

Expense Analysis December 31, 2018

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

ACCOUNT	ACCOUNT DESCRIPTION	2018	2019		Difference	% Change	Explanation
		YTD EXPENDED	YTD EXPENDED				
001 -102-514-033110-15023	LEGAL SERVICES-ALL ABOARD FL	\$ 20,090	\$ 52,952	\$ 32,863	164%	Legal Services increase	
001 -109-571-038150-	SUBSCRIPTIONS/MICROFILM	\$ -	\$ 25,435	\$ 25,435	N/A	Annual Microfilm subscription -new account established	
001 -199-581-099210-	FUND TRANSFERS OUT	\$ 1,298,145	\$ 1,533,486	\$ 235,341	18%	Transportation Fund budget increased	
001 -220-519-033410-	JANITORIAL SERVICES	\$ -	\$ 82,673	\$ 82,673	N/A	Janitorial services incurred-new account established	
001 -220-519-066420-	AUTOMOTIVE	\$ -	\$ 26,925	\$ 26,925	N/A	New vehicle purchase	
001 -241-513-036992-	COMP SERV INTER-DEPT CHGS	\$ 80,624	\$ 107,157	\$ 26,533	33%	Increase in Computer Services allocation	
004 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$ 30,358	\$ 78,694	\$ 48,337	159%	Demolition of Club Bali	
103 -109-571-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$ -	\$ 26,849	\$ 26,849	N/A	Fiber cable for Fellsmere Library	
109 -214-541-035120-	COMPUTER SOFTWARE	\$ -	\$ 39,569	\$ 39,569	N/A	e-Builder software maintenance- new expense	
109 -214-541-053360-	ROAD RESURFACING	\$ -	\$ 37,741	\$ 37,741	N/A	Road resurfacing	
109 -214-541-053360-16020	CR512 RESURF MYRTLE TO 125TH	\$ 16,951	\$ 59,295	\$ 42,344	250%	Road resurfacing-project	
109 -244-541-035120-	COMPUTER SOFTWARE	\$ -	\$ 28,292	\$ 28,292	N/A	25% of e-Builder Implementation fee/new expense	
111 -214-541-033470-	CONTRACTED LABOR SERVICES	\$ -	\$ 93,862	\$ 93,862	N/A	Wages for daily workers-new account established	
111 -245-541-035360-	TRAFFIC SIGNS	\$ 5,410	\$ 41,210	\$ 35,800	662%	Aluminum signs and hardware/timing	
114 -120-522-011140-	OVERTIME	\$ 329,608	\$ 422,612	\$ 93,004	28%	Station 14 opened 12/15/17	
114 -120-522-012120-	RETIREMENT CONTRIBUTION	\$ 865,216	\$ 991,328	\$ 126,112	15%	Station 14 opened 12/15/17	
119 -144-572-088750-	CHAMBER OF COMMERCE	\$ 48,891	\$ 83,365	\$ 34,473	71%	Payment based on reimbursement	
120 -133-525-034690-	MAINTENANCE - OTHER EQUIPMENT	\$ 46,075	\$ 163,321	\$ 117,246	254%	E911 Upgrade Install & Equipment- 50%	
120 -133-525-066470-	EDP EQUIPMENT	\$ -	\$ 152,536	\$ 152,536	N/A	E911 Upgrade Equipment - 50%	
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$ 40,000	\$ 80,000	\$ 40,000	100%	Increase in Purchase Assistance Loans	
123 -228-569-088070-	REHAB LOAN - OWNER OCCUPIED	\$ 95,416	\$ 186,064	\$ 90,648	95%	Several rehabilitation jobs completed very close together	
128 -144-572-011120-	REGULAR SALARIES	\$ 28,799	\$ 63,846	\$ 35,046	122%	Employee Vacation Payout	
128 -144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	\$ -	\$ 50,360	\$ 50,360	N/A	Sector 7 Beach Renourishment	
133 -210-572-066510-14004	ARCHIE SMITH FISH HOUSE REST	\$ -	\$ 126,796	\$ 126,796	N/A	Fish House Restoration	
136 -163-564-036730-18804	COCWIDE TRA #FLO113L4H091705	\$ -	\$ 33,820	\$ 33,820	N/A	HUD Grant for FY 2018/19	
136 -163-564-036730-18805	ALCOHOPE #FLO114L4H091710	\$ -	\$ 27,885	\$ 27,885	N/A	HUD Grant for FY 2018/19	
136 -163-564-036730-18807	NEW CHRONICS #FLO119L4H091710	\$ -	\$ 84,038	\$ 84,038	N/A	HUD Grant for FY 2018/19	
