



# **ADOPTED BUDGET**

## **FY 2014**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of North Bay Village  
Florida**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Morill*

President

*Jeffrey R. Egan*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **Village of North Bay Village, FL** for its annual budget for the fiscal year beginning **October 1, 2012**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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## ***GUIDE TO READERS***

The Fiscal Year 2014 Budget for North Bay Village serves four fundamental purposes:

1. **Policy Document** - as a policy document, the Budget serves to educate the reader about the Municipality and its policies. The Budget contains organization-wide financial and programmatic policies and goals that address long-term concerns and issues. It also includes short-term financial and operational policies that guide the development of the annual Budget. This Budget document details the services that the Village will provide during the twelve-month period from October 1, 2013 through September 30, 2014.
2. **Financial Plan** - as a financial plan, the Budget details the costs associated with providing municipal services and how these services will be funded. The General Fund section includes a summary and detailed description of all revenues and expenditures. Specific Fund sections also describe revenues and expenditures. The Budget document explains the underlying assumptions for the revenue estimates and discusses significant revenue trends. In addition, there is a discussion of the Village's accounting structure and budgetary policies.
3. **Operations Guide** - as an operations guide, the Budget details how departments and funds are organized. The Budget informs the reader of all activities, services and functions carried out by each department. Each departmental budget section includes a description of the department's function, goals, budget highlights, and budgetary appropriation.
4. **Communications Device** - as a communications device, the Budget provides summary information to aid the reader in interpreting the document. Charts, graphs, tables and text are included to consolidate the information as much as possible. The budget document also includes a detailed table of contents and a glossary of terms to make it easy to locate and understand its contents. Finally, the Budget includes the Budget Message section, which provides readers with a condensed analysis of the fiscal plans of North Bay Village for the upcoming fiscal year.

**ADOPTED BUDGET  
FY 2014**

**NORTH BAY VILLAGE**

Submitted by the Village Manager  
to the Mayor & Commission  
Fiscal Year 2014

**Village Commission**

Mayor – Connie Leon-Kreps (Term expires Nov. 2014)

Vice - Mayor – Eddie Lim (Term expires Nov. 2014)

Commissioner-Jorge Gonzalez (Term expires Nov. 2014)

Commissioner – Dr. Richard Chervony (Term expires Nov. 2016)

Commissioner-Wendy Duvall (Term expires Nov. 2016)





# **NORTH BAY VILLAGE**

## **Administrative Officials**

Frank Rollason  
Village Manager

Jenice Rosado  
Deputy Village Manager/Human Resources

Yvonne P. Hamilton  
Village Clerk

Nina L. Boniske  
Village Attorney,  
WEISS SEROTA HELFMAN PASTIRIZA COLE  
AND BONISKE, P.L.

Incorporated on May 16, 1945

## ***Administrative Staff***

- Bert Wrains, Finance Director
- Robert Daniels, Police Chief
- Raul Rodriguez, Interim Building Official
- Rodney Carrero-Santana, Interim Public Works Director



## **Village Mission Statement**

The Village Commission will work to serve the diverse community and enhance the quality of life for all inhabitants of this “Three Island Paradise” by preserving our natural resources, stimulating economic activity, maintaining a safe environment, and improving the appearance of the Village through effective and transparent leadership.

## **Village-Wide Goals\***

- ❖ Professional Village Government: Financially Responsible, Personal Customer Service.
- ❖ North Bay Village Strong Community Identity and Pride.
- ❖ Beautiful, Quaint Village on the Bay.
- ❖ Great Place to Live for All Generations.

*\*Page 2 from Strategic Plan.*

## **ADVISORY BOARDS**

### **Planning & Zoning Board**

- Reinaldo Trujillo, Chair
- James Carter, Vice Chair
- Barry Beschel
- J.F. Bud Farrey
- Marvin Wilmoth

### **Business Development Advisory Board**

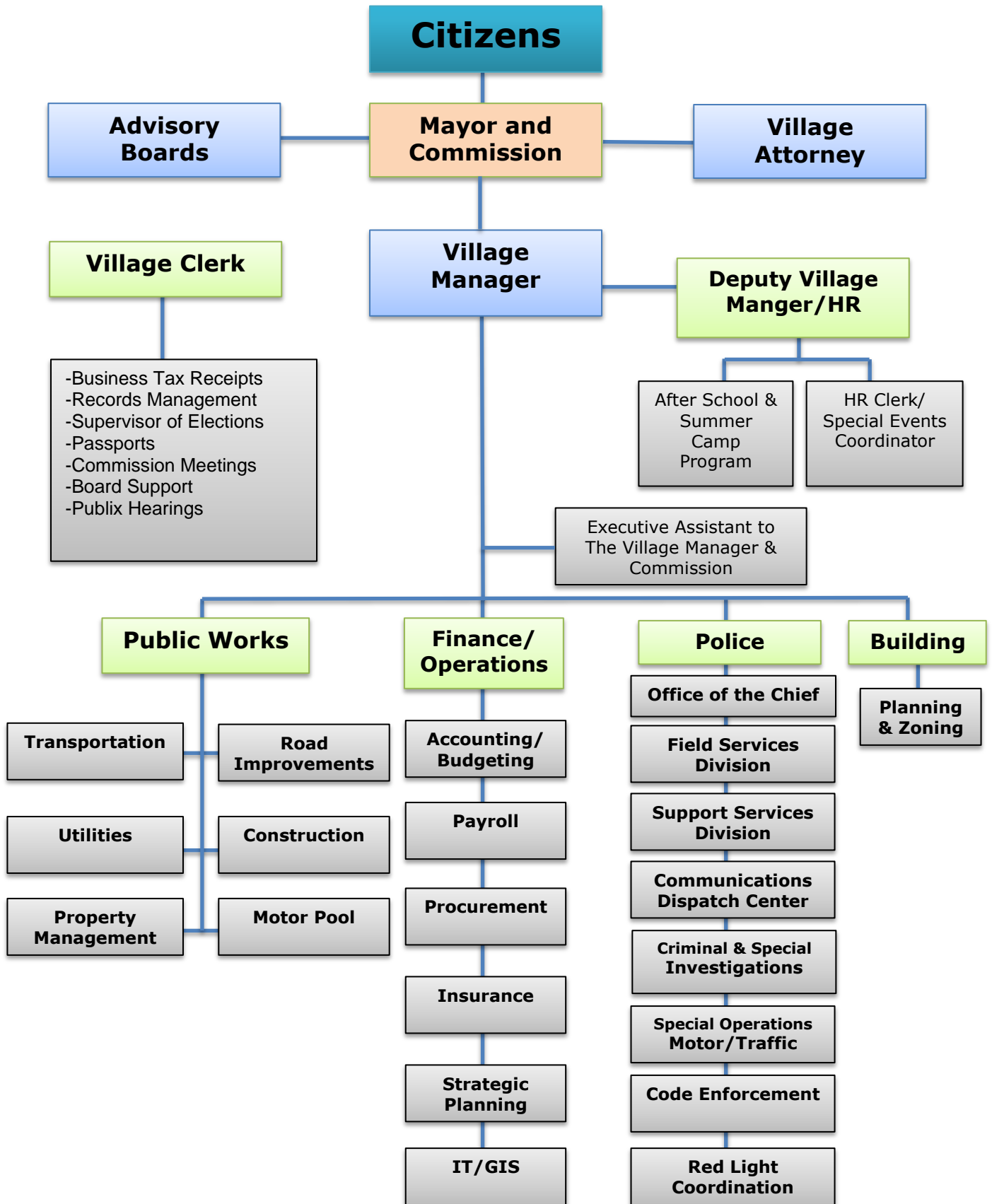
- Dr. Joshua Forman
- Mario Joaquin Garcia
- Jairo E. Reyes
- Jason Wandner, Esq.
- Henrik Risvang
- Barry J. Smith

### **Youth Services Board**

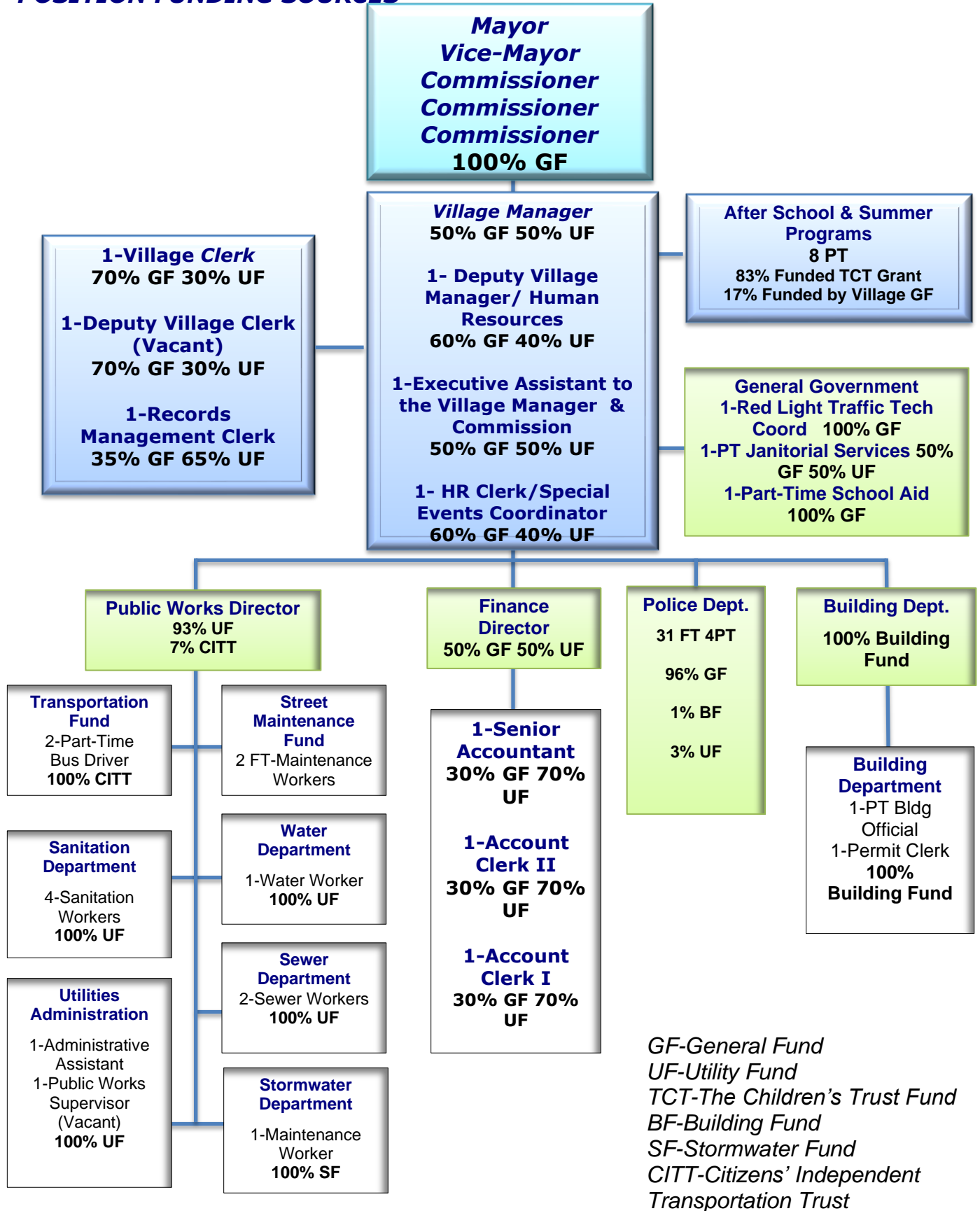
- Alex Funkhouser, Chair
- Kevin Vericker
- Rosa Neely
- Ana Fonseca
- Jorge Piedra

- \*Citizens Budget & Oversight**
- \*Community Enhancement Board**
- \*Arts, Cultural & Special Events Board**
- \*Animal Control Advisory Board**
- \*Advisory Charter Review Board**

**ORGANIZATIONAL CHART**



**POSITION FUNDING SOURCES**



## AUTHORIZED STAFFING LEVELS

<b>GENERAL FUND</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY 2014</b>
Village Commission Department	5 PT	5 PT	5 PT	5 PT	5 PT
Village Manager Department	3 FT	1 FT	2 FT	4 FT	4 FT
Village Clerk Department	2 FT	3 FT	2 FT 1 PT	2 FT 1 PT	3 FT
Finance Department	3 FT	3 FT	3 FT	4 FT	4 FT
General Government Department	2 FT 4 PT	2 FT 4 PT	2 FT 4 PT	1 FT 3 PT	1 FT 3 PT
Police Department	30 FT 5 PT	30 FT 5 PT	30 FT 3 PT	30 FT 3 PT	31 FT 4 PT
Recreation & Human Services Department	1 PT	1 PT	1 PT	1 PT	1 PT
<b>TOTAL GENERAL FUND</b>	<b>55</b>	<b>54</b>	<b>53</b>	<b>54</b>	<b>56</b>
<b>SPECIAL REVENUE FUNDS</b>					
Building Fee	1 FT	1 FT 1 PT	1 FT 1 PT	1 FT 1 PT	1 FT 1PT
Street Maintenance	3 FT	3 FT	2 FT	2 FT	2 FT
After School & Summer	0	0	8 PT	8 PT	8 PT
Transportation	2 PT	1 PT	1 PT	1 PT	2 PT
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>6</b>	<b>6</b>	<b>13</b>	<b>13</b>	<b>14</b>
<b>ENTERPRISE FUNDS</b>					
Utility Administration	2 FT	2 FT	2 FT	2 FT	3 FT
Water Operation	1 FT	1 FT	1 FT	1 FT	1 FT
Sewer Operation	2 FT	2 FT	2 FT	2 FT	2 FT
Sanitation Department	5 FT	0	4 FT	4 FT	4 FT
<b>TOTAL UTILITY FUNDS</b>	<b>10</b>	<b>5</b>	<b>9</b>	<b>9</b>	<b>10</b>
<b>TOTAL ALL FUNDS</b>	<b>71</b>	<b>65</b>	<b>75</b>	<b>76</b>	<b>81</b>
<b><u>Budget Staffing Level Changes</u></b>					
<b>Village Clerk Department: Add 1 New FT Deputy Village Clerk Position</b>					
<b>Village Clerk Department: Remove 1 PT Clerical Position</b>					
<b>Finance Department: Change Budget/Utility Accountant title to Senior Accountant</b>					
<b>Police Department: Add 1 New Full-Time Dispatcher</b>					
<b>Transportation Fund: Add 1 New PT Bus Driver</b>					
<b>Utilities Administration: Add 1 New Public Works Supervisor</b>					
<b>Stormwater Fund: Add 1 New Full-Time Maintenance Worker</b>					

## ALL FUNDS-BUDGET ANALYSIS BY DEPARTMENT

FUND	NUMBER OF PERSONNEL	PERSONNEL SERVICES	MATERIALS SUPPLIES AND SERVICES	TOTAL OPERATING BUDGET	CAPITAL OUTLAY & OTHER	TOTAL ADOPTED BUDGET
<b>GENERAL FUND</b>						
Village Commission Department	5 PT	35,614	24,680	60,293	-	60,293
Village Manager Department	4 FT	207,798	9,212	217,010	-	217,010
Village Clerk Department	3 FT	157,417	29,640	187,057	-	187,057
Finance Department	4 FT	141,330	6,910	148,240	-	148,240
Legal Services Department	-	-	262,750	262,750	-	262,750
General Government Department	1 FT 3 PT	29,930	862,985	892,915	13,000	905,915
Police Department	31 FT 4 PT	3,095,469	408,300	3,503,769	-	3,503,769
Recreation & Human Svces Dep.	1 PT	21,531	220,000	241,531	1,000	242,531
<b>TOTAL GENERAL FUND</b>	<b>56</b>	<b>3,689,088</b>	<b>1,824,477</b>	<b>5,513,565</b>	<b>14,000</b>	<b>5,527,565</b>
<b>SPECIAL REVENUE FUNDS</b>						
Building Fee	1 FT 1PT	94,951	281,420	376,370	-	376,370
Street Maintenance	2 FT	86,710	238,755	325,465	-	325,465
After School & Summer	8 PT	109,319	45,337	154,656	-	154,656
Transportation	2 PT	52,459	70,600	123,059	280,000	403,059
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>14</b>	<b>343,439</b>	<b>636,111</b>	<b>979,550</b>	<b>280,000</b>	<b>1,259,550</b>
<b>TOTAL CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,310,500</b>	<b>1,310,500</b>
<b>ENTERPRISE FUNDS</b>						
Utility Administration	3 FT	973,073	260,233	1,233,307	257,000	1,490,307
Water Operation	1 FT	70,179	682,593	752,772	-	752,772
Sewer Operation	2 FT	141,289	1,146,301	1,287,590	-	1,287,590
Sanitation Department	4 FT	262,692	537,236	799,928	-	799,928
Reserves	-	-	-	-	41,408	41,408
<b>TOTAL UTILITY FUND</b>	<b>10</b>	<b>1,447,233</b>	<b>2,626,363</b>	<b>4,073,597</b>	<b>298,408</b>	<b>4,372,004</b>
Water Improvements Trust	-	-	-	-	75,000	75,000
Sewer Improvements Trust	-	-	-	-	726,401	726,401
Sanitation Improvements Trust	-	-	-	-	65,000	65,000
<b>TOTAL IMPROVEMENTS TRUST</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>866,401</b>	<b>866,401</b>
Storm Water	1 FT	58,918	50,050	108,968	250,000	358,968
<b>TOTAL STORMWATER</b>	<b>1</b>	<b>58,918</b>	<b>50,050</b>	<b>108,968</b>	<b>250,000</b>	<b>358,968</b>
Debt Service	-	-	-	-	661,375	661,375
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>661,375</b>	<b>661,375</b>
<b>TOTAL ALL FUNDS</b>	<b>81</b>	<b>5,538,678</b>	<b>5,137,002</b>	<b>10,675,680</b>	<b>3,680,684</b>	<b>14,356,364</b>

## TOTAL PAYROLL COST

Occupation	Proposed Earnings	COLA	BONUS	Shift Diff	LON	Add'l Benefits	RET	FICA	W/Comp	Insurance	Employee Total
<b>General Fund-Village Commission</b>											
Mayor	7,800	-	-	-	-	-	-	597	21	-	8,418
Vice-Mayor	6,300	-	-	-	-	-	-	482	17	-	6,799
Commissioner	6,300	-	-	-	-	-	-	482	17	-	6,799
Commissioner	6,300	-	-	-	-	-	-	482	17	-	6,799
Commissioner	6,300	-	-	-	-	-	-	482	17	-	6,799
<b>Total Village Commission</b>	<b>33,000</b>	-	-	-	-	-	-	<b>2,525</b>	<b>89</b>	-	<b>35,614</b>
<b>General Fund-Village Manager</b>											
Village Manager	96,000	-	-	-	-	3,600	-	7,619	251	914	108,385
Deputy Village Manager/HR	78,040	-	-	-	300	3,600	11,946	6,268	204	10,647	111,006
Executive Assist. to Village Mgr & Commission	46,610	-	-	-	-	-	3,033	3,566	122	10,428	63,759
HR Clerk/Special Events Coord.	40,860	-	-	-	500	-	2,659	3,164	107	21,858	69,148
<b>Total Village Manager</b>	<b>261,510</b>	-	-	-	<b>800</b>	<b>7,200</b>	<b>17,638</b>	<b>20,618</b>	<b>685</b>	<b>43,847</b>	<b>352,298</b>
<b>General Fund-Village Clerk</b>											
Village Clerk	92,510	-	-	-	1,000	3,600	16,772	7,429	242	10,863	132,417
Deputy Village Clerk-New Vacant	52,000	-	-	-	-	-	3,384	3,978	136	21,865	81,363
Records Management Clerk	42,168	-	-	-	500	-	2,744	3,264	110	14,850	63,637
PT Clerical Assistant	-	-	-	-	-	-	-	-	-	-	-
<b>Total Village Clerk</b>	<b>186,678</b>	-	-	-	<b>1,500</b>	<b>3,600</b>	<b>22,900</b>	<b>14,671</b>	<b>489</b>	<b>47,578</b>	<b>277,417</b>
<b>General Fund-Finance Department</b>											
Finance Director	98,144	-	-	-	-	8,400	15,758	8,151	297	861	131,610
Senior Accountant	68,979	-	-	-	500	-	4,489	5,315	199	22,016	101,497
Account Clerk II	51,459	-	-	-	1,000	-	3,349	4,013	148	21,954	81,924
Account Clerk I	38,014	-	-	-	1,000	-	2,474	2,985	104	9,723	54,299
<b>Total Finance Department</b>	<b>256,596</b>	-	-	-	<b>2,500</b>	<b>8,400</b>	<b>26,069</b>	<b>20,463</b>	<b>747</b>	<b>54,554</b>	<b>369,330</b>
<b>General Fund-General Government</b>											
ATS Program Technical Coord.	37,939	-	-	-	-	-	2,469	2,902	99	9,748	53,158
Post Office Clerk	11,743	-	-	-	-	-	-	898	31	-	12,672
Post Office Clerk	13,217	-	-	-	-	-	-	1,011	35	-	14,263
Janitorial Services	14,135	-	-	-	-	-	-	1,081	621	-	15,837
<b>Total General Government</b>	<b>77,034</b>	-	-	-	-	-	<b>2,469</b>	<b>5,893</b>	<b>786</b>	<b>9,748</b>	<b>95,930</b>
<b>General Fund-Police Department</b>											
Dispatcher-New Vacant	32,255	-	-	-	-	-	2,099	2,468	87	22,033	58,942
PSA	38,014	-	-	-	300	-	2,493	2,931	103	10,284	54,125
Dispatcher	55,764	-	-	2,231	1,000	-	7,964	4,513	153	9,747	81,373
Dispatcher	46,078	-	-	922	300	-	3,078	3,618	125	15,666	69,787
Head Dispatcher	55,764	-	-	-	1,000	-	7,663	4,342	153	9,841	78,765
Dispatcher	32,255	-	-	-	-	-	2,099	2,468	87	22,033	58,942
Assistant to the Chief of Police	68,519	-	-	-	500	-	12,637	5,280	186	21,876	108,999
Code Enforcement	49,088	-	-	-	-	4,800	3,194	4,122	133	667	62,004
PT Records Clerk	21,525	-	-	-	-	-	-	1,647	58	-	23,230
<b>Total Non-Sworn Officers</b>	<b>399,264</b>	-	-	<b>3,152</b>	<b>3,100</b>	<b>4,800</b>	<b>41,229</b>	<b>31,389</b>	<b>1,086</b>	<b>112,147</b>	<b>596,167</b>
<b>Sub-Total</b>	<b>1,214,082</b>	-	-	<b>3,152</b>	<b>7,900</b>	<b>24,000</b>	<b>110,305</b>	<b>95,559</b>	<b>3,882</b>	<b>267,874</b>	<b>1,726,755</b>

## TOTAL PAYROLL COST

Occupation	Proposed Earnings	Bonus	Shift Diff	LON	Add'l Benefits	RET	FICA	W/COMP	Insurance	Employee Total
<b>General Fund-Police Department</b>										
Police Chief	111,180	-	-	-	1,560	17,722	8,505	4,681	26,691	<b>170,339</b>
Lieutenant	82,484	-	-	1,000	1,080	13,307	6,387	3,515	15,358	<b>123,130</b>
Lieutenant	78,556	-	-	1,000	480	12,681	6,086	3,349	15,572	<b>117,725</b>
Sergeant	74,773	-	2,991	1,000	720	12,555	6,025	3,316	19,983	<b>121,363</b>
Sergeant	74,773	-	-	1,000	1,440	12,078	5,797	3,190	10,276	<b>108,554</b>
Sergeant	74,773	-	-	500	1,560	11,998	5,758	3,169	22,343	<b>120,102</b>
Detective	68,692	-	1,374	1,000	600	11,328	5,437	2,992	21,966	<b>113,388</b>
Detective	68,692	-	-	1,000	600	11,109	5,331	2,934	22,343	<b>112,009</b>
Detective	68,692	-	-	1,000	1,560	11,109	5,331	2,934	15,493	<b>106,119</b>
Detective	68,692	-	-	1,000	1,680	11,109	5,331	2,934	15,310	<b>106,056</b>
Corporal	67,383	-	-	1,000	240	10,900	5,231	2,879	15,284	<b>102,919</b>
Corporal	67,383	-	2,695	1,000	1,440	11,330	5,438	2,992	14,893	<b>107,172</b>
Corporal	67,383	-	-	500	840	10,821	5,193	2,858	10,381	<b>97,976</b>
Corporal	64,792	-	2,592	500	4,800	10,821	5,560	3,060	1,893	<b>94,017</b>
Patrol Officer	71,212	-	2,848	1,000	1,560	11,965	5,742	3,160	10,811	<b>108,298</b>
Patrol Officer	65,421	-	1,308	1,000	1,200	10,796	5,181	2,851	22,343	<b>110,101</b>
Patrol Officer	65,421	-	2,617	500	240	10,925	5,243	2,885	10,152	<b>97,983</b>
Patrol Officer	65,421	-	-	1,000	480	10,588	5,081	2,796	22,368	<b>107,734</b>
Patrol Officer	65,421	-	1,308	500	1,200	10,716	5,143	2,830	10,169	<b>97,289</b>
Patrol Officer	65,421	-	-	500	6,360	4,290	5,410	2,977	1,533	<b>86,491</b>
Patrol Officer	62,905	-	1,258	500	240	10,307	4,947	2,722	20,263	<b>103,142</b>
Patrol Officer	58,159	-	1,163	500	240	9,536	4,576	2,519	15,996	<b>92,689</b>
Patrol Officer	53,771	-	2,151	500	1,200	8,994	4,316	2,375	14,761	<b>88,068</b>
PT Patrol Officer	21,854	-	-	-	-	-	1,672	920	-	<b>24,446</b>
PT Patrol Officer	21,854	-	-	-	-	-	1,672	920	-	<b>24,446</b>
PT Patrol Officer	21,854	-	-	-	-	-	1,672	920	-	<b>24,446</b>
<b>Total Sworn-Officers</b>	<b>1,676,961</b>	<b>-</b>	<b>22,306</b>	<b>17,500</b>	<b>31,320</b>	<b>256,984</b>	<b>132,067</b>	<b>72,680</b>	<b>356,182</b>	<b>2,566,000</b>
<b>Recreation &amp; Human Services Department</b>										
School Aid	19,497	-	-	-	-	-	1,492	543	-	<b>21,531</b>
<b>Total Rec &amp; Human Serv</b>	<b>19,497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,492</b>	<b>543</b>	<b>-</b>	<b>21,531</b>
<b>Building Fund</b>										
Chief Building Official	7,200	-	-	-	-	-	551	278	-	<b>8,029</b>
B&Z Permit Clerk	36,022	-	-	-	-	2,344	2,756	94	21,706	<b>62,922</b>
<b>Total Building Department</b>	<b>43,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,344</b>	<b>3,306</b>	<b>372</b>	<b>21,706</b>	<b>70,951</b>
<b>Sub-total</b>	<b>1,739,679</b>	<b>-</b>	<b>22,306</b>	<b>17,500</b>	<b>31,320</b>	<b>259,328</b>	<b>136,865</b>	<b>73,595</b>	<b>377,888</b>	<b>2,658,482</b>



## TOTAL PAYROLL COST

Occupation	Proposed Earnings	Bonus	Shift Diff	LON	Add'l Benefits	RET	FICA	W/Comp	Insurance	Employee Total
<b>Street Maintenance Fund</b>										
Maintenance Worker	34,322	-	-	1,000	-	2,299	2,702	3,243	9,699	53,265
Maintenance Worker	33,324	-	-	500	-	2,201	2,588	3,148	9,684	51,445
<b>Total Street Maintenance</b>	<b>67,646</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>4,500</b>	<b>5,290</b>	<b>6,391</b>	<b>19,383</b>	<b>104,710</b>
<b>After School &amp; Summer Program</b>										
Prgam Director	35,100	-	-	-	-	-	2,685	95	-	37,880
Clerical Admin & Activity Coord.	19,500	-	-	-	-	-	1,492	53	-	21,044
Activity Coordinator 1	11,750	-	-	-	-	-	899	32	-	12,681
Activity Coordinator 2	11,750	-	-	-	-	-	899	32	-	12,681
Activity Coordinator 3	2,750	-	-	-	-	-	210	7	-	2,968
Activity Coordinator 4	2,750	-	-	-	-	-	210	7	-	2,968
ESE Coordinator 4	14,100	-	-	-	-	-	1,079	38	-	15,217
ESE Coordinator 5	3,300	-	-	-	-	-	252	9	-	3,561
<b>Total After School &amp; Summer Program</b>	<b>101,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,727</b>	<b>273</b>	<b>-</b>	<b>108,999</b>
<b>Transportation Fund</b>										
PT Bus Driver	18,803	-	-	-	-	-	1,438	989	-	21,229
PT Bus Driver-Vacant	18,803	-	-	-	-	-	1,438	989	-	21,229
<b>Total Transportation Fund</b>	<b>37,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,877</b>	<b>1,977</b>	<b>-</b>	<b>42,459</b>
<b>Utilities Administration</b>										
Public Works Director	95,056	-	-	-	3,600	14,551	7,547	5,956	22,007	148,717
New Vacant-Supervisor	52,000	-	-	-	-	3,384	3,978	136	22,007	81,505
Administrative Assistant	49,118	-	-	1,000	-	6,766	3,834	129	10,005	70,852
<b>Total Utilities Administration</b>	<b>196,174</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>3,600</b>	<b>24,701</b>	<b>15,359</b>	<b>6,221</b>	<b>54,018</b>	<b>301,073</b>
<b>Water Department</b>										
Water Maintenance Worker	43,773	-	-	1,000	-	2,849	3,425	2,038	13,093	66,179
<b>Total Water Department</b>	<b>43,773</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>2,849</b>	<b>3,425</b>	<b>2,038</b>	<b>13,093</b>	<b>66,179</b>
<b>Sewer Department</b>										
Sewer Maintenance Worker	51,703	-	-	1,000	-	3,430	4,032	2,407	10,391	72,963
Sewer Maintenance Worker	43,636	-	-	1,000	-	2,905	3,415	2,032	10,339	63,326
<b>Total Sewer Department</b>	<b>95,340</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>6,334</b>	<b>7,446</b>	<b>4,439</b>	<b>20,730</b>	<b>136,289</b>
<b>Sanitation Department</b>										
Sanitation Maintenance Wkr	40,059	-	-	1,000	-	2,672	3,141	4,286	9,741	60,899
Sanitation Truck Driver	34,305	-	-	500	-	2,265	2,663	3,670	9,699	53,103
Sanitation Truck Driver	48,531	-	-	1,000	-	3,210	3,789	5,192	9,787	71,511
Sanitation Maintenance Wkr	45,081	-	-	1,000	-	2,986	3,525	4,823	9,765	67,180
<b>Total Sanitation Department</b>	<b>167,977</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>11,133</b>	<b>13,118</b>	<b>17,972</b>	<b>38,992</b>	<b>252,692</b>
<b>StormWater Department</b>										
New Vacant-Maintenance Worker	30,000	-	-	-	-	1,952	2,295	2,834	21,836	58,918
<b>Total StormWater Department</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,952</b>	<b>2,295</b>	<b>2,834</b>	<b>21,836</b>	<b>58,918</b>
<b>Sub-Total</b>	<b>739,515</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>3,600</b>	<b>51,468</b>	<b>57,537</b>	<b>42,145</b>	<b>168,053</b>	<b>1,071,319</b>
<b>Grand Total</b>	<b>3,693,277</b>	<b>4,800</b>	<b>25,458</b>	<b>34,400</b>	<b>54,120</b>	<b>421,102</b>	<b>289,961</b>	<b>119,623</b>	<b>813,864</b>	<b>5,456,605</b>
*Retirement includes: FRS General 6.95% FRS Department Head 18.31% FRS Police 19.06% ICMA REG 8.50%										
*Additional Benefits Include: Car Allowance, Health Benefit, Educational Incentive, Clothing Allowance										
*Unemployment Compensation and Overtime are not included in this chart.										

