

# CITY OF DORAL

FLORIDA



## BUDGETARY SCHEDULES – OBJECT LEVEL

FISCAL YEAR ENDED SEPTEMBER 30, 2021

**CITY OF DORAL, FLORIDA**  
BUDGETARY SCHEDULES - OBJECT LEVEL  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

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**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                    | <b>PAGES</b> |
|------------------------------------|--------------|
| INDEPENDENT AUDITORS' REPORT       | <b>1</b>     |
| <br><b>BUDGETARY SCHEDULES:</b>    |              |
| GENERAL FUND                       | <b>2-9</b>   |
| SERIES 2019 GO BOND FUND           | <b>10</b>    |
| SERIES 2021 GO BOND FUND           | <b>11</b>    |
| BOND DEBT SERVICE FUND             | <b>12</b>    |
| TRANSPORTATION FUND                | <b>13</b>    |
| LAW ENFORCEMENT TRUST FUND         | <b>14</b>    |
| PEOPLE'S TRANSPORTATION FUND       | <b>15</b>    |
| BUILDING TECHNOLOGY FUND           | <b>16</b>    |
| PUBLIC ARTS PROGRAM FUND           | <b>17</b>    |
| PARK IMPACT FEE FUND               | <b>18</b>    |
| POLICE IMPACT FEE FUND             | <b>19</b>    |
| CAPITAL IMPROVEMENTS PROJECTS FUND | <b>20</b>    |
| INFRASTRUCTURE REPLACEMENT FUND    | <b>21</b>    |
| VEHICLE REPLACEMENT FUND           | <b>22</b>    |



## 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, 2021, and issued our report thereon dated April 29, 2022, 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 2-22 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  
April 29, 2022

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                             | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                             | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| <b>REVENUES</b>                             |                                        |                                     |                                   |                                                                       |
| 0011200 - CITY CLERK REVENUE                |                                        |                                     |                                   |                                                                       |
| 341900 - LIEN SEARCH FEES                   | \$ 21,000                              | \$ 21,000                           | \$ 30,788                         | \$ (9,788)                                                            |
| 341901 - CANDIDATE QUALIFYNG FEES           | -                                      | -                                   | 200                               | (200) **                                                              |
| 0011200 - CITY CLERK REVENUE Total          | 21,000                                 | 21,000                              | 30,988                            | (9,988)                                                               |
| 0014000 - PLANNING AND ZONING REVENUE       |                                        |                                     |                                   |                                                                       |
| 321100 - LOCAL BUSINESS LICENSE TAX         | 1,000,000                              | 1,000,000                           | 989,308                           | 10,692 ***                                                            |
| 329300 - ZONING HEARING FEES                | 20,000                                 | 20,000                              | 51,500                            | (31,500)                                                              |
| 329400 - ZONING PLAN REVIEW FEES            | 55,000                                 | 55,000                              | 150,871                           | (95,871)                                                              |
| 329401 - ZONING PERMIT REVIEW FEES          | 60,000                                 | 60,000                              | 103,873                           | (43,873)                                                              |
| 338100 - COUNTY BUSINESS TAX RECIEPTS       | 55,000                                 | 55,000                              | 96,501                            | (41,501)                                                              |
| 0014000 - PLANNING AND ZONING REVENUE Total | 1,190,000                              | 1,190,000                           | 1,392,053                         | 202,053                                                               |
| 0015000 - GENERAL GOVERNMENT REVENUE        |                                        |                                     |                                   |                                                                       |
| 311100 - AD VALOREM TAXES - CURRENT         | 25,851,181                             | 25,851,181                          | 25,077,150                        | 774,031 ***                                                           |
| 311200 - AD VALOREM TAXES-DELINQUENT        | 500,000                                | 500,000                             | 636,612                           | (136,612)                                                             |
| 313100 - FRANCHISE FEES - ELECTRICITY       | 4,000,000                              | 4,000,000                           | 6,633,825                         | (2,633,825)                                                           |
| 314100 - UTILITY TAXES - ELECTRICITY        | 7,600,000                              | 7,600,000                           | 8,140,057                         | (540,057)                                                             |
| 314200 - COMMUNICATION SERVICES TAX         | 3,149,488                              | 3,149,488                           | 3,478,659                         | (329,171)                                                             |
| 314300 - UTILITY TAXES - WATER              | 1,100,000                              | 1,100,000                           | 1,411,566                         | (311,566)                                                             |
| 314400 - UTILITY TAXES - GAS                | 80,000                                 | 80,000                              | 185,835                           | (105,835)                                                             |
| 331101 - FEDERAL REIMB-CARES ACT            | -                                      | -                                   | 219,503                           | (219,503) **                                                          |
| 335120 - STATE SHARING REVENUE              | 1,526,254                              | 1,526,254                           | 1,654,058                         | (127,804)                                                             |
| 335150 - ALCOHOLIC BEVERAGE TAX             | 70,000                                 | 70,000                              | 71,083                            | (1,083)                                                               |
| 335180 - HALF CENT SALES TAX                | 4,968,984                              | 4,968,984                           | 5,774,687                         | (805,703)                                                             |
| 361100 - INTEREST INCOME                    | 1,000,000                              | 1,000,000                           | 879,439                           | 120,561                                                               |
| 362100 - LEASE AGREEMENT-DORAL PREP         | 12                                     | 12                                  | 14                                | (2)                                                                   |
| 366200 - PRIVATE CONTRIBUTIONS-OTHER        | -                                      | -                                   | 15                                | (15)                                                                  |
| 367100 - CHANGE IN INVEST VALUE             | -                                      | -                                   | (537,701)                         | 537,701 **                                                            |
| 369100 - MISCELLANEOUS INCOME               | 35,000                                 | 35,000                              | 141,433                           | (106,433)                                                             |
| 369200 - PRIOR YEARS RECOVERY               | 10,000                                 | 10,000                              | 52,383                            | (42,383)                                                              |
| 369301 - SETTLEMENT - VIEWPOINT             | -                                      | -                                   | 37,500                            | (37,500) **                                                           |
| 369900 - INSURANCE PROCEEDS                 | -                                      | -                                   | 51,612                            | (51,612) **                                                           |
| 0015000 - GENERAL GOVERNMENT REVENUE Total  | 49,890,919                             | 49,890,919                          | 53,907,728                        | (4,016,809)                                                           |
| 0016000 - POLICE REVENUE                    |                                        |                                     |                                   |                                                                       |
| 313920 - TOWING FEES                        | 11,000                                 | 11,000                              | 10,380                            | 620 ***                                                               |
| 329200 - ALARM PERMITS                      | 190,000                                | 190,000                             | 180,809                           | 9,191 ***                                                             |
| 331200 - DOJ BRYNE GRANT                    | -                                      | -                                   | 15,186                            | (15,186) **                                                           |
| 334200 - STATE OF FL JAG GRANT -2009        | -                                      | -                                   | 7,040                             | (7,040) **                                                            |
| 341520 - COURT ORD. RESTITUTION PYMTS       | -                                      | -                                   | 288                               | (288) **                                                              |
| 342100 - POLICE SERVICES                    | 750,000                                | 750,000                             | 1,556,822                         | (806,822)                                                             |
| 342110 - POLICE SERVICES - RECORDS          | 8,000                                  | 8,000                               | 9,629                             | (1,629)                                                               |
| 342115 - SCHOOL CROSSING GUARDS             | 70,000                                 | 70,000                              | 60,180                            | 9,820 ***                                                             |
| 342130 - POLICE SERVICES-SCHOOL OFFICER     | 577,007                                | 577,007                             | 253,889                           | 323,118 ***                                                           |
| 351100 - JUDGEMENTS & FINES                 | 350,000                                | 350,000                             | 204,505                           | 145,495 ***                                                           |
| 351150 - SAFETY REDLIGHT CAMERAS            | 1,125,000                              | 1,125,000                           | 848,531                           | 276,469 ***                                                           |
| 351200 - COURT-INVESTIGATIVE RECOVERY       | 5,000                                  | 5,000                               | -                                 | 5,000 ***                                                             |
| 369103 - POLICE AUTO TAKE HOME PGM          | 9,000                                  | 9,000                               | 9,900                             | (900) ***                                                             |
| 369105 - PD MISC-SRO OT RECOVERY            | 20,000                                 | 20,000                              | 27,654                            | (7,654)                                                               |
| 0016000 - POLICE REVENUE Total              | 3,115,007                              | 3,115,007                           | 3,184,813                         | (69,806)                                                              |
| 0017000 - BUILDING REVENUE                  |                                        |                                     |                                   |                                                                       |
| 322100 - BUILDING PERMITS                   | 4,063,176                              | 4,063,176                           | 3,351,875                         | 711,301 ***                                                           |
| 329101 - OTHER FEES - BOILER FEES           | 27,000                                 | 27,000                              | 11,065                            | 15,935 ***                                                            |
| 329500 - CERTIFICATES OF OCCUPANCY          | 380,000                                | 380,000                             | 172,356                           | 207,644 ***                                                           |
| 329600 - CONCURRENCY FEES                   | 90,000                                 | 90,000                              | 33,708                            | 56,292 ***                                                            |
| 341303 - BUILDING TRAINING FEES             | 20,000                                 | 20,000                              | 2,779                             | 17,221 ***                                                            |
| 341902 - BLDG ADMINISTRATIVE FEES           | 100,000                                | 100,000                             | 56,976                            | 43,024 ***                                                            |
| 341903 - BLDG RECORDS REQUEST               | 75,000                                 | 75,000                              | 102,603                           | (27,603)                                                              |

