

2018 BUDGET AMENDMENT WORKSHEET

REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	TOTAL
REVENUES - GENERAL FUND				
001-01	1	AD VALOREM TAXES (311100)	REVENUES HAVE BEEN REDUCED BY \$585,392 PENDING CONFIRMATION AND RECEIPT OF FUNDS AS A MEASURE OF CONSERVATISM. AD VALOREM TAX BUDGETED IN CRA HAS BEEN BUDGETED IN THE AMOUNT OF \$585,392 ON PAGE 16. THE AGGREGATE AD VALOREM BUDGETED IS \$6,874,693.	
001-02	1	FINES	REVENUES FOR FINES TO DATE ARE \$979,000 AND ARE PROJECTED TO EXCEED BUDGET BY \$447,760.	
001-03	1-2	FRANCHISE & UTILITY	PROJECTED TO EXCEED BUDGET BY \$292,869. THIS IS DUE TO GREAT WASTE REVENUES OF \$166,519 VERSUS BUDGETED AMOUNT OF \$0. REPRESENTS TRANSFER FROM DEBT SERVICE FUND TO GENERAL FUND FOR 1/2 CENT AND REVENUE SHARING TAXES FROM THE STATE OF FLORIDA. DUE TO NON-COMPLIANCE WITH AUDIT REQUIREMENTS, JLAC HAS WITHHELD FUNDS. THE PRUDENT BUDGET DECISION WAS TO RECORD THE ANTICIPATED FUNDS TO BE RECEIVED BEFORE YEAR END IN THE AMOUNT OF \$1,142,000.	
001-04	3	TRANSFER (381230)	THIS AMOUNT REPRESENTS THE ORIGINAL BUDGETED OPERATING DEFICIT FOR THE GENERAL FUND FOR FISCAL YEAR 2018. IN ORDER TO BALANCE THE ORIGINAL BUDGET THE OPENING CASH BALANCE FOR THE GENERAL FUND OPERATING ACCOUNT WAS PROJECTED TO BE EXHAUSTED. WE HAVE ADJUSTED EXPENDITURES DOWNWARD IN THE GENERAL FUND BY \$1,975,860 AND REDUCED THE PROJECTED DEFICIT TO \$1,724,140.	
001-05	3	Z-FUND BALANCE (381010)		
EXPENDITURES - GENERAL FUND				
REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	
001-06	5	TRANSFER OUT - WATER (58192)	WE HAVE ELIMINATED THE \$2,100,000 TRANSFER TO WATER & SEWER FOR CAPITAL PROJECTS AS IT IS UNNECESSARY DUE TO WATER & SEWER HAVING SUFFICIENT CASH RESOURCES AND LINE OF CREDIT AVAILABILITY TO EXECUTE BUDGETED CAPITAL EXPENDITURES. SEE PAGE 19 TRANSFER (381001) FOR CORRESPONDING REVENUE REDUCTION IN WATER & SEWER FUND.	
001-07	5	ITY MANAGER GENERAL GOV	BUDGETARY RELIEF OF \$1,044,481 WAS GARNERED BY: (1) (519992) ENCUMBRANCES RES \$478,922 (2) (519994) OBLIGATION TO DOR \$291,750 (3) (519995) TAX INCREMENT FIN \$273,809 THESE ACCOUNTS WERE ADJUSTED TO REFLECT ANTICIPATED RESERVES OR EXPENDITURES.	
001-08	7	COMMUNITY DEVELOPMENT (5411)	PRIMARILY DUE TO BROWNFIELDS PROJECT EXPENDITURES OF \$75,831 PROJECTED BELOW ORIGINAL ADOPTED BUDGET. ADDITIONALLY, STAFFING EXPENDITURES OF \$49,974 BELOW ORIGINAL BUDGET. PLANNER POSITION NOT FILLED IN FISCAL YEAR 2018.	
001-09	9	POLICE	THE AGGREGATE POLICE EXPENDITURES WILL EXCEED BUDGET BY \$137,749 PRIMARILY DUE TO THE LACK OF PROVISION FOR RETRO-ACTIVE PAY THAT WAS OWED AT THE BEGINNING OF THE FISCAL YEAR AND PAID IN DECEMBER 2017. RETRO AMOUNT \$136,776 GROSS PAID PLUS RELATED PENSION COST 12/20/2017.	