## **VILLAGE MANAGER MESSAGE**

September 20, 2013

Honorable Mayor and Village Commission:

I am pleased to present North Bay Village's FY 2014 FINAL General Fund Budget for your consideration. This budget is a result of a team effort among the Commission, the Residents, and your Administrative Staff. We all realize that this has not been an easy task – it never is when revenues are short, but collectively, I believe we have developed a budget for the upcoming year that will allow our Village to function at a level whereby services to our residents will not be diminished. Part of the key for a reasonable and functional budget for the immediate coming year is not to have a deleterious effect on the following year (FY '15) as it will come quickly. I believe we have accomplished this objective. Now, the key is to stay within the budget for the coming year which places a tremendous burden of commitment on both the Administration and the Commission. We have finalized the Utility and other Fund budgets and they are included in the final document. The Commission has advertised the Public Hearing on the FINAL FY 2014 Budget for September 25, 2013 at 6:00 PM.

FY 2014 Budget shows that property values have started to improve from the decline that has been experienced in the last three years. The increase is 7.26 % over the prior year Final Gross Taxable Value. However, the final value of \$623,760,041 is less than what was budgeted for FY 2013. This is the result of the County Value Adjustment Board (VAB) hearings on property owner's challenges of the taxable values assessed by Miami-Dade Property Appraiser. The FY 2014 ad valorem tax revenues are projected to be \$ 197,487 more than the FY 2013 revenue at the current millage rate of 4.7772 mills. However, the workshops and First Public Tentative Budget Hearing have provided insight into the needs of the Community. The Final FY 2014 budget being presented reflects the many changes and adjustments that have been made over the past two months of this annual process of building a financial plan for FY 2014 that meets the needs of the Village and the Community.

The past two months has involved many meetings with the elected officials as well as many Village residents. The overwhelming message that I have come away with is that there is a driving need to preserve the level of services for the Village residents, property owners and businesses while minimizing the financial impact to the community.

The Village will be completing the major renovation of the J F Kennedy Causeway Improvement Project, the west bound sewer force main, as well as the Vogel Park Project prior to September 30, 2013. The following are the major capital projects that are anticipated and/or budgeted for in FY 2014 Budget:

1. The design and development of the New Village Hall/Police/Fire complex.
2. Continued improvements at Vogel Park through grants and impact fees.
3. Development of the educational and recreational projects for the youth of the Village including the International Baccalaureate Program (IB)
4. Explore business development activities
5. Continue the FP&L underground utility community education plan

6. Fund and implement improvements to the Village's water and sewer infrastructure through grants and user fees.

The staff will be working several non-capital projects during the FY 2014 budget year. These items are things that will impact on the efficiency of our staff and providing services to our Citizens. The following are a few of those items:

#### Youth Services:

The Children's Trust granted the Village funding for the After School Program and Summer Camp at Treasure Island Elementary School, during 2012. This program was a success and will continue for FY 2014 as they have approved the program for another year.

#### Dr. Paul Vogel Park:

The park construction is nearing completion. We applied to the Florida Inland Navigation District (FIND) for continued funding for the seawall repairs. If the Village is successful in securing additional grant funds we will be able to expand the park facilities by adding gazebo's, shade structures or other facilities that will make the park more useful for our residents.

#### Personnel Programs

The Village implemented the personnel system approved by the Commission last year. The staff has implemented personnel manuals as well as a Compensation Plan for all positions. This has standardized compensation between similar positions and would be utilized in a performance or merit based compensation plan. The administration is currently negotiating new contracts with both unions representing Village employees. It is anticipated that these new personnel systems will be incorporated into the new contracts.

In the past two budgets some of the police department expenses have been paid utilizing State and Federal forfeiture funds. However, the current budget has shifted some of these expenses back to the General Fund as there are not sufficient funds in the trust account to continue funding these items from this source. The remaining forfeiture funds will be utilized as efficiently as possible, and the Police Chief has requested several new positions in dispatch, as well as some full time and part time uniformed officers. Only one full time dispatcher position is being recommended at this time. There were several capital items that were requested but were not funded. It is recommended that the Commission add these back into the budget should funding from outside resource becomes available.

The Adopted FY 2014 General Fund budget is a total of \$ 5,846,527 as compared to the current FY 2013 budget of \$5,330,317. The funding for the additional expenses is Adopted to be achieved through an increase in the ad valorem tax rate.

Other Funds:

The Utility Funds in FY 2012 and FY 2013 have had several capital projects. These have been completed, or are currently in the permitting stage. The Village has had several large expenditures for infrastructure repairs. The Utility Fund system is getting older and requires an expanded analysis of the entire Utility Fund's infrastructure. The Village had engaged the services of Kimley Horn for this task. This will also include a comprehensive rate study that will assist the Village with implementing a rate structure to meet the long range infrastructure needs of the water, sewer and storm water systems.

The Transportation Fund was established to account for the revenues and expenditures for the CITT surtax monies the Village receives from Miami-Dade. The transit and transportation needs of the Village will be developed within this fund. The Local Option Gas Tax that is levied on gasoline and diesel sales is collected and distributed by the State of Florida. These monies must also be used for transportation needs of the Village and are accounted for in the Streets Fund.

The Debt Service Fund was established to account for the General Obligation Ad Valorem tax revenues and the principle and interest payments on the Village's two (2) GO bond obligations. The current Debt Service millage rate of 1.2335 mills has allowed the Village to fully fund this Debt Service Trust Fund. The amount that is required for funding the FY 2014 debt service is \$661,375 which equates to a millage of 1.0405 to fund the FY 2014 GO Bond debt – a drop of 0.1930 mills.

The Adopted FY 2014 General Fund, Utility Fund, Special Revenue Funds and Capital Funds budget is respectfully submitted for consideration by the Mayor and Commissioners.

The Final General Fund budget is being recommended at a millage rate of 5.4740 mills. The voter approved debt service millage rate to fully fund the GO debt service for FY 2014 is 1.0405 mills and was approved by the Commission at the September 17, 2013 Special Meeting. The two millage rates result in a combined millage rate for FY 2014 of 6.5145 mills.

Thank you for your attention to these issues. Should you have questions or want to discuss the Adopted budget in more detail, please feel free to let me know.

Sincerely,



Frank Rollason  
Interim Village Manager

**FINANCIAL POLICIES AND PROCEDURES**

**Debt Service**

Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity date that exceeds the debt service payment date. Funds shall be managed and invested with the objectives of safety, liquidity and yield (listed in order of priority). The performance of the debt service funds will be measured against the 3-month U.S. Treasury Bill index.

**I. Purpose and Objective** The purpose of this policy is to establish guidelines governing the amount and type of debt issued by the Village of North Bay Village, the issuance process, and the management of the debt portfolio. The Village, in keeping with its Village-wide goals, must issue debt from time to time in order to make certain improvements and to continue to create a positive atmosphere for its inhabitants.

The adoption of a written debt policy by the Village’s Commission and its active use help ensure a consistent approach to debt issuance which will benefit existing and future holders of Village debt. Access to capital markets at reasonable interest rates and credit terms is a fundamental goal that is facilitated through the adoption of appropriate debt policies taking into consideration the amount and types of fixed and variable rate debt given the Village’s risk tolerance to market fluctuations, capital market outlook, future capital needs, credit, rating agency considerations, tax implications and industry competition.

**II. Scope** This policy shall apply to all debt obligations of the Village, whether for the purpose of acquisition or construction of Village assets or the refunding of existing debt.

**III. Exceptions** Exceptions to this policy will be approved by the Village Commission.

**IV. Debt Management Policy**

1. Debt Limits

**a. Legal limits-** The Village shall incur no debt unless the incurrence of such debt is approved by a majority of the Commission. Any General Obligation debt must be approved by the voters. The legal debt limits are set as follows:

- (i) *Acquisition of real property* – The commission may acquire property within or without the corporate limits of the Village for any municipal purpose, in fee simple or any lesser interest or estate, by purchase, gift, devise, or lease provided such amount of expenditure for real property shall not exceed twenty (20) percent of the current annual fiscal budget of the Village.
- (ii) *Capital improvement projects* – The commission may, through proper procedure, propose, undertake and finance capital improvement projects to fulfill the necessary needs of the Village, provided that the amount of total expenditures for all such projects shall not exceed twenty (20) percent of the current annual budget of the Village in any one fiscal year.

- (iii) *Excess of 20 percent of annual budget.* In the event that the Adopted purchase(s) of property and/or total expenditure(s) do exceed twenty (20) percent of the current annual budget of the Village in any fiscal year, then a referendum will be held of the qualified electors of the Village and it shall require a majority of those voting in such election to authorize such projects.

Any funds specifically designated for the particular project, which are received from the Federal Government, State, County or from any source, other than municipal taxation, will not be included in calculating the project cost for the purposes of section 3.06, or the Village Charter

- (iv) *Waiver of referendum.* This referendum requirement may be waived, however, if the commission by four affirmative votes, finds and declares that an emergency exists, and that there is a threat to the health, welfare and safety of the citizens so the Village.
- (v) *Sale and lease of real property.* The commission shall not undertake to sell, mortgage, assign or otherwise dispose of or alienate the title to any real property owned by the Village, without first having secured the approval of the qualified electors of the Village, through a majority vote of the qualified electors participating in a regular or special election for such purpose. Such referendum shall state, generally and in substance, the terms and conditions of the Adopted sale, mortgage, assignment or other disposition or alienation of title.

Except where referendum is otherwise required by Miami-Dade County law, the commission may lease any real property owned by the Village to any other individual, group, business, corporation or other entity for a period not to exceed one (1) year and may renew the lease each year thereafter that it so desires. Leases for a period longer than one (1) year require approval in a referendum by the qualified electors of the Village. However, nothing contained herein shall preclude the Village, without referendum, from leasing Village real property to a governmental agency for governmental use for a period not to exceed ten (10) years; and except as prohibited by the Florida Constitution Miami-Dade County Charter or statutes of this state or restricted in this Charter.

### **Independent audits**

At the beginning of each calendar year, or as soon thereafter as practical, the Commission shall designate one or more qualified certified public accountants, who may be the regular auditors of the Village and who, as of the end of the fiscal year, shall make an independent audit of accounts and other evidences of financial transaction of the Village government. They shall submit their report to the Commission no later than at a regularly scheduled April Commission meeting. A copy of the audit shall be made available for inspection in the office of the Village Manager. The accountants shall have no personal interest, direct or indirect, in the fiscal affairs of the Village. Within specifications approved by the Commission the accountants shall post-audit the books and documents kept by or under the direction of the Village Manager and any and all separate or subordinate accounts kept by any other office, department or agency of the Village government. The Commission may also designate one or more qualified certified public accountants to conduct special audits at other times, or monthly or continuing audits as it may consider in the public interest. A copy of such special audits will also be made available for public inspection.

## **Annual Budget Policies and Procedures**

The Village Manager, at least sixty (60) days prior to the beginning of each fiscal year, shall submit to the Commission a budget and an explanatory budget message in the form and with the contents provided by the Village Charter, (Section 7.03). For such purpose, he shall obtain from the head of each office, department or agency of the Village estimates of revenue and expenditure of that office, department or agency detailed by organization units and character and object of expenditure, and such other supporting data as he may request; together with an estimate of all municipal projects pending, or which such department head believes should be undertaken:

- A. Within the budget year, and
- B. Within the five (5) next succeeding years.

In preparing the budget, the Village Manager shall review and revise the estimates as he may deem advisable.

### **I. Balanced Budget**

Each annual budget Adopted by the Village Commission shall be a balanced budget in accordance with the Village of North Bay Village Code (Section 35.22). A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

### **II. Budget Adoption**

The Commission shall, by resolution, adopt the budget on or before the thirtieth day of September of each year. If it fails to adopt the budget by this date, the Commission, by resolution, may direct that the amounts appropriated for current operation for the current fiscal year shall be deemed Adopted for the ensuing fiscal year for a period of thirty (30) days and renewed by resolution each thirty (30) days with all items in it prorated accordingly, until such time as the Commission adopts a budget for the ensuing fiscal year. A resolution adopting an annual budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated. Village Charter Article VII (Section 7.03.L).

### **III. Specific Appropriation**

Except where formal contracting, bidding, or other procedures are required by law as a condition precedent to the expenditures of funds, the Village Manager is authorized to expend Village funds in accordance with the Village's annual Adopted budget as it may exist from time to time, including all mid-year adjustments, without further action of the Village Commission.

### **IV. Budget Amendments**

The Village's annual budget may be amended from time to time in the following manner:

(A) Minor amendments. Transfers between line items within a departmental budget, or decreases in line items, not amounting to more than 5% of the total budget of each department, may be made by the Village Manager by written statement describing the transfers and the reasons therefore. A copy of such statement shall be filed with the Village Clerk and delivered to the Mayor and each of the Village Commissioners. A copy shall also be posted at a conspicuous place in Village Hall. The transfers shall become effective 14 days after posting, unless within that time, the Mayor or any Village Commissioner shall notify the Village Clerk that they wish the transfer placed upon the Village Commission agenda for consideration by the Village Commission. Any transfer considered by the Commission must be approved by majority vote of the Commission.

(B) Other amendments. All other budgetary transfers shall be approved by resolution of the Village Commission.

(C) Nothing in this section shall authorize the Village Manager to expend unanticipated revenues which may accrue to the Village during the course of the fiscal year, unless and until the unanticipated revenues have been budgeted by the Village Commission.

(Ord. 84-14, passed 10-23-84)

## **V. Budget Basis**

The budgets of the governmental funds (for example, the General Fund, Street Maintenance, Building Fund, and the Debt Service Fund) are prepared on a modified accrual basis of accounting. This means revenues must be both measurable and available to liquidate liabilities of the current period. Likewise, expenditures generally are recognized when an event or transaction is expected to draw upon current expendable resources. There are no exceptions between the basis of budgeting and the basis of accounting for the governmental funds. Budgets for the proprietary funds and fiduciary funds are Adopted on the accrual basis of accounting, which means transactions and events are recognized as revenues/gains or expenditures/losses when they occur, regardless of the timing of related cash flows. The following are exceptions to the accrual basis of accounting, in the case of proprietary funds:

- Capital outlays are budgeted as expenditures.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of liabilities.

The Village applies all applicable Government Accounting Standards Board (GASB) pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins. During June 1999, GASB issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The Village implemented the new financial reporting requirements of GASB 34. From a budgetary perspective, the statement requires a budget to actual comparison, showing both the original Adopted budget and the final working budget.

## **Enterprise Funds**

The Utility Fund and Stormwater Fund are budgeted on a full accrual basis. Expenditures are recognized when a commitment is made, but revenues are also recognized when they are earned and obligated to the Village.



## **Investment Policy**

It is the policy of the Village of North Bay Village (the "Village") that all available funds shall be invested in conformance with these legal and administrative guidelines.

Effective cash management is recognized as essential to good fiscal management. An effective cash management and investment policy will be pursued to take advantage of investment interest as viable and material revenue to all operating and capital funds. The Village's portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and federal law.

Investments shall be made with the primary objectives in order of importance:

- ❖ Safety,
- ❖ Liquidity, and
- ❖ Risk-appropriate Yield.

To ensure these objectives are attained, the Village will pursue:

- ❖ Preservation of capital and protection of principal,
- ❖ Maintenance of sufficient liquidity to meet operating needs,
- ❖ Security of Village funds and investments,
- ❖ Diversification of investments to avoid unreasonable or avoidable risks, and
- Optimization of interest earnings.

This Policy is to be authorized by the Village Commission in accordance with Chapter 218, Section 415 of the Florida Statutes.

## **Annual Investment Policy Review**

The Policy shall be subject to revisions consistent with changing laws, regulations, and needs of the Village. The Village Commission shall review the Policy on an annual basis and adopt a resolution stating that it has reviewed the Policy and approves any changes or modifications.

## **Fund Balance/Retained Earnings Reserves**

The Village shall maintain 20% of the current fiscal year general fund and Utility Fund as a reserve fund balance/retained earnings balance. The fund balance/retained earnings may be utilized for the following purposes: unscheduled natural disasters/emergencies, unanticipated capital improvements and infrastructure needs, unforeseen contingent liabilities, acts of God or war, for the emergency health, safety, and welfare needs of the Village. For a more detailed discussion of the Fund Balance/Retained Earnings Reserves please refer to section 35.22 in the Village's Code.

## **Revenue Policies**

1. The Village will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
2. The Village will attempt to obtain additional major revenue sources as a way of ensuring a balanced budget.
3. The Village will establish user charges and fees at a level to recover the full cost (direct and indirect) of providing the service in the Utility Fund, which is self-sustaining.
4. The Village will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.
5. The Village will consider market rates and charges levied by other public and private organizations for similar services in establishing fees and charges.

## Budget Calendar Fiscal Year 2014

APR 30	Distributed budget documents to departments
MAY 25	Capital projects due into finance
MAY 25	Department budgets due to finance
JUNE 6	Final submittal to finance of department changes to budget request
JUNE 20-27	Village Manager and finance reviews budgets with departments
JULY 1	DR-420 Form received from County Property Appraiser
JULY 18	Proposed budget submitted to Village Commission
JULY 25	School Board first budget public hearing
JULY 31	North Bay Village's special budget meeting on preliminary FY 2014 budget and a regular Commission meeting to consider and adopt the Tentative Millage rate and set the Public Hearing dates and time
AUGUST 2	Final submission of DR-420 forms to County Property Appraiser a. Submit tentative millage rate b. Submit the current roll back rate c. Submit time, date and place of public hearings
SEPTEMBER 3	School Board final budget hearing
SEPTEMBER 10	County first budget hearing
SEPTEMBER 17	North Bay Village's first public hearing on the proposed millage tax rate, FY 2014 budget. Adopt tentative Millage Rate and tentative budget
SEPTEMBER 19	County final budget hearing
SEPTEMBER 25	North Bay Village's final public hearing on the final millage tax rate and adoption of the FY 2014 budget
OCTOBER 1, 2013	FY 2014 Annual budget starts



Reset Form

Print Form

## CERTIFICATION OF TAXABLE VALUE

DR-420  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Year : 2013	County : MIAMI-DADE
Principal Authority : CITY OF NORTH BAY VILLAGE	Taxing Authority : CITY OF NORTH BAY VILLAGE

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1.	Current year taxable value of real property for operating purposes	\$	648,027,345	(1)
2.	Current year taxable value of personal property for operating purposes	\$	21,046,400	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	669,073,745	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	1,922,613	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	667,151,132	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	623,760,041	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (9)

<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
<b>SIGN HERE</b>	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	7/1/2013 4:03 PM	

**SECTION II : COMPLETED BY TAXING AUTHORITY**

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		4.7772 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	2,979,826	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	2,979,826	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	667,151,132	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		4.4665 per \$1000	(16)
17.	Current year proposed operating millage rate		7.5000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	5,018,053	(18)

Continued on page 2



## CERTIFICATION OF VOTED DEBT MILLAGE

Print Form

DR-420DEBT  
R. 6/10  
Rule 12DER11-10  
Florida Administrative Code  
Eff. 05/11

Year : 2013		County : MIAMI-DADE	
Principal Authority : CITY OF NORTH BAY VILLAGE		Taxing Authority : CITY OF NORTH BAY VILLAGE	
Levy Description : VOTED DEBT			
<b>SECTION I: COMPLETED BY PROPERTY APPRAISER</b>			
1.	Current year taxable value of real property for operating purposes	\$ 648,027,345	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 21,046,400	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 669,073,745	(4)
<b>SIGN HERE</b>	<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser : Electronically Certified by Property Appraiser		Date : 7/1/2013 4:03 PM
<b>SECTION II: COMPLETED BY TAXING AUTHORITY</b>			
5.	Current year proposed voted debt millage rate	1.0405	per \$1,000 (5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	0.0000	per \$1,000 (6)
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b> I certify the proposed millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :
	Title : CITY MANAGER	Contact Name and Contact Title : BERT WRAINS, CGFO, FINANCE DIRECTOR	
	Mailing Address : 1700 KENNEDY CAUSEWAY, SUITE 132	Physical Address : 1700 KENNEDY CAUSEWAY, SUITE 132	
	City, State, Zip : NORTH BAY VILLAGE, FL 33141	Phone Number : 305/756-7171	Fax Number : 305/756-7722

### INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

**Section I: Property Appraiser**

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

**Section II: Taxing Authority**

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

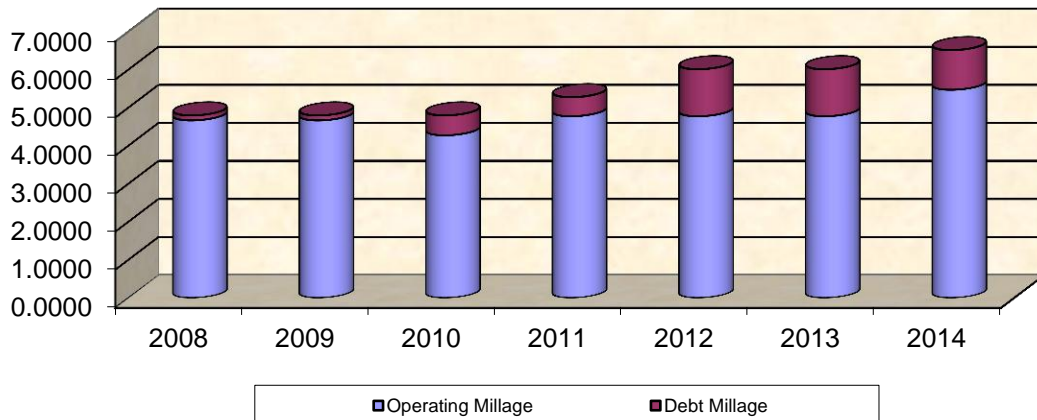
All forms for taxing authorities are available on our website at <http://dor.myflorida.com/dor/property/trimmax.html>

## TAX RATE COMPARISON

TAX RATE COMPARISON				TAX ROLL COMPARISON	
Fiscal Year	General Fund	Debt Service	TOTAL	Fiscal Year	Taxable Value
1991	4.4730	0.781	5.254	1991	\$ 198,315,763
1992	4.9900	0.796	5.786	1992	\$ 201,500,493
1993	5.4000	0.68	6.08	1993	\$ 200,341,476
1994	5.6200	0.67	6.29	1994	\$ 197,467,210
1995	5.1120	0.631	5.743	1995	\$ 205,281,409
1996	5.0730	0.641	5.714	1996	\$ 209,085,760
1997	5.1190	0.654	5.773	1997	\$ 212,927,190
1998	4.8870	0.626	5.513	1998	\$ 221,773,650
1999	4.8870	0.6172	5.5042	1999	\$ 227,572,848
2000	4.8870	0.568	5.455	2000	\$ 240,381,315
2001	5.2300	0.5538	5.7838	2001	\$ 248,830,321
2002	5.7642	0.5169	6.2811	2002	\$ 253,254,682
2003	5.7642	0.4481	6.2123	2003	\$ 293,815,457
2004	5.8094	0.4029	6.2123	2004	\$ 324,965,284
2005	5.9250	0.2873	6.2123	2005	\$ 502,503,719
2006	5.9783	0.234	6.2123	2006	\$ 606,687,342
2007	5.9000	0.198	6.098	2007	\$ 726,025,509
2008	4.6697	0.129	4.7987	2008	\$ 979,310,707
2009	4.6697	0.129	4.7987	2009	\$ 1,162,487,427
2010	4.2772	0.5215	4.7987	2010	\$ 939,526,353
2011	4.7772	0.5008	5.278	2011	\$ 691,801,219
2012	4.7772	1.2355	6.0127	2012	\$ 644,791,383
2013	4.7772	1.2355	6.0127	2013	\$ 636,142,982
2014	5.4740	1.0405	6.5145	2014	\$ 669,073,746

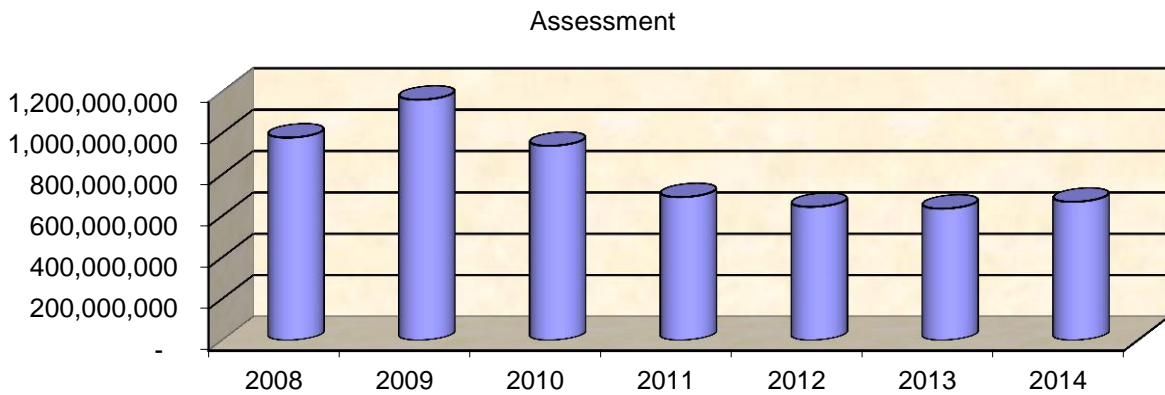
## AD VALOREM TAX GRAPHS

### 7 Year Tax Rates



	2008	2009	2010	2011	2012	2013	2014
Operating Millage	4.6697	4.6697	4.2772	4.7772	4.7772	4.7772	5.4740
Debt Millage	0.1290	0.1290	0.5215	0.5008	1.2355	1.2355	1.0405
Total Millage	4.7987	6.2123	4.7987	5.2780	6.0127	6.0127	6.5145

### 7 Year Property Assessments



Tax Year	2008	2009	2010	2011	2012	2013	2014
Assessment	979,310,707	1,162,487,427	939,526,353	691,801,219	644,791,383	636,142,982	669,073,746

**PROPERTY TAX IMPACT/AVERAGE HOME**

<b>OPERATING MILLAGE RATE (\$) FOR A HOME APPRAISED AT \$250,000</b>		
	<b>ADOPTED FY 2013 MILLAGE RATE AT</b>	<b>PROPOSED FY 2014 MILLAGE RATE AT</b>
	<b>4.7772</b>	<b>5.4740</b>
TAXABLE VALUE OF HOME	\$ 250,000	\$ 250,000
DIVIDED BY \$1,000	\$ 250	\$ 250
MULTIPLIED BY MILLAGE RATE	\$ 1,194	\$ 1,369
(DECREASE) / INCREASE MUNICIPAL TAX		\$ 174

<b>DEBT MILLAGE RATE (\$) FOR A HOME APPRAISED AT \$250,000</b>		
	<b>ADOPTED FY 2013 DEBT MILLAGE RATE AT</b>	<b>PROPOSED FY 2014 DEBT MILLAGE RATE AT</b>
	<b>1.2355</b>	<b>1.0405</b>
TAXABLE VALUE OF HOME	\$ 250,000	\$ 250,000
DIVIDED BY \$1,000	\$ 250	\$ 250
MULTIPLIED BY MILLAGE RATE	\$ 309	\$ 260
(DECREASE) / INCREASE DEBT MILLAGE		\$ (49)

# BUDGET SUMMARY

ESTIMATED REVENUES	GENERAL FUND	BUILDING FEE FUND	STREET MAINTENANCE FUND	AFTER SCHOOL & SUMMER FUND	TRANSPORTATION FUND	CAPITAL FUND	WATER SEWER SANITATION	WATER TRUST	SEWER TRUST	SANITATION TRUST	STORM WATER FUND	DEBT SERVICE FUND	TOTAL
<b>TAXES: MILLAGE PER \$1,000</b>													
Ad Valorem Taxes 5.4740 Current Value	3,479,409												3,479,409
Ad Valorem Taxes 1.0405 (voted debt)												661,375	661,375
Local Option Gas Tax			109,826										109,826
Sur-Tax - Transportation					225,000								225,000
Franchise Fees	432,096												432,096
Utility Tax Revenue	765,030												765,030
License & Permits	89,000	376,370											465,370
Grant/Intergovernmental Revenue	738,312		5,300	134,718		137,250							1,015,580
Charges for Services	66,680												66,680
Fine & Forfeitures	202,000												202,000
Miscellaneous Revenue	74,000						7,000						81,000
Debt Proceeds						19,963			211,863				403,825
Water/Sewer/Sanitation Revenue							4,814,500						4,814,500
Water Improvements Trust													-
Sewer Improvement Trust													-
Storm Water Fees											15,000		15,000
<b>TOTAL REVENUES</b>	<b>5,846,527</b>	<b>376,370</b>	<b>115,126</b>	<b>134,718</b>	<b>225,000</b>	<b>329,213</b>	<b>4,821,500</b>	<b>0</b>	<b>211,863</b>	<b>0</b>	<b>115,000</b>	<b>661,375</b>	<b>12,836,692</b>
Transfers In	0	0	210,339	19,938	55,248	0	0	75,000	514,538	65,000	0	0	940,063
Fund Balances/Reserves/Net Assets	1,444,067	0	0	0	122,811	1,231,307	205,043	0	0	0	469,223	0	3,472,451
<b>Total Rev., Transfers &amp; Bal</b>	<b>7,290,594</b>	<b>376,370</b>	<b>325,465</b>	<b>154,656</b>	<b>403,059</b>	<b>1,560,520</b>	<b>5,026,543</b>	<b>75,000</b>	<b>726,401</b>	<b>65,000</b>	<b>584,223</b>	<b>661,375</b>	<b>17,249,206</b>
<b>EXPENDITURES</b>													
Village Commission Department	60,293												60,293
Village Manager Department	217,010												217,010
Village Clerk Department	187,057												187,057
Finance Department	48,240												48,240
Legal Services Department	262,750												262,750
General Government Department	905,915												905,915
Police Department	3,503,769												3,503,769
Recreation/Human Services Dept.	242,531												242,531
Building Department		376,370											376,370
Public Works/Maintenance Division			325,465										325,465
After School & Summer				154,656									154,656
Transportation					403,059								403,059
Capital Projects Fund						1,310,500							1,310,500
Utilities Admin/Water/Sewer/Sanitation							4,372,004						4,372,004
Storm Water											358,968		358,968
Debt Service									226,401			661,375	887,776
Reserve	33,437										0		33,437
<b>TOTAL EXPENDITURES</b>	<b>5,561,002</b>	<b>376,370</b>	<b>325,465</b>	<b>154,656</b>	<b>403,059</b>	<b>1,310,500</b>	<b>4,372,004</b>	<b>0</b>	<b>226,401</b>	<b>0</b>	<b>358,968</b>	<b>661,375</b>	<b>13,749,800</b>
Water Improvement Trust								75,000					75,000
Sewer Improvement Trust									500,000				500,000
Sanitation Improvement Trust										65,000			65,000
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>500,000</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>640,000</b>
<b>TOTAL EXP &amp; CAP IMPROVEMENTS:</b>	<b>5,561,002</b>	<b>376,370</b>	<b>325,465</b>	<b>154,656</b>	<b>403,059</b>	<b>1,310,500</b>	<b>4,372,004</b>	<b>75,000</b>	<b>726,401</b>	<b>65,000</b>	<b>358,968</b>	<b>661,375</b>	<b>14,389,800</b>
Transfers Out	285,525	0	0	0	0	0	654,538	0	0	0	0	0	940,063
Fund Balances/Reserves/Net Assets	1,444,068	0	0	0	0	250,020	0	0	0	0	225,255	0	1,919,343
<b>Total Appropriated Expenditures</b>	<b>7,290,594</b>	<b>376,370</b>	<b>325,465</b>	<b>154,656</b>	<b>403,059</b>	<b>1,560,520</b>	<b>5,026,543</b>	<b>75,000</b>	<b>726,401</b>	<b>65,000</b>	<b>584,223</b>	<b>661,375</b>	<b>17,249,206</b>
THE TENTATIVE, ADOPTED AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD													



