



2019-2020  
4th Quarter  
Preliminary

# Quarterly Budget Report



## Financial Indicators Snapshot - September Preliminary 2020

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)	▼ (6.2%)	▼ (6.3%)	▼ (5.3%)	▲ 0.7%	Represents collections through Aug 2020. Decrease of \$209,527 from prior year YTD.
Optional Sales Tax (Fund 315)	▲ 2.7%	▼ (2.0%)	▲ 2.0%	▼ (1.6%)	Thru August collections, increase of \$33,175 for the month. YTD is a decrease of \$352,877 from prior year.
Half Cent Sales Tax	▲ 3.2%	▼ (2.6%)	▲ 4.2%	▼ (4.2%)	Year to date collections through Aug 2020 are below prior year by \$242,584.
Traffic Impact Fees (Fund 102 & 104)	▼ (40.4%)	▲ 4.9%	▲ 51.5%	▲ 83.8%	Varies by month, however, increase of \$245,222 YTD compared to prior year.
Impact Fees (Fund 103)	▼ (74.2%)	▼ (15.3%)	▼ (33.2%)	▲ 55.2%	Varies by month, however, decrease of \$437,670 YTD compared to prior year.
Tourist Tax	▲ 7.7%	▼ (11.2%)	▲ 10.8%	▼ (4.5%)	Vacation rentals suspended from March 27-May 23, 2020 due to COVID-19. Year to date revenues are down by \$316,973 compared to last year.
Franchise Fees (Total)	▼ (3.9%)	▼ (2.0%)	▲ 11.0%	▼ (8.9%)	Overall YTD Franchise Tax revenues are down \$186,592 when compared to prior year.
<b>Recreation Revenues</b>					
NCAC	▼ (65.3%)	▼ (69.7%)	▼ (72.1%)	▼ (67.1%)	YTD revenues are down \$212,829 compared to prior year and down \$188,587 compared to budget. Pool closed March 19, 2020 due to COVID-19. Re-opened (except activity pool) on May 12, 2020.
GAC	▼ (75.1%)	▼ (67.7%)	▼ (82.0%)	▼ (59.8%)	YTD revenues are down \$44,351 compared to prior year and down \$31,505 compared to budget. Pool closed March 19, 2020 due to COVID-19. Re-opened (except activity pool) May 12, 2020.
Recreation	▼ (96.7%)	▼ (52.3%)	▼ (93.7%)	▼ (37.8%)	Revenues are down YTD \$51,904 compared to last year. Programs and activities closed March 19, 2020 due to COVID-19. Softball leagues began on August 12, 2020.
IG Building	▼ (91.0%)	▼ (55.3%)	▼ (92.3%)	▼ (54.5%)	YTD Revenues are down from prior year \$191,987. Programs and activities closed March 19, 2020 due to COVID-19. Pickelball and socially distanced meetings began on Sept 21, 2020.
<b>Profit &amp; Loss</b>					
Building Department	▼ (584.4%)	▼ (391.4%)			Net income is down \$1,271,420 partially due to a \$445,182 unearned revenue accounting adjustment. Had this adjustment not been made, the net income loss would be \$826,238.
Golf Course	▼ (18.9%)	▼ (18.9%)			Total rounds are down 4,130 or 4.3% YTD. Net income is down by \$125,103 YTD. Golf Course was closed March 21-May 1, 2020 due to COVID-19.
Fleet	▲ 3700.2%	▼ (43.6%)			Fleet YTD net income is up \$24,322 for the month, but down \$33,661 for the year.
SWDD	▼ (72.7%)	▼ (24.2%)			SWDD YTD net income is \$679,052 less than the prior year.
Shooting Range	▲ 15.8%	▼ (44.1%)			Shooting Range YTD net income is down \$94,893 compared to prior year. Range closed March 21, 2020 due to COVID-19. Re-opened May 8, 2020.

## FY 2019/2020 Budget Reconciliation

October 1, 2019 to September 30, 2020 Budget

Approved Budget as of October 1, 2019		\$367,725,135
Fund	Item Description	Budget Amendment
<b>Grants Received</b>		
001	General Fund/Sheriff/SCAAP Grant	70,992      004 & 006
001	General Fund/SRA/Grants	656,995      004
001	General Fund/Lagoon/FDEP Grant	30,000      004
001	General Fund/EMPG Grant	79,635      008
001	General Fund/EMPG-COVID Grant	13,507      008
001	General Fund/FDOT Service Grant	450,000      008
001	General Fund/5311 CARES-SRA Grant	246,951      008
001	General Fund/5307 CARES-SRA Grant	6,316,645      008
001	General Fund/5307-SRA Grant	2,169,322      008
001	General Fund/5339-SRA Grant	465,235      008
108	Rental Assistance-Additional Monies	242,110      010
108	Rental Assistance/COVID19 Admin	132,616      010
114	Emergency Services District/PEMT Grant	232,087      007
114	Emergency Services District/EMS Grant	16,456      004
120	911 Surcharge/Special Disbursement -COVID	48,000      008
123	SHIP Additional Funding	8,231      007
127	Native Uplands/Grants	309,316      004
128	FDEP Grant	1,748,751      007
131	SHIP CRF Act	572,301      010
136	HUD Grants	411,000      007&010
139	CARES ACT/Coronavirus Relief Grant	6,976,333      008
145	Land Acquisition/Grant	148,500      004
315	Optional Sales Tax/NEP Grant	65,000      004
315	Optional Sales Tax/FDOT Grant-43rd Ave	6,585,891      004
315	Optional Sales Tax/Grants- Moorhen Marsh	2,150,000      004
411	SWDD/Recycling Grant	2,500      004
		<b>30,148,374</b>

