

ORDINANCE NO. 2012-13

1
2
3 AN ORDINANCE OF THE VILLAGE COMMISSION OF
4 BISCAYNE PARK, FLORIDA, PURSUANT TO SECTION
5 166.041, FLORIDA STATUTES, TO AMEND
6 ORDINANCE 2011-05 ADOPTED ON SEPTEMBER 20,
7 2011 FINALIZING AND ADOPTING THE ANNUAL
8 OPERATING BUDGET FOR FISCAL YEAR 2011-12, BY
9 AMENDING VARIOUS PARTS OF THE BUDGET
10 CONSISTENT WITH EXHIBIT "A", ATTACHED
11 HERETO; PROVIDING FOR CONFLICT; PROVIDING
12 FOR SEVERABILITY; PROVIDING FOR AN
13 EFFECTIVE DATE
14

15 WHEREAS, in accordance with the Village of Biscayne Park's Charter and all laws
16 of the State of Florida, on September 20, 2011, the Village Commission finalized and
17 adopted its operating budget for Fiscal Year 2011-2012, which is incorporated herein; and

18 WHEREAS, the Village Commission acknowledges that amendments are required to
19 the Annual Operating Budget for Fiscal Year 2011-12, as designed in Exhibit "A", attached
20 hereto;

21 NOW THEREFORE BE IT ORDAINED BY THE VILLAGE COMMISSION OF
22 THE VILLAGE OF BISCAYNE PARK, FLORIDA

23 **Section 1.** Each and all the foregoing Whereas clauses are true and correct and
24 are incorporated herein.

25 **Section 2.** That the Annual Operating Budget Fiscal Year 2011-12, approved by
26 the Village Commission on September 20, 2011, is amended as designated in Exhibit "A",
27 attached hereto.

28 **Section 3.** The Village Commission hereby ratifies and confirms all other
29 provisions of Ordinance 2011-05.

30 **Section 4.** **Conflicts.** That all Ordinances or parts of Ordinances, Resolutions or
31 parts thereof in conflict herewith, be and the same are hereby repealed to the extent of such
32 conflict.

1 **Section 5.** **Severability.** The provisions of this Ordinance are declared to be
2 severable and if any section, sentence, clause or phrase of this Ordinance shall for any
3 reason be held to be invalid or unconstitutional, such decision shall not affect the validity of
4 the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall
5 remain in effect, it being the legislative intent that this Ordinance shall stand
6 notwithstanding the invalidity of any part.

7 **Section 6.** **Effective Date.** This Ordinance shall be effective upon adoption at
8 second reading.

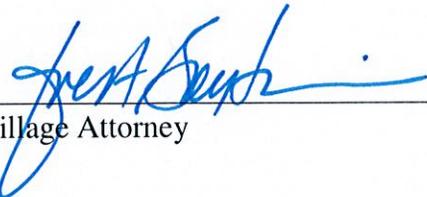
9 The foregoing Ordinance was offered by Vice Mayor Ross, who moved its adoption.
10 The motion was seconded by Commissioner Watts and upon being put to a vote, the vote
11 was as follows:

12 **FIRST READING: October 23, 2012.**

13 **SECOND READING: November 7, 2012**
14

15 
16
17
18
19 _____
20 Noah Jacobs, Mayor

21 Attest:
22
23 
24 _____
25 Maria C. Camara, Village Clerk

26
27
28 Approved as to form:
29
30 
31 _____
32 Village Attorney

**The foregoing ordinance upon being
put to a vote, the vote was as follows:**

Mayor Jacobs: Yes
Vice Mayor Ross: Yes
Commissioner Anderson: Yes
Commissioner Cooper: Yes
Commissioner Watts: Yes

Village of Biscayne Park

Awarded "Tree City USA" designation for 2011 by the Arbor Day Foundation

2011-12 Budget Amendment in Brief

Based on the preliminary 2011-12 budget, the net income for all funds was **\$22,907**, of which the General Fund surplus was **\$1,567**.

Actual General Fund Revenue was **\$53,096** higher than budget and included unanticipated increases in:

- Ad Valorem Discounts
- The number of Building Permits
- Prior Year Insurance Reimbursements
- Increases in the number of Traffic Citations and collections for Code Violations

Actual General Fund Expenditures were **\$51,529** higher than budget and included the following unbudgeted items:

- Old Workers Compensation Claim
- Police Court Overtime
- Emergency Management Repayment
- **Legal Arbitration Fees**
- Tree Removal and Stump Grinding
- Additional landscaping and park maintenance

The following financial document includes an Introduction, Summary, and Detail section intended to be an explanation for our residents and stakeholders of the final 2011-12 budget and amendment process.

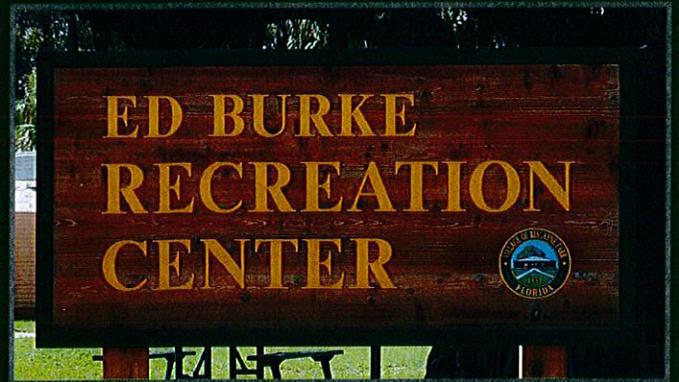


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2011-12 BUDGET AMENDMENT

BUDGET AMENDMENTS

The formal Budget Amendment process is defined as a change approved by the Village Commission which alters the original adopted budget by increasing or decreasing appropriations to a particular department, or transferring funds from one department or fund to another in order to eliminate account line deficits. The adopted budget, mid-year, and final amendments serve as a management tool by measuring actual performance, focuses attention on future operations, and improves communication of goals and objectives. The end of the year amendment is developed to eliminate deficits in all account lines. Per State Statutes the amendments are approved by commission within 60 days of the end of the fiscal year using the same procedures as when the budget is initially adopted.



ALL FUNDS – PRELIMINARY YEAR-END NET INCOME

The Preliminary Net Income for all funds is **\$22,907**. Based on the preliminary financial statements all Village funds reflected a positive balance and significant items impacting each fund include:

- General Fund - Additional landscape in the Village parks, building maintenance to Ed Burke Center and Village Hall, Old Worker's Compensation Claim, Emergency Management Reimbursement, Police Court Overtime, and continued maintenance of the newly renovated athletic field.
- Road Fund - Repair and maintenance for older vehicles increased
- CITT - Electric for streetlights, Median maintenance and Stormwater Drainage Project.
- Forfeitures – Purchased two defibrillators from State Forfeitures revenues.
- Capital – Stormwater Drainage Project and completion of the Public Works Building grant.
- Sanitation – Both Gas and Oil and Vehicle Repair and Maintenance increased due to repairs to older vehicles and higher gas prices.