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                              | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|----------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                              | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| 342901 - BLDG RECERT FEES 40-YR              | 10,000                                 | 10,000                              | 8,530                             | 1,470 ***                                                             |
| 359101 - FINES - PERMIT VIOLATIONS           | -                                      | -                                   | 2,080                             | (2,080) **                                                            |
| 369101 - BLDG MISC - OT RECOVERY             | 250,000                                | 250,000                             | 119,297                           | 130,703 ***                                                           |
| 369102 - BLDG MISC - COPY SCAN FEES          | 72,000                                 | 72,000                              | 6,013                             | 65,987 ***                                                            |
| 0017000 - BUILDING REVENUE Total             | 5,087,176                              | 5,087,176                           | 3,867,283                         | 1,219,893                                                             |
| 0017100 - CODE REVENUE                       |                                        |                                     |                                   |                                                                       |
| 329800 - CODE DEFAULT PROPERTY FEES          | 30,000                                 | 30,000                              | 38,900                            | (8,900)                                                               |
| 341900 - LIEN SEARCH FEES                    | 185,000                                | 185,000                             | 286,855                           | (101,855)                                                             |
| 351100 - JUDGEMENTS & FINES                  | 150,000                                | 150,000                             | 103,815                           | 46,185 ***                                                            |
| 359101 - FINES - PERMIT VIOLATIONS           | 150,000                                | 150,000                             | 154,480                           | (4,480)                                                               |
| 0017100 - CODE REVENUE Total                 | 515,000                                | 515,000                             | 584,050                           | (69,050)                                                              |
| 0018000 - PUBLIC WORKS REVENUE               |                                        |                                     |                                   |                                                                       |
| 313700 - FRANCHISE FEES - SOLID WASTE        | 1,200,000                              | 1,200,000                           | 1,572,749                         | (372,749)                                                             |
| 313900 - FRANCHISE FEES - BUS BENCH ADS      | 15,000                                 | 15,000                              | 16,146                            | (1,146)                                                               |
| 329402 - PW-PLATTING PERMIT FEES             | 65,000                                 | 65,000                              | 25,665                            | 39,335 ***                                                            |
| 329700 - PUBLIC WORKS PERMITS                | 150,000                                | 150,000                             | 275,223                           | (125,223)                                                             |
| 337100 - COUNTY REIMBURSEMENTS               | -                                      | -                                   | 248,510                           | (248,510) **                                                          |
| 0018000 - PUBLIC WORKS REVENUE Total         | 1,430,000                              | 1,430,000                           | 2,138,293                         | (708,293)                                                             |
| 0019000 - PARKS AND RECREATION REVENUE       |                                        |                                     |                                   |                                                                       |
| 347200 - RECREATION FEES                     | 50,000                                 | 50,000                              | 82,287                            | (32,287)                                                              |
| 347201 - RECREATION - RENTALS                | 60,000                                 | 60,000                              | 103,511                           | (43,511)                                                              |
| 347202 - RECREATION - BRONCO REGIS.          | 10,000                                 | 10,000                              | 27,702                            | (17,702)                                                              |
| 347203 - RECREATION-CONCESSIONS              | 4,000                                  | 4,000                               | 2,440                             | 1,560 ***                                                             |
| 347204 - RECREATION-TAXABLE SALES            | 11,000                                 | 11,000                              | 266                               | 10,734 ***                                                            |
| 347400 - RECREATION - SPECIAL EVENTS         | 14,000                                 | 14,000                              | 7,233                             | 6,767 ***                                                             |
| 347401 - RECREATION - SPONSORSHIPS           | 50,000                                 | 50,000                              | 16,325                            | 33,675 ***                                                            |
| 347402 - RECREATION - CAMPS                  | -                                      | -                                   | 41,988                            | (41,988) **                                                           |
| 347403 - RECREATION - TENNIS                 | 40,000                                 | 40,000                              | 60,244                            | (20,244)                                                              |
| 347404 - RECREATION - SOCCER                 | 100,000                                | 100,000                             | 160,021                           | (60,021)                                                              |
| 347405 - RECREATION-COMMUNITY CENTER         | 50,000                                 | 50,000                              | 76,723                            | (26,723)                                                              |
| 347406 - RECREATION-TRAINING                 | -                                      | -                                   | 150                               | (150)                                                                 |
| 347407 - RECREATION-BASEBALL                 | 5,000                                  | 5,000                               | 11,702                            | (6,702)                                                               |
| 369104 - MAU PARK                            | 7,000                                  | 7,000                               | 7,000                             | -                                                                     |
| 369400 - MISC.PARK FEES                      | -                                      | -                                   | 700                               | (700) **                                                              |
| 0019000 - PARKS AND RECREATION REVENUE Total | 401,000                                | 401,000                             | 598,291                           | (197,291)                                                             |
| TOTAL REVENUES                               | 61,650,102                             | 61,650,102                          | 65,703,499                        | (4,053,397)                                                           |

**EXPENDITURES**

|                                          |         |         |         |          |
|------------------------------------------|---------|---------|---------|----------|
| 00110005 - OFFICE OF THE MAYOR & COUNCIL |         |         |         |          |
| 500110 - CHARTER COMPENSATION            | 142,601 | 142,601 | 139,567 | 3,034    |
| 500120 - FULL TIME SALARIES              | 381,826 | 381,826 | 366,604 | 15,222   |
| 500125 - COMPENSATED ABSENCES            | 13,744  | 13,744  | 3,789   | 9,955    |
| 500210 - FICA & MICA TAXES               | 55,098  | 55,098  | 50,269  | 4,829    |
| 500220 - RETIREMENT CONTRIBUTION         | 71,404  | 73,207  | 73,206  | 1        |
| 500230 - LIFE & HEALTH INSURANCE         | 280,804 | 274,942 | 300,079 | (25,137) |
| 500400 - TRAVEL & PER DIEM               | 26,100  | 26,100  | 25,665  | 435      |
| 500401 - COUNCIL STIPEND                 | 150,000 | 150,000 | 147,188 | 2,812    |
| 50040A - TRAVEL-COUNCIL SEAT MAYOR       | 10,000  | 6,000   | 5,190   | 810      |
| 50040B - TRAVEL-COUNCIL SEAT ONE         | 5,000   | 5,000   | 3,522   | 1,478    |
| 50040C - TRAVEL-COUNCIL SEAT TWO         | 5,000   | 5,000   | 1,649   | 3,351    |
| 50040D - TRAVEL-COUNCIL SEAT THREE       | 5,000   | 6,157   | 6,156   | 1        |
| 50040E - TRAVEL-COUNCIL SEAT FOUR        | 5,000   | 11,486  | 11,485  | 1        |
| 500410 - COMMUNICATION & FREIGHT         | 13,800  | 10,043  | 10,043  | -        |
| 50048A - PROM.ACT.-COUNCIL SEAT MAYOR    | 500     | 500     | 347     | 153      |
| 50048B - PROM.ACT.-COUNCIL SEAT ONE      | 500     | 500     | 495     | 5        |
| 50048C - PROM.ACT.-COUNCIL SEAT TWO      | 500     | 500     | -       | 500      |
| 50048D - PROM.ACT.-COUNCIL SEAT THREE    | 500     | 500     | 235     | 265      |

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                                | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                                | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| 50048E - PROM.ACT.-COUNCIL SEAT FOUR           | 500                                    | 1,100                               | 1,100                             | -                                                                     |
| 50051A - OFF.SUPP.-COUNCIL SEAT MAYOR          | 5,000                                  | 5,000                               | 4,830                             | 170                                                                   |
| 50051B - OFF.SUPP.-COUNCIL SEAT ONE            | 5,000                                  | 5,000                               | 1,165                             | 3,835                                                                 |
| 50051C - OFF.SUPP.-COUNCIL SEAT TWO            | 5,000                                  | 5,000                               | 672                               | 4,328                                                                 |
| 50051D - OFF.SUPP.-COUNCIL SEAT THREE          | 5,000                                  | 5,000                               | 4,535                             | 465                                                                   |
| 50051E - OFF.SUPP.-COUNCIL SEAT FOUR           | 5,000                                  | 3,033                               | 2,917                             | 116                                                                   |
| 50054A - DUES/MEMB.-COUNCIL SEAT MAYOR         | 6,000                                  | 15,254                              | 15,253                            | 1                                                                     |
| 50054B - DUES/MEMB.-COUNCIL SEAT ONE           | 6,000                                  | 6,000                               | 2,435                             | 3,565                                                                 |
| 50054C - DUES/MEMB.-COUNCIL SEAT TWO           | 6,000                                  | 6,000                               | 2,165                             | 3,835                                                                 |
| 50054D - DUES/MEMB.-COUNCIL SEAT THREE         | 6,000                                  | 6,000                               | 1,535                             | 4,465                                                                 |
| 50054E - DUES/MEMB.-COUNCIL SEAT FOUR          | 6,000                                  | 2,286                               | 2,286                             | -                                                                     |
| 00110005 - OFFICE OF THE MAYOR & COUNCIL Total | 1,222,877                              | 1,222,877                           | 1,184,382                         | 38,495                                                                |
| 00111005 - OFFICE OF THE CITY MANAGER          |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES               | 429,743                                | 429,743                             | 415,486                           | 14,257                                                                |
| 500120 - FULL TIME SALARIES                    | 109,109                                | 109,109                             | 109,044                           | 65                                                                    |
| 500125 - COMPENSATED ABSENCES                  | 23,072                                 | 220,334                             | 255,686                           | (35,352)                                                              |
| 500140 - OVERTIME                              | 250                                    | 250                                 | 175                               | 75                                                                    |
| 500210 - FICA & MICA TAXES                     | 44,314                                 | 61,170                              | 39,903                            | 21,267                                                                |
| 500220 - RETIREMENT CONTRIBUTION               | 103,762                                | 103,762                             | 118,358                           | (14,596)                                                              |
| 500230 - LIFE & HEALTH INSURANCE               | 78,695                                 | 83,695                              | 80,078                            | 3,617                                                                 |
| 500400 - TRAVEL & PER DIEM                     | 16,600                                 | 16,600                              | 12,331                            | 4,269                                                                 |
| 500410 - COMMUNICATION & FREIGHT               | 4,500                                  | 4,500                               | 4,500                             | -                                                                     |
| 500510 - OFFICE SUPPLIES                       | 2,640                                  | 2,640                               | 2,059                             | 581                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS        | 8,000                                  | 8,000                               | 6,013                             | 1,987                                                                 |
| 00111005 - OFFICE OF THE CITY MANAGER Total    | 820,685                                | 1,039,803                           | 1,043,633                         | (3,830)                                                               |
| 00111505 - PUBLIC AFFAIRS                      |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES               | 112,000                                | 112,000                             | 107,553                           | 4,447                                                                 |
| 500120 - FULL TIME SALARIES                    | 368,097                                | 368,831                             | 368,831                           | -                                                                     |
| 500125 - COMPENSATED ABSENCES                  | 17,293                                 | 17,293                              | 14,224                            | 3,069                                                                 |
| 500210 - FICA & MICA TAXES                     | 38,748                                 | 38,748                              | 37,513                            | 1,235                                                                 |
| 500220 - RETIREMENT CONTRIBUTION               | 57,552                                 | 57,552                              | 56,625                            | 927                                                                   |
| 500230 - LIFE & HEALTH INSURANCE               | 88,911                                 | 88,911                              | 71,631                            | 17,280                                                                |
| 500340 - CONTRACTUAL SERVICES - OTHER          | 41,000                                 | 38,475                              | 36,964                            | 1,511                                                                 |
| 500400 - TRAVEL & PER DIEM                     | 6,420                                  | 6,420                               | 5,284                             | 1,136                                                                 |
| 500410 - COMMUNICATION & FREIGHT               | 3,900                                  | 4,800                               | 4,800                             | -                                                                     |
| 500470 - PRINTING & BINDING                    | 55,050                                 | 55,050                              | 61,804                            | (6,754)                                                               |
| 500481 - PROMOTIONAL ACTIVITIES - PIO          | 63,100                                 | 63,777                              | 62,422                            | 1,355                                                                 |
| 500490 - OTHER CURRENT CHARGES                 | 29,500                                 | 30,100                              | 30,091                            | 9                                                                     |
| 500510 - OFFICE SUPPLIES                       | 3,500                                  | 3,500                               | 2,954                             | 546                                                                   |
| 500520 - OPERATING SUPPLIES                    | 1,500                                  | 1,500                               | 967                               | 533                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS        | 6,313                                  | 5,927                               | 5,926                             | 1                                                                     |
| 00111505 - PUBLIC AFFAIRS Total                | 892,884                                | 892,884                             | 867,589                           | 25,295                                                                |
| 00112005 - OFFICE OF THE CITY CLERK            |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES               | 119,091                                | 119,399                             | 119,299                           | 100                                                                   |
| 500120 - FULL TIME SALARIES                    | 141,479                                | 141,479                             | 140,780                           | 699                                                                   |
| 500125 - COMPENSATED ABSENCES                  | 9,293                                  | 11,683                              | 11,683                            | -                                                                     |
| 500210 - FICA & MICA TAXES                     | 21,975                                 | 21,975                              | 21,344                            | 631                                                                   |
| 500220 - RETIREMENT CONTRIBUTION               | 58,074                                 | 58,074                              | 57,602                            | 472                                                                   |
| 500230 - LIFE & HEALTH INSURANCE               | 23,793                                 | 23,955                              | 23,955                            | -                                                                     |
| 500331 - COURT REPORTER SERV-SPEC MSTRS        | 7,000                                  | 7,000                               | 1,440                             | 5,560                                                                 |
| 500340 - CONTRACTUAL SERVICES - OTHER          | 3,000                                  | 3,000                               | 2,200                             | 800                                                                   |
| 500400 - TRAVEL & PER DIEM                     | 17,900                                 | 18,723                              | 18,722                            | 1                                                                     |
| 500410 - COMMUNICATION & FREIGHT               | 3,000                                  | 3,000                               | 3,000                             | -                                                                     |
| 500470 - PRINTING & BINDING                    | 14,000                                 | 14,000                              | 10,853                            | 3,147                                                                 |
| 500491 - LEGAL ADVERTISING                     | 99,000                                 | 95,317                              | 89,654                            | 5,663                                                                 |
| 500495 - ELECTION EXPENSES                     | 80,000                                 | 80,000                              | 70,446                            | 9,554                                                                 |
| 500510 - OFFICE SUPPLIES                       | 2,000                                  | 2,000                               | 831                               | 1,169                                                                 |