## FY 2019/2020 Budget Reconciliation

October 1, 2019 to September 30, 2020 Budget

Fund	Item Description		Budget Amendment
<b>Donations/Contributions</b>			
001	Virgin Trains Litigation	200,000	006
		<b>200,000</b>	
<b>Projects Carried Forward from FY 2018/2019</b>			
001	General Fund/Purchase Order Rollover	63,658	001
001	General Fund/Project Rollover	1,105,296	003&004
001	General Fund/SRA/Project Rollover	3,546,939	004
001	General Fund/Emergency Mgmt/Hurricane Dorian	12,896	010
004	MSTU/Purchase Order Rollover	14,931	001
004	MSTU/Project Rollover	1,512,126	003
102	Traffic Impact Fees/Project Rollover	5,441,667	003&004&006
103	Impact Fees/Project Rollover	2,528,048	005
108	Rental Assistance/Purchase Order Rollover	30,012	001
109	Secondary Roads/Purchase Order Rollover	97,232	001
109	Secondary Roads/Project Rollover	4,403,193	003&004
111	Transportation/Purchase Order Rollover	420,222	001
111	Transportation/Project Rollover	118,800	003
114	Emergency Services District/Purchase Order Rollover	509,622	001
114	Emergency Services District/Project Rollover	1,266,623	003&005&006
117	Tree Fine Fund/Project Rollover	225,000	003
119	Tourist Tax/Project Rollover	75,000	003
120	911 Surcharge/Project Rollover	90,531	003
123	SHIP/Project Rollover	266,109	003
124	MPO/Long Range Transportation Project Rollover	50,000	004
127	Native Uplands/Project Rollover	48,289	004
128	Beach Restoration/Purchase Order Rollover	56,468	001
128	Beach Restoration/Project Rollover	5,255,440	003&005
129	CDBG/Project Rollover	730,247	003

## FY 2019/2020 Budget Reconciliation

October 1, 2019 to September 30, 2020 Budget

Fund	Item Description		Budget Amendment
<b>Projects Carried Forward from FY 2018/2019</b>			
133	Florida Boating Improvement/Project Rollover	849,196	003
136	Fed Grants/HUD Rollover	19,606	003
140	Court Facilities/Purchase Order Rollover	15,969	001
141	Additional Court Costs/Teen Court	740	004
145	Land Acquisition/Project Rollover	740,621	003&004
171	East Gifford Stormwater/Project Rollover	25,000	003
185	Vero Lake Estates/Project Rollover	720,995	003
308	JRTC/Project Rollover	110,664	005
315	Optional Sales Tax/Purchase Order Rollover	484,734	001
315	Optional Sales Tax/Project Rollover	12,218,646	003&005&006
315	Optional Sales Tax/SRA/Bus Shelters Rollover	19,295	004
315	Optional Sales Tax/800 MHZ Upgrade-P25	2,000,000	008
411	SWDD/Purchase Order Rollover	3,859	001
418	Sandridge/Purchase Order Rollover	7,578	001
471	Utilities/Purchase Order Rollover	453,504	001
471	Utilities/Project Rollover	1,205,963	003
502	Self Insurance/Purchase Order Rollover	16,065	001
502	Self Insurance/Project Rollover	847,196	005
505	information Technology/Project Rollover	218,196	005
		<b>47,826,176</b>	
<b>Unbudgeted Items</b>			
001	General Fund/Facilities Mgmt/Purchase Gifford Gardens	18,000	005
001	General Fund/Tax Collector/ Budget Increase	291,627	005
001	General Fund/Animal Services	244,359	006
001	General Fund/Emergency Mgmt/Hurricane Isaias	90,000	010
004	MSTU/Recreation/Golden Sands Park	24,980	005
004	MSTU/Tax Collector/Budget Increase	14,452	005
111	Transportation Fund/R&B/Replace Damaged Equipment	229,264	005

## FY 2019/2020 Budget Reconciliation

October 1, 2019 to September 30, 2020 Budget

Fund	Item Description		Budget Amendment
<b>Unbudgeted Items</b>			
112	Law Enforcement Trust Fund-Sheriff Request	180,000	007
114	Emergency Services District/Tax Collector/Budget Increase	117,866	005
114	Emergency Services/Hurricane Dorian expenses	1,825	010
123	SHIP/Revenue from Property Sales	5,008	005
127	Native Uplands/Jones Pier Improvements	25,000	007
128	Beach Restoration/Sector 5 Change Order	1,933,721	004
133	FIBB/Derelict Vessels	22,100	007
195	Moorings Streetlight/Electric	3,000	010
245	Land Acquisition Bonds/Property Appraiser budget adjustment	15	007
315	Optional Sales Tax/Roseland Community Center	25,350	004
315	Optional Sales Tax/11th Drive Project	1,300,000	005
315	Optional Sales Tax/Lost Tree Islands Cons. Area	73,080	006
315	Optional Sales Tax/Animal Services	863,975	006
315	Optional Sales Tax/Jones Pier Improvements	165,000	007
315	Optional Sales Tax/58th Ave Reclamation/57th to CR 510	7,330,843	008
411	SWDD/Tax Collector/Budget Increase	9,910	005
502	Self Insurance/Insurance Proceeds	147,710	005
504	Employee Health./Accounting change	1,422,264	005
505	Information Technology/Unemployment Compensation	3,300	005
		<b>14,542,649</b>	
	<b>Total - All Amendments</b>	<b>92,717,199</b>	
<b>Total Budget as of September 30, 2020</b>		<b>Preliminary</b>	<b>\$460,442,334</b>

## Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2019/2020 4th Quarter - Preliminary

### 001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
001031 Taxes	\$ 62,632,294	\$ 62,632,294	\$ 63,654,578	101.6%	\$ 1,022,283	The county budgets ad valorem taxes @ 95% collection. Most are paid by November to receive a 4% discount.
001033 Intergovernmental	\$ 18,934,840	\$ 18,934,840	\$ 7,676,244	40.5%	\$ (11,258,596)	Some grants are based on reimbursement. CARES Act 5307 \$6.3M
001034 Charges For Services	\$ 1,785,673	\$ 1,785,673	\$ 1,491,234	83.5%	\$ (294,439)	Sheriff fees & fairground fees below budget.
001035 Judgments, Fines & Forfeits	\$ 169,214	\$ 169,214	\$ 124,347	73.5%	\$ (44,867)	Radio comm. environmental fines, animal control revenues and library fines below budget.
001036 Licenses	\$ 148,200	\$ 148,200	\$ 153,788	103.8%	\$ 5,588	Animal licenses above budget.
001037 Interest	\$ 209,000	\$ 209,000	\$ 952,848	455.9%	\$ 743,848	Interest earnings higher than anticipated.
001038 Miscellaneous	\$ 4,761,018	\$ 4,761,018	\$ 5,288,414	111.1%	\$ 527,395	Received FP&L disaster grant in full, COVID reimbursement.
001039 Other Sources	\$ 26,284,050	\$ 26,284,050	\$ 21,001,420	79.9%	\$ (5,282,630)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 114,924,290</b>	<b>\$ 114,924,290</b>	<b>\$ 100,342,873</b>	<b>87.3%</b>	<b>\$ (14,581,417)</b>	

