



**VILLAGE OF EL PORTAL
BUDGET WORKSHOP
2023-2024 FISCAL YEAR**
Tuesday, September 5, 2023
Agenda
7:00PM

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 is 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 Committee 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.”

A. CALL TO ORDER..... Mayor Omarr C. Nickerson, Presiding

B. MOMENT OF SILENT MEDITATION FOLLOWED BY THE PLEDGE OF ALLEGIANCE

C. ROLL CALL.....Yenise Jacobi, Village Clerk

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. Review of the proposed 2023-2024 budget from the administration.

Budget Workshop
Tuesday, September 5, 2023 at 7:00pm

G. GOOD AND WELFARE

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H. ADJOURNMENT

Mayor & Council

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Village of El Portal



Fiscal Year 2024
Annual Budget Workshop - DRAFT
September 5, 2023

Village of El Portal
BUDGET FOR FISCAL YEAR 2023 - 2024
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Elected Officials

Omarr C. Nickerson PHD, Mayor

Luis Pirela, Vice - Mayor

Anders Urbom, Councilperson

Dr. Anna E. Lightfoot-Ward, Councilperson

Darian Martin, Councilperson

Charter Officers

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

Mohan Thampi, Public Works Director

BUDGET SUMMARY
Village of El Portal - Fiscal Year 2023 - 2024

**THE Adopted OPERATING BUDGET EXPENDITURES OF THE VILLAGE OF EL PORTAL
ARE 24.24 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	\$ 2,119,513	\$ -	\$ 2,119,513
Local Option Gas Tax/Surtax	-	149,300		149,300
Franchise Fees	136,000			136,000
Utility Tax	142,500			142,500
Licenses & Permits		233,500		233,500
State Shared Revenue	266,950			266,950
Charge for Services	520,418	32,000		552,418
Fines & Forfeitures	75,000			75,000
Other Revenue	52,500	366,667		419,167
Inter Governmental Revenue				-
TOTAL SOURCES	\$ 3,312,881	\$ 781,467	\$ -	\$ 4,094,347
Transfers In		\$ 43,300	\$ 22,000	65,300
Fund Balances/Reserves/Net Assets				\$ -
TOTAL REVENUES & TRANSFERS & BALANCES	\$ 3,312,881	\$ 824,767	\$ 22,000	\$ 4,159,647
EXPENDITURES/EXPENSES				
General Government	\$ 1,076,801	\$ 283,500	\$ 22,000	\$ 1,382,301
Public Safety	1,486,120			1,486,120
Physical Environment	689,959	381,167		1,071,126
Transportation		110,100		110,100
Debt Service	60,000			60,000
TOTAL EXPENDITURES/ EXPENSES	\$ 3,312,881	\$ 774,767	\$ 22,000	\$ 4,109,647
Reserves	\$ -	\$ 50,000		\$ 50,000
TOTAL APPROPRIATED EXPENDITURES, RESERVES & BALANCES	\$ 3,312,881	\$ 824,767	\$ 22,000	\$ 4,159,647

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

NOTICE OF PROPOSED TAX INCREASE

The Village of El Portal has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially Adopted tax levy	1,877,796
B. Less tax reductions due to Value Adjustment Board and other assessment changes	783
C. Actual property tax levy	<hr/> 1,877,013
This year's Adopted tax levy	2,231,066

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

DATE:	Tuesday, September 12, 2023
TIME:	6:30PM
LOCATION:	Commission Chambers - Village Hall
UNITED STATES (TOLL FREE):	500 NE 87TH STREET
UNITED STATES:	EL PORTAL, FLORIDA

A FINAL DECISION on the Adopted tax increase and the budget will be made at this hearing.