## ***FUND STRUCTURE***

### **Governmental Funds Group – General Fund**

General Fund

Building Fee Fund

Street Maintenance Fund

### **Non-Major Governmental Funds Group – Special Revenue Funds**

After School & Summer Fund

Transportation Fund

Parks Improvements Fund

### **Governmental Funds Group – Debt Service Fund**

Debt Service Fund – Series 2010 and 2010 Refunding Note

### **Governmental Funds Group – Capital Projects Fund**

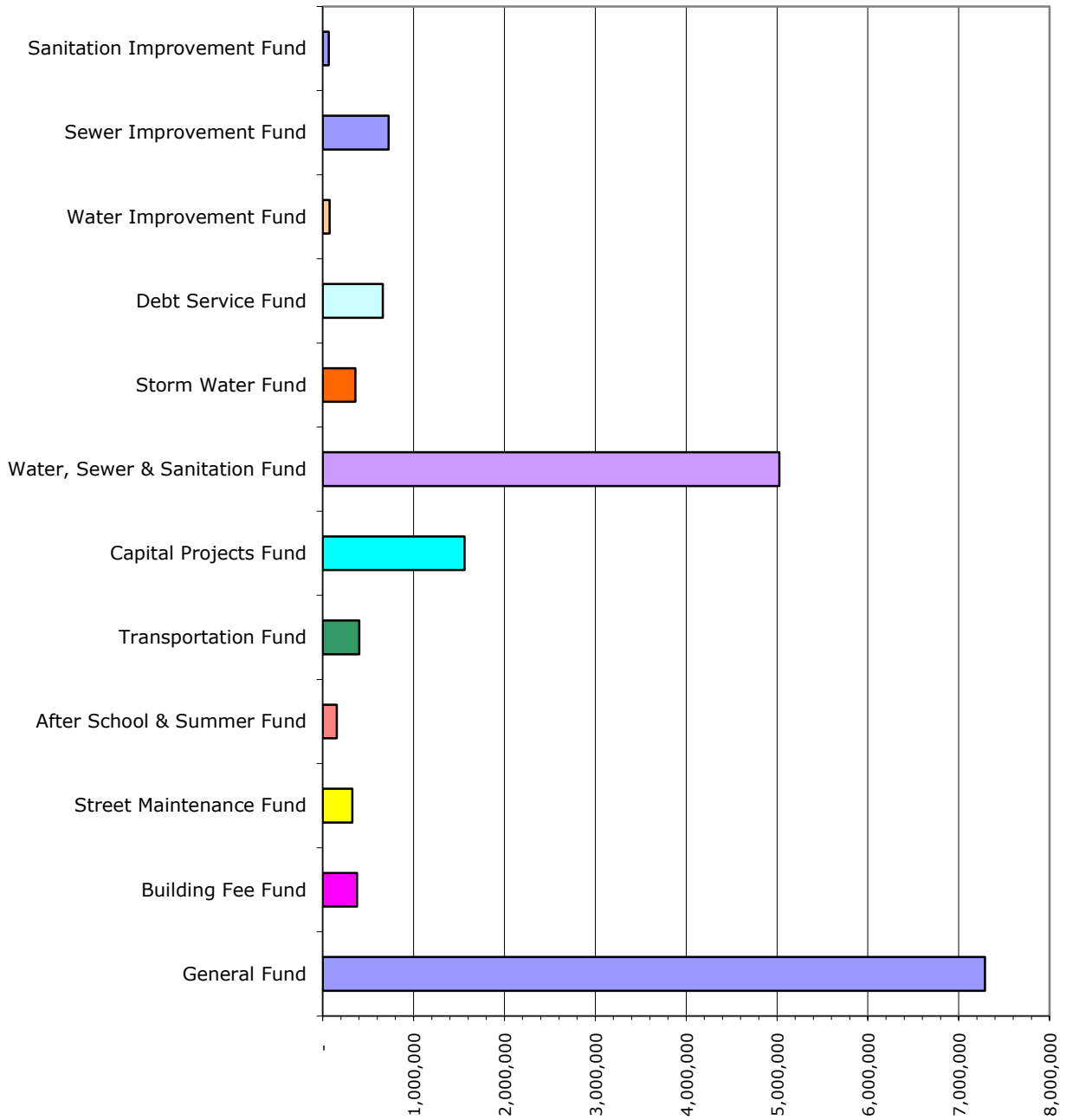
Capital Projects Fund

### **Proprietary Funds Group – Enterprise Funds**

Enterprise Fund – Water, Sewer, Sanitation Fund  
Water, Sewer & Sanitation Improvements Trust Fund

Enterprise Fund – Storm Water Fund

**NORTH BAY VILLAGE**  
**Summary of all Expenditures and Revenues (Balance Budget)**  
**Fiscal Year 2014**



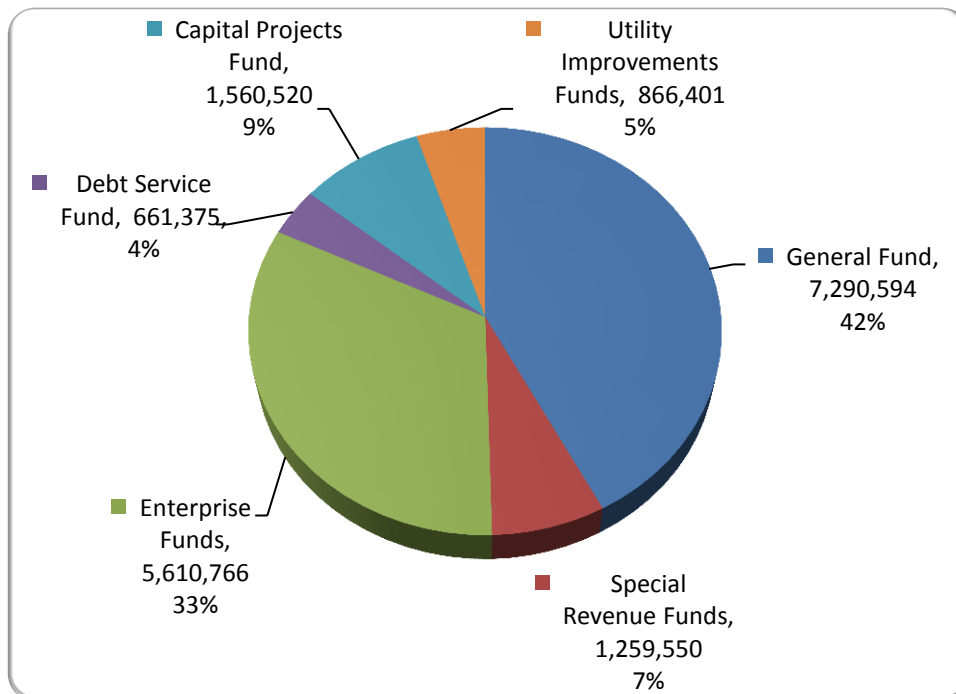
## FINANCIAL SUMMARY

### Budget Format

This Budget is prepared to meet the conformity of the Government Finance Officers Association's (GFOA) recommended budget format for municipal governments. This format provides that the budget be a policy document, financial plan, operations guide, and communications device. The budget, as presented, answers all four criteria while at the same time continuing to ensure that the goals established in the budget process are translated into results with resource allocation.

### Summary of all funds

The total Adopted Fiscal Year 2014 Budget, including revenues, expenditures, inter-fund transfers and fund balances of the Village of North Bay Village is \$17,249,206 . General Fund totals \$7,290,594 , Building Fee Fund \$376,370 , Street Maintenance Fund \$325,465 , After School and Summer Fund \$ 154,656 Transportation Fund \$403,059 , Capital Projects Fund Infrastructure \$1,560,520 , Enterprise Fund-Water, Sewer & Sanitation Utility \$5,026,543 , Storm Water Fund \$584,223 , Water Improvements Trust Fund \$75,000 Sewer improvements Trust Fund \$726,401 Sanitation Improvements Trust Fund \$65,000 and Debt Service Fund \$ 661,375 .



**Fund Balance**

General Fund	FY 2013	FY 2014
Beginning Fund Balance	2,094,122	1,444,067
Total Revenues	5,600,580	5,846,527
Transfer from Utility Fund	-	-
Total Expenditures	(6,005,836)	(5,561,003)
Transfer to Street Maintenance Fund	(169,613)	(210,339)
Transfer to After School & Summer Fund	(19,938)	(19,938)
Transfer to Transportation Fund	(55,248)	(55,248)
Transfer to Capital Fund	-	-
Ending Balance for General Fund	1,444,067	1,444,067
<b>Building Fee Fund</b>		
Beginning Fund Balance	-	-
Total Revenues	163,087	376,370
Transfer from General Fund	-	-
Total Expenditures	(163,087)	(376,370)
Ending Balance for Building Fee Fund	-	0
<b>Street Maintenance Fund</b>		
Beginning Fund Balance	-	-
Total Revenues	109,072	115,126
Transfer from General Fund	218,318	210,339
Total Expenditures	(327,390)	(325,465)
Ending Balance for Street Maintenance Fund	-	-
<b>After School &amp; Summer Fund</b>		
Beginning Fund Balance	-	-
Total Revenues	134,720	134,718
Transfer from General Fund	27,445	19,938
Total Operating Expenditures	(162,165)	(154,656)
Ending Balance for After School & Summer Fund	-	-
<b>Transportation Fund</b>		
Beginning Fund Balance	427,634	122,811
Total Revenues	236,264	225,000
Transfer from General Fund	(55,248)	55,248
Total Operating Expenditures	(485,839)	(403,059)
Transfer to Capital Fund	-	-
Ending Balance for Transportation Fund	122,811	0
<b>Debt Service Fund</b>		
Beginning Fund Balance	(24,141)	-
Total Revenues	692,813	661,375
Total Expenditures	(668,672)	(661,375)
Ending Balance for Debt Service Fund	-	-
<b>Sub-Total Ending Fund Balance</b>	<b>1,566,878</b>	<b>1,444,067</b>

**Fund Balance**

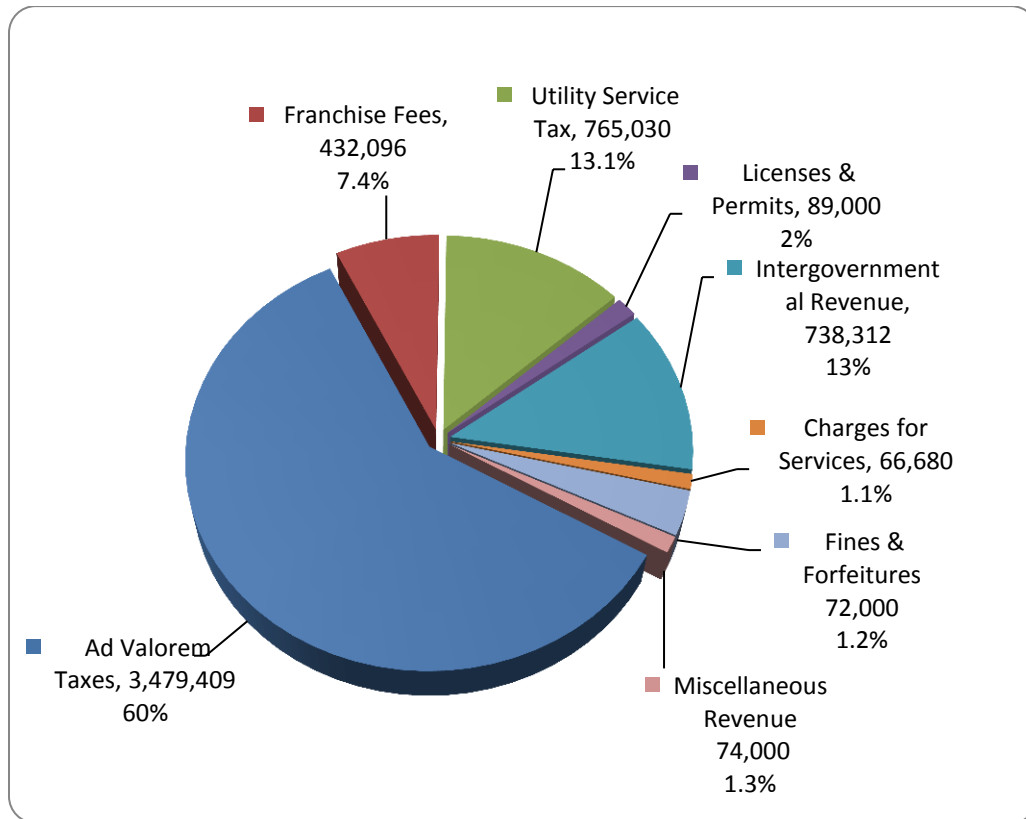
<b>Capital Fund</b>		
Beginning Fund Balance	1,277,922	1,231,307
Total Revenues	23,217	329,213
Transfer from Park Improvements Fund	77,432	-
Transfer from Transportation Fund	-	-
Total Operating Expenditures	(147,263)	(1,310,500)
Ending Balance for Capital Fund	1,231,307	250,020
<b>Water/Sewer/Sanitation Fund</b>		
Beginning Fund Balance	6,232	205,043
Total Revenues	4,730,643	4,821,500
Total Expenditures	(4,083,966)	(4,372,004)
Transfer to General Fund	-	-
Transfer to Water Improvement Trust Fund	(50,000)	(75,000)
Transfer to Sanitation Improvement Trust Fund	(63,000)	(65,000)
Transfer to Sewer Improvement Trust Fund	(334,867)	(514,538)
Ending Balance for Water/Sewer/Sanitation Fund	205,043	0
<b>Water Trust Fund</b>		
Beginning Fund Balance	-	-
Total Revenues	-	-
Transfer from Water Operations	75,000	75,000
Total Capital Improvement	(75,000)	(75,000)
Ending Balance for Water Improvements Trust Fund	-	-
<b>Sewer Trust Fund</b>		
Beginning Fund Balance	-	-
Total Revenues	339,174	211,863
Transfer from Sewer Operations	325,498	514,538
Total Expenditures	(239,159)	(226,401)
Total Capital Improvements	(425,513)	(612,495)
Ending Balance for Sewer Trust Fund	-	(112,495)
<b>Sanitation Trust Fund</b>		
Beginning Fund Balance	-	-
Total Revenues	-	-
Transfer from Water Operations	63,000	65,000
Total Capital Improvement	(63,000)	(65,000)
Ending Balance for Sanitation Improvements Trust Fund	-	-
<b>Stormwater Fund</b>		
Beginning Fund Balance	432,191	469,223
Total Revenues	213,667	115,000
Total Expenditures	(176,635)	(358,968)
Transfer to Sewer Improvements	-	-
Ending Balance for Stormwater Fund	469,223	225,255
<b>Sub-Total Ending Fund Balance</b>		
	1,905,573	362,780
<b>Total Ending Fund Balance</b>		
	3,472,451	1,806,848

## Summary of General Fund

### General Fund Revenues

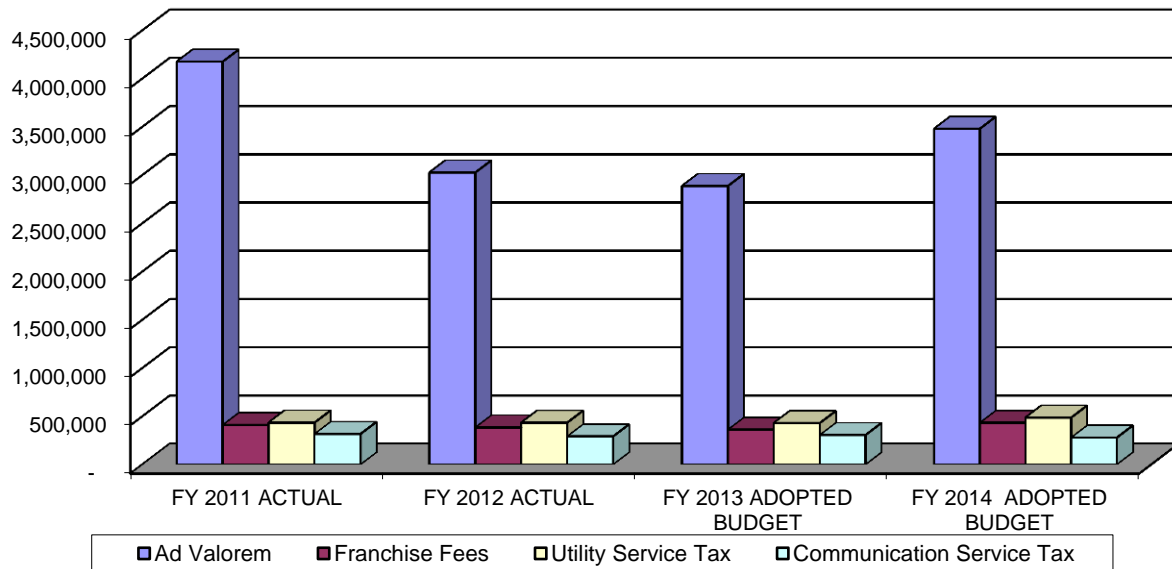
The General Fund is used to account for resources and expenditures that are available for the general operation of the Village government.

The revenues available for allocation in the 2014 Fiscal Year General Fund Adopted Budget total \$ 5,846,527 . This is an increase of \$ 933,577 over the current year budget.



### **Locally Levied Taxes**

This category includes Ad Valorem Taxes, Franchise Fees, Utility Taxes, and the Communications Service Tax. The total revenue amount anticipated from this category is estimated at \$ 4,676,535 . This amount includes \$ 3,479,409 from Ad Valorem Taxes based on operating millage rate of 5.4740. The Adopted debt millage rate is 1.0405. The Adopted operating millage rate increased by 0.6968 and the debt millage decreased by 0.1950 mills compared to last fiscal year. Ad Valorem Taxes increased \$592,376 over the current year, due to an increase in Millage Rate and assessed property value.

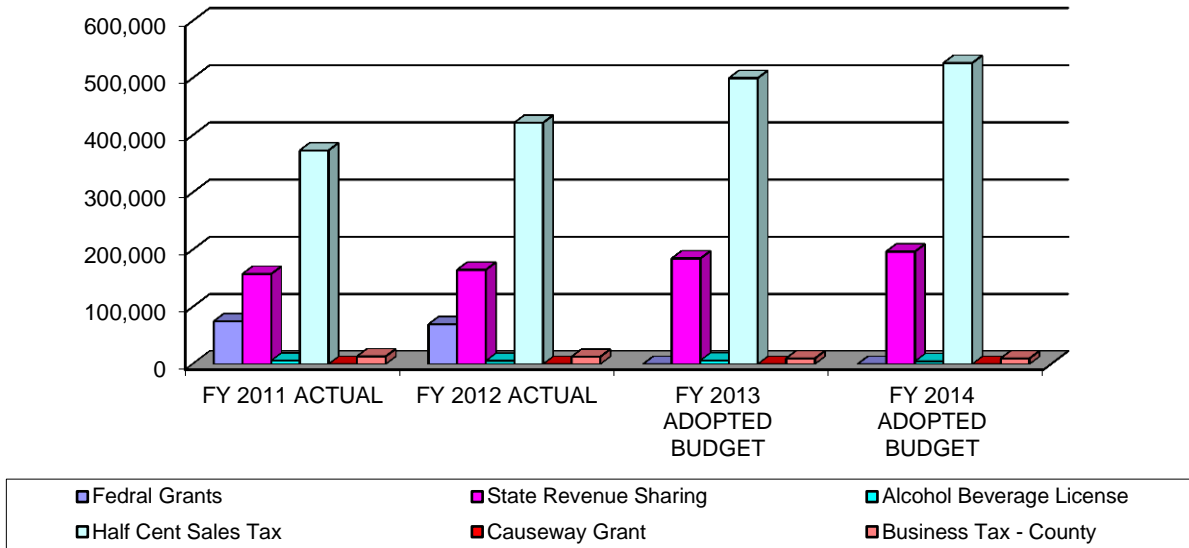


### **Licenses and Permits**

This revenue category represents revenues from Village and County Local Business Tax. Total revenue anticipated to be collected in this category is \$ 89,000 . This is an increase of \$ 21,800 over the current year.

***Intergovernmental Revenues***

Total revenues in this category are projected to reach \$ 738,312 representing an increase of \$ 37,044 .



***Charges for Services***

This category is composed of revenues relating to services provided by the Village, such as Record Research Fee, Passport Fees and Advertising Fees. The total revenue anticipated to be collected in this category is \$66,680 and represents an increase of \$16,780 from the current year’s budget.

***Fines and Forfeitures***

Revenues projected to be available for allocation from this category total \$202,000 . This is an increase of \$130,000 primarily from red light camera citation fees.



### ***Miscellaneous Revenue***

Projected revenues are anticipated to reach \$ 74,000 and are derived from interest earnings on the Village's general fund balance and other miscellaneous revenues that the Village does not account for in other revenue line items. The budget reflects an increase of \$ 35,500 from the current year budget.

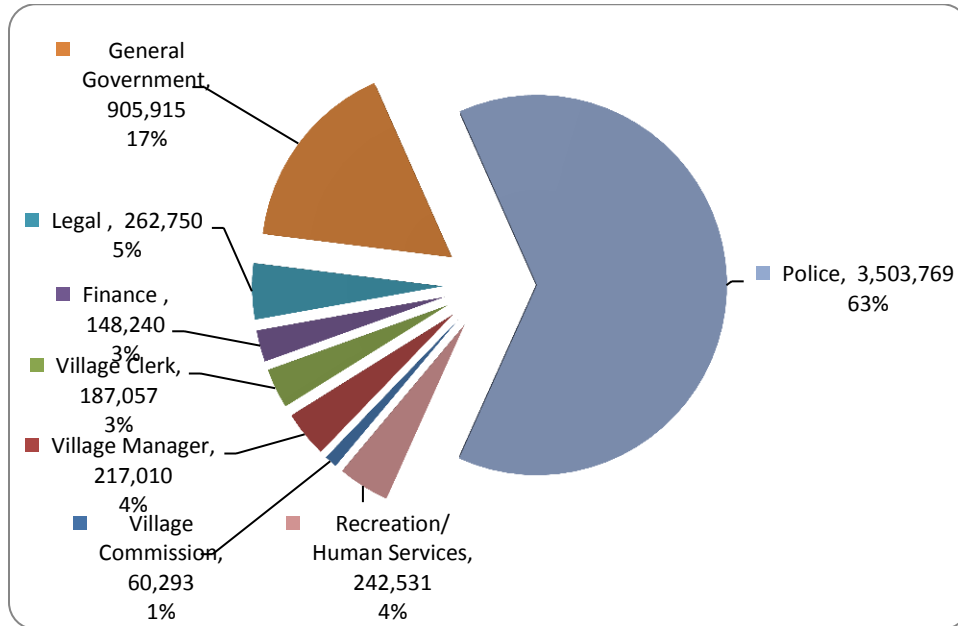
### ***Grants and Other Sources***

The Village was awarded a Children's Grant for After School and Summer Camp. These programs will be aimed at serving the elementary school children living within North Bay Village. The goal is to offer the child enriching activities and to alleviate any circumstances that either the child or parents are going through by the child being able to attend the after school and/or summer camp.

The Village will match the grant by \$19,938 and the Total revenue for the grant is \$134,450.

## General Fund Expenditures

The estimated Fiscal Year 2014 General Fund operating expenditures total \$5,527,566 and are comprised of the following:



## Personnel Services

Personnel Services expenditures reflect the salaries and benefits of full and part time employees of the Village. Personnel Services account for \$3,689,088 or 66.7% of total General Fund Budget. This category reflects an increase of \$167,141 from the current year budget.

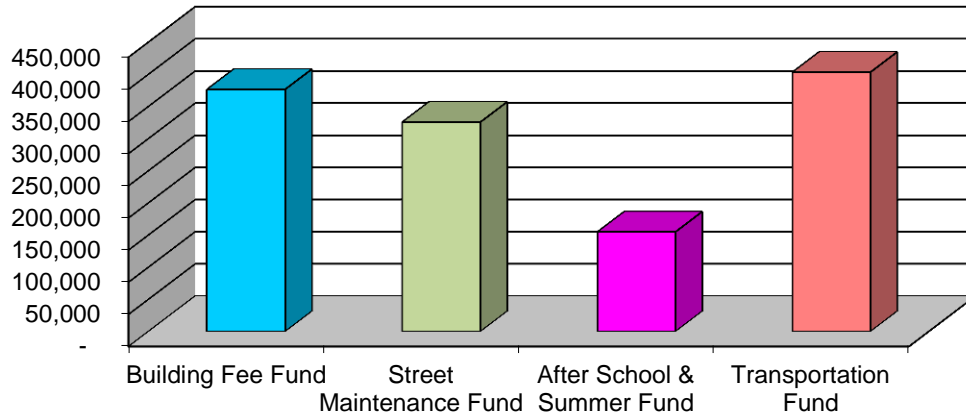
## Operating Expenditures

Operating Expenditures represent the general non-personnel services related costs of the Village and at \$ 1,824,477 represent 33.0% of the General Fund Budget. This category reflects an increase of \$ 541,255 .

## Capital Outlay

With expenses of \$ 14,000 , Capital Outlay represents 0.3% of the Budget.

## SUMMARY OF SPECIAL REVENUE FUNDS



### ***Building Fee Fund***

This fund is used to account for restricted revenues and expenses associated with the Building Department. Fiscal Year 2014 Adopted expenditures include Contractual Services for the Building Department, Permit Clerk's Salary and other miscellaneous expenditures for office needs. The total revenue anticipated to be collected in this category for FY 2014 is \$376,370 this represents an increase of \$ 176,370 over the current years' Budget.

### ***Street Maintenance Fund***

This fund is used to account for restricted local option gas tax revenues and expenditures which are designated by State Statutes for road maintenance and other related expenses. Fiscal Year 2014 Adopted expenditures include repair and maintenance of roads, road drainage, street sweeping, signage and safety, re-striping Village's streets and miscellaneous improvements. Total fund expenditures are \$325,465 . This represents an increase of \$94,627 over the current years' Budget.

### ***Transportation Fund***

This fund is used to account for restricted revenues and expenditures associated with a county levied surtax and designated for public transit & transportation purposes. During Fiscal Year 2014 Adopted revenue & expenditures include a total amount of \$ 403,059 . This represents a decrease of \$ (136,103) over the current years' Budget.

### ***After School & Summer Program Fund***

This fund is used to account for restricted revenues and expenditures associated with the Children's Trust Grant and serving Treasure Island Elementary School. During Fiscal Year 2014 Adopted revenue & expenditures include a grant in the amount of \$ 154,656 .

## Capital Projects Fund

This fund is established to account for restricted funds anticipated from debt proceeds for the following projects: The new Village Hall/Police/Fire Complex, Boardwalk Project, Seawall repairs for Dr. Paul Vogel Community Park. Expenditures budgeted for Fiscal Year 2014 total \$ 1,310,500 .

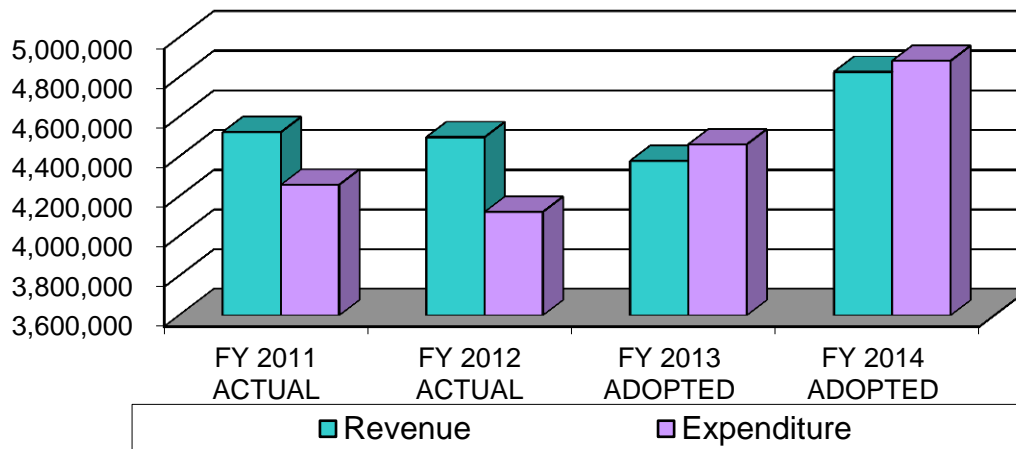
The Fund balance will decrease by more than 25% due to the completion of various capital projects, which include Kennedy Causeway Redevelopment.

## Enterprise Funds

### *Utility Funds - Water, Sewer and Sanitation Fund*

This fund is used to account for the revenues and expenditures associated with the provision of water, sewer and sanitation services to the residents of the Village. The revenues available for allocation in the 2014 Fiscal Year Adopted Budget are \$ 4,821,500 . This is an increase of \$ 447,500 over current years' budget.

**WATER, SEWER AND SANITATION FUND**  
COMPARISON OF CURRENT FINANCIAL  
RESOURCES AND CURRENT EXPENDITURES  
FISCAL YEARS 2011-2014



## Storm Water Fund

This fund is used to account for the revenues and expenditures associated with the provision of storm water services to the residents of the Village. The revenues available for allocation in the 2014 Fiscal Year Adopted Budget are \$ 358,968 .