<u>Department</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
General Fund	\$ 2,262,075	\$ 2,260,508	\$ 1,567
Road Fund	116,293	115,357	936
CITT Fund	199,110	188,792	10,318
Forfeiture Fund	6,965	2,969	3,996
Capital Projects	120,509	118,599	1,909
Sanitation Fund	671,782	667,601	4,181
	\$ 3,376,733	\$ 3,353,826	\$ 22,907



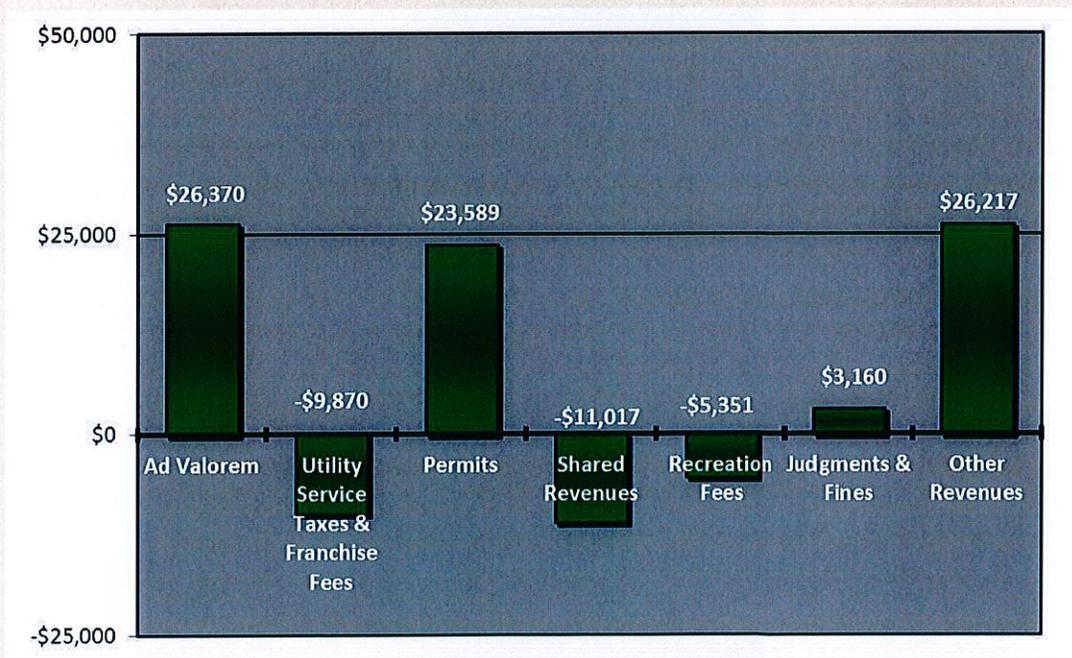
2011-12 BUDGET AMENDMENT

ACTUAL PRELIMINARY YEAR-END REVENUES

The Actual Preliminary Year-end Revenue collections were **\$53,096** more than the original adopted budget. Collections for Ad Valorem, Permits, Judgments and Fines and Other Revenues were all higher than what was anticipated and include:

- Ad Valorem - Discounts were significantly less than anticipated.
- Utility Service Taxes and Franchise Fees - Account lines were lower because of reduced usage, which directly impact the amount of return to the Village.
- Shared Revenues – Reduced because of three year audit adjustments and the economy.
- Permits – The number of Building, Plumbing and Electric permits issued increased.
- Recreation Fees – Program fees were less than anticipated.
- Judgments & Fines – Increases in both collected Code Compliance violations and traffic citations.
- Other Revenues – Included are large increases for prior year reimbursements such as insurance.

Revenue Source	Adopted Budget	Actual Received	Balance
Ad Valorem	\$ 1,092,668	\$ 1,119,038	\$ 26,370
Utility Service Taxes & Franchise Fees	411,457	401,587	(9,870)
Permits	118,462	142,051	23,589
Shared Revenues	276,485	265,468	(11,017)
Recreation Fees	38,444	33,093	(5,351)
Judgments & Fines	40,000	43,160	3,160
Other Revenues	231,463	257,680	26,217
	\$ 2,208,979	\$ 2,262,075	\$ 53,096





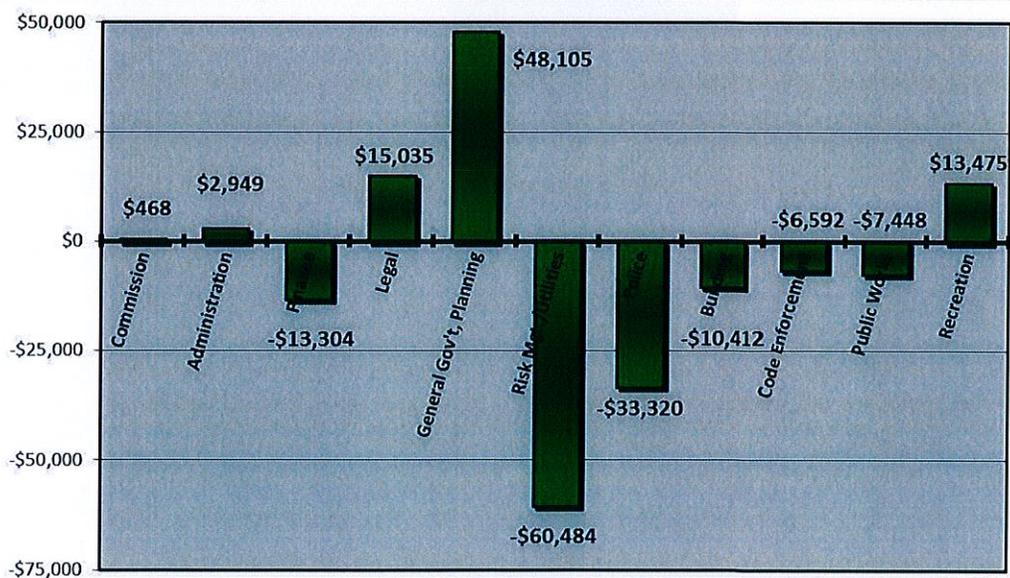
2011-12 BUDGET AMENDMENT

GENERAL FUND COMPARISON – PRELIMINARY YEAR-END EXPENSES

Compared to the adopted budget, the Actual Preliminary Year-end expenditures were over budget by **\$51,529**. Finance, Risk Mgt./Utilities, Police, Building, Code Compliance, and Public Works were all in a deficit. Below is an explanation of significant items impacting each department including:

- Risk Management – Old Workers Compensation Claim.
- Police – Increases in arrests and traffic citations increased Court Overtime.
- Public Works - Unanticipated expenditures include additional landscaping and tree and stump removal.
- Finance - Additional accounting professional services.
- Building – Inspector fees offset by increases in the number of permits and revenue generated.

