



CITY OF HALLANDALE BEACH

FLORIDA

Monthly Performance Budget Report March – FY 2021

Prepared by: Budget and Program Monitoring Department



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ALL CITY FUNDS ANALYSIS FY 2020 VS. FY 2021

REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

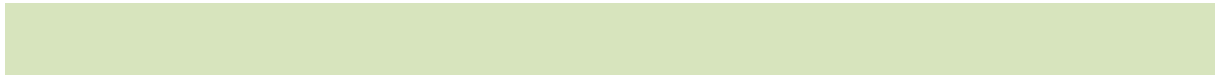
FUND NUMBER & DESCRIPTION	FY 2020		REVENUES FY 2020 YTD	FY 2021		REVENUES FY 2021 YTD	VARIANCE	
	ORIGINAL BUDGET	FY 2020 REVISED BUDGET		ORIGINAL BUDGET	FY 2021 REVISED BUDGET		FY 2021 vs. FY 2020	% VARIANCE
001 GENERAL FUND	72,862,224	73,059,733	54,397,688	74,062,857	76,200,682	56,716,011	2,318,323	4.26%
103 POLICE TRAINING FUND	57,285	57,285	3,318	47,269	47,269	4,646	1,329	40.06%
104 POLICE/FIRE OUTSIDE SERVICE FUND	1,379,729	1,379,729	638,380	1,155,200	1,155,200	427,861	-210,519	-32.98%
110 POLICE EQUITABLE SHARING FUND	229,460	309,460	61,075	174,460	200,500	0	-61,075	-100.00%
120 3 ISLAND SND FUND	883,023	930,582	389,149	442,312	1,059,973	399,000	9,851	2.53%
121 GOLDEN ISLES SND FUND	497,589	513,507	309,974	468,801	618,801	341,013	31,039	10.01%
150 GRANT FUND	410,568	1,747,626	59,784	387,169	7,124,006	28,664	-31,120	-52.05%
160 TRANSPORTATION FUND	2,232,303	2,395,887	697,895	1,989,499	2,833,666	530,730	-167,166	-23.95%
165 LAW ENFORCEMENT TRUST FUND	200,962	200,962	3,593	155,971	155,971	731	-2,862	-79.66%
170 PERMITS AND INSPECTIONS FUND	3,361,000	3,386,747	2,417,733	3,109,900	3,110,179	1,343,932	-1,073,801	-44.41%
202 DEBT SERVICE FUND GO BOND	3,143,617	3,143,617	2,470,795	3,101,161	3,101,161	2,800,946	330,151	13.36%
248 DEBT SERVICE CAPITAL FUND	2,301,787	2,301,787	506,186	2,298,288	2,298,288	1,502,518	996,333	196.83%
302 PARKS GO BOND CAPITAL FUND	641,062	20,573,876	14,790	263,282	13,266,670	4,666	-10,124	-68.45%
348 CAPITAL PROJECTS FUND	820,000	820,000	0	1,160,783	1,160,783	0	0	n/a
350 SURTAX FUND	0	0	0	8,353,358	8,353,358	0	0	n/a
410 SANITATION FUND	6,917,532	7,569,671	3,601,823	6,684,838	7,320,414	3,599,986	-1,837	-0.05%
420 CEMETERY FUND	257,592	262,319	117,111	321,318	321,318	133,162	16,051	13.71%
440 STORMWATER FUND	4,537,501	6,488,580	2,139,864	4,252,791	5,638,902	2,252,856	112,992	5.28%
490 UTILITY FUND	26,217,397	44,074,724	13,340,540	26,693,197	42,741,360	13,132,145	-208,394	-1.56%
491 UTILITY IMPACT FEE	1,230,000	2,046,174	27,317	400,000	2,070,964	18,216	-9,101	-33.32%
530 FLEET SERVICES FUND	2,952,434	3,034,641	1,465,344	2,585,204	2,992,312	1,265,352	-199,991	-13.65%
570 GENERAL LIABILITY-SELF INS	1,890,901	1,898,164	859,433	1,935,236	2,216,404	1,014,817	155,384	18.08%
575 WORKERS' COMPENSATION	1,052,219	1,052,219	482,099	1,242,211	1,242,211	330,584	-151,515	-31.43%
TOTAL	134,076,185	177,247,291	84,003,891	141,285,105	185,230,394	85,847,837	1,843,946	2.20%

EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

FUND NUMBER & DESCRIPTION	FY 2020		EXPENDITURES FY 2020 YTD*	FY 2021		EXPENDITURES FY 2021 YTD	VARIANCE	
	ORIGINAL BUDGET	FY 2020 REVISED BUDGET		ORIGINAL BUDGET	FY 2021 REVISED BUDGET		FY 2021 vs. FY 2020	% VARIANCE
001 GENERAL FUND	72,862,224	73,059,733	39,160,184	74,062,857	76,200,682	38,167,840	-992,343	-2.53%
103 POLICE TRAINING FUND	57,285	57,285	3,738	47,269	47,269	7,603	3,866	103.42%
104 POLICE/FIRE OUTSIDE SERVICE FUND	1,379,729	1,379,729	635,324	1,155,200	1,155,200	368,214	-267,110	-42.04%
110 POLICE EQUITABLE SHARING FUND	229,460	309,460	30,695	174,460	200,500	6,720	-23,975	-78.11%
120 3 ISLAND SND FUND	883,023	930,582	85,418	442,312	1,059,973	88,769	3,350	3.92%
121 GOLDEN ISLES SND FUND	497,589	513,507	73,839	468,801	618,801	94,597	20,758	28.11%
150 GRANT FUND	410,568	1,747,626	197,410	387,169	7,124,006	484,663	287,252	145.51%
160 TRANSPORTATION FUND	2,232,303	2,395,887	1,078,383	1,989,499	2,833,666	820,617	-257,766	-23.90%
165 LAW ENFORCEMENT TRUST FUND	200,962	200,962	49,858	155,971	155,971	21,125	-28,732	-57.63%
170 PERMITS AND INSPECTIONS FUND	3,361,000	3,386,747	1,414,494	3,109,900	3,110,179	1,103,442	-311,052	-21.99%
202 DEBT SERVICE FUND GO BOND	3,143,617	3,143,617	980,378	3,101,161	3,101,161	952,378	-28,000	-2.86%
248 DEBT SERVICE CAPITAL FUND	2,301,787	2,301,787	2,299,788	2,298,288	2,298,288	376,831	-1,922,956	-83.61%
302 PARKS GO BOND CAPITAL FUND	641,062	20,573,876	1,721,013	263,282	13,266,670	2,693,565	972,552	56.51%
348 CAPITAL PROJECTS FUND	820,000	820,000	400,000	1,160,783	1,160,783	0	-400,000	-100.00%
350 SURTAX FUND	0	0	0	8,353,358	8,353,358	0	0	n/a
410 SANITATION FUND	6,917,532	7,569,671	2,344,336	6,684,838	7,320,414	2,826,307	481,971	20.56%
420 CEMETERY FUND	257,592	262,319	113,898	321,318	321,318	110,309	-3,589	-3.15%
440 STORMWATER FUND	4,537,501	6,488,580	2,916,117	4,252,791	5,638,902	877,837	-2,038,280	-69.90%
490 UTILITY FUND	26,217,397	44,074,724	11,087,678	26,693,197	42,741,360	10,024,373	-1,063,305	-9.59%
491 UTILITY IMPACT FEE	1,230,000	2,046,174	9,820	400,000	2,070,964	87,722	77,903	793.35%
530 FLEET SERVICES FUND	2,952,434	3,034,641	778,213	2,585,204	2,992,312	899,947	121,733	15.64%
570 GENERAL LIABILITY-SELF INS	1,890,901	1,898,164	644,476	1,935,236	2,216,404	751,037	106,561	16.53%
575 WORKERS' COMPENSATION	1,052,219	1,052,219	868,678	1,242,211	1,242,211	442,037	-426,641	-49.11%
TOTAL	134,076,185	177,247,291	66,893,737	141,285,105	185,230,394	61,205,933	-5,687,804	-8.50%

NOTES/ANALYSIS

-"Variance FY 2021 Vs. FY 2020" is doing a year-to-year comparison and "% Variance" is the percentage change from year-to-year.