### BUDGET SUMMARY-UTILITIES FUND & STORM WATER EXPENDITURES

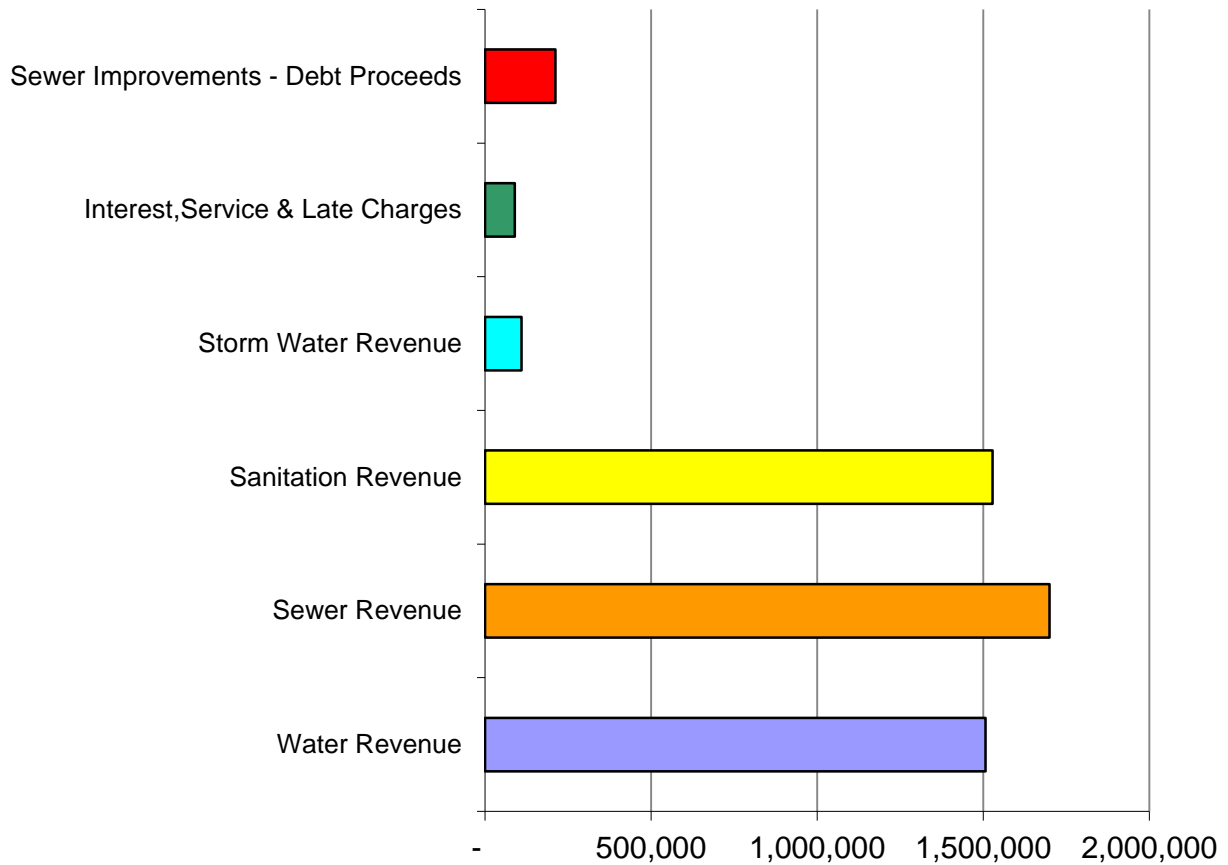
#### UTILITY FUNDS WATER, SEWER, SANITATION

ACTUAL 2010-2011	ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013		ADOPTED BUDGET 2013-2014	% OF TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
883,319	1,049,000	1,005,825	Utilities Administration	1,490,307	34%	484,482
819,433	803,449	760,488	Water	752,772	17%	(7,716)
1,391,561	1,366,388	991,065	Sewer	1,287,590	29%	296,525
978,842	846,789	780,484	Sanitation	799,928	18%	19,444
0	0	200,000	Reserves	41,408	1%	(158,593)
<b>4,073,154</b>	<b>4,065,625</b>	<b>3,737,862</b>	<b>TOTAL</b>	<b>4,372,004</b>	<b>100%</b>	<b>634,143</b>

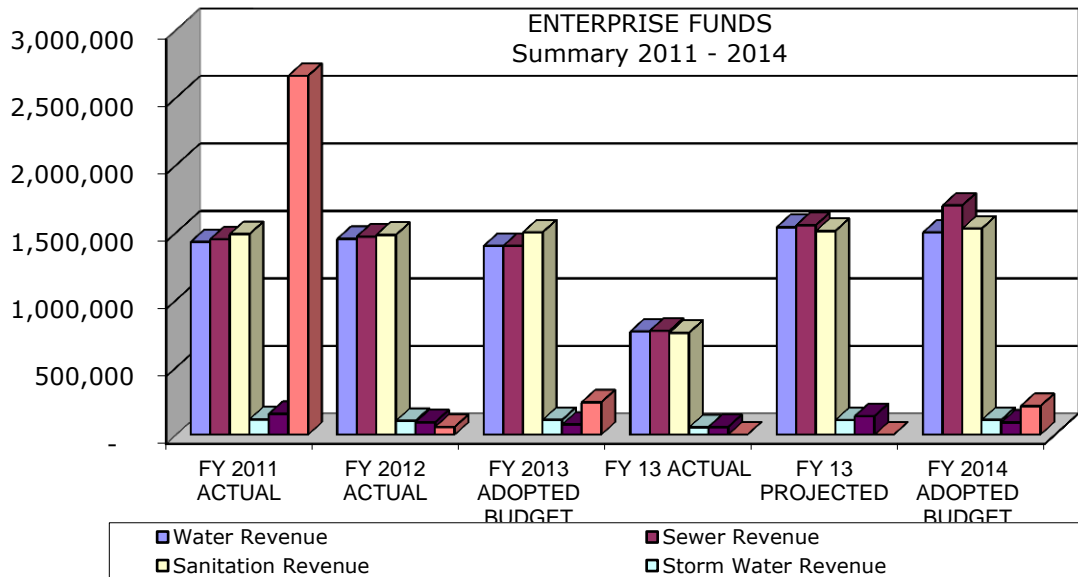
#### STORMWATER FUND

ACTUAL 2010-2011	ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013		ADOPTED BUDGET 2013-2014	% OF TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
52,229	80,973	200,050	Storm Water	358,968	100%	158,918
<b>52,229</b>	<b>80,973</b>	<b>200,050</b>	<b>TOTAL</b>	<b>358,968</b>	<b>100%</b>	<b>158,918</b>

## ENTERPRISE FUNDS-REVENUE SUMMARY FY 2014



## ENTERPRISE FUNDS REVENUE-SUMMARY 2009-2013

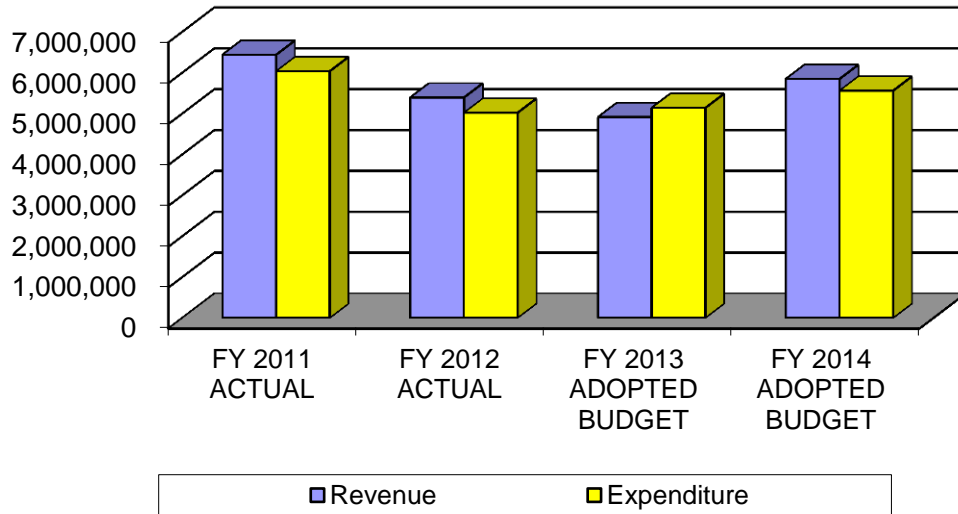


## **Debt Service Fund**

The Village of North Bay Village Debt Service Funds are used to account for the accumulation of resources, payments of general obligation bond principal, Village's Series 2010 debt interest and Series 2010 Refunding Note Project Fund principal. Ad Valorem taxes in the amount of \$ 661,375 will be levied to fund this year's annual debt service requirement.



**GENERAL FUND - COMPARISON OF CURRENT REVENUES AND EXPENDITURES**



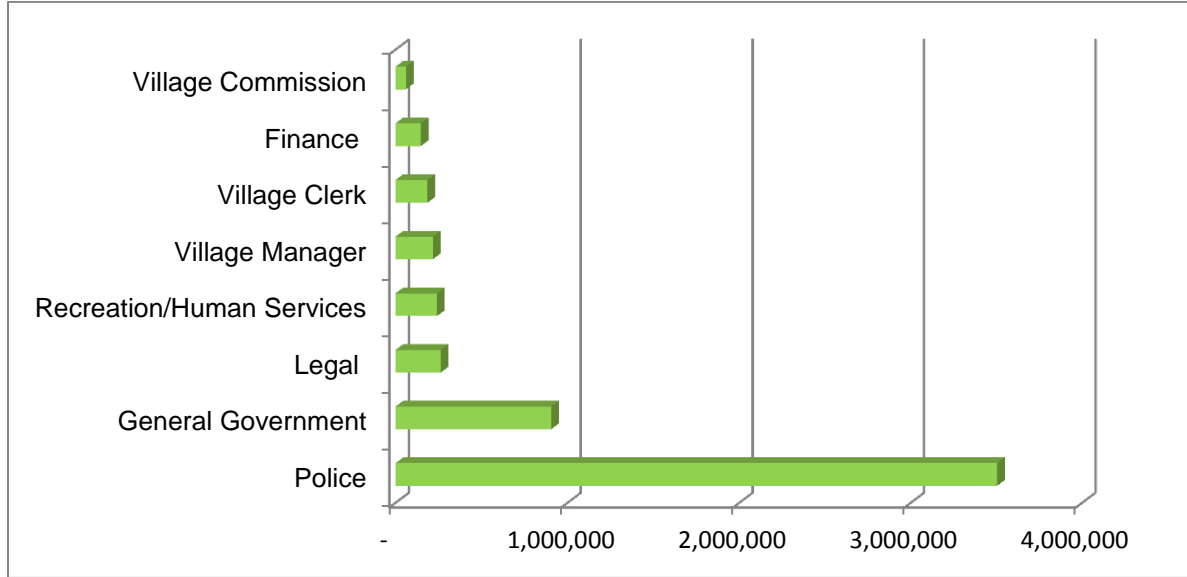
## GENERAL FUND REVENUES & EXPENDITURES

ACCOUNT DESCRIPTION	FY 11	FY 12	FY 13	FY 13	FY 13	FY 14
	ACTUAL	ACTUAL	ADOPTED BUDGET	6 MONTHS ACTUAL	PROJECTED ACTUAL	ADOPTED BUDGET
Ad Valorem Taxes	4,174,918	3,026,564	2,887,033	2,372,377	2,980,457	3,479,409
Franchise Fees	409,809	384,643	361,500	146,355	392,555	432,096
Utility Service Tax	751,469	725,715	736,049	339,982	797,269	765,030
Licenses & Permits	97,752	74,714	67,200	22,665	97,401	89,000
Intergovernmental Revenue	626,074	675,126	701,268	322,915	751,364	738,312
General Service	43,985	63,965	49,400	33,621	66,997	66,680
Fines & Forfeitures	288,020	380,853	72,000	125,242	371,787	202,000
Miscellaneous Revenue	46,545	60,980	38,500	37,703	142,750	74,000
<b>Total Operating Revenues</b>	<b>6,438,572</b>	<b>5,392,561</b>	<b>4,912,950</b>	<b>3,400,860</b>	<b>5,600,580</b>	<b>5,846,527</b>
Other Source-Refunding Debt Proceeds	6,325,000	-	-	-	-	-
Appropriation of Fund Balance	-	-	1,887,784	-	2,094,122	1,444,067
<b>Total Non-Operating Revenues</b>	<b>6,325,000</b>	<b>-</b>	<b>1,887,784</b>	<b>-</b>	<b>2,094,122</b>	<b>1,444,067</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>12,763,572</b>	<b>5,392,561</b>	<b>6,800,734</b>	<b>3,400,860</b>	<b>7,694,702</b>	<b>7,290,594</b>
Village Commission	56,178	50,219	66,966	28,945	63,194	60,293
Village Manager	50,888	134,665	261,087	89,032	243,817	217,010
Village Clerk	175,127	126,196	148,720	78,012	138,841	187,057
Legal Services Department	435,529	511,550	262,750	292,054	532,876	262,750
Finance	123,704	149,840	134,477	51,343	124,740	148,240
General Government	1,166,801	766,196	1,013,571	449,864	1,178,850	905,915
Police	3,897,824	3,247,730	3,182,368	1,712,398	3,652,319	3,503,769
Recreation & Human Svces Dep.	31,791	34,093	69,609	45,403	71,200	242,531
<b>Total Operating Expenses</b>	<b>5,937,842</b>	<b>5,020,490</b>	<b>5,139,548</b>	<b>2,747,051</b>	<b>6,005,836</b>	<b>5,527,565</b>
Compensated Absences Liability-Reserve	-	-	-	-	-	-
Hurricane	100,000	-	-	-	-	-
Charter Required Additional 20% Reserve	-	-	-	-	-	33,437
<b>Non-Operating Expense</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,437</b>
Transfer to State Forfeiture	28,287	-	-	-	-	-
Transfer to Parks Improvements	95,000	-	-	-	-	-
Transfers to After School & Summer Fund	-	-	19,938	-	19,938	19,938
Transfers to Street Maintenance	-	-	115,583	-	169,613	210,339
Transfers to Transportation Fund	-	-	55,248	-	55,248	55,248
Transfer to Storm Water Fund	12	-	-	-	-	-
Transfer to Debt Service Fund	29,230	-	-	-	-	-
<b>Total Operating &amp; Transfers</b>	<b>6,190,371</b>	<b>5,020,490</b>	<b>5,330,317</b>	<b>2,747,051</b>	<b>6,250,635</b>	<b>5,846,527</b>
Fund Balances/Reserves/Net Assets	-	-	1,470,417	-	1,444,067	1,444,068
Total Non- Operating Expense	6,406,098	-	1,661,186	-	1,688,867	1,729,592
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>12,443,940</b>	<b>5,020,490</b>	<b>6,800,734</b>	<b>2,747,051</b>	<b>7,694,702</b>	<b>7,290,594</b>

## GENERAL FUND REVENUES-DETAIL

Locally Levied Taxes	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
<b>Locally Levied Taxes</b>						
Ad Valorem Taxes	4,174,918	3,026,564	2,887,033	2,372,377	2,980,457	3,479,409
Franchise - Sanitation	1,204	1,242	1,000	304	560	1,000
Utility Tax -Electric	416,635	419,114	410,000	195,652	467,367	471,000
Utility Tax - Gas	18,080	15,022	20,000	6,433	15,611	15,000
Communication Service Tax	316,754	291,579	306,049	137,897	314,291	279,030
Franchise Fee - Electric	366,318	347,236	320,000	130,970	354,573	392,596
Franchise Fee - Gas	22,247	17,667	22,000	7,373	20,244	20,000
Franchise Fee - Solid Waste	0	0	0	0	0	0
Franchise - US Postal Service	20,041	18,499	18,500	7,708	17,178	18,500
<b>Sub - Total</b>	<b>5,336,196</b>	<b>4,136,922</b>	<b>3,984,582</b>	<b>2,858,714</b>	<b>4,170,281</b>	<b>4,676,535</b>
<b>Licenses &amp; Permits</b>						
Local Business Tax	89,071	67,604	60,000	18,731	70,000	75,000
Miscellaneous Permits	0	0	1,200	400	840	1,000
Variance Fees	8,381	7,010	6,000	3,534	4,241	6,000
<b>Sub - Total</b>	<b>97,752</b>	<b>74,714</b>	<b>67,200</b>	<b>22,665</b>	<b>97,401</b>	<b>89,000</b>
<b>Intergovernmental Revenues</b>						
Federal Grants	75,089	69,694	0	18,795	55,043	0
State Revenue Sharing	157,673	164,892	184,775	88,270	176,538	196,825
Alcoholic Beverage License	6,213	5,751	6,500	49	5,521	5,000
Local 1/2 Cent Sales Tax	373,587	421,916	499,993	209,434	505,793	526,487
Business Tax - County	13,513	12,873	10,000	6,367	8,469	10,000
<b>Sub - Total</b>	<b>626,074</b>	<b>675,126</b>	<b>701,268</b>	<b>322,915</b>	<b>751,364</b>	<b>738,312</b>
<b>Charges For Services</b>						
Radon Fee	51	0	0	0	0	0
Record Research and Review	35,159	49,992	40,000	27,542	58,259	55,000
Passport Fee	6,575	10,850	7,000	3,800	4,100	7,000
Burglar Alarm Revenues	40	124	0	35	54	0
Advertising / Bus Stop	2,160	3,000	2,400	2,244	4,584	4,680
Advertising / Newsletter	0	0	0	0	0	0
<b>Sub - Total</b>	<b>43,985</b>	<b>63,965</b>	<b>49,400</b>	<b>33,621</b>	<b>66,997</b>	<b>66,680</b>
<b>Fines &amp; Forfeitures</b>						
Court Fines	33,581	45,403	55,000	25,907	69,349	55,000
Police Education	2,909	2,365	2,000	1,212	3,873	2,000
Traffic Safety System	247,188	317,135	0	109,096	211,638	220,000
Traffic Fines to ATS/STATE	4,342	0	0	(23,323)	(96,473)	(100,000)
Code Enforcement Hearing	0	15,950	15,000	12,350	183,400	25,000
<b>Sub - Total</b>	<b>288,020</b>	<b>380,853</b>	<b>72,000</b>	<b>125,242</b>	<b>371,787</b>	<b>202,000</b>
<b>Miscellaneous Revenues</b>						
Interest Earnings	9,933	14,225	10,000	14,165	34,598	30,000
Settlements	0	0	0	0	42,378	0
Park Impact Fees - Admin Fees	0	0	0	0	0	0
Reimbursement-Insurance Claims	8,174	3,754	0	3,011	21,087	0
Reimbursement-School Crossing Guard	1,577	3,534	2,500	246	609	4,000
Reimbursement-Mileage (take home veh)	0	10,495	10,000	5,948	11,590	12,000
Hurricane / Disaster Emergency	7,981	0	0	0	0	0
Other Miscellaneous Revenue	18,330	28,372	15,000	13,058	30,958	25,000
Lobbyist Registration Fee	550	600	1,000	1,275	1,530	3,000
<b>Sub - Total</b>	<b>46,545</b>	<b>60,980</b>	<b>38,500</b>	<b>37,703</b>	<b>142,750</b>	<b>74,000</b>
<b>Transfer in from Utilities</b>						
Refunding Bond Proceeds	6,325,000	0	0	0	0	0
<b>Sub - Total</b>	<b>6,325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>12,779,451</b>	<b>5,609,825</b>	<b>4,912,950</b>	<b>3,400,860</b>	<b>5,600,580</b>	<b>5,846,527</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT



## GENERAL FUND EXPENDITURES BY DEPARTMENT

ACTUAL 2010-2011	ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013		ADOPTED BUDGET 2013-2014	% OF TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
56,178	50,219	66,966	Village Commission Department	60,293	1%	(6,673)
50,888	134,665	261,087	Village Manager Department	217,010	4%	(44,077)
175,127	126,196	148,720	Village Clerk Department	187,057	3%	38,337
123,704	149,840	134,477	Finance Department	148,240	3%	13,763
435,529	511,550	262,750	Legal Services Department	262,750	4%	0
7,420,371	766,196	1,013,571	General Government Department	905,915	15%	(107,655)
3,897,824	3,247,730	3,182,368	Police Department	3,503,769	60%	321,401
31,791	34,093	69,609	Recreation and Human Services Department	242,531	4%	172,922
28,287	0	0	Transfer to State Forfeiture	0	0%	0
95,000	0	0	Transfer to Parks Improvements	0	0%	0
0	0	19,938	Transfers to After School & Summer Fund	19,938	0%	0
0	0	115,583	Transfers to Street Maintenance	210,339	4%	94,756
0	0	55,248	Transfers to Transportation Fund	55,248	1%	0
12	0	0	Transfer to Storm Water Fund	0	0%	0
29,230	0	0	Transfer to Debt Service Fund	0	0%	0
0	0	0	Charter Required Additional 20% Reserve	33,437	1%	33,437
15,000	0	0	Capital Improvements	0	0%	0
100,000	0	0	Hurricane	0	0%	0
<b>12,458,940</b>	<b>5,020,490</b>	<b>5,330,317</b>	<b>TOTAL</b>	<b>5,846,527</b>	<b>100%</b>	<b>516,210</b>

## GENERAL FUND-VILLAGE COMMISSION

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The Village Commission is the Municipal Corporation's legislative body, which acts as the policy-making entity that establishes legislation through ordinances and resolutions to meet the needs of the residents.

### PERFORMANCE INDICATORS

Regular Village Commission meetings are held the second Tuesday of every month at a site determined by the Commission.

Village Commission meetings are noted on the Village's website and the public is always welcome.

Village Commission meetings are also broadcast on North Bay Village TV.

### DEPARTMENT GOALS

- ✦ *Develop a legislative action plan in the best interest of the residents, businesses and visitors of the Village.*
- ✦ *To act as a responsible governing body serving in the best interests of the Village*

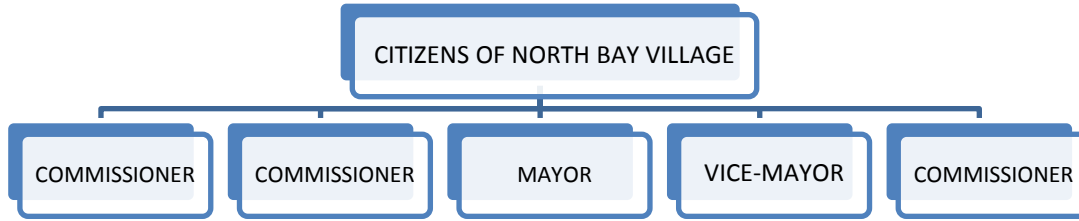
### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ The Village Commission consists of five elected officials; Mayor at large, Vice Mayor and three commissioners; one at large and one representative for each island district, North Bay Island, Treasure Island, Harbor Island.
- ❖ The Village Commission represents the residents and businesses of North Bay Village by formulating Village legislation.
- ❖ Commission activities include regular Commission Meetings the second Tuesday of each month and other meetings necessary to govern the Village of North Bay Village.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	34,807	36,408	37,287	15,102	32,342	35,614
MATERIALS, SUPPLIES, SERVICES	21,370	13,811	29,680	13,843	30,852	24,680
TOTAL OPERATING BUDGET	56,178	50,219	66,966	28,945	63,194	60,293
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>56,178</b>	<b>50,219</b>	<b>66,966</b>	<b>28,945</b>	<b>63,194</b>	<b>60,293</b>

## GENERAL FUND-VILLAGE COMMISSION



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Salaries Commission	32,334	33,714	34,552	13,965	29,958	33,000
Fica	2,473	2,579	2,643	1,068	2,292	2,525
Workers' Compensation	0	115	92	69	92	89
<b>TOTAL PERSONNEL SERVICES</b>	<b>34,807</b>	<b>36,408</b>	<b>37,287</b>	<b>15,102</b>	<b>32,342</b>	<b>35,614</b>
Professional Services	0	0	0	0	0	0
Travel, Conferences & Meetings	21,120	8,747	20,000	10,474	20,713	15,000
Telephone	0	4,204	7,680	3,119	8,140	7,680
Equipment Rental	0	0	0	0	0	0
Special Promotions	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0
Special Department Supplies	0	0	0	0	0	0
Dues, Subscriptions & Memberships	250	860	2,000	250	2,000	2,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>21,370</b>	<b>13,811</b>	<b>29,680</b>	<b>13,843</b>	<b>30,852</b>	<b>24,680</b>
<b>TOTAL OPERATING BUDGET</b>	<b>56,178</b>	<b>50,219</b>	<b>66,966</b>	<b>28,945</b>	<b>63,194</b>	<b>60,293</b>
Office Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
<b>TOTAL NON OPERATING BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>56,178</b>	<b>50,219</b>	<b>66,966</b>	<b>28,945</b>	<b>63,194</b>	<b>60,293</b>

## GENERAL FUND-OFFICE OF THE VILLAGE MANAGER

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The Village Manager is the Chief Executive Officer of the Village, whose primary responsibility is to carry out policies and directives of the Village Commission through the Village Administration and to ensure the proper conduct of the Village's day to day operations.

### DEPARTMENT GOALS

- ✦ *Ensure programs, policies and projects are implemented in Master Plan as Adopted by the Commission.*
- ✦ *Ensure Capital Projects are established and implemented.*
- ✦ *Ensure the FY 2014 Budget and long term plan are Adopted and implemented in accordance with the Vision and Master Plan of the Village.*
- ✦ *Continue to improve communications with the residents.*
- ✦ *Improve existing website.*
- ✦ *Coordinate the application of funding for Capital Projects.*

### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ The Village Manager directs and coordinates the operation of all Village departments. The Village Manager implements policy guidelines established by the Commission. The Village Manager is responsible for making appropriate studies, recommendations, and reports to the Village Commission on all matters of interest or concern to the Village.
- ❖ The Village Manager has the Charter assigned authority to see that all laws and ordinances are enforced, to appoint Village Department Directors with approval of the Commission, and to recommend an annual budget
- ❖ The Village Manager's Office also maintains positive and open relations with the media, Federal, State and County agencies and the general public; and prepares and presents reports to the commission on the daily operation of the Village.
- ❖ The Village Manager is responsible for the preparation of the annual budget and for overseeing the approved annual budget expenditures.

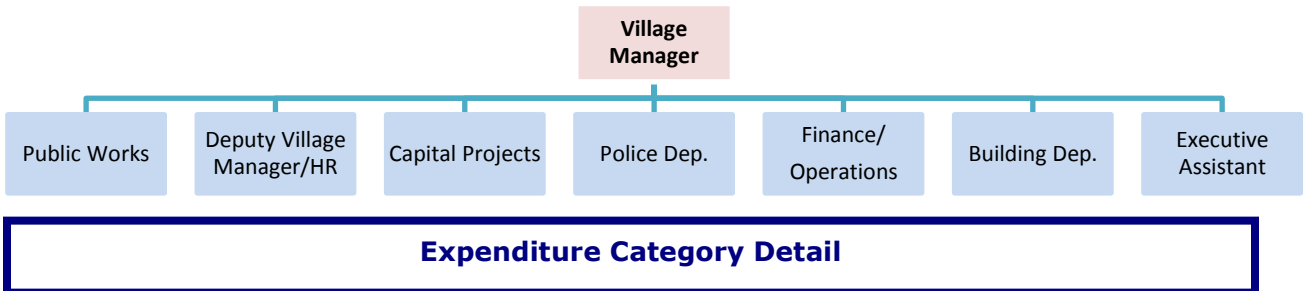
### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED	FY 13 6 MONTHS	FY 13 PROJECTED	FY 14 ADOPTED
PERSONNEL SERVICES	46,653	127,247	252,287	84,138	235,860	207,798
MATERIALS, SUPPLIES, SERVICES	4,235	7,418	8,800	4,894	7,957	9,212
TOTAL OPERATING BUDGET	50,888	134,665	261,087	89,032	243,817	217,010
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>50,888</b>	<b>134,665</b>	<b>261,087</b>	<b>89,032</b>	<b>243,817</b>	<b>217,010</b>

## GENERAL FUND-OFFICE OF THE VILLAGE MANAGER

### Performance Measures:

1. Maintain Expenditures within the approved FY 2014 Budget
2. Recommend & implement a new Harbor Island Parking Plan. Recommend by the end of 1<sup>st</sup> Qtr., implement by the end of 2<sup>nd</sup> Qtr.
3. Recommend & implement Landscaping Improvements to Paul Vogel Park. Recommend by the end of 2<sup>nd</sup> Qtr.-Implement by the end of 3<sup>rd</sup> Qtr.
4. Recommend & Implement Landscaping Improvements to Schoenberger Tot Lot-Recommend by the end of 2<sup>nd</sup> Qtr.-Implement by the end of 3<sup>rd</sup> Qtr.
5. Complete LIUNA Labor Contract Negotiations by the end of 1<sup>st</sup> Qtr.
6. Complete FOP Labor Contract Negotiations by the end of 2<sup>nd</sup> Qtr.
7. Fill approved vacant budgeted personnel positions by the end of 2<sup>nd</sup> Qtr.
8. Prepare & Present FY 2015 Budget by July, 2014.



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	103,523	156,811	284,129	111,759	277,145	261,810
Car Allowance	3,150	3,886	8,400	4,002	6,637	7,200
Fica	4,957	13,039	20,841	7,167	19,939	20,618
Retirement Contributions	6,413	9,628	17,015	6,914	17,148	17,638
Health, Life, Dental	3,096	22,625	65,158	19,210	57,031	43,847
Worker's Compensation	514	758	743	557	758	685
Cost Allocation	(75,000)	(79,500)	(144,000)	(66,000)	(144,000)	(144,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>46,653</b>	<b>127,247</b>	<b>252,287</b>	<b>84,138</b>	<b>235,860</b>	<b>207,798</b>
Travel, Conferences & Meetings	1,447	3,050	2,500	1,856	2,515	2,000
Telephone	2,161	2,937	4,800	1,496	3,592	5,712
R&M Vehicles	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0
Gas and Oil	627	0	0	0	0	0
Special Department Supplies	0	0	0	0	0	0
Dues, Subscriptions & Memberships	0	1,430	1,500	1,244	1,493	1,500
Education & Training	0	0	0	298	358	0
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>4,235</b>	<b>7,418</b>	<b>8,800</b>	<b>4,894</b>	<b>7,957</b>	<b>9,212</b>
<b>TOTAL OPERATING BUDGET</b>	<b>50,888</b>	<b>134,665</b>	<b>218,520</b>	<b>89,032</b>	<b>243,817</b>	<b>217,010</b>
Office Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
<b>TOTAL NON OPERATING BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>50,888</b>	<b>134,665</b>	<b>261,087</b>	<b>89,032</b>	<b>243,817</b>	<b>217,010</b>



## **GENERAL FUND-OFFICE OF THE VILLAGE CLERK**

### **DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE**

The Village Clerk ensures the integrity of municipal governance through the preparation, management, and distribution related to the Village Commission and Advisory Board agendas. This includes: preparation of agenda packages; preparation of Minutes for approval, all necessary arrangements to ensure legal, open, and effective meetings. Any person has access to all the above-mentioned documents of Village Government as it relates to Commission/Advisory Board Meetings. The Village Clerk department oversees the management and maintenance of the permanent Commission adopted Resolutions and Ordinances and causes the ordinances to be printed in the Municipal Code and in an up-to-date-on line code found on municode.com. The online code provides information to elected officials, Village staff, and all other members of the public.

The Village Clerk's Office compiles application packets for Commission appointed Boards/Committees.

The Village Clerk Department also manages the Records Management and supervises the Village's elections.

In addition, the Village Clerk is the keeper of lobbyist registration, bid openings, original contracts, and other records relating to the operation of the Village. The Village Clerk issues Business Tax Receipts, supervises the issuance of passports, and performs other assignments as directed by the Village Charter and the Village Commission

### **DESCRIPTION OF SERVICES AND ACTIVITIES**

- ❖ The Village Clerk prepares the Village Commission agendas, advertise public hearings, post notices, attend and take minutes of all Commission Meetings, administer follow-up of Commission action items and write Resolutions, Ordinances and Proclamations as necessary.
- ❖ Receive and respond to public records requests and inquiries and post legal notices. Prepares posts and distributes monthly calendars. Codifies all ordinances, register lobbyists and ensure compliance with Village regulations.
- ❖ Liaison to Board/Committees relative to memberships advertises vacancies and administers financial disclosure forms. Prepares and distributes agendas for the Planning & Zoning Board Meetings.
- ❖ Scan long-term records, research records upon request, coordinate records disposition destruction with Shred-it recycling in accordance with State law. Maintain all original Village documents (ordinances, resolutions, agreements, etc.).

