



2020-2021
1st Quarter

Quarterly Budget Report



Financial Indicators Snapshot - December 2020

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)	▼ (3.53%)	▼ (3.59%)	▲ 1.64%	▲ 1.57%	Represents collections through Nov 2020. Decrease of \$22,131 or 3.59% YTD.
Optional Sales Tax (Fund 315)	▼ (0.20%)	▲ 5.58%	▲ 21.78%	▲ 19.88%	Represents collections through Nov 2020. Increase of \$148,785 or 5.58% YTD.
Half Cent Sales Tax	▲ 2.55%	▲ 11.61%	▲ 31.55%	▲ 32.35%	Represents collections through Nov 2020. Increase of \$184,993 or 11.61% YTD.
Traffic Impact Fees (Fund 104)	▲ 116.00%	▲ 88.30%	▲ 142.00%	▲ 92.80%	Varies by month, however, increase of \$964,305 or 88.3% YTD.
Impact Fees (Fund 103)	▼ (3.00%)	▼ (9.70%)	▲ 178.64%	▲ 166.83%	Varies by month, however, decrease of \$69,146 or 9.68% YTD.
Tourist Tax	▼ (9.08%)	▼ (2.58%)	▲ 33.03%	▲ 35.73%	Tourist Taxes exceeded budgeted monthly expectations by \$52,007. Year to date revenues are down \$10,456 when compared to prior year.
Franchise Fees (Total)	▼ (3.55%)	▼ (1.35%)	▲ 0.72%	▼ (23.73%)	Overall YTD Franchise Tax revenue is down \$31,685 when compared to prior year.
Recreation Revenues					
NCAC	▼ (33.70%)	▼ (35.06%)	▼ (24.86%)	▼ (15.12%)	YTD revenues are down \$10,254 compared to prior year and down \$3,382 compared to budget. Pool closed March 19,2020 due to COVID-19. Re-opened (except activity pool) on May 12, 2020.
GAC	▲ 39.65%	▼ (64.21%)	▲ 8.21%	▼ (17.86%)	YTD revenues are down \$6,955 compared to prior year and down \$843 compared to budget. Pool closed March 19, 2020 due to COVID-19. Re-opened (except activity pool) May 12,2020.
Recreation	▼ (37.02%)	▲ 64.00%	▼ (87.01%)	▼ (44.14%)	Revenues are up YTD \$4,339 compared to last year and down \$8,787 compared to budget.
IG Building	▼ (45.35%)	▼ (62.69%)	▼ (62.74%)	▼ (60.42%)	YTD Revenues are down from prior year \$48,066. 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	▲ 61.67%	▼ (164.77%)			Overall Building Department net income is up \$21,855 for the month when compared to prior year and down \$64,981 YTD.
Golf Course	▲ 323.51%	▲ 147.59%			Total rounds are up 2,133 or 9.4% YTD. Net income is up by \$172,365 YTD compared to prior year.
Fleet	▼ (2729.11%)	▼ (244.18%)			Fleet YTD net income is down \$13,986 for the month and \$26,390 for the year compared to prior year.
SWDD	▲ 40.03%	▲ 14.06%			SWDD YTD net income is \$1,318,840 more than the prior year.
Shooting Range	▲ 100.41%	▲ 76.18%			Shooting Range YTD net income is up \$45,845 compared to prior year.

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
Projects Carried Forward from FY 2019/2020		
001	General Fund/Purchase Order Rollover	32,674 001
004	MSTU/Purchase Order Rollover	2,277 001
004	MSTU/Purchase Order Rollover	786 002
103	Impact Fees/Purchase Order Rollover	16,093 001
109	Secondary Roads/Purchase Order Rollover	8,450 001
111	Transportation/Purchase Order Rollover	110,861 001
114	Emergency Services District/Purchase Order Rollover	1,249,301 001
120	911 Surcharge/Purchase Order Rollover	163,549 001
131	SHIP/CRF/Purchase Order Rollover	1,000 001
139	CARES Act/Purchase Order Rollover	32,503 001
315	Optional Sales Tax/Purchase Order Rollover	399,000 001
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
502	Self Insurance/Purchase Order Rollover	9,102 001
505	Information Technology & Systems/Purchase Order Rollover	12,691 001
		2,497,584
	Total - All Amendments	2,497,584
Total Budget as of December 31, 2020		\$396,132,399

