



1           **Section 2.**     The FY 2019 annual budget adopted via Ordinance No. 2018-06 is hereby  
2 amended to increase the FY 2019 professional services budget from \$140,750 to \$155,750 to  
3 allow an increase to the line item within the professional services budget for legal services from  
4 \$75,000 to \$90,000.

5  
6           **Section 3.**     That all Ordinances or parts of Ordinances, Resolutions or parts thereof in  
7 conflict herewith, be and the same are repealed to the extent of such conflict.

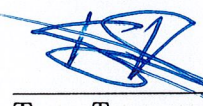
8  
9           **Section 4.**     The provisions of this Ordinance are declared to be severable and if any  
10 section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or  
11 unconstitutional, such decision shall not affect the validity of the remaining sections, sentences,  
12 clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative  
13 intent that this Ordinance shall stand notwithstanding the invalidity of any part.

14  
15           **Section 5.**     This Ordinance shall be effective upon adoption on second reading.  
16  
17 The foregoing Ordinance was offered by Mayor Truppman, who moved for its adoption. The  
18 motion was seconded by Commissioner Johnson-Sardella and upon being put to a vote, the vote  
19 was as follows:


20		
21	Mayor Truppman:	Yes
22	Vice Mayor Samaria:	No
23	Commissioner Johnson-Sardella:	Yes
24	Commissioner Tudor:	Yes
25	Commissioner Wise:	Absent
26		
27		

28 PASSED AND ADOPTED upon first reading this 9<sup>th</sup> day of July, 2019.

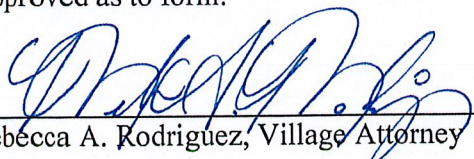
29  
30 PASSED AND ADOPTED upon second reading this 6<sup>th</sup> day of August, 2019.

31  
32   
33 \_\_\_\_\_  
34 Tracy Truppman, Mayor

35  
36 Attest:

37  
38   
39 \_\_\_\_\_  
40 Roseann Prado, Village Clerk

41  
42 Approved as to form:

43  
44   
45 \_\_\_\_\_  
46 Rebecca A. Rodriguez, Village Attorney  
47



## **Amended Budget Fiscal Year 2019**

**Transparency, Integrity & Professionalism**

**August 6, 2019**

# TABLE OF CONTENTS

## General Fund

1. FY 2019 Budget Summary and Charts
2. Revenues
3. Expenditures: Commission
4. Expenditures: Administration
5. Expenditures: Debt Service
6. Expenditures: Police Department
7. Expenditures: Building Services
8. Expenditures: Code Compliance
9. Expenditures: Public Works
10. Expenditures: Parks & Recreation

## Special Revenue Fund

11. Road Fund
12. Citizens Independent Trust (CITT)

## Enterprise Fund

13. Sanitation Fund

# GENERAL FUND



# **Section 1**

## **FY 2019 Budget Summary and Charts**

**Village of Biscayne Park**  
**Amended General Fund Budget**  
**Fiscal Year 2019**  
**Summary**

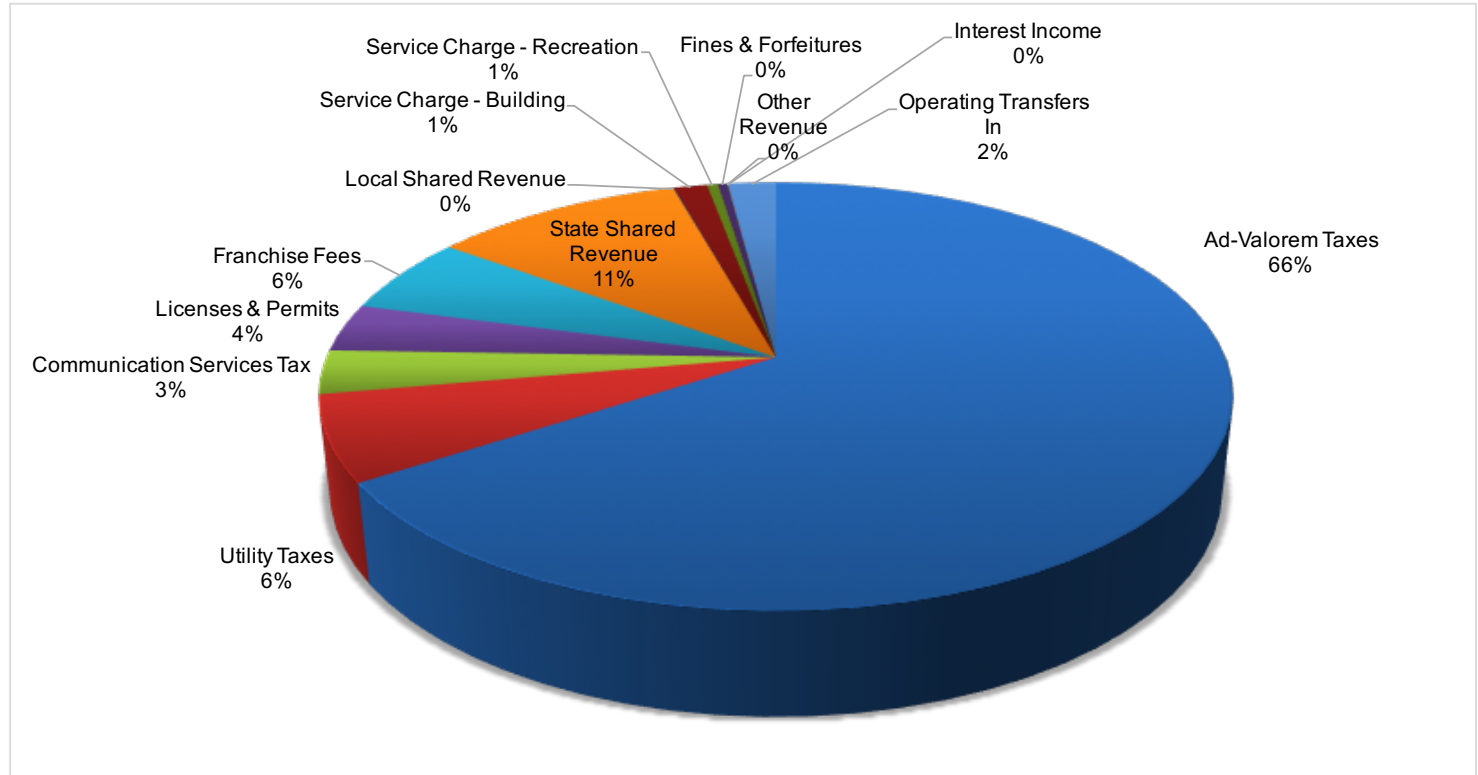
	FY2017 Actual	5/31/18 YTD	Projected Next 4 Months	Total Projected 9/30/18	FY2018 Adopted	FY2019 Amended	variance dollar %	
<b>Revenues</b>								
Ad-Valorem Taxes	\$1,663,688	\$1,742,801	\$82,895	\$1,825,696	\$1,798,676	\$1,991,165	\$192,489	11%
Utility Taxes	\$215,873	\$109,439	\$91,579	\$201,018	\$195,500	\$195,500	\$0	0%
Communication Services Tax	\$102,310	\$49,978	\$49,978	\$99,956	\$112,600	\$100,000	(\$12,600)	-11%
Licenses & Permits	\$261,319	\$158,125	\$78,438	\$236,563	\$70,300	\$110,300	\$40,000	57%
Franchise Fees	\$169,480	\$100,795	\$71,653	\$172,449	\$153,000	\$177,652	\$24,652	16%
State Shared Revenue	\$323,367	\$188,664	\$133,787	\$322,450	\$342,320	\$321,168	(\$21,152)	-6%
Local Shared Revenue	\$979	\$640	\$438	\$1,079	\$1,200	\$1,200	\$0	0%
Service Charge - Building	\$56,318	\$45,504	\$11,644	\$57,148	\$42,300	\$42,300	\$0	0%
Service Charge - Recreation	\$21,500	\$12,068	\$6,610	\$18,678	\$15,500	\$14,100	(\$1,400)	-9%
Service Charge - Police	\$9,043	\$21,683	\$10,842	\$32,525	\$0	\$0	\$0	0%
Service Charge - Administrative	\$726	\$226	\$113	\$339	\$0	\$0	\$0	0%
Fines & Forfeitures	\$43,105	\$15,172	\$7,586	\$22,758	\$11,500	\$11,500	\$0	0%
Other Revenue	\$52,488	\$67,472	\$6,500	\$73,972	\$750	\$750	\$0	0%
Interest Income	\$824	\$2,276	\$2,400	\$4,676	\$500	\$500	\$0	0%
Operating Transfers In	\$62,765	\$2,500	\$59,761	\$62,261	\$59,761	\$61,103	\$1,342	2%
<b>Total Revenues</b>	<b>\$2,983,788</b>	<b>\$2,517,343</b>	<b>\$614,225</b>	<b>\$3,131,568</b>	<b>\$2,803,908</b>	<b>\$3,027,238</b>	<b>\$223,331</b>	<b>8%</b>
<b>Expenditures</b>								
Commission	\$12,647	\$12,221	\$3,730	\$15,950	\$23,818	\$22,668	(\$1,150)	-5%
Administration	\$679,147	\$434,644	\$209,627	\$644,271	\$688,189	\$734,408	\$46,219	7%
Debt Service	\$32,025	\$32,043	\$74	\$32,117	\$31,893	\$32,020	\$127	0%
Police	\$1,129,577	\$811,679	\$383,591	\$1,195,270	\$1,152,613	\$1,279,668	\$127,055	11%
Building Services	\$184,624	\$123,713	\$59,281	\$182,994	\$85,948	\$113,318	\$27,370	32%
Code Compliance	\$62,613	\$69,484	\$28,796	\$98,279	\$100,419	\$125,588	\$25,169	25%
Public Works	\$507,752	\$1,040,469	\$99,768	\$1,140,237	\$331,576	\$508,505	\$176,929	53%
Parks & Recreation	\$83,459	\$82,532	\$62,791	\$145,323	\$184,418	\$226,064	\$41,645	23%
<b>Total Expenditures</b>	<b>\$2,691,843</b>	<b>\$2,606,784</b>	<b>\$847,657</b>	<b>\$3,454,441</b>	<b>\$2,598,874</b>	<b>\$3,042,238</b>	<b>\$443,364</b>	<b>17%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$291,945</b>	<b>(\$89,440)</b>	<b>(\$233,433)</b>	<b>(\$322,873)</b>	<b>\$205,034</b>	<b>(\$15,000)</b>		
<b>Fund Balance Appropriation/(Reservation)</b>								
Unassigned	(\$291,945)	\$0	\$0	\$0	\$0	\$15,000		
Assigned - Emergency Reserves	\$0	\$89,440	\$221,771	\$311,211	(\$205,034)	\$0		
<b>Excess (Revenues)/Expenditures</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$11,662)</b>	<b>(\$11,662)</b>	<b>\$0</b>	<b>(\$0)</b>		

# Village of Biscayne Park

## Amended Budget FY2019

### General Fund Revenues

Ad-Valorem Taxes	\$1,991,165
Utility Taxes	\$195,500
Communication Services Tax	\$100,000
Licenses & Permits	\$110,300
Franchise Fees	\$177,652
State Shared Revenue	\$321,168
Local Shared Revenue	\$1,200
Service Charge - Building	\$42,300
Service Charge - Recreation	\$14,100
Fines & Forfeitures	\$11,500
Other Revenue	\$750
Interest Income	\$500
Operating Transfers In	\$61,103
	<u>\$3,027,238</u>

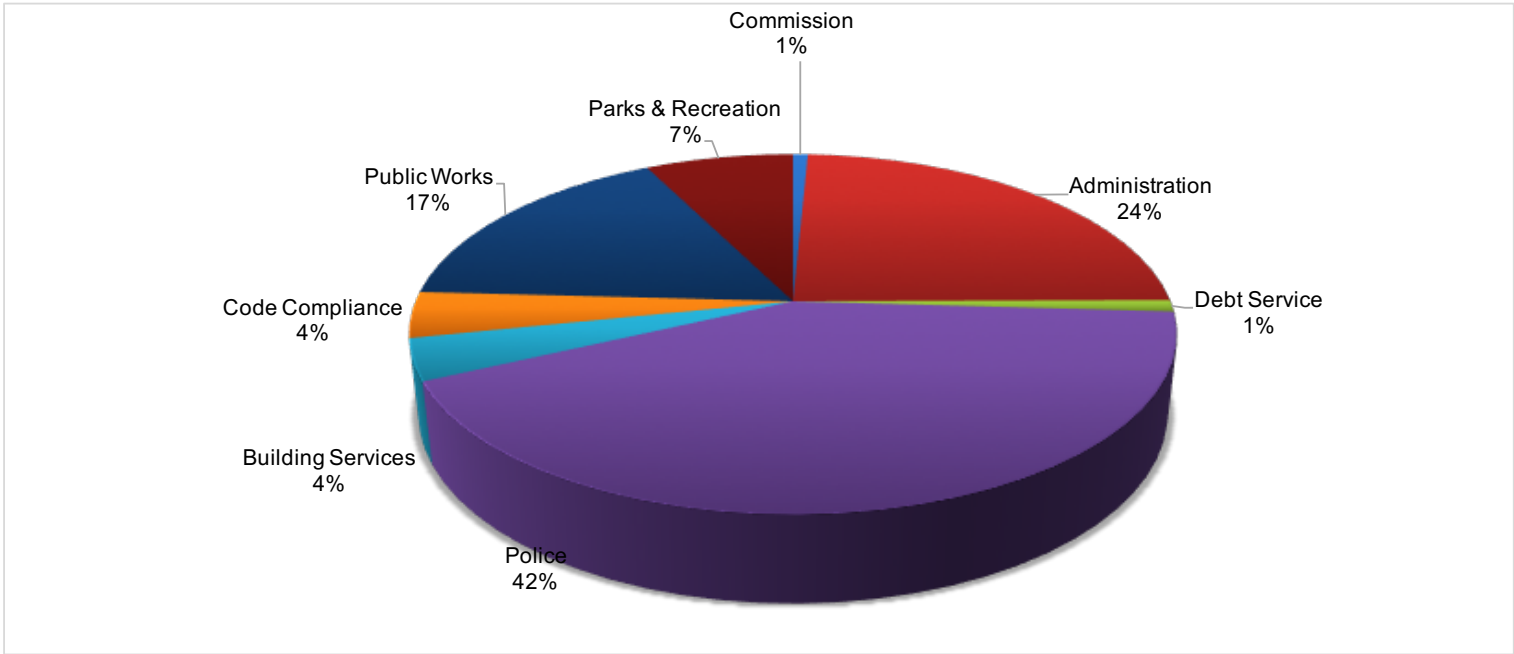


# Village of Biscayne Park

## Amended Budget FY2019

### General Fund Expenses

Commission	\$22,668
Administration	\$734,408
Debt Service	\$32,020
Police	\$1,279,668
Building Services	\$113,318
Code Compliance	\$125,588
Public Works	\$508,505
Parks & Recreation	\$226,064
	<b>\$3,042,238</b>



