



**BUDGETARY SCHEDULES
OBJECT LEVEL**

**FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULES - OBJECT LEVEL
FISCAL YEAR ENDED SEPTEMBER 30, 2022

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULES-OBJECT LEVEL
FISCAL YEAR ENDED SEPTEMBER 30, 2022

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor, City Council and City Manager
City of Doral, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Doral, Florida (the "City"), as of and for the fiscal year ended September 30, 2022, and issued our report thereon dated June 2, 2023, which expressed an unmodified opinion on those financial statements. The budgetary comparison schedules included in the required supplementary information and the budget and actual schedules included in the combining and individual financial statements and schedules were prepared and presented at the department level in those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The City's legal level of budgetary control is at the object level. The budgetary schedules on pages 2-23 are presented at the object level for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements referenced above. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedules are fairly stated in all material respects in relation to those financial statements as a whole.

These budgetary schedules should be read in conjunction with the audited financial statements of the City of Doral, Florida referenced in the first paragraph.

This report is intended solely for the information and use of City management, members of the City Council, others within the City, and the GFOA, and is not intended to be and should not be used by anyone other than these specified parties.

Caballero Fierman Llerena & Garcia, LLP

Caballero Fierman Llerena & Garcia, LLP
Miami, Florida
June 2, 2023

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
001 - GENERAL FUND				
0011200 - CITY CLERK REVENUE				
341900 - LIEN SEARCH FEES	\$ 21,000	\$ 21,000	\$ 38,543	\$ (17,543)
341901 - CANDIDATE QUALIFYNG FEES	-	-	4,300	\$ (4,300) **
0011200 - CITY CLERK REVENUE Total	<u>21,000</u>	<u>21,000</u>	<u>42,843</u>	<u>(21,843)</u>
0014000 - PLANNING AND ZONING REVENUE				
321100 - LOCAL BUSINESS LICENSE TAX	1,000,000	1,000,000	794,579	205,421 ***
329300 - ZONING HEARING FEES	20,000	20,000	349,722	(329,722)
329400 - ZONING PLAN REVIEW FEES	55,000	55,000	82,982	(27,982)
329401 - ZONING PERMIT REVIEW FEES	60,000	60,000	123,925	(63,925)
338100 - COUNTY BUSINESS TAX RECIEPTS	55,000	55,000	86,381	(31,381)
362200 - BILLBOARD REDUCTION PROGRAM	-	-	300,000	(300,000) **
0014000 - PLANNING AND ZONING REVENUE Total	<u>1,190,000</u>	<u>1,190,000</u>	<u>1,737,589</u>	<u>(547,589)</u>
0015000 - GENERAL GOVERNMENT REVENUE				
311100 - AD VALOREM TAXES - CURRENT	26,878,483	26,878,483	26,314,166	564,317 ***
311200 - AD VALOREM TAXES-DELINQUENT	500,000	500,000	637,242	(137,242)
313100 - FRANCHISE FEES - ELECTRICITY	6,200,000	6,200,000	8,025,506	(1,825,506)
314100 - UTILITY TAXES - ELECTRICITY	8,800,000	8,800,000	9,605,103	(805,103)
314200 - COMMUNICATION SERVICES TAX	3,295,937	3,295,937	3,768,231	(472,294)
314300 - UTILITY TAXES - WATER	1,100,000	1,100,000	1,402,263	(302,263)
314400 - UTILITY TAXES - GAS	100,000	100,000	214,798	(114,798)
331101 - FEDERAL REIMB-CARES ACT	-	-	-	-
335120 - STATE SHARING REVENUE	2,102,698	2,102,698	1,850,482	252,216 ***
335150 - ALCOHOLIC BEVERAGE TAX	70,000	70,000	91,396	(21,396)
335180 - HALF CENT SALES TAX	5,361,735	5,361,735	7,212,008	(1,850,273)
361100 - INTEREST INCOME	700,000	700,000	855,888	(155,888)
362100 - LEASE AGREEMENT-DORAL PREP	12	12	12	-
366200 - PRIVATE CONTRIBUTIONS-OTHER	-	-	-	-
366400 - PRIVATE CONTRIBUTIONS-AWARDS	-	-	-	-
367100 - CHANGE IN INVEST VALUE	-	-	(3,946,306)	3,946,306 **
369100 - MISCELLANEOUS INCOME	35,000	85,000	89,102	(4,102)
369200 - PRIOR YEARS RECOVERY	10,000	10,000	28,001	(18,001)
369301 - SETTLEMENT - VIEWPOINT	-	-	-	-
369900 - INSURANCE PROCEEDS	-	-	161,893	(161,893) **
0015000 - GENERAL GOVERNMENT REVENUE Total	<u>55,153,865</u>	<u>55,203,865</u>	<u>56,309,784</u>	<u>(1,105,919)</u>
0016000 - POLICE REVENUE				
313920 - TOWING FEES	11,000	11,000	12,645	(1,645)
329200 - ALARM PERMITS	190,000	190,000	178,307	11,693 ***
331200 - DOJ BRYNE GRANT	71,000	71,000	75,340	(4,340)
334200 - STATE OF FL JAG GRANT -2009	-	-	-	-
341520 - COURT ORD. RESTITUTION PYMTS	-	-	1,494	(1,494) **
342100 - POLICE SERVICES	875,000	875,000	1,031,415	(156,415)
342110 - POLICE SERVICES - RECORDS	8,000	8,000	8,143	(143)
342115 - SCHOOL CROSSING GUARDS	70,000	70,000	73,000	(3,000)
342120 - POLICE SERVICE-MDC SCHOOLS	-	-	-	-
342130 - POLICE SERVICES-SCHOOL OFFICER	577,007	577,007	734,653	(157,646)
351100 - JUDGEMENTS & FINES	350,000	350,000	360,369	(10,369)
351150 - SAFETY REDLIGHT CAMERAS	1,125,000	1,125,000	1,233,188	(108,188)
351200 - COURT-INVESTIGATIVE RECOVERY	5,000	5,000	125	4,875 ***
369103 - POLICE AUTO TAKE HOME PGM	9,000	9,000	8,900	100 ***
369105 - PD MISC-SRO OT RECOVERY	20,000	20,000	36,898	(16,898)
0016000 - POLICE REVENUE Total	<u>3,311,007</u>	<u>3,311,007</u>	<u>3,754,478</u>	<u>(443,471)</u>
0017000 - BUILDING REVENUE				
322100 - BUILDING PERMITS	-	-	-	-
329101 - OTHER FEES - BOILER FEES	22,000	22,000	15,175	6,825 ***
329500 - CERTIFICATES OF OCCUPANCY	250,000	250,000	222,760	27,240 ***
329600 - CONCURRENCY FEES	60,000	60,000	58,904	1,096 ***
341302 - OPTIONAL PLAN REVIEW FEE	-	-	-	-
341303 - BUILDING TRAINING FEES	20,000	20,000	12,784	7,216 ***
341902 - BLDG ADMINISTRATIVE FEES	60,000	60,000	46,315	13,685 ***

