 758,808	\$ 714,687	70.6%	\$ (44,120)	Pool and recreation revenues increase in summer.
004035 Judgments, Fines & Forfeits	\$ 118,750	\$ 89,063	\$ 124,770	105.1%	\$ 35,708	Code enforcement fines currently above budgeted projections.
004037 Interest	\$ 66,500	\$ 49,875	\$ 111,859	168.2%	\$ 61,984	Interest earning higher than anticipated.
004038 Miscellaneous	\$ 31,996	\$ 23,997	\$ 211,240	660.2%	\$ 187,243	Interdepartmental Reimbursements higher than anticipated due to employee time charged to CARES Act grant.
004039 Other Sources	\$ 2,960,625	\$ 2,220,469	\$ -	0.0%	\$ (2,220,469)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 35,832,883	\$ 26,874,662	\$ 29,245,036	81.6%	\$ 2,370,374	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
111032 Permits and Fees	\$ 446,500	\$ 334,875	\$ 434,365	97.3%	\$ 99,490	Higher Engineering Permit Fees than anticipated.
111033 Intergovernmental	\$ 2,820,201	\$ 2,115,151	\$ 1,966,670	69.7%	\$ (148,481)	Lag time in receiving constitutional and county gas tax. Only (8) payments received in (3) quarters.
111034 Charges for Services	\$ 92,150	\$ 69,113	\$ 92,149	100.0%	\$ 23,036	MPO salary reimbursement completed.
111037 Interest	\$ 25,223	\$ 18,917	\$ 50,906	201.8%	\$ 31,989	Paving assessments interest charged here until fiscal year end entry.
111038 Miscellaneous	\$ 382,803	\$ 287,102	\$ 593,299	155.0%	\$ 306,197	Reimbursement of CARES Act time, traffic signal reimbursements and surplus sales.
111039 Other Sources	\$ 13,862,999	\$ 10,397,249	\$ 9,123,865	65.8%	\$ (1,273,384)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 17,629,875	\$ 13,222,407	\$ 12,262,253	69.6%	\$ (960,153)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
114031 Taxes	\$ 35,940,767	\$ 26,955,575	\$ 36,526,334	101.6%	\$ 9,570,759	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 1,277,106	\$ 957,829	\$ 1,578,473	123.6%	\$ 620,644	FEMA Hurricane Grants received but not budgeted
114034 Charges for Services	\$ 6,429,296	\$ 4,821,972	\$ 4,931,946	76.7%	\$ 109,974	ALS Revenues slightly higher than anticipated.
114035 Judgments, Fines & Forfeits	\$ 5,700	\$ 4,275	\$ 12,350	216.7%	\$ 8,075	False fire alarm revenue higher than budgeted projections.
114037 Interest	\$ 57,000	\$ 42,750	\$ 151,267	265.4%	\$ 108,517	Interest earnings higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 143	\$ 839,895	442049.8%	\$ 839,752	Interdepartmental Reimbursements higher than anticipated due to employee time charged to CARES Act grant
114039 Other Sources	\$ 4,104,779	\$ 3,078,584	\$ -	0.0%	\$ (3,078,584)	Cash forward reserves budgeted, but not actual.
	\$ 47,814,838	\$ 35,861,128	\$ 44,040,266	92.1%	\$ 8,179,137	
Grand Total - All Taxing Funds	\$ 213,563,907	\$ 160,172,930	\$ 183,127,530	85.7%	\$ 22,954,600	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2020/2021 3rd Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
101 BCC Operations	\$ 1,109,829	\$ 832,372	\$ 802,492	72.3%	\$ (29,880)	
102 County Attorney	\$ 1,391,927	\$ 1,043,945	\$ 651,353	46.8%	\$ (392,592)	Legal & Other Professional Services will not be incurred (Brightline).
103 Geographic Info Systems Dept.	\$ 74,565	\$ 55,924	\$ 55,924	75.0%	\$ -	
106 General Health	\$ 1,058,554	\$ 793,916	\$ 828,814	78.3%	\$ 34,899	Timing of payments.
107 Communications/Emergency Svcs	\$ 644,662	\$ 483,497	\$ 423,530	65.7%	\$ (59,967)	Expenses lower than anticipated.
109 Main Library	\$ 2,661,331	\$ 1,995,998	\$ 1,778,326	66.8%	\$ (217,672)	Salaries & benefits expense lower than budgeted due to turnover.
110 Agencies	\$ 13,587,682	\$ 10,190,762	\$ 4,343,884	32.0%	\$ (5,846,877)	Community Transportation Coordinator expenses include grant funds that were received, but have not yet been expensed.
111 Medicaid	\$ 1,340,230	\$ 1,005,173	\$ 866,820	64.7%	\$ (138,353)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,114,562	\$ 835,922	\$ 762,396	68.4%	\$ (73,525)	Salaries & benefits expense lower than budgeted due to turnover.
113 Brackett Family Library	\$ 386,824	\$ 290,118	\$ 258,160	66.7%	\$ (31,958)	Salaries & benefits expense lower than budgeted due to turnover.
