

Expense Analysis December 31, 2019

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

ACCOUNT	ACCOUNT NAME	2018 YTD EXPENDED	2019 YTD EXPENDED	Difference	% Change	Explanation
001 -110-523-088990-	DEPT OF JUVENILE JUSTICE	\$ 76,428.00	\$ 111,842.16	\$ 35,414.16	46%	Shared detention costs re-calculated in November
001 -111-564-033170-	HOSPITAL	121,872.52	211,633.78	89,761.26	74%	Two bills received last FY during Q1 vs. one this FY Q1
001 -128-569-088240-	CCCR-CHILDREN IN CENTER	0	30,655.90	30,655.90	N/A	Accounting timing
001 -215-572-011120-	REGULAR SALARIES	0	29,080.24	29,080.24	N/A	New department added
001 -220-519-034611-	MAINTENANCE-COURTHOUSE	0	38,242.06	38,242.06	N/A	Ongoing project
001 -241-513-036992-	IS/TELECOM INTER-DEPT CHGS	107,157.28	194,107.78	86,950.50	81%	Increased monthly service cost
001 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	7,302,091.03	8,014,339.78	712,248.75	10%	Increase in budget
001 -700-586-099110-	BUD TRANSF-SUPERVISOR ELECTION	524,714.24	621,106.18	96,391.94	18%	Increase in budget
004 -161-572-034660-	MAINT-STRUCTURE EXCEPT BLDGS	0	26,600.00	26,600.00	N/A	Baffle repairs
004 -205-515-011120-	REGULAR SALARIES	132,026.40	157,582.74	25,556.34	19%	Retirement payout/reclassified positions
004 -400-586-099070-	BUDGET TRANSFER-TAX COLLECTOR	164,835.30	190,988.38	26,153.08	16%	Increase in budget
102 -151-541-066120-16009	ROW-66TH AVE/65TH ST-83RD ST	0	333,369.40	333,369.40	N/A	New project
103 -109-571-066490-03028	OTHER MACHINERY & EQUIPMENT	0	83,385.00	83,385.00	N/A	Purchase of 24 hour library kiosk
109 -214-541-053360-	ROAD RESURFACING	37,741.45	65,823.60	28,082.15	74%	Increased road resurfacing.
109 -214-541-053360-16020	CR512 RESURF MYRTLE TO 125TH	59,295.11	439,282.43	379,987.32	641%	Larger portion of project completed during October
109 -214-541-053360-18022	ROAD RESURFACING	250	106,886.83	106,636.83	42655%	Larger portion of project completed during October
109 -214-541-066510-18025	IR BLVD & GRAND HARBOR INTER	0	97,283.93	97,283.93	N/A	New project
111 -244-541-036992-	IS/TELECOM INTER-DEPT CHGS	33,950.81	61,499.53	27,548.72	81%	Increase in Information Systems allocation
114 -120-522-012130-	INSURANCE-LIFE & HEALTH	594,777.11	699,821.35	105,044.24	18%	13.5 additional employees and turnover
114 -120-522-012140-	WORKERS COMPENSATION	152,231.89	187,644.74	35,412.85	23%	13.5 additional employees and turnover
114 -120-522-036992-	IS/TELECOM INTER-DEPT CHGS	66,310.03	120,116.25	53,806.22	81%	Increase in Information Systems allocation
114 -120-522-066420-	AUTOMOTIVE	0	301,934.00	301,934.00	N/A	Delivery of rescue unit
128 -144-572-033490-19028	OTHER CONTRACTUAL SERV-DORIAN	0	56,528.10	56,528.10	N/A	New account established-Hurricane Dorian expenses
128 -144-572-066510-17001	SECTOR 5 BEACH RENOURISHMENT	4,500.00	1,404,440.39	1,399,940.39	31110%	Ongoing project
128 -144-572-066514-17001	SECTOR 3 BEACH RENOURISHMENT	0	51,848.98	51,848.98	N/A	Ongoing project
136 -163-564-036730-19803	COC TRA GRNT#FL0113L4H091806	0	31,098.00	31,098.00	N/A	HUD Grant for FY 19/20
136 -163-564-036730-19804	ALCOHOPE GRANT#FL0114L4H091811	0	27,067.00	27,067.00	N/A	HUD Grant for FY 19/20
136 -163-564-036730-19806	NEW CHRONICS #FL0119L4H091811	0	92,900.00	92,900.00	N/A	HUD Grant for FY 19/20
136 -163-564-036730-19807	COC TRAZ #FL0338L4H091805	0	28,573.00	28,573.00	N/A	HUD Grant for FY 19/20
136 -163-564-036730-19808	CHRONICS #FL0360L4H091809	0	31,147.00	31,147.00	N/A	HUD Grant for FY 19/20
136 -163-564-036730-19809	FAMILY RENT #FL0380L4H091804	0	29,695.00	29,695.00	N/A	HUD Grant for FY 19/20
136 -163-564-036730-19811	NEW HORIZONS #FL0440L4H091807	0	35,412.00	35,412.00	N/A	HUD Grant for FY 19/20
145 -146-539-066390-18035	SEBASTIAN HARBOR PRESERVE IMP	250	81,425.75	81,175.75	32470%	Ongoing project
308 -162-575-066490-19024	JACKIE ROBINSN TRAIN CTR-CAPTL	0	126,232.64	126,232.64	N/A	New accounts created for Major League Baseball
315 -120-522-066420-	AUTOMOTIVE	0	289,876.00	289,876.00	N/A	Delivery of rescue unit
315 -214-541-066120-13009	ROW-37TH ST/US1 TO IR BLVD	0	1,567,770.50	1,567,770.50	N/A	Ongoing project
315 -220-519-066510-12009	NEW COURTROOM FACILITIES	0	280,484.57	280,484.57	N/A	Courthouse renovations
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	212,327.32	365,106.38	152,779.06	72%	Increase in yard waste
411 -255-534-033490-	OTHER CONTRACTUAL SERVICES	416,589.90	475,986.46	59,396.56	14%	Transportation of recyclables to St. Lucie County
441 -233-524-033470-	CONTRACTED LABOR SERVICES	116,426.00	143,612.41	27,186.41	23%	Supplemental inspector for services
471 -219-536-011120-	REGULAR SALARIES	212,385.55	247,916.01	35,530.46	17%	3 additional budgeted employees
471 -235-536-033190-	OTHER PROFESSIONAL SERVICES	9,810.30	40,140.90	30,330.60	309%	Reclaimed waterline corrosion repair
471 -235-536-036992-	IS/TELECOM INTER-DEPT CHGS	72,778.31	119,151.75	46,373.44	64%	Increase in Information Systems allocation
471 -235-536-044699-18510	CENTRAL WWTF ROTOR REPAIR	0	29,404.50	29,404.50	N/A	New project
471 -235-536-044699-19510	CRWWTF REPAIR RECYCLE PUMP	0	56,795.00	56,795.00	N/A	New project
471 -265-536-011120-	REGULAR SALARIES	225,946.38	259,848.77	33,902.39	15%	3 additional employees