**Village of El Portal
General Fund Revenue
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-000-31100.000	Ad Valorem Taxes	\$ 1,783,906	\$ 1,831,135	\$ 2,119,513	\$ 2,119,513	18.81%
001-000-31310.000	Franchise Fee -Electric	95,000	73,568	95,000	95,000	0.00%
001-000-31340.000	Franchise Fee - Gas	1,000	1,034	1,000	1,000	0.00%
001-000-31370.000	Franchise Fee - Solid Waste	32,000	34,333	40,000	40,000	25.00%
001-000-31410.000	Utility Services - Electricity	90,000	74,055	95,000	95,000	5.56%
001-000-31420.000	Communication Tax	41,600	37,271	46,000	46,000	10.58%
001-000-31440.000	Utility Services Tax - Gas	1,500	1,385	1,500	1,500	0.00%
001-000-32100.000	Business Tax Receipts	3,600	2,041	3,600	3,600	0.00%
001-000-32900.000	Licenses & Permitting - Other	3,000	2,625	3,000	3,000	0.00%
001-000-32950.000	Code Enforcement Revenue	15,000	116,648	60,000	60,000	300.00%
001-000-33100.500-IRMA	Federal Disaster Relief	-	535,158		-	0.00%
001-000-33400.500-IRMA	State Disaster Relief	-	2,320		-	0.00%
001-000-33512.000	State Revenue Sharing	68,000	56,166	71,200	71,200	4.71%
001-000-33514.000	Mobile Home Licenses	-	57	-	-	0.00%
001-000-33515.000	Alcohol Beverage Licenses	750	685	750	750	0.00%
001-000-33518.000	Local Government - Half Cent	181,288	146,053	195,000	195,000	7.56%
001-000-34190.000	Planning & Zoning Review	-	-	20,000	20,000	100.00%
001-000-34340.000	Garbage Solid Waste Revenue	383,818	345,157	383,818	383,818	0.00%
001-000-34900.300	Off Duty Detail	100,000	95,402	115,000	115,000	15.00%
001-000-35100.000	Judgement & Fines	5,000	20,290	15,000	15,000	200.00%
001-000-36000.100	Copies	1,000	11,802	1,000	1,000	0.00%
001-000-36000-150	Lien Searches	10,000	19,083	15,000	15,000	50.00%
001-000-36000.200	Hall Rentals	500	100	500	500	0.00%
001-000-36000.900	Miscellaneous Revenue	10,000	22,049	20,000	20,000	100.00%
001-000-36075.000	Miscellaneous Revenue - Police	6,000	5,814	6,000	6,000	0.00%
001-000-36100.000	Interest Earnings	1,000	4,283	5,000	5,000	400.00%
Total General Fund Revenue		\$ 2,833,962	\$ 3,438,514	\$ 3,312,881	\$ 3,312,881	16.90%

**Village of El Portal
DEPARTMENT - COUNCIL
FY2024**

General Ledger Code/Description		FY2023 Budget	FY2023 YTD	FY2024 Department	FY2024 Village Council	Variance
		Adopted	31-Jul	Requested	Proposed	
001-511-61100.000	Salaries	\$ 15,000	\$ 12,500	\$ 15,000	\$ 15,000	0.00%
001-511-62100.000	FICA Taxes Expense	1,148	957	1,148	1,148	0.00%
001-511-62200.000	Retirement Contributions	1,787	1,489	1,787	1,787	0.00%
001-511-64000.500	Travel & Per Diem	5,000	-	5,000	5,000	0.00%
001-511-64100.400	Communication & Freight	6,500	3,921	6,500	6,500	0.00%
001-511-64800.400	Council Discretionary Fund	10,000	10,000	10,000	10,000	0.00%
001-518-65200.000	Awards - Mayor	2,000	1,181	2,000	2,000	0.00%
001-511-65400.200	Memberships	2,000	1,103	2,000	2,000	0.00%
Total Council		\$ 43,435	\$ 31,150	\$ 43,435	\$ 43,435	0.00%