# **Section 2**

## **Revenues**

## General Fund Revenues

Amended Budget - FY2019

General Fund Revenues	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
001-300-31100-100(311.000 - AD VALOREM TAX	\$1,663,688	\$1,742,801	\$82,895	\$1,825,696	\$1,798,676	\$1,991,165	\$192,489	11%
001.300.31400.100(314.000 - UTILITY TAXES - ELECTRIC	\$176,898	\$104,723	\$56,528	\$161,252	\$160,000	\$160,000	\$0	0%
001-300-31400-101(314.100 - UTILITY TAXES - WATER	\$32,693	\$0	\$32,693	\$32,693	\$30,000	\$30,000	\$0	0%
001-300-31400-200(314.200 - UTILITY TAXES - GAS/PROPANE	\$6,282	\$4,715	\$2,358	\$7,073	\$5,500	\$5,500	\$0	0%
001-300-31500-100(315.000 - SIMPLIFIED COMMUNICATIONS TAX	\$102,310	\$49,978	\$49,978	\$99,956	\$112,600	\$100,000	(\$12,600)	-11%
001-300-31600-100(316.000 - CONTRACTOR REGISTRATIONS	\$9,555	\$4,800	\$2,400	\$7,200	\$4,500	\$5,500	\$1,000	22%
001-300-32200-100(322.000 - BUILDING PERMITS	\$172,280	\$97,264	\$48,632	\$145,896	\$45,000	\$75,000	\$30,000	67%
001-300-32200-101(322.100 - ELECTRIC PERMITS	\$23,530	\$21,267	\$10,634	\$31,901	\$4,000	\$10,000	\$6,000	150%
001-300-32200-200(322.200 - PLUMBING PERMITS	\$35,080	\$19,497	\$9,748	\$29,245	\$11,000	\$12,000	\$1,000	9%
001-300-32200-300(322.300 - MECHANICAL PERMITS	\$16,347	\$12,834	\$6,417	\$19,251	\$5,500	\$7,500	\$2,000	36%
001-300-32200-400(322.400 - PAINTING PERMITS	\$1,837	\$0	\$0	\$0	\$0	\$0	\$0	0%
001-300-32200-500(322.500 - GARAGE SALE PERMITS	\$440	\$213	\$107	\$320	\$300	\$300	\$0	0%
001-300-32200-600(322.600 - FILM PERMITS	\$2,250	\$2,250	\$250	\$2,500	\$0	\$0	\$0	0%
001-300-32300-100(323.000 - FRANCHISE FEES - ELECTRIC	\$123,089	\$73,297	\$52,355	\$125,652	\$98,500	\$125,652	\$27,152	28%
001-300-32300-101(323.100 - FRANCHISE FEES - SOLID WASTE	\$44,338	\$25,946	\$18,533	\$44,479	\$49,500	\$49,500	\$0	0%
001-300-32300-200(323.200 - FRANCHISE FEES - GAS/PROPANE	\$2,054	\$1,552	\$765	\$2,318	\$5,000	\$2,500	(\$2,500)	-50%
001-300-32900-100(329.000 - OTHER FEES - PLAN REVIEW	\$1,775	\$1,275	\$638	\$1,913	\$22,500	\$22,500	\$0	0%
001-300-32900-101(329.100 - OTHER FEES - PERMIT APPLICATION FEES	\$20,133	\$12,803	\$6,402	\$19,205	\$12,500	\$12,500	\$0	0%
001-300-32900-200(329.200 - OTHER FEES - HOME OCCUPATION	\$925	\$3,222	\$1,611	\$4,833	\$2,350	\$2,350	\$0	0%
001-300-32900-300(329.300 - OTHER FEES - VARIANCE APPLICATION FEE	\$0	\$0	\$600	\$600	\$450	\$450	\$0	0%
001-300-32900-400(329.400 - OTHER FEES - LANDLORD APPLICATION	\$26,835	\$25,415	\$1,000	\$26,415	\$1,500	\$1,500	\$0	0%
001-300-33100-100(331.000 - GRANTS	\$0	\$17,417	\$4,000	\$21,417	\$0	\$0	\$0	0%
001-300-33500-100(335.000 - STATE REVENUE SHARING - MUNICIPAL	\$83,906	\$55,472	\$27,056	\$82,528	\$90,720	\$81,168	(\$9,552)	-11%
001-300-33500-101(335.100 - STATE REVENUE SHARING - HALF CENT SALES TAX	\$239,462	\$133,191	\$106,731	\$239,922	\$251,600	\$240,000	(\$11,600)	-5%
001-300-33500-200(335.200 - STATE REVENUE SHARING - FUEL TAX REFUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
001-300-33800-100(338.000 - LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$257	\$225	\$183	\$408	\$250	\$250	\$0	0%
001-300-33800-101(338.100 - LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAININ	\$723	\$415	\$255	\$670	\$950	\$950	\$0	0%
001-300-34700-100(347.000 - RECREATIONAL PROGRAM FEES	\$15,687	\$7,280	\$4,216	\$11,496	\$10,000	\$10,000	\$0	0%
001-300-34700-101(347.100 - CONCESSION STAND	\$1,738	\$498	\$249	\$747	\$2,000	\$600	(\$1,400)	-70%
001-300-34700-200(347.200 - FACILITY RENTALS	\$4,075	\$4,290	\$2,145	\$6,435	\$3,500	\$3,500	\$0	0%
001-300-34800-100(348.000 - TRAFFIC FINES	\$774	\$752	\$376	\$1,128	\$1,500	\$1,500	\$0	0%
001-300-34900-102(349.100 - POLICE SERV CHRGR	\$9,043	\$21,683	\$10,842	\$32,525	\$0	\$0	\$0	0%
001-300-34900-101(349.200 - NOTARY FEES	\$251	\$51	\$26	\$77	\$0	\$0	\$0	0%
001-300-34900-100(349.100 - SPECIAL EVENT FEES	\$475	\$175	\$88	\$263	\$0	\$0	\$0	0%
001-300-34900-200(349.200 - LIEN SEARCH FEES	\$6,650	\$2,789	\$1,394	\$4,183	\$3,000	\$3,000	\$0	0%
001-300-35400-100(354.100 - FINES - CODE COMPLIANCE	\$42,331	\$14,421	\$7,210	\$21,631	\$10,000	\$10,000	\$0	0%
001-300-36900-100(360.000 - MISCELLANEOUS REVENUE	\$51,613	\$50,055	\$2,500	\$52,555	\$750	\$750	\$0	0%
001-300-36100-100(361.000 - INTEREST INCOME	\$824	\$2,276	\$2,400	\$4,676	\$500	\$500	\$0	0%
001-300-36600-100(366.000 - CONTRIBUTIONS & DONATIONS	\$875	\$0	\$0	\$0	\$0	\$0	\$0	0%
001-300-38100-100(381.000 - OPERATING TRANSFERS IN	\$62,765	\$2,500	\$59,761	\$62,261	\$59,761	\$61,103	\$1,342	2%
<b>Total General Fund Revenues</b>	<b>\$2,983,788</b>	<b>\$2,517,343</b>	<b>\$613,975</b>	<b>\$3,131,318</b>	<b>\$2,803,908</b>	<b>\$3,027,238</b>	<b>\$223,331</b>	<b>8%</b>







**BUDGET WORKSHEET**

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government.

**BUSINESS TAX RECEIPTS**

**REVENUE CODE 316**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>PROPOSED FY2019</b>
Contractor Registrations	\$4,800	\$4,500	\$5,500
<b>BUSINESS TAX RECEIPTS TOTAL</b>	<b>\$4,800</b>	<b>\$4,500</b>	<b>\$5,500</b>



**BUDGET WORKSHEET**

Franchise Fees are a type of proprietary fee imposed based on the assertion that local governments have the exclusive legal right to impose such fees. The imposed fee must be reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government. Local governments may impose a

**FRANCHISE FEES  
REVENUE CODE 323**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
323.000 - FRANCHISE FEES - ELECTRIC	\$73,297	\$98,500	\$125,652
323.100 - FRANCHISE FEES - SOLID WASTE	\$25,946	\$49,500	\$49,500
323.200 - FRANCHISE FEES - GAS/PROPANE	\$1,552	\$5,000	\$2,500
<b>FRANCHISE FEES TOTAL</b>	<b>\$100,795</b>	<b>\$153,000</b>	<b>\$177,652</b>











<b>BUDGET WORKSHEET</b>	All costs imposed for civil or criminal traffic violations in accordance with an administrative order or Florida Rules of Court, or in accordance with Chapter 318, F.S.
-------------------------	--

<b>TRAFFIC FINES REVENUE CODE 348</b>
---

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
348.000 - TRAFFIC FINES	\$752	\$1,500	\$1,500
<b>TRAFFIC FINES TOTAL</b>	<b>\$752</b>	<b>\$1,500</b>	<b>\$1,500</b>

<b>BUDGET WORKSHEET</b>	Other Charges for Services		
-------------------------	----------------------------	--	--

<b>OTHER CHARGES FOR PERMITS</b>			
<b>REVENUE CODE 349</b>			

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
349.100 - POLICE SERV CHRG	\$21,683	\$0	\$0
349.200 - NOTARY FEES	\$51	\$0	\$0
349.100 - SPECIAL EVENT FEES	\$175	\$0	\$0
349.200 - LIEN SEARCH FEES	\$2,789	\$3,000	\$3,000
<b>OTHER CHARGES TOTAL</b>	<b>\$24,698</b>	<b>\$3,000</b>	<b>\$3,000</b>

<b>BUDGET WORKSHEET</b>		Reflects all revenues stemming from charges for local ordinance violations.	
<b>LOCAL FINES REVENUE CODE 354</b>			
DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
354.100 - FINES - CODE COMPLIANCE	\$14,421	\$10,000	\$10,000
<b>LOCAL ORDINANCE VIOLATIONS TOTAL</b>	<b>\$14,421</b>	<b>\$10,000</b>	<b>\$10,000</b>

<b>BUDGET WORKSHEET</b>	Miscellaneous revenue		
-------------------------	-----------------------	--	--

**MISCELLANEOUS REVENUE  
REVENUE CODE 360**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
360.000 - MISCELLANEOUS REVENUE	\$50,055	\$750	\$750
<b>MISCELLANEOUS INCOME TOTAL</b>	<b>\$50,055</b>	<b>\$750</b>	<b>\$750</b>



<b>BUDGET WORKSHEET</b>		This account includes gifts, pledges, grants, or bequests from private sources.	
<b>CONTRIBUTIONS &amp; DONATIONS</b>			
<b>REVENUE CODE 366</b>			
<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
366.000 - CONTRIBUTIONS & DONATIONS	\$17,417	\$0	\$0
<b>CONTRIBUTIONS &amp; DONATIONS TOTAL</b>	<b>\$17,417</b>	<b>\$0</b>	<b>\$0</b>

**BUDGET WORKSHEET**

Transfers between individual department or fund groups within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds.