Department	Adopted Budget	Actual Expense	Balance
Commission	\$ 20,443	\$ 19,976	\$ 468
Administration	189,441	186,492	2,949
Finance	129,881	143,185	(13,304)
Legal	100,000	84,965	15,035
General Gov't, Planning	188,015	139,910	48,105
Risk Mgt./Utilities	96,900	157,384	(60,484)
Police	952,337	985,657	(33,320)
Building	95,351	105,763	(10,412)
Code Compliance	49,784	56,376	(6,592)
Public Works	265,970	273,418	(7,448)
Recreation	120,857	107,382	13,475
	\$ 2,208,979	\$ 2,260,508	\$ (51,529)





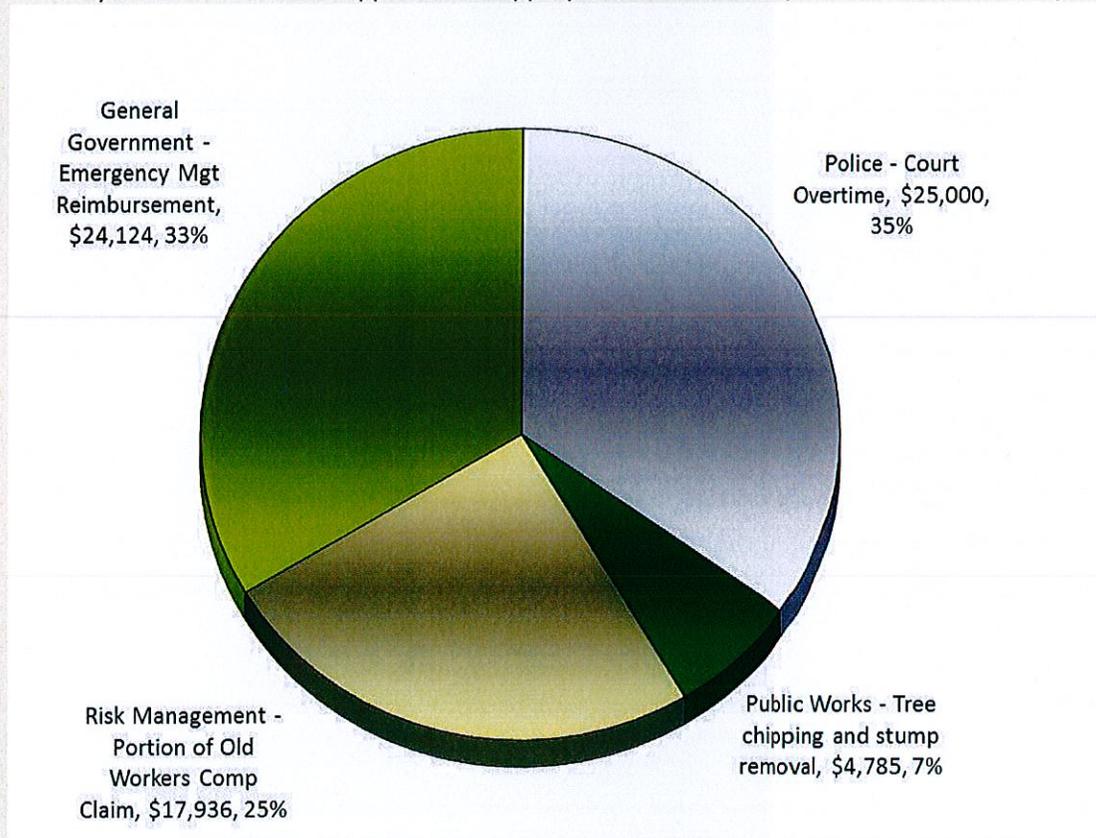
2011-12 BUDGET AMENDMENT

CONTINGENCY FUND BREAKDOWN

The Contingency Fund is a separate account designed for emergencies or unbudgeted expenditures. For Biscayne Park the account is used for emergencies or unbudgeted expenditures as well as for special projects approved by the Commission or resident committee groups.

Based on recommendations from our auditors, the Biscayne Park contingency fund operates as follows:

- The expenditure would be charged to the appropriate account line
- The contingency fund would then incur a budget amendment moving the monies from the contingency account to the correct account line
- At year-end commission approves the appropriation transfer as part of the amendment process



Description	Amount
Police - Court Overtime	\$ 25,000
Public Works - Tree chipping and stump removal	4,785
Risk Management - Portion of Old Workers Comp Claim	17,936
General Government - Emergency Mgt Reimbursement	24,124
	<u>\$ 71,845</u>



