

CITY OF HALLANDALE BEACH, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds							Debt Service Funds		Totals		
	Police Training Fund	Police Outside Services Fund	Police Equitable Sharing Fund	Transportation Fund	Golden Isles Safe Neighborhood Fund	Three Islands District Fund	Developer Agreements Fund	Law Enforcement Trust Fund	Building Permits Fund		2016 G.O. Bond Fund	Revenue Bond Fund
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 340,077	\$ 431,182	\$ -	\$ -	\$ -	\$ 2,237,006	\$ -	\$ 3,008,265
Charges for services	-	1,226,744	-	892,649	-	-	-	-	-	-	-	2,119,393
Licenses and permits	-	-	-	-	-	-	-	-	2,827,538	-	-	2,827,538
Intergovernmental	-	-	-	1,007,681	-	-	-	-	-	-	-	1,007,681
Franchise taxes	-	-	-	39,099	-	-	-	-	-	-	-	39,099
Fines and forfeitures	10,802	-	193,572	-	-	-	-	123,539	-	-	-	327,913
Investment earnings	-	-	3,003	-	-	-	-	-	-	-	-	3,003
Other revenues	-	-	-	100,600	-	-	503,609	-	-	-	-	604,209
Total revenues	10,802	1,226,744	196,575	2,040,029	340,077	431,182	503,609	123,539	2,827,538	2,237,006	-	9,937,101
Expenditures:												
Current:												
Public safety	12,485	1,256,308	121,634	-	258,567	235,389	-	136,050	2,871,006	-	-	4,891,439
Physical environment	-	-	-	-	-	-	3,036	-	-	-	-	3,036
Transportation	-	-	-	1,465,995	-	-	-	-	-	-	-	1,465,995
Culture and recreation	-	-	-	-	-	-	39,451	-	-	-	-	39,451
Capital outlay	-	-	-	-	129,750	77,739	354,751	-	3,210	-	-	565,450
Debt service												
Principal	-	-	-	-	-	-	-	-	-	1,065,000	1,365,000	2,430,000
Interest	-	-	-	-	-	-	-	-	-	2,014,006	934,787	2,948,793
Total expenditures	12,485	1,256,308	121,634	1,465,995	388,317	313,128	397,238	136,050	2,874,216	3,079,006	2,299,787	12,344,164
Excess (deficiency) of revenues over (under) expenditures	(1,683)	(29,564)	74,941	574,034	(48,240)	118,054	106,371	(12,511)	(46,678)	(842,000)	(2,299,787)	(2,407,063)
Other financing sources												
Transfers in	-	-	-	-	-	-	-	-	-	874,034	2,432,790	3,306,824
Total other financing sources	-	-	-	-	-	-	-	-	-	874,034	2,432,790	3,306,824
Net change in fund balances	(1,683)	(29,564)	74,941	574,034	(48,240)	118,054	106,371	(12,511)	(46,678)	32,034	133,003	899,761
Fund balances (deficits), beginning	63,858	82,739	648,407	193,578	637,189	571,613	1,737,803	379,405	-	(20,463)	30,407	4,324,536
Fund balances (deficits), ending	\$ 62,175	\$ 53,175	\$ 723,348	\$ 767,612	\$ 588,949	\$ 689,667	\$ 1,844,174	\$ 366,894	\$ (46,678)	\$ 11,571	\$ 163,410	\$ 5,224,297

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	Special Revenue Funds								Debt Service Funds		Totals	
	Police Training Fund	Police Outside Services Fund	Police Equitable Sharing Fund	Transportation Fund	Golden Isles Safe Neighborhood Fund	Three Islands District Fund	Developer Agreements Fund	Law Enforcement Trust Fund	Building Permits Fund	2016 G.O. Bond Fund		Revenue Bond Fund
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 372,658	\$ 439,500	\$ -	\$ -	\$ -	\$ 2,316,750	\$ -	\$ 3,128,908
Charges for services	-	1,187,724	-	435,722	-	-	-	-	-	-	-	1,623,446