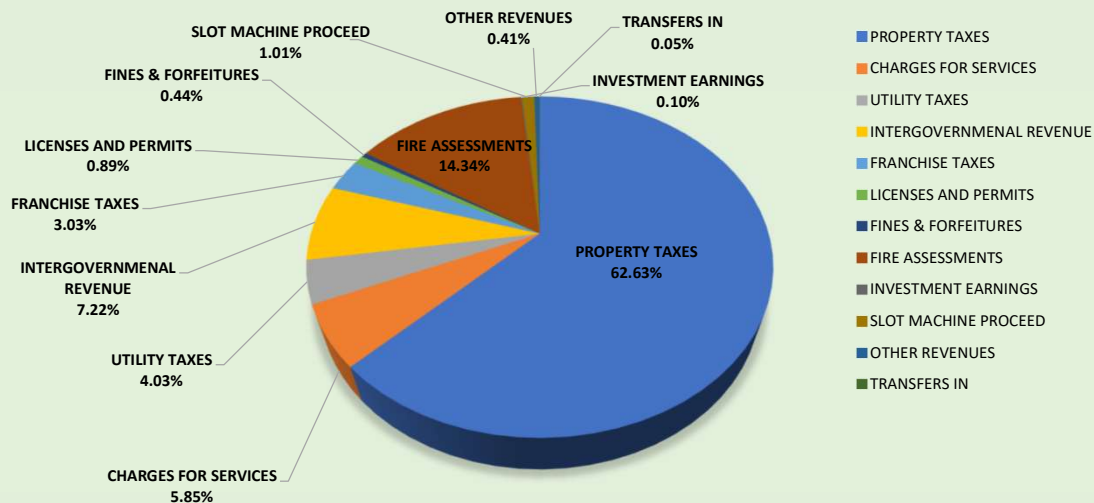
Section 1

GENERAL FUND

REVENUE ANALYSIS

GENERAL FUND REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCE	FY 2020 YTD	% of FY 2020 YTD	FY 2021 YTD*	% of FY 2021 YTD	Variance FY20 vs FY21	% Variance
PROPERTY TAXES	34,831,504	64.03%	35,522,904	62.63%	691,400	1.98%
CHARGES FOR SERVICES	3,297,408	6.06%	3,317,420	5.85%	20,012	0.61%
UTILITY TAXES	2,297,007	4.22%	2,288,028	4.03%	(8,979)	-0.39%
INTERGOVERNMENTAL REVENUE	1,714,989	3.15%	4,092,804	7.22%	2,377,815	138.65%
FRANCHISE TAXES	1,790,336	3.29%	1,716,704	3.03%	(73,631)	-4.11%
LICENSES AND PERMITS	607,059	1.12%	502,190	0.89%	(104,869)	-17.27%
FINES & FORFEITURES	316,356	0.58%	249,874	0.44%	(66,482)	-21.02%
FIRE ASSESSMENTS	8,143,850	14.97%	8,131,187	14.34%	(12,663)	-0.16%
INVESTMENT EARNINGS	424,958	0.78%	59,354	0.10%	(365,605)	-86.03%
SLOT MACHINE PROCEED	617,345	1.13%	575,503	1.01%	(41,842)	-6.78%
OTHER REVENUES	316,978	0.58%	233,457	0.41%	(83,520)	-26.35%
TRANSFERS IN	39,898	0.07%	26,585	0.05%	(13,313)	-33.37%
TOTAL	54,397,688	100.00%	56,716,011	100.00%	2,344,948	4.31%



The total General Fund revenue collected as of March 31, 2021 was \$53,974,026. Property Taxes was the largest category making up 64% of the total revenue for the General Fund. FY 2021 revenues are higher than FY 2020 by \$2.9 million or 5.76%, primarily due to the Coronavirus Aid Relief and Economic Security (CARES) Act Funding for COVID-19.




* To more accurately analyze the YTD revenues, the reserves (approx. \$4.8 M) amount that was used to balance the FY 2021 Budget and rolled-over projects/purchase orders are omitted from this calculation.

GENERAL FUND REVENUE ≥ \$100,000
AS OF MARCH 31, 2021

				2020-21	2020-21	2020-21	2020-21	2020-21
ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	ADOPTED	REVISED	YTD ACTUAL	REMAINING	% COLLECTED
001	311100		AD VALOREM TAX-CURRENT	\$41,381,124	\$41,381,124	\$36,861,870	\$4,519,254	● 89.08
001	311200		AD VALOREM TAX-DISCOUNTS	-\$1,241,434	-\$1,241,434	-\$1,390,016	\$148,582	● 111.97
001	314100		UTILITY SERVICE TAX-ELECTRIC	\$3,300,000	\$3,300,000	\$1,462,332	\$1,837,668	● 44.31
001	314300		UTILITY SERVICE TAX-WATER	\$1,067,904	\$1,067,904	\$455,318	\$612,586	● 42.64
001	315200		COMMUNICATION SERVICE TAX	\$1,200,000	\$1,200,000	\$391,716	\$808,284	● 32.64
001	319100		PENNY ANTE POKER TAX	\$110,000	\$110,000	\$87,406	\$110,000	● 79.46
001	323100		FRANCHISE FEES-ELECTRICITY	\$2,300,000	\$2,300,000	\$803,755	\$1,496,245	● 34.95
001	331901	COV19	CARES1BRWD	\$0	\$0	\$2,618,238	-\$2,618,238	● 100.00
001	335120		INTERGVTL-ST REV SHARING	\$967,555	\$967,555	\$371,968	\$595,587	● 38.44
001	335181		CITY PORTION OF SALES TAX	\$2,668,832	\$2,668,832	\$668,917	\$1,999,915	● 25.06
001	347220		N BEACH OPER & MAINT AGREE FEE	\$112,000	\$112,000	\$91,282	\$20,718	● 81.50
001	349130		COMM. REDVLP MNT. AGENCY	\$288,033	\$288,033	\$344,625	\$288,033	● 119.65
001	349160		ADMIN CHG-TRANSPORTATION	\$227,874	\$227,874	\$113,937	\$113,937	● 50.00
001	349170		ADMIN CHG-PERMITS & INSPECTION	\$529,739	\$529,739	\$264,870	\$264,869	● 50.00
001	349410		SANITATION ADMIN. CHGS.	\$423,750	\$423,750	\$211,875	\$211,875	● 50.00
001	349430		ADMIN CHG-WATER FUND	\$898,775	\$898,775	\$449,388	\$449,387	● 50.00
001	349440		STORMWATER ADMIN. CHGS.	\$221,750	\$221,750	\$110,875	\$110,875	● 50.00
001	349450		ADMIN CHG-SEWER FUND	\$505,561	\$505,561	\$252,780	\$252,781	● 50.00
001	349530		ADMIN CHG-FLEET FUND	\$243,518	\$243,518	\$121,759	\$121,759	● 50.00
(1)	001	361100	INTEREST INC-MAIN POOL	\$100,000	\$100,000	\$21,642	\$78,358	● 21.64
	001	361110	INTEREST INC-INVESTMENTS	\$100,000	\$100,000	\$25,612	\$100,000	● 25.61
	001	362500	RENT-COMMUNICATION TOWER	\$115,576	\$115,576	\$81,976	\$33,600	● 70.93
	001	369400	SLOT MACHINE PROCEEDS	\$800,000	\$800,000	\$331,286	\$468,714	● 41.41
	1910	341230	FILING FEES	\$148,500	\$148,500	\$205,586	-\$55,436	● 138.44
(2)	2120	342100	SVC CHG-PUB SFTY-ALARM	\$100,000	\$100,000	\$1,950	\$98,400	● 1.95
(3)	2120	351100	COURT FINES	\$100,000	\$100,000	\$10,627	\$91,106	● 10.63
(4)	2130	342771	PDSIU CRA-MOU-POLICE SERVICES	\$1,358,245	\$1,358,245	\$207,602	\$1,150,643	● 15.28
	2210	325220	FIRE ASSESSMENTS	\$9,136,637	\$9,136,637	\$8,125,000	\$1,011,637	● 88.93
	2230	342600	FIRE RESCUE TRANSPORT FEE	\$1,000,000	\$1,000,000	\$368,873	\$631,127	● 36.89
	2240	341220	FIRE DEPT REVIEW FEE	\$200,000	\$200,000	\$73,959	\$126,041	● 36.98
	2240	342200	FIRE INSP FEES	\$200,000	\$200,000	\$132,628	\$70,022	● 66.31

