

Section 10

Road Fund

Road Fund
Adopted Budget - FY2024

| | FY2022 | 7/31/23 | Projected Next | Total Projected | FY2023 | FY2024 | variance | |
|---|------------------|-------------------|-----------------|------------------|------------------|-------------------|-----------------|-----------|
| Operating Revenues | Actual | YTD | 2 Months | 9/30/23 | Amended | Adopted | dollar | % |
| 312.000 - LOCAL OPTION GAS TAX | \$76,085 | \$53,560 | \$26,780 | \$80,340 | \$76,977 | \$80,015 | \$3,038 | 4% |
| 331.000 - GRANTS | \$16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| 335.000 - STATE REVENUE SHARING - MUNICIPAL | \$28,282 | \$20,577 | \$4,115 | \$24,692 | \$27,250 | \$28,437 | \$1,188 | 4% |
| 360.000 - FDOT 6 AVE MEDIAN MAINTENANCE | \$2,856 | \$2,142 | \$714 | \$2,856 | \$2,856 | \$2,856 | \$0 | 0% |
| 381.000 - OPERATING TRANSFER IN | \$26,000 | \$0 | \$23,800 | \$23,800 | \$23,800 | \$25,022 | \$1,222 | 5% |
| Total Revenues | \$133,239 | \$76,279 | \$55,409 | \$131,688 | \$130,883 | \$136,331 | \$5,448 | 4% |
| 12.000 - REGULAR SALARIES | \$80,496 | \$68,287 | \$13,657 | \$81,944 | \$86,009 | \$91,168 | \$5,159 | 6% |
| 14.000 - OVERTIME | \$2,495 | \$1,531 | \$0 | \$1,531 | \$1,000 | \$1,000 | \$0 | 0% |
| 15.000 - EMPLOYEE BONUSES | \$1,000 | \$1,000 | \$0 | \$1,000 | \$1,000 | \$1,000 | \$0 | 0% |
| 21.000 - FICA/MEDICARE | \$6,431 | \$5,566 | \$1,113 | \$6,679 | \$6,733 | \$7,127 | \$395 | 6% |
| 22.000 - RETIREMENT CONTRIBUTIONS | \$9,214 | \$8,286 | \$1,657 | \$9,943 | \$10,363 | \$12,507 | \$2,144 | 21% |
| 23.000 - HEALTH INSURANCE | \$15,433 | \$15,516 | \$3,114 | \$18,630 | \$19,306 | \$20,485 | \$1,179 | 6% |
| 24.000 - WORKERS COMPENSATION | \$8,675 | \$10,944 | \$0 | \$10,944 | \$9,977 | \$12,586 | \$2,609 | 26% |
| 41.000 - COMMUNICATIONS | \$480 | \$400 | \$80 | \$480 | \$480 | \$480 | \$0 | 0% |
| 44.000 - RENTALS & LEASES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| 45.000 - PROPERTY & LIABILITY INSURANCE | \$2,265 | \$2,481 | \$0 | \$2,481 | \$2,604 | \$2,853 | \$248 | 10% |
| 46.000 - REPAIRS & MAINTENANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| 52.000 - OPERATING SUPPLIES | \$2,881 | \$3,419 | \$533 | \$3,952 | \$3,120 | \$3,466 | \$346 | 11% |
| 54.000 - DUES & MEMBERSHIPS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| 55.000 - EDUCATION & TRAINING | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | #DIV/0! |
| Total Expenses | \$129,370 | \$117,430 | \$20,155 | \$137,585 | \$140,592 | \$152,673 | \$12,081 | 9% |
| Excess (Revenues)/Expenditures | \$3,869 | (\$41,151) | \$35,255 | (\$5,897) | (\$9,710) | (\$16,342) | | |
| Fund Balance Appropriation/(Reservation) | \$166,711 | \$0 | \$0 | \$5,897 | \$9,710 | \$16,342 | | |
| Excess (Revenues)/Expenditures | \$170,580 | (\$41,151) | \$35,255 | \$0 | \$0 | \$0 | | |

BUDGET WORKSHEET

A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. All proceeds from the 2 percent tax must be used for promoting the county as a travel destination. A tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed to sell alcoholic beverages on the premises, except for hotels and motels. At least 15 percent of the proceeds from the 1 percent tax must go to domestic violence centers while the remainder

LOCAL OPTION GAS TAX

REVENUE CODE 312

| DESCRIPTION | YTD 7/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|-----------------------------------|------------------------|---------------------------|---------------------------|
| Local Option Gas Tax | | | |
| 1-5 cent | \$14,466 | \$21,524 | \$21,933 |
| 1-6 cent | \$39,094 | \$55,453 | \$58,082 |
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| LOCAL OPTION GAS TAX TOTAL | \$53,560 | \$76,977 | \$80,015 |

| BUDGET WORKSHEET | | Miscellaneous revenue | |
|---|-----------------|-----------------------|-------------------|
| MISCELLANEOUS REVENUE REVENUE CODE 360 | | | |
| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
| 360.000 - FDOT Median maintenance | \$2,142 | \$2,856 | \$2,856 |
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| MISCELLANEOUS INCOME TOTAL | \$2,142 | \$2,856 | \$2,856 |

BUDGET WORKSHEET

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time(F/T) and part-time(F/T) employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