Village of El Portal
DEPARTMENT - Administration & Finance
FY2024

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-513-61100.000	Executive Salaries	\$ 124,900	\$ 101,172	\$ 134,894	\$ 134,894	8.00%
001-513-61200.000	Regular Salaries	45,000	37,462	\$ 50,830	50,830	12.96%
001-513-62100.000	FICA Taxes Expense	12,997	8,369	14,208	14,208	9.31%
001-513-62200.000	Employee Retirement Expense	44,790	30,579	53,463	53,463	19.36%
001-513-62300.000	Health/Life Insurance	18,647	13,973	18,647	18,647	0.00%
001-513-62400.000	Workers' Compensation	510		510	510	0.00%
001-513-62800.000	Payroll Processing Fee	3,750	3,935	4,500	4,500	20.00%
001-513-63000.000	Bank Service Fees	5,300	4,315	5,500	5,500	3.77%
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	27,045	32,000	32,000	6.67%
001-513-63100.900	Professional Fees	10,000	8,875	5,000	5,000	-50.00%
001-513-63200.000	Accounting & Audit	31,000	32,300	35,000	35,000	12.90%
001-513-63400.000	Contracted Accountant	72,000	60,000	96,000	96,000	33.33%
001-513-63400.100	IT Consulting Services	30,000	35,539	42,000	42,000	40.00%
001-513-63400.800	Grant Writer	24,600	20,500	25,000	25,000	1.63%
001-513-64000.000	Travel & Per Diem - Manager	7,500	4,200	7,500	7,500	0.00%
001-513-64100.000	Communications & Freight - Other	5,000	5,100	6,000	6,000	20.00%
001-513-64100.200	Telephone - Dept of Management Services	3,840	2,828	3,840	3,840	0.00%
001-513-64200.000	Postage	1,000	2,759	1,500	1,500	50.00%
001-513-64600.000	Repair & Maintenance	5,000		2,500	2,500	-50.00%
001-513-64600.100	Wells Fargo - Postage Machine	2,688	1,568	2,688	2,688	0.00%
001-513-64600.200	Lease Copy Machine	6,000	5,860	6,500	6,500	8.33%
001-513-64600.500	BSA Software Maintenance Fee	3,500	2,537	3,500	3,500	0.00%
001-513-64900.000	Self Storage Rental	3,732	2,809	3,800	3,800	1.82%
001-513-4900.1000	Water Cooler Rental	800	1,620	2,500	2,500	212.50%
001-513-64900.300	Other Current Charges - Other	7,500	9,985	7,500	7,500	0.00%
001-513-65100.000	Office Supplies	9,000	4,627	9,000	9,000	0.00%
001-513-65400.000	Membership & Publications	1,100	1,989	2,500	2,500	127.27%
001-513-64900.900	Website & Maintenance	3,500	3,500	4,000	4,000	14.29%
001-513-65510.000	Education & Training	3,000	350	3,000	3,000	0.00%
001-513-66400.000	Machinery & Equipment	3,000	4,814	5,000	5,000	66.67%

TOTAL ADMINISTRATION		\$ 615,654	\$ 518,609	\$ 684,880	\$ 684,880	11.24%
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Village of El Portal
DEPARTMENT - Planning & Zoning
FY2024

General Ledger Code/Description		FY2023 Budget	FY2023 YTD	FY2024 Department	FY2024 Village Council	
		Adopted	31-Jul	Requested	Proposed	Variance
001-515-63100.300	Planning Consultant - Plusurbia	\$ 60,000	\$ 26,434	\$ 40,000	\$ 40,000	-33.33%
001-515-63100.400	Professional Fees - Appraiser	1,000		1,000	1,000	0.00%
001-515-63100.400-cost	Zoning Consultant - Corradino Group			\$ 40,000	\$ 40,000	100.00%
001-515-64700.000	Printing & Binding	500		500	500	0.00%
TOTAL PLANNING		\$ 61,500	\$ 26,434	\$ 81,500	\$ 81,500	32.52%

Village of El Portal
DEPARTMENT - Village Clerk
FY2024

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	Variance
001-518-61200.000	Salaries	\$ 68,640	\$ 50,655	\$ 72,800	\$ 72,800	6.06%
001-518-62100.000	FICA Taxes Expense	5,251	3,852	5,569	5,569	6.06%
001-518-62200.000	Retirement Contribution	21,670	14,533	25,131	25,131	15.97%
001-518-62300.000	Health Insurance	8,988	9,608	12,000	12,000	33.51%
001-518-62400.000	Workers' Compensation	205		205	205	0.00%
001-518-64000.000	Travel & Per Diem	1,000	257	1,000	1,000	0.00%
001-518-64100.000	Communication & Freight	800	1,991	800	800	0.00%
001-518-64900.000	Other Current Charges	500	1,155	500	500	0.00%
001-518-64900.100	Municipal Elections	10,000	150	10,000	10,000	0.00%
001-518-65100.100	Office Supplies	1,000	1,544	2,500	2,500	150.00%
001-518-65200.500	Video Recordings	15,000	12,958	18,000	18,000	20.00%
001-518-65400.200	Memberships	500	660	1,000	1,000	100.00%
001-518-65510.000	Education & Training	3,000	1,807	4,000	4,000	33.33%
001-518-66400.000	Machinery & Equipment	1,000	1,544	2,500	2,500	150.00%
001-518-67300.000	Advertisement	10,000	611	10,000	10,000	0.00%
TOTAL VILLAGE CLERK		\$ 147,554	\$ 101,325	\$ 166,005	\$ 166,005	12.50%