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
341903 - BLDG RECORDS REQUEST	75,000	75,000	102,793	(27,793)
342901 - BLDG RECERT FEES 40-YR	10,000	10,000	19,250	(9,250)
359101 - FINES - PERMIT VIOLATIONS	-	-	-	-
369101 - BLDG MISC - OT RECOVERY	150,000	150,000	67,050	82,950 ***
369102 - BLDG MISC - COPY SCAN FEES	10,000	10,000	11,478	(1,478)
0017000 - BUILDING REVENUE Total	657,000	657,000	556,508	100,492
0017100 - CODE REVENUE				
329800 - CODE DEFAULT PROPERTY FEES	30,000	30,000	23,700	6,300 ***
341900 - LIEN SEARCH FEES	185,000	185,000	252,400	(67,400)
351100 - JUDGEMENTS & FINES	150,000	150,000	194,024	(44,024)
351900 - JUDGEMENTS & FINES-OTHER	-	-	-	-
359101 - FINES - PERMIT VIOLATIONS	150,000	150,000	251,683	(101,683)
0017100 - CODE REVENUE Total	515,000	515,000	721,807	(206,807)
0018000 - PUBLIC WORKS REVENUE				
313700 - FRANCHISE FEES - SOLID WASTE	1,300,000	1,300,000	1,812,140	(512,140)
313900 - FRANCHISE FEES - BUS BENCH ADS	5,000	5,000	70,227	(65,227)
329402 - PW-PLATTING PERMIT FEES	65,000	65,000	19,950	45,050 ***
329700 - PUBLIC WORKS PERMITS	150,000	150,000	353,566	(203,566)
337100 - COUNTY REIMBURSEMENTS	-	-	-	-
337500 - GRANT	-	-	18,449	(18,449)
0018000 - PUBLIC WORKS REVENUE Total	1,520,000	1,520,000	2,274,332	(754,332)
0019000 - PARKS AND RECREATION REVENUE				
334390 - STATE-VOL.CLEANUP TAX.CERT.	-	-	-	-
334700 - STATE-CULTURAL FACILITY GRANT	-	-	8,640	(8,640)
347200 - RECREATION FEES	100,000	100,000	133,166	(33,166)
347201 - RECREATION - RENTALS	155,000	155,000	298,543	(143,543)
347202 - RECREATION - BRONCO REGIS.	30,000	30,000	34,628	(4,628)
347203 - RECREATION-CONCESSIONS	12,000	12,000	5,530	6,470 ***
347204 - RECREATION-TAXABLE SALES	5,000	5,000	781	4,219 ***
347400 - RECREATION - SPECIAL EVENTS	40,000	40,000	31,820	8,180 ***
347401 - RECREATION - SPONSORSHIPS	80,000	80,000	56,965	23,035 ***
347402 - RECREATION - CAMPS	75,000	75,000	108,026	(33,026)
347403 - RECREATION - TENNIS	60,000	60,000	68,046	(8,046)
347404 - RECREATION - SOCCER	250,000	250,000	264,680	(14,680)
347405 - RECREATION-COMMUNITY CENTER	110,000	110,000	174,627	(64,627)
347406 - RECREATION-TRAINING	300	300	300	-
347407 - RECREATION-BASEBALL	13,000	13,000	36,763	(23,763)
366000 - PRIVATE GRANTS & CONTRIBUTIONS	-	-	5,781	(5,781) **
369104 - MAU PARK	7,000	7,000	7,000	-
369400 - MISC.PARK FEES	-	-	1,900	(1,900) **
0019000 - PARKS AND RECREATION REVENUE Total	937,300	937,300	1,237,196	(299,896)
651 - OPEB TRUST FUND				
6515000 - OPEB TRUST FUND				
361100 - INTEREST INCOME	-	-	15,423	(15,423) **
651 - OPEB TRUST FUND Total	0	0	15,423	(15,423)
TOTAL REVENUES	63,305,172	63,355,172	66,649,959	(3,294,787)
EXPENDITURES				
00110005 - OFFICE OF THE MAYOR & COUNCIL				
500110 - CHARTER COMPENSATION	143,305	143,305	143,305	0
500120 - FULL TIME SALARIES	387,870	389,570	389,707	(137)
500125 - COMPENSATED ABSENCES	13,960	8,887	8,886	1
500210 - FICA & MICA TAXES	55,543	55,543	52,967	2,576
500220 - RETIREMENT CONTRIBUTION	72,256	72,871	70,721	2,150
500230 - LIFE & HEALTH INSURANCE	253,674	261,954	261,947	7
500400 - TRAVEL & PER DIEM	26,100	26,100	26,100	-
500401 - COUNCIL STIPEND	150,000	150,000	150,000	-
50040A - TRAVEL-COUNCIL SEAT MAYOR	10,000	15,371	15,371	0
50040B - TRAVEL-COUNCIL SEAT ONE	5,000	4,845	4,845	0
50040C - TRAVEL-COUNCIL SEAT TWO	5,000	3,467	3,466	1

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
50040D - TRAVEL-COUNCIL SEAT THREE	5,000	5,275	5,271	4
50040E - TRAVEL-COUNCIL SEAT FOUR	5,000	5,000	9,473	0
500410 - COMMUNICATION & FREIGHT	13,800	10,733	10,732	1
50048A - PROM.ACT.-COUNCIL SEAT MAYOR	500	-	-	-
50048B - PROM.ACT.-COUNCIL SEAT ONE	500	-	-	-
50048C - PROM.ACT.-COUNCIL SEAT TWO	500	-	-	-
50048D - PROM.ACT.-COUNCIL SEAT THREE	500	1,073	1,073	1
50048E - PROM.ACT.-COUNCIL SEAT FOUR	500	-	-	-
50051A - OFF.SUPP.-COUNCIL SEAT MAYOR	5,000	2,082	2,081	1
50051B - OFF.SUPP.-COUNCIL SEAT ONE	5,000	3,160	3,116	44
50051C - OFF.SUPP.-COUNCIL SEAT TWO	5,000	2,333	2,333	0
50051D - OFF.SUPP.-COUNCIL SEAT THREE	5,000	2,223	2,211	12
50051E - OFF.SUPP.-COUNCIL SEAT FOUR	5,000	3,520	2,255	1,265
50054A - DUES/MEMB.-COUNCIL SEAT MAYOR	6,000	9,806	9,806	0
50054B - DUES/MEMB.-COUNCIL SEAT ONE	6,000	7,840	8,209	(369)
50054C - DUES/MEMB.-COUNCIL SEAT TWO	6,000	6,370	5,543	827
50054D - DUES/MEMB.-COUNCIL SEAT THREE	6,000	5,427	4,144	1,283
50054E - DUES/MEMB.-COUNCIL SEAT FOUR	6,000	2,780	2,742	38
00110005 - OFFICE OF THE MAYOR & COUNCIL Total	1,204,008	1,204,008	1,196,303	7,705
00111005 - OFFICE OF THE CITY MANAGER				
500111 - ADMINISTRATIVE SALARIES	419,410	419,410	388,378	31,032
500120 - FULL TIME SALARIES	113,155	113,155	101,581	11,574
500125 - COMPENSATED ABSENCES	47,526	47,526	29,888	17,638
500140 - OVERTIME	250	250	-	250
500210 - FICA & MICA TAXES	45,704	45,704	33,719	11,985
500220 - RETIREMENT CONTRIBUTION	105,274	105,274	72,139	33,135
500230 - LIFE & HEALTH INSURANCE	92,754	92,754	49,898	42,856
500400 - TRAVEL & PER DIEM	16,600	14,600	7,194	7,406
500410 - COMMUNICATION & FREIGHT	4,500	4,500	2,625	1,875
500510 - OFFICE SUPPLIES	2,640	4,640	3,806	834
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	8,000	8,000	6,385	1,615
00111005 - OFFICE OF THE CITY MANAGER Total	855,813	855,813	695,613	160,200
00111505 - PUBLIC AFFAIRS				
500111 - ADMINISTRATIVE SALARIES	118,262	118,262	113,956	4,306
500120 - FULL TIME SALARIES	389,399	389,399	377,960	11,439
500125 - COMPENSATED ABSENCES	18,304	18,304	16,138	2,166
500210 - FICA & MICA TAXES	41,025	41,025	38,810	2,215
500220 - RETIREMENT CONTRIBUTION	60,918	60,918	56,406	4,512
500230 - LIFE & HEALTH INSURANCE	82,913	82,913	67,298	15,616
500340 - CONTRACTUAL SERVICES - OTHER	35,000	30,000	29,000	1,000
500400 - TRAVEL & PER DIEM	5,970	6,208	6,207	1
500410 - COMMUNICATION & FREIGHT	5,100	5,100	4,350	750
500440 - RENTALS & LEASES	-	-	-	-
500460 - REPAIR & MAINT - OFFICE EQUIP	-	-	-	-
500470 - PRINTING & BINDING	28,270	28,210	27,746	464
500481 - PROMOTIONAL ACTIVITIES - PIO	75,000	70,060	69,948	112
500490 - OTHER CURRENT CHARGES	22,000	32,000	31,838	162
500510 - OFFICE SUPPLIES	1,500	1,500	1,257	243
500520 - OPERATING SUPPLIES	4,000	3,061	988	2,073
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	6,130	6,831	6,830	1
500640 - CAPITAL OUTLAY - OFFICE	-	-	-	-
00111505 - PUBLIC AFFAIRS Total	893,791	893,791	848,731	45,060
00112005 - OFFICE OF THE CITY CLERK				
500111 - ADMINISTRATIVE SALARIES	129,214	129,614	129,350	264
500120 - FULL TIME SALARIES	144,949	144,949	147,374	(2,425)
500125 - COMPENSATED ABSENCES	12,736	12,736	12,267	469
500210 - FICA & MICA TAXES	23,280	23,280	22,365	915
500220 - RETIREMENT CONTRIBUTION	59,902	59,902	58,981	921
500230 - LIFE & HEALTH INSURANCE	30,016	32,449	30,796	1,653
500331 - COURT REPORTER SERV-SPEC MSTRS	7,000	7,000	1,128	5,872
500340 - CONTRACTUAL SERVICES - OTHER	3,000	3,000	1,500	1,500