### 004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
004031 Taxes	\$ 12,385,897	\$ 12,385,897	\$ 12,498,676	100.91%	\$ 112,779.61	The county budgets ad valorem taxes @ 95% collection. Most are paid by November to receive a 4% discount. MSTU includes communications tax and business tax which makes this percentage lower than other funds.
004032 Permits and Fees	\$ 8,948,050	\$ 8,948,050	\$ 8,707,509	97.31%	\$ (240,541.18)	Lag time in receiving franchise fee payments, 11 months received.
004033 Intergovernmental	\$ 9,471,627	\$ 9,471,627	\$ 9,106,173	96.14%	\$ (365,454.19)	Lag time in receiving Half Cent Sales tax, 11 months received.
004034 Charges for Services	\$ 1,121,689	\$ 1,121,689	\$ 701,145	62.51%	\$ (420,543.52)	Recreation, pools and iG building closed during peak months due to COVID-19.
004035 Judgments, Fines & Forfeits	\$ 118,750	\$ 118,750	\$ 108,746	91.58%	\$ (10,004.00)	Code enforcement fines below budget.
004037 Interest	\$ 71,250	\$ 71,250	\$ 394,774	554.07%	\$ 323,523.75	Interest earnings higher than anticipated.
004038 Miscellaneous	\$ 30,144	\$ 30,144	\$ 150,925	500.67%	\$ 120,780.94	HUD Cares salary reimbursement.
004039 Other Sources	\$ 3,835,789	\$ 3,835,789	\$ -	0.00%	\$ (3,835,789.00)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 35,983,196</b>	<b>\$ 35,983,196</b>	<b>\$ 31,667,949</b>	<b>88.01%</b>	<b>\$ (4,315,247.59)</b>	



## Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2019/2020 4th Quarter - Preliminary

### 111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
111032 Permits and Fees	\$ 451,250	\$ 451,250	\$ 488,203	108.19%	\$ 36,953	Other permits above budget.
111033 Intergovernmental	\$ 3,042,779	\$ 3,042,779	\$ 2,837,373	93.25%	\$ (205,406)	Lag time in gas tax, 11 months received.
111034 Charges for Services	\$ 92,150	\$ 92,150	\$ 95,538	103.68%	\$ 3,388	
111035 Judgments, Fines & Forfeits	\$ -	\$ -	\$ 500	n/a	\$ 500	
111037 Interest	\$ 42,750	\$ 42,750	\$ 150,267	351.50%	\$ 107,517	Interest earnings higher than anticipated.
111038 Miscellaneous	\$ 373,825	\$ 373,825	\$ 456,010	121.98%	\$ 82,185	Received insurance proceeds.
111039 Other Sources	\$ 14,381,937	\$ 14,381,937	\$ 11,724,151	81.52%	\$ (2,657,786)	Cash forward reserves budgeted, but not actual.
<b>Grand Total</b>	<b>\$ 18,384,691</b>	<b>\$ 18,384,691</b>	<b>\$ 15,752,042</b>	<b>85.68%</b>	<b>\$ (2,632,648)</b>	

### 114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (100% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 100%	Comments/Notes
114031 Taxes	\$ 34,231,964	\$ 34,231,964	\$ 34,800,093	101.66%	\$ 568,129	The county budgets ad valorem taxes @ 95% collection. Most are paid by November to receive a 4% discount.
114033 Intergovernmental	\$ 68,706	\$ 68,706	\$ 355,120	516.87%	\$ 286,414	Received HHS- Cares Act-COVID 19 funds.
114034 Charges for Services	\$ 6,399,492	\$ 6,399,492	\$ 7,091,031	110.81%	\$ 691,539	ALS charges exceeding budget. Received PEMT distribution monies.
114035 Judgments, Fines & Forfeits	\$ 4,750	\$ 4,750	\$ 19,000	400.00%	\$ 14,250	False fire alarm revenue higher than budgeted.
114037 Interest	\$ 71,250	\$ 71,250	\$ 475,644	667.57%	\$ 404,394	Interest earnings higher than anticipated.
114038 Miscellaneous	\$ 190	\$ 190	\$ 295,798	155683.15%	\$ 295,608	Received insurance proceeds from Burkeen settlement.
114039 Other Sources	\$ 3,571,411	\$ 3,571,411	\$ -	0.00%	\$ (3,571,411)	Cash forward reserves budgeted, but not actual.
	<b>\$ 44,347,762</b>	<b>\$ 44,347,762</b>	<b>\$ 43,036,686</b>	<b>97.04%</b>	<b>\$ (1,311,076)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$213,639,940</b>	<b>\$213,639,940</b>	<b>\$190,799,550</b>	<b>89.31%</b>	<b>(\$22,840,390)</b>	



# Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019/2020 4th Quarter - Preliminary

