

Expense Analysis June 30, 2019

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

ACCOUNT	ACCOUNT DESCRIPTION	2018	2019	Difference	% Change	Explanation
		YTD EXPENDED	YTD EXPENDED			
001-102-514-033110-	LEGAL SERVICES	9,882.12	45,049.05	35,166.93	356%	Legal services incurred regarding MLB contract
001-102-514-033110-15023	LEGAL SERVICES-ALL ABOARD FL	278,085.38	326,299.76	48,214.38	17%	Legal Services increase
001-107-519-035120-	COMPUTER SOFTWARE	25,000.00	95,000.00	70,000.00	280%	FX Software Agreement
001-107-519-066490-	OTHER MACHINERY & EQUIPMENT	0.00	44,500.00	44,500.00	N/A	Replacement of Generator
001-109-571-033410-	JANITORIAL SERVICES	0.00	44,100.40	44,100.40	N/A	Janitorial services incurred-new account established
001-109-571-035290-18801	OTHER OPERATING SUPPLIES	4,288.00	54,819.36	50,531.36	1178%	Purchase of tables and chairs with library annex sale proceeds
001-109-571-038150-	SUBSCRIPTIONS/MICROFILM	0.00	25,435.00	25,435.00	N/A	Annual Microfilm subscription -new account established
001-112-571-033410-	JANITORIAL SERVICES	0.00	29,440.00	29,440.00	N/A	Janitorial services incurred-new account established
001-128-569-088431-	HOPE FAMILIES-CHILD ENRICHMENT	0.00	25,418.43	25,418.43	N/A	HFC Shelter Program - New account
001-199-581-099210-	FUND TRANSFERS OUT	3,894,435.00	4,600,452.00	706,017.00	18%	Transportation Fund transfer increased
001-203-513-011120-	REGULAR SALARIES	227,994.92	265,370.46	37,375.54	16%	Additional position when compared to last fiscal year
001-208-525-033490-17026	OTHER CONTRACT SERV-IRMA	0.00	38,996.48	38,996.48	N/A	Hurricane Irma expense
001-210-572-033410-	JANITORIAL SERVICES	0.00	43,935.00	43,935.00	N/A	Janitorial services incurred-new account established
001-220-519-033410-	JANITORIAL SERVICES	0.00	330,576.76	330,576.76	N/A	Janitorial services incurred-new account established
001-220-519-033470-	CONTRACTED LABOR SERVICES	0.00	32,251.52	32,251.52	N/A	Contracted services-New account established
001-220-519-034740-	MAINTENANCE-ELEVATOR	0.00	25,416.00	25,416.00	N/A	Elevator Quarterly Inspections-new account established
001-241-513-036992-	IS/TELECOM INTER-DEPT CHGS	241,872.75	562,050.76	320,178.01	132%	Increase in Computer Services allocation
001-283-537-033190-	OTHER PROFESSIONAL SERVICES	0.00	26,889.25	26,889.25	N/A	Lagoon Plan
004-104-572-034310-	ELECTRIC SERVICES	24,892.20	95,943.34	71,051.14	285%	Payment made to correct faulty electric meters
004-104-572-041220-	NCAC-FLOORING	0.00	67,632.00	67,632.00	N/A	Flooring project started for NCAC
004-105-572-033490-	OTHER CONTRACTUAL SERVICES	0.00	87,513.70	87,513.70	N/A	GAC Pool Resurfacing
004-205-515-011120-	REGULAR SALARIES	405,893.49	464,575.88	58,682.39	14%	Retirement payout/reclassified positions
004-205-515-036992-	IS/TELECOM INTER-DEPT CHGS	33,527.25	80,301.52	46,774.27	140%	Increase in Computer Services allocation
004-207-524-066420-	AUTOMOTIVE	0.00	26,224.00	26,224.00	N/A	Purchase of Chevy truck