001-010	11	PUBLIC WORKS	THE AGGREGATE EXPENDITURES ARE PROJECTED TO EXCEED BUDGET BY \$510,000. BUILDING & MAINTENANCE - \$115,850 (1) SALARIES \$66,670 IN EXCESS OF BUDGET DUE TO STAFF HIRE ADDITION (S).	
001-010	12	PUBLIC WORKS	(2) \$22,507 OF MAINTENANCE SUPPLIES NOT BUDGETED (541551) (3) \$13,898 OF REPAIR AND MAINTENANCE BUILDING IN EXCESS OF BUDGET. ROADS & STREETS - \$171,167 (1) PRIMARILY DUE TO #541340- OTHER CONTRACTED SERVICES (MY LAWN SERVICES) OF \$12,296 PER MONTH BUDGETED AT \$0. PRIOR YEAR EXPENDITURES WERE \$213,140. (2) \$22,507 OF MAINTENANCE SUPPLIES NOT BUDGETED (541551) (3) \$13,898 OF REPAIR AND MAINTENANCE BUILDING IN EXCESS OF BUDGET. ROAD MATERIALS & SUPPLIES (541530) RENTALS & LEASES (541440) EXPENDITURES ARE PROJECTED TO EXCEED AGGREGATE BUDGETED AMOUNT BY \$49,705. TOTAL AMOUNT BUDGETED FOR BOTH ACCOUNTS \$5,000.	

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001-010	12-13	PUBLIC WORKS	VEHICLE MAINTENANCE (1) SALARIES EXCEED BUDGET BY \$49,117 DUE TO UNBUDGETED HIRE OF MECHANIC (541120) (2) GAS, OIL, GREASE (541450) - ANTICIPATE EXPENDITURES EXCEEDING BUDGET BY \$149,340. PRIOR YEAR BUDGET \$150,000, PRIOR YEAR EXPENDITURE \$205,344. PARTIALLY IMPACTED BY INCREASE IN FUEL COST. IMPLEMENTING CITYWIDE USAGE OF FUEL CARDS WITH ONLINE REAL-TIME MONITORING BY VEHICLE AND DRIVER.	
EXPENDITURES - 118 RISK MANAGEMENT FUND				
REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	
118-01	13-14	REVENUES	REVENUES INCREASED \$117,853 BASED ON INCREASE COSTS RELATED TO INSURANCE PREMIUMS (BUDGETED) AND COPAYMENTS (NOT BUDGETED). REVENUES REPRESENT COST ALLOCATION CITYWIDE TO ALL ACTIVE DIVISIONS AND ARE 100% ABSORBED BY GENERAL AND PROPRIETARY FUNDS	
		EXPENDITURES	EXPENDITURES EXCEEDED BUDGET IN ACCOUNT 513992 - MOTOR VEHICLE CLAIMS \$13,863 AND 513451 - INSURANCE CHARGES (PAID TO FLORIDA MUNICIPAL INSURANCE TRUST) EXCEED BUDGET BY \$91,023.	
REVENUES & EXPENDITURES -176 PEOPLES TRANSPORTATION TAX FUND				
REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	
176-01	15-16	REVENUES	REVENUES HAVE NOT BEEN RECEIVED DUE TO LATE FILING TO CITT. FILING IS NOW COMPLETE AND THE ANTICIPATED/BUDGETED REVENUES SHOULD BE RECEIVED BY END OF 2018 FISCAL YEAR.	
		EXPENDITURES	REPRESENT BUS CIRCULATOR EXPENSED INCURRED IN F/Y 2018 AND SUBJECT TO REIMBURSEMENT BY CITT	
REVENUES & EXPENDITURES -180 CRA FUND				
REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	
180-01	16	REVENUES	REVENUES ARE ALLOCATION OF AD VALOREM TAXES TO BE TRANSFERRED TO CRA BEFORE YEAR END.	
180-02	16	EXPENDITURES	TRUST ACCOUNT 515543 IN THE AMOUNT OF \$385,392 WAS ORIGINALLY ESTABLISHED AS AN EXPENDITURE. THIS EXPENDITURE WAS NOT DEEMED NECESSARY FOR BUDGETARY PURPOSES AND REMOVED.	