2011-12 BUDGET AMENDMENT

GENERAL FUND REVENUE AMENDMENTS

General Fund Categories	Adopted Budget	Mid-Year Budget	Year-end Amendment	Final 2011-12 Budget	Actual Year- end	Difference
REVENUES:						
Ad Valorem Taxes	1,135,848	1,135,848	(16,811)	1,119,037	1,119,037.55	0.55
Discounts on Ad Valorem Taxes	(43,180)	(43,180)	43,180	-	-	-
Net Ad Valorem Taxes	\$ 1,092,668	\$ 1,092,668	\$ 26,369	\$ 1,119,037	\$ 1,119,037.55	\$ 0.55
UTILITY SERVICE TAXES						
Electric Utility Tax	116,000	116,000	(4,490)	111,510	111,510.36	0.36
Water Utility Tax	10,000	10,000	12,844	22,844	22,844.57	0.57
Gas/Propane Utility Tax	10,000	10,000	2,427	12,427	12,427.23	0.23
Communications Service Tax	148,657	148,657	(5,419)	143,238	143,238.83	0.83
SUB-TOTAL UTILITY SERVICE TAXES	\$ 284,657	\$ 284,657	\$ 5,362	\$ 290,019	\$ 290,020.99	\$ 1.99
FRANCHISE FEES						
Electric Franchise Fee	122,000	122,000	(10,435)	111,565	111,565.62	0.62
Gas/Propane Franchise Fee	4,800	4,800	(4,800)	-	-	-
SUB-TOTAL FRANCHISE FEES	\$ 126,800	\$ 126,800	\$ (15,235)	\$ 111,565	\$ 111,565.62	\$ 0.62
BUILDING PERMITS						
Building Permits	62,000	62,000	18,104	80,104	80,104.92	0.92
Electrical Permits	8,000	8,000	1,530	9,530	9,530.60	0.60
Plumbing Permits	10,000	10,000	1,545	11,545	11,545.00	-
A/C Mechanical	7,000	7,000	790	7,790	7,790.00	-
Painting Permits	1,500	1,500	(252)	1,248	1,248.00	-
Garage Sale Permit	1,000	1,000	(126)	874	874.00	-
Plan Review	1,000	1,000	(925)	75	75.00	-
Permit Admin/Application Fee	11,250	11,250	(3,810)	7,440	7,440.00	-
Contractor Registration	3,000	3,000	430	3,430	3,430.00	-
SUB-TOTAL BUILDING PERMITS	\$ 104,750	\$ 104,750	\$ 17,286	\$ 122,036	\$ 122,037.52	\$ 1.52
OTHER PERMITS & FEES						
Home Occupation Fee	1,500	1,500	(1,500)	-	-	-
Home Re-Occupancy Fee	3,000	3,000	970	3,970	3,970.00	-
Variance Application Fee	1,000	1,000	(1,000)	-	-	-
Local Home Business Fee	-	-	704	704	704.00	-
Landlord Permit Fee	5,000	5,000	7,804	12,804	12,804.00	-
Grant - Byrne 2011	3,212	3,212	(677)	2,535	2,535.00	-
STATE SHARED REVENUES						
State Revenue Sharing	81,206	81,206	(13,914)	67,292	67,292.07	0.07
Half-Cent Sales Tax	192,279	192,279	5,896	198,175	198,175.62	0.62
COUNTY SHARED REVENUES						
Business Occupational Licenses	3,000	3,000	(3,000)	-	-	-
PARKS & RECREATION FEES						
Program Fees	20,844	20,844	(5,707)	15,137	15,137.56	0.56
Concession Sales	7,600	7,600	183	7,783	7,783.00	-
Facility Rental	7,000	7,000	1,572	8,572	8,572.00	-
Other Fees - Donations	3,000	3,000	(1,400)	1,600	1,600.00	-



2011-12 BUDGET AMENDMENT

General Fund Categories	Adopted Budget	Mid-Year Budget	Year-end Amendment	Amended Budget	Actual Year-end	Difference
OTHER CHARGES FOR SERVICES:						
Admin Fee - Road Fund	14,271	14,271	-	14,271	14,271.00	-
Admin Fee - Sanitation Fund	59,610	59,610	-	59,610	59,610.00	-
Admin Fee - PW Direct Charge	103,982	103,982	-	103,982	103,982.04	0.04
Admin Fee - CITT Fund	5,100	5,100	-	5,100	5,100.00	-
JUDGEMENTS & FINES						
Traffic Fines	20,000	20,000	3,102	23,102	23,102.49	0.49
Law Enforcement Training	-	-	1,722	1,722	1,722.93	0.93
Code Enforcement Fines	20,000	20,000	57	20,057	20,057.85	0.85
MISCELLANEOUS REVENUES:						
Interest Earnings	3,000	3,000	(1,745)	1,255	1,255.96	0.96
Miscellaneous & Donations	20,000	20,000	3,607	23,607	23,607.79	0.79
Newsletter Advertising	3,000	3,000	(2,215)	785	785.00	-
Gas Contributions	-	-	1,966	1,966	1,966.20	0.20
Lien Search and Copies	6,000	6,000	1,065	7,065	7,065.33	0.33
Dividend Earnings	1,500	1,500	(1,200)	300	300.00	-
Prior Yr Expenditure Reimbursements	-	-	21,402	21,402	21,402.27	0.27
Sale of Surplus Materials or Scrap	15,000	15,000	1,611	16,611	16,611.15	0.15
TOTAL REVENUES	\$ 2,208,979	\$ 2,208,979	\$ 53,085	\$ 2,262,064	\$ 2,262,074.94	\$ 10.94

GENERAL FUND EXPENDITURE AMENDMENTS

General Fund Categories	Adopted Budget	Mid-Year Budget	Year-end Amendment	Final 2011-12 Budget	Actual Year-end	Difference
511 - VILLAGE COMMISSION:						
Executive Salaries	12,000	12,000	297	12,297	12,296.35	0.65
FICA Taxes & Medicare	918	918	19	937	936.36	0.64
Workers' Compensation Ins.	30	30	-	30	29.06	0.94
Unemployment Compensation	-	-	299	299	298.15	0.85
Travel & Per Diem	2,825	2,825	(784)	2,041	1,808.60	232.40
Printing & Binding	-	-	146	146	145.04	0.96
Special Events	3,000	3,000	(667)	2,333	2,132.30	200.70
Memberships, Dues & Subscriptions	1,670	1,670	660	2,330	2,329.64	0.36
TOTAL COMMISSION	\$ 20,443	\$ 20,443	\$ (30)	\$ 20,413	\$ 19,975.50	\$ 437.50
512 - ADMINISTRATION:						
Executive Salaries	83,000	83,000	2,748	85,748	85,747.36	0.64
Regular Salaries	44,000	44,000	723	44,723	44,722.30	0.70
FICA Taxes & Medicare	9,716	9,716	289	10,005	10,004.21	0.79
Retirement	8,041	8,041	(600)	7,441	7,306.30	134.70
Life & Health Insurance	5,456	5,456	1,371	6,827	6,826.01	0.99
Workers' Compensation	318	318	(38)	280	279.60	0.40
Professional Services - Code	3,200	3,200	906	4,106	4,105.67	0.33
Travel & Per Diem	3,000	3,000	(1,000)	2,000	1,788.89	211.11
Travel Allowance	4,800	4,800	-	4,800	4,800.00	-
Communications - Telephone	2,160	2,160	251	2,411	2,410.81	0.19
Advertising - Legal	8,500	8,500	(829)	7,671	7,670.05	0.95
Office Supplies	500	500	(348)	152	151.44	0.56
Election	13,500	13,500	(5,532)	7,968	7,967.55	0.45
Operating Supplies	500	500	(274)	226	225.31	0.69
Memberships, Dues & Subscriptions	1,250	1,250	568	1,818	1,818.00	-
Education & Training	1,500	1,500	(831)	669	668.50	0.50
TOTAL ADMINISTRATION	\$ 189,441	\$ 189,441	\$ (2,596)	\$ 186,845	\$ 186,492.00	\$ 353.00



