

Expense Analysis March 31, 2020

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

| ACCOUNT | ACCOUNT NAME | 2019 YTD EXPENDED | 2020 YTD EXPENDED | Difference | % Change | Explanation |
|--------------------------|--------------------------------|----------------------|----------------------|--------------|----------|--|
| 001-106-569-088190- | STATE HEALTH DEPARTMENT | \$ 348,133.50 | \$ 418,340.45 | \$ 70,206.95 | 20% | Draws paid prior to the 1st of the month |
| 001-107-519-034690- | MAINTENANCE - OTHER EQUIPMENT | 124,306.00 | 168,578.92 | 44,272.92 | 36% | Increase in monthly fee for backbone maintenance |
| 001-109-571-035450- | BOOKS | 47,455.36 | 80,174.32 | 32,718.96 | 69% | Increased spending on ebooks & audio books |
| 001-110-523-088990- | DEPT OF JUVENILE JUSTICE | 152,856.00 | 223,684.32 | 70,828.32 | 46% | Shared detention costs re-calculated in August 2019 |
| 001-110-541-066510-54001 | SRA BUS SHELTERS | - | 35,000.00 | 35,000.00 | N/A | Installation of bus shelters |
| 001-110-562-088310- | HUMANE SOCIETY | 91,905.00 | 131,490.00 | 39,585.00 | 43% | Higher animal intake & 5.9% increase in cost per animal |
| 001-111-564-033170- | HOSPITAL | 419,079.50 | 529,084.45 | 110,004.95 | 26% | Increase in annual expense |
| 001-128-569-033190-06830 | OTHER PROF SERVICES-NEEDS ASSM | - | 33,333.34 | 33,333.34 | N/A | Community Needs Assessment Report conducted this year only |
| 001-128-569-088801- | CCR-PROF DEVELOPMENT-EDUCATION | - | 34,692.28 | 34,692.28 | N/A | Timing of reimbursement request and increase in budget |
| 001-203-513-066410- | OFFICE FURNITURE & EQUIPMENT | - | 42,161.15 | 42,161.15 | N/A | Time clock system for employees |
| 001-210-572-034660- | MAINT-STRUCTURE EXCEPT BLDGS | 5,036.92 | 90,517.30 | 85,480.38 | 1697% | Reroofed two restrooms and six pavilions - deferred maintenance budgeted |
| 001-210-572-066390-17001 | OTHER IMPROVEMENTS EXCEPT BLDG | - | 94,446.00 | 94,446.00 | N/A | New project for Jones Pier |
| 001-210-572-066391- | OTHER CAP IMPRV-FAIRGROUNDS | - | 80,303.97 | 80,303.97 | N/A | AC replacement, electrical upgrades & pump tank at Fairgrounds |
| 001-215-572-011120- | REGULAR SALARIES | - | 65,930.63 | 65,930.63 | N/A | New department moved from MSTU fund |
| 001-220-519-011140- | OVERTIME | 17,958.90 | 43,793.97 | 25,835.07 | 144% | Additional hours due to VoIP & courthouse A/C projects |
| 001-220-519-033490- | OTHER CONTRACTUAL SERVICES | 56,030.53 | 130,787.83 | 74,757.30 | 133% | Pressure washing of administration buildings & courthouse |
| 001-220-519-034611- | MAINTENANCE-COURTHOUSE | - | 137,955.67 | 137,955.67 | N/A | Ongoing project |
| 001-220-519-034620- | MAINTENANCE - AIR CONDITIONING | 29,590.60 | 59,895.74 | 30,305.14 | 102% | Replacement and addition of A/C systems - deferred maintenance budgeted |
| 001-600-586-099040- | SHERIFF-LAW ENFORCEMENT | 14,604,182.02 | 16,028,679.52 | 1,424,497.50 | 10% | Increase in budget |
| 001-700-586-099110- | BUD TRANSF-SUPERVISOR ELECTION | 802,504.16 | 949,927.12 | 147,422.96 | 18% | Increase in budget |
| 001-907-527-033120- | MEDICAL SERVICES | 227,183.54 | 263,611.85 | 36,428.31 | 16% | 7 payments made in first half of FY versus 6 last FY |
