



**VILLAGE OF EL PORTAL
FIRST BUDGET HEARING
2022-2023 FISCAL YEAR**

Tuesday, September 13, 2022, at 7:00pm

AGENDA

- A. CALL TO ORDER. Mayor Omarr C. Nickerson, Presiding**
- B. MOMENT OF SILENT MEDITATION FOLLOWED BY THE PLEDGE OF ALLEGIANCE**
- C. ROLL CALL Village Clerk Yenise Jacobi**
- D. APPROVAL OF AGENDA**

E. GOOD AND WELFARE

(Note: This section of the agenda is reserved in the spirit of a representative democracy “of, by and for the people” and is specifically provided as a mechanism for the input and solutions on matters of concern of Villagers. The speaker should keep to only issues on the agenda. We request that comments be limited to 3 MINUTES PER PERSON, and that speakers and the audience must maintain proper decorum at-large.)

F. AGENDA ITEMS

F1. RESOLUTION NO. 2022-XX ADOPTION of AD-VALOREM TAX RATE 2022-23

A RESOLUTION OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE EL PORTAL, FLORIDA OF MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES OF 8.30 MILLS WHICH IS MORE THAN THE ROLLED-BACK RATE OF 7.1814 MILLS BY 1.1186% FOR THE VILLAGE OF EL PORTAL OF MIAMI-DADE COUNTY FOR FISCAL YEAR 2022-23; PROVIDING FOR AN INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

**1st Budget Hearing Agenda
September 13, 2022 @7:00pm**

F2. RESOLUTION NO. 2022-XX

**ADOPTION of the BUDGET for
FISCAL YEAR 2022-23**

**A RESOLUTION OF THE MAYOR AND VILLAGE COUNCIL
OF THE VILLAGE EL PORTAL, FLORIDA OF MIAMI-DADE
COUNTY, FLORIDA, ADOPTING AND APPROVING THE
ANNUAL OPERATING BUDGET OF \$ \$3,329,399FOR FISCAL
YEAR 2022-23; PROVIDING FOR INCORPORATION OF
RECITALS; PROVIDING FOR AN EFFECTIVE DATE.**

G. GOOD AND WELFARE

(Note: This section of the agenda is reserved in the spirit of a representative democracy “of, by, and for people” and is specifically provided as a mechanism for the input and solutions on matters of concern of Villagers. We request that comments be limited to 3 MINUTES PER PERSON, and that speakers and the audience maintain proper decorum at-large. The speaker should keep to only issues on agenda.)

H. ADJOURNMENT Mayor& Council

Statement of Decorum

Any person making a racial or slanderous remark or who becomes boisterous while addressing the Village Council, Staff, etc. shall be barred from the audience by the presiding officer. No profanity, shouting, heckling, verbal outbursts or disruptive behavior in support of or opposition to a speaker or his/her remarks be permitted. No signs or placards shall be allowed in the Village Hall. Person exiting the Village Hall shall do so quietly.

“Pursuant to Florida Statutes, Chapter 286.0105: If a person decided to appeal any decision made by the Board, Agency or Commission with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that, for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.”

1st Reading: September 13, 2022
Adopted: September 27, 2022

RESOLUTION NO. 2022-23

**FINAL ADOPTION of AD-
VALOREM TAX RATE 2022-23**

A RESOLUTION OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE EL PORTAL, FLORIDA OF MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES OF 8.3000 MILLS WHICH IS MORE THAN THE ROLLED-BACK RATE OF 7.1814 MILLS BY 15.58 % FOR THE VILLAGE OF EL PORTAL OF MIAMI-DADE COUNTY FOR FISCAL YEAR 2022-2023; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village of El Portal, Florida of Miami-Dade County, Florida, is required to hold two public hearing as required by Florida Statute 200.065; and

WHEREAS, the Village of El Portal, Florida of Miami-Dade County, Florida, held a first public hearing on September 13, 2022 at 7:00 PM and a final public hearing on September 27, 2022 at 6:45 PM as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Miami-Dade County has been certified by the County Property Appraiser to the Village of El Portal as \$ 226,240,502.

NOW THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF EL PORTAL, FLORIDA, AS FOLLOWS:

Section 1. The recitals set forth above are incorporated herein by reference.

Section 2. The Fiscal Year 2022-2023 adopted operating millage rate is 8.3000 mills, which is more than the rolled-back rate of 7.1814 mills by 15.58 %.