REVENUES & EXPENDITURES -230 CAPITAL IMPROVEMENT DEBT SERVICE FUND				
REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	
230-01	17	REVENUES	REVENUES WERE ADJUSTED TO REFLECT THE ACTUAL PROJECTED REVENUES FOR FISCAL YEAR 2018.	
230-02	17	EXPENDITURES	TRANSFERS OUT 513910 CORRESPOND TO GENERAL FUND INCOME 381230 (PAGE 3 ABOVE) AND WAS REDUCED BY 50% OR \$1,142,792 TO A FINAL BUDGETED AMOUNT OF \$1,142,793, CONSISTENT WITH PROJECTED COLLECTIONS THROUGH YEAR END 2018	
REVENUES & EXPENDITURES -440 WATER AND SEWER FUND				
REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	
440-01	18	WATER REVENUES -343310	WATER REVENUES WERE ADJUSTED FOR BILLINGS IN ARREARS THAT WILL BE BILLED BY MIAMI-DADE WATER AND SEWER DURING THE REMAINING 5 MONTHS OF FISCAL YEAR 2018. \$784,349 OF REVENUES IN EXCESS OF BUDGET IS PROJECTED TO BE BILLED THROUGH END OF YEAR END FISCAL YEAR 2018.	
440-02	18	SEWER REVENUES -343510	SEWER REVENUES WERE ADJUSTED FOR BILLINGS IN ARREARS THAT WILL BE BILLED BY MIAMI-DADE WATER AND SEWER DURING THE REMAINING 5 MONTHS OF FISCAL YEAR 2018. \$765,555 OF REVENUES IN EXCESS OF BUDGET IS PROJECTED TO BE BILLED THROUGH END OF YEAR END FISCAL YEAR 2018.	
440-03	18	ADMIN REIMBURSEMENT - 389063	ELIMINATED FOR BUDGETARY PURPOSES. CORRESPONDING EXPENSE ELIMINATED IN CRA FUND -180	

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440-04	19	STATE REVOLVING LOAN PROCEEDS - 384110	THIS ACCOUNT WAS ADDED TO THE BUDGET TO REFLECT THE GROSS PROCEEDS FROM THE FL. STATE REVOLVING LOAN FUND ,PARTICULARLY FOR THE CAIRO LANE EXPENDITURES (SEE PAGE 21, ACCOUNT 5356315 CAIRO LANE) PLEASE NOTE THAT DUE TO THE TIMING OF REIMBURSEMENT OF STATE REVOLVING LOANS APPLICATIONS THE TOTAL PROJECTED CAIRO LANE EXPENDITURES ARE \$2,000,000 AND PROJECTED LOAN PROCEEDS COLLECTED ARE \$1,500,000 , WITH THE REMAINING \$500,000 TO BE RECEIVED IN FISCAL YEAR 2019.	
440-05	19	TRANSFER IN FROM GENERAL FUND - 381001	WE HAVE ELIMINATED THE \$2,100,000 TRANSFER TO WATER & SEWER FOR CAPITAL PROJECTS AS IT IS UNNECESSARY DUE TO WATER & SEWER HAVING SUFFICIENT CASH RESOURCES AND LINE OF CREDIT AVAILABILITY TO EXECUTE BUDGETED CAPSAL EXPENDITURES. SEE PAGE 5 TRANSFER (GENERAL FUND TRANSFER OUT 581925) FOR CORRESPONDING EXPENDITURE REDUCTION IN GENERAL FUND.	
