



2019-2020
3rd Quarter

Quarterly Budget Report



Financial Indicators Snapshot - June 2020

Report	Compared to Prior Year		Compared to Budget		Comments
	% Change Current Month	% Change Year-to-Date	% Variance Current Month	% Variance Year-to-Date	
Revenues					
Gas Tax (Fund 109)	▼ (31.11%)	▼ (4.66%)	▼ (30.47%)	▲ 0.96%	Represents collections through May 2020. Decrease of \$110,583 year to date.
Optional Sales Tax (Fund 315)	▼ (30.11%)	▼ (3.40%)	▼ (31.19%)	▼ (3.30%)	Downward trend started in April 2020 from March 2020's collections due to COVID-19. Down by \$441,819 year to date.
Half Cent Sales Tax	▼ (27.91%)	▼ (3.96%)	▼ (28.94%)	▲ 0.91%	Downward trend started in April 2020 from March 2020's collections due to COVID-19. Down by \$281,077 year to date.
Traffic Impact Fees (Fund 102)	▲ 57.22%	▲ 3.45%	▲ 158.03%	▲ 75.02%	Varies by month, however, increase of \$125,969 YTD compared to prior year.
Impact Fees (Fund 103)	▲ 10.29%	▼ (16.41%)	▲ 57.13%	▲ 65.65%	Varies by month, however, decrease of \$382,116 YTD compared to prior year. Above budgeted projections YTD by \$771,211.
Tourist Tax	▼ (32.89%)	▼ (14.20%)	▼ (31.23%)	▼ (7.75%)	Vacation rentals suspended from March 27-May 23, 2020 due to COVID-19. Year to date revenues are down by \$317,878 compared to last year.
Franchise Fees (Total)	▼ (0.01%)	▼ (0.86%)	▼ (6.51%)	▼ (12.54%)	Overall YTD Franchise Tax revenues are down \$57,687 when compared to prior year.
Recreation Revenues					
NCAC	▼ (89.10%)	▼ (63.25%)	▼ (87.70%)	▼ (56.33%)	YTD revenues are down \$131,815 compared to prior year and down \$98,773 compared to budget. Pool closed March 19-May 12, 2020 due to COVID-19.
GAC	▼ (96.00%)	▼ (56.75%)	▼ (95.13%)	▼ (41.51%)	YTD revenues are down \$25,329 compared to prior year and down \$13,696 compared to budget. Pool closed March 19-May 12, 2020 due to COVID-19.
Recreation	▼ (181.38%)	▼ (55.60%)	▼ (188.02%)	▼ (42.53%)	Revenues are down \$41,072 compared to last year. Programs & activities have remained closed/cancelled since March 19, 2020 due to COVID-19.
IG Building	▼ (96.75%)	▼ (45.02%)	▼ (97.68%)	▼ (36.37%)	Revenues are down \$124,955 compared to last year. Programs & activities have remained closed/cancelled since March 19, 2020 due to COVID-19.
Profit & Loss					
Building Department	▼ (125.05%)	▼ (213.33%)			Overall Building Department net income is down \$552,444 when compared to prior year.
Golf Course	▼ (27.66%)	▼ (23.93%)			Total rounds are down 11,067 or 13.5% YTD. Net income is down by \$197,636 YTD. Golf Course was closed March 21-May 1, 2020 due to COVID-19.
Fleet	▼ (75.04%)	▼ (45.70%)			Fleet YTD net income is down \$3,179 for the month and \$46,189 for the year.
SWDD	▼ (6.28%)	▲ 13.70%			SWDD YTD net income is \$807,607 more than the prior year.
Shooting Range	▲ 9.32%	▼ (78.26%)			Shooting Range net income is up \$2,579 for the month, but down \$104,690 YTD. Range was closed March 21-May 8, 2020 due to COVID-19.

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
Grants Received		
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
004	Emergency Services District/PEMT Grant	232,087 007
114	Emergency Services District/EMS Grant	16,456 004
123	SHIP Additional Funding	8,231 007
127	Native Uplands/Grants	309,316 004
128	FDEP Grant	1,748,751 007
136	HUD Grants	281,000 007
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
		12,305,719
 Donations/Contributions		
001	Virgin Trains Litigation	200,000 006
		200,000
 Projects Carried Forward from FY 2018/2019		
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
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

FY 2019/2020 Budget Reconciliation

October 1, 2019 to September 30, 2020 Budget

Projects Carried Forward from FY 2018/2019 Cont'd

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
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
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
		<u>45,813,280</u>	

FY 2019/2020 Budget Reconciliation

October 1, 2019 to September 30, 2020 Budget

Unbudgeted Items

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
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
112	Law Enforcement Trust Fund-Sheriff Request	180,000	007
114	Emergency Services District/Tax Collector/Budget Increase	117,866	005
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
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
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
		7,116,981	
	Total - All Amendments	65,435,980	

Total Budget as of June 30, 2020

\$433,161,115

Quarterly Budget Report - Budget to Actual Revenue Comparison

FY 2019/2020 3rd Quarter

001 - GENERAL FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
001031 Taxes	\$ 65,928,731	\$ 49,446,548	\$ 63,637,523	96.5%	\$ 14,190,975	The County budgets Ad Valorem taxes @ 95% collection. Most are paid by November to receive a 4% discount.
001033 Intergovernmental	\$ 9,450,680	\$ 7,088,010	\$ 5,676,191	60.1%	\$ (1,411,819)	Some grants are based on reimbursement.
001034 Charges For Services	\$ 1,879,656	\$ 1,409,742	\$ 1,337,218	71.1%	\$ (72,524)	Remainder of SRO payment to come in July.
001035 Judgments, Fines & Forfeits	\$ 178,120	\$ 133,590	\$ 99,599	55.9%	\$ (33,991)	Radio comm. fines, animal control revenues and library fines below budget.
001036 Licenses	\$ 156,000	\$ 117,000	\$ 115,138	73.8%	\$ (1,862)	Animal licenses slightly below budget.
001037 Interest	\$ 220,000	\$ 165,000	\$ 818,650	372.1%	\$ 653,650	Interest earnings higher than anticipated.
001038 Miscellaneous	\$ 5,001,072	\$ 3,750,804	\$ 4,000,311	80.0%	\$ 249,507	Received annual bank rebate and citizen donation for Virgin Trains legal fees.
001039 Other Sources	\$ 22,265,840	\$ 16,699,380	\$ 15,751,063	70.7%	\$ (948,317)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 105,080,099	\$ 78,810,074	\$ 91,435,693	87.0%	\$ 12,625,618	

