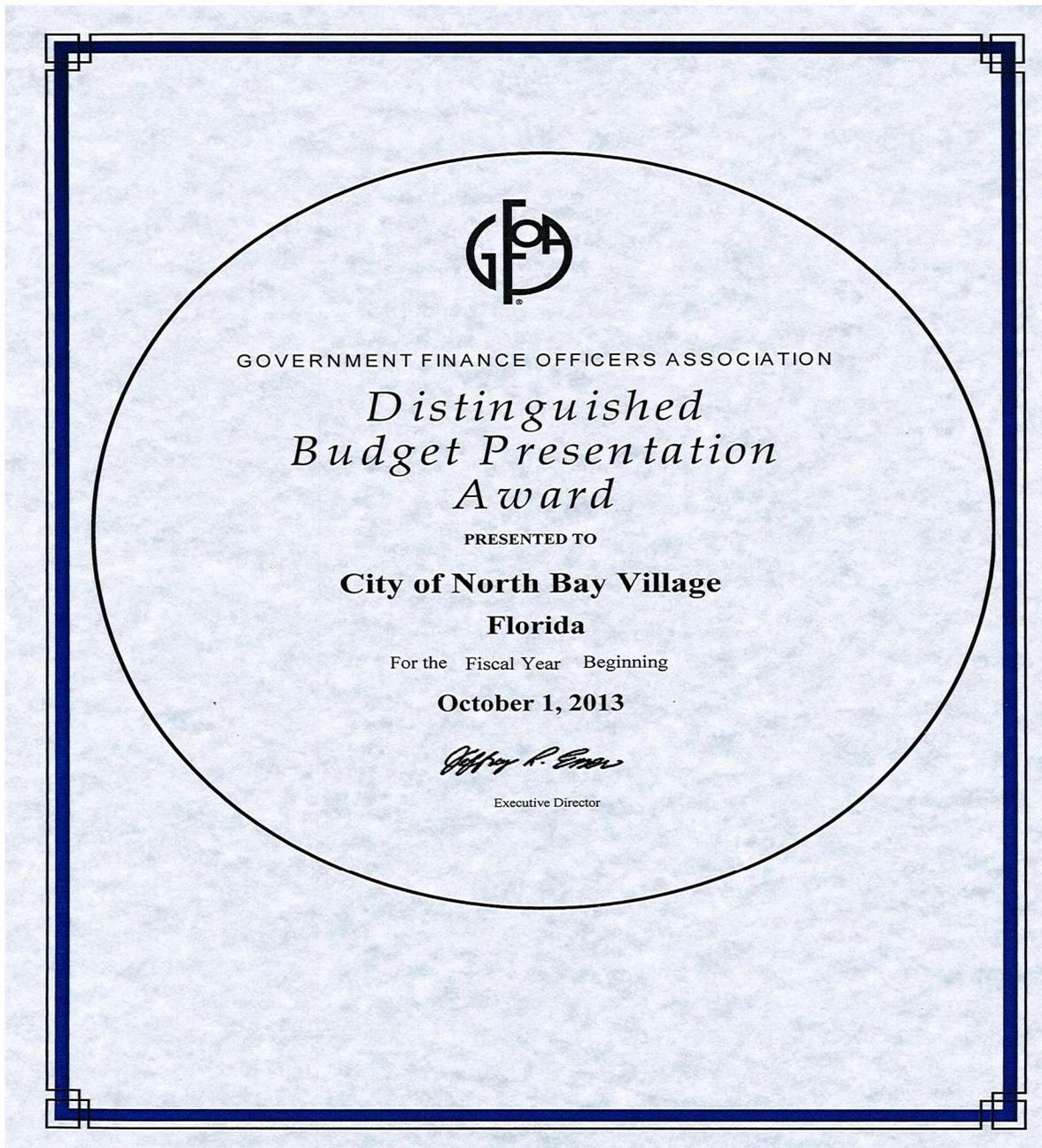


# FY 2015 ADOPTED BUDGET



October 1, 2014



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **North Bay Village, FL** for its annual budget for the fiscal year beginning **October 1, 2013**. 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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## ***Transmittal Letter***

Mayor and Commissioners,

Transmitted herein please find the FY 2015 Annual budget that was formally adopted on September 30, 2014. The budget took effect on October 1, 2014. This transmittal letter will bring the budget together and focus the All Funds budget as it relates to the current level of services provided by the Village to the services that will be needed in the future.

The major expense of the General Fund is the cost of police services. This consumes approximately 67% of the General Fund budget. The Village has increase the number of sworn officers from in FY 2014 to 23 to 24 in FY 2015. The additional officer position will be effective December 26, 2014. The Village is in the center of Miami Dade County in South Florida and has to deal with issues and situation that occur in surrounding Miami areas and has to plan for the growth in the general area that may affect the Village as well as plan for the growth in the services provided to our residents and businesses.

The Village is surrounded by the beautiful waters of Biscayne Bay and the Village is considering adding a police marine patrol boat to the services provided by the Village. The Village is also considering implementing a PAL program in conjunction with some local not for profit groups such as the Optimist Club and the police Department. This will be the beginning of increasing the Villages goal of more community wide youth services and community policing.

### **Revenue Forecasting**

North Bay Village taxable property is grown back to about 60 percent of the value that the Village had in 2004. It has been a slow but steady climb back. The South Florida is showing an excellent location for real estate investments as well as North Bay Village being is the ideal location in South Florida. The property tax base has been increasing 5 % to 10 % over the last 2 years. Based on the major mixed use developments that the Commission has approved over the past 2 years, this trend should continue for several years as this new development continues through the development process. Florida is experiences a similar growth pattern and the Villages shared revenues is about 11.8% of the General Fund revenues. The majority of the Villages revenues after property taxes are the franchise fees and utility taxes (19.7%). These have been on a steady

increase over the past 5 years and are projected to continue a moderate growth over next the few years.

North Bay Village operates the water distribution and sewer collection systems in the Village. We receive services from Miami Dade for fresh water production and sewage disposal. The Village was developed in the 1950 and the water and sewer systems have not been maintained well nor had any major improvements over the past years. The Village has experienced a high rate of equipment and facility failures over the past 2 years. The Village has just undertaken a complete renovation of the water and sewer lines as well as a water meter replacement program. This will be in the area of \$9.2 million for utility projects. In FY 2015 the Village will be undertaking a major rebuilding of the two (2) stormwater deep well injection systems and will be moving on to rebuilding the stormwater outfall lines next. This will be funded initially with low interest rate loans through the Florida Department of Environmental Protection, (FDEP). These loans will be paid back through increased utility system user fees but will be offset with some actual dollar cost reductions due to reduced inflow and infiltration and more efficient water and sewer systems.

The Village is moving forward with the construction of a New Village Hall on the same property that the previous one was on. The old Village Hall was torn down in 2013 to make way for the new Village Hall. The voters have approved \$7.9 million dollars for General Obligation debt for a new Village Hall. The voters also approved \$9.4 million for parks and open space development. The Village has spent \$5.2 million for the purchase and development of one new park. These 2 projects along with the almost \$10,000,000 in water, sewer and stormwater projects the Village is undertaking over \$23 million in capital improvements over the next 2 to 3 years. The Parks and Village Hall are voter approve GO debt and will be an additional line item increase on the annual property tax bill. The utility fund will be reviewing the utility rates structure to incorporate the new debt service. However, since the system is experiencing inflow and infiltration issues the correction of these problems should lead to reductions in the operating costs of the utility system. These reduced expenses should help hold down any necessary rate increases.

The Village has been going through a slow recovery with the General Fund Reserves being used to supplement some of the increase annual costs. The Village Charter requires a Restricted Reserve in the amount 20% of the current years General Fund expenditures. The General Fund reserves have increase over the past 2 years from \$1,450,000 in FY 2013 to over \$1,896,000 in FY 2015 with \$1,199,500 of the \$1,896,000 in the 20% Restricted Reserves. The FY 20165 budget does not use any of these funds for the budget.

The Village Commission has started requiring that the annual budget include performance measures for all departments and functions. This was started with the FY 2015 budget and will be improved in the Village's future budgets. The Manager will be presenting performance accomplishments throughout the fiscal year. When there are some history on performance measurement management can use this to increase the delivery of services to our residents and businesses.



Frank Rollason, Village Manager  
September 30, 2014

## ***GUIDE TO READERS***

The Fiscal Year 2015 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 Village 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, 2014 through September 30, 2015.
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, measurable 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 2015

## NORTH BAY VILLAGE

Submitted by the Village Manager  
to the Mayor & Commission  
Fiscal Year 2015

### 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

Robert L. Switkes  
Village Attorney,  
Law Offices of Robert L. Switkes  
& Associates, P.A.

Incorporated on May 16, 1945
------------------------------

## ***Administrative Staff***

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

- ❖ Provide a Professional Village Government: Financially Responsible with Personal Customer Service.
- ❖ Develop a Strong Sense of Community Identity and Pride.
- ❖ Maintain our Beautiful and Quaint Village on the Bay.
- ❖ Strive to Create an On-going Great Place to Live for all Generations.

## **ADVISORY BOARDS**

### **Planning & Zoning Board**

- Reinaldo Trujillo, Chair
- Dr. Douglas Hornsby
- Michael Tannhauser
- J.F. Bud Farrey
- Marvin Wilmoth

### **Business Development Advisory Board**

- Clinton Beard
- Michael Tannhauser
- Henrik Risvang
- Miguel Barbagallo

### **Youth Services Board**

- Alex Funkhouser, Chair
- Rosa Neely
- Ana Fonseca

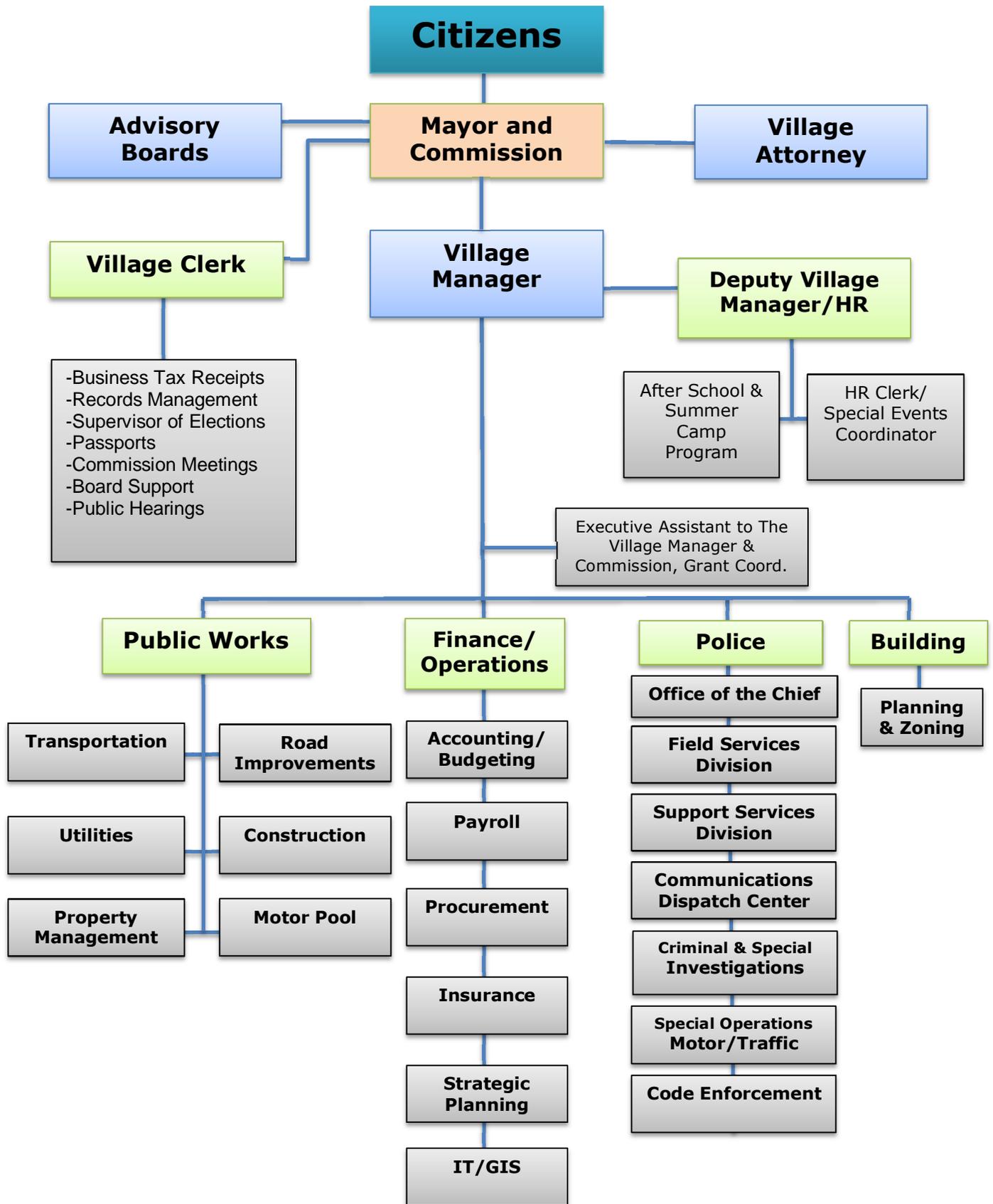
### **Citizens Budget & Oversight**

- Robert Breiner, Chair
- Temante Leary, Vice Chair
- Myra Perez Damera
- Maria Haviland
- Oliver Pfeffer

