

Expense Analysis September 30, 2018 Preliminary

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

Account Number	ACCOUNT DESCRIPTION	YTD 2016/17	YTD 2017/18	Difference	% Change	Explanation
001 -102-514-033110-15023	LEGAL SERVICES-ALL ABOARD FL	\$177,515	\$481,415	\$303,900	171.20%	Legislative Advocacy matters related to AAF-Capitol Hill Meetings increased costs
001 -109-571-066410-18801	OFFICE FURNITURE & EQUIPMENT	\$0	\$36,200	\$36,200	N/A	Purchases covered by Annex sale proceeds
001 -110-515-088151-	IR LAG NATL ESTUARY PROG COUNC	\$14,583	\$50,000	\$35,417	242.86%	Annual contribution to Indian River Lagoon Council
001 -110-515-088029-	LOCAL JOBS GRT-PARABEL USA INC	\$0	\$68,333	\$68,333	N/A	New local jobs grant
001 -110-541-066490-54001	OTHER MACHINERY & EQUIPMENT	\$156,613	\$552,849	\$396,236	253.00%	SRA purchased 4 new busses
001 -110-541-033190-54001	OTHER PROF SERVICES-SRA	\$0	\$32,824	\$32,824	N/A	Public Transportation Procurement Technical Assistance Study
001 -128-569-088802-	EDUCATION FND-READY SET GO	\$130,000	\$156,655	\$26,655	20.50%	Budget Increase of \$26,655
001 -128-569-088791-	BIG BROTHERS/BIG SISTERS - IRC	\$39,183	\$67,357	\$28,174	71.90%	Budget increase of \$35,000
001 -128-569-088241-	CCCR-CONSCIOUS DISCIPLINE	\$0	\$47,141	\$47,141	N/A	New Children's Services award recipient
001 -128-569-088321-	LRN ALLIANCE-MOONSHOT ACADEMY	\$0	\$100,000	\$100,000	N/A	New Children's Services award recipient
001 -128-569-088427-	HEALTHY START-BABIES & BEYOND	\$0	\$27,500	\$27,500	N/A	New Children's Services award recipient
001 -128-569-088428-	HEALTHY START-DOULA SERVICES	\$0	\$27,500	\$27,500	N/A	New Children's Services award recipient
001 -128-569-088581-	RCMA-CHILDCARE INFANT/TODDLER	\$0	\$38,553	\$38,553	N/A	New Children's Services award recipient
001 -128-569-088582-	RCMA/CCEP MATCH	\$0	\$37,782	\$37,782	N/A	New Children's Services award recipient
001 -128-569-088730-	TYKES & TEENS-INFNT MEN HEALTH	\$0	\$53,370	\$53,370	N/A	New Children's Services award recipient
001 -128-569-088793-	SUN PHY THERAPY-EARLY INTERVEN	\$0	\$26,300	\$26,300	N/A	New Children's Services award recipient
001 -203-513-011120-	REGULAR SALARIES	\$265,714	\$316,745	\$51,031	19.21%	Additional employee
001 -208-525-011120-	REGULAR SALARIES	\$279,348	\$328,926	\$49,577	17.75%	Employee training caused overlap-vacation payout
001 -210-572-033190-	OTHER PROFESSIONAL SERVICES	\$84,190	\$114,443	\$30,253	35.93%	Beach parks maintenance bid came in higher than last year
001 -210-572-036750-	FAIRGROUND EXPENDITURES	\$57,558	\$100,704	\$43,146	74.96%	Fairgrounds roof coating and painting of expo building
001 -220-519-034610-	MAINTENANCE - BUILDINGS	\$67,109	\$99,216	\$32,107	47.84%	Replacement garage door-painting of Commission Chambers
001 -220-519-066390-	OTHER IMPROVEMENTS EXCEPT BLDG	\$1,546	\$74,041	\$72,495	4689.66%	Trailer mounted generator
001 -220-519-033490-17026	OTHER CONTRACT SERV-IRMA	\$142	\$34,086	\$33,945	23989.14%	Hurricane Irma expenses
001 -241-513-036992-	COMP SERV INTER-DEPT CHGS	\$228,366	\$322,497	\$94,131	41.22%	\$94,131 increase in budget due to allocation of Computer Services
004 -104-572-034690-	MAINTENANCE - OTHER EQUIPMENT	\$22,589	\$63,551	\$40,962	181.34%	Waterslide repair