136 -163-564-036730-18808	COC TRA 2 #FLO338L4H091704	\$ -	\$ 27,346	\$ 27,346	N/A	HUD Grant for FY 2018/19	
136 -163-564-036730-18809	IR CHRONICS #FLO360L4H091708	\$ -	\$ 28,998	\$ 28,998	N/A	HUD Grant for FY 2018/19	
136 -163-564-036730-18810	FAM RENTAL #FLO380L4H091703	\$ -	\$ 27,612	\$ 27,612	N/A	HUD Grant for FY 2018/19	
136 -163-564-036730-18812	NEW HORIZONS 2 FLO440L4H091706	\$ -	\$ 32,839	\$ 32,839	N/A	HUD Grant for FY 2018/19	
308 -162-575-066490-01002	OTHER MACHINERY & EQUIPMENT	\$ 1,932	\$ 65,961	\$ 64,029	3313%	MilB contract based on reimbursement	
315 -220-519-066510-16030	JAIL ROOF	\$ 652	\$ 370,084	\$ 369,432	56661%	Capital project	
315 -220-519-066510-17018	NORTH CO OFFICES @ SEB CORNERS	\$ 10,861	\$ 471,689	\$ 460,828	4243%	Capital project	
315 -243-538-066510-16022	CIP-OSPREY ACRES	\$ 14,418	\$ 691,527	\$ 677,108	4696%	Capital project	
315 -600-586-099040-	SHERIFF-LAW ENFORCEMENT	\$ -	\$ 1,478,650	\$ 1,478,650	N/A	Capital project	
315 -600-586-099140-	SHERIFF-DETENTION CENTER	\$ -	\$ 140,000	\$ 140,000	N/A	Capital project	
411 -217-534-033489-	CONTRACTUAL SERVICES	\$ 306,323	\$ 465,279	\$ 158,955	52%	Timing discrepancy on payments to Republic Services	
411 -255-534-033489-	CONTRACTUAL SERVICES	\$ 247,508	\$ 497,999	\$ 250,492	101%	Timing discrepancy on payments to Republic Services	
411 -255-534-033490-	OTHER CONTRACTUAL SERVICES	\$ 12,326	\$ 416,590	\$ 404,264	3280%	Timing discrepancy on payments to Waste Management	
411 -255-534-035290-	OTHER OPERATING SUPPLIES	\$ 5,063	\$ 115,830	\$ 110,767	2188%	Purchase of 64 gallon recycle carts	
418 -236-572-035630-	PRO SHOP	\$ 42,896	\$ 72,363	\$ 29,467	69%	Dec cost of goods sold not in previous year-not posted until Jan	
441 -233-524-011120-	REGULAR SALARIES	\$ 322,050	\$ 385,804	\$ 63,754	20%	Three new positions	
441 -233-524-033470-	CONTRACTED LABOR SERVICES	\$ -	\$ 116,426	\$ 116,426	N/A	Contracted services-New account established	
471 -218-536-035230-	CHEMICALS	\$ 57,203	\$ 85,776	\$ 28,573	50%	Increase use of chemical sodium hypochlorite	
471 -235-536-044699-15518	SC R/O REHAB WELLS 2,3,5,6,7	\$ 2,225	\$ 47,851	\$ 45,626	2050%	Payment for Floridian Aquifer Wells Rehab	
471 -235-536-044699-18533	SWWTF REBUILD HEADWORK SCREEN	\$ -	\$ 49,662	\$ 49,662	N/A	Purchase of replacement parts for rebuild	
501 -242-591-035530-	GAS/DIESEL	\$ 404,214	\$ 471,432	\$ 67,218	17%	Fluctuation in gas/diesel prices	

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		YTD EXPENDED	YTD EXPENDED			
502 -246-513-034590-	OTHER INSURANCE	\$ 968,472	\$ 1,101,508	\$ 133,036	14%	Increase in insurance rates
502 -246-519-012140-	WORKERS COMPENSATION	\$ 194,404	\$ 232,923	\$ 38,518	20%	Increase in Worker's Compensation claims/settlements
502 -246-519-034530-	GENERAL LIABILITY INSURANCE	\$ 37,149	\$ 106,616	\$ 69,466	187%	Increase in insurance claims
502 -600-521-012140-	WORKERS COMPENSATION-SHERIFF	\$ 126,270	\$ 235,959	\$ 109,689	87%	Increase in Worker's Compensation claims/settlements
504 -127-519-034586-	PHARMACY CLAIMS	\$ -	\$ 1,240,031	\$ 1,240,031	N/A	Pharmacy claims account established in the current fiscal year
505 -241-513-035130-	COMPUTER HARDWARE UPGRADE	\$ 4,826	\$ 38,240	\$ 33,414	692%	Increase in budget/Purchase of computers & networking equipment
	TOTAL	\$ 5,664,377	\$ 13,715,107			