Licenses and permits	-	-	-	-	-	-	-	3,797,464	-	-	-	3,797,464
Intergovernmental	-	-	-	894,749	-	-	-	-	-	-	-	894,749
Franchise taxes	-	-	-	39,800	-	-	-	-	-	-	-	39,800
Fines and forfeitures	4,770	-	71,650	-	-	-	28,811	-	-	-	-	105,231
Investment earnings	-	-	3,724	-	-	-	-	-	-	-	-	3,724
Other revenues	-	-	-	-	-	-	761,500	-	-	-	-	761,500
Total revenues	4,770	1,187,724	75,374	1,370,271	372,658	439,500	761,500	28,811	3,797,464	2,316,750	-	10,354,822
Expenditures:												
Current:												
Public safety	13,686	1,106,748	167,814	-	285,193	215,837	-	113,750	2,348,327	-	-	4,251,355
Transportation	-	-	-	1,348,898	-	-	-	-	-	-	-	1,348,898
Culture and recreation	-	-	-	-	-	-	26,980	-	-	-	-	26,980
Capital outlay	-	-	1,124	176,665	-	26,310	27,681	-	90,413	-	-	322,193
Debt service												
Principal	-	-	-	-	-	-	-	-	-	1,120,000	1,435,000	2,555,000
Interest	-	-	-	-	-	-	-	-	-	1,960,756	864,788	2,825,544
Total expenditures	13,686	1,106,748	168,938	1,525,563	285,193	242,147	54,661	113,750	2,438,740	3,080,756	2,299,788	11,329,970
Excess (deficiency) of revenues over (under) expenditures	(8,916)	80,976	(93,564)	(155,292)	87,465	197,353	706,839	(84,939)	1,358,724	(764,006)	(2,299,788)	(975,148)
Other financing sources												
Transfers in	-	-	-	549,950	-	-	-	-	-	800,000	2,300,267	3,650,217
Total other financing sources	-	-	-	549,950	-	-	-	-	-	800,000	2,300,267	3,650,217
Net change in fund balances	(8,916)	80,976	(93,564)	394,658	87,465	197,353	706,839	(84,939)	1,358,724	35,994	479	2,675,069
Fund balances (deficits), beginning	62,175	53,175	723,348	767,612	588,949	689,667	1,844,174	366,894	(46,678)	11,571	163,410	5,224,297
Fund balances, ending	\$ 53,259	\$ 134,151	\$ 629,784	\$ 1,162,270	\$ 676,414	\$ 887,020	\$ 2,551,013	\$ 281,955	\$ 1,312,046	\$ 47,565	\$ 163,889	\$ 7,899,366

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	Special Revenue Funds								Debt Service Funds		Totals		
	Police Training Fund	Police Outside Services Fund	Police Equitable Sharing Fund	Transportation Fund	Golden Isles Safe Neighborhood Fund	Three Islands District Fund	Developer Agreements Fund	Law Enforcement Trust Fund	Building Permits Fund	Tree Preservation Trust Fund		2016 G.O. Bond Fund	Revenue Bond Fund
Revenues:													
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 395,480	\$ 444,648	\$ -	\$ -	\$ -	\$ -	\$ 3,139,974	\$ -	\$ 3,980,102
Charges for services	-	810,792	-	603,618	-	-	-	-	577,530	-	-	-	1,991,940
Licenses and permits	-	-	-	-	-	-	-	-	2,312,135	-	-	-	2,312,135
Intergovernmental	-	-	-	960,082	-	-	-	-	-	-	-	-	960,082
Franchise taxes	-	-	-	39,800	-	-	-	-	-	-	-	-	39,800
Fines and forfeitures	6,755	-	249,773	-	-	-	6,831	-	-	-	-	-	263,359
Investment earnings	-	-	367	-	-	-	-	-	-	-	-	-	367
Other revenues	-	-	-	-	-	-	285,000	-	-	-	-	-	285,000
Total revenues	6,755	810,792	250,140	1,603,500	395,480	444,648	285,000	6,831	2,889,665	-	3,139,974	-	9,832,785
Expenditures:													
Current:													
Public safety	21,417	774,620	118,694	-	291,634	225,248	-	36,966	2,433,685	-	-	-	3,902,264