				2020-21	2020-21	2020-21	2020-21	2020-21	
	ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	ADOPTED	REVISED	YTD ACTUAL	REMAINING	% COLLECTED
(5)	2420	316200		LOCAL BUSINESS TAX PENALTY	\$0	\$183,996	\$0	\$183,996	<div><div></div></div> 0.00
	4791	337202	G1907	GRANT LOC GOVT PUB SAFETY SBBC	\$156,000	\$156,000	\$90,000	\$66,000	<div><div></div></div> 57.69
	5020	316100		LOCAL BUSINESS TAX	\$370,500	\$370,500	\$325,838	\$44,662	<div><div></div></div> 87.95
	5020	329130		VAC RENTAL & HOTEL REG FEES	\$116,432	\$116,432	\$83,063	\$33,370	<div><div></div></div> 71.34
	5020	341205		ZONING PLAN PROCESSING	\$120,000	\$120,000	\$33,155	\$86,845	<div><div></div></div> 27.63
	5050	354300		CODE COMPLIANCE FINES	\$350,000	\$350,000	\$199,296	\$150,704	<div><div></div></div> 56.94
(6)	7210	362300		RENT-REC HALL & POOL	\$100,000	\$100,000	-\$8,372	\$108,372	<div><div></div></div> -8.37
	7515	362630		RENT-MARINA DOCK	\$110,000	\$110,000	\$47,914	\$62,086	<div><div></div></div> 43.56

 MEETS EXPECTATIONS - benchmark (50%) or higher

 AT RISK - between 50% and 25%

 BELOW EXPECTATIONS - lower than 25%

NOTES:

Six months of revenue is **50%**. This is the benchmark for the current data.

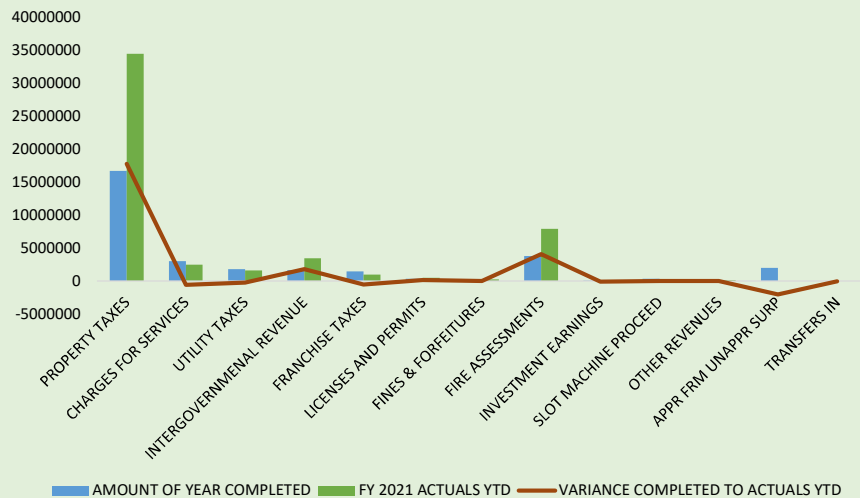
- (1) Interest Income is lower than anticipated because of a low interest rate environment.
- (2) Public Safety Alarm revenue amount has not been billed. Staff is currently working on acquiring a third-party biller.
- (3) Court Fines revenue is lower than anticipated because of less cases and courts being closed as a result of the Coronavirus.
- (4) Interlocal Agreement with Police revenue will be processed within the current quarter and reimbursement is based on actuals.
- (5) Local Business Tax Penalty Revenue is a new initiative approved in January as part of the Budget Amendment.
Staff is being hired to initiate activities.
- (6) Rental Income from Recreation Hall & Pool is lower than anticipated due to the impact from the Coronavirus.

GENERAL FUND

REVENUE ANALYSIS

GENERAL FUND REVENUES BUDGET TO ACTUAL THROUGH MARCH 2021

REVENUE SOURCE	FY 2021 BUDGET*	% OF FY 2021 BUDGET YEAR COMPLETED	AMOUNT OF FY 2021 BUDGET YEAR COMPLETED	FY 2021 ACTUALS YTD	% OF ACTUAL YTD TO BUDGET	VARIANCE - COMPLETED TO ACTUALS YTD
PROPERTY TAXES	40,139,690	50.00%	20,069,845	35,522,904	88.50%	15,453,059
CHARGES FOR SERVICES	7,281,842	50.00%	3,640,921	3,317,420	45.56%	(323,501)
UTILITY TAXES	4,422,904	50.00%	2,211,452	2,288,028	51.73%	76,576
INTERGOVERNMENTAL REVENUE	3,998,287	50.00%	1,999,144	4,092,804	102.36%	2,093,660
FRANCHISE TAXES	3,571,250	50.00%	1,785,625	1,716,704	48.07%	(68,921)
LICENSES AND PERMITS	803,132	50.00%	401,566	502,190	62.53%	100,624
FINES & FORFEITURES	525,000	50.00%	262,500	249,874	47.59%	(12,626)
FIRE ASSESSMENTS	9,136,637	50.00%	4,568,319	8,131,187	89.00%	3,562,868
INVESTMENT EARNINGS	200,000	50.00%	100,000	59,354	29.68%	(40,646)
SLOT MACHINE PROCEED	800,000	50.00%	400,000	575,503	71.94%	175,503
OTHER REVENUES	419,280	50.00%	209,640	233,457	55.68%	23,817
TRANSFERS IN	85,025	50.00%	42,513	26,585	31.27%	(15,928)
TOTAL	76,200,682	50.00%	38,100,341	56,716,011	74.43%	18,615,670



NOTES AND ANALYSIS

- As shown above, the total collected revenue is higher than the amount of budgeted completed. The budget year completed columns are being used as a guide, since most revenues and expenditures do not follow a linear pattern.