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
101 BCC Operations	\$ 1,105,647	\$ 1,105,647	\$ 1,016,328	91.92%	\$ (89,319)	Employee turnover and reduced travel.
102 County Attorney	\$ 1,665,645	\$ 1,665,645	\$ 1,112,328	66.78%	\$ (553,317)	Legal expenses for Brightline not yet expended
103 Geographic Info Systems Dept.	\$ 69,524	\$ 69,524	\$ 69,524	100.00%	\$ -	
106 General Health	\$ 1,037,039	\$ 1,037,039	\$ 1,010,382	97.43%	\$ (26,657)	Lag time in September payment.
107 Communications/Emergency Svcs	\$ 605,025	\$ 605,025	\$ 487,179	80.52%	\$ (117,846)	Lag time in maintenance contract payments.
109 Main Library	\$ 2,645,667	\$ 2,645,667	\$ 2,319,636	87.68%	\$ (326,031)	Employee turnover. Office Furniture & Equipment not yet expended.
110 Agencies	\$ 16,762,929	\$ 16,762,929	\$ 4,864,101	29.02%	\$ (11,898,828)	CARES Act SRA grant budgeted- not yet expended
111 Medicaid	\$ 1,309,803	\$ 1,309,803	\$ 1,172,569	89.52%	\$ (137,234)	Lag time in payment
112 North County Library	\$ 1,173,155	\$ 1,173,155	\$ 1,062,748	90.59%	\$ (110,407)	Other contractual Services and operating supplies not fully expended
113 Brackett Family Library	\$ 345,610	\$ 345,610	\$ 297,400	86.05%	\$ (48,210)	Salaries & Benefits lower than budgeted due to turnover.
114 Value Adjustment Board	\$ 60,000	\$ 60,000	\$ 37,548	62.58%	\$ (22,452)	Other professionals Services and operating supplies not fully expended.
118 Ind Riv Soil/Water Conservation	\$ 55,184	\$ 55,184	\$ 50,890	92.22%	\$ (4,294)	
119 Law Library	\$ 95,643	\$ 95,643	\$ 94,083	98.37%	\$ (1,560)	
128 Children's Services	\$ 2,065,047	\$ 2,065,047	\$ 1,298,341	62.87%	\$ (766,706)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 239,000	\$ 239,000	\$ 238,736	99.89%	\$ (264)	
199 Reserves	\$ 8,558,364	\$ 8,558,364	\$ 6,451,613	75.38%	\$ (2,106,751)	Cash forward budgeted, but not actual.
201 County Administrator	\$ 597,671	\$ 597,671	\$ 525,458	87.92%	\$ (72,213)	Salaries/benefits and travel lower than budgeted.
202 General Services	\$ 152,954	\$ 152,954	\$ 147,195	96.23%	\$ (5,759)	Travel and tuition not fully expended.
203 Human Resources	\$ 651,336	\$ 651,336	\$ 630,063	96.73%	\$ (21,273)	Legal and contractual services not fully expended.
204 Planning And Development	\$ -	\$ -	\$ 3,856	n/a	\$ 3,856	
206 Veterans Services	\$ 281,235	\$ 281,235	\$ 239,991	85.33%	\$ (41,244)	Salaries & Benefits lower than budgeted.
208 Emergency Management	\$ 703,002	\$ 703,002	\$ 476,220	67.74%	\$ (226,782)	Hurricane Isaias expenses budgeted but not yet expended. Grant funds also budgeted but not yet expended
210 Parks	\$ 2,905,274	\$ 2,905,274	\$ 2,631,400	90.57%	\$ (273,874)	Electric services (IRLAX lease LY), maintenance & fairground expenditures lower than budgeted.
211 Human Services	\$ 282,982	\$ 282,982	\$ 195,325	69.02%	\$ (87,657)	Contractual Services lower than budgeted.

## Quarterly Budget Report - Budget to Actual Expense Comparison

001 - GENERAL FUND CONTINUED

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 100%	Comments/Notes
212 Agriculture Extension	\$ 199,476	\$ 199,476	\$ 179,604	90.04%	\$ (19,872)	Other professional svcs, travel & tuition lower than budgeted
215 Parks/Conservation Lands	\$ 458,172	\$ 458,172	\$ 294,115	64.19%	\$ (164,057)	Several maintenance projects were not able to be completed in current year.
216 Purchasing	\$ 221,429	\$ 221,429	\$ 212,733	96.07%	\$ (8,696)	Vacant position filled in Nov. Travel & tuition lower than budgeted.
220 Facilities Management	\$ 4,650,050	\$ 4,650,050	\$ 3,490,975	75.07%	\$ (1,159,075)	Some budgeted maintenance (painting of buildings) not able to completed in the current year.
229 Management & Budget	\$ 390,542	\$ 390,542	\$ 357,502	91.54%	\$ (33,040)	Health insurance lower than budgeted. FEMA consulting fees budgeted, but not fully expended.
237 FPL Grant	\$ 131,153	\$ 131,153	\$ 90,850	69.27%	\$ (40,303)	Other contractual services not expensed
238 Emergency Mgmt. Base Grant	\$ 109,027	\$ 109,027	\$ 99,973	91.70%	\$ (9,054)	
241 Computer Services	\$ 776,431	\$ 776,431	\$ 776,431	100.00%	\$ -	
246 Risk Management	\$ 291,715	\$ 291,715	\$ 291,715	100.00%	\$ -	
249 Animal Services	\$ -	\$ -	\$ -	n/a	\$ -	Budget transferred to Humane Society
250 County Animal Control	\$ 598,684	\$ 598,684	\$ 533,821	89.17%	\$ (64,863)	PT position filled in February. Fuel expense lower than anticipated.
251 Mailroom/Switchboard	\$ 290,801	\$ 290,801	\$ 356,301	122.52%	\$ 65,500	VoIP implementation. Budget amendment forthcoming due to project delays.
252 Environmental Control	\$ 7,033	\$ 7,033	\$ 3,039	43.20%	\$ (3,995)	Legal Services lower than budgeted.
283 Lagoon	\$ 303,133	\$ 303,133	\$ 78,824	26.00%	\$ (224,309)	Other Professional Services not expensed for Lagoon Master Plan.
300 Clerk Of Circuit Court	\$ 1,104,029	\$ 1,104,029	\$ 1,104,661	100.06%	\$ 632	
400 Tax Collector	\$ 1,853,331	\$ 1,853,331	\$ 3,784,800	204.22%	\$ 1,931,469	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees by Oct. 31st
500 Property Appraiser	\$ 3,179,266	\$ 3,179,266	\$ 3,168,209	99.65%	\$ (11,057)	CARES Act Reimbursement
600 Sheriff	\$ 54,493,890	\$ 54,493,890	\$ 53,600,892	98.36%	\$ (892,998)	CARES Act Reimbursement/Utilities lower than anticipated
700 Supervisor Of Elections	\$ 1,617,014	\$ 1,617,014	\$ 1,617,093	100.00%	\$ 79	Worker's comp higher than budget request.
901 Circuit Court	\$ 334,137	\$ 334,137	\$ 269,495	80.65%	\$ (64,642)	Expenditures based on reimbursement
903 State Attorney	\$ 91,688	\$ 91,688	\$ 89,984	98.14%	\$ (1,704)	Expenditures based on reimbursement
904 Public Defender	\$ 3,647	\$ 3,647	\$ 2,865	78.55%	\$ (782)	Expenditures based on reimbursement
907 Medical Examiner	\$ 451,906	\$ 451,906	\$ 451,906	100.00%	\$ -	
<b>Grand Total</b>	<b>\$ 114,924,290</b>	<b>\$ 114,924,290</b>	<b>\$ 97,288,701</b>	<b>84.65%</b>	<b>\$ (17,635,589)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 1	Comments/Notes
104 North County Aquatic Center	\$ 1,253,466	\$ 1,253,466	\$ 862,310	68.79%	\$ (391,156)	Facility closed March 19-May 12, 2020 due to COVID-19.
105 Gifford Aquatic Center	\$ 441,940	\$ 441,940	\$ 298,133	67.46%	\$ (143,807)	Facility closed March 19-May 12, 2020 due to COVID-19.
108 Recreation	\$ 1,051,695	\$ 1,051,695	\$ 836,147	79.50%	\$ (215,548)	Most facilities closed and activities cancelled March 19 through September due to COVID-19.
115 Intergenerational Facility	\$ 593,357	\$ 593,357	\$ 476,462	80.30%	\$ (116,895)	Facility closed March 19 through September due to COVID-19.
116 Ocean Rescue	\$ 965,491	\$ 965,491	\$ 915,546	94.83%	\$ (49,945)	Salaries & Benefits expense lower than budgeted due to turnover and closure of beaches from March 23-April 27, 2020 due to COVID-19.
161 Shooting Range Operations	\$ 827,503	\$ 827,503	\$ 710,421	85.85%	\$ (117,082)	Salaries & benefits lower than budgeted due to PT position filled in March & two vacant temp positions. Range closed March 21 to May 7, 2020 due to COVID-19
199 Reserves	\$ 27,497,534	\$ 27,497,534	\$ 27,086,530	98.51%	\$ (411,004)	Cash forward budgeted, but not actual.
204 Planning And Development	\$ 181,989	\$ 181,989	\$ 170,490	93.68%	\$ (11,499)	Director position filled in January.
205 County Planning	\$ 1,392,987	\$ 1,392,987	\$ 1,335,711	95.89%	\$ (57,276)	Computer software not expensed.
207 Environmental Plan/Code Enforce	\$ 523,875	\$ 523,875	\$ 453,978	86.66%	\$ (69,897)	Salaries & benefits/other professional services lower than anticipated
210 Parks	\$ 1,131,451	\$ 1,131,451	\$ 201,668	17.82%	\$ (929,783)	58th Ave ballfields & Jones Pier projects ongoing.
214 Roads and Bridges	\$ 12,525	\$ 12,525	\$ 302	2.41%	\$ (12,223)	Demolition of unsafe structures budgeted but not yet incurred.
234 Telecommunications	\$ 14,931	\$ 14,931	\$ -	0.00%	\$ (14,931)	Department moved to Information Tech Fund.
400 Tax Collector	\$ 94,452	\$ 94,452	\$ 227,867	241.25%	\$ 133,415	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees by October 31st.
<b>Grand Total</b>	<b>\$ 35,983,196</b>	<b>\$ 35,983,196</b>	<b>\$ 33,575,567</b>	<b>93.31%</b>	<b>\$ (2,407,630)</b>	