Village of El Portal
DEPARTMENT - Public Affairs
FY2024

General Ledger Code/Description		FY2023 Budget	FY2023 YTD	FY2024 Department	FY2024 Village Council	
		Adopted	31-Jul	Requested	Proposed	Variance
001-519-64800.500	Promotional Activities	\$ 5,080	\$ 38,614	\$ 5,000	\$ 5,000	-1.57%
001-513-65100.000	Office Supplies - Copies	3,000		3,000	3,000	0.00%
TOTAL PROMOTIONAL ACTIVITIES		\$ 8,080	\$ 38,614	\$ 8,000	\$ 8,000	-0.99%

**Village of El Portal
DEPARTMENT - Police
FY2024**

Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-521-61100.000	Executive Salaries - Chief & Major	\$ 75,000	\$ 61,269	\$ 144,112	\$ 144,112	92.15%
001-521-61200.000	Regular Salaries	485,375	387,690	492,764	492,764	1.52%
001-521-61400.000	Overtime	40,000	38,994	42,000	42,000	5.00%
001-521-61500.000	Special Pay	3,500	6,079	3,675	3,675	5.00%
001-521-61500.100	Off Duty Detail	100,000	114,588	105,000	105,000	5.00%
001-521-61600.000	Incentive Pay	8,000	2,762	8,400	8,400	5.00%
001-521-61700.000	Comp Time	5,000		5,250	5,250	5.00%
001-521-61800.000	Holiday Pay	22,500	15,857	23,625	23,625	5.00%
001-521-62000.000	Sick Pay	-	4,266		-	0.00%
001-521-62100.000	FICA Taxes Expense	42,869	46,898	63,099	63,099	47.19%
001-521-62200.000	Retirement Contributions	158,758	124,604	215,000	215,000	35.43%
001-521-62300.000	Health & Life Insurance	52,848	41,268	55,000	55,000	4.07%
001-521-62400.000	Workers' Compensation	23,536	21,226	25,000	25,000	6.22%
001-521-64100.300	Communication & Freight - Verizon	4,500	3,382	4,500	4,500	0.00%
001-521-64100.400	Communication & Freight - Other	7,000	7,565	8,000	8,000	14.29%
001-521-64400.000	Rentals & Leases	1,000	505	3,695	3,695	269.50%
001-521-64500.000	Insurance	76,000	65,504	76,000	76,000	0.00%
001-521-64600.100	Repair & Maintenance -Vehicles	2,500	2,156	2,500	2,500	0.00%
001-521-64600.400	Maintenance - Vehicles	15,000	28,133	30,000	30,000	100.00%
001-521-64800.500	Promotional Activities - Holiday	500	428	500	500	0.00%
001-521-64900.000	Other Current Charges	6,000	8,129	6,000	6,000	0.00%
001-521-65100.000	Office Supplies	6,000	3,445	6,000	6,000	0.00%
001-521-65200.000	Operating Supplies	12,000	17,607	15,000	15,000	25.00%
001-521-65200.100	Uniform & Cleaning	25,000	14,584	25,000	25,000	0.00%
001-521-65200.150	Bullet, Vests	2,500	19,661	10,000	10,000	300.00%
001-521-65200.200	Gasoline	50,000	53,144	65,000	65,000	30.00%
001-521-65400.200	Membership	1,000	1,021	1,000	1,000	0.00%
001-521-65510.000	Education & Training	25,000	5,517	25,000	25,000	0.00%
001-521-66400.000	Machinery & Equipment	18,800	46,486	25,000	25,000	32.98%
TOTAL LAW ENFORCEMENT		\$ 1,270,185	\$ 1,142,766	\$ 1,486,120	\$ 1,486,120	17.00%