004-210-572-066510-18010	JONES PIER IMPROVEMENTS	4,155.00	57,879.16	53,724.16	1293%	Increase in improvements, construction, and other expenses
004-214-541-033490-	OTHER CONTRACTUAL SERVICES	60,874.06	87,676.28	26,802.22	44%	Demolition of Club Bali
102-151-541-066120-16009	ROW-66TH AVE/65TH ST-83RD ST	0.00	1,709,567.25	1,709,567.25	N/A	Widening project
102-151-541-066510-06004	66TH AVE/CR510 INTERSECTN IMPR	0.00	68,974.38	68,974.38	N/A	Roadway Improvements
102-152-541-066510-18034	SR60/ATLANTIC BVD PARKING AREA	0.00	292,011.93	292,011.93	N/A	Parking area construction
103-109-571-035450-	BOOKS	24,584.63	83,560.90	58,976.27	240%	Increase purchase of books, DVDS,CDS, and Audio
103-109-571-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	0.00	30,770.73	30,770.73	N/A	Fiber cable for Fellsmere Library
109-214-541-035320-	PIPE & CULVERT	13,100.50	43,947.46	30,846.96	235%	Increase equipment rentals, testing, and concrete recycle pickup for culvert
109-214-541-053360-16008	58TH AVE RESURFACE/26TH-57TH	2,031.52	1,746,197.15	1,744,165.63	85855%	Road resurfacing-project
109-214-541-053360-16020	CR512 RESURF MYRTLE TO 125TH	18,145.47	518,111.17	499,965.70	2755%	Road resurfacing-project
109-214-541-053360-17028	45TH ST RESURFACE-58TH TO 43RD	66,146.88	147,109.28	80,962.40	122%	Road resurfacing-project
109-214-541-066510-03023	45TH STREET BEAUTIFICATION	76,581.04	2,456,907.65	2,380,326.61	3108%	Increase in improvements, construction, and other expenses
109-244-541-011120-	REGULAR SALARIES	148,438.75	181,368.86	32,930.11	22%	Additional position when compared to last fiscal year
109-244-541-035120-	COMPUTER SOFTWARE	269.55	138,660.93	138,391.38	51342%	25% of e-Builder Implementation fee/new expense
111-199-581-099210-	FUND TRANSFERS OUT	64,211.00	216,618.44	152,407.44	237%	For costs of paving project transferred to fund 109
111-214-541-012140-	WORKERS COMPENSATION	133,074.10	173,202.78	40,128.68	30%	Road & Bridge worker's comp increase due to added positions
111-214-541-033470-	CONTRACTED LABOR SERVICES	0.00	260,836.50	260,836.50	N/A	Wages for daily workers -new account established
111-214-541-033490-19005	RED TIDE	0.00	122,627.31	122,627.31	N/A	Costs associated to Red Tide
111-214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	395,102.20	494,005.09	98,902.89	25%	Maintenance & upkeep to equipment
111-214-541-035220-	TIRES & TUBES	0.00	57,651.83	57,651.83	N/A	Tires purchases for Fleet vehicles-new account
111-244-541-036992-	IS/TELECOM INTER-DEPT CHGS	76,632.75	176,432.27	99,799.52	130%	Increase in Computer Services allocation
111-281-538-033190-	OTHER PROFESSIONAL SERVICES	7,112.40	53,061.11	45,948.71	646%	Blue Cypress Lake study
114-120-522-012120-	RETIREMENT CONTRIBUTION	2,830,747.54	3,201,586.13	370,838.59	13%	Increase in Retirement Rates & Salaries
114-120-522-012140-	WORKERS COMPENSATION	438,644.86	487,137.09	48,492.23	11%	Fire Rescue increase in Rates & Salaries