2011-12 BUDGET AMENDMENT

General Fund Categories	Adopted Budget	Mid-Year Budget	Year-end Amendment	Final 2011-12 Budget	Actual Year- end	Difference
513 - FINANCE:						
Regular Salaries & Wages	30,576	30,576	8,858	39,434	39,433.17	0.83
Overtime	-	-	910	910	909.56	0.44
FICA Taxes & Medicare	2,339	2,339	727	3,066	3,065.11	0.89
Retirement	1,650	1,650	107	1,757	1,756.78	0.22
Life & Health Insurance	4,940	4,940	370	5,310	5,309.06	0.94
Workers' Compensation	76	76	84	160	159.78	0.22
Professional Services - Audit	18,000	18,000	2,500	20,500	20,500.00	-
Professional Services - Accounting	5,000	5,000	955	5,955	5,955.00	-
Contract Svc - Accounting Software	3,200	3,200	81	3,281	3,280.80	0.20
Contract Svc - Payroll	2,400	2,400	236	2,636	2,635.04	0.96
Contract Svc - Finance Director	60,000	60,000	(2,494)	57,506	57,505.15	0.85
Travel & Per Diem	300	300	(215)	85	84.89	0.11
Office Supplies	400	400	722	1,122	1,121.11	0.89
Memberships, Dues & Subscriptions	1,000	1,000	470	1,470	1,470.00	-
TOTAL FINANCE	\$ 129,881	\$ 129,881	\$ 13,311	\$ 143,192	\$ 143,185.45	\$ 6.55
514 - LEGAL:						
Professional Svcs - Legal	65,000	65,000	10,059	75,059	75,058.22	0.78
Professional Svcs - Other Legal	35,000	35,000	(24,392)	10,608	9,906.73	701.27
TOTAL LEGAL	\$ 100,000	\$ 100,000	\$ (14,333)	\$ 85,667	\$ 84,964.95	\$ 702.05
515 - PLANNING & ZONING:						
Professional Svcs - Eng/Planning	20,000	20,000	1,500	21,500	21,500.00	-
TOTAL PLANNING & ZONING	\$ 20,000	\$ 20,000	\$ 1,500	\$ 21,500	\$ 21,500.00	\$ -
516 - RISK MANAGEMENT:						
Liability Insurance - Executive Admin	900	900	280	1,180	1,179.22	0.78
Liability Insurance - Police	37,000	37,000	1,339	38,339	38,338.52	0.48
Liability Insurance - Recreation	600	600	(276)	324	323.22	0.78
Liability Insurance - Public Works	10,000	10,000	(2,964)	7,036	7,035.70	0.30
Liability Insurance - General Govt	500	500	(229)	271	270.86	0.14
Insurance - Property	18,500	18,500	(704)	17,796	17,795.74	0.26
Insurance - Old Workers Comp.	10,000	27,936	43,693	71,629	71,628.06	0.94
<i>Contingency - Old Workers Comp Claim (\$17,936)</i>						
TOTAL RISK MANAGEMENT	\$ 77,500	\$ 95,436	\$ 41,139	\$ 136,575	\$ 136,571.32	\$ 3.68
517 - UTILITIES:						
Electric - Village Hall	5,000	5,000	(387)	4,613	4,612.73	0.27
Electric - Public Works	2,000	2,000	-	2,000	2,000.00	-
Electric - Recreation Center	5,000	5,000	675	5,675	5,674.44	0.56
Electric - Entrance Sign	250	250	(77)	173	172.90	0.10
Electric - Police Modular Unit	850	850	3	853	852.77	0.23
Water & Sewer - All Village Facilities	6,300	6,300	1,200	7,500	7,499.90	0.10
TOTAL UTILITIES	\$ 19,400	\$ 19,400	\$ 1,414	\$ 20,814	\$ 20,812.74	\$ 1.26



2011-12 BUDGET AMENDMENT

General Fund Categories	Adopted Budget	Mid-Year Budget	Year-end Amendment	Final 2011-12 Budget	Actual Year- end	Difference
519 - GENERAL GOVERNMENT:						
Regular Salaries & Wages	20,800	20,800	316	21,116	21,115.75	0.25
FICA Taxes & Medicare	1,591	1,591	23	1,614	1,613.11	0.89
Retirement	1,122	1,122	(80)	1,042	1,041.56	0.44
Life Insurance	5,200	5,200	(25)	5,175	5,174.12	0.88
Workers' Compensation	52	52	(12)	40	39.94	0.06
Professional Svcs - Medical	1,000	1,000	509	1,509	1,508.92	0.08
Professional Svcs - IT	2,000	2,000	(2,000)	-	-	-
Professional Svcs - Lobbyists	5,000	5,000	5,000	10,000	10,000.00	-
Postage & Shipping	750	750	1,291	2,041	2,040.13	0.87
Rented or Leased Equipment	4,200	4,200	3,433	7,633	7,632.05	0.95
Rent Storage Facilities	-	-	654	654	654.00	-
Communications - Telephone	12,500	12,500	995	13,495	13,494.97	0.03
R & M - Buildings	-	-	606	606	605.78	0.22
R & M - Equipment	3,000	3,000	689	3,689	3,688.58	0.42
Printing & Binding	1,000	1,000	3,044	4,044	4,043.39	0.61
Promotional Activities	3,500	3,500	235	3,735	3,735.00	-
Bank Charges & Fees	-	-	453	453	452.09	0.91
Office Supplies	500	500	545	1,045	1,044.56	0.44
Operating Supplies	500	500	620	1,120	1,119.23	0.77
Memberships, Dues & Subscriptions	1,000	1,000	116	1,116	1,115.58	0.42
Education & Training	150	150	(150)	-	-	-
IT Capital Project	29,805	29,805	(25,331)	4,474	4,473.44	0.56
Emergency Management Reimburse	-	-	31,318	31,318	31,317.93	0.07
<i>Contingency - Emergency Management Reimbursement (\$24,124)</i>						
Aids to Private Organizations	2,500	2,500	-	2,500	2,500.00	-
Contingency	71,845	24,124	(24,124)	-	-	-
<i>Contingency includes: Police Court Time Overtime (\$25,000), Public Works Tree chipping and stump removal (\$4,785), Risk Management Old Workers Compensation Claim (\$17,936) and Emergency Management Reimbursement (\$24,124).</i>						
TOTAL GENERAL GOVERNMENT	\$ 168,015	\$ 120,294	\$ (1,875)	\$ 118,419	\$ 118,410.13	\$ 8.87
521 - POLICE:						
Regular Salaries & Wages	541,438	541,438	28,725	570,163	570,162.52	0.48
Other Salaries & Wages	28,629	28,629	(27,899)	730	729.60	0.40
Overtime	20,000	20,000	16,486	36,486	36,485.18	0.82
Special Pay - Police Incentive	8,000	8,000	(1,840)	6,160	6,159.40	0.60
Special Pay - Court Time	12,000	37,000	1,787	38,787	38,786.34	0.66
<i>Contingency - Police Court Time OT (\$25,000)</i>						
FICA Taxes & Medicare	46,669	46,669	3,055	49,724	49,723.02	0.98
Retirement	87,859	87,859	(13,791)	74,068	74,067.12	0.88
Life & Health Insurance	50,470	50,470	1,893	52,363	52,362.33	0.67
Workers' Compensation	17,977	17,977	2,402	20,379	20,378.56	0.44
Unemployment Compensation	4,000	4,000	1,305	5,305	5,304.16	0.84
Professional Svcs - Legal Other	-	-	234	234	233.38	0.62
Professional Svcs - Medical	1,000	1,000	(790)	210	210.00	-
Professional Svcs - IT	2,900	2,900	(2,900)	-	-	-
Transcription Fees	-	-	49	49	48.75	0.25
Travel & Per Diem	1,000	1,000	(782)	218	218.00	-
Rent Storage Facilities	7,164	7,164	(3,042)	4,122	4,121.28	0.72
Insurance - Vehicles	7,200	7,200	319	7,519	7,518.45	0.55
Communications - Telephone	7,000	7,000	(1,103)	5,897	5,896.82	0.18
R & M - Equipment	3,800	3,800	245	4,045	4,044.15	0.85
R & M - Radios	1,000	1,000	418	1,418	1,417.57	0.43
R & M Vehicles	10,000	10,000	14,169	24,169	24,168.40	0.60
Printing & Binding	-	-	240	240	239.34	0.66
Miscellaneous Charges	200	200	446	646	645.96	0.04
Office Supplies	1,000	1,000	(11)	989	988.11	0.89



