



CITY COMMISSION OF THE CITY OF PAHOKEE

SPECIAL WORKSHOP

Monday, August 21, 2017 6:00 p.m.

360 E. Main Street, Pahokee, Florida

This Workshop of the City Commission of the City of Pahokee is being held to discuss the Fiscal Budget 2017/2018.

A. INVOCATION & PLEDGE OF ALLEGIANCE

B. ROLL CALL

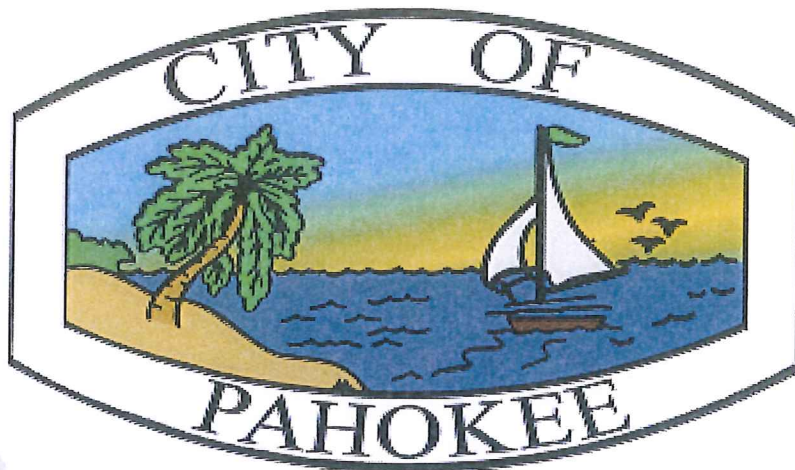
C. TOPIC

1. Proposed Fiscal Budget 2017/2018

D. DISCUSSION, COMMENTS, CONCERNS

E. ADJOURN

2017-2018 Draft Budget



DRAFT

City & Community of Choice

207 Begonia Drive • Pahokee, FL33476

(561) 924-5534

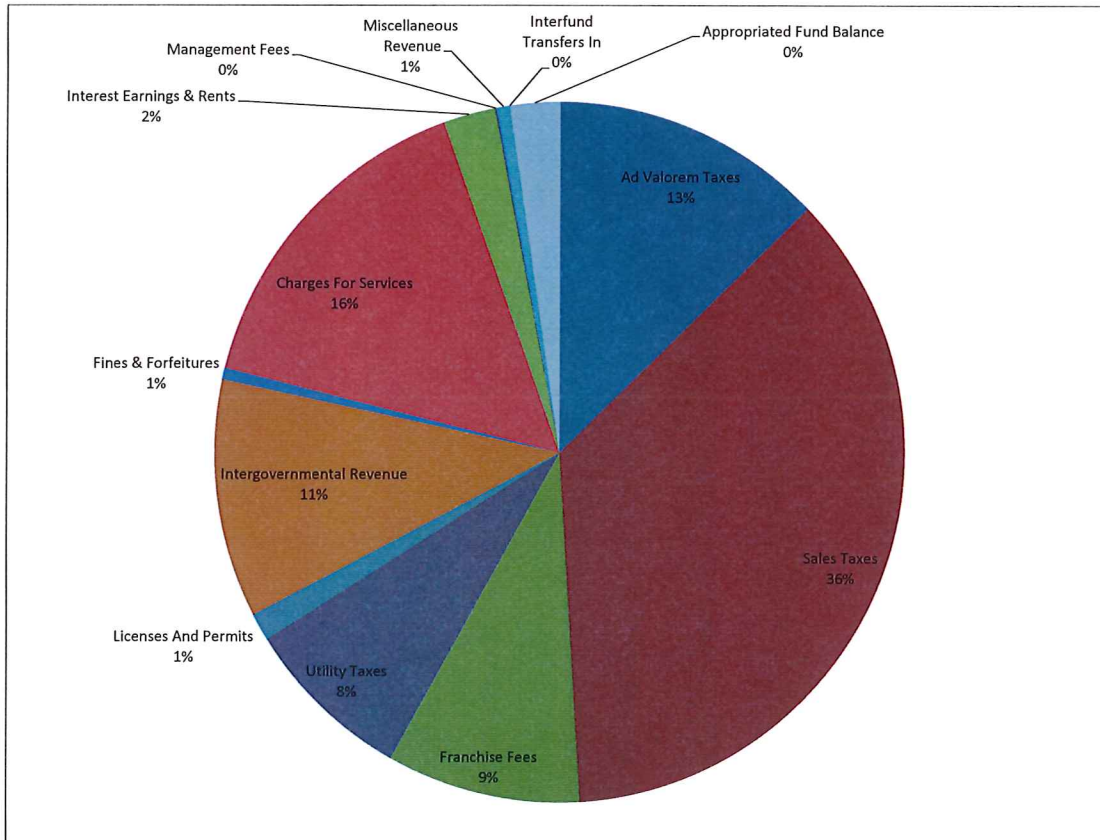
www.cityofpahokee.com

City of Pahokee, Florida
Budget Summary
All Funds
For The Fiscal Year Ending September 30, 2018

Fund	Adopted FY 2017	Proposed FY 2018	Difference	% Inc /Dec 2017/2018
<u>GENERAL FUND</u>				
<i>Total Revenues</i>	\$ 3,678,742	\$ 3,987,788	\$ 309,046	8.40%
<i>Expenditures by Department</i>				
Commission	\$ 97,025	\$ 104,025	\$ 7,000	7.21%
City Manager	190,520	172,289	(18,231)	-9.57%
City Clerk	74,180	78,197	4,017	5.42%
Financial & General Accounting	172,978	229,377	56,399	32.61%
Human Resources	71,241	70,328	(913)	-1.28%
IT / GATV Access	18,000	18,000	-	0.00%
Legal Counsel	80,000	82,000	2,000	2.50%
Comprehensive Planning	25,750	25,750	-	0.00%
Police	538,161	548,924	10,763	2.00%
Protective Inspections	224,256	174,808	(49,448)	-22.05%
Roads & Streets	1,226,237	1,533,132	306,895	25.03%
Community Development	112,850	126,492	13,642	12.09%
Recreation (City)	455,806	443,586	(12,220)	-2.68%
Recreation (PBC)	135,305	139,364	4,059	3.00%
Parks	41,558	41,558	-	0.00%
Non-Departmental	160,483	173,044	12,561	7.83%
Transfers Out	54,393	26,914	(27,479)	-50.52%
Total Expenditures and Transfers	\$ 3,678,742	\$ 3,987,788	\$ 309,046	8.40%
<u>HENDERSON ENDOWMENT FUND</u>				
Revenue	\$ 1,315	\$ 1,315	\$ -	0.00%
Transfer In	-	-	-	0.00%
Total Revenues and Transfers	\$ 1,315	\$ 1,315	\$ -	0.00%
Expenses	\$ -	\$ -	\$ -	0.00%
Transfers Out	1,315	1,315	-	0.00%
Total Expenses and Transfers	\$ 1,315	\$ 1,315	\$ -	0.00%
<u>MARINA & CAMPGROUND FUND</u>				
Revenue	\$ 80,500	\$ 130,500	\$ 50,000	62.11%
Transfer In	54,394	26,914	(27,480)	
Total Revenues and Transfers	\$ 134,894	\$ 157,414	\$ 22,520	16.69%
Expenses	\$ 134,894	\$ 157,414	\$ 22,520	16.69%
Transfers Out	-	-	-	0.00%
Total Expenses and Transfers	\$ 134,894	\$ 157,414	\$ 22,520	16.69%
<u>CEMETERY FUND</u>				
Revenue	\$ 205,076	\$ 205,076	\$ -	0.00%
Transfer In	1,315	1,315	-	0.00%
Total Revenues and Transfers	\$ 206,391	\$ 206,391	\$ -	0.00%
Expenses	\$ 206,391	\$ 206,391	\$ -	0.00%
Transfers Out	-	-	-	0.00%
Total Expenses and Transfers	\$ 206,391	\$ 206,391	\$ -	0.00%
TOTAL REVENUES - ALL FUNDS	\$ 4,021,342	\$ 4,352,908	\$ 331,566	8.25%
TOTAL EXPENSES - ALL FUNDS	\$ 4,021,342	\$ 4,352,908	\$ 331,566	8.25%