**INTERFUND TRANSFERS**

**REVENUE CODE 381**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
381.100 ADMINISTRATIVE FEES - SANITATION FUN	\$0	\$37,105	\$37,874
381.200 ADMINISTRATIVE FEES - PUBLIC WORKS	\$0	\$22,657	\$23,229
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$0</b>	<b>\$59,761</b>	<b>\$61,103</b>

## **Section 3**

### **Expenditures: Commission**

**Commission**  
**Amended Budget - FY2019**

Operating Expenses	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
11.000 - COMPENSATION	\$8,500	\$9,000	\$3,000	\$12,000	\$12,000	\$12,000	\$0	0%
21.000 - FICA/MEDICARE	\$650	\$689	\$230	\$918	\$918	\$918	\$0	0%
40.000 - TRAVEL & PER DIEM	\$703	\$0	\$0	\$0	\$2,500	\$2,500	\$0	0%
48.000 - PROMOTIONAL ACTIVITIES	\$1,046	\$197	\$500	\$697	\$2,000	\$1,500	(\$500)	-25%
54.000 - SUBSCRIPTIONS & MEMBERSHIP:	\$898	\$825	\$0	\$825	\$900	\$1,550	\$650	72%
55.000 - EDUCATION & TRAINING	\$850	\$1,510	\$0	\$1,510	\$5,500	\$4,200	(\$1,300)	-24%
<b>Total Commission Expenses</b>	<b>\$12,647</b>	<b>\$12,221</b>	<b>\$3,730</b>	<b>\$15,950</b>	<b>\$23,818</b>	<b>\$22,668</b>	<b>(\$1,150)</b>	<b>-5%</b>

<b>BUDGET WORKSHEET</b>	Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.
-------------------------	--

**EXECUTIVE SALARIES**  
**OBJECT CODE 11.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
QUARTERLY COMPENSATION	\$9,000		
MAYOR - 4 X \$1,000		\$4,000	\$4,000
COMMISSIONERS (4) - 4 X \$500		\$8,000	\$8,000
<b>EXECUTIVE SALARIES TOTAL</b>	<b>\$9,000</b>	<b>\$12,000</b>	<b>\$12,000</b>

<b>BUDGET WORKSHEET</b>	Social Security matching/Medicare matching.
-------------------------	---

<b>FICA TAXES</b>
<b>OBJECT CODE 21.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
21.000 - FICA/MEDICARE	\$689	\$918	\$918
<b>FICA TAXES TOTAL</b>	<b>\$689</b>	<b>\$918</b>	<b>\$918</b>

<b>BUDGET WORKSHEET</b>	This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.
-------------------------	--

<b>TRAVEL AND PER DIEM</b>
<b>OBJECT CODE 40.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
40.000 - TRAVEL & PER DIEM	\$0	\$2,500	\$2,500
<b>TRAVEL &amp; PER DIEM TOTAL</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional activities on behalf of the local unit.
-------------------------	--

**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
48.000 - PROMOTIONAL ACTIVITIES	\$197	\$2,000	\$1,500
<b>PROMOTIONAL ACTIVITIES TOTAL</b>	<b>\$197</b>	<b>\$2,000</b>	<b>\$1,500</b>

<b>BUDGET WORKSHEET</b>	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, professional data costs.
-------------------------	--

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS**  
**OBJECT CODE 54.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$825		
FL League of Cities		\$400	\$400
MDC League of Cities		\$350	\$1,000
League of Mayors		\$150	\$150
<b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS TOTAL</b>	<b>\$825</b>	<b>\$900</b>	<b>\$1,550</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs
-------------------------	---

**EDUCATION & TRAINING  
OBJECT CODE 55.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
55.000 - EDUCATION & TRAINING	\$1,510	\$5,500	\$4,200
<b>EDUCATION &amp; TRAINING TOTAL</b>	<b>\$1,510</b>	<b>\$5,500</b>	<b>\$4,200</b>

## **Section 4**

### **Expenditures: Administration**

**Administration**  
**Amended Budget - FY2019**

Operating Expenses	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	Proposed	dollar
11.000 - EXECUTIVE SALARIES	\$66,142	\$53,615	\$28,385	\$82,000	\$83,041	\$84,460	\$1,419	2%
12.000 - REGULAR SALARIES	\$161,943	\$52,514	\$27,691	\$80,205	\$80,923	\$81,586	\$663	1%
13.000 - PART TIME SALARIES	\$0	\$0	\$0	\$0	\$19,590	\$19,344	(\$246)	-1%
21.000 - FICA/MEDICARE	\$17,448	\$8,119	\$4,290	\$12,409	\$14,170	\$14,311	\$140	1%
22.100 - RETIREMENT CONTRIBUTIONS	\$40,590	\$17,093	\$8,547	\$25,640	\$26,356	\$30,440	\$4,084	15%
23.000 - HEALTH INSURANCE	\$30,882	\$14,494	\$7,657	\$22,151	\$22,633	\$25,568	\$2,935	13%
24.000 - WORKERS COMPENSATION	\$501	\$446	\$0	\$446	\$446	\$446	\$0	0%
31.000 - PROFESSIONAL SERVICES	\$120,440	\$84,450	\$49,725	\$134,175	\$118,250	\$155,750	\$37,500	32%
32.000 - ACC & AUDITING - INDEPENDENT AUDITOR	\$6,300	\$23,000	\$0	\$23,000	\$21,000	\$21,000	\$0	0%
32.100 - ACC & AUDITING - FINANCE CONTRACT	\$24,443	\$40,000	\$25,000	\$65,000	\$45,000	\$46,350	\$1,350	3%
40.000 - TRAVEL & PER DIEM	\$27,071	\$3,652	\$1,826	\$5,478	\$6,300	\$13,300	\$7,000	111%
41.000 - COMMUNICATIONS	\$1,460	\$14,232	\$7,116	\$21,348	\$26,220	\$26,220	\$0	0%
42.000 - POSTAGE & FREIGHT	\$3,456	\$2,666	\$1,333	\$3,999	\$2,500	\$3,000	\$500	20%
43.000 - UTILITIES	\$0	\$2,914	\$1,457	\$4,372	\$7,340	\$7,340	\$0	0%
44.000 - RENTALS & LEASES	\$6,249	\$3,161	\$1,581	\$4,742	\$7,030	\$7,030	\$0	0%
45.000 - PROPERTY & LIABILITY INSURANCE	\$132,242	\$88,716	\$35,216	\$123,932	\$116,040	\$124,293	\$8,253	7%
46.000 - REPAIRS & MAINTENANCE	\$880	\$1,601	\$801	\$2,402	\$950	\$950	\$0	0%
47.000 - PRINTING & BINDING	\$884	\$1,378	\$689	\$2,067	\$4,600	\$4,600	\$0	0%
48.000 - PROMOTIONAL ACTIVITIES	\$3,752	\$1,288	\$644	\$1,932	\$1,500	\$1,500	\$0	0%
48.100 - LEGAL ADVERTISING	\$3,352	\$387	\$193	\$580	\$3,400	\$8,200	\$4,800	141%
48.200 - MUNICIPAL ELECTIONS	\$120	\$0	\$0	\$0	\$0	\$4,000	\$4,000	0%
49.000 - OTHER CURRENT CHARGES	\$9,335	\$4,154	\$2,077	\$6,232	\$8,500	\$8,500	\$0	0%
51.000 - OFFICE SUPPLIES	\$5,157	\$3,639	\$1,820	\$5,459	\$9,500	\$8,500	(\$1,000)	-11%
52.000 - OPERATING SUPPLIES	\$7,333	\$1,700	\$850	\$2,550	\$3,300	\$6,700	\$3,400	103%
54.000 - DUES & MEMBERSHIPS	\$5,625	\$6,822	\$2,600	\$9,422	\$5,600	\$5,600	\$0	0%
55.000 - EDUCATION & TRAINING	\$1,043	\$263	\$131	\$394	\$4,000	\$4,000	\$0	0%
99.000 - CONTINGENCY	\$2,500	\$4,339	\$0	\$4,339	\$50,000	\$21,421	(\$28,579)	-57%
<b>Total Administrative Expenses</b>	<b>\$679,147</b>	<b>\$434,644</b>	<b>\$209,627</b>	<b>\$644,271</b>	<b>\$688,189</b>	<b>\$734,408</b>	<b>\$46,219</b>	<b>7%</b>

<b>BUDGET WORKSHEET</b>	Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.
-------------------------	--

**EXECUTIVE SALARIES  
OBJECT CODE 11.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
11.000 - EXECUTIVE SALARIES - MANAGER	\$53,615	\$83,041	\$84,460
<b>EXECUTIVE SALARIES TOTAL</b>	<b>\$53,615</b>	<b>\$83,041</b>	<b>\$84,460</b>

**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(P/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 05/31/18	ADOPTED FY2018	AMENDED FY2019
12.000 - REGULAR SALARIES	\$52,514		
Clerk		\$50,923	\$50,692
Full-time Administrative Assistant		\$30,000	\$30,893
<b>REGULAR SALARIES TOTAL</b>	<b>\$52,514</b>	<b>\$80,923</b>	<b>\$81,586</b>

<b>BUDGET WORKSHEET</b>	Includes part-time employees who are not part of the regular work force.
-------------------------	--

<b>OTHER SALARIES OBJECT CODE 13.000</b>
--

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
13.000 - PART TIME SALARIES	\$0	\$19,590	\$19,344
Part-time Administrative Assistant (1)			
<b>PART TIME SALARIES TOTAL</b>	<b>\$0</b>	<b>\$19,590</b>	<b>\$19,344</b>

<b>BUDGET WORKSHEET</b>	Social Security matching/Medicare matching.
-------------------------	---

**FICA TAXES**  
**OBJECT CODE 21.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
21.000 - FICA/MEDICARE	\$8,119	\$14,170	\$14,311
<b>FICA TAXES TOTAL</b>	<b>\$8,119</b>	<b>\$14,170</b>	<b>\$14,311</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
-------------------------	--

**RETIREMENT CONTRIBUTIONS**

**OBJECT CODE 22.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
22.100 - RETIREMENT CONTRIBUTIONS - FRS	\$17,093		
Senior Management - 24.06% (mgr)		\$18,622	\$20,321
Regular Class - 8.26% (clerk & admin assistants)		\$7,734	\$10,119
<b>RETIREMENT CONTRIBUTION TOTAL</b>	<b>\$17,093</b>	<b>\$26,356</b>	<b>\$30,440</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
-------------------------	--

**LIFE AND HEALTH INSURANCE**

**OBJECT CODE 23.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
23.000 - Health Insurance	\$14,494	\$21,783	\$24,718
23.100 - Life insurance premium - Manager	\$0	\$850	\$850
<b>HEALTH INSURANCE TOTAL</b>	<b>\$14,494</b>	<b>\$22,633</b>	<b>\$25,568</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
-------------------------	---

<b>WORKERS' COMPENSATION</b>
<b>OBJECT CODE 24.000</b>

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
24.000 - WORKERS COMPENSATION	\$446	\$446	\$446
<b>WORKERS' COMPENSATION TOTAL</b>	<b>\$446</b>	<b>\$446</b>	<b>\$446</b>

**BUDGET WORKSHEET**

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and

**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
31.000 - PROFFESIONAL SERVICES			
Municode	\$250	\$1,000	\$1,000
Codification	\$0	\$2,000	\$2,000
Information Technology	\$0		
Loxia Technologies - advanced maint plan (\$700p/mp)	\$9,910	\$8,400	\$8,400
Computer systems - email/antivirus/server (\$600 p/mo)	\$0	\$0	\$0
Next Level - IT Support/ email/antivirus/server (\$600 p/mo)	\$4,200	\$7,200	\$7,200
Avenet - Annual GovOffice Package - Website	\$0	\$650	\$650
Digitization			\$0
Lobbyist	\$15,695	\$20,500	\$23,000
Legal Counsel	\$49,914	\$75,000	\$110,000
Pre-employment screenings	\$1,412	\$3,500	\$3,500
<b>PROFESSIONAL SERVICES TOTAL</b>	<b>\$81,381</b>	<b>\$118,250</b>	<b>\$155,750</b>

<b>BUDGET WORKSHEET</b>		Generally includes all services received from independent certified public accountants.	
<b>ACCOUNTING &amp; AUDITING</b>			
<b>OBJECT CODE 32.000</b>			
DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
32.000 - ACC & AUDITING - INDEPENDENT AUDITORS	\$23,000	\$21,000	\$21,000
32.100 - ACC & AUDITING - FINANCE CONTRACT	\$40,000	\$45,000	\$46,350
<b>ACCOUNTING AND AUDITING TOTAL</b>	<b>\$63,000</b>	<b>\$66,000</b>	<b>\$67,350</b>

**BUDGET WORKSHEET**

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**TRAVEL AND PER DIEM  
OBJECT CODE 40.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
40.000 - TRAVEL & PER DIEM	\$3,652		
Auto Allowance - Vllg Manager @ \$400 p/mo		\$4,800	\$5,800
Travel Related per diem		\$1,500	\$1,500
Potential Vehicle Lease			\$6,000
<b>TRAVEL &amp; PER DIEM TOTAL</b>	<b>\$3,652</b>	<b>\$6,300</b>	<b>\$13,300</b>

**BUDGET WORKSHEET**

Internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal.