114-120-522-033190-	OTHER PROFESSIONAL SERVICES	245,896.22	295,366.32	49,470.10	20%	Healthcare Commission dues increased this quarter
114-120-522-034645-	MAINTENANCE-HOSES AND NOZZLES	0.00	28,540.06	28,540.06	N/A	Fire equipment purchase - Hoses and Nozzles -new account established
114-120-522-035220-	TIRES & TUBES	0.00	31,037.01	31,037.01	N/A	Purchase of tires for Med units-new account established
114-120-522-036992-	IS/TELECOM INTER-DEPT CHGS	149,673.77	350,818.01	201,144.24	134%	Increase in Computer Services allocation
114-120-522-066490-	OTHER MACHINERY & EQUIPMENT	132,895.87	353,858.29	220,962.42	166%	Purchases of 500 GAL Skid, Struts, Stretchers and Brush truck equipment
117-210-572-033190-19801	FL HIGHWAY BEAUTIFICATION GRNT	0.00	358,659.52	358,659.52	N/A	US1 Landscaping-new project
119-199-581-099210-	FUND TRANSFERS OUT	0.00	650,000.00	650,000.00	N/A	Funding for MLB lease agreement
120-133-525-034690-	MAINTENANCE - OTHER EQUIPMENT	69,331.10	211,014.75	141,683.65	204%	E911 Upgrade Install & Equipment, Hardware refresh for all PSAP's
120-133-525-066470-	EDP EQUIPMENT	0.00	152,536.12	152,536.12	N/A	E911 Upgrade Equipment
120-600-586-099040-	SHERIFF-LAW ENFORCEMENT	159,267.77	204,731.27	45,463.50	29%	Increase in monthly draw
123-228-569-088070-	REHAB LOAN - OWNER OCCUPIED	456,252.35	507,032.10	50,779.75	11%	Increase in Rehab loan payments
124-204-515-011120-	REGULAR SALARIES	158,162.82	207,519.51	49,356.69	31%	Vacant position now filled
128-144-572-033190-	OTHER PROFESSIONAL SERVICES	0.00	122,103.50	122,103.50	N/A	Beach and Dune Restoration/Preservation projects
128-144-572-066510-17001	SECTOR 5 BEACH RENOURISHMENT	5,605.00	61,337.23	55,732.23	994%	Beach and Dune Restoration/Preservation projects
128-144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	28,995.78	142,703.23	113,707.45	392%	Beach and Dune Restoration/Preservation projects
128-144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	9,975.30	99,914.88	90,149.58	923%	Beach and Dune Restoration/Preservation projects
133-210-572-066510-14004	ARCHIE SMITH FISH HOUSE REST	102.07	173,408.36	173,306.29	169792%	Fish House Restoration
133-210-572-066510-19007	BOAT CLUB ISLAND DOCK	0.00	25,240.00	25,240.00	N/A	Construction of Dock for Boat Club Island

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ACCOUNT	ACCOUNT DESCRIPTION	2018	2019		% Change	Explanation
		YTD EXPENDED	YTD EXPENDED	Difference		
136-163-564-036730-18804	COCWIDE TRA #FL011314H091705	0.00	77,880.00	77,880.00		N/A HUD Grant for FY 2018/19
136-163-564-036730-18807	NEW CHRONICS #FL0119L4H091710	0.00	213,278.00	213,278.00		N/A HUD Grant for FY 2018/19
136-163-564-036730-18808	COC TRA 2 #FL0338L4H091704	0.00	62,697.00	62,697.00		N/A HUD Grant for FY 2018/19
136-163-564-036730-18809	IR CHRONICS #FL0360L4H091708	22,233.00	58,174.00	35,941.00	162%	HUD Grant for FY 2018/19
136-163-564-036730-18810	FAM RENTAL #FL0380L4H091703	0.00	70,732.00	70,732.00		N/A HUD Grant for FY 2018/19
