Village of Key Biscayne

Financial Statements

(unaudited)

May 31, 2015

Village of Key Biscayne
Balance Sheet
For GENERAL FUND (001)
May 31, 2015

Assets

001.00.101.00001	CASH - OPERATING ACCOUNT	8,138,157.74
001.00.102.00001	CASH ON HAND - POLICE DEPT	250.00
001.00.101.00002	CASH - PAYROLL ACCOUNT	548,307.35
001.00.102.00002	CASH ON HAND - RECREATION DEPT	400.00
001.00.102.00003	CASH ON HAND - PUBLIC WORKS	100.00
001.00.101.00004	CASH - RESERVE ACCOUNT	5,082,110.02
001.00.101.00007	CASH - CLEARING ACCOUNT	645,945.97
001.00.101.00011	CASH - FIRE RESCUE TRANSPORT (BB&T)	545,412.24
001.00.115.00011	ACCOUNTS RECEIVABLE - COMMUNITY CENTER	117,179.04
001.00.101.00012	CASH - FIRE RESCUE TRANSPORT (TOTALBANK)	5,819,001.45
001.00.115.00012	ACCOUNTS RECEIVABLE- YEAR END	175,895.93
001.00.131.00015	DUE FROM CAPITAL IMPROVEMENT	110,684.08
001.00.131.00017	DUE FROM STORMWATER	501,530.44
001.00.131.00018	DUE FROM SOLID WASTE	1,100,216.55
001.00.131.00021	DUE FROM SPECIAL REVENUE	(6,473.31)
001.00.151.00023	INVESTMENTS - BB&T	1,016,660.70
001.00.151.00025	INVESTMENTS - BANK UNITED	252,842.25
001.00.151.00026	INVESTMENTS - FEDERAL ASSET SHARING FUND	286,497.80
001.00.151.00028	INVESTMENTS - TOTAL BANK	8,005,755.34
001.00.151.00030	INVESTMENTS - LETF	8,724.05
001.00.155.00031	PREPAID FEES	294,011.83
	Total Assets	$ 32,643,209.47

Liabilities and Fund Balance

001.00.202.00100	ACCOUNTS PAYABLE	19,683.70
001.00.208.00100	DUE TO OTHER GOV'T (UNCLAIMED)	(7,544.25)
001.00.207.00101	DUE TO SPECIAL REVENUE	467,032.47
001.00.207.00103	DUE TO CAPITAL IMPROVEMENT	3,110.00
001.00.207.00105	DUE TO STORMWATER	(1,175.00)
001.00.207.00106	DUE TO SOLID WASTE	498.75
001.00.207.00107	DUE TO POLICE/FF PENSION	(477.40)
001.00.216.00110	ACCRUED WAGES PAYABLE	1,259.40
001.00.216.00111	ACCRUED BENEFITS	26,786.76
001.00.223.00115	DEFERRED REVENUE - COMM CTR	681,521.24
001.00.223.00116	DEFERRED REVENUE - BZP	73,444.35
	Total Liabilties	1,264,140.02

001.00.280.00200	FB UNSPENDABLE - PREPAIDS	299,717.62
001.00.281.00200	FB RESTRICTED - BUILDING INSPECTIONS	756,684.38
001.00.283.00200	FB ASSIGNED - COMPENSATED ABSENCES	500,137.12
001.00.284.00200	FB - UNASSIGNED	4,509,778.78

Village of Key Biscayne

Balance Sheet

For GENERAL FUND (001)

May 31, 2015

001.00.281.00201	FB RESTRICTED - FIRE CODE VIOLATIONS	116,478.24
001.00.281.00202	FB RESTRICTED - FIRE GRANT REVENUE (UASI)	31,667.43
001.00.283.00202	FB ASSIGNED - WORKING CAPITAL	7,678,406.92
001.00.281.00203	FB RESTRICTED - LAW ENFORCE SEIZURES	149,239.85
001.00.282.00203	FB COMMITTED - EMERGENCY RESERVE	4,000,000.00
001.00.282.00204	FB COMMITTED - FIRE RESCUE TRANS FEES	768,268.91
001.00.282.00207	FB COMMITTED - LABOR NEGOTIATIONS	90,000.00
	Excess of Revenue Over Expenditures	12,479,134.85
	Total Fund Balances	31,379,514.10
	Total Liabilities and Fund Balances	$ 32,643,654.12