2011-12 BUDGET AMENDMENT

Police (continued)

General Fund Categories	Adopted Budget	Mid-Year Budget	Year-end Amendment	Final 2011-12 Budget	Actual Year-end	Difference
Operating Supplies	4,000	4,000	(1,663)	2,337	2,336.67	0.33
Uniforms & Clothing	6,386	6,386	(2,857)	3,529	3,528.30	0.70
Gas & Oil	28,000	28,000	18,768	46,768	46,767.41	0.59
Memberships, Dues & Subscriptions	1,300	1,300	(73)	1,227	1,226.87	0.13
Education & Training	3,000	3,000	(1,824)	1,176	1,175.65	0.35
Principal	44,250	44,250	(21,895)	22,355	22,355.00	-
Interest	3,560	3,560	(1,736)	1,824	1,823.49	0.51
Grant - Byrne 2011	2,535	2,535	-	2,535	2,535.00	-
TOTAL POLICE	\$ 952,337	\$ 977,337	\$ 8,335	\$ 985,672	\$ 985,656.83	\$ 15.17

524 - BUILDING DEPARTMENT:

Regular Salaries & Wages	33,280	33,280	62	33,342	33,341.80	0.20
FICA Taxes & Medicare	2,546	2,546	5	2,551	2,550.65	0.35
Retirement	1,795	1,795	(140)	1,655	1,654.83	0.17
Life & Health Insurance	5,199	5,199	(36)	5,163	5,162.42	0.58
Workers' Compensation Ins.	83	83	328	411	410.50	0.50
Professional Svcs - IT	1,198	1,198	-	1,198	1,198.00	-
Professional Svcs - Inspections	50,000	50,000	11,182	61,182	61,181.01	0.99
Office Supplies	150	150	114	264	263.73	0.27
Operating Supplies	50	50	(50)	-	-	-
Memberships, Dues & Subscriptions	50	50	(50)	-	-	-
Education & Training	1,000	1,000	(1,000)	-	-	-
TOTAL BUILDING	\$ 95,351	\$ 95,351	\$ 10,415	\$ 105,766	\$ 105,762.94	\$ 3.06

529 - CODE ENFORCEMENT:

Regular Salaries & Wages	33,500	33,500	(12,254)	21,246	21,245.14	0.86
FICA Taxes & Medicare	2,563	2,563	(938)	1,625	1,624.92	0.08
Retirement	1,809	1,809	(491)	1,318	1,317.49	0.51
Life & Health Insurance	4,940	4,940	(1,651)	3,289	3,288.83	0.17
Workers' Compensation Ins.	1,129	1,129	(198)	931	930.34	0.66
Unemployment Compensation	-	-	3,025	3,025	3,025.00	-
Professional Services - Code	-	-	19,526	19,526	19,525.22	0.78
Professional Services - IT	1,198	1,198	-	1,198	1,198.00	-
Postage & Shipping	350	350	289	639	638.39	0.61
Insurance - Vehicles	600	600	(82)	518	517.88	0.12
Communications - Telephone	1,020	1,020	(956)	64	63.67	0.33
R & M - Vehicles	400	400	423	823	822.75	0.25
Printing & Binding	-	-	516	516	515.18	0.82
Filing Fees - Liens	1,000	1,000	(973)	27	26.45	0.55
Office Supplies	200	200	45	245	244.41	0.59
Uniforms & Clothing	175	175	3	178	177.42	0.58
Gas & Oil	300	300	150	450	449.71	0.29
Memberships, Dues & Subscriptions	100	100	(100)	-	-	-
Education & Training	500	500	265	765	765.00	-
TOTAL CODE ENFORCEMENT	\$ 49,784	\$ 49,784	\$ 6,599	\$ 56,383	\$ 56,375.80	\$ 7.20