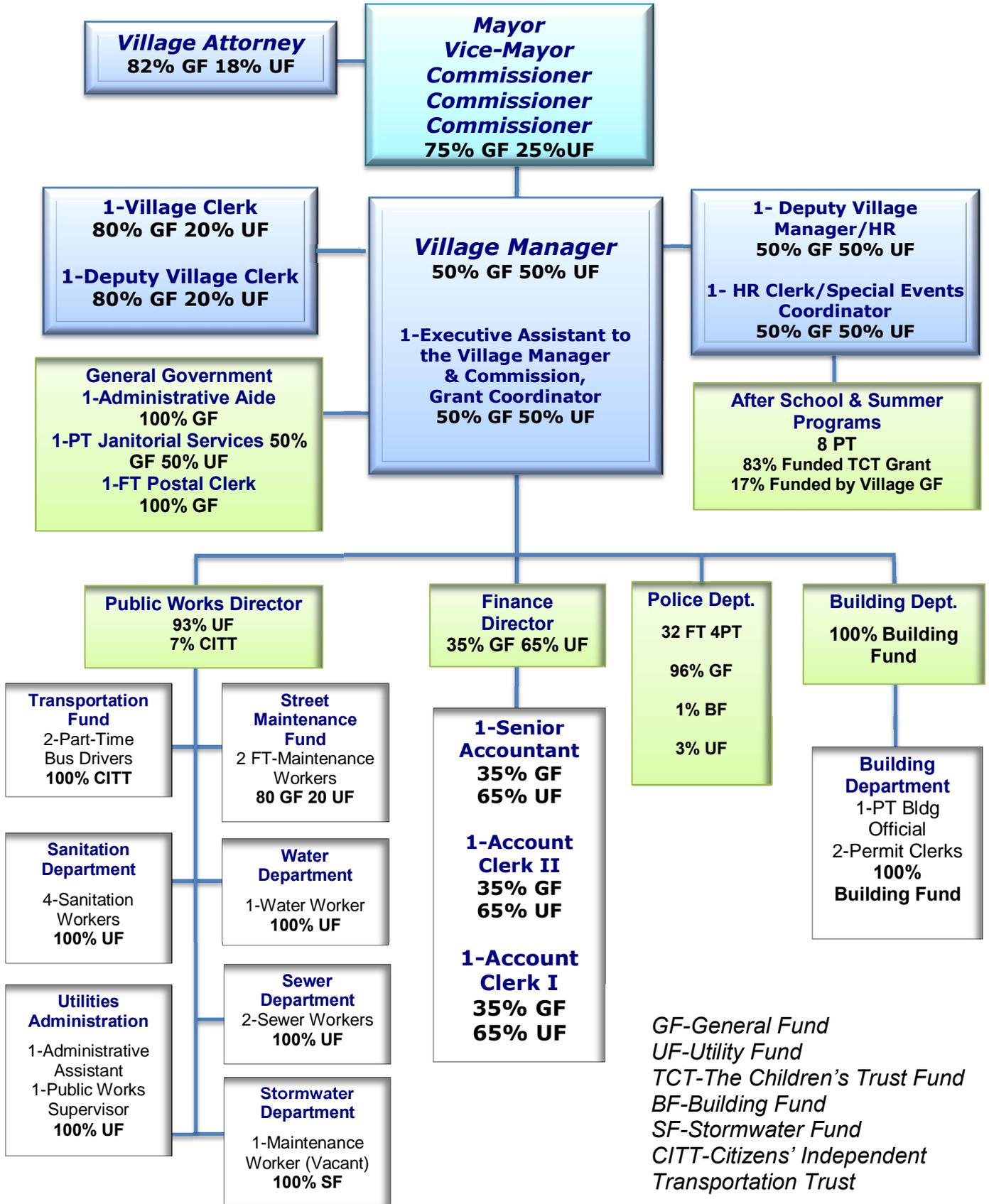
### **Community Enhancement Board**

- Andreanna D. Jackson, Chair
- Diana Quintero, Vice Chair
- Doris Acosta
- Benjia Morgenstern
- Ana Watson

# ORGANIZATIONAL CHART



**POSITION FUNDING SOURCES**



GF-General Fund  
 UF-Utility Fund  
 TCT-The Children's Trust Fund  
 BF-Building Fund  
 SF-Stormwater Fund  
 CITT-Citizens' Independent Transportation Trust

## AUTHORIZED STAFFING LEVELS

<b>GENERAL FUND</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
Village Commission Department	5 PT	5 PT	5 PT	5 PT	5 PT
Village Manager Department	1 FT	2 FT	4 FT	4 FT	4 FT
Village Clerk Department	3 FT	2 FT 1 PT	2 FT 1 PT	3 FT	2 FT
Finance Department	3 FT	3 FT	4 FT	4 FT	4 FT
General Government Department	2 FT 4 PT	2 FT 4 PT	1 FT 3 PT	1 FT 3 PT	2 FT 1 PT
Police Department	30 FT 5 PT	30 FT 3 PT	30 FT 3 PT	31 FT 4 PT	32 FT 4 PT
Recreation & Human Services Department	1 PT	1 PT	1 PT	1 PT	0 PT
<b>TOTAL GENERAL FUND</b>	<b>54</b>	<b>53</b>	<b>54</b>	<b>56</b>	<b>54</b>
<b>SPECIAL REVENUE FUNDS</b>					
Building	1 FT 1 PT	1 FT 1 PT	1 FT 1 PT	1 FT 1PT	2 FT 1PT
Street Maintenance	3 FT	2 FT	2 FT	2 FT	2 FT
After School & Summer	0	8 PT	8 PT	8 PT	8 PT
Transportation	1 PT	1 PT	1 PT	2 PT	2 PT
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>6</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>15</b>
<b>ENTERPRISE FUNDS</b>					
Utility Administration	2 FT	2 FT	2 FT	3 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	0	4 FT	4 FT	4 FT	4 FT
Storm Water	0	0	0	1 FT	1 FT
<b>TOTAL UTILITY FUNDS</b>	<b>5</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>11</b>
<b>TOTAL ALL FUNDS</b>	<b>65</b>	<b>75</b>	<b>76</b>	<b>81</b>	<b>80</b>

**Budget Staffing Level Changes**

**General Fund: Eliminate 2 PT Postal Clerks and Add 1 FT Postal Clerk**

**Recreation & Human Services: Eliminate PT School Aide**

**Police Department: Add 1 New PT Code Enforcement Officer**

**Police Department: Transfer Records Management Clerk from Village Clerk's Department to PD**

**Building Department: Change PT Permit Clerk position to Full-time**

**Stormwater Fund: Add 1 New Full-Time Maintenance Worker**

## ALL FUNDS-BUDGET ANALYSIS BY DEPARTMENT FY 2015

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	35,610	14,083	49,693	-	49,693
Village Manager Department	4 FT	193,930	7,512	201,442	-	201,442
Village Clerk Department	2 FT	162,629	36,641	199,269	-	199,269
Finance Department	4 FT	150,514	5,770	156,284	-	156,284
Legal Services Department	-	-	166,750	166,750	-	166,750
General Government Department	2 FT 1 PT	31,098	755,070	786,168	9,500	795,668
Police Department	32 FT 4 PT	3,563,412	349,533	3,912,946	8,515	3,921,460
Recreation & Human Svcs Dep.	0 PT	-	213,300	213,300	-	213,300
Compensated Absences	-	15,000	-	15,000	-	15,000
<b>TOTAL GENERAL FUND</b>	<b>54</b>	<b>4,152,193</b>	<b>1,548,660</b>	<b>5,700,853</b>	<b>18,015</b>	<b>5,718,867</b>
<b>SPECIAL REVENUE FUNDS</b>						
Building	2 FT 1PT	197,415	380,968	578,383	-	578,383
Street Maintenance	2 FT	68,718	235,050	303,768	75,000	378,768
After School & Summer	8 PT	109,976	44,670	154,646	-	154,646
Transportation	2 PT	54,342	70,600	124,942	347,307	472,249
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>15</b>	<b>430,451</b>	<b>731,287</b>	<b>1,161,739</b>	<b>422,307</b>	<b>1,584,046</b>
<b>TOTAL CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,106,403</b>	<b>1,106,403</b>
<b>ENTERPRISE FUNDS</b>						
Utility Administration	3 FT	923,346	463,474	1,386,820	18,500	1,405,320
Water Operation	1 FT	71,486	709,210	780,695	-	780,695
Sewer Operation	2 FT	148,704	1,188,714	1,337,418	-	1,337,418
Sanitation Department	4 FT	288,671	565,980	854,650	-	854,650
Reserves	-	-	-	-	-	-
<b>TOTAL UTILITY FUND</b>	<b>10</b>	<b>1,432,207</b>	<b>2,927,377</b>	<b>4,359,584</b>	<b>18,500</b>	<b>4,378,084</b>
Water Improvements Trust	-	-	-	-	75,000	75,000
Sewer Improvements Trust	-	-	-	-	226,401	226,401
Sanitation Improvements Trust	-	-	-	-	65,000	65,000
<b>TOTAL IMPROVEMENTS TRUST</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>366,401</b>	<b>366,401</b>
Storm Water	1 FT	73,555	49,700	123,255	350,000	473,255
<b>TOTAL STORMWATER</b>	<b>1</b>	<b>73,555</b>	<b>49,700</b>	<b>123,255</b>	<b>350,000</b>	<b>473,255</b>
Debt Service	-	-	-	-	657,287	657,287
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>657,287</b>	<b>657,287</b>
<b>TOTAL ALL FUNDS</b>	<b>80</b>	<b>6,088,406</b>	<b>5,257,025</b>	<b>11,345,431</b>	<b>2,938,913</b>	<b>14,284,344</b>