City Of Pahokee, Florida
General Fund
Revenues by Type
For The Fiscal Year Ending September 30, 2018

Revenues	Proposed Budget	Percent of Total
Ad Valorem Taxes	\$ 508,380	12.75%
Sales Taxes	1,446,646	36.28%
Franchise Fees	361,954	9.08%
Utility Taxes	317,000	7.95%
Licenses And Permits	50,725	1.27%
Intergovernmental Revenue	439,769	11.03%
Fines & Forfeitures	20,800	0.52%
Charges For Services	624,810	15.67%
Interest Earnings & Rents	95,763	2.40%
Management Fees	4,410	0.11%
Miscellaneous Revenue	24,300	0.61%
Appropriated Fund Balance	93,231	2.34%
Total Revenues	<u>\$ 3,987,788</u>	<u>100.00%</u>

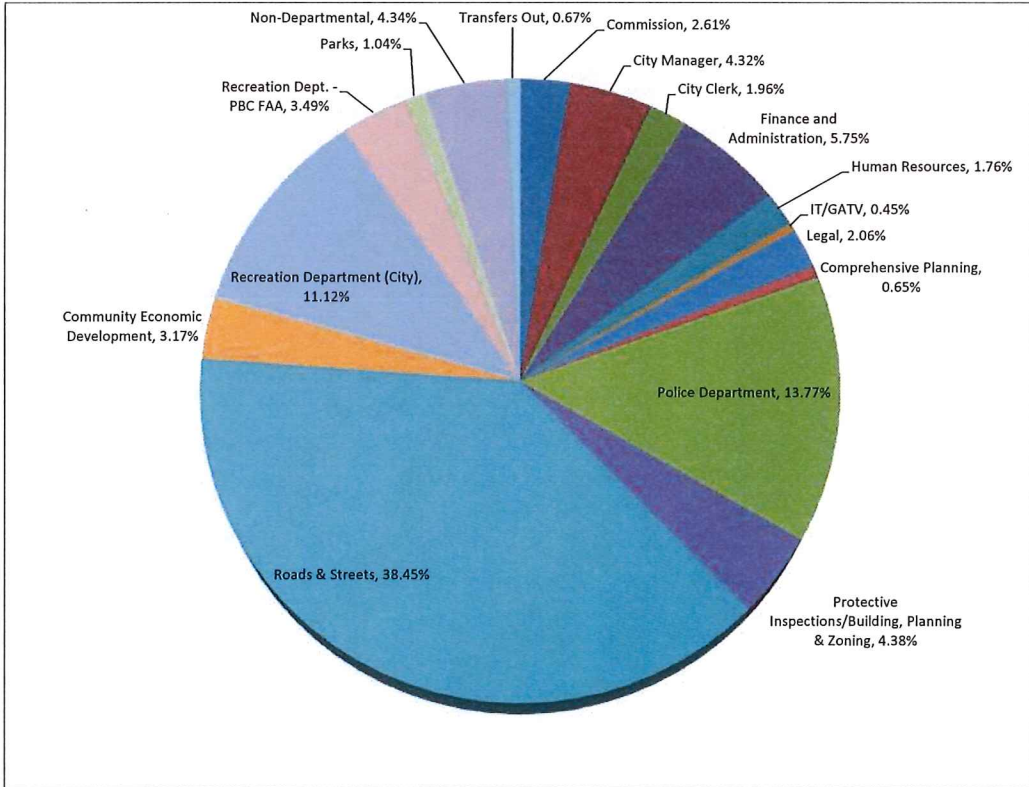


City Of Pahokee, Florida
General Fund
Revenues and Transfers by Type
For The Fiscal Year Ending September 30, 2018

	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>	<u>Change</u>	<u>Percent of Total</u>
Revenues				
Ad Valorem Taxes	\$ 506,409	\$ 508,380	\$ 1,971	0.39%
Sales Taxes	1,110,157	1,446,646	336,489	30.31%
Franchise Fees	361,954	361,954	-	0.00%
Utility Taxes	317,000	317,000	-	0.00%
Licenses And Permits	50,725	50,725	-	0.00%
Intergovernmental Revenue	478,689	439,769	(38,920)	-8.13%
Fines & Forfeitures	20,800	20,800	-	0.00%
Charges For Services	624,810	624,810	-	0.00%
Interest Earnings & Rents	95,763	95,763	-	0.00%
Management Fees	4,410	4,410	-	0.00%
Miscellaneous Revenue	24,300	24,300	-	0.00%
Total Revenues	<u>3,595,017</u>	<u>3,894,557</u>	<u>299,540</u>	<u>8.33%</u>
Transfers				
Interfund Transfers In	-	-	-	0.00%
Appropriated Fund Balance	76,484	93,231	16,747	21.90%
Total Revenues and Transfers	<u><u>\$ 3,671,501</u></u>	<u><u>\$ 3,987,788</u></u>	<u><u>\$ 316,287</u></u>	<u><u>8.61%</u></u>

City Of Pahokee, Florida
General Fund
Expenditures by Department
For The Fiscal Year Ending September 30, 2018