## Quarterly Budget Report - Budget to Actual Expense Comparison

### 111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 1	Comments/Notes
199 Reserves	\$ 1,598,292	\$ 1,598,292	\$ 874,939	54.74%	\$ (723,353)	Cash forward budgeted, but not actual.
214 Roads And Bridges	\$ 9,293,801	\$ 9,293,801	\$ 7,553,553	81.28%	\$ (1,740,248)	Multiple position vacancies. Capital items encumbered, but not yet expensed. Fuel expense lower than anticipated.
243 Public Works	\$ 373,867	\$ 373,867	\$ 338,691	90.59%	\$ (35,176)	FEC payment actual lower than budget.
244 County Engineering	\$ 3,027,631	\$ 3,027,631	\$ 2,648,184	87.47%	\$ (379,447)	Multiple position vacancies.
245 Traffic Engineering	\$ 2,879,478	\$ 2,879,478	\$ 2,241,677	77.85%	\$ (637,801)	Multiple position vacancies. Capital items encumbered, but not yet expensed.
281 Stormwater	\$ 1,211,622	\$ 1,211,622	\$ 963,552	79.53%	\$ (248,070)	Vacant position and other contractual services expenses not incurred
<b>Grand Total</b>	<b>\$ 18,384,691</b>	<b>\$ 18,384,691</b>	<b>\$ 14,620,596</b>	<b>79.53%</b>	<b>\$ (3,764,095)</b>	

### 114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (100% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 1	Comments/Notes
Salaries	\$ 21,643,650	\$ 21,643,650	\$ 20,155,441	93.12%	\$ (1,488,209)	Employee turnover
Benefits	\$ 11,087,392	\$ 11,087,392	\$ 10,362,605	93.46%	\$ (724,787)	Employee turnover
Operating	\$ 6,733,007	\$ 6,733,007	\$ 5,498,999	81.67%	\$ (1,234,008)	Medical supplies, auto main, travel & tuition and fuel expenses lower than budgeted.
Capital Outlay	\$ 3,794,477	\$ 3,794,477	\$ 1,058,916	27.91%	\$ (2,735,561)	Fire vehicles encumbered, but not yet expensed.
Grants and Aids	\$ 13,822	\$ 13,822	\$ 13,821	100.00%	\$ (1)	
Other Uses	\$ 1,075,414	\$ 1,075,414	\$ 1,179,544	109.68%	\$ 104,130	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees by Oct 31st.
<b>Grand Total</b>	<b>\$ 44,347,762</b>	<b>\$ 44,347,762</b>	<b>\$ 38,269,326</b>	<b>86.29%</b>	<b>\$ (6,078,436)</b>	
<b>Grand Total - All Taxing Funds</b>	<b>\$ 213,639,940</b>	<b>\$ 213,639,940</b>	<b>\$ 183,754,190</b>	<b>86.01%</b>	<b>\$ (29,885,749)</b>	