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For (00)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
001.00.311.00300	AD VALOREM TAX	$ 1,590,693.58	$ 406,477.24	$ 19,088,323.00	$ 18,438,362.04	3.41%
001.00.314.00300	UTILITY TAXES - ELECTRIC	116,666.67	114,933.74	1,400,000.00	796,334.51	43.12%
001.00.314.00301	UTILITY TAXES - WATER	37,500.00	83,001.62	450,000.00	169,662.65	62.30%
001.00.314.00302	UTILITY TAXES - GAS	10,416.67	6,661.73	125,000.00	53,783.07	56.97%
001.00.315.00300	SIMPLIFIED COMMUNICATIONS TA	75,634.75	79,888.29	907,617.00	431,768.68	52.43%
001.00.316.00300	LOCAL BUSINESS TAX RECEIPTS	10,273.50	2,108.31	123,282.00	81,924.73	33.55%
001.00.322.00300	BUILDING PERMITS	125,000.00	146,704.26	1,500,000.00	1,215,801.80	18.95%
001.00.322.00301	BUILDING PERMITS - OCEANA PR	41,666.67	112,564.31	500,000.00	659,758.46	(31.95%)
001.00.323.00300	FRANCHISE FEES - ELECTRIC	47,916.67	0.00	575,000.00	0.00	100.00%
001.00.329.00300	OTHER FEES - CERT OF OCCUPA	127.08	0.00	1,525.00	775.00	49.18%
001.00.329.00301	OTHER FEES - ZONING/SITE PLAN	1,666.67	0.00	20,000.00	7,041.95	64.79%
001.00.329.00302	OTHER FEES - ZONING HEARING	83.33	1,398.50	1,000.00	2,273.00	(127.30%)
001.00.335.00300	STATE REVENUE SHARING - MUNI	23,246.58	21,453.58	278,959.00	172,845.00	38.04%
001.00.335.00301	STATE REVENUE SHARING - HALF	77,826.08	86,134.79	933,913.00	481,365.80	48.46%
001.00.335.00302	STATE REVENUE SHARING - ALC	1,000.00	8,963.74	12,000.00	9,086.10	24.28%
001.00.335.00303	STATE REVENUE SHARING - FIRE	1,293.33	9,480.18	15,520.00	9,480.18	38.92%
001.00.337.00332	GRANTS	0.00	0.00	0.00	73,683.18	0.00%
001.00.338.00300	LOCAL REVENUE SHARING - SCH	2,666.67	53.97	32,000.00	203.36	99.36%
001.00.342.00300	SERV CHRG - RESCUE TRANSPO	16,941.67	19,398.78	203,300.00	123,194.75	39.40%
001.00.342.00301	SERV CHRG - POLICE SPECIAL DE	0.00	1,330.00	0.00	1,086.00	0.00%
001.00.347.00300	COMM CTR SERV CHRG - POINT O	25,000.00	27,129.78	300,000.00	259,807.11	13.40%
001.00.347.00301	COMM CTR SERV CHRG - COURS	91,666.67	87,190.94	1,100,000.00	971,272.32	11.70%
001.00.347.00302	COMM CTR SERV CHRG - FACILIT	2,083.33	3,176.02	25,000.00	14,731.73	41.07%
001.00.347.00303	COMM CTR SERV CHRG - MEMBE	52,500.00	52,318.79	630,000.00	472,555.29	24.99%
001.00.347.00304	COMM CTR SERV CHRG - SPORTS	39,002.08	11,705.00	468,025.00	183,261.36	60.84%
001.00.349.00300	SERV CHRG - LIEN SEARCHES	2,083.33	2,695.00	25,000.00	20,030.00	19.88%
001.00.351.00346	RED LIGHT CAMERA FEES	0.00	8,532.24	0.00	28,784.22	0.00%
001.00.354.00300	FINES - BUILDING CODE VIOLATIO	7,083.33	2,250.90	85,000.00	46,419.83	45.39%
001.00.354.00301	FINES - PROPERTY MAINTENANC	83.33	0.00	1,000.00	0.00	100.00%
001.00.354.00302	FINES - FIRE CODE VIOLATIONS	3,333.33	0.00	40,000.00	55,550.00	(38.88%)
001.00.354.00303	FINES - FORFEITURES	3,333.33	1,117.70	40,000.00	64,142.09	(60.36%)
001.00.360.00300	MISCELLANEOUS REVENUE	1,666.67	2,658.44	20,000.00	45,181.70	(125.91%)
001.00.361.00300	INTEREST INCOME	1,250.00	1,907.27	15,000.00	21,267.90	(41.79%)
001.00.364.00364	SALE OF FIXED ASSETS	0.00	0.00	0.00	10,300.00	0.00%
001.00.366.00366	DONATIONS & CONTRIBUTIONS	0.00	0.00	0.00	7,000,000.00	0.00%
Total Revenues		**$ 2,409,705.32**	**$ 1,301,235.12**	**$ 28,916,464.00**	**$ 31,921,733.81**	**(10.39%)**
Excess of Revenues Over Expenditures		**$ 2,409,705.32**	**$ 1,301,235.12**	**$ 28,916,464.00**	**$ 31,921,733.81**	**(10.39%)**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For VILLAGE COUNCIL (01)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.01.511.31100	PROF SERVICES - STATE LOBBYI	$ 4,666.67	$ 4,583.33	$ 56,000.00	$ 36,666.64	34.52%
001.01.511.31200	PROF SERVICES - LOCAL LOBBYI	1,500.00	1,500.00	18,000.00	12,000.00	33.33%
001.01.511.40100	TRAVEL & PER DIEM	525.00	855.92	6,300.00	2,117.43	66.39%
001.01.511.41100	COMMUNICATIONS - WEBSITE MA	820.42	1,330.00	9,845.00	8,632.58	12.32%
001.01.511.43100	UTILITIES	416.67	399.46	5,000.00	2,763.35	44.73%
001.01.511.45100	PROPERTY & LIABILITY INSURAN	1,520.50	1,471.48	18,246.00	11,771.84	35.48%
001.01.511.47100	PRINTING & BINDING	95.83	0.00	1,150.00	508.58	55.78%
001.01.511.48100	ART IN PUBLIC PLACES	3,142.50	1,350.00	37,710.00	10,800.00	71.36%
001.01.511.48200	COMMITTEE EXPENSES	41.67	0.00	500.00	0.00	100.00%
001.01.511.48400	YOUTH & COMMUNITY BLDG	1,000.00	0.00	12,000.00	0.00	100.00%
001.01.511.48500	HISTORICAL SOCIETY	1,250.00	0.00	15,000.00	0.00	100.00%
001.01.511.52100	OPERATING SUPPLIES	1,154.17	404.64	13,850.00	13,869.50	(0.14%)
001.01.511.54100	SUBSCRIPTIONS & MEMBERSHIP	250.00	0.00	3,000.00	4,914.00	(63.80%)
001.01.511.64100	CAPITAL OUTLAY	1,000.00	0.00	12,000.00	1,168.54	90.26%
001.01.511.82100	GRANTS	2,083.33	0.00	25,000.00	0.00	100.00%
Total VILLAGE COUNCIL Expenditures		**$ 19,466.76**	**$ 11,894.83**	**$ 233,601.00**	**$ 105,212.46**	**54.96%**
VILLAGE COUNCIL Excess of Revenues Over Expenditures		**$ (19,466.76)**	**$ (11,894.83)**	**$ (233,601.00)**	**$ (105,212.46)**	**54.96%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For ADMINISTRATION (02)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.02.512.12100	FT SALARY - VILLAGE MANAGER	$ 15,856.42	$ 14,636.72	$ 190,277.00	$ 119,123.87	37.39%
001.02.512.12200	FT SALARY - FINANCE DIRECTOR	10,244.08	9,295.18	122,929.00	75,755.72	38.37%
001.02.512.12300	FT SALARY - CHIEF OF STAFF	7,873.58	7,920.70	94,483.00	61,028.75	35.41%
001.02.512.12400	FT SALARY - HUMAN RESOURCES	7,022.42	6,482.30	84,269.00	52,830.75	37.31%
001.02.512.12500	FT SALARY - IT ADMINISTRATOR	7,329.58	6,765.76	87,955.00	55,140.94	37.31%
001.02.512.12600	FT SALARY - ADMIN SERVICES M	1,637.58	1,538.84	19,651.00	12,489.35	36.44%
001.02.512.12700	FT SALARY - ASSISTANT TO IT AD	3,144.25	0.00	37,731.00	17,537.70	53.52%
001.02.512.13100	PT SALARY - IT ASSISTANT	0.00	2,893.63	0.00	5,843.99	0.00%
001.02.512.15500	COMPENSATED ABSENCES	0.00	4,630.22	0.00	23,386.53	0.00%
001.02.512.21100	PAYROLL TAXES	4,062.83	4,058.34	48,754.00	27,780.84	43.02%
001.02.512.22100	RETIREMENT CONTRIBUTIONS	6,372.92	8,558.42	76,475.00	50,965.85	33.36%
001.02.512.23100	LIFE, HEALTH, DISABILITY INSURA	3,564.25	4,302.51	42,771.00	29,061.69	32.05%
001.02.512.24100	WORKERS COMPENSATION	101.92	0.00	1,223.00	605.34	50.50%
001.02.512.31100	PROFFESIONAL SERVICES	1,250.00	0.00	15,000.00	17,950.00	(19.67%)
001.02.512.32100	ACC & AUDITING - INDEPENDENT	4,833.33	0.00	58,000.00	58,000.00	0.00%
001.02.512.32200	ACC & AUDITING - ACCOUNTING &	9,561.42	9,561.42	114,737.00	76,491.36	33.33%
001.02.512.32300	ACC & AUDITING - FINANCIAL ADV	4,166.67	4,166.66	50,000.00	29,166.62	41.67%
001.02.512.34100	CONTRACT SERVICES - FACILITY	509.00	609.16	6,108.00	4,883.10	20.05%
001.02.512.40100	TRAVEL & PER DIEM	1,598.33	1,339.76	19,180.00	10,438.52	45.58%
001.02.512.41100	COMMUNICATIONS - WEBSITE MA	390.42	2,400.00	4,685.00	8,062.57	(72.09%)
001.02.512.41200	COMMUNICATIONS	1,206.17	1,820.50	14,474.00	9,852.88	31.93%
001.02.512.42100	POSTAGE & FREIGHT	250.00	93.39	3,000.00	1,490.75	50.31%
001.02.512.43100	UTILITIES	708.33	748.62	8,500.00	5,384.17	36.66%
001.02.512.44100	RENTALS & LEASES	677.33	846.14	8,128.00	7,671.78	5.61%
001.02.512.45100	PROPERTY & LIABILITY INSURAN	939.25	908.97	11,271.00	10,534.09	6.54%
001.02.512.46100	REPAIRS & MAINTENANCE - VLLG	492.92	358.25	5,915.00	2,800.98	52.65%
001.02.512.47100	PRINTING & BINDING	236.67	0.00	2,840.00	484.54	82.94%
001.02.512.48100	CURRENT CHARGES - CHAMBER	6,458.33	12,916.66	77,500.00	45,208.31	41.67%
001.02.512.49100	VIDEOGRAPHER & EQUIPMENT	4,583.33	4,970.00	55,000.00	36,715.00	33.25%
001.02.512.51100	OFFICE SUPPLIES	833.33	1,463.32	10,000.00	5,149.15	48.51%
001.02.512.52100	OPERATING SUPPLIES	3,133.33	3,967.92	37,600.00	35,097.02	6.66%
001.02.512.54100	SUBSCRIPTIONS & MEMBERSHIP	594.50	1,040.00	7,134.00	6,595.59	7.55%
001.02.512.64100	CAPITAL OUTLAY - FURNITURE &	83.33	0.00	1,000.00	654.00	34.60%
001.02.512.64200	CAPITAL OUTLAY - EQUIPMENT	250.00	0.00	3,000.00	578.33	80.72%
001.02.512.91100	CONTINGENCY	4,583.33	16,263.65	55,000.00	49,042.57	10.83%
Total ADMINISTRATION Expenditures		**$ 114,549.15**	**$ 134,557.04**	**$ 1,374,590.00**	**$ 953,802.65**	**30.61%**
ADMINISTRATION Excess of Revenues Over Expenditures		**$ (114,549.15)**	**$ (134,557.04)**	**$ (1,374,590.00)**	**$ (953,802.65)**	**30.61%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For VILLAGE CLERK (03)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.03.512.12100	FT SALARY - VILLAGE CLERK	$ 10,252.75	$ 9,464.06	$ 123,033.00	$ 79,211.39	35.62%
001.03.512.12200	FT SALARY - CLERK/TYPIST/IMAGI	4,316.83	3,908.18	51,802.00	31,851.67	38.51%
001.03.512.21100	PAYROLL TAXES	1,114.58	1,217.80	13,375.00	8,009.45	40.12%
001.03.512.22100	RETIREMENT CONTRIBUTIONS	1,748.33	2,406.99	20,980.00	14,367.54	31.52%
001.03.512.23100	LIFE, HEALTH, DISABILITY INSURA	1,064.17	3,183.33	12,770.00	8,267.79	35.26%
001.03.512.24100	WORKERS COMPENSATION	28.67	0.00	344.00	170.28	50.50%
001.03.512.34100	CONTRACT SERVICES - FACILITY	509.00	609.16	6,108.00	5,667.50	7.21%
001.03.512.40100	TRAVEL & PER DIEM	787.33	929.66	9,448.00	4,066.23	56.96%
001.03.512.41100	COMMUNICATIONS - WEBSITE MA	390.42	187.50	4,685.00	4,124.57	11.96%
001.03.512.41200	COMMUNICATIONS	442.50	1,319.22	5,310.00	5,413.02	(1.94%)
001.03.512.42100	POSTAGE & FREIGHT	83.33	88.07	1,000.00	777.20	22.28%
001.03.512.43100	UTILITIES	708.33	735.55	8,500.00	5,293.88	37.72%
001.03.512.44100	RENTALS & LEASES	136.08	85.00	1,633.00	1,459.36	10.63%
001.03.512.45100	PROPERTY & LIABILITY INSURAN	869.25	841.23	10,431.00	7,024.84	32.65%
001.03.512.46100	REPAIRS & MAINTENANCE - VLLG	468.25	293.99	5,619.00	2,362.24	57.96%
001.03.512.47100	PRINTING, BINDING & IMAGING	416.67	0.00	5,000.00	0.00	100.00%
001.03.512.49100	CURRENT CHARGES - ORDINANC	291.67	0.00	3,500.00	1,803.73	48.46%
001.03.512.49200	ELECTION EXPENSE	1,250.00	0.00	15,000.00	3,213.06	78.58%
001.03.512.49300	ELECTION ADVERTISING	1,250.00	0.00	15,000.00	14,057.10	6.29%
001.03.512.49400	CURRENT CHARGES - LEGAL ADV	4,166.67	395.61	50,000.00	11,725.89	76.55%
001.03.512.49500	CURRENT CHARGES - VIDEO STR	800.00	0.00	9,600.00	2,737.36	71.49%
001.03.512.51100	OFFICE SUPPLIES	416.67	243.81	5,000.00	2,845.44	43.09%
001.03.512.54100	SUBSCRIPTIONS & MEMBERSHIP	90.83	0.00	1,090.00	755.00	30.73%
001.03.512.64100	CAPITAL OUTLAY	83.33	0.00	1,000.00	9,142.53	(814.25%)
Total VILLAGE CLERK Expenditures		**$ 31,685.66**	**$ 25,909.16**	**$ 380,228.00**	**$ 224,347.07**	**41.00%**
VILLAGE CLERK Excess of Revenues Over Expenditures		**$ (31,685.66)**	**$ (25,909.16)**	**$ (380,228.00)**	**$ (224,347.07)**	**41.00%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For VILLAGE ATTORNEY (05)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.05.514.31100	LEGAL COUNSEL - GENERAL	$ 20,833.33	$ 72,854.79	$ 250,000.00	$ 245,326.30	1.87%
001.05.514.31200	LEGAL COUNSEL - LAWSUITS	8,333.33	9,094.17	100,000.00	72,892.84	27.11%
001.05.514.31300	LEGAL COUNSEL - LABOR RELATI	8,333.33	8,426.04	100,000.00	39,449.79	60.55%
001.05.514.31400	LEGAL COUNSEL - LAND DEVELO	6,250.00	0.00	75,000.00	7,486.00	90.02%
001.05.514.31500	LEGAL COUNSEL - BOND COUNSE	833.33	0.00	10,000.00	3,990.44	60.10%
Total VILLAGE ATTORNEY Expenditures		**$ 44,583.32**	**$ 90,375.00**	**$ 535,000.00**	**$ 369,145.37**	**31.00%**
VILLAGE ATTORNEY Excess of Revenues Over Expenditur		**$ (44,583.32)**	**$ (90,375.00)**	**$ (535,000.00)**	**$ (369,145.37)**	**31.00%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For DEBT SERVICE (06)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.06.517.71100	PRINCIPAL - CIVIC CENTER #1	$ 53,333.33	$ 0.00	$ 640,000.00	$ 640,000.00	0.00%
001.06.517.71200	PRINCIPAL - CIVIC CENTER #2	55,833.33	0.00	670,000.00	670,000.25	0.00%
001.06.517.71300	PRINCIPAL - CIVIC CENTER #3	50,416.67	150,000.00	605,000.00	455,000.00	24.79%
001.06.517.71400	PRINCIPAL - CIVIC CENTER #4	12,916.67	35,000.00	155,000.00	120,000.00	22.58%
001.06.517.71500	PRINCIPAL - SEWER LOAN #1	1,900.75	0.00	22,809.00	22,808.75	0.00%
001.06.517.71600	PRINCIPAL - SEWER LOAN #2	15,547.25	0.00	186,567.00	155,749.77	16.52%
001.06.517.71700	PRINCIPAL - SCHOOL IMPROV BO	22,328.50	0.00	267,942.00	0.00	100.00%
001.06.517.72100	INTEREST- CIVIC CENTER #1	15,814.92	87,345.37	189,779.00	189,778.74	0.00%
001.06.517.72200	INTEREST- CIVIC CENTER #2	9,047.50	50,415.76	108,570.00	108,569.76	0.00%
001.06.517.72300	INTEREST- CIVIC CENTER #3	10,418.25	30,938.37	125,019.00	95,586.62	23.54%
001.06.517.72400	INTEREST- CIVIC CENTER #4	2,736.33	7,983.80	32,836.00	25,259.48	23.07%
001.06.517.72500	INTEREST - SEWER LOAN #1	443.75	0.00	5,325.00	5,325.39	(0.01%)
001.06.517.72600	INTEREST - SEWER LOAN #2	10,411.08	0.00	124,933.00	0.00	100.00%
001.06.517.72700	INTEREST - SCHOOL IMPROVE BO	15,563.58	0.00	186,763.00	93,381.24	50.00%
001.06.517.72800	INTEREST - SCHOOL IMPROVE BO	2,166.33	0.00	25,996.00	25,955.50	0.16%
Total DEBT SERVICE Expenditures		**$ 278,878.24**	**$ 361,683.30**	**$ 3,346,539.00**	**$ 2,607,415.50**	**22.09%**
DEBT SERVICE Excess of Revenues Over Expenditures		**$ (278,878.24)**	**$ (361,683.30)**	**$ (3,346,539.00)**	**$ (2,607,415.50)**	**22.09%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For BUILDING & ZONING (07)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.07.515.12100	FT SALARY - DIRECTOR	$ 15,161.33	$ 13,995.10	$ 181,936.00	$ 114,060.07	37.31%
001.07.515.12200	FT SALARY - BUILDING OFFICIAL	14,821.00	13,680.96	177,852.00	111,499.82	37.31%
001.07.515.12300	FT SALARY - CHIEF PERMIT CLER	3,738.92	3,391.46	44,867.00	27,173.03	39.44%
001.07.515.12400	FT SALARY - PERMIT CLERK (2)	6,755.00	6,267.94	81,060.00	50,599.10	37.58%
001.07.515.12500	FT SALARY - PERMIT CLRK/CODE	4,491.50	4,146.00	53,898.00	33,789.90	37.31%
001.07.515.12600	FT SALARY - ADMINISTRATIVE AS	1,512.08	1,460.24	18,145.00	11,735.28	35.32%
001.07.515.12700	FT SALARY - PLAN REVIEWER	7,766.08	7,168.68	93,193.00	58,424.74	37.31%
001.07.515.12800	FT SALARY - SENIOR CODE ENFO	5,847.42	5,607.22	70,169.00	45,664.47	34.92%
001.07.515.12801	FT SALARY - CODE ENFORCEMEN	3,980.08	3,750.16	47,761.00	30,298.44	36.56%
001.07.515.12900	FT SALARY - CHIEF BUILDING INS	8,794.33	8,117.88	105,532.00	66,160.72	37.31%
001.07.515.12901	FT SALARY - CHIEF ELECTRICAL I	8,794.33	8,117.88	105,532.00	66,160.72	37.31%
001.07.515.12902	FT SALARY - CHIEF PLUMBING IN	7,587.83	7,019.86	91,054.00	56,363.44	38.10%
001.07.515.12903	FT SALARY - BUILDING INSPECTO	7,322.58	6,759.28	87,871.00	55,088.13	37.31%
001.07.515.12904	FT SALARY - PW SUPERINTENDE	364.00	332.18	4,368.00	2,707.27	38.02%
001.07.515.12905	FT SALARY - PW MAINT SUPER	280.42	258.86	3,365.00	2,109.71	37.30%
001.07.515.12906	FT SALARY - PW MAINT WORKER	250.92	0.00	3,011.00	1,249.12	58.51%
001.07.515.12907	FT SALARY - SR EXECUTIVE ASSI	3,178.83	2,821.47	38,146.00	23,760.68	37.71%
001.07.515.12908	FT SALARY - ADMIN SERVICES MA	1,659.17	1,531.54	19,910.00	11,716.28	41.15%
001.07.515.13100	PT SALARIES - PERMIT CLERK	2,220.83	1,662.35	26,650.00	13,408.56	49.69%
001.07.515.13101	PT SALARIES - CHIEF MECHANICA	3,020.33	2,810.96	36,244.00	22,909.32	36.79%
001.07.515.13102	PT SALARIES - INSPECTORS	888.33	160.00	10,660.00	9,800.00	8.07%
001.07.515.14100	OVERTIME	0.00	0.00	0.00	782.79	0.00%
001.07.515.15500	COMPENSATED ABSENCES	0.00	0.00	0.00	28,986.84	0.00%
001.07.515.21100	PAYROLL TAXES	8,343.08	7,338.77	100,117.00	55,380.51	44.68%
001.07.515.22100	RETIREMENT CONTRIBUTIONS	12,276.67	16,369.74	147,320.00	97,372.47	33.90%
001.07.515.23100	LIFE, HEALTH, DISABILITY INSURA	8,889.75	8,205.84	106,677.00	64,918.42	39.14%
001.07.515.24100	WORKERS COMPENSATION	1,313.33	0.00	15,760.00	7,800.36	50.51%
001.07.515.31100	PROFESSIONAL SERVICES	3,333.33	270.00	40,000.00	22,033.81	44.92%
001.07.515.31300	PROF SERVICES - SELF ASSESSM	416.67	0.00	5,000.00	0.00	100.00%
001.07.515.31400	PROF SERVICES - MASTER PLAN	41.67	0.00	500.00	0.00	100.00%
001.07.515.31500	PROF SERVICES - CRS SUPPORT	1,666.67	0.00	20,000.00	15,378.86	23.11%
001.07.515.33100	COURT REPORTING - SPCL MAGI	166.67	117.40	2,000.00	457.07	77.15%
001.07.515.34100	CONTRACT SERVICES - FACILITY	1,526.08	1,748.01	18,313.00	12,672.60	30.80%
001.07.515.40100	TRAVEL & PER DIEM	931.00	1,115.00	11,172.00	9,512.53	14.85%
001.07.515.40200	TRAVEL & PER DIEM - TRAINING	416.67	0.00	5,000.00	1,106.26	77.87%
001.07.515.41100	COMMUNICATIONS - WEBSITE MA	390.42	487.50	4,685.00	4,500.32	3.94%
001.07.515.41200	COMMUNICATIONS	1,504.17	1,613.92	18,050.00	16,483.21	8.68%
001.07.515.42100	POSTAGE & FREIGHT	250.00	237.64	3,000.00	1,704.95	43.17%
001.07.515.43100	UTILITIES	2,089.42	2,467.37	25,073.00	17,677.27	29.50%
001.07.515.44100	RENTALS & LEASES	724.67	254.00	8,696.00	5,532.00	36.38%
001.07.515.45100	PROPERTY & LIABILITY - INSURA	2,677.42	2,591.10	32,129.00	21,614.80	32.72%
001.07.515.46100	REPAIRS & MAINT - VLLG HALL	625.00	881.59	7,500.00	5,654.53	24.61%
001.07.515.46200	REPAIRS & MAINT - VEHICLES	250.00	14.98	3,000.00	659.40	78.02%
001.07.515.47100	PRINTING & SCANNING	333.33	0.00	4,000.00	813.33	79.67%
001.07.515.47200	ELECTRONIC SCANNING/STORAG	1,750.00	0.00	21,000.00	15,771.11	24.90%
001.07.515.51100	OFFICE SUPPLIES	833.33	554.01	10,000.00	7,253.80	27.46%
001.07.515.52100	OPERATING SUPPLIES	166.67	43.94	2,000.00	2,727.21	(36.36%)