## TOTAL PAYROLL COST FY 2015

Occupation	Proposed Earnings	COLA	Shift Diff	LON	Add'l Benefits	RET	FICA	W/Comp	Insurance	Employee Total
<b>General Fund-Village Commission</b>										
Mayor	7,800	-	-	-	-	-	597	20	-	8,417
Vice-Mayor	6,300	-	-	-	-	-	482	16	-	6,798
Commissioner	6,300	-	-	-	-	-	482	16	-	6,798
Commissioner	6,300	-	-	-	-	-	482	16	-	6,798
Commissioner	6,300	-	-	-	-	-	482	16	-	6,798
<b>Total Village Commission</b>	<b>33,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,525</b>	<b>86</b>	<b>-</b>	<b>35,610</b>
<b>General Fund-Village Manager</b>										
Village Manager	96,000	-	-	-	-	-	7,344	242	914	104,501
Deputy Village Manager/HR	84,448	2,533	-	300	3,600	19,210	6,952	219	11,179	128,442
Executive Assist. to Village Mgr & Commission	55,085	1,653	-	-	-	4,180	4,340	143	10,959	76,360
HR Clerk/Special Events Coord.	44,168	1,325	-	500	-	3,389	3,518	115	23,083	76,097
<b>Total Village Manager</b>	<b>279,701</b>	<b>5,511</b>	<b>-</b>	<b>800</b>	<b>3,600</b>	<b>26,779</b>	<b>22,155</b>	<b>719</b>	<b>46,134</b>	<b>385,400</b>
<b>General Fund-Village Clerk</b>										
Village Clerk	100,107	3,003	-	1,000	3,600	26,669	8,240	260	11,395	154,273
Deputy Village Clerk	51,951	1,559	-	-	-	3,942	4,093	135	10,259	71,939
<b>Total Village Clerk</b>	<b>152,058</b>	<b>4,562</b>	<b>-</b>	<b>1,000</b>	<b>3,600</b>	<b>30,611</b>	<b>12,333</b>	<b>395</b>	<b>21,653</b>	<b>226,213</b>
<b>General Fund-Finance Department</b>										
Finance Director	106,203	3,186	-	-	8,400	24,898	9,011	308	861	152,866
Senior Accountant	74,569	2,237	-	500	-	5,696	5,914	207	23,240	112,362
Account Clerk II	51,459	-	-	1,000	-	3,865	4,013	143	23,179	83,659
Account Clerk I	39,550	-	-	-	-	2,914	3,026	104	23,085	68,677
<b>Total Finance Department</b>	<b>271,781</b>	<b>5,423</b>	<b>-</b>	<b>1,500</b>	<b>8,400</b>	<b>37,372</b>	<b>21,963</b>	<b>761</b>	<b>70,364</b>	<b>417,565</b>
<b>General Fund-General Government</b>										
Administrative Aide-Vacant	41,912	-	-	-	-	3,088	3,206	106	15,232	63,544
Post Office Clerk	26,380	-	-	-	-	1,944	2,018	67	10,280	40,688
Janitorial Services	14,841	445	-	-	-	1,126	1,169	762	-	18,344
<b>Total General Government</b>	<b>83,133</b>	<b>445</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,158</b>	<b>6,394</b>	<b>934</b>	<b>25,512</b>	<b>122,575</b>
<b>General Fund-Police Department</b>										
PT Code Enf-New Vacant	25,788	774	-	-	-	1,957	2,032	69	-	30,619
Records Clerk	42,168	-	-	1,000	-	3,180	3,302	112	15,662	65,426
PSA	40,329	-	-	500	-	3,008	3,123	106	10,815	57,881
Dispatcher	55,764	-	2,231	1,000	-	7,964	4,513	148	10,279	81,899
Dispatcher	46,078	-	922	500	-	3,500	3,634	121	16,538	71,293
Head Dispatcher	55,764	-	-	1,000	-	7,663	4,342	148	10,373	79,290
Dispatcher	32,255	-	1,935	-	-	2,519	2,616	84	23,258	62,667
Exec Assist to the Chief of Police	70,971	2,129	-	500	3,600	16,320	5,906	191	23,100	122,717
Code Enforcement	53,899	1,617	-	300	4,800	4,466	4,637	145	667	70,531
Vacant Dispatcher	31,623	-	-	-	-	1,202	2,419	82	10,270	45,596
<b>Total Non-Sworn Officers</b>	<b>454,640</b>	<b>4,520</b>	<b>5,087</b>	<b>4,800</b>	<b>8,400</b>	<b>51,779</b>	<b>36,525</b>	<b>1,206</b>	<b>120,961</b>	<b>687,918</b>
<b>Sub-Total</b>	<b>1,274,312</b>	<b>20,461</b>	<b>5,087</b>	<b>8,100</b>	<b>24,000</b>	<b>152,699</b>	<b>101,895</b>	<b>4,102</b>	<b>284,625</b>	<b>1,875,281</b>

**TOTAL PAYROLL COST FY 2015**

Occupation	Proposed Earnings	COLA	Shift Diff	LON	Add'l Benefits	RET	FICA	W/COMP	Insurance	Employee Total
<b>General Fund-Police Department</b>										
Police Chief	116,806	3,504	-	300	1,560	23,902	9,227	5,331	26,691	<b>187,321</b>
Lieutenant	90,990	2,730	-	1,000	1,080	18,771	7,246	4,187	16,169	<b>142,173</b>
Lieutenant	86,657	2,600	-	1,000	480	17,887	6,905	3,989	16,384	<b>135,902</b>
Sergeant	82,484	2,475	1,650	1,000	720	17,362	6,702	3,872	18,575	<b>134,839</b>
Sergeant	82,484	2,475	-	1,000	1,440	17,035	6,576	3,799	10,808	<b>125,616</b>
Sergeant	82,484	2,475	3,299	1,000	1,560	17,689	6,828	3,945	23,568	<b>142,847</b>
Detective	75,054	2,252	-	1,000	600	15,518	5,990	3,461	23,190	<b>127,066</b>
Detective	75,054	2,252	-	1,000	600	15,518	5,990	3,461	23,568	<b>127,443</b>
Detective	75,054	2,252	-	1,000	1,560	15,518	5,990	3,461	16,304	<b>121,140</b>
Detective	75,054	2,252	-	1,000	1,680	15,518	5,990	3,461	16,121	<b>121,077</b>
Detective	75,054	2,252	-	500	1,440	15,419	5,952	3,439	10,913	<b>114,969</b>
Corporal	73,625	2,209	1,472	1,000	240	15,518	5,990	3,461	16,096	<b>119,612</b>
Corporal	73,625	2,209	-	1,000	1,440	15,226	5,878	3,396	15,705	<b>118,479</b>
Corporal	73,625	2,209	2,945	500	4,800	15,711	6,432	3,716	1,893	<b>111,831</b>
Patrol Officer	71,480	2,144	-	1,000	1,560	14,789	5,709	3,298	11,342	<b>111,323</b>
Patrol Officer	71,480	2,144	2,859	1,000	1,200	15,355	5,928	3,425	23,568	<b>126,960</b>
Patrol Officer	71,480	2,144	-	1,000	240	14,789	5,709	3,298	10,683	<b>109,344</b>
Patrol Officer	71,480	2,144	-	1,000	480	14,789	5,709	3,298	23,593	<b>122,494</b>
Patrol Officer	71,480	2,144	1,430	1,000	1,200	15,072	5,818	3,362	10,701	<b>112,207</b>
Patrol Officer	71,480	2,144	1,430	500	6,360	5,566	6,147	3,552	1,533	<b>98,713</b>
Patrol Officer	71,480	2,144	1,430	500	240	14,973	5,780	3,340	18,855	<b>118,741</b>
Patrol Officer	71,480	2,144	2,859	500	240	15,256	5,889	3,403	16,868	<b>118,641</b>
Patrol Officer	66,087	1,983	2,643	500	1,200	14,113	5,448	3,148	15,572	<b>110,694</b>
PT Patrol Officer	23,696	711	-	-	-	-	1,867	1,079	-	<b>27,352</b>
PT Patrol Officer	23,696	711	-	-	-	-	1,867	1,079	-	<b>27,352</b>
PT Patrol Officer	24,407	732	-	-	-	4,982	1,923	1,111	-	<b>33,155</b>
<b>Total Sworn-Officers</b>	<b>1,847,779</b>	<b>55,433</b>	<b>22,017</b>	<b>19,300</b>	<b>31,920</b>	<b>366,277</b>	<b>149,491</b>	<b>86,373</b>	<b>368,701</b>	<b>2,947,292</b>
<b>Building Fund</b>										
Chief Building Official	7,200	-	-	-	-	-	551	278	-	<b>8,029</b>
B&Z Permit Clerk	31,200	-	-	-	-	2,299	2,387	79	22,256	<b>58,220</b>
B&Z Permit Clerk	47,093	-	-	-	-	3,470	3,603	119	19,883	<b>74,166</b>
<b>Total Building Department</b>	<b>85,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,768</b>	<b>6,540</b>	<b>475</b>	<b>42,138</b>	<b>140,415</b>
<b>Sub-total</b>	<b>1,933,272</b>	<b>55,433</b>	<b>22,017</b>	<b>19,300</b>	<b>31,920</b>	<b>372,045</b>	<b>156,031</b>	<b>86,848</b>	<b>410,839</b>	<b>3,087,706</b>

## TOTAL PAYROLL COST FY2015

Occupation	Proposed Earnings	COLA	PERSONNEL COST	Shift Diff	LON	Add'l Benefits	RET	FICA	W/Comp	Insurance	Employee Total
<b>Street Maintenance Fund</b>											
Maintenance Worker	34,322	-	2,471	-	1,000	-	2,784	2,891	4,165	10,231	57,864
Maintenance Worker	33,324	-	2,346	-	500	-	2,665	2,767	4,038	10,215	55,854
<b>Total Street Maintenance</b>	<b>67,646</b>	<b>-</b>	<b>4,816</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>5,449</b>	<b>5,658</b>	<b>8,203</b>	<b>20,446</b>	<b>113,718</b>
<b>After School &amp; Summer Program</b>											
Program Director	35,100	-	-	-	-	-	-	2,685	91	-	37,876
Clerical Admin & Activity Coord.	19,500	-	-	-	-	-	-	1,492	51	-	21,042
Activity Coordinator 1	12,103	-	-	-	-	-	-	926	31	-	13,060
Activity Coordinator 2	11,750	-	-	-	-	-	-	899	31	-	12,679
Activity Coordinator 3	2,833	-	-	-	-	-	-	217	7	-	3,057
Activity Coordinator 4	2,833	-	-	-	-	-	-	217	7	-	3,057
ESE Coordinator 4	14,100	-	-	-	-	-	-	1,079	37	-	15,215
ESE Coordinator 4	3,399	-	-	-	-	-	-	260	9	-	3,668
<b>Total After School &amp; Summer Program</b>	<b>101,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,774</b>	<b>264</b>	<b>-</b>	<b>109,654</b>
<b>Transportation Fund</b>											
PT Bus Driver	18,336	550	-	-	-	-	1,391	1,403	1,041	-	22,721
PT Bus Driver	18,336	550	-	-	-	-	1,391	1,403	1,041	-	22,721
<b>Total Transportation Fund</b>	<b>36,673</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,783</b>	<b>2,805</b>	<b>2,081</b>	<b>-</b>	<b>45,442</b>
<b>Utilities Administration</b>											
Public Works Supervisor	57,598	1,728	-	-	-	-	4,371	4,538	150	10,401	78,786
Administrative Assistant	53,151	1,595	-	-	1,000	-	7,526	4,265	138	10,536	78,211
<b>Total Utilities Administration</b>	<b>110,749</b>	<b>3,322</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>11,897</b>	<b>8,803</b>	<b>288</b>	<b>20,937</b>	<b>156,996</b>
<b>Water Department</b>											
Water Maintenance Worker	43,773	-	-	-	1,000	-	3,225	3,425	1,881	14,181	67,486
<b>Total Water Department</b>	<b>43,773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>3,225</b>	<b>3,425</b>	<b>1,881</b>	<b>14,181</b>	<b>67,486</b>
<b>Sewer Department</b>											
Sewer Maintenance Worker	51,703	-	-	-	1,000	-	3,883	4,032	2,222	10,758	73,598
Sewer Maintenance Worker	43,636	-	-	-	1,000	-	3,289	3,415	1,875	16,892	70,106
<b>Total Sewer Department</b>	<b>95,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>7,171</b>	<b>7,446</b>	<b>4,097</b>	<b>27,650</b>	<b>143,704</b>
<b>Sanitation Department</b>											
Sanitation Maintenance Wkr	40,059	-	-	-	1,000	-	3,025	3,141	4,212	10,272	61,709
Sanitation Truck Driver	34,305	-	-	-	500	-	2,564	2,663	3,607	10,231	53,870
Sanitation Truck Driver	48,531	-	-	-	1,000	-	6,653	3,789	5,103	10,319	75,395
Sanitation Maintenance Wkr	45,081	-	-	-	1,000	-	6,187	3,525	4,740	10,296	70,829
<b>Total Sanitation Department</b>	<b>167,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>18,429</b>	<b>13,118</b>	<b>17,662</b>	<b>41,118</b>	<b>261,804</b>
<b>StormWater Department</b>											
New Vacant-Maintenance Worker	30,000	-	900	-	-	-	2,277	2,364	3,498	23,061	62,099
<b>Total StormWater Department</b>	<b>30,000</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,277</b>	<b>2,364</b>	<b>3,498</b>	<b>23,061</b>	<b>62,099</b>
<b>Sub-Total</b>	<b>653,775</b>	<b>4,423</b>	<b>5,716</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>51,231</b>	<b>51,394</b>	<b>37,974</b>	<b>147,392</b>	<b>960,904</b>
<b>Grand Total</b>	<b>3,861,358</b>	<b>80,317</b>	<b>5,716</b>	<b>27,105</b>	<b>36,400</b>	<b>61,636</b>	<b>575,975</b>	<b>309,320</b>	<b>128,924</b>	<b>842,857</b>	<b>5,929,608</b>
*Retirement includes: FRS General 7.37% FRS Department Head 21.14% FRS Police 19.82% ICMA REG 13.50% *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 30, 2014