114 Value Adjustment Board	\$ 60,000	\$ 45,000	\$ 50,731	84.6%	\$ 5,731	No further expenses until next fiscal year.
118 Ind Riv Soil/Water Conservation	\$ 58,050	\$ 43,538	\$ 40,257	69.3%	\$ (3,280)	Overtime & travel not yet incurred.
119 Law Library	\$ 100,596	\$ 75,447	\$ 72,124	71.7%	\$ (3,323)	
128 Children's Services	\$ 2,205,912	\$ 1,654,434	\$ 838,528	38.0%	\$ (815,907)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 260,740	\$ 195,555	\$ 260,122	99.8%	\$ 64,567	CRA Payments are due in full in December.
199 Reserves	\$ 7,205,450	\$ 5,404,088	\$ 5,012,864	69.6%	\$ (391,224)	Contingencies budgeted, but not yet expensed.
201 County Administrator	\$ 579,593	\$ 434,695	\$ 386,131	66.6%	\$ (48,564)	Vacant position filled in January 2021.
202 General Services	\$ 161,282	\$ 120,962	\$ 112,818	70.0%	\$ (8,144)	Registration and travel expenses not yet incurred.
203 Human Resources	\$ 600,011	\$ 450,008	\$ 408,555	68.1%	\$ (41,454)	Legal Services, travel & registration expense not yet incurred.
204 Planning And Development	\$ 9,000	\$ 6,750	\$ 237	2.6%	\$ (6,513)	Pace landfill charges not yet incurred.
206 Veterans Services	\$ 293,368	\$ 220,026	\$ 177,241	60.4%	\$ (42,785)	IRC Veterans Council based on reimbursement.
208 Emergency Management	\$ 563,970	\$ 422,978	\$ 421,425	74.7%	\$ (1,552)	
210 Parks	\$ 2,930,250	\$ 2,197,688	\$ 1,778,885	60.7%	\$ (418,802)	Salaries & benefits lower than anticipated. Maintenance and capital items to be expensed later in the year.

Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND (CONTINUED)

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
211 Human Services	\$ 283,272	\$ 212,454	\$ 123,196	43.5%	\$ (89,258)	Lag time in quarterly reimbursement to Health Department.
212 Agriculture Extension	\$ 194,612	\$ 145,959	\$ 127,537	65.5%	\$ (18,422)	Lag time in payment for Ag Assistant.
215 Parks/Conservation Lands	\$ 736,798	\$ 552,599	\$ 263,909	35.8%	\$ (288,690)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 231,040	\$ 173,280	\$ 147,645	63.9%	\$ (25,635)	Position turnover.
220 Facilities Management	\$ 4,635,310	\$ 3,476,483	\$ 2,569,604	55.4%	\$ (906,878)	Budgeted maintenance expenses to be incurred later in the year.
229 Management & Budget	\$ 393,576	\$ 295,182	\$ 262,251	66.6%	\$ (32,931)	Other Professional Services budgeted, but not yet incurred.
237 FPL Grant	\$ 134,069	\$ 100,552	\$ 66,679	49.7%	\$ (33,873)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 131,548	\$ 98,661	\$ 77,626	59.0%	\$ (21,035)	Operating supplies budgeted, but not incurred.
241 Computer Services	\$ 782,531	\$ 586,898	\$ 586,898	75.0%	\$ 0	Charged on a monthly basis.
246 Risk Management	\$ 291,715	\$ 218,786	\$ 291,715	100.0%	\$ 72,929	Insurance charge done once a year in January.
249 Animal Services	\$ 100,293	\$ 75,220	\$ -	0.0%	\$ (75,220)	New department added, but not yet implemented.
250 County Animal Control	\$ 613,764	\$ 460,323	\$ 402,943	65.7%	\$ (57,380)	Employee turnover. Lower vet services and license selling fees than anticipated.
251 Mailroom/Switchboard	\$ 171,992	\$ 128,994	\$ 160,897	93.5%	\$ 31,903	Telephone expenses higher than anticipated.
252 Environmental Control	\$ 7,033	\$ 5,275	\$ 3,210	45.6%	\$ (2,065)	Expenditures based on reimbursement.
269 Water Distribution	\$ 13,628	\$ 10,221	\$ 13,628	100.0%	\$ 3,407	One-time only pre-payment for Gifford Gardens ERUs.
283 Lagoon	\$ 197,329	\$ 147,997	\$ 70,767	35.9%	\$ (77,230)	Other professional services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,214,565	\$ 910,924	\$ 903,999	74.4%	\$ (6,924)	
400 Tax Collector	\$ 2,056,532	\$ 1,542,399	\$ 3,949,289	192.0%	\$ 2,406,890	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,212,664	\$ 2,409,498	\$ 2,371,568	73.8%	\$ (37,930)	
600 Sheriff	\$ 55,952,018	\$ 41,964,014	\$ 41,579,391	74.3%	\$ (384,622)	
700 Supervisor Of Elections	\$ 1,587,608	\$ 1,190,706	\$ 1,262,721	79.5%	\$ 72,015	First draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 357,332	\$ 267,999	\$ 83,769	23.4%	\$ (184,230)	Expenditures based on reimbursement.