Section 3. This Resolution shall become effective immediately upon adoption hereof on second reading.

PASSED AND ADOPTED by the Village Council of the Village of El Portal Florida, this ____ day of _____, 2022.

Omarr C. Nickerson, Mayor

RESOLUTION 2022-

ATTEST: _____
Yenise Jacobi, CMC, Village Clerk

Approved as to form and legal sufficiency:
Interim Village Attorney Greenspoon Marder LLP

By: _____
Joseph S. Geller, Esq.

Vote:

Councilperson Lightfoot-Ward:	_____ (Yes)	_____ (No)
Councilperson Martin:	_____ (Yes)	_____ (No)
Councilperson Pirela:	_____ (Yes)	_____ (No)
Vice Mayor Urbom:	_____ (Yes)	_____ (No)
Mayor Nickerson:	_____ (Yes)	_____ (No)

I, Yenise Jacobi, CMC, Village Clerk of the Village of El Portal, Miami-Dade County, Florida, do hereby certify that this is a true and correct copy of Resolution No.: 2022-23 adopted on _____, 2022, as shown in the Official Records of the Village of El Portal, Miami-Dade County, Florida. Given under my hand and seal, this _____ day of _____, 2022.

Yenise Jacobi, CMC Village Clerk

RESOLUTION ADOPTING TENTATIVE MILLAGE RATE SHALL BE FORWARDED TO THE PROPERTY APPRAISER AND TAX COLLECTOR WITHIN 3 DAYS AFTER ADOPTION.

1st Reading: September 13, 2022
Adopted: September 27, 2022

RESOLUTION NO. 2022-23

**FINAL ADOPTION of the BUDGET
for FISCAL YEAR 2022-23**

A RESOLUTION OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE EL PORTAL, FLORIDA OF MIAMI-DADE COUNTY, FLORIDA, ADOPTING AND APPROVING THE ANNUAL OPERATING BUDGET OF \$3,329,399 FOR FISCAL YEAR 2022-2023; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village of El Portal, Florida of Miami-Dade County, Florida, is required to hold two public hearing as required by Florida Statute 200.065; and

WHEREAS, the Village of El Portal, Florida of Miami-Dade County, Florida, held a first public hearing on September 13th at 7:00pm and a final public hearing on September 27th at 6:45pm, as required by Florida Statute 200.065; and

WHEREAS, the Village of El Portal, Florida of Miami-Dade County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2022-23; and

NOW THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF EL PORTAL, FLORIDA, AS FOLLOWS:

Section 1. The recitals set forth above are incorporated herein by reference.

Section 2. The Approved Annual Operating Budget of **\$3,329,399** for the Village of El Portal, Florida, for Fiscal Year 2022-23, is hereby adopted, as per the attached Exhibit "A".

Section 3. This Resolution shall become effective immediately upon adoption hereof on second reading.

PASSED AND ADOPTED by the Village Council of the Village of El Portal Florida, this ____ day of _____, 2022.

Omarr C. Nickerson, Mayor

ATTEST: _____
Yenise Jacobi, CMC, Village Clerk

RESOLUTION 2022-23

Approved as to form and legal sufficiency:
Interim Village Attorney Greenspoon Marder LLP

By: _____
Joseph S. Geller, Esq.

Vote:

Councilperson Lightfoot-Ward:	_____ (Yes)	_____ (No)
Councilperson Martin:	_____ (Yes)	_____ (No)
Councilperson Pirela:	_____ (Yes)	_____ (No)
Vice Mayor Urbom:	_____ (Yes)	_____ (No)
Mayor Nickerson:	_____ (Yes)	_____ (No)

Resolution No.: 2022-_____

Passed/Failed by roll call vote of _____

I, Yenise Jacobi, CMC, Village Clerk of the Village of El Portal, Miami-Dade County, Florida, do hereby certify that this is a true and correct copy of Resolution No.: 2022-____ adopted on _____, 2022, as shown in the Official Records of the Village of El Portal, Miami-Dade County, Florida. Given under my hand and seal, this _____ day of _____, 2022.