Honorable Mayor and Village Commissioners:

I am pleased to present North Bay Village's FY 2015 Budget for your consideration. This budget is a result of a preliminary review by staff, along with discussions with experts on the various issues that will affect our community during the next fiscal year. We are finalizing the Capital Fund budget and they will be available for the next budget hearing. The Commission adopted the Tentative Millage rate and established the date, time and place of the first & final Public Hearings for the General and Debt Services Funds in September 2014. This information has been provided to the Miami-Dade Property Appraiser for inclusion in the TRIM mailing notices.

As we review the issues relating to the FY 2015 Budget, it is clear that the property values have started to improve from the decline that has been experienced in the last three years. The increase is 11.79% over the prior year Final Gross Taxable Value. The FY 2014 ad valorem tax revenues are projected to be \$ 410,125 more than the FY 2014 budgeted revenue at the current millage rate of 5.4740 mills. However, there are some revenues that are lower and the net affect will be a \$367,833 increase in revenues.

I have been meeting with the Commissioners and Village residents. Many have expressed the 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, 2014. The following are major areas in which the Village will be involved during the FY 2015 budget year:

1. The design and development of the New Village Hall/Police/Fire complex.
2. Continued improvements at Village Park's 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, sewer and stormwater infrastructure through grants, loans and user fees.

The staff will be working on these projects during the FY 2015 budget year. Also, there are several items that should have an 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, since 2012. This program was a success and will continue for FY 2015 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 and a modular restroom structure, which was recently completed. If the Village is successful in securing additional grant funds and with the use of impact fees we will be able to expand the park facilities by adding gazebo's or other facilities in the park, including a new artificial turf.

### Personnel Programs:

The Village implemented a 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 Village approved a labor contract with the FOP that extends through September 30, 2015. The administration is currently negotiating a new contract with the union representing Village non-sworn employees.

These new personnel systems will be incorporated into the new contracts where possible. In the past 2 budgets some of the police department expenses have been paid utilizing State and Federal forfeiture funds. However, currently the shared revenue from these sources is not as large as in past years. The remaining forfeiture funds will be utilized as efficiently as possible, however, some of the expenses may have to be absorbed back into the General Fund. The police chief has requested that several new positions in dispatch as well as some full time and part time uniformed officers be included in the FY 2015 Budget. The only new position is PT Code Enforcement. There were several capital items that were requested but were not funded. It is recommended that the Commission adding these back into the budget when funding from outside resource becomes available. The Adopted FY 2015 General Fund budget is a total of \$ 6,194,714 as compared to the current FY 2014 budget of \$5,846,527. The funding for the additional expenses is to be achieved primarily through an increase in the ad valorem tax rate.

### Other Funds:

The Utility Funds in FY 2013 and FY 2014 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 inventory 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 report was finalized and presented to the Commission in June 2014 and will be implemented with the FY 2015 budget.

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 (GO) Ad Valorem tax revenues and the principle and interest payments on the Village's two (2) GO bond obligations. The current millage rate is 1.0405 mills which allowed the Village to fully fund this Debt Service Trust Fund. The amount that is required for funding the FY 2015 debt service is \$657,287. This will require a millage of 0.8573 to fund the FY 2015 GO Bond debt service.

The Adopted FY 2015 General Fund, Utility Fund, Special Revenue Funds and Capital Funds budgets is respectfully submitted for the review and consideration by the Mayor and Commissioner's. The first public hearing on the FY 2015 all funds budget is scheduled for September 11, 2014.

The current General Fund budget can be funded with a Tentative Adopted 5.4740 mills. I recommend that the Village's General Fund be funded in the amount of \$6,194,714, and the operating millage rate stays the same as FY 2014 5.4740 mills. The voter approved debt service for FY 2014 was 1.0405 mills and the millage rate to fully fund the GO debt service for FY 2015 would be 0.8573 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,  
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 2015

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 17	Proposed budget submitted to Village Commission
JULY 25	School Board first budget public hearing
JULY 29	North Bay Village's special budget meeting on preliminary FY 2015 budget and a regular Commission meeting to consider and adopt the Tentative Millage rate and set the Public Hearing dates and time
AUGUST 4	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 4	County first budget hearing
SEPTEMBER 11	North Bay Village's first public hearing on the Adopted millage tax rate, FY 2015 budget. Adopt tentative Millage Rates and tentative budget
SEPTEMBER 18	County final budget hearing
SEPTEMBER 30	North Bay Village's final public hearing on the final millage tax rate and adoption of the FY 2015 budget
OCTOBER 1, 2014	FY 2015 Annual budget starts



## CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year: 2014	County: MIAMI-DADE
Principal Authority: 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	\$ 728,530,812	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 19,413,373	(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>	\$ 747,944,185	(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.)	\$ 1,001,146	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 746,943,039	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 657,757,368	(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, Certification of Voted Debt Millage 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	6/30/2014 5:03 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>	5.4740	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 3,600,564	(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>	\$ 3,600,564	(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>	\$ 746,943,039	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	4.8204	per \$1000 (16)
17.	Current year proposed operating millage rate	5.4740	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>	\$ 4,094,246	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE - SIGN AND SUBMIT</b>
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	3,600,564	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		4.8204 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	3,605,390	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	4,094,246	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		5.4740 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		13.56 %	(27)

<b>First public budget hearing</b>	Date :	Time :	Place :
------------------------------------	--------	--------	---------

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name and Contact Title :		
	VILLAGE MANAGER		BERT WRAINS, , FINANCE DIRECTOR		
	Mailing Address :		Physical Address :		
1666 KENNEDY CAUSEWAY		1666 KENNEDY CAUSEWAY			
City, State, Zip :		Phone Number :	Fax Number :		
NORTH BAY VILLAGE, FL 33141		305/756-7171	305/756-7722		



## CERTIFICATION OF VOTED DEBT MILLAGE

Print Form

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

Year : 2014		County : MIAMI-DADE	
Principal Authority : 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	\$ 728,530,812	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 19,413,373	(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>	\$ 747,944,185	(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 : 6/30/2014 5:03 PM
<b>SECTION II: COMPLETED BY TAXING AUTHORITY</b>			
5.	Current year proposed voted debt millage rate	0.8573	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 : VILLAGE MANAGER	Contact Name and Contact Title : BERT WRAINS, , FINANCE DIRECTOR	
	Mailing Address : 1666 KENNEDY CAUSEWAY	Physical Address : 1666 KENNEDY CAUSEWAY	
	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.

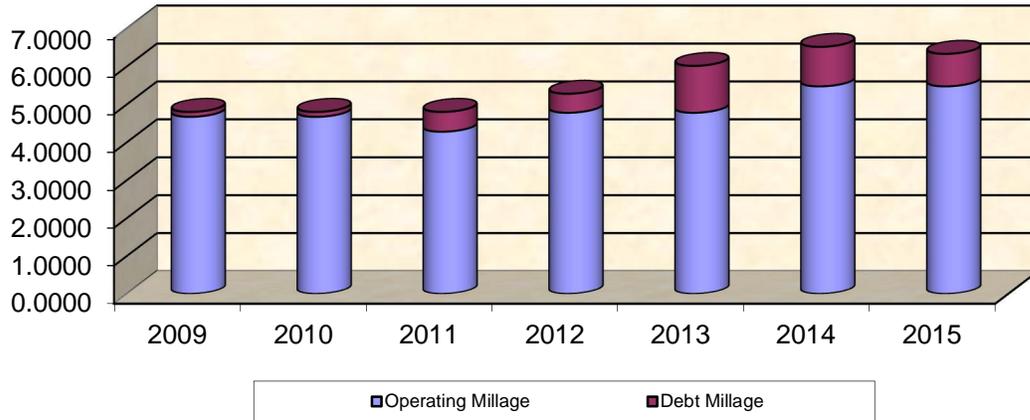
All forms for taxing authorities are available on our website at <http://dor.myflorida.com/dor/property/trimmax.html>

## TAX RATE COMPARISON

TAX RATE COMPARISON				TAX ROLL COMPARISON	
Fiscal Year	General Fund	Debt Service	TOTAL	Fiscal Year	Taxable Value
1991	4.4730	0.7810	5.254	1991	\$ 198,315,763
1992	4.9900	0.7960	5.786	1992	\$ 201,500,493
1993	5.4000	0.6800	6.08	1993	\$ 200,341,476
1994	5.6200	0.6700	6.29	1994	\$ 197,467,210
1995	5.1120	0.6310	5.743	1995	\$ 205,281,409
1996	5.0730	0.6410	5.714	1996	\$ 209,085,760
1997	5.1190	0.6540	5.773	1997	\$ 212,927,190
1998	4.8870	0.6260	5.513	1998	\$ 221,773,650
1999	4.8870	0.6172	5.5042	1999	\$ 227,572,848
2000	4.8870	0.5680	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	0.2340	6.2123	2006	\$ 606,687,342
2007	5.9000	0.1980	6.098	2007	\$ 726,025,509
2008	4.6697	0.1290	4.7987	2008	\$ 979,310,707
2009	4.6697	0.1290	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
2015	5.4740	0.8573	6.3313	2015	\$ 747,944,185

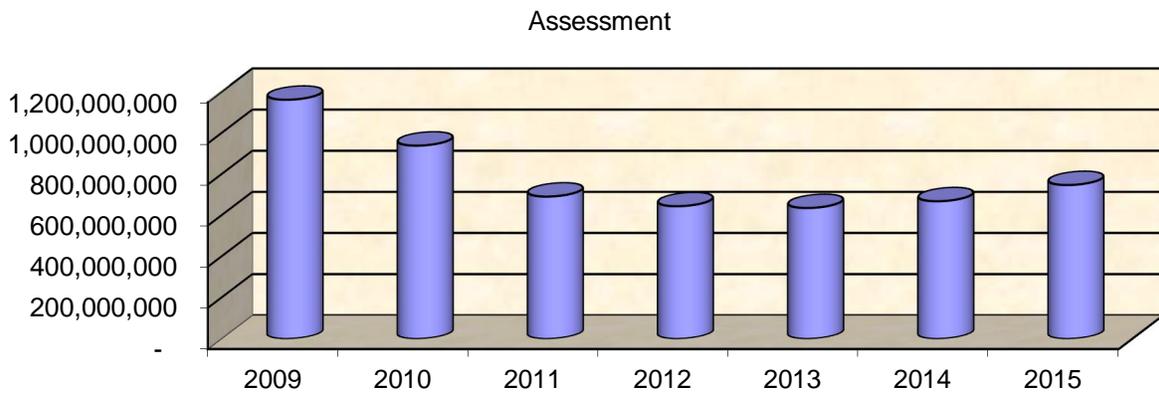
## AD VALOREM TAX GRAPHS

### 7 Year Tax Rates



	2009	2010	2011	2012	2013	2014	2015
Operating Millage	4.6697	4.2772	4.7772	4.7772	4.7772	5.4740	5.4740
Debt Millage	0.1290	0.5215	0.5008	1.2355	1.2355	1.0405	0.8573
Total Millage	4.7987	4.7987	5.2780	6.0127	6.0127	6.5145	6.3313