## Expense Analysis September 30, 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	\$ 232,932	\$ 293,227	\$ 60,295	25.9%	Timing of match payment
001 -107-519-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 274,452	\$ 333,660	\$ 59,208	21.6%	Timing of 800 MHz backbone maintenance contact payment
001 -109-571-035450-	BOOKS	\$ 113,870	\$ 162,869	\$ 48,999	43.0%	Increased spending on eBooks & audio books due to COVID-19
001 -110-523-088990-	DEPT OF JUVENILE JUSTICE	\$ 341,126	\$ 427,122	\$ 85,996	25.2%	Shared detention costs re-calculated in August 2019
001 -110-541-066510-54001	SRA BUS SHELTERS	\$ 1,700	\$ 35,000	\$ 33,300	1958.8%	Installation of bus shelters
001 -110-552-088010-	ECONOMIC DEVELOPMENT COUNCIL	\$ 178,519	\$ 220,561	\$ 42,043	23.6%	Increase in annual allocation
001 -110-562-088310-	HUMANE SOCIETY	\$ 261,155	\$ 312,060	\$ 50,905	19.5%	Renegotiated contract rate
001 -111-564-033170-	HOSPITAL	\$ 1,065,330	\$ 1,172,569	\$ 107,238	10.1%	Increase in annual allocation.
001 -128-569-088432-	KINDERGARTEN RDY-PARENT ENGAGE	\$ 17,500	\$ 54,655	\$ 37,155	212.3%	Increase in annual allocation.
001 -128-569-088801-	CCR-PROF DEVELOPMENT-EDUCATION	\$ 15,276	\$ 56,686	\$ 41,410	271.1%	Timing of reimbursement request and increase in budget
001 -210-572-012130-	INSURANCE-LIFE & HEALTH	\$ 235,489	\$ 280,095	\$ 44,606	18.9%	1 additional employee with gold & 1 less with silver & increased rates
001 -210-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 24,479	\$ 132,235	\$ 107,756	440.2%	Reroofed two restrooms and 8 pavilions - deferred maintenance budgeted
001 -210-572-066391-	OTHER CAP IMPRV-FAIRGROUNDS	\$ 14,529	\$ 80,304	\$ 65,775	452.7%	AC replacement, electrical upgrades & pump tank at Fairgrounds
001 -220-519-012130-	INSURANCE-LIFE & HEALTH	\$ 138,450	\$ 172,394	\$ 33,943	24.5%	2 additional employees with gold coverage & 1 less with silver coverage
001 -220-519-033410-	JANITORIAL SERVICES	\$ 451,876	\$ 497,453	\$ 45,577	10.1%	Timing of payments & higher cleaning costs for Tax Collector's offices
001 -220-519-033490-	OTHER CONTRACTUAL SERVICES	\$ 142,651	\$ 250,833	\$ 108,182	75.8%	Pressure washing of admin buildings/courthouse & new door lock system
001 -229-513-011120-	REGULAR SALARIES	\$ 218,196	\$ 244,583	\$ 26,386	12.1%	Position vacancy last year.
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 669,209	\$ 776,431	\$ 107,222	16.0%	Increase in Computer Services allocation
001 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	\$ 1,358,084	\$ 1,607,569	\$ 249,485	18.4%	Increase in annual allocation
001 -901-605-033190-	OTHER PROFESSIONAL SERVICES	\$ 62,868	\$ 260,323	\$ 197,455	314.1%	Increase in annual allocation
004 -104-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 3,156	\$ 121,658	\$ 118,503	3755.3%	Pool resurfacing, deck, pool lighting & restroom door replacement (budgeted def. maint.)
004 -105-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 5,663	\$ 34,787	\$ 29,124	514.3%	Pool and deck lighting replacement (budgeted def. maint.)
004 -108-572-035120-	COMPUTER SOFTWARE	\$ 10,029	\$ 37,153	\$ 27,124	270.5%	Implementation of new point of sale system
004 -115-572-011120-	REGULAR SALARIES	\$ 142,294	\$ 208,217	\$ 65,924	46.3%	Vacation payout & 2 additional employees
004 -161-572-011120-	REGULAR SALARIES	\$ 221,594	\$ 248,845	\$ 27,251	12.3%	Sick & vacation payout for 2 retiring employees
004 -210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ 107,049	\$ 179,386	\$ 72,337	67.6%	Wetland restoration
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$ 198,724	\$ 227,867	\$ 29,143	14.7%	Excess fees not yet returned in current year.

## Expense Analysis September 30, 2020

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

ACCOUNT	ACCOUNT NAME	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
102 -151-541-066510-16009	66TH AVE/69TH ST-85TH ST	\$ 337	\$ 33,050	\$ 32,713	9720.8%	Larger portion of project complete this FY
102 -152-541-066510-06011	26TH ST/43RD AVE - 58TH AVE	\$ 446	\$ 31,456	\$ 31,010	6947.5%	Larger portion of project complete this FY
102 -153-541-066510-16013	OLD DIXIE/HIGHLANDS INTERSCTN	\$ 27,444	\$ 89,297	\$ 61,853	225.4%	Timing of payments
103 -204-515-033190-	OTHER PROFESSIONAL SERVICES	\$ 43,133	\$ 81,411	\$ 38,278	88.7%	Impact fee study consultant
108 -222-564-036730-	RENTAL ASSISTANCE PAYMENTS	\$ 1,787,612	\$ 1,971,188	\$ 183,575	10.3%	Additional funds awarded for Section 8 Housing Choice Voucher Program
109 -214-541-034460-	FEC PAYMENTS	\$ 145,109	\$ 338,238	\$ 193,129	133.1%	Additional railway maintenance this FY
109 -214-541-053360-	ROAD RESURFACING	\$ 638,258	\$ 780,179	\$ 141,922	22.2%	Larger portion of project complete this FY
109 -214-541-053360-16020	CR512 RESURF MYRTLE TO 125TH	\$ 678,143	\$ 1,383,513	\$ 705,370	104.0%	Larger portion of project complete this FY
109 -214-541-053360-17027	49TH ST RESURFACE-58TH-31ST	\$ 459	\$ 904,154	\$ 903,695	196767.7%	Larger portion of project complete this FY
109 -214-541-053360-18022	ROAD RESURFACING	\$ 16,575	\$ 113,703	\$ 97,129	586.0%	Increased road resurfacing addressing deferred maintenance
109 -214-541-066510-18025	IR BLVD & GRAND HARBOR INTER	\$ 7,944	\$ 573,089	\$ 565,145	7114.1%	Larger portion of project complete this FY
109 -214-541-066510-18026	43RD AVE SIDEWALK-AIRPORT-41ST	\$ 7,286	\$ 347,658	\$ 340,372	4671.4%	Larger portion of project complete this FY
111 -214-541-012130-	INSURANCE-LIFE & HEALTH	\$ 655,219	\$ 736,653	\$ 81,434	12.4%	1 additional employee with gold & 1 less with silver & increased rates
111 -214-541-035390-	OTHER ROAD MATERIAL/SUPPLIES	\$ 107,265	\$ 144,157	\$ 36,893	34.4%	Additional road repairs complete this FY
111 -244-541-012130-	INSURANCE-LIFE & HEALTH	\$ 226,731	\$ 256,232	\$ 29,501	13.0%	1 additional employee with gold & 1 less with silver & increased rates
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 210,383	\$ 245,998	\$ 35,615	16.9%	Increase in GIS allocation amount
111 -244-541-066420-	AUTOMOTIVE	\$ 58,628	\$ 87,384	\$ 28,756	49.0%	Purchase of 3 Chevy Silverados
111 -245-541-012130-	INSURANCE-LIFE & HEALTH	\$ 180,373	\$ 213,008	\$ 32,635	18.1%	2 less employees with gold & 2 more with silver & increased rates
111 -245-541-066420-	AUTOMOTIVE	\$ 26,350	\$ 142,990	\$ 116,640	442.7%	Purchase of replacement bucket truck
111 -281-538-033490-05057	OTHER CONT SERV-EGRET MARSH	\$ 12,828	\$ 46,968	\$ 34,140	266.1%	Ongoing project
111 -281-538-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 5,560	\$ 32,866	\$ 27,306	491.1%	Scraper replacements for PC main screens
111 -281-538-066490-	OTHER MACHINERY & EQUIPMENT	\$ 1,200	\$ 158,642	\$ 157,442	13120.2%	Skid steer & compact loader
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 72,725	\$ 180,000	\$ 107,275	147.5%	Transfer from Trust Fund to purchase weapons, protective equip. & marine vessel
114 -120-522-011140-	OVERTIME	\$ 1,556,913	\$ 1,967,138	\$ 410,224	26.3%	COVID unit & to cover sick/quarantined employees. Associated expenses will be moved to CARES Act Fund
114 -120-522-012130-	INSURANCE-LIFE & HEALTH	\$ 2,407,897	\$ 2,790,413	\$ 382,516	15.9%	5 additional employees with silver coverage & increase in rates
114 -120-522-033110-	LEGAL SERVICES	\$ 17,838	\$ 72,020	\$ 54,182	303.7%	Employee litigation
114 -120-522-033120-	MEDICAL SERVICES	\$ 17,937	\$ 115,026	\$ 97,089	541.3%	Lifescan physicals for emergency service personnel
114 -120-522-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 117,162	\$ 161,939	\$ 44,777	38.2%	Additional inventory adjustment
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 124,380	\$ 209,175	\$ 84,795	68.2%	EMS report writing software