Yenise Jacobi, CMC Village Clerk

Village of El Portal



Fiscal Year 2023
Proposed Annual Budget
September 13, 2022

Village of El Portal
BUDGET FOR FISCAL YEAR 2022 - 2023
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Elected Officials

Omarr C. Nickerson PHD, Mayor

Anders Urbom, Vice Mayor

Dr. Anna E. Lightfoot-Ward, Councilperson

Darian Martin, Councilperson

Luis Pirela, Councilperson

Appointed Officials

Christia E. Alou Esq., Village Manager

Joseph S. Geller Esq., Village Attorney

Yenise Jacobi CMC, Village Clerk

Department Heads

Harry Taubenfeld, Chief Financial Officer

Pedro Martinez, Building Official

Alejandro Mendez, Chief of Police

BUDGET SUMMARY
Village of El Portal - Fiscal Year 2022 - 2023

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE VILLAGE OF EL PORTAL
ARE 19.12 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

Millage Per \$1,000

General Fund 8.3000

ESTIMATED REVENUES:	General Fund	Special Revenue Fund	Debt Service Fund	Total Budget
Taxes:	Millage per \$1,000			
Ad Valorem Taxes	8.3000 \$ 1,783,906		\$ -	\$ 1,783,906
Local Option Gas Tax/Surtax	-	223,937	-	223,937
Franchise Fees	128,000		-	128,000
Utility Tax	133,100		-	133,100
Licenses & Permits	215,000		-	215,000
State Shared Revenue	250,038		-	250,038
Charge for Services	500,418	32,000	-	532,418
Fines & Forfeitures	20,000		-	20,000
Other Revenue	18,500	-	-	18,500
Inter Governmental Revenue			-	-
TOTAL SOURCES	\$ 3,048,962	\$ 255,937	\$ -	\$ 3,304,899
Transfers In		\$ 2,500	\$ 22,000	24,500
Fund Balances/Reserves/Net Assets				\$ -
TOTAL REVENUES & TRANSFERS & BALANCES	\$ 3,048,962	\$ 258,437	\$ 22,000	\$ 3,329,399
EXPENDITURES/EXPENSES				
General Government	\$ 1,162,048	\$ 12,000	\$ 22,000	\$ 1,196,048
Public Safety	1,270,185			1,270,185
Physical Environment	585,319	2,500		587,819
Transportation		223,937		223,937
Debt Service	31,410			31,410
TOTAL EXPENDITURES/ EXPENSES	\$ 3,048,962	\$ 238,437	\$ 22,000	\$ 3,309,399
Reserves	\$ -	\$ 20,000		\$ 20,000
TOTAL APPROPRIATED EXPENDITURES, RESERVES & BALANCES	\$ 3,048,962	\$ 258,437	\$ 22,000	\$ 3,329,399

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS PUBLIC RECORD.

**Village of El Portal
General Fund Revenue
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-000-31100.000	Ad Valorem Taxes	\$ 1,548,740	\$ 1,578,670	\$ 1,783,906	\$ 1,783,906	15.18%
001-000-31310.000	Franchise Fee -Electric	93,552	55,589	95,000	95,000	1.55%
001-000-31340.000	Franchise Fee - Gas	700	910	1,000	1,000	42.86%
001-000-31370.000	Franchise Fee - Solid Waste	24,000	26,918	32,000	32,000	33.33%
001-000-31410.000	Utility Services - Electricity	93,400	55,868	90,000	90,000	-3.64%
001-000-31420.000	Communication Tax	45,000	37,051	41,600	41,600	-7.56%
001-000-31440.000	Utlity Services Tax - Gas	1,620	1,259	1,500	1,500	-7.41%
001-000-32100.000	Business Tax Receipts	3,100	3,025	3,600	3,600	16.13%
001-000-32900.000	Licenses & Permitting - Other	2,000	3,800	3,000	3,000	50.00%
001-000-32950.000	Code Enforcement Revenue	10,000	33,590	15,000	15,000	50.00%
001-000-33100.500-IRMA	Federal Disaster Relief	50,000	-	-	-	-100.00%
001-000-33400.500-IRMA	State Disaster Relief	5,000	4,615	-	-	-100.00%
001-000-33512.000	State Revenue Sharing	82,522		68,000	68,000	-17.60%
001-000-33514.000	Mobile Home Licenses	50			-	-100.00%
001-000-33515.000	Alcohol Beverage Licenses	636	636	750	750	17.92%
001-000-33518.000	Local Government - Half Cent	169,839		181,288	181,288	6.74%
001-000-34190.100	P&Z Recovery Fees	6,000			-	-100.00%
001-000-34340.000	Garbage Solid Waste Revenue	358,718	354,104	383,818	383,818	7.00%
001-000-34900.300	Off Duty Detail	28,000	92,025	100,000	100,000	257.14%
001-000-35100.000	Judgement & Fines	1,000	36,288	5,000	5,000	400.00%
001-000-36000.100	Copies	200	1,293	1,000	1,000	400.00%
001-000-36000-150	Lien Searches	4,500	10,408	10,000	10,000	122.22%
001-000-36000.200	Hall Rentals	500		500	500	0.00%
001-000-36000.900	Miscellaneous Revenue	9,500	11,078	10,000	10,000	5.26%
001-000-36030.000	Credit Card Surcharge	9,000			-	-100.00%
001-000-36075.000	Miscellaneous Revenue - Police	-	5,795	6,000	6,000	100.00%
001-000-36100.000	Interest Earnings	12,000	3,510	1,000	1,000	-91.67%
Total General Fund Revenue		\$ 2,559,577	\$ 2,316,433	\$ 2,833,962	\$ 2,833,962	10.72%