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2020/2021 1st Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (25% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 25%	Comments/Notes
001031 Taxes	\$ 65,928,972	\$ 16,482,243	\$ 56,997,380	86.5%	\$ 40,515,137	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001033 Intergovernmental	\$ 3,101,516	\$ 775,379	\$ 1,545,553	49.8%	\$ 770,174	Multiple grants received, but not yet budgeted.
001034 Charges For Services	\$ 1,802,529	\$ 450,632	\$ 543,352	30.1%	\$ 92,720	Prisoner revenue higher than anticipated.
001035 Judgments, Fines & Forfeits	\$ 163,989	\$ 40,997	\$ 23,371	14.3%	\$ (17,627)	Animal control and Radio Comm fines revenue is higher later in the year.
001036 Licenses	\$ 148,200	\$ 37,050	\$ 27,905	18.8%	\$ (9,145)	Lag time in receiving licenses.
001037 Interest	\$ 157,700	\$ 39,425	\$ 37,322	23.7%	\$ (2,103)	First quarter interest earning slightly lower than anticipated.
001038 Miscellaneous	\$ 4,816,522	\$ 1,204,130	\$ 1,381,283	28.7%	\$ 177,153	Received FPL Disaster Grant in full.
001039 Other Sources	\$ 23,321,738	\$ 5,830,435	\$ 5,341,689	22.9%	\$ (488,746)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 99,441,166	\$ 24,860,292	\$ 65,897,855	66.3%	\$ 41,037,563	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (25% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 25%	Comments/Notes
004031 Taxes	\$ 13,157,260	\$ 3,289,315	\$ 10,394,066	79.0%	\$ 7,104,751	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	\$ 2,249,600	\$ 1,326,393	14.7%	\$ (923,207)	Lag time in receiving franchise fee payments. Only (2) months received in quarter.
004033 Intergovernmental	\$ 9,093,711	\$ 2,273,428	\$ 2,219,607	24.4%	\$ (53,820)	Lag time in receiving 1/2 Cent Sales Tax. Only (2) months received in quarter. However, revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,011,743	\$ 252,936	\$ 192,621	19.0%	\$ (60,315)	Pool and recreation revenues increase in summer.
004035 Judgments, Fines & Forfeits	\$ 118,750	\$ 29,688	\$ 4,280	3.6%	\$ (25,408)	Code enforcement fines currently below budgeted projections.
004037 Interest	\$ 66,500	\$ 16,625	\$ 15,705	23.6%	\$ (920)	Interest earnings slightly lower than anticipated.
004038 Miscellaneous	\$ 31,996	\$ 7,999	\$ 7,093	22.2%	\$ (906)	
004039 Other Sources	\$ 2,123,682	\$ 530,921	\$ -	0.0%	\$ (530,921)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 34,602,042	\$ 8,650,510	\$ 14,159,765	40.9%	\$ 5,509,255	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (25% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 25%	Comments/Notes
111032 Permits and Fees	\$ 446,500	\$ 111,625	\$ 82,335	18.4%	\$ (29,290)	Paving assessments entry completed at fiscal year end.
111033 Intergovernmental	\$ 2,820,201	\$ 705,050	\$ 600,631	21.3%	\$ (104,419)	Lag time in receiving constitutional and county gas tax. Only (2) payments received in quarter.
111034 Charges for Services	\$ 92,150	\$ 23,038	\$ 9,677	10.5%	\$ (13,360)	MPO salary reimbursement completed at year end.
111037 Interest	\$ 25,223	\$ 6,306	\$ 9,554	37.9%	\$ 3,249	Paving assessments interest charged here until fiscal year end entry.
111038 Miscellaneous	\$ 382,803	\$ 95,701	\$ 9,352	2.4%	\$ (86,349)	Lag time in receiving reimbursements from municipalities for traffic maintenance, etc. Reimbursements received at fiscal year end.
111039 Other Sources	\$ 13,596,975	\$ 3,399,244	\$ 3,041,287	22.4%	\$ (357,957)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 17,363,851	\$ 4,340,963	\$ 3,752,837	21.6%	\$ (588,126)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (25% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 25%	Comments/Notes
114031 Taxes	\$ 35,940,767	\$ 8,985,192	\$ 31,011,939	86.3%	\$ 22,026,747	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 52,250	\$ 13,063	\$ 98,699	188.9%	\$ 85,637	Partial FEMA reimbursement for Hurricane Matthew.
114034 Charges for Services	\$ 6,278,788	\$ 1,569,697	\$ 1,504,160	24.0%	\$ (65,536)	
114035 Judgments, Fines & Forfeits	\$ 5,700	\$ 1,425	\$ -	0.0%	\$ (1,425)	False fire alarm revenue lower than budgeted projections.
114037 Interest	\$ 57,000	\$ 14,250	\$ 18,326	32.2%	\$ 4,076	First quarter interest earnings slightly higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 48	\$ -	0.0%	\$ (48)	Misc. revenue budgeted, but no actual yet.
114039 Other Sources	\$ 2,746,102	\$ 686,526	\$ -	0.0%	\$ (686,526)	Cash forward reserves budgeted, but not actual.
	\$ 45,080,796	\$ 11,270,199	\$ 32,633,124	72.4%	\$ 21,362,925	
Grand Total - All Taxing Funds	\$ 196,487,856	\$ 49,121,964	\$ 116,443,581	59.3%	\$ 67,321,617	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2020/2021 1st Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
101 BCC Operations	\$ 1,076,336	\$ 269,084	\$ 325,050	30.20%	\$ 55,966	External auditors' costs billed to BCC account upfront, then distributed to other departments.
102 County Attorney	\$ 951,977	\$ 237,994	\$ 187,901	19.74%	\$ (50,093)	Only 5.6 (21.5%) out of 26 pay periods. Legal & Other Professional Services not yet incurred.
103 Geographic Info Systems Dept.	\$ 74,565	\$ 18,641	\$ 18,641	25.00%	\$ -	