004 -105-572-066490-	OTHER MACHINERY & EQUIPMENT	\$13,717	\$52,765	\$39,048	284.66%	Geothermal Pool Heaters
004 -105-572-034610-17026	MAINTENANCE - BUILDINGS-IRMA	\$0	\$28,204	\$28,204	N/A	Hurricane Irma expenses
004 -205-515-011120-	REGULAR SALARIES	\$474,963	\$558,494	\$83,531	17.59%	Two additional employees compared to last year
004 -210-572-066510-18001	58TH AVE BALLFIELD EXP & RENOV	\$0	\$74,371	\$74,371	N/A	Capital project
004 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$18,392	\$68,960	\$50,568	274.94%	Increase in properties demolished
004 -234-537-011120-	REGULAR SALARIES	\$66,318	\$99,350	\$33,031	49.81%	Additional employee
004 -234-537-066420-	AUTOMOTIVE	\$0	\$27,492	\$27,492	N/A	New vehicle purchase
102 -151-541-066510-06004	66TH AVE/CR510 INTERSECTN IMPR	\$0	\$66,525	\$66,525	N/A	Capital project
102 -151-541-066510-18016	85TH ST TURN LANE @ 66TH AVE	\$0	\$53,085	\$53,085	N/A	Capital project
102 -151-541-066510-18019	CR510 - 58TH AVE TURN LANE	\$0	\$128,302	\$128,302	N/A	Capital project
102 -152-541-066510-06011	26TH ST/43RD AVE - 58TH AVE	\$4,372	\$43,240	\$38,868	889.10%	Capital project
102 -152-541-066120-07806	66TH AVE/49TH TO 65TH ST ROW	\$0	\$98,575	\$98,575	N/A	Capital project
102 -152-541-066120-16006	ROW-26TH ST/58TH TO 66TH	\$0	\$177,646	\$177,646	N/A	Capital project
102 -153-541-066510-17002	21ST ST SW & 27TH AVE INTERSCT	\$0	\$624,603	\$624,603	N/A	Capital project
103 -109-571-035250-	INSTITUTIONAL SUPPLIES	\$430	\$29,410	\$28,980	6740.33%	Playaway tablets for children purchased with impact fees
103 -220-519-066110-	ALL LAND	-\$4,950	\$449,856	\$454,806	-9188.01%	Courthouse expansion land purchase
109 -214-541-053360-	ROAD RESURFACING	\$1,566,731	\$1,746,828	\$180,097	11.50%	Road resurfacing
109 -214-541-053360-16023	58TH AVE RESURFACE-57TH TO 510	\$101,373	\$272,114	\$170,741	168.43%	Road resurfacing
109 -214-541-066510-03023	45TH STREET BEAUTIFICATION	\$15,646	\$80,121	\$64,475	412.09%	Capital project
109 -214-541-033490-	OTHER CONTRACTUAL SERVICES	\$19,794	\$128,611	\$108,817	549.75%	43rd Ave bridge over South Relief Canal- right account?
109 -214-541-034460-	FEC PAYMENTS	\$42,368	\$456,018	\$413,650	976.33%	Increase in FEC payments
109 -214-541-053360-16008	58TH AVE RESURFACE/26TH-57TH	\$11,741	\$177,572	\$165,831	1412.44%	Road resurfacing
109 -214-541-066510-17012	NORTH COUNTY BUS LOOP	\$407	\$139,889	\$139,483	34283.52%	Capital project
109 -214-541-053360-17028	45TH ST RESURFACE-58TH TO 43RD	\$0	\$141,730	\$141,730	N/A	Road resurfacing
111 -214-541-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$472,651	\$524,669	\$52,018	11.01%	Increase in use of heavy equipment in addition to aging fleet
111 -214-541-035210-	FUEL & LUBRICANTS	\$298,137	\$387,738	\$89,601	30.05%	Increase in fuel prices and use of equipment

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111 -214-541-066420-	AUTOMOTIVE	\$182,371	\$323,230	\$140,859	77.24%	Drainage maintenance crew vehicles
111 -214-541-066490-	OTHER MACHINERY & EQUIPMENT	\$25,265	\$348,784	\$323,520	1280.53%	Purchase of \$200,000 Grader
111 -214-541-066430-	HEAVY EQUIPMENT-WHEEL TRACK	\$0	\$298,467	\$298,467	N/A	Purchase of \$150,000 Dump Truck and replacement equipment