### **DEPARTMENT GOALS**

- ✱ *Implement and maintain an electronic records management system.*
- ✱ *Implement an electronic Business Tax Receipt Program.*
- ✱ *Assist with the update of the Village Zoning Code.*
- ✱ *Complete and distribute Village Commission and Planning & Zoning Board Meeting agenda packets in a timely manner.*
- ✱ *Administer the publication of the Village Charter and Code.*
- ✱ *Publish notices required by law*
- ✱ *Prepare and distribute recaps of Village Commission Meetings on the website.*
- ✱ *Coordinate with staff for implementation of an electronic Business Tax Receipt program.*
- ✱ *As records custodian for the Village, disseminate information to the public.*

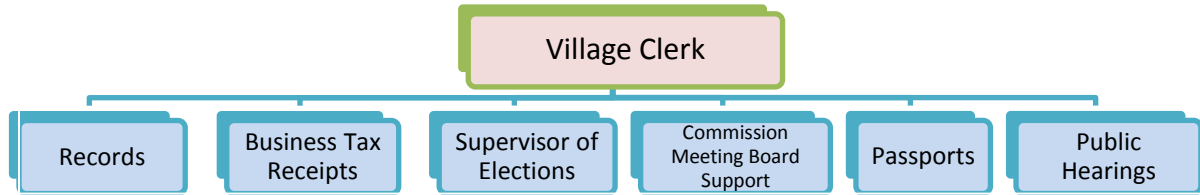
**GENERAL FUND-OFFICE OF THE VILLAGE CLERK**

<b>Performance Measures/Indicators</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Estimated</b>
Number of Business Taxes	272	354	281	241	287
Code Supplements Prepared	2	2	3	4	4
Resolutions Drafted	68	48	61	61	59
Ordinances Drafted	15	10	3	8	9
Municipal Lien Verification Prepared	306	515	403	590	620

**Expenditure Category Summary**

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	151,417	94,138	104,595	54,156	101,637	157,417
MATERIALS, SUPPLIES, SERVICES	23,710	32,058	44,125	23,856	37,204	29,640
TOTAL OPERATING BUDGET	175,127	126,196	148,720	78,012	138,841	187,057
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>175,127</b>	<b>126,196</b>	<b>148,720</b>	<b>78,012</b>	<b>138,841</b>	<b>187,057</b>

## GENERAL FUND-OFFICE OF THE VILLAGE CLERK



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	202,386	139,662	148,761	75,739	144,094	188,178
Car Allowance	1,267	3,683	3,600	1,717	3,497	3,600
Fica Tax	15,347	11,296	11,656	5,756	10,947	14,671
Retirement Contributions	21,763	8,224	8,907	4,293	9,907	22,900
Health, Life, Dental	29,990	20,624	21,286	11,362	22,776	47,578
Workers' Compensation	664	649	386	290	397	489
Cost Allocation	(120,000)	(90,000)	(90,000)	(45,000)	(90,000)	(120,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>151,417</b>	<b>94,138</b>	<b>104,595</b>	<b>54,156</b>	<b>101,637</b>	<b>157,417</b>
Contractual Services - General	0	0	0	0	0	0
Travel, Conferences & Meeting	(275)	225	1,425	1,204	1,783	1,460
Telephone	1,377	600	1,200	813	1,480	1,680
R&M Office Equipment	0	0	0	0	0	0
Advertising	17,364	27,062	18,000	18,041	25,032	18,000
Ordinance Codification	1,091	3,937	8,000	1,495	6,145	8,000
Election Expense	3,994	0	15,000	2,224	2,668	0
Office Supplies	0	0	0	0	0	0
Gas & Oil	0	0	0	0	0	0
Special Department Supplies	0	0	0	0	0	0
Dues, Subscriptions & Memberships	160	235	500	80	96	500
Education & Training	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>23,710</b>	<b>32,058</b>	<b>44,125</b>	<b>23,856</b>	<b>37,204</b>	<b>29,640</b>
<b>TOTAL OPERATING BUDGET</b>	<b>175,127</b>	<b>126,196</b>	<b>148,720</b>	<b>78,012</b>	<b>138,841</b>	<b>187,057</b>
OFFICE EQUIPMENT	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>175,127</b>	<b>126,196</b>	<b>148,720</b>	<b>78,012</b>	<b>138,841</b>	<b>187,057</b>

## GENERAL FUND-FINANCE DEPARTMENT

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The mission of the Finance Department is to account for all financial transactions of the Village using Generally Accepted Accounting Principles to maintain fiscal responsibility, and to provide quality information in a timely manner, while maintaining the highest level of ethical professional standards.

### DEPARTMENT GOALS

- ✦ *Implement new financial accounting and reporting system.*
- ✦ *Monitor and secure funding for voter approved capital projects.*
- ✦ *Ensure grant compliance.*
- ✦ *Review and improve procurement process.*
- ✦ *Reduce accounts receivable and implement performance measures to reflect the difference per year.*
- ✦ *Ensure that Departments and the public have timely and accurate reports.*
- ✦ *Prepare Budget on time and administer carefully during the year.*

### DESCRIPTION OF SERVICES AND ACTIVITIES

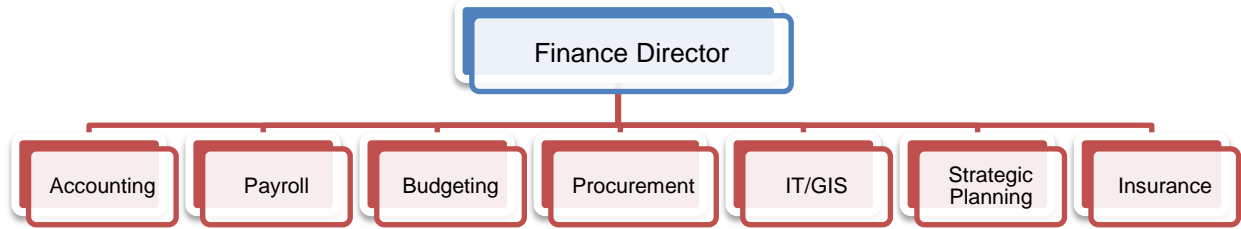
The Finance Department processes and records all fiscal activity of the Village, as well as, manages Village computer hardware and network system. All cash receipts are recorded and deposited intact in the bank. Direct deposits of payroll are prepared biweekly in addition to other related functions as required. All Village expenditures are verified, recorded and disbursed weekly. Utility bills are prepared and mailed on a monthly basis. All the above fiscal information and activity is maintained on the Village's current computer system. All checks, bills and financial statements are generated by the Finance Department.

Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Str.
Complete Annual Financial Report		X		
CAFR Preparation				X
Complete Software Conversion -Utility -Financial -Building/Code			X	X X

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	120,309	146,742	122,132	43,649	111,966	141,330
MATERIALS, SUPPLIES, SERVICES	3,394	3,098	12,345	7,695	12,774	6,910
TOTAL OPERATING BUDGET	123,704	149,840	134,477	51,343	124,740	148,240
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>123,704</b>	<b>149,840</b>	<b>134,477</b>	<b>51,343</b>	<b>124,740</b>	<b>148,240</b>

## GENERAL FUND-FINANCE DEPARTMENT



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	205,227	234,542	246,121	115,424	245,261	263,896
Overtime	0	0	0	876	1,751	0
Car Allowance	2,439	5,326	4,800	2,289	4,663	3,600
Fica Tax	14,666	18,129	18,657	8,452	18,119	20,463
Retirement Contributions	21,759	12,544	13,279	6,573	15,129	26,069
Life, Health, Dental Insurance	49,468	43,292	54,593	17,524	42,344	54,554
Workers' Compensation	751	909	682	512	699	747
Cost Allocation	(174,000)	(168,000)	(216,000)	(108,000)	(216,000)	(228,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>120,309</b>	<b>146,742</b>	<b>122,132</b>	<b>43,649</b>	<b>111,966</b>	<b>141,330</b>
Accounting & Audit	0	0	6,600	6,329	6,329	0
Professional Svc.	0	0	0	0	0	0
Travel, Conferences & Meeting	562	260	1,700	83	2,000	3,980
Telephone	1,202	1,315	2,100	1,283	2,500	1,200
R&M Office Equipment	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0
Gas & Oil	1,216	1,062	0	0	0	0
Special Department Supplies	0	111	300	0	300	250
Dues, Subscriptions & Memberships	415	350	645	0	645	480
Education & Training	0	0	1,000	0	1,000	1,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>3,394</b>	<b>3,098</b>	<b>12,345</b>	<b>7,695</b>	<b>12,774</b>	<b>6,910</b>
<b>TOTAL OPERATING BUDGET</b>	<b>123,704</b>	<b>149,840</b>	<b>134,477</b>	<b>51,343</b>	<b>124,740</b>	<b>148,240</b>
Office Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>123,704</b>	<b>149,840</b>	<b>134,477</b>	<b>51,343</b>	<b>124,740</b>	<b>148,240</b>

## GENERAL FUND LEGAL DEPARTMENT

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The mission of the Legal Department is to provide guidance and assistance on legislative and administrative actions for effective and ethical deliverance of the public trust.

### PERFORMANCE INDICATORS

Evaluate lawsuits to reduce litigations cost.

### DEPARTMENT GOALS

- ✦ Practice preventative law with Village Commission and Village Administration to anticipate and avoid legal issues, challenges and litigation before they arise.
- ✦ Assist Village with contractual issues pertaining to completion of pending capital projects and implementation of new capital projects to ensure the Village is adequately legally protected in design, construction, grant and financing transactions from procurement through project completion.
- ✦ Assist Village on all legal issues pertaining to its Comprehensive Plan and Land Development regulations in all Quasi judicial proceedings.
- ✦ Timely and cost effectively defend all litigation, including administrative labor proceedings, on behalf of the Village, implementing the policy direction of the Village Commission on all litigation matters.
- ✦ Provide guidance to Village Commission, Village Administration and staff on ethics laws, including sunshine law, public records, voting conflicts and gifts.
- ✦ Assist Village Administration with implementation of updated human resources policies and union contracts to ensure Management's ability to effectively manage Village departments.

### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ Advise Village Commission, Village Manager, and Staff on legal issues.
- ❖ Prepare and recommend ordinances, resolutions and contracts.
- ❖ Prosecute Violations of Village ordinances, act as trial and appellate counsel in litigation matters, and represent the Village in all legal proceedings.
- ❖ Provide the Village with superior contracted legal services that are flexible, multi-specialized, and economically competitive. Deliver legal services that are integrated and supportive of other Village departments.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
MATERIALS, SUPPLIES, SERVICES	435,529	511,550	262,750	292,054	532,876	262,750
TOTAL OPERATING BUDGET	435,529	511,550	262,750	292,054	532,876	262,750
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>435,529</b>	<b>511,550</b>	<b>262,750</b>	<b>292,054</b>	<b>532,876</b>	<b>262,750</b>

**GENERAL FUND-LEGAL DEPARTMENT**

**Expenditure Category Detail**

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
General	169,127	146,975	150,000	87,999	196,113	216,000
Other Legal Services	266,402	364,575	150,000	221,066	326,006	75,500
Labor	0	0	0	1,613	48,007	8,500
Cost Allocation	0	0	(37,250)	(18,624)	(37,250)	(37,250)
TOTAL MATERIALS, SUPPLIES, SERVICES	435,529	511,550	262,750	292,054	532,876	262,750
TOTAL OPERATING BUDGET	435,529	511,550	262,750	292,054	532,876	262,750
	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>435,529</b>	<b>511,550</b>	<b>262,750</b>	<b>292,054</b>	<b>532,876</b>	<b>262,750</b>

## GENERAL FUND-GENERAL GOVERNMENT

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

This Department is responsible for managing the Village Post Office and all services that are non-departmental related.

### PERFORMANCE INDICATORS

1. Completion of Safety Manual & begin safety committee meetings-1<sup>st</sup> Qtr.
2. Begin monthly employee trainings 3<sup>rd</sup> Qtr.
3. Begin employee Recognition program 4<sup>th</sup> Qtr.

### DEPARTMENT GOALS

- ✦ *Expand Community Wide Code Enforcement.*
- ✦ *Improve the availability and operation of public services and facilities.*
- ✦ *Promote saving Village's funds and our natural resources by establishing an electronic version of the newsletter.*

### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ The budget reflects services not assigned to a particular department such as the post office, consulting services, utilities, Village-wide general liability insurance, public relations, citizen boards, general fund contingencies and Hurricane Disaster Emergency.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	91,980	34,715	44,769	19,463	34,748	29,930
MATERIALS, SUPPLIES, SERVICES	623,768	648,695	948,801	410,738	1,123,166	862,985
TOTAL OPERATING BUDGET	715,748	683,411	993,571	430,202	1,157,914	892,915
CAPITAL	5,198	13,465	20,000	19,663	20,936	13,000
DEBT SERVICE	6,253,569	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	445,855	69,320	0	0	0	0
TOTAL NON-OPERATING BUDGET	451,053	82,785	20,000	19,663	20,936	13,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,166,801</b>	<b>766,196</b>	<b>1,013,571</b>	<b>449,864</b>	<b>1,178,850</b>	<b>905,915</b>



## GENERAL FUND-GENERAL GOVERNMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	138,459	93,989	76,608	38,984	68,650	77,034
Overtime	14	0	0	0	390	0
FICA	10,385	7,414	5,861	2,897	5,050	5,893
Retirement Contributions	3,604	2,380	1,957	1,060	2,081	2,469
Life, Health & Dental Insurance	7,313	8,536	8,696	4,778	10,843	9,748
Workers' Compensation	3,806	3,151	1,647	1,745	2,735	786
Unemployment Compensation	18,399	246	10,000	0	5,000	0
Cost Allocation	(90,000)	(81,000)	(60,000)	(30,000)	(60,000)	(66,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>91,980</b>	<b>34,715</b>	<b>44,769</b>	<b>19,463</b>	<b>34,748</b>	<b>29,930</b>
Bank fees	7,077	8,308	7,200	500	1,014	1,000
Accounting & Auditing	20,500	17,500	20,500	16,886	20,636	20,500
Professional Services	128,769	156,084	307,000	78,383	347,275	181,000
Traffic Fines due to ATS	0	0	0	0	0	120,000
Contract Services/Data Processing	29,078	33,183	40,100	28,417	48,500	39,500
Contractual Service Medical	275	1,115	500	333	729	500
Travel, Conferences & Meetings	(1,100)	956	1,000	266	619	1,000
Telephone	9,326	8,804	9,000	4,915	9,243	9,000
Postage	7,534	11,631	7,000	6,520	6,211	7,200
Electric, Water, Sewer, & Garbage	3,404	3,670	3,450	1,993	3,354	0
Equipment Rental	9,128	9,945	10,000	4,884	8,311	7,877
Building Lease	171,042	187,502	163,546	85,791	180,544	172,368
General Insurance	70,000	112,681	152,159	113,003	144,933	152,159
R & M Equipment	6,611	8,639	33,082	20,271	36,098	23,082
Promotions - Public Relations	12,206	5,019	2,879	1,616	9,308	2,880
Promotions - Newsletter	10,570	12,023	22,000	0	5,328	37,600
Special Promotions	29,700	15,757	0	5,500	5,702	0
Animal Control	110	898	2,500	(95)	211	2,500
Miscellaneous	0	1,936	0	6	6	0
Office Supplies	15,400	20,988	20,000	16,876	25,643	20,000
Uniforms	0	0	0	0	0	4,000
Copy Machine Supplies	411	160	2,200	0	0	2,200
Gas & Oil	776	464	0	0	0	0
Special Departmental Supplies	18,660	25,741	24,125	21,726	24,798	25,400
Dues, Subscriptions & Memberships	3,871	3,534	3,560	2,950	5,703	3,220
Education & Training	419	2,157	0	0	0	0
Hurricane Disaster Emergency	0	0	0	0	0	0
Compensation/Personnel	0	0	117,000	0	117,000	30,000
Compensated Absences Liability Reserves	70,000	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>623,768</b>	<b>648,695</b>	<b>948,801</b>	<b>410,738</b>	<b>1,123,166</b>	<b>862,985</b>
<b>TOTAL OPERATING BUDGET</b>	<b>715,748</b>	<b>683,411</b>	<b>993,571</b>	<b>430,202</b>	<b>1,157,914</b>	<b>892,915</b>
RESERVES	0	0	0	0	0	0
Buildings	0	4,764	0	0	0	0
Office Equipment	5,198	7,006	20,000	19,663	20,936	13,000
Machinery and Equipment	0	0	0	0	0	0
Audio and video Communications	0	1,695	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>5,198</b>	<b>13,465</b>	<b>20,000</b>	<b>19,663</b>	<b>20,936</b>	<b>13,000</b>
<b>TOTAL DEBT SERVICE</b>	<b>6,253,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Grant Matching Fund	0	0	0	0	0	0
<b>TOTAL GRANTS &amp; AIDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer to After School & Summer Program	0	14,072	0	0	0	0
Transfer to Building Fund	0	0	0	0	0	0
Transfer to Street Maintenance	390,607	0	0	0	0	0
Transfer to Transportation	55,248	55,248	0	0	0	0
Transfer to Utility Fund	0	0	0	0	0	0
Transfer to Debt Service Fund	0	0	0	0	0	0
Transfer to Parks Improvements Fund	0	0	0	0	0	0
Transfer to Storm Water Fund	0	0	0	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>6,704,622</b>	<b>82,785</b>	<b>20,000</b>	<b>19,663</b>	<b>20,936</b>	<b>13,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>7,420,371</b>	<b>766,196</b>	<b>1,013,571</b>	<b>449,864</b>	<b>1,178,850</b>	<b>905,915</b>

## **GENERAL FUND-POLICE DEPARTMENT**

### **DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE**

The Police Department is the division of Village government entrusted with protection of life and property. The Police Department is dedicated to community oriented policing. Specialized patrol units facilitate closer contact with the citizenry.

#### **Mission Statement:**

Provide the best professional Law Enforcement services to our community with the best personnel, through integrity, respect and teamwork.

Value Statement:

Fairness  
Integrity  
Respect  
Service

### **DESCRIPTION OF SERVICES AND ACTIVITIES**

- ❖ The Police Department has the responsibility to provide efficient and effective police services. This includes uniform road patrol with a community policing focus and criminal investigation.
- ❖ The Department develops strategic and tactical plans, providing staffing for special events and natural disasters. Village codes are strictly enforced along with County, State and Federal laws. Emphasis is placed upon the "Community Policing" Philosophy, with high visibility patrol.

### **DEPARTMENT GOALS**

- ✱ *Develop community policing into a department-wide philosophy.*
- ✱ *Develop comprehensive training programs for employees.*
- ✱ *Open avenues of communications between employees and the public.*
- ✱ *Implement performance measurement system to monitor the response time for calls for service.*

## **GENERAL FUND-POLICE DEPARTMENT**

**10/1/2013**

### **Performance Measure #1: Improve Crime Prevention**

The Police Department initiated a Crime Watch Program in the last fiscal year as a method to reduce crime. In fiscal year 2014, the Department will develop data on the program effectiveness and expand the program to include two more blocks.

<b>Crime Prevention</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Achieve Y/N</b>
Develop system to track crimes in Crime Watch Areas.	25%	75%			
Recruit volunteers and Block Captains.	10%	25%	100%		
Train Department employee in Crime Prevention.		50%	50%		
Develop recognition program for Crime Watch volunteers.		25%	25%	50%	
Develop and Implement in house Crime Prevention materials.			50%	50%	
Develop Web Page on Police site for Crime Watch info.		25%	50%	25%	
Conduct analysis on blocks with vs. without Crime Watch.				100%	

### **Performance Measure #2: Reduce Crashes on Kennedy Causeway**

The Police Department has utilized diverse methods to reduce car crashes on Kennedy Causeway in previous fiscal years. This fiscal year, the Department will concentrate selective enforcement efforts on the Causeway to reduce crashes by 5%.

<b>Crash Prevention on Kennedy Causeway</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Achieve Y/N</b>
Conduct Analysis of crashes occurring F/Y 2013.	100%				
Institute enforcement program using Part Time officer.	25%	25%	25%	25%	
Conduct analysis of crashes occurring F/Y 2014.	25%	25%	25%	25%	
Develop pedestrian safety program.		25%	25%	50%	
Develop in house Prevention materials.			50%	50%	
Develop Web Page on Police site for Traffic Safety info.		25%	50%	25%	
Conduct analysis on success.				100%	

### **Performance Measure #3: Improve On-Street Parking for Residents**

Over 5 years ago, the North Bay Village Commission authorized the Village Manager to implement and coordinate Special Parking Districts. One such District was initiated on Harbor Island. During fiscal year 2014, the Police Department, working with Manager's Office and Public Works Department, will modify the Harbor Island Parking District to facilitate the needs of the residents of Harbor Island.

<b>Improve Parking District</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Achieve Y/N</b>
Identify restricted parking hours to best fit the needs.	100%				
Identify Harbor Island properties that have on-site parking.	100%				
Develop revised Harbor Island Parking District.	100%				
Initiate Annual Parking Permits for affected residents.		25%	25%	50%	
Institute Enforcement of parking restrictions.		33%	33%	33%	
Develop Web Page for Parking District Information.		10%	45%	45%	
Research other parking technologies and options.		33%	33%	33%	
Conduct analysis on effectiveness of Parking District.				100%	

**GENERAL FUND-POLICE DEPARTMENT**

**Performance Measure #4: Improve the quality of Life on East Treasure Drive**

The Code Enforcement function of the Police Department has been diligent in past fiscal years in efforts to improve the quality of life in North Bay Village. During this time frame, condominium and apartment complexes on East Treasure Drive have been slow to adapt to the current code. In the 2014 fiscal year, Code Enforcement will concentrate on the East Treasure Drive area to improve the aesthetics and safety in this area.

<b>Improve the quality of Life on East Treasure Drive</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Achieve Y/N</b>
Review the current status of enforcement activities	100%				
Obtain update on progress at 7525 E. Treasure Drive.	100%	25%	25%	25%	
Work with residents and owners to upgrade the properties.	25%	25%	25%	25%	
Develop Web Page for Code Enforcement information.		33%	33%	33%	
Maintain data and information on actions taken.	25%	25%	25%	25%	
Research available on-site and on street parking.			50%	50%	
Conduct analysis on success.				100%	

**Performance Objective #5: Improve appearance on Kennedy Causeway**

The Code Enforcement function of the Police Department has been diligent in past fiscal years in efforts to improve the quality of life in North Bay Village. During Fiscal Year 2014, a concerted program will be instituted to increase code compliance by property owners on Kennedy Causeway.

<b>Improve appearance on Kennedy Causeway</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Achieve Y/N</b>
Document the current status of Kennedy Causeway.	100%				
Identify non-complaint property owners	100%				
Work with residents and owners to upgrade the properties.	25%	25%	25%	25%	
Develop a shared Vision for the Causeway.		33%	33%	33%	
Conduct targeted enforcement on violations.		33%	33%	33%	
Maintain data and information on actions taken.	25%	25%	25%	25%	
Research new technologies and solutions.		33%	33%	33%	
Conduct analysis on success.				100%	

**GENERAL FUND-POLICE DEPARTMENT**

**Expenditure Category Summary**

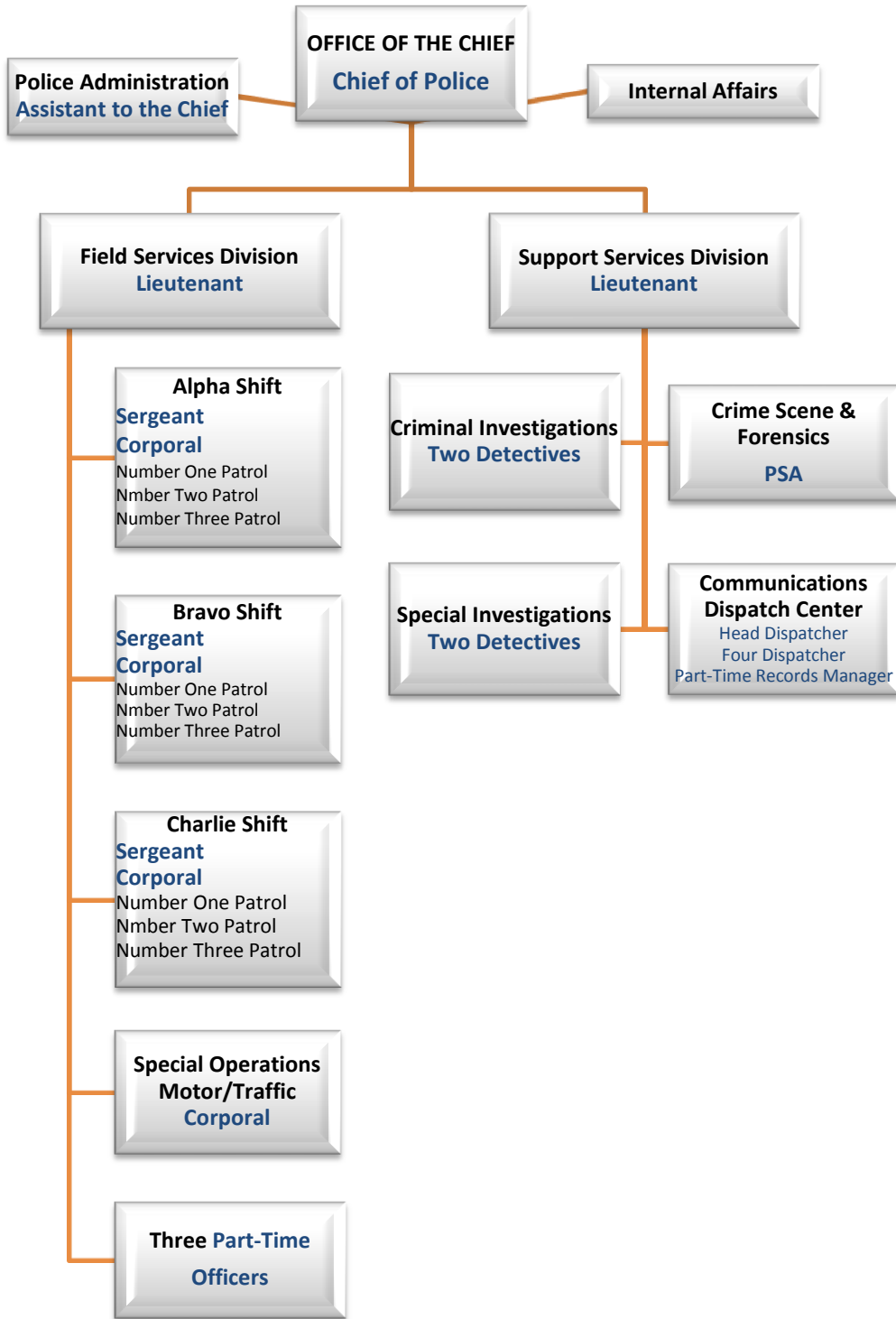
<u>ACCOUNT DESCRIPTION</u>	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	3,626,815	3,023,722	2,933,168	1,455,031	3,209,381	3,095,469
MATERIALS, SUPPLIES, SERVICES	231,243	216,930	247,200	223,747	404,317	408,300
TOTAL OPERATING BUDGET	3,858,058	3,240,652	3,180,368	1,678,777	3,613,698	3,503,769
CAPITAL	20	0	0	33,621	38,621	0
DEBT SERVICE	32,133	0	0	0	0	0
GRANTS & AIDS	7,613	7,078	2,000	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	39,766	7,078	2,000	33,621	38,621	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>3,897,824</b>	<b>3,247,730</b>	<b>3,182,368</b>	<b>1,712,398</b>	<b>3,652,319</b>	<b>3,503,769</b>

## GENERAL FUND-POLICE DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	2,347,568	2,068,403	2,103,898	1,003,493	2,282,060	2,133,751
Overtime	129,191	6,815	10,000	0	(132)	10,000
Education Incentive	18,810	18,560	18,240	9,120	18,492	18,720
Car Allowance	0	0	0	554	2,215	3,600
Clothing Allowance	2,800	3,350	3,600	1,800	3,480	3,000
Fica Tax	181,283	186,479	161,538	72,300	160,427	164,221
Retirement Contributions	446,759	311,676	265,139	152,024	335,382	299,460
Health Ins.	426,137	408,025	381,278	193,392	392,690	468,329
Workers Compensation	74,268	104,413	73,474	64,348	98,767	78,388
Cost Allocation	0	(84,000)	(84,000)	(42,000)	(84,000)	(84,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>3,626,815</b>	<b>3,023,722</b>	<b>2,933,168</b>	<b>1,455,031</b>	<b>3,209,381</b>	<b>3,095,469</b>
Contract Services - Janitorial	122	0	1,000	0	0	1,000
Medical	0	0	500	0	330	6,500
Contract Services - Crossing Guards	0	0	35,000	2,582	17,308	35,000
Travel, Conferences & Meetings	252	530	7,400	2,185	2,637	3,500
Court Standby	702	420	2,000	770	924	1,000
Telephone	23	415	6,500	2,779	6,051	6,500
Electricity & Gas	309	0	500	0	0	0
Building Lease/Rental	0	0	1,000	81	619	0
R & M - Vehicles	43,530	28,408	25,000	7,428	32,519	25,000
R & M - Equipment	1,294	347	1,000	2,414	2,897	1,000
R & M - Radios & Radar	2,885	112	1,500	14	17	3,500
R & M Building	165	754	1,000	213	256	51,000
R & M - Office Equipment	206	0	1,000	41	1,043	0
Traffic Fines due to ATS	0	0	0	126,046	171,696	0
Compensation Personnel	0	0	0	0	0	110,000
Youth Services	2,483	4,023	9,000	1,262	1,641	4,000
Crime Watch / Community Policing	0	777	0	0	0	0
Investigations	6,295	273	1,000	8,742	5,000	0
Office Supplies	6,522	5,351	4,000	1,328	4,230	4,000
Uniforms & Accessories	12,591	13,216	13,800	4,566	12,707	13,800
Uniform Cleaning & Maintenance	8,535	8,949	10,000	3,149	6,072	10,000
Copy Machine Supplies	3,822	42	500	0	0	500
Gas & Oil	124,613	131,806	110,000	52,846	128,277	120,000
Tires	7,877	8,676	5,000	4,021	5,000	5,000
Minor Tools & Equipment	206	345	500	67	159	0
Ammunition	0	0	500	0	0	0
Photography	0	0	500	0	0	0
Special Departmental Supplies	1,819	6,818	4,000	2,089	3,347	2,000
Dues, Subscriptions & Memberships	992	870	2,000	1,125	1,588	2,000
Education & Training	6,000	4,799	3,000	0	0	3,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>231,243</b>	<b>216,930</b>	<b>247,200</b>	<b>223,747</b>	<b>404,317</b>	<b>408,300</b>
<b>TOTAL OPERATING BUDGET</b>	<b>3,858,058</b>	<b>3,240,652</b>	<b>3,180,368</b>	<b>1,678,777</b>	<b>3,613,698</b>	<b>3,503,769</b>
Office Equipment	20	0	0	33,621	38,621	0
<b>TOTAL CAPITAL</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>33,621</b>	<b>38,621</b>	<b>0</b>
Principal	30,285	0	0	0	0	0
Interest	1,848	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>32,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Grants & Aids	7,613	7,078	2,000	0	0	0
<b>TOTAL GRANTS &amp; AIDS</b>	<b>7,613</b>	<b>7,078</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>39,766</b>	<b>7,078</b>	<b>2,000</b>	<b>33,621</b>	<b>38,621</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>3,897,824</b>	<b>3,247,730</b>	<b>3,182,368</b>	<b>1,712,398</b>	<b>3,652,319</b>	<b>3,503,769</b>

# GENERAL FUND-POLICE DEPARTMENT



## GENERAL FUND- RECREATION AND HUMAN SERVICES

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The mission of Recreation & Human Services Department is to enhance the quality of life for residents and visitors of North Bay Village by providing safe public parks and special event activities that are accessible and available to all members of the community.