**Village of El Portal
DEPARTMENT - COUNCIL
FY2023**

General Ledger Code/Description		FY2022 Budget	FY2022 YTD	FY2023 Department	FY2023 Village Council	Variance
		Adopted	31-Jul	Requested	Proposed	
001-511-61100.000	Salaries	\$ 15,000	\$ 11,250	\$ 15,000	\$ 15,000	0.00%
001-511-62100.000	FICA Taxes Expense	1,148	909	1,148	1,148	0.00%
001-511-62200.000	Retirement Contributions	1,660	1,105	1,787	1,787	7.65%
001-511-64000.500	Travel & per Diem	3,000	3,161	5,000	5,000	66.67%
001-511-64100.400	Communication & Freight	5,900	5,770	6,500	6,500	10.17%
001-511-64800.400	Council Discretionary Fund	10,000	2,035	10,000	10,000	0.00%
001-518-65200.000	Awards - Mayor	800	3,741	2,000	2,000	150.00%
001-511-65400.200	Memberships	1,500	1,616	2,000	2,000	33.33%
Total Council		\$ 39,008	\$ 29,588	\$ 43,435	\$ 43,435	11.35%

Village of El Portal
DEPARTMENT - Administration & Finance
FY2023

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-513-61100.000	Executive Salaries	\$ 91,800	\$ 103,900	\$ 124,900	\$ 124,900	36.06%
001-513-61200.000	Regular Salaries	40,000	31,809	45,000	45,000	12.50%
001-513-61300.000	Other Salaries		4,246		-	0.00%
001-513-62100.000	FICA Taxes Expense	10,083	10,999	12,997	12,997	28.90%
001-513-62200.000	Employee Retirement Expense	30,959	32,838	44,790	44,790	44.68%
001-513-62300.000	Health/Life Insurance	18,647	15,038	18,647	18,647	0.00%
001-513-62400.000	Workers' Compensation	329	-	510	510	54.92%
001-513-62800.000	Payroll Processing Fee	3,750	2,922	3,750	3,750	0.00%
001-513-63000.000	Bank Service Fees	5,300	15,922	5,300	5,300	0.00%
001-513-63100.000	Professional Fees - Legal Retainer	96,000	80,000	96,000	96,000	0.00%
001-513-63100.400	Professional Fees - Lobbyist	30,000	30,000	30,000	30,000	0.00%
001-513-63100.900	Professional Fees - Loan Financing	-	19,250	10,000	10,000	100.00%
001-513-63200.000	Accounting & Audit	31,000	15,050	31,000	31,000	0.00%
001-513-63400.000	Contracted Accountant	72,000	43,500	72,000	72,000	0.00%
001-513-63400.100	IT Consulting Services	28,000	27,112	30,000	30,000	7.14%
001-513-63400.800	Grant Writer	24,600	20,500	24,600	24,600	0.00%
001-513-64000.000	Travel & Per Diem - Manager	5,040	4,200	7,500	7,500	48.81%
001-513-64100.000	Communications & Freight - Other	-	4,576	5,000	5,000	100.00%
001-513-64100.200	Telephone - Dept of Management Services	3,840	3,279	3,840	3,840	0.00%
001-513-64200.000	Postage	500	823	1,000	1,000	100.00%
001-513-64600.000	Repair & Maintenance	10,000	2,788	5,000	5,000	-50.00%
001-513-64600.100	Wells Fargo - lease	2,688	2,126	2,688	2,688	0.00%
001-513-64600.200	Lease Copy Machine	6,000	5,212	6,000	6,000	0.00%
001-513-64600.500	BSA Software Maintenance Fee	3,500	4,454	3,500	3,500	0.00%
001-513-64900.000	Self Storage Rental	3,732	3,110	3,732	3,732	0.00%
001-513-4900.1000	Water Cooler Rental	800	622	800	800	0.00%
001-513-64900.300	Other Current Charges - Other	2,000	9,118	7,500	7,500	275.00%
001-513-65100.000	Office Supplies	6,900	7,722	9,000	9,000	30.43%
001-513-65400.000	Membership & Publications	2,420	1,106	1,100	1,100	-54.55%
001-513-64900.900	Website	3,500	-	3,500	3,500	0.00%
001-513-65510.000	Education & Training		2,185	3,000	3,000	100.00%
001-513-66400.000	Machinery & Equipment	3,000		3,000	3,000	0.00%
TOTAL ADMINISTRATION		\$ 536,388	\$ 504,407	\$ 615,654	\$ 615,654	14.78%