2011-12 BUDGET AMENDMENT

General Fund Categories	Adopted Budget	Mid-Year Budget	Year-end Amendment	Final 2011-12 Budget	Actual Year- end	Difference
539 - PUBLIC WORKS:						
Regular Salaries & Wages	163,987	163,987	1,487	165,474	165,473.24	0.76
Overtime	1,300	1,300	(471)	829	828.18	0.82
FICA Taxes & Medicare	12,644	12,644	(22)	12,622	12,621.06	0.94
Retirement	8,917	8,917	(749)	8,168	8,167.19	0.81
Life & Health Insurance	24,698	24,698	443	25,141	25,140.93	0.07
Workers' Compensation Ins.	16,874	16,874	(1,758)	15,116	15,115.80	0.20
Unemployment Compensation	-	-	3,534	3,534	3,534.00	-
Communications - Telephone	4,500	4,500	39	4,539	4,538.34	0.66
Communications - Radios	500	500	(500)	-	-	-
Rented or Leased Equipment	1,000	1,000	(30)	970	969.22	0.78
Insurance - Vehicles	600	600	12	612	611.66	0.34
R & M - Land/Landscaping	10,000	14,785	(889)	13,896	13,895.41	0.59
<i>Contingency - Tree Cutting (\$4,785)</i>						
R & M - Buildings	7,000	7,000	4,242	11,242	11,241.39	0.61
R & M - Equipment	2,000	2,000	(622)	1,378	1,377.19	0.81
R & M - Vehicles	2,000	2,000	(226)	1,774	1,773.92	0.08
Office Supplies	700	700	(526)	174	173.64	0.36
Operating Supplies	4,000	4,000	(1,091)	2,909	2,908.48	0.52
Uniforms & Clothing	2,500	2,500	(350)	2,150	2,149.86	0.14
Gas & Oil	2,000	2,000	506	2,506	2,505.80	0.20
Education & Training	750	750	(357)	393	392.31	0.69
TOTAL PUBLIC WORKS	\$ 265,970	\$ 270,755	\$ 2,672	\$ 273,427	\$ 273,417.62	\$ 9.38
572 - RECREATION:						
Regular Salaries & Wages	35,385	35,385	358	35,743	35,742.18	0.82
Other Salaries & Wages	34,726	34,726	(6,298)	28,428	28,427.38	0.62
FICA Taxes & Medicare	5,363	5,363	(454)	4,909	4,908.95	0.05
Retirement	3,782	3,782	(1,236)	2,546	2,545.47	0.53
Life & Health Insurance	4,940	4,940	(12)	4,928	4,927.16	0.84
Workers' Compensation Ins.	2,081	2,081	(362)	1,719	1,718.30	0.70
Rented or Leased Equipment	750	750	(698)	52	51.21	0.79
Insurance - Vehicles	600	600	(41)	559	558.09	0.91
Communications - Telephone	1,760	1,760	(82)	1,678	1,677.66	0.34
R & M - Land	14,720	14,720	(1,227)	13,493	13,492.05	0.95
R & M - Equipment	2,500	2,500	(978)	1,522	1,521.45	0.55
R & M - Vehicles	300	300	503	803	802.83	0.17
R & M - Baseball Field	2,000	2,000	(2,000)	-	-	-
R & M - Irrigation	2,000	2,000	(2,000)	-	-	-
Misc - Concession Purchases	3,800	3,800	394	4,194	4,193.77	0.23
Misc - Special Events	3,500	3,500	178	3,678	3,677.68	0.32
Office Supplies	400	400	(298)	102	101.80	0.20
Operating Supplies	750	750	104	854	853.66	0.34
Uniforms & Clothing	200	200	(200)	-	-	-
Gas & Oil	250	250	1,154	1,404	1,403.73	0.27
Janitorial Supplies	200	200	(100)	100	100.00	-
Memberships, Dues & Subscriptions	300	300	(15)	285	285.00	-
Education & Training	550	550	(156)	394	394.00	-
TOTAL RECREATION	\$ 120,857	\$ 120,857	\$ (13,466)	\$ 107,391	\$ 107,382.37	\$ 8.63
TOTAL EXPENDITURES/EXPENSES	\$ 2,208,979	\$ 2,208,979	\$ 53,085	\$ 2,262,064	\$ 2,260,507.65	\$ 1,556.35
NET INCOME	\$ -	\$ -	\$ -	\$ -	\$ 1,567.29	\$ 1,567.29



2011-12 BUDGET AMENDMENT

ROAD FUND AMENDMENT DETAIL

Description	Adopted Budget	Year-end Amendment	Amended Budget	Actual Year- end	Difference
REVENUES:					
Local Option Gas Tax	21,323	(435)	20,888	20,888.42	0.42
New Local Option Gas Tax	55,704	(1,510)	54,194	54,194.11	0.11
FDOT 6 Avenue Median Maint.	3,980	1,990	5,970	5,970.00	-
State Revenue Sharing	27,748	(1,977)	25,771	25,771.17	0.17
Fuel Tax Refund	-	751	751	751.24	0.24
Interest	100	(100)	-	-	-
Reimbursements Prior Year	-	512	512	512.62	0.62
Fund Balance	8,205	-	8,205	8,205.00	-
TOTAL REVENUES	\$ 117,060	\$ (769)	\$ 116,291	\$ 116,292.56	\$ 1.56

Description	Adopted Budget	Year-end Amendment	Amended Budget	Actual Year- end	Difference
EXPENDITURES/EXPENSES:					
541 - STREETS AND ROADS					
Regular Salaries & Wages	60,963	695	61,658	61,657.93	0.07
Overtime	-	991	991	990.69	0.31
FICA Taxes & Medicare	4,664	95	4,759	4,758.86	0.14
Workers' Compensation Ins.	4,950	(1,873)	3,077	3,076.36	0.64
Life & Health Insurance	10,138	300	10,438	10,437.82	0.18
Retirement	3,289	1,147	4,436	4,435.20	0.80
Professional Services - Audit	1,000	(1,000)	-	-	-
Rented or Leased Equipment	2,000	(649)	1,351	1,350.32	0.68
Insurance - Vehicles	1,635	(365)	1,270	1,269.44	0.56
Insurance - Liability	3,000	(655)	2,345	2,344.56	0.44
R & M - Equipment	1,400	344	1,744	1,743.49	0.51
R & M - Median & Road Maint	250	(250)	-	-	-
R & M - Vehicles	2,212	127	2,339	2,338.11	0.89
Operating Supplies	500	547	1,047	1,046.10	0.90
Uniforms & Clothing	1,000	504	1,504	1,503.02	0.98
Gas & Oil	2,200	1,538	3,738	3,737.34	0.66
Road Materials & Supplies	2,300	(1,903)	397	396.40	0.60
IT Capital Project	1,288	(362)	926	-	926.00
Administration Fee - General Fund	14,271	-	14,271	14,271.00	-
TOTAL EXPENDITURES/EXPENSES	\$ 117,060	\$ (769)	\$ 116,291	\$ 115,356.64	\$ 934.36

NET INCOME	\$ -	\$ -	\$ -	\$ 935.92	\$ 935.92
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2011-12 BUDGET AMENDMENT