**Village of El Portal
DEPARTMENT - Code
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-529-61200.100	Code Enforcement Officer	\$ 48,000	39,885	\$ 52,500	52,500	9.38%
001-529-62100.000	Fica/ Medicare	3,672	3,051	4,016	4,016	9.38%
001-529-62200.000	Retirement Contributions	5,716	4,292	7,124	7,124	24.64%
001-529-62300.000	Health Insurance	5,643	9,386	12,000	12,000	112.65%
001-529-62400.000	Workers' Compensation	144		144	144	0.00%
001-529-63100.000	Professional Fees - Special Master	1,000		3,000	3,000	200.00%
001-529-64100.000	Communications & Freight	750	1,055	1,200	1,200	60.00%
001-529-64200.000	Postage	400		2,000	2,000	400.00%
001-529-64600.000	Repair & Maintenance	1,000	531	1,000	1,000	0.00%
001-529-65200.000	Operating Supplies	500	707	500	500	0.00%
001-529-65200.200	Gasoline	500		500	500	0.00%
001-529-65510.000	Education & Training	500	10,800	5,000	5,000	900.00%
001-529-66400.000	Machinery & Equipment	4,000		4,000	4,000	0.00%
TOTAL CODE		\$ 71,825	\$ 69,708	\$ 92,985	\$ 92,985	29.46%

Village of El Portal
DEPARTMENT - Public Works
FY2024

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
001-539-61200.000	Contracted Salaries	\$ 81,900	\$ 68,250	\$ 81,900	\$ 81,900	0.00%
001-539-63400.100	Contractual Services - Lawn Maint.	21,960	2,700	35,400	35,400	61.20%
001-539-63400.200	Contractual Services - Engineering	3,500	39,433	25,000	25,000	614.29%
001-539-63400.600	Garbage/Solid Waste	350,000	322,829	385,000	385,000	10.00%
001-539-63400.700	Recycling	28,000	23,835	50,000	50,000	78.57%
001-539-64300.100	Utilities - Water & Gas	3,500	1,046	3,500	3,500	0.00%
001-539-64300.200	Utilities - Electricity	9,000	8,053	9,500	9,500	5.56%
001-539-64600.100	Pest Control	720	600	720	720	0.00%
001-539-64600.200	Repair & Maintenance - Village Hall	22,800	70,583	25,000	25,000	9.65%
001-539-64600.400	Repair & Maintenance - Vehicles	500	415	500	500	0.00%
001-539-64600.900	Repair & Maintenance - Other	10,000	124	5,000	5,000	-50.00%
001-539-65200.000	Operating Supplies	3,500	4,765	3,500	3,500	0.00%
001-539-65400.000	Annual Surveillance Fee	100	100	100	100	0.00%
001-539-65810.100	Transfer out - Parks	2,500		2,500	2,500	0.00%
001-539-68000.000	Contingencies	47,339	63,830	62,339	62,339	31.69%
TOTAL PUBLIC WORKS		\$ 585,319	\$ 606,562	\$ 689,959	\$ 689,959	17.88%

FY2024

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
101-000-32220.000	Building Permits	\$ 215,000	\$ 307,017	\$ 233,500	\$ 233,500	8.60%
Total Building Department Revenue		\$ 215,000	\$ 307,017	\$ 233,500	\$ 233,500	8.60%

**Village of El Portal
Building Department Expenses
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
101-529-63000.000	Credit Card Fees		10,603	12,500	12,500	100.00%
101-529-63100.100	Professional Fees - Building Permits	197,300	212,853	197,300	197,300	0.00%
101-529-63100.200	Professional Fees - Building Official	7,200	6,000	7,200	7,200	0.00%
101-529-64900.300	Other Current Charges			3,000	3,000	100.00%
101-529-65100.000	Office Supplies			2,000	2,000	100.00%
101-529-65200.200	Gasoline	500		1,500	1,500	200.00%
101-529-66400.000	Machinery & Equipment	10,000		10,000	10,000	0.00%
Total Building Department Expenses		\$ 215,000	\$ 229,455	\$ 233,500	\$ 233,500	8.60%