| 004-161-572-034660- | MAINT-STRUCTURE EXCEPT BLDGS | - | 29,600.00 | 29,600.00 | N/A | Baffle repairs |
| 004-199-581-099210- | FUND TRANSFERS OUT | 12,187,836.00 | 13,460,840.00 | 1,273,004.00 | 10% | Increase in budget |
| 004-205-515-011120- | REGULAR SALARIES | 269,234.28 | 322,316.01 | 53,081.73 | 20% | Retirement payout/reclassified positions |
| 004-400-586-099070- | BUDGET TRANSFER-TAX COLLECTOR | 182,908.35 | 211,645.87 | 28,737.52 | 16% | Increase in budget |
| 102-152-541-066120-06011 | RIGHT OF WAY-26ST/43RD-58TH AV | - | 101,846.50 | 101,846.50 | N/A | Ongoing project |
| 102-152-541-066120-17028 | ROW-45TH RESURFACE-58TH-43RD | - | 481,203.88 | 481,203.88 | N/A | Ongoing project |
| 102-153-541-066510-19010 | 8TH ST & IR BLVD INTERSECTION | - | 29,290.00 | 29,290.00 | N/A | New project |
| 103-109-571-066490-03028 | OTHER MACHINERY & EQUIPMENT | - | 83,385.00 | 83,385.00 | N/A | New project |
| 103-204-515-033190- | OTHER PROFESSIONAL SERVICES | 2,935.50 | 75,038.92 | 72,103.42 | 2456% | Impact fee study consultant |
| 103-210-572-066110-19009 | LAND-EFFLUENT STORAGE PROJECT | - | 600,932.55 | 600,932.55 | N/A | New project |
| 108-222-564-036730- | RENTAL ASSISTANCE PAYMENTS | 883,077.16 | 974,031.00 | 90,953.84 | 10% | 163 additional rent payments recorded |
| 109-214-541-053360- | ROAD RESURFACING | 249,442.12 | 294,085.04 | 44,642.92 | 18% | Increased road surfacing addressing deferred maintenance |
| 109-214-541-053360-16020 | CR512 RESURF MYRTLE TO 125TH | 295,236.91 | 1,269,380.47 | 974,143.56 | 330% | Larger portion of project completed this FY |
| 109-214-541-053360-17027 | 49TH ST RESURFACE-58TH-31ST | 6.48 | 157,262.37 | 157,255.89 | 2426788% | Larger portion of project completed this FY |
| 109-214-541-053360-18022 | ROAD RESURFACING | 6,961.32 | 112,835.10 | 105,873.78 | 1521% | Larger portion of project completed this FY |
| 109-214-541-053360-19003 | 69TH ST RESURFACE-66TH TO US1 | - | 53,547.50 | 53,547.50 | N/A | Ongoing project |
| 109-214-541-066510-18015 | 58TH AVE & 49TH ST IMPROVMENTS | - | 83,226.78 | 83,226.78 | N/A | New project |
| 109-214-541-066510-18025 | IR BLVD & GRAND HARBOR INTER | 4,508.00 | 491,460.11 | 486,952.11 | 10802% | New project |
| 111-214-541-012130- | INSURANCE-LIFE & HEALTH | 327,402.87 | 368,445.63 | 41,042.76 | 13% | 5 additional employees & increase in rates |
| 111-244-541-011120- | REGULAR SALARIES | 653,582.35 | 718,830.46 | 65,248.11 | 10% | 3 additional employees |
| 114-120-522-011140- | OVERTIME | 694,855.11 | 799,265.86 | 104,410.75 | 15% | Multiple position vacancies and coverage for employees utilizing accrued leave |
| 114-120-522-012130- | INSURANCE-LIFE & HEALTH | 1,206,055.82 | 1,389,718.63 | 183,662.81 | 15% | Additional employees |
| 114-120-522-012140- | WORKERS COMPENSATION | 307,233.09 | 360,324.88 | 53,091.79 | 17% | Additional employees |
| 114-120-522-034650- | MAINTENANCE-HEAVY EQUIPMENT | 54,002.85 | 98,173.23 | 44,170.38 | 82% | Additional inventory adjustment |
| 114-120-522-035120- | COMPUTER SOFTWARE | 95,414.52 | 132,959.61 | 37,545.09 | 39% | Accounting timing |
| 114-120-522-035241- | PERSONAL PROTECTIVE EQUIPMENT | - | 46,361.93 | 46,361.93 | N/A | New account |