004 - MUNICIPAL SERVICE FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
004031 Taxes	\$ 13,037,786	\$ 9,778,340	\$ 12,136,957	93.09%	\$ 2,358,618	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	\$ 9,419,000	\$ 7,064,250	\$ 5,734,954	60.89%	\$ (1,329,296)	Lag time in receiving franchise fee payments -8 months received in 3 quarters. Activities were closed due to COVID-19 starting March 19, 2020. Most were reopened by May 12, 2020.
004033 Intergovernmental	\$ 9,963,292	\$ 7,472,469	\$ 6,591,535	66.16%	\$ (880,934)	Lag time in receiving 1/2 Cent Sales Tax - 8 months received in 3 quarters. Impacted by COVID-19.
004034 Charges for Services	\$ 1,180,725	\$ 885,544	\$ 572,270	48.47%	\$ (313,274)	Activities were closed due to COVID-19 starting March 19, 2020. Most were reopened by May 12, 2020 at reduced capacity. Recreation/IG remain closed.
004035 Judgments, Fines & Forfeits	\$ 125,000	\$ 93,750	\$ 95,154	76.12%	\$ 1,404	Code enforcement fines above budget.
004037 Interest	\$ 75,000	\$ 56,250	\$ 336,469	448.62%	\$ 280,219	Interest income exceeding projected revenue amounts.
004038 Miscellaneous	\$ 31,731	\$ 23,798	\$ 18,076	56.97%	\$ (5,723)	
004039 Other Sources	\$ 2,150,662	\$ 1,612,997	\$ -	0.00%	\$ (1,612,997)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 35,983,196	\$ 26,987,397	\$ 25,485,414	70.83%	\$ (1,501,983)	