106 General Health	\$ 1,058,554	\$ 264,639	\$ 299,537	28.30%	\$ 34,899	Timing - January payment made in December.
107 Communications/Emergency Svcs	\$ 618,275	\$ 154,569	\$ 12,260	1.98%	\$ (142,309)	Maintenance contract payments due later in the year. Computer Software budgeted but not yet expended.
109 Main Library	\$ 2,553,234	\$ 638,309	\$ 606,322	23.75%	\$ (31,987)	Employee turnover & fewer hours due to COVID.
110 Agencies	\$ 1,617,436	\$ 404,359	\$ 716,100	44.27%	\$ 311,741	Community Transportation Coordinator expenses include grant funds that have not been received, so are not yet budgeted.
111 Medicaid	\$ 1,340,230	\$ 335,058	\$ 216,705	16.17%	\$ (118,353)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,097,620	\$ 274,405	\$ 291,044	26.52%	\$ 16,639	
113 Brackett Family Library	\$ 379,405	\$ 94,851	\$ 96,996	25.57%	\$ 2,145	
114 Value Adjustment Board	\$ 60,000	\$ 15,000	\$ 14,484	24.14%	\$ (516)	
118 Ind Riv Soil/Water Conservation	\$ 56,894	\$ 14,224	\$ 12,816	22.53%	\$ (1,407)	Subscriptions expended once, later in the year.
119 Law Library	\$ 98,343	\$ 24,586	\$ 27,844	28.31%	\$ 3,258	Yearly subscriptions paid this quarter.
128 Children's Services	\$ 2,205,912	\$ 551,478	\$ 23,797	1.08%	\$ (527,681)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 255,439	\$ 63,860	\$ 260,122	101.83%	\$ 196,262	CRA Payments are due in full in December. Budget amendment in January to correct.
199 Reserves	\$ 7,546,581	\$ 1,886,645	\$ 1,670,954	22.14%	\$ (215,691)	Contingencies budgeted, but not yet expended.
201 County Administrator	\$ 566,455	\$ 141,614	\$ 106,384	18.78%	\$ (35,230)	Vacant position.
202 General Services	\$ 157,611	\$ 39,403	\$ 32,451	20.59%	\$ (6,952)	Only 5.6 (21.5%) out of 26 pay periods.
203 Human Resources	\$ 586,099	\$ 146,525	\$ 130,900	22.33%	\$ (15,625)	Only 5.6 (21.5%) out of 26 pay periods.
204 Planning And Development	\$ -	\$ -	\$ 101	n/a	\$ 101	
206 Veterans Services	\$ 288,570	\$ 72,143	\$ 46,000	15.94%	\$ (26,142)	Expenditures based on reimbursement.
208 Emergency Management	\$ 457,564	\$ 114,391	\$ 123,643	27.02%	\$ 9,252	Annual software subscription expended in October.
210 Parks	\$ 2,890,601	\$ 722,650	\$ 520,866	18.02%	\$ (201,784)	Only 5.6 (21.5%) out of 26 pay periods. 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 (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
211 Human Services	\$ 281,941	\$ 70,485	\$ 24,616	8.73%	\$ (45,869)	Less financial assistance than anticipated (possibly due to CARES & CRF funding) & lag time in quarterly reimbursement to Health Department.
212 Agriculture Extension	\$ 190,039	\$ 47,510	\$ 33,288	17.52%	\$ (14,221)	Only 5.6 (21.5%) pays. Lag time in payment for Ag Assistant.
215 Parks/Conservation Lands	\$ 580,469	\$ 145,117	\$ 64,517	11.11%	\$ (80,601)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 225,626	\$ 56,407	\$ 48,577	21.53%	\$ (7,830)	Only 5.6 (21.5%) out of 26 pay periods.
220 Facilities Management	\$ 4,321,952	\$ 1,080,488	\$ 693,150	16.04%	\$ (387,338)	Employee turnover. Budgeted maintenance expenses to be incurred later in the year during heavier usage in summer.
229 Management & Budget	\$ 354,067	\$ 88,517	\$ 85,032	24.02%	\$ (3,485)	Only 5.6 (21.5%) out of 26 pay periods.
237 FPL Grant	\$ 132,428	\$ 33,107	\$ 19,413	14.66%	\$ (13,694)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 105,851	\$ 26,463	\$ 20,485	19.35%	\$ (5,978)	Operating supplied budgeted, but not occurred.
241 Computer Services	\$ 782,531	\$ 195,633	\$ 195,633	25.00%	\$ 0	Charged on a monthly basis.
246 Risk Management	\$ 291,715	\$ 72,929	\$ -	0.00%	\$ (72,929)	Insurance charge done once a year in January.
249 Animal Services	\$ 564,950	\$ 141,238	\$ -	0.00%	\$ (141,238)	New department added, but not yet implemented.
250 County Animal Control	\$ 602,104	\$ 150,526	\$ 113,365	18.83%	\$ (37,161)	Auto insurance occurs in Q2 for entire fiscal year.
251 Mailroom/Switchboard	\$ 169,845	\$ 42,461	\$ 30,221	17.79%	\$ (12,241)	Less postage cost than originally anticipated.
252 Environmental Control	\$ 7,033	\$ 1,758	\$ 651	9.26%	\$ (1,107)	Expenditures based on reimbursement.
283 Lagoon	\$ 195,641	\$ 48,910	\$ 15,013	7.67%	\$ (33,897)	Other professional services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,149,565	\$ 287,391	\$ 286,748	24.94%	\$ (643)	
400 Tax Collector	\$ 1,860,064	\$ 465,016	\$ 3,350,506	180.13%	\$ 2,885,490	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,201,992	\$ 800,498	\$ 786,927	24.58%	\$ (13,571)	
600 Sheriff	\$ 55,952,018	\$ 13,988,005	\$ 13,682,690	24.45%	\$ (305,314)	
700 Supervisor Of Elections	\$ 1,587,608	\$ 396,902	\$ 612,706	38.59%	\$ 215,804	First draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 357,332	\$ 89,333	\$ -	0.00%	\$ (89,333)	Expenditures based on reimbursement.
903 State Attorney	\$ 95,510	\$ 23,878	\$ 27,090	28.36%	\$ 3,212	Expenditures based on reimbursement.
904 Public Defender	\$ 3,634	\$ 909	\$ 276	7.58%	\$ (633)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 489,550	\$ 122,388	\$ 163,183	33.33%	\$ 40,796	Timing - January payment made in December.
Grand Total	\$ 99,441,166	\$ 24,860,292	\$ 25,995,006	26.14%	\$ 1,134,714	

Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
104 North County Aquatic Center	\$ 944,862	\$ 236,216	\$ 119,095	12.60%	\$ (117,120)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 395,383	\$ 98,846	\$ 58,509	14.80%	\$ (40,336)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 954,122	\$ 238,531	\$ 165,735	17.37%	\$ (72,796)	Seasonal operations. Higher expenses (temp. employees and summer camps) in summer.
115 Intergenerational Facility	\$ 626,011	\$ 156,503	\$ 109,746	17.53%	\$ (46,757)	Other professional services to be expensed later in year.
116 Ocean Rescue	\$ 942,653	\$ 235,663	\$ 186,059	19.74%	\$ (49,604)	Capital items not yet purchased.
161 Shooting Range Operations	\$ 783,729	\$ 195,932	\$ 146,514	18.69%	\$ (49,418)	Employee turnover. Maintenance & insurance to be expensed later in the year.
199 Reserves	\$ 27,771,930	\$ 6,942,983	\$ 6,861,880	24.71%	\$ (81,103)	
204 Planning And Development	\$ 235,631	\$ 58,908	\$ 50,119	21.27%	\$ (8,789)	Only 5.6 (21.5%) out of 26 pay periods.
205 County Planning	\$ 1,322,722	\$ 330,681	\$ 245,622	18.57%	\$ (85,059)	Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$ 530,547	\$ 132,637	\$ 110,817	20.89%	\$ (21,820)	Capital items not yet purchased.
210 Parks	\$ -	\$ -	\$ 11,362	n/a	\$ 11,362	Some project budgets rolled over in January. Operations moved to General Fund.
400 Tax Collector	\$ 94,452	\$ 23,613	\$ 204,668	216.69%	\$ 181,055	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 34,602,042	\$ 8,650,511	\$ 8,270,125	23.90%	\$ (380,385)	