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
500400 - TRAVEL & PER DIEM	18,400	18,423	18,422	1
500410 - COMMUNICATION & FREIGHT	3,000	3,000	3,000	-
500470 - PRINTING & BINDING	14,000	14,000	12,423	1,577
500491 - LEGAL ADVERTISING	99,000	99,000	63,747	35,253
500495 - ELECTION EXPENSES	80,000	80,000	-	80,000
500510 - OFFICE SUPPLIES	2,000	2,000	1,772	228
500520 - OPERATING SUPPLIES	3,000	3,000	498	2,502
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	6,800	3,944	2,547	1,397
00112005 - OFFICE OF THE CITY CLERK Total	636,297	636,297	506,171	130,126
00113005 - CHARTER ENFORCEMENT				
500310 - PROFESSIONAL SERVICES	35,000	35,000	-	35,000
500340 - CONTRACTUAL SERVICES - OTHER	15,000	15,000	399	14,601
00113005 - CHARTER ENFORCEMENT Total	50,000	50,000	399	49,601
00120005 - HUMAN RESOURCES				
500111 - ADMINISTRATIVE SALARIES	127,111	127,111	88,498	38,613
500120 - FULL TIME SALARIES	467,304	475,304	475,407	(103)
500125 - COMPENSATED ABSENCES	21,433	21,433	18,960	2,473
500130 - OTHER SALARIES	20,250	20,250	10,481	9,769
500140 - OVERTIME	-	-	-	-
500210 - FICA & MICA TAXES	49,244	49,244	45,263	3,981
500220 - RETIREMENT CONTRIBUTION	71,329	71,329	64,700	6,629
500230 - LIFE & HEALTH INSURANCE	123,797	123,797	85,272	38,525
500310 - PROFESSIONAL SERVICES	13,300	13,300	10,700	2,600
500340 - CONTRACTUAL SERVICES - OTHER	64,979	60,979	49,506	11,473
500400 - TRAVEL & PER DIEM	6,110	6,110	4,480	1,630
500410 - COMMUNICATION & FREIGHT	2,400	2,400	2,100	300
500470 - PRINTING & BINDING	500	500	499	1
500480 - PROMOTIONAL ACTIVITIES	10,250	10,250	8,370	1,880
500510 - OFFICE SUPPLIES	2,000	2,000	1,020	980
500520 - OPERATING SUPPLIES	2,000	2,000	1,396	604
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	46,900	42,900	27,354	15,546
00120005 - HUMAN RESOURCES Total	1,028,907	1,028,907	894,007	134,900
00121005 - FINANCE				
500111 - ADMINISTRATIVE SALARIES	182,010	182,010	59,505	122,505
500120 - FULL TIME SALARIES	510,107	510,107	505,542	4,565
500125 - COMPENSATED ABSENCES	40,889	40,889	38,597	2,292
500130 - OTHER SALARIES	-	-	-	-
500140 - OVERTIME	1,986	1,986	334	1,652
500210 - FICA & MICA TAXES	56,809	56,809	43,007	13,802
500220 - RETIREMENT CONTRIBUTION	82,828	82,828	66,401	16,427
500230 - LIFE & HEALTH INSURANCE	165,570	165,570	142,225	23,345
500321 - ACCTG & AUDITING-AUDIT SVCS	61,650	61,650	49,000	12,650
500340 - CONTRACTUAL SERVICES - OTHER	2,000	7,241	1,662	5,579
500400 - TRAVEL & PER DIEM	8,970	8,970	2,219	6,751
500410 - COMMUNICATION & FREIGHT	2,450	2,450	1,877	573
500460 - REPAIR & MAINT - OFFICE EQUIP	1,350	350	-	350
500470 - PRINTING & BINDING	3,350	3,350	3,114	236
500510 - OFFICE SUPPLIES	3,800	7,800	3,550	4,250
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	7,160	4,160	2,138	2,022
500640 - CAPITAL OUTLAY - OFFICE	-	-	-	-
00121505 - PROCUREMENT DIVISION Total	1,130,929	1,136,170	919,171	216,999
500120 - FULL TIME SALARIES	198,435	198,435	188,461	9,974
500125 - COMPENSATED ABSENCES	7,115	7,115	4,046	3,069
500140 - OVERTIME	1,200	1,200	89	1,111
500210 - FICA & MICA TAXES	16,216	16,216	15,467	750
500220 - RETIREMENT CONTRIBUTION	23,679	23,679	19,642	4,037
500230 - LIFE & HEALTH INSURANCE	38,658	38,658	36,220	2,438
500400 - TRAVEL & PER DIEM	7,195	7,195	4,861	2,334
500410 - COMMUNICATION & FREIGHT	1,200	1,200	1,100	100
500460 - REPAIR & MAINT - OFFICE EQUIP	300	300	0	300
500470 - PRINTING & BINDING	1,000	1,000	525	475