Quarterly Budget Report - Budget to Actual Revenue Comparison

111 - TRANSPORTATION FUND

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
111032 Permits and Fees	\$ 475,000	\$ 356,250	\$ 352,458	74.20%	\$ (3,792)	Paving assessments entry completed at year end.
111033 Intergovernmental	\$ 3,202,925	\$ 2,402,194	\$ 2,154,797	67.28%	\$ (247,397)	Lag time in receiving constitutional and county gas tax - only 7 payments received in 3 quarters.
111034 Charges for Services	\$ 97,000	\$ 72,750	\$ 28,908	29.80%	\$ (43,842)	MPO salary reimbursement completed at year end.
111035 Judgments, Fines & Forfeits	\$ -	\$ -	\$ 500	n/a	\$ 500	Stormwater enforcement citation fine not budgeted.
111037 Interest	\$ 45,000	\$ 33,750	\$ 128,487	285.53%	\$ 94,737	Paving assessments interest charged here until year end entry. Interest earnings higher than anticipated.
111038 Miscellaneous	\$ 393,500	\$ 295,125	\$ 288,053	73.20%	\$ (7,072)	Lag time receiving reimbursements from municipalities for traffic maintenance, etc. Reimbursements received at year end.
111039 Other Sources	\$ 14,171,266	\$ 10,628,450	\$ 8,800,978	62.10%	\$ (1,827,471)	Cash forward reserves budgeted, but not actual.
Grand Total	\$ 18,384,691	\$ 13,788,518	\$ 11,754,182	63.93%	\$ (2,034,336)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Budget	Quarterly Budget (75% of Total)	YTD Revenues	Percentage of Annual Budget	Difference from 75%	Comments/Notes
114031 Taxes	\$ 36,033,646	\$ 27,025,235	\$ 34,788,708	96.55%	\$ 7,763,474	The County budgets Ad Valorem taxes @ 95% collection. Most are paid by November to receive a 4% discount.
114033 Intergovernmental	\$ 71,456	\$ 53,592	\$ 323,370	452.54%	\$ 269,778	CARES Act grant received from US HHS Stimulus.
114034 Charges for Services	\$ 6,724,092	\$ 5,043,069	\$ 5,191,265	77.20%	\$ 148,196	ALS charges exceeded budgeted figures.
114035 Judgments, Fines & Forfeits	\$ 5,000	\$ 3,750	\$ 11,700	234.00%	\$ 7,950	False fire alarm revenue higher than budgeted.
114037 Interest	\$ 75,000	\$ 56,250	\$ 400,965	534.62%	\$ 344,715	Interest earnings higher than anticipated.
114038 Miscellaneous	\$ 200	\$ 150	\$ 292,728	146363.81%	\$ 292,578	Insurance proceeds received from Burkeen claim.
114039 Other Sources	\$ 1,436,543	\$ 1,077,407	-	0.00%	\$ (1,077,407)	Cash forward reserves budgeted, but not actual.
	\$ 44,345,937	\$ 33,259,453	\$ 41,008,737	92.47%	\$ 7,749,284	
Grand Total - All Taxing Funds	\$ 203,793,923	\$ 152,845,442	\$ 169,684,025	83.26%	\$ 16,838,583	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019/2020 3rd Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
101 BCC Operations	\$ 1,105,647	\$ 829,235	\$ 804,959	72.80%	\$ (24,277)	Employee turnover and reduced travel.
102 County Attorney	\$ 1,665,635	\$ 1,249,226	\$ 875,846	52.58%	\$ (373,381)	Citizens donation of \$200,000 to Virgin Trains litigation & legal expenses not yet expended.
103 Geographic Info Systems Dept.	\$ 69,524	\$ 52,143	\$ 52,143	75.00%	\$ 0	
106 General Health	\$ 1,037,039	\$ 777,779	\$ 810,885	78.19%	\$ 33,106	
107 Communications/Emergency Svcs	\$ 605,025	\$ 453,769	\$ 386,559	63.89%	\$ (67,210)	Maintenance contract payments due later this year.
109 Main Library	\$ 2,645,749	\$ 1,984,312	\$ 1,747,672	66.06%	\$ (236,640)	Part-Time employees furloughed due to COVID-19. Office Furniture & Equipment not yet expended.
110 Agencies	\$ 6,870,417	\$ 5,152,813	\$ 3,508,645	51.07%	\$ (1,644,168)	SRA other Machinery & Equipment expenses to be incurred later this FY, based on reimbursement.
111 Medicaid	\$ 1,309,803	\$ 982,352	\$ 846,535	64.63%	\$ (135,817)	Lag time in reimbursement submittals.
112 North County Library	\$ 1,173,155	\$ 879,866	\$ 795,203	67.78%	\$ (84,664)	Other contractual services due later in the year. Other Operating Supplies still not expensed.
113 Brackett Family Library	\$ 345,610	\$ 259,208	\$ 216,254	62.57%	\$ (42,954)	Salaries & Benefits lower than budgeted due to COVID-19.
114 Value Adjustment Board	\$ 60,000	\$ 45,000	\$ 32,030	53.38%	\$ (12,970)	Expenses to be incurred later in the year.
118 Ind Riv Soil/Water Conservation	\$ 55,184	\$ 41,388	\$ 38,723	70.17%	\$ (2,665)	
119 Law Library	\$ 95,561	\$ 71,671	\$ 68,888	72.09%	\$ (2,783)	
128 Children's Services	\$ 2,065,047	\$ 1,548,785	\$ 940,470	45.54%	\$ (608,315)	Lag time in reimbursement submittals.
137 Redevelopment Districts	\$ 239,000	\$ 179,250	\$ 238,736	99.89%	\$ 59,486	CRA payments are due in full in December.
199 Reserves	\$ 8,558,364	\$ 6,418,773	\$ 4,838,894	56.54%	\$ (1,579,879)	Contingencies budgeted but not expended.
201 County Administrator	\$ 597,671	\$ 448,253	\$ 387,091	64.77%	\$ (61,162)	Lobbyist services not used. Assistant position lower than budgeted.
202 General Services	\$ 154,034	\$ 115,526	\$ 106,416	69.09%	\$ (9,110)	Salaries & Benefits lower than budgeted. Travel expensed later in year.
203 Human Resources	\$ 651,336	\$ 488,502	\$ 479,976	73.69%	\$ (8,526)	Legal Services lower than budgeted.
204 Planning And Development	\$ -	\$ -	\$ 53	n/a	\$ 53	
206 Veterans Services	\$ 281,235	\$ 210,926	\$ 151,781	53.97%	\$ (59,145)	Vacant position filled in March. Expenditures based on reimbursement.
208 Emergency Management	\$ 506,974	\$ 380,231	\$ 327,961	64.69%	\$ (52,270)	Planner position filled in March. Grant funds budgeted but not yet expended.
210 Parks	\$ 2,904,194	\$ 2,178,146	\$ 1,978,641	68.13%	\$ (199,505)	Electric services (IRLAX lease relocation LY due to construction), maintenance & fairground expenditures lower than budgeted.
211 Human Services	\$ 282,982	\$ 212,237	\$ 140,159	49.53%	\$ (72,077)	Billed quarterly for staff from Health Dept. Not processed until July.
212 Agriculture Extension	\$ 199,476	\$ 149,607	\$ 122,808	61.57%	\$ (26,799)	Vacant budgeted temp position.
215 Parks/Conservation Lands	\$ 458,172	\$ 343,629	\$ 187,410	40.90%	\$ (156,219)	Maintenance expenses for Captain Forester not yet incurred.
216 Purchasing	\$ 221,429	\$ 166,072	\$ 161,286	72.84%	\$ (4,786)	Vacant position filled end of November.

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019/2020 3rd Quarter

001 - GENERAL FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
220 Facilities Management	\$ 4,650,050	\$ 3,487,538	\$ 2,568,552	55.24%	\$ (918,986)	Two vacant positions. Budgeted maintenance expenses to be incurred later in the year during heavier usage.
229 Management & Budget	\$ 390,542	\$ 292,907	\$ 269,086	68.90%	\$ (23,821)	Health insurance lower than budgeted. FEMA consulting fees budgeted, but not fully expended.
237 FPL Grant	\$ 131,153	\$ 98,365	\$ 67,122	51.18%	\$ (31,243)	Grant expenditures to be incurred later this year.
238 Emergency Mgmt. Base Grant	\$ 109,027	\$ 81,770	\$ 74,066	67.93%	\$ (7,704)	Expenses to be incurred later in the year.
241 Computer Services	\$ 776,431	\$ 582,323	\$ 582,323	75.00%	\$ 0	Charged on a monthly basis.
246 Risk Management	\$ 291,715	\$ 218,786	\$ 291,715	100.00%	\$ 72,929	Insurance charge once per year in January.
249 Animal Services	\$ 244,359	\$ 183,269	\$ -	0.00%	\$ (183,269)	New department added, but not yet implemented.
250 County Animal Control	\$ 598,684	\$ 449,013	\$ 396,621	66.25%	\$ (52,392)	PT position filled in February. Fuel expense lower than anticipated.
251 Mailroom/Switchboard	\$ 290,801	\$ 218,101	\$ 239,678	82.42%	\$ 21,577	VoIP implementation. Budget amendment forthcoming due to project delays.
252 Environmental Control	\$ 7,033	\$ 5,275	\$ 2,889	41.07%	\$ (2,386)	Expenditures based on reimbursement.
283 Lagoon	\$ 303,133	\$ 227,350	\$ 56,224	18.55%	\$ (171,125)	Other Professional Services to occur later in the year for Lagoon Master Plan.
300 Clerk Of Circuit Court	\$ 1,104,029	\$ 828,022	\$ 830,973	75.27%	\$ 2,952	
400 Tax Collector	\$ 1,853,331	\$ 1,389,998	\$ 3,857,678	208.15%	\$ 2,467,680	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
500 Property Appraiser	\$ 3,179,266	\$ 2,384,450	\$ 2,342,311	73.67%	\$ (42,139)	
600 Sheriff	\$ 54,493,890	\$ 40,870,418	\$ 40,691,475	74.67%	\$ (178,942)	
700 Supervisor Of Elections	\$ 1,617,014	\$ 1,212,761	\$ 1,286,009	79.53%	\$ 73,248	First draw is 25% of budget per Florida Statutes.
901 Circuit Court	\$ 334,137	\$ 250,603	\$ -	0.00%	\$ (250,603)	Expenditures based on reimbursement.
903 State Attorney	\$ 91,688	\$ 68,766	\$ 73,797	80.49%	\$ 5,031	Expenditures based on reimbursement.
904 Public Defender	\$ 3,647	\$ 2,735	\$ 1,262	34.60%	\$ (1,473)	Expenditures based on reimbursement.
907 Medical Examiner	\$ 451,906	\$ 338,930	\$ 376,588	83.33%	\$ 37,659	Expenditures based on reimbursement.
Grand Total	\$ 105,080,099	\$ 78,810,074	\$ 74,254,391	70.66%	\$ (4,555,684)	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019/2020 3rd Quarter