Expenditures	Proposed Budget	Percent of Total	Change CY vs PY
Departments			
Commission	\$ 104,025	2.61%	8.97%
City Manager	172,289	4.32%	-9.57%
City Clerk	78,197	1.96%	5.42%
Finance and Administration	229,377	5.75%	32.61%
Human Resources	70,328	1.76%	-1.28%
IT/GATV	18,000	0.45%	0.00%
Legal	82,000	2.06%	2.50%
Comprehensive Planning	25,750	0.65%	0.00%
Police Department	548,924	13.77%	2.00%
Protective Inspections/Building, Planning & Zoning	174,808	4.38%	-22.05%
Roads & Streets	1,533,132	38.45%	37.78%
Community Economic Development	126,492	3.17%	12.09%
Recreation Department (City)	443,586	11.12%	-2.68%
Recreation Dept. -PBC FAA	139,364	3.49%	3.00%
Parks	41,558	1.04%	0.00%
Non-Departmental	173,044	4.34%	-6.94%
Transfers Out	26,914	0.67%	-50.52%
Total Expenditures	\$ 3,987,788	100.00%	8.25%



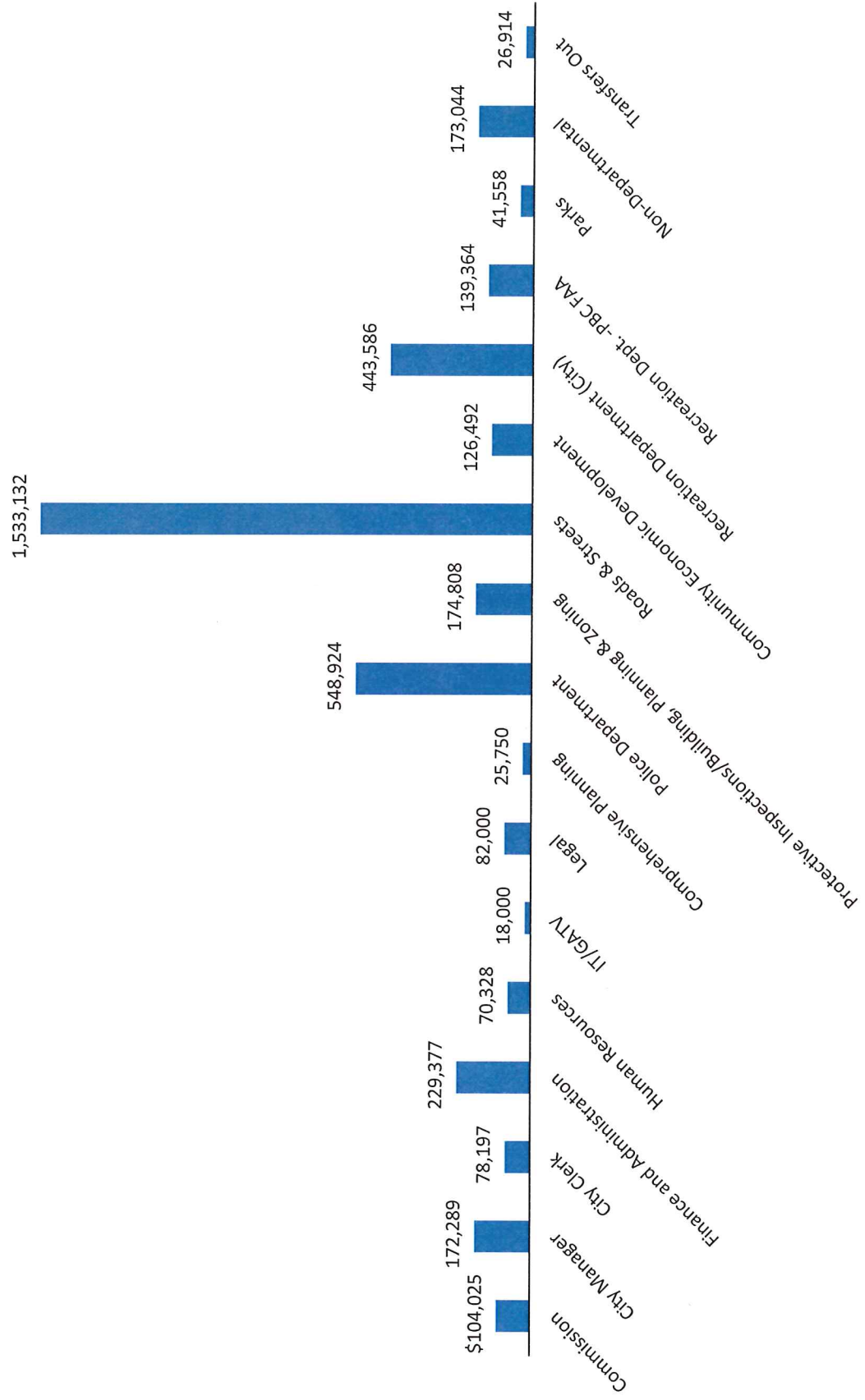
City of Pahokee, Florida
General Fund
Schedule of Budgeted Revenues
For The Fiscal Year Ending September 30, 2018

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
311000 Current Year Ad Valorem Taxes	\$ 506,409	\$ 508,380	\$ 1,971	0.39%
311100 Early Payment Discounts	(16,000)	(16,000)	-	0.00%
311200 Prior Years' Ad Valorem Taxes	16,000	16,000	-	0.00%
312100 New Local Option Gas Tax (Ct	58,922	62,651	3,729	6.33%
312200 Local Option Gas Tax	127,451	133,999	6,548	5.14%
313100 Franchise Fees - Electric	184,954	184,954	-	0.00%
314100 Communication Service Tax	84,172	84,172	-	0.00%
314200 Water Utility Service Tax	66,000	66,000	-	0.00%
314300 Propane Utility Service Tax	5,000	5,000	-	0.00%
314400 Electric Utility Service Tax	246,000	246,000	-	0.00%
321000 Occupational Licenses	17,000	17,000	-	0.00%
321051 Occupational License (Late Fees)	125	125	-	0.00%
338100 County Occupational Licenses	3,600	3,600	-	0.00%
322000 Building Permits	25,000	25,000	-	0.00%
324000 Site Plan Review	10,000	10,000	-	0.00%
331400 H.C.D. - C.D.B.G. Grant	65,000	-	(65,000)	-100.00%
334100 FL DOT Lighting Agreement	53,059	54,651	1,592	3.00%
335200 State Revenue Sharing	296,673	296,673	-	0.00%
335300 Mobile Home Licenses	5,000	5,000	-	0.00%
335400 Alcoholic Beverage Licenses	1,200	1,200	-	0.00%
335500 8th Cent Motor Fuel Tax-Trns	92,610	92,610	-	0.00%
335700 1/2 Cent Sales Tax	449,129	446,877	(2,252)	-0.50%
335490 DOR - Motor Fuel Tax Refunds	2,500	2,500	-	0.00%
337120 PBC Economic Development Gra	24,066	40,554	16,488	68.51%
337730 PBC Recreation Grant	135,305	139,364	4,059	3.00%
337785 PBC-MISCELLANEOUS GRANTS	11,800	11,800	-	0.00%
337860 POPS Program	-	-	-	-
337870 Area on Aging	22,000	22,000	-	0.00%
313400 SWA Recycling Shared Revenue	4,000	4,000	-	0.00%
335800 LOCAL Discretionary Sales Surtax (1%)	-	328,464	328,464	100.00%
338200 DJJ - Paymt in Lieu of Taxes	142,900	142,900	-	0.00%
338300 PHA - Paymt in Lieu of Taxes	14,000	14,000	-	0.00%
337875 Early Learning Coalition	8,000	8,000	-	0.00%
341300 Election Qualifying Fee	490	490	-	0.00%
341400 Title Searches	3,000	3,000	-	0.00%
341500 Photo Copy Charges	200	200	-	0.00%