### 7 Year Property Assessments



Tax Year	2009	2010	2011	2012	2013	2014	2015
Assessment	1,162,487,427	939,526,353	691,801,219	644,791,383	636,142,982	669,073,746	747,944,185

**PROPERTY TAX IMPACT/AVERAGE HOME**

<b>OPERATING MILLAGE RATE (\$) FOR A HOME APPRAISED AT \$250,000</b>		
	<b>ADOPTED FY 2014 MILLAGE RATE AT</b>	<b>ADOPTED FY 2015 MILLAGE RATE AT</b>
	<b>5.4740</b>	<b>5.4740</b>
TAXABLE VALUE OF HOME	\$ 250,000	\$ 250,000
DIVIDED BY \$1,000	\$ 250	\$ 250
MULTIPLIED BY MILLAGE RATE	\$ 1,369	\$ 1,369
(DECREASE) / INCREASE MUNICIPAL TAX		\$ -

<b>DEBT MILLAGE RATE (\$) FOR A HOME APPRAISED AT \$250,000</b>		
	<b>ADOPTED FY 2014 DEBT MILLAGE RATE</b>	<b>ADOPTED FY 2015 DEBT MILLAGE RATE</b>
	<b>AT</b>	<b>AT</b>
	<b>1.0405</b>	<b>0.8573</b>
TAXABLE VALUE OF HOME	\$ 250,000	\$ 250,000
DIVIDED BY \$1,000	\$ 250	\$ 250
MULTIPLIED BY MILLAGE RATE	\$ 260	\$ 214
(DECREASE) / INCREASE DEBT MILLAGE		\$ (46)

# 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	3,889,534												3,889,534
Ad Valorem Taxes 0.8573 (voted debt)												609,152	609,152
Local Option Gas Tax			110,474										110,474
Sur-Tax - Transportation					225,000								225,000
Franchise Fees	447,500												447,500
Utility Tax Revenue	796,000												796,000
License & Permits	97,000	542,943											639,943
Grant/Intergovernmental Revenue	730,000		58,274	134,708									922,982
Charges for Services	61,680												61,680
Fine & Forfeitures	82,000												82,000
Miscellaneous Revenue	91,000						12,000						103,000
Debt Proceeds													-
Water/Sewer/Sanitation Revenue							5,135,700						5,135,700
Water Improvements Trust													-
Sewer Improvement Trust													-
Storm Water Fees											12,000		12,000
<b>TOTAL REVENUES</b>	<b>6,194,714</b>	<b>542,943</b>	<b>168,748</b>	<b>134,708</b>	<b>225,000</b>	<b>0</b>	<b>5,147,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,000</b>	<b>609,152</b>	<b>13,134,965</b>
Transfers In	0	0	210,020	19,938	55,248	0	0	75,000	226,401	65,000	0	0	651,607
Fund Balances/Reserves/Net Assets	1679,591	63,921	0	0	92,001	1,106,403	(402,964)	0	0	0	361,255	48,135	3,048,341
<b>Total Rev., Transfers &amp; Bal</b>	<b>7,874,305</b>	<b>606,863</b>	<b>378,768</b>	<b>154,646</b>	<b>472,249</b>	<b>1,106,403</b>	<b>4,744,736</b>	<b>75,000</b>	<b>226,401</b>	<b>65,000</b>	<b>473,255</b>	<b>657,287</b>	<b>16,834,913</b>
<b>EXPENDITURES</b>													
Village Commission Department	49,693												49,693
Village Manager Department	201,442												201,442
Village Clerk Department	199,269												199,269
Finance Department	156,284												156,284
Legal Services Department	166,750												166,750
General Government Department	795,668												795,668
Police Department	3,921,460												3,921,460
Recreation/Human Services Dept.	213,300												213,300
Building Department		578,383											578,383
Public Works/Maintenance Division			378,768										378,768
After School & Summer				154,646									154,646
Transportation					472,249								472,249
Capital Projects Fund						1,106,403							1,106,403
Utilities Admin/Water/Sewer/Sanitation							4,378,084						4,378,084
Storm Water											473,255		473,255
Debt Service									226,401			657,287	883,688
Compensated Absences	15,000										0		15,000
<b>TOTAL EXPENDITURES</b>	<b>5,718,867</b>	<b>578,383</b>	<b>378,768</b>	<b>154,646</b>	<b>472,249</b>	<b>1,106,403</b>	<b>4,378,084</b>	<b>0</b>	<b>226,401</b>	<b>0</b>	<b>473,255</b>	<b>657,287</b>	<b>14,144,342</b>
Water Improvement Trust								75,000					75,000
Sewer Improvement Trust									0				0
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>0</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>140,000</b>
<b>TOTAL EXP &amp; CAP IMPROVEMENTS:</b>	<b>5,718,867</b>	<b>578,383</b>	<b>378,768</b>	<b>154,646</b>	<b>472,249</b>	<b>1,106,403</b>	<b>4,378,084</b>	<b>75,000</b>	<b>226,401</b>	<b>65,000</b>	<b>473,255</b>	<b>657,287</b>	<b>14,284,342</b>
Transfers Out	285,206	0	0	0	0	0	366,401	0	0	0	0	0	651,607
Fund Balances/Reserves/Net Assets	1,870,231	28,480	0	0	0	0	252	0	0	0	0	0	1,898,963
<b>Total Appropriated Expenditures</b>	<b>7,874,305</b>	<b>606,863</b>	<b>378,768</b>	<b>154,646</b>	<b>472,249</b>	<b>1,106,403</b>	<b>4,744,736</b>	<b>75,000</b>	<b>226,401</b>	<b>65,000</b>	<b>473,255</b>	<b>657,287</b>	<b>16,834,913</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 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**

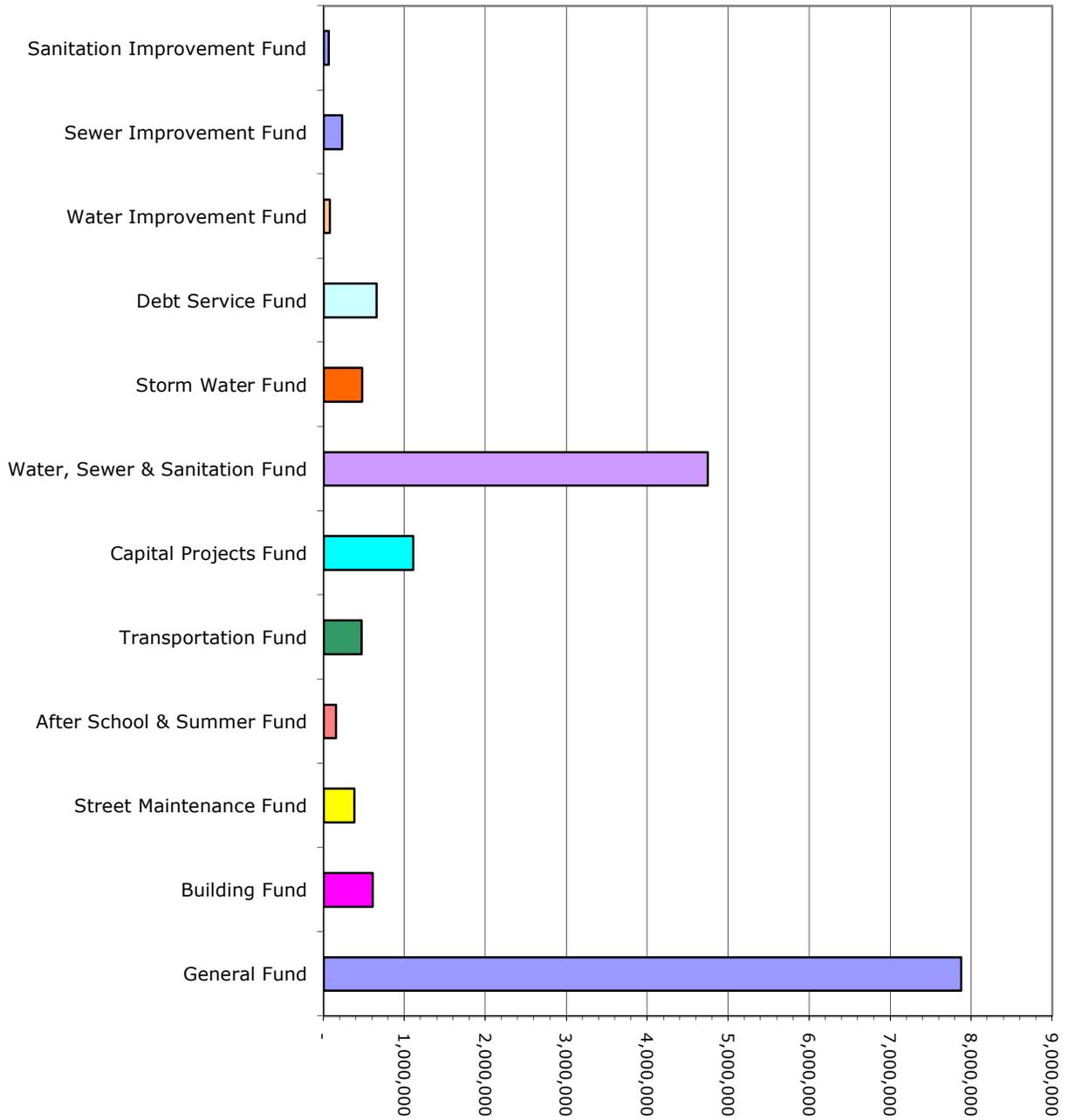
Capital Projects Fund

**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 (Balanced Budget)**  
**Fiscal Year 2015**



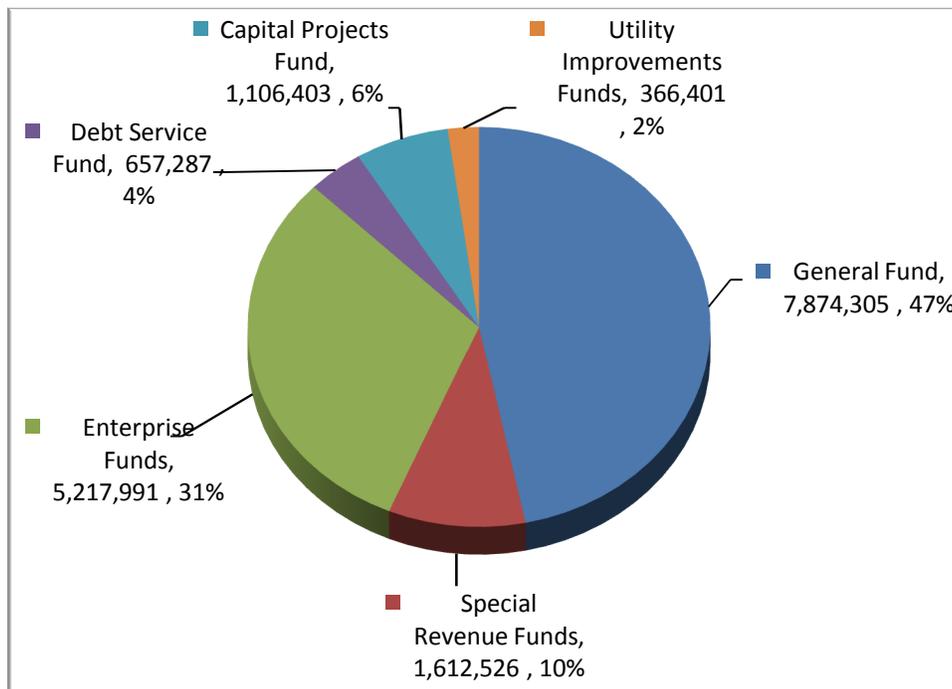
## FINANCIAL SUMMARY

### 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 2015 Budget, including revenues, expenditures, inter-fund transfers and fund balances of the Village of North Bay Village is \$16,834,913 . General Fund totals \$7,874,305 , Building Fee Fund \$606,863 , Street Maintenance Fund \$378,768 , After School and Summer Fund \$ 154,646 Transportation Fund \$472,249 , Capital Projects Fund Infrastructure \$1,106,403 , Enterprise Fund-Water, Sewer & Sanitation Utility \$4,744,736 , Storm Water Fund \$473,255 , Water Improvements Trust Fund \$75,000 Sewer improvements Trust Fund \$226,401 Sanitation Improvements Trust Fund \$65,000 and Debt Service Fund \$ 657,287 .