111 -244-541-011120-	REGULAR SALARIES	\$1,265,617	\$1,412,634	\$147,017	11.62%	2 additional employees & large vacation payout
111 -244-541-036992-	COMP SERV INTER-DEPT CHGS	\$72,354	\$102,177	\$29,823	41.22%	Increase in Computer Services allocation
111 -245-541-012130-	INSURANCE-LIFE & HEALTH	\$166,415	\$198,205	\$31,789	19.10%	Increase in Health Insurance allocation and employees with dependent coverage
111 -245-541-066490-	OTHER MACHINERY & EQUIPMENT	\$28,216	\$78,365	\$50,149	177.74%	Traffic sign printer and accessories
111 -245-541-066420-	AUTOMOTIVE	\$0	\$32,292	\$32,292	N/A	New vehicle purchase
111 -281-538-011120-	REGULAR SALARIES	\$224,753	\$256,688	\$31,935	14.21%	Additional employee
114 -120-522-099070-	BUDGET TRANSFER-TAX COLLECTOR	\$553,173	\$609,362	\$56,189	10.16%	Increase in Tax Collector budget, excess fees returned at year end
114 -120-522-099060-	BUDG TRANSFER-PROPERTY APPRAIS	\$374,753	\$414,458	\$39,705	10.59%	Increase in Property Appraiser's budget
114 -120-522-035210-	FUEL & LUBRICANTS	\$269,027	\$314,323	\$45,296	16.84%	Rise in fuel prices and additional Fire Station 14
114 -120-522-036992-	COMP SERV INTER-DEPT CHGS	\$141,316	\$199,565	\$58,249	41.22%	Increase in Computer Services allocation
114 -120-522-035290-	OTHER OPERATING SUPPLIES	\$65,374	\$126,498	\$61,124	93.50%	\$20,519 Fire Hose, \$15,487 Tough Books purchase and additional Station 14 supplies
114 -120-522-066420-	AUTOMOTIVE	\$1,070,841	\$2,113,460	\$1,042,619	97.36%	Replacement vehicles and additional Station 14 engine
114 -120-522-066470-	EDP EQUIPMENT	\$43,100	\$117,528	\$74,428	172.69%	Replacement tough books
114 -120-522-037310-	EMS CTY AWRD GRT OPERATING	\$1,552	\$37,406	\$35,854	2310.59%	EMS County Awards Grant-Active shooter training and laryngoscope
114 -120-522-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$0	\$69,251	\$69,251	N/A	Replacement radios
119 -144-572-088751-	SEBASTIAN CHAMBER OF COMMERCE	\$6,122	\$86,923	\$80,801	1319.84%	Sebastian Chamber of Commerce expenses in separate account when compared to last year
119 -144-572-033490-	OTHER CONTRACTUAL SERVICES	\$0	\$27,500	\$27,500	N/A	Fishing Tournament sponsorship
120 -133-525-034690-	MAINTENANCE - OTHER EQUIPMENT	\$89,233	\$193,286	\$104,053	116.61%	Upgrade to E911 system and text to 911 integration project
120 -133-525-066470-	EDP EQUIPMENT	\$36,797	\$170,165	\$133,368	362.44%	Upgrade to E911 system and text to 911 integration project
123 -228-569-088070-	REHAB LOAN - OWNER OCCUPIED	\$435,854	\$708,526	\$272,672	62.56%	Several major rehabilitation jobs completed very close together
123 -228-569-088050-	PURCHASE ASSISTANCE LOAN	\$105,000	\$364,983	\$259,983	247.60%	Increase in Purchase Assistance Loans (SHIP)
123 -228-569-088040-	IMPACT FEE LOAN NEW/REHAB	\$22,680	\$82,433	\$59,753	263.46%	Increase in Impact Fee Loan assistance through Habitat applicants
124 -204-515-033490-08014	OTHER CONT SERV-TDP MAJ UPDATE	\$1,413	\$137,606	\$136,193	9637.52%	TDP Major Plan update required every 5 years
127 -210-537-033490-	OTHER CONTRACTUAL SERVICES	\$7,302	\$47,623	\$40,321	552.19%	Countywide Wildfire Protection Management Plan
128 -144-572-033190-15021	OTHER PROF SERV-SECTOR 5	\$27,411	\$94,735	\$67,324	245.61%	Design and Permitting for Sector 5 Beach Renourishment