004 - M.S.T.U. FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
104 North County Aquatic Center	\$ 1,253,466	\$ 940,100	\$ 585,182	46.69%	\$ (354,918)	Seasonal operations at pool. Higher expenses (temp. employees) during summer. Facility closed March 19-May 12, 2020 due to COVID-19.
105 Gifford Aquatic Center	\$ 441,940	\$ 331,455	\$ 189,132	42.80%	\$ (142,323)	Seasonal operations at pool. Higher expenses (temp. employees) during summer. Facility closed March 19-May 12, 2020 due to COVID-19.
108 Recreation	\$ 1,051,695	\$ 788,771	\$ 654,508	62.23%	\$ (134,264)	Most facilities closed and activities cancelled March 19 through current due to COVID-19.
115 Intergenerational Facility	\$ 593,357	\$ 445,018	\$ 357,505	60.25%	\$ (87,513)	Facility closed March 19 through current due to COVID-19.
116 Ocean Rescue	\$ 965,491	\$ 724,118	\$ 640,034	66.29%	\$ (84,084)	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	\$ 620,627	\$ 538,128	65.03%	\$ (82,499)	Salaries & Benefits lower than budgeted due to PT position filled in March & two vacant temp positions.
199 Reserves	\$ 27,531,534	\$ 20,648,651	\$ 20,369,446	73.99%	\$ (279,205)	
204 Planning And Development	\$ 270,189	\$ 202,642	\$ 106,192	39.30%	\$ (96,450)	Director position filled in January.
205 County Planning	\$ 1,270,787	\$ 953,090	\$ 1,046,761	82.37%	\$ 93,671	Insurance charges for fund done in January.
207 Environmental Plan/Code Enforce	\$ 523,875	\$ 392,906	\$ 324,267	61.90%	\$ (68,639)	Capital items not yet purchased.
210 Parks	\$ 1,131,451	\$ 848,588	\$ 111,786	9.88%	\$ (736,802)	58th Ave ballfields & Jones Pier projects ongoing.
214 Roads and Bridges	\$ 12,525	\$ 9,394	\$ 302	2.41%	\$ (9,092)	Demolition of condemned structures not yet completed.
234 Telecommunications	\$ 14,931	\$ 11,198	\$ -	0.00%	\$ (11,198)	
400 Tax Collector	\$ 94,452	\$ 70,839	\$ 227,766	241.14%	\$ 156,927	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 35,983,196	\$ 26,987,397	\$ 25,151,008	69.90%	\$ (1,836,389)	

Quarterly Budget Report - Budget to Actual Expense Comparison

FY 2019/2020 3rd Quarter

111 - TRANSPORTATION FUND

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
199 Reserves	\$ 1,598,292	\$ 1,198,719	\$ 656,206	41.06%	\$ (542,513)	Contingencies budgeted, but not expended.
214 Roads And Bridges	\$ 9,293,801	\$ 6,970,351	\$ 5,498,573	59.16%	\$ (1,471,777)	Multiple position vacancies due to COVID-19 hiring freeze. Capital items not yet purchased.
243 Public Works	\$ 372,667	\$ 279,500	\$ 254,915	68.40%	\$ (24,585)	FEC payments to be incurred later in the year.
244 County Engineering	\$ 3,028,831	\$ 2,271,623	\$ 1,955,389	64.56%	\$ (316,234)	Multiple position vacancies. Capital items not yet purchased.
245 Traffic Engineering	\$ 2,879,478	\$ 2,159,609	\$ 1,725,139	59.91%	\$ (434,470)	Multiple position vacancies. Capital items not yet purchased.
281 Stormwater	\$ 1,211,622	\$ 908,717	\$ 560,412	46.25%	\$ (348,304)	Other Contractual Services not yet incurred. Capital items not yet purchased.
Grand Total	\$ 18,384,691	\$ 13,788,518	\$ 10,650,634	57.93%	\$ (3,137,884)	

114 - EMERGENCY SERVICES DISTRICT

Account Description	Revised Budget	Quarterly Budget (75% of Total)	YTD Expenses	Percentage of Annual Budget	Difference from 75%	Comments/Notes
Salaries	\$ 21,643,650	\$ 16,232,738	\$ 14,528,586	67.13%	\$ (1,704,151)	18.2 pay periods out of 26 were paid in the first three quarters. This is 70.0% of salaries rather than 75%. Multiple position vacancies.
Benefits	\$ 11,093,392	\$ 8,320,044	\$ 7,662,785	69.08%	\$ (657,259)	18.2 pay periods out of 26 were paid in the first three quarters. This is 70.0% of salaries rather than 75%. Multiple position vacancies.
Operating	\$ 6,686,431	\$ 5,014,823	\$ 4,311,920	64.49%	\$ (702,904)	Medical Supplies & Maintenance encumbered, but not yet expended (\$191,374). Other operating expended to be incurred later in the year.
Capital Outlay	\$ 3,833,228	\$ 2,874,921	\$ 617,985	16.12%	\$ (2,256,936)	Capital expenditures not yet purchased.
Grants and Aids	\$ 13,822	\$ 10,367	\$ 13,821	100.00%	\$ 3,455	Payment to Division of Forestry made in October.
Other Uses	\$ 1,075,414	\$ 806,561	\$ 1,058,601	98.44%	\$ 252,041	Commission charged on Ad Valorem collections, most collected by December. Tax Collector returns excess fees at year end.
Grand Total	\$ 44,345,937	\$ 33,259,453	\$ 28,193,698	63.58%	\$ (5,065,754)	
Grand Total - All Taxing Funds	\$ 203,793,923	\$ 152,845,442	\$ 138,249,731	67.84%	\$ (14,595,711)	