**Village of El Portal
DEPARTMENT - Planning
FY2023**

General Ledger Code/Description		FY2022 Budget	FY2022 YTD	FY2023 Department	FY2023 Village Council	Variance
		Adopted	31-Jul	Requested	Proposed	
001-515-63100.300	Master Plan Consultant	\$ 60,000	\$ 23,558	\$ 60,000	\$ 60,000	0.00%
001-515-63100.400	Professional Fees - Appraiser	6,000	140	1,000	1,000	-83.33%
001-515-64700.000	Printing & Binding	500		500	500	0.00%
TOTAL PLANNING		\$ 66,500	\$ 23,698	\$ 61,500	\$ 61,500	-7.52%

Village of El Portal
DEPARTMENT - Village Clerk
FY2023

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-518-61200.000	Salaries	\$ 53,000	\$ 47,141	\$ 68,640	\$ 68,640	29.51%
001-518-61800.000	Holiday Pay	-	2,112		-	0.00%
001-518-62100.000	FICA Taxes Expense	4,055	3,768	5,251	5,251	29.49%
001-518-62200.000	Retirement Contribution	15,375	14,336	21,670	21,670	40.94%
001-518-62300.000	Health Insurance	8,988	6,388	8,988	8,988	0.00%
001-518-62400.000	Workers' Compensation	132		205	205	55.30%
001-518-64000.000	Travel & Per Diem	1,000	644	1,000	1,000	0.00%
001-518-64100.000	Communication & Freight	800	513	800	800	0.00%
001-518-64900.000	Other Current Charges	500	641	500	500	0.00%
001-518-64900.100	Municipal Elections	10,000		10,000	10,000	0.00%
001-518-65200.500	Video Recordings	10,000	9,655	15,000	15,000	50.00%
001-518-65400.200	Memberships	-		500	500	0.00%
001-518-65510.000	Education & Training	3,000	2,994	3,000	3,000	0.00%
001-518-66400.000	Machinery & Equipment	1,000		1,000	1,000	0.00%
001-518-67300.000	Advertisement	10,000	1,620	10,000	10,000	0.00%
TOTAL VILLAGE CLERK		\$ 117,850	\$ 89,812	\$ 146,554	\$ 146,554	24.36%

Village of El Portal
DEPARTMENT - Public Affairs
FY2023

General Ledger Code/Description		FY2022 Budget	FY2022 YTD	FY2023 Department	FY2023 Village Council	
		Adopted	31-Jul	Requested	Proposed	Variance
001-519-64800.500	Promotional Activities	\$ 5,080	\$ 4,098	\$ 5,080	\$ 5,080	0.00%
001-513-65100.000	Office Supplies - Copies	-		\$ 3,000	\$ 3,000	100.00%
TOTAL PROMOTIONAL ACTIVITIES		\$ 5,080	\$ 4,098	\$ 8,080	\$ 8,080	59.06%