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For BUILDING & ZONING (07)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
001.07.515.52200	OPERATING SUPPLIES - VEHICLE	125.00	40.95	1,500.00	393.15	73.79%
001.07.515.52300	OPERATING SUPPLIES - UNIFORM	400.00	0.00	4,800.00	4,722.73	1.61%
001.07.515.54100	MEMBERSHIP & DUES	275.42	1,169.00	3,305.00	4,022.45	(21.71%)
001.07.515.55100	TRAINING	825.00	7.48	9,900.00	3,514.18	64.50%
001.07.515.64100	CAPITAL OUTLAY - EQUIPMENT	208.33	0.00	2,500.00	0.00	100.00%
Total BUILDING & ZONING Expenditures		**$ 161,185.08**	**$ 144,588.26**	**$ 1,934,221.00**	**$ 1,244,125.76**	**35.68%**
BUILDING & ZONING Excess of Revenues Over Expenditur		**$ (161,185.08)**	**$ (144,588.26)**	**$ (1,934,221.00)**	**$ (1,244,125.76)**	**35.68%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For POLICE (08)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.08.521.12100	SALARY - CHIEF OF POLICE	$ 14,115.17	$ 13,029.40	$ 169,382.00	$ 106,189.61	37.31%
001.08.521.12200	SALARY - DEPUTY CHIEF OF POLI	23,325.58	21,720.48	279,907.00	174,365.43	37.71%
001.08.521.12300	SALARY - POLICE LIEUTENANTS (	31,963.00	36,534.92	383,556.00	244,196.94	36.33%
001.08.521.12400	SALARY - POLICE SERGEANTS (4)	33,748.75	24,703.02	404,985.00	237,407.95	41.38%
001.08.521.12500	SALARY - POLICE OFFICERS (20)	137,937.83	132,441.26	1,655,254.00	986,975.09	40.37%
001.08.521.12600	SALARY - SR MUNICIPAL UTILITY	3,987.08	3,680.42	47,845.00	29,995.42	37.31%
001.08.521.12601	SALARY - MUNICIPAL UTILITY WR	2,466.58	2,305.84	29,599.00	18,375.20	37.92%
001.08.521.12700	SALARY - IT ADMINISTRATOR	7,051.42	6,509.00	84,617.00	53,048.35	37.31%
001.08.521.12800	SALARY - EXEC ADMINISTRATIVE	6,050.67	5,585.26	72,608.00	45,519.87	37.31%
001.08.521.12801	SALARY - ADMINISTRATIVE ASSIS	4,281.83	3,952.42	51,382.00	32,212.22	37.31%
001.08.521.12900	SALARY - ADMINISTRATIVE SERVI	5,838.92	5,389.80	70,067.00	43,926.87	37.31%
001.08.521.12901	SALARY - DISPATCHERS (5)	13,855.00	10,156.52	166,260.00	83,529.40	49.76%
001.08.521.12903	SALARY - COMMUNICATIONS SUP	4,768.25	4,401.44	57,219.00	36,253.96	36.64%
001.08.521.12904	SALARY - RECREATION SUPERVI	448.25	430.26	5,379.00	3,479.33	35.32%
001.08.521.13100	PT SALARY - CROSSING GUARDS	3,375.00	4,350.00	40,500.00	27,540.00	32.00%
001.08.521.14100	OVERTIME	21,806.67	39,868.78	261,680.00	223,028.87	14.77%
001.08.521.15100	OTHER PAY - VACATION EXCESS	15,263.17	14,551.87	183,158.00	106,663.88	41.76%
001.08.521.15200	OTHER PAY - ACTING	387.50	1,157.92	4,650.00	2,858.68	38.52%
001.08.521.15300	OTHER PAY - HOLIDAY PAY	8,333.33	0.00	100,000.00	67,323.34	32.68%
001.08.521.15400	OTHER PAY - INCENTIVE	2,215.00	1,595.00	26,580.00	12,680.00	52.29%
001.08.521.15500	COMPENSATED ABSENCES	0.00	0.00	0.00	6,514.70	0.00%
001.08.521.21100	PAYROLL TAXES	26,870.92	25,234.43	322,451.00	178,771.83	44.56%
001.08.521.22100	RETIREMENT CONTRIBUTIONS	44,683.50	7,556.58	536,202.00	181,752.41	66.10%
001.08.521.23100	LIFE, HEALTH, DISABILITY INSURA	35,250.08	30,063.06	423,001.00	231,940.40	45.17%
001.08.521.24100	WORKERS COMPENSATION	9,651.58	0.00	115,819.00	71,743.06	38.06%
001.08.521.31100	PROFESSIONAL SERVICES - REC	2,689.17	0.00	32,270.00	8,242.75	74.46%
001.08.521.33100	RED LIGHT CAMERA - SPCL MAGI	166.67	0.00	2,000.00	750.00	62.50%
001.08.521.34100	CONTRACT SERVICES - FACILITY	3,052.25	3,522.51	36,627.00	28,099.35	23.28%
001.08.521.35100	INVESTIGATION EXPENSE	275.58	(800.00)	3,307.00	1,099.96	66.74%
001.08.521.40100	TRAVEL & PER DIEM	535.83	1,121.08	6,430.00	5,820.32	9.48%
001.08.521.40200	TRAVEL & PER DIEM - TRAINING	2,033.33	0.00	24,400.00	7,863.83	67.77%
001.08.521.40300	TRAVEL & PER DIEM - ACCREDITA	625.00	0.00	7,500.00	4,293.47	42.75%
001.08.521.41100	COMMUNICATIONS - WEBISTE MA	390.42	300.00	4,685.00	3,900.07	16.75%
001.08.521.41200	COMMUNICATIONS	4,765.08	4,959.02	57,181.00	32,321.62	43.47%
001.08.521.42100	POSTAGE & FREIGHT	108.33	53.05	1,300.00	755.32	41.90%
001.08.521.43100	UTILITIES	4,166.67	4,687.11	50,000.00	33,649.25	32.70%
001.08.521.44100	RENTALS & LEASES	1,064.58	840.62	12,775.00	6,662.54	47.85%
001.08.521.45100	PROPERTY & LIABILITY INSURAN	8,536.67	8,910.46	102,440.00	72,224.68	29.50%
001.08.521.46100	REPAIRS & MAINTENANCE - VLLG	2,969.00	3,156.78	35,628.00	19,318.38	45.78%
001.08.521.46200	REPAIRS & MAINTENANCE - VEHI	3,950.00	(606.90)	47,400.00	23,011.34	51.45%
001.08.521.46300	REPAIRS & MAINTENANCE - EQUI	1,131.00	99.98	13,572.00	4,897.20	63.92%
001.08.521.46400	REPAIRS & MAINTENANCE - BOAT	1,968.83	4,237.40	23,626.00	11,461.14	51.49%
001.08.521.47100	PRINTING & BINDING	801.67	0.00	9,620.00	1,161.06	87.93%
001.08.521.48100	PROMOTIONAL ACTIVITES - D.A.R.	875.00	187.45	10,500.00	6,846.99	34.79%
001.08.521.51100	OFFICE SUPPLIES	766.67	112.56	9,200.00	2,959.36	67.83%
001.08.521.51200	OFFICE SUPPLIES - ACCREDITATI	250.00	0.00	3,000.00	0.00	100.00%
001.08.521.52100	OPERATING SUPPLIES	1,600.58	4,910.14	19,207.00	14,381.34	25.12%