903 State Attorney	\$ 95,510	\$ 71,633	\$ 68,179	71.4%	\$ (3,453)	Expenditures based on reimbursement.
904 Public Defender	\$ 3,634	\$ 2,726	\$ 1,859	51.2%	\$ (866)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 489,550	\$ 367,163	\$ 407,958	83.3%	\$ 40,796	Timing -July payment made in June
Grand Total	\$ 112,286,311	\$ 84,214,733	\$ 76,128,856	67.8%	\$ (8,085,877)	

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	
104 North County Aquatic Center	\$ 919,176	\$ 689,382	\$ 458,676	49.9%	\$ (230,706)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 475,369	\$ 356,527	\$ 232,662	48.9%	\$ (123,865)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,169,133	\$ 876,850	\$ 557,245	47.7%	\$ (319,605)	Seasonal operations. Higher expenses (temp. employees and summer camps) in summer.
115 Intergenerational Facility	\$ 631,665	\$ 473,749	\$ 362,809	57.4%	\$ (110,940)	Salaries & benefits expense lower than budgeted due to position vacancies and turnover.
116 Ocean Rescue	\$ 962,571	\$ 721,928	\$ 625,873	65.0%	\$ (96,056)	Salaries & benefits expense lower than budgeted due to position vacancies and turnover.
161 Shooting Range Operations	\$ 798,330	\$ 598,748	\$ 508,864	63.7%	\$ (89,884)	Expenses budgeted but not fully spent
199 Reserves	\$ 27,617,508	\$ 20,713,131	\$ 20,585,632	74.5%	\$ (127,499)	Contingencies budget, but not yet expensed.
204 Planning And Development	\$ 241,707	\$ 181,280	\$ 166,949	69.1%	\$ (14,331)	
205 County Planning	\$ 1,349,460	\$ 1,012,095	\$ 981,522	72.7%	\$ (30,573)	
207 Environmental Plan/Code Enforce	\$ 616,576	\$ 462,432	\$ 392,878	63.7%	\$ (69,554)	Computer software budgeted but not yet expensed
210 Parks	\$ 956,936	\$ 717,702	\$ 48,446	5.1%	\$ (669,256)	58th Ave Ballfields & Jones Pier projects ongoing.
400 Tax Collector	\$ 94,452	\$ 70,839	\$ 241,469	255.7%	\$ 170,630	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 35,832,883	\$ 26,874,662	\$ 25,163,024	70.2%	\$ (1,711,639)	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
199 Reserves	\$ 1,046,502	\$ 784,877	\$ 691,126	66.0%	\$ (93,751)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 9,030,291	\$ 6,772,718	\$ 5,677,172	62.9%	\$ (1,095,547)	Multiple position vacancies.
243 Public Works	\$ 382,162	\$ 286,622	\$ 269,937	70.6%	\$ (16,685)	FEC payment lower than budgeted amount
244 County Engineering	\$ 3,071,981	\$ 2,303,986	\$ 1,989,454	64.8%	\$ (314,531)	Multiple position vacancies.
245 Traffic Engineering	\$ 2,795,288	\$ 2,096,466	\$ 1,691,846	60.5%	\$ (404,620)	Multiple position vacancies.
281 Stormwater	\$ 1,303,651	\$ 977,738	\$ 663,018	50.9%	\$ (314,720)	Capital items not yet purchased. Higher Contractual Services to occur later in the year.
Grand Total	\$ 17,629,875	\$ 13,222,406	\$ 10,982,553	62.3%	\$ (2,239,853)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
Salaries	\$ 22,423,528	\$ 16,817,646	\$ 15,965,584	71.2%	\$ (852,062)	18.6 pay periods out of 26 were paid in quarter. This is 71.5% of salaries rather than 75%. Multiple position vacancies.
Benefits	\$ 11,018,293	\$ 8,263,720	\$ 8,025,369	72.8%	\$ (238,351)	18.6 pay periods out of 26 were paid in quarter. This is 71.5% of salaries rather than 75%. Multiple position vacancies.
Operating	\$ 6,300,665	\$ 4,725,499	\$ 4,019,200	63.8%	\$ (706,299)	LifePak's encumbered but not yet expensed \$149,900. Other operating and maintenance expenses to be incurred later in year.
Capital Outlay	\$ 5,997,591	\$ 4,498,193	\$ 1,692,251	28.2%	\$ (2,805,943)	Capital expenditures not yet purchased.
Grants and Aids	\$ 1,134,293	\$ 850,720	\$ 376,555	33.2%	\$ (474,164)	CARES Act grant budgeted, but not fully expended.