128 -144-572-033490-17026	OTHER CONTRACT SERV-IRMA	\$0	\$47,741	\$47,741	N/A	Hurricane Irma expenses
128 -144-572-066420-	AUTOMOTIVE	\$0	\$25,997	\$25,997	N/A	New vehicle purchase
128 -144-572-066512-17001	SECTOR 7 BEACH RENOURISHMENT	\$0	\$61,921	\$61,921	N/A	Sector 7 Beach Renourishment
136 -163-564-088871-17806	NEW HORIZONS 2 FL0440L4H091605	\$25,938	\$81,294	\$55,356	213.42%	HUD Grant beginning in FY 2017/18
136 -163-564-088871-17808	IR CHRONICS #FL0360L4H091607	\$15,297	\$76,047	\$60,750	397.14%	HUD Grant beginning in FY 2017/18
136 -163-564-088871-17807	NEW CHRONICS #FL0119L4H091609	\$40,576	\$225,152	\$184,576	454.89%	HUD Grant beginning in FY 2017/18
136 -163-564-036730-17812	HUD COC TRA 2 #FL0338L4H091603	\$0	\$69,816	\$69,816	N/A	HUD Grant for FY 2017/18 only
136 -163-564-036730-17813	HUD SHEL+CARE #FL0380L4H091602	\$0	\$88,116	\$88,116	N/A	HUD Grant for FY 2017/18 only
136 -163-564-036730-18805	ALCOHOPE #FL0114L4H091710	\$0	\$33,162	\$33,162	N/A	HUD Grant beginning in FY 2017/18
136 -163-564-036730-18807	NEW CHRONICS #FL0119L4H091710	\$0	\$37,863	\$37,863	N/A	HUD Grant beginning in FY 2017/18
136 -163-564-036730-18809	IR CHRONICS #FL0360L4H091708	\$0	\$27,848	\$27,848	N/A	HUD Grant beginning in FY 2017/18
136 -163-564-036730-18812	NEW HORIZONS 2 FL0440L4H091706	\$0	\$36,082	\$36,082	N/A	HUD Grant beginning in FY 2017/18
136 -163-564-088871-17809	HMIS EXPANSION FL0116L4H091609	\$0	\$35,400	\$35,400	N/A	HUD Grant for FY 2017/18 only
136 -163-564-088871-17811	COC WIDE TRA #FL0113L4H091604	\$0	\$94,272	\$94,272	N/A	HUD Grant for FY 2017/18 only
142 -901-601-088400-	COURT ADMINISTRATOR	\$100,108	\$133,566	\$33,457	33.42%	Timing discrepancy in reimbursement of Court Administrator's budget
142 -903-602-088380-	STATE ATTORNEY	\$66,605	\$104,368	\$37,763	56.70%	\$55,722 increase in State Attorney's Court Technology Fund budget
315 -110-541-066510-54001	SRA BUS SHELTERS	\$0	\$61,040	\$61,040	N/A	Capital project
315 -120-522-066510-15015	FIRE STATION #14 CONSTRUCTION	\$502,052	\$740,398	\$238,347	47.47%	Capital project
315 -120-522-066420-	AUTOMOTIVE	\$0	\$1,013,002	\$1,013,002	N/A	Capital project
315 -120-522-066450-	COMMUNICATIONS EQUIPMENT-ALL	\$0	\$75,479	\$75,479	N/A	Capital project
315 -208-525-066470-	EDP EQUIPMENT	\$0	\$108,036	\$108,036	N/A	Capital project
315 -210-572-066510-18005	VICTOR HART PARKING/DRAIN IMP	\$0	\$33,714	\$33,714	N/A	Capital project
315 -214-541-066510-06041	43RD AVE-18TH ST TO 26TH ST	\$11,593	\$87,005	\$75,412	650.52%	Capital project

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315 -214-541-066510-16025	IR BLVD SIDEWALK-37TH TO 53RD	\$341	\$347,937	\$347,596	102042.10%	Capital project
315 -214-541-066120-06041	ROW-43 AVE/18TH-26TH ST	\$0	\$2,913,918	\$2,913,918	N/A	Capital project
315 -214-541-066120-16006	ROW-26TH ST/58TH - 66TH	\$0	\$200,035	\$200,035	N/A	Capital project
315 -214-541-066510-17026	BLUE CYPRESS CULVERT REPLACMNT	\$0	\$96,719	\$96,719	N/A	Capital project
315 -214-541-066510-18003	74TH AVE SW & 1ST ST SW CULVER	\$0	\$171,527	\$171,527	N/A	Capital project
315 -214-541-066510-18025	IR BLVD & GRAND HARBOR INTR SCT	\$0	\$31,225	\$31,225	N/A	Capital project