**COMMUNICATIONS**  
**OBJECT CODE 41.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
41.000 - COMMUNICATIONS			
Phone Allowance - Vllg Manager @ \$100 p/mo	\$800	\$1,200	\$1,200
Phone Allowance - Vllg Clerk @ \$40 p/mo	\$320	\$480	\$480
State of FL (Suncom)	\$1,123	\$2,500	\$2,500
Phone System - Village Hall (Avaya)	\$6,695	\$10,080	\$10,080
Alarm System - Log Cabin	\$0	\$400	\$400
Aircards - Police	\$0	\$0	\$0
Cell - Police Chief	\$0	\$0	\$0
Audio Equipment - Log Cabin	\$0	\$0	\$0
Comcast - Log Cabin	\$1,640	\$1,920	\$1,920
Comcast - Vllg Hall	\$1,726	\$2,640	\$2,640
Comcast - Police	\$0	\$0	\$0
Comcast - PW	\$0	\$0	\$0
Comcast - Rec	\$0	\$0	\$0
Cellular Aircard (Verizon) - Code	\$36	\$0	\$0
Website-New Design		\$7,000	\$7,000
Emergency Notification System			\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$12,341</b>	<b>\$26,220</b>	<b>\$26,220</b>

<b>BUDGET WORKSHEET</b>	Freight and express charges along with drayage, postage, and messenger service.
-------------------------	---

**FREIGHT & POSTAGE  
OBJECT CODE 42.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
42.000 - POSTAGE & FREIGHT	\$2,666	\$2,500	\$3,000
<b>FREIGHT &amp; POSTAGE TOTAL</b>	<b>\$2,666</b>	<b>\$2,500</b>	<b>\$3,000</b>

<b>BUDGET WORKSHEET</b>	Electricity, gas, water, waste disposal, and other public utility services.
-------------------------	---

**UTILITY SERVICES  
OBJECT CODE 43.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
Utilities			
(43.100) Electric Service			
Village Hall	\$1,297	\$3,240	\$3,240
Log Cabin	\$658	\$1,800	\$1,800
(43.200) Water & Sewer			
Village Hall	\$815	\$2,120	\$2,120
Log Cabin	\$69	\$180	\$180
<b>UTILITY SERVICES TOTAL</b>	<b>\$2,840</b>	<b>\$7,340</b>	<b>\$7,340</b>

**BUDGET WORKSHEET**

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

**RENTAL AND LEASES  
OBJECT CODE 44.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
44.000 - RENTALS & LEASES	\$2,748		
Postage meter		\$0	
Copier (F13112)		\$3,780	\$3,780
Copier - Rec Ctr		\$0	\$0
Copier - Police		\$0	\$0
Records storage facility (Iron Mountain)	\$2,199	\$3,000	\$3,000
Bottled Water Cooler		\$250	\$250
<b>RENTALS AND LEASES TOTAL</b>	<b>\$4,947</b>	<b>\$7,030</b>	<b>\$7,030</b>

**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 05/31/18	ADOPTED FY2018	AMENDED FY2019
Commercial Insurance			
Property/General Liability Insurance	\$54,905	\$112,000	\$118,541
Flood Insurance (Vlg Hall, Log Cabin)	\$1,235	\$3,500	\$5,213
Auto (1) - 2007 Toyota Corolla	\$624	\$540	\$539
<b>INSURANCE TOTAL</b>	<b>\$56,765</b>	<b>\$116,040</b>	<b>\$124,293</b>

**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.

**REPAIRS AND MAINTENANCE**

**OBJECT CODE 46.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
46.000 - REPAIRS & MAINTENANCE	\$1,601		
Vehicles (2007 Toyota Corolla)		\$950	\$950
<b>REPAIRS &amp; MAINTENANCE TOTAL</b>	<b>\$1,601</b>	<b>\$950</b>	<b>\$950</b>

<b>BUDGET WORKSHEET</b>	Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.
-------------------------	---

<b>PRINTING AND BINDING</b>
<b>OBJECT CODE 47.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
47.000 - PRINTING & BINDING	\$1,378	\$1,000	\$1,000
Newsletter		\$3,600	\$3,600
<b>PRINTING &amp; BINDING TOTAL</b>	<b>\$1,378</b>	<b>\$4,600</b>	<b>\$4,600</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit.
-------------------------	---

**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
48.000 - PROMOTIONAL ACTIVITES	\$1,288	\$1,500	\$1,500
48.100 - LEGAL ADVERTISING (Miami Herald & Daily Business)	\$387	\$3,400	\$8,200
48.200 - MUNICIPAL ELECTIONS	\$0	\$0	\$4,000
<b>OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL</b>	<b>\$1,675</b>	<b>\$4,900</b>	<b>\$13,700</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified.
-------------------------	--

**OTHER CURRENT CHARGES AND OBLIGATIONS**

**OBJECT CODE 49.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
<b>49.000 - OTHER CURRENT CHARGES</b>			
Bank fees	\$0	\$0	\$0
Payroll processing	\$1,064	\$3,000	\$3,000
Filing fees	\$572	\$1,000	\$1,000
Licenses & permits	\$1,451	\$2,000	\$2,000
NM Foundation for Senior Services	\$0	\$2,500	\$2,500
<b>OTHER CURRENT CHARGES TOTAL</b>	<b>\$3,088</b>	<b>\$8,500</b>	<b>\$8,500</b>

<b>BUDGET WORKSHEET</b>	This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.
-------------------------	--

**OFFICE SUPPLIES  
OBJECT CODE 51.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
51.000 - OFFICE SUPPLIES	\$3,639	\$9,500	\$8,500
<b>OFFICE SUPPLIES TOTAL</b>	<b>\$3,639</b>	<b>\$9,500</b>	<b>\$8,500</b>

**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 05/31/18	ADOPTED FY2018	AMENDED FY2019
52.000 - OPERATING SUPPLIES	\$1,700		
General supplies		\$3,000	\$3,000
Fuel ( 2007 Toyota Corolla)		\$300	\$300
Audio/Video Equipment - Log Cabin	\$0	\$0	\$0
4 New Computers			\$3,000
Server Upgrade			\$400
<b>OPERATING SUPPLIES TOTAL</b>	<b>\$1,700</b>	<b>\$3,300</b>	<b>\$6,700</b>

**BUDGET WORKSHEET**

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, software licensing and professional data costs.

**MEMBERSHIPS & DUES**

**OBJECT CODE 54.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
54.000 - MEMBERSHIPS & DUES	\$6,822		
Vllg Mgr - MDCCMA, FCCM, ICMA		\$1,250	\$1,250
Vllg Clrk - FACC, IIMC, MDCMCA		\$250	\$250
Finance software licensing		\$3,425	\$3,425
GFOA membership		\$500	\$500
Daily Business Review		\$0	\$0
Costco		\$175	\$175
<b>MEMBERSHIPS &amp; DUES TOTAL</b>	<b>\$6,822</b>	<b>\$5,600</b>	<b>\$5,600</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs
-------------------------	---

<b>EDUCATION &amp; TRAINING</b>
<b>OBJECT CODE 55.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
55.000 - EDUCATION & TRAINING	\$263		
Manager/Clerk		\$3,000	\$3,000
Finance		\$0	\$0
Staff		\$1,000	\$1,000
<b>EDUCATION &amp; TRAINING TOTAL</b>	<b>\$263</b>	<b>\$4,000</b>	<b>\$4,000</b>

<b>BUDGET WORKSHEET</b>	Reserved for contingent events, conditions or emergencies that are unanticipated.
-------------------------	---

<b>OTHER USES</b>
<b>OBJECT CODE 99.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
99.000 - CONTINGENCY	\$4,339	\$50,000	\$21,421
<b>CONTINGENCY TOTAL</b>	<b>\$4,339</b>	<b>\$50,000</b>	<b>\$21,421</b>

# **Section 5**

## **Expenditures: Debt Service**

**Debt Service**  
Amended Budget - FY2019

Operating Expenses	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
71.000 - PRINCIPAL EXPENSE	\$17,780	\$18,553	\$0	\$18,553	\$18,552	\$17,565	(\$987)	-5%
72.000 - INTEREST EXPENSE	\$14,112	\$13,340	\$0	\$13,340	\$13,341	\$14,215	\$874	7%
73.000 - OTHER DEBT SERVICE COST	\$133	\$150	\$74	\$224	\$0	\$240	\$240	0%
<b>Total Debt Service Expenses</b>	<b>\$32,025</b>	<b>\$32,043</b>	<b>\$74</b>	<b>\$32,117</b>	<b>\$31,893</b>	<b>\$32,020</b>	<b>\$127</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	For Debt Service - Principal
-------------------------	------------------------------

			PRINCIPAL
			OBJECT CODE 71.000
DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
Principal Expense - 2015 Loan Agreement (City National	\$17,780	\$18,552	\$17,565
<b>PRINCIPAL EXPENSE TOTAL</b>	<b>\$17,780</b>	<b>\$18,552</b>	<b>\$17,565</b>

<b>BUDGET WORKSHEET</b>	For Debt Service - Interest		
-------------------------	-----------------------------	--	--

**INTEREST  
OBJECT CODE 72.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
Interest Expense - 2015 Loan Agreement (4.25%)	\$14,112	\$13,341	\$14,215
<b>INTEREST EXPENSE TOTAL</b>	<b>\$14,112</b>	<b>\$13,341</b>	<b>\$14,215</b>

BUDGET WORKSHEET	For Debt Service - Bank Charges
------------------	---------------------------------

**BANK SERVICE CHARGES**  
**OBJECT CODE 73.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
Other Debt Service Costs	\$150	\$0	\$240
<b>OTHER DEBT SERVICE COSTS TOTAL</b>	<b>\$150</b>	<b>\$0</b>	<b>\$240</b>

# Village of Biscayne Park

## Amortization Schedule Series 2018, Promissory Note

<u>DATE</u>	<u>BALANCE</u>	<u>RATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
05/01/19	\$ 297,000.00	4.05%	\$ 7,536.88	\$ 8,353.13	\$ 15,890.01
11/01/19	\$ 289,463.12	4.05%	\$ 10,028.37	\$ 5,861.63	\$ 15,890.00
05/01/20	\$ 279,434.75	4.05%	\$ 10,231.45	\$ 5,658.55	\$ 15,890.00
11/01/20	\$ 269,203.30	4.05%	\$ 10,438.63	\$ 5,451.37	\$ 15,890.00
05/01/21	\$ 258,764.67	4.05%	\$ 10,650.02	\$ 5,239.98	\$ 15,890.00
11/01/21	\$ 248,114.65	4.05%	\$ 10,865.68	\$ 5,024.32	\$ 15,890.00
05/01/22	\$ 237,248.97	4.05%	\$ 11,085.71	\$ 4,804.29	\$ 15,890.00
11/01/22	\$ 226,163.26	4.05%	\$ 11,310.19	\$ 4,579.81	\$ 15,890.00
05/01/23	\$ 214,853.07	4.05%	\$ 11,539.23	\$ 4,350.77	\$ 15,890.00
11/01/23	\$ 203,313.84	4.05%	\$ 11,772.89	\$ 4,117.11	\$ 15,890.00
05/01/24	\$ 191,540.95	4.05%	\$ 12,011.30	\$ 3,878.70	\$ 15,890.00
11/01/24	\$ 179,529.65	4.05%	\$ 12,254.52	\$ 3,635.48	\$ 15,890.00
05/01/25	\$ 167,275.13	4.05%	\$ 12,502.68	\$ 3,387.32	\$ 15,890.00
11/01/25	\$ 154,772.45	4.05%	\$ 12,755.86	\$ 3,134.14	\$ 15,890.00
05/01/26	\$ 142,016.59	4.05%	\$ 13,014.16	\$ 2,875.84	\$ 15,890.00
11/01/26	\$ 129,002.43	4.05%	\$ 13,277.70	\$ 2,612.30	\$ 15,890.00
05/01/27	\$ 115,724.73	4.05%	\$ 13,546.57	\$ 2,343.43	\$ 15,890.00
11/01/27	\$ 102,178.16	4.05%	\$ 13,820.89	\$ 2,069.11	\$ 15,890.00
05/01/28	\$ 88,357.27	4.05%	\$ 14,100.77	\$ 1,789.23	\$ 15,890.00
11/01/28	\$ 74,256.50	4.05%	\$ 14,386.31	\$ 1,503.69	\$ 15,890.00
05/01/29	\$ 59,870.19	4.05%	\$ 14,677.63	\$ 1,212.37	\$ 15,890.00
11/01/29	\$ 45,192.56	4.05%	\$ 14,974.85	\$ 915.15	\$ 15,890.00
05/01/30	\$ 30,217.71	4.05%	\$ 15,278.09	\$ 611.91	\$ 15,889.99
11/01/30	\$ 14,939.63	4.05%	\$ 14,939.63	\$ 302.53	\$ 15,242.15
<b>Total</b>			<b>\$ 297,000.00</b>	<b>\$ 83,712.15</b>	<b>\$ 221,812.15</b>

## **Section 6**

### **Expenditures: Police Department**

**Police**  
**Amended Budget - FY2019**

Operating Expenses	FY2017	05/31/2018	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
12.000 - FULL TIME SALARIES	\$505,388	\$366,627	\$183,313	\$549,940	\$549,268	\$533,934	(\$15,334)	-3%
13.000 - PART TIME SALARIES	\$15,303	\$11,279	\$5,639	\$16,918	\$14,508	\$93,548	\$79,040	545%
14.000 - OVERTIME	\$114,964	\$48,755	\$24,377	\$73,132	\$75,000	\$50,000	(\$25,000)	-33%
15.000 - OTHER PAYS	\$29,340	\$26,825	\$13,412	\$40,237	\$15,000	\$15,000	\$0	0%
21.000 - FICA/MEDICARE	\$50,326	\$33,013	\$16,507	\$49,520	\$50,069	\$52,975	\$2,906	6%
22.000 - RETIREMENT CONTRIBUTIONS	\$102,364	\$85,677	\$42,838	\$128,515	\$125,044	\$145,213	\$20,170	16%
23.000 - HEALTH INSURANCE	\$68,613	\$51,660	\$22,000	\$73,660	\$76,000	\$86,668	\$10,667	14%
24.000 - WORKERS COMPENSATION	\$21,474	\$21,336	\$10,882	\$32,218	\$22,641	\$33,011	\$10,370	46%
40.000 - TRAVEL & PER DIEM	\$607	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0%
41.000 - COMMUNICATIONS	\$5,236	\$6,242	\$3,121	\$9,363	\$8,040	\$9,559	\$1,519	19%
43.000 - UTILITIES	\$0	\$1,905	\$952	\$2,857	\$3,740	\$3,740	\$0	0%
44.000 - RENTALS & LEASES	\$53,851	\$49,613	\$24,806	\$74,419	\$73,648	\$68,435	(\$5,213)	-7%
45.000 - PROPERTY & LIABILITY INSURANCE	\$0	\$14,105	\$0	\$14,105	\$12,205	\$12,155	(\$50)	0%
46.000 - REPAIRS & MAINTENANCE	\$99,623	\$48,075	\$14,000	\$62,075	\$47,500	\$67,500	\$20,000	42%
47.000 - PRINTING & BINDING	\$647	\$585	\$0	\$585	\$500	\$600	\$100	20%
52.000 - OPERATING SUPPLIES	\$46,758	\$40,325	\$20,162	\$60,487	\$69,850	\$89,630	\$19,780	28%
54.000 - DUES & MEMBERSHIPS	\$1,726	\$1,049	\$524	\$1,573	\$1,100	\$1,200	\$100	9%
55.000 - EDUCATION & TRAINING	\$3,360	\$2,110	\$1,055	\$3,165	\$5,000	\$5,000	\$0	0%
64.000 - CAPITAL OUTLAY	\$10,000	\$2,500	\$0	\$2,500	\$2,500	\$10,500	\$8,000	0%
<b>Total Police Expenses</b>	<b>\$1,129,577</b>	<b>\$811,679</b>	<b>\$383,591</b>	<b>\$1,195,270</b>	<b>\$1,152,613</b>	<b>\$1,279,668</b>	<b>\$127,055</b>	<b>11%</b>