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For POLICE (08)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
001.08.521.52200	OPERATING SUPPLIES - VEHICLE	8,703.33	6,557.19	104,440.00	34,284.59	67.17%
001.08.521.52300	OPERATING SUPPLIES - UNIFORM	3,677.08	2,728.04	44,125.00	34,087.59	22.75%
001.08.521.52400	OPERATING SUPPLIES - RANGE E	990.58	0.00	11,887.00	804.90	93.23%
001.08.521.52500	OPERATING SUPPLIES - EQUIPME	1,052.25	134.98	12,627.00	24,716.76	(95.75%)
001.08.521.52600	OPERATING SUPPLIES - BOAT FU	3,333.33	0.00	40,000.00	8,164.81	79.59%
001.08.521.54100	SUBSCRIP & MEMBERSHIPS	3,210.33	315.85	38,524.00	23,844.49	38.10%
001.08.521.54200	SUBSCRIP & MEMBERSHIPS - AC	223.33	0.00	2,680.00	2,809.74	(4.84%)
001.08.521.55100	TRAINING	1,261.67	1,662.13	15,140.00	9,809.79	35.21%
001.08.521.55200	TUITION REIMBURSEMENT	250.00	0.00	3,000.00	0.00	100.00%
001.08.521.64100	CAPITAL OUTLAY - POLICE EQUIP	1,205.42	0.00	14,465.00	5,405.60	62.63%
001.08.521.64410	FEDERAL EXPENDITURES	0.00	55,695.46	0.00	180,505.32	0.00%
Total POLICE Expenditures		**$ 524,304.73**	**$ 498,002.59**	**$ 6,291,657.00**	**$ 3,820,446.37**	**39.28%**
POLICE Excess of Revenues Over Expenditures		**$ (524,304.73)**	**$ (498,002.59)**	**$ (6,291,657.00)**	**$ (3,820,446.37)**	**39.28%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For FIRE/EMS (09)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.09.522.12100	SALARY - FIRE CHIEF	$ 14,730.25	$ 13,597.16	$ 176,763.00	$ 110,816.86	37.31%
001.09.522.12200	SALARY - DEPUTY FIRE CHIEFS	26,078.17	24,072.12	312,938.00	196,187.78	37.31%
001.09.522.12300	SALARY - FIRE CAPTAINS	46,235.83	42,679.22	554,830.00	347,835.64	37.31%
001.09.522.12500	SALARY - FIRE LIEUTENANTS	49,021.33	45,127.18	588,256.00	367,786.50	37.48%
001.09.522.12600	SALARY - DRIVERS/ENGINEERS	96,564.17	71,772.10	1,158,770.00	600,987.29	48.14%
001.09.522.12700	SALARY - FIREFIGHTERS/PARAME	90,818.67	81,650.59	1,089,824.00	710,628.37	34.79%
001.09.522.12800	SALARY - ADMINISTRATIVE ASSIS	4,202.67	3,525.84	50,432.00	28,735.60	43.02%
001.09.522.12900	SALARY - RECREATION SUPERVI	448.25	430.26	5,379.00	3,479.30	35.32%
001.09.522.14100	OVERTIME	25,477.25	19,608.99	305,727.00	186,489.84	39.00%
001.09.522.15100	OTHER PAY - VACATION EXCESS	6,435.00	3,844.00	77,220.00	32,216.53	58.28%
001.09.522.15200	OTHER PAY - ACTING PAY	1,350.00	962.05	16,200.00	5,629.36	65.25%
001.09.522.15300	OTHER PAY - HOLIDAY PAY	6,047.92	0.00	72,575.00	16,628.59	77.09%
001.09.522.15400	OTHER PAY - INCENTIVE PAY	1,583.33	1,440.00	19,000.00	11,970.00	37.00%
001.09.522.15450	OTHER PAY - CON'T EDU STIP	1,750.00	0.00	21,000.00	21,600.00	(2.86%)
001.09.522.15500	COMPENSATED ABSENCES	0.00	0.00	0.00	230,502.31	0.00%
001.09.522.21100	PAYROLL TAXES	28,361.83	23,497.00	340,342.00	192,279.10	43.50%
001.09.522.22100	RETIREMENT CONTRIBUTIONS	45,787.08	634.65	549,445.00	218,747.85	60.19%
001.09.522.23100	LIFE, HEALTH, DISABILITY INSURA	29,992.50	26,484.76	359,910.00	230,160.86	36.05%
001.09.522.24100	WORKERS COMPENSATION	13,898.75	0.00	166,785.00	96,768.44	41.98%
001.09.522.31100	PROF SERVICES - RECRUITING/HI	3,075.00	0.00	36,900.00	4,697.68	87.27%
001.09.522.31200	PROF SERVICES - FIRE PREVENTI	5,938.25	5,356.52	71,259.00	41,121.38	42.29%
001.09.522.31300	PROF SERVICES - ACCREDITATIO	95.83	0.00	1,150.00	0.00	100.00%
001.09.522.31400	PROF SERVICES - TESTING FEES	791.67	0.00	9,500.00	0.00	100.00%
001.09.522.34100	CONTRACT SERVICES - FACILITY	1,542.33	1,748.00	18,508.00	12,672.58	31.53%
001.09.522.34200	CONTRACT SERVICES - AUTO AID	44,772.00	44,772.00	537,264.00	313,404.00	41.67%
001.09.522.40100	TRAVEL & PER DIEM	200.00	460.00	2,400.00	3,588.00	(49.50%)
001.09.522.40200	TRAVEL & PER DIEM - TRAINING	1,733.33	551.02	20,800.00	13,989.59	32.74%
001.09.522.41100	COMMUNICATIONS - WEBSITE MA	390.42	187.50	4,685.00	4,087.07	12.76%
001.09.522.41200	COMMUNICATIONS	2,366.67	2,434.29	28,400.00	16,009.71	43.63%
001.09.522.41300	COMMUNICATIONS - PROMOTION	250.00	0.00	3,000.00	0.00	100.00%
001.09.522.42100	POSTAGE & FREIGHT	58.33	2.99	700.00	75.35	89.24%
001.09.522.43100	UTILITIES	2,766.67	2,486.89	33,200.00	19,339.13	41.75%
001.09.522.44100	RENTALS & LEASES	7,671.25	2,370.49	92,055.00	9,444.04	89.74%
001.09.522.45100	PROPERTY & LIABILITY INSURAN	9,794.83	9,479.07	117,538.00	76,438.56	34.97%
001.09.522.46100	REPAIRS & MAINTENANCE - FIRE	4,639.17	1,495.85	55,670.00	24,494.97	56.00%
001.09.522.46200	REPAIRS & MAINTENANCE - VEHI	791.67	140.55	9,500.00	(1,625.68)	117.11%
001.09.522.47100	PRINTING & BINDING	191.67	1,300.00	2,300.00	1,600.00	30.43%
001.09.522.48100	PROMOTIONAL ACT - FIRE PREVE	1,250.00	1,871.21	15,000.00	8,942.56	40.38%
001.09.522.51100	OFFICE SUPPLIES	541.67	213.59	6,500.00	3,320.10	48.92%
001.09.522.52100	OPERATING SUPPLIES	375.00	1,053.75	4,500.00	4,989.78	(10.88%)
001.09.522.52400	OPERATING SUPPLIES - UNIFORM	3,833.33	784.30	46,000.00	35,088.91	23.72%
001.09.522.52500	OPERATING SUPPLIES - VEHICLE	833.33	464.25	10,000.00	3,047.77	69.52%
001.09.522.54100	SUBSCRIPTIONS & MEMBERSHIP	2,345.00	150.00	28,140.00	13,782.00	51.02%
001.09.522.55100	TRAINING	2,412.50	3,198.66	28,950.00	21,903.47	24.34%
001.09.522.55200	TUITION REIMBURSEMENTS	375.00	0.00	4,500.00	2,071.95	53.96%
001.09.522.62100	CAPITAL OUTLAY - FACILITIES	791.67	0.00	9,500.00	3,652.28	61.55%
001.09.522.64100	CAPITAL OUTLAY - EQUIPMENT	3,154.75	1,080.00	37,857.00	18,537.32	51.03%