315 -220-519-066510-16033	COURTHOUSE JUDGES SECURITY	\$69,817	\$228,144	\$158,327	226.77%	Capital project
315 -220-519-066510-16030	JAIL ROOF	\$18,870	\$429,969	\$411,099	2178.59%	Capital project
315 -220-519-066510-16028	HEALTH DEPT ROOF	\$15,525	\$372,839	\$357,314	2301.54%	Capital project
315 -220-519-066510-16003	ADMIN COMPLEX ROOF REPLACMNT	\$60,691	\$1,657,730	\$1,597,039	2631.43%	Capital project
315 -220-519-066510-18020	SHERIFF OFFICE A/C CHILLER	\$0	\$153,929	\$153,929	N/A	Capital project
315 -220-519-066510-18021	BRACKETT LIBRARY A/C CHILLER	\$0	\$105,140	\$105,140	N/A	Capital project
315 -220-519-066510-18030	PBX PHONE SYSTEM UPGRADE	\$0	\$160,901	\$160,901	N/A	Capital project
315 -241-513-066490-	OTHER MACHINERY & EQUIPMENT	\$0	\$212,423	\$212,423	N/A	Capital project
315 -243-519-066340-15017	EAST GIFFORD DRAINAGE	\$0	\$159,598	\$159,598	N/A	Capital project
315 -243-538-066510-16022	CIP-OSPREY ACRES	\$56,278	\$2,132,776	\$2,076,498	3689.69%	Capital project
315 -243-538-066510-16001	PC MAIN RELIEF CANAL UPGRADE	\$321	\$149,090	\$148,769	46335.36%	Capital project
315 -600-586-099140-	SHERIFF-DETENTION CENTER	\$109,340	\$170,000	\$60,660	55.48%	Capital project
411 -217-534-033490-17026	OTHER CONTRACT SERV-IRMA	\$0	\$813,169	\$813,169	N/A	Hurricane Irma expenses
411 -217-534-036620-	LOSS ON ASSETS	\$0	\$861,302	\$861,302	N/A	Book value loss on sale of MWI property
411 -217-534-044780-	LANDFILL LT CARE/MAINT COST	\$0	\$200,000	\$200,000	N/A	Long Term Care expense for Landfill per Financial Assurance Report
411 -255-534-033489-	CONTRACTUAL SERVICES	\$2,475,078	\$2,725,193	\$250,115	10.11%	Timing discrepancy on payments to Republic Services
411 -255-534-033190-	OTHER PROFESSIONAL SERVICES	\$838,877	\$1,069,339	\$230,462	27.47%	Higher than anticipated yard waste tonnages and increase in rate paid
411 -255-534-034810-	ADVERTISING/EXCEPT LEGAL	\$52,319	\$103,222	\$50,903	97.29%	Overall increase in advertising
411 -255-534-033490-17026	OTHER CONTRACT SERV-IRMA	\$0	\$125,043	\$125,043	N/A	Hurricane Irma expenses
418 -221-572-035340-	LANDSCAPE MATERIALS	\$79,657	\$116,040	\$36,383	45.68%	Bunker repair expense \$17,776-Pepper tree removal \$10,050
418 -221-572-036610-	DEPRECIATION	\$95,843	\$151,544	\$55,700	58.12%	Increase due to Irrigation System being depreciated
441 -233-524-033190-	OTHER PROFESSIONAL SERVICES	\$520,251	\$678,772	\$158,521	30.47%	Increase in supplemental inspector services
441 -233-524-033490-	OTHER CONTRACTUAL SERVICES	\$0	\$119,435	\$119,435	N/A	Microfilm conversion project
471 -218-536-035230-	CHEMICALS	\$235,836	\$294,975	\$59,139	25.08%	Use of new chemical MicroC in effort to reduce nitrogen and phosphorous
471 -219-536-033490-17026	OTHER CONTRACTUAL SERV-IRMA	\$0	\$116,390	\$116,390	N/A	Hurricane Irma expenses
471 -235-536-036992-	COMP SERV INTER-DEPT CHGS	\$179,945	\$231,557	\$51,612	28.68%	Increase in budget due to allocation of Computer Services expenses
471 -235-536-036991-	GIS INTER-DEPT CHARGES	\$158,022	\$237,514	\$79,492	50.30%	Increase in budget due to allocation of GIS expenses
471 -235-536-033190-	OTHER PROFESSIONAL SERVICES	\$47,140	\$482,559	\$435,420	923.68%	Utilities Asset Management and Rate Study
471 -235-536-044699-16517	CENTRAL WWTF GEARBOX	\$0	\$56,981	\$56,981	N/A	Utilities R&R projects