### DESCRIPTION OF SERVICES AND ACTIVITIES

❖ This department through the management of the Special Events Coordinator plans and implements community-wide special events and programs for various holidays and observances.

### DEPARTMENT GOALS

- ☀ *Continue to improve Village Events in order to promote community Cohesiveness and involvement.*
- ☀ *Promote additional services for elderly and special needs.*

### PERFORMANCE INDICATORS

Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Str.
Halloween and Winter Wonderland Events	X			
Food Trucks for Village / Scholarship program kick off		X		
Farmers Market / Spring egg hunt			X	
July the 4 <sup>th</sup> event				X

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	18,113	18,343	21,109	9,194	18,109	21,531
MATERIALS, SUPPLIES, SERVICES	13,678	15,750	48,500	36,208	53,091	220,000
TOTAL OPERATING BUDGET	31,791	34,093	69,609	45,403	71,200	241,531
CAPITAL	0	0	0	0	0	1,000
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	1,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>31,791</b>	<b>34,093</b>	<b>69,609</b>	<b>45,403</b>	<b>71,200</b>	<b>242,531</b>



## Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	16,174	16,251	19,115	8,170	16,144	19,497
Overtime	0	0	0	0	0	0
Fica	1,237	1,243	1,462	625	1,235	1,492
Health, Life, Dental Ins.	0	0	0	0	0	0
Workers' Compensation	702	849	532	399	731	543
<b>TOTAL PERSONNEL SERVICES</b>	<b>18,113</b>	<b>18,343</b>	<b>21,109</b>	<b>9,194</b>	<b>18,109</b>	<b>21,531</b>
Professional Services	0	0	0	0	1,750	147,000
Public Relations Orange Bowl	0	0	0	4,591	4,591	0
Special Events	13,678	15,750	48,500	31,618	46,750	73,000
CNG, Gasoline & Oil	0	0	0	0	0	0
Tires	0	0	0	0	0	0
Special Department Supplies	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>13,678</b>	<b>15,750</b>	<b>48,500</b>	<b>36,208</b>	<b>53,091</b>	<b>220,000</b>
<b>TOTAL OPERATING BUDGET</b>	<b>31,791</b>	<b>34,093</b>	<b>69,609</b>	<b>45,403</b>	<b>71,200</b>	<b>241,531</b>
Other Machinery & Equipment	0	0	0	0	0	1,000
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Community Recreation	0	0	0	0	0	0
<b>TOTAL GRANTS &amp; AIDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>31,791</b>	<b>34,093</b>	<b>69,609</b>	<b>45,403</b>	<b>71,200</b>	<b>242,531</b>

## BUILDING FEE FUND

### Detail of Revenues & Expenditure

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
<b>BUILDING FEE FUND</b>						
<i>Operating Revenues</i>						
Building Permit Fees	85,871	167,918	120,000	224,382	300,778	271,870
Electrical Permits	13,883	12,913	10,000	7,154	14,488	20,000
Plumbing Permits	12,463	17,037	15,000	6,904	14,399	25,000
Sign Permits	0	0	0	0	0	0
Mechanical Permits	8,918	8,128	7,000	3,625	6,474	10,500
Structural Permits	8,062	9,285	8,000	4,200	9,240	9,000
Misc Permits	1,385	2,460	2,000	0	1,000	2,000
Building Inspection Fees	750	1,231	1,000	479	1,143	1,000
Plans Review	500	16,148	1,000	325	390	1,000
Misc-Contractor Reg Fee	30,830	49,798	36,000	18,428	32,930	36,000
<b>Total Operating Revenues</b>	<b>162,663</b>	<b>284,917</b>	<b>200,000</b>	<b>265,497</b>	<b>380,843</b>	<b>376,370</b>
<i>Non-Operating Revenue</i>						
Appropriation of Fund Balance	0	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0	0
<b>Total Non-Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>162,663</b>	<b>284,917</b>	<b>200,000</b>	<b>265,497</b>	<b>380,843</b>	<b>376,370</b>
<i>Expenditures</i>						
Expenditures	67,979	67,766	95,457	48,371	94,698	94,951
Personnel Services	107,027	102,347	102,000	186,317	286,144	281,420
<b>Operating Expenses</b>	<b>175,006</b>	<b>170,113</b>	<b>197,457</b>	<b>234,688</b>	<b>380,843</b>	<b>376,370</b>
<i>Non-Operating Expenses</i>						
Capital	0	798	0	0	0	0
Debt Service	0	0	0	0	0	0
Fund Balance/Reserves/Net Assets	0	0	0	0	0	0
<b>Total Non-Operating Expenses</b>	<b>0</b>	<b>798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>175,006</b>	<b>170,911</b>	<b>197,457</b>	<b>234,688</b>	<b>380,843</b>	<b>376,370</b>

## BUILDING FEE FUND

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The Building Department serves to protect the health, safety and welfare of the public; and to enhance the general quality of life through interpretation and enforcement of the Florida Building Code, as well as other applicable regulations governing construction and land use.

### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ The Division enforces the Florida Building Code, the Dade County Codes, the National Fire Protection agency code, and is responsible for implementing the Village's Zoning and Land Use Regulations.

### DEPARTMENT GOALS

- ✦ *Coordinate and oversee code amendments to ensure consistency throughout the code; with the Village's Master Plan and with the Village's Comprehensive Plan.*
- ✦ *Adopt planning and development guidelines to ensure consistency with the master plan.*
- ✦ *Continue to improve the turnaround time for permit processing.*
- ✦ *Implement new permit software.*
- ✦ *Provide expanded professional and consumer based information about the department and its processes over the Village's website.*
- ✦ *Review Zoning Code provisions relating to Signs and Hedges.*
- ✦ *Install Operational Manual on the Village's website.*
- ✦ *Improve forms for ease of use by customers.*

Performance Measures/Indicators	FY 2010 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ESTIMATED
Permits issued	526	580	620	660

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	67,979	67,766	95,457	48,371	94,698	94,951
MATERIALS, SUPPLIES, SERVICES	107,027	102,347	102,000	186,317	286,144	281,420
TOTAL OPERATING BUDGET	175,006	170,113	197,457	234,688	380,843	376,370
CAPITAL	0	798	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	798	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>175,006</b>	<b>170,911</b>	<b>197,457</b>	<b>234,688</b>	<b>380,843</b>	<b>376,370</b>

## BUILDING FEE FUND



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	46,825	42,487	46,090	23,338	45,588	43,222
Overtime	1,037	1,529	0	325	325	0
Car Allowance	0	0	0	0	0	0
Fica	3,373	3,005	3,526	1,426	2,832	3,306
Retirement Contributions	3,683	2,047	2,015	957	1,896	2,344
Health,Life,Dental, Disability	12,666	18,219	19,447	10,041	19,669	21,706
Workers Compensation	396	479	379	284	388	372
Salary Reimbursement	0	0	0	0	0	0
Cost Allocation	0	0	24,000	12,000	24,000	24,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>67,979</b>	<b>67,766</b>	<b>95,457</b>	<b>48,371</b>	<b>94,698</b>	<b>94,951</b>
Accounting & Auditing	0	0	0	0	0	0
Professional Services	105,127	99,731	100,000	184,764	282,562	255,923
Bank Fees	0	384	0	500	1,014	1,088
Contractual Services	0	0	0	0	0	0
Temporary Personnel	0	0	0	0	0	0
Travel, Conference & Meetings	0	0	0	0	0	0
Telephone	1,900	1,506	2,000	788	1,417	2,000
Equipment Rental	0	0	0	0	509	1,800
Building Rental/Lease	0	0	0	0	0	20,609
R & M Building Maintenance	0	0	0	0	0	0
R & M - Office Equipment	0	0	0	0	0	0
Office Supplies	0	0	0	0	323	0
Gas & Oil	0	0	0	0	0	0
Portable Office Rental	0	339	0	0	0	0
Special Departmental Supplies	0	0	0	135	162	0
Dues, Subscriptions & Memberships	0	388	0	131	157	0
Education & Training	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>107,027</b>	<b>102,347</b>	<b>102,000</b>	<b>186,317</b>	<b>286,144</b>	<b>281,420</b>
<b>TOTAL OPERATING BUDGET</b>	<b>175,006</b>	<b>170,113</b>	<b>197,457</b>	<b>234,688</b>	<b>380,843</b>	<b>376,370</b>
Office Equipment	0	798	0	0	0	0
Other Machines & Equipment	0	0	0	0	0	0
Buildings	0	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Principal	0	0	0	0	0	0
Interest	0	0	0	0	0	0
<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
<b>TOTAL NON-OPERATING BUDGET</b>	<b>0</b>	<b>798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>175,006</b>	<b>170,911</b>	<b>197,457</b>	<b>234,688</b>	<b>380,843</b>	<b>376,370</b>

**STREET MAINTENANCE FUND**  
**Detail of Revenues & Expenditures**

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
<b>STREET MAINTENANCE FUND</b>						
<i>Operating Revenues</i>						
Local Option Gas Tax	76,261	77,656	79,055	31,649	75,957	79,193
Capital Imp Local Opt Gas Tax	29,681	30,281	30,900	12,380	29,711	30,633
<b>Total Operating Revenues</b>	<b>105,943</b>	<b>107,937</b>	<b>109,955</b>	<b>44,028</b>	<b>105,667</b>	<b>109,826</b>
<i>Non-Operating Revenue</i>						
Grants-Cswy Maintenance	6,617	3,971	5,300	1,324	5,300	5,300
Appropriation of Fund Balance	0	0	0	0	0	0
Transfer from General Fund	428,839	367,303	115,583	57,792	172,618	210,339
Transfer from Storm Water Fund	0	0	0	0	0	0
<b>Total Non-Operating Revenue</b>	<b>435,456</b>	<b>371,273</b>	<b>120,883</b>	<b>59,115</b>	<b>177,918</b>	<b>215,639</b>
<b>TOTAL REVENUE</b>	<b>541,398</b>	<b>479,210</b>	<b>230,838</b>	<b>103,143</b>	<b>283,586</b>	<b>325,465</b>
<i>Expenditures</i>						
Personnel Services	133,069	84,688	48,838	37,053	51,845	86,710
Operating Expenses	399,437	394,521	152,000	103,025	231,741	238,755
<b>Total Operating Expense</b>	<b>532,505</b>	<b>479,210</b>	<b>200,838</b>	<b>140,078</b>	<b>283,586</b>	<b>325,465</b>
<i>Non-Operating Expenses</i>						
Capital	0	0	0	0	0	0
Debt Service	8,893	0	0	0	0	0
<b>Total Non-Operating Expenses</b>	<b>8,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>541,398</b>	<b>479,210</b>	<b>200,838</b>	<b>140,078</b>	<b>283,586</b>	<b>325,465</b>

## **STREET MAINTENANCE FUND- PUBLIC WORKS DEPARTMENT**

### **DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE**

This fund is used to account for Restricted Revenues and expenditures associated with state distributed fuel taxes.

### **DESCRIPTION OF SERVICES AND ACTIVITIES**

- ❖ The Public Works Department maintains all Village streets including resurfacing, potholes repair, re-striping, and signage and landscaping.

### **DEPARTMENT GOALS**

- ✱ *Ensure Streets are designed to be ADA (American Disability Act) safe.*
- ✱ *Establish and adopt public property landscape plan.*
- ✱ *Enhance and expand roadside maintenance and mowing.*
- ✱ *Implement stripping and signage programs for all roadways within Village.*
- ✱ *Implement a community outreach, anti-littering program.*
- ✱ *Continue implementing and enhancing Village's beautification program.*
- ✱ *Implement a community outreach, anti-littering program.*
- ✱ *To review existing infrastructure evaluate needs for future Capital Improvements projects.*

### **Expenditure Category Summary**

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	133,070	84,688	48,838	37,053	94,698	94,951
MATERIALS, SUPPLIES, SERVICES	399,438	394,521	152,000	103,025	286,144	281,420
TOTAL OPERATING BUDGET	532,507	479,210	200,838	140,078	380,843	376,370
CAPITAL	0	0	30,000	0	0	0
DEBT SERVICE	8,893	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON- OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON- OPERATING BUDGET	8,893	0	30,000	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>541,400</b>	<b>479,210</b>	<b>230,838</b>	<b>140,078</b>	<b>283,586</b>	<b>325,465</b>

## STREET MAINTENANCE FUND- PUBLIC WORKS DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	102,036	67,565	69,146	33,889	68,009	69,146
Overtime	3,947	6,935	5,000	3,305	6,903	6,000
Fica Tax	7,990	5,942	5,290	2,856	5,752	5,290
Retirement Contributions	11,085	3,837	3,582	1,927	3,880	4,500
Health, Life, Dental Insurance	21,975	16,104	17,329	8,283	16,495	19,383
Workers' Compensation	10,036	8,305	6,391	4,793	8,705	6,391
Cost Allocation	(24,000)	(24,000)	(57,900)	(18,000)	(57,900)	(24,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>133,070</b>	<b>84,688</b>	<b>48,838</b>	<b>37,053</b>	<b>51,845</b>	<b>86,710</b>
Contractual Services (Janitorial)	0	0	0	0	0	0
Contract Services - Grounds Maint	83,964	76,967	40,000	27,988	83,724	88,255
Temporary Personnel	18,132	45,483	15,000	18,463	32,921	15,000
Electric, Gas and Water	24,718	26,594	21,000	16,071	38,010	21,000
Street Lights	0	0	0	0	0	0
Equipment Rental	0	0	0	0	0	0
R & M Vehicles	6,434	8,030	5,500	2,519	3,813	8,000
R & M Equipment	4,236	8,236	4,500	0	601	29,500
R & M Building	132,710	48,095	10,000	2,560	5,595	1,000
R & M Grounds	110,295	156,313	40,000	26,623	52,793	57,000
Uniforms	1,116	1,048	1,000	568	888	1,000
Gasoline, CNG & Oil	8,907	8,367	7,500	4,480	7,823	10,500
Tires	5,325	9,943	4,600	2,035	2,442	4,600
Minor tools and equipment	231	242	100	63	76	100
Special Department Supplies	3,367	5,201	2,800	1,655	3,056	2,800
Road Repairs	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SERVICE</b>	<b>399,438</b>	<b>394,521</b>	<b>152,000</b>	<b>103,025</b>	<b>231,741</b>	<b>238,755</b>
<b>TOTAL OPERATING BUDGET</b>	<b>532,507</b>	<b>479,210</b>	<b>200,838</b>	<b>140,078</b>	<b>283,586</b>	<b>325,465</b>
Vehicles	0	0	0	0	0	0
Other Machinery & Equipment	0	0	30,000	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Lease Principal	8,416	0	0	0	0	0
Lease Interest	477	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>8,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
<b>TOTAL NON OPERATING BUDGET</b>	<b>8,893</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>541,400</b>	<b>479,210</b>	<b>230,838</b>	<b>140,078</b>	<b>283,586</b>	<b>325,465</b>

## AFTER SCHOOL & SUMMER PROGRAM FUND

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
<b>AFTER SCHOOL &amp; SUMMER PROGRAM</b>						
<i>Operating Revenues</i>						
Contributions & Donations	5,500	0	0	0	0	0
<b>Total Operating Revenues</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Non-Operating Revenue</i>						
Grant from the Children's Trust	9,080	140,032	134,718	38,352	134,718	134,718
Transfer from General Fund	0	14,072	19,938	0	19,938	19,938
Appropriation of Fund Balance	0	0	0	0	0	0
<b>Total Non-Operating Revenues</b>	<b>9,080</b>	<b>154,104</b>	<b>154,656</b>	<b>38,352</b>	<b>154,656</b>	<b>154,656</b>
<b>TOTAL REVENUES</b>	<b>14,580</b>	<b>154,104</b>	<b>154,656</b>	<b>38,352</b>	<b>154,656</b>	<b>154,656</b>
<i>Expenditures</i>						
Personnel Services	8,331	103,152	109,073	38,475	109,073	109,319
Operating Expenses	25,580	43,840	45,583	5,363	45,583	45,337
<b>Total Operating Expense</b>	<b>33,911</b>	<b>146,992</b>	<b>154,656</b>	<b>43,838</b>	<b>154,656</b>	<b>154,656</b>
<b>TOTAL AFTER SCHOOL &amp; SUMMER PROGRAM</b>	<b>33,911</b>	<b>146,992</b>	<b>154,656</b>	<b>43,838</b>	<b>154,656</b>	<b>154,656</b>



## AFTER SCHOOL & SUMMER PROGRAM FUND

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

These programs will be aimed at serving the elementary school children living within the Village of North Bay Village with 1st priority for enrollment provided to children who currently live within the Village of North Bay Village, 2nd priority provided to children who already attend Treasure Island Elementary School and 3rd priority offered to families who have the following special circumstances: Military families, migrant families, children of incarcerated parents, abused, neglected and foster children, children affected by natural disasters, children of single or sick parents and low income families. The Village of North Bay Village has a diverse population consisting of Hispanic, Anglo, low income to middle income families.

### DESCRIPTION OF SERVICES AND ACTIVITIES

(Include overall intention of program, outline of program activities, target population to be served, etc.)

- ❖ After School/Summer Camp
- ❖ For the After School and Summer Camp Program we intend to serve 50 elementary school children approximate ages 5-11 for each program. Out of those 50, 9 child slots will be for special needs children.
- ❖ Serving elementary school children who live within the Village of North Bay Village and/or those who do not live within the Village but attend Treasure Island Elementary School or those who have "special circumstances".
- ❖ Programs will provide daily nutritious food and a daily schedule of literacy, physical fitness, social skills and family involvement.

### DEPARTMENT GOAL

- ☀ Offer the child enriching activities and to alleviate any circumstances that either the child or parents are going through by the child being able to attend the after school and/or summer camp.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONAL SERVICES:	8,331	103,152	109,073	38,475	109,073	109,319
MATERIALS, SUPPLIES, SERVICES	25,580	43,840	45,583	5,363	45,583	45,337
TOTAL OPERATING BUDGET	33,911	146,992	154,656	43,838	154,656	154,656
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>33,911</b>	<b>146,992</b>	<b>154,656</b>	<b>43,838</b>	<b>154,656</b>	<b>154,656</b>

## AFTER SCHOOL & SUMMER FUND

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	7,739	95,421	100,325	35,552	100,325	101,000
Fica Tax	592	7,400	7,675	2,720	7,675	7,727
Workers' Compensation	0	330	271	203	271	273
Unemployment	0	0	803	0	803	320
<b>TOTAL PERSONNEL SERVICES</b>	<b>8,331</b>	<b>103,152</b>	<b>109,073</b>	<b>38,475</b>	<b>109,073</b>	<b>109,319</b>
Professional Services	0	5,345	16,521	703	16,521	16,521
Accounting & Audit	0	4,000	1,300	0	1,300	1,300
Travel, Conferences & Meeting	0	10,099	9,758	406	9,758	9,758
Telephone	0	0	780	390	780	960
Electric, Gas & Water	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
After School Program	25	978	4,129	712	4,129	3,545
Summer Program	24,805	12,303	2,305	150	2,305	2,163
Office Supplies	17	2,652	5,790	1,912	5,790	6,090
Minor Tools & Equipment	0	1,187	0	0	0	0
Special Department Supplies	732	7,277	5,000	1,091	5,000	5,000
Dues, Subscriptions & Memberships	0	0	0	0	0	0
Education & Training	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>25,580</b>	<b>43,840</b>	<b>45,583</b>	<b>5,363</b>	<b>45,583</b>	<b>45,337</b>
<b>TOTAL OPERATING BUDGET</b>	<b>33,911</b>	<b>146,992</b>	<b>154,656</b>	<b>43,838</b>	<b>154,656</b>	<b>154,656</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>33,911</b>	<b>146,992</b>	<b>154,656</b>	<b>43,838</b>	<b>154,656</b>	<b>154,656</b>

## TRANSPORTATION FUND

### Detail of Revenues & Expenditures

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
<b>TRANSPORTATION FUND</b>						
<i>Operating Revenues</i>						
SurTax Revenue	214,742	220,044	225,000	62,540	237,652	225,000
<b>Total Operating Revenues</b>	<b>214,742</b>	<b>220,044</b>	<b>225,000</b>	<b>62,540</b>	<b>237,652</b>	<b>225,000</b>
<i>Non-Operating Revenue</i>						
Transfer from General Fund	55,248	55,248	55,248	27,624	55,248	55,248
Appropriation of Fund Balance	0	0	258,914	129,457	158,781	122,811
<b>Total Non-Operating Revenues</b>	<b>55,248</b>	<b>55,248</b>	<b>314,162</b>	<b>157,081</b>	<b>214,029</b>	<b>178,059</b>
<b>TOTAL REVENUE</b>	<b>269,990</b>	<b>275,292</b>	<b>539,162</b>	<b>219,621</b>	<b>451,681</b>	<b>403,059</b>
<i>Expenditures</i>						
Personnel Services	20,507	20,875	31,546	9,868	29,805	52,459
Operating Expenses	47,615	46,283	126,100	26,750	44,799	70,600
<b>Total Operating Expense</b>	<b>68,122</b>	<b>67,157</b>	<b>157,646</b>	<b>36,617</b>	<b>74,603</b>	<b>123,059</b>
<i>Non-Operating Expenses</i>						
Capital Outlay	0	0	0	0	0	0
Capital Projects	7,288	40,685	59,500	5,740	377,078	280,000
Debt Service	0	0	0	0	0	0
Transfer to Capital Project Fund	0	0	0	0		0
Fund Balance/Reserves/Net Assets	194,579	167,450	322,016	0	0	0
<b>Total Non-Operating Expenses</b>	<b>7,288</b>	<b>40,685</b>	<b>59,500</b>	<b>5,740</b>	<b>377,078</b>	<b>280,000</b>
<b>TOTAL TRANSPORTATION FUND</b>	<b>269,990</b>	<b>275,292</b>	<b>539,162</b>	<b>42,357</b>	<b>451,681</b>	<b>403,059</b>

## TRANSPORTATION FUND

### DESCRIPTION OF SERVICES AND ACTIVITIES

#### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

This fund is used to account for revenues and expenditures for the administration and maintenance of the Village's Transportation program.

❖ Miami-Dade County passed a one-half cent Sales & Use Tax, Rentals, Admission and Other Transactions Chapter 212, Florida Statutes, providing for the use and expenditure of Surtax Proceeds to support, maintain and operate the county transit system.

#### DEPARTMENT GOALS

- ✦ *Routinely update commuter bus route to meet public needs.*
- ✦ *Establish and adopt capital projects which includes: Street Resurfacing, Re-striping, Curb ramps, Landscaping, Crosswalks, Traffic calming devices and Street Lights.*
- ✦ *Enhance crosswalks and street markings to provide for safe operation of vehicular traffic for the benefits of pedestrians.*
- ✦ *Perform assessment of the Village right-of-ways to determine the necessity of roadway improvements and sidewalk replacement throughout the Village.*

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	20,507	20,875	31,546	9,868	29,805	52,459
MATERIALS, SUPPLIES, SERVICES	47,615	46,283	126,100	26,750	44,799	70,600
TOTAL OPERATING BUDGET	68,122	67,157	157,646	36,617	74,603	123,059
CAPITAL	7,288	40,685	59,500	5,740	377,078	280,000
TOTAL NON-OPERATING BUDGET	7,288	40,685	59,500	5,740	377,078	280,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>75,411</b>	<b>107,842</b>	<b>217,146</b>	<b>42,357</b>	<b>451,681</b>	<b>403,059</b>

## TRANSPORTATION FUND

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	17,767	17,801	19,171	8,463	17,203	37,605
Fica	1,359	1,403	1,467	649	1,316	2,877
Workers Compensation	1,381	1,670	1,008	756	1,386	1,977
Cost Allocation	0	0	9,900	0	9,900	10,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>20,507</b>	<b>20,875</b>	<b>31,546</b>	<b>9,868</b>	<b>29,805</b>	<b>52,459</b>
Street Lights	35,830	36,093	38,000	22,363	38,325	45,000
Repair & Maintenance Vehicle	2,296	6,626	4,000	1,533	1,840	4,000
Repair & Maintenance of Grounds	4,265	0	40,000	0	0	10,000
Uniforms	341	357	500	169	306	1,000
Gas & Oil	4,587	3,192	3,000	2,684	4,231	10,000
Tires	296	15	500	0	96	500
Special Department Supplies	0	0	100	0	0	100
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>47,615</b>	<b>46,283</b>	<b>126,100</b>	<b>26,750</b>	<b>44,799</b>	<b>70,600</b>
<b>TOTAL OPERATING BUDGET</b>	<b>68,122</b>	<b>67,157</b>	<b>157,646</b>	<b>36,617</b>	<b>74,603</b>	<b>123,059</b>
Roads & Streets	7,288	40,685	59,500	5,740	59,500	190,000
Streetscape Improvements	0	0	0	0	317,578	0
<b>TOTAL CAPITAL</b>	<b>7,288</b>	<b>40,685</b>	<b>59,500</b>	<b>5,740</b>	<b>377,078</b>	<b>280,000</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>7,288</b>	<b>40,685</b>	<b>59,500</b>	<b>5,740</b>	<b>377,078</b>	<b>280,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>75,411</b>	<b>107,842</b>	<b>217,146</b>	<b>42,357</b>	<b>451,681</b>	<b>403,059</b>

## ENTERPRISE FUND

### Detail of Revenues & Expenditures

	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Water Revenue	1,429,024	1,451,750	1,400,000	765,312	1,538,887	1,500,000
Sewer Revenue	1,449,172	1,468,843	1,400,000	770,773	1,553,774	1,700,000
Sanitation Revenue	1,487,068	1,481,535	1,500,000	755,755	1,510,918	1,528,500
Storm Water Revenue	114,064	103,184	110,000	54,438	108,876	110,000
Service & Late Charges	154,164	92,327	75,000	56,824	137,549	90,000
<b>Total Operating Revenue</b>	<b>4,633,492</b>	<b>4,597,638</b>	<b>4,485,000</b>	<b>2,403,102</b>	<b>4,850,004</b>	<b>4,928,500</b>
Water Meter Fee	2,197	0	1,000	769	923	1,000
Interest Earnings	886	924	0	0	0	0
Other State Grants / Recycling Grant	46,157	65,022	0	0	0	0
Other Miscellaneous Revenue	868	840	1,000	2,704	3,905	5,000
Water Disconnect Fee	1,820	1,540	2,000	200	792	2,000
Sewer Improvements - GOB Revenue	2,660,844	57,520	240,000	0	0	0
Loan Proceeds	0	0	0	0	0	0
Appropriation of Fund Balance-Utilities	(650,410)	6,232	0	0	0	205,043
Appropriation of Fund Balance-Stormwater	282,285	282,285	85,050	0	0	469,223
<b>Total Non-Operating Revenue:</b>	<b>2,528,606</b>	<b>414,363</b>	<b>329,050</b>	<b>3,673</b>	<b>5,620</b>	<b>682,266</b>
<b>TOTAL ENTERPRISE REVENUE</b>	<b>7,162,097</b>	<b>5,012,001</b>	<b>4,814,050</b>	<b>2,406,775</b>	<b>4,855,624</b>	<b>5,610,766</b>
Expenditures						
Utilities Administration	789,207	997,951	998,825	523,040	1,042,470	1,233,307
Water Operations	793,565	803,449	760,488	267,071	786,742	752,772
Sewer	1,207,603	1,366,388	991,065	588,206	1,274,375	1,287,590
Sanitation	761,578	846,789	780,484	393,913	802,132	799,928
Storm Water	49,320	69,334	50,050	14,135	26,635	108,968
<b>Total Operating Expenses</b>	<b>3,601,272</b>	<b>4,083,911</b>	<b>3,580,911</b>	<b>1,786,364</b>	<b>3,932,354</b>	<b>4,182,565</b>
Reserves	0	0	483,980	0	71,741	41,408
Debt Principal	0	0	218,522	100,415	218,522	192,883
Debt Interest	34,427	40,578	20,637	0	20,637	33,518
UT Capital Outlay & other non-oper	522,243	66,076	157,000	0	157,647	507,000
Capital Improvements- Water	1,036	3,388	50,000	0	50,000	75,000
Capital Improvements- Sewer	148,375	340,760	240,000	10,130	404,723	500,000
Capital Improvement -Sanitation	0	0	63,000	0	0	65,000
Fund Balances/Reserves/Net Assets	2,854,745	477,288	0	509,867	0	13,392
<b>Total Non- Operating Expense</b>	<b>3,560,826</b>	<b>928,091</b>	<b>1,233,139</b>	<b>620,412</b>	<b>923,270</b>	<b>1,428,201</b>
<b>TOTAL ENTERPRISE EXPENSES</b>	<b>7,162,097</b>	<b>5,012,001</b>	<b>4,814,050</b>	<b>2,406,776</b>	<b>4,855,624</b>	<b>5,610,766</b>

## ENTERPRISE FUND-UTILITIES ADMINISTRATION

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The mission of the Utilities Administration Department is to provide management and technical support and administer policy throughout its divisions.

### DESCRIPTION OF SERVICES & ACTIVITIES

- ❖ Provide administrative and decision making duties for above mentioned divisions, so that the Public Works Department can operate efficiently.