Expense Analysis June 30, 2020
 > \$25,000 and > 10% Increase YTD

ACCOUNT	ACCOUNT NAME	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
001 -109-571-035450-	BOOKS	\$ 85,160	\$ 121,924	\$ 36,764	43.17%	Increased spending on eBooks & audio books
001 -110-515-088032-	LOCAL JOBS GRT-TOCQUEVILLE	\$ -	\$ 46,667	\$ 46,667	n/a	First of three payments for jobs grant
001 -110-523-088990-	DEPT OF JUVENILE JUSTICE	\$ 229,284	\$ 335,526	\$ 106,242	46%	Shared detention costs re-calculated in August 2019
001 -110-541-066510-54001	SRA BUS SHELTERS	\$ 1,300	\$ 53,698	\$ 52,398	4031%	Installation of bus shelters
001 -128-569-033190-06830	OTHER PROF SERVICES-NEEDS ASSM	\$ -	\$ 50,000	\$ 50,000	n/a	Community Needs Assessment Report conducted this year only
001 -128-569-088801-	CCR-PROF DEVELOPMENT-EDUCATION	\$ 15,276	\$ 46,351	\$ 31,074	203%	Timing of reimbursement request and increase in budget
001 -128-569-088803-	CROSSOVER MISSION	\$ -	\$ 34,996	\$ 34,996	n/a	Nof funded LY
001 -203-513-066410-	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ 42,161	\$ 42,161	n/a	Time clock system for employees
001 -203-513-068003-	SOFTWARE	\$ -	\$ 28,665	\$ 28,665	n/a	Time clock software for employees
001 -210-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 11,929	\$ 98,445	\$ 86,516	725%	Reroofed two restrooms and six pavilions - deferred maintenance budgeted
001 -210-572-066390-17001	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 94,446	\$ 94,446	n/a	New project for Jones Pier
001 -210-572-066391-	OTHER CAP IMPRV-FAIRGROUNDS	\$ 14,529	\$ 80,304	\$ 65,775	453%	AC replacement, electrical upgrades & pump tank at Fairgrounds
001 -215-572-011120-	REGULAR SALARIES	\$ -	\$ 112,625	\$ 112,625	n/a	New department moved from MSTU fund
001 -220-519-012130-	INSURANCE-LIFE & HEALTH	\$ 101,535	\$ 129,292	\$ 27,756	27%	2 additional employees with gold coverage & 1 less with silver coverage
001 -220-519-033190-20701	OTHER PROF SERV- COVID-19	\$ -	\$ 29,274	\$ 29,274	n/a	New project for COVID-19 expenses
001 -220-519-033490-	OTHER CONTRACTUAL SERVICES	\$ 85,289	\$ 145,659	\$ 60,370	71%	Pressure washing of administration buildings & courthouse
001 -220-519-034611-	MAINTENANCE-COURTHOUSE	\$ -	\$ 154,293	\$ 154,293	n/a	Ongoing project
004 -104-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ 180	\$ 65,924	\$ 65,744	36524%	NCAC pool resurfacing & deck lighting
004 -104-572-066510-20004	NORTH CO AQUATIC CTR ROOF	\$ -	\$ 134,770	\$ 134,770	n/a	New project
004 -115-572-011120-	REGULAR SALARIES	\$ 103,932	\$ 147,281	\$ 43,349	42%	Vacation payout & 2 additional employees
004 -161-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	\$ -	\$ 29,600	\$ 29,600	n/a	Baffle repairs
004 -210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ 57,879	\$ 111,786	\$ 53,907	93%	Wetland restoration
102 -152-541-066120-06011	RIGHT OF WAY-26ST/43RD-58TH AV	\$ -	\$ 101,847	\$ 101,847	n/a	Ongoing project
102 -152-541-066120-17028	ROW-45TH RESURFACE-58TH-43RD	\$ -	\$ 481,204	\$ 481,204	n/a	Ongoing project
102 -152-541-066510-06011	26TH ST/43RD AVE - 58TH AVE	\$ 446	\$ 31,440	\$ 30,993	6944%	Ongoing project
102 -153-541-066510-19010	8TH ST & IR BLVD INTERSECTION	\$ -	\$ 29,687	\$ 29,687	n/a	New project
103 -109-571-066490-03028	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 83,385	\$ 83,385	n/a	New project
103 -204-515-033190-	OTHER PROFESSIONAL SERVICES	\$ 13,717	\$ 80,961	\$ 67,243	490%	Impact fee study consultant
103 -210-572-066110-19009	LAND-EFFLUENT STORAGE PROJECT	\$ -	\$ 600,933	\$ 600,933	n/a	New project
103 -210-572-066510-20002	PICKELBALL COMPLEX SOUTH CO	\$ -	\$ 35,325	\$ 35,325	n/a	New project
103 -220-519-066510-12009	NEW COURTROOM FACILITIES	\$ -	\$ 500,000	\$ 500,000	n/a	New project
109 -214-541-053360-16020	CR512 RESURF MYRTLE TO 125TH	\$ 518,111	\$ 1,379,101	\$ 860,990	166%	Larger portion of project completed this FY
109 -214-541-053360-17027	49TH ST RESURFACE-58TH-31ST	\$ 29	\$ 903,691	\$ 903,663	3154145%	Larger portion of project completed this FY
109 -214-541-053360-18022	ROAD RESURFACING	\$ 12,371	\$ 113,703	\$ 101,332	819%	Increased road resurfacing addressing deferred maintenance
109 -214-541-053360-19003	69TH ST RESURFACE-66TH TO US1	\$ 17,956	\$ 53,548	\$ 35,592	198%	Ongoing project
109 -214-541-053370-	ROAD RESTRIPING	\$ 4,150	\$ 30,506	\$ 26,356	635%	More restriping completed during this period this FY, per Deferred Maint. schedule
109 -214-541-066510-18015	58TH AVE & 49TH ST IMPROVMNTS	\$ -	\$ 83,227	\$ 83,227	n/a	New project
109 -214-541-066510-18025	IR BLVD & GRAND HARBOR INTER	\$ 4,508	\$ 568,649	\$ 564,141	12514%	New project
109 -214-541-066510-18026	43RD AVE SIDEWALK-AIRPORT-41ST	\$ 3,308	\$ 95,979	\$ 92,672	2802%	Larger portion of project completed this FY