City of Pahokee, Florida
General Fund
Schedule of Budgeted Revenues
For The Fiscal Year Ending September 30, 2018

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
366400 Bench Advertising Revenue	1,620	1,620	-	0.00%
347011 Basketball/Baseball/Softball	1,500	1,500	-	0.00%
347013 Basketball - Sponsorship Fee	300	300	-	0.00%
347015 Basketball/Baseball Donation	3,800	500	(3,300)	-86.84%
347020 Cheerleader Registration	2,000	2,000	-	0.00%
347027 Track - Registration Fees	500	500	-	0.00%
347040 Orange Bowl - Sponsorship	2,000	2,000	-	0.00%
347042 Football - Registration	2,500	2,500	-	0.00%
347045 Flag Football - Concessions	1,000	1,000	-	0.00%
347047 Recreation Department - Donations	1,000	1,000	-	0.00%
350100 Court Fines	4,800	4,800	-	0.00%
350500 Code Enforcement Fines	16,000	16,000	-	0.00%
350505 Vacant Properties Registry	2,500	2,500	-	0.00%
360100 Interest Income	300	300	-	0.00%
362100 Rents - Conference Room	2,500	2,500	-	0.00%
362200 Rents - Metro PCS	20,763	20,763	-	0.00%
362300 Rents - Cafeteria	1,500	1,500	-	0.00%
362400 Rent-Everglades Preparatory	30,000	30,000	-	0.00%
362500 RENTS-246 E. MAIN STREET	15,000	15,000	-	0.00%
362590 Rent-Lutheran Services	25,200	25,200	-	0.00%
362900 Rent- Seniors Room	500	500	-	0.00%
363530 Mgnt Fee-Cemetery	4,410	4,410	-	0.00%
342400 Donations - Back to School Bash	5,000	5,000	-	0.00%
363000 Donations	2,000	2,000	-	0.00%
369098 Other Miscellaneous Revenues	10,000	10,000	-	0.00%
343600 Water Entity Fees	177,000	177,000	-	0.00%
343400 Garbage Fee Income	500,000	500,000	-	0.00%
343420 Container Fee Income	38,000	38,000	-	0.00%
343430 Recycling Fee Income	42,000	42,000	-	0.00%
343700 Infrastructure Fee	23,000	23,000	-	0.00%
Other Sources: Appropriated Fund Balance	76,484	93,231	16,747	21.90%
TOTAL REVENUES/OTHER SOURCES	\$ 3,678,742	\$ 3,987,788	\$ 309,046	8.40%

General Fund Expenditures
by Department



**City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018**

Dept 511000 City Commission

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
110 Executive Salaries	\$ 28,200	\$ 28,200	\$ -	0.00%
210 FICA Taxes	2,157	2,157	-	0.00%
220 FLC 2% (changed to 4.35%)	1,227	1,227	-	0.00%
221 FLC Ret 3%	846	846	-	0.00%
230 Life and Health Insurance	8,833	8,833	-	0.00%
240 Worker's Compensation	76	76	-	0.00%
TOTAL PERSONAL SERVICE	41,339	41,339	-	0.00%
310 Professional Fees	500	500	-	0.00%
360 Travel & Per Diem	33,916	40,916	7,000	20.64%
367 Other Charges	1,800	1,800	-	0.00%
482 Tri-Cities Barbecue	3,000	3,000	-	0.00%
483 Tri-Cities Meeting	900	900	-	0.00%
489 Contributions & Sponsorships	1,800	1,800	-	0.00%
515 Dues	9,950	9,950	-	0.00%
559 Books & Subscriptions	300	300	-	0.00%
561 Conference Registrations	3,520	3,520	-	0.00%
TOTAL OPERATING EXPENDITURES	55,686	62,686	7,000	11.17%
*Total City Commission	\$ 97,025	\$ 104,025	7,000	8.97%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 512010 City Manager

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
110 Executive Salaries	\$ 134,484	\$ 118,000	\$ (16,484)	-12.26%
210 FICA Taxes	10,288	9,027	(1,261)	-12.26%
220 FLC Ret 2% (changed to 4.35%)	5,493	-	(5,493)	-100.00%
221 League of Cities Retirement 5%	3,788	5,900	2,112	55.76%
230 Life and Health Insurance	1,465	4,360	2,895	197.61%
240 Worker's Compensation	338	338	-	0.00%
TOTAL PERSONAL SERVICE	155,856	137,625	(18,231)	-11.70%
310 Professional Fees	5,000	3,000	(2,000)	-40.00%
360 Travel & Per Diem -Seminars	2,574	4,574	2,000	77.70%
367 Other Charges	18,335	18,335	-	0.00%
368 City Manager Luncheons	500	500	-	0.00%
414 Cellular Phone Service	1,410	1,410	-	0.00%
461 Repairs/Maintennce	1,900	1,900	-	0.00%
515 Dues	1,300	1,300	-	0.00%
521 Computer Supplies	100	100	-	0.00%
524 Fuel	2,000	2,000	-	0.00%
528 Uniforms	100	100	-	0.00%
559 Books & Subscriptions	500	500	-	0.00%
561 Conference Registration	945	945	-	0.00%
TOTAL OPERATING EXPENDITURES	34,664	34,664	-	0.00%
*Total City Manager	\$ 190,520	\$ 172,289	\$ (18,231)	-9.57%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 1202 City Clerk

Account Number/Name		Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
110	Executive Salaries	\$ 37,000	\$ 45,000	\$ 8,000	21.62%
210	FICA Taxes	2,830	3,443	613	21.64%
220	FLC Ret 2% (changed to 4.35%)	1,610	1,958	348	21.58%
221	FLC Ret 3%	1,110	1,350	240	21.62%
230	Life and Health Insurance	4,417	4,417	-	0.00%
240	Worker's Compensation	100	100	-	0.00%
<i>TOTAL PERSONAL SERVICE</i>		47,067	56,267	9,200	19.55%
310	Professional Services	5,333	3,125	(2,208)	-41.40%
340	Contractual Services	500	500	-	0.00%
360	Travel & Per Diem	2,700	2,700	-	0.00%
367	Other Charges	5,000	2,125	(2,875)	-57.50%
461	Repair/Maintenance	500	500	-	0.00%
497	Election Staffing	10,000	10,000	-	0.00%
515	Dues	960	960	-	0.00%
524	Fuel	200	200	-	0.00%
559	Books & Subscriptions	125	25	(100)	-80.00%
561	Conference Registration	1,795	1,795	-	0.00%
<i>TOTAL OPERATING EXPENDITURES</i>		27,113	21,930	(5,183)	-23.63%
				-	
<i>*Total City Clerk</i>		\$ 74,180	\$ 78,197	\$ 4,017	5.42%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 513010 Financial & General Accounting