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
500510 - OFFICE SUPPLIES	800	800	121	679
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	1,900	1,900	680	1,220
00121505 - PROCUREMENT DIVISION Total	<u>297,698</u>	<u>297,698</u>	<u>271,211</u>	<u>26,487</u>
00122005 - INFORMATION TECHNOLOGY				
500111 - ADMINISTRATIVE SALARIES	180,189	180,889	180,929	(40)
500120 - FULL TIME SALARIES	1,312,153	1,311,453	1,190,435	121,018
500125 - COMPENSATED ABSENCES	53,762	53,762	9,466	44,296
500140 - OVERTIME	7,000	12,385	12,573	(188)
500210 - FICA & MICA TAXES	119,394	119,394	100,406	18,988
500220 - RETIREMENT CONTRIBUTION	178,920	178,920	160,559	18,361
500230 - LIFE & HEALTH INSURANCE	308,674	308,674	263,499	45,175
500310 - PROFESSIONAL SERVICES	75,500	110,078	78,933	31,145
500400 - TRAVEL & PER DIEM	12,220	12,220	7,515	4,705
500410 - COMMUNICATION & FREIGHT	874,220	868,835	800,339	68,496
500440 - RENTALS & LEASES	111,517	111,517	93,267	18,250
500460 - REPAIR & MAINT - OFFICE EQUIP	1,577,195	1,577,195	1,376,072	201,123
500464 - REPAIR & MAINT-OFF. EQUIP. OTH	663,717	648,817	646,058	2,759
500510 - OFFICE SUPPLIES	1,900	1,900	1,878	22
500520 - OPERATING SUPPLIES	131,000	145,900	480,132	(334,232) *
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	46,243	61,143	61,109	34
500640 - CAPITAL OUTLAY - OFFICE	193,500	314,188	134,567	179,621
500652 - CAPITAL OUTLAY-OTHER	368,321	709,229	177,307	531,922
00122005 - INFORMATION TECHNOLOGY Total	<u>6,215,425</u>	<u>6,726,499</u>	<u>5,775,044</u>	<u>951,455</u>
00130005 - OFFICE OF THE ATTORNEY				
500111 - ADMINISTRATIVE SALARIES	223,190	223,465	223,614	(149)
500120 - FULL TIME SALARIES	86,922	87,122	87,108	14
500125 - COMPENSATED ABSENCES	27,182	46,247	46,246	1
500210 - FICA & MICA TAXES	26,491	26,491	20,389	6,102
500220 - RETIREMENT CONTRIBUTION	77,605	77,605	75,968	1,637
500230 - LIFE & HEALTH INSURANCE	49,557	59,029	59,796	(767)
500312 - PROFESSIONAL SERV-ATTNY OTH	275,000	260,236	193,892	66,344
500340 - CONTRACTUAL SERVICES - OTHER	6,500	6,500	2,000	4,500
500400 - TRAVEL & PER DIEM	6,000	6,000	6,000	-
500410 - COMMUNICATION & FREIGHT	3,000	3,000	3,000	-
500510 - OFFICE SUPPLIES	750	750	401	349
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	3,500	3,500	2,759	741
500641 - CAPITAL OUTLAY - VEHICLES	-	-	-	-
00130005 - OFFICE OF THE ATTORNEY Total	<u>785,697</u>	<u>799,945</u>	<u>721,173</u>	<u>78,772</u>
00140005 - PLANNING AND ZONING				
500111 - ADMINISTRATIVE SALARIES	133,983	133,983	129,054	4,929
500120 - FULL TIME SALARIES	729,050	729,050	640,218	88,832
500125 - COMPENSATED ABSENCES	31,036	31,036	20,880	10,156
500140 - OVERTIME	500	500	455	45
500210 - FICA & MICA TAXES	69,109	69,109	58,214	10,895
500220 - RETIREMENT CONTRIBUTION	102,735	102,735	91,553	11,182
500230 - LIFE & HEALTH INSURANCE	205,095	205,095	177,933	27,162
500310 - PROFESSIONAL SERVICES	109,780	216,574	59,883	156,691
500340 - CONTRACTUAL SERVICES - OTHER	-	-	-	-
500400 - TRAVEL & PER DIEM	6,820	7,779	7,236	543
500410 - COMMUNICATION & FREIGHT	3,600	3,600	3,600	-
500461 - REPAIR & MAINT - VEHICLES	-	-	-	-
500470 - PRINTING & BINDING	9,000	9,000	1,562	7,438
500482 - PROMOTIONAL ACTIVITIES ECO DEV	35,000	45,000	38,334	6,666
500510 - OFFICE SUPPLIES	5,450	5,450	2,725	2,725
500520 - OPERATING SUPPLIES	3,090	3,571	1,960	1,611
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	7,984	7,025	4,059	2,966
500640 - CAPITAL OUTLAY - OFFICE	-	-	-	-
00140005 - PLANNING AND ZONING Total	<u>1,452,232</u>	<u>1,569,507</u>	<u>1,237,668</u>	<u>331,839</u>
00150005 - GENERAL GOVERNMENT				
500122 - NON-RECURRING PERFORM. AWARD	172,698	172,698	124,239	48,459
500210 - FICA & MICA TAXES	13,211	13,211	-	13,211

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
500230 - LIFE & HEALTH INSURANCE	-	22,500	18,642	3,858
500240 - WORKERS COMPENSATION	560,000	502,575	502,575	-
500250 - UNEMPLOYMENT COMPENSATION	40,000	40,000	3,150	36,850
500310 - PROFESSIONAL SERVICES	533,000	569,549	380,152	189,397
500340 - CONTRACTUAL SERVICES - OTHER	506,650	506,650	480,913	25,737
500400 - TRAVEL & PER DIEM	23,000	23,000	15,971	7,029
500402 - TRAVEL & PER DIEM-AWARDS	-	-	-	-
500410 - COMMUNICATION & FREIGHT	50,000	50,000	26,077	23,923
500430 - UTILITY SERVICES	140,520	140,520	133,049	7,471
500440 - RENTALS & LEASES	64,900	64,900	46,162	18,738
500450 - INSURANCE	956,813	1,141,951	1,135,550	6,401
500460 - REPAIR & MAINT - OFFICE EQUIP	4,800	4,800	4,399	401
500470 - PRINTING & BINDING	5,000	5,000	3,742	1,258
500490 - OTHER CURRENT CHARGES	125,502	117,733	89,071	28,662
500492 - CONTINGENT RESERVE	999,342	50,531	13,262	37,269
500498 - PROPERTY TAXES	19,000	19,000	-	19,000
500520 - OPERATING SUPPLIES	43,000	43,000	40,467	2,533
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	10,000	10,269	10,269	-
500710 - DEBT SERVICE - PRINCIPAL	1,655,822	1,655,822	1,645,572	10,250
500712 - DEBT SERVICE - STATE OF FL	-	-	-	-
500720 - DEBT SERVICE - INTEREST	370,956	370,956	354,010	16,946
500820 - GRANTS & AIDS	210,000	210,000	149,316	60,684
00150005 - GENERAL GOVERNMENT Total	6,504,214	5,734,665	5,176,586	558,080
00160005 - POLICE				
500111 - ADMINISTRATIVE SALARIES	202,164	202,164	33,654	168,510
500120 - FULL TIME SALARIES	2,823,711	2,823,711	2,422,877	400,834
500121 - FULL TIME SALARIES - SWORN	11,811,543	12,279,248	11,545,805	733,443
500125 - COMPENSATED ABSENCES	518,999	539,913	311,657	228,256
500130 - OTHER SALARIES	-	-	-	-
500140 - OVERTIME	1,000,000	1,227,136	1,210,458	16,678
500150 - SPECIAL PAY - OFF DUTY	640,000	764,259	764,471	(212)
500151 - SPECIAL PAY - DIFFERENTIAL	200,000	215,000	187,500	27,500
500152 - SPECIAL PAY - INCENTIVE	115,000	115,000	89,718	25,282
500210 - FICA & MICA TAXES	1,325,866	1,370,236	1,224,617	145,619
500220 - RETIREMENT CONTRIBUTION	3,875,668	4,037,082	3,815,282	221,800
500230 - LIFE & HEALTH INSURANCE	3,094,078	3,099,878	2,769,393	330,485
500310 - PROFESSIONAL SERVICES	58,650	66,800	39,725	27,075
500342 - CONT - SCHOOL CROSSING GUARDS	311,362	213,862	213,722	140
500343 - CONTR-SAFETY REDLIGHT CAMERAS	561,000	418,600	418,550	50
500350 - INVESTIGATIONS	3,250	3,250	2	3,248
500400 - TRAVEL & PER DIEM	40,000	25,100	25,122	(22)
500410 - COMMUNICATION & FREIGHT	23,600	14,100	14,100	0
500440 - RENTALS & LEASES	116,406	121,406	119,354	2,052
500460 - REPAIR & MAINT - OFFICE EQUIP	111,650	80,250	80,221	29
500470 - PRINTING & BINDING	8,000	8,000	7,963	37
500480 - PROMOTIONAL ACTIVITIES	7,500	7,500	6,518	982
500510 - OFFICE SUPPLIES	25,000	25,000	23,240	1,760
500520 - OPERATING SUPPLIES	323,550	318,750	421,510	(102,760)
500521 - OPERATING SUPPLIES - FUEL	20,000	25,850	24,029	1,821
500523 - OP SUPP - COMMUNITY SERVICES	62,150	47,750	47,696	54
500525 - DOJ BYRNE GRANT - OPERATING	-	-	59,912	(59,912)
500526 - OPERATING SUPPLIES - EOC	-	-	3,528	(3,528)
500527 - OPERATING SUPPLIES - CRYWOLF A	25,358	23,358	20,380	2,978
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	113,475	69,275	69,195	80
500620 - CAPITAL - BUILDING	-	-	-	-
500640 - CAPITAL OUTLAY - OFFICE	71,950	205,436	-	205,436 *
500641 - CAPITAL OUTLAY - VEHICLES	987,756	986,012	900,962	85,050
500642 - DOJ BRYNE GRANT CAPITAL OUTLAY	71,000	71,000	15,388	55,612
500650 - CONSTRUCTION IN PROGRESS	-	-	-	-
500653 - CAPITAL OUTLAY-EOC	5,000	5,000	-	-
00160005 - POLICE Total	28,553,686	29,409,926	26,886,550	2,523,376