**Village of El Portal
DEPARTMENT - Police
FY2023**

Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-521-61100.000	Executive Salaries	\$ 78,750	\$ 63,462	\$ 75,000	\$ 75,000	-4.76%
001-521-61200.000	Regular Salaries	365,447	341,175	485,375	485,375	32.82%
001-521-61300.000	Other Salaries	4,500	-		-	-100.00%
001-521-61400.000	Overtime	22,000	31,325	40,000	40,000	81.82%
001-521-61500.000	Special Pay	3,500	2,513	3,500	3,500	0.00%
001-521-61500.100	Off Duty Detail	28,000	94,810	100,000	100,000	257.14%
001-521-61600.000	Incentive Pay	8,000	5,944	8,000	8,000	0.00%
001-521-61700.000	Comp Time	5,200	1,824	5,000	5,000	-3.85%
001-521-61800.000	Holiday Pay	22,500	18,614	22,500	22,500	0.00%
001-521-61900.000	Vacation Pay	-	1,092	-	-	0.00%
001-521-62000.000	Sick Pay	-	31,590	-	-	0.00%
001-521-62100.000	FICA Taxes Expense	41,149	44,743	42,869	42,869	4.18%
001-521-62200.000	Retirement Contributions	126,913	118,294	158,758	158,758	25.09%
001-521-62300.000	Health & Life Insurance	52,848	40,150	52,848	52,848	0.00%
001-521-62400.000	Workers' Compensation	22,397	21,939	23,536	23,536	5.08%
001-521-64100.300	Communication & Freight - Verizon	4,000	3,807	4,500	4,500	12.50%
001-521-64100.400	Communication & Freight - Other	-	5,782	7,000	7,000	100.00%
001-521-64400.000	Rentals & Leases	384	822	1,000	1,000	160.42%
001-521-64500.000	Insurance	76,000	61,421	76,000	76,000	0.00%
001-521-64600.100	Repair & Maintenance -Vehicles	600	2,056	2,500	2,500	316.67%
001-521-64600.400	Maintenance - Vehicles	15,000	15,816	15,000	15,000	0.00%
001-521-64800.500	Promotional Activities - Holiday	500		500	500	0.00%
001-521-64900.000	Other Current Charges	5,500	5,138	6,000	6,000	9.09%
001-521-65100.000	Office Supplies	2,500	5,087	6,000	6,000	140.00%
001-521-65200.000	Operating Supplies	-	11,586	12,000	12,000	100.00%
001-521-65200.100	Uniform & Cleaning	6,200	20,420	25,000	25,000	303.23%
001-521-65200.150	Bullet, Vests	2,400		2,500	2,500	4.17%
001-521-65200.200	Gasoline	31,000	47,074	50,000	50,000	61.29%
001-521-65400.200	Membership	600	666	1,000	1,000	66.67%
001-521-65510.000	Education & Training	3,800		25,000	25,000	557.89%
001-521-66400.000	Machinery & Equipment	28,000	148,471	18,800	18,800	-32.86%
TOTAL LAW ENFORCEMENT		\$ 957,688	\$ 1,145,620	\$ 1,270,185	\$ 1,270,185	32.63%

Village of El Portal
DEPARTMENT - Code
FY2023

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-529-61200.100	Code Enforcement Officer	\$ 40,000	17,515	\$ 48,000	48,000	20.00%
001-529-62100.000	Fica/ Medicare	3,060	1,265	3,672	3,672	20.00%
001-529-62200.000	Retirement Contributions	4,328	1,352	5,716	5,716	32.07%
001-529-62300.000	Health Insurance	5,643	5,150	5,643	5,643	0.00%
001-529-62400.000	Workers' Compensation	976		144	144	-85.25%
001-529-63100.000	Professional Fees - Special Master	1,000		1,000	1,000	0.00%
001-529-64100.000	Communications & Freight	750	474	750	750	0.00%
001-529-64200.000	Postage	150		400	400	166.67%
001-529-64600.000	Repair & Maintenance	1,000		1,000	1,000	0.00%
001-529-65200.000	Operating Supplies	500		500	500	0.00%
001-529-65200.200	Gasoline	500		500	500	0.00%
001-529-65510.000	Education & Training	-		500	500	100.00%
001-529-66400.000	Machinery & Equipment	4,000	4,000	4,000	4,000	0.00%
TOTAL CODE		\$ 61,907	\$ 29,756	\$ 71,825	\$ 71,825	16.02%