Expense Analysis June 30, 2020

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

ACCOUNT	ACCOUNT NAME	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
109 -244-541-034670-	MAINTENANCE-TRAFFIC SIGNALS	\$ 26,174	\$ 54,230	\$ 28,056	107%	Additional signal parts purchased this FY
111 -244-541-066420-	AUTOMOTIVE	\$ -	\$ 87,384	\$ 87,384	n/a	Purchase of three 2020 Chevy Silverado 1500
111 -245-541-035350-	PAVEMENT MARKINGS	\$ 52,361	\$ 87,507	\$ 35,147	67%	Additional thermoplastic pavement markings purchased this FY
111 -245-541-066420-	AUTOMOTIVE	\$ -	\$ 142,990	\$ 142,990	n/a	Purchase of replacement bucket truck
111 -281-538-033490-05057	OTHER CONT SERV-EGRET MARSH	\$ 8,498	\$ 36,834	\$ 28,336	333%	Ongoing project
111 -281-538-033490-16022	OTHER CONTRACTUAL-OSPREY ACRES	\$ -	\$ 33,985	\$ 33,985	n/a	New project
111 -281-538-066420-	AUTOMOTIVE	\$ -	\$ 51,177	\$ 51,177	n/a	Purchase of Stormwater SUV & truck
112 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ 72,725	\$ 180,000	\$ 107,275	148%	Transfer from trust fund to purchase weapons, protective equip. & marine vessel
114 -120-522-033110-	LEGAL SERVICES	\$ 16,324	\$ 52,885	\$ 36,561	224%	Employee litigation
114 -120-522-033120-	MEDICAL SERVICES	\$ 15,595	\$ 113,269	\$ 97,674	626%	Lifescan physicals for emergency service personnel
114 -120-522-034610-	MAINTENANCE - BUILDINGS	\$ 89,937	\$ 117,249	\$ 27,313	30%	Additional maintenance during this period this FY
114 -120-522-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$ 102,007	\$ 156,977	\$ 54,970	54%	Additional inventory adjustment
114 -120-522-035120-	COMPUTER SOFTWARE	\$ 124,380	\$ 191,951	\$ 67,571	54%	EMS report writing software
114 -120-522-035241-	PERSONAL PROTECTIVE EQUIPMENT	\$ -	\$ 134,739	\$ 134,739	n/a	New account
114 -120-522-035270-20701	MEDICINE & MEDICAL SUPPLIES	\$ -	\$ 36,287	\$ 36,287	n/a	New account for COVID-19
114 -120-522-035290-	OTHER OPERATING SUPPLIES	\$ 85,081	\$ 113,687	\$ 28,607	34%	Beds for stations & dive equipment
114 -120-522-035290-20023	OTHER OPERATING SUPPLIES-PEMT	\$ -	\$ 161,809	\$ 161,809	n/a	New account
114 -120-522-066420-	AUTOMOTIVE	\$ 318,980	\$ 437,245	\$ 118,265	37%	Delivery of rescue unit
119 -144-572-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 25,000	\$ 25,000	n/a	Visitor tourism study conducted by University of West Florida
119 -144-572-088751-	SEBASTIAN CHAMBER OF COMMERCE	\$ 53,680	\$ 107,515	\$ 53,835	100%	Increase in award amount
120 -133-525-036991-	GIS INTER-DEPT CHARGES	\$ -	\$ 26,072	\$ 26,072	n/a	New account
120 -133-525-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	\$ -	\$ 82,804	\$ 82,804	n/a	New project
124 -204-515-033490-18024	LONG RANGE TRANSPORTATION PLAN	\$ 5,280	\$ 67,704	\$ 62,424	1182%	Ongoing project
127 -210-537-033490-20801	WILDFIRE GRANT #HMGP 4283-95-R	\$ -	\$ 126,135	\$ 126,135	n/a	New grant
127 -210-537-033490-20802	OSLO WILDFIRE-HMGP #1283-40-R	\$ -	\$ 57,663	\$ 57,663	n/a	New grant
127 -210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ -	\$ 124,206	\$ 124,206	n/a	New project
128 -144-572-033490-19028	OTHER CONTRACTUAL SERV-DORIAN	\$ -	\$ 73,058	\$ 73,058	n/a	Ongoing project
128 -144-572-066510-17001	SECTOR 5 BEACH RENOURISHMENT	\$ 61,337	\$ 6,292,077	\$ 6,230,740	10158%	Ongoing project
128 -144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	\$ 99,915	\$ 143,077	\$ 43,162	43%	Ongoing project
133 -210-572-099210-	FUND TRANSFERS OUT	\$ -	\$ 847,196	\$ 847,196	n/a	Wabasso Pier insurance proceeds transferred to self insurance fund
136 -163-564-036730-19803	COC TRA GRNT#FL0113L4H091806	\$ -	\$ 85,239	\$ 85,239	n/a	New grant
136 -163-564-036730-19806	NEW CHRONICS #FL0119L4H091811	\$ -	\$ 212,834	\$ 212,834	n/a	New grant
136 -163-564-036730-19807	COC TRA2 #FL0338L4H091805	\$ -	\$ 68,900	\$ 68,900	n/a	New grant
136 -163-564-036730-19808	CHRONICS #FL0360L4H091809	\$ 14,100	\$ 59,602	\$ 45,502	323%	New grant
136 -163-564-036730-19809	FAMILY RENT #FL0380L4H091804	\$ -	\$ 86,033	\$ 86,033	n/a	New grant
136 -163-564-036730-19811	NEW HORIZONS #FL0440L4H091807	\$ 32,981	\$ 60,884	\$ 27,903	85%	New grant
136 -163-564-036730-20811	NEW HORZ 2 #FL0440L4H091908	\$ -	\$ 45,087	\$ 45,087	n/a	New grant
145 -146-539-066390-18035	SEBASTIAN HARBOR PRESERVE IMP	\$ 5,670	\$ 88,874	\$ 83,204	1467%	Construction of boardwalks
179 -280-581-035310-	PAVING MATERIAL	\$ -	\$ 69,569	\$ 69,569	n/a	Oceanside paving expenses