| 114-120-522-066420- | AUTOMOTIVE | 228,980.38 | 358,861.00 | 129,880.62 | 57% | Delivery of rescue unit |
| 114-120-522-099060- | BUDG TRANSFER-PROPERTY APPRAIS | 211,319.33 | 241,246.00 | 29,926.67 | 14% | Increase in budget |
| 120-133-525-066510-16004 | 800 MHZ UPGRADE-P25 COMPLIANCE | - | 82,804.00 | 82,804.00 | N/A | New project |
| 124-204-515-033490-18024 | LONG RANGE TRANSPORTATION PLAN | - | 42,721.68 | 42,721.68 | N/A | Ongoing project |
| 127-210-537-033490-20801 | WILDFIRE GRANT #HMGP 4283-95-R | - | 122,587.50 | 122,587.50 | N/A | New grant |
| 127-210-537-033490-20802 | OSLO WILDFIRE-HMGP #1283-40-R | - | 46,875.00 | 46,875.00 | N/A | New grant |
| 127-210-572-066510-18010 | JONES PIER IMPROVEMENTS | - | 96,848.09 | 96,848.09 | N/A | New project |
| 128-144-572-033490-19028 | OTHER CONTRACTUAL SERV-DORIAN | - | 72,805.16 | 72,805.16 | N/A | Ongoing project |
| 128-144-572-066510-17001 | SECTOR 5 BEACH RENOURISHMENT | 7,970.02 | 6,045,721.78 | 6,037,751.76 | 75756% | Ongoing project |
| 133-210-572-099210- | FUND TRANSFERS OUT | - | 847,196.00 | 847,196.00 | N/A | Wabasso Pier insurance proceeds transferred to self insurance fund |

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|--------------------------|---------------------------------|--------------|--------------|--------------|----------|---|
| | | EXPENDED | EXPENDED | | | |
| 136-163-564-036730-19803 | COC TRA GRNT#FL0113L4H091806 | - | 57,038.00 | 57,038.00 | N/A | New grant |
| 136-163-564-036730-19804 | ALCOHOPE GRANT#FL0114L4H091811 | - | 27,067.00 | 27,067.00 | N/A | New grant |
| 136-163-564-036730-19806 | NEW CHRONICS #FL0119L4H091811 | - | 181,811.00 | 181,811.00 | N/A | New grant |
| 136-163-564-036730-19807 | COC TRA2 #FL0338L4H091805 | - | 49,213.00 | 49,213.00 | N/A | New grant |
| 136-163-564-036730-19808 | CHRONICS #FL0360L4H091809 | - | 52,900.00 | 52,900.00 | N/A | New grant |
| 136-163-564-036730-19809 | FAMILY RENT #FL0380L4H091804 | - | 57,815.00 | 57,815.00 | N/A | New grant |
| 136-163-564-036730-19811 | NEW HORIZONS #FL0440L4H091807 | - | 53,212.00 | 53,212.00 | N/A | New grant |
| 145-146-539-066390-18035 | SEBASTIAN HARBOR PRESERVE IMP | 346.88 | 85,595.75 | 85,248.87 | 24576% | Construction of boardwalks |
| 185-214-541-066510-18006 | 85TH ST - 101ST AVE TO 96TH AV | - | 360,526.05 | 360,526.05 | N/A | Ongoing project |
| 308-162-575-034610-19024 | JACKIE ROBNSN TRAIN CTR-MAINT | - | 30,763.24 | 30,763.24 | N/A | Concrete work & new awnings |
| 308-162-575-066490-19024 | JACKIE ROBINSN TRAIN CTR-CAPTL | - | 495,987.45 | 495,987.45 | N/A | New account created for Major League Baseball |
| 315-120-522-066420- | AUTOMOTIVE | - | 289,876.00 | 289,876.00 | N/A | Rescue unit delivery |
| 315-210-572-066510-18010 | JONES PIER IMPROVEMENTS | - | 204,491.86 | 204,491.86 | N/A | New project |
| 315-214-541-066120- | RIGHT OF WAY | - | 177,629.50 | 177,629.50 | N/A | Purchased property for future stormwater and drainage purposes |
| 315-214-541-066120-07806 | ROW-66TH AVE/49TH TO 69TH ST | - | 158,629.92 | 158,629.92 | N/A | Purchased property for right of way |