<b>BUDGET WORKSHEET</b>	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 (P/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 05/31/2018	ADOPTED FY2018	AMENDED FY2019
12.000 - FULL TIME SALARIES	\$366,627		
Chief		\$72,065	\$73,000
Commander		\$0	\$65,000
Detective		\$0	\$0
Police Officers (8)		\$477,203	\$395,934
<b>REGULAR SALARIES TOTAL</b>	<b>\$366,627</b>	<b>\$549,268</b>	<b>\$533,934</b>

<b>BUDGET WORKSHEET</b>	Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.
-------------------------	--

**OTHER SALARIES  
OBJECT CODE 13.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
13.000 - PART TIME SALARIES (1)	\$11,279	\$14,508	\$0
Part time clerk		\$0	\$14,508
Part time officers		\$0	\$79,040
<b>OTHER SALARIES TOTAL</b>	<b>\$11,279</b>	<b>\$14,508</b>	<b>\$93,548</b>



<b>BUDGET WORKSHEET</b>	Includes incentive pay for sheriffs, law enforcement officers and firefighters.
-------------------------	---

**SPECIAL PAY  
OBJECT CODE 15.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
15.000 - OTHER PAYS	\$4,591		
Comp Time	\$0	\$0	\$0
FDLE Educational Incentive	\$0	\$5,000	\$5,000
Court Time	\$0	\$10,000	\$10,000
Off Duty Police	\$22,234		\$0
<b>SPECIAL PAY TOTAL</b>	<b>\$26,825</b>	<b>\$15,000</b>	<b>\$15,000</b>

<b>BUDGET WORKSHEET</b>	Social Security matching/Medicare matching.
-------------------------	---

**FICA TAXES  
OBJECT CODE 21.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/2018</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
21.000 - FICA/MEDICARE	\$33,013	\$50,069	\$52,975
<b>FICA TAXES TOTAL</b>	<b>\$33,013</b>	<b>\$50,069</b>	<b>\$52,975</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
-------------------------	--

**RETIREMENT CONTRIBUTIONS  
OBJECT CODE 22.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
22.000 - RETIREMENT CONTRIBUTIONS 24.20%	\$85,677	\$125,044	\$145,213
<b>RETIREMENT CONTRIBUTION TOTAL</b>	<b>\$85,677</b>	<b>\$125,044</b>	<b>\$145,213</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
-------------------------	--

**HEALTH INSURANCE  
OBJECT CODE 23.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
23.000 - HEALTH INSURANCE	\$51,660	\$76,000	\$86,668
<b>HEALTH INSURANCE TOTAL</b>	<b>\$51,660</b>	<b>\$76,000</b>	<b>\$86,668</b>

<b>BUDGET WORKSHEET</b>		Premiums and benefits paid for Workers' Compensation insurance.	
<b>WORKERS' COMPENSATION OBJECT CODE 24.000</b>			
DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
24.000 - WORKERS COMPENSATION	\$21,336	\$22,641	\$33,011
<b>WORKERS' COMPENSATION TOTAL</b>	<b>\$21,336</b>	<b>\$22,641</b>	<b>\$33,011</b>

<b>BUDGET WORKSHEET</b>	This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses
-------------------------	---

**TRAVEL AND PER DIEM  
OBJECT CODE 40.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
40.000 - TRAVEL & PER DIEM	\$0	\$1,000	\$1,000
<b>TRAVEL &amp; PER DIEM TOTAL</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>

<b>BUDGET WORKSHEET</b>	Internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and nay other electronic signal.
-------------------------	---

**COMMUNICATIONS**  
**OBJECT CODE 41.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
41.000 - COMMUNICATIONS			
Phone Allowance - 7 Officers @ \$10 p/month	\$320	\$720	\$0
Aircards (Verizon Wireless)	\$4,147	\$4,800	\$6,912
Comcast	\$1,774	\$2,520	\$2,647
<b>COMMUNICATIONS TOTAL</b>	<b>\$6,242</b>	<b>\$8,040</b>	<b>\$9,559</b>

<b>BUDGET WORKSHEET</b>	Electricity, gas, water, waste disposal, and other public utility services.
-------------------------	---

**UTILITY SERVICES**  
**OBJECT CODE 43.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
Utilities			
(43.100) Electric Service	\$1,297	\$2,160	\$2,160
(43.200) Water & Sewer	\$607	\$1,580	\$1,580
<b>UTILITY SERVICES TOTAL</b>	<b>\$1,905</b>	<b>\$3,740</b>	<b>\$3,740</b>

BUDGET WORKSHEET		Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.	
<b>RENTAL AND LEASES</b>			
<b>OBJECT CODE 44.000</b>			
DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
44.000 - RENTALS & LEASES			
Copier (F14906)	\$614	\$900	\$950.00
Bottled Water Cooler	\$521	\$250	\$800.00
Vehicle Leases	\$48,478		
2013 Ford Taurus - \$485 p/m until 2018		\$5,813	\$0
2014 Ford Taurus - \$474 p/m until 2019		\$5,680	\$5,680
2015 Ford Taurus - \$607 p/m until 2020		\$7,278	\$7,278
2015 Ford Taurus - \$607 p/m until 2020		\$7,278	\$7,278
2016 Ford Taurus - \$543 p/m until 2021		\$6,514	\$6,514
2016 Ford Taurus - \$543 p/m until 2021		\$6,514	\$6,514
2017 Ford Taurus - \$543 p/m until 2022		\$7,200	\$7,200
2017 Ford Taurus - \$543 p/m until 2022		\$7,200	\$7,200
2017 Ford Taurus - \$543 p/m until 2022		\$7,200	\$7,200
2017 Ford Interceptor - \$500 p/m until 2022		\$6,000	\$6,000
2016 Dodge Durango - \$485 p/m until 2021		\$5,820	\$5,820
<b>RENTALS AND LEASES TOTAL</b>	<b>\$49,613</b>	<b>\$73,648</b>	<b>\$68,435</b>

<b>BUDGET WORKSHEET</b>	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 05/31/2018	ADOPTED FY2018	AMENDED FY2019
45.000 - PROPERTY & LIABILITY INSURANCE			
Officers	\$0	\$0	\$0
Autos (21)	\$12,155	\$12,205	\$12,155
<b>INSURANCE TOTAL</b>	<b>\$12,155</b>	<b>\$12,205</b>	<b>\$12,155</b>

**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.

**REPAIRS AND MAINTENANCE**

**OBJECT CODE 46.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
46.000 - REPAIRS & MAINTENANCE			
Equipment	\$15,062	\$20,000	\$10,000
Radios	\$6,058	\$5,500	\$5,500
Vehicles	\$26,955	\$22,000	\$22,000
Contingency			\$30,000
<b>REPAIRS AND MAINTENANCE TOTAL</b>	<b>\$48,075</b>	<b>\$47,500</b>	<b>\$67,500</b>

<b>BUDGET WORKSHEET</b>	Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, include charges for printing, etc. which is performed by an in-house print shop.
-------------------------	--

**PRINTING & BINDING**

**OBJECT CODE 47.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
47.000 - PRINTING & BINDING	\$585	\$500	\$600
<b>PRINTING AND BINDING TOTAL</b>	<b>\$585</b>	<b>\$500</b>	<b>\$600</b>

**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 05/31/2018	ADOPTED FY2018	AMENDED FY2019
52.000 - OPERATING SUPPLIES			
General	\$936	\$6,000	3,000
Uniforms	\$6,911	\$18,850	\$18,850
Fuel	\$28,805	\$45,000	\$40,000
Weapons (Tasers)	\$0	\$0	\$7,500
Byrne Grant	\$0	\$0	\$0
Tolls	\$3,673	\$0	\$5,000
Speed Signs			\$6,000
Police Athelitic League			\$1,680
Contingency			\$7,600
<b>OPERATING SUPPLIES TOTAL</b>	<b>\$40,325</b>	<b>\$69,850</b>	<b>\$89,630</b>

**BUDGET WORKSHEET**

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**DUES AND MEMBERSHIPS  
OBJECT CODE 54.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/2018</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
54.000 - DUES & MEMBERSHIPS	\$1,049	\$1,100	\$1,200
<b>DUES &amp; MEMBERSHIPS TOTAL</b>	<b>\$1,049</b>	<b>\$1,100</b>	<b>\$1,200</b>



<b>BUDGET WORKSHEET</b>	Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.
-------------------------	--

**MACHINERY AND EQUIPMENT**  
**OBJECT CODE 64.000**

DESCRIPTION	YTD 05/31/2018	ADOPTED FY2018	AMENDED FY2019
Police Equipment (Laptops 5)	\$2,500	\$0	\$2,500
Speed trailer	\$0	\$2,500	\$8,000
<b>MACHINERY AND EQUIPMENT TOTAL</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$10,500</b>

# **Section 7**

## **Expenditures: Building Services**

**Building**  
Amended Budget - FY2019

Operating Expenses	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
12.000 - REGULAR SALARIES	\$32,406	\$23,004	\$9,536	\$32,540	\$33,100	\$31,457	(\$1,643)	-5%
21.000 - FICA/MEDICARE	\$2,479	\$1,760	\$730	\$2,489	\$2,532	\$2,406	(\$126)	-5%
22.000 - RETIREMENT CONTRIBUTIONS	\$1,005	\$3,436	\$788	\$4,224	\$0	\$2,598	\$2,598	100%
23.000 - HEALTH INSURANCE	\$8,253	\$4,954	\$2,677	\$7,631	\$7,261	\$7,846	\$585	8%
24.000 - WORKERS COMPENSATION	\$75	\$62	\$21	\$82	\$85	\$85	\$0	0%
31.000 - PROFESSIONAL SERVICES	\$139,945	\$89,786	\$45,531	\$135,317	\$42,770	\$67,925	\$25,155	59%
55.000 - EDUCATION & TRAINING	\$460	\$711	\$0	\$711	\$200	\$1,000	\$800	400%
<b>Total Building Expenses</b>	<b>\$184,624</b>	<b>\$123,713</b>	<b>\$59,281</b>	<b>\$182,994</b>	<b>\$85,948</b>	<b>\$113,318</b>	<b>\$27,370</b>	<b>32%</b>

<b>BUDGET WORKSHEET</b>	<p>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(P/T) employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.</p>
-------------------------	--

**REGULAR SALARIES  
OBJECT CODE 12.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
12.000 - REGULAR SALARIES			
Bldg Permit Coordinator	\$23,004	\$33,100	\$31,457
<b>REGULAR SALARIES TOTAL</b>	<b>\$23,004</b>	<b>\$33,100</b>	<b>\$31,457</b>

<b>BUDGET WORKSHEET</b>	Social Security matching/Medicare matching.
-------------------------	---

<b>FICA TAXES</b> <b>OBJECT CODE 21.000</b>
--

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
21.000 - FICA/MEDICARE	\$1,760	\$2,532	\$2,406
<b>FICA TAXES TOTAL</b>	<b>\$1,760</b>	<b>\$2,532</b>	<b>\$2,406</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
-------------------------	--

<b>RETIREMENT CONTRIBUTIONS</b>
<b>OBJECT CODE 22.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
22.000 - RETIREMENT CONTRIBUTIONS	\$3,436	\$0	\$2,598
<b>RETIREMENT CONTRIBUTION TOTAL</b>	<b>\$3,436</b>	<b>\$0</b>	<b>\$2,598</b>



<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
-------------------------	---

<b>WORKERS' COMPENSATION OBJECT CODE 24.000</b>
---

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
24.000 - WORKERS COMPENSATION	\$62	\$85	\$85
<b>WORKERS' COMPENSATION TOTAL</b>	<b>\$62</b>	<b>\$85</b>	<b>\$85</b>

<b>BUDGET WORKSHEET</b>	Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and
-------------------------	---

<b>PROFESSIONAL SERVICES</b>
<b>OBJECT CODE 31.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
31.000 - PROFESSIONAL SERVICES			
Inspectors (65% of budgeted bldg permits)	\$89,786	\$42,770	\$67,925
<b>PROFESSIONAL SERVICES TOTAL</b>	<b>\$89,786</b>	<b>\$42,770</b>	<b>\$67,925</b>

<b>BUDGET WORKSHEET</b>	Training and educational costs.		
-------------------------	---------------------------------	--	--

**TRAINING**  
**OBJECT CODE 55.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
55.000 - EDUCATION & TRAINING	\$711	\$200	\$1,000
<b>EDUCATION &amp; TRAINING TOTAL</b>	<b>\$711</b>	<b>\$200</b>	<b>\$1,000</b>