Expense Analysis June 30, 2020

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

ACCOUNT	ACCOUNT NAME	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
185 -214-541-066510-18006	85TH ST - 101ST AVE TO 96TH AV	\$ -	\$ 744,307	\$ 744,307	n/a	Ongoing project
245 -117-517-077110-	PRINCIPAL-DEBT SERVICE	\$ 4,227,000	\$ 7,268,000	\$ 3,041,000	72%	Paid off bond
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	\$ 15,055	\$ 522,706	\$ 507,650	3372%	New account created for Major League Baseball
315 -120-522-066420-	AUTOMOTIVE	\$ 177,029	\$ 289,876	\$ 112,847	64%	Rescue unit delivery
315 -210-572-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 49,875	\$ 49,875	n/a	NCAC scoreboard
315 -210-572-066390-18009	OYSTER BAR BOARDWALK & PARKING	\$ 72	\$ 57,891	\$ 57,818	79859%	Boardwalks & observation piers
315 -210-572-066390-20005	DALE WIMBROW PARK IMPROVEMENTS	\$ -	\$ 30,510	\$ 30,510	n/a	New project
315 -210-572-066510-18010	JONES PIER IMPROVEMENTS	\$ -	\$ 844,876	\$ 844,876	n/a	New project
315 -210-572-066510-20001	LOST TREE CONSERVTN IMPRV	\$ -	\$ 73,597	\$ 73,597	n/a	New project
315 -214-541-066120-	RIGHT OF WAY	\$ -	\$ 177,630	\$ 177,630	n/a	Purchased property for future stormwater and drainage purposes
315 -214-541-066120-07806	ROW-66TH AVE/49TH TO 69TH ST	\$ -	\$ 158,630	\$ 158,630	n/a	Purchased property for right of way
315 -214-541-066120-13009	ROW-37TH ST/US1 TO IR BLVD	\$ 181,173	\$ 1,567,771	\$ 1,386,598	765%	Purchased property for right of way and stormwater treatment purposes
315 -214-541-066490-	OTHER MACHINERY & EQUIPMENT	\$ -	\$ 49,610	\$ 49,610	n/a	Detection cameras
315 -214-541-066510-06041	43RD AVE-18TH ST TO 26TH ST	\$ 59,935	\$ 1,937,639	\$ 1,877,704	3133%	Larger portion of project completed this FY
315 -214-541-066510-13009	37TH ST/US1 TO IR BLVD	\$ -	\$ 113,821	\$ 113,821	n/a	Ongoing project
315 -214-541-066510-17021	58TH AV WIDENING -53RD TO 57TH	\$ 44	\$ 80,657	\$ 80,613	183212%	Ongoing project
315 -214-541-066510-19011	37TH ST & IR BLVD INTERSECTION	\$ 21,529	\$ 80,432	\$ 58,903	274%	Ongoing project
315 -220-519-066510-12009	NEW COURTROOM FACILITIES	\$ 9,000	\$ 699,158	\$ 690,158	7668%	Ongoing project
315 -220-519-066510-17003	JRTC IMPROVEMENTS	\$ -	\$ 993,280	\$ 993,280	n/a	Dodgertown roof replacement
315 -220-519-066510-19025	COURTHOUSE PKG GARAGE IMPRV	\$ -	\$ 25,811	\$ 25,811	n/a	Ongoing project
315 -220-519-066510-19026	VOICE OVER IP	\$ -	\$ 32,402	\$ 32,402	n/a	Ongoing project
315 -220-519-066511-17003	JRTC IMPRVMT-MOLD REMEDIATION	\$ -	\$ 126,840	\$ 126,840	n/a	Ongoing project
315 -243-538-066110-19009	LAND-TDML EFFLUENT STORAGE	\$ -	\$ 1,802,798	\$ 1,802,798	n/a	New account created
315 -243-538-066510-16018	CIP-MOORHEN MARSH-PC NORTH	\$ -	\$ 175,575	\$ 175,575	n/a	Ongoing project
411 -217-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 18,803	\$ 77,277	\$ 58,474	311%	Leachate pilot study
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	\$ 767,437	\$ 1,034,734	\$ 267,297	35%	Increase in yard waste processing cost with new contract award
441 -233-524-036991-	GIS INTER-DEPT CHARGES	\$ 27,413	\$ 78,215	\$ 50,801	185%	Increase in GIS allocation amount
471 -218-536-044699-19524	CENTRAL WWTF FILTER REHAB	\$ -	\$ 397,596	\$ 397,596	n/a	New project
471 -218-536-044699-20504	GRAND HARBOR REUSE METER	\$ -	\$ 31,557	\$ 31,557	n/a	New project
471 -218-536-044740-	WATER STORAGE TANK MAINTENANCE	\$ -	\$ 80,568	\$ 80,568	n/a	New account
471 -219-536-012130-	INSURANCE-LIFE & HEALTH	\$ 121,088	\$ 156,108	\$ 35,020	29%	3 additional employees
471 -219-536-044699-19503	S R/O MEMBRANE & RETROFIT	\$ -	\$ 173,505	\$ 173,505	n/a	New project
471 -219-536-044699-19530	S R/O HIGH SERVICE PUMP REPLAC	\$ -	\$ 26,850	\$ 26,850	n/a	New project
471 -219-536-044699-19534	N R/O CHLORINE PUMP REPLACEMNT	\$ -	\$ 45,375	\$ 45,375	n/a	New project
471 -219-536-044699-19535	N R/O ODOR CONTROL PUMP REPLAC	\$ -	\$ 30,965	\$ 30,965	n/a	New project
471 -235-536-033190-	OTHER PROFESSIONAL SERVICES	\$ 195,536	\$ 253,236	\$ 57,701	30%	Reclaimed waterline corrosion repair
471 -235-536-035120-	COMPUTER SOFTWARE	\$ 45,776	\$ 92,342	\$ 46,566	102%	Tyler Technologies two-year support & update licensing
471 -235-536-044699-18506	HOBART WTP ROOF REPLACEMENT	\$ 6,854	\$ 74,600	\$ 67,746	988%	Larger portion of project completed this FY
471 -235-536-044699-18510	CENTRAL WWTF ROTOR REPAIR	\$ -	\$ 29,405	\$ 29,405	n/a	New project