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                           | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|-------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                           | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| 500520 - OPERATING SUPPLIES               | 3,000                                  | 3,000                               | 1,494                             | 1,506                                                                 |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS   | 5,300                                  | 5,300                               | 3,765                             | 1,535                                                                 |
| 00112005 - OFFICE OF THE CITY CLERK Total | 607,905                                | 607,905                             | 577,068                           | 30,837                                                                |
| 00120005 - HUMAN RESOURCES                |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES          | 122,771                                | 122,771                             | 117,579                           | 5,192                                                                 |
| 500120 - FULL TIME SALARIES               | 380,540                                | 380,540                             | 391,242                           | (10,702)                                                              |
| 500125 - COMPENSATED ABSENCES             | 18,128                                 | 18,128                              | 14,143                            | 3,985                                                                 |
| 500130 - OTHER SALARIES                   | -                                      | 19,242                              | 10,751                            | 8,491                                                                 |
| 500210 - FICA & MICA TAXES                | 40,473                                 | 42,794                              | 39,783                            | 3,011                                                                 |
| 500220 - RETIREMENT CONTRIBUTION          | 60,332                                 | 60,332                              | 60,992                            | (660)                                                                 |
| 500230 - LIFE & HEALTH INSURANCE          | 87,958                                 | 87,958                              | 95,683                            | (7,725)                                                               |
| 500310 - PROFESSIONAL SERVICES            | 4,500                                  | 4,500                               | -                                 | 4,500                                                                 |
| 500340 - CONTRACTUAL SERVICES - OTHER     | 64,827                                 | 76,385                              | 63,092                            | 13,293                                                                |
| 500400 - TRAVEL & PER DIEM                | 6,110                                  | 6,110                               | 5,220                             | 890                                                                   |
| 500410 - COMMUNICATION & FREIGHT          | 2,400                                  | 2,400                               | 2,400                             | -                                                                     |
| 500470 - PRINTING & BINDING               | 500                                    | 500                                 | 500                               | -                                                                     |
| 500480 - PROMOTIONAL ACTIVITIES           | 9,250                                  | 9,250                               | 8,762                             | 488                                                                   |
| 500510 - OFFICE SUPPLIES                  | 1,500                                  | 1,500                               | 854                               | 646                                                                   |
| 500520 - OPERATING SUPPLIES               | 2,000                                  | 2,000                               | 1,904                             | 96                                                                    |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS   | 56,900                                 | 45,342                              | 43,964                            | 1,378                                                                 |
| 00120005 - HUMAN RESOURCES Total          | 858,189                                | 879,752                             | 856,869                           | 22,883                                                                |
| 00121005 - FINANCE                        |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES          | 169,090                                | 169,820                             | 169,820                           | -                                                                     |
| 500120 - FULL TIME SALARIES               | 594,001                                | 593,271                             | 581,080                           | 12,191                                                                |
| 500125 - COMPENSATED ABSENCES             | 27,515                                 | 27,515                              | 16,930                            | 10,585                                                                |
| 500130 - OTHER SALARIES                   | 67,019                                 | 67,019                              | 53,748                            | 13,271                                                                |
| 500140 - OVERTIME                         | 2,000                                  | 2,000                               | 1,982                             | 18                                                                    |
| 500210 - FICA & MICA TAXES                | 66,437                                 | 66,437                              | 58,161                            | 8,276                                                                 |
| 500220 - RETIREMENT CONTRIBUTION          | 91,571                                 | 91,571                              | 89,758                            | 1,813                                                                 |
| 500230 - LIFE & HEALTH INSURANCE          | 174,780                                | 174,780                             | 166,540                           | 8,240                                                                 |
| 500321 - ACCTG & AUDITING-AUDIT SVCS      | 61,650                                 | 61,650                              | 52,700                            | 8,950                                                                 |
| 500340 - CONTRACTUAL SERVICES - OTHER     | 2,000                                  | 8,820                               | 3,572                             | 5,248                                                                 |
| 500400 - TRAVEL & PER DIEM                | 8,970                                  | 8,970                               | 5,220                             | 3,750                                                                 |
| 500410 - COMMUNICATION & FREIGHT          | 3,650                                  | 3,650                               | 3,656                             | (6)                                                                   |
| 500460 - REPAIR & MAINT - OFFICE EQUIP    | 1,650                                  | 750                                 | -                                 | 750                                                                   |
| 500470 - PRINTING & BINDING               | 4,100                                  | 4,100                               | 4,063                             | 37                                                                    |
| 500510 - OFFICE SUPPLIES                  | 4,950                                  | 4,950                               | 4,621                             | 329                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS   | 6,985                                  | 6,985                               | 6,197                             | 788                                                                   |
| 500640 - CAPITAL OUTLAY - OFFICE          | -                                      | 1,207                               | 1,182                             | 25                                                                    |
| 00121005 - FINANCE Total                  | 1,286,368                              | 1,293,495                           | 1,219,230                         | 74,265                                                                |
| 00122005 - INFORMATION TECHNOLOGY         |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES          | 168,656                                | 169,365                             | 169,365                           | -                                                                     |
| 500120 - FULL TIME SALARIES               | 1,202,076                              | 1,201,367                           | 1,174,583                         | 26,784                                                                |
| 500125 - COMPENSATED ABSENCES             | 49,425                                 | 49,425                              | 26,731                            | 22,694                                                                |
| 500140 - OVERTIME                         | 7,000                                  | 7,000                               | 3,428                             | 3,572                                                                 |
| 500210 - FICA & MICA TAXES                | 109,761                                | 109,761                             | 98,091                            | 11,670                                                                |
| 500220 - RETIREMENT CONTRIBUTION          | 164,489                                | 164,489                             | 161,272                           | 3,217                                                                 |
| 500230 - LIFE & HEALTH INSURANCE          | 281,458                                | 281,458                             | 261,263                           | 20,195                                                                |
| 500310 - PROFESSIONAL SERVICES            | 75,500                                 | 99,103                              | 64,275                            | 34,828                                                                |
| 500400 - TRAVEL & PER DIEM                | 10,220                                 | 10,220                              | 5,220                             | 5,000                                                                 |
| 500410 - COMMUNICATION & FREIGHT          | 853,440                                | 851,440                             | 766,447                           | 84,993                                                                |
| 500440 - RENTALS & LEASES                 | 88,840                                 | 88,840                              | 73,154                            | 15,686                                                                |
| 500460 - REPAIR & MAINT - OFFICE EQUIP    | 1,399,309                              | 1,275,169                           | 1,353,081                         | (77,912)                                                              |
| 500464 - REPAIR & MAINT-OFF. EQUIP. OTH   | 582,991                                | 546,827                             | 608,501                           | (61,674)                                                              |
| 500510 - OFFICE SUPPLIES                  | 1,900                                  | 1,900                               | 965                               | 935                                                                   |
| 500520 - OPERATING SUPPLIES               | 73,322                                 | 73,322                              | 72,546                            | 776                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS   | 38,244                                 | 38,244                              | 37,978                            | 266                                                                   |