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
00171005 - CODE COMPLIANCE				
500111 - ADMINISTRATIVE SALARIES	128,677	128,677	124,540	4,137
500120 - FULL TIME SALARIES	809,446	809,446	739,037	70,409
500125 - COMPENSATED ABSENCES	33,724	33,724	22,810	10,914
500140 - OVERTIME	18,500	18,500	18,036	464
500151 - SPECIAL PAY - DIFFERENTIAL	-	1,153	1,175	(22)
500210 - FICA & MICA TAXES	75,853	75,853	68,030	7,823
500220 - RETIREMENT CONTRIBUTION	112,240	112,240	101,456	10,784
500230 - LIFE & HEALTH INSURANCE	146,797	146,797	117,038	29,759
500340 - CONTRACTUAL SERVICES - OTHER	10,900	10,900	8,625	2,275
500400 - TRAVEL & PER DIEM	1,500	1,936	1,936	0
500410 - COMMUNICATION & FREIGHT	1,200	1,200	1,200	-
500461 - REPAIR & MAINT - VEHICLES	-	-	-	-
500470 - PRINTING & BINDING	5,200	5,200	3,902	1,298
500490 - OTHER CURRENT CHARGES	1,500	1,064	-	1,064
500510 - OFFICE SUPPLIES	3,000	3,000	1,962	1,038
500520 - OPERATING SUPPLIES	7,700	7,700	7,170	530
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	9,050	7,897	4,055	3,842
500640 - CAPITAL OUTLAY - OFFICE	-	-	-	-
500641 - CAPITAL OUTLAY - VEHICLES	26,500	26,500	22,925	3,575
00171005 - CODE COMPLIANCE Total	<u>1,391,787</u>	<u>1,391,787</u>	<u>1,243,898</u>	<u>147,889</u>
00180005 - PUBLIC WORKS				
500111 - ADMINISTRATIVE SALARIES	149,889	150,539	150,361	178
500120 - FULL TIME SALARIES	1,963,111	1,963,111	1,622,916	340,195
500125 - COMPENSATED ABSENCES	74,855	74,855	30,098	44,757
500130 - OTHER SALARIES	-	11,195	11,194	1
500140 - OVERTIME	5,000	10,946	11,829	(883)
500210 - FICA & MICA TAXES	168,244	168,244	135,487	32,757
500220 - RETIREMENT CONTRIBUTION	249,112	249,112	203,201	45,911
500230 - LIFE & HEALTH INSURANCE	576,627	576,627	448,347	128,280
500310 - PROFESSIONAL SERVICES	156,750	202,718	85,304	117,414
500340 - CONTRACTUAL SERVICES - OTHER	851,850	886,429	741,930	144,499
500346 - CONTRACTUAL SERV-FLEET MAINT	-	-	-	-
500400 - TRAVEL & PER DIEM	12,720	12,720	7,910	4,810
500410 - COMMUNICATION & FREIGHT	1,450	1,450	1,502	(52)
500430 - UTILITY SERVICES	173,100	176,152	152,736	23,416
500440 - RENTALS & LEASES	16,000	16,000	11,783	4,217
500460 - REPAIR & MAINT - OFFICE EQUIP	231,750	216,655	99,237	117,418
500461 - REPAIR & MAINT - VEHICLES	217,000	205,536	164,521	41,015
500465 - REPAIR & MAINT - BODY SHOP REP	70,000	260,999	165,347	95,652
500470 - PRINTING & BINDING	500	500	462	38
500480 - PROMOTIONAL ACTIVITIES	950	950	571	379
500490 - OTHER CURRENT CHARGES	-	-	-	-
500510 - OFFICE SUPPLIES	2,375	2,375	1,236	1,139
500520 - OPERATING SUPPLIES	196,650	196,650	156,441	40,209
500521 - OPERATING SUPPLIES - FUEL	-	-	(15,276)	15,276
500522 - OPERATING SUPPLIES - VEHICLES	425,000	675,000	646,842	28,158
500530 - ROAD MATERIAL SUPPLIES	15,000	15,000	12,748	2,252
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	12,664	14,664	10,241	4,423
500610 - CAPITAL - LAND	-	-	-	-
500620 - CAPITAL - BUILDING	-	-	-	-
500631 - IMPRV - STREET BEAUTIFICATIONS	-	2,080,405	488,427	1,591,978
500633 - IMPRV - STREET	-	1,323,894	-	1,323,894
500640 - CAPITAL OUTLAY - OFFICE	-	89,823	17,492	72,331
500641 - CAPITAL OUTLAY - VEHICLES	-	198,340	54,731	143,609
500650 - CONSTRUCTION IN PROGRESS	47,500	508,842	320,183	188,659
00180005 - PUBLIC WORKS Total	<u>5,618,097</u>	<u>10,289,731</u>	<u>5,737,799</u>	<u>4,551,932</u>
00190005 - PARKS AND RECREATION				
500111 - ADMINISTRATIVE SALARIES	118,041	118,241	118,176	65
500120 - FULL TIME SALARIES	2,031,859	2,031,859	1,829,748	202,111
500125 - COMPENSATED ABSENCES	77,318	77,318	43,407	33,911

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
500130 - OTHER SALARIES	1,193,726	1,173,283	770,562	402,721
500140 - OVERTIME	25,000	45,243	45,496	(253)
500210 - FICA & MICA TAXES	264,776	264,776	211,220	53,556
500220 - RETIREMENT CONTRIBUTION	257,307	257,307	226,554	30,753
500230 - LIFE & HEALTH INSURANCE	536,962	536,962	472,984	63,978
500310 - PROFESSIONAL SERVICES	72,459	74,859	14,130	60,729
500340 - CONTRACTUAL SERVICES - OTHER	435,929	435,929	372,376	63,553
500400 - TRAVEL & PER DIEM	10,870	10,870	7,231	3,639
500410 - COMMUNICATION & FREIGHT	10,375	10,375	9,750	625
500430 - UTILITY SERVICES	335,735	335,735	305,841	29,894
500440 - RENTALS & LEASES	161,650	161,650	134,653	26,997
500460 - REPAIR & MAINT - OFFICE EQUIP	712,672	725,872	557,241	168,631
500461 - REPAIR & MAINT - VEHICLES	4,500	4,500	-	4,500
500470 - PRINTING & BINDING	51,826	45,726	38,938	6,788
500480 - PROMOTIONAL ACTIVITIES	32,896	32,896	30,866	2,030
500490 - OTHER CURRENT CHARGES	300,108	300,108	240,735	59,373
500494 - CURR.CHARGES - CULTURAL EVENTS	106,120	106,120	94,107	12,013
500497 - CULTURAL GRANT - NEA	-	-	(1,240)	1,240
500510 - OFFICE SUPPLIES	6,000	6,000	4,239	1,761
500520 - OPERATING SUPPLIES	294,464	294,464	264,072	30,392
500521 - OPERATING SUPPLIES - FUEL	250	250	204	46
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	11,653	11,653	8,879	2,774
500620 - CAPITAL - BUILDING	-	234,704	-	234,704
500634 - IMPROVEMENTS	-	-	-	-
500640 - CAPITAL OUTLAY - OFFICE	-	44,565	44,063	502
500641 - CAPITAL OUTLAY - VEHICLES	41,100	41,100	-	41,100 **
500650 - CONSTRUCTION IN PROGRESS	-	531,565	22,270	509,295
500656 - CAPITAL-CENTRAL PARK CIP	-	33,689,940	-	33,689,940
00190005 - PARKS AND RECREATION Total	<u>7,093,596</u>	<u>41,603,870</u>	<u>5,866,500</u>	<u>35,737,370</u>
500920 - TRANSFER OUT-PENSION FUND	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
TOTAL EXPENDITURES	<u>64,012,177</u>	<u>103,928,614</u>	<u>58,276,823</u>	<u>45,651,791</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(707,005)</u>	<u>(40,573,442)</u>	<u>8,373,136</u>	<u>(48,946,578)</u>
OTHER FINANCING SOURCES (USES)				
381100 - OPERATING TRANSFERS IN	400,000	400,000	400,000	-
500914 - TRANSFER OUT-INFRASTRUCTURE FUND	(500,000)	(500,000)	(500,000)	-
500915 - TRANSFER OUT-OPEB LIABILITY	(400,000)	(400,000)	(400,000)	-
500917 - TRANSFER OUT-VEH. REP. FUND	(200,000)	(200,000)	(200,000)	-
500921 - TRANSFER OUT-BUILD TECH FUND	(5,622)	(5,622)	(5,622)	-
500922 - TRANSFER OUT-BUILDING FUND	(2,255,788)	(2,255,788)	(2,255,788)	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>(2,961,410)</u>	<u>(2,961,410)</u>	<u>(2,961,410)</u>	<u>-</u>
NET CHANGES IN FUND BALANCES			<u>5,411,726</u>	
FUND BALANCES-BEGINNING			<u>85,593,410</u>	
FUND BALANCES-ENDING			<u>\$ 91,005,136</u>	