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
110 Executive Salaries	55,000	60,500	5,500	10.00%
120 Regular Salaries & Wages	54,080	66,980	12,900	23.85%
130 Part Time Salaries & Wages	-	14,976	14,976	100.00%
210 FICA Taxes	8,345	10,898	2,553	30.60%
220 FLC Ret 2% (changed to 4.35%)	-	5,545	5,545	100.00%
221 FLC Ret 3%	-	3,824	3,824	100.00%
230 Life and Health Insurance	8,201	13,052	4,851	59.15%
240 Worker's Compensation	268	268	-	0.00%
TOTAL PERSONAL SERVICE	125,894	176,043	50,149	39.83%
310 Professional Fees	13,000	13,000	-	0.00%
320 Accounting & Auditing	17,800	22,800	5,000	28.09%
340 Contractual Services	420	420	-	0.00%
360 Travel & Per Diem	1,635	1,635	-	0.00%
461 Repair & Maintenance	400	400	-	0.00%
470 Accounting Software Service	6,000	7,500	1,500	25.00%
478 Printing (Checks & Deposit slips)	400	400	-	0.00%
490 Advertising	2,000	2,000	-	0.00%
492 Bank Charges/Fees	500	500	-	0.00%
493 Other Current Charges	300	300	-	0.00%
515 Dues	675	675	-	0.00%
520 Operating Supplies	2,624	2,624	-	0.00%
524 Fuel	200	200	-	0.00%
528 Uniforms	80	80	-	0.00%
559 Books & Subscription	250	-	(250)	-100.00%
561 Conference Registrations	800	800	-	0.00%
TOTAL OPERATING EXPENDITURES	47,084	53,334	6,250	11.72%
*Total Financial & General Accounting	\$ 172,978	\$ 229,377	\$ 56,399	32.61%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 513020 Human Resources

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
110 Executive Salaries	\$ 43,000	\$ 43,000	\$ -	0.00%
210 FICA Taxes	3,588	3,290	(298)	-8.31%
220 FLC Ret 2% (changed to 4.35%)	1,131	1,871	740	65.43%
221 FLC Ret 3%	1,408	1,290	(118)	-8.38%
230 Life and Health Insurance	4,351	4,351	-	0.00%
240 Worker's Compensation	127	126	(1)	-0.79%
<i>TOTAL PERSONAL SERVICE</i>	53,605	53,928	323	0.60%
310 Professional	-	-	-	0.00%
360 Travel & Per Diem	2,066	1,448	(618)	-29.91%
461 Repairs/Maintenance	250	250	-	0.00%
478 Printing	150	150	-	0.00%
490 Advertising	500	500	-	0.00%
493 Other Current Charges	520	520	-	0.00%
520 Operating Supplies	300	300	-	0.00%
524 Fuel	200	200	-	0.00%
528 Uniforms	150	150	-	0.00%
559 Books & Subscriptions	500	500	-	0.00%
561 Conference Registrations	1,000	382	(618)	-61.80%
576 Maint - Payroll Program	12,000	12,000	-	0.00%
<i>TOTAL OPERATING EXPENDITURES</i>	17,636	16,400	(1,236)	-7.54%
			-	
<i>*Total Human Resources</i>	\$ 71,241	\$ 70,328	\$ (913)	-1.28%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 513030 IT / GATV ACCESS

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
310 Professional Services	\$ 18,000	\$ 18,000	\$ -	0.00%
<i>TOTAL OPERATING EXPENDITURES</i>	18,000	18,000	-	0.00%
 <i>*Total IT / GATV Access</i>	 \$ 18,000	 \$ 18,000	 \$ -	 0.00%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 514000 Legal Counsel

<u>Account Number/Name</u>	<u>Adopted Budget 09/30/2017</u>	<u>Proposed Budget 09/30/2018</u>	<u>Variance</u>	<u>% Inc. / Dec.</u>
310 Professional Fees	\$ 80,000	\$ 82,000	\$ 2,000	2.50%
<i>TOTAL OPERATING EXPENDITURES</i>	80,000	82,000	2,000	2.44%

<i>*Total Legal Counsel</i>	\$ 80,000	\$ 82,000	\$ 2,000	2.50%
------------------------------------	------------------	------------------	-----------------	--------------

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 515000 Comprehensive Planning

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
310 Professional Fees	\$ 25,000	\$ 25,000	\$ -	0.00%
490 Advertising	500	500	-	0.00%
493 Other Current Charges	250	250	-	0.00%
<i>TOTAL OPERATING EXPENDITURES</i>	25,750	25,750	-	0.00%
-				
<i>*Total Comprehensive Planning</i>	\$ 25,750	\$ 25,750	\$ -	0.00%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 521000 Police Department

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
310 Professional Services	\$ 538,161	\$ 548,924	\$ 10,763	2.00%
<i>TOTAL OPERATING EXPENDITURES</i>	538,161	548,924	10,763	1.96%
 			-	
<i>*Total Police Department</i>	<u>\$ 538,161</u>	<u>\$ 548,924</u>	<u>\$ 10,763</u>	<u>2.00%</u>

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 524000 Protective Inspections/Building, Planning & Zoning

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
120 Regular Salaries & Wages	\$ 140,485	\$ 108,244	(32,241)	-22.95%
210 FICA Taxes	10,747	8,281	(2,466)	-22.95%
220 FLC Ret 2% (changed to 4.35%)	6,111	4,709	(1,402)	-22.94%
221 FLC Ret 3%	4,215	3,247	(968)	-22.97%
230 Life and Health Insurance	17,403	13,043	(4,360)	-25.05%
240 Worker's Compensation	2,462	2,462	-	0.00%
TOTAL PERSONAL SERVICE	181,423	139,986	(41,437)	-22.84%
			-	
310 Professional Services	24,333	20,000	(4,333)	-17.81%
360 Travel & Per Diem	500	500	-	0.00%
461 Repair/Maintenance	500	500	-	0.00%
478 Printing	300	300	-	0.00%
490 Advertising	-	-	-	-
520 Operating Supplies	500	500	-	0.00%
524 Fuel	1,000	1,000	-	0.00%
528 Uniforms	200	200	-	0.00%
559 Books & Subscription	1,500	1,500	-	0.00%
600 Capital Outlay	14,000	10,322	(3,678)	-26.27%
TOTAL OPERATING EXPENDITURES	42,833	34,822	(8,011)	
			-	
*Total Protective Inspections	\$ 224,256	\$ 174,808	(49,448)	-22.05%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 541000 Roads & Streets