- Based on linear projections, through March actual revenues and expenditures should be approximately 50% of the total budget. Through March revenues are at 74.43% and expenditures are at 50.09%.

- Through the end of March 2021, the revenues have exceeded expenditures by \$18,548,170. The majority of the ad valorem revenues are received in December from the County, because of the discount given for early payment.

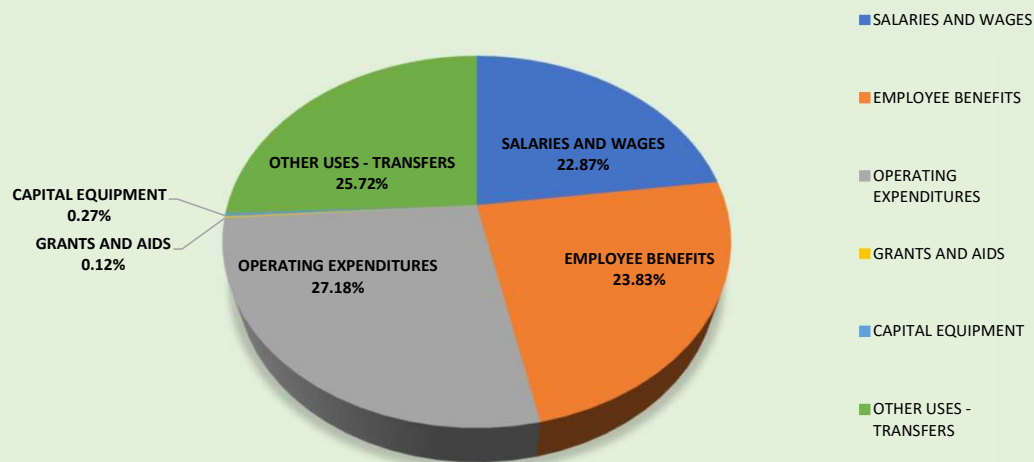
-Based on year-to-year analysis, expenditures for FY 2021 YTD are lower than those for FY 2020 YTD by \$821,027 or 2.11%, due to various transactions.

* To more accurately analyze the YTD revenues, the reserves (approx. \$4.8 M) amount that was used to balance the FY 2021 Budget and rolled-over projects/purchase orders are omitted from this calculation.

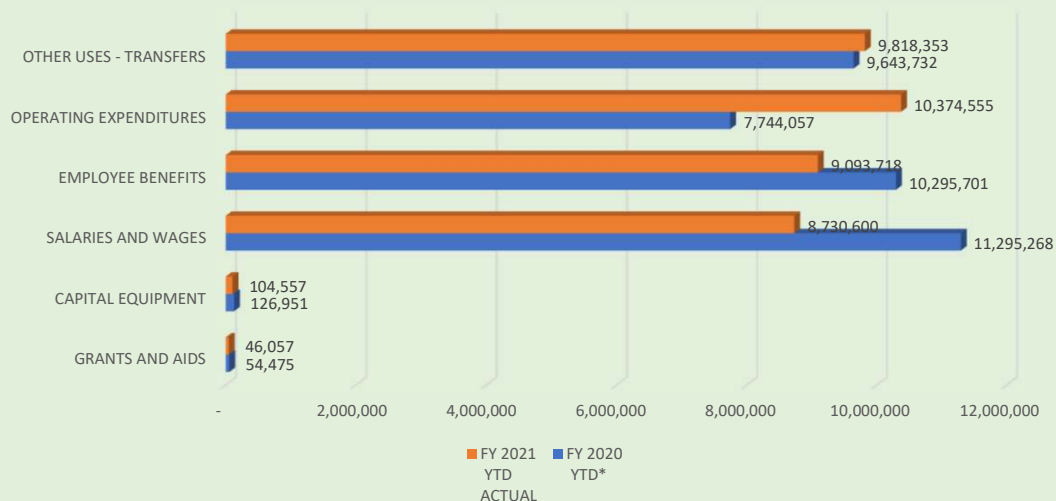
EXPENDITURES ANALYSIS

GENERAL FUND EXPENDITURES YEAR-TO-DATE THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% of FY 2020 YTD	FY 2021 YTD ACTUAL	% of FY 2021 YTD	VARIANCE FY 2020 Vs. FY 2021	% VARIANCE
SALARIES AND WAGES	\$ 11,295,268	28.84%	\$ 8,730,600	22.87%	\$ (2,564,668)	-22.71%
EMPLOYEE BENEFITS	10,295,701	26.29%	9,093,718	23.83%	\$ (1,201,983)	-11.67%
OPERATING EXPENDITURES	7,744,057	19.78%	10,374,555	27.18%	\$ 2,630,499	33.97%
GRANTS AND AIDS	54,475	0.14%	46,057	0.12%	\$ (8,418)	-15.45%
CAPITAL EQUIPMENT	126,951	0.32%	104,557	0.27%	\$ (22,394)	-17.64%
OTHER USES - TRANSFERS	9,643,732	24.63%	9,818,353	25.72%	\$ 174,620	1.81%
YEAR-TO-DATE (YTD)	\$ 39,160,184	100.00%	\$ 38,167,840	100.00%	\$ (992,343)	-2.53%



The total General Fund expenditures as of March 31, 2021 were \$38,167,840. Operating Expenditures was the largest category with 27.18% of the total expenditures for the General Fund. FY 2021 expenditures are lower than FY 2020 by \$821,027 or 2.11%, primarily due to vacancies and furlough of part-time employees.