471 -235-536-044699-17516	SCWWTF GRIT REMOVAL SYSTEM	\$0	\$86,924	\$86,924	N/A	Utilities R&R projects
471 -235-536-044699-17524	WRWWTF FILTER REPLACEMENT	\$0	\$144,158	\$144,158	N/A	Utilities R&R projects
471 -235-536-044699-17529	R&R-VAN ANTWERP MITIGATION	\$0	\$45,009	\$45,009	N/A	Utilities R&R projects
471 -235-536-044699-17537	BIOSOLIDS HOLDING TANK REHAB	\$0	\$262,361	\$262,361	N/A	Utilities R&R projects
471 -235-536-044699-18502	SEBASTIAN CORNERS L/S REPAIR	\$0	\$27,506	\$27,506	N/A	Utilities R&R projects
471 -235-536-044699-18510	CENTRAL WWTF ROTOR REPAIR	\$0	\$27,729	\$27,729	N/A	Utilities R&R projects
471 -235-536-044699-18516	US 1 ARV & 24" FM REPLACEMENT	\$0	\$115,515	\$115,515	N/A	Utilities R&R projects
471 -235-536-044699-18524	61ST DRIVE WATER MAIN REPAIR	\$0	\$25,875	\$25,875	N/A	Utilities R&R projects
471 -235-536-044699-18530	RENEWAL & REPLACEMENT	\$0	\$532,074	\$532,074	N/A	Utilities R&R projects
471 -265-536-012130-	INSURANCE-LIFE & HEALTH	\$192,093	\$224,198	\$32,105	16.71%	3 additional employees receiving health insurance coupled with rising rates
471 -268-536-044320-	LIFT STATION ELECTRIC	\$295,215	\$333,408	\$38,193	12.94%	Electric expenses higher each month - COVB Electric
471 -269-536-034650-	MAINTENANCE-HEAVY EQUIPMENT	\$76,814	\$103,362	\$26,548	34.56%	Large repairs including track assembly replacement and engine block repair
471 -269-536-033190-	OTHER PROFESSIONAL SERVICES	\$72,631	\$117,657	\$45,026	61.99%	Increase in directional boring and \$1,997 testing of backflow valves
471 -269-536-035310-	PAVING MATERIAL	\$62,915	\$113,104	\$50,189	79.77%	Concerns from PW resulted in use of FDOT standards for patching in roadways
471 -292-536-033190-	OTHER PROFESSIONAL SERVICES	\$0	\$107,363	\$107,363	N/A	Department established this fiscal year
471 -292-536-034310-	ELECTRIC SERVICES	\$0	\$26,053	\$26,053	N/A	Department established this fiscal year

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471 -292-536-036610-	DEPRECIATION	\$0	\$82,919	\$82,919		N/A Department established this fiscal year
501 -242-591-035530-	GAS/DIESEL	\$1,524,229	\$1,756,287	\$232,058	15.22%	Rise in fuel prices
501 -242-591-035550-	TIRES & TUBES	\$90,635	\$121,431	\$30,796	33.98%	4 graders and 1 loader required new sets of tires
501 -242-591-033490-	OTHER CONTRACTUAL SERVICES	\$99,921	\$138,169	\$38,248	38.28%	3 pieces of heavy equipment required costly repairs
502 -246-519-012140-	WORKERS COMPENSATION	\$741,995	\$897,638	\$155,643	20.98%	Increase in Worker's Compensation claims/settlements
502 -246-519-033110-	LEGAL SERVICES	\$97,470	\$162,122	\$64,652	66.33%	Increase in legal expenses - Worker's Comp claims fluctuate
502 -600-521-012140-	WORKERS COMPENSATION	\$274,588	\$688,695	\$414,106	150.81%	Increase in Worker's Compensation claims/settlements
504 -127-519-033190-	OTHER PROFESSIONAL SERVICES	\$4,283	\$111,150	\$106,867	2495.28%	Difference in how Lockton is being paid when compared to Gehring Group
504 -127-519-012160-	OPEB EXPENSE	\$1,241	\$8,515,077	\$8,513,836	686046.41%	GASB 75 OPEB \$9,000,000 entry
504 -127-519-034586-	PHARMACY CLAIMS	\$0	\$2,158,486	\$2,158,486		N/A Pharmacy claims account established in the current fiscal year