# **Section 8**

## **Expenditures: Code Compliance**

## Code Compliance

Amended Budget - FY2019

Operating Expenses	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
12.000 - REGULAR SALARIES	\$36,809	\$28,801	\$13,154	\$41,955	\$38,877	\$76,000	\$37,123	95%
13.000 - PART TIME SALARIES	\$0	\$16,364	\$8,182	\$24,546	\$21,000	\$0	(\$21,000)	-100%
21.000 - FICA/MEDICARE	\$2,813	\$3,455	\$1,632	\$5,087	\$4,581	\$5,814	\$1,233	27%
22.000 - RETIREMENT CONTRIBUTIONS	\$1,995	\$3,845	\$1,762	\$5,607	\$4,435	\$6,278	\$1,842	42%
23.000 - HEALTH INSURANCE	\$5,436	\$10,123	\$2,927	\$13,049	\$7,261	\$16,212	\$8,951	123%
24.000 - WORKERS COMPENSATION	\$1,033	\$1,631	\$544	\$2,174	\$2,245	\$2,850	\$605	27%
31.000 - PROFESSIONAL SERVICES	\$11,176	\$4,460	\$0	\$4,460	\$13,500	\$0	(\$13,500)	-100%
41.000 - COMMUNICATIONS	\$681	\$500	\$160	\$660	\$660	\$864	\$204	31%
44.000 - RENTALS & LEASES	\$0	\$0	\$0	\$0	\$6,000	\$12,000	\$6,000	100%
45.000 - PROPERTY & LIABILITY INSURAN	\$0	\$0	\$0	\$0	\$350	\$1,500	\$1,150	329%
46.000 - REPAIRS & MAINTENANCE	\$1,450	\$0	\$0	\$0	\$0	\$300	\$300	100%
52.000 - OPERATING SUPPLIES	\$1,145	\$305	\$250	\$555	\$800	\$2,550	\$1,750	219%
54.000 - MEMBERSHIP & DUES	\$0	\$0	\$110	\$110	\$110	\$220	\$110	100%
55.000 - EDUCATION & TRAINING	\$75	\$0	\$75	\$75	\$600	\$1,000	\$400	67%
<b>Total Code Compliance Expenses</b>	<b>\$62,613</b>	<b>\$69,484</b>	<b>\$28,796</b>	<b>\$98,279</b>	<b>\$100,419</b>	<b>\$125,588</b>	<b>\$25,169</b>	<b>25%</b>

<b>BUDGET WORKSHEET</b>	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(P/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 05/31/18	ADOPTED FY2018	AMENDED FY2019
12.000 - REGULAR SALARIES			
Code Compliance Supervisor	\$28,801	\$38,877	\$41,000
Code Compliance Officer			\$35,000
<b>REGULAR SALARIES TOTAL</b>	<b>\$28,801</b>	<b>\$38,877</b>	<b>\$76,000</b>



<b>BUDGET WORKSHEET</b>	Social Security matching/Medicare matching.
-------------------------	---

<b>FICA TAXES</b>
<b>OBJECT CODE 21.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
21.000 - FICA/MEDICARE	\$3,455	\$4,581	\$5,814
<b>FICA TAXES TOTAL</b>	<b>\$3,455</b>	<b>\$4,581</b>	<b>\$5,814</b>



<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
-------------------------	--

<b>HEALTH INSURANCE</b>
<b>OBJECT CODE 23.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
23.000 - HEALTH INSURANCE	\$10,123	\$7,261	\$16,212
<b>HEALTH INSURANCE TOTAL</b>	<b>\$10,123</b>	<b>\$7,261</b>	<b>\$16,212</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
-------------------------	---

<b>WORKERS' COMPENSATION</b> <b>OBJECT CODE 24.000</b>
---

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
24.000 - WORKERS COMPENSATION	\$1,631	\$2,245	\$2,850
<b>WORKERS' COMPENSATION TOTAL</b>	<b>\$1,631</b>	<b>\$2,245</b>	<b>\$2,850</b>

<b>BUDGET WORKSHEET</b>	Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and
-------------------------	---

<b>PROFESSIONAL SERVICES</b>
<b>OBJECT CODE 31.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
<b>31.000 - PROFESSIONAL SERVICES</b>			
Supplemental Code Officer (CAP Gov't)	\$4,460	\$0	\$0
Landlord Permit Inspector (CAP Gov't)	\$0	\$13,500	\$0
<b>PROFESSIONAL SERVICES TOTAL</b>	<b>\$4,460</b>	<b>\$13,500</b>	<b>\$0</b>

**BUDGET WORKSHEET**

Internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signals.

**COMMUNICATIONS  
OBJECT CODE 41.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
41.000 - COMMUNICATIONS			
Phone Allowance - Code Comp Officer @ \$40 p/mo	\$360	\$480	\$0
Cellular Aircard (Verizon)	\$0	\$180	\$864
<b>COMMUNICATIONS TOTAL</b>	<b>\$360</b>	<b>\$660</b>	<b>\$864</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.
-------------------------	---

<b>RENTAL AND LEASES</b>
<b>OBJECT CODE 44.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
44.000 - RENTALS & LEASES			
2 potential Vehicle Leases	\$0	\$6,000	\$12,000
<b>RENTALS AND LEASES TOTAL</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$12,000</b>

<b>BUDGET WORKSHEET</b>	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.
-------------------------	--

<b>INSURANCE</b>
<b>OBJECT CODE 45.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
Commercial Insurance			
Auto (2)	\$0	\$350	\$1,500
<b>INSURANCE TOTAL</b>	<b>\$0</b>	<b>\$350</b>	<b>\$1,500</b>

<b>BUDGET WORKSHEET</b>	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.		
<b>REPAIRS AND MAINTENANCE</b>			
<b>OBJECT CODE 46.000</b>			
DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
46.000 - REPAIRS & MAINTENANCE	\$0	\$0	\$300
<b>REPAIRS AND MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>

<b>BUDGET WORKSHEET</b>	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 05/31/18	ADOPTED FY2018	AMENDED FY2019
<b>52.000 - OPERATING SUPPLIES</b>			
General supplies	\$305	\$200	\$200
Laptop & Holder	\$0	\$0	\$950
Uniforms	\$0	\$100	\$100
Gasoline	\$0	\$500	\$500
Camera			\$200
External Hard drive			\$600
<b>OPERATING SUPPLIES TOTAL</b>	<b>\$305</b>	<b>\$800</b>	<b>\$2,550</b>

**BUDGET WORKSHEET**

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS  
OBJECT CODE 54.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
54.000 - MEMBERSHIP & DUES	\$0	\$110	\$220
<b>SUBSCRIPTIONS AND MEMBERSHIPS TOTAL</b>	<b>\$0</b>	<b>\$110</b>	<b>\$220</b>

<b>BUDGET WORKSHEET</b>	Training and educational costs.		
-------------------------	---------------------------------	--	--

<b>TRAINING</b>			
<b>OBJECT CODE 55.000</b>			

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
55.000 - EDUCATION & TRAINING	\$0	\$600	\$1,000
<b>EDUCATION &amp; TRAINING TOTAL</b>	<b>\$0</b>	<b>\$600</b>	<b>\$1,000</b>

# **Section 9**

## **Expenditures: Public Works**

**Public Works**  
**Amended Budget - FY2019**

Operating Expenses	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
12.000 - REGULAR SALARIES	\$109,732	\$63,089	\$33,404	\$96,494	\$123,402	\$198,402	\$75,000	61%
14.000 - OVERTIME	\$6,675	\$9,734	\$2,321	\$12,054	\$1,000	\$1,000	\$0	0%
15.000 - EMPLOYEE BONUSES	\$1,500	\$1,500	\$0	\$1,500	\$2,000	\$2,500	\$500	25%
21.000 - FICA/MEDICARE	\$9,023	\$5,686	\$2,733	\$8,419	\$9,670	\$15,482	\$5,812	60%
22.000 - RETIREMENT CONTRIBUTIONS	\$7,759	\$6,272	\$2,951	\$9,223	\$9,623	\$27,448	\$17,825	185%
23.000 - HEALTH INSURANCE	\$24,523	\$14,608	\$8,176	\$22,784	\$29,044	\$40,531	\$11,487	40%
24.000 - WORKERS COMPENSATION	\$13,568	\$10,346	\$3,449	\$13,794	\$14,244	\$14,244	\$0	0%
34.000 - CONTRACT SERVICES	\$12,636	\$4,888	\$3,120	\$8,008	\$13,000	\$13,000	\$0	0%
41.000 - COMMUNICATIONS	\$120	\$1,220	\$0	\$1,220	\$1,800	\$2,280	\$480	27%
43.000 - UTILITIES	\$20,007	\$6,591	\$3,295	\$9,886	\$10,160	\$9,972	(\$188)	-2%
44.000 - RENTALS & LEASES	\$7,350	\$8,502	\$8,459	\$16,961	\$15,898	\$20,451	\$4,553	#####
45.000 - PROPERTY & LIABILITY INSURANCE	\$0	\$3,384	\$0	\$3,384	\$2,950	\$3,384	\$434	15%
46.000 - REPAIRS & MAINTENANCE	\$37,647	\$51,420	\$25,710	\$77,131	\$62,100	\$119,000	\$56,900	92%
49.000 - OTHER CURRENT CHARGES - STORM PRE	\$237,408	\$813,984	\$0	\$813,984	\$10,000	\$10,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$19,509	\$19,299	\$6,000	\$25,299	\$17,010	\$17,660	\$650	4%
54.000 - DUES & MEMBERSHIPS	\$0	\$0	\$150	\$150	\$150	\$150	\$0	0%
55.000 - EDUCATION & TRAINING	\$295	\$729	\$0	\$729	\$1,000	\$1,000	\$0	0%
64.000 - CAPITAL OUTLAY	\$0	\$19,217	\$0	\$19,217	\$8,525	\$12,000	\$3,475	41%
<b>Total Public Works Expenses</b>	<b>\$507,752</b>	<b>\$1,040,469</b>	<b>\$99,768</b>	<b>\$1,140,237</b>	<b>\$331,576</b>	<b>\$508,505</b>	<b>\$176,929</b>	<b>53%</b>

**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**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
12.000 - REGULAR SALARIES	\$63,089		
Manager		\$0	\$70,000
Laborers (4)		\$123,402	\$128,402
<b>REGULAR SALARIES TOTAL</b>	<b>\$63,089</b>	<b>\$123,402</b>	<b>\$198,402</b>

<b>BUDGET WORKSHEET</b>	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.
-------------------------	--

**OVERTIME  
OBJECT CODE 14.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
14.000 - OVERTIME	\$9,734	\$1,000	\$1,000
<b>OVERTIME TOTAL</b>	<b>\$9,734</b>	<b>\$1,000</b>	<b>\$1,000</b>

<b>BUDGET WORKSHEET</b>	Includes incentive pay for sheriffs, law enforcement officers and firefighters.
-------------------------	---

<b>SPECIAL PAY</b>
<b>OBJECT CODE 15.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
15.000 - EMPLOYEE BONUSES (5 @ \$500)	\$1,500	\$2,000	\$2,500
<b>SPECIAL PAY TOTAL</b>	<b>\$1,500</b>	<b>\$2,000</b>	<b>\$2,500</b>

<b>BUDGET WORKSHEET</b>	Social Security matching/Medicare matching.
-------------------------	---

**FICA TAXES**  
**OBJECT CODE 21.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
21.000 - FICA/MEDICARE	\$5,686	\$9,670	\$15,482
<b>FICA TAXES TOTAL</b>	<b>\$5,686</b>	<b>\$9,670</b>	<b>\$15,482</b>

BUDGET WORKSHEET	Amounts contributed to a retirement fund		
RETIREMENT CONTRIBUTIONS OBJECT CODE 22.000			
DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	PROPOSED FY2019
22.000 - RETIREMENT CONTRIBUTIONS	\$6,272	\$9,623	\$27,448
<b>RETIREMENT CONTRIBUTION TOTAL</b>	<b>\$6,272</b>	<b>\$9,623</b>	<b>\$27,448</b>



<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
-------------------------	---

**WORKERS' COMPENSATION**

**OBJECT CODE 24.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
24.000 - WORKERS COMPENSATION	\$10,346	\$14,244	\$14,244
<b>WORKERS' COMPENSATION TOTAL</b>	<b>\$10,346</b>	<b>\$14,244</b>	<b>\$14,244</b>

<b>BUDGET WORKSHEET</b>	Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.
-------------------------	--

<b>OTHER CONTRACTUAL SERVICES</b>
<b>OBJECT CODE 34.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
34.000 - CONTRACT SERVICES			
Janitorial	\$4,888	\$9,500	\$9,500
Waxing	\$0	\$1,000	\$1,000
Trap, Neuter & Release Program		\$2,500	\$2,500
<b>OTHER CONTRACTUAL SERVICES TOTAL</b>	<b>\$4,888</b>	<b>\$13,000</b>	<b>\$13,000</b>

<b>BUDGET WORKSHEET</b>	Telephone, cellular telephone, telegraph, or other communications.
-------------------------	--

**COMMUNICATIONS**  
**OBJECT CODE 41.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
41.000 - COMMUNICATIONS			
Phone Allowance - PW Mgr	\$0	\$0	\$480
Comcast	\$1,220	\$1,800	\$1,800
<b>COMMUNICATIONS TOTAL</b>	<b>\$1,220</b>	<b>\$1,800</b>	<b>\$2,280</b>

<b>BUDGET WORKSHEET</b>	Electricity, gas, water, waste disposal, and other public utility services.
-------------------------	---

