

**Expense Analysis March 31, 2019**

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

ACCOUNT	ACCOUNT DESCRIPTION	2018		2019		% Change	Explanation
		YTD EXPENDED		YTD EXPENDED	Difference		
001-102-514-033110-	LEGAL SERVICES	5,482.20		41,121.05	35,638.85	650%	Legal services incurred regarding MLB contract
001-102-514-033110-15023	LEGAL SERVICES-ALL ABOARD FL	137,893.85		165,079.22	27,185.37	20%	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		27,562.75	27,562.75	N/A	Janitorial services incurred-new account established
001-109-571-035290-18801	OTHER OPERATING SUPPLIES	4,288.00		35,626.26	31,338.26	731%	Purchase and install of chairs for Main Library
001-109-571-038150-	SUBSCRIPTIONS/MICROFILM	0.00		25,435.00	25,435.00	N/A	Annual Microfilm subscription -new account established
001-110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	2,366.49		84,145.46	81,778.97	3456%	Fluctuation of when capital is purchased throughout the year
001-110-564-088373-54001	SENIOR SVS-MEALS, DAY CARE	0.00		29,239.28	29,239.28	N/A	Expenses based on reimbursement request
001-199-581-099210-	FUND TRANSFERS OUT	2,596,290.00		3,066,969.00	470,679.00	18%	Transportation Fund transfer increased
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		32,790.00	32,790.00	N/A	Janitorial services incurred-new account established
001-220-519-033410-	JANITORIAL SERVICES	0.00		198,117.95	198,117.95	N/A	Janitorial services incurred-new account established
001-220-519-066420-	AUTOMOTIVE	0.00		26,925.00	26,925.00	N/A	New vehicle purchase
001-241-513-036992-	COMP SERV INTER-DEPT CHGS	161,248.50		429,050.52	267,802.02	166%	Increase in Computer Services allocation
004-105-572-033490-	OTHER CONTRACTUAL SERVICES	0.00		87,513.70	87,513.70	N/A	GAC Pool Resurfacing
004-205-515-036992-	COMP SERV INTER-DEPT CHGS	22,351.50		61,866.04	39,514.54	177%	Increase in Computer Services allocation
004-210-572-066510-18010	JONES PIER IMPROVEMENTS	4,155.00		47,858.03	43,703.03	1052%	Increase in improvements, construction, and other expenses
004-214-541-033490-	OTHER CONTRACTUAL SERVICES	31,159.21		87,676.28	56,517.07	181%	Demolition of Club Bali
102-151-541-066120-16009	ROW-66TH AVE/65TH ST-83RD ST	0.00		746,666.50	746,666.50	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		177,505.91	177,505.91	N/A	Parking area construction
103-109-571-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	0.00		30,770.73	30,770.73	N/A	Fiber cable for Fellsmere Library
109-214-541-053360-16008	58TH AVE RESURFACE/26TH-57TH	967.32		1,133,609.76	1,132,642.44	117091%	Road resurfacing-project
109-214-541-053360-16020	CR512 RESURF MYRTLE TO 125TH	17,627.23		295,236.91	277,609.68	1575%	Road resurfacing-project
109-214-541-053360-17028	45TH ST RESURFACE-58TH TO 43RD	2,596.88		77,602.78	75,005.90	2888%	Road resurfacing-project
109-214-541-066510-03023	45TH STREET BEAUTIFICATION	75,533.25		851,859.41	776,326.16	1028%	Increase in improvements, construction, and other expenses
109-244-541-011120-	REGULAR SALARIES	84,505.37		113,979.60	29,474.23	35%	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
111-214-541-012140-	WORKERS COMPENSATION	83,363.68		108,927.61	25,563.93	31%	Road & Bridge worker's comp rate increase
111-214-541-033470-	CONTRACTED LABOR SERVICES	0.00		183,841.26	183,841.26	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
111-214-541-035210-	FUEL & LUBRICANTS	165,123.13		191,100.95	25,977.82	16%	Fluctuation in gas/diesel prices