		Adopted Budget	Proposed Budget		
	Account Number/Name	09/30/2017	09/30/2018	Variance	% Inc. / Dec.
110	Executive Salaries	\$ 56,640	\$ 58,056	\$ 1,416	2.50%
120	Regular Salaries & Wages	379,889	363,899	(15,990)	-4.21%
210	FICA Taxes	33,394	32,280	(1,114)	-3.34%
211	FRS Retirement Contributions	4,259	4,259	-	0.00%
220	FLC Ret 2% (changed to 4.35%)	13,002	12,323	(679)	-5.22%
221	FLC Ret 3%	8,967	8,499	(468)	-5.22%
230	Life and Health Insurance	52,209	50,029	(2,180)	-4.18%
240	Worker's Compensation	40,741	40,741	-	0.00%
	TOTAL PERSONAL SERVICE	589,101	570,086	(19,015)	-3.23%
310	Professional Services	5,000	5,000	-	0.00%
311	Drug Testing	300	300	-	0.00%
320	Accounting & Auditing	5,000	5,000	-	0.00%
340	Contractual Services	413,780	413,780	-	0.00%
352	Tipping Fees	2,000	2,000	-	0.00%
360	Travel & Per Diem	1,240	1,240	-	0.00%
367	Other Charges	2,500	1,948	(552)	-22.08%
410	Communications - Local Servi	3,000	3,000	-	0.00%
413	Communications - Long Distan	400	400	-	0.00%
431	Electric Service	104,000	104,000	-	0.00%
432	Water, Sewer & Solid Waste S	2,500	2,500	-	0.00%
450	General Liability Insurance	11,507	11,507	-	0.00%
451	Auto Liability Insurance	19,380	19,380	-	0.00%
452	Property Insurance	3,366	3,366	-	0.00%
461	Repair/Maintenance	32,700	32,700	-	0.00%
480	Promotional Activities	500	500	-	0.00%
498	Vehicle Registration Fees	200	200	-	0.00%
510	General Office Supplies	300	300	-	0.00%
520	Operating Supplies	3,600	3,048	(552)	-15.33%
524	Fuel	15,000	15,000	-	0.00%
525	Chemicals	1,700	1,700	-	0.00%
526	Small Equipment	1,500	1,500	-	0.00%
528	Uniforms	1,000	1,000	-	0.00%
529	Protective Apparel	500	1,000	500	100.00%
555	Sign/Sidewalk/Street/Replacement	4,213	4,213	-	0.00%
561	Conference Registrations	1,950	-	(1,950)	-100.00%
	TOTAL OPERATING EXPENDITURES	637,136	634,582	(2,554)	-0.40%
600	CAPITAL OUTLAY	-	328,464	328,464	100.00%
	TOTAL CAPITAL OUTLAY	-	328,464	328,464	100.00%
	Sub-total Roads & Streets	1,226,237	1,533,132	306,895	25.03%
	Solid Waste Expense (Physical Services)	414,000	414,000	-	0.00%
	*Total Roads & Streets	\$ 812,237	\$ 1,119,132	\$ 306,895	37.78%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 555000 Community Economic Development

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
110 Executive Salaries	\$ 43,000	\$ 48,000	\$ 5,000	11.63%
120 Regular Salaries & Wages	-	50,225	50,225	100.00%
210 FICA Taxes	3,289	7,514	4,225	128.46%
220 FLC Ret 2% (Changed to 4.35%)	1,871	4,273	2,402	128.38%
221 FLC Ret 3%	1,290	2,947	1,657	128.45%
230 Life and Health Insurance	4,351	8,701	4,350	99.98%
240 Worker's Compensation	116	232	116	100.00%
TOTAL PERSONAL SERVICE	53,917	121,892	67,975	126.07%
310 Professional Fees	54,333	-	(54,333)	-100.00%
360 Travel & Per Diem	500	500	-	0.00%
461 Repair/Maintenance	700	700	-	0.00%
478 Printing	200	200	-	0.00%
480 Promotion	1,100	1,100	-	0.00%
520 Operating Supplies	400	400	-	0.00%
524 Fuel	700	700	-	0.00%
559 Books & Subscriptions	1,000	1,000	-	-
TOTAL OPERATING EXPENDITURES	58,933	4,600	(54,333)	-92.19%
			-	
*Total Community Development	\$ 112,850	\$ 126,492	\$ 13,642	12.09%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 572000 Recreation Department - City

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
110 Executive Salaries	\$ 51,000	\$ 52,275	\$ 1,275	2.50%
120 Regular Salaries & Wages	56,682	58,099	1,417	2.50%
130 Part Time Salaries & Wages	103,918	98,516	(5,402)	-5.20%
210 FICA Taxes	16,187	15,980	(207)	-1.28%
211 FRS Retirement Contributions	1,605	1,605	-	0.00%
220 FLC Ret 2% (changed to 4.35%)	2,392	4,801	2,409	100.71%
221 FLC Ret 3%	1,650	3,311	1,661	100.67%
230 Life and Health Insurance	7,831	7,831	-	0.00%
240 Worker's Compensation	27,835	27,835	-	0.00%
TOTAL PERSONAL SERVICE	269,100	270,253	1,153	0.43%
320 Annual Audit Fee	2,500	2,500	-	0.00%
340 Contract - Janitorial Service	18,580	14,950	(3,630)	-19.54%
342 Copier Lease	810	810	-	0.00%
354 Permit	1,300	1,300	-	0.00%
360 Travel & Per Diem	750	750	-	0.00%
367 Other Charges	2,560	2,560	-	0.00%
410 Communications - Local Servi	3,700	3,700	-	0.00%
411 Gym Alarm Honeywell (entire complex)	1,340	1,340	-	0.00%
413 Communications - Long Distan	500	500	-	0.00%
415 Internet Service	900	900	-	0.00%
420 Postage	200	200	-	0.00%
431 Electric Service	25,000	25,000	-	0.00%
432 Water, Sewer, & Solid Waste	4,500	4,500	-	0.00%
436 Solid Waste Assessment	8,408	8,408	-	0.00%
450 General Liability Insurance	18,209	18,209	-	0.00%
451 Auto Liability Insurance	16,755	16,755	-	0.00%
452 Property Insurance	27,294	27,294	-	0.00%
461 Repair/Maintenance	11,900	11,900	-	0.00%
494 HRS Background Screening	400	400	-	0.00%
495 Cafeteria Expenses	1,200	1,200	-	0.00%
496 Security (Special Events)	1,000	1,000	-	0.00%
510 General Office Supplies	2,500	2,500	-	0.00%
520 Operating Supplies	4,300	1,000	(3,300)	-76.74%
524 Fuel	5,000	5,000	-	0.00%
528 Uniforms	400	400	-	0.00%
530 Food - After School Program	700	700	-	0.00%
531 Misc. Expenses - After School Program	11,100	5,207	(5,893)	-53.09%
537 Program Supplies	7,350	7,350	-	0.00%
544 Back-To-School BASH	6,000	6,000	-	0.00%
559 Books & Subscriptions	1,550	1,000	(550)	0.00%
TOTAL OPERATING EXPENDITURES	186,706	173,333	(13,373)	-7.16%