Other Uses	\$ 940,468	\$ 705,351	\$ 1,105,730	117.6%	\$ 400,379	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 47,814,838	\$ 35,861,129	\$ 31,184,688	65.2%	\$ (4,676,441)	
Grand Total - All Taxing Funds	\$ 213,563,907	\$ 160,172,930	\$ 143,459,121	67.2%	\$ (16,713,810)	

Expense Analysis June 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	\$ 95,000	\$ 126,320	\$ 31,320	33%	Higher software maintenance cost
001 -110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	\$ 72,474	\$ 457,401	\$ 384,927	531%	(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	\$ 61,035	\$ 1,596,508	\$ 1,535,473	2516%	New account for CARES Act due to COVID-19
001 -110-541-088230-20715	CARES ACT - SECTION 5311 - SRA	\$ -	\$ 49,000	\$ 49,000	n/a	New account for CARES Act due to COVID-19
001 -110-562-088310-	HUMANE SOCIETY	\$ 181,030	\$ 291,000	\$ 109,970	61%	(8) payments vs. (7) LY & contract price increase
001 -128-569-088281-	CCR-COMMUNITY & FAMILY SVS	\$ -	\$ 52,592	\$ 52,592	n/a	Not funded LY
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$ 61,268	\$ 118,680	\$ 57,413	94%	Based on reimbursement-vary based on award
001 -128-569-088325-	LEARNING ALLIANCE-FAM CONNECT	\$ -	\$ 44,998	\$ 44,998	n/a	Not funded LY
001 -128-569-088721-	MENTAL HEALTH-WALK-IN/COUNSEL	\$ -	\$ 30,569	\$ 30,569	n/a	Not funded LY
001 -208-525-011120-	REGULAR SALARIES	\$ 187,349	\$ 227,299	\$ 39,951	21%	Emerg. Mgmt. Planner hired in March 2020
001 -208-525-066490-05050	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 29,685	\$ 29,685	n/a	Special needs trailer & mobile message sign
001 -215-572-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 65,465	\$ 65,465	n/a	Wabasso scrub fencing project
001 -220-519-033490-19012	SEALING/PAINTING ADMIN & EOC	\$ -	\$ 69,782	\$ 69,782	n/a	New project
001 -220-519-034684-	MAINT-SHELTER GENERATORS	\$ -	\$ 28,236	\$ 28,236	n/a	New project
001 -220-519-066420-	AUTOMOTIVE	\$ -	\$ 27,167	\$ 27,167	n/a	Purchase of (1) Silverado truck
001 -300-586-099010-	BUDGET TRANSFER-CLERK OF BOARD	\$ 817,988	\$ 896,498	\$ 78,510	10%	Timing - (10) draws this year vs. (9) last year
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 71,195	\$ 71,195	n/a	Timing - expended in Q4 last year
004 -116-572-066390-20025	SEAGRAPE DUNE BOARDWALK	\$ -	\$ 45,765	\$ 45,765	n/a	New project
004 -161-572-011130-	PART TIME EMPLOYEES	\$ 88,588	\$ 119,410	\$ 30,821	35%	Closed during Apr & May LY due to COVID-19
004 -204-515-011120-	REGULAR SALARIES	\$ 80,760	\$ 126,657	\$ 45,897	57%	Filled Director position in February 2020
004 -207-524-033190-20043	OTHER PROFESSIONAL SERVICES	\$ -	\$ 41,830	\$ 41,830	n/a	New project
102 -152-541-066120-07806	66TH AVE/49TH TO 69TH ST ROW	\$ -	\$ 380,702	\$ 380,702	n/a	Ongoing project
102 -152-541-066510-07806	66TH AVE/49TH ST TO 69TH ST	\$ 51	\$ 275,568	\$ 275,517	541824%	Ongoing project
102 -153-541-066510-19010	8TH ST & IR BLVD INTERSECTION	\$ 29,687	\$ 763,317	\$ 733,630	2471%	Ongoing project
103 -109-571-035450-	BOOKS	\$ -	\$ 27,907	\$ 27,907	n/a	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	\$ -	\$ 33,498	\$ 33,498	n/a	Ongoing 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	\$ 10,516	\$ 72,160	\$ 61,644	586%	Increase in reimbursable port-ins
109 -214-541-033490-05007	ANNUAL SURVEY SERVICES	\$ -	\$ 59,258	\$ 59,258	n/a	Topography survey of IR Blvd
109 -214-541-035330-	MAINTENANCE-BRIDGES	\$ 5,130	\$ 318,051	\$ 312,921	6100%	CR512 Bridge Repairs
109 -214-541-053360-	ROAD RESURFACING	\$ 357,171	\$ 1,121,001	\$ 763,830	214%	Large asphalt paving projects occurred in Q4 of 2020
109 -214-541-066510-20033	COUNTY WELCOME SIGNS	\$ 9,545	\$ 98,635	\$ 89,090	933%	Ongoing project
109 -214-541-066510-21015	TRAFFIC CAMERA REPLMNT PROG	\$ -	\$ 72,252	\$ 72,252	n/a	Ongoing project
111 -214-541-011140-	OVERTIME	\$ 22,435	\$ 53,440	\$ 31,005	138%	Working to complete large backlog of road projects
111 -214-541-012120-	RETIREMENT CONTRIBUTION	\$ 214,685	\$ 252,750	\$ 38,066	18%	Up due to higher overtime
111 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$ 41,733	\$ 184,939	\$ 143,206	343%	Fewer projects completed LY due to COVID-19
111 -214-541-034590-	OTHER INSURANCE	\$ 264,062	\$ 303,672	\$ 39,610	15%	Increase in annual insurance premium