* Year-End adjusting entry

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SERIES 2019 GO BOND FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>FY 2022 ORIGINAL BUDGET</u>	<u>FY 2022 FINAL BUDGET</u>	<u>FY 2022 ACTUAL AMOUNTS</u>	
REVENUES				
3035000 - SERIES 2019 GO BOND FUND				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 1,624	\$ 1,624 **
361110 - PARKS BOND INTEREST INCOME	200,000	200,000	150,219	(49,781) ***
367100 - CHANGE IN INVEST VALUE	-	-	(53,279)	(53,279) **
TOTAL REVENUES	<u>200,000</u>	<u>200,000</u>	<u>98,563</u>	<u>(101,437)</u>
EXPENDITURES				
30380005 - SERIES 2019 GO BOND FUND EXPENSE				
500120 - FULL TIME SALARIES	54,577	57,177	57,153	(24)
500125 - COMPENSATED ABSENCES	1,968	1,968	1,869	(99)
500140 - OVERTIME	-	13	14	1
500210 - FICA & MICA TAXES	4,326	4,476	4,467	(9)
500220 - RETIREMENT CONTRIBUTION	6,549	6,732	6,732	(0)
500230 - LIFE & HEALTH INSURANCE	1,345	5,455	5,451	(4)
500310 - PROFESSIONAL SERVICES	20,000	38,096	20,966	(17,130)
500650 - CONSTRUCTION IN PROGRESS	-	23,072,471	11,452,430	(11,620,041)
TOTAL EXPENDITURES	<u>88,765</u>	<u>23,186,388</u>	<u>11,549,081</u>	<u>(11,637,307)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>111,235</u>	<u>(22,986,388)</u>	<u>(11,450,518)</u>	<u>11,535,870</u>
NET CHANGES IN FUND BALANCES			<u>(11,450,518)</u>	
FUND BALANCES-BEGINNING			<u>24,185,601</u>	
FUND BALANCES-ENDING			<u>\$ 12,735,083</u>	

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SERIES 2021 GO BOND FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
3055000 - SERIES 2021 GO BOND FUND				
361110 - PARKS BOND INTEREST INCOME	\$ 70,000	\$ 70,000	\$ 455,033	\$ 385,033
367100 - CHANGE IN INVEST VALUE	-	-	(343,683)	(343,683) **
384110 - PARK BOND DEBT PROCEEDS	-	-	-	-
TOTAL REVENUES	<u>70,000</u>	<u>70,000</u>	<u>111,350</u>	<u>41,350</u>
EXPENDITURES				
30590005 - SERIES 2021 GO BOND FUND EXPENSE				
500310 - PROFESSIONAL SERVICES	50,000	63,058	19,845	(43,213)
500317 - PROFESSIONAL SERV-COST OF ISSUANCE	-	-	-	-
500650 - CONSTRUCTION IN PROGRESS	-	100,534,551	4,560,468	(95,974,083)
TOTAL EXPENDITURES	<u>50,000</u>	<u>100,597,609</u>	<u>4,580,313</u>	<u>(96,017,296)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>20,000</u>	<u>(100,527,609)</u>	<u>(4,468,962)</u>	<u>96,058,647</u>
NET CHANGES IN FUND BALANCES			(4,468,962)	
FUND BALANCES-BEGINNING			100,782,946	
FUND BALANCES-ENDING			<u>\$ 96,313,984</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
TRANSPORTATION FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
1018000 - TRANSPORTATION FUND REVENUE				
312410 - LOCAL OPTION FUEL TAX 1-6 CENT	\$ 683,234	\$ 683,234	\$ 744,086	\$ 60,852
312420 - LOCAL OPTION FUEL TAX 1-5 CENT	260,514	260,514	281,478	20,964
313905 - FRANCHISE FEES-FREEBEE ADV.	-	-	50	50
335450 - STATE-FUEL TAX REFUNDS	-	-	13,500	13,500 **
337100 - COUNTY REIMBURSEMENTS	-	-	19,144	19,144 **
361100 - INTEREST INCOME	70,000	70,000	104,695	34,695
363240 - ROADWAY IMPACT FEES	700,000	700,000	812,792	112,792
367100 - CHANGE IN INVEST VALUE	-	-	(623,963)	(623,963) **
369100 - MISCELLANEOUS INCOME	-	-	299	299 **
TOTAL REVENUES	<u>1,713,748</u>	<u>1,713,748</u>	<u>1,352,080</u>	<u>(361,668)</u>
EXPENDITURES				
10180005 - TRANSPORTATION FUND EXPENSE				
500120 - FULL TIME SALARIES	325,299	325,299	235,999	89,300
500125 - COMPENSATED ABSENCES	11,729	11,729	-	11,729
500210 - FICA & MICA TAXES	25,782	25,782	17,896	7,886
500220 - RETIREMENT CONTRIBUTION	39,036	39,036	27,652	11,384
500230 - LIFE & HEALTH INSURANCE	78,216	78,216	34,892	43,324
500310 - PROFESSIONAL SERVICES	127,150	635,616	151,582	484,034
500340 - CONTRACTUAL SERVICES-OTHER	-	800,000	403,573	396,428
500341 - CONTRACTUAL SERVICES-ENGINEER	400,500	1,417,475	77,529	1,339,946
500400 - TRAVEL & PER DIEM	4,750	3,927	1,914	2,013
500520 - OPERATING SUPPLIES	3,300	16,300	2,569	13,731
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	26,672	26,672	26,625	47
500630 - IMPRV - SIDEWALKS	-	823	820	3
500631 - IMPRV - STREET BEAUTIFICATIONS	-	628,111	-	628,111
500633 - IMPRV - STREET	2,295,000	8,845,882	78,979	8,766,903
500650 - CONSTRUCTION IN PROGRESS	766,250	1,767,483	281,992	1,485,491
TOTAL EXPENDITURES	<u>4,103,684</u>	<u>14,622,351</u>	<u>1,342,023</u>	<u>13,280,328</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,389,936)</u>	<u>(12,908,603)</u>	<u>10,057</u>	<u>12,918,660</u>
NET CHANGES IN FUND BALANCES			<u>10,057</u>	
FUND BALANCES-BEGINNING			<u>13,266,179</u>	
FUND BALANCES-ENDING			<u>\$ 13,276,236</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
PEOPLE'S TRANSPORTATION FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>		FY 2022 ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET		
REVENUES				
1068000 - PUBLIC WKS REVENUE				
312600 - MUNICIPAL SURTAX - CITT FUNDS	\$ 2,916,820	\$ 2,916,820	\$ 4,194,891	\$ 1,278,071
334102 - FDOT GRANT - FEDERAL EARMARKS	-	-	258,030	258,030 **
361100 - INTEREST INCOME	-	-	4,358	4,358 **
TOTAL REVENUES	<u>2,916,820</u>	<u>2,916,820</u>	<u>4,457,279</u>	<u>1,540,459</u>
EXPENDITURES				
10680005 - PUBLIC WKS EXPENSES				
500340 - PROFESSIONAL SERVICES	-	-	(106)	(106) **
500341 - CONTRACTUAL SERVICES-ENGINEER	3,131,000	3,131,000	2,783,835	(347,165)
500633 - IMPRV - STREET	100,000	100,000	-	(100,000)
TOTAL EXPENDITURES	<u>3,231,000</u>	<u>3,231,000</u>	<u>2,783,729</u>	<u>(447,271)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(314,180)</u>	<u>(314,180)</u>	1,673,550	1,987,730
NET CHANGES IN FUND BALANCES			<u>1,673,550</u>	
FUND BALANCES-BEGINNING			<u>2,511,034</u>	
FUND BALANCES-ENDING			<u>\$ 4,184,584</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
LAW ENFORCEMENT TRUST FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
1056000 - LAW ENFORCEMENT TRUST REVENUE				
359300 - FORFEITURES - LOCAL	\$ -	\$ -	\$ 32,656	\$ 32,656 **
361100 - INTEREST INCOME	-	-	124	124 **
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>32,780</u>	<u>32,780</u>
EXPENDITURES				
10560005 - LAW ENFORCEMENT TRUST EXPENSE				
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	-	-	20,000	20,000 **
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>12,780</u>	<u>12,780</u>
NET CHANGES IN FUND BALANCES			<u>12,780</u>	
FUND BALANCES-BEGINNING			<u>249,291</u>	
FUND BALANCES-ENDING			<u>\$ 262,071</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUILDING TECHNOLOGY FUND
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>		FY 2022 ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET		
REVENUES				
1087000 - BUILDING REVENUE				
341904 - BLDG TECH ADMINISTRATIVE FEE	\$ 190,000	\$ 190,000	\$ 257,265	\$ 67,265
361100 - INTEREST INCOME	-	-	309	309 **
TOTAL REVENUES	<u>190,000</u>	<u>190,000</u>	<u>257,574</u>	<u>67,574</u>
EXPENDITURES				
10870005 - BUILDING				
500464 - REPAIR & MAINT-OFF. EQUIP. OTH	336,989	363,252	320,668	42,584 *
500520 - OPERATING SUPPLIES	-	-	17,536	(17,536) *
500652 - CAPITAL OUTLAY-OTHER	-	80,213	-	80,213 *
TOTAL EXPENDITURES	<u>336,989</u>	<u>443,465</u>	<u>338,204</u>	<u>105,261</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>(146,989)</u>	<u>(253,465)</u>	<u>(80,630)</u>	<u>172,835</u>
OTHER FINANCING SOURCES (USES)				
500921 - TRANSFER OUT - BUILD TECH FUND	130,000	146,263	146,263	-
500921 - TRANSFER OUT-BUILD TECH FUND	5,622	5,622	5,622	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>135,622</u>	<u>151,885</u>	<u>151,885</u>	<u>-</u>
NET CHANGES IN FUND BALANCES			<u>71,255</u>	
FUND BALANCES-BEGINNING			<u>139,347</u>	
FUND BALANCES-ENDING			<u>\$ 210,602</u>	