**REGULAR SALARIES
OBJECT CODE 12.000**

| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|--|-----------------|-------------------|-------------------|
| 12.000 - REGULAR SALARIES (2 Laborers) | \$68,287 | \$86,009 | \$91,168 |
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| REGULAR SALARIES TOTAL | \$68,287 | \$86,009 | \$91,168 |

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| BUDGET WORKSHEET | Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers. |
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**OVERTIME
OBJECT CODE 14.000**

| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|-----------------------|-----------------|-------------------|-------------------|
| 14.000 - OVERTIME | \$1,531 | \$1,000 | \$1,000 |
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| OVERTIME TOTAL | \$1,531 | \$1,000 | \$1,000 |

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| BUDGET WORKSHEET | Includes incentive pay for sheriffs, law enforcement officers and firefighters. | | |
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**SPECIAL PAY
OBJECT CODE 15.000**

| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|-------------------------------|-----------------|-------------------|-------------------|
| 15.000 - EMPLOYEE BONUSES-CBA | \$1,000 | \$1,000 | \$1,000 |
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| SPECIAL PAY TOTAL | \$1,000 | \$1,000 | \$1,000 |

| BUDGET WORKSHEET | | Social Security matching/Medicare matching. | |
|---------------------------|-------------------------|---|---------------------------|
| FICA TAXES | | | |
| OBJECT CODE 21.000 | | | |
| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
| 21.000 - FICA/MEDICARE | \$5,566 | \$6,733 | \$7,127 |
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| FICA TAXES TOTAL | \$5,566 | \$6,733 | \$7,127 |

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| BUDGET WORKSHEET | Amounts contributed to a retirement fund |
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| RETIREMENT CONTRIBUTIONS OBJECT CODE 22.000 |
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| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|--------------------------------------|-----------------|-------------------|-------------------|
| 22.000 - RETIREMENT CONTRIBUTIONS | \$8,286 | \$10,363 | \$12,507 |
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| RETIREMENT CONTRIBUTION TOTAL | \$8,286 | \$10,363 | \$12,507 |

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| BUDGET WORKSHEET | Includes life and health insurance premiums and benefits paid for employees. | | |
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| HEALTH INSURANCE OBJECT CODE 23.000 |
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| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|-------------------------------|-----------------|-------------------|-------------------|
| 23.000 - HEALTH INSURANCE | \$15,516 | \$19,306 | \$20,485 |
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| HEALTH INSURANCE TOTAL | \$15,516 | \$19,306 | \$20,485 |

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| BUDGET WORKSHEET | Premiums and benefits paid for Workers' Compensation insurance. |
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| WORKERS' COMPENSATION OBJECT CODE 24.000 |
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| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|------------------------------------|-----------------|-------------------|-------------------|
| 24.000 - WORKERS COMPENSATION | \$10,944 | \$9,977 | \$12,586 |
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| WORKERS' COMPENSATION TOTAL | \$10,944 | \$9,977 | \$12,586 |

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| BUDGET WORKSHEET | Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles. |
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COMMUNICATIONS
OBJECT CODE 41.000

| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|---|-----------------|-------------------|-------------------|
| 41.000 - COMMUNICATIONS | | | |
| Phone Allowance - 1 Employee @ \$40 p/month | \$400 | \$480 | \$480 |
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| RENTALS AND LEASES TOTAL | \$400 | \$480 | \$480 |

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| BUDGET WORKSHEET | Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles. |
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| RENTAL AND LEASES OBJECT CODE 44.000 |
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| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
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| 44.000 - RENTALS & LEASES | | | |
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| RENTALS AND LEASES TOTAL | \$0 | \$0 | \$0 |

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| BUDGET WORKSHEET | Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc. | | |
| INSURANCE | | | |
| OBJECT CODE 45.000 | | | |
| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
| 45.000 - PROPERTY & LIABILITY INSURANCE | | | |
| Autos (2) | \$2,481 | \$2,604 | \$2,853 |
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| INSURANCE TOTAL | \$2,481 | \$2,604 | \$2,853 |

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| BUDGET WORKSHEET | The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34. | | |
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**REPAIRS AND MAINTENANCE
OBJECT CODE 46.000**

| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|--------------------------------------|-----------------|-------------------|-------------------|
| 46.000 - REPAIRS & MAINTENANCE | \$0 | \$0 | \$0 |
| Equipment | | \$0 | \$0 |
| Vehicles | | \$0 | \$0 |
| Sidewalks | | \$0 | \$0 |
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| REPAIRS AND MAINTENANCE TOTAL | \$0 | \$0 | \$0 |

BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or

OPERATING SUPPLIES**OBJECT CODE 52.000**

| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|---------------------------------|-------------------------|---------------------------|---------------------------|
| 52.000 - OPERATING SUPPLIES | | \$0 | \$0 |
| General | | \$0 | \$0 |
| Uniforms | \$3,419 | \$3,120 | \$3,466 |
| Fuel | | \$0 | \$0 |
| Road Materials | | \$0 | \$0 |
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| OPERATING SUPPLIES TOTAL | \$3,419 | \$3,120 | \$3,466 |

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| BUDGET WORKSHEET | Training & educational costs. |
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| EDUCATION & TRAINING |
| OBJECT CODE 55.000 |

| DESCRIPTION | YTD 07/31/23 | AMENDED FY2023 | ADOPTED FY2024 |
|---------------------------------------|-----------------|-------------------|-------------------|
| 55.000 - EDUCATION & TRAINING | \$0 | \$0 | \$0 |
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| EDUCATION & TRAINING TOTAL | \$0 | \$0 | \$0 |