Expense Analysis June 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
111 -214-541-034610-	MAINTENANCE - BUILDINGS	\$ 1,129	\$ 35,691	\$ 34,562	3062%	Exterior painting of Road & Bridge building
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 358,356	\$ 517,117	\$ 158,761	44%	Larger repairs completed this year
111 -214-541-035320-	PIPE & CULVERT	\$ 14,931	\$ 48,544	\$ 33,613	225%	Fewer projects completed LY due to COVID-19
111 -214-541-035390-	OTHER ROAD MATERIAL/SUPPLIES	\$ 81,085	\$ 172,002	\$ 90,917	112%	Fewer projects completed LY due to COVID-19
111 -245-541-035120-	COMPUTER SOFTWARE	\$ 13,069	\$ 42,211	\$ 29,142	223%	Additional traffic management software licenses
111 -245-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 45,880	\$ 45,880	n/a	Replacement truck
111 -281-538-011120-	REGULAR SALARIES	\$ 231,281	\$ 261,143	\$ 29,862	13%	Employee turnover - (2) additional this year vs. last
111 -281-538-033490-07026	OTHER CNTRCT SERV-MAIN CANAL	\$ 4,369	\$ 32,321	\$ 27,952	640%	Timing - most expenses occurred in Q4 last year
111 -281-538-034330-	GARBAGE AND SOLID WASTE	\$ 7,022	\$ 49,980	\$ 42,958	612%	Large water lettuce removal
114 -120-522-011140-	OVERTIME	\$ 1,317,054	\$ 1,870,491	\$ 553,436	42%	Multiple vacancies & fill in for sick or WC employees
114 -120-522-012110-	SOCIAL SECURITY MATCHING	\$ 856,921	\$ 940,400	\$ 83,479	10%	Up due to higher overtime
114 -120-522-012130-	INSURANCE-LIFE & HEALTH	\$ 2,096,328	\$ 2,297,869	\$ 201,541	10%	Additional employees
114 -120-522-012140-	WORKERS COMPENSATION	\$ 534,212	\$ 587,229	\$ 53,017	10%	Up due to higher overtime
114 -120-522-033490-	OTHER CONTRACTUAL SERVICES	\$ -	\$ 31,788	\$ 31,788	n/a	Fire station mowing
114 -120-522-034590-	OTHER INSURANCE	\$ 195,706	\$ 225,062	\$ 29,356	15%	Increase in annual insurance premium
114 -120-522-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 75,022	\$ 122,919	\$ 47,897	64%	Additional stretcher/lifepack maintenance this year
114 -120-522-035240-	UNIFORMS & CLOTHING	\$ 56,383	\$ 87,883	\$ 31,499	56%	Jumpsuits & new hire uniforms
114 -120-522-066420-	AUTOMOTIVE	\$ 437,245	\$ 1,130,200	\$ 692,955	158%	Brush truck, engine, vans, staff vehicles, tanker
114 -120-522-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$ 48,906	\$ 169,784	\$ 120,879	247%	Headsets for radios
114 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ 116,015	\$ 246,374	\$ 130,359	112%	Extrication tools, defibrillators, stretchers & dry suits
114 -120-522-066490-20023	OTHER MACHINERY & EQUIP-PEMT	\$ -	\$ 35,177	\$ 35,177	n/a	Radios, resuscitation system & med security system
114 -120-522-066490-20701	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 95,899	\$ 95,899	n/a	CARES Act defibrillators
114 -120-522-088722-	VACCINATION PROJECT	\$ -	\$ 362,734	\$ 362,734	n/a	New account for CARES Act due to COVID-19
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 222,173	\$ 310,704	\$ 88,531	40%	Timing - (9) payments this year vs. (7) last year
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 -204-515-011450-	SALARIES & BENEFITS MPO	\$ -	\$ 49,652	\$ 49,652	n/a	Timing - occurred in Q4 LY
128 -144-572-011120-	REGULAR SALARIES	\$ 77,951	\$ 112,936	\$ 34,986	45%	(1) additional employee hired in November 2020
128 -144-572-033490-15021	SEC 5 - POST CONST MONITORING	\$ -	\$ 60,958	\$ 60,958	n/a	Ongoing project
128 -144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	\$ 137,115	\$ 216,900	\$ 79,784	58%	Ongoing project
128 -144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	\$ 143,077	\$ 10,759,231	\$ 10,616,154	7420%	Ongoing project
129 -130-554-033490-19802	OTHER CONTRACTUAL SERVICES	\$ -	\$ 176,125	\$ 176,125	n/a	New account for CBDG 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	\$ -	\$ 86,282	\$ 86,282	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20804	ALCOHOPE #FL0114L4H091912	\$ 19,633	\$ 45,538	\$ 25,905	132%	HUD Grant for FY 20/21
136 -163-564-036730-20806	NEW CHRONIC #FL0119L4H091912	\$ -	\$ 221,353	\$ 221,353	n/a	HUD Grant for FY 20/21

Expense Analysis June 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
136 -163-564-036730-20807	COCTRA2 #FL0338L4H091906	\$ -	\$ 74,728	\$ 74,728		n/a HUD Grant for FY 20/21
136 -163-564-036730-20808	CHRONICS #FL0360L4H091910	\$ 14,723	\$ 63,641	\$ 48,918	332%	HUD Grant for FY 20/21