**Village of El Portal
Transportation Fund Revenue
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
100-000-31241.000	Local Option Gas Tax - 6 cent	\$ 16,350	\$ 12,390	\$ 16,350	\$ 16,350	0.00%
100-000-31242.000	Local Option Gas Tax - 5 Cent	40,750	32,908	40,750	40,750	0.00%
100-000-33512.000	State Revenue Sharing Proceeds	17,000	14,041	17,000	17,000	0.00%
Total Transportation Fund Revenue		\$ 74,100	\$ 59,339	\$ 74,100	\$ 74,100	0.00%

**Village of El Portal
Transportation Fund Expenses
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
100-539-61200.000	Contracted Salaries	\$ 44,100	\$ 36,750	\$ 44,100	\$ 44,100	0.00%
100-539-63400.300	Tree Trimming	30,000	21,065	30,000	30,000	0.00%
Total Transportation Fund Expenses		\$ 74,100	\$ 57,815	\$ 74,100	\$ 74,100	0.00%

**Village of El Portal
CITT Fund Revenue
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
105-000-33142.000	Mass Transit - MD County Surtax	\$ 16,200		\$ 16,200	\$ 16,200	0.00%
105-000-38100.000	Transfer In from Reserves	74,637		10,800	10,800	-85.53%
106-000-33142.000	CITT Surtax Revenue - Transportation	59,000		59,000	59,000	0.00%
Total CITT Fund Revenue		\$ 149,837	\$ -	\$ 86,000	\$ 86,000	-42.60%

**Village of El Portal
CITT Fund Expenses
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
106-539-64300.000	Utilities	\$ 36,000	\$ 24,683	\$ 36,000	\$ 36,000	0.00%
106-539-64900.300	Other Current Charges - Freebee	113,837	102,209		-	100.00%
106-539-68000.000	Contingencies	-		50,000	50,000	100.00%
Total CITT Fund Expenses		\$ 149,837	\$ 126,892	\$ 86,000	\$ 86,000	-42.60%

**Village of El Portal
Stormwater Fund Revenue
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
115-539-33436.000	Stormwater Utility Revenue	\$ 32,000		\$ 32,000	\$ 32,000	0.00%
115-000-38100.000	Transfer In from Reserves			\$ 30,000	\$ 30,000	100.00%
Total Stormwater Fund Revenue		\$ 32,000	\$ -	\$ 62,000	\$ 62,000	93.75%

**Village of El Portal
Stormwater Fund Expenses
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
115-539-64600.900	Repair & Maintenance	\$ 12,000	\$ 328	\$ 12,000	\$ 12,000	0.00%
115-539-63400.000	Stormwater Master Plan	-	6,800	50,000	50,000	100.00%
115-539-65810.000	Transfer out to Reserves	20,000			-	-100.00%
Total Stormwater Fund Expenses		\$ 32,000	\$ 7,128	\$ 62,000	\$ 62,000	93.75%

**Village of El Portal
Parks & Recreation Fund Revenue
FY2024**

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance	
		Budget	YTD	Department	Village Council		
		Adopted	31-Jul	Requested	Proposed		
160-572-38100.000	Transfer In	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0.00%	
160-000-33473.000	Public Benefit Trust			\$ 366,667	\$ 366,667	100.00%	
Total Park & Recreation Fund Revenue		0	\$ 2,500	\$ -	\$ 369,167	\$ 369,167	14666.67%

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

General Ledger Code/Description		FY2023	FY2023	FY2024	FY2024	Variance
		Budget	YTD	Department	Village Council	
		Adopted	31-Jul	Requested	Proposed	
160-572-64600.100	Repair & Maintenance	\$ 1,500	\$ 610	\$ 1,500	\$ 1,500	0.00%
160-572-64600.900	Repair & Maintenance Fountain Sherwood	1,000		1,000	1,000	0.00%
160-572-68000.000	Contingencies			366,667	366,667	100.00%
Total Park & Recreation Fund Expenses		\$ 2,500	\$ 610	\$ 369,167	\$ 369,167	14666.67%