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471 -265-536-034210-	POSTAGE	17,964.16	50,861.40	32,897.24	183% Accounting timing
471 -268-536-011120-	REGULAR SALARIES	170,951.51	207,485.27	36,533.76	21% 3 additional employees
471 -268-536-044699-19512	LIFT STATION REHABS	0	96,478.00	96,478.00	N/A New project
471 -269-536-034460-	FEC PAYMENTS	0	29,977.96	29,977.96	N/A Paid in 2nd qtr last fiscal year
471 -292-536-033190-	OTHER PROFESSIONAL SERVICES	8,209.25	50,193.00	41,983.75	511% Replacement of 500 feet of boardwalk
472 -219-536-099210-	FUND TRANSFERS OUT	0	150,391.00	150,391.00	N/A Utility bond
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	8,055.27	36,255.68	28,200.41	350% Caterpillar motor grader transmission repair
502 -246-513-033190-	OTHER PROFESSIONAL SERVICES	60,075.65	111,438.43	51,362.78	85% Valuation of buildings completed
502 -246-519-012140-	WORKERS COMPENSATION	227,914.64	469,995.98	242,081.34	106% Increase in Worker's Compensation claims/settlements
502 -246-519-033110-	LEGAL SERVICES	29,366.34	70,535.53	41,169.19	140% Increase in expense due to Ocean Concrete case
504 -127-519-034580-	INSURANCE CLAIMS	1,379,620.28	2,860,069.33	1,480,449.05	107% Fluctuation in timing of insurance claims
504 -127-519-034588-	FL BLUE ADMIN FEES	0	115,308.50	115,308.50	N/A New account established
504 -127-519-034589-	STOP LOSS FEES	0	91,127.30	91,127.30	N/A New account established
505 -234-519-011120-	REGULAR SALARIES	0	26,608.27	26,608.27	N/A New department added
505 -241-513-036610-	DEPRECIATION	19,735.84	55,217.66	35,481.82	180% Additional depreciation on new cybersecurity infrastructure
TOTAL		\$ 12,566,587.87	\$ 22,417,630.48		