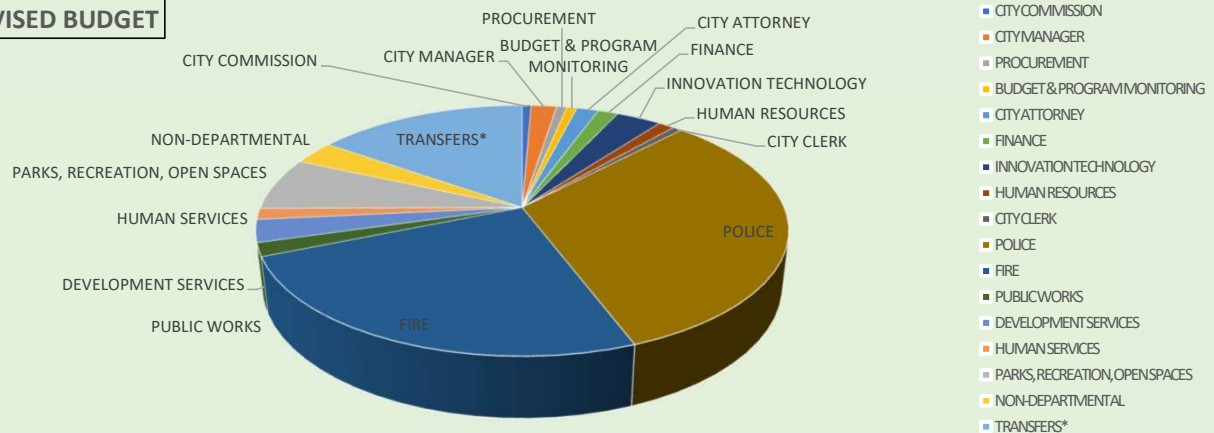


EXPENDITURES ANALYSIS

FY 2021 GENERAL FUND DEPARTMENTAL EXPENDITURES YEAR-TO-DATE (YTD)
THROUGH MARCH 31, 2021

DEPARTMENT	FY 2021 REVISED BUDGET	FY 2021 YTD ACTUAL	% of BUDGET SPENT
CITY COMMISSION	\$ 491,432	\$ 212,744	43.29%
CITY MANAGER	1,407,995	493,198	35.03%
PROCUREMENT	569,786	223,334	39.20%
BUDGET & PROGRAM MONITORING	556,895	222,423	39.94%
CITY ATTORNEY	1,199,101	586,873	48.94%
FINANCE	1,125,394	458,643	40.75%
INNOVATION TECHNOLOGY	2,489,497	1,036,083	41.62%
HUMAN RESOURCES	880,357	409,583	46.52%
CITY CLERK	499,166	222,019	44.48%
POLICE	24,482,317	10,071,948	41.14%
FIRE	18,731,504	9,288,915	49.59%
PUBLIC WORKS	1,314,829	518,591	39.44%
DEVELOPMENT SERVICES	2,217,150	821,638	37.06%
HUMAN SERVICES	1,096,767	438,908	40.02%
PARKS, RECREATION, OPEN SPACES	5,172,292	1,969,705	38.08%
NON-DEPARTMENTAL	2,338,832	1,374,881	58.78%
TRANSFERS*	11,627,368	9,818,353	84.44%
TOTAL	76,200,682	38,167,840	50.09%

FY 2021 REVISED BUDGET



* Transfers - Interfund Transfers to the Community Redevelopment Agency (TIF payment), debt service payment for Fire Station, Transfer to Transportation Fund and the General Fund portion of the General Liability Fund.

GENERAL FUND OVERTIME THROUGH MARCH 2021

DEPARTMENT	FY 2020 YTD	FY 2021 REVISED BUDGET	FY 2021 YTD ACTUAL	% of BUDGET SPENT
BUDGET & PROG. MONIT.	\$ -	\$ -	\$ -	N/A
CITY MANAGER	12	-	-	-
PROCUREMENT	101	-	17	-
CITY ATTORNEY	372	-	260	N/A
FINANCE	1,531	2,450	-	0.00%
INNOVATION TECHNOLOGY	777	2,000	2,606	130.31%
CITY CLERK	-	-	299	N/A
POLICE	464,657	504,858	422,626	83.71%
FIRE	342,642	-	-	N/A
PUBLIC WORKS	2,972	10,000	2,685	26.85%
DEVELOPMENT SERVICES	14,133	800	11,321	1415.16%
HUMAN SERVICES	660	3,000	345	11.50%
PARKS AND RECREATION	32,255	42,250	29,830	70.60%
TOTAL	\$ 860,112	\$ 565,358	\$ 469,988	83.13%
PERCENT				
YTD DIFFERENCE	\$ (390,123)	DIFFERENCE	-45.36%	

The FY 2021 overtime expenditures for the first six months of the fiscal year are lower than those for FY 2020 by \$390,123 or 45.36%. Fire is the main reason for the overall decrease in overtime expenses due to the merger with the Broward Sheriff's Office. Police overtime is lower due to a decrease in vacancies. The remainder of the overtime expenditures are due to a variety of factors, including but not limited to shortage of staff and emergency coverage due to storms.

Section 2

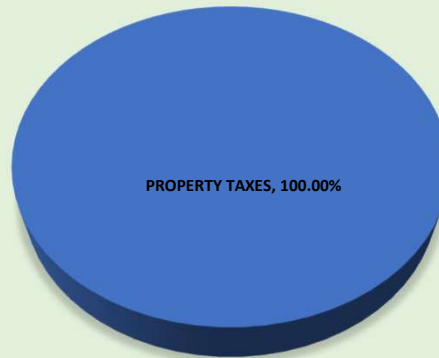
SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUND

THREE ISLANDS SAFE NEIGHBORHOOD DISTRICT FUND - 120

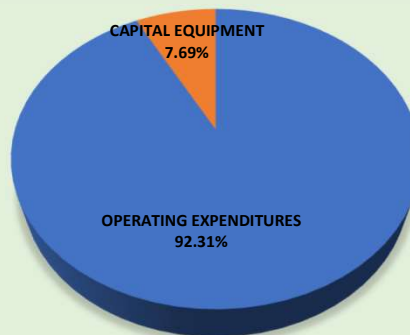
REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
PROPERTY TAXES	389,149	100.00%	442,312	399,000	100.00%	9,851	2.53%
TOTAL	389,149	100.00%	442,312	399,000	100.00%	9,851	2.53%
YTD ACTUAL TO BUDGET PERCENT COLLECTED				90.21%			



EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
OPERATING EXPENDITURES	79,086	92.59%	381,315	81,944	92.31%	2,858	3.61%
CAPITAL EQUIPMENT	6,333	7.41%	678,658	6,825	7.69%	493	7.78%
TOTAL	85,418	100.00%	1,059,973	88,769	100.00%	3,350	3.92%
YTD ACTUAL TO BUDGET PERCENT SPENT				8.37%			

NOTES/ANALYSIS

Based on linear projections through March, actual revenues and expenditures should be approximately 50% of the total budget. Through March, revenues are at 90.21% and expenditures are at 8.37%. The majority of the ad valorem revenues are collected by the end of November, due to the discount given for early payment.

FY 2021 revenues are higher than FY 2020 by \$9,851 and expenditures by \$3,350.

* To more accurately analyze the YTD revenues, the reserves amount (\$617,661) that was used to fund the rolled-over projects/purchase orders is omitted from this calculation.

SPECIAL REVENUE FUND

GOLDEN ISLES SAFE NEIGHBORHOOD DISTRICT FUND - 121

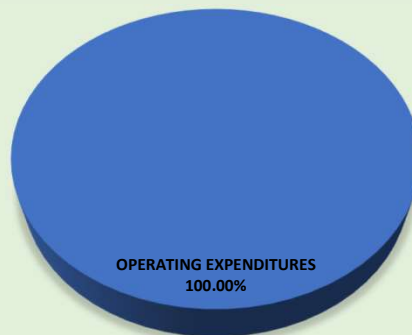
REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
PROPERTY TAXES	309,974	100.00%	398,801	341,013	100.00%	31,039	10.01%
TOTAL	309,974	100.00%	398,801	341,013	100.00%	31,039	10.01%
YTD ACTUAL TO BUDGET PERCENT COLLECTED				85.51%			



EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
OPERATING EXPENDITURES	73,839	100.00%	438,801	94,597	100.00%	20,758	28.11%
CAPITAL EQUIPMENT	0	0.00%	180,000	-	0.00%	-	n/a
TOTAL	73,839	100.00%	618,801	94,597	100.00%	20,758	28.11%
YTD ACTUAL TO BUDGET PERCENT SPENT				15.29%			

NOTES/ANALYSIS

Based on linear projections through March, actual revenues and expenditures should be approximately 50% of the total budget. Through March, revenues are at 85.51% and expenditures are at 15.29%. The majority of the ad valorem revenues are collected by the end of November, due to the discount given for early payment.

FY 2021 revenues are higher than FY 2020 by \$31,039 and expenditures by \$20,758.