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For FIRE/EMS (09)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total FIRE/EMS Expenditures	$ 591,764.34	$ 440,926.85	$ 7,101,172.00	$ 4,264,122.74	39.95%
FIRE/EMS Excess of Revenues Over Expenditures	$ (591,764.34)	$ (440,926.85)	$ (7,101,172.00)	$ (4,264,122.74)	39.95%

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For PUBLIC WORKS (10)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.10.539.12100	SALARY - PUBLIC WORKS SUPERI	$ 6,188.08	$ 5,646.94	$ 74,257.00	$ 46,022.56	38.02%
001.10.539.12200	SALARY - SR. EXECUTIVE ASSIST	3,178.83	2,821.46	38,146.00	22,994.90	39.72%
001.10.539.12300	SALARY - MAINT SUPER	4,767.33	4,400.62	57,208.00	35,865.05	37.31%
001.10.539.12400	SALARY - MAINT WORKER	4,014.08	0.00	48,169.00	20,493.50	57.46%
001.10.539.12500	SALARY - SR. ADMIN SERVICES M	1,659.17	1,531.54	19,910.00	12,482.05	37.31%
001.10.539.12600	SALARY - ADMIN ASSISTANT	1,512.08	1,460.24	18,145.00	11,735.28	35.32%
001.10.539.14100	OVERTIME	312.50	0.00	3,750.00	2,171.08	42.10%
001.10.539.15500	COMPENSATED ABSENCES	0.00	0.00	0.00	15,559.02	0.00%
001.10.539.21100	PAYROLL TAXES	1,654.92	2,347.08	19,859.00	17,821.01	10.26%
001.10.539.22100	RETIREMENT CONTRIBUTIONS	2,558.33	4,356.45	30,700.00	23,542.88	23.31%
001.10.539.23100	LIFE, HEALTH, DISABILITY INSURA	2,667.17	1,251.74	32,006.00	18,455.62	42.34%
001.10.539.24100	WORKERS COMPENSATION	1,194.33	0.00	14,332.00	7,093.56	50.51%
001.10.539.31100	PROF SERVICES - CONSULTING	1,458.33	61.10	17,500.00	14,180.08	18.97%
001.10.539.31200	PROF SERVICES - TEMP HELP	416.67	0.00	5,000.00	0.00	100.00%
001.10.539.31300	PROF SERVICES - SELF ASSESSM	625.00	0.00	7,500.00	3,450.00	54.00%
001.10.539.31400	PROF SERVICES - HORTICULTUR	4,333.33	0.00	52,000.00	6,000.00	88.46%
001.10.539.34100	CONTRACT - FACILITY MGMT	508.67	609.16	6,104.00	5,667.50	7.15%
001.10.539.34200	CONTRACT - SCHEDULED VLLGWI	22,753.17	22,753.12	273,038.00	144,271.84	47.16%
001.10.539.34300	CONTRACT - TREE TRIMMING	16,666.67	0.00	200,000.00	50,450.00	74.78%
001.10.539.34400	CONTRACT - BEACH MAINTENAN	15,533.33	15,533.33	186,400.00	108,733.31	41.67%
001.10.539.34500	CONTRACT - VILLAGE WIDE	5,088.00	4,263.00	61,056.00	33,232.00	45.57%
001.10.539.34600	CONTRACT - PERIODIC LANDSCA	10,683.33	0.00	128,200.00	22,077.50	82.78%
001.10.539.34700	CONTRACT - BEACH MAINT CONTI	4,166.67	0.00	50,000.00	1,800.00	96.40%
001.10.539.34800	CONTRACT - SPECIAL EVENTS	1,066.67	0.00	12,800.00	0.00	100.00%
001.10.539.40100	TRAVEL & PER DIEM	610.00	2,059.25	7,320.00	5,870.75	19.80%
001.10.539.41100	COMMUNICATIONS - WEBSITE MA	390.42	1,162.50	4,685.00	4,762.82	(1.66%)
001.10.539.41200	COMMUNICATIONS	686.00	962.85	8,232.00	4,800.72	41.68%
001.10.539.42100	POSTAGE & FREIGHT	41.67	15.84	500.00	431.76	13.65%
001.10.539.43100	UTILITIES	15,750.00	7,553.64	189,000.00	178,032.96	5.80%
001.10.539.44100	RENTALS & LEASES	666.67	440.10	8,000.00	5,205.47	34.93%
001.10.539.45100	PROPERTY & LIABILITY INSURAN	1,008.33	975.83	12,100.00	8,101.64	33.04%
001.10.539.46100	REPAIRS & MAINT - VLLG HALL	458.33	290.02	5,500.00	2,874.75	47.73%
001.10.539.46200	REPAIRS & MAINT - VEHICLES	833.33	0.00	10,000.00	3,422.59	65.77%
001.10.539.46300	REPAIRS & MAINT - GENERAL	2,041.67	550.70	24,500.00	28,411.11	(15.96%)
001.10.539.46400	REPAIRS & MAINT - ELECTRICIAN	3,333.33	2,716.99	40,000.00	17,110.33	57.22%
001.10.539.46500	REPAIRS & MAINT - CONTRACTS	1,258.33	1,218.00	15,100.00	10,097.00	33.13%
001.10.539.49100	OTHER CURRENT CHARGES - ST	2,116.92	5.51	25,403.00	8,321.33	67.24%
001.10.539.51100	OFFICE SUPPLIES	183.33	0.00	2,200.00	602.03	72.64%
001.10.539.52100	OPERATING SUPPLIES	1,583.33	227.93	19,000.00	11,095.69	41.60%
001.10.539.52200	OPERATING SUPPLIES - VEHICLE	833.33	610.76	10,000.00	3,488.69	65.11%
001.10.539.52300	OPERATING SUPPLIES - UNIFORM	83.33	0.00	1,000.00	834.00	16.60%
001.10.539.52400	OPERATING SUPPLIES - SMALL T	1,000.00	688.45	12,000.00	4,921.92	58.98%
001.10.539.54100	SUBSCRIP & MEMBERSHIPS	20.83	0.00	250.00	0.00	100.00%
001.10.539.55100	TRAINING	185.42	35.00	2,225.00	35.00	98.43%
001.10.539.64100	CAPITAL OUTLAY - EQUIPMENT	625.00	0.00	7,500.00	633.34	91.56%
Total PUBLIC WORKS Expenditures		**$ 146,716.23**	**$ 86,549.15**	**$ 1,760,595.00**	**$ 923,152.64**	**47.57%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For PUBLIC WORKS (10)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
PUBLIC WORKS Excess of Revenues Over Expenditures	$ (146,716.23)	$ (86,549.15)	$ (1,760,595.00)	$ (923,152.64)	47.57%