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                         | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|-----------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                         | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| 500640 - CAPITAL OUTLAY - OFFICE        | 272,560                                | 336,560                             | 129,886                           | 206,674                                                               |
| 500652 - CAPITAL OUTLAY-OTHER           | 30,000                                 | 485,180                             | 76,998                            | 408,182                                                               |
| 00122005 - INFORMATION TECHNOLOGY Total | 5,409,191                              | 5,789,670                           | 5,083,784                         | 705,886                                                               |
| 00130005 - OFFICE OF THE ATTORNEY       |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES        | 212,562                                | 212,562                             | 212,901                           | (339)                                                                 |
| 500120 - FULL TIME SALARIES             | 71,973                                 | 71,973                              | 74,957                            | (2,984)                                                               |
| 500125 - COMPENSATED ABSENCES           | 10,259                                 | 20,359                              | 24,730                            | (4,371)                                                               |
| 500210 - FICA & MICA TAXES              | 23,240                                 | 23,240                              | 18,472                            | 4,768                                                                 |
| 500220 - RETIREMENT CONTRIBUTION        | 73,898                                 | 73,898                              | 73,417                            | 481                                                                   |
| 500230 - LIFE & HEALTH INSURANCE        | 48,069                                 | 48,069                              | 51,032                            | (2,963)                                                               |
| 500312 - PROFESSIONAL SERV-ATTNY OTH    | 275,000                                | 262,565                             | 154,479                           | 108,086                                                               |
| 500340 - CONTRACTUAL SERVICES - OTHER   | 6,500                                  | 6,500                               | 2,116                             | 4,384                                                                 |
| 500400 - TRAVEL & PER DIEM              | 6,000                                  | 6,000                               | 6,000                             | -                                                                     |
| 500410 - COMMUNICATION & FREIGHT        | 3,000                                  | 3,000                               | 3,000                             | -                                                                     |
| 500510 - OFFICE SUPPLIES                | 750                                    | 750                                 | 744                               | 6                                                                     |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS | 1,000                                  | 3,335                               | 2,935                             | 400                                                                   |
| 00130005 - OFFICE OF THE ATTORNEY Total | 732,251                                | 732,251                             | 624,783                           | 107,468                                                               |
| 00140005 - PLANNING AND ZONING          |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES        | 123,382                                | 98,382                              | 79,179                            | 19,203                                                                |
| 500120 - FULL TIME SALARIES             | 650,170                                | 628,314                             | 530,221                           | 98,093                                                                |
| 500125 - COMPENSATED ABSENCES           | 27,977                                 | 35,716                              | 35,715                            | 1                                                                     |
| 500140 - OVERTIME                       | -                                      | 200                                 | 131                               | 69                                                                    |
| 500210 - FICA & MICA TAXES              | 61,970                                 | 61,970                              | 47,805                            | 14,165                                                                |
| 500220 - RETIREMENT CONTRIBUTION        | 92,573                                 | 92,573                              | 73,318                            | 19,255                                                                |
| 500230 - LIFE & HEALTH INSURANCE        | 143,303                                | 143,303                             | 115,069                           | 28,234                                                                |
| 500310 - PROFESSIONAL SERVICES          | 130,400                                | 296,327                             | 208,646                           | 87,681                                                                |
| 500400 - TRAVEL & PER DIEM              | 8,720                                  | 4,895                               | 4,411                             | 484                                                                   |
| 500410 - COMMUNICATION & FREIGHT        | 3,600                                  | 3,600                               | 3,200                             | 400                                                                   |
| 500470 - PRINTING & BINDING             | 8,000                                  | 11,825                              | 7,265                             | 4,560                                                                 |
| 500482 - PROMOTIONAL ACTIVITIES ECO DEV | 58,250                                 | 50,511                              | 46,910                            | 3,601                                                                 |
| 500510 - OFFICE SUPPLIES                | 5,300                                  | 5,300                               | 2,524                             | 2,776                                                                 |
| 500520 - OPERATING SUPPLIES             | 3,000                                  | 3,000                               | 2,466                             | 534                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS | 8,734                                  | 8,534                               | 5,348                             | 3,186                                                                 |
| 500640 - CAPITAL OUTLAY - OFFICE        | -                                      | 38,647                              | 815                               | 37,832                                                                |
| 00140005 - PLANNING AND ZONING Total    | 1,325,379                              | 1,483,097                           | 1,163,023                         | 320,074                                                               |
| 00150005 - GENERAL GOVERNMENT           |                                        |                                     |                                   |                                                                       |
| 500240 - WORKERS COMPENSATION           | 560,000                                | 428,840                             | 428,840                           | -                                                                     |
| 500250 - UNEMPLOYMENT COMPENSATION      | 40,000                                 | 39,910                              | 13,125                            | 26,785                                                                |
| 500310 - PROFESSIONAL SERVICES          | 398,500                                | 588,985                             | 499,497                           | 89,488                                                                |
| 500340 - CONTRACTUAL SERVICES - OTHER   | 359,400                                | 289,733                             | 309,863                           | (20,130)                                                              |
| 500400 - TRAVEL & PER DIEM              | 23,000                                 | 23,000                              | 12,072                            | 10,928                                                                |
| 500410 - COMMUNICATION & FREIGHT        | 43,000                                 | 53,000                              | 37,308                            | 15,692                                                                |
| 500430 - UTILITY SERVICES               | 138,020                                | 159,852                             | 138,871                           | 20,981                                                                |
| 500440 - RENTALS & LEASES               | 64,900                                 | 64,900                              | 55,731                            | 9,169                                                                 |
| 500450 - INSURANCE                      | 901,000                                | 975,200                             | 943,357                           | 31,843                                                                |
| 500460 - REPAIR & MAINT - OFFICE EQUIP  | 4,800                                  | 5,600                               | 5,280                             | 320                                                                   |
| 500470 - PRINTING & BINDING             | 5,000                                  | 5,000                               | 3,377                             | 1,623                                                                 |
| 500490 - OTHER CURRENT CHARGES          | 111,500                                | 88,988                              | 68,631                            | 20,357                                                                |
| 500492 - CONTINGENT RESERVE             | 1,546,561                              | 481,969                             | 479,919                           | 2,050                                                                 |
| 500520 - OPERATING SUPPLIES             | 38,000                                 | 38,000                              | 34,386                            | 3,614                                                                 |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS | 5,000                                  | 9,092                               | 9,092                             | -                                                                     |
| 500710 - DEBT SERVICE - PRINCIPAL       | 1,490,585                              | 1,578,106                           | 1,578,106                         | -                                                                     |
| 500712 - DEBT SERVICE - STATE OF FL     | 600                                    | 600                                 | -                                 | 600                                                                   |
| 500720 - DEBT SERVICE - INTEREST        | 425,916                                | 430,734                             | 427,547                           | 3,187                                                                 |
| 500820 - GRANTS & AIDS                  | 187,500                                | 171,950                             | 85,428                            | 86,522                                                                |
| 00150005 - GENERAL GOVERNMENT Total     | 6,343,282                              | 5,433,459                           | 5,130,430                         | 303,029                                                               |
| 00160005 - POLICE                       |                                        |                                     |                                   |                                                                       |

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                         | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|-----------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                         | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES        | 175,000                                | 175,000                             | 112,306                           | 62,694                                                                |
| 500120 - FULL TIME SALARIES             | 2,503,185                              | 2,603,534                           | 2,493,308                         | 110,226                                                               |
| 500121 - FULL TIME SALARIES - SWORN     | 11,146,295                             | 11,146,295                          | 11,034,917                        | 111,378                                                               |
| 500125 - COMPENSATED ABSENCES           | 484,303                                | 487,922                             | 461,416                           | 26,506                                                                |
| 500130 - OTHER SALARIES                 | 34,813                                 | 34,813                              | 11,818                            | 22,995                                                                |
| 500140 - OVERTIME                       | 992,500                                | 992,500                             | 959,704                           | 32,796                                                                |
| 500150 - SPECIAL PAY - OFF DUTY         | 640,000                                | 640,000                             | 825,958                           | (185,958)                                                             |
| 500151 - SPECIAL PAY - DIFFERENTIAL     | 200,000                                | 200,000                             | 207,057                           | (7,057)                                                               |
| 500152 - SPECIAL PAY - INCENTIVE        | 115,000                                | 115,000                             | 96,970                            | 18,030                                                                |
| 500210 - FICA & MICA TAXES              | 1,247,377                              | 1,255,330                           | 1,198,887                         | 56,443                                                                |
| 500220 - RETIREMENT CONTRIBUTION        | 3,477,783                              | 3,501,734                           | 3,777,328                         | (275,594)                                                             |
| 500230 - LIFE & HEALTH INSURANCE        | 2,668,673                              | 2,679,560                           | 2,634,507                         | 45,053                                                                |
| 500310 - PROFESSIONAL SERVICES          | 26,850                                 | 38,850                              | 20,544                            | 18,306                                                                |
| 500342 - CONT - SCHOOL CROSSING GUARDS  | 311,362                                | 266,362                             | 203,438                           | 62,924                                                                |
| 500343 - CONTR-SAFETY REDLIGHT CAMERAS  | 561,000                                | 507,000                             | 398,676                           | 108,324                                                               |
| 500350 - INVESTIGATIONS                 | 3,250                                  | 3,250                               | -                                 | 3,250                                                                 |
| 500400 - TRAVEL & PER DIEM              | 20,000                                 | 20,000                              | 11,809                            | 8,191                                                                 |
| 500410 - COMMUNICATION & FREIGHT        | 23,600                                 | 23,662                              | 13,411                            | 10,251                                                                |
| 500440 - RENTALS & LEASES               | 154,610                                | 146,174                             | 130,717                           | 15,457                                                                |
| 500460 - REPAIR & MAINT - OFFICE EQUIP  | 108,650                                | 98,435                              | 86,774                            | 11,661                                                                |
| 500470 - PRINTING & BINDING             | 8,000                                  | 3,000                               | 2,402                             | 598                                                                   |
| 500480 - PROMOTIONAL ACTIVITIES         | 7,500                                  | 7,500                               | 3,020                             | 4,480                                                                 |
| 500510 - OFFICE SUPPLIES                | 25,000                                 | 25,000                              | 24,005                            | 995                                                                   |
| 500520 - OPERATING SUPPLIES             | 293,750                                | 310,960                             | 290,592                           | 20,368                                                                |
| 500521 - OPERATING SUPPLIES - FUEL      | 18,000                                 | 19,092                              | 19,076                            | 16                                                                    |
| 500523 - OP SUPP - COMMUNITY SERVICES   | 61,850                                 | 47,800                              | 37,838                            | 9,962                                                                 |
| 500527 - OPERATING SUPPLIES - CRYWOLF A | 25,358                                 | 25,358                              | 25,076                            | 282                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS | 96,838                                 | 102,338                             | 89,516                            | 12,822                                                                |
| 500640 - CAPITAL OUTLAY - OFFICE        | 120,793                                | 143,726                             | 125,240                           | 18,486                                                                |
| 500641 - CAPITAL OUTLAY - VEHICLES      | -                                      | 128,188                             | 109,981                           | 18,207                                                                |
| 500642 - DOJ BRYNE GRANT CAPITAL OUTLAY | -                                      | 9,500                               | 9,290                             | 210                                                                   |
| 500650 - CONSTRUCTION IN PROGRESS       | -                                      | 98,531                              | 98,530                            | 1                                                                     |
| 00160005 - POLICE Total                 | 25,551,340                             | 25,856,414                          | 25,514,111                        | 342,303                                                               |
| 00170005 - BUILDING                     |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES        | 145,233                                | 95,233                              | 69,430                            | 25,803                                                                |
| 500120 - FULL TIME SALARIES             | 2,449,156                              | 2,439,156                           | 2,144,100                         | 295,056                                                               |
| 500125 - COMPENSATED ABSENCES           | 93,447                                 | 93,447                              | 49,094                            | 44,353                                                                |
| 500130 - OTHER SALARIES                 | 51,783                                 | 61,783                              | -                                 | 61,783                                                                |
| 500140 - OVERTIME                       | 80,000                                 | 80,000                              | 128,144                           | (48,144)                                                              |
| 500210 - FICA & MICA TAXES              | 216,285                                | 216,285                             | 173,688                           | 42,597                                                                |
| 500220 - RETIREMENT CONTRIBUTION        | 310,997                                | 310,997                             | 268,566                           | 42,431                                                                |
| 500230 - LIFE & HEALTH INSURANCE        | 537,650                                | 537,650                             | 502,957                           | 34,693                                                                |
| 500310 - PROFESSIONAL SERVICES          | 120,000                                | 612,714                             | 552,534                           | 60,180                                                                |
| 500400 - TRAVEL & PER DIEM              | 6,000                                  | 6,000                               | 4,350                             | 1,650                                                                 |
| 500410 - COMMUNICATION & FREIGHT        | 2,500                                  | 2,500                               | 1,600                             | 900                                                                   |
| 500460 - REPAIR & MAINT - OFFICE EQUIP  | 645                                    | 645                                 | -                                 | 645                                                                   |
| 500461 - REPAIR & MAINT - VEHICLES      | 200                                    | 200                                 | -                                 | 200                                                                   |
| 500470 - PRINTING & BINDING             | 9,000                                  | 9,000                               | 164                               | 8,836                                                                 |
| 500510 - OFFICE SUPPLIES                | 7,000                                  | 7,000                               | 3,325                             | 3,675                                                                 |
| 500520 - OPERATING SUPPLIES             | 22,000                                 | 20,251                              | 4,963                             | 15,288                                                                |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS | 9,597                                  | 9,597                               | 6,924                             | 2,673                                                                 |
| 500541 - DUES/SUBS./MEMBER./TRAINING    | 19,479                                 | 19,479                              | 2,779                             | 16,700                                                                |
| 500640 - CAPITAL OUTLAY - OFFICE        | -                                      | 1,749                               | -                                 | 1,749                                                                 |
| 00170005 - BUILDING Total               | 4,080,972                              | 4,523,686                           | 3,912,618                         | 611,068                                                               |
| 00171005 - CODE COMPLIANCE              |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES        | 123,280                                | 123,280                             | 118,504                           | 4,776                                                                 |
| 500120 - FULL TIME SALARIES             | 806,014                                | 806,014                             | 672,452                           | 133,562                                                               |

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                         | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|-----------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                         | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| 500125 - COMPENSATED ABSENCES           | 33,510                                 | 33,510                              | 22,984                            | 10,526                                                                |
| 500140 - OVERTIME                       | 18,000                                 | 18,000                              | 14,726                            | 3,274                                                                 |
| 500210 - FICA & MICA TAXES              | 75,661                                 | 75,661                              | 61,560                            | 14,101                                                                |
| 500220 - RETIREMENT CONTRIBUTION        | 111,515                                | 111,515                             | 92,045                            | 19,470                                                                |
| 500230 - LIFE & HEALTH INSURANCE        | 167,091                                | 167,091                             | 107,208                           | 59,883                                                                |
| 500340 - CONTRACTUAL SERVICES - OTHER   | 10,600                                 | 10,600                              | 5,950                             | 4,650                                                                 |
| 500400 - TRAVEL & PER DIEM              | 6,720                                  | 6,720                               | 5,220                             | 1,500                                                                 |
| 500410 - COMMUNICATION & FREIGHT        | 3,000                                  | 3,000                               | 1,275                             | 1,725                                                                 |
| 500470 - PRINTING & BINDING             | 5,075                                  | 5,075                               | 4,659                             | 416                                                                   |
| 500490 - OTHER CURRENT CHARGES          | 1,500                                  | 1,500                               | -                                 | 1,500                                                                 |
| 500510 - OFFICE SUPPLIES                | 3,000                                  | 3,000                               | 2,999                             | 1                                                                     |
| 500520 - OPERATING SUPPLIES             | 7,500                                  | 7,500                               | 6,611                             | 889                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS | 8,800                                  | 8,800                               | 6,110                             | 2,690                                                                 |
| 00171005 - CODE COMPLIANCE Total        | 1,381,266                              | 1,381,266                           | 1,122,303                         | 258,963                                                               |
| 00180005 - PUBLIC WORKS                 |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES        | 148,641                                | 148,641                             | 146,044                           | 2,597                                                                 |
| 500120 - FULL TIME SALARIES             | 1,748,814                              | 1,754,647                           | 1,491,425                         | 263,222                                                               |
| 500125 - COMPENSATED ABSENCES           | 68,353                                 | 68,924                              | 60,140                            | 8,784                                                                 |
| 500130 - OTHER SALARIES                 | 25,018                                 | 35,018                              | 34,804                            | 214                                                                   |
| 500140 - OVERTIME                       | 5,000                                  | 6,100                               | 6,092                             | 8                                                                     |
| 500210 - FICA & MICA TAXES              | 153,263                                | 153,433                             | 125,290                           | 28,143                                                                |
| 500220 - RETIREMENT CONTRIBUTION        | 227,471                                | 231,509                             | 196,385                           | 35,124                                                                |
| 500230 - LIFE & HEALTH INSURANCE        | 492,307                                | 494,197                             | 435,855                           | 58,342                                                                |
| 500310 - PROFESSIONAL SERVICES          | 130,000                                | 200,781                             | 106,126                           | 94,655                                                                |
| 500340 - CONTRACTUAL SERVICES - OTHER   | 592,900                                | 811,659                             | 637,002                           | 174,657                                                               |
| 500400 - TRAVEL & PER DIEM              | 12,680                                 | 12,680                              | 6,077                             | 6,603                                                                 |
| 500410 - COMMUNICATION & FREIGHT        | 2,650                                  | 2,850                               | 100                               | 2,750                                                                 |
| 500430 - UTILITY SERVICES               | 167,700                                | 167,700                             | 141,717                           | 25,983                                                                |
| 500440 - RENTALS & LEASES               | 15,000                                 | 15,000                              | 11,247                            | 3,753                                                                 |
| 500460 - REPAIR & MAINT - OFFICE EQUIP  | 220,500                                | 191,488                             | 192,709                           | (1,221)                                                               |
| 500461 - REPAIR & MAINT - VEHICLES      | 274,300                                | 274,300                             | 246,343                           | 27,957                                                                |
| 500470 - PRINTING & BINDING             | 500                                    | 500                                 | 367                               | 133                                                                   |
| 500480 - PROMOTIONAL ACTIVITIES         | 500                                    | 500                                 | 496                               | 4                                                                     |
| 500510 - OFFICE SUPPLIES                | 2,500                                  | 2,500                               | 2,381                             | 119                                                                   |
| 500520 - OPERATING SUPPLIES             | 193,500                                | 186,555                             | 158,502                           | 28,053                                                                |
| 500521 - OPERATING SUPPLIES - FUEL      | -                                      | -                                   | (6,173)                           | 6,173                                                                 |
| 500522 - OPERATING SUPPLIES - VEHICLES  | 400,000                                | 455,000                             | 448,293                           | 6,707                                                                 |
| 500530 - ROAD MATERIAL SUPPLIES         | 15,000                                 | 15,000                              | 9,375                             | 5,625                                                                 |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS | 13,934                                 | 15,934                              | 13,519                            | 2,415                                                                 |
| 500610 - CAPITAL - LAND                 | -                                      | 40,898                              | -                                 | 40,898                                                                |
| 500631 - IMPRV - STREET BEAUTIFICATIONS | -                                      | 1,500,000                           | -                                 | 1,500,000                                                             |
| 500633 - IMPRV - STREET                 | -                                      | 2,328,440                           | 8,761                             | 2,319,679                                                             |
| 500640 - CAPITAL OUTLAY - OFFICE        | 18,273                                 | 137,031                             | 76,382                            | 60,649                                                                |
| 500641 - CAPITAL OUTLAY - VEHICLES      | -                                      | 148,102                             | -                                 | 148,102                                                               |
| 500650 - CONSTRUCTION IN PROGRESS       | 50,000                                 | 1,135,293                           | 584,724                           | 550,569                                                               |
| 00180005 - PUBLIC WORKS Total           | 4,978,804                              | 10,534,680                          | 5,133,983                         | 5,400,697                                                             |
| 00190005 - PARKS AND RECREATION         |                                        |                                     |                                   |                                                                       |
| 500111 - ADMINISTRATIVE SALARIES        | 114,776                                | 114,776                             | 111,897                           | 2,879                                                                 |
| 500120 - FULL TIME SALARIES             | 1,805,993                              | 1,805,993                           | 1,585,756                         | 220,237                                                               |
| 500125 - COMPENSATED ABSENCES           | 68,893                                 | 68,893                              | 36,927                            | 31,966                                                                |
| 500130 - OTHER SALARIES                 | -                                      | 621,600                             | 431,772                           | 189,828                                                               |
| 500140 - OVERTIME                       | 25,000                                 | 26,430                              | 26,426                            | 4                                                                     |
| 500210 - FICA & MICA TAXES              | 155,257                                | 202,810                             | 166,232                           | 36,578                                                                |
| 500220 - RETIREMENT CONTRIBUTION        | 229,274                                | 229,274                             | 202,758                           | 26,516                                                                |
| 500230 - LIFE & HEALTH INSURANCE        | 441,455                                | 441,455                             | 399,424                           | 42,031                                                                |
| 500310 - PROFESSIONAL SERVICES          | 17,500                                 | 109,288                             | 87,952                            | 21,336                                                                |
| 500340 - CONTRACTUAL SERVICES - OTHER   | 457,832                                | 394,678                             | 292,369                           | 102,309                                                               |

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| 500400 - TRAVEL & PER DIEM                        | 9,012                                  | 9,012                               | 5,683                             | 3,329                                                                 |
| 500410 - COMMUNICATION & FREIGHT                  | 10,000                                 | 10,592                              | 10,591                            | 1                                                                     |
| 500430 - UTILITY SERVICES                         | 274,500                                | 274,500                             | 237,421                           | 37,079                                                                |
| 500440 - RENTALS & LEASES                         | 94,010                                 | 119,010                             | 105,593                           | 13,417                                                                |
| 500460 - REPAIR & MAINT - OFFICE EQUIP            | 654,414                                | 639,414                             | 518,483                           | 120,931                                                               |
| 500461 - REPAIR & MAINT - VEHICLES                | 4,500                                  | 4,500                               | 184                               | 4,316                                                                 |
| 500470 - PRINTING & BINDING                       | 31,037                                 | 31,037                              | 23,462                            | 7,575                                                                 |
| 500480 - PROMOTIONAL ACTIVITIES                   | 16,850                                 | 16,850                              | 13,269                            | 3,581                                                                 |
| 500490 - OTHER CURRENT CHARGES                    | 201,239                                | 201,239                             | 141,529                           | 59,710                                                                |
| 500494 - CURR.CHARGES - CULTURAL EVENTS           | 89,400                                 | 89,400                              | 83,605                            | 5,795                                                                 |
| 500510 - OFFICE SUPPLIES                          | 6,000                                  | 6,000                               | 4,269                             | 1,731                                                                 |
| 500520 - OPERATING SUPPLIES                       | 264,759                                | 264,448                             | 165,777                           | 98,671                                                                |
| 500521 - OPERATING SUPPLIES - FUEL                | 250                                    | 250                                 | 24                                | 226                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS           | 11,757                                 | 9,736                               | 6,757                             | 2,979                                                                 |
| 500620 - CAPITAL - BUILDING                       | -                                      | 234,704                             | -                                 | 234,704                                                               |
| 500640 - CAPITAL OUTLAY - OFFICE                  | -                                      | 38,465                              | -                                 | 38,465                                                                |
| 500650 - CONSTRUCTION IN PROGRESS                 | -                                      | 576,565                             | 45,000                            | 531,565                                                               |
| 00190005 - PARKS AND RECREATION Total             | 4,983,708                              | 6,540,919                           | 4,703,160                         | 1,837,759                                                             |
| TOTAL EXPENDITURES                                | 60,475,101                             | 68,212,158                          | 58,136,966                        | 10,075,192                                                            |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,175,001                              | (6,562,056)                         | 7,566,533                         | (14,128,589)                                                          |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                                        |                                     |                                   |                                                                       |
| 381100 - OPERATING TRANSFERS IN                   | 400,000                                | 400,000                             | 400,000                           | -                                                                     |
| 500912 - TRANSFER OUT-CAPITAL IMPRV FND           | -                                      | (678,880)                           | (678,880)                         | -                                                                     |
| 500914 - TRANSFER OUT-INFRASTRUCTURE FUND         | (600,000)                              | (600,000)                           | (600,000)                         | -                                                                     |
| 500915 - TRANSFER OUT-OPEB LIABILITY              | (400,000)                              | (400,000)                           | (400,000)                         | -                                                                     |
| 500917 - TRANSFER OUT-VEH. REP. FUND              | (175,000)                              | (175,000)                           | (175,000)                         | -                                                                     |
| 500919 - TRANSFER OUT-EMERGENCY FUND              | -                                      | (100,000)                           | (100,000)                         | -                                                                     |
| 500921 - TRANSFER OUT-BUILD TECH FUND             | -                                      | (32,000)                            | (32,000)                          | -                                                                     |
| TOTAL OTHER FINANCING SOURCES AND USES            | (775,000)                              | (1,585,880)                         | (1,585,880)                       | -                                                                     |
| NET CHANGES IN FUND BALANCES                      |                                        |                                     | 5,980,653                         |                                                                       |
| FUND BALANCES-BEGINNING                           |                                        |                                     | 79,612,757                        |                                                                       |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 85,593,410</u>              |                                                                       |

\*\* 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, 2021

|                                                   | BUDGETED AMOUNTS              |                            |                           | VARIANCE<br>WITH FINAL<br>BUDGET<br>POSITIVE<br>(NEGATIVE) |
|---------------------------------------------------|-------------------------------|----------------------------|---------------------------|------------------------------------------------------------|
|                                                   | FY 2021<br>ORIGINAL<br>BUDGET | FY 2021<br>FINAL<br>BUDGET | FY 2021 ACTUAL<br>AMOUNTS |                                                            |
| REVENUES                                          |                               |                            |                           |                                                            |
| 3035000 - SERIES 2019 GO BOND FUND                |                               |                            |                           |                                                            |
| 361110 - PARKS BOND INTEREST INCOME               | \$ 200,000                    | \$ 200,000                 | \$ 510,111                | \$ (310,111) **                                            |
| 367100 - CHANGE IN INVEST VALUE                   | -                             | -                          | (429,459)                 | 429,459                                                    |
| 3035000 - SERIES 2019 GO BOND FUND Total          | 200,000                       | 200,000                    | 80,652                    | 119,348                                                    |
| EXPENDITURES                                      |                               |                            |                           |                                                            |
| 30350005 - SERIES 2019 GO BOND FUND EXPENSE       |                               |                            |                           |                                                            |
| 500120 - FULL TIME SALARIES                       | 51,924                        | 51,924                     | 52,701                    | (777)                                                      |
| 500125 - COMPENSATED ABSENCES                     | 1,872                         | 1,872                      | -                         | 1,872                                                      |
| 500210 - FICA & MICA TAXES                        | 4,115                         | 4,115                      | 4,031                     | 84                                                         |
| 500220 - RETIREMENT CONTRIBUTION                  | 6,231                         | 6,231                      | 7,364                     | (1,133)                                                    |
| 500230 - LIFE & HEALTH INSURANCE                  | 11,179                        | 11,179                     | 821                       | 10,358                                                     |
| 500310 - PROFESSIONAL SERVICES                    | -                             | 35,000                     | 17,719                    | 17,281                                                     |
| 500317 - PROF SERV-COST OF ISSUANCE               | -                             | 1,500                      | 2,389                     | (889)                                                      |
| 500650 - CONSTRUCTION IN PROGRESS                 | -                             | 41,190,663                 | 18,197,484                | 22,993,179                                                 |
| 30350005 - SERIES 2019 GO BOND FUND EXPENSE Total | 75,321                        | 41,302,484                 | 18,282,509                | 23,019,975                                                 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 275,321                       | 41,502,484                 | (18,201,857)              | 59,704,341                                                 |
| NET CHANGES IN FUND BALANCES                      |                               |                            | (18,201,857)              |                                                            |
| FUND BALANCES-BEGINNING                           |                               |                            | 42,387,458                |                                                            |
| FUND BALANCES-ENDING                              |                               |                            | \$ 24,185,601             |                                                            |

\*\* Line Item not Budgeted

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

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE WITH<br/>FINAL BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                   |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                   |
| 3055000 - SERIES 2021 GO BOND FUND                |                                        |                                     |                                   |                                                                   |
| 361110 - PARKS BOND INTEREST INCOME               | \$ -                                   | \$ 66,700                           | \$ 139,202                        | \$ (72,502)                                                       |
| 367100 - CHANGE IN INVEST VALUE                   | -                                      | -                                   | (91,803)                          | 91,803                                                            |
| 3055000 - SERIES 2021 GO BOND FUND Total          | -                                      | 66,700                              | 47,398                            | 19,302                                                            |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                   |
| 30590005 - SERIES 2021 GO BOND FUND EXPENSE       |                                        |                                     |                                   |                                                                   |
| 500310 - PROFESSIONAL SERVICES                    | -                                      | 16,000                              | 5,794                             | 10,206                                                            |
| 500317 - PROFESSIONAL SERV-COST OF ISSUANCE       | -                                      | 323,281                             | 564,801                           | (241,520)                                                         |
| <br>CAPITAL OUTLAY                                |                                        |                                     |                                   |                                                                   |
| 500650 - CONSTRUCTION IN PROGRESS                 | -                                      | 103,694,471                         | 2,918,399                         | 100,776,072                                                       |
| 30590005 - SERIES 2021 GO BOND FUND EXPENSE Total | -                                      | 104,033,752                         | 3,488,995                         | 100,544,757                                                       |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | -                                      | (103,967,052)                       | (3,441,596)                       | (100,525,456)                                                     |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                                        |                                     |                                   |                                                                   |
| 384110 - PARK BOND DEBT PROCEEDS                  | -                                      | 103,967,052                         | 104,224,543                       | (257,491)                                                         |
| TOTAL OTHER FINANCING SOURCES AND USES            | -                                      | 103,967,052                         | 104,224,543                       | (257,491)                                                         |
| <br>NET CHANGES IN FUND BALANCES                  |                                        |                                     | 100,782,946                       |                                                                   |
| FUND BALANCES-BEGINNING                           |                                        |                                     | -                                 |                                                                   |
| FUND BALANCES-ENDING                              |                                        |                                     | \$ 100,782,946                    |                                                                   |

**CITY OF DORAL, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
BOND DEBT SERVICE FUND  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

|                                                   | <b>DEBT SERVICE FUND</b>               |                                     |                                   |                                                                   |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------------------------------|
|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   |                                                                   |
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> | <b>VARIANCE WITH<br/>FINAL BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                   |
| 2015000 - BOND DEBT SERVICE                       |                                        |                                     |                                   |                                                                   |
| 311200 - AD VALOREM TAXES-DELINQUENT              | \$ -                                   | \$ -                                | \$ 59,990                         | \$ (59,990)                                                       |
| 31130 - SPECIAL AD VALOREM TAXES                  | 2,440,896                              | 2,440,896                           | 2,364,427                         | 76,469                                                            |
| 361100 - INTEREST INCOME                          | -                                      | -                                   | 178                               | (178)                                                             |
| 20150005 - BOND DEBT SERVICE Total                | <u>2,440,896</u>                       | <u>2,440,896</u>                    | <u>2,424,595</u>                  | <u>16,301</u>                                                     |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                   |
| 20150005 - BOND DEBT SERVICE                      |                                        |                                     |                                   |                                                                   |
| 500713 - DEBT SERVICE-PRINCIPAL BOND              | 890,000                                | 890,000                             | 890,000                           | -                                                                 |
| 500721 - DEBT SERVICE-INTEREST BOND               | <u>1,550,581</u>                       | <u>1,550,581</u>                    | <u>1,550,582</u>                  | <u>(1)</u>                                                        |
| 20150005 - BOND DEBT SERVICE Total                | <u>2,440,581</u>                       | <u>2,440,581</u>                    | <u>2,440,582</u>                  | <u>(1)</u>                                                        |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>315</u>                             | <u>315</u>                          | <u>(15,987)</u>                   | <u>16,302</u>                                                     |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | (15,987)                          |                                                                   |
| Fund balances - beginning                         |                                        |                                     | 16,440                            |                                                                   |
| Fund balances - ending                            |                                        |                                     | <u>\$ 453</u>                     |                                                                   |

**CITY OF DORAL, FLORIDA**  
**BUDGETARY SCHEDULE**  
**TRANSPORTATION FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2021**

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                       |
| 1018000 - TRANSPORTATION FUND REVENUE             |                                        |                                     |                                   |                                                                       |
| 312410 - LOCAL OPTION FUEL TAX 1-6 CENT           | \$ 628,392                             | \$ 628,392                          | \$ 695,629                        | \$ (67,237)                                                           |
| 312420 - LOCAL OPTION FUEL TAX 1-5 CENT           | 236,562                                | 236,562                             | 262,889                           | (26,327)                                                              |
| 334102 - FDOT GRANT - FEDERAL EARMARKS            | -                                      | -                                   | 111,627                           | (111,627) **                                                          |
| 337100 - COUNTY REIMBURSEMENTS                    | -                                      | -                                   | 36,856                            | (36,856) **                                                           |
| 361100 - INTEREST INCOME                          | 70,000                                 | 70,000                              | 66,850                            | 3,150 ***                                                             |
| 363240 - ROADWAY IMPACT FEES                      | 1,500,000                              | 1,500,000                           | 560,502                           | 939,498 ***                                                           |
| 366100 - DEVELOPER CONTRIBUTIONS                  | -                                      | -                                   | 100,000                           | (100,000) **                                                          |
| 367100 - CHANGE IN INVEST VALUE                   | -                                      | -                                   | (42,734)                          | 42,734 **                                                             |
| 1018000 - TRANSPORTATION FUND REVENUE Total       | <u>2,434,954</u>                       | <u>2,434,954</u>                    | <u>1,791,619</u>                  | <u>643,335</u>                                                        |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                       |
| 10180005 - TRANSPORTATION FUND EXPENSE            |                                        |                                     |                                   |                                                                       |
| 500120 - FULL TIME SALARIES                       | 285,186                                | 285,186                             | 243,303                           | 41,883                                                                |
| 500125 - COMPENSATED ABSENCES                     | 10,283                                 | 10,283                              | 2,205                             | 8,078                                                                 |
| 500210 - FICA & MICA TAXES                        | 22,603                                 | 22,603                              | 18,511                            | 4,092                                                                 |
| 500220 - RETIREMENT CONTRIBUTION                  | 34,222                                 | 34,222                              | 28,627                            | 5,595                                                                 |
| 500230 - LIFE & HEALTH INSURANCE                  | 46,470                                 | 46,470                              | 42,395                            | 4,075                                                                 |
| 500310 - PROFESSIONAL SERVICES                    | 203,200                                | 362,140                             | 16,112                            | 346,028                                                               |
| 500340 - CONTRACTUAL SERVICES-OTHER               | -                                      | 800,000                             | -                                 | 800,000                                                               |
| 500341 - CONTRACTUAL SERVICES-ENGINEER            | 1,725,000                              | 1,716,576                           | 409,915                           | 1,306,661                                                             |
| 500400 - TRAVEL & PER DIEM                        | 5,900                                  | 5,900                               | 39                                | 5,861                                                                 |
| 500520 - OPERATING SUPPLIES                       | 5,000                                  | 5,000                               | 4,633                             | 367                                                                   |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS           | 26,042                                 | 48,264                              | 44,444                            | 3,820                                                                 |
| 500631 - IMPRV - STREET BEAUTIFICATIONS           | -                                      | 628,111                             | -                                 | 628,111                                                               |
| 500633 - IMPRV - STREET                           | 2,400,000                              | 9,570,898                           | 3,030,440                         | 6,540,458                                                             |
| 500650 - CONSTRUCTION IN PROGRESS                 | 300,000                                | 1,374,164                           | 490,211                           | 883,953                                                               |
| 10180005 - TRANSPORTATION FUND EXPENSE Total      | <u>5,063,906</u>                       | <u>14,909,817</u>                   | <u>4,330,835</u>                  | <u>10,578,982</u>                                                     |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(2,628,952)</u>                     | <u>(12,474,863)</u>                 | <u>(2,539,216)</u>                | <u>(9,935,647)</u>                                                    |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | (2,539,216)                       |                                                                       |
| FUND BALANCES-BEGINNING                           |                                        |                                     | 15,805,395                        |                                                                       |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 13,266,179</u>              |                                                                       |

\*\* Line Item not Budgeted

\*\*\* Line Item Actual did not reach budgeted amount

\*\*\*\* Designated Fund Balance used to present a balanced budget

**CITY OF DORAL, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
LAW ENFORCEMENT TRUST FUND  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE WITH<br/>FINAL BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                   |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                   |
| 1056000 - LAW ENFORCEMENT TRUST REVENUE           |                                        |                                     |                                   |                                                                   |
| 359000 - FORFEITURES - LOCAL & STATE              | \$ -                                   | \$ -                                | \$ 12,827                         | \$ 12,827 **                                                      |
| 359300 - FORFEITURES - LOCAL                      | -                                      | -                                   | 73,871                            | 73,871 **                                                         |
| 361100 - INTEREST INCOME                          | -                                      | -                                   | 19                                | 19 **                                                             |
| 1056000 - LAW ENFORCEMENT TRUST REVENUE Total     | -                                      | -                                   | 86,717                            | 86,717                                                            |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                   |
| 10560005 - LAW ENFORCEMENT TRUST EXPENSE          |                                        |                                     |                                   |                                                                   |
| 500310 - PROFESSIONAL SERVICES                    | -                                      | -                                   | 19,811                            | (19,811) **                                                       |
| 500312 - PROFESSIONAL SERV-ATTNY OTH              | -                                      | -                                   | 2,000                             | (2,000) **                                                        |
| 500520 - OPERATING SUPPLIES                       | -                                      | -                                   | 7,282                             | (7,282) **                                                        |
| 500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS           | -                                      | 15,000                              | 15,000                            | -                                                                 |
| 500640 - CAPITAL OUTLAY - OFFICE                  | -                                      | -                                   | 25,553                            | (25,553) **                                                       |
| 10560005 - LAW ENFORCEMENT TRUST EXPENSE Total    | -                                      | 15,000                              | 69,646                            | (54,646)                                                          |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | -                                      | (15,000)                            | 17,071                            | (32,071)                                                          |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | 17,071                            |                                                                   |
| FUND BALANCES-BEGINNING                           |                                        |                                     | 232,220                           |                                                                   |
| FUND BALANCES-ENDING                              |                                        |                                     | \$ 249,291                        |                                                                   |

\*\* Line Item not Budgeted

\*\*\* Line Item Actual did not reach budgeted amount

\*\*\*\* Designated Fund Balance used to present a balanced budget

**CITY OF DORAL, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
PEOPLE'S TRANSPORTATION FUND  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                       |
| 1068000 - PUBLIC WKS REVENUE                      |                                        |                                     |                                   |                                                                       |
| 312600 - MUNICIPAL SURTAX - CITT FUNDS            | \$ 2,135,550                           | \$ 2,135,550                        | \$ 2,608,047                      | \$ (472,497)                                                          |
| 334102 - FDOT GRANT - FEDERAL EARMARKS            | -                                      | -                                   | 156,502                           | (156,502) **                                                          |
| 361100 - INTEREST INCOME                          | -                                      | -                                   | 472                               | (472) **                                                              |
| 1068000 - PUBLIC WKS REVENUE Total                | <u>2,135,550</u>                       | <u>2,135,550</u>                    | <u>2,765,021</u>                  | <u>(629,471)</u>                                                      |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                       |
| 10680005 - PUBLIC WKS EXPENSES                    |                                        |                                     |                                   |                                                                       |
| 500341 - CONTRACTUAL SERVICES-ENGINEER            | 2,121,000                              | 2,121,000                           | 2,120,817                         | 183                                                                   |
| 500633 - IMPRV - STREET                           | -                                      | 10,623                              | 10,623                            | -                                                                     |
| 10680005 - PUBLIC WKS EXPENSES Total              | <u>2,121,000</u>                       | <u>2,131,623</u>                    | <u>2,131,440</u>                  | <u>183</u>                                                            |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>14,550</u>                          | <u>3,927</u>                        | <u>633,581</u>                    | <u>(629,654)</u>                                                      |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | 633,581                           |                                                                       |
| FUND BALANCES-BEGINNING                           |                                        |                                     | <u>1,877,452</u>                  |                                                                       |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 2,511,033</u>               |                                                                       |

\*\* Line Item not Budgeted

**CITY OF DORAL, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
BUILDING TECHNOLOGY FUND  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                       |
| 1087000 - BUILDING REVENUE                        |                                        |                                     |                                   |                                                                       |
| 341904 - BLDG TECH ADMINISTRATIVE FEE             | \$ 176,800                             | \$ 176,800                          | \$ 136,745                        | \$ 40,055 ***                                                         |
| 361100 - INTEREST INCOME                          | -                                      | -                                   | 30                                | (30) **                                                               |
| 1087000 - BUILDING REVENUE Total                  | <u>176,800</u>                         | <u>176,800</u>                      | <u>136,774</u>                    | <u>40,026</u>                                                         |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                       |
| 10870005 - BUILDING                               |                                        |                                     |                                   |                                                                       |
| 500310 - PROFESSIONAL SERVICES                    | -                                      | 28                                  | 28                                | -                                                                     |
| 500464 - REPAIR & MAINT-OFF. EQUIP. OTH           | 183,457                                | 202,628                             | 224,713                           | (22,085) *                                                            |
| 500552 - CAPITAL OUTLAY-OTHER                     | -                                      | 112,847                             | -                                 | 112,847                                                               |
| 10870005 - BUILDING Total                         | <u>183,457</u>                         | <u>315,503</u>                      | <u>224,741</u>                    | <u>90,762</u>                                                         |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(6,657)</u>                         | <u>(138,703)</u>                    | <u>(87,967)</u>                   | <u>(50,736)</u>                                                       |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                                        |                                     |                                   |                                                                       |
| 381100 - OPERATING TRANSFERS IN                   | -                                      | 32,000                              | 32,000                            | -                                                                     |
| TOTAL OTHER FINANCING SOURCES AND USES            | <u>-</u>                               | <u>32,000</u>                       | <u>32,000</u>                     | <u>-</u>                                                              |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | (55,967)                          |                                                                       |
| FUND BALANCES-BEGINNING                           |                                        |                                     | 195,314                           |                                                                       |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 139,347</u>                 |                                                                       |