111-214-541-035220-	TIRES & TUBES	0.00		42,283.17	42,283.17	N/A	Tires purchases for Fleet vehicles
111-214-541-066490-	OTHER MACHINERY & EQUIPMENT	51,971.13		259,709.25	207,738.12	400%	Purchase of John Deere machine
111-244-541-036992-	COMP SERV INTER-DEPT CHGS	51,088.50		134,293.54	83,205.04	163%	Increase in Computer Services allocation
111-245-541-035360-	TRAFFIC SIGNS	11,173.46		44,600.70	33,427.24	299%	Aluminum signs and hardware/timing
111-281-538-033190-	OTHER PROFESSIONAL SERVICES	4,264.15		51,873.11	47,608.96	1116%	Meeting Fees associated to Jones Edmunds services
114-120-522-012120-	RETIREMENT CONTRIBUTION	1,790,491.76		2,029,909.87	239,418.11	13%	Increase in Retirement Contribution
114-120-522-012140-	WORKERS COMPENSATION	273,227.89		307,233.09	34,005.20	12%	Fire Rescue worker's comp charge increase
114-120-522-036992-	COMP SERV INTER-DEPT CHGS	99,782.54		268,516.02	168,733.48	169%	Increase in Computer Services allocation
114-120-522-066490-	OTHER MACHINERY & EQUIPMENT	70,446.88		196,368.88	125,922.00	179%	Purchase of Tools, Stretchers, and Generator
119-199-581-099210-	FUND TRANSFERS OUT	0.00		650,000.00	650,000.00	N/A	Temporary Interfund loan for MLB lease agreement
120-133-525-034690-	MAINTENANCE - OTHER EQUIPMENT	0.00		210,626.33	210,626.33	N/A	E911 Upgrade Install & Equipment- 50%
120-133-525-066470-	EDP EQUIPMENT	0.00		152,536.12	152,536.12	N/A	E911 Upgrade Equipment - 50%
120-600-586-099040-	SHERIFF-LAW ENFORCEMENT	106,178.54		136,487.54	30,309.00	29%	Monthly bill increase
124-204-515-011120-	REGULAR SALARIES	99,446.17		127,631.45	28,185.28	28%	Vacant position now filled
128-144-572-033190-	OTHER PROFESSIONAL SERVICES	0.00		53,141.50	53,141.50	N/A	Beach and Dune Restoration/Preservation projects
128-144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	1,500.00		70,230.07	68,730.07	4582%	Beach and Dune Restoration/Preservation projects
128-144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	0.00		57,281.15	57,281.15	N/A	Beach and Dune Restoration/Preservation projects
133-210-572-066510-14004	ARCHIE SMITH FISH HOUSE REST	102.07		160,483.06	160,380.99	157128%	Fish House Restoration
136-163-564-036730-18804	COCWIDE TRA #FLO113L4H091705	0.00		48,379.00	48,379.00	N/A	HUD Grant for FY 2018/19
136-163-564-036730-18805	ALCOHOPE #FLO114L4H091710	0.00		34,368.00	34,368.00	N/A	HUD Grant for FY 2018/19
136-163-564-036730-18807	NEW CHRONICS #FLO119L4H091710	0.00		128,486.00	128,486.00	N/A	HUD Grant for FY 2018/19
136-163-564-036730-18808	COC TRA 2 #FLO338L4H091704	0.00		47,101.00	47,101.00	N/A	HUD Grant for FY 2018/19
136-163-564-036730-18809	IR CHRONICS #FLO360L4H091708	0.00		43,923.00	43,923.00	N/A	HUD Grant for FY 2018/19
136-163-564-036730-18810	FAM RENTAL #FLO380L4H091703	0.00		41,018.00	41,018.00	N/A	HUD Grant for FY 2018/19
136-163-564-036730-18812	NEW HORIZONS 2 FLO440L4H091706	0.00		55,558.00	55,558.00	N/A	HUD Grant for FY 2018/19
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
308-162-575-034610-01002	MAINTENANCE - BUILDINGS	33,991.99		63,493.70	29,501.71	87%	Maintenance & upkeep to various bldgs
308-162-575-066490-01002	OTHER MACHINERY & EQUIPMENT	24,321.39		106,721.70	82,400.31	339%	Previous MilB contract based on reimbursement
315-120-522-066510-16004	800 MHZ UPGRADE-P25 COMPLIANCE	484,453.83		598,031.59	113,577.76	23%	Capital project
315-162-575-066110-	ALL LAND-DODGERTOWN	0.00		101,579.45	101,579.45	N/A	Capital project
315-199-581-099210-	FUND TRANSFERS OUT	62,498.00		218,400.85	155,902.85	249%	Capital project