## **Fund Balance**

General Fund	FY 2014	FY 2015
Beginning Fund Balance	1,451,474	1,679,591
Total Revenues	5,968,432	6,194,714
Transfer from Utility Fund	-	-
Total Expenditures	(5,497,254)	(5,718,867)
Transfer to Street Maintenance Fund	(167,875)	(210,020)
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	1,679,591	1,870,231
<b>Building Fee Fund</b>		
Beginning Fund Balance	-	63,921
Total Revenues	674,098	542,943
Transfer from General Fund	-	-
Total Expenditures	(610,178)	(578,383)
Ending Balance for Building Fee Fund	63,921	28,480
<b>Street Maintenance Fund</b>		
Beginning Fund Balance	-	-
Total Revenues	167,498	168,748
Transfer from General Fund	167,875	210,020
Total Expenditures	(335,374)	(378,768)
Ending Balance for Street Maintenance Fund	-	-
<b>After School &amp; Summer Fund</b>		
Beginning Fund Balance	(8,282)	-
Total Revenues	134,718	134,708
Transfer from General Fund	19,938	19,938
Total Operating Expenditures	(146,374)	(154,646)
Ending Balance for After School & Summer Fund	-	-
<b>Transportation Fund</b>		
Beginning Fund Balance	303,308	192,001
Total Revenues	225,000	225,000
Transfer from General Fund	55,248	55,248
Total Operating Expenditures	(391,555)	(472,249)
Transfer to Capital Fund	-	-
Ending Balance for Transportation Fund	192,001	0
<b>Debt Service Fund</b>		
Beginning Fund Balance	52,229	48,135
Total Revenues	661,375	609,152
Total Expenditures	(665,469)	(657,287)
Ending Balance for Debt Service Fund	48,135	-
<b>Sub-Total Ending Fund Balance</b>	<b>1,983,647</b>	<b>1,898,711</b>

## **Fund Balance**

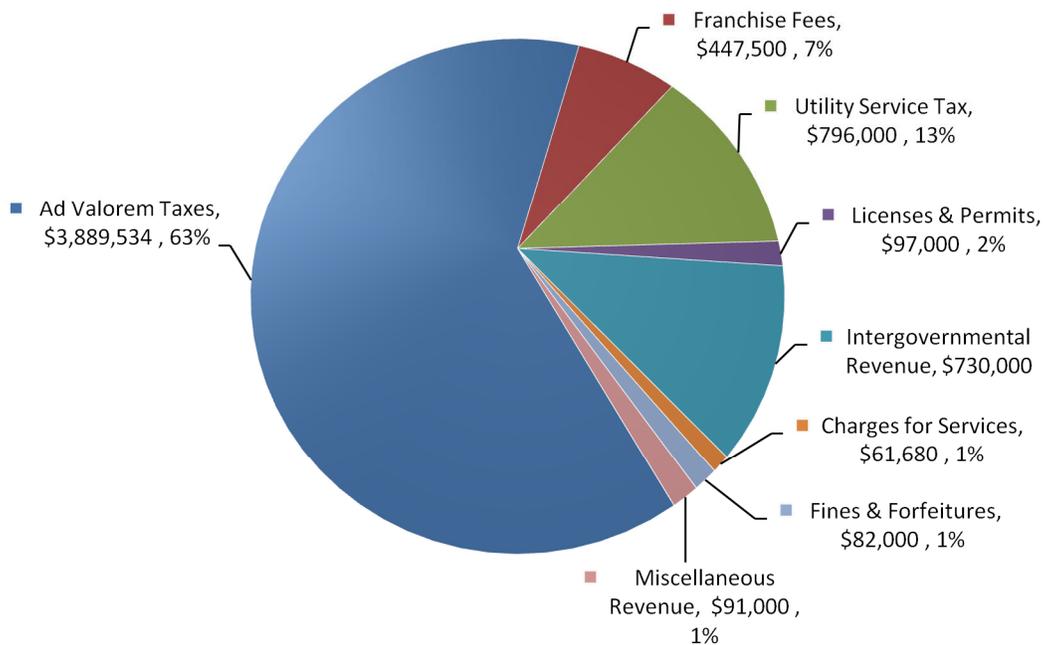
<b>Capital Fund</b>		
Beginning Fund Balance	1,041,286	1,106,403
Total Revenues	160,367	-
Transfer from Park Improvements Fund	447,250	-
Transfer from Transportation Fund	-	-
Total Operating Expenditures	(542,500)	(1,106,403)
Ending Balance for Capital Fund	1,106,403	-
<b>Water/Sewer/Sanitation Fund</b>		
Beginning Fund Balance	-	(402,964)
Total Revenues	4,742,574	5,147,700
Total Expenditures	(4,388,925)	(4,378,084)
Transfer to General Fund	-	-
Transfer to Water Improvement Trust Fund	(75,000)	(75,000)
Transfer to Sanitation Improvement Trust Fund	(65,000)	(65,000)
Transfer to Sewer Improvement Trust Fund	(616,613)	(226,401)
Ending Balance for Water/Sewer/Sanitation Fund	(402,964)	252
<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	-	-
Transfer from Sewer Operations	616,613	226,401
Total Expenditures	(616,613)	(226,401)
Total Capital Improvements	-	-
Ending Balance for Sewer Trust Fund	-	-
<b>Sanitation Trust Fund</b>		
Beginning Fund Balance	-	-
Total Revenues	-	-
Transfer from Water Operations	65,000	65,000
Total Capital Improvement	(65,000)	(65,000)
Ending Balance for Sanitation Improvements Trust Fund	-	-
<b>Stormwater Fund</b>		
Beginning Fund Balance	488,996	361,255
Total Revenues	110,296	112,000
Total Expenditures	(238,037)	(473,255)
Transfer to Sewer Improvements	-	-
Ending Balance for Stormwater Fund	361,255	-
<b>Sub-Total Ending Fund Balance</b>		
	1,064,694	252
<b>Total Ending Fund Balance</b>		
	2,995,605	2,177,487

## Summary of General Fund

### General Fund Revenues

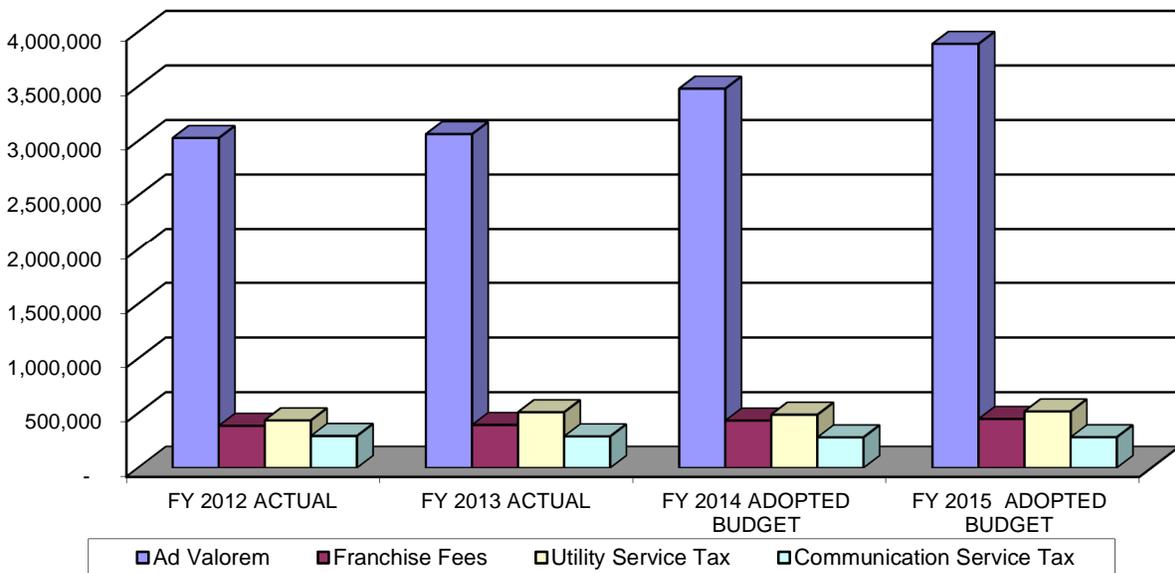
The General Fund is used to account for resources and expenditures that are available for the general operation of the Village government.

The revenues available for allocation in the 2015 Fiscal Year General Fund Adopted Budget total \$ 6,194,714 . This is an increase of \$ 348,187 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 \$ 5,133,034 . This amount includes \$ 3,889,534 from Ad Valorem Taxes based on operating millage rate of 5.4740. The adopted debt millage rate is 0.8573. The adopted operating millage rate did not change and the debt millage decreased by 0.1832 mills compared to last fiscal year. Ad Valorem Taxes increased \$410,125 over the current year, due to an increase in assessed property value.

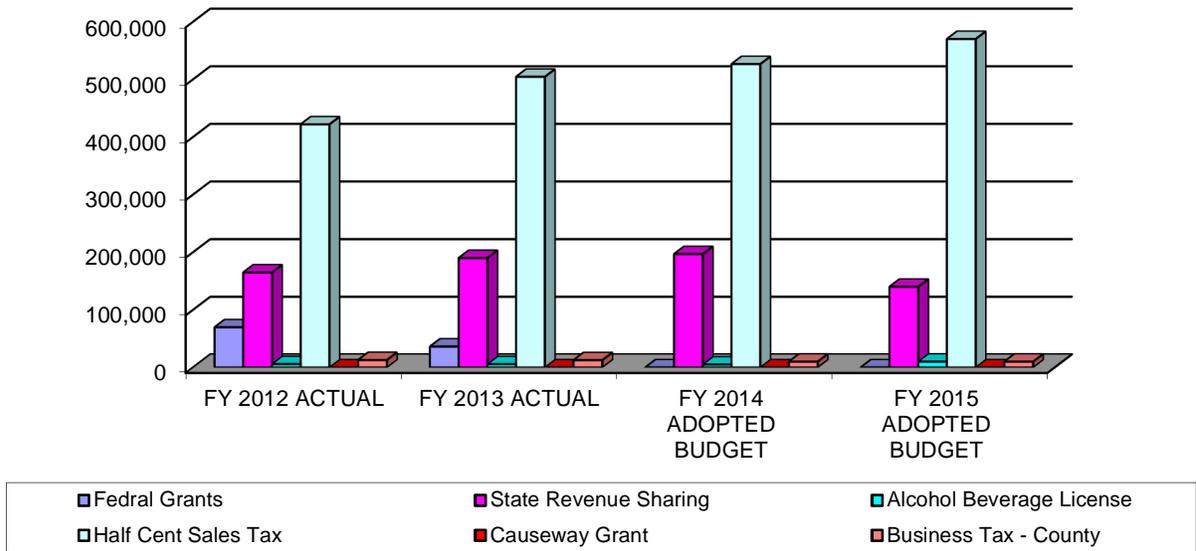


### **Licenses and Permits**

This revenue category represents revenues from Village and County Local Business Tax. Total revenue anticipated to be collected in this category is \$ 97,000 . This is an increase of \$ 8,000 over the current year.

**Intergovernmental Revenues**

Total revenues in this category are projected to reach \$ 730,000 representing a decrease of \$ (8,312) .



**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 \$61,680 and represents a decrease of (\$5,000) from the current year’s budget.

**Fines and Forfeitures**

Revenues projected to be available for allocation from this category total \$82,000 . This is a decrease of (\$120,000) primarily from red light camera citation fees.