<b>UTILITY SERVICES</b>
<b>OBJECT CODE 43.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
43.000 - UTILITIES	\$4,091		
Electric - Butterfly Garden		\$180	\$180
Electric - Entrance Sign		\$240	\$240
Electric - Log Cabin		\$0	\$0
Electric - Public Works		\$3,000	\$2,912
Electric - Public Works Bldg		\$950	\$950
Electric - Rec Center		\$0	\$0
Electric - Operating Light Fixture		\$530	\$530
Electric - Village Hall		\$0	\$0
	\$2,499		
Water & Sewer - 6th Ave Median		\$3,000	\$2,900
Water & Sewer - Butterfly Garden		\$480	\$480
Water & Sewer - Fire Service		\$20	\$20
Water & Sewer - Irrigation		\$900	\$900
Water & Sewer - Log Cabin		\$0	\$0
Water & Sewer - Public Works		\$600	\$600
Water & Sewer - Public Works Bldg		\$260	\$260
Water & Sewer - Rec Center		\$0	\$0
<b>UTILITY SERVICES TOTAL</b>	<b>\$6,591</b>	<b>\$10,160</b>	<b>\$9,972</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.		
-------------------------	---	--	--

<b>RENTAL AND LEASES</b>			
<b>OBJECT CODE 44.000</b>			

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
44.000 - RENTALS & LEASES			
Equipment	\$0	\$3,000	\$1,500
Bottled Water Cooler - PW	\$308	\$250	\$660
44.100 - VEHICLE LEASES			
New Vehicle Lease - \$1,054 p/m until 2022	\$8,194	\$12,648	\$12,291
Potential Leased Equipment (High Lift)			\$6,000
<b>RENTALS AND LEASES TOTAL</b>	<b>\$8,502</b>	<b>\$15,898</b>	<b>\$20,451</b>

<b>BUDGET WORKSHEET</b>	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 05/31/18	ADOPTED FY2018	AMENDED FY2019
45.000 - PROPERTY & LIABILITY INSURANCE		\$0	\$0
Flood Insurance	\$1,304	\$1,150	\$1,304
Autos (2)	\$2,080	\$1,800	\$2,080
<b>INSURANCE TOTAL</b>	<b>\$3,384</b>	<b>\$2,950</b>	<b>\$3,384</b>

<b>BUDGET WORKSHEET</b>	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.
-------------------------	--

**REPAIRS AND MAINTENANCE**  
**OBJECT CODE 46.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
46.000 - REPAIRS & MAINTENANCE	\$51,420		
Landscaping			
Log Cabin landscaping		\$1,500	\$1,500
Recreation Landscaping		\$5,000	\$5,000
Entrance sign installation landscaping		\$11,000	\$11,000
Bridge landscaping (6th Ave median)		\$2,000	\$2,000
Tree Planting/End Capping		\$5,000	\$10,000
Tree Trimming		\$20,000	\$20,000
Plantings			\$10,000
Removal of Pines			\$30,000
Equipment		\$4,000	\$4,000
Buildings		\$10,000	\$25,000
Vehicle - bed liner/coating (Dodge Ram)		\$3,600	\$500
<b>REPAIRS AND MAINTENANCE TOTAL</b>	<b>\$51,420</b>	<b>\$62,100</b>	<b>\$119,000</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified.
-------------------------	--

<b>OTHER CURRENT CHARGES AND OBLIGATIONS</b>
<b>OBJECT CODE 49.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
49.000 - OTHER CURRENT CHARGES - STORM PRE	\$813,984	\$10,000	\$10,000
<b>OTHER CURRENT CHARGES TOTAL</b>	<b>\$813,984</b>	<b>\$10,000</b>	<b>\$10,000</b>

**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**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
52.000 - OPERATING SUPPLIES	\$19,299		
General		\$600	\$600
Weed Killer (55 gal)		\$2,700	\$2,700
Pallet Truck		\$200	\$200
Small Tools		\$2,110	\$2,110
Uniforms (Based on 5 Employees)		\$4,100	\$6,250
Fuel		\$3,500	\$2,000
Janitorial Supplies		\$3,800	\$3,800
<b>OPERATING SUPPLIES TOTAL</b>	<b>\$19,299</b>	<b>\$17,010</b>	<b>\$17,660</b>

<b>BUDGET WORKSHEET</b>	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.
-------------------------	---

**DUES AND MEMBERSHIPS  
OBJECT CODE 54.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
54.000 - DUES & MEMBERSHIPS	\$0	\$150	\$150
<b>DUES &amp; MEMBERSHIPS TOTAL</b>	<b>\$0</b>	<b>\$150</b>	<b>\$150</b>

<b>BUDGET WORKSHEET</b>	Training & educational costs.		
-------------------------	-------------------------------	--	--

<b>EDUCATION &amp; TRAINING</b>
<b>OBJECT CODE 55.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
55.000 - EDUCATION & TRAINING	\$729	\$1,000	\$1,000
<b>EDUCATION &amp; TRAINING TOTAL</b>	<b>\$729</b>	<b>\$1,000</b>	<b>\$1,000</b>

<b>BUDGET WORKSHEET</b>	Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.
-------------------------	--

**MACHINERY AND EQUIPMENT  
OBJECT CODE 64.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
64.000 - CAPITAL OUTLAY	\$19,217		
Bobcat Fastcat Pro Mower		\$7,000	\$0
Dell Optiplex Desktop computer		\$750	\$0
5x8 Trailer & Lights		\$775	\$0
Generator (Village Hall)			\$12,000
<b>MACHINERY AND EQUIPMENT TOTAL</b>	<b>\$19,217</b>	<b>\$8,525</b>	<b>\$12,000</b>

# **Section 10**

## **Expenditures: Parks & Recreation**

## Parks & Recreation

### Amended Budget - FY2019

Operating Expenses	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
12.000 - FULL TIME SALARIES	\$18,769	\$28,115	\$14,885	\$43,000	\$43,248	\$44,290	\$1,042	2%
13.000 - PART TIME SALARIES	\$33,893	\$18,557	\$9,278	\$27,835	\$38,376	\$38,376	\$0	0%
21.000 - FICA/MEDICARE	\$4,026	\$3,570	\$1,848	\$5,419	\$6,281	\$6,361	\$80	1%
22.000 - RETIREMENT CONTRIBUTIONS	\$3,752	\$3,922	\$1,996	\$5,918	\$6,126	\$6,580	\$455	7%
23.000 - HEALTH INSURANCE	\$6,355	\$5,068	\$2,725	\$7,793	\$7,261	\$7,846	\$585	8%
24.000 - WORKERS COMPENSATION	\$197	\$150	\$50	\$199	\$206	\$206	\$0	0%
34.000 - CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0	\$7,000	\$0	(\$7,000)	-100%
41.000 - COMMUNICATIONS	\$200	\$1,983	\$957	\$2,940	\$2,760	\$2,880	\$120	4%
43.000 - UTILITIES	\$0	\$2,727	\$1,363	\$4,090	\$5,100	\$5,100	\$0	0%
44.000 - RENTALS & LEASES	\$805	\$376	\$188	\$563	\$660	\$660	\$0	0%
45.000 - PROPERTY & LIABILITY INSURANC	\$0	\$1,928	\$0	\$1,928	\$1,690	\$1,304	(\$386)	0%
46.000 - REPAIRS & MAINTENANCE	\$8,004	\$4,390	\$2,195	\$6,585	\$23,000	\$45,000	\$22,000	96%
48.000 - SPECIAL EVENTS	\$6,513	\$7,231	\$0	\$7,231	\$8,200	\$8,200	\$0	0%
49.000 - CONCESSION EXPENSE	\$24	\$0	\$250	\$250	\$500	\$500	\$0	0%
52.000 - OPERATING SUPPLIES	\$741	\$941	\$470	\$1,411	\$3,000	\$3,750	\$750	25%
54.000 - MEMBERSHIP & DUES	\$160	\$0	\$160	\$160	\$160	\$160	\$0	0%
55.000 - EDUCATION & TRAINING	\$20	\$0	\$0	\$0	\$850	\$850	\$0	0%
63.000 - INFRASTRUCTURE IMPROVEMENT	\$0	\$3,575	\$26,425	\$30,000	\$30,000	\$54,000	\$24,000	80%
<b>Total Parks &amp; Recreation Expenses</b>	<b>\$83,459</b>	<b>\$82,532</b>	<b>\$62,791</b>	<b>\$145,323</b>	<b>\$184,418</b>	<b>\$226,064</b>	<b>\$41,645</b>	<b>23%</b>

<b>BUDGET WORKSHEET</b>	<p>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(P/T) employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.</p>
-------------------------	---

**REGULAR SALARIES**  
**OBJECT CODE 12.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
12.000 - FULL TIME SALARIES	\$28,115	\$43,248	\$44,290
<b>REGULAR SALARIES TOTAL</b>	<b>\$28,115</b>	<b>\$43,248</b>	<b>\$44,290</b>

BUDGET WORKSHEET

Part-time employees who are not part of the regular work force.

**PART TIME SALARIES**

**OBJECT CODE 13.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
13.000 - PART TIME SALARIES (2)	\$18,557	\$35,376	\$35,376
Seasonal		\$3,000	\$3,000
<b>PART TIME SALARIES TOTAL</b>	<b>\$18,557</b>	<b>\$38,376</b>	<b>\$38,376</b>



<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
-------------------------	--

<b>RETIREMENT CONTRIBUTIONS</b>
<b>OBJECT CODE 22.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
22.000 - RETIREMENT CONTRIBUTIONS	\$3,922	\$6,126	\$6,580
<b>RETIREMENT CONTRIBUTION TOTAL</b>	<b>\$3,922</b>	<b>\$6,126</b>	<b>\$6,580</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.		
-------------------------	--	--	--

**HEALTH INSURANCE  
OBJECT CODE 23.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
23.000 - HEALTH INSURANCE	\$5,068	\$7,261	\$7,846
<b>HEALTH INSURANCE TOTAL</b>	<b>\$5,068</b>	<b>\$7,261</b>	<b>\$7,846</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
-------------------------	---

**WORKERS' COMPENSATION**  
**OBJECT CODE 24.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
24.000 - WORKERS COMPENSATION	\$150	\$206	\$206
<b>WORKERS' COMPENSATION TOTAL</b>	<b>\$150</b>	<b>\$206</b>	<b>\$206</b>

<b>BUDGET WORKSHEET</b>	Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units.
-------------------------	---

**CONTRACTUAL SERVICES  
OBJECT CODE 34.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
34.000 - CONTRACTUAL SERVICES (yoga/pilates/zumba)	\$0	\$7,000	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$0</b>

<b>BUDGET WORKSHEET</b>	Internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal.
-------------------------	---

**COMMUNICATIONS  
OBJECT CODE 41.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
41.000 - COMMUNICATIONS			
Phone Allowance - Rec Mgr @ \$40 p/mo	\$1,983	\$480	\$480
Comcast	\$0	\$2,280	\$2,400
<b>COMMUNICATIONS TOTAL</b>	<b>\$1,983</b>	<b>\$2,760</b>	<b>\$2,880</b>

<p style="text-align: center;"><b>BUDGET WORKSHEET</b></p>	<p>Electricity, gas, water, waste disposal, and other public utility services.</p>
--	--

<p><b>UTILITY SERVICES</b> <b>OBJECT CODE 43.000</b></p>
--

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
Utilities			
(43.100) Electric Service	\$0	\$4,800	\$4,800
(43.200) Water & Sewer			
Playground	\$0	\$300	\$300
<b>UTILITY SERVICES TOTAL</b>	<b>\$0</b>	<b>\$5,100</b>	<b>\$5,100</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.
-------------------------	---

**RENTAL AND LEASES**  
**OBJECT CODE 44.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
44.000 - RENTALS & LEASES			
Copier (F13683)	\$0	\$660	\$660
<b>RENTALS AND LEASES TOTAL</b>	<b>\$0</b>	<b>\$660</b>	<b>\$660</b>

<b>BUDGET WORKSHEET</b>	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 05/31/18	ADOPTED FY2018	AMENDED FY2019
45.000 - PROPERTY & LIABILTY INSURANCE			
Flood Insurance	\$1,235	\$1,150	\$1,304
Auto	\$624	\$540	\$0
<b>INSURANCE TOTAL</b>	<b>\$1,859</b>	<b>\$1,690</b>	<b>\$1,304</b>

<b>BUDGET WORKSHEET</b>	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.
-------------------------	--

**REPAIRS AND MAINTENANCE  
OBJECT CODE 46.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
46.000 - REPAIRS & MAINTENANCE			
Athletic Fields	\$2,600	\$0	\$20,000
Equipment	\$0	\$3,000	\$3,000
Vehicle (2002 Van)	\$0	\$5,000	\$0
Building	\$1,790	\$15,000	\$15,000
Custodial Services			\$7,000
<b>REPAIRS AND MAINTENANCE TOTAL</b>	<b>\$4,390</b>	<b>\$23,000</b>	<b>\$45,000</b>

<b>BUDGET WORKSHEET</b>		Includes any type of promotional advertising on behalf of the local unit.	
<b>PROMOTIONAL ACTIVITIES</b>			
<b>OBJECT CODE 48.000</b>			
<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
48.000 - SPECIAL EVENTS	\$7,231		
Halloween		\$2,000	\$2,000
Movie Night		\$1,200	\$1,200
Winterfest		\$2,500	\$2,500
Springfest		\$2,500	\$2,500
<b>PROMOTIONAL ACTIVITIES TOTAL</b>	<b>\$7,231</b>	<b>\$8,200</b>	<b>\$8,200</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified.		
-------------------------	--	--	--

**OTHER CURRENT CHARGES AND OBLIGATIONS**  
**OBJECT CODE 49.000**

<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
49.000 - CONCESSION EXPENSE	\$0	\$500	\$500
<b>OTHER CURRENT CHARGES TOTAL</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>

<b>BUDGET WORKSHEET</b>	<p>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</p>
-------------------------	--