Village of El Portal
DEPARTMENT - Public Works
FY2023

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-539-61200.000	Contracted Salaries	\$ 26,000	\$ 34,125	\$ 81,900	\$ 81,900	215.00%
001-539-32100.000	Fica/Medicare	1,989			-	-100.00%
001-539-92200.000	Retirement Contributions	2,813			-	-100.00%
001-539-62300.000	Health Insurance	5,394			-	-100.00%
001-539-62400.000	Workers Compensation	998			-	-100.00%
001-539-63400.100	Contractual Services - Lawn Maint.	35,000	12,315	21,960	21,960	-37.26%
001-539-63400.200	Contractual Services - Engineering	15,000	1,920	3,500	3,500	-76.67%
001-539-63400.600	Garbage/Solid Waste	347,861	281,550	350,000	350,000	0.61%
001-539-63400.700	Recycling	26,510	23,101	28,000	28,000	5.62%
001-539-64100.000	Communications& Freight	600			-	-100.00%
001-539-64300.100	Utilities - Water & Gas	7,000	2,136	3,500	3,500	-50.00%
001-539-64300.200	Utilities - Electricity	5,500	7,615	9,000	9,000	63.64%
001-539-64400.000	Rental & Leases	1,915		-	-	-100.00%
001-539-64600.100	Pest Control	720	600	720	720	0.00%
001-539-64600.200	Repair & Maintenance - Village Hall	5,000	32,322	22,800	22,800	356.00%
001-539-64600.400	Repair & Maintenance - Vehicles	500		500	500	0.00%
001-539-64600.900	Repair & Maintenance - Other	10,000	2,250	10,000	10,000	0.00%
001-539-65200.000	Operating Supplies	3,500	2,442	3,500	3,500	0.00%
001-539-65400.000	Annual Surveillance Fee	100	152	100	100	0.00%
001-539-65810.000	Transfer Out - MOE	7,000			-	-100.00%
001-539-65810.100	Transfer out - Parks	2,250		2,500	2,500	11.11%
001-539-68000.000	Contingencies	139,131	41,737	47,339	47,339	-65.98%
TOTAL PUBLIC WORKS		\$ 644,781	\$ 442,263	\$ 585,319	\$ 585,319	-9.22%

FY2023

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
101-000-32220.000	Building Permits	\$ 213,610	\$ 629,100	\$ 215,000	\$ 215,000	0.65%
Total Building Department Revenue		\$ 213,610	\$ 629,100	\$ 215,000	\$ 215,000	0.65%

**Village of El Portal
Building Department Expenses
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
101-529-61200.000	Regular Salaries - Building	\$ 85,840	\$ 8,802	\$ -	\$ -	-100.00%
101-529-62100.000	Fica/ Medicare	6,567	748	-	-	-100.00%
101-529-62200.000	Retirement Contributions	9,288	470	-	-	-100.00%
101-529-62400.000	Workers' Compensation	215		-	-	-100.00%
101-529-63100.100	Professional Fees - Building Permits	69,000	532,496	197,300	197,300	185.94%
101-529-63100.200	Professional Fees - Building Inspector	7,200	24,950	7,200	7,200	0.00%
101-529-65200.200	Gasoline	500		500	500	0.00%
101-529-66400.000	Machinery & Equipment	35,000	47	10,000	10,000	-71.43%
Total Building Department Expenses		\$ 213,610	\$ 567,513	\$ 215,000	\$ 215,000	0.65%

**Village of El Portal
Transportation Fund Revenue
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
100-000-31241.000	Local Option Gas Tax - 6 cent	\$ 14,505	\$ 12,245	\$ 16,350	\$ 16,350	12.72%
100-000-31242.000	Local Option Gas Tax - 5 Cent	37,819	31,860	40,750	40,750	7.75%
100-000-33512.000	State Revenue Sharing Proceeds	17,205		17,000	17,000	-1.19%
100-000-36100.000	Interest Earnings	-	5			0.00%
Total Transportation Fund Revenue		\$ 69,529	\$ 44,110	\$ 74,100	\$ 74,100	6.57%

**Village of El Portal
Transportation Fund Expenses
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
100-539-61200.000	Contracted Salaries	\$ 14,000	\$ 18,375	\$ 44,100	\$ 44,100	215.00%
100-539-62100.000	Fica/Medicare	1,071			-	-100.00%
100-539-62200.000	Retirement Contributions	1,515			-	-100.00%
100-539-62300.000	Health Insurance	3,664		-	-	-100.00%
100-539-63400.300	Tree Trimming	15,000	20,040	30,000	30,000	100.00%
100-541-64600.100	Road & Sidewalk Repair	34,279	36,619	-	-	-100.00%
Total Transportation Fund Expenses		\$ 69,529	\$ 75,034	\$ 74,100	\$ 74,100	6.57%