136 -163-564-036730-20809	FAM RENT #FL0380L4H091905	\$ -	\$ 90,410	\$ 90,410		n/a HUD Grant for FY 20/21
136 -163-564-036730-21811	NEW HORIZONS 2 FL0440L4H092009	\$ -	\$ 31,250	\$ 31,250		n/a HUD Grant for FY 20/21
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
139 -102-514-036990-	INTER-DEPT CHARGES	\$ -	\$ 29,897	\$ 29,897		n/a New account for CARES Act due to COVID-19
139 -108-572-036990-	INTER-DEPT CHARGES	\$ -	\$ 25,601	\$ 25,601		n/a New account for CARES Act due to COVID-19
139 -109-571-036990-	INTER-DEPT CHARGES	\$ -	\$ 39,693	\$ 39,693		n/a New account for CARES Act due to COVID-19
139 -110-559-088715-	SMALL BUSINESS GRANTS	\$ -	\$ 2,469,000	\$ 2,469,000		n/a New account for CARES Act due to COVID-19
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	\$ -	\$ 1,628,750	\$ 1,628,750		n/a New account for CARES Act due to COVID-19
139 -110-569-088110-	CITY OF VERO BEACH	\$ -	\$ 160,276	\$ 160,276		n/a New account for CARES Act due to COVID-19
139 -110-569-088115-	CITY OF FELLSMERE	\$ -	\$ 140,219	\$ 140,219		n/a New account for CARES Act due to COVID-19
139 -110-569-088142-	TREASURE COAST FOOD BANK	\$ -	\$ 682,397	\$ 682,397		n/a New account for CARES Act due to COVID-19
139 -110-569-088190-	STATE HEALTH DEPARTMENT	\$ -	\$ 445,842	\$ 445,842		n/a New account for CARES Act due to COVID-19
139 -110-569-088230-	COMMUNITY TRANSPORTATION COORD	\$ -	\$ 241,910	\$ 241,910		n/a New account for CARES Act due to COVID-19
139 -110-569-088520-	CITY OF SEBASTIAN	\$ -	\$ 537,452	\$ 537,452		n/a New account for CARES Act due to COVID-19
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 -115-572-036990-	INTER-DEPT CHARGES	\$ -	\$ 55,520	\$ 55,520		n/a New account for CARES Act due to COVID-19
139 -120-522-012140-	WORKERS COMPENSATION	\$ -	\$ 151,185	\$ 151,185		n/a New account for CARES Act due to COVID-19
139 -120-522-036990-	INTER-DEPT CHARGES	\$ 261,945	\$ 721,484	\$ 459,538	175%	New account for CARES Act due to COVID-19
139 -201-512-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 32,177	\$ 32,177		n/a New account for CARES Act due to COVID-19
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	\$ 2,106	\$ 30,253	\$ 28,146	1336%	New account for CARES Act due to COVID-19
139 -210-572-036990-	INTER-DEPT CHARGES	\$ -	\$ 58,934	\$ 58,934		n/a New account for CARES Act due to COVID-19
139 -214-541-036990-	INTER-DEPT CHARGES	\$ -	\$ 116,722	\$ 116,722		n/a New account for CARES Act due to COVID-19
139 -217-534-036990-	INTER-DEPT CHARGES	\$ -	\$ 26,290	\$ 26,290		n/a New account for CARES Act due to COVID-19
139 -218-536-036990-	INTER-DEPT CHARGES	\$ -	\$ 39,187	\$ 39,187		n/a New account for CARES Act due to COVID-19
139 -219-536-036990-	INTER-DEPT CHARGES	\$ -	\$ 47,062	\$ 47,062		n/a New account for CARES Act due to COVID-19
139 -220-519-035290-	OTHER OPERATING SUPPLIES	\$ 8,059	\$ 176,623	\$ 168,564	2092%	New account for CARES Act due to COVID-19
139 -220-519-036990-	INTER-DEPT CHARGES	\$ -	\$ 39,034	\$ 39,034		n/a New account for CARES Act due to COVID-19
139 -228-571-033470-	CONTRACTED LABOR SERVICES	\$ -	\$ 90,716	\$ 90,716		n/a New account for CARES Act due to COVID-19
139 -228-571-088081-	MORTGAGE PAYMENT ASSISTANCE	\$ -	\$ 493,837	\$ 493,837		n/a New account for CARES Act due to COVID-19
139 -228-571-088082-	RENTAL PAYMENTS ASSISTANCE	\$ -	\$ 1,184,685	\$ 1,184,685		n/a New account for CARES Act due to COVID-19
139 -229-513-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 46,019	\$ 46,019		n/a New account for CARES Act due to COVID-19
139 -229-513-036990-	INTER-DEPT CHARGES	\$ -	\$ 37,827	\$ 37,827		n/a New account for CARES Act due to COVID-19

Expense Analysis June 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
139 -233-524-036990-	INTER-DEPT CHARGES	\$ -	\$ 82,229	\$ 82,229		n/a New account for CARES Act due to COVID-19
139 -235-536-036990-	INTER-DEPT CHARGES	\$ -	\$ 45,816	\$ 45,816		n/a New account for CARES Act due to COVID-19
139 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 760	\$ 152,717	\$ 151,957	19995%	New account for CARES Act due to COVID-19
139 -241-513-035290-	OTHER OPERATING SUPPLIES	\$ 174	\$ 98,453	\$ 98,280	56590%	New account for CARES Act due to COVID-19
