



2020-2021  
2nd Quarter

# Quarterly Budget Report



## Financial Indicators Snapshot - March 2021

Report	Compared to Prior Year		Compared to Budget		Comments
	% Change Current Month	% Change Year-to-Date	% Variance Current Month	% Variance Year-to-Date	
<b>Revenues</b>					
Gas Tax (Fund 109)	▼ (12.7%)	▼ (5.6%)	▼ (8.0%)	▼ (0.6%)	Represents collections through Feb 2021. Decrease of \$85,735 or 5.62% YTD.
Optional Sales Tax (Fund 315)	▼ (1.9%)	▲ 3.5%	▲ 13.3%	▲ 18.4%	Represents collections through Feb 2021. Increase of \$284,627 or 3.52% YTD.
Half Cent Sales Tax	▲ 0.2%	▲ 6.1%	▲ 22.7%	▲ 26.4%	Represents collections through Feb 2021. Increase of \$273,942 or 6.08% YTD.
Traffic Impact Fees (Fund 104)	▲ 186.7%	▲ 85.4%	▲ 196.3%	▲ 117.4%	Varies by month, however, increase of \$2,135,323 or 85.4% YTD.
Impact Fees (Fund 103)	▲ 48.1%	▼ (6.6%)	▲ 258.4%	▲ 166.5%	Varies by month, however, decrease of \$89,704 or 6.57% YTD.
Tourist Tax	▼ (14.1%)	▼ (4.4%)	▲ 4.0%	▲ 26.8%	Tourist Taxes exceeded budgeted monthly expectations by \$13,451. Year to date revenues are down \$64,618 when compared to prior year.
Franchise Fees (Total)	▲ 3.8%	▲ 1.2%	▼ (8.3%)	▼ (14.5%)	Overall YTD Franchise Tax revenue is up \$53,850 when compared to prior year.
<b>Recreation Revenues</b>					
NCAC	▲ 41.2%	▼ (24.8%)	▲ 9.2%	▼ (11.8%)	YTD revenues are down \$15,131 compared to prior year and down \$6,137 compared to budget. Pool closed March 19, 2020 due to COVID-19. Re-opened (except activity pool) on May 12, 2020.
GAC	▲ 61.1%	▼ (45.4%)	▲ 27.5%	▼ (1.2%)	YTD revenues are down \$8,298 compared to prior year and down \$124 compared to budget. Pool closed March 19, 2020 due to COVID-19. Re-opened (except activity pool) May 12, 2020.
Recreation	▲ 148.9%	▼ (0.8%)	▲ 81.2%	▼ (4.8%)	Revenues are down YTD \$303 compared to last year and down \$1,904 compared to budget.
IG Building	▼ (64.2%)	▼ (64.9%)	▼ (78.1%)	▼ (63.1%)	YTD Revenues are down from prior year \$98,309. Programs and activities closed March 19, 2020 due to COVID-19. Pickleball and socially distanced meetings began on Sept 21, 2020.
<b>Profit &amp; Loss</b>					
Building Department	▲ 381.5%	▼ (110.8%)			Overall Building Department net income is up \$52,200 for the month when compared to prior year and down \$113,025 YTD.
Golf Course	▲ 206.2%	▲ 56.6%			Total rounds are up 6,797 or 11.9% YTD. Net income is up by \$402,417 YTD compared to prior year.
Fleet	▲ 932.6%	▼ (14.4%)			Fleet net income is up \$46,533 for the month, but down \$14,299 YTD compared to prior year.
SWDD	▲ 29.4%	▲ 10.6%			SWDD YTD net income is \$819,531 more than the prior year.
Shooting Range	▲ 66.30%	▲ 55.40%			Shooting Range YTD net income is up \$77,622 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
<b>Grants Received</b>		
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
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	1,128,607      004
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
129	CDBG/CDBG Grant	683,613      004
131	SHIP/CRF Housing Grant	851,752      004
136	HUD Grant	67,522      004
139	CARES Act/Intergovernmental/Coronavirus Relief	20,723,344      004 & 007
315	Optional Sales Tax/Grants	10,678,509      004 & 007
		<b>47,900,652</b>
<b>Donations/Contributions</b>		
001	General Fund/Main Library Donations	1,038      004
		<b>1,038</b>

## 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
		<b>41,396,474</b>	

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
411	SWDD/Recycling Sales	469,600	004
505	Information Technology/Software	71,523	005
		<b>1,163,045</b>	

Total - All Amendments

90,461,209

Total Budget as of March 31, 2021

\$484,096,024

# Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2020/2021 2nd Quarter

## 001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
001031 Taxes	\$ 65,928,972	\$ 32,964,486	\$ 63,031,008	95.6%	\$ 30,066,522	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
001032 Permits and Fees	\$ -	\$ -	\$ 330	n/a	\$ 330	Developer extension request fees received.
001033 Intergovernmental	\$ 14,112,264	\$ 7,056,132	\$ 19,466,109	137.9%	\$ 12,409,977	CARES Act. Journal entry forthcoming to move revenues.
001034 Charges For Services	\$ 1,802,529	\$ 901,265	\$ 778,941	43.2%	\$ (122,323)	Lag time in SRO revenue.
001035 Judgments, Fines & Forfeits	\$ 163,989	\$ 81,995	\$ 52,090	31.8%	\$ (29,904)	Animal Control and Radio Comm fines revenue are higher later in the year.
001036 Licenses	\$ 148,200	\$ 74,100	\$ 83,170	56.1%	\$ 9,070	Animal License revenue higher than anticipated.
001037 Interest	\$ 157,700	\$ 78,850	\$ 157,232	99.7%	\$ 78,382	Interest earning higher than anticipated.
001038 Miscellaneous	\$ 4,817,508	\$ 2,408,754	\$ 2,812,325	58.4%	\$ 403,571	Received FPL Disaster Grant in full.
001039 Other Sources	\$ 25,131,999	\$ 12,566,000	\$ 10,683,375	42.5%	\$ (1,882,625)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 112,263,161</b>	<b>\$ 56,131,581</b>	<b>\$ 97,064,581</b>	<b>86.5%</b>	<b>\$ 40,933,000</b>	