### DEPARTMENT GOALS

- ✨ *Research into methods to improve efficiency.*

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	622,256	693,912	771,245	379,119	714,869	973,073
MATERIALS, SUPPLIES, SERVICES	166,951	304,040	227,580	143,921	327,601	260,233
TOTAL OPERATING BUDGET	789,207	997,951	998,825	523,040	1,042,470	1,233,307
CAPITAL	8,122	0	7,000	0	7,000	257,000
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	85,990	51,048	200,000	0	200,000	41,408
TOTAL NON-OPERATING BUDGET	94,112	51,048	207,000	0	207,000	298,408
<b>TOTAL DEPARTMENT BUDGET</b>	<b>883,319</b>	<b>1,049,000</b>	<b>1,205,825</b>	<b>523,040</b>	<b>1,249,470</b>	<b>1,531,714</b>

## ENTERPRISE FUND-UTILITIES ADMINISTRATION

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	97,710	125,425	121,454	55,845	78,515	197,174
Overtime	(10)	17	0	71	88	0
Car Allowance	1,267	3,683	3,600	1,080	1,080	3,600
FICA Tax	9,286	9,793	9,567	4,320	6,006	15,359
Retirement Contribution	13,353	10,508	11,176	5,027	8,100	24,701
Life, Dental & Health Insurance	17,240	17,489	17,883	8,917	13,508	54,018
Workers Compensation	411	497	315	236	324	6,221
Cost Allocation	483,000	526,500	607,250	303,624	607,248	672,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>622,256</b>	<b>693,912</b>	<b>771,245</b>	<b>379,119</b>	<b>714,869</b>	<b>973,073</b>
Professional Services	0	0	9,000	13,046	20,500	9,000
Accounting and Auditing	20,500	17,000	20,500	16,886	87,636	20,500
Contract Services-Janitorial	0	0	0	0	0	0
Contract Services-Data processing	25,062	25,814	47,500	36,245	48,500	46,900
Contract Services-Medical	0	0	0	0	0	2,000
Telephone	12,131	12,851	13,200	7,567	13,760	18,200
Postage	0	0	3,000	2,400	3,600	4,800
Electric, Gas & Water	5,999	4,507	3,450	1,993	3,354	0
Building Lease	0	0	18,172	9,133	16,999	20,000
General Insurance	27,265	38,893	50,720	37,551	48,311	50,720
Depreciation - Equipment	6,390	8,786	0	0	0	0
Depreciation - Improvements O/T Bldg.	18,351	73,864	0	0	0	0
R & M Building Maintenance	1,943	2,000	2,000	9,252	19,503	18,000
R & M Office Equipment	0	30	250	0	0	250
Office Supplies	0	0	0	0	0	0
Uniforms	0	0	260	0	0	960
Gasoline, CNG & Oil	1,547	1,819	1,500	452	543	0
Special Department Supplies	3,999	4,491	5,028	3,598	4,523	5,403
Dues, Subscriptions & Memberships	1,384	500	1,000	(500)	(500)	1,000
Education & Training	1,350	1,099	2,000	2,298	2,758	4,500
Hurricane/Disaster Emergency	0	109,318	0	0	0	0
Contingency	41,031	0	50,000	0	50,000	50,000
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>166,951</b>	<b>304,040</b>	<b>227,580</b>	<b>143,921</b>	<b>327,601</b>	<b>260,233</b>
<b>TOTAL OPERATING BUDGET</b>	<b>789,207</b>	<b>997,951</b>	<b>998,825</b>	<b>523,040</b>	<b>1,042,470</b>	<b>1,233,307</b>
Office Equipment	8,122	0	7,000	0	7,000	7,000
Buildings	0	0	0	0	0	250,000
<b>TOTAL CAPITAL OUTLAYS</b>	<b>8,122</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>257,000</b>
Lease Interest	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncollectable accounts	85,990	51,048	0	0	0	0
Reserve	0	0	200,000	0	200,000	41,408
<b>OTHER NON-OPERATING EXPENSES</b>	<b>85,990</b>	<b>51,048</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>41,408</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>94,112</b>	<b>51,048</b>	<b>207,000</b>	<b>0</b>	<b>207,000</b>	<b>298,408</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>883,319</b>	<b>1,049,000</b>	<b>1,205,825</b>	<b>523,040</b>	<b>1,249,470</b>	<b>1,531,714</b>



## ENTERPRISE FUND-WATER DEPARTMENT

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The mission of the Water Service Division is to operate the water facility and to maintain Village owned water lines and water meters in a reliable, efficient, and cost effective manner while keeping the water system free from known health and environmental risks.

### PERFORMANCE INDICATORS

1. To ensure our water is safe every year by testing bacteria, lead and copper.
2. Reduce number of Utility Water Shut-Off's by improving notification process.

### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ The Water Division monitors water purchased from Miami-Dade Water & Sewer Authority, measures water consumption through residential and commercial water meters and changes and repairs water meters/pipes. Federally mandated water tests are conducted and meter readings are provided to the Finance Department for monthly billing.

Performance Measures/Indicators	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Number of Utility Water Shut-Off's	91	60	50	45

### DEPARTMENT GOAL

- ✱ To provide the purest water to the residents by performing annual tests.
- ✱ Ensure reserves funding for future needs of water utility systems.
- ✱ Create an inventory and replacement schedule for water meters.
- ✱ Create an inventory and replacement schedule for water meter box.
- ✱ Establish an equipment replacement schedule.
- ✱ Maintain a quality water distribution system.
- ✱ Increase the efficiency of water sales.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	69,691	51,338	68,188	33,026	67,621	70,179
MATERIALS, SUPPLIES, SERVICES	723,874	752,111	692,300	234,044	719,121	682,593
TOTAL OPERATING BUDGET	793,565	803,449	760,488	267,071	786,742	752,772
CAPITAL	714	0	0	0	647	0
DEBT SERVICE	153	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	25,000	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	25,868	0	0	0	647	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>819,433</b>	<b>803,449</b>	<b>760,488</b>	<b>267,071</b>	<b>787,389</b>	<b>752,772</b>

## ENTERPRISE FUND-WATER DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	44,139	28,266	44,773	21,881	45,057	44,773
Overtime	3,291	3,071	4,000	934	2,498	4,000
Car Allowance	0	0	0	0	0	0
Fica Tax	3,530	3,523	3,425	1,649	3,443	3,425
Retirement Contribution	4,319	2,410	2,267	1,182	2,468	2,849
Health, Life, Dental & Disability Ins.	12,175	11,363	11,683	5,852	11,370	13,093
Workers Compensation	2,237	2,706	2,038	1,529	2,785	2,038
<b>TOTAL PERSONNEL SERVICES</b>	<b>69,691</b>	<b>51,338</b>	<b>68,188</b>	<b>33,026</b>	<b>67,621</b>	<b>70,179</b>
Professional Services	0	0	20,000	0	0	0
Water Purchases	660,887	620,125	600,000	215,070	681,157	607,803
R & M Vehicles	1,525	147	2,000	75	90	2,000
R & M Equipment	198	200	100	79	95	2,500
R & M Water Lines	51,462	119,642	60,000	15,554	31,107	60,000
Uniforms	632	619	700	207	374	790
Gasoline, CNG & Oil	2,827	3,344	3,000	1,573	3,508	3,000
Tires	330	0	250	0	0	250
Minor Tools and Equipment	328	72	250	203	244	250
Special Department Supplies	5,685	7,961	6,000	1,283	2,546	6,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>723,874</b>	<b>752,111</b>	<b>692,300</b>	<b>234,044</b>	<b>719,121</b>	<b>682,593</b>
<b>TOTAL OPERATING BUDGET</b>	<b>793,565</b>	<b>803,449</b>	<b>760,488</b>	<b>267,071</b>	<b>786,742</b>	<b>752,772</b>
Machinery & Equipment	0	0	0	0	647	0
Water Meters	714	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAYS</b>	<b>714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>647</b>	<b>0</b>
Lease Purchase Principal	0	0	0	0	0	0
Lease Interest	153	0	0	0	0	0
<b>DEBT SERVICE</b>	<b>153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Water Improvements Trust Fund	25,000	0	0	0	0	0
<b>OTHER NON-OPERATING EXPENSES</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>25,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>647</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>819,433</b>	<b>803,449</b>	<b>760,488</b>	<b>267,071</b>	<b>787,389</b>	<b>752,772</b>

# ENTERPRISE FUND-SEWER DEPARTMENT

## DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The Mission of the Sewer Service Division is to operate and maintain the wastewater collection system which includes the main station, lift stations, and their related infrastructures in a safe, reliable, efficient, and environmentally safe manner.

### DEPARTMENT GOALS

- ✦ *Ensure reserves funding for future needs of sewer utility systems.*
- ✦ *Establish a Sewer Cleaning Machine replacement schedule.*
- ✦ *Reduce infiltration and inflow of storm water into the sewer system.*
- ✦ *Ensure sewer capacity and transmission for current demand and future growth.*
- ✦ *Maintain a quality sewer transmission system.*
- ✦ *Increase the efficiency of sewer sales.*

## DESCRIPTION OF SERVICES & ACTIVITIES

- ❖ Maintain the Village-wide sanitary sewer system. Sewage is pumped from three branch lift stations to the main pumping facility where it is re-pumped to Miami-Dade regional treatment plant (WASA). The Sewer Division provides funding to support necessary Village equipment and personnel, as well as to cover the cost to the City of Miami for the transmission of the sewage.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	167,550	197,415	143,265	80,833	154,016	141,289
MATERIALS, SUPPLIES, SERVICES	1,040,053	1,168,972	847,800	507,372	1,120,359	1,146,301
TOTAL OPERATING BUDGET	1,207,603	1,366,388	991,065	588,206	1,274,375	1,287,590
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	183,958	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	183,958	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,391,561</b>	<b>1,366,388</b>	<b>991,065</b>	<b>588,206</b>	<b>1,274,375</b>	<b>1,287,590</b>

## ENTERPRISE FUND-SEWER DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	96,842	99,299	97,340	47,568	95,214	97,340
Overtime	16,753	51,026	5,000	11,077	17,706	5,000
Car Allowance	0	0	0	0	0	0
Fica	8,327	11,224	7,446	4,346	8,352	7,446
Retirement Contribution	10,409	7,424	5,042	3,038	5,849	6,334
Health, Life, Dental, Disability Ins.	30,577	22,607	23,998	11,475	22,345	20,730
Workers' Compensation	4,641	5,835	4,439	3,329	4,550	4,439
<b>TOTAL PERSONNEL SERVICES</b>	<b>167,550</b>	<b>197,415</b>	<b>143,265</b>	<b>80,833</b>	<b>154,016</b>	<b>141,289</b>
Engineering & Planning	0	0	0	0	0	40,000
Professional Services	0	0	0	0	0	0
Temporary Personnel	113	0	1,000	1,341	2,770	1,000
Travel, Conferences	0	0	0	0	0	0
Electric, Gas & WT	45,578	51,531	48,000	25,651	51,119	48,000
Sewerage Disposal	764,701	758,045	650,000	447,040	901,104	801,501
R & M Vehicles	2,081	1,171	2,500	1,665	6,252	2,500
R & M Equipment	8,327	76,357	18,000	12,807	27,529	60,000
R & M Building	338	2,627	2,000	173	208	2,000
R & M Lift Stations	19,081	157,043	67,251	6,816	67,251	100,000
R & M Sewer Lines	50,386	39,211	30,000	4,392	38,959	30,000
Uniforms	1,108	1,095	1,200	539	866	1,200
Gasoline, CNG & Oil	9,507	8,410	7,500	4,089	9,618	7,500
Tires	260	226	300	650	780	300
Chemicals	386	1,728	600	600	800	600
Minor Tools & Equipment	832	1,034	700	139	404	700
Special Department Supplies	1,108	885	1,000	1,471	1,765	1,000
Miscellaneous	1,881	0	0	0	0	0
Contingency	134,366	69,609	17,749	0	10,933	50,000
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>1,040,053</b>	<b>1,168,972</b>	<b>847,800</b>	<b>507,372</b>	<b>1,120,359</b>	<b>1,146,301</b>
<b>TOTAL OPERATING BUDGET</b>	<b>1,207,603</b>	<b>1,366,388</b>	<b>991,065</b>	<b>588,206</b>	<b>1,274,375</b>	<b>1,287,590</b>
Improvements Other than Bldg	0	0	0	0	0	0
Machinery & Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAYS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Principal	0	0.00	0	0	0	0
Interest	0	0	0	0	0	0
<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
GRANTS & AIDS	0	0	0	0	0	0
Transfers to Sewer Trust	183,958	0	0	0	0	0
<b>TOTAL OTHER NON-OPERATING EXPENSES</b>	<b>183,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON OPERATING BUDGET</b>	<b>183,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,391,561</b>	<b>1,366,388</b>	<b>991,065</b>	<b>588,206</b>	<b>1,274,375</b>	<b>1,287,590</b>

## ENTERPRISE FUND-SANITATION DEPARTMENT

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The mission of the Sanitation Division is to collect solid waste from Village customers for transfer to the county land fill in a timely, safe and cost effective manner, while protecting the environment.

### PERFORMANCE INDICATORS

Analyze the amount of waste collected and modify the collection schedule as needed.

### DEPARTMENT GOALS

- ✱ Create an inventory and replacement schedule for vehicles.
- ✱ To provide waste hauling services to the Village as economically and efficient as possible.
- ✱ To optimize the routes as needed throughout the year.
- ✱ Create an inventory and replacement schedule for dumpsters.

### DESCRIPTION OF SERVICES & ACTIVITIES

- ❖ The Sanitation Division is responsible for pick up and disposal of solid wastes, which includes garbage (food and household waste), trash (tree and limbs) and white goods (discarded appliances). Recycling products are collected by a private hauler.

Performance Measures/Indicators	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Residential Recycling Tonnage	71.38	73	74	74
Multi-Family Recycling Tonnage	161.09	177.20	180	180

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	275,650	289,210	256,308	131,326	261,384	262,692
MATERIALS, SUPPLIES, SERVICES	485,927	557,579	524,176	262,587	540,747	537,236
TOTAL OPERATING BUDGET	761,578	846,789	780,484	393,913	802,132	799,928
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	217,264	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	217,264	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>978,842</b>	<b>846,789</b>	<b>780,484</b>	<b>393,913</b>	<b>802,132</b>	<b>799,928</b>

**ENTERPRISE FUND-SANITATION DEPARTMENT**

**Expenditure Category Detail**

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	195,487	187,602	171,477	78,218	168,686	171,477
Overtime	505	3,183	10,000	1,350	2,890	10,000
Fica	14,850	14,078	13,118	6,478	13,393	13,118
Retirement Contribution	22,777	17,951	8,857	8,412	17,785	11,133
Life, Health, Dental, Disability Ins.	41,695	34,588	34,885	17,457	33,972	38,992
Workers' Compensation	337	31,807	17,972	19,411	24,657	17,972
Unemployment	0	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>275,650</b>	<b>289,210</b>	<b>256,308</b>	<b>131,326</b>	<b>261,384</b>	<b>262,692</b>
Professional Services	28	0	0	0	0	0
Temporary Personnel	50,494	65,492	65,000	44,304	75,246	65,000
Solid Waste Disposal	293,355	328,924	325,440	140,672	318,985	332,000
Recycling Service Contract	72,889	73,693	73,200	35,331	65,752	73,200
R & M Vehicles	23,535	36,568	10,000	18,915	36,896	10,000
R & M Equipment	12,029	15,802	15,000	4,766	9,156	15,000
Uniforms	2,262	2,378	2,036	821	1,484	2,036
Gasoline, CNG & Oil	21,899	23,021	20,000	13,161	22,448	20,000
Tires	8,463	7,186	9,000	3,401	9,159	15,000
Chemicals	705	4,479	3,000	1,150	1,540	3,000
Special Department Supplies	267	37	500	67	80	1,000
Education & Training	0	0	1,000	0	0	1,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>485,927</b>	<b>557,579</b>	<b>524,176</b>	<b>262,587</b>	<b>540,747</b>	<b>537,236</b>
<b>TOTAL OPERATING BUDGET</b>	<b>761,578</b>	<b>846,789</b>	<b>780,484</b>	<b>393,913</b>	<b>802,132</b>	<b>799,928</b>
Transfers to General Fund	217,264	0	0	0	0	0
<b>OTHER NON-OPERATING EXPENSES</b>	<b>217,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON OPERATING BUDGET</b>	<b>217,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>978,842</b>	<b>846,789</b>	<b>780,484</b>	<b>393,913</b>	<b>802,132</b>	<b>799,928</b>

## ENTERPRISE FUND-STORMWATER FUND

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The Storm Water Division was established in response to the Federal EPA Mandate to reduce storm water pollution from entering into Biscayne Bay.

### DEPARTMENT GOALS

- ✦ *Ensure reserves funding for future needs of storm water utility systems.*
- ✦ *Upgrade Storm water inlets, lines and outfalls as needed.*
- ✦ *Rehabilitate the North Bay Island Deep Injection Well.*
- ✦ *Create an inventory and replacement schedule for Deep Injection Pumps.*
- ✦ *Maintain a quality storm water transmission system.*

### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ All municipalities within Miami-Dade County have to obtain a National Pollutant Discharge Elimination System (NPDES) permit. These are federal regulations requiring local governments to institute management programs that will reduce and eliminate the harmful pollutants associated with storm water runoff into a natural body of water.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	24,000	12,000	24,000	58,918
MATERIALS, SUPPLIES, SERVICES	49,320	69,334	26,050	2,135	2,635	50,050
TOTAL OPERATING BUDGET	49,320	69,334	50,050	14,135	26,635	108,968
CAPITAL	0	0	150,000	0	150,000	250,000
OTHER NON-OPERATING EXPENSES	2,910	11,639	0	0	0	0
TOTAL NON-OPERATING BUDGET	2,910	11,639	150,000	0	150,000	250,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>52,230</b>	<b>80,973</b>	<b>200,050</b>	<b>14,135</b>	<b>176,635</b>	<b>358,968</b>

## ENTERPRISE FUND-STORMWATER FUND

<b>Expenditure Category Detail</b>
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ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	0	0	0	0	0	30,000
Overtime	0	0	0	0	0	0
FICA Tax	0	0	0	0	0	2,295
Retirement Contribution	0	0	0	0	0	1,952
Life, Health, Dental, Disability Ins.	0	0	0	0	0	21,836
Workers' Compensation	0	0	0	0	0	2,834
Cost Allocation	0	0	24,000	12,000	24,000	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	<b>12,000</b>	<b>24,000</b>	<b>58,918</b>
Storm Water Compliance	5,612	5,612	6,000	212	254	6,000
General Overhead	0	0	0	0	0	0
Electric, Gas & Water	101	387	200	1,043	1,324	200
Depreciation of Equipment	33,466	43,891	0	0	0	0
R & M Vehicles	0	0	0	0	0	0
R & M Equipment	1,260	12,293	2,500	0	0	2,500
R & M Lines	5,030	7,151	8,000	880	1,056	8,000
Contract Services-Street Sweeping	0	0	0	0	0	24,000
Tires	345	0	350	0	0	350
Minor tools and equipment	0	0	0	0	0	0
Bad Debt	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Contingency	3,506	0	9,000	0	0	9,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>49,320</b>	<b>69,334</b>	<b>26,050</b>	<b>2,135</b>	<b>2,635</b>	<b>50,050</b>
<b>TOTAL OPERATING BUDGET</b>	<b>49,320</b>	<b>69,334</b>	<b>50,050</b>	<b>14,135</b>	<b>26,635</b>	<b>108,968</b>
Other Machinery & Equipment	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Storm Drains	0	0	150,000	0	150,000	250,000
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>250,000</b>
Loan Principal	0	0	0	0	0	0
Loan Interest	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Grants and Aids	0	0	0	0	0	0
<b>TOTAL GRANTS &amp; AIDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Bad Debts	2,910	11,639	0	0	0	0
Reserves	0	0	0	0	0	0
<b>TOTAL OTHER NON-OPERATING EXPENSES</b>	<b>2,910</b>	<b>11,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON OPERATING BUDGET</b>	<b>2,910</b>	<b>11,639</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>250,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>52,229</b>	<b>80,973</b>	<b>200,050</b>	<b>14,135</b>	<b>176,635</b>	<b>358,968</b>



# ENTERPRISE FUND-WATER IMPROVEMENTS TRUST FUND

## DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The Water Improvement Division has been established to maintain the Village's water mains and laterals. The Division is primarily financed by a transfer from the water division of the Village's Utility Fund. By setting aside a relatively small amount of funds each fiscal year, the Village will be in a better position to address its future water system needs. In 1997, the Village estimated the cost for future improvements for the water laterals would be approximately \$150,000. This established a reserve to fund the cost of repairs over a 5 year period.

## DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ Replacement of existing water mains, which deteriorate throughout the years and eventually cause low water pressure.
- ❖ Funds are used to increase the water pressure and replace damaged water mains and laterals.
- ❖ Upgrade water meters.

## DEPARTMENT GOALS

- ✱ Establish a meter replacement program.
- ✱ Maintain a quality water distribution system.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	2,036	3,389	0	0	0	0
TOTAL OPERATING BUDGET	2,036	3,389	0	0	0	0
CAPITAL	(1,000)	0	50,000	0	50,000	75,000
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	(1,000)	0	50,000	0	50,000	75,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,036</b>	<b>3,389</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>75,000</b>

**ENTERPRISE FUND-WATER IMPROVEMENTS TRUST FUND**

**Expenditure Category Detail**

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Regular Salaries	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
Depreciation - Water Lines	2,036	3,389	0	0	0	0
Contingency	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	2,036	3,389	0	0	0	0
TOTAL OPERATING BUDGET	2,036	3,389	0	0	0	0
Water Lateral /Meter Replacements	(1,000)	0	50,000	0	50,000	75,000
TOTAL CAPITAL	(1,000)	0	50,000	0	50,000	75,000
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON OPERATING BUDGET	(1,000)	0	50,000	0	50,000	75,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,036</b>	<b>3,389</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>75,000</b>

# ENTERPRISE FUND-SEWER IMPROVEMENTS TRUST FUND

## DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The Sewer Improvements Division funds provide for sewer upgrades, primarily financed by the State of Florida low interest (under 3%) loan program.

## DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ The Division's funds are used for engineering services, loan repayments, and contingency items. Funding is also provided to eliminate infiltration from ground water and exfiltration that contaminates ground water.

## DEPARTMENT GOALS

- ✱ *Maintain a quality sewer transmission system.*
- ✱ *Reduce infiltration and inflow.*
- ✱ *Ensure sewer capacity and transmission for current demand and future growth.*
- ✱ *Complete Sewer Main Project.*

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	148,609	340,760	0	0	0	0
TOTAL OPERATING BUDGET	148,609	340,760	0	0	0	0
CAPITAL	(0)	0	240,000	10,130	404,723	500,000
DEBT SERVICE	34,427	40,578	239,159	119,580	239,159	226,401
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	34,426	40,578	479,159	129,710	643,882	726,401
<b>TOTAL DEPARTMENT BUDGET</b>	<b>183,035</b>	<b>381,338</b>	<b>479,159</b>	<b>129,710</b>	<b>643,882</b>	<b>726,401</b>

**ENTERPRISE FUND-SEWER IMPROVEMENTS TRUST FUND**

**Expenditure Category Detail**

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
Depreciation Equipment	148,375	340,760	0	0	0	0
Amortization Expense	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	148,609	340,760	0	0	0	0
TOTAL OPERATING BUDGET	148,609	340,760	0	0	0	0
Utilities Relocation	0	0	0	0	0	0
Sewer Mains Clog, Videoing & Rehab	0	0	150,000	0	159,000	500,000
Sewer Improvement Project	0	0	0	0	20,664	0
West Bound Sewer Transmission	(0)	0	90,000	10,130	225,059	0
TOTAL CAPITAL	(0)	0	240,000	10,130	404,723	500,000
Loan Principal	0	0	218,522	100,415	218,522	192,883
Loan Interest	34,427	40,578	20,637	19,164	20,637	33,518
TOTAL DEBT SERVICE	34,427	40,578	239,159	119,580	239,159	226,401
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON OPERATING BUDGET	34,426	40,578	479,159	129,710	643,882	726,401
<b>TOTAL DEPARTMENT BUDGET</b>	<b>183,035</b>	<b>381,338</b>	<b>479,159</b>	<b>129,710</b>	<b>643,882</b>	<b>726,401</b>

## ENTERPRISE FUND-SANITATION IMPROVEMENTS TRUST FUND

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

Sanitation provides funds for repair and replacement of equipment as needed.

### DEPARTMENT GOALS

- ☀ *Continue allocating funds for future replacements of our sanitation trucks.*

### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ This account Funds the cost of repairing and replacing equipment to keep Sanitation trucks in good working order.

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	0	0	0	0	0	0
TOTAL OPERATING BUDGET	0	0	0	0	0	0
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	0	0	63,000	0	0	65,000
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	0	63,000	0	0	65,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>0</b>	<b>0</b>	<b>63,000</b>	<b>0</b>	<b>0</b>	<b>65,000</b>

**ENTERPRISE FUND-SANITATION IMPROVEMENTS TRUST FUND**

**Expenditure Category Detail**

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	0	0	0	0	0	0
TOTAL OPERATING BUDGET	0	0	0	0	0	0
Other Machinery & Equipment	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL DEBT	0	0	63,000	0	0	65,000
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	0	63,000	0	0	65,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>0</b>	<b>0</b>	<b>63,000</b>	<b>0</b>	<b>0</b>	<b>65,000</b>

## **DEBT SERVICE FUND**

### **Detail of Revenues & Expenditures**

<b>ACCOUNT DESCRIPTION</b>	<b>FY 11 ACTUAL</b>	<b>FY 12 ACTUAL</b>	<b>FY 13 ADOPTED BUDGET</b>	<b>FY 13 6 MONTHS ACTUAL</b>	<b>FY 13 PROJECTED ACTUAL</b>	<b>FY 14 ADOPTED BUDGET</b>
<b>DEBT SERVICE FUND</b>						
G/O Bond Ad Valorem Debt Service Tax	460,380	393,885	756,803	625,470	692,813	661,375
Interest Earnings	665	0	0	0	0	0
<b>TOTAL FUND REVENUE</b>	<b>461,045</b>	<b>393,885</b>	<b>756,803</b>	<b>625,470</b>	<b>625,470</b>	<b>661,375</b>
<i>Expenditures</i>						
OPERATING BUDGET	1,388	0	0	0	0	0
DEBT SERVICE	558,211	668,672	668,672	245,049	668,672	661,375
Fund Balance						
<b>TOTAL DEPARTMENT BUDGET</b>	<b>559,600</b>	<b>668,672</b>	<b>668,672</b>	<b>245,049</b>	<b>668,672</b>	<b>661,375</b>

## DEBT SERVICE FUND

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

This Fund accounts for revenues and debt service expenditures associated with the the Village's two 2010 General Obligation Debt Refunding Notes.

### DESCRIPTION OF SERVICES & ACTIVITIES

- ❖ This fund will continue to account for payments of debt service expenditure on Village General Government and Capital Improvements.

### DEPARTMENT GOALS

- ✧ *Ensure timely payment of Debt Service.*
- ✧ *To ensure the Debt and Investment Policies are updated and remain current.*

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	1,388	0	0	0	0	0
TOTAL OPERATING BUDGET	1,388	0	0	0	0	0
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	558,211	668,672	668,672	245,049	668,672	661,375
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	558,211	668,672	668,672	245,049	668,672	661,375
<b>TOTAL DEPARTMENT BUDGET</b>	<b>559,600</b>	<b>668,672</b>	<b>668,672</b>	<b>245,049</b>	<b>668,672</b>	<b>661,375</b>



**DEBT SERVICE FUND**

<b>Expenditure Category Detail</b>						
ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Professional Services	1,388	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SVCS	1,388	0	0	0	0	0
TOTAL OPERATING BUDGET	1,388	0	0	0	0	0
G/O Bonds Principal	180,000	372,857	372,857	102,857	372,857	392,857
G/O Bonds Interest	378,211	295,815	295,815	142,192	295,815	268,518
G/O Bonds Miscellaneous Fees	0	0	0	0	0	0
TOTAL DEBT SERVICE	558,211	668,672	668,672	245,049	668,672	661,375
TOTAL NON OPERATING BUDGET	558,211	668,672	668,672	245,049	668,672	661,375
<b>TOTAL DEPARTMENT BUDGET</b>	<b>559,600</b>	<b>668,672</b>	<b>668,672</b>	<b>245,049</b>	<b>668,672</b>	<b>661,375</b>

## CAPITAL PROJECTS FUND

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The mission of the Capital Projects fund is to account for the revenue and expenditures associated with large capital projects that will enhance Village infrastructure and beautify the Village.

### DESCRIPTION OF SERVICES & ACTIVITIES

- ❖ Provide specified enhancements that will improve the quality and standard of life in North Bay Village.