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	\$ 10,188	\$ 232,225	\$ 222,037	2179%	New account for CARES Act due to COVID-19
139 -244-541-036990-	INTER-DEPT CHARGES	\$ -	\$ 82,345	\$ 82,345		n/a New account for CARES Act due to COVID-19
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	\$ -	\$ 50,482	\$ 50,482		n/a New account for CARES Act due to COVID-19
139 -268-536-036990-	INTER-DEPT CHARGES	\$ -	\$ 46,773	\$ 46,773		n/a New account for CARES Act due to COVID-19
139 -269-536-036990-	INTER-DEPT CHARGES	\$ -	\$ 43,810	\$ 43,810		n/a New account for CARES Act due to COVID-19
139 -300-586-099020-	BUDGET TRANSFER-CLERK OF COURT	\$ -	\$ 37,466	\$ 37,466		n/a New account for CARES Act due to COVID-19
139 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ -	\$ 129,028	\$ 129,028		n/a New account for CARES Act due to COVID-19
139 -600-521-012140-	WORKERS COMPENSATION	\$ -	\$ 180,833	\$ 180,833		n/a New account for CARES Act due to COVID-19
139 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 1,403,633	\$ 1,403,633		n/a New account for CARES Act due to COVID-19
140 -901-685-033190-	GUARDIAN AD LITEM-PROF SERV	\$ -	\$ 45,276	\$ 45,276		n/a Timing - expended in Q4 last year
308 -162-575-034610-19024	JACKIE ROBNSN TRAIN CTR-MAINT	\$ 43,419	\$ 81,786	\$ 38,367	88%	Timing - (7) payments this year vs. (3) last year
315 -120-522-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$ -	\$ 27,525	\$ 27,525		n/a New project
315 -120-522-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	\$ 82,815	\$ 410,453	\$ 327,638	396%	Ongoing project
315 -199-581-099210-	FUND TRANSFERS OUT	\$ 112,500	\$ 2,177,499	\$ 2,064,999	1836%	Transfer to JRTC per contract
315 -210-572-066510-19027	HALLSTROM FARMSTD CONSERV AREA	\$ -	\$ 28,463	\$ 28,463		n/a Ongoing project
315 -214-541-066120-15813	58TH AVE 4 LANES-26TH TO CR510	\$ -	\$ 121,272	\$ 121,272		n/a Ongoing project
315 -214-541-066510-06041	43RD AVE-18TH ST TO 26TH ST	\$ 1,937,639	\$ 3,746,411	\$ 1,808,772	93%	Ongoing project
315 -214-541-066510-16023	58TH AVE RECLAMATION-57 TO 510	\$ -	\$ 2,469,444	\$ 2,469,444		n/a Ongoing project
315 -214-541-066510-20041	43RD AVE BRIDGE OVER S RELIEF	\$ -	\$ 57,452	\$ 57,452		n/a New project
315 -220-519-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 94,187	\$ 94,187		n/a Courthouse air handler
315 -220-519-066510-18004	ROSELAND COMMUNITY CTR IMPROVE	\$ 11,070	\$ 53,071	\$ 42,001	379%	Ongoing project
315 -220-519-066510-19025	COURTHOUSE PKG GARAGE IMPRV	\$ 25,811	\$ 324,204	\$ 298,393	1156%	Ongoing project
315 -220-519-066510-20003	MAIN LIBRARY ROOF	\$ 21,627	\$ 120,380	\$ 98,753	457%	Ongoing project
315 -241-513-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 185,912	\$ 185,912		n/a Switches & hardware for EOC VM implementation
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 -217-534-011120-	REGULAR SALARIES	\$ 356,756	\$ 391,478	\$ 34,722	10%	Assistant Director hired in February 2020
411 -217-534-033130-	ENGINEERING SERVICES	\$ 126,005	\$ 304,780	\$ 178,775	142%	Landfill evaluation monitoring
411 -217-534-033489-	CONTRACTUAL SERVICES	\$ 1,809,647	\$ 2,015,205	\$ 205,558	11%	Timing - (15) payments this year vs. (8) last year
411 -217-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 195,269	\$ 221,875	\$ 26,606	14%	(8) payments vs. (7) LY for hazardous waste disposal
411 -217-534-034590-	OTHER INSURANCE	\$ 325,864	\$ 374,744	\$ 48,880	15%	Increase in annual insurance premium

Expense Analysis June 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
411 -217-534-036610-	DEPRECIATION	\$ 691,333	\$ 918,112	\$ 226,779	33%	Additional depr. for segment 3 expansion
418 -236-572-035630-	PRO SHOP	\$ 184,854	\$ 226,060	\$ 41,206	22%	Higher COGS due to higher Pro Shop sales
441 -233-524-011140-	OVERTIME	\$ 64,927	\$ 123,147	\$ 58,220	90%	Increase in permits & building activity
441 -233-524-012120-	RETIREMENT CONTRIBUTION	\$ 130,548	\$ 158,377	\$ 27,830	21%	Due to increase in overtime
441 -233-524-035120-	COMPUTER SOFTWARE	\$ 52,456	\$ 83,072	\$ 30,616	58%	Timing - most costs recorded in Q4 last year
441 -233-524-035680-	CREDIT CARD FEES	\$ 30,100	\$ 64,185	\$ 34,085	113%	Increase in permits & building activity
471 -218-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 75,553	\$ 112,168	\$ 36,615	48%	Additional lab testing