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	141.00		340,306.62	340,165.62	241252%	Capital project
315-214-541-066510-16025	IR BLVD SIDEWALK-37TH TO 53RD	619.16		132,661.85	132,042.69	21326%	Capital project
315-220-519-066510-16030	JAIL ROOF	768.90		561,106.34	560,337.44	72875%	Capital project
315-220-519-066510-17018	NORTH CO OFFICES @ SEB CORNERS	18,238.75		1,058,293.48	1,040,054.73	5702%	Capital project
315-241-513-066490-	OTHER MACHINERY & EQUIPMENT	0.00		107,070.00	107,070.00	N/A	Capital project
315-243-538-066510-16022	CIP-OSPNEY ACRES	620,522.46		1,273,053.52	652,531.06	105%	Capital project
315-600-586-099040-	SHERIFF-LAW ENFORCEMENT	1,309,343.00		1,478,650.00	169,307.00	13%	Capital project
411-255-534-035290-	OTHER OPERATING SUPPLIES	6,172.50		115,836.27	109,663.77	1777%	Purchase of 64 gallon recycle carts
441-233-524-011120-	REGULAR SALARIES	658,859.84		789,271.92	130,412.08	20%	Three additional positions when compared to last year
441-233-524-033470-	CONTRACTED LABOR SERVICES	0.00		276,156.77	276,156.77	N/A	Contracted services-New account established
441-233-524-036992-	COMP SERV INTER-DEPT CHGS	56,716.04		104,289.04	47,573.00	84%	Increase in Computer Services allocation
471-218-536-035230-	CHEMICALS	140,522.45		184,129.03	43,606.58	31%	Increase use of chemical sodium hypochlorite
471-218-536-044699-	UTILITY RENEWAL & REPLACEMENT	34,133.96		61,182.33	27,048.37	79%	Purchase of new Mixer and misc. parts
471-219-536-044610-	WATER PLANT MAINTENANCE	17,685.29		56,076.78	38,391.49	217%	Cost of repairs, maintenance, and purchase of parts
471-235-536-036992-	COMP SERV INTER-DEPT CHGS	115,778.54		258,629.54	142,851.00	123%	Increase in Computer Services allocation
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		49,662.00	49,662.00	N/A	Purchase of replacement parts for rebuild
471-235-536-044699-18535	SERVICE LINE REPLACEMENTS	0.00		36,044.77	36,044.77	N/A	New Service Line project
471-235-536-044699-19503	SOUTH R/O MEMBRANE & RETROFIT	0.00		31,467.00	31,467.00	N/A	Membrane Replacement
471-265-536-036510-	BAD DEBT-WATER/SEWER	1,975.62		1,828,062.61	1,826,086.99	92431%	Stormwater project
471-268-536-044699-	UTILITY RENEWAL & REPLACEMENT	189,516.01		218,805.67	29,289.66	15%	Purchase of new parts and repairs
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
471-269-536-044699-	UTILITY RENEWAL & REPLACEMENT	366,291.74		509,856.58	143,564.84	39%	Purchase of new parts and repairs
501-242-591-011120-	REGULAR SALARIES	109,809.21		135,498.62	25,689.41	23%	Vacant position now filled
501-242-591-035540-	PARTS	144,655.55		176,774.67	32,119.12	22%	Parts expense increase
502-246-519-034530-	GENERAL LIABILITY INSURANCE	67,855.30		101,529.72	33,674.42	50%	Repair of Fiber Optics Cable
502-246-513-034590-	OTHER INSURANCE	977,169.08		1,122,691.48	145,522.40	15%	Increase in insurance rates
502-600-521-012140-	WORKERS COMPENSATION	308,566.31		445,870.87	137,304.56	44%	Increase in Worker's Compensation claims/settlements
504-127-519-033190-	OTHER PROFESSIONAL SERVICES	51,247.50		91,930.85	40,683.35	79%	Timing of new account
504-127-519-034586-	PHARMACY CLAIMS	0.00		2,970,784.74	2,970,784.74	N/A	Pharmacy claims account established in the current fiscal year
505-241-513-011120-	REGULAR SALARIES	224,514.86		257,061.07	32,546.21	14%	Addition of 1.5 positions in the current fiscal year
505-241-513-035130-	COMPUTER HARDWARE UPGRADE	9,473.84		74,967.40	65,493.56	691%	Purchase of computers & networking equipment
	TOTAL	12,565,736.37		33,621,988.42			