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For PARKS AND RECREATION (11)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.11.572.12100	PARKS & RECREATION DIRECTOR	$ 11,245.42	$ 10,380.46	$ 134,945.00	$ 84,600.75	37.31%
001.11.572.12200	ASSISTANT P&R DIRECTOR	7,846.50	7,118.36	94,158.00	58,014.63	38.39%
001.11.572.12300	EXECUTIVE ADMIN ASSISTANT	4,413.67	4,035.36	52,964.00	34,174.18	35.48%
001.11.572.15500	COMPENSATED ABSENCES	0.00	0.00	0.00	13,930.70	0.00%
001.11.572.21100	PAYROLL TAXES	1,798.17	1,666.95	21,578.00	13,098.81	39.30%
001.11.572.22100	RETIREMENT CONTRIBUTIONS	2,820.67	3,876.15	33,848.00	23,231.14	31.37%
001.11.572.23100	LIFE, HEALTH, DISABILITY INSURA	1,641.50	1,733.47	19,698.00	15,734.89	20.12%
001.11.572.24100	WORKERS COMPENSATION	47.33	0.00	568.00	281.10	50.51%
001.11.572.31100	PROFESSIONAL SERVICES - ACC	1,250.00	0.00	15,000.00	5,500.00	63.33%
001.11.572.40100	TRAVEL & PER DIEM	633.33	542.00	7,600.00	4,930.95	35.12%
001.11.572.41200	COMMUNICATIONS	1,041.67	1,022.72	12,500.00	7,158.92	42.73%
001.11.572.43100	UTILITIES - ST. AGNES FIELD	1,000.00	810.64	12,000.00	8,327.88	30.60%
001.11.572.44100	RENTALS & LEASES	3,412.50	481.64	40,950.00	47,408.20	(15.77%)
001.11.572.45100	PROPERTY & LIABILTY INSURANC	2,305.42	2,231.09	27,665.00	17,848.72	35.48%
001.11.572.46100	REPAIRS & MAINTENANCE - PARK	2,083.33	715.24	25,000.00	12,520.12	49.92%
001.11.572.46200	REPAIRS & MAINTENANCE - VEHI	333.33	0.00	4,000.00	1,483.48	62.91%
001.11.572.46300	REPAIRS & MAINTENANCE - FIELD	12,366.67	13,092.79	148,400.00	97,443.27	34.34%
001.11.572.48100	PROMO EVENTS - GENERAL	4,883.33	12,313.39	58,600.00	71,126.18	(21.38%)
001.11.572.48200	PROMO EVENTS - ART FESTIVAL	333.33	0.00	4,000.00	500.00	87.50%
001.11.572.48300	PROMO EVENTS - LIGHTHOUSE R	666.67	(2,821.19)	8,000.00	8,000.00	0.00%
001.11.572.48400	PROMO EVENTS - JULY 4TH FIRE	9,490.00	85,425.00	113,880.00	85,425.00	24.99%
001.11.572.48500	PROMO EVENTS - JULY 4TH PARA	2,500.00	0.00	30,000.00	0.00	100.00%
001.11.572.48600	PROMO EVENTS - JULY 4TH EVEN	1,250.00	0.00	15,000.00	0.00	100.00%
001.11.572.48700	PROMO EVENTS - WINTERFEST	4,166.67	0.00	50,000.00	61,734.00	(23.47%)
001.11.572.48750	PROMO EVENTS - CITY THEATRE	1,250.00	0.00	15,000.00	15,000.00	0.00%
001.11.572.48800	PROMO EVENTS - ADVERTISING	3,166.67	7,207.50	38,000.00	36,169.26	4.82%
001.11.572.48850	PROMO EVENTS - DOG PARK CO	833.33	0.00	10,000.00	1,192.71	88.07%
001.11.572.49100	CURRENT CHARGES - A.S.K. CLU	2,500.00	1,504.53	30,000.00	19,045.04	36.52%
001.11.572.49200	CURRENT CHARGES - SENIOR TR	3,650.42	3,369.60	43,805.00	28,641.60	34.62%
001.11.572.49300	CURRENT CHARGES - SENIOR AC	2,000.00	2,806.08	24,000.00	17,649.35	26.46%
001.11.572.51100	OFFICE SUPPLIES	500.00	567.53	6,000.00	5,821.16	2.98%
001.11.572.52100	OPERATING SUPPLIES - PROGRA	2,250.00	199.12	27,000.00	5,890.84	78.18%
001.11.572.52200	OPERATING SUPPLIES - VEHICLE	166.67	74.67	2,000.00	945.62	52.72%
001.11.572.52300	OPERATING SUPPLIES - UNIFORM	83.33	0.00	1,000.00	1,968.48	(96.85%)
001.11.572.54100	MEMBERSHIP & DUES	83.33	657.71	1,000.00	1,527.48	(52.75%)
001.11.572.55100	TRAINING	416.67	525.00	5,000.00	1,988.55	60.23%
001.11.572.62100	CAPITAL OUTLAY - PARK IMPROV	1,125.00	3,201.10	13,500.00	14,584.10	(8.03%)
001.11.572.64100	CAPITAL OUTLAY - PROGRAM EQ	666.67	426.93	8,000.00	3,255.33	59.31%
Total PARKS AND RECREATION Expenditures		**$ 96,221.60**	**$ 163,163.84**	**$ 1,154,659.00**	**$ 826,152.44**	**28.45%**
PARKS AND RECREATION Excess of Revenues Over Expe		**$ (96,221.60)**	**$ (163,163.84)**	**$ (1,154,659.00)**	**$ (826,152.44)**	**28.45%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For RECREATION CENTER (12)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.12.572.12200	SALARY - YOUTH SERVICES COO	$ 4,628.67	$ 4,272.64	$ 55,544.00	$ 33,934.58	38.91%
001.12.572.12300	SALARY - FRONT DESK MANAGER	5,103.08	4,710.58	61,237.00	38,391.23	37.31%
001.12.572.12400	SALARY - ADULT PROGRAMS SUP	6,052.08	5,586.58	72,625.00	45,530.63	37.31%
001.12.572.12500	SALARY - SR RECREATION SUPE	3,108.50	0.00	37,302.00	17,602.42	52.81%
001.12.572.12600	SALARY - RECREATION SUPERVI	448.25	3,299.74	5,379.00	9,219.06	(71.39%)
001.12.572.13100	PT SALARIES - COMM CTR	35,416.67	29,911.04	425,000.00	236,776.97	44.29%
001.12.572.15500	COMPENSATED ABSENCES	0.00	0.00	0.00	4,866.64	0.00%
001.12.572.21100	PAYROLL TAXES	4,188.92	3,598.63	50,267.00	29,188.03	41.93%
001.12.572.22100	RETIREMENT CONTRIBUTIONS	2,320.83	3,371.37	27,850.00	20,072.84	27.93%
001.12.572.23100	LIFE, HEALTH, DISABILITY INSURA	4,021.08	3,932.19	48,253.00	31,645.22	34.42%
001.12.572.24100	WORKERS COMPENSATION	2,011.92	0.00	24,143.00	11,949.42	50.51%
001.12.572.31100	PROF SERVICES - PROGRAM REV	66,666.67	55,782.26	800,000.00	701,850.72	12.27%
001.12.572.34100	CONTRACT SERVICES - FACILITY	16,246.75	17,639.00	194,961.00	133,245.70	31.66%
001.12.572.41200	COMMUNICATIONS	1,762.67	2,255.43	21,152.00	11,089.45	47.57%
001.12.572.42100	POSTAGE & FREIGHT	83.33	56.64	1,000.00	164.74	83.53%
001.12.572.43100	UTILITIES	10,416.67	16,088.39	125,000.00	81,443.58	34.85%
001.12.572.44100	RENTAL & LEASES	1,066.08	0.00	12,793.00	4,561.25	64.35%
001.12.572.45100	PROPERTY & LIABILITY INSURAN	8,248.08	7,982.18	98,977.00	63,857.44	35.48%
001.12.572.46100	REPAIRS & MAINTENANCE - COM	7,500.00	6,991.35	90,000.00	59,215.15	34.21%
001.12.572.46200	REPAIRS & MAINTENANCE - MINO	833.33	0.00	10,000.00	0.00	100.00%
001.12.572.48200	ADVERTISING	2,291.67	756.00	27,500.00	2,900.00	89.45%
001.12.572.51100	OFFICE SUPPLIES	500.00	0.00	6,000.00	733.37	87.78%
001.12.572.52100	OPERATING SUPPLIES	5,666.67	9,411.90	68,000.00	38,181.01	43.85%
001.12.572.52200	OPERATING SUPPLIES - UNIFORM	166.67	0.00	2,000.00	1,424.24	28.79%
Total RECREATION CENTER Expenditures		**$ 188,748.59**	**$ 175,645.92**	**$ 2,264,983.00**	**$ 1,577,843.69**	**30.34%**
RECREATION CENTER Excess of Revenues Over Expendit		**$ (188,748.59)**	**$ (175,645.92)**	**$ (2,264,983.00)**	**$ (1,577,843.69)**	**30.34%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For ATHLETICS DIVISION (13)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures						
001.13.572.12100	FT SALARIES - ATHLETIC COORDI	$ 5,768.92	$ 5,325.12	$ 69,227.00	$ 43,399.74	37.31%
001.13.572.12200	FT SALARIES - ASST ATHLETIC C	3,263.17	3,099.26	39,158.00	25,241.08	35.54%
001.13.572.13100	PT SALARIES - ATHLETIC DIVISIO	2,500.00	2,608.50	30,000.00	17,998.25	40.01%
001.13.572.15500	COMPENSATED ABSENCES	0.00	0.00	0.00	1,065.02	0.00%
001.13.572.21100	PAYROLL TAXES	882.25	835.38	10,587.00	6,642.35	37.26%
001.13.572.22100	RETIREMENT CONTRIBUTIONS	1,083.83	1,516.41	13,006.00	9,074.35	30.23%
001.13.572.23100	LIFE, HEALTH, DISABILITY INSURA	1,052.25	934.39	12,627.00	8,157.68	35.39%
001.13.572.24100	WORKERS COMPENSATION	388.83	0.00	4,666.00	2,309.40	50.51%
001.13.572.34100	CONTRACT SERVICES - BACKGR	166.67	53.75	2,000.00	945.61	52.72%
001.13.572.41200	COMMUNICATIONS	108.33	296.38	1,300.00	1,442.69	(10.98%)
001.13.572.44100	RENTALS & LEASES - CRANDON P	2,083.33	0.00	25,000.00	9,315.00	62.74%
001.13.572.48200	PROMO ACTIVITIES - TACKLE FO	1,250.00	2,038.94	15,000.00	1,898.60	87.34%
001.13.572.48400	PROMO ACTIVITIES - YOUTH SOC	19,166.67	28,326.00	230,000.00	85,294.85	62.92%
001.13.572.48500	PROMO ACTIVITIES - BASKETBAL	4,333.33	0.00	52,000.00	40,742.83	21.65%
001.13.572.48600	PROMO ACTIVITIES - BASEBALL	2,916.67	8,617.35	35,000.00	15,630.33	55.34%
001.13.572.48700	PROMO ACTIVITIES - VOLLEYBAL	1,916.67	0.00	23,000.00	25,764.85	(12.02%)
001.13.572.48800	PROMO ACTIVITIES - ADULT SOFT	125.00	0.00	1,500.00	(238.50)	115.90%
001.13.572.48900	PROMO ACTIVITIES - ADULT SOC	543.75	4,020.00	6,525.00	9,855.00	(51.03%)
001.13.572.48901	PROMO ACTIVITIES - FIELD HOCK	3,750.00	0.00	45,000.00	22,437.50	50.14%
001.13.572.48903	PROMO ACTIVITIES - RUGBY	833.33	5,803.00	10,000.00	15,400.00	(54.00%)
001.13.572.48904	PROMO ACTIVITIES - TRVL BASEB	4,166.67	0.00	50,000.00	8,425.00	83.15%
001.13.572.54100	SUBSCRIPTIONS & MEMBERSHIP	666.67	360.00	8,000.00	3,026.40	62.17%
Total ATHLETICS DIVISION Expenditures		**$ 56,966.34**	**$ 63,834.48**	**$ 683,596.00**	**$ 353,828.03**	**48.24%**
ATHLETICS DIVISION Excess of Revenues Over Expenditur		**$ (56,966.34)**	**$ (63,834.48)**	**$ (683,596.00)**	**$ (353,828.03)**	**48.24%**