### DEPARTMENT GOALS

- ✱ *Develop a Capital Improvements Program (CIP).*
- ✱ *Coordinate implementation of 12 Capital Projects totaling \$31 million in public investment over the next five years.*
- ✱ *Administer competitive consultant's selection processes related to capital projects.*
- ✱ *Coordinate grant processes for capital projects.*
- ✱ *Assist in creating marketing materials for Village initiatives and projects.*

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	130	0	0	0	0	0
TOTAL OPERATING BUDGET	130	0	0	0	0	0
CAPITAL	498,893	696,329	1,320,836	340,054	560,392	1,310,500
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	498,893	696,329	1,320,836	340,054	560,392	1,310,500
<b>TOTAL IMPROVEMENT EXPENDITURES</b>	<b>498,893</b>	<b>696,329</b>	<b>1,320,836</b>	<b>340,054</b>	<b>560,392</b>	<b>1,310,500</b>

## CAPITAL PROJECTS FUND

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 11 ACTUAL	FY 12 ACTUAL	FY 13 ADOPTED BUDGET	FY 13 6 MONTHS ACTUAL	FY 13 PROJECTED ACTUAL	FY 14 ADOPTED BUDGET
Cost Allocation	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
Cost of Issuance	0	0	0	0	0	0
Professional Services	65		0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	130	0	0	0	0	0
TOTAL OPERATING BUDGET	130	0	0	0	0	0
City Hall and Public Safety Facility	0	0	1,000,000	65,891	286,229	1,000,000
Park Improvements	1,310	324,910	220,336	131,779	131,779	210,000
Street Scape Improvements	497,583	371,419	0	139,385	139,385	0
Baywalk Project Phase I	0	0	100,500	3,000	3,000	100,500
TOTAL CAPITAL	498,893	696,329	1,320,836	340,054	560,392	1,310,500
Loan Principal	0	0	0	0	0	0
Loan Interest	0	0	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES						
Transfer to General Fund	0	0	0	0	0	0
TOTAL NON OPERATING BUDGET	498,893	696,329	1,320,836	340,054	560,392	1,310,500
<b>TOTAL DEPARTMENT BUDGET</b>	<b>499,023</b>	<b>696,329</b>	<b>1,320,836</b>	<b>560,392</b>	<b>560,392</b>	<b>1,310,500</b>

## CAPITAL SUMMARY

FUNDING SOURCE FUND	FY 2014 DESCRIPTION	Prior Years	2014	2015	2016	2017
<b>15-TRANSPORTATION FUND</b>						
	Name: Treasure Island Resurfacing of Streets	51,818	155,000	50,000	50,000	50,000
	Speed Humps	0	30,000	0	0	
	<b>TOTAL TRANSPORTATION FUND CAPITAL IMPROVEMENTS</b>	<b>51,818</b>	<b>185,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>25-CAPITAL IMPROVEMENTS FUND</b>						
	Name: Public Safety / Municipal Complex	5,411	1,000,000	3,387,295	3,387,295	0
	Name: Kennedy Causeway Redevelopment	2,166,880	0	0	0	0
	Name: Parks Facility	5,185,399	75,000	0	2,173,190	2,173,190
	Name: Baywalk Project	0	100,500	200,000	200,000	2,000,000
	Name: Underground Utility Lines Project	0	0	3,000,000	6,100,000	0
	<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>	<b>7,357,690</b>	<b>1,175,500</b>	<b>6,587,295</b>	<b>11,860,485</b>	<b>4,173,190</b>
<b>40-STORM WATER FUND</b>						
	Name: Deep Injection System Repairs	0	250,000	0	0	0
	<b>TOTAL STORM WATER IMPROVEMENTS FUND</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>60-WATER IMPROVEMENTS FUND</b>						
	Name: Water Lateral/Meter Replacement	0	75,000	75,000	75,000	75,000
	<b>TOTAL WATER IMPROVEMENTS FUND CAPITAL IMPROVEMENTS</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>65-SEWER IMPROVEMENTS FUND</b>						
	Name: Lift Station	0	100,000	0	0	0
	Name: Sewer Mains Cleaning, Videoing & Rehabilitation	242,600	500,000	150,000	150,000	150,000
	Name: Main Wastewater Pump Station Crane Installation	0	0	0	0	0
	<b>TOTAL SEWER IMPROVEMENTS FUND CAPITAL IMPROVEMENTS</b>	<b>242,600</b>	<b>600,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL ALL FUND CAPITAL IMPROVEMENTS</b>		<b>7,652,108</b>	<b>2,285,500</b>	<b>6,712,295</b>	<b>11,935,485</b>	<b>4,248,190</b>

## CAPITAL IMPROVEMENTS

<b>Name: Treasure Island Resurfacing of Streets</b>		<b>AMOUNT 356,818</b>			
<b>DESCRIPTION:</b>					
FY 2014 Milling Resurfacing of all streets and replacement of speed humps					
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>					
There is no effect on the General Fund Operating Budget because the funding source for this project derives from the Citizen Independent Transportation Trust (CITT) Funded by Department of Transportation and LOGT Local Capital Improvements Gas Tax. .No property tax increase was required to fund this project.					
<b>FUNDING SOURCES:</b>	<b>Prior Years</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Balance Forward	0	0	0	0	0
CIP LOGT (Local Opt Gas Tax)	29,600	93,000	30,000	30,000	30,000
CITT Fund - Surtax	22,218	62,000	20,000	20,000	20,000
<b>TOTAL</b>	<b>51,818</b>	<b>155,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Planning and Design	0	0	0	0	0
Construction	51,818	125,000	50,000	50,000	50,000
Speed Humps	0	30,000	0	0	0
<b>TOTAL</b>	<b>51,818</b>	<b>155,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>PROJECT BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CAPITAL IMPROVEMENTS

Name: Public Safety / Municipal Complex		AMOUNT		7,780,000	
<b>DESCRIPTION:</b>					
Construction of a facility to house Village administrative offices, Commission Chambers, the Police Department, a Fire Rescue Station and a community room, consolidated on Village-owned property located at the former municipal facilities site on the Kennedy Causeway. The proposed complex will be constructed to LEED certification standards to deliver a green, energy efficient "landmark" building to serve Village and County administrative and public safety functions.					
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>					
The revenues for this project derived from the 2008 General Obligation Bond. The annual Debt Service mileage rate has increased to be able to fund the first phase of this project. The Village will save money on Office Rent.					
<b>FUNDING SOURCES:</b>	Prior Years	2014	2015	2016	2017
Balance Forward	0	1,000,000	0	0	0
Debt Proceeds	1,005,411	0	3,387,295	3,387,295	0
<b>TOTAL</b>	<b>1,005,411</b>	<b>1,000,000</b>	<b>3,387,295</b>	<b>3,387,295</b>	<b>0</b>
<b>APPROPRIATION / COST CENTER</b>					
Planning & Design	5,411	1,000,000	827,295	827,295	0
Site Preparation	0	0	0	0	0
Construction	0	0	2,560,000	2,560,000	0
Construction Administration	0	0	0	0	0
<b>TOTAL</b>	<b>5,411</b>	<b>1,000,000</b>	<b>3,387,295</b>	<b>3,387,295</b>	<b>0</b>
<b>PROJECT BALANCE</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>*Plus \$4,600,000 from County Fire Rescue Bonds, 2009 Sale.</i>					

## **CAPITAL IMPROVEMENTS**

<b>Name: 1841 Galleon Street Renovations</b>		<b>AMOUNT</b>		<b>\$ 300,000</b>	
<b>DESCRIPTION:</b>					
Renovate 1841 Galleon Street Police Dispatch Center and Public Works					
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>					
There is an effect on the General Fund Operating Budget because \$50,000 of the the funding source for this project derives from General Fund.					
<b>FUNDING SOURCES:</b>	Prior Years	2014	2015	2016	2017
Balance Forward	0	0	0	0	0
General Fund	0	50,000	0	0	0
Utility Fund	0	250,000	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION / COST CENTER</b>					
Construction	0	300,000	0	0	0
	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROJECT BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CAPITAL IMPROVEMENTS

<b>Name: Parks Facility</b>		<b>AMOUNT</b>		<b>9,845,336</b>	
<b>DESCRIPTION:</b>					
Continued park development of a .51 acre waterfront parcel, acquired by the Village for park purposes in September 2008. Improvements were made to open the park to the public in April 2009. Proposed improvements during the next phase of the park's development include seawall repairs.					
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>					
There is no effect on the General Fund Operating Budget because the funding source for this project derives from Miami-Dade General Obligation Bond.					
<b>FUNDING SOURCES:</b>					
	<b>Prior Years</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Balance Forward	0	238,557	0	0	0
Debt Proceeds	5,423,956	0	0	2,173,190	2,173,190
Village Parks Trust Fund	0	37,500	0	0	0
FIND Grant	0	37,500	0	0	0
STATE DEP Grant	0	0	0	0	0
<b>TOTAL</b>	<b>5,423,956</b>	<b>313,557</b>	<b>0</b>	<b>2,173,190</b>	<b>2,173,190</b>
<b>APPROPRIATION / COST CENTER</b>					
Land Acquisition	4,508,494	0	0	1,938,771	1,938,771
Soft Cost	358,759	0	0	0	0
Construction	292,516	75,000	0	234,419	234,419
Construction Administration	25,630	0	0	0	0
<b>TOTAL</b>	<b>5,185,399</b>	<b>75,000</b>	<b>0</b>	<b>2,173,190</b>	<b>2,173,190</b>
<b>PROJECT BALANCE</b>	<b>238,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## CAPITAL IMPROVEMENTS

<b>Name: Underground Utility Lines Project</b>		<b>AMOUNT 9,100,000</b>				
<b>DESCRIPTION:</b>						
Underground construction of electric, phone and cable lines throughout the Village is under consideration, in accordance with the general obligation bond program authorized in 2006 by a voters' referendum for this purpose.						
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>						
There will be an effect on the Debt Fund Budget because the Debt Service Millage rate will increase to be able to fund this project.						
<b>FUNDING SOURCES:</b>	Prior Years	2014	2015	2016	2017	
Balance Forward	0	0	0	0	0	0
G.O. Bonds Authorized '06	0	0	3,000,000	6,100,000		0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>	<b>6,100,000</b>		<b>0</b>
<b>APPROPRIATION / COST CENTER</b>						
Preliminary Engineering	0	0	37,500	6,100,000		0
Design & Engineering	0	0	417,500	0		0
Construction	0	0	2,545,000	0		0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>	<b>6,100,000</b>		<b>0</b>
<b>PROJECT BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

## **CAPITAL IMPROVEMENTS**

<b>Name: Deep Injection System Repairs</b>		<b>AMOUNT 250,000</b>				
<b>DESCRIPTION:</b>						
This project involves the repairs to the stormwater deep well injection system located in West Treasure Dr. and in Bay Terrace. Rehabilitation of the pumps, electrical panel and controls. The Bay Terrace well will be rehabilitated as well.						
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>						
There is no effect on the General Fund Operating Budget because the funding source for this project derives from revenues generated by the Stormwater Fund. No property tax increase is required to fund this project.						
<b>FUNDING SOURCES:</b>	Prior Years	2014	2015	2016	2017	
Balance Forward	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0
Operations	0	250,000	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION / COST CENTER</b>						
Construction	0	250,000	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROJECT BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **CAPITAL IMPROVEMENTS**

<b>Name: Water Lateral/Meter Replacement</b>		<b>AMOUNT 300,000</b>			
<b>DESCRIPTION:</b>					
To upgrade/replace water laterals/meters					
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>					
There is no effect on the General Fund Operating Budget because the funding source for this project derives from revenues generated by the Enterprise Utility Fund. No property tax increase was required to fund this project.					
<b>FUNDING SOURCES:</b>	Prior Years	2014	2015	2016	2017
Balance Forward	0	0	0	0	0
Water Operations	0	75,000	75,000	75,000	75,000
<b>TOTAL</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>APPROPRIATION / COST CENTER</b>					
To upgrade/replace water laterals	0	75,000	75,000	75,000	75,000
<b>TOTAL</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>PROJECT BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CAPITAL IMPROVEMENTS

<b>Name: Baywalk Project</b>		<b>AMOUNT 2,500,500</b>			
<b>DESCRIPTION:</b>					
Design and development of a linear park along the Biscayne Bay waterfront. The project will include public access point for resident and visitors as ROW is acquired.					
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>					
There is no financial impact on the General Fund Operating Budget because the funding source for this project derives from revenues generated by the Park Improvement Fund and FIND Grants. No property tax increase is required to fund this project.					
<b>FUNDING SOURCES:</b>	<b>Prior Years</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Balance Forward	0	0	0	0	0
Village Match (Parks Trust Fund)		50,250	100,000	100,000	1,500,000
FIND Grant Phase I 50%	0	50,250	0	0	0
Find Grant Phase II			100,000	100,000	500,000
<b>TOTAL</b>	<b>0</b>	<b>100,500</b>	<b>200,000</b>	<b>200,000</b>	<b>2,000,000</b>
<b>APPROPRIATION / COST CENTER</b>					
Design/Permitting	0	100,500	200,000	200,000	0
Construction	0	0	0	0	2,000,000
<b>TOTAL</b>	<b>0</b>	<b>100,500</b>	<b>200,000</b>	<b>200,000</b>	<b>2,000,000</b>
<b>PROJECT BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CAPITAL IMPROVEMENTS

<b>Name: Lift Station</b>		<b>AMOUNT</b>		<b>100,000</b>	
<b>DESCRIPTION:</b>					
Lift Station Repairs					
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>					
There is no effect on the General Fund Operating Budget because the funding source for this project derives from Miami-Dade General Obligation Bond.					
<b>FUNDING SOURCES:</b>	<b>Prior Years</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Balance Forward					
Loan Proceeds	0	100,000	0	0	0
State Revolving Loan Fund	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>					
Design & Engineering	0	0	0	0	0
Equipment	0	0	0	0	0
Construction	0	100,000	0	0	0
Construction Administration	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROJECT BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **CAPITAL IMPROVEMENTS**

<b>Name: Sewer Mains Cleaning, Videoing &amp; Rehabilitation</b>		<b>AMOUNT</b>		<b>742,600</b>	
<b>DESCRIPTION:</b>					
Evaluation of approximately 116,400 linear feet of the existing sewer system by televising the sewer mains and cleaning of 34,100 linear feet to improve capacity, as may be required, as preventative maintenance to keep the system operation.					
<b>IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:</b>					
There is no effect on the General Fund Operating Budget because the funding source for this project derives from Miami-Dade General Obligation Bond.					
<b>FUNDING SOURCES:</b>	<b>Prior Years</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Balance Forward	0	0	0	0	0
DEP Grant LP6845	0	0	0	0	0
Loan Proceeds	242,600	500,000	150,000	150,000	150,000
<b>TOTAL</b>	<b>242,600</b>	<b>500,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>APPROPRIATION / COST CENTER</b>					
Construction	242,600	500,000	150,000	150,000	150,000
<b>TOTAL</b>	<b>242,600</b>	<b>500,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>PROJECT BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **CENSUS**

### **Miscellaneous Statistics**

#### **General Information**

Date of incorporation	1945
Form of Government	Commission - Manager
Area in square miles	2.2

#### **Culture & Recreation**

Tot Lot & Community Park (West Drive)	2
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#### **Fire Protection**

Number of Stations	1
Number of fire personnel	7
Number of calls answered (Approximate)	1440
Number of inspections conducted (Approximate)	360

#### **Police Protection**

Number of Stations	1
Chief	1
Detectives	4
Lieutenants	2
Sergeants	3
Corporals	4
Police Officers	12

#### **Number of Violations:**

Arrest	340
Traffic violations	1,863
Parking violations	1,042

#### **Sewage System**

Miles of sanitary sewers	5.6
Daily average treatment in gallons	1.2 MGD

#### **Water System**

Miles of water mains	5.6
Number of service connections	725
Number of fire hydrants	57

#### **Post Office**

Station	1
Postal Workers	2 PT

#### **Education**

Number of Elementary Schools	1
Number of Students	701
Number of Teachers	57

## North Bay Village demographics profile

Statistic	North Bay Village	Florida	National
Population (2012) estimate	7,362	19,317,568	311,173,000
Population (2000)	7,137	18,802,690	281,421,906
Population growth	3.2%	2.7%	10.6%
Male/Female ratio	1.1:1	1.0:1	1.0:1
Married (15yrs & older)	49%	57%	58%
Speak English	32%	81%	88%
Speak Spanish	48%	13%	7%

The North Bay Village population was 7,362 in 2012 compared to 7,137 in 2000. The North Bay Village, FL population has increased by 3.2% from 2000 to 2012.

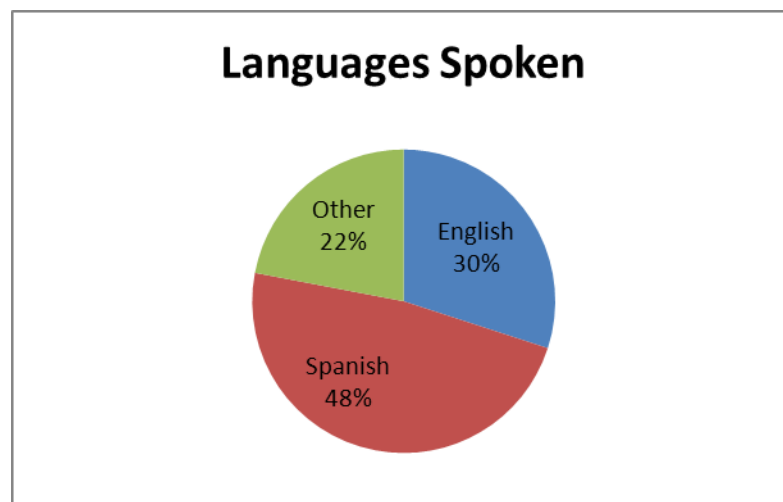
In North Bay Village 32% of the people speak English and 48% of people speak Spanish, also in North Bay Village 48.6% of people are married.

## North Bay Village population breakdown by race

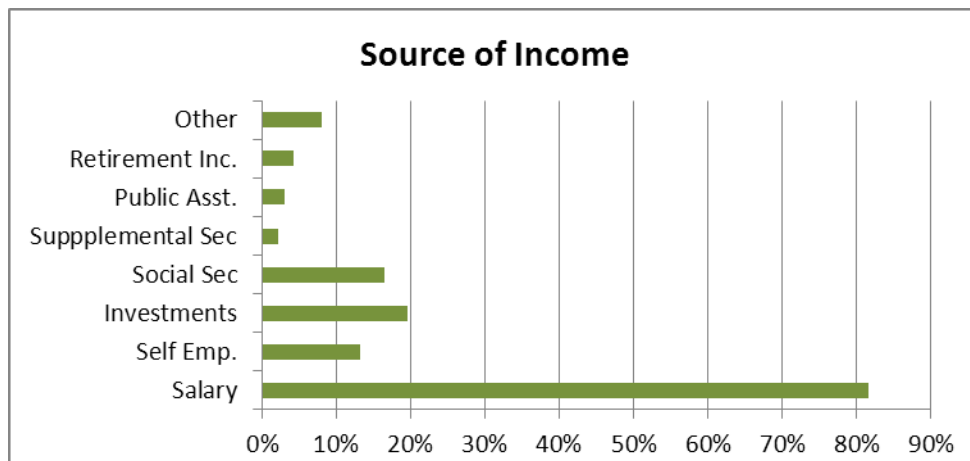
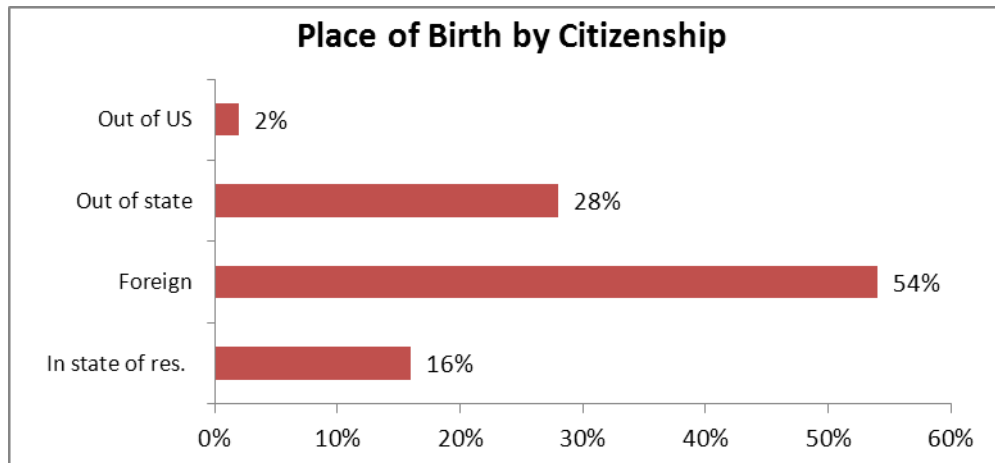
Race	North Bay Village	Florida	National
Caucasian	79.56%	78.25%	82.77%
African American	6.10%	14.83%	8.40%
Asian	3.42%	1.25%	1.86%
American Indian	0.16%	0.33%	1.31%
Native Hawaiian	0.00%	0.04%	0.14%
Mixed race	5.23%	2.31%	2.06%
Other race	5.53%	2.99%	3.47%

In North Bay Village, 48.8% of people are of Hispanic or Latino origin.

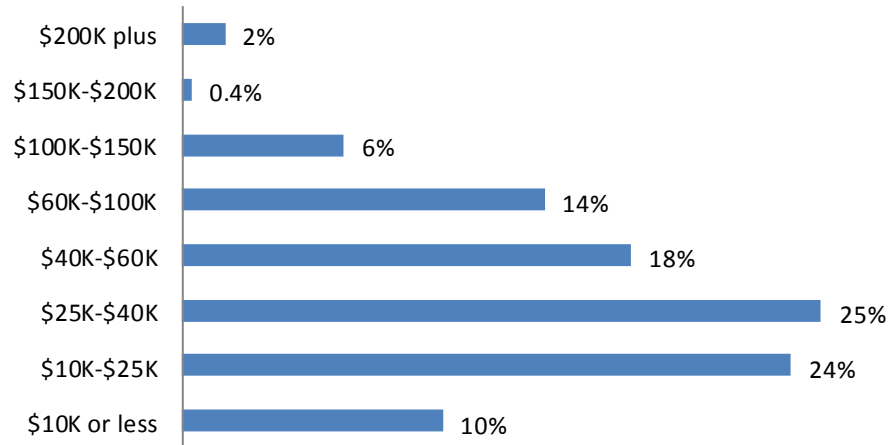
Please note: Hispanics may be of any race, so also are included in any/all of the applicable race categories above.



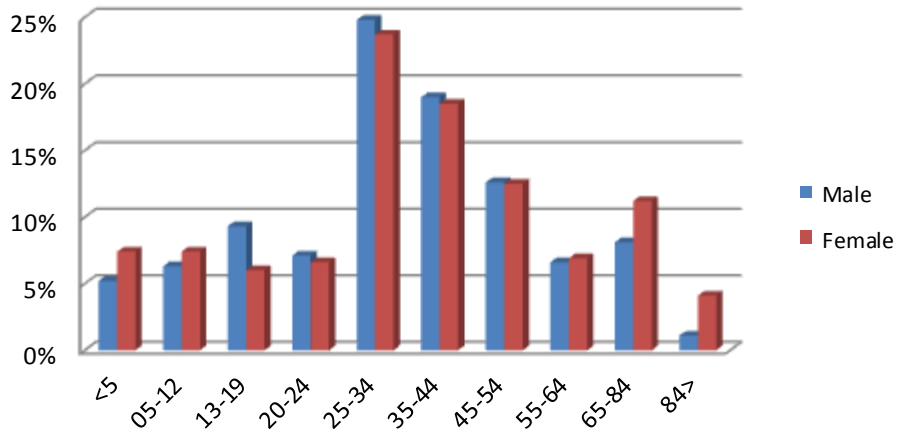


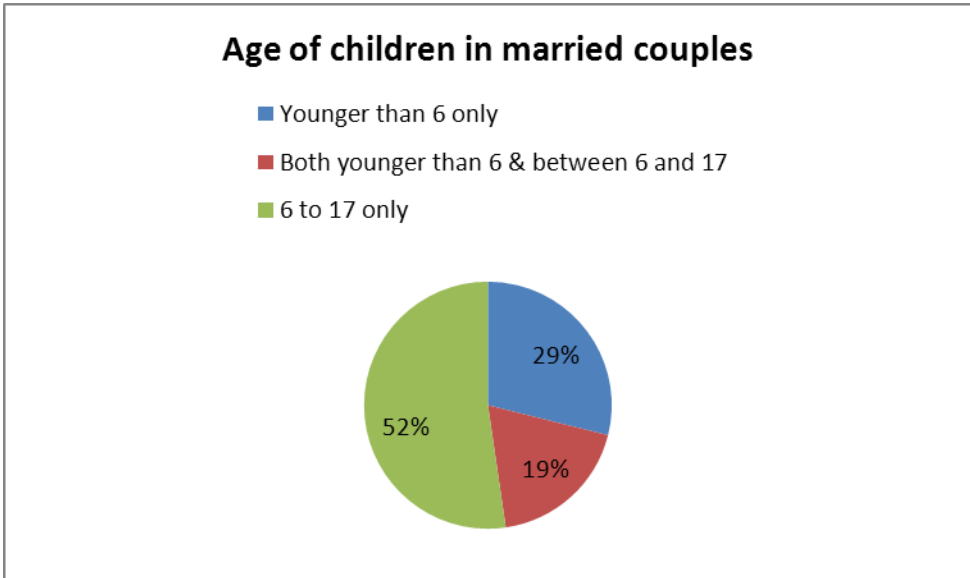
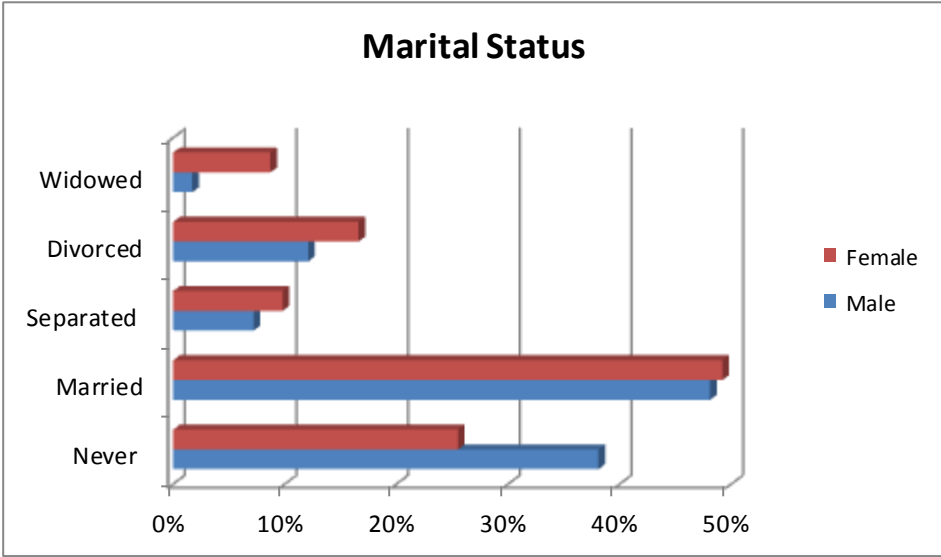


## House Hold Income Distribution



## Age Breakdown





Data displayed in the above graphs is based on 2000 Census data.

## **NORTH BAY VILLAGE-ADDITIONAL DATA**

### **Demographics**

About one third of the 7,137 residents of North Bay village are between the ages of 25 and 39 and 17% are 18 or under. The median age is 37, which points to a non-retirement oriented community.

About half of the households are family households with 20% having children under 18 years of age. Almost two-thirds of the occupied housing units are rentals, which reflects a fairly mobile population.

40% of the population have a bachelor's degree or higher, which is well above the US population as a whole, of which 28% have a bachelor's degree or higher.

North Bay Village is an international community with 54% of the population foreign-born. 27% of the population does not have US citizenship, and 58% of the population identifies as Hispanic.

The leading industries in North Bay Village are arts, entertainment, recreation, accommodation and food services, 24%; professional, scientific, management, administrative and waste management services, 16%; finance, insurance, real estate and rental and leasing, 13%; retail trade, 11%; and educational, health and social services, 10%.

The leading occupations of North Bay Village residents are in management, business, science and arts, 35%; sales and office, 32.5%; and service related areas, 19%.

According to recent government data, the median income in North Bay Village is \$32,045, and the median income of households in North Bay Village is \$49,386. While median household income is fairly high, 9.4% of persons residing in North Bay Village are living in poverty. This is still well below the national poverty level of 15.3%.

### **Village History**

Prior to 1940, most of what is now North Bay Village lay beneath the waters of Biscayne Bay. The only dry land was Broadcast Key, a five-acre island from which pioneer radio station WIOD began broadcasting in 1926. Today, television station WSVN-TV maintains its headquarters at this same site, now joined with Treasure Island.

In 1940, dredging and bulk-heading created North Bay Island. By 1941, palm-lined streets had been laid out, and 12 homes had been built and occupied. Today, the island has grown into a lush neighborhood of attractive single-family residences.

During the mid 1940's, dredging and filling created Harbor Island and Treasure Island. Harbor Island is composed primarily of multi-family buildings. Treasure Island, whose street names were drawn from Robert Louis Stevenson's novel Treasure Island, is a mixture of single family dwellings on the westerly end and multi-family dwellings on the eastern end.

North Bay Village was incorporated in 1945. Harbor and Treasure Islands were annexed several years later. Broadcast Key, also known as Cameo Island, was annexed in 1963. During its early years, North Bay Village was primarily a haven for winter residents. The Village became widely known for its popular restaurants and nightclubs, which attracted celebrities like Frank Sinatra and Judy Garland.

Most of today's residents live here year-round. North Bay Village continues to be home to several of South Florida's most popular restaurants, as well as a variety of business enterprises, apartment buildings, condominiums and 376 single-family homes.

## GLOSSARY

### - A -

**Account.** A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

**Accounting System.** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**Accrual Basis of Accounting.** The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time)

**Ad Valorem Tax.** Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

**Appropriation.** The authorization by the governing body to make payments or incur obligations for specific purposes.

**Appropriated Fund Balance.** The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

**Assessed Value.** A valuation set upon real estate by County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).

**Asset.** Resources owned or held by a government, which have monetary value.

### - B -

**Balanced Budget - State of Florida definition.** Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that all budgets be balanced.

**Balanced Budget - Village of North Bay Village definition.** Occurs when current operating expenditures equal current revenues and appropriated fund balance.

**Balance Sheet.** The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with Generally Accepted Accounting Principals (GAAP).

**Bond.** A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

**Bond Funds.** Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

**Bond Rating.** A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

**Budget (capital).** A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

## **GLOSSARY**

**Budget (operating).** A plan of financial operation embodying an estimate of Adopted expenditures for a given fiscal year and the Adopted means of financing them (revenue estimates). The term is also used for the officially authorized maximum expenditure under which a government and its departments operate.

**Budget Basis.** The specific method used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Document (Program and Financial Plan).** The official written statement prepared by the Village staff reflecting the decisions made by the Commission in their budget deliberations.

**Budget Message.** A general discussion of the Adopted budget written by the Village Manager to the Village Commission.

**Budget Schedule.** The schedule of key dates which a government follows in the preparation and adoption of the budget.

### **- C -**

**Capital Improvement Program.** A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

**Capital Improvement Fund.** An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

**Capital Outlay.** Expenditures on fixed assets, which have a value of \$750 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project.** Major construction, acquisition, or renovation activities, which add value to a government's physical assets

or significantly increase their useful life. Also called capital improvement.

**Consumer Price Index (CPI).** A statistical description of price levels provided by the U.S. Department of labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency Account.** An appropriation of money set aside for unexpected expenses.

**Contractual Services.** Services rendered to a government by private firms, individuals, or other governmental agencies. In North Bay Village, a number of services are provided on a contractual basis.

### **- D -**

**Debt Service Fund.** Fund used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

**Department.** A major administrative segment of the Village, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

**Disbursement.** The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program.** A voluntary award program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

### **- E -**

**Employee (or Fringe), Benefits.** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

## **GLOSSARY**

**Encumbrance.** Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

**Enterprise Fund.** Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees.

**Estimated Revenues.** Projections of funds to be received during the fiscal year.

**Expenditure.** The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police, fire and others, purchasing materials, electricVillage, water and gas and making long-term debt payments.

### **- F -**

**Financial Policy.** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year.** The 12-month period to which the annual budget applies. The Village's fiscal year begins October 1st and ends on September 30th.

**Fixed Assets.** Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

**Franchise.** A special privilege granted by a government permitting the continuing use of public property, such as Village streets, and usually involving the elements of monopoly and regulation.

**Franchise Fees.** Fees levied by the Village in return for granting a privilege, which permits the continual use of public property

such as Village streets, and usually involves the elements of monopoly and regulation.

**Fund.** An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the General Fund and the Enterprise Fund - Water & Sewer Utility.

**Fund Balance.** The excess of entity's assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

### **- G -**

**Generally Accepted Accounting Principles (GAAP).** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Fund.** The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

**General Ledger.** A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equals.

**General Obligation Bonds.** Bonds for the payment of which the full faith and credit of the issuing government are pledged. The Village currently has one series of General Obligations Bonds outstanding.

**Goal.** An attainable target for an organization. An organization's vision of the future.

**Grant.** A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example recreation), but it is sometimes also for general purposes.

## GLOSSARY

### - I -

**Infrastructure.** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Inter-fund Transfer.** Funds transferred from one fund to another.

**Intergovernmental Revenue.** Funds received from federal, state, and other local governmental sources in the form of shared revenues.

### - L -

**Liabilities.** Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Line Item.** A specific item defined by detail in a separate account in the financial records. Revenue and expenditure Justifications are reviewed, anticipated and appropriated at this level.

### - M -

**Mil of Tax.** A rate of tax equal to \$1 for each \$1,000 of assessed property value. For instance, if a property has a taxable value of \$250,000 and the millage rate is 1, then the tax amount would be \$250.

**Millage Rate.** One mil equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mils of tax assessed against this value.

**Modified Accrual Accounting.** A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

### - O -

**Objective.** A specific, measurable and observable activity which advances the organization toward its goal.

**Objects of Expenditure.** Expenditure classifications based upon the types or categories of goods and services purchased.

**Obligations.** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Revenue.** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

**Ordinance.** A formal legislative enactment by a government. A law.

### - P -

**Personnel Services.** Expenditures for salaries, wages, and related employee benefits.

**Policy.** A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

**Productivity.** A measure of the service output of Village programs compared to the per unit of resource input invested.

**Programs and Objectives.** The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.

**Property Tax Rate.** A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate.



## GLOSSARY

### - R -

**Reserve.** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Revenue.** Money that the Village receives from a variety of sources such as taxes, fees and charges, grants, etc. that it uses to pay for service delivery and other items.

**Risk Management.** The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

**Rollback Millage Rate.** The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

### - S -

**Special Assessment.** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. Some tax-exempt property in the affected area will also have to pay the special assessment. In Weston there are currently special assessments for the Indian Trace and Bonaventure

**Surplus.** The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes

or obligations is called the undesignated fund balance: it is the true "surplus".

### - T -

**Tax Base.** Total assessed valuation of real property within the Village.

**Tax Levy.** The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**Tax Rate.** The amount of tax levied for each \$1,000 of assessed valuation.

**Taxing Limit.** The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10 mills, or \$10 per thousand dollars of assessed value.

**Truth-in-Millage (TRIM).** A statement sent to all taxpayers in Florida advising them of the changes in the specific amounts of taxes they may be required to pay in the upcoming year and providing them with information on public hearing dates during which these tax levies will be decided (section 200.065

### - U -

**Undesignated Fund Balance.** That portion of the fund balance available for use in subsequent budgets

**User Fees.** Charges for specific services provided only to those paying such charges

**Utility Taxes.** Municipal charges levied by the Village on every purchase of a public service within its corporate limits. Public service levied by the Village of North Bay Village include electric and gas service utility taxes.