Expense Analysis June 30, 2020
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ACCOUNT	ACCOUNT NAME	2019 YTD EXPENDED	2020 YTD EXPENDED	Difference	% Change	Explanation
471 -235-536-044699-18512	VALVE BOX REPLACEMENTS	\$ -	\$ 164,373	\$ 164,373	n/a	New project
471 -235-536-044699-19510	CRWWTF REPAIR RECYCLE PUMP	\$ -	\$ 56,795	\$ 56,795	n/a	New project
471 -235-536-044699-19516	CRWWTF RAS-WAS REHAB	\$ 4,324	\$ 46,496	\$ 42,172	975%	Ongoing project
471 -235-536-044699-19520	NCWTF RESURFACE CHEM CONTAINMN	\$ 100	\$ 64,150	\$ 64,050	63833%	Ongoing project
471 -235-536-044699-19566	EMERGENCY REPAIR US 1 WATER MN	\$ -	\$ 38,142	\$ 38,142	n/a	New project
471 -268-536-011120-	REGULAR SALARIES	\$ 570,097	\$ 719,062	\$ 148,965	26%	3 additional employees
471 -268-536-012130-	INSURANCE-LIFE & HEALTH	\$ 106,433	\$ 148,749	\$ 42,316	40%	3 additional employees
471 -268-536-044699-19512	LIFT STATION REHABS	\$ -	\$ 225,249	\$ 225,249	n/a	New project
471 -269-536-011140-	OVERTIME	\$ 77,614	\$ 131,893	\$ 54,280	70%	Multiple vacancies. Meter replacement project taking place on weekends
471 -269-536-044699-18530	METER REPLACEMENTS	\$ -	\$ 199,434	\$ 199,434	n/a	New project
471 -269-536-044699-19551	WATER DISTRIBUTION VALVE REPLA	\$ -	\$ 116,214	\$ 116,214	n/a	New project
471 -269-536-044699-19552	WATER DIST LINE REPLACEMENTS	\$ -	\$ 133,906	\$ 133,906	n/a	New project
471 -269-536-044699-20501	61ST ST WATER MAIN REPLACEMENT	\$ -	\$ 25,508	\$ 25,508	n/a	New project
471 -269-536-044699-20506	US 1 & 4TH ST WATER MN REPAIR	\$ -	\$ 83,849	\$ 83,849	n/a	New project
471 -269-536-044699-20513	45TH ST & US 1 WATER MN REPL	\$ -	\$ 35,505	\$ 35,505	n/a	New project
471 -292-536-044699-19555	BERM REFURBISHMENT	\$ -	\$ 39,974	\$ 39,974	n/a	New project
472 -219-536-099210-	FUND TRANSFERS OUT	\$ -	\$ 451,177	\$ 451,177	n/a	Utility bond
502 -246-513-033190-	OTHER PROFESSIONAL SERVICES	\$ 204,492	\$ 261,894	\$ 57,402	28%	Valuation of buildings
502 -246-513-099210-	FUND TRANSFERS OUT	\$ -	\$ 31,460	\$ 31,460	n/a	Insurance proceeds transferred to Trans. Fund for skid steer loader & dump truck
502 -246-519-012140-	WORKERS COMPENSATION	\$ 476,405	\$ 874,882	\$ 398,478	84%	Increase in Worker's Compensation claims/settlements
502 -246-519-033110-	LEGAL SERVICES	\$ 102,335	\$ 214,815	\$ 112,480	110%	Increase in expense due to Ocean Concrete case
504 -127-519-034581-	INSURANCE CLAIMS-MED ADV PLAN	\$ 4,095	\$ 40,242	\$ 36,147	883%	Fluctuation in amount of insurance claims
504 -127-519-034588-	FL BLUE ADMIN FEES	\$ -	\$ 380,894	\$ 380,894	n/a	New account
504 -127-519-034589-	STOP LOSS FEES	\$ -	\$ 501,302	\$ 501,302	n/a	New account
505 -103-519-036610-	DEPRECIATION	\$ 70,854	\$ 110,013	\$ 39,159	55%	Additional depreciation on new infrastructure
505 -234-519-011120-	REGULAR SALARIES	\$ -	\$ 86,593	\$ 86,593	n/a	New department added
505 -234-519-033190-	OTHER PROFESSIONAL SERVICES	\$ -	\$ 154,248	\$ 154,248	n/a	NexusWorx fiber mapping project
505 -234-519-034110-	TELEPHONE	\$ -	\$ 25,908	\$ 25,908	n/a	VoIP
505 -241-513-036610-	DEPRECIATION	\$ 59,510	\$ 166,916	\$ 107,406	180%	Additional depreciation on new cybersecurity infrastructure
TOTAL		\$ 10,015,914	\$ 44,222,272	\$ 34,206,358	342%	