## 004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
004031 Taxes	\$ 13,157,260	\$ 6,578,630	\$ 11,718,744	89.1%	\$ 5,140,115	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	\$ 4,499,200	\$ 4,180,453	46.5%	\$ (318,747)	Lag time in receiving franchise fee payments. Only (5) months received in (2) quarters.
004033 Intergovernmental	\$ 9,487,609	\$ 4,743,805	\$ 5,411,983	57.0%	\$ 668,179	1/2 Cent Sales Tax and State Revenue Sharing revenues are exceeding budgeted amounts.
004034 Charges for Services	\$ 1,011,743	\$ 505,872	\$ 413,760	40.9%	\$ (92,112)	Pool and recreation revenues increase in summer.
004035 Judgments, Fines & Forfeits	\$ 118,750	\$ 59,375	\$ 36,485	30.7%	\$ (22,890)	Code enforcement fines currently below budgeted projections.
004037 Interest	\$ 66,500	\$ 33,250	\$ 56,283	84.6%	\$ 23,033	Interest earning higher than anticipated.
004038 Miscellaneous	\$ 31,996	\$ 15,998	\$ 88,178	275.6%	\$ 72,180	Interdepartmental Reimbursements higher than anticipated due to employee time charged to CARES Act grant.
004039 Other Sources	\$ 2,960,625	\$ 1,480,313	\$ -	0.0%	\$ (1,480,313)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 35,832,883</b>	<b>\$ 17,916,442</b>	<b>\$ 21,905,887</b>	<b>61.1%</b>	<b>\$ 3,989,446</b>	

## Quarterly Budget Report - Budget to Actual Revenue Comparison

### 111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
111032 Permits and Fees	\$ 446,500	\$ 223,250	\$ 253,340	56.7%	\$ 30,090	Higher Engineering Permit Fees than anticipated.
111033 Intergovernmental	\$ 2,820,201	\$ 1,410,101	\$ 1,243,449	44.1%	\$ (166,652)	Lag time in receiving constitutional and county gas tax. Only (5) payments received in (2) quarters.
111034 Charges for Services	\$ 92,150	\$ 46,075	\$ 23,478	25.5%	\$ (22,597)	MPO salary reimbursement completed at year end.
111037 Interest	\$ 25,223	\$ 12,611	\$ 27,067	107.3%	\$ 14,456	Paving assessments interest charged here until fiscal year end entry.
111038 Miscellaneous	\$ 382,803	\$ 191,401	\$ 144,400	37.7%	\$ (47,001)	Lag time in receiving reimbursements from municipalities for traffic maintenance, etc. Reimbursements received at fiscal year end.
111039 Other Sources	\$ 13,862,999	\$ 6,931,500	\$ 6,082,576	43.9%	\$ (848,924)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 17,629,875</b>	<b>\$ 8,814,938</b>	<b>\$ 7,774,310</b>	<b>44.1%</b>	<b>\$ (1,040,628)</b>	

### 114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (50% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 50%	Comments/Notes
114031 Taxes	\$ 35,940,767	\$ 17,970,383	\$ 34,202,295	95.2%	\$ 16,231,912	The County budgets ad valorem taxes at 95% collection. Most are paid by November to receive the 4% discount.
114033 Intergovernmental	\$ 1,277,106	\$ 638,553	\$ 133,813	10.5%	\$ (504,740)	CARES Act grant budgeted, but not yet transferred into fund.
114034 Charges for Services	\$ 6,429,296	\$ 3,214,648	\$ 3,167,542	49.3%	\$ (47,106)	ALS Revenues lower than anticipated.
114035 Judgments, Fines & Forfeits	\$ 5,700	\$ 2,850	\$ 11,950	209.6%	\$ 9,100	False fire alarm revenue higher than budgeted projections.
114037 Interest	\$ 57,000	\$ 28,500	\$ 77,677	136.3%	\$ 49,177	Interest earnings higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 95	\$ 99,951	52605.6%	\$ 99,856	Interdepartmental Reimbursements higher than anticipated due to employee time charged to CARES Act grant.
114039 Other Sources	\$ 4,104,779	\$ 2,052,390	\$ -	0.0%	\$ (2,052,390)	Cash forward reserves budgeted, but not actual.
	<b>\$ 47,814,838</b>	<b>\$ 23,907,419</b>	<b>\$ 37,693,228</b>	<b>78.8%</b>	<b>\$ 13,785,809</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 213,540,757</b>	<b>\$ 106,770,379</b>	<b>\$ 164,438,006</b>	<b>77.0%</b>	<b>\$ 57,667,627</b>	

# Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2020/2021 2nd Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
101 BCC Operations	\$ 1,109,829	\$ 554,915	\$ 556,328	50.13%	\$ 1,413	Annual membership dues expensed in Q1.
102 County Attorney	\$ 1,391,927	\$ 695,964	\$ 401,248	28.83%	\$ (294,715)	Legal & Other Professional Services not yet incurred.
103 Geographic Info Systems Dept.	\$ 74,565	\$ 37,283	\$ 37,283	50.00%	\$ -	
106 General Health	\$ 1,058,554	\$ 529,277	\$ 564,176	53.30%	\$ 34,899	Timing - April payment made in March.
107 Communications/Emergency Svcs	\$ 644,662	\$ 322,331	\$ 323,906	50.24%	\$ 1,575	Software maintenance contract paid once per year.
109 Main Library	\$ 2,661,331	\$ 1,330,666	\$ 1,171,438	44.02%	\$ (159,227)	Unfilled positions.
110 Agencies	\$ 13,587,682	\$ 6,793,841	\$ 2,190,527	16.12%	\$ (4,603,315)	Community Transportation Coordinator expenses include grant funds that were received, but have not yet been expensed.
111 Medicaid	\$ 1,340,230	\$ 670,115	\$ 541,763	40.42%	\$ (128,353)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,114,562	\$ 557,281	\$ 528,691	47.43%	\$ (28,590)	Salaries & benefits expense lower than budgeted due to turnover.
113 Brackett Family Library	\$ 386,824	\$ 193,412	\$ 182,504	47.18%	\$ (10,908)	Salaries & benefits expense lower than budgeted due to turnover.
114 Value Adjustment Board	\$ 60,000	\$ 30,000	\$ 22,786	37.98%	\$ (7,214)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$ 58,050	\$ 29,025	\$ 25,666	44.21%	\$ (3,359)	Only 11.6 (44.6%) out of 26 pay periods.
119 Law Library	\$ 100,596	\$ 50,298	\$ 48,463	48.18%	\$ (1,835)	
128 Children's Services	\$ 2,205,912	\$ 1,102,956	\$ 420,625	19.07%	\$ (682,331)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 260,740	\$ 130,370	\$ 260,122	99.76%	\$ 129,752	CRA Payments are due in full in December.
199 Reserves	\$ 7,236,690	\$ 3,618,345	\$ 3,341,909	46.18%	\$ (276,436)	Contingencies budget, but not yet expensed.
201 County Administrator	\$ 579,593	\$ 289,797	\$ 229,817	39.65%	\$ (59,980)	Vacant position filled in January 2021.
202 General Services	\$ 161,282	\$ 80,641	\$ 71,106	44.09%	\$ (9,535)	
203 Human Resources	\$ 600,011	\$ 300,006	\$ 268,032	44.67%	\$ (31,974)	Legal Services not yet expended.
204 Planning And Development	\$ 6,000	\$ 3,000	\$ 101	1.69%	\$ (2,899)	Timing - most expenses incurred in Q4.
206 Veterans Services	\$ 293,368	\$ 146,684	\$ 108,981	37.15%	\$ (37,703)	Expenditures based on reimbursement.
208 Emergency Management	\$ 563,970	\$ 281,985	\$ 237,795	42.16%	\$ (44,190)	Grant funds budgeted, but not yet expensed.
210 Parks	\$ 2,930,250	\$ 1,465,125	\$ 1,132,126	18.02%	\$ (201,784)	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 (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
211 Human Services	\$ 283,272	\$ 141,636	\$ 68,350	24.13%	\$ (73,286)	Lag time in quarterly reimbursement to Health Department.
212 Agriculture Extension	\$ 194,612	\$ 97,306	\$ 77,722	39.94%	\$ (19,584)	Lag time in payment for Ag Assistant.
215 Parks/Conservation Lands	\$ 736,798	\$ 368,399	\$ 130,452	17.71%	\$ (237,947)	Maintenance & capital expenses to be incurred later in the year.
216 Purchasing	\$ 231,040	\$ 115,520	\$ 99,671	43.14%	\$ (15,849)	Position vacancy.
220 Facilities Management	\$ 4,607,070	\$ 2,303,535	\$ 1,671,463	36.28%	\$ (632,072)	Position vacancy. Budgeted maintenance expenses to be incurred later in the year during heavier usage in summer.
229 Management & Budget	\$ 393,576	\$ 196,788	\$ 168,851	42.90%	\$ (27,937)	Other Professional Services budgeted, but not yet incurred.
237 FPL Grant	\$ 134,069	\$ 67,035	\$ 42,498	31.70%	\$ (24,536)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 108,398	\$ 54,199	\$ 45,905	42.35%	\$ (8,294)	Operating supplies budgeted, but not occurred.
241 Computer Services	\$ 782,531	\$ 391,266	\$ 391,266	50.00%	\$ 0	Charged on a monthly basis.
246 Risk Management	\$ 291,715	\$ 145,858	\$ 291,715	100.00%	\$ 145,858	Insurance charge done once a year in January.
249 Animal Services	\$ 100,293	\$ 50,147	\$ -	0.00%	\$ (50,147)	New department added, but not yet implemented.
250 County Animal Control	\$ 613,764	\$ 306,882	\$ 253,938	41.37%	\$ (52,944)	Employee turnover. Lower vet services and license selling fees than anticipated.
251 Mailroom/Switchboard	\$ 171,992	\$ 85,996	\$ 76,906	44.71%	\$ (9,090)	Less postage cost than originally anticipated.
252 Environmental Control	\$ 7,033	\$ 3,517	\$ 3,190	45.36%	\$ (327)	Expenditures based on reimbursement.
269 Water Distribution	\$ 13,628	\$ 6,814	\$ 13,628	100.00%	\$ 6,814	One-time only pre-payment for Gifford Gardens ERUs.
283 Lagoon	\$ 197,329	\$ 98,665	\$ 39,673	20.10%	\$ (58,992)	Other professional services occur later in the year.
300 Clerk Of Circuit Court	\$ 1,214,565	\$ 607,283	\$ 591,438	48.70%	\$ (15,844)	
400 Tax Collector	\$ 2,056,532	\$ 1,028,266	\$ 3,710,086	180.40%	\$ 2,681,820	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,212,664	\$ 1,606,332	\$ 1,573,851	48.99%	\$ (32,481)	
600 Sheriff	\$ 55,952,018	\$ 27,976,009	\$ 27,639,519	49.40%	\$ (336,490)	
700 Supervisor Of Elections	\$ 1,587,608	\$ 793,804	\$ 937,578	59.06%	\$ 143,774	First draw is 25% of budget per FL Statutes.
901 Circuit Court	\$ 357,332	\$ 178,666	\$ 83,769	23.44%	\$ (94,897)	Expenditures based on reimbursement.
903 State Attorney	\$ 95,510	\$ 47,755	\$ 47,638	49.88%	\$ (117)	Expenditures based on reimbursement.
904 Public Defender	\$ 3,634	\$ 1,817	\$ 1,444	39.73%	\$ (373)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 489,550	\$ 244,775	\$ 285,571	58.33%	\$ 40,796	Timing - January payment made in December.
<b>Grand Total</b>	<b>\$ 112,263,161</b>	<b>\$ 56,131,581</b>	<b>\$ 50,911,516</b>	<b>45.35%</b>	<b>\$ (5,088,851)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
104 North County Aquatic Center	\$ 960,277	\$ 480,139	\$ 282,305	29.40%	\$ (197,833)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
105 Gifford Aquatic Center	\$ 434,268	\$ 217,134	\$ 141,652	32.62%	\$ (75,482)	Seasonal operations at pool. Higher expenses (temp. employees) in summer.
108 Recreation	\$ 1,169,133	\$ 584,567	\$ 383,252	32.78%	\$ (201,315)	Seasonal operations. Higher expenses (temp. employees and summer camps) in summer.
115 Intergenerational Facility	\$ 631,665	\$ 315,833	\$ 285,237	45.16%	\$ (30,595)	Salaries & benefits expense lower than budgeted due to position vacancies and turnover.
116 Ocean Rescue	\$ 962,571	\$ 481,286	\$ 414,804	43.09%	\$ (66,481)	Capital items not yet purchased.
161 Shooting Range Operations	\$ 798,330	\$ 399,165	\$ 333,004	41.71%	\$ (66,161)	Employee turnover.
199 Reserves	\$ 27,617,508	\$ 13,808,754	\$ 13,723,756	49.69%	\$ (84,998)	
204 Planning And Development	\$ 241,707	\$ 120,854	\$ 104,634	43.29%	\$ (16,220)	
205 County Planning	\$ 1,349,460	\$ 674,730	\$ 687,054	50.91%	\$ 12,324	Insurance charges for fund done once per year in January.
207 Environmental Plan/Code Enforce	\$ 616,576	\$ 308,288	\$ 260,994	42.33%	\$ (47,294)	Capital items not yet purchased.
210 Parks	\$ 956,936	\$ 478,468	\$ 21,521	2.25%	\$ (456,947)	58th Ave Ballfields & Jones Pier projects ongoing.
400 Tax Collector	\$ 94,452	\$ 47,226	\$ 225,324	238.56%	\$ 178,098	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 35,832,883</b>	<b>\$ 17,916,442</b>	<b>\$ 16,863,537</b>	<b>47.06%</b>	<b>\$ (1,052,904)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

### 111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
199 Reserves	\$ 1,046,502	\$ 523,251	\$ 460,750	44.03%	\$ (62,501)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 9,030,291	\$ 4,515,146	\$ 3,734,451	41.35%	\$ (780,694)	Multiple position vacancies. Capital items not yet purchased.
243 Public Works	\$ 382,162	\$ 191,081	\$ 180,444	47.22%	\$ (10,637)	FEC payment to occur later in the year.
244 County Engineering	\$ 3,071,981	\$ 1,535,991	\$ 1,238,268	40.31%	\$ (297,723)	Multiple position vacancies. Capital items not yet purchased.
245 Traffic Engineering	\$ 2,795,288	\$ 1,397,644	\$ 1,025,827	36.70%	\$ (371,817)	Multiple position vacancies. Capital items not yet purchased.
281 Stormwater	\$ 1,303,651	\$ 651,826	\$ 424,760	32.58%	\$ (227,066)	Capital items not yet purchased. Higher Contractual Services to occur later in the year.
<b>Grand Total</b>	<b>\$ 17,629,875</b>	<b>\$ 8,814,938</b>	<b>\$ 7,064,501</b>	<b>40.07%</b>	<b>\$ (1,750,437)</b>	

### 114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (50% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 50%	Comments/Notes
Salaries	\$ 22,423,528	\$ 11,211,764	\$ 9,943,273	44.34%	\$ (1,268,491)	11.6 pay periods out of 26 were paid in quarter. This is 44.6% of salaries rather than 50%. Multiple position vacancies.
Benefits	\$ 11,018,293	\$ 5,509,147	\$ 5,127,637	46.54%	\$ (381,509)	11.6 pay periods out of 26 were paid in quarter. This is 44.6% of salaries rather than 50%. Multiple position vacancies.
Operating	\$ 6,284,119	\$ 3,142,060	\$ 2,754,760	43.84%	\$ (387,299)	Lifescan Physicals encumbered but not yet expensed \$122,895. Other operating and maintenance expenses to be incurred later in year.
Capital Outlay	\$ 5,864,237	\$ 2,932,119	\$ 834,893	14.24%	\$ (2,097,226)	Capital expenditures not yet purchased.
Grants and Aids	\$ 1,284,193	\$ 642,097	\$ 320,003	24.92%	\$ (322,094)	CARES Act grant budgeted, but not expended.
Other Uses	\$ 940,468	\$ 470,234	\$ 933,718	99.28%	\$ 463,484	Commission charged on Ad Valorem collections; most collected by December. Tax Collector returns excess fees at year end.
<b>Grand Total</b>	<b>\$ 47,814,838</b>	<b>\$ 23,907,419</b>	<b>\$ 19,914,284</b>	<b>41.65%</b>	<b>\$ (3,993,135)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 213,540,757</b>	<b>\$ 106,770,379</b>	<b>\$ 94,753,838</b>	<b>44.37%</b>	<b>\$ (11,885,326)</b>	

## Expense Analysis March 31, 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 -109-571-038150-	SUBSCRIPTIONS/MICROFILM	\$ -	\$ 26,500	\$ 26,500	n/a	Timing - expended in Q3 last year
001 -110-541-088230-20714	COMMUNITY TRANSPORTATION COORD	\$ -	\$ 845,027	\$ 845,027	n/a	New account for CARES Act due to COVID-19
001 -110-541-088230-20715	CARES ACT - SECTION 5311 - SRA	\$ -	\$ 28,000	\$ 28,000	n/a	New account for CARES Act due to COVID-19
001 -110-552-088010-	ECONOMIC DEVELOPMENT COUNCIL	\$ 76,318	\$ 113,098	\$ 36,780	48%	Timing - (5) payments this year vs. (4) last year
001 -208-525-011120-	REGULAR SALARIES	\$ 110,019	\$ 136,113	\$ 26,094	24%	Emerg. Mgmt. Planner hired in March 2020
001 -220-519-033490-19012	SEALING/PAINTING ADMIN & EOC	\$ -	\$ 69,782	\$ 69,782	n/a	New project
001 -220-519-034610-17018	MAINT-BUILDINGS-SEBAS CORNERS	\$ 1,029	\$ 27,203	\$ 26,174	2545%	Ongoing project
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 71,195	\$ 71,195	n/a	Timing - expended in Q4 last year
004 -115-572-011120-	REGULAR SALARIES	\$ 81,805	\$ 137,072	\$ 55,267	68%	Payout to retiring employee
004 -116-572-066390-20025	SEAGRAPE DUNE BOARDWALK	\$ -	\$ 45,765	\$ 45,765	n/a	New project
004 -204-515-011120-	REGULAR SALARIES	\$ 36,422	\$ 79,155	\$ 42,732	117%	Filled Director position in February 2020
004 -207-524-033190-20043	OTHER PROFESSIONAL SERVICES	\$ -	\$ 32,864	\$ 32,864	n/a	New project
102 -152-541-066120-07806	66TH AVE/49TH TO 69TH ST ROW	\$ -	\$ 339,710	\$ 339,710	n/a	Ongoing project
102 -152-541-066510-07806	66TH AVE/49TH ST TO 69TH ST	\$ -	\$ 166,810	\$ 166,810	n/a	Ongoing project
102 -153-541-066510-19010	8TH ST & IR BLVD INTERSECTION	\$ 29,290	\$ 423,814	\$ 394,524	1347%	Ongoing project
103 -109-571-035450-	BOOKS	\$ -	\$ 26,064	\$ 26,064	n/a	Ongoing project
103 -220-519-066510-12009	NEW COURTROOM FACILITIES	\$ -	\$ 68,342	\$ 68,342	n/a	Ongoing project
103 -600-521-099040-06048	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 250,000	\$ 250,000	n/a	New project
108 -222-564-011120-20713	REGULAR SALARIES	\$ -	\$ 28,815	\$ 28,815	n/a	New account for CARES Act due to COVID-19
108 -222-564-036731-	PORT IN PAYMENTS	\$ 2,138	\$ 45,096	\$ 42,958	2009%	Increase in reimbursable port-ins
109 -214-541-035330-	MAINTENANCE-BRIDGES	\$ 5,130	\$ 318,051	\$ 312,921	6100%	CR512 Bridge Repairs
109 -214-541-053360-	ROAD RESURFACING	\$ 294,085	\$ 346,424	\$ 52,339	18%	Large asphalt paving projects occurred in Q4 of 2020
109 -214-541-066510-20033	COUNTY WELCOME SIGNS	\$ -	\$ 100,925	\$ 100,925	n/a	New project
111 -214-541-011140-	OVERTIME	\$ 10,804	\$ 43,445	\$ 32,641	302%	Working to complete large backlog of road projects
111 -214-541-012120-	RETIREMENT CONTRIBUTION	\$ 133,251	\$ 159,952	\$ 26,701	20%	Up due to higher overtime
111 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$ 30,987	\$ 114,885	\$ 83,898	271%	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
111 -214-541-034610-	MAINTENANCE - BUILDINGS	\$ 1,129	\$ 35,606	\$ 34,477	3054%	Exterior painting of Road & Bridge building
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 254,149	\$ 353,110	\$ 98,961	39%	Larger repairs completed this year
111 -214-541-035320-	PIPE & CULVERT	\$ 3,715	\$ 38,849	\$ 35,134	946%	Fewer projects completed LY due to COVID-19
111 -214-541-035390-	OTHER ROAD MATERIAL/SUPPLIES	\$ 53,153	\$ 84,726	\$ 31,573	59%	Fewer projects completed LY due to COVID-19
111 -245-541-035120-	COMPUTER SOFTWARE	\$ 13,069	\$ 40,711	\$ 27,642	212%	Additional traffic management software licenses
111 -245-541-066420-	AUTOMOTIVE	\$ -	\$ 40,343	\$ 40,343	n/a	Replacement truck
111 -281-538-033490-07026	OTHER CNTRCT SERV-MAIN CANAL	\$ 471	\$ 29,278	\$ 28,807	6119%	Timing - most expenses occurred in Q4 last year
111 -281-538-033490-16022	OTHER CONTRACTUAL-OSPREY ACRES	\$ 4,020	\$ 31,730	\$ 27,710	689%	Timing - most expenses occurred in Q3 & Q4 last year
111 -281-538-034330-	GARBAGE AND SOLID WASTE	\$ 5,037	\$ 47,952	\$ 42,916	852%	Large water lettuce removal
114 -120-522-011140-	OVERTIME	\$ 799,266	\$ 1,126,895	\$ 327,629	41%	Multiple vacancies & fill in for sick or WC employees
114 -120-522-012130-	INSURANCE-LIFE & HEALTH	\$ 1,389,719	\$ 1,543,934	\$ 154,215	11%	Additional employees

## Expense Analysis March 31, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
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	\$ 39,608	\$ 73,008	\$ 33,400	84%	Additional stretcher/lifepack maintenance this year
114 -120-522-035241-	PERSONAL PROTECTIVE EQUIPMENT	\$ 46,362	\$ 87,458	\$ 41,096	89%	(33) sets of safety gear (globe jackets & GPS trousers)
114 -120-522-066420-	AUTOMOTIVE	\$ 358,861	\$ 689,436	\$ 330,575	92%	Replacement engine & brush truck
114 -120-522-066490-	OTHER MACHINERY & EQUIPMENT	\$ 99,460	\$ 132,050	\$ 32,590	33%	Hydraulic extrication tools and (20) defibrillators
114 -120-522-088722-	VACCINATION PROJECT	\$ -	\$ 306,181	\$ 306,181	n/a	New project
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 134,472	\$ 239,963	\$ 105,491	78%	Timing - (5) payments this year vs. (4) last year
121 -600-521-099040-	SHERIFF-DEA EQUITABLE SHARE	\$ -	\$ 55,990	\$ 55,990	n/a	Special Investigations Unit equipment
128 -144-572-033490-15021	SEC 5 - POST CONST MONITORING	\$ -	\$ 50,378	\$ 50,378	n/a	Ongoing project
128 -144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	\$ 92,275	\$ 139,137	\$ 46,862	51%	Ongoing project
128 -144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	\$ 77,724	\$ 4,510,228	\$ 4,432,503	5703%	Ongoing project
129 -130-554-033490-19802	OTHER CONTRACTUAL SERVICES	\$ -	\$ 152,230	\$ 152,230	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	\$ -	\$ 67,238	\$ 67,238	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20804	ALCOHOPE #FL0114L4H091912	\$ -	\$ 40,102	\$ 40,102	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20806	NEW CHRONIC #FL0119L4H091912	\$ -	\$ 150,038	\$ 150,038	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20807	COCTRA2 #FL0338L4H091906	\$ -	\$ 55,156	\$ 55,156	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20808	CHRONICS #FL0360L4H091910	\$ -	\$ 43,386	\$ 43,386	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20809	FAM RENT #FL0380L4H091905	\$ -	\$ 64,556	\$ 64,556	n/a	HUD Grant for FY 20/21
136 -163-564-036730-20811	NEW HORZ 2 #FL0440L4H091908	\$ -	\$ 47,927	\$ 47,927	n/a	HUD Grant for FY 20/21
139 -110-559-088715-	SMALL BUSINESS GRANTS	\$ -	\$ 2,160,000	\$ 2,160,000	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	\$ -	\$ 1,286,250	\$ 1,286,250	n/a	New account for CARES Act due to COVID-19
139 -110-569-088110-	CITY OF VERO BEACH	\$ -	\$ 121,968	\$ 121,968	n/a	New account for CARES Act due to COVID-19
139 -110-569-088115-	CITY OF FELLSMERE	\$ -	\$ 123,795	\$ 123,795	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	\$ -	\$ 416,650	\$ 416,650	n/a	New account for CARES Act due to COVID-19
139 -110-569-088230-	COMMUNITY TRANSPORTATION COORD	\$ -	\$ 161,675	\$ 161,675	n/a	New account for CARES Act due to COVID-19
139 -110-569-088520-	CITY OF SEBASTIAN	\$ -	\$ 315,154	\$ 315,154	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 -115-572-036990-	INTER-DEPT CHARGES	\$ -	\$ 42,264	\$ 42,264	n/a	New account for CARES Act due to COVID-19
139 -120-522-012140-	WORKERS COMPENSATION	\$ -	\$ 55,870	\$ 55,870	n/a	New account for CARES Act due to COVID-19
139 -120-522-036990-	INTER-DEPT CHARGES	\$ -	\$ 93,765	\$ 93,765	n/a	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 -210-572-035290-	OTHER OPERATING SUPPLIES	\$ 1,165	\$ 29,941	\$ 28,776	2470%	New account for CARES Act due to COVID-19
139 -220-519-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 44,008	\$ 44,008	n/a	New account for CARES Act due to COVID-19
139 -220-519-035290-	OTHER OPERATING SUPPLIES	\$ 352	\$ 176,575	\$ 176,224	50109%	New account for CARES Act due to COVID-19