| 315-214-541-066120-13009 | ROW-37TH ST/US1 TO IR BLVD | - | 1,567,770.50 | 1,567,770.50 | N/A | Purchased property for right of way and stormwater treatment purposes |
| 315-214-541-066510-06041 | 43RD AVE-18TH ST TO 26TH ST | 59,638.96 | 103,487.64 | 43,848.68 | 74% | Larger portion of project completed this FY |
| 315-220-519-066510-12009 | NEW COURTROOM FACILITIES | 9,000.00 | 858,620.74 | 849,620.74 | 9440% | Larger portion of project completed this FY |
| 315-220-519-066510-17003 | JRTC IMPROVEMENTS | - | 392,418.85 | 392,418.85 | N/A | Dodgertown roof replacement |
| 315-220-519-066510-17009 | ADMIN BLDGS LIGHTING IMPROVMNT | 2,555.70 | 29,338.65 | 26,782.95 | 1048% | North County Aquatic Center parking lot lights |
| 315-220-519-066510-19026 | VOICE OVER IP | - | 32,358.60 | 32,358.60 | N/A | Ongoing project |
| 315-243-538-066110-19009 | LAND-TDML EFFLUENT STORAGE | - | 1,802,797.65 | 1,802,797.65 | N/A | New account created |
| 315-243-538-066510-16018 | CIP-MOORHEN MARSH-PC NORTH | - | 160,030.30 | 160,030.30 | N/A | Ongoing project |
| 411-217-534-011120- | REGULAR SALARIES | 187,233.39 | 212,400.64 | 25,167.25 | 13% | Additional employee |
| 411-255-534-033490- | OTHER CONTRACTUAL SERVICES | 1,236,996.49 | 1,449,311.94 | 212,315.45 | 17% | Transportation of recyclables to St. Lucie County |
| 411-255-534-033190- | OTHER PROFESSIONAL SERVICES | 466,989.49 | 778,432.82 | 311,443.33 | 67% | Increase in yard waste processing cost with new contract award |
| 441-233-524-012130- | INSURANCE-LIFE & HEALTH | 127,230.51 | 154,822.34 | 27,591.83 | 22% | 2 additional employees & increase in rates |
| 441-233-524-033470- | CONTRACTED LABOR SERVICES | 276,156.77 | 352,893.72 | 76,736.95 | 28% | Supplemental inspector for services |
| 441-233-524-035120- | COMPUTER SOFTWARE | 19,541.00 | 45,541.00 | 26,000.00 | 133% | Software maintenance moved from Other Professional Services account |
| 441-233-524-036991- | GIS INTER-DEPT CHARGES | 18,275.54 | 52,143.00 | 33,867.46 | 185% | Increase in GIS allocation amount |
| 471-218-536-044740- | WATER STORAGE TANK MAINTENANCE | - | 80,568.00 | 80,568.00 | N/A | Exterior paint for water tower |
| 471-219-536-011120- | REGULAR SALARIES | 442,853.38 | 523,639.08 | 80,785.70 | 18% | 3 additional employees |
| 471-219-536-044699-19503 | S R/O MEMBRANE & RETROFIT | - | 47,063.76 | 47,063.76 | N/A | New project |
| 471-219-536-044699-19530 | S R/O HIGH SERVICE PUMP REPLAC | - | 26,850.00 | 26,850.00 | N/A | New project |
| 471-219-536-044740- | WATER STORAGE TANK MAINTENANCE | - | 197,709.00 | 197,709.00 | N/A | New account |
| 471-235-536-033190- | OTHER PROFESSIONAL SERVICES | 107,703.38 | 167,358.32 | 59,654.94 | 55% | Reclaimed waterline corrosion repair |
| 471-235-536-044699-18506 | HOBART WTP ROOF REPLACEMENT | 6,381.48 | 63,232.50 | 56,851.02 | 891% | Larger portion of project completed this FY |
| 471-235-536-044699-18510 | CENTRAL WWTF ROTOR REPAIR | - | 29,404.50 | 29,404.50 | N/A | New project |
| 471-235-536-044699-19510 | CRWWTF REPAIR RECYCLE PUMP | - | 56,795.00 | 56,795.00 | N/A | New project |
| 471-235-536-044699-19516 | CRWWTF RAS-WAS REHAB | - | 28,878.00 | 28,878.00 | N/A | New project |
| 471-235-536-044699-19520 | NCWTF RESURFACE CHEM CONTAINMNT | - | 62,886.02 | 62,886.02 | N/A | New project |