**OPERATING SUPPLIES**  
**OBJECT CODE 52.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
52.000 - OPERATING SUPPLIES	\$941		
General		\$2,500	\$2,500
Uniforms		\$500	\$500
Computer			\$750
<b>OPERATING SUPPLIES TOTAL</b>	<b>\$941</b>	<b>\$3,000</b>	<b>\$3,750</b>

<b>BUDGET WORKSHEET</b>	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, membership &, professional data costs.
-------------------------	--

**SUBSCRIPTIONS AND MEMBERSHIPS**  
**OBJECT CODE 54.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
54.000 - MEMBERSHIP & DUES	\$0	\$160	\$160
<b>DUES, SUBSCRIPTIONS &amp; MEMBERSHIPS TOTAL</b>	<b>\$0</b>	<b>\$160</b>	<b>\$160</b>



<b>BUDGET WORKSHEET</b>	Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.
-------------------------	--

**INFRASTRUCTURE  
OBJECT CODE 63.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
Infrastructure Improvements			
Athletic Field resodding	\$0	\$30,000	\$30,000
Parking Surface (turf block)			\$20,000
Lighting			\$4,000
<b>INFRASTRUCTURE TOTAL</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$54,000</b>

# SPECIAL REVENUE FUNDS



# **Section 11**

## **Road Fund**



**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 1percent tax must go to domestic violence centers while the remainder

**LOCAL OPTION GAS TAX  
REVENUE CODE 312**

DESCRIPTION	YTD 5/31/18	ADOPTED FY2018	AMENDED FY2019
Local Option Gas Tax			
1-5 cent	\$11,049	\$22,700	\$22,700
1-6 cent	\$28,700	\$58,795	\$58,795
<b>LOCAL OPTION GAS TAX TOTAL</b>	<b>\$39,750</b>	<b>\$81,495</b>	<b>\$81,495</b>

<b>BUDGET WORKSHEET</b>	State Shared Revenues refer to local government entities sharing with other local government entities statewide through a DOR reallocation process. The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.
-------------------------	--

<b>STATE REVENUE SHARING PROGRAM</b>
<b>REVENUE CODE 335</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
335.000 - REVENUE SHARING - MUNICIPAL (80% General Fund, 20% Road Fund)	\$13,571	\$22,680	\$22,680
<b>STATE REVENUE SHARING PROGRAM TOTAL</b>	<b>\$13,571</b>	<b>\$22,680</b>	<b>\$22,680</b>

<b>BUDGET WORKSHEET</b>		Miscellaneous revenue	
<b>MISCELLANEOUS REVENUE REVENUE CODE 360</b>			
<b>DESCRIPTION</b>	<b>YTD 05/31/18</b>	<b>ADOPTED FY2018</b>	<b>AMENDED FY2019</b>
360.000 - FDOT Median maintenance	\$0	\$1,416	\$1,416
<b>MISCELLANEOUS INCOME TOTAL</b>	<b>\$0</b>	<b>\$1,416</b>	<b>\$1,416</b>

<b>BUDGET WORKSHEET</b>	Transfers between individual fund groups within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. This includes balances of discontinued funds, but does not include general government contributions of capital to a proprietary fund or payments made by an enterprise to a general government fund in support of its operation.		
-------------------------	--	--	--

<b>OPERATING TRANSFERS IN REVENUE CODE 381</b>
--

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
381.000 - Transfer in from Sanitation Fund	\$5,901	\$23,761	\$24,367
<b>OPERATING TRANSFER IN TOTAL</b>	<b>\$5,901</b>	<b>\$23,761</b>	<b>\$24,367</b>

<b>BUDGET WORKSHEET</b>	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.
-------------------------	---

<b>REGULAR SALARIES OBJECT CODE 12.000</b>
--

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	PROPOSED FY2019
12.000 - REGULAR SALARIES	\$40,470	\$63,107	\$63,107
<b>REGULAR SALARIES TOTAL</b>	<b>\$40,470</b>	<b>\$63,107</b>	<b>\$63,107</b>

<b>BUDGET WORKSHEET</b>	<p>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.</p>
-------------------------	---

**OVERTIME  
OBJECT CODE 14.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
14.000 - OVERTIME	\$4,301	\$1,000	\$1,000
<b>OVERTIME TOTAL</b>	<b>\$4,301</b>	<b>\$1,000</b>	<b>\$1,000</b>

<b>BUDGET WORKSHEET</b>	Includes incentive pay for sheriffs, law enforcement officers and firefighters.
-------------------------	---

**SPECIAL PAY  
OBJECT CODE 15.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
15.000 - EMPLOYEE BONUSES	\$1,000	\$1,000	\$1,000
<b>SPECIAL PAY TOTAL</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>



BUDGET WORKSHEET	Amounts contributed to a retirement fund		
RETIREMENT CONTRIBUTIONS OBJECT CODE 22.000			
DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
22.000 - RETIREMENT CONTRIBUTIONS	\$3,826	\$4,902	\$5,213
<b>RETIREMENT CONTRIBUTION TOTAL</b>	<b>\$3,826</b>	<b>\$4,902</b>	<b>\$5,213</b>





<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.
-------------------------	---

<b>COMMUNICATIONS</b>			
<b>OBJECT CODE 41.000</b>			

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
41.000 - COMMUNICATIONS	\$320		
Phone Allowance - 1 Employee @ \$40 p/month		\$0	\$480
<b>RENTALS AND LEASES TOTAL</b>	<b>\$320</b>	<b>\$0</b>	<b>\$480</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.
-------------------------	---

<b>RENTAL AND LEASES</b>
<b>OBJECT CODE 44.000</b>

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
44.000 - RENTALS & LEASES	\$3,202		
2014 JD Tractor - \$307 p/m until 2019		\$3,688	\$2,152
2012 Dodge Ram - \$743 p/m until 2017		\$2,232	\$0
<b>RENTALS AND LEASES TOTAL</b>	<b>\$3,202</b>	<b>\$5,920</b>	<b>\$2,152</b>

<b>BUDGET WORKSHEET</b>	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.
-------------------------	--

<b>INSURANCE</b> <b>OBJECT CODE 45.000</b>
---

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
45.000 - PROPERTY & LIABILITY INSURANCE			
Autos (2)	\$2,080	\$1,800	\$2,080
<b>INSURANCE TOTAL</b>	<b>\$2,080</b>	<b>\$1,800</b>	<b>\$2,080</b>



**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 05/31/18	ADOPTED FY2018	AMENDED FY2019
52.000 - OPERATING SUPPLIES	\$6,205	\$7,666	\$8,000
General			
Uniforms			
Fuel			
Road Materials			
<b>OPERATING SUPPLIES TOTAL</b>	<b>\$6,205</b>	<b>\$7,666</b>	<b>\$8,000</b>

<b>BUDGET WORKSHEET</b>	Training & educational costs.		
-------------------------	-------------------------------	--	--

**EDUCATION & TRAINING**

**OBJECT CODE 55.000**

DESCRIPTION	YTD 05/31/18	ADOPTED FY2018	AMENDED FY2019
55.000 - EDUCATION & TRAINING	\$195	\$200	\$200
<b>EDUCATION &amp; TRAINING TOTAL</b>	<b>\$195</b>	<b>\$200</b>	<b>\$200</b>

## **Section 12**

# **Citizens Independent Trust Fund**

**CITT Fund**  
(Citizens Independent Transportation Trust)  
**Amended Budget - FY2019**

	FY2017	5/31/18	Projected Next	Total Projected	FY2018	FY2019	variance	
Operating Expenses	Actual	YTD	4 Months	9/30/18	Adopted	Amended	dollar	%
338.000 - TRANSPORTATION SURTAX	\$65,878	\$65,878	\$60,144	\$126,022	\$128,006	\$128,006	\$0	0%
361.000 - INTEREST INCOME	\$0	\$1,205	\$1,846	\$3,052	\$0	\$1,000	\$1,000	100%
271.000 - CARRYFORWARD SURPLUS	\$0	\$0	\$0	\$0	\$0	\$223,718	\$223,718	100%
<b>Total Revenues</b>	<b>\$65,878</b>	<b>\$67,083</b>	<b>\$61,990</b>	<b>\$129,074</b>	<b>\$128,006</b>	<b>\$352,724</b>	<b>\$1,000</b>	<b>100%</b>
43.000 - STREETLIGHTING	\$27,550	\$16,832	\$8,126	\$24,958	\$24,500	\$25,000	\$500	2%
64.000 - TRANSPORTATION PROJECTS (80%)	\$0	\$0	\$0	\$0	\$77,905	\$327,724	\$249,819	321%
64.100 - TRANSIT PROJECTS (20%)	\$0	\$0	\$0	\$0	\$25,601	\$0	(\$25,601)	-100%
<b>Total Expenses</b>	<b>\$27,550</b>	<b>\$16,832</b>	<b>\$8,126</b>	<b>\$24,958</b>	<b>\$128,006</b>	<b>\$352,724</b>	<b>\$224,718</b>	<b>176%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$38,328</b>	<b>\$50,251</b>	<b>\$53,865</b>	<b>\$104,116</b>	<b>\$0</b>	<b>\$0</b>		









# ENTERPRISE FUND



# **Section 12**

## **Sanitation Fund**

**Village of Biscayne Park**  
**Sanitation Fund**  
**Amended Budget - FY2019**

General Ledger Code/Description	FY2017 Actual	5/31/18 YTD	Projected Next 4 Months	Total Projected 9/30/18	FY2018 Adopted	FY2019 Amended	variance
<b>Revenues</b>							
SANITATION ASSESSMENT	\$482,429	\$457,393	\$22,782	\$480,175	\$488,876	\$501,929	3% \$13,053
OTHER INCOME	\$3,768	\$1,930	\$700	\$2,630	\$0	\$2,601	100% \$2,601
<b>Total Sanitation Revenues</b>	<b>\$486,197</b>	<b>\$459,323</b>	<b>\$23,482</b>	<b>\$482,805</b>	<b>\$488,876</b>	<b>\$504,530</b>	<b>3% \$15,654</b>
<b>Expenditures</b>							
OTHER CONTRACTUAL SERVICES	\$404,731	\$202,176	\$202,176	\$404,353	\$404,353	\$418,060	3% \$13,707
OTHER CURRENT CHARGES	\$0	\$5,620	\$0	\$5,620	\$1,000	\$1,000	0% \$0
OPERATING TRANSFERS OUT	\$86,368	\$0	\$83,523	\$83,523	\$83,523	\$85,470	2% \$1,947
<b>Total Sanitation Expenses</b>	<b>\$491,099</b>	<b>\$249,585</b>	<b>\$285,699</b>	<b>\$493,496</b>	<b>\$488,876</b>	<b>\$504,530</b>	<b>3% \$15,654</b>
<b>Excess (Revenues)/Expenditures</b>	<b>(\$4,902)</b>	<b>\$209,738</b>	<b>(\$262,217)</b>	<b>(\$10,691)</b>	<b>\$0</b>	<b>\$0</b>	

<b>BUDGET WORKSHEET</b>	Under Florida's Constitution, local governments possess strong home rule powers allowing taxes to be levied for operational costs of services, provided that the property that is subject to the assessment derives a special benefit from the service.
-------------------------	---

**SPECIAL ASSESSMENT - SANITATION**  
**REVENUE CODE 343**

DESCRIPTION	ADOPTED FY2018	YTD 5/31/18	AMENDED FY2019
Sanitation Assessment	\$503,996	\$457,393	\$528,239
less: 4% discount for early payment	(\$10,080)		(\$21,028)
less: 1% administrative Fee - MDC Property Appraiser	(\$5,040)		(\$5,282)
Annual Assessment per home:                      \$406.96			
<b>SANITATION ASSESSMENT TOTAL</b>	<b>\$488,876</b>	<b>\$457,393</b>	<b>\$501,929</b>

<b>BUDGET WORKSHEET</b>	Other income - Special Trash Pick up
-------------------------	--------------------------------------

<b>OTHER INCOME REVENUE CODE 343</b>
--

DESCRIPTION	ADOPTED FY2018	YTD 5/31/18	AMENDED FY2019
Special Trash Pickup	\$0	\$1,930	\$2,601
<b>OTHER INCOME TOTAL</b>	<b>\$0</b>	<b>\$1,930</b>	<b>\$2,601</b>

**BUDGET WORKSHEET**

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**OTHER CONTRACTUAL SERVICES**

**OBJECT CODE 34.000**

<b>DESCRIPTION</b>	<b>ADOPTED FY2018</b>	<b>YTD 5/31/18</b>	<b>AMENDED FY2019</b>
Contract Services - Waste Pro	\$404,353	\$202,176	\$418,060
- based on 1,298 homes @ \$26.84 per month			
<b>OTHER CONTRACTUAL TOTAL</b>	<b>\$404,353</b>	<b>\$202,176</b>	<b>\$418,060</b>



**BUDGET WORKSHEET**

Transfers from one fund group of the reporting entity to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed. This account represents an expenditure of the disbursing fund, but not an expenditure of the reporting entity as a whole. An entry to this account should have a corresponding entry in

**OPERATING TRANSFERS OUT  
OBJECT CODE 91.000**

DESCRIPTION	ADOPTED FY2018	YTD 5/31/18	AMENDED FY2019
Interfund Transfers -			
General Fund - Administration	\$37,105	\$0	\$37,874
General Fund - Public Works Laborer #1 and #2	\$22,657	\$0	\$23,229
Road Fund - Supervisor and Laborer	\$23,761	\$0	\$24,367
<b>INTERFUND TRANSFERS OUT TOTAL</b>	<b>\$83,523</b>	<b>\$41,789</b>	<b>\$85,470</b>