**Total Recreation Department - City*

\$ 455,806	\$ 443,586	\$ (12,220)	-2.68%
-------------------	-------------------	--------------------	---------------

**City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018**

**Dept 572020 Recreation Department - PBC
Wellness Program**

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
110 Executive Salaries/Grant Rei	\$ 9,000	\$ 9,225	\$ 225	0.00%
120 Regular Salaries & Wages	79,000	80,975	1,975	0.00%
210 FICA Taxes	6,732	6,732	-	0.00%
211 FRS Retirement Contributions	1,027	1,027	-	0.00%
220 FLC Ret 2% (changed to 4.35%)	3,828	3,828	-	0.00%
221 FLC Ret 3%	2,640	2,640	-	0.00%
230 Life and Health Insurance	9,572	9,572	-	0.00%
240 Worker's Compensation	3,443	3,443	-	0.00%
TOTAL PERSONAL SERVICE	115,242	117,442	2,200	0.00%
360 Travel and Per Diem	2,500	2,500	-	0.00%
502 Miscellaneous	2,074	2,074	-	0.00%
528 Uniforms	1,500	1,500	-	0.00%
530 Food - After School Program	441	441	-	0.00%
535 Contributions & Sponsorships	9,048	9,048	-	0.00%
537 Program Supplies	3,500	5,359	1,859	53.11%
561 Conference Registration	1,000	1,000	-	0.00%
TOTAL OPERATING EXPENDITURES	20,063	21,922	1,859	9.27%
*Total Recreation Department - PBC	\$ 135,305	\$ 139,364	\$ 4,059	3.00%

**City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018**

Dept 572150 Parks Department

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
120 Regular Salaries & Wages	5,440	5,576	136	2.50%
210 FICA Taxes	416	427	11	2.64%
240 Worker's Compensation	568	568	-	0.00%
<i>TOTAL PERSONAL SERVICE</i>	6,424	6,571	147	2.29%
320 Accounting & Auditing	500	500	-	0.00%
431 Electric Service	6,135	6,135	-	0.00%
432 Water, Sewer & Solid Waste S	10,000	10,000	-	0.00%
436 Solid Waste Assessment	3,357	3,357	-	0.00%
450 General Liability Insurance	3,619	3,619	-	0.00%
452 Property Insurance	3,773	3,773	-	0.00%
461 Repair/Maintenane	7,000	6,853	(147)	-2.10%
499 Annual Fire Safety Inspection	50	50	-	0.00%
520 Operating Supplies	200	200	-	0.00%
525 Chemicals	500	500	-	0.00%
<i>TOTAL OPERATING EXPENDITURES</i>	35,134	34,987	(147)	-0.42%
600 Capital Outlay	-	-	-	0.00%
<i>TOTAL CAPITAL OUTLAY</i>	-	-	-	-
<i>*Total Parks Department</i>	\$ 41,558	\$ 41,558	\$ -	0.00%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 590000 Non-Departmental

	Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
310	Professional Fees	\$ 20,800	\$ 20,800	\$ -	0.00%
342	Copier Lease	5,810	5,810	-	0.00%
367	Other Current Charges-City Hall	2,575	9,805	7,230	100.00%
369	Aid to Chamber of Commerce	3,000	3,000	-	0.00%
410	Communications - Local	10,288	10,288	-	0.00%
413	Communications - Long Distance	2,118	2,118	-	0.00%
415	Internet for City	1,400	1,400	-	0.00%
420	Postage	4,475	4,475	-	0.00%
431	Electric Service	700	700	-	0.00%
432	East Beach Water Assessment-Inc 240	12,950	12,950	-	0.00%
436	Solid Waste Assessment	2,719	2,719	-	0.00%
440	Rentals and Leases	2,800	2,800	-	0.00%
450	General Liability Insurance	30,346	30,346	-	0.00%
451	Auto Liability Insurance	4,035	4,035	-	0.00%
452	Property Insurance	38,924	38,924	-	0.00%
461	Repair/Maintenance	10,192	10,192	-	0.00%
478	Printing	200	200	-	0.00%
480	Promotional Activities	1,250	2,250	1,000	80.00%
487	Employee of the Quarter	700	700	-	0.00%
488	Employee of the Year	500	500	-	0.00%
499	Annual Fire Safety Inspection	200	200	-	0.00%
510	General Office Supplies	4,335	4,667	332	0.00%
546	Fourth of July Celebration	-	4,000	4,000	0.00%
559	Books & Subscription	165	165	-	0.00%
	TOTAL OPERATING EXPENDITURES	160,483	173,044	12,561	7.83%
920	Interfund Transfer Marina	54,393	26,914	(27,479)	-50.52%
	TOTAL INTERFUND TRANSFER	54,393	26,914	(27,479)	-50.52%
	*Total Non-Departmental	\$ 214,876	\$ 199,958	\$ (14,918)	-6.94%

City of Pahokee, Florida
Henderson Endowment Fund
Schedule of Revenues and Expenditures
For The Fiscal Year Ending September 30, 2018

Fund 125 - Henderson Endowment

<u>Account Number/Name</u>	<u>Adopted Budget 09/30/2017</u>	<u>Proposed Budget 09/30/2018</u>	<u>Variance</u>	<u>% Inc. / Dec.</u>
REVENUES/OTHER SOURCES				
3601050 Interest Income	\$ 1,315	\$ 1,315	\$ -	0.00%
<i>TOTAL REVENUES/OTHER SOURCES</i>	<u>\$ 1,315</u>	<u>\$ 1,315</u>	<u>\$ -</u>	<u>0.00%</u>
EXPENDITURES				
5810100 Interfund Tsfr Out - Cemetery	\$ 1,315	\$ 1,315	\$ -	0.00%
<i>TOTAL EXPENSES</i>	<u>\$ 1,315</u>	<u>\$ 1,315</u>	<u>\$ -</u>	<u>0.00%</u>

City of Pahokee, Florida
Marina & Campground Fund
Schedule of Revenues
For The Fiscal Year Ending September 30, 2018

Fund 445 - Marina/Campground

Description	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
REVENUES/OTHER SOURCES				
347510 Marina Campground Revenue	\$ 75,000	\$ 125,000	\$ 50,000	66.67%
Concession and snacks	2,500	2,500	-	0.00%
Rents for Conference Room	3,000	3,000	-	0.00%
Subtotal - Marina Revenues	80,500	130,500	50,000	62.11%
 Interfund transfer in-From General Fund	 54,394	 26,914	 (27,480)	 -50.52%
 TOTAL MARINA REVENUES/OTHER SOURCES	 \$ 134,894	 \$ 157,414	 \$ 22,520	 -2.35%