## Expense Analysis September 30, 2020

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

ACCOUNT	ACCOUNT NAME	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
114 -120-522-035290-	OTHER OPERATING SUPPLIES	\$ 93,646	\$ 125,391	\$ 31,745	33.9%	Beds for stations & dive equipment
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 417,128	\$ 480,465	\$ 63,337	15.2%	Increase in GIS allocation amount
114 -120-522-066420-	AUTOMOTIVE	\$ 385,917	\$ 785,191	\$ 399,274	103.5%	Delivery of 2 rescue units and 4 Ford F150 staff vehicles
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 387,595	\$ 433,386	\$ 45,792	11.8%	Increase in award amount
119 -144-572-088751-	SEBASTIAN CHAMBER OF COMMERCE	\$ 78,363	\$ 133,208	\$ 54,845	70.0%	Increase in award amount
124 -204-515-033490-18024	LONG RANGE TRANSPORTATION PLAN	\$ 65,573	\$ 97,729	\$ 32,155	49.0%	Ongoing project
128 -144-572-066510-17001	SECTOR 5 BEACH RENOURISHMENT	\$ 237,024	\$ 6,300,295	\$ 6,063,271	2558.1%	Ongoing project
128 -144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	\$ 163,708	\$ 195,464	\$ 31,756	19.4%	Ongoing project
128 -144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	\$ 169,375	\$ 197,789	\$ 28,414	16.8%	Ongoing project
136 -163-564-036730-19806	NEW CHRONICS #FL0119L4H091811	\$ 48,507	\$ 230,442	\$ 181,935	375.1%	Grant received October 2019
136 -163-564-036730-19808	CHRONICS #FL0360L4H091809	\$ 34,248	\$ 63,110	\$ 28,862	84.3%	Grant received September 2019
142 -903-602-088380-	STATE ATTORNEY	\$ 160,464	\$ 197,885	\$ 37,421	23.3%	Increase in county obligation
145 -146-539-066390-18035	SEBASTIAN HARBOR PRESERVE IMP	\$ 9,718	\$ 89,614	\$ 79,896	822.2%	Construction of boardwalks
185 -214-541-066510-18006	85TH ST - 101ST AVE TO 96TH AV	\$ 117	\$ 753,331	\$ 753,214	645096.3%	Ongoing project
245 -117-517-077110-	PRINCIPAL-DEBT SERVICE	\$ 4,227,000	\$ 7,268,000	\$ 3,041,000	71.9%	Paid off bond
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 452,328	\$ 826,725	\$ 374,397	82.8%	Fluctuation in reimbursement requests.
315 -120-522-066420-	AUTOMOTIVE	\$ 177,029	\$ 637,822	\$ 460,793	260.3%	Delivery of 2 rescue units
315 -120-522-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	\$ 783,347	\$ 1,048,319	\$ 264,973	33.8%	Payment for Milestone 1 & 2 for P25 radio upgrade project
315 -210-572-066390-18009	OYSTER BAR BOARDWALK & PARKING	\$ 2,105	\$ 184,781	\$ 182,675	8676.6%	Boardwalks & observation piers
315 -214-541-066120-13009	ROW-37TH ST/US1 TO IR BLVD	\$ 181,173	\$ 1,567,771	\$ 1,386,598	765.3%	Purchased property for right of way and stormwater treatment purposes
315 -214-541-066510-06041	43RD AVE-18TH ST TO 26TH ST	\$ 81,122	\$ 4,002,217	\$ 3,921,095	4833.6%	Larger portion of project complete this FY
315 -214-541-066510-19011	37TH ST & IR BLVD INTERSECTION	\$ 21,529	\$ 115,736	\$ 94,207	437.6%	Ongoing project
315 -220-519-066510-12009	NEW COURTROOM FACILITIES	\$ 9,000	\$ 997,495	\$ 988,495	10983.3%	Ongoing project
315 -220-519-066510-17003	JRTC IMPROVEMENTS	\$ 39,120	\$ 1,250,004	\$ 1,210,885	3095.3%	Dodgertown roof replacements per MLB contract.
315 -243-538-066510-16018	CIP-MOORHEN MARSH-PC NORTH	\$ 19,103	\$ 178,248	\$ 159,144	833.1%	Ongoing project
411 -217-534-011120-	REGULAR SALARIES	\$ 419,400	\$ 498,209	\$ 78,810	18.8%	Hiring of Assistant Managing Director
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 73,312	\$ 104,996	\$ 31,684	43.2%	Leachate pilot study
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 1,060,026	\$ 1,572,313	\$ 512,288	48.3%	Increase in yard waste processing cost with new contract award
411 -255-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 2,332,090	\$ 2,868,511	\$ 536,420	23.0%	Transportation of recyclables to St. Lucie
411 -255-534-034810-	ADVERTISING/EXCEPT LEGAL	\$ 83,826	\$ 110,432	\$ 26,607	31.7%	Increased advertising for recycling & hurricane prep
418 -221-572-033490-	OTHER CONTRACTUAL SERVICES	\$ 988,543	\$ 1,102,941	\$ 114,399	11.6%	Timing of monthly golf maintenance
441 -233-524-012130-	INSURANCE-LIFE & HEALTH	\$ 257,053	\$ 314,775	\$ 57,722	22.5%	2 additional employees with gold coverage & 2 more with silver coverage