Quarterly Budget Report - Budget to Actual Expense Comparison

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
199 Reserves	\$ 1,300,122	\$ 325,031	\$ 230,374	17.72%	\$ (94,657)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 8,664,102	\$ 2,166,026	\$ 1,565,508	18.07%	\$ (600,517)	Insurance charges for fund done once per year in January. Multiple position vacancies. Capital items not yet purchased.
243 Public Works	\$ 380,197	\$ 95,049	\$ 76,827	20.21%	\$ (18,222)	Software license & FEC payment to occur later in the year.
244 County Engineering	\$ 3,006,297	\$ 751,574	\$ 577,152	19.20%	\$ (174,422)	Multiple position vacancies.
245 Traffic Engineering	\$ 2,754,802	\$ 688,701	\$ 532,951	19.35%	\$ (155,750)	Lag time in electric payments. Capital items not yet expended.
281 Stormwater	\$ 1,258,331	\$ 314,583	\$ 180,574	14.35%	\$ (134,009)	Capital items not yet purchased. Higher Contractual Services to occur later in the year.
Grand Total	\$ 17,363,851	\$ 4,340,963	\$ 3,163,386	18.22%	\$ (1,177,577)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (25% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 25%	Comments/Notes
Salaries	\$ 22,376,306	\$ 5,594,077	\$ 4,690,886	20.96%	\$ (903,191)	5.6 pay periods out of 26 were paid in quarter. This is 21.5% of salaries rather than 25%. Multiple position vacancies.
Benefits	\$ 11,007,628	\$ 2,751,907	\$ 2,469,543	22.43%	\$ (282,364)	5.6 pay periods out of 26 were paid in quarter. This is 21.5% of salaries rather than 25%. Multiple position vacancies.
Operating	\$ 6,085,413	\$ 1,521,353	\$ 1,049,371	17.24%	\$ (471,982)	Insurance charged once per year in January.
Capital Outlay	\$ 4,501,851	\$ 1,125,463	\$ 13,407	0.30%	\$ (1,112,056)	Capital expenditures not yet purchased.
Grants and Aids	\$ 13,822	\$ 3,456	\$ 13,821	100.00%	\$ 10,366	Payment to Division of Forestry made once per year in October.
Other Uses	\$ 1,095,776	\$ 273,944	\$ 745,675	68.05%	\$ 471,731	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 45,080,796	\$ 11,270,199	\$ 8,982,703	19.93%	\$ (2,287,496)	
Grand Total - All Taxing Funds	\$ 196,487,855	\$ 49,121,964	\$ 46,411,220	23.62%	\$ (2,710,744)	