* Year-End adjusting entry

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUILDING FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
322100 - BUILDING PERMITS	\$ 3,500,000	\$ 3,500,000	\$ 5,526,365	\$ 2,026,365
359101 - FINES - PERMIT VIOLATIONS	-	-	52,230	52,230 **
361100 - INTEREST INCOME	-	-	4,219	4,219 **
TOTAL REVENUES	<u>3,500,000</u>	<u>3,500,000</u>	<u>5,582,814</u>	<u>2,082,814</u>
EXPENDITURES				
500111 - ADMINISTRATIVE SALARIES	154,914	154,914	150,528	4,386
500120 - FULL TIME SALARIES	2,634,349	2,634,349	2,190,369	443,980
500125 - COMPENSATED ABSENCES	100,096	100,096	29,165	70,931
500130 - OTHER SALARIES	51,040	6,347	-	6,347
500140 - OVERTIME	80,000	124,693	127,964	(3,271)
500210 - FICA & MICA TAXES	232,138	232,138	185,749	46,389
500220 - RETIREMENT CONTRIBUTION	333,126	333,126	273,304	59,822
500230 - LIFE & HEALTH INSURANCE	745,577	745,577	454,910	290,667
500310 - PROFESSIONAL SERVICES	350,000	333,737	232,906	100,831
500400 - TRAVEL & PER DIEM	29,705	28,705	13,619	15,086
500410 - COMMUNICATION & FREIGHT	3,700	3,700	3,515	185
500460 - REPAIR & MAINT - OFFICE EQUIP	645	645	-	645
500461 - REPAIR & MAINT - VEHICLES	200	200	-	200
500470 - PRINTING & BINDING	9,500	12,500	7,217	5,283
500510 - OFFICE SUPPLIES	7,000	7,000	340	6,660
500520 - OPERATING SUPPLIES	25,970	25,970	4,630	21,340
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	24,274	22,274	8,619	13,655
500541 - DUES/SUBS./MEMBER./TRAINING	35,005	35,005	12,784	22,221
500640 - CAPITAL OUTLAY - OFFICE	57,722	57,722	0	57,722
500641 - CAPITAL OUTLAY - VEHICLES	40,000	40,000	0	40,000
TOTAL EXPENDITURES	<u>4,914,961</u>	<u>4,898,698</u>	<u>3,695,618</u>	<u>1,203,080</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,414,961)</u>	<u>(1,398,698)</u>	<u>1,887,196</u>	<u>3,285,894</u>
OTHER FINANCING SOURCES (USES)				
381100 - OPERATING TRANSFERS IN	2,255,788	2,255,788	2,255,788	-
500921 - TRANSFER OUT - BUILD TECH FUND	(130,000)	(146,263)	(146,263)	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>2,125,788</u>	<u>2,109,525</u>	<u>2,109,525</u>	<u>-</u>
NET CHANGES IN FUND BALANCES			<u>3,996,721</u>	
FUND BALANCES-BEGINNING			<u>(35)</u>	
FUND BALANCES-ENDING			<u>\$ 3,996,686</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC ARTS PROGRAM FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
1104000 - PUBLIC ARTS PROGRAM REVENUE				
324720 - IMPACT FEES-COMM. PUBLIC ART	\$ 350,000	\$ 350,000	\$ 576,652	\$ 226,652
361100 - INTEREST INCOME	-	-	2,995	2,995 **
369100 - MISCELLANEOUS INCOME	-	-	71	71
TOTAL REVENUES	<u>350,000</u>	<u>350,000</u>	<u>579,718</u>	<u>229,718</u>
EXPENDITURES				
11040005 - PUBLIC ARTS PROGRAM EXPENSES				
500310 - PROFESSIONAL SERVICES	30,000	30,000	-	(30,000)
500450 - INSURANCE	-	12,000	-	(12,000)
500466 - INSTALL & MAINT - ART EXHIBITS	-	38,000	-	(38,000)
500652 - CAPITAL OUTLAY-OTHER	970,000	920,000	-	(920,000)
TOTAL EXPENDITURES	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(650,000)</u>	<u>(650,000)</u>	<u>579,718</u>	<u>1,229,718</u>
NET CHANGES IN FUND BALANCES			<u>579,718</u>	
FUND BALANCES-BEGINNING			<u>1,811,069</u>	
FUND BALANCES-ENDING			<u>\$ 2,390,787</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
AMERICAN RESCUE PLAN ACT FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
1115000 - AMERICAN RESCUE REVENUE				
331102 - FEDERAL REIMB-AMERICAN RESCUE	\$ 6,439,474	\$ 6,439,474	\$ 144,218	\$ (6,295,257) ***
361100 - INTEREST INCOME	0	0	12,691	12,691 **
369100 - MISCELLANEOUS INCOME	0	0	208	208 **
TOTAL REVENUES	<u>6,439,474</u>	<u>6,439,474</u>	<u>157,117</u>	<u>(6,282,357)</u>
EXPENDITURES				
11150005 - AMERICAN RESCUE PLAN EXPENSES				
500652 - CAPITAL OUTLAY-OTHER	12,874,721	12,874,721	139,990	12,734,731
500520 - OPERATING SUPPLIES	4,227	4,227	4,228	(1)
TOTAL EXPENDITURES	<u>12,878,948</u>	<u>12,878,948</u>	<u>144,218</u>	<u>12,734,730</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,439,474)</u>	<u>(6,439,474)</u>	<u>12,899</u>	<u>6,452,373</u>
NET CHANGES IN FUND BALANCES			<u>12,899</u>	
FUND BALANCES-BEGINNING			<u>1,222</u>	
FUND BALANCES-ENDING			<u>\$ 14,121</u>	