136-163-564-036730-18812	NEW HORIZONS 2 FL0440L4H091706	17,763.00	64,583.00	46,820.00	264%	HUD Grant for FY 2018/19
136-163-564-036730-19804	ALCOHOPE GRANT#FL0114L4H091811	0.00	33,392.00	33,392.00		N/A HUD Grant for FY 2018/19
136-163-564-036730-19811	NEW HORIZONS #FL0440L4H091807	0.00	32,981.00	32,981.00		N/A HUD Grant for FY 2018/19
140-901-685-033190	GUARDIAN AD LITEM-PROF SERV	23,705.50	82,365.16	58,659.66	247%	Timing of quarterly payment
142-901-601-088400	COURT ADMINISTRATOR	57,531.08	103,377.13	45,846.05	80%	Timing of quarterly payment
142-903-602-088380	STATE ATTORNEY	92,636.86	126,971.69	34,334.83	37%	Increase in budget over previous year
145-146-539-066390-18002	S OSLO CONSERVATION AREA IMP	1,890.35	42,237.50	40,347.15	2134%	Boardwalk Construction at South Oslo
204-117-517-077110	PRINCIPAL-DEBT SERVICE	550,000.00	1,510,000.00	960,000.00	175%	Partial payoff of Spring Training Facility bond
204-117-517-099210	FUND TRANSFERS OUT	0.00	1,475,000.00	1,475,000.00		N/A Dodgertown roof replacements
308-162-575-034610-19024	JACKIE ROBNSN TRAIN CTR-MAINT	0.00	29,109.75	29,109.75		N/A Capital Reserve/Maintenance Expenditures
308-162-575-066490-01002	OTHER MACHINERY & EQUIPMENT	24,321.39	106,721.70	82,400.31	339%	Timing of reimbursement payments
315-162-575-066110	ALL LAND-DODDGETOWN	0.00	2,560,960.25	2,560,960.25		N/A Purchased Flight Safety Drive & Dodgertown Golf Course
315-199-581-099210	FUND TRANSFERS OUT	93,749.00	267,360.34	173,611.34	185%	Fund Major League Baseball Lease
315-210-572-066510-17023	ANSIN CONSERV AREA PUB ACCESS	0.00	29,282.40	29,282.40		N/A Capital project
315-210-572-066510-18005	VICTOR HART PARKING/DRAIN IMP	20,787.00	550,788.05	530,001.05	2550%	Capital project
315-214-541-066120-13009	ROW-37TH ST/USJ TO IR BLVD	0.00	181,172.50	181,172.50		N/A Capital project
315-214-541-066510-05018	TRAFFIC FIBER OPTICS	23,664.20	84,858.16	61,193.96	259%	Capital project
315-214-541-066510-16025	IR BLVD SIDEWALK-37TH TO 53RD	84,939.30	145,442.94	60,503.64	71%	Capital project
315-220-519-066510-16030	JAIL ROOF	6,066.20	637,107.02	631,040.82	10403%	Capital project
315-220-519-066510-17018	NORTH CO OFFICES @ SEB CORNERS	90,342.84	1,573,618.57	1,483,275.73	1642%	Capital project
315-243-538-066510-16001	PC MAIN RELIEF CANAL UPGRADE	139,169.50	575,866.80	436,697.30	314%	Capital project
315-243-538-066510-16022	CIP-OSPREY ACRES	1,646,873.86	1,886,497.84	239,623.98	15%	Capital project
315-600-586-099040	SHERIFF-LAW ENFORCEMENT	1,309,343.00	1,478,650.00	169,307.00	13%	Budget for Vehicles and Radios more than last year
411-217-534-033130	ENGINEERING SERVICES	125,764.36	187,277.03	61,512.67	49%	Services provided - CDM Smith
411-255-534-035290	OTHER OPERATING SUPPLIES	12,788.01	120,870.88	108,082.87	845%	Purchase of 64 gallon recycle carts-for Town of IR Shores
418-221-572-033490	OTHER CONTRACTUAL SERVICES	711,127.44	808,285.87	97,158.43	14%	Timing issue of payment made this year vs last year for golf maint.