471 -218-536-033190-20518	WWWTF WET WEATHER STORAGE	\$ -	\$ 61,272	\$ 61,272	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	\$ 312,694	\$ 348,401	\$ 35,706	11%	More chemicals purchased in Q4 LY
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 -218-536-044699-20522	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 -219-536-034590-	OTHER INSURANCE	\$ 301,399	\$ 346,609	\$ 45,210	15%	Increase in annual insurance premium
471 -219-536-044610-	WATER PLANT MAINTENANCE	\$ 60,587	\$ 94,556	\$ 33,969	56%	North County WTP valve repair
471 -219-536-044650-	PUMPING EQUIPMENT MAINTENANCE	\$ 15,899	\$ 105,478	\$ 89,578	563%	NCRO high service pumps
471 -219-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 45,684	\$ 143,940	\$ 98,256	215%	SCRO roof fans & valve, MCRO odor control re-circuit
471 -219-536-044699-19503	S R/O MEMBRANE & RETROFIT	\$ 173,505	\$ 370,727	\$ 197,222	114%	Ongoing project
471 -219-536-044699-19519	SWTF ODOR CONTROL EQUIP REPLAC	\$ -	\$ 81,508	\$ 81,508	n/a	New project
471 -219-536-044699-19537	N R/O ACID TANK REPLACEMENT	\$ 1,436	\$ 224,698	\$ 223,262	15547%	Ongoing project
471 -219-536-044699-19538	WTF LIFT STATIONS & FORCE MAIN	\$ 13,900	\$ 73,879	\$ 59,979	432%	Ongoing project
471 -219-536-044699-19540	N R/O WELL REHAB	\$ -	\$ 83,431	\$ 83,431	n/a	New project
471 -257-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 224,580	\$ 273,051	\$ 48,471	22%	(8) payments vs. (7) LY for sludge hauling
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	\$ -	\$ 34,784	\$ 34,784	n/a	Return of CCTV equipment for TV truck
471 -268-536-044320-	LIFT STATION ELECTRIC	\$ 197,034	\$ 222,623	\$ 25,588	13%	Higher electric rates at lift stations than LY
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	\$ 13,800	\$ 89,711	\$ 75,911	550%	Ongoing 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 -269-536-012130-	INSURANCE-LIFE & HEALTH	\$ 175,909	\$ 209,653	\$ 33,745	19%	(3) additional employees with health insurance
471 -269-536-034590-	OTHER INSURANCE	\$ 173,383	\$ 199,391	\$ 26,008	15%	Increase in annual insurance premium
471 -269-536-044699-19549	WATER DIST ASBESTOS PIPE REPLA	\$ -	\$ 50,555	\$ 50,555	n/a	New project
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$ 99,338	\$ 161,637	\$ 62,299	63%	Additional sublet repairs/towing needed this year
501 -242-591-035540-	PARTS	\$ 267,250	\$ 293,206	\$ 25,956	10%	Fewer repairs needed LY due to COVID-19
502 -246-513-034590-	OTHER INSURANCE	\$ 2,266,852	\$ 2,688,089	\$ 421,237	19%	Increase in annual insurance premium
502 -246-519-034510-	AUTOMOTIVE INSURANCE	\$ -	\$ 76,789	\$ 76,789	n/a	Increase in claims/settlements

Expense Analysis June 30, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
502 -246-519-034530-21002	GENERAL LIAB INS-CYBER ATTACK	\$ -	\$ 25,773	\$ 25,773		n/a New project
502 -600-521-012140-	WORKERS COMPENSATION	\$ 360,887	\$ 662,221	\$ 301,333	83%	Increase in claims/settlements
504 -127-519-034581-	INSURANCE CLAIMS-MED ADV PLAN	\$ 40,242	\$ 70,212	\$ 29,970	74%	Increase in number of retirees enrolled
504 -127-519-034588-	FL BLUE ADMIN FEES	\$ 380,894	\$ 419,228	\$ 38,334	10%	Timing - (9) months of payments this year vs. (8) LY
504 -127-519-034589-	STOP LOSS FEES	\$ 501,302	\$ 836,389	\$ 335,087	67%	Account established for tracking purposes mid LY
505 -103-519-011120-	REGULAR SALARIES	\$ 186,765	\$ 225,855	\$ 39,090	21%	Vacation & sick payout to employee
505 -241-513-011120-	REGULAR SALARIES	\$ 488,637	\$ 617,967	\$ 129,330	26%	Filled Director position in February 2020
505 -241-513-012130-	INSURANCE-LIFE & HEALTH	\$ 82,565	\$ 116,634	\$ 34,070	41%	(4) additional employees with health insurance
505 -241-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 10,313	\$ 48,219	\$ 37,906	368%	Department reorganization-was recorded in Telecom
505 -241-513-034110-	TELEPHONE	\$ -	\$ 186,340	\$ 186,340		n/a Department reorganization-was recorded in Telecom
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 256,713	\$ 342,050	\$ 85,336	33%	GIS, security, Office ProPlus & timekeeping software
505 -241-513-036610-	DEPRECIATION	\$ 166,916	\$ 238,531	\$ 71,616	43%	Department reorganization-was recorded in Telecom
TOTAL		\$ 24,751,248	\$ 75,105,511	\$ 50,354,262	203%	