Transportation	-	-	-	1,805,960	-	-	-	-	-	-	-	-	1,805,960
Culture and recreation	-	-	-	-	-	-	48,120	-	-	-	-	-	48,120
Human services	-	-	-	-	-	-	16,693	-	-	-	-	-	16,693
Capital outlay	-	-	-	70,607	-	49,901	100,000	-	-	-	-	-	220,508
Debt service													
Principal	-	-	-	-	-	-	-	-	-	-	1,175,000	1,505,000	2,680,000
Interest	-	-	-	-	-	-	-	-	-	-	1,904,756	791,287	2,696,043
Total expenditures	21,417	774,620	118,694	1,876,567	291,634	275,149	164,813	36,966	2,433,685	-	3,079,756	2,296,287	11,369,588
Excess (deficiency) of revenues over (under) expenditures	(14,662)	36,172	131,446	(273,067)	103,846	169,499	120,187	(30,135)	455,980	-	60,218	(2,296,287)	(1,536,803)
Other financing sources													
Transfers in	-	-	-	739,950	-	-	-	-	-	-	-	2,176,165	2,916,115
Total other financing sources	-	-	-	739,950	-	-	-	-	-	-	-	2,176,165	2,916,115
Net change in fund balances	(14,662)	36,172	131,446	466,883	103,846	169,499	120,187	(30,135)	455,980	-	60,218	(120,122)	1,379,312
Fund balances (deficits), beginning, as previously reported	53,259	134,151	629,784	1,162,270	676,414	887,020	2,551,013	281,955	1,312,046	-	47,565	163,889	7,899,366
Restatement (see Note 18)	-	-	-	-	-	-	-	-	-	58,220	-	-	58,220
Fund balances (deficits), beginning, restated	53,259	134,151	629,784	1,162,270	676,414	887,020	2,551,013	281,955	1,312,046	58,220	47,565	163,889	7,957,586
Fund balances, ending	\$ 38,597	\$ 170,323	\$ 761,230	\$ 1,629,153	\$ 780,260	\$ 1,056,519	\$ 2,671,200	\$ 251,820	\$ 1,768,026	\$ 58,220	\$ 107,783	\$ 43,767	\$ 9,336,898

OBJECT	ACCOUNT DESCRIPTION	PROJECT
512000	REGULAR SALARIES & WAGES	
513050	RELIEF EMPLOYEES	
514000	OVERTIME PAY	
515150	AUTO & TRAVEL ALLOWANCES	
515155	PHONE ALLOWANCE	
515200	SICK LEAVE BUYBACK	
521050	TAXES - SOCIAL SECURITY	
521100	TAXES - MEDICARE	
522150	PENSIONS - GENERAL EMPLOYEES	
522201	PENSIONS - FRS	
522300	PENSIONS - 401(a) MATCH PGM	
523050	HEALTH INSURANCE	
523100	DENTAL INSURANCE	
523150	LIFE INSURANCE	
523200	LONG-TERM DISABILITY INSURANCE	
524000	WORKERS' COMPENSATION	
531010	CONSULTANTS/PROF SVCS	
531050	FILING & LIEN RECORDING FEES	
532000	ACCOUNTING & AUDITING	
534010	OUTSIDE SERVICES	
534060	UNSAFE STRUCT DEMOLITION	
539055	CREDIT CARD FEES	
542000	POSTAGE AND FREIGHT	
544020	COPIERS/OFFICE EQUIP LEASES	
546060	COMPUTER SOFTWARE MAINT	DSTEK
546070	MACHINERY & EQUIP-OUTSIDE	
547000	PRINTING AND BINDING	
548010	ADVERTISING	
549531	REPLACEMENT VEHICLES	
549532	OPERATION & MAINTENANCE	
549990	WORKING RESERVES	
551000	OFFICE SUPPLIES	
552030	EQUIPMENT AND TOOLS	
552070	SMALL FURNITURE & FIXTURES	
552150	MOTOR VEHICLE GAS	
552170	COMPUTER EQUIP & SUPPLIES	DSTEK
552200	UNIFORMS/PROTECT. CLOTHING	
554010	BOOKS AND PUBLICATIONS	
554030	MEMBERSHIP DUES	
554050	CLOUD SERVICES	
555010	COMPUTER TRAINING	
555020	MEETINGS AND SEMINARS	
555040	GENERAL EMPLOYEE TRAINING	
555040	GENERAL EMPLOYEE TRAINING	DSTEK
555060	LICENSE & CERTIFICATIONS	
564050	FURNITURE AND FIXTURES	D1920
549001	ADMIN CHGS TO GENERAL FUND	
549890	INTERFUND TRANSF TO GEN LIAB	