**Village of El Portal
CITT Fund Revenue
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
105-000-33142.000	Mass Transit - MD County Surtax	\$ 16,200	\$ 3,048	\$ 16,200	\$ 16,200	0.00%
105-000-38100.000	Transfer In from Reserves	7,000		74,637	74,637	966.24%
106-000-33142.000	CITT Surtax Revenue - Transportation	59,000	12,193	59,000	59,000	0.00%
106-000-36100.000	Interest Earnings	1,300	363	-	-	-100.00%
Total CITT Fund Revenue		\$ 83,500	\$ 15,605	\$ 149,837	\$ 149,837	79.45%

**Village of El Portal
CITT Fund Expenses
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
106-539-64300.000	Utilities	\$ 35,000	\$ 29,747	\$ 36,000	\$ 36,000	2.86%
	Other Current Charges - Freebee		47,432	113,837	113,837	100.00%
106-539-68000.000	Contingencies	48,500	18,000			-100.00%
Total CITT Fund Expenses		\$ 83,500	\$ 95,179	\$ 149,837	\$ 149,837	79.45%

**Village of El Portal
Stormwater Fund Revenue
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
105-000-33142.000	CDBG Stormwater	\$ 157,448			\$ -	-100.00%
105-000-38100.000	Stormwater Utility Revenue	32,000		32,000	32,000	0.00%
106-000-33142.000	State Grant - Stormwater	500,000			-	-100.00%
106-000-36100.000	Interest Earnings	-	45	-	-	0.00%
Total Stormwater Fund Revenue		\$ 689,448	\$ 45	\$ 32,000	\$ 32,000	-95.36%

**Village of El Portal
Stormwater Fund Expenses
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
106-539-64300.000	Repair & Maintenance	\$ 12,000	\$ 1,840	\$ 12,000	\$ 12,000	0.00%
106-539-64600.000	Transfer out to Reserves	20,000		20,000	20,000	0.00%
106-539-68000.000	EL JARDIN Stormwater Project	657,448	453,022			-100.00%
Total Stormwater Fund Expenses		\$ 689,448	\$ 454,862	\$ 32,000	\$ 32,000	-95.36%

**Village of El Portal
Parks & Recreation Fund Revenue
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
160-572-38100.000	Transfer In	\$ 2,250		\$ 2,500	\$ 2,500	11.11%
Total Park & Recreation Fund Revenue		\$ 2,250	\$ -	\$ 2,500	\$ 2,500	11.11%

**Village of El Portal
Parks & Recreation Fund Expenses
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
160-572-64600.100	Repair & Maintenance	\$ 1,500		\$ 1,500	\$ 1,500	0.00%
160-572-64600.900	Repair & Maintenance Fountains Sherwood	750	795	1,000	1,000	33.33%
Total Park & Recreation Fund Expenses		\$ 2,250	\$ 795	\$ 2,500	\$ 2,500	11.11%

**Village of El Portal
Developer Green Space Fund Revenue
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
165-572-32461.000	Developer Contribution	\$ 366,667	\$ 366,667			-100.00%
Total Developer Fund Revenue		\$ 366,667	\$ 366,667	\$ -	\$ -	-100.00%

**Village of El Portal
Developer Green Space Fund Expenses
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
165-572-68000.000	Contingencies	\$ 366,667	\$ 259,732	\$ -		-100.00%
Total Developer Fund Expenses		\$ 366,667	\$ 259,732	\$ -	\$ -	-100.00%

**Village of El Portal
Police Forfeiture Fund Revenue
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
112-000-27100.100	Reserves	5,544				-100.00%
112-000-36100.000	Interest Income	240				-100.00%
Total Police Forfeiture Fund Revenue		\$ 5,784	\$ -	\$ -	\$ -	-100.00%

**Village of El Portal
Police Forfeiture Fund Expenses
FY2023**

General Ledger Code/Description		FY2022	FY2022	FY2023	FY2023	Variance
		Budget	YTD	Department	Town Commission	
		Adopted	31-Jul	Requested	Proposed	
	Expenditures	\$ 5,544				-100.00%
	Transfer to Reserves	\$ 240				-100.00%
Total Police Forfeiture Fund Expenses		\$ 5,784	\$ -	\$ -	\$ -	-100.00%