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For OTHER FINANCING SOURCES/USES (14)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
001.14.581.91000 OPERATING TRANSFERS OUT	$ 0.00	$ 0.00	$ 0.00	$ 2,173,004.24	0.00%
Total OTHER FINANCING SOURCES/USES Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 2,173,004.24**	**0.00%**
OTHER FINANCING SOURCES/USES Excess of Revenues	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ (2,173,004.24)**	**0.00%**

Village of Key Biscayne
Balance Sheet
For SPECIAL REVENUE FUND (101)
May 31, 2015

Assets

101.00.101.00001	CASH-SUNTRUST BANK		119,981.92
101.00.151.00008	STATE BOARD OF ADMINISTRATION		8,454.94
101.00.115.00011	ACCOUNTS RECEIVABLE		(4,449.00)
101.00.131.00020	DUE FROM CLEARING ACCOUNT		444,925.66
101.00.131.00090	DUE FROM GENERAL FUND		22,106.81
	Total Assets	$	591,020.33

Liabilities and Fund Balance

101.00.207.00109	DUE TO GENERAL FUND		(6,473.31)
	Total Liabilties		(6,473.31)
101.00.281.00200	FB - RESTRICTED - TRANSIT SURCHARGE		470,314.69
101.00.284.00200	FB - UNASSIGNED		(314,462.08)
	Excess of Revenue Over Expenditures		441,641.03
	Total Fund Balances		597,493.64
	Total Liabilities and Fund Balances	$	591,020.33

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For SPECIAL REVENUE FUND (101)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
101.00.312.00302	LOCAL OPTION GAS TAX	$ 17,560.25	$ 18,608.28	$ 210,723.00	$ 106,751.71	49.34%
101.00.331.00352	TRANSPORTATION SURTAX	39,612.92	0.00	475,355.00	163,793.00	65.54%
101.00.331.00353	COUNTY TOLL BRIDGE REVENUE	30,416.67	0.00	365,000.00	365,000.00	0.00%
101.00.361.00360	INTEREST INCOME	12.50	1.44	150.00	8.90	94.07%
Total SPECIAL REVENUE FUND Revenues		**$ 87,602.34**	**$ 18,609.72**	**$ 1,051,228.00**	**$ 635,553.61**	**39.54%**
Expenditures						
101.00.541.63100	TRANSPORT/TRANSIT PROJECTS	$ 37,776.42	$ 15,350.00	$ 453,317.00	$ 15,350.00	96.61%
101.00.541.71000	PRINCIPAL - CRANDON PH 2	15,622.33	0.00	187,468.00	0.00	100.00%
101.00.541.71100	PRINCIPAL - CRANDON PH 3	22,567.83	0.00	270,814.00	134,153.76	50.46%
101.00.541.72000	INTEREST - CRANDON PH 2	4,443.08	0.00	53,317.00	0.00	100.00%
101.00.541.72100	INTEREST - CRANDON PH 3	7,192.67	0.00	86,312.00	44,408.82	48.55%
Total SPECIAL REVENUE FUND Expenditures		**$ 87,602.33**	**$ 15,350.00**	**$ 1,051,228.00**	**$ 193,912.58**	**81.55%**
SPECIAL REVENUE FUND Excess of Revenues Over Expen		**$ 0.01**	**$ 3,259.72**	**$ 0.00**	**$ 441,641.03**	**0.00%**

Village of Key Biscayne
Balance Sheet
For CAPITAL IMPROVEMENT FUND (301)
May 31, 2015

Assets

301.00.101.00001	CASH - SCHOOL IMPRV SER 2014 (TD BANK)		1,107.00
301.00.151.00009	INVESTMENTS - BB&T		1,501,483.41
301.00.151.00010	INVESTMENTS - TOTAL BANK		2,004,523.12
301.00.101.00033	CASH - OPERATING ACCT (SUNTRUST)		1,438,093.88
301.00.101.00034	CASH - POLICE VEHICLE ACCT (BB&T)		19.71
301.00.101.00035	CASH - SCHOOL IMPRV SER 2012 (TOTALBANK)		479.24
301.00.101.00037	CASH - 2015 PROJECT ACCT (BB&T)		130,004.70
301.00.115.00040	ACCOUNTS RECEIVABLE		1,282.34
301.00.131.00090	DUE FROM GENERAL FUND		3,110.00
	Total Assets	$	5,080,103.40

Liabilities and Fund Balance

301.00.207.00116	DUE TO GENERAL FUND		110,684.08
	Total Liabilties		110,684.08
301.00.282.00200	FB COMMITTED		4,371,223.87
	Excess of Revenue Over Expenditures		598,195.45
	Total Fund Balances		4,969,419.32
	Total Liabilities and Fund Balances	$	5,080,103.40

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For CAPITAL IMPROVEMENT FUND (301)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
301.00.361.00349	INTEREST INCOME	$ 0.00	$ 1.10	$ 0.00	$ 4.70	0.00%
301.00.381.00381	OPERATING TRANSFERS IN	0.00	0.00	0.00	2,013,004.24	0.00%
301.00.384.00384	BOND PROCEEDS	0.00	0.00	0.00	130,000.00	0.00%
Total CAPITAL IMPROVEMENT FUND Revenues		**$ 0.00**	**$ 1.10**	**$ 0.00**	**$ 2,143,008.94**	**0.00%**
Expenditures						
301.00.519.49000	OTHER CURRENT CHARGES	$ 0.00	$ 17.49	$ 0.00	$ 218.59	0.00%
301.00.519.62100	KB SCHOOL IMPROVEMENTS	0.00	2,945.00	0.00	8,545.00	0.00%
301.00.519.62110	MAINT RESERVES - VLLG HALL	0.00	19,670.00	0.00	91,457.07	0.00%
301.00.519.64100	ADMIN/FIRE WORKSTATION REPL	325.00	957.89	3,900.00	1,670.99	57.15%
301.00.519.64106	VILLAGE HALL CAMERAS/CARD S	441.67	0.00	5,300.00	0.00	100.00%
301.00.519.64107	RECYCLABLE TRASH CANS	2,083.33	0.00	25,000.00	0.00	100.00%
301.00.519.64108	DOG STATIONS	1,250.00	0.00	15,000.00	13,003.66	13.31%
301.00.519.64109	CHANNEL 77 EQUIPMENT	1,250.00	0.00	15,000.00	0.00	100.00%
301.00.519.64110	VILLAGEWIDE ELECTRICAL PANE	3,750.00	380.00	45,000.00	2,256.93	94.98%
301.00.519.64111	COUNCIL CHAMBER UPGRADES	12,500.00	1,521.02	150,000.00	1,521.02	98.99%
301.00.519.64125	BANNERS	0.00	4,970.00	0.00	14,910.00	0.00%
301.00.519.68100	VILLAGE GOES GREEN INITIATIVE	1,250.00	0.00	15,000.00	1,538.10	89.75%
301.00.519.72000	INTEREST EXPENSE - SCHOOL R	0.00	0.00	0.00	156,516.24	0.00%
301.00.521.64146	POLICE - NOTEBOOKS	0.00	1,912.00	0.00	1,912.00	0.00%
301.00.521.64310	POLICE - FIXTURES & EQUIPMENT	416.67	0.00	5,000.00	2,734.14	45.32%
301.00.521.64321	POLICE - CAPITAL LEASES	0.00	125,587.65	0.00	133,387.65	0.00%
301.00.522.62100	FIRE RESCUE - BLDG MAINT RES	0.00	380.00	0.00	1,235.00	0.00%
301.00.522.64140	FIRE RESCUE - FIXTURES & EQUI	388.08	2,800.29	4,657.00	2,800.29	39.87%
301.00.522.64147	AED'S	0.00	0.00	0.00	10,019.98	0.00%
301.00.522.64148	FIRE RESCUE EQUIPMENT-ROPE	0.00	0.00	0.00	49,962.52	0.00%
301.00.522.64149	MAINTENANCE-FIRE EXT. FAÇADE	0.00	7,350.00	0.00	7,350.00	0.00%
301.00.522.64160	EMERGENCY COMMUNICATION S	8,333.33	0.00	100,000.00	0.00	100.00%
301.00.539.62100	RELOCATION - PUBLIC WORKS Y	15,000.00	0.00	180,000.00	2,328.75	98.71%
301.00.539.63110	MASTER PLAN INITIATIVES	0.00	0.00	0.00	6,375.00	0.00%
301.00.539.63115	TREE REPLACEMENT PROGRAM	4,166.67	30,744.00	50,000.00	72,219.00	(44.44%)
301.00.539.63125	SMALL/MIDSIZE LANDSCAPING P	6,666.67	3,923.49	80,000.00	36,457.89	54.43%
301.00.539.63130	SEAGRASS RESTORATION	3,000.00	0.00	36,000.00	0.00	100.00%
301.00.539.63140	BEACH RENOURISHMENT	166,666.67	3,385.53	2,000,000.00	15,030.34	99.25%
301.00.539.63150	BEACH RENOURISHMENT - MONIT	2,750.00	8,878.37	33,000.00	45,777.60	(38.72%)
301.00.539.63155	DUNE RESTORATION	833.33	0.00	10,000.00	5,440.00	45.60%
301.00.539.63156	SEAGRASS RESTORATION-BISCA	0.00	657.00	0.00	1,949.68	0.00%
301.00.539.63160	PEST CONTROL - WHITE FLY	0.00	0.00	0.00	2,400.00	0.00%
301.00.539.63180	STREET SIGNS - VILLAGEWIDE	0.00	0.00	0.00	18,690.00	0.00%
301.00.539.64100	BEACH MONITORING VEHICLE	166.67	0.00	2,000.00	0.00	100.00%
301.00.539.64104	CRANDON SPRINKLER TIMERS	4,166.67	0.00	50,000.00	0.00	100.00%
301.00.539.64111	MAINT RESERVES - COMM CTR	8,333.33	15,258.31	100,000.00	19,243.31	80.76%
301.00.539.64147	ADMIN-SERVER REPLACEMENT	0.00	1,559.37	0.00	1,559.37	0.00%
301.00.539.64148	BUILDING PERMIT SOFTWARE	0.00	0.00	0.00	22,511.22	0.00%
301.00.541.31001	TRAFFIC CIRCLE MAINTENANCE	833.33	0.00	10,000.00	2,750.00	72.50%
301.00.541.63110	530 CRANDON BLVD	0.00	0.00	0.00	812.24	0.00%
301.00.541.63140	VILLAGEWIDE CROSSWALK SAFE	833.33	3,000.00	10,000.00	10,657.00	(6.57%)