### ***Miscellaneous Revenue***

Projected revenues are anticipated to reach \$ 91,000 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 \$ 17,000 from the current year budget.

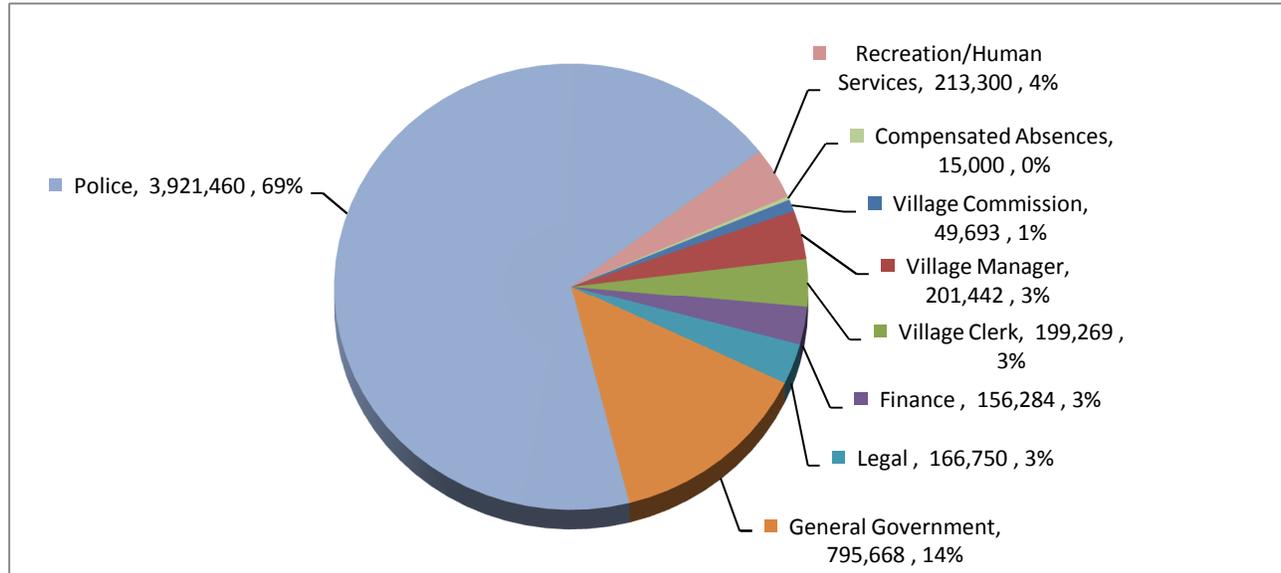
### ***Grants and Other Sources***

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 from the Children's Trust for the grant is \$134,708.

## General Fund Expenditures

The estimated Fiscal Year 2015 General Fund operating expenditures total \$5,718,867 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 \$4,152,193 or 72.6% of total General Fund Budget. This category reflects an increase of \$630,246 from the current year budget.

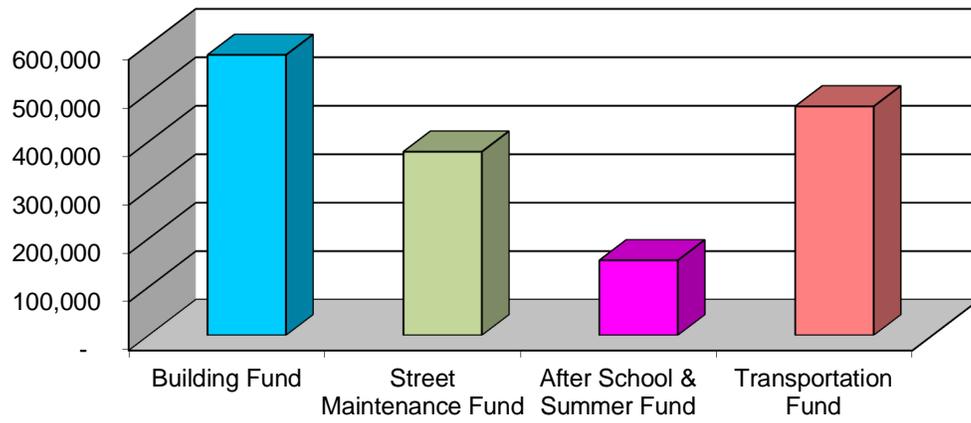
### Operating Expenditures

Operating Expenditures represent the general non-personnel services related costs of the Village and at \$ 1,548,660 represent 27% of the General Fund Budget. This category reflects a decrease of \$ (275,817) .

### Capital Outlay

With expenses of \$ 18,015 , 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 2015 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 2015 is \$606,863 this represents an increase of \$ 229,313 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 2015 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 \$378,768 . This represents an increase of \$53,303 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 2015 adopted revenue & expenditures include a total amount of \$ 472,249 . This represents an increase of \$ 69,190 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 2015 adopted revenue & expenditures include a grant in the amount of \$ 154,646 .

## Capital Projects Fund

This fund is established to account for restricted funds anticipated from debt proceeds for the following project: The new Village Hall/Police/Fire Complex. Expenditure budgeted for Fiscal Year 2015 total \$ 1,106,403 is primarily for Village Hall.

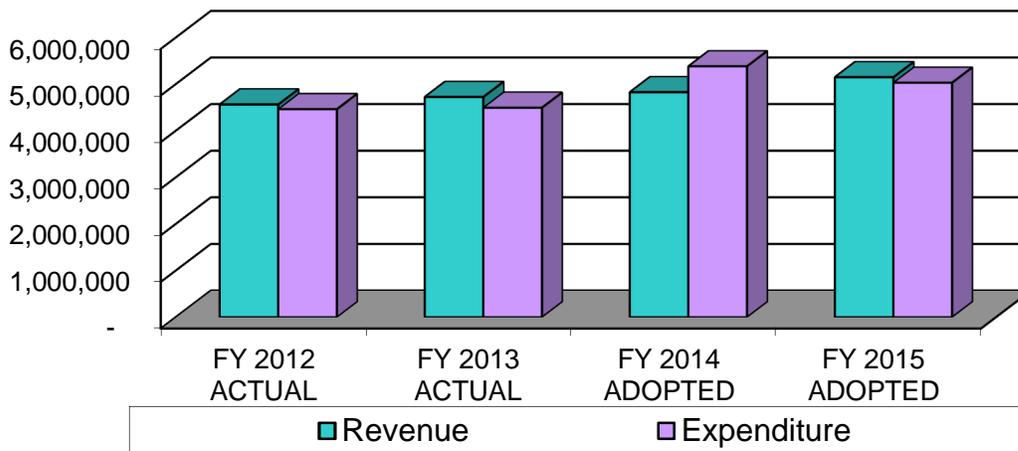
The Fund balance will decrease by more than 25% due to the completion of various capital projects, which include Kennedy Causeway Redevelopment.

## 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 2015 Fiscal Year Adopted Budget are \$ 5,147,700 . This is an increase of \$ 326,200 over current years' budget.

**WATER, SEWER AND SANITATION FUND**  
 COMPARISON OF CURRENT FINANCIAL  
 RESOURCES AND CURRENT EXPENDITURES  
 FISCAL YEARS 2012-2015



## 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 2015 Fiscal Year adopted Budget are \$ 473,255 .

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

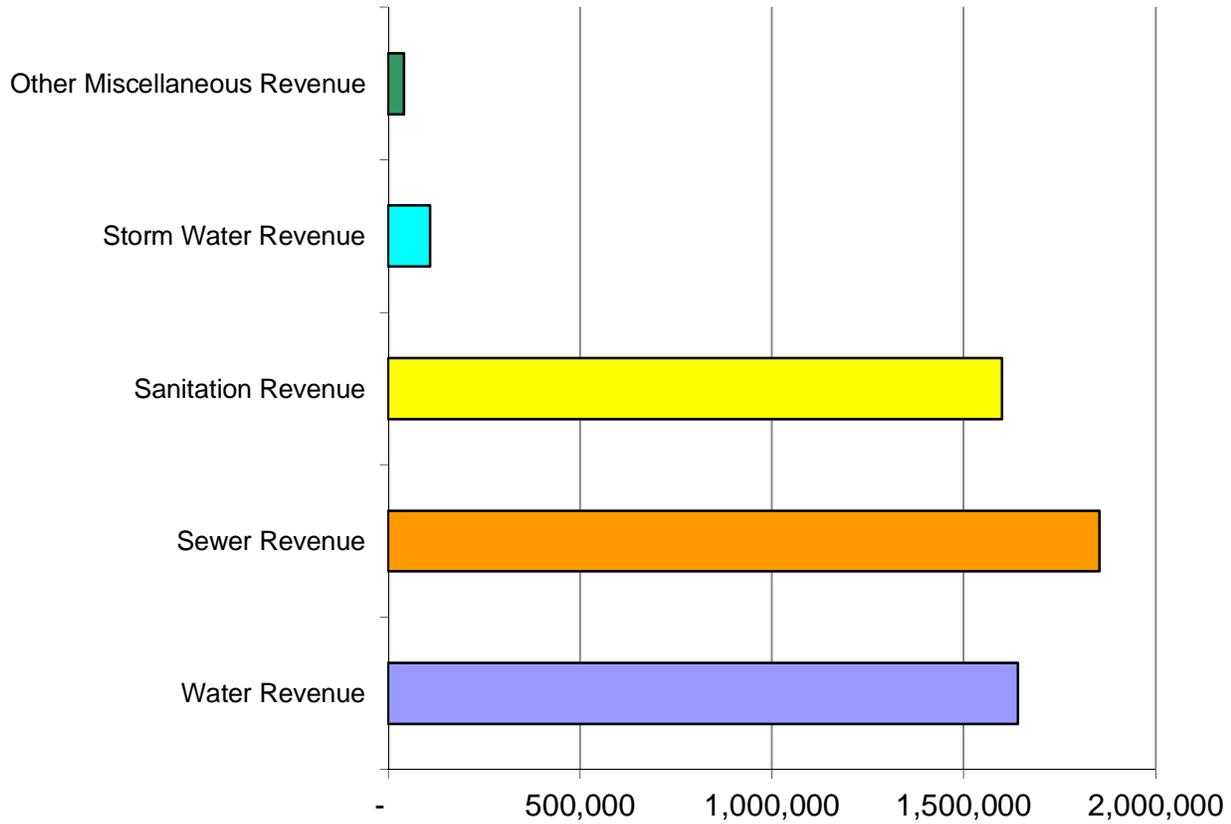
#### UTILITY FUNDS WATER, SEWER, SANITATION

ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED BUDGET FY 2014		ADOPTED BUDGET FY 2015	% OF TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
1,049,000	1,154,477	1,490,307	Utilities Administration	1,405,320	32%	(84,986)
803,449	788,069	752,772	Water	780,695	18%	27,924
1,366,388	2,091,684	1,287,590	Sewer	1,337,418	31%	49,828
846,789	899,225	799,928	Sanitation	854,650	20%	54,722
0	0	41,408	Reserves	0	0%	(41,408)
<b>4,065,625</b>	<b>4,933,454</b>	<b>4,372,004</b>	<b>TOTAL</b>	<b>4,378,084</b>	<b>100%</b>	<b>6,080</b>