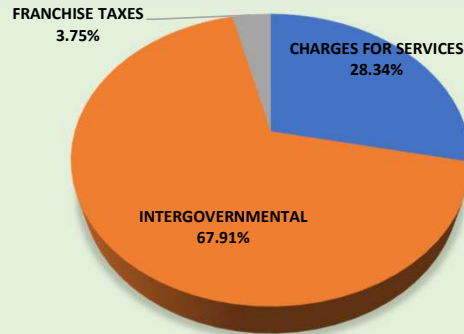
* To more accurately analyze the YTD revenues, the reserves amount (\$220,000) that was used to fund the rolled-over projects/purchase orders is omitted from this calculation.

SPECIAL REVENUE FUND

TRANSPORTATION FUND - 160

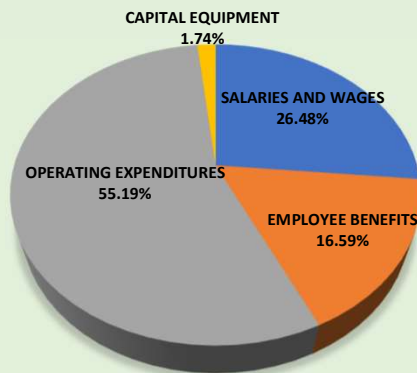
REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
CHARGES FOR SERVICES	186,764	26.76%	676,970	150,432	28.34%	(36,332)	-19.45%
INTERGOVERNMENTAL	487,915	69.91%	910,766	360,398	67.91%	(127,517)	-26.14%
FRANCHISE TAXES	23,217	3.33%	36,813	19,900	3.75%	(3,317)	-14.29%
TRANSFER IN	0	0.00%	739,950	-	0.00%	-	n/a
TOTAL	697,895	100.00%	2,364,499	530,730	100.00%	(167,166)	-23.95%
YTD ACTUAL TO BUDGET PERCENT COLLECTED				22.45%			



EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
SALARIES AND WAGES	155,683	14.44%	676,934	217,313	26.48%	61,631	39.59%
EMPLOYEE BENEFITS	100,394	9.31%	295,272	136,119	16.59%	35,725	35.58%
OPERATING EXPENDITURES	669,915	62.12%	1,187,626	452,913	55.19%	(217,001)	-32.39%
CAPITAL EQUIPMENT	152,392	14.13%	673,834	14,272	1.74%	(138,120)	-90.63%
TOTAL	1,078,383	100.00%	2,833,666	820,617	100.00%	(355,121)	-32.93%
YTD ACTUAL TO BUDGET PERCENT SPENT				28.96%			

NOTES/ANALYSIS

Based on linear projections through March, actual revenues and expenditures should be approximately 50% of the total budget. Through March, revenues are at 22.45% and expenditures are at 28.96%.

FY 2021 revenues are lower than FY 2020 by \$167,166 and expenditures by \$355,121 or 33%. Expenditures primarily because of payment processed for the Minibus in FY 2020. Starting in FY 2021, Broward County pays 100% for the Shuttle Program expenditures. The Shuttle Program is now maintained in the Grants Fund.

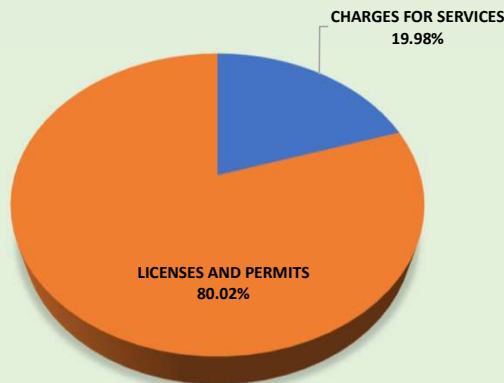
* To more accurately analyze the YTD revenues, the reserves amount (\$469,167) that was used to fund the rolled-over projects/purchase orders is omitted from this calculation.

SPECIAL REVENUE FUND

PERMITS AND INSPECTIONS FUND - 170

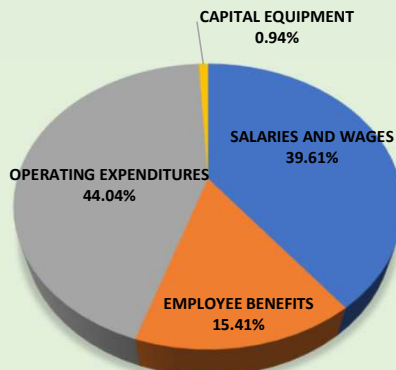
REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
CHARGES FOR SERVICES	249,644	10.33%	334,875	268,461	19.98%	18,817	7.54%
LICENSES AND PERMITS	2,168,090	89.67%	2,775,025	1,075,471	80.02%	(1,092,619)	-50.40%
TOTAL	2,417,733	100.00%	3,109,900	1,343,932	100.00%	(1,073,801)	-44.41%
YTD ACTUAL TO BUDGET PERCENT COLLECTED				43.21%			



EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
SALARIES AND WAGES	333,262	23.56%	1,259,793	437,115	39.61%	103,853	31.16%
EMPLOYEE BENEFITS	135,664	9.59%	511,571	170,024	15.41%	34,360	25.33%
OPERATING EXPENDITURES	864,126	61.09%	1,318,815	485,985	44.04%	(378,141)	-43.76%
CAPITAL EQUIPMENT	81,443	5.76%	20,000	10,318	0.94%	(71,124)	-87.33%
TOTAL	1,414,494	66.85%	3,110,179	1,103,442	100.00%	(311,052)	-21.99%
YTD ACTUAL TO BUDGET PERCENT SPENT				35.48%			

NOTES/ANALYSIS

Based on linear projections through March, actual revenues and expenditures should be approximately 50% of the total budget. Through March, revenues are at 43.21% and expenditures are at 35.48%.

FY 2021 revenues are lower than FY 2020 by \$1,073,801 and expenditures by \$311,052. The expenditure reductions are primarily due to the reclassification of internet subscriptions for Munis. The expenditures were allocated to the correct Funds for Munis. There were also a reduction in professional consulting services.

* To more accurately analyze the YTD revenues, the reserves amount (\$279) that was used to fund the rolled-over projects/purchase orders is omitted from this calculation.