440-06	19	TRANSFER IN - FUND BALANCE - 383010	THIS AMOUNT REPRESENTS THE PROJECTED OPERATING DEFICIT FOR THE WATER AND SEWER FUND FOR FISCAL YEAR 2018. IN ORDER TO BALANCE THE BUDGET THE OPENING CASH BALANCE FOR THE WATER AND SEWER FUND OPERATING ACCOUNT WAS PROJECTED TO BE REDUCE BY THE AMOUNT OF \$773,528. WE HAVE ADJUSTED REVENUES AND EXPENDITURES IN THE WATER AND SEWER FUND AND PROJECT A SURPLUS IN EXCESS OF \$500,000, HENCE ELIMINATING THE NEED FOR THIS LINE ITEM	
440-07	19	METER READERS	BUDGET EXCEEDED BY \$122,625: (1) (533120) SALARIES REGULAR \$50,967 - DUE TO THE DELAYS IN CONVERSION TO MIAMI-DADE BILLING STAFF CORRECTIONS NOT PERFORMED (2) (533495) MACHINERY AND EQUIP \$21,112 IN EXCESS OF BUDGETED \$20,000 DUE TO COSTS RELATED TO METER REPLACEMENT IN ANTICIPATION OF TRANSFER OF READING AND BILLING TO MIAMI-DADE WATER AND SEWER (3) (533630) IMPROVEMENTS OTHER THAN BUILDINGS \$48,800 - EXPENDITURE NOT BUDGETED - WATER METERS	
REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	
440-08	20	SEWER SERVICES	BUDGET RELIEF FOR A NET AMOUNT OF \$1,040,026. HOWEVER THIS IS DUE TO NON-PAYMENT OF DEBT RELATED TO MIAMI-DADE OFFSET BY EXPENSE OVERAGES: (1) (535340) OTHER CONTRACTED SERVICES \$48,007 OVERAGE - COSTS INCURRED FOR \$84,500 DUE TO WATER DISTRIBUTION ISSUES AND EXPENDITURES FOR WATER TESTING. (2) (535432) SEWAGE DISPOSAL \$334,852 OVERAGE - LOW BUDGETED AMOUNT OF \$2,001,631 , 2017 BUDGETED AND ACTUALS WERE \$2,700,000 AND \$2,372,749, RESPECTIVELY (3) (535440) RENTALS AND LEASES \$100,642 OVERAGE VS. BUDGET OF \$3,500 - PRIMARILY CONTINED USAGE OF SEWAGE PUMPS FROM UNITED RENTALS (ACTIVE AND STANDBY) DUE TO POOR PERFORMANCE OF CERTAIN LIFT STATIONS. WE HAVE BEEN TOLD THAT RENTED PUMPS WERE REDUCED POST PREPATION OF AMENDMENT, HOWEVER COSTS HAVE NOT YET SIGNIFICANLTY DECREASED TO DATE (4) (535542) DUE TO MIAMI-DADE - IT IS NOT ANTICIPATED THAT WE WILL SERVICE THE BALANCE DUE TO MIAMI-DADE PER THE AGREEMENT UNTIL THE WATER AND SEWER BILLING SERVICE IS COMPLETELY TRANSFERRED AND FUNDS ARE COLLECTED AND REMITTED BY MIAMI-DADE MONTHLY FOR ALL ACTIVE ACCOUNTS. WE ANTICIPATE THAT THIS WILL OCCUR IN FISCAL YEAR 2018 AND HAVE ELIMINATED THE ALLOWANCE FOR THIS EXPENDITURE FOR FISCAL YEAR 2018.	
REF	PAGE #	DESCRIPTION	COMMENTS/EXPLANATION	
440-09	21	WATER AND SEWER CAPITAL PROJECTS	AGGREGATE (NET) INCREASE IN BUDGET OF \$727,524 AS FOLLOWS:	

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			(1) (3536315) CAIRO LANE - THIS AMOUNT WAS IMPROPERLY BUDGETED AS \$400,000 , RATHER THAN THE FULL ANTICIPATED 2018 EXPENDITURE OF \$2,153,160, HENCE <u>INCREASE</u> IN BUDGET OF \$1,753,160. THIS EXPENDITURES ARE PARTIALLY OFFSET BY THE STATE REVOLVING LOAN PROCEEDS SEE ITEM 440-04 ABOVE	\$ (1,753,160)
			(2) (5356318) - ZONE 6 <u>DECREASE</u> FROM \$600,000 TO \$0 AS THESE EXPENDITURES ARE NOT ANTICIPATED FOR FISCAL YEAR 2018	600,000
			(2) (5356319) - ZONE 1&2 <u>DECREASE</u> FROM \$700,000 TO \$0 AS THESE EXPENDITURES ARE NOT ANTICIPATED FOR FISCAL YEAR 2018	700,000
			(3) (5356XXX) -BAHAMAN AVE REPAIRS - COLLAPSED SEWER SERVICE PIPE WAS NOT BUDGETED AND NEEDS URGENT REPAIRS	(300,000)
			TOTAL OF ITEMS	<u>\$ (753,160)</u>