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For CAPITAL IMPROVEMENT FUND (301)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
301.00.541.63150	TRAFFIC CALMING MASTER PLAN	458.33	0.00	5,500.00	520.00	90.55%
301.00.541.63160	SIDEWALK REPAIRS	1,250.00	0.00	15,000.00	13,822.57	7.85%
301.00.541.63166	OCEAN LANSE STREETSCAPE	5,416.67	0.00	65,000.00	0.00	100.00%
301.00.541.63167	RESURFACING - EAST PF CRAND	7,500.00	0.00	90,000.00	335,194.61	(272.44%)
301.00.541.64102	530 CRANDON BLVD	55,794.08	0.00	669,529.00	0.00	100.00%
301.00.541.64145	UPLIGHTING LED REPLACEMENT	3,750.00	0.00	45,000.00	63,026.25	(40.06%)
301.00.541.64146	STREETLIGHTING PHASE III	2,083.33	0.00	25,000.00	12,516.00	49.94%
301.00.541.64147	OCEAN DRIVE & HEATHER ADD'L	3,416.67	6,038.00	41,000.00	6,442.46	84.29%
301.00.541.64149	STREET LIGHTING PHASE IV	0.00	0.00	0.00	6,491.50	0.00%
301.00.541.64150	530 CRANDON-DESIGNATED USE	0.00	3,400.25	0.00	3,400.25	0.00%
301.00.541.65125	CALUSA PARK - DESIGN FR HARB	0.00	0.00	0.00	1,750.00	0.00%
301.00.572.62100	COMMUNITY CTR MAINT RESERV	0.00	32,497.21	0.00	32,497.21	0.00%
301.00.572.62110	OTHER FACILITES - MAINT RESER	0.00	12,229.86	0.00	52,209.61	0.00%
301.00.572.62150	RECREATIONAL FACILITIES	6,250.00	12,403.42	75,000.00	39,129.42	47.83%
301.00.572.63110	COMMUNITY CENTER EQUIPMEN	1,666.67	0.00	20,000.00	12,709.41	36.45%
301.00.572.63130	COMMUNITY CTR - COMPUTER LA	500.00	0.00	6,000.00	0.00	100.00%
301.00.572.64110	COMM CTR WEIGHT ROOM EQUIP	37,500.00	0.00	450,000.00	0.00	100.00%
301.00.572.64200	PLAYING FIELDS	25,803.42	0.00	309,641.00	3,810.00	98.77%
301.00.572.64300	VILLAGE GREEN FIELD IMPROVE	416.67	0.00	5,000.00	21,596.20	(331.92%)
301.00.572.64312	MAINTENANCE-COMMUNITY CENT	0.00	0.00	0.00	25,703.00	0.00%
301.00.572.64313	COMM/ CEN EXPANSION-CONSTR	0.00	5,130.00	0.00	23,250.50	0.00%
301.00.572.64314	CALUSA PARK RESERVE	0.00	0.00	0.00	81,892.00	0.00%
301.00.572.64317	COM/ CEN EXPANSION RESERVE	0.00	882.52	0.00	17,493.67	0.00%
301.00.573.62100	CULTURAL PARK FACILITY	16,666.67	4,721.25	200,000.00	26,118.25	86.94%
Total CAPITAL IMPROVEMENT FUND Expenditures		**$ 413,877.26**	**$ 313,199.92**	**$ 4,966,527.00**	**$ 1,544,813.49**	**68.90%**
CAPITAL IMPROVEMENT FUND Excess of Revenues Over		**$ (413,877.26)**	**$ (313,198.82)**	**$ (4,966,527.00)**	**$ 598,195.45**	**112.04%**

Village of Key Biscayne
Balance Sheet
For STORMWATER ENTERPRISE FUND (401)
May 31, 2015

Assets

401.00.101.00001	CASH-SUNTRUST BANK	1,479,857.81
401.00.169.00001	CONSTRUCTION IN PROGRESS	142,302.16
401.00.151.00010	INVESTMENTS - TOTAL BANK	2,004,111.71
401.00.115.00011	ACCOUNTS RECEIVABLE	50,891.30
401.00.131.00015	DUE FROM GENERAL FUND	1,175.00
401.00.131.00018	DUE FROM SOLID WASTE FUND	273.00
401.00.207.00018	DUE TO SOLID WASTE FUND	(1,356.80)
401.00.164.00060	STORMWATER SYSTEM	10,768,881.87
401.00.164.00061	ACCUMULATED DEPRECIATION	(4,764,226.80)
401.00.156.00062	OTHER ASSETS	50,000.00
401.00.156.00063	ACCUMULATED AMORTIZATION	(14,285.72)
	Total Assets	$ 9,717,623.53

Liabilities and Fund Balance

401.00.203.00101	SERIES 2011 - REVENUE REFUNDING BONDS	(46,443.85)
401.00.203.00102	SERIES 2014 - UTILITY REVENUE REFUNDING BONDS	6,255,000.00
401.00.207.00116	DUE TO GENERAL	492,673.67
401.00.207.00117	DUE TO SOLID WASTE	345.00
	Total Liabilties	6,701,574.82
401.00.250.00216	CONTRIBUTED CAPITAL FROM GENERAL FUND	2,228,754.92
401.00.271.00216	RETAINED EARNINGS	839,384.97
	Excess of Revenue Over Expenditures	(52,091.18)
	Total Fund Balances	3,016,048.71
	Total Liabilities and Fund Balances	$ 9,717,623.53

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For STORMWATER ENTERPRISE FUND (401)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
401.00.344.00352	STORMWATER FEES	$ 83,598.92	$ 178,821.87	$ 1,003,187.00	$ 475,036.47	52.65%
Total STORMWATER ENTERPRISE FUND Revenues		**$ 83,598.92**	**$ 178,821.87**	**$ 1,003,187.00**	**$ 475,036.47**	**52.65%**
Expenditures						
401.00.538.12000	PUBLIC WORKS COST SHARING	$ 4,860.95	$ 2,713.60	$ 58,331.34	$ 26,916.88	53.86%
401.00.538.31211	PROFESSIONAL SERVICES	5,416.67	11,505.85	65,000.00	45,840.34	29.48%
401.00.538.34110	OPERATIONS & MAINTENANCE	17,099.17	4,213.12	205,190.00	53,140.61	74.10%
401.00.538.34432	ADMINSTRATIVE EXPENSES	3,848.00	1,753.00	46,176.00	14,416.52	68.78%
401.00.538.46100	STRUCTURAL IMPROVEMENTS	7,500.00	375.00	90,000.00	13,510.00	84.99%
401.00.538.72100	INTEREST EXPENSE	0.00	0.00	0.00	118,523.66	0.00%
401.01.538.31100	PROF SERVICES - 2014 BOND ISS	0.00	3,486.00	0.00	78,234.64	0.00%
401.01.538.34100	CONTRACT SERVICES - 2014 BON	0.00	20,115.00	0.00	176,545.00	0.00%
Total STORMWATER ENTERPRISE FUND Expenditures		**$ 38,724.79**	**$ 44,161.57**	**$ 464,697.34**	**$ 527,127.65**	**(13.43%)**
STORMWATER ENTERPRISE FUND Excess of Revenues O		**$ 44,874.13**	**$ 134,660.30**	**$ 538,489.66**	**$ (52,091.18)**	**109.67%**

Village of Key Biscayne
Balance Sheet
For SOLID WASTE ENTERPRISE FUND (402)
May 31, 2015

Assets

402.00.101.00001	CASH - SUNTRUST BANK	(95,836.35)
402.00.101.00002	CASH - BB&T	1,530,841.58
402.00.115.00011	ACCOUNTS RECEIVABLE - SOLID WASTE	286,419.64
402.00.117.00011	ALLOWANCE FOR DOUBTFUL ACCOUNTS	(18,885.48)
402.00.131.00017	DUE FROM STORMWATER	345.00
402.00.131.00090	DUE FROM GENERAL FUND	(498.75)
	Total Assets	$ 1,702,385.64

Liabilities and Fund Balance

402.00.207.00105	DUE TO STORM WATER	275.88
402.00.207.00107	DUE TO GENERAL FUND	1,100,213.67
	Total Liabilties	1,100,489.55
402.00.271.00216	RETAINED EARNINGS	352,463.72
	Excess of Revenue Over Expenditures	249,432.37
	Total Fund Balances	601,896.09
	Total Liabilities and Fund Balances	$ 1,702,385.64

Village of Key Biscayne

Statement of Revenue and Expenditures

Original Budget

For SOLID WASTE ENTERPRISE FUND (402)

For the Fiscal Period 2015-8 Ending May 31, 2015

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
402.00.343.00352	SOLID WASTE COLLECTION	$ 0.00	$ (435.42)	$ 0.00	$ 594,264.58	0.00%
402.00.349.00349	OTHER REVENUE	0.00	58.75	0.00	(3,946.75)	0.00%
Total SOLID WASTE ENTERPRISE FUND Revenues		**$ 0.00**	**$ (376.67)**	**$ 0.00**	**$ 590,317.83**	**0.00%**
Expenditures						
402.00.534.34110	CONTRACTUAL SERVICES	$ 44,215.92	$ 48,051.17	$ 530,591.00	$ 336,358.19	36.61%
402.00.534.34432	ADMINSTRATIVE EXPENSES	0.00	616.15	0.00	4,527.27	0.00%
Total SOLID WASTE ENTERPRISE FUND Expenditures		**$ 44,215.92**	**$ 48,667.32**	**$ 530,591.00**	**$ 340,885.46**	**35.75%**
SOLID WASTE ENTERPRISE FUND Excess of Revenues Ov		**$ (44,215.92)**	**$ (49,043.99)**	**$ (530,591.00)**	**$ 249,432.37**	**147.01%**