POLICE FORFEITURE FUND – AMENDMENT DETAIL

Description	Adopted Budget	Year-end Amendment	Amended Budget	Actual Year- end	Difference
REVENUES:					
State Forfeitures	2,000	4,902	6,902	6,902.49	0.49
Federal Forfeitures	10,000	(10,000)	-	-	-
Interest Earnings	50	-	62	62.19	0.19
TOTAL REVENUES	\$ 12,050	\$ (5,098)	\$ 6,964	\$ 6,964.68	\$ 0.68
EXPENDITURES/EXPENSES:					
Communications - Telephone	1,700	(1,700)	-	-	-
Operating Supplies	-	2,969	2,969	2,968.50	0.50
Uniforms & Clothing	1,936	(1,936)	-	-	-
Unappropriated Contingency	8,414	(4,431)	3,995	-	3,995.00
TOTAL EXPENDITURES/EXPENSES	\$ 12,050	\$ (5,098)	\$ 6,964	\$ 2,968.50	\$ 3,995.50
NET INCOME	\$ -	\$ -	\$ -	\$ 3,996.18	\$ 3,996.18

CITT FUND – AMENDMENT DETAIL

Description	Adopted Budget	Mid-Year Budget	Year-end Amendment	Amended Budget	Actual Year- end	Difference
REVENUES:						
Transit Surtax	95,233	111,596	(12,078)	99,518	99,518.08	0.08
Stormwater Project	-	-	99,372	99,372	99,372.00	-
Interest Earnings	300	275	(56)	219	219.93	0.93
Fund Balance	113,531	113,531	(113,531)	-	-	-
TOTAL REVENUES	\$ 209,064	\$ 225,402	\$ (26,293)	\$ 199,109	\$ 199,110.01	\$ 1.01
EXPENDITURES/EXPENSES:						
Contract Services	1,600	1,600	17,866	19,466	19,465.48	0.52
Electric	22,132	21,614	(249)	21,365	21,364.27	0.73
R & M - Medians Landscape	21,000	21,048	(352)	20,696	20,696.00	-
Transit Projects	19,047	19,047	(4,206)	14,841	12,340.00	2,501.00
Transportation Projects	76,186	156,779	(47,095)	109,684	101,870.41	7,813.59
Contingency	69,099	5,314	7,743	13,057	13,056.31	0.69
TOTAL TRANSIT & TRANS	\$ 209,064	\$ 225,402	\$ (26,293)	\$ 199,109	\$ 188,792.47	\$ 10,316.53
NET INCOME	\$ -	\$ -	\$ -	\$ -	\$ 10,317.54	\$ 10,317.54



2011-12 BUDGET AMENDMENT

CAPITAL PROJECTS FUND – AMENDMENT DETAIL

Description	Adopted Budget	Year-end Amendment	Amended Budget	Actual Year- end	Difference
REVENUES:					
Stormwater Project	-	99,372	99,372	99,372.00	-
Building - Public Works	-	17,799	17,799	17,799.99	0.99
County - Capital Management	-	3,336	3,336	3,336.80	0.80
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 120,507	\$ 120,507	\$ 120,508.79	\$ 1.79

Description	Adopted Budget	Year-end Amendment	Amended Budget	Actual Year- end	Difference
EXPENDITURES/EXPENSES:					
Stormwater Project	-	104,408	104,408	104,407.73	0.27
Building - Public Works	-	6,099	6,099	5,692.00	407.00
GOB	-	10,000	10,000	8,499.68	1,500.32
TOTAL EXPENDITURES/EXPENSES	\$ -	\$ 120,507	\$ 120,507	\$ 118,599.41	\$ 1,907.59
NET INCOME	\$ -	\$ -	\$ -	\$ 1,909.38	\$ 1,909.38





2011-12 BUDGET AMENDMENT

SANITATION FUND – AMENDMENT DETAIL

Description	Adopted Budget	Year-end Amendment	Amended Budget	Actual Year- end	Difference
REVENUES:					
Sanitation Assessment	727,074	(63,812)	663,262	663,262.76	0.76
Discount on Early Payment	(19,995)	19,995	-	-	-
Domestic Trash/Lot Clearing	5,000	1,262	6,262	6,262.50	0.50
Reimbursements Prior year	-	2,256	2,256	2,256.75	0.75
TOTAL REVENUES	\$ 712,079	\$ (40,299)	\$ 671,780	\$ 671,782.01	\$ 2.01

Description	Adopted Budget	Year-end Amendment	Amended Budget	Actual Year- end	Difference
EXPENDITURES/EXPENSES:					
Regular Salaries	141,377	(1,000)	140,377	140,212.66	164.34
Overtime	3,760	(1,200)	2,560	2,446.34	113.66
Fica Taxes & Medicare	11,026	-	11,026	10,926.31	99.69
Retirement	15,626	(8,267)	7,359	6,814.08	544.92
Employee Health Benefits	31,021	(1,224)	29,797	29,796.09	0.91
Workers Compensation	16,089	(1,700)	14,389	13,928.00	461.00
Unemployment Compensation	-	2,232	2,232	2,232.00	-
Accounting & Audit Svc	5,000	-	5,000	5,000.00	-
Landfill Tipping Fees	185,000	(2,500)	182,500	181,921.99	578.01
Recycling Contract	39,000	(4,000)	35,000	35,000.00	-
Admin Fee - County Billing	14,600	(14,600)	-	-	-
Communications - Radio	1,500	(1,500)	-	-	-
Electric	-	1,794	1,794	1,793.61	0.39
Insurance Vehicles	8,925	(3,900)	5,025	4,406.61	618.39
Insurance Liability	5,250	3,891	9,141	9,140.08	0.92
R&M Buildings	-	2,817	2,817	2,817.00	-
R&M Equipment	-	1,174	1,174	1,173.70	0.30
R&M Vehicles	15,000	2,773	17,773	17,772.13	0.87
Advertising - Legal	2,000	(2,000)	-	-	-
Advertising - Mail	-	541	541	540.65	0.35
Office Supplies	-	300	300	300.00	-
Operating Supplies	2,500	3,069	5,569	5,568.88	0.12
Uniforms & Clothing	2,100	441	2,541	2,540.38	0.62
Gas / Oil	14,000	1,354	15,354	15,353.90	0.10
Education and Training	1,500	(100)	1,400	828.00	572.00
Depreciation - Equipment	10,000	2,518	12,518	12,517.20	0.80
Principal	18,000	(16,000)	2,000	979.52	1,020.48
Interest	3,385	(3,385)	-	-	-
Contingency	1,828	(1,828)	-	-	-
Admin Fee - General Fund	59,610	-	59,610	59,610.00	-
Admin Fee - Public Works	103,982	1	103,983	103,982.04	0.96
TOTAL EXPENDITURES/EXPENSES	\$ 712,079	\$ (40,299)	\$ 671,780	\$ 667,601.17	\$ 4,178.83

NET INCOME	\$ -	\$ -	\$ -	\$ 4,180.84	\$ 4,180.84
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