| 471-235-536-044699-19566 | EMERGENCY REPAIR US 1 WATER MN | - | 38,142.19 | 38,142.19 | N/A | New project |
| 471-265-536-011120- | REGULAR SALARIES | 467,233.34 | 526,041.05 | 58,807.71 | 13% | 3 additional employees |
| 471-265-536-012130- | INSURANCE-LIFE & HEALTH | 105,054.60 | 134,239.61 | 29,185.01 | 28% | 3 additional employees & increase in rates |
| 471-268-536-011120- | REGULAR SALARIES | 349,430.43 | 436,190.50 | 86,760.07 | 25% | 3 additional employees |
| 471-268-536-012130- | INSURANCE-LIFE & HEALTH | 69,160.58 | 97,455.27 | 28,294.69 | 41% | 3 additional employees & increase in rates |
| 471-268-536-044699-19512 | LIFT STATION REHABS | - | 132,201.48 | 132,201.48 | N/A | New project |
| 471-269-536-011140- | OVERTIME | 47,525.12 | 93,455.01 | 45,929.89 | 97% | Multiple position vacancies and meter replacement project taking place on weekends |
| 471-269-536-044699-18530 | METER REPLACEMENTS | - | 104,086.14 | 104,086.14 | N/A | New project |
| 471-269-536-044699-20501 | 61ST ST WATER MAIN REPLACEMENT | - | 25,507.65 | 25,507.65 | N/A | New project |
| 471-292-536-033190- | OTHER PROFESSIONAL SERVICES | 77,143.25 | 136,349.15 | 59,205.90 | 77% | Replacement of 500 feet of boardwalk & cleaning of additional mosquito ditches |
| 471-292-536-044699-19555 | BERM REFURBISHMENT | - | 36,674.45 | 36,674.45 | N/A | New project |
| 472-219-536-099210- | FUND TRANSFERS OUT | - | 300,784.00 | 300,784.00 | N/A | Utility bond |
| 502-246-513-033190- | OTHER PROFESSIONAL SERVICES | 144,039.11 | 239,025.12 | 94,986.01 | 66% | Valuation of buildings & RFP services |
| 502-246-513-099210- | FUND TRANSFERS OUT | - | 31,460.29 | 31,460.29 | N/A | Insurance proceeds transferred to Transportation for skid steer loader and dump truck |
| 502-246-519-012140- | WORKERS COMPENSATION | 315,362.03 | 712,871.71 | 397,509.68 | 126% | Increase in Worker's Compensation claims/settlements |
| 502-246-519-033110- | LEGAL SERVICES | 45,780.59 | 199,573.97 | 153,793.38 | 336% | Increase in expense due to Ocean Concrete case |

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|----------------------|-----------------------------|-------------------------|-------------------------|-------------------------|------------|---|
| 502 -246-519-034530- | GENERAL LIABILITY INSURANCE | 101,529.72 | 165,296.46 | 63,766.74 | 63% | Fiber optic cable damages |
| 504 -127-519-034580- | INSURANCE CLAIMS | 5,440,441.75 | 7,449,507.93 | 2,009,066.18 | 37% | Fluctuation in timing of insurance claims |
| 504 -127-519-034588- | FL BLUE ADMIN FEES | - | 228,145.00 | 228,145.00 | N/A | New account established |
| 504 -127-519-034589- | STOP LOSS FEES | - | 295,929.70 | 295,929.70 | N/A | New account established |
| 505 -234-519-011120- | REGULAR SALARIES | - | 54,350.47 | 54,350.47 | N/A | New department added |
| 505 -241-513-036610- | DEPRECIATION | 38,829.02 | 111,114.32 | 72,285.30 | 186% | Additional depreciation on new cybersecurity infrastructure |
| 505 -241-513-011120- | REGULAR SALARIES | 257,061.07 | 283,326.46 | 26,265.39 | 10% | Addition of Director of Information Technology |
| TOTAL | | \$ 44,609,483.50 | \$ 73,035,431.73 | \$ 28,425,948.23 | 64% | |