City of Pahokee, Florida
General Fund
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2018

Dept 575000 Marina & Campground

		Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
120	Regular Salaries & Wages	\$ -	\$ 15,990	\$ 15,990	100.00%
210	FICA Taxes	-	1,223	1,223	100.00%
220	FLC Ret 2% (changed to 4.35%)	-	696	696	100.00%
221	FLC Ret 3%	-	480	480	100.00%
230	Life and Health Insurance	-	2,180	2,180	100.00%
TOTAL PERSONAL SERVICE		-	20,569	20,569	100.00%
310	Professional Fees	500	500	-	0.00%
311	Drug Testing	100	100	-	0.00%
320	Accounting & Auditing	500	500	-	0.00%
354	Permits	1,000	1,000	-	0.00%
410	Communications Local Services	1,715	1,715	-	0.00%
413	Communications Long Distance	285	285	-	0.00%
415	Internet Services	3,000	3,000	-	0.00%
431	Electric Services	22,150	22,150	-	0.00%
432	Water, Sewer & Solid Waste	50,775	50,775	-	0.00%
436	Solid Waste Assessment	8,968	8,968	-	0.00%
444	DNR Annual Adm Fee	436	436	-	0.00%
450	General Liability Insurance	1,035	1,035	-	0.00%
452	Property Insurance	5,330	5,330	-	0.00%
461	Repair/Maintenance	8,500	8,500	-	0.00%
490	Advertising	3,500	3,500	-	0.00%
492	Bank Charges/Fees	-	2,400	2,400	100.00%
510	General Office Supplies	600	600	-	0.00%
520	Operating Supplies	14,000	13,552	(449)	-3.20%
559	Books & Subscriptions	1,000	1,000	-	0.00%
640	Equipment	1,500	1,500	-	0.00%
TOTAL OPERATING EXPENSE		124,894	126,846	1,952	1.56%
600	Capital Outlay	10,000	10,000	-	0.00%
TOTAL CAPITAL OUTLAY		10,000	10,000	-	0.00%
*Total Marina & Campground Expenses		\$ 134,894	\$ 157,414	\$ 22,520	16.69%

City of Pahokee, Florida
Marina & Campground Fund
Schedule of Revenues
For The Fiscal Year Ending September 30, 2018

Fund 450 - Cemetery

Description	Proposed		Variance	% Inc. / Dec
	Adopted Budget 09/30/2017	Budget 09/30/2018		
3603654 Private Openings and Closing	\$ 40,000	\$ 40,000	\$ -	0.00%
3406921 Private Perpetual Care Fees	10,000	10,000	-	0.00%
3601010 Restricted Interest- Perpetual	100	100	-	0.00%
3609041 Rental/House	3,600	3,600	-	0.00%
3609042 Cemetery Land Lease Income	4,500	4,500	-	0.00%
3604111 Sale of Cemetery Lot- Private	30,000	30,000	-	0.00%
3604112 Sale of Cemetery Lot- PreNeed	10,000	10,000	-	0.00%
3604121 Sale of Vault Liners- Private	25,000	25,000	-	0.00%
3604123 Sale of Vault Liners- PreNeed	5,000	5,000	-	0.00%
3604130 Marker Installation- Private	500	500	-	0.00%
3604132 Vault Service	5,000	5,000	-	0.00%
3604150 Cremation Fees	7,000	7,000	-	0.00%
3604171 Sale of Memorials- At Need	43,000	43,000	-	0.00%
3604172 Sale of Memorial- PreNeed	5,000	5,000	-	0.00%
3604181 Sale of Crypts-At Need	9,000	9,000	-	0.00%
3604182 Sale of Crypts - Preneed	6,000	6,000	-	0.00%
3609098 Other Miscellaneous Revenues	1,376	1,376	-	0.00%
Subtotal - Cemetery Revenues	205,076	205,076	-	0.00%
Interfund transfer in-From General Fund	-	-	-	0.00%
3810100 Interfund Trns In- SRF Henderson	1,315	1,315	-	0.00%
Total Cemetery Revenues/Other Sources	\$ 206,391	\$ 206,391	\$ -	0.00%

City of Pahokee, Florida
Cemetery Fund
Schedule of Expenses
For The Fiscal Year Ending September 30, 2018

Dept 539000 Cemetery

Account Number/Name	Adopted Budget 09/30/2017	Proposed Budget 09/30/2018	Variance	% Inc. / Dec.
120 Regular Salaries & Wages	\$ 87,360	\$ 89,544	\$ 2,184	2.50%
210 FICA Taxes	6,683	6,850	167	2.50%
220 FLC Ret 4.35%	3,258	3,258	-	0.00%
221 FLC Ret 3%	2,246	2,246	-	0.00%
230 Life and Health Insurance	13,052	13,052	-	0.00%
240 Worker's Compensation	7,488	7,488	-	0.00%
TOTAL PERSONAL SERVICE	120,087	122,438	2,351	1.96%
320 Accounting & Auditing	3,000	3,000	-	0.00%
360 Travel & Per Diem	1,000	1,000	-	0.00%
410 Communications - Local Servi	2,000	2,000	-	0.00%
413 Communications - Long Distan	600	600	-	0.00%
415 Internet Service	840	840	-	0.00%
420 Postage	200	200	-	0.00%
431 Electric Service	2,500	2,500	-	0.00%
432 Water, Sewer & Solid Waste	1,800	1,800	-	0.00%
442 License	100	100	-	0.00%
450 General Liability Insurance	3,660	3,660	-	0.00%
451 Auto Liability Insurance	2,519	2,519	-	0.00%
452 Property Insurance	2,812	2,812	-	0.00%
461 Repair/Maintenance	9,250	10,250	1,000	10.81%
510 General Office Supplies	750	250	(500)	-66.67%
520 Operating Supplies	1,750	1,750	-	0.00%
524 Fuel	7,000	7,000	-	0.00%
525 Chemicals	200	200	-	0.00%
526 Small Equipment	1,000	1,000	-	0.00%
528 Uniforms	700	500	(200)	-28.57%
529 Protective Apparel	300	-	(300)	-100.00%
551 COS Markers (Memorial Sales)	27,223	27,223	-	0.00%
552 COS Lot Markers	300	300	-	0.00%
553 COS Vault Liners	10,500	10,500	-	0.00%
559 Books & Subscriptions	300	300	-	0.00%
TOTAL OPERATING EXPENSE	80,304	80,304	-	0.00%
600 Capital Outlay	6,000	3,649	(2,351)	100.00%
TOTAL CAPITAL OUTLAY	6,000	3,649	(2,351)	-39.18%
*Total Cemetery Expenditures	\$ 206,391	\$ 206,391	\$ -	0.00%