Expense Analysis December 31, 2020

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

Account	Account Name	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
001 -106-563-088530-	NEW HORIZONS	\$ 26,657	\$ 53,314	\$ 26,657	100%	Timing - (2) months paid this year vs. (1) last year
001 -109-571-038150-	SUBSCRIPTIONS/MICROFILM	\$ -	\$ 26,500	\$ 26,500	n/a	Timing - expended in April last year
001 -110-541-088230-20714	COMMUNITY TRANSPORTATION COORD	\$ -	\$ 192,638	\$ 192,638	n/a	New account for CARES Act due to COVID-19
004 -204-515-011120-	REGULAR SALARIES	\$ 11,466	\$ 38,102	\$ 26,636	232%	Filled Director position in February last year.
102 -152-541-066120-07806	66TH AVE/49TH TO 69TH ST ROW	\$ 23,903	\$ 314,528	\$ 290,625	1216%	Ongoing project
109 -214-541-035330-	MAINTENANCE-BRIDGES	\$ 6	\$ 87,148	\$ 87,142	1433259%	Ongoing project
109 -214-541-053360-	ROAD RESURFACING	\$ 65,824	\$ 343,399	\$ 277,575	422%	Increased road resurfacing
109 -214-541-066510-20033	COUNTY WELCOME SIGNS	\$ -	\$ 44,940	\$ 44,940	n/a	New project
111 -214-541-011140-	OVERTIME	\$ 6,234	\$ 33,190	\$ 26,956	432%	Working to complete large backlog of road projects
111 -245-541-066420-	AUTOMOTIVE	\$ -	\$ 40,343	\$ 40,343	n/a	Purchase of replacement vehicle
114 -120-522-011140-	OVERTIME	\$ 348,339	\$ 438,013	\$ 89,674	26%	Multiple vacancies & fill in for sick or WC employees
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 11,398	\$ 51,552	\$ 40,154	352%	Timing - maintenance agreement recorded in Q2 LY
114 -120-522-035241-	PERSONAL PROTECTIVE EQUIPMENT	\$ 78	\$ 80,332	\$ 80,254	103220%	Purchased 33 sets of full suit gear per contract
127 -210-537-033490-20801	WILDFIRE GRANT #HMGP 4283-95-R	\$ -	\$ 28,514	\$ 28,514	n/a	New grant
128 -144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	\$ 17,000	\$ 131,795	\$ 114,795	675%	Ongoing project
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	\$ -	\$ 233,065	\$ 233,065	n/a	New account for CRF funding due to COVID-19
136 -163-564-036730-20803	COCTRA #FL0113L4H091907	\$ -	\$ 30,586	\$ 30,586	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20804	ALCOHOPE #FL0114L4H091912	\$ -	\$ 29,456	\$ 29,456	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20806	NEW CHRONIC #FL0119L4H091912	\$ -	\$ 86,862	\$ 86,862	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20807	COCTRA2 #FL0338L4H091906	\$ -	\$ 27,086	\$ 27,086	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20809	FAM RENT #FL0380L4H091905	\$ -	\$ 29,917	\$ 29,917	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20811	NEW HORZ 2 #FL0440L4H091908	\$ -	\$ 36,820	\$ 36,820	n/a	HUD Grant for FY 20/21
139 -110-559-088715-	SMALL BUSINESS GRANTS	\$ -	\$ 503,400	\$ 503,400	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 -110-569-088142-	TREASURE COAST FOOD BANK	\$ -	\$ 190,000	\$ 190,000	n/a	New account for CARES Act due to COVID-19
139 -110-569-088190-	STATE HEALTH DEPARTMENT	\$ -	\$ 46,056	\$ 46,056	n/a	New account for CARES Act due to COVID-19
139 -110-569-088520-	CITY OF SEBASTIAN	\$ -	\$ 64,595	\$ 64,595	n/a	New account for CARES Act due to COVID-19
139 -110-569-088714-	TREASURE COAST COMM HEALTH	\$ -	\$ 27,950	\$ 27,950	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 -228-571-088082-	RENTAL PAYMENTS ASSISTANCE	\$ -	\$ 80,580	\$ 80,580	n/a	New account for CARES Act due to COVID-19
139 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 296,869	\$ 296,869	n/a	New account for CARES Act due to COVID-19
308 -162-575-034610-19024	JACKIE ROBNSN TRAIN CTR-MAINT	\$ -	\$ 30,000	\$ 30,000	n/a	New account created for Major League Baseball
315 -120-522-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$ -	\$ 43,987	\$ 43,987	n/a	Purchase of 800MHZ/P25 radio
315 -120-522-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	\$ -	\$ 318,059	\$ 318,059	n/a	New project
315 -210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ -	\$ 102,541	\$ 102,541	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	\$ 109	\$ 1,279,616	\$ 1,279,507	1175154%	Ongoing project
315 -220-519-066510-20003	MAIN LIBRARY ROOF	\$ -	\$ 79,941	\$ 79,941	n/a	New project