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
PARK IMPACT FEE FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
1029000 - PARK IMPACT FUND REVENUE				
361100 - INTEREST INCOME	\$ 10,000	\$ 10,000	\$ 30,968	20,968
363270 - PARK IMPACT FEES	250,000	250,000	118,462	(131,538) ***
TOTAL REVENUES	<u>260,000</u>	<u>260,000</u>	<u>149,430</u>	<u>(110,570)</u>
EXPENDITURES				
10290005 - PARK IMPACT FEE EXPENSES				
500520 - OPERATING SUPPLIES	1,810	10,910	8,155	2,755
500610 - CAPITAL - LAND	-	20,875	19,125	1,750
500634 - IMPROVEMENTS	25,000	165,790	11,747	154,043
500640 - CAPITAL OUTLAY - OFFICE	5,000	23,622	9,794	13,828
500650 - CONSTRUCTION IN PROGRESS	-	1,910,290	-	1,910,290
500565 - CAPITAL-CENTRAL PARK CIP	-	3,500,000	-	3,500,000
TOTAL EXPENDITURES	<u>31,810</u>	<u>5,631,487</u>	<u>48,821</u>	<u>5,582,666</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>228,190</u>	<u>-5,371,487</u>	<u>100,609</u>	<u>-5,472,096</u>
NET CHANGES IN FUND BALANCES			<u>100,609</u>	
FUND BALANCES-BEGINNING			<u>6,794,691</u>	
FUND BALANCES-ENDING			<u>\$ 6,895,300</u>	

*** Line Item Actual did not reach budgeted amount

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
POLICE IMPACT FEE FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
1036000 - POLICE IMPACT FEE REVENUES				
361100 - INTEREST INCOME	\$ 5,000	\$ 5,000	\$ 4,759	\$ (241) ***
363220 - POLICE IMPACT FEES	<u>250,000</u>	<u>250,000</u>	<u>392,729</u>	<u>142,729</u>
TOTAL REVENUES	<u>255,000</u>	<u>255,000</u>	<u>397,488</u>	<u>142,488</u>
EXPENDITURES				
10360005 - POLICE IMPACT FEE EXPENSES				
500310 - PROFESSIONAL SERVICES	-	-	(9)	(9) **
500520 - OPERATING SUPPLIES	244,800	247,600	340,420	92,820 *
500640 - CAPITAL OUTLAY - OFFICE	77,897	77,672	-	(77,672)
500641 - CAPITAL OUTLAY - VEHICLES	293,628	320,139	201,558	(118,581)
500650 - CONSTRUCTION IN PROGRESS	-	357,030	345,825	(11,205)
500652 - CAPITAL OUTLAY-OTHER	<u>76,000</u>	<u>76,000</u>	<u>42,136</u>	<u>(33,864)</u>
TOTAL EXPENDITURES	<u>692,325</u>	<u>1,078,441</u>	<u>929,931</u>	<u>(148,510)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(437,325)</u>	<u>(823,441)</u>	<u>(532,443)</u>	<u>290,998</u>
NET CHANGES IN FUND BALANCES			<u>(532,443)</u>	
FUND BALANCES-BEGINNING			<u>857,894</u>	
FUND BALANCES-ENDING			<u>\$ 325,451</u>	

* Year-End adjusting entry

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
CAPITAL IMPROVEMENTS PROJECTS FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>		<u>FY 2022 ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>FY 2022 ORIGINAL BUDGET</u>	<u>FY 2022 FINAL BUDGET</u>		
REVENUES				
3015000 - CAPITAL IMPROV FUND REVENUE				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 820	\$ 820 **
500310 - PROFESSIONAL SERVICES	-	-	21	21 **
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>841</u>	<u>841</u>
EXPENDITURES				
30150005 - PUBLIC WORKS				
30180005 - PUBLIC WORKS				
500310 - PROFESSIONAL SERVICES	19,000	29,176	6,471	(22,705)
500520 - OPERATING SUPPLIES	-	-	192,723	192,723 **
500620 - CAPITAL OUTLAY - BUILDING	-	549,736	78,546	(471,190)
500634 - IMPROVEMENTS	-	221,483	19,800	(201,683)
TOTAL EXPENDITURES	<u>19,000</u>	<u>800,395</u>	<u>297,540</u>	<u>(502,855)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(19,000)</u>	<u>(800,395)</u>	<u>(296,699)</u>	<u>503,696</u>
NET CHANGES IN FUND BALANCES			<u>(296,699)</u>	
FUND BALANCES-BEGINNING			<u>791,062</u>	
FUND BALANCES-ENDING			<u>\$ 494,363</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
INFRASTRUCTURE REPLACEMENT FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
3025000 - INFRAS.REPLACEMENT FUND				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 26,522	\$ 26,522 **
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>26,522</u>	<u>26,522</u>
EXPENDITURES				
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>26,522</u>	<u>26,522</u>
OTHER FINANCING SOURCES (USES)				
381100 - OPERATING TRANSFERS IN	500,000	500,000	500,000	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES			<u>526,522</u>	
FUND BALANCES-BEGINNING			<u>2,811,347</u>	
FUND BALANCES-ENDING			<u>\$ 3,337,869</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
VEHICLE REPLACEMENT FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
3045000 - VEHICLE REPLACEMENT FUND				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 419	\$ 419 **
369900 - INSURANCE PROCEEDS	-	-	15,879	15,879 **
500310 - PROFESSIONAL SERVICES	-	-	11	11 **
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>16,309</u>	<u>16,309</u>
EXPENDITURES				
3045000 - VEHICLE REPLACEMENT FUND				
500641 - CAPITAL OUTLAY - VEHICLES	250,000	259,400	-	(259,400)
TOTAL EXPENDITURES	<u>250,000</u>	<u>259,400</u>	<u>-</u>	<u>(259,400)</u>
OTHER FINANCING SOURCES (USES)				
381100 - OPERATING TRANSFERS IN	200,000	200,000	200,000	-
TOTAL OTHER FINANCING SOURCES AND USES	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES			<u>216,309</u>	
FUND BALANCES-BEGINNING			<u>117,553</u>	
FUND BALANCES-ENDING			<u>\$ 333,862</u>	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BOND DEBT SERVICE FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2022 ORIGINAL BUDGET	FY 2022 FINAL BUDGET	FY 2022 ACTUAL AMOUNTS	
REVENUES				
2015000 - BOND DEBT SERVICE				
311100 - AD VALOREM TAXES-CURRENT	\$ -	\$ -	\$ 35	\$ 35 **
311200 - AD VALOREM TAXES-DELINQUENT	-	-	129,225	129,225 **
311300 - SPECIAL AD VALOREM TAXES	<u>7,582,562</u>	<u>7,582,562</u>	<u>7,227,653</u>	<u>(354,909) ***</u>
TOTAL REVENUES	<u>7,582,562</u>	<u>7,582,562</u>	<u>7,356,913</u>	<u>(225,649)</u>
EXPENDITURES				
20150005 - BOND DEBT SERVICE				
500713 - DEBT SERVICE-PRINCIPAL BOND	930,000	930,000	930,000	-
500714 - DEBT SERV-PRINCIPAL 2021 BOND	1,110,000	1,110,000	1,110,000	-
500721 - DEBT SERVICE-INTEREST BOND	1,506,082	1,506,082	1,506,081	(1)
500722 - DEBT SERVICE-INTEREST 2021 BOND	<u>4,029,548</u>	<u>4,029,548</u>	<u>4,029,547</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>7,575,630</u>	<u>7,575,630</u>	<u>7,575,628</u>	<u>(2)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,932</u>	<u>6,932</u>	<u>(218,715)</u>	<u>(225,647)</u>
NET CHANGES IN FUND BALANCES			<u>(218,715)</u>	
FUND BALANCES-BEGINNING			<u>453</u>	
FUND BALANCES-ENDING			<u>\$ (218,262)</u>	

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount