



20TH
2003 2023
Anniversary
DORAL
FLORIDA

BUDGETARY SCHEDULES

OBJECT LEVEL

FISCAL YEAR ENDED SEPTEMBER 30, 2023

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULES - OBJECT LEVEL
FISCAL YEAR ENDED SEPTEMBER 30, 2023

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULES-OBJECT LEVEL
FISCAL YEAR ENDED SEPTEMBER 30, 2023

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Accountants
Advisors

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, 2023, and issued our report thereon dated June 28, 2024, 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 2-24 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

Miami, Florida
June 28, 2024

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
001 - GENERAL FUND				
PROPERTY TAXES				
311100 - AD VALOREM TAXES - CURRENT	27,086,080	27,086,080	24,748,542	(2,337,538) ***
311200 - AD VALOREM TAXES-DELINQUENT	500,000	500,000	2,374,617	1,874,617
PROPERTY TAXES Total	27,586,080	27,586,080	27,123,159	(462,921)
UTILITY TAXES				
314100 - UTILITY TAXES - ELECTRICITY	9,000,000	9,000,000	12,762,588	3,762,588
314300 - UTILITY TAXES - WATER	1,350,000	1,350,000	1,617,140	267,140
314400 - UTILITY TAXES - GAS	150,000	150,000	223,636	73,636
UTILITY TAXES Total	10,500,000	10,500,000	14,603,364	4,103,364
FRANCHISE TAXES				
313100 - FRANCHISE FEES - ELECTRICITY	6,700,000	6,700,000	9,481,089	2,781,089
313700 - FRANCHISE FEES - SOLID WASTE	1,300,000	1,300,000	2,047,104	747,104
313900 - FRANCHISE FEES - BUS BENCH ADS	5,000	5,000	10,938	5,938
FRANCHISE TAXES Total	8,005,000	8,005,000	11,539,131	3,534,131
LICENSES, PERMITS, AND FINES				
321100 - LOCAL BUSINESS LICENSE TAX	1,000,000	1,000,000	1,659,140	659,140
329300 - ZONING HEARING FEES	50,000	50,000	41,442	(8,558) ***
329400 - ZONING PLAN REVIEW FEES	70,000	70,000	78,450	8,450
329401 - ZONING PERMIT REVIEW FEES	60,000	60,000	79,580	19,580
338100 - COUNTY BUSINESS TAX RECIEPTS	89,000	89,000	115,402	26,402
313920 - TOWING FEES	11,000	11,000	15,270	4,270
329200 - ALARM PERMITS	190,000	190,000	223,222	33,222
329600 - CONCURRENCY FEES	60,000	60,000	35,792	(24,208) ***
329800 - CODE DEFAULT PROPERTY FEES	30,000	30,000	22,600	(7,400) ***
329402 - PW-PLATTING PERMIT FEES	65,000	65,000	17,100	(47,900) ***
329700 - PUBLIC WORKS PERMITS	150,000	150,000	141,073	(8,927) ***
351100 - JUDGEMENTS & FINES	350,000	350,000	311,469	(38,531) ***
351150 - SAFETY REDLIGHT CAMERAS	1,125,000	1,125,000	852,373	(272,627) ***
351200 - COURT-INVESTIGATIVE RECOVERY	5,000	5,000	-	(5,000) ***
351100 - JUDGEMENTS & FINES	180,000	180,000	277,661	97,661
359101 - FINES - PERMIT VIOLATIONS	175,000	175,000	351,548	176,548
LICENSES, PERMITS, AND FINES Total	3,610,000	3,610,000	4,222,122	612,122
INTERGOVERNMENTAL				
335120 - STATE SHARING REVENUE	1,901,109	1,901,109	2,325,624	424,515
335150 - ALCOHOLIC BEVERAGE TAX	72,100	72,100	95,501	23,401
335180 - HALF CENT SALES TAX	6,980,883	6,980,883	8,612,518	1,631,635
INTERGOVERNMENTAL Total	8,954,092	8,954,092	11,033,643	2,079,551
CHARGES FOR SERVICES				
341900 - LIEN SEARCH FEES	\$ 21,000	\$ 21,000	\$ 43,988	\$ 22,988
342100 - POLICE SERVICES	875,000	875,000	1,409,678	534,678
342110 - POLICE SERVICES - RECORDS	8,000	8,000	7,933	(67) ***
342115 - SCHOOL CROSSING GUARDS	70,000	70,000	62,938	(7,062) ***
342130 - POLICE SERVICES-SCHOOL OFFICER	829,445	829,445	835,057	5,612
341903 - BLDG RECORDS REQUEST	75,000	75,000	69,740	(5,260) ***
341900 - LIEN SEARCH FEES	220,000	220,000	151,470	(68,530)
347200 - RECREATION FEES	100,000	100,000	141,829	41,829
347201 - RECREATION - RENTALS	170,000	170,000	335,605	165,605
347202 - RECREATION - BRONCO REGIS.	30,000	30,000	36,150	6,150
347203 - RECREATION-CONCESSIONS	8,000	8,000	6,915	(1,085) ***
347204 - RECREATION-TAXABLE SALES	2,500	2,500	644	(1,856) ***
347400 - RECREATION - SPECIAL EVENTS	40,000	40,000	47,480	7,480
347401 - RECREATION - SPONSORSHIPS	80,000	80,000	63,825	(16,175) ***
347402 - RECREATION - CAMPS	75,000	75,000	163,853	88,853
347403 - RECREATION - TENNIS	60,000	60,000	60,340	340
347404 - RECREATION - SOCCER	250,000	250,000	264,953	14,953
347405 - RECREATION-COMMUNITY CENTER	110,000	110,000	178,632	68,632
347406 - RECREATION-TRAINING	300	300	150	(150) ***
347407 - RECREATION-BASEBALL	13,000	13,000	36,905	23,905
369104 - MAU PARK	7,000	7,000	7,000	-
369400 - MISC.PARK FEES	-	-	1,650	1,650 **
CHARGES FOR SERVICES Total	3,044,245	3,044,245	3,926,735	882,490
COMMUNICATION SERVICES TAX				
314200 - COMMUNICATION SERVICES TAX	3,394,815	3,394,815	4,139,356	744,541

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
COMMUNICATION SERVICES TAX Total	3,394,815	3,394,815	4,139,356	744,541
GRANTS, CONTRIBUTIONS, AND DONATIONS				
331200 - DOJ BRYNE GRANT	-	-	50	50 **
334700 - STATE-CULTURAL FACILITY GRANT	-	-	25,920	25,920 **
366000 - PRIVATE GRANTS & CONTRIBUTIONS	-	-	500	500 **
GRANTS, CONTRIBUTIONS, AND DONATIONS Total	-	-	26,470	26,470
INVESTMENT AND INTEREST INCOME				
361100 - INTEREST INCOME	700,000	700,000	2,238,059	1,538,059
367100 - CHANGE IN INVEST VALUE	-	-	295,752	295,752 **
INVESTMENT AND INTEREST INCOME Total	700,000	700,000	2,533,811	1,833,811
MISCELLANEOUS				
362200 - BILLBOARD REDUCTION PROGRAM	64,424	64,424	-	(64,424) ***
362100 - LEASE AGREEMENT-DORAL PREP	12	12	12	-
369100 - MISCELLANEOUS INCOME	36,750	36,750	41,032	4,282
369200 - PRIOR YEARS RECOVERY	10,500	10,500	37,114	26,614
369900 - INSURANCE PROCEEDS	-	-	107,839	107,839 **
369105 - PD MISC-SRO OT RECOVERY	20,000	20,000	61	(19,939) ***
MISCELLANEOUS Total	131,686	131,686	186,058	54,372
001 - GENERAL FUND Total	65,925,918	65,925,918	79,333,849	13,407,931
651 - OPEB TRUST FUND				
6515000 - OPEB TRUST FUND				
361100 - INTEREST INCOME	-	-	94,471	94,471
651 - OPEB TRUST FUND Total	-	-	94,471	94,471
TOTAL REVENUES	65,925,918	65,925,918	79,428,320	13,502,402
EXPENDITURES				
GENERAL GOVERNMENT				
00110005 - OFFICE OF THE MAYOR & COUNCIL				
500110 - CHARTER COMPENSATION	147,603	147,603	136,525	11,078
500120 - FULL TIME SALARIES	413,459	441,792	423,732	18,060
500125 - COMPENSATED ABSENCES	14,908	23,917	23,917	-
500210 - FICA & MICA TAXES	57,991	60,304	56,480	3,824
500220 - RETIREMENT CONTRIBUTION	76,182	79,684	77,478	2,206
500230 - LIFE & HEALTH INSURANCE	278,084	277,964	241,185	36,779
500400 - TRAVEL & PER DIEM	26,100	26,100	23,925	2,175
500401 - COUNCIL STIPEND	150,000	150,000	142,537	7,463
50040A - TRAVEL-COUNCIL SEAT MAYOR	10,000	9,365	6,904	2,461
50040B - TRAVEL-COUNCIL SEAT ONE	5,000	5,616	4,116	1,500
50040C - TRAVEL-COUNCIL SEAT TWO	5,000	3,359	6,850	(3,491)
50040D - TRAVEL-COUNCIL SEAT THREE	5,000	5,000	1,363	3,637
50040E - TRAVEL-COUNCIL SEAT FOUR	5,000	1,244	825	419
500410 - COMMUNICATION & FREIGHT	13,800	13,800	12,220	1,580
50048A - PROM.ACT.-COUNCIL SEAT MAYOR	500	2,631	2,581	50
50048B - PROM.ACT.-COUNCIL SEAT ONE	500	500	472	28
50048C - PROM.ACT.-COUNCIL SEAT TWO	500	1,341	1,341	-
50048D - PROM.ACT.-COUNCIL SEAT THREE	500	500	336	164
50048E - PROM.ACT.-COUNCIL SEAT FOUR	500	3,207	1,700	1,507
50051A - OFF.SUPP.-COUNCIL SEAT MAYOR	5,000	6,381	6,381	-
50051B - OFF.SUPP.-COUNCIL SEAT ONE	5,000	7,948	4,286	3,662
50051C - OFF.SUPP.-COUNCIL SEAT TWO	5,000	5,000	4,777	223
50051D - OFF.SUPP.-COUNCIL SEAT THREE	5,000	5,000	2,252	2,748
50051E - OFF.SUPP.-COUNCIL SEAT FOUR	5,000	4,513	3,544	969
50054A - DUES/MEMB.-COUNCIL SEAT MAYOR	6,000	6,281	6,401	(120)
50054B - DUES/MEMB.-COUNCIL SEAT ONE	6,000	5,155	5,153	2
50054C - DUES/MEMB.-COUNCIL SEAT TWO	6,000	6,800	8,239	(1,439)
50054D - DUES/MEMB.-COUNCIL SEAT THREE	6,000	6,000	3,019	2,981
50054E - DUES/MEMB.-COUNCIL SEAT FOUR	6,000	7,536	8,069	(533)
00110005 - OFFICE OF THE MAYOR & COUNCIL Total	1,265,627	1,314,541	1,216,608	97,933
00110005 - OFFICE OF THE CITY MANAGER				
500111 - ADMINISTRATIVE SALARIES	554,593	501,642	487,690	13,952
500120 - FULL TIME SALARIES	118,983	118,983	118,062	921
500125 - COMPENSATED ABSENCES	52,866	204,990	204,990	-
500140 - OVERTIME	250	250	-	250
500210 - FICA & MICA TAXES	56,618	56,618	54,206	2,412
500220 - RETIREMENT CONTRIBUTION	123,044	140,670	143,143	(2,473)

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
500230 - LIFE & HEALTH INSURANCE	50,700	74,858	74,411	447
500400 - TRAVEL & PER DIEM	14,400	24,400	24,403	(3)
500410 - COMMUNICATION & FREIGHT	3,000	4,167	4,167	-
500510 - OFFICE SUPPLIES	2,640	2,640	2,028	612
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	8,000	8,000	7,432	568
00111005 - OFFICE OF THE CITY MANAGER Total	985,094	1,137,218	1,120,532	16,686
00111505 - PUBLIC AFFAIRS				
500111 - ADMINISTRATIVE SALARIES	124,222	124,222	123,189	1,033
500120 - FULL TIME SALARIES	411,038	410,763	393,015	17,748
500125 - COMPENSATED ABSENCES	19,299	19,299	10,422	8,877
500210 - FICA & MICA TAXES	43,213	43,213	41,127	2,086
500220 - RETIREMENT CONTRIBUTION	64,232	64,232	62,866	1,366
500230 - LIFE & HEALTH INSURANCE	74,618	74,618	59,192	15,426
500340 - CONTRACTUAL SERVICES - OTHER	30,000	30,000	28,730	1,270
500400 - TRAVEL & PER DIEM	5,620	5,620	5,220	400
500410 - COMMUNICATION & FREIGHT	5,100	5,375	5,375	-
500470 - PRINTING & BINDING	28,100	28,100	28,097	3
500481 - PROMOTIONAL ACTIVITIES - PIO	78,800	66,505	66,484	21
500490 - OTHER CURRENT CHARGES	23,500	36,520	36,384	136
500510 - OFFICE SUPPLIES	1,000	1,000	940	60
500520 - OPERATING SUPPLIES	7,200	6,475	8,628	(2,153)
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	6,786	6,786	5,940	846
00111505 - PUBLIC AFFAIRS Total	922,728	922,728	875,609	47,119
00112005 - OFFICE OF THE CITY CLERK				
500111 - ADMINISTRATIVE SALARIES	135,237	135,237	134,945	292
500120 - FULL TIME SALARIES	157,091	157,091	152,643	4,448
500125 - COMPENSATED ABSENCES	13,541	13,541	13,267	274
500210 - FICA & MICA TAXES	24,729	24,729	22,863	1,866
500220 - RETIREMENT CONTRIBUTION	63,194	63,194	61,468	1,726
500230 - LIFE & HEALTH INSURANCE	32,335	33,117	33,117	-
500331 - COURT REPORTER SERV-SPEC MSTRS	7,000	7,000	2,757	4,243
500340 - CONTRACTUAL SERVICES - OTHER	3,000	3,000	-	3,000
500400 - TRAVEL & PER DIEM	18,400	18,755	18,752	3
500410 - COMMUNICATION & FREIGHT	3,000	3,000	3,000	-
500470 - PRINTING & BINDING	14,000	14,000	8,260	5,740
500491 - LEGAL ADVERTISING	99,000	133,116	19,593	113,523
500495 - ELECTION EXPENSES	80,000	80,000	69,473	10,527
500510 - OFFICE SUPPLIES	2,000	2,000	1,889	111
500520 - OPERATING SUPPLIES	3,000	4,993	2,923	2,070
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	6,800	6,800	3,134	3,666
00112005 - OFFICE OF THE CITY CLERK Total	662,327	699,573	548,084	151,489
00113005 - CHARTER ENFORCEMENT				
500310 - PROFESSIONAL SERVICES	50,000	38,699	-	38,699
00113005 - CHARTER ENFORCEMENT Total	50,000	38,699	-	38,699
00120005 - HUMAN RESOURCES				
500111 - ADMINISTRATIVE SALARIES	131,325	131,325	131,345	(20)
500120 - FULL TIME SALARIES	501,337	511,337	506,688	4,649
500125 - COMPENSATED ABSENCES	22,675	25,414	25,414	-
500130 - OTHER SALARIES	20,250	20,250	18,711	1,539
500140 - OVERTIME	-	-	-	-
500210 - FICA & MICA TAXES	52,264	52,264	51,563	701
500220 - RETIREMENT CONTRIBUTION	75,463	75,463	74,593	870
500230 - LIFE & HEALTH INSURANCE	95,571	100,197	99,667	530
500310 - PROFESSIONAL SERVICES	35,500	25,500	-	25,500
500340 - CONTRACTUAL SERVICES - OTHER	69,505	69,505	46,107	23,398
500400 - TRAVEL & PER DIEM	6,110	6,135	6,135	-
500410 - COMMUNICATION & FREIGHT	2,400	2,400	2,400	-
500470 - PRINTING & BINDING	500	500	482	18
500480 - PROMOTIONAL ACTIVITIES	13,250	13,250	12,092	1,158
500510 - OFFICE SUPPLIES	2,000	2,000	1,998	2
500520 - OPERATING SUPPLIES	2,000	2,000	1,107	893
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	73,900	70,010	41,294	28,716
00120005 - HUMAN RESOURCES Total	1,104,050	1,107,550	1,019,596	87,954
00121005 - FINANCE				
500111 - ADMINISTRATIVE SALARIES	179,388	96,375	94,842	1,533

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH
	FY 2023	FY 2023	FY 2023 ACTUAL	FINAL BUDGET
	ORIGINAL	FINAL	AMOUNTS	POSITIVE
	BUDGET	BUDGET		(NEGATIVE)
500120 - FULL TIME SALARIES	541,842	554,742	552,435	2,307
500125 - COMPENSATED ABSENCES	26,005	12,105	3,673	8,432
500140 - OVERTIME	1,986	1,986	214	1,772
500210 - FICA & MICA TAXES	57,898	51,003	47,721	3,282
500220 - RETIREMENT CONTRIBUTION	86,548	76,481	76,644	(163)
500230 - LIFE & HEALTH INSURANCE	178,442	164,433	164,397	36
500321 - ACCTG & AUDITING-AUDIT SVCS	61,650	61,650	45,300	16,350
500340 - CONTRACTUAL SERVICES - OTHER	2,000	2,000	-	2,000
500400 - TRAVEL & PER DIEM	8,970	8,970	2,610	6,360
500410 - COMMUNICATION & FREIGHT	2,450	2,450	1,800	650
500460 - REPAIR & MAINT - OFFICE EQUIP	1,350	1,350	520	830
500470 - PRINTING & BINDING	3,350	3,350	935	2,415
500510 - OFFICE SUPPLIES	4,300	4,300	2,842	1,458
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	7,160	7,160	2,765	4,395
00121005 - FINANCE Total	1,163,339	1,048,355	996,698	51,657
00121505 - PROCUREMENT DIVISION				
500111 - ADMINISTRATIVE SALARIES	-	32,350	31,803	547 *
500120 - FULL TIME SALARIES	217,529	138,564	99,232	39,332
500125 - COMPENSATED ABSENCES	7,823	7,823	6,414	1,409
500210 - FICA & MICA TAXES	17,730	13,578	10,661	2,917
500220 - RETIREMENT CONTRIBUTION	26,036	20,183	12,338	7,845
500230 - LIFE & HEALTH INSURANCE	41,634	31,006	17,184	13,822
500400 - TRAVEL & PER DIEM	8,720	8,720	1,305	7,415
500410 - COMMUNICATION & FREIGHT	1,400	1,400	300	1,100
500460 - REPAIR & MAINT - OFFICE EQUIP	500	500	-	500
500470 - PRINTING & BINDING	1,000	1,000	-	1,000
500510 - OFFICE SUPPLIES	1,150	1,150	549	601
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	2,680	2,680	675	2,005
00121505 - PROCUREMENT DIVISION Total	326,202	258,954	180,461	78,493
00122005 - INFORMATION TECHNOLOGY				
500111 - ADMINISTRATIVE SALARIES	191,164	191,164	114,349	76,815
500120 - FULL TIME SALARIES	1,359,172	1,359,172	1,332,967	26,205
500125 - COMPENSATED ABSENCES	56,961	53,028	39,893	13,135
500130 - OTHER SALARIES	30,605	30,605	2,249	28,356
500140 - OVERTIME	7,000	10,933	10,291	642
500210 - FICA & MICA TAXES	126,419	126,419	107,155	19,264
500220 - RETIREMENT CONTRIBUTION	189,579	189,579	171,602	17,977
500230 - LIFE & HEALTH INSURANCE	366,052	366,052	321,922	44,130
500310 - PROFESSIONAL SERVICES	79,900	99,446	54,172	45,274
500400 - TRAVEL & PER DIEM	12,220	12,220	9,909	2,311
500410 - COMMUNICATION & FREIGHT	907,705	907,705	841,392	66,313
500440 - RENTALS & LEASES	98,938	98,938	87,571	11,367
500460 - REPAIR & MAINT - OFFICE EQUIP	1,600,458	1,783,449	1,371,025	412,424 **
500464 - REPAIR & MAINT-OFF. EQUIP. OTH	653,107	653,107	590,772	62,335
500510 - OFFICE SUPPLIES	1,900	1,900	363	1,537
500520 - OPERATING SUPPLIES	148,758	150,413	240,845	(90,432) **
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	56,243	56,243	17,423	38,820 **
00122005 - INFORMATION TECHNOLOGY Total	5,886,181	6,090,373	5,313,900	776,473
00130005 - OFFICE OF THE ATTORNEY				
500111 - ADMINISTRATIVE SALARIES	243,392	82,217	82,216	1
500120 - FULL TIME SALARIES	92,215	31,306	31,306	-
500125 - COMPENSATED ABSENCES	28,029	180,649	180,649	-
500210 - FICA & MICA TAXES	28,507	17,278	17,278	-
500220 - RETIREMENT CONTRIBUTION	81,514	57,978	57,017	961
500230 - LIFE & HEALTH INSURANCE	65,823	41,830	41,820	10
500311 - PROFESSIONAL SERV-CITY OTH	-	324,398	322,094	2,304 *
500312 - PROFESSIONAL SERV-ATTNY OTH	275,000	279,617	213,567	66,050
500340 - CONTRACTUAL SERVICES - OTHER	6,500	500	193	307
500400 - TRAVEL & PER DIEM	6,000	2,500	2,500	-
500410 - COMMUNICATION & FREIGHT	3,000	1,250	1,250	-
500510 - OFFICE SUPPLIES	750	-	-	-
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	3,500	2,023	2,023	-
00130005 - OFFICE OF THE ATTORNEY Total	834,230	1,021,546	951,913	69,633
00150005 - OTHER GENERAL GOVERNMENT				
500122 - NON-RECURRING PERFORM. AWARD	94,579	94,579	46,826	47,753

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
500210 - FICA & MICA TAXES	7,235	7,235	-	7,235
500230 - LIFE & HEALTH INSURANCE	41,363	41,363	9,685	31,678
500240 - WORKERS COMPENSATION	560,000	595,904	595,904	-
500250 - UNEMPLOYMENT COMPENSATION	40,000	40,000	721	39,279
500310 - PROFESSIONAL SERVICES	433,000	517,855	312,395	205,460
500340 - CONTRACTUAL SERVICES - OTHER	534,050	544,743	447,027	97,716
500400 - TRAVEL & PER DIEM	23,000	23,000	20,770	2,230
500410 - COMMUNICATION & FREIGHT	51,100	49,100	32,188	16,912
500430 - UTILITY SERVICES	140,520	195,770	190,624	5,146
500440 - RENTALS & LEASES	17,500	17,500	17,436	64
500450 - INSURANCE	1,258,453	1,258,453	1,121,227	137,226
500460 - REPAIR & MAINT - OFFICE EQUIP	5,200	5,603	5,603	-
500470 - PRINTING & BINDING	5,000	7,000	6,938	62
500490 - OTHER CURRENT CHARGES	125,502	110,671	111,485	(814)
500492 - CONTINGENT RESERVE	300,000	-	-	-
500498 - PROPERTY TAXES	19,000	20,189	20,189	-
500520 - OPERATING SUPPLIES	45,000	45,000	40,611	4,389
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	10,000	13,170	13,169	1
500820 - GRANTS & AIDS	201,000	261,000	129,120	131,880
00150005 - OTHER GENERAL GOVERNMENT Total	3,911,502	3,848,135	3,121,918	726,217
500920 - TRANSFER OUT-PENSION FUND	500,000	500,000	500,000	-
GENERAL GOVERNMENT Total	17,611,280	17,987,672	15,845,319	2,142,353
00160005 - POLICE				
500111 - ADMINISTRATIVE SALARIES	183,404	188,825	185,768	3,057
500120 - FULL TIME SALARIES	2,692,721	2,592,721	2,539,282	53,439
500121 - FULL TIME SALARIES - SWORN	13,078,050	12,678,050	12,401,290	276,760
500125 - COMPENSATED ABSENCES	558,231	558,231	536,446	21,785
500140 - OVERTIME	1,000,000	1,027,825	1,022,905	4,920
500150 - SPECIAL PAY - OFF DUTY	640,000	1,309,700	1,316,916	(7,216)
500151 - SPECIAL PAY - DIFFERENTIAL	200,000	282,178	274,687	7,491
500152 - SPECIAL PAY - INCENTIVE	115,000	115,000	93,684	21,316
500210 - FICA & MICA TAXES	1,415,031	1,415,031	1,361,037	53,994
500220 - RETIREMENT CONTRIBUTION	4,452,437	4,452,437	4,853,593	(401,156)
500230 - LIFE & HEALTH INSURANCE	3,118,102	3,118,102	2,911,825	206,277
500310 - PROFESSIONAL SERVICES	58,650	58,650	35,845	22,805
500342 - CONT - SCHOOL CROSSING GUARDS	311,362	296,862	256,434	40,428
500343 - CONTR-SAFETY REDLIGHT CAMERAS	589,050	303,926	291,485	12,441
500350 - INVESTIGATIONS	3,250	3,250	-	3,250
500400 - TRAVEL & PER DIEM	40,000	40,000	18,641	21,359
500410 - COMMUNICATION & FREIGHT	23,600	23,600	13,898	9,702
500440 - RENTALS & LEASES	81,426	81,426	56,283	25,143
500460 - REPAIR & MAINT - OFFICE EQUIP	103,500	103,500	71,100	32,400
500470 - PRINTING & BINDING	8,000	8,000	7,855	145
500480 - PROMOTIONAL ACTIVITIES	7,500	7,500	6,618	882
500510 - OFFICE SUPPLIES	25,000	25,000	17,449	7,551
500520 - OPERATING SUPPLIES	342,550	358,208	380,728	(22,520) **
500521 - OPERATING SUPPLIES - FUEL	23,000	23,000	20,835	2,165
500523 - OP SUPP - COMMUNITY SERVICES	62,150	62,150	49,590	12,560
500526 - OPERATING SUPPLIES - EOC	20,000	20,000	7,890	12,110 **
500527 - OPERATING SUPPLIES - CRYWOLF A	25,358	25,358	24,862	496
500528 - OPERATING SUPPLIES-PD EQUIP	68,000	104,000	64,543	39,457
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	103,475	67,475	30,124	37,351
00160005 - POLICE Total	29,348,847	29,350,005	28,851,613	498,392
00140005 - PLANNING AND ZONING				
500111 - ADMINISTRATIVE SALARIES	136,196	136,196	116,483	19,713
500120 - FULL TIME SALARIES	783,506	759,606	720,399	39,207
500125 - COMPENSATED ABSENCES	33,321	33,321	22,895	10,426
500140 - OVERTIME	500	500	-	500
500210 - FICA & MICA TAXES	73,619	73,619	63,035	10,584
500220 - RETIREMENT CONTRIBUTION	110,289	110,289	94,328	15,961
500230 - LIFE & HEALTH INSURANCE	199,711	223,611	223,608	3
500310 - PROFESSIONAL SERVICES	108,680	250,400	109,702	140,698
500400 - TRAVEL & PER DIEM	11,820	11,820	10,376	1,444

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH
	FY 2023	FY 2023	FY 2023 ACTUAL	FINAL BUDGET
	ORIGINAL	FINAL	AMOUNTS	POSITIVE
	BUDGET	BUDGET		(NEGATIVE)
500410 - COMMUNICATION & FREIGHT	3,600	3,600	3,400	200
500470 - PRINTING & BINDING	5,500	5,500	1,324	4,176
500482 - PROMOTIONAL ACTIVITIES ECO DEV	49,500	49,500	45,564	3,936
500510 - OFFICE SUPPLIES	5,900	5,900	2,187	3,713
500520 - OPERATING SUPPLIES	3,300	4,658	2,459	2,199
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	6,620	6,620	3,770	2,850
00140005 - PLANNING AND ZONING Total	1,532,062	1,675,140	1,419,530	255,610
00171005 - CODE COMPLIANCE				
500111 - ADMINISTRATIVE SALARIES	136,514	136,514	134,029	2,485
500120 - FULL TIME SALARIES	819,900	819,900	715,854	104,046
500125 - COMPENSATED ABSENCES	34,360	34,360	28,353	6,007
500140 - OVERTIME	18,500	18,500	17,183	1,317
500151 - SPECIAL PAY - DIFFERENTIAL	-	500	123	377 **
500210 - FICA & MICA TAXES	77,301	77,301	66,427	10,874
500220 - RETIREMENT CONTRIBUTION	114,355	114,355	101,122	13,233
500230 - LIFE & HEALTH INSURANCE	156,399	156,399	132,367	24,032
500340 - CONTRACTUAL SERVICES - OTHER	10,100	10,100	8,260	1,840
500400 - TRAVEL & PER DIEM	1,500	3,000	2,546	454
500410 - COMMUNICATION & FREIGHT	1,200	1,200	1,200	-
500461 - REPAIR & MAINT - VEHICLES	-	-	-	-
500470 - PRINTING & BINDING	5,255	5,255	3,156	2,099
500490 - OTHER CURRENT CHARGES	1,500	-	-	-
500510 - OFFICE SUPPLIES	3,000	3,000	1,628	1,372
500520 - OPERATING SUPPLIES	7,700	7,700	7,301	399
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	9,050	8,550	6,220	2,330
500640 - CAPITAL OUTLAY - OFFICE	-	-	-	-
500641 - CAPITAL OUTLAY - VEHICLES	-	-	-	-
00171005 - CODE COMPLIANCE Total	1,396,634	1,396,634	1,225,769	170,865
00180005 - PUBLIC WORKS				
500111 - ADMINISTRATIVE SALARIES	170,944	171,444	170,917	527
500120 - FULL TIME SALARIES	2,150,606	2,121,222	1,951,927	169,295
500125 - COMPENSATED ABSENCES	81,396	81,396	24,925	56,471
500140 - OVERTIME	5,000	14,761	14,200	561
500210 - FICA & MICA TAXES	184,699	183,443	159,907	23,536
500220 - RETIREMENT CONTRIBUTION	270,741	270,670	238,141	32,529
500230 - LIFE & HEALTH INSURANCE	597,662	597,662	512,443	85,219
500310 - PROFESSIONAL SERVICES	61,750	126,496	8,056	118,440
500340 - CONTRACTUAL SERVICES - OTHER	808,182	913,137	741,843	171,294
500400 - TRAVEL & PER DIEM	12,220	12,220	7,584	4,636
500410 - COMMUNICATION & FREIGHT	1,450	1,450	1,605	(155)
500430 - UTILITY SERVICES	197,500	251,897	222,957	28,940
500440 - RENTALS & LEASES	16,000	18,000	12,289	5,711
500460 - REPAIR & MAINT - OFFICE EQUIP	245,100	245,100	155,983	89,117
500461 - REPAIR & MAINT - VEHICLES	208,343	204,345	195,663	8,682
500465 - REPAIR & MAINT - BODY SHOP REP	200,000	204,708	127,455	77,253
500470 - PRINTING & BINDING	1,000	1,000	329	671
500480 - PROMOTIONAL ACTIVITIES	1,425	1,425	491	934
500510 - OFFICE SUPPLIES	2,090	2,090	1,227	863
500520 - OPERATING SUPPLIES	238,829	332,509	158,004	174,505 *
500522 - OPERATING SUPPLIES - VEHICLES	610,000	610,000	622,869	(12,869)
500530 - ROAD MATERIAL SUPPLIES	15,000	22,000	19,793	2,207
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	27,865	27,865	17,226	10,639
00180005 - PUBLIC WORKS Total	6,107,802	6,414,840	5,365,834	1,049,006
00190005 - PARKS AND RECREATION				
500111 - ADMINISTRATIVE SALARIES	127,102	131,592	131,660	(68)
500120 - FULL TIME SALARIES	2,130,643	2,080,794	1,865,457	215,337
500125 - COMPENSATED ABSENCES	81,343	81,343	33,496	47,847
500130 - OTHER SALARIES	1,155,226	1,277,230	1,273,722	3,508
500140 - OVERTIME	30,000	53,355	49,754	3,601
500210 - FICA & MICA TAXES	270,752	270,752	253,006	17,746
500220 - RETIREMENT CONTRIBUTION	270,705	270,705	237,210	33,495
500230 - LIFE & HEALTH INSURANCE	559,921	559,921	524,616	35,305
500310 - PROFESSIONAL SERVICES	16,000	76,729	24,630	52,099
500340 - CONTRACTUAL SERVICES - OTHER	453,709	444,986	422,501	22,485
500400 - TRAVEL & PER DIEM	10,870	10,870	7,558	3,312

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
500410 - COMMUNICATION & FREIGHT	10,150	10,150	10,072	78
500430 - UTILITY SERVICES	353,185	353,185	373,730	(20,545)
500440 - RENTALS & LEASES	165,475	165,475	160,241	5,234
500460 - REPAIR & MAINT - OFFICE EQUIP	701,194	735,894	660,790	75,104
500461 - REPAIR & MAINT - VEHICLES	4,500	4,500	-	4,500
500470 - PRINTING & BINDING	38,583	40,083	40,183	(100)
500480 - PROMOTIONAL ACTIVITIES	27,900	32,900	27,877	5,023
500490 - OTHER CURRENT CHARGES	304,188	295,126	262,203	32,923
500494 - CURR.CHARGES - CULTURAL EVENTS	110,500	110,500	103,281	7,219
500510 - OFFICE SUPPLIES	6,000	6,000	3,662	2,338
500520 - OPERATING SUPPLIES	282,584	297,323	278,128	19,195
500521 - OPERATING SUPPLIES - FUEL	250	250	133	117
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	12,008	12,008	8,300	3,708
00190005 - PARKS AND RECREATION Total	7,122,788	7,321,671	6,752,210	569,461
DEBT SERVICE				
PRINCIPAL				
00150005 - GENERAL GOVERNMENT				
500710 - DEBT SERVICE - PRINCIPAL	1,725,516	1,725,516	1,698,046	27,470
00150005 - GENERAL GOVERNMENT Total	1,725,516	1,725,516	1,698,046	27,470
00122005 - INFORMATION TECHNOLOGY				
500710 - DEBT SERVICE - PRINCIPAL	-	-	416,837	(416,837) *
00122005 - INFORMATION TECHNOLOGY Total	-	-	416,837	(416,837)
PRINCIPAL Total	1,725,516	1,725,516	2,114,883	(389,367)
INTEREST				
00150005 - GENERAL GOVERNMENT				
500720 - DEBT SERVICE - INTEREST	305,039	315,108	293,968	21,140
00150005 - GENERAL GOVERNMENT Total	305,039	315,108	293,968	21,140
INTEREST Total	305,039	315,108	293,968	21,140
CAPITAL OUTLAY				
00111505 - PUBLIC AFFAIRS				
500640 - CAPITAL OUTLAY - OFFICE	24,200	24,200	19,954	4,246
00111505 - PUBLIC AFFAIRS Total	24,200	24,200	19,954	4,246
00122005 - INFORMATION TECHNOLOGY				
500640 - CAPITAL OUTLAY - OFFICE	260,000	293,980	178,724	115,256 **
500652 - CAPITAL OUTLAY-OTHER	141,877	462,441	95,562	366,879 **
500680 - CAPITAL OUTLAY - INTAGIBLES	-	-	1,850,706	(1,850,706) *
00122005 - INFORMATION TECHNOLOGY Total	401,877	756,421	2,124,992	(1,368,571)
00160005 - POLICE				
500640 - CAPITAL OUTLAY - OFFICE	-	96,314	-	96,314 **
500641 - CAPITAL OUTLAY - VEHICLES	648,638	712,078	555,873	156,205 **
500653 - CAPITAL OUTLAY-EOC	5,530	5,530	-	5,530 **
00160005 - POLICE Total	654,168	813,922	555,873	258,049
00180005 - PUBLIC WORKS				
500631 - IMPRV - STREET BEAUTIFICATIONS	-	1,591,170	1,497,673	93,497
500633 - IMPRV - STREET	-	725,444	14,710	710,734
500640 - CAPITAL OUTLAY - OFFICE	79,000	245,193	29,007	216,186 *
500641 - CAPITAL OUTLAY - VEHICLES	-	430,640	241,943	188,697
500650 - CONSTRUCTION IN PROGRESS	47,500	235,677	12,334	223,343
00180005 - PUBLIC WORKS Total	126,500	3,228,124	1,795,667	1,432,457
00190005 - PARKS AND RECREATION Total				
500620 - CAPITAL - BUILDING	-	234,704	-	234,704
500640 - CAPITAL OUTLAY - OFFICE	15,000	23,723	3,488	20,235
500641 - CAPITAL OUTLAY - VEHICLES	231,500	162,600	35,850	126,750
500650 - CONSTRUCTION IN PROGRESS	-	509,295	449,536	59,759
500656 - CAPITAL-CENTRAL PARK CIP	-	33,689,940	4,415,201	29,274,739
00190005 - PARKS AND RECREATION Total	246,500	34,620,262	4,904,075	29,716,187
CAPITAL OUTLAY Total	1,453,245	39,442,929	9,400,561	30,042,368
TOTAL EXPENDITURES	66,603,213	105,629,515	71,269,687	34,359,828
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(677,295)	(39,703,597)	8,158,633	(47,862,230)

CITY OF DORAL, FLORIDA
BUDGETARY SCHEDULE
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS		FY 2023 ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET		
OTHER FINANCING SOURCES (USES)				
001 - GENERAL FUND				
384100 - ISSUANCE OF DEBT - SUBSCRIPTION	-	-	1,850,706	(1,850,706) *
500912 - TRANSFER OUT-CAPITAL IMPRV FND	(450,000)	(450,000)	(450,000)	-
500915 - TRANSFER OUT-OPEB LIABILITY	(400,000)	(400,000)	(400,000)	-
500917 - TRANSFER OUT-VEH. REP. FUND	(100,000)	(100,000)	(100,000)	-
001 - GENERAL FUND Total	<u>(950,000)</u>	<u>(950,000)</u>	<u>900,706</u>	<u>(1,850,706)</u>
651 - OPEB TRUST FUND				
381100 - OPERATING TRANSFERS IN	400,000	400,000	400,000	-
651 - OPEB TRUST FUND Total	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES AND USES	<u>(550,000)</u>	<u>(550,000)</u>	<u>1,300,706</u>	<u>(1,850,706)</u>
NET CHANGES IN FUND BALANCES			<u>9,459,339</u>	
FUND BALANCES-BEGINNING			<u>91,005,136</u>	
FUND BALANCES-ENDING			<u>\$ 100,464,475</u>	

* Year-End adjusting entry

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SERIES 2019 GO BOND FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
INTEREST INCOME				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 24,595	\$ 24,595 **
361110 - PARKS BOND INTEREST INCOME	200,000	200,000	259,157	59,157
INTEREST INCOME Total	-	-	24,595	24,595
TOTAL REVENUES	200,000	200,000	283,752	83,752
EXPENDITURES				
PARKS AND RECREATION				
500310 - PROFESSIONAL SERVICES	40,000	57,995	1,935	56,060
PARKS AND RECREATION Total	40,000	57,995	1,935	56,060
CAPITAL OUTLAY				
500650 - CONSTRUCTION IN PROGRESS	-	12,176,024	12,176,024	- **
CAPITAL OUTLAY Total	-	12,176,024	12,176,024	-
TOTAL EXPENDITURES	40,000	12,234,019	12,177,959	56,060
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 160,000	 (12,034,019)	 (11,894,207)	 139,812
 NET CHANGES IN FUND BALANCES			 (11,894,207)	
 FUND BALANCES-BEGINNING			12,735,083	
 FUND BALANCES-ENDING			\$ 840,876	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SERIES 2021 GO BOND FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
INTEREST INCOME				
361110 - PARKS BOND INTEREST INCOME	\$ 70,000	\$ 70,000	\$ 4,189,326	\$ 4,119,326
367100 - CHANGE IN INVEST VALUE	-	-	123,545	123,545 **
INTEREST INCOME Total	70,000	70,000	4,189,326	4,119,326
TOTAL REVENUES	70,000	70,000	4,312,871	4,242,871
EXPENDITURES				
PUBLIC WORKS				
500120 - FULL TIME SALARIES	56,912	56,912	55,675	1,237
500125 - COMPENSATED ABSENCES	2,052	1,952	1,547	405
500210 - FICA & MICA TAXES	4,511	4,511	4,329	182
500220 - RETIREMENT CONTRIBUTION	6,829	6,829	6,808	21
500230 - LIFE & HEALTH INSURANCE	11,772	11,872	11,817	55
PUBLIC WORKS Total	82,076	82,076	80,176	1,900
PARKS AND RECREATION				
500120 - FULL TIME SALARIES	-	-	2,989	(2,989) **
500210 - FICA & MICA TAXES	-	-	239	(239) **
500310 - PROFESSIONAL SERVICES	50,000	94,949	8,955	85,994
PARKS AND RECREATION Total	50,000	94,949	12,183	82,766
CAPITAL OUTLAY				
500650 - CONSTRUCTION IN PROGRESS	-	96,415,430	41,410,791	55,004,639 **
CAPITAL OUTLAY Total	-	96,415,430	41,410,791	55,004,639
TOTAL EXPENDITURES	132,076	96,592,455	41,503,150	55,089,305
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(62,076)	(96,522,455)	(37,190,279)	59,332,176
NET CHANGES IN FUND BALANCES			(37,190,279)	
FUND BALANCES-BEGINNING			96,313,982	
FUND BALANCES-ENDING			\$ 59,123,703	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
TRANSPORTATION FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
FRANCHISE TAXES				
313905 - FRANCHISE FEES-FREEBEE ADV.	\$ -	\$ -	\$ 43,375	\$ 43,375 **
FRANCHISE TAXES Total	-	-	43,375	43,375
IMPACT FEES				
363240 - ROADWAY IMPACT FEES	700,000	700,000	1,705,773	1,005,773
IMPACT FEES Total	700,000	700,000	1,705,773	1,005,773
INTERGOVERNMENTAL				
312410 - LOCAL OPTION FUEL TAX 1-6 CENT	683,234	683,234	893,648	210,414
312420 - LOCAL OPTION FUEL TAX 1-5 CENT	260,514	260,514	337,157	76,643
334100 - STATE REIMBURSEMENTS	-	-	383,848	383,848 **
335450 - STATE-FUEL TAX REFUNDS	-	-	15,776	15,776 **
INTERGOVERNMENTAL Total	943,748	943,748	1,630,429	686,681
GRANTS, CONTRIBUTIONS AND DONATIONS				
334102 - FDOT GRANT - FEDERAL EARMARKS	-	-	966,469	966,469 **
337100 - COUNTY REIMBURSEMENTS	-	-	1,408	1,408 **
GRANTS, CONTRIBUTIONS AND DONATIONS Total	-	-	967,877	967,877
INTEREST INCOME				
361100 - INTEREST INCOME	70,000	70,000	293,399	223,399
367100 - CHANGE IN INVEST VALUE	-	-	62,101	62,101 **
INTEREST INCOME Total	70,000	70,000	355,500	285,500
TOTAL REVENUES	1,713,748	1,713,748	4,702,954	2,989,206
EXPENDITURES				
PUBLIC WORKS				
500120 - FULL TIME SALARIES	299,722	299,722	235,230	64,492
500125 - COMPENSATED ABSENCES	10,807	10,807	4,093	6,714
500210 - FICA & MICA TAXES	23,755	23,755	17,540	6,215
500220 - RETIREMENT CONTRIBUTION	35,966	35,966	28,086	7,880
500230 - LIFE & HEALTH INSURANCE	58,433	58,433	46,343	12,090
500310 - PROFESSIONAL SERVICES	118,400	575,559	244,109	331,450
500340 - CONTRACTUAL SERVICES-OTHER	-	396,427	109,983	286,444 **
500341 - CONTRACTUAL SERVICES-ENGINEER	415,000	1,832,946	89,032	1,743,914
500400 - TRAVEL & PER DIEM	4,750	4,750	2,596	2,154
500520 - OPERATING SUPPLIES	3,300	16,300	17,518	(1,218) *
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	28,722	28,722	23,726	4,996
PUBLIC WORKS Total	998,855	3,283,387	818,256	2,465,131
CAPITAL OUTLAY				
500631 - IMPRV - STREET BEAUTIFICATIONS	-	628,110	-	628,110 **
500633 - IMPRV - STREET	500,000	9,188,902	1,927,760	7,261,142
500650 - CONSTRUCTION IN PROGRESS	50,000	1,620,000	485,633	1,134,367 *
CAPITAL OUTLAY Total	550,000	11,437,012	2,413,393	9,023,619
TOTAL EXPENDITURES	1,548,855	14,720,399	3,231,649	11,488,750
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	164,893	(13,006,651)	1,471,305	14,477,956
NET CHANGES IN FUND BALANCES			1,471,305	
FUND BALANCES-BEGINNING			13,276,236	
FUND BALANCES-ENDING			\$ 14,747,541	

* Year-End adjusting entry

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
PEOPLE'S TRANSPORTATION FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
INTERGOVERNMENTAL				
312600 - MUNICIPAL SURTAX - CITT FUNDS	\$ 2,916,820	\$ 4,868,095	\$ 4,857,190	\$ (10,905) ***
INTERGOVERNMENTAL Total	2,916,820	4,868,095	4,857,190	(10,905)
GRANTS, CONTRIBUTIONS AND DONATIONS				
334102 - FDOT GRANT - FEDERAL EARMARKS	-	-	165,999	165,999 **
GRANTS, CONTRIBUTIONS AND DONATIONS Total	-	-	165,999	165,999
INTEREST INCOME				
361100 - INTEREST INCOME	-	-	37,026	37,026 **
INTEREST INCOME Total	-	-	37,026	37,026
TOTAL REVENUES	2,916,820	4,868,095	5,060,215	192,120
EXPENDITURES				
PUBLIC WORKS				
500341 - CONTRACTUAL SERVICES-ENGINEER	3,261,000	4,003,230	3,199,319	803,911
PUBLIC WORKS Total	3,261,000	4,003,230	3,199,319	803,911
CAPITAL OUTLAY				
500633 - IMPRV - STREET	100,000	200,000	118,494	81,506
500641 - CAPITAL OUTLAY - VEHICLES	-	1,315,181	-	1,315,181 **
CAPITAL OUTLAY Total	100,000	1,515,181	118,494	1,396,687
TOTAL EXPENDITURES	3,361,000	5,518,411	3,317,813	2,200,598
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(444,180)	(650,316)	1,742,402	2,392,718
NET CHANGES IN FUND BALANCES			1,742,402	
FUND BALANCES-BEGINNING			4,184,584	
FUND BALANCES-ENDING			\$ 5,926,986	

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
LAW ENFORCEMENT TRUST FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
LICENSES, PERMITS, AND FINES				
359000 - FORFEITURES - LOCAL & STATE	\$ -	\$ -	\$ 4,000	\$ 4,000 **
359200 - FORFEITURES - LOCAL	-	-	148,616	148,616 **
359300 - FORFEITURES - LOCAL	-	-	52,143	52,143 **
LICENSES, PERMITS, AND FINES Total	-	-	204,759	204,759
INTEREST INCOME				
361100 - INTEREST INCOME	-	-	811	811 **
INTEREST INCOME Total	-	-	811	811
TOTAL REVENUES	-	-	205,570	205,570
EXPENDITURES				
POLICE				
500480 - PROMOTIONAL ACTIVITIES	-	-	8,793	(8,793)
500520 - OPERATING SUPPLIES	-	-	28,026	(28,026)
POLICE Total	-	-	36,819	(36,819)
CAPITAL OUTLAY				
500640 - CAPITAL OUTLAY - OFFICE	-	-	18,500	(18,500)
CAPITAL OUTLAY Total	-	-	18,500	(18,500)
TOTAL EXPENDITURES	-	-	55,319	(55,319)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	150,251	150,251
NET CHANGES IN FUND BALANCES			150,251	
FUND BALANCES-BEGINNING			262,071	
FUND BALANCES-ENDING			\$ 412,322	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUILDING TECHNOLOGY FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
CHARGES FOR SERVICES				
341904 - BLDG TECH ADMINISTRATIVE FEE	\$ 190,000	\$ 190,000	\$ 409,500	\$ 219,500
CHARGES FOR SERVICES Total	190,000	190,000	409,500	219,500
INTEREST INCOME				
361100 - INTEREST INCOME	-	-	2,968	2,968 **
INTEREST INCOME Total	-	-	2,968	2,968
TOTAL REVENUES	190,000	190,000	412,468	222,468
EXPENDITURES				
BUILDINGS				
500464 - REPAIR & MAINT-OFF. EQUIP. OTH	336,989	372,509	227,044	145,465
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	40,000	40,000	8,128	31,872
BUILDINGS Total	376,989	412,509	235,172	177,337
CAPITAL OUTLAY				
500652 - CAPITAL OUTLAY-OTHER	-	60,458	-	60,458 **
CAPITAL OUTLAY Total	-	60,458	-	60,458
TOTAL EXPENDITURES	376,989	472,967	235,172	237,795
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(186,989)	(282,967)	177,296	460,263
OTHER FINANCING SOURCES (USES)				
381100 - OPERATING TRANSFERS IN	130,000	130,000	130,000	-
TOTAL OTHER FINANCING SOURCES AND USES	130,000	130,000	130,000	-
NET CHANGES IN FUND BALANCES			307,296	
FUND BALANCES-BEGINNING			210,602	
FUND BALANCES-ENDING			\$ 517,898	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUILDING FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH
	FY 2023	FY 2023	FY 2023 ACTUAL	FINAL BUDGET
	ORIGINAL	FINAL	AMOUNTS	POSITIVE
	BUDGET	BUDGET		(NEGATIVE)
REVENUES				
LICENSES, PERMITS, AND FINES				
322100 - BUILDING PERMITS	\$ 3,500,000	\$ 3,500,000	\$ 5,762,536	\$ 2,262,536
329101 - OTHER FEES - BOILER FEES	22,000	22,000	32,090	10,090
329500 - CERTIFICATES OF OCCUPANCY	250,000	250,000	221,962	(28,038) ***
359101 - FINES - PERMIT VIOLATIONS	-	-	33,955	33,955 **
LICENSES, PERMITS, AND FINES Total	3,772,000	3,772,000	6,050,543	2,278,543
CHARGES FOR SERVICES				
341303 - BUILDING TRAINING FEES	20,000	20,000	20,523	523
341902 - BLDG ADMINISTRATIVE FEES	60,000	60,000	52,516	(7,484) ***
342901 - BLDG RECERT FEES 40-YR	10,000	10,000	19,600	9,600
CHARGES FOR SERVICES Total	90,000	90,000	92,639	2,639
INTEREST INCOME				
361100 - INTEREST INCOME	-	-	40,073	40,073 **
INTEREST INCOME Total	-	-	40,073	40,073
MICELLANEOUS				
369101 - BLDG MISC - OT RECOVERY	150,000	150,000	90,375	(59,625) ***
369102 - BLDG MISC - COPY SCAN FEES	10,000	10,000	15,575	5,575
MICELLANEOUS Total	160,000	160,000	105,950	(54,050)
TOTAL REVENUES	4,022,000	4,022,000	6,289,205	2,267,205
EXPENDITURES				
BUILDINGS				
500111 - ADMINISTRATIVE SALARIES	230,144	230,144	199,721	30,423
500120 - FULL TIME SALARIES	2,799,103	2,799,103	2,398,982	400,121
500125 - COMPENSATED ABSENCES	108,928	108,928	21,455	87,473
500130 - OTHER SALARIES	52,557	52,557	3,047	49,510
500140 - OVERTIME	110,210	110,210	105,323	4,887
500210 - FICA & MICA TAXES	253,808	253,808	202,232	51,576
500220 - RETIREMENT CONTRIBUTION	361,827	361,827	295,115	66,712
500230 - LIFE & HEALTH INSURANCE	606,311	606,311	501,552	104,759
500310 - PROFESSIONAL SERVICES	375,000	375,000	207,545	167,455
500400 - TRAVEL & PER DIEM	29,727	29,727	18,997	10,730
500410 - COMMUNICATION & FREIGHT	4,300	4,300	3,833	467
500460 - REPAIR & MAINT - OFFICE EQUIP	645	645	-	645
500461 - REPAIR & MAINT - VEHICLES	200	200	-	200
500470 - PRINTING & BINDING	9,500	9,500	3,134	6,366
500510 - OFFICE SUPPLIES	7,000	4,700	395	4,305
500520 - OPERATING SUPPLIES	30,770	33,070	22,943	10,127
500540 - DUES/SUBSCRIPTIONS/MEMBERSHIPS	24,317	24,317	10,842	13,475
500541 - DUES/SUBS./MEMBER./TRAINING	36,564	36,564	20,523	16,041
BUILDINGS Total	5,040,911	5,040,911	4,015,639	1,025,272
CAPITAL OUTLAY				
500640 - CAPITAL OUTLAY - OFFICE	42,175	99,897	7,647	92,250
500641 - CAPITAL OUTLAY - VEHICLES	47,894	87,894	-	87,894
CAPITAL OUTLAY Total	90,069	187,791	7,647	180,144
TOTAL EXPENDITURES	5,130,980	5,228,702	4,023,286	1,205,416
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,108,980)	(1,206,702)	2,265,919	3,472,621
OTHER FINANCING SOURCES (USES)				
500921 - TRANSFER OUT - BUILD TECH FUND	(130,000)	(130,000)	(130,000)	-
TOTAL OTHER FINANCING SOURCES AND USES	(130,000)	(130,000)	(130,000)	-
NET CHANGES IN FUND BALANCES			2,135,919	
FUND BALANCES-BEGINNING			3,996,686	
FUND BALANCES-ENDING			\$ 6,132,605	

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC ARTS PROGRAM FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
IMPACT FEES				
324720 - IMPACT FEES-COMM. PUBLIC ART	\$ 350,000	\$ 350,000	\$ 60,188	\$ (289,812)
IMPACT FEES Total	350,000	350,000	60,188	(289,812)
INTEREST INCOME				
361100 - INTEREST INCOME	-	-	17,175	17,175 **
INTEREST INCOME Total	-	-	17,175	17,175
TOTAL REVENUES	350,000	350,000	77,363	(272,637)
EXPENDITURES				
PARKS AND RECREATION				
500310 - PROFESSIONAL SERVICES	30,000	30,000	-	30,000
500450 - INSURANCE	40,000	52,000	-	52,000
500466 - INSTALL & MAINT - ART EXHIBITS	120,000	158,000	36,596	121,404
PARKS AND RECREATION Total	190,000	240,000	36,596	203,404
CAPITAL OUTLAY				
500652 - CAPITAL OUTLAY-OTHER	850,000	850,000	220,000	630,000
CAPITAL OUTLAY Total	850,000	850,000	220,000	630,000
TOTAL EXPENDITURES	1,040,000	1,090,000	256,596	833,404
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(690,000)	(740,000)	(179,233)	560,767
NET CHANGES IN FUND BALANCES			(179,233)	
FUND BALANCES-BEGINNING			2,390,787	
FUND BALANCES-ENDING			\$ 2,211,554	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
AMERICAN RESCUE PLAN ACT FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
INTEREST INCOME				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 95,693	\$ 95,693 **
INTEREST INCOME Total	-	-	95,693	95,693
TOTAL REVENUES	-	-	95,693	95,693
EXPENDITURES				
CAPITAL OUTLAY				
500652 - CAPITAL OUTLAY-OTHER	-	12,734,731	-	12,734,731 ***
CAPITAL OUTLAY Total	-	12,734,731	-	12,734,731
TOTAL EXPENDITURES	-	12,734,731	-	12,734,731
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(12,734,731)	95,693	12,830,424
NET CHANGES IN FUND BALANCES			95,693	
FUND BALANCES-BEGINNING			14,121	
FUND BALANCES-ENDING			\$ 109,814	