Expense Analysis December 31, 2020

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

Account	Account Name	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
411 -217-534-036610-	DEPRECIATION	\$ 230,450	\$ 306,226	\$ 75,776	33%	Additional depr. for Segment 3 Expansion
471 -218-536-044699-19525	WWWTF RAS/WAS REPLACEMENT	\$ -	\$ 50,086	\$ 50,086	n/a	New project
471 -219-536-044699-19503	S R/O MEMBRANE & RETROFIT	\$ -	\$ 78,690	\$ 78,690	n/a	New project
471 -219-536-044699-19538	WTF LIFT STATIONS & FORCE MAIN	\$ -	\$ 48,665	\$ 48,665	n/a	New project
471 -268-536-044699-19545	WW COLL ARV REPLACE & REPAIR	\$ -	\$ 76,906	\$ 76,906	n/a	New project
502 -246-513-034590-	OTHER INSURANCE	\$ 1,170,905	\$ 1,503,475	\$ 332,570	28%	Increase in annual insurance premium
502 -246-519-034530-	GENERAL LIABILITY INSURANCE	\$ (18,353)	\$ 16,644	\$ 34,996	191%	Multiple recoveries last fiscal year
502 -600-521-012140-	WORKERS COMPENSATION	\$ 137,467	\$ 407,902	\$ 270,435	197%	Increase in claims/settlements
504 -127-519-034589-	STOP LOSS FEES	\$ 91,127	\$ 278,973	\$ 187,845	206%	Separate account established for tracking purposes
505 -241-513-011120-	REGULAR SALARIES	\$ 123,907	\$ 175,495	\$ 51,588	42%	Filled Director position in February last year.
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 22,217	\$ 51,022	\$ 28,805	130%	Purchased GIS & security software
	TOTAL	\$ 2,268,734	\$ 9,999,833	\$ 7,731,099	341%	