## Expense Analysis September 30, 2020

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

ACCOUNT	ACCOUNT NAME	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
441 -233-524-033470-	CONTRACTED LABOR SERVICES	\$ 746,391	\$ 830,581	\$ 84,190	11.3%	Additional supplemental inspector services
441 -233-524-036991-	GIS INTER-DEPT CHARGES	\$ 36,551	\$ 104,286	\$ 67,735	185.3%	Increase in GIS allocation amount
471 -218-536-035230-	CHEMICALS	\$ 407,891	\$ 456,559	\$ 48,669	11.9%	MicroC 2000 Nitrack trial
471 -219-536-011120-	REGULAR SALARIES	\$ 1,023,924	\$ 1,206,678	\$ 182,755	17.8%	Turnover & 1 additional employee
471 -219-536-012130-	INSURANCE-LIFE & HEALTH	\$ 167,993	\$ 210,599	\$ 42,606	25.4%	3 additional employees
471 -219-536-044640-	METER MAINTENANCE	\$ 5,996	\$ 32,324	\$ 26,327	439.1%	Replacement of flow meters at North County RO
471 -219-536-044740-	WATER STORAGE TANK MAINTENANCE	\$ 163,143	\$ 200,509	\$ 37,366	22.9%	Painting of North Beach tank, South County Road tanks 1 & 2
471 -235-536-033140-	GENERAL & ADMINISTRATIVE EXP	\$ 138,255	\$ 171,408	\$ 33,153	24.0%	Increase in allocation
471 -235-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 311,357	\$ 382,774	\$ 71,418	22.9%	Water system hydraulic model updates
471 -235-536-035120-	COMPUTER SOFTWARE	\$ 45,776	\$ 92,503	\$ 46,728	102.1%	Increased costs of yearly Tyler Technologies/Munis license renewal
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	\$ 417,619	\$ 476,607	\$ 58,988	14.1%	Increase in GIS allocation amount
471 -235-536-044699-18506	HOBART WTP ROOF REPLACEMENT	\$ 9,752	\$ 74,600	\$ 64,848	665.0%	Larger portion of project complete this FY
471 -235-536-044699-19516	CWWTF RAS/WAS & RDT	\$ 13,305	\$ 46,496	\$ 33,191	249.5%	Larger portion of project complete this FY
471 -235-536-044699-19520	NCWTF RESURFACE CHEM CONTAINMN	\$ 100	\$ 64,150	\$ 64,050	63833.0%	Larger portion of project complete this FY
471 -265-536-012130-	INSURANCE-LIFE & HEALTH	\$ 229,849	\$ 267,566	\$ 37,717	16.4%	2 additional employees with gold coverage & increase in rates
471 -268-536-011120-	REGULAR SALARIES	\$ 816,879	\$ 1,002,887	\$ 186,007	22.8%	3 additional employees
471 -268-536-012130-	INSURANCE-LIFE & HEALTH	\$ 144,594	\$ 202,123	\$ 57,529	39.8%	3 additional employees
471 -268-536-044670-	LIFT STATION MAINTENANCE	\$ 5,823	\$ 37,061	\$ 31,238	536.4%	Multiple pump repairs
471 -269-536-011140-	OVERTIME	\$ 113,582	\$ 177,726	\$ 64,144	56.5%	Multiple vacancies. Meter replacement project taking place on weekends.
471 -269-536-012130-	INSURANCE-LIFE & HEALTH	\$ 209,324	\$ 236,022	\$ 26,698	12.8%	1 additional employee with gold & increased rates
471 -269-536-035310-	PAVING MATERIAL	\$ 87,687	\$ 126,009	\$ 38,321	43.7%	Additional concrete patching
502 -246-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 263,986	\$ 325,003	\$ 61,017	23.1%	Valuation of buildings for insurance renewals
502 -246-513-034590-	OTHER INSURANCE	\$ 1,952,504	\$ 2,283,864	\$ 331,359	17.0%	Increase in insurance rates
502 -246-519-012140-	WORKERS COMPENSATION	\$ 639,640	\$ 1,113,569	\$ 473,928	74.1%	Increase in Worker's Compensation claims/settlements
502 -246-519-033110-	LEGAL SERVICES	\$ 168,863	\$ 240,411	\$ 71,548	42.4%	Increase in expense due to Ocean Concrete case
504 -127-519-034580-	INSURANCE CLAIMS	\$ 13,395,714	\$ 14,738,322	\$ 1,342,608	10.0%	Fluctuation in amount of insurance claims
504 -127-519-034581-	INSURANCE CLAIMS-MED ADV PLAN	\$ 5,177	\$ 63,261	\$ 58,083	1121.9%	Fluctuation in amount of insurance claims
504 -127-519-034584-	EMPLOYEE ASSISTANCE PROG FEES	\$ 19,775	\$ 46,119	\$ 26,345	133.2%	Additional health advocacy services rendered
505 -103-519-036610-	DEPRECIATION	\$ 95,681	\$ 143,070	\$ 47,389	49.5%	Additional depreciation on new infrastructure
505 -241-513-011120-	REGULAR SALARIES	\$ 567,477	\$ 697,724	\$ 130,247	23.0%	3 additional employees (IT Director, Server Admin & Digital Content Technician)

### Expense Analysis September 30, 2020

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

ACCOUNT	ACCOUNT NAME	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
505 -241-513-012130-	INSURANCE-LIFE & HEALTH	\$ 89,844	\$ 116,239	\$ 26,396	29.4%	2 additional employees with gold coverage and 2 additional employees with silver coverage
505 -241-513-036610-	DEPRECIATION	\$ 92,579	\$ 223,663	\$ 131,084	141.6%	Additional depreciation on new cybersecurity infrastructure
<b>TOTAL</b>		<b>\$ 51,503,852</b>	<b>\$ 83,759,399</b>	<b>\$ 32,255,548</b>	<b>62.6%</b>	