** 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, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
IMPACT FEES				
363270 - PARK IMPACT FEES	\$ 250,000	\$ 250,000	\$ 2,341,424	\$ 2,091,424
IMPACT FEES Total	250,000	250,000	2,341,424	2,091,424
INTEREST INCOME				
361100 - INTEREST INCOME	10,000	10,000	202,426	192,426
INTEREST INCOME Total	10,000	10,000	202,426	192,426
TOTAL REVENUES	260,000	260,000	2,543,850	2,283,850
EXPENDITURES				
PARKS AND RECREATION				
500520 - OPERATING SUPPLIES	2,400	2,929	-	2,929
PARKS AND RECREATION Total	2,400	2,929	-	2,929
CAPITAL OUTLAY				
500634 - IMPROVEMENTS	240,000	549,969	205,297	344,672
500640 - CAPITAL OUTLAY - OFFICE	-	3,722	3,620	102 **
500650 - CONSTRUCTION IN PROGRESS	-	1,910,290	323,215	1,587,075 **
500656 - CAPITAL-CENTRAL PARK CIP	-	3,500,000	-	3,500,000 **
CAPITAL OUTLAY Total	240,000	5,963,981	532,132	5,431,849
TOTAL EXPENDITURES	242,400	5,966,910	532,132	5,434,778
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	17,600	(5,706,910)	2,011,718	7,718,628
NET CHANGES IN FUND BALANCES			2,011,718	
FUND BALANCES-BEGINNING			6,895,300	
FUND BALANCES-ENDING			\$ 8,907,018	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
POLICE IMPACT FEE FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
IMPACT FEES				
363220 - POLICE IMPACT FEES	\$ 300,000	\$ 300,000	\$ 293,220	\$ (6,780) ***
IMPACT FEES Total	300,000	300,000	293,220	(6,780)
INTEREST INCOME				
361100 - INTEREST INCOME	5,000	5,000	43,220	38,220
INTEREST INCOME Total	5,000	5,000	43,220	38,220
TOTAL REVENUES	305,000	305,000	336,440	31,440
EXPENDITURES				
POLICE				
500520 - OPERATING SUPPLIES	17,500	17,500	59,647	(42,147) *
POLICE Total	17,500	17,500	59,647	(42,147)
CAPITAL OUTLAY				
500640 - CAPITAL OUTLAY - OFFICE	88,900	83,134	9,536	73,598
500641 - CAPITAL OUTLAY - VEHICLES	315,000	431,521	336,953	94,568
500650 - CONSTRUCTION IN PROGRESS	-	11,205	7,363	3,842 **
500652 - CAPITAL OUTLAY-OTHER	32,000	45,200	12,000	33,200 *
CAPITAL OUTLAY Total	435,900	571,060	365,852	205,208
TOTAL EXPENDITURES	453,400	588,560	425,499	163,061
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(148,400)	(283,560)	(89,059)	194,501
NET CHANGES IN FUND BALANCES			(89,059)	
FUND BALANCES-BEGINNING			325,451	
FUND BALANCES-ENDING			\$ 236,392	

* 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, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
INTEREST INCOME				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 6,954	\$ 6,954 **
INTEREST INCOME Total	-	-	6,954	6,954
TOTAL REVENUES	-	-	6,954	6,954
EXPENDITURES				
PUBLIC WORKS				
500310 - PROFESSIONAL SERVICES	23,000	23,952	738	23,214
500520 - OPERATING SUPPLIES	30,000	40,000	-	40,000
PUBLIC WORKS Total	53,000	63,952	738	63,214
CAPITAL OUTLAY				
500620 - CAPITAL OUTLAY - BUILDING	-	459,765	54,060	405,705 **
500634 - IMPROVEMENTS	450,000	453,200	-	453,200
CAPITAL OUTLAY Total	450,000	912,965	54,060	858,905
TOTAL EXPENDITURES	503,000	976,917	54,798	922,119
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(503,000)	(976,917)	(47,844)	929,073
OTHER FINANCING SOURCES (USES)				
381100 - OPERATING TRANSFERS IN	450,000	450,000	450,000	-
TOTAL OTHER FINANCING SOURCES AND USES	450,000	450,000	450,000	-
NET CHANGES IN FUND BALANCES			402,156	
FUND BALANCES-BEGINNING			494,363	
FUND BALANCES-ENDING			\$ 896,519	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
INFRASTRUCTURE REPLACEMENT FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
INTEREST INCOME				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 146,503	\$ 146,503 **
INTEREST INCOME Total	-	-	146,503	146,503
TOTAL REVENUES	-	-	146,503	146,503
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	146,503	146,503
OTHER FINANCING SOURCES (USES)				
381100 - OPERATING TRANSFERS IN	500,000	500,000	-	500,000
TOTAL OTHER FINANCING SOURCES AND USES	500,000	500,000	-	500,000
NET CHANGES IN FUND BALANCES			146,503	
FUND BALANCES-BEGINNING			3,337,869	
FUND BALANCES-ENDING			\$ 3,484,372	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
VEHICLE REPLACEMENT FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
INTEREST INCOME				
361100 - INTEREST INCOME	\$ -	\$ -	\$ 2,020	\$ 2,020 **
INTEREST INCOME Total	-	-	2,020	2,020
TOTAL REVENUES	-	-	2,020	2,020
EXPENDITURES				
CAPITAL OUTLAY				
500641 - CAPITAL OUTLAY - VEHICLES	150,000	409,400	344,183	65,217
CAPITAL OUTLAY Total	150,000	409,400	344,183	65,217
TOTAL EXPENDITURES	150,000	409,400	344,183	65,217
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 (150,000)	 (409,400)	 (342,163)	 67,237
OTHER FINANCING SOURCES (USES)				
381100 - OPERATING TRANSFERS IN	100,000	100,000	100,000	-
TOTAL OTHER FINANCING SOURCES AND USES	100,000	100,000	100,000	-
 NET CHANGES IN FUND BALANCES			(242,163)	
 FUND BALANCES-BEGINNING			333,862	
 FUND BALANCES-ENDING			\$ 91,699	

** Line Item not Budgeted

CITY OF DORAL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BOND DEBT SERVICE FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	FY 2023 ORIGINAL BUDGET	FY 2023 FINAL BUDGET	FY 2023 ACTUAL AMOUNTS	
REVENUES				
PROPERTY TAXES				
311200 - AD VALOREM TAXES-DELINQUENT	\$ -	\$ -	\$ 672,484	\$ 672,484 **
311300 - SPECIAL AD VALOREM TAXES	7,582,562	7,582,562	6,944,573	(637,989) ***
PROPERTY TAXES Total	7,582,562	7,582,562	7,617,057	34,495
INTEREST INCOME				
361100 - INTEREST INCOME	-	-	6,350	6,350 **
INTEREST INCOME Total	-	-	6,350	6,350
TOTAL REVENUES	7,582,562	7,582,562	7,623,407	40,845
EXPENDITURES				
DEBT SERVICE				
PRINCIPAL				
500713 - DEBT SERVICE-PRINCIPAL BOND	980,000	980,000	980,000	-
500714 - DEBT SERV-PRINCIPAL 2021 BOND	1,590,000	1,590,000	1,590,000	-
PRINCIPAL Total	2,570,000	2,570,000	2,570,000	-
INTEREST				
500721 - DEBT SERVICE-INTEREST BOND	1,459,581	1,459,581	1,459,581	-
500722 - DEBT SERVICE-INTEREST 2021 BOND	3,553,050	3,553,050	3,553,050	-
INTEREST Total	5,012,631	5,012,631	5,012,631	-
TOTAL EXPENDITURES	7,582,631	7,582,631	7,582,631	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(69)	(69)	40,776	40,845
NET CHANGES IN FUND BALANCES			40,776	
FUND BALANCES-BEGINNING			(218,262)	
FUND BALANCES-ENDING			<u>\$ (177,486)</u>	

** Line Item not Budgeted

*** Line Item Actual did not reach budgeted amount