\* Year-End adjusting entry

\*\* Line Item not Budgeted

\*\*\* Line Item Actual did not reach budgeted amount

\*\*\*\* Designated Fund Balance used to present a balanced budget

**CITY OF DORAL, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
PUBLIC ARTS PROGRAM FUND  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE WITH<br/>FINAL BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                   |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                   |
| 1104000 - PUBLIC ARTS PROGRAM REVENUE             |                                        |                                     |                                   |                                                                   |
| 324720 - IMPACT FEES-COMM. PUBLIC ART             | \$ 635,000                             | \$ 635,000                          | \$ 338,038                        | \$ 296,962 ***                                                    |
| 361100 - INTEREST INCOME                          | -                                      | -                                   | 345                               | (345) **                                                          |
| 369201 - IMPACT FEES-PRIOR YEARS                  | 937,890                                | 937,890                             | 1,473,019                         | (535,129)                                                         |
| 110000 - PUBLIC ARTS PROGRAM FUND REVENUE Total   | <u>1,572,890</u>                       | <u>1,572,890</u>                    | <u>1,811,403</u>                  | <u>(238,513)</u>                                                  |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                   |
| 11040005 - PUBLIC ARTS PROGRAM EXPENSES           |                                        |                                     |                                   |                                                                   |
| 500310 - PROFESSIONAL SERVICES                    | 30,000                                 | 30,000                              | 334                               | 29,666                                                            |
| 11040005 - PUBLIC ARTS PROGRAM Total              | <u>30,000</u>                          | <u>30,000</u>                       | <u>334</u>                        | <u>29,666</u>                                                     |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>1,542,890</u>                       | <u>1,542,890</u>                    | <u>1,811,069</u>                  | <u>(268,179)</u>                                                  |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | 1,811,069                         |                                                                   |
| FUND BALANCES-BEGINNING                           |                                        |                                     | -                                 |                                                                   |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 1,811,069</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, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                       |
| 1029000 - PARK IMPACT FUND REVENUE                |                                        |                                     |                                   |                                                                       |
| 300100 - DESIGNATED FUND BALANCE                  | \$ -                                   | \$ 2,023,000                        | \$ -                              | \$ 2,023,000 ****                                                     |
| 361100 - INTEREST INCOME                          | 10,000                                 | 10,000                              | 1,360                             | 8,640 ***                                                             |
| 363270 - PARK IMPACT FEES                         | 250,000                                | 250,000                             | 325,195                           | (75,195)                                                              |
| 1029000 - PARK IMPACT FUND REVENUE Total          | <u>260,000</u>                         | <u>2,283,000</u>                    | <u>326,555</u>                    | <u>1,956,445</u>                                                      |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                       |
| 10290005 - PARK IMPACT FEE EXPENSES               |                                        |                                     |                                   |                                                                       |
| 500310 - PROFESSIONAL SERVICES                    | -                                      | 970                                 | 969                               | 1                                                                     |
| 500520 - OPERATING SUPPLIES                       | 4,000                                  | 4,000                               | 5,728                             | (1,728)                                                               |
| 500610 - CAPITAL - LAND                           | -                                      | 23,000                              | 2,125                             | 20,875                                                                |
| 500620 - CAPITAL - BUILDING                       | -                                      | -                                   | -                                 | -                                                                     |
| 500634 - IMPROVEMENTS                             | 186,000                                | 366,398                             | 225,608                           | 140,790                                                               |
| 500640 - CAPITAL OUTLAY - OFFICE                  | 29,450                                 | 29,450                              | -                                 | 29,450                                                                |
| 500650 - CONSTRUCTION IN PROGRESS                 | -                                      | 1,999,030                           | 88,740                            | 1,910,290                                                             |
| 10290005 - PARK IMPACT FEE EXPENSES Total         | <u>219,450</u>                         | <u>2,422,848</u>                    | <u>323,170</u>                    | <u>2,099,678</u>                                                      |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>40,550</u>                          | <u>(139,848)</u>                    | <u>3,385</u>                      | <u>(143,233)</u>                                                      |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | 3,385                             |                                                                       |
| FUND BALANCES-BEGINNING                           |                                        |                                     | <u>6,791,308</u>                  |                                                                       |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 6,794,691</u>               |                                                                       |

\*\*\* Line Item Actual did not reach budgeted amount

\*\*\*\* Designated Fund Balance used to present a balanced budget

**CITY OF DORAL, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
PARK IMPACT FEE FUND  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE WITH<br/>FINAL BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                   |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                   |
| 1036000 - POLICE IMPACT FEE REVENUES              |                                        |                                     |                                   |                                                                   |
| 361100 - INTEREST INCOME                          | \$ 5,000                               | \$ 5,000                            | \$ 262                            | \$ 4,738 ***                                                      |
| 363220 - POLICE IMPACT FEES                       | 250,000                                | 250,000                             | 165,972                           | 84,028 ***                                                        |
| 1036000 - POLICE IMPACT FEE REVENUES Total        | <u>255,000</u>                         | <u>255,000</u>                      | <u>166,234</u>                    | <u>88,766</u>                                                     |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                   |
| 10360005 - POLICE IMPACT FEE EXPENSES             |                                        |                                     |                                   |                                                                   |
| 500310 - PROFESSIONAL SERVICES                    | -                                      | 33                                  | 78,061                            | (78,028) *                                                        |
| 500520 - OPERATING SUPPLIES                       | -                                      | -                                   | 3,145                             | (3,145) *                                                         |
| 500640 - CAPITAL OUTLAY - OFFICE                  | -                                      | 30,400                              | 12,038                            | 18,362                                                            |
| 500641 - CAPITAL OUTLAY - VEHICLES                | -                                      | 670,257                             | 640,601                           | 29,656                                                            |
| 500650 - CONSTRUCTION IN PROGRESS                 | 257,000                                | 385,500                             | 19,055                            | 366,445                                                           |
| 500652 - CAPITAL OUTLAY-OTHER                     | -                                      | 63,029                              | -                                 | 63,029                                                            |
| 10360005 - POLICE IMPACT FEE EXPENSES Total       | <u>257,000</u>                         | <u>1,149,219</u>                    | <u>752,900</u>                    | <u>396,319</u>                                                    |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(2,000)</u>                         | <u>(894,219)</u>                    | <u>(586,666)</u>                  | <u>(307,553)</u>                                                  |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | (586,666)                         |                                                                   |
| FUND BALANCES-BEGINNING                           |                                        |                                     | 1,444,560                         |                                                                   |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 857,894</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, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE<br/>WITH FINAL<br/>BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                       |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                       |
| 3015000 - CAPITAL IMPROV FUND REVENUE             |                                        |                                     |                                   |                                                                       |
| 361100 - INTEREST INCOME                          | \$ -                                   | \$ -                                | \$ 173                            | \$ (173) **                                                           |
| 3015000 - CAPITAL IMPROV FUND REVENUE Total       | <u>-</u>                               | <u>-</u>                            | <u>173</u>                        | <u>(173)</u>                                                          |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                       |
| 500310 - PROFESSIONAL SERVICES                    | 13,500                                 | 68,266                              | 13,663                            | 54,603                                                                |
| 500620 - CAPITAL OUTLAY - BUILDING                | -                                      | 550,604                             | -                                 | 550,604                                                               |
| 500634 - IMPROVEMENTS                             | -                                      | 642,978                             | 465,538                           | 177,440                                                               |
| 500640 - CAPITAL OUTLAY - OFFICE                  | -                                      | 3,691                               | 3,691                             | -                                                                     |
| 30180005 - PUBLIC WORKS Total                     | <u>13,500</u>                          | <u>1,265,539</u>                    | <u>482,892</u>                    | <u>782,647</u>                                                        |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(13,500)</u>                        | <u>(1,265,539)</u>                  | <u>(482,719)</u>                  | <u>(782,820)</u>                                                      |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                                        |                                     |                                   |                                                                       |
| 381100 - OPERATING TRANSFERS IN                   | -                                      | 678,880                             | 678,880                           | -                                                                     |
| TOTAL OTHER FINANCING SOURCES AND USES            | <u>-</u>                               | <u>678,880</u>                      | <u>678,880</u>                    | <u>-</u>                                                              |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | 196,161                           |                                                                       |
| FUND BALANCES-BEGINNING                           |                                        |                                     | <u>594,901</u>                    |                                                                       |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 791,062</u>                 |                                                                       |

\*\* Line Item not Budgeted

**CITY OF DORAL, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
INFRASTRUCTURE REPLACEMENT FUND  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   | <b>VARIANCE WITH<br/>FINAL BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> |                                                                   |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                   |
| 3025000 - INFRAS.REPLACEMENT FUND                 |                                        |                                     |                                   |                                                                   |
| 361100 - INTEREST INCOME                          | \$ -                                   | \$ -                                | \$ 270                            | \$ (270) **                                                       |
| 3025000 - INFRAS.REPLACEMENT FUND Total           | <u>-</u>                               | <u>-</u>                            | <u>270</u>                        | <u>(270)</u>                                                      |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                   |
| TOTAL EXPENDITURES                                | <u>-</u>                               | <u>-</u>                            | <u>-</u>                          | <u>-</u>                                                          |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u>                               | <u>-</u>                            | <u>270</u>                        | <u>(270)</u>                                                      |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                                        |                                     |                                   |                                                                   |
| 381100 - OPERATING TRANSFERS IN                   | <u>600,000</u>                         | <u>600,000</u>                      | <u>600,000</u>                    | <u>-</u>                                                          |
| TOTAL OTHER FINANCING SOURCES AND USES            | <u>600,000</u>                         | <u>600,000</u>                      | <u>600,000</u>                    | <u>-</u>                                                          |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | 600,270                           |                                                                   |
| FUND BALANCES-BEGINNING                           |                                        |                                     | 2,211,077                         |                                                                   |
| FUND BALANCES-ENDING                              |                                        |                                     | <u>\$ 2,811,347</u>               |                                                                   |

\*\* Line Item not Budgeted

**CITY OF DORAL, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
VEHICLE REPLACEMENT FUND  
FISCAL YEAR ENDED SEPTEMBER 30, 2021

|                                                   | <b>BUDGETED AMOUNTS</b>                |                                     |                                   |                                                                   |
|---------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------------------------------|
|                                                   | <b>FY 2021<br/>ORIGINAL<br/>BUDGET</b> | <b>FY 2021<br/>FINAL<br/>BUDGET</b> | <b>FY 2021 ACTUAL<br/>AMOUNTS</b> | <b>VARIANCE WITH<br/>FINAL BUDGET<br/>POSITIVE<br/>(NEGATIVE)</b> |
| <b>REVENUES</b>                                   |                                        |                                     |                                   |                                                                   |
| 3045000 - VEHICLEREPLACEMENT FUND                 |                                        |                                     |                                   |                                                                   |
| 361100 - INTEREST INCOME                          | \$ -                                   | \$ -                                | \$ 22                             | \$ (22)                                                           |
| 369900 - INSURANCE PROCEEDS                       | -                                      | -                                   | 83,050                            | (83,050)                                                          |
| 3045000 - VEHICLE REPLACEMENT FUND Total          | -                                      | -                                   | 83,072                            | (83,072)                                                          |
| <b>EXPENDITURES</b>                               |                                        |                                     |                                   |                                                                   |
| 3045000 - VEHICLEREPLACEMENT FUND                 |                                        |                                     |                                   |                                                                   |
| 500310 - PROFESSIONAL SERVICES                    | -                                      | 23                                  | 23                                | -                                                                 |
| 500641 - CAPITAL OUTLAY - VEHICLES                | 150,000                                | 149,977                             | 140,496                           | 9,481                                                             |
| 3045000 - VEHICLE REPLACEMENT FUND Total          | 150,000                                | 150,000                             | 140,519                           | 9,481                                                             |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (150,000)                              | (150,000)                           | (57,447)                          | (92,553)                                                          |
| 381100 - OPERATING TRANSFERS IN                   | 175,000                                | 175,000                             | 175,000                           | -                                                                 |
| TOTAL OTHER FINANCING SOURCES AND USES            | 175,000                                | 175,000                             | 175,000                           | -                                                                 |
| NET CHANGE IN FUND BALANCES                       |                                        |                                     | 117,553                           |                                                                   |
| FUND BALANCES-BEGINNING                           |                                        |                                     | -                                 |                                                                   |
| FUND BALANCES-ENDING                              |                                        |                                     | \$ 117,553                        |                                                                   |