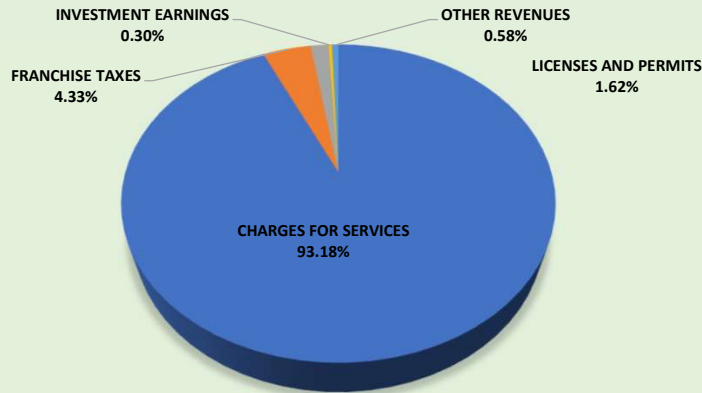
Section 3

ENTERPRISE SERVICE FUNDS

SANITATION FUND - 410

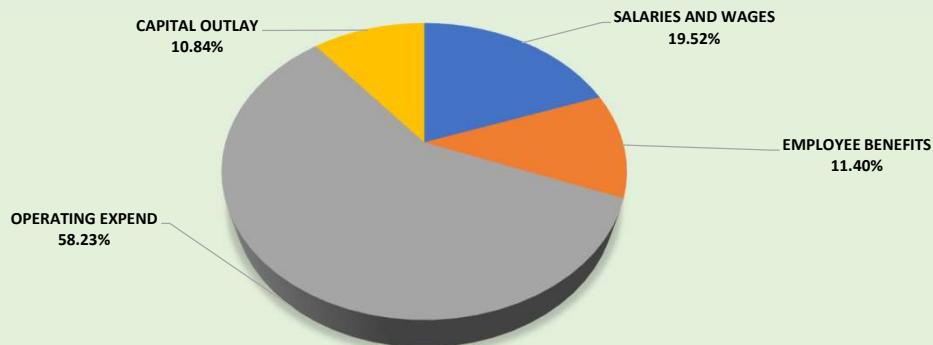
REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
CHARGES FOR SERVICES	3,356,428	93.19%	6,309,136	3,354,541	93.18%	-1,887	-0.06%
FRANCHISE TAXES	132,801	3.69%	215,977	155,782	4.33%	22,981	17.30%
LICENSES AND PERMITS	56,713	1.57%	58,900	58,190	1.62%	1,478	2.61%
INVESTMENT EARNINGS	27,625	0.77%	34,800	10,701	0.30%	-16,924	0.00%
OTHER REVENUES	28,256	0.78%	66,025	20,772	0.58%	-7,484	-26.49%
TOTAL	3,601,823	100.00%	6,684,838	3,599,986	100.00%	-1,837	-0.05%
YTD ACTUAL TO BUDGET PERCENTAGE COLLECTED				53.85%			



EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
SALARIES AND WAGES	505,771	21.57%	1,252,089	551,831	19.52%	46,061	9.11%
EMPLOYEE BENEFITS	285,854	12.19%	661,693	322,319	11.40%	36,465	12.76%
OPERATING EXPEND	1,552,711	66.23%	4,793,654	1,645,668	58.23%	92,956	5.99%
CAPITAL OUTLAY	0	0.00%	612,978	306,489	10.84%	306,489	100.00%
TOTAL	2,344,336	100.00%	7,320,414	2,826,307	100.00%	481,971	20.56%
YTD ACTUAL TO BUDGET PERCENTAGE SPENT				38.61%			

**NOTES/ANALYSIS**

Based on linear projections through March, actual revenues and expenditures should be approximately 50% of the total budget. Through March, revenues are at 53.85% and expenditures are at 38.61%.

FY 2021 revenues are lower than FY 2020 by \$1,837 and expenditures are higher by \$481,971. The expenditure increase is primarily due to the purchase of diesel side loader trucks.

* To more accurately analyze the YTD revenues, the reserves amount (\$635,576) that was used to fund the rolled-over projects/purchase orders is omitted from this calculation.

CEMETERY FUND - 420

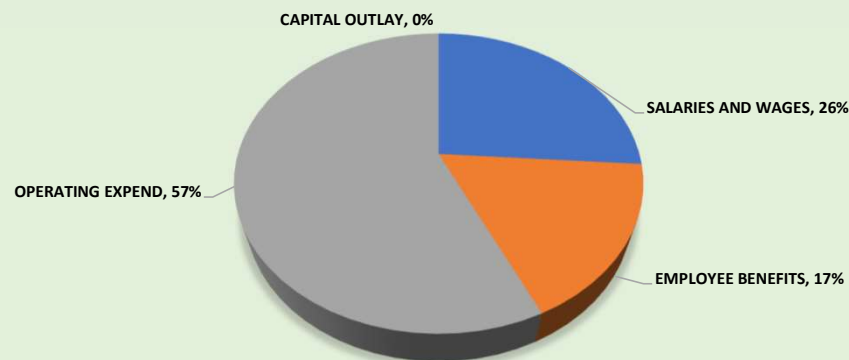
REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
CHARGES FOR SERVICES	117,111	100.00%	167,960	133,162	100.00%	16,051	13.71%
TOTAL	117,111	100.00%	167,960	133,162	100.00%	16,051	13.71%
YTD ACTUAL TO BUDGET PERCENTAGE COLLECTED				79.28%			



EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	0.00%	Variance FY20 vs FY21	% Variance
SALARIES AND WAGES	37,061	32.54%	81,717	28,786	26.10%	-8,275	-22.33%
EMPLOYEE BENEFITS	20,392	17.90%	43,257	18,716	16.97%	-1,676	-8.22%
OPERATING EXPEND	56,445	49.56%	190,297	62,807	56.94%	6,362	11.27%
CAPITAL OUTLAY	0	0.00%	6,047	0	0.00%	0	0.00%
TOTAL	113,898	100.00%	321,318	110,309	100.00%	-3,589	-3.15%
YTD ACTUAL TO BUDGET PERCENTAGE SPENT				34.33%			

NOTES/ANALYSIS

Based on linear projections through March, actual revenues and expenditures should be approximately 50% of the total budget. Through March, revenues are at 79.28% and expenditures are at 34.33%.

FY 2021 revenues are higher than FY 2020 by \$16,051 and expenditures are lower by \$3,589.

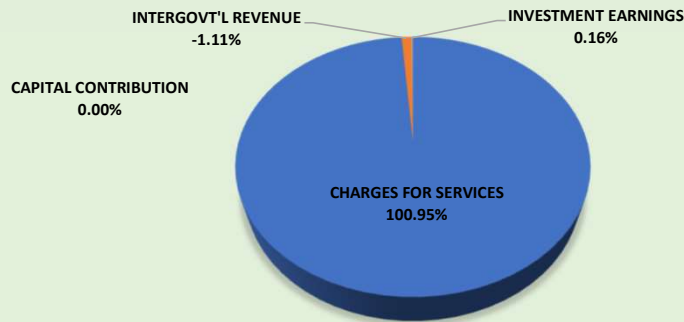
* To more accurately analyze the YTD revenues, the reserves amount (\$153,358) that was used to fund the rolled-over projects/purchase orders is omitted from this calculation.

ENTERPRISE FUNDS

STORMWATER FUND - 440

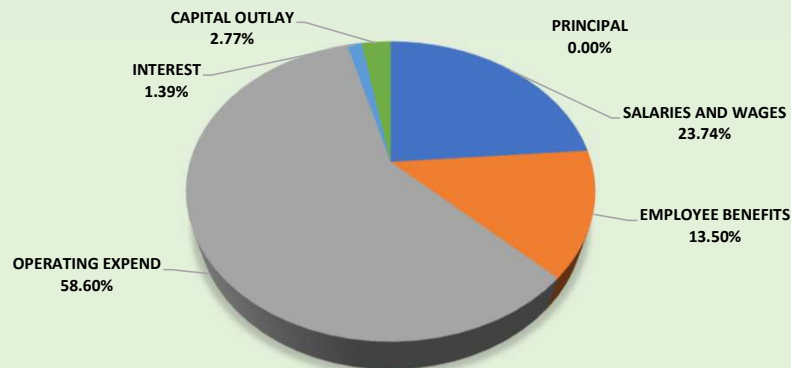
REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
CHARGES FOR SERVICES	2,285,684	106.81%	4,234,791	2,274,285	100.95%	-11,399	-0.50%
INTERGOVT'L REVENUE	-255,137	-11.92%	290,768	-24,958	-1.11%	230,179	-90.22%
INVESTMENT EARNINGS	19,590	0.92%	18,000	3,528	0.16%	-16,062	-81.99%
CAPITAL CONTRIBUTION	89,727	4.19%	0	0	0.00%	-89,727	-100.00%
TOTAL	2,139,864	100.00%	4,543,559	2,252,856	100.00%	112,991	5.28%
YTD ACTUAL TO BUDGET PERCENTAGE COLLECTED				49.58%			



EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
SALARIES AND WAGES	247,161	8.48%	555,744	208,362	23.74%	-38,799	-15.70%
EMPLOYEE BENEFITS	130,770	4.48%	262,432	118,498	13.50%	-12,271	-9.38%
OPERATING EXPEND	505,234	17.33%	2,178,059	514,442	58.60%	9,208	1.82%
PRINCIPAL	0	0.00%	933,238	0	0.00%	0	0.00%
INTEREST	14,826	0.51%	21,682	12,191	1.39%	-2,634	-17.77%
CAPITAL OUTLAY	2,018,127	69.21%	1,687,747	24,344	2.77%	-1,993,783	-98.79%
TOTAL	2,916,117	100.00%	5,638,902	877,837	100.00%	-2,038,280	-69.90%
YTD ACTUAL TO BUDGET PERCENTAGE SPENT				15.57%			

NOTES/ANALYSIS

Based on linear projections through March, actual revenues and expenditures should be approximately 50% of the total budget. Through March, revenues are at 49.55% and expenditures are at 15.57%.

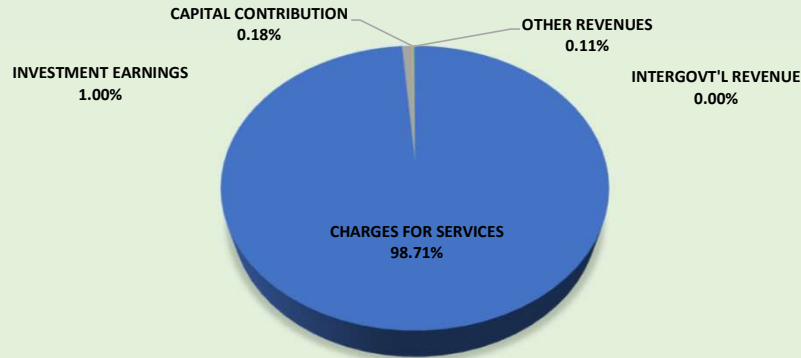
FY 2021 revenues are higher than FY 2020 by \$111,387 and expenditures are lower by \$2,038,280. The expenditure decrease is primarily due to drainage projects that were completed and closed out in FY2020.

* To more accurately analyze the YTD revenues, the reserves amount (\$1,095,343) that was used to fund the rolled-over projects/purchase orders is omitted from this calculation.

UTILITIES FUNDS - 490 & 491

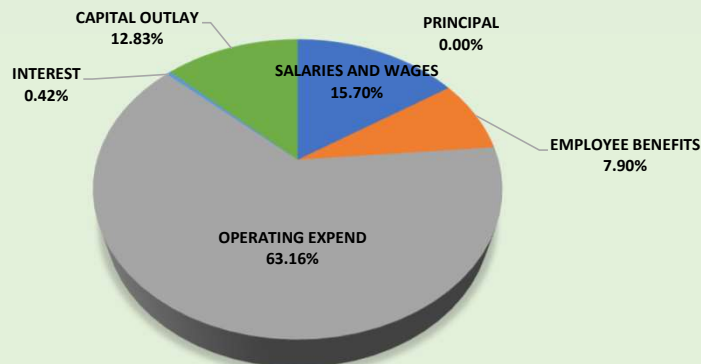
REVENUES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

REVENUE SOURCES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	% OF FY 2021 YTD	Variance FY20 vs FY21	% Variance
CHARGES FOR SERVICES	12,942,772	96.82%	26,129,447	12,980,517	98.71%	37,744	0.29%
INTERGOVT'L REVENUE	0	0.00%	2,277,980	0	0.00%	0	0.00%
INVESTMENT EARNINGS	388,159	2.90%	316,500	131,930	1.00%	-256,230	-66.01%
OTHER REVENUES	1,382	0.01%	0	14,490	0.11%	13,109	948.61%
CAPITAL CONTRIBUTION	35,543	0.27%	661,250	23,425	0.18%	-12,119	-34.10%
	13,367,857	100.00%	29,385,177	13,150,361	100.00%	-217,496	-1.63%
YTD ACTUAL TO BUDGET PERCENTAGE COLLECTED				44.75%			



EXPENDITURES YEAR-TO-DATE (YTD) THROUGH MARCH 2021

EXPENDITURES	FY 2020 YTD	% OF FY 2020 YTD	FY 2021 BUDGET	FY 2021 YTD*	0.00%	Variance FY20 vs FY21	% Variance
SALARIES AND WAGES	1,619,265	14.59%	4,274,966	1,587,202	15.70%	-32,062	-1.98%
EMPLOYEE BENEFITS	777,854	7.01%	1,784,518	798,656	7.90%	20,802	2.67%
OPERATING EXPEND	5,990,221	53.98%	16,152,738	6,386,458	63.16%	396,237	6.61%
PRINCIPAL	0	0.00%	2,727,845	0	0.00%	0	0.00%
INTEREST	48,253	0.43%	77,763	42,054	0.42%	-6,199	-12.85%
CAPITAL OUTLAY	2,661,905	23.99%	19,794,495	1,297,724	12.83%	-1,364,180	-51.25%
	11,097,498	100.00%	44,812,325	10,112,095	100.00%	-985,403	-8.88%
YTD ACTUAL TO BUDGET PERCENTAGE SPENT				22.57%			

NOTES/ANALYSIS

Based on linear projections through March, actual revenues and expenditures should be approximately 50% of the total budget. Through March, revenues are at 44.73% and expenditures are at 22.57%.

FY 2021 revenues are lower than FY 2020 by \$223,680 and expenditures are lower by \$985,403. The expenditure decrease is primarily due to the rate of how projects are being expensed.

* To more accurately analyze the YTD revenues, the reserves amount (\$15,427,147) that was used to fund the rolled-over projects/purchase orders is omitted from this calculation.

Section 4

BUDGET TRANSFERS OVER \$50,000

CITY OF HALLANDALE BEACH, FLORIDA MONTHLY BUDGET TRANSFERS THAT EXCEED \$50,000

Pursuant to Code of Ordinance Section 10-31(4), the City Commission must be notified in writing, of any transfers that exceed the City Manager's purchasing authority level with exception of items listed on Section 4 of the annual adopted budget ordinance. The following is a list of all budget transfers that exceeded the City Manager's purchasing authority level for month ending **March 31, 2021**:

Transfer	Transfer Amount	Account	Purpose
From:	\$200,605	Moving from General Fund Non-Department to the various General Fund Departments to cover the expenses.	Moving funds to correct department accounts for Civil Service, Sick Leave and Vacation Payouts.
To:	\$200,605		(General Fund)
From:	\$122,000	Moving funds from various programs and activities in the Parks, Recreation and Open Spaces Department that are available due to COVID-19 Restrictions.	Moving funds for the perimeter fencing at Scavo Park
To:	\$122,000	7270-565000-PR775	(General Fund)
From:	\$1,358,245	Old Project MUPD3-Neighborhood Enhancement Team	Moving the funds to the New project under Inter Local Agreement with Hallandale Beach Community Redevelopment Agency
To:	\$1,358,245	New Project PDSIU-Strategic Intelligence Unit ILA	(General Fund)