418-221-572-044698	GOLF RENEWAL & REPLACEMENT	41,832.72	70,910.70	29,077.98	70%	Increase in purchase of driving range items vs previous year
441-233-524-011120	REGULAR SALARIES	1,058,201.80	1,242,737.08	184,535.28	17%	Additional positions when compared to last year
441-233-524-033470	CONTRACTED LABOR SERVICES	0.00	530,747.97	411,313.23	344%	Contracted services-New account established
441-233-524-036992	IS/TELECOM INTER-DEPT CHGS	85,074.02	142,757.52	57,683.50	68%	Increase in Computer Services allocation
471-218-536-035230	CHEMICALS	224,222.01	290,094.84	65,872.83	29%	Increase use of chemical sodium hypochlorite
471-218-536-044699	UTILITY RENEWAL & REPLACEMENT	69,385.69	109,024.73	39,639.04	57%	Purchase of new Mixer and misc. parts
471-219-536-044310	WATER TREAT ELECTRIC	518,545.92	580,302.86	61,756.94	12%	Timing issue of payments made this year vs last year
471-219-536-044740	WATER STORAGE TANK MAINTENANCE	112,854.00	163,143.00	50,289.00	45%	Water Tank Maintenance done to the Gifford tank that was not done last year
471-235-536-036991	GIS INTER-DEPT CHARGES	178,135.51	211,082.26	32,946.75	18%	Monthly GIS expenses up over last year
471-235-536-036992	IS/TELECOM INTER-DEPT CHGS	173,667.77	344,840.77	171,173.00	99%	Increase in Computer Services allocation
471-235-536-044699-18517	BIOIDSOLIDS RDF REFURBISHMENT	0.00	216,452.30	216,452.30		N/A Cost of Refurbishment to Lakeside Raptor units
471-235-536-044699-18518	WRWWTF ROOF REPLACEMENT	0.00	45,427.28	45,427.28		N/A Roof Replacement
471-235-536-044699-18533	SWWTF REBUILD HEADWORK SCREEN	0.00	69,202.00	69,202.00		N/A Purchase of replacement parts for rebuild
471-235-536-044699-18535	SERVICE LINE REPLACEMENTS	0.00	59,999.42	59,999.42		N/A New Service Line project
471-235-536-044699-19503	SOUTH R/O MEMBRANE & RETROFIT	0.00	38,114.00	38,114.00		N/A Membrane Replacement
471-235-536-044699-19505	CENTRAL WWTF CLARIFIER REPAIR	0.00	53,800.00	53,800.00		N/A Clarifier repair at CWWTF
471-265-536-033190	OTHER PROFESSIONAL SERVICES	51,642.23	94,373.64	42,731.41	83%	Onsite training and assistance provided this quarter
471-265-536-034210	POSTAGE	120,054.22	154,706.90	34,652.68	29%	Timing issue of payments made this year vs last year
471-265-536-036510	BAD DEBT-WATER/SEWER	1,975.62	1,828,062.61	1,826,086.99	92431%	Amnesty Program
471-268-536-044699-19508	DATA FLOW TACK PACK TCU	0.00	407,456.00	407,456.00		N/A Material and install of new equipment
471-269-536-044660	HYDRANTS AND VALVES MAINTENANC	207,794.57	250,433.15	42,638.58	21%	Timing of annual hydrant maintenance
471-269-536-044699	UTILITY RENEWAL & REPLACEMENT	447,151.82	599,029.12	151,877.30	34%	Purchase of new parts and repairs
471-292-536-033190	OTHER PROFESSIONAL SERVICES	17,135.00	146,345.50	129,210.50	106%	Increase maintenance costs for Spoonbill Marsh
501-242-591-011120	REGULAR SALARIES	171,784.63	216,752.02	44,967.39	26%	Position(s) that were vacant now filled
501-242-591-033490	OTHER CONTRACTUAL SERVICES	113,381.33	166,821.09	53,439.76	47%	Repairs done to John Deere loader and CAT equipment
501-242-591-035540	PARTS	236,170.38	272,421.50	36,251.12	15%	Parts expense increase
502-246-519-034530	GENERAL LIABILITY INSURANCE	211,022.83	369,638.88	158,616.05	75%	Repair of Fiber Optics Cable, Replacement of GoLine Bus
502-246-513-034590	OTHER INSURANCE	1,762,812.73	1,958,867.90	196,055.17	11%	Increase in insurance rates
502-600-521-012140	WORKERS COMPENSATION	496,968.60	591,905.57	94,936.97	19%	Increase in Worker's Compensation claims/settlements/Sheriff's Office
504-127-519-033190	OTHER PROFESSIONAL SERVICES	77,243.50	143,213.20	65,969.70	85%	Increase due to Benefit Express
504-127-519-034586	PHARMACY CLAIMS	755,057.40	4,558,079.92	3,803,022.52	504%	Pharmacy claims account established May of this quarter
505-241-513-011120	REGULAR SALARIES	356,071.76	425,820.60	69,748.84	20%	Position(s) that were vacant now filled/employee payout
505-241-513-035130	COMPUTER HARDWARE UPGRADE	13,884.02	99,220.97	85,336.95	615%	Purchase of computers & networking equipment
Total		23,532,437.38	55,849,236.39			