## Expense Analysis March 31, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
139 -228-571-033470-	CONTRACTED LABOR SERVICES	\$ -	\$ 68,729	\$ 68,729	n/a	New account for CARES Act due to COVID-19
139 -228-571-088081-	MORTGAGE PAYMENT ASSISTANCE	\$ -	\$ 353,177	\$ 353,177	n/a	New account for CARES Act due to COVID-19
139 -228-571-088082-	RENTAL PAYMENTS ASSISTANCE	\$ -	\$ 944,890	\$ 944,890	n/a	New account for CARES Act due to COVID-19
139 -229-513-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 45,209	\$ 45,209	n/a	New account for CARES Act due to COVID-19
139 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ -	\$ 162,192	\$ 162,192	n/a	New account for CARES Act due to COVID-19
139 -241-513-035290-	OTHER OPERATING SUPPLIES	\$ -	\$ 67,753	\$ 67,753	n/a	New account for CARES Act due to COVID-19
139 -241-513-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 118,008	\$ 118,008	n/a	New account for CARES Act due to COVID-19
139 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ -	\$ 58,218	\$ 58,218	n/a	New account for CARES Act due to COVID-19
139 -600-521-012140-	WORKERS COMPENSATION	\$ -	\$ 48,833	\$ 48,833	n/a	New account for CARES Act due to COVID-19
139 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 481,905	\$ 481,905	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	\$ 30,763	\$ 65,369	\$ 34,606	112%	Timing - (4) payments this year vs. (2) 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	\$ 75,000	\$ 2,134,998	\$ 2,059,998	2747%	Transfer to JRTC for maintenance
315 -210-572-066390-18009	OYSTER BAR BOARDWALK & PARKING	\$ 650	\$ 35,440	\$ 34,790	5352%	Ongoing project
315 -210-572-066510-19027	HALLSTROM FARMSTD CONSERV AREA	\$ -	\$ 25,150	\$ 25,150	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	\$ 103,488	\$ 2,675,887	\$ 2,572,399	2486%	Ongoing project
315 -214-541-066510-13009	37TH ST/US1 TO IR BLVD	\$ 2,731	\$ 43,316	\$ 40,585	1486%	Ongoing project
315 -214-541-066510-16023	58TH AVE RECLAMATION-57 TO 510	\$ -	\$ 1,218,647	\$ 1,218,647	n/a	Ongoing project
315 -214-541-066510-19011	37TH ST & IR BLVD INTERSECTION	\$ 2,630	\$ 30,611	\$ 27,981	1064%	Ongoing project
315 -214-541-066510-20041	43RD AVE BRIDGE OVER S RELIEF	\$ -	\$ 41,123	\$ 41,123	n/a	New project
315 -220-519-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 83,530	\$ 83,530	n/a	Courthouse air handler
315 -220-519-066510-19025	COURTHOUSE PKG GARAGE IMPRV	\$ 6,180	\$ 145,492	\$ 139,312	2254%	Ongoing project
315 -220-519-066510-20003	MAIN LIBRARY ROOF	\$ 20,456	\$ 120,102	\$ 99,647	487%	Ongoing project
315 -220-519-066511-17003	JRTC IMPRVMT-MOLD REMEDIATION	\$ -	\$ 27,472	\$ 27,472	n/a	Ongoing project
315 -241-513-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 169,995	\$ 169,995	n/a	Switches and hardware for EOC VM implementation
315 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 1,311,278	\$ 1,573,827	\$ 262,549	20%	Additional vehicles and radios
411 -217-534-011120-	REGULAR SALARIES	\$ 212,401	\$ 244,083	\$ 31,682	15%	Assistant Director hired in February 2020
411 -217-534-033130-	ENGINEERING SERVICES	\$ 67,215	\$ 176,078	\$ 108,863	162%	Landfill evaluation monitoring
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 14,048	\$ 71,599	\$ 57,551	410%	Wetland mitigation perimeter fence project
411 -217-534-034590-	OTHER INSURANCE	\$ 325,864	\$ 374,744	\$ 48,880	15%	Increase in annual insurance premium
411 -217-534-036610-	DEPRECIATION	\$ 460,900	\$ 611,667	\$ 150,767	33%	Additional depr. for segment 3 expansion
441 -233-524-011140-	OVERTIME	\$ 42,304	\$ 77,154	\$ 34,850	82%	Increase in permits & building activity
441 -233-524-035120-	COMPUTER SOFTWARE	\$ 45,541	\$ 82,175	\$ 36,634	80%	Timing - most costs recorded in Q3 and Q4 last year
441 -233-524-035680-	CREDIT CARD FEES	\$ 21,092	\$ 46,636	\$ 25,544	121%	Increase in permits & building activity
471 -218-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 46,212	\$ 74,649	\$ 28,437	62%	Additional lab testing
471 -218-536-033190-20518	WWWTF WET WEATHER STORAGE	\$ -	\$ 46,855	\$ 46,855	n/a	New project

## Expense Analysis March 31, 2021

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

Account	Account Name	2020 YTD EXPENDED	2021 YTD EXPENDED	Difference	% Change	Explanation
471 -218-536-034590-	OTHER INSURANCE	\$ 206,883	\$ 237,916	\$ 31,033	15%	Increase in annual insurance premium
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	\$ -	\$ 50,723	\$ 50,723	n/a	New project
471 -219-536-034590-	OTHER INSURANCE	\$ 301,399	\$ 346,609	\$ 45,210	15%	Increase in annual insurance premium
471 -219-536-044699-	UTILITY RENEWAL & REPLACEMENT	\$ 30,882	\$ 97,341	\$ 66,459	215%	SCRO roof fans & NCRO odor control motors
471 -219-536-044699-19503	S R/O MEMBRANE & RETROFIT	\$ 47,064	\$ 320,576	\$ 273,512	581%	Ongoing project
471 -219-536-044699-19519	SWTF ODOR CONTROL EQUIP REPLAC	\$ -	\$ 78,008	\$ 78,008	n/a	New project
471 -219-536-044699-19537	N R/O ACID TANK REPLACEMENT	\$ -	\$ 152,698	\$ 152,698	n/a	New project
471 -219-536-044699-19538	WTF LIFT STATIONS & FORCE MAIN	\$ 4,170	\$ 48,665	\$ 44,495	1067%	Ongoing project
471 -219-536-044699-19540	N R/O WELL REHAB	\$ -	\$ 57,370	\$ 57,370	n/a	New project
471 -235-536-044699-18530	METER REPLACEMENTS	\$ -	\$ 86,185	\$ 86,185	n/a	New project
471 -268-536-034590-	OTHER INSURANCE	\$ 173,383	\$ 199,391	\$ 26,008	15%	Increase in annual insurance premium
471 -268-536-044699-19508	DATA FLOW TACK PACK TCU	\$ -	\$ 322,814	\$ 322,814	n/a	New project
471 -268-536-044699-19545	WW COLL ARV REPLACE & REPAIR	\$ -	\$ 80,973	\$ 80,973	n/a	New project
471 -268-536-044699-21510	17TH ST SW REUSE MAIN REPAIR	\$ -	\$ 43,672	\$ 43,672	n/a	New project
471 -268-536-044699-21511	8TH ST & IR BLVD 6" FORCEMAIN	\$ -	\$ 25,200	\$ 25,200	n/a	New project
471 -269-536-034590-	OTHER INSURANCE	\$ 173,383	\$ 199,391	\$ 26,008	15%	Increase in annual insurance premium
471 -269-536-044699-19551	WATER DISTRIBUTION VALVE REPLA	\$ -	\$ 56,920	\$ 56,920	n/a	New project
501 -242-591-035540-	PARTS	\$ 167,698	\$ 195,793	\$ 28,094	17%	Fewer repairs needed LY due to COVID-19
502 -246-513-034590-	OTHER INSURANCE	\$ 1,207,104	\$ 1,513,499	\$ 306,396	25%	Increase in annual insurance premium
502 -246-519-034530-21002	GENERAL LIAB INS-CYBER ATTACK	\$ -	\$ 25,773	\$ 25,773	n/a	New project
502 -600-521-012140-	WORKERS COMPENSATION	\$ 264,962	\$ 514,323	\$ 249,361	94%	Increase in claims/settlements
504 -127-519-034588-	FL BLUE ADMIN FEES	\$ 228,145	\$ 267,431	\$ 39,286	17%	Timing - (6) months expended vs. (5) last year
504 -127-519-034589-	STOP LOSS FEES	\$ 295,930	\$ 559,053	\$ 263,123	89%	Separate account established for tracking purposes
505 -241-513-011120-	REGULAR SALARIES	\$ 283,326	\$ 395,401	\$ 112,075	40%	Filled Director position in February 2020
505 -241-513-012130-	INSURANCE-LIFE & HEALTH	\$ 50,370	\$ 78,871	\$ 28,502	57%	(4) additional employees with health insurance
505 -241-513-034110-	TELEPHONE	\$ -	\$ 59,351	\$ 59,351	n/a	Department reorganization-was recorded in Telecom
505 -241-513-035120-	COMPUTER SOFTWARE	\$ 97,373	\$ 307,481	\$ 210,108	216%	GIS, security, Office ProPlus & timekeeping software
505 -241-513-036610-	DEPRECIATION	\$ 111,114	\$ 152,644	\$ 41,530	37%	Department reorganization-was recorded in Telecom
<b>TOTAL</b>		<b>\$ 11,254,806</b>	<b>\$ 41,654,574</b>	<b>\$ 30,399,768</b>	<b>270%</b>	