#### STORMWATER FUND

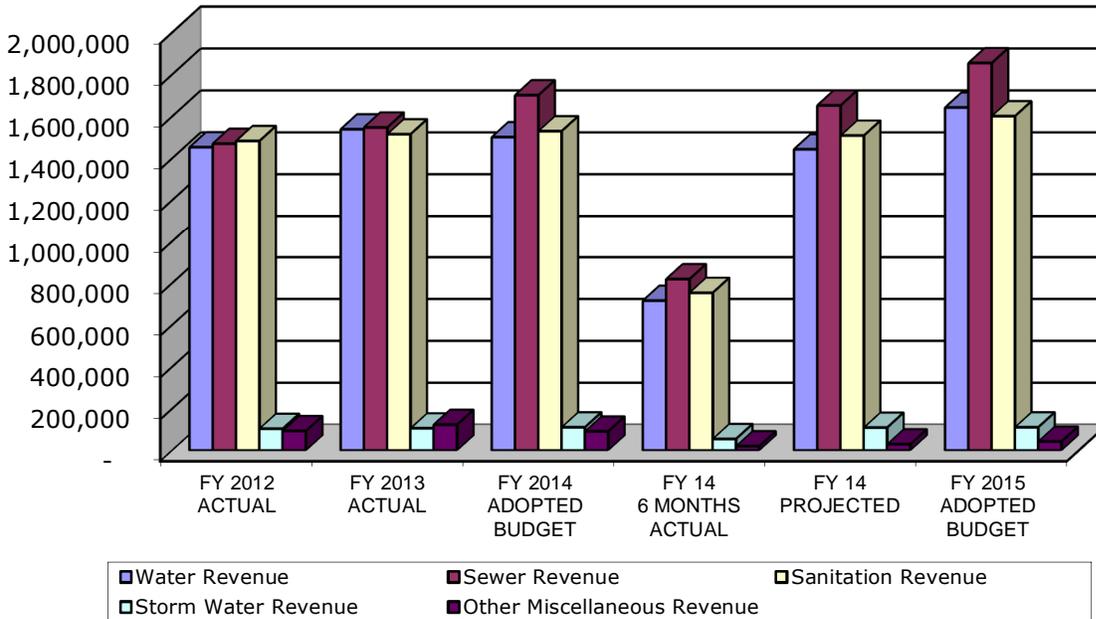
ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED BUDGET FY 2014		ADOPTED BUDGET FY 2015	% OF TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
80,973	114,344	358,968	Storm Water	473,255	100%	114,287
<b>80,973</b>	<b>114,344</b>	<b>358,968</b>	<b>TOTAL</b>	<b>473,255</b>	<b>100%</b>	<b>114,287</b>

## ENTERPRISE FUNDS-REVENUE SUMMARY FY 2015



## ENTERPRISE FUNDS REVENUE-SUMMARY 2012-2015

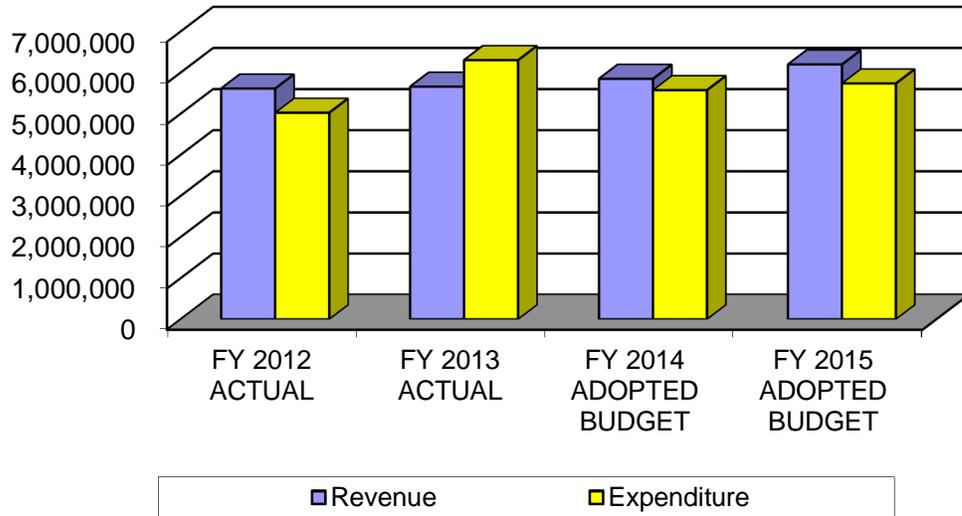
ENTERPRISE FUNDS  
Summary 2012 - 2015



## **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 \$ 657,287 will be levied to fund this year's annual debt service requirement.

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



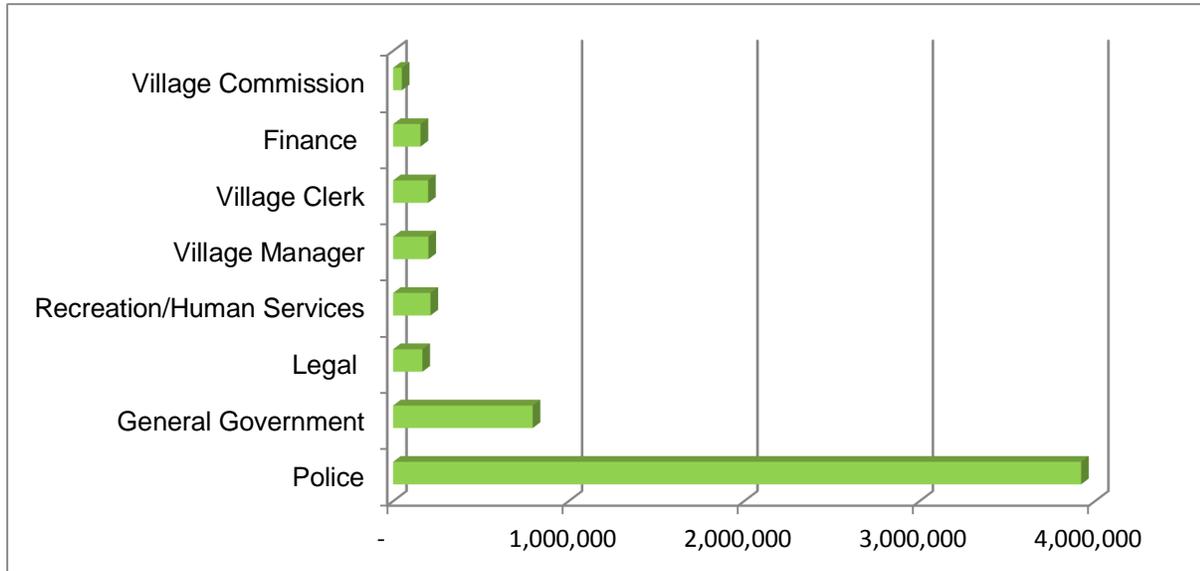
## GENERAL FUND REVENUES & EXPENDITURES

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Ad Valorem Taxes	3,026,564	3,062,516	3,479,409	2,943,844	3,517,485	3,889,534
Franchise Fees	384,643	392,198	432,096	136,621	431,117	447,500
Utility Service Tax	725,715	796,769	765,030	307,689	768,551	796,000
Licenses & Permits	74,714	92,363	89,000	122,218	198,592	97,000
Intergovernmental Revenue	675,126	748,852	738,312	271,199	706,487	730,000
General Service	63,965	64,246	66,680	29,749	60,687	61,680
Fines & Forfeitures	380,853	349,991	202,000	28,235	140,637	82,000
Miscellaneous Revenue	278,244	147,808	74,000	88,436	152,420	91,000
<b>Total Operating Revenues</b>	<b>5,609,825</b>	<b>5,654,742</b>	<b>5,846,527</b>	<b>3,927,992</b>	<b>5,975,976</b>	<b>6,194,714</b>
Other Source-Refunding Debt Proceeds	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	1,444,067	-	1,451,474	1,679,591
<b>Total Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>1,444,067</b>	<b>-</b>	<b>1,451,474</b>	<b>1,679,591</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>5,609,825</b>	<b>5,654,742</b>	<b>7,290,594</b>	<b>3,927,992</b>	<b>7,427,450</b>	<b>7,874,305</b>
Village Commission	50,219	63,090	60,293	21,361	58,040	49,693
Village Manager	134,665	244,850	226,730	108,616	257,229	201,442
Village Clerk	126,196	170,759	187,057	57,862	129,184	199,269
Legal Services Department	511,550	526,807	262,750	124,287	217,785	166,750
Finance	149,840	134,261	148,240	82,800	183,374	156,284
General Government	766,196	1,198,610	905,915	423,466	859,956	795,668
Police	3,247,730	3,736,977	3,503,769	1,620,814	3,554,551	3,921,460
Recreation & Human Svces Dep.	34,093	224,909	242,531	96,238	247,100	213,300
<b>Total Operating Expenses</b>	<b>5,020,490</b>	<b>6,300,262</b>	<b>5,537,285</b>	<b>2,535,445</b>	<b>5,507,218</b>	<b>5,703,867</b>
Compensated Absences Liability-Reserve	-	-	-	-	-	15,000
Hurricane	-	-	-	-	-	-
Charter Required Additional 20% Reserve	-	-	33,437	-	-	-
<b>Non-Operating Expense</b>	<b>-</b>	<b>-</b>	<b>33,437</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
Transfer to State Forfeiture	-	-	-	-	-	-
Transfer to Parks Improvements	-	-	-	-	-	-
Transfers to After School & Summer Fund	-	-	19,938	-	19,938	19,938
Transfers to Street Maintenance	-	-	210,339	-	165,455	210,020
Transfers to Transportation Fund	-	-	55,248	-	55,248	55,248
Transfer to Storm Water Fund	-	-	-	-	-	-
Transfer to Debt Service Fund	-	-	-	-	-	-
<b>Total Operating &amp; Transfers</b>	<b>5,020,490</b>	<b>6,300,262</b>	<b>5,856,247</b>	<b>2,535,445</b>	<b>5,747,859</b>	<b>6,004,073</b>
Fund Balances/Reserves/Net Assets	-	-	1,434,347	-	1,679,591	1,870,231
Total Non- Operating Expense	-	-	1,719,872	-	1,920,232	2,155,437
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,020,490</b>	<b>6,300,262</b>	<b>7,290,594</b>	<b>2,535,445</b>	<b>7,427,450</b>	<b>7,874,305</b>

## GENERAL FUND REVENUES-DETAIL

Locally Levied Taxes	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
<b>Locally Levied Taxes</b>						
Ad Valorem Taxes	3,026,564	3,062,516	3,479,409	2,943,844	3,517,485	3,889,534
Franchise - Sanitation	1,242	1,028	1,000	70	1,125	1,000
Utility Tax - Electric	419,114	494,010	471,000	218,437	481,510	500,000
Utility Tax - Gas	15,022	14,677	15,000	6,261	16,791	16,000
Communication Service Tax	291,579	288,083	279,030	82,991	270,251	280,000
Franchise Fee - Electric	347,236	363,253	392,596	121,871	393,106	408,000
Franchise Fee - Gas	17,667	16,034	20,000	6,973	18,387	20,000
Franchise Fee - Solid Waste	0	0	0	0	0	0
Franchise - Water	0	0	0	0	0	0
Franchise - US Postal Service	18,499	11,883	18,500	7,708	18,499	18,500
<b>Sub - Total</b>	<b>4,136,922</b>	<b>4,251,483</b>	<b>4,676,535</b>	<b>3,388,154</b>	<b>4,717,153</b>	<b>5,133,034</b>
<b>Licenses &amp; Permits</b>						
Impact Fees Administrative	0	0	0	80,198	80,198	0
Local Business Tax	67,604	61,830	75,000	21,666	68,840	75,000
Registration Fee	0	6,100	2,000	2,675	4,636	3,000
Miscellaneous Permits	0	0	0	300	818	500
Foreclosure Registry	0	19,500	5,000	17,250	43,850	18,000
Miscellaneous Permits	100	800	1,000	300	818	500
Permit Fines	0	0	0	0	0	0
Variance Fees	7,010	4,134	6,000	129	250	500
<b>Sub - Total</b>	<b>74,714</b>	<b>92,363</b>	<b>89,000</b>	<b>122,218</b>	<b>198,592</b>	<b>97,000</b>
<b>Intergovernmental Revenues</b>						
Federal Grants	69,694	36,248	0	0	0	0
State Revenue Sharing	164,892	189,928	196,825	78,456	139,776	140,000
Alcoholic Beverage License	5,751	5,531	5,000	4,918	9,666	10,000
Local 1/2 Cent Sales Tax	421,916	504,473	526,487	179,186	543,603	570,000
Business Tax - County	12,873	12,672	10,000	8,639	13,442	10,000
<b>Sub - Total</b>	<b>675,126</b>	<b>748,852</b>	<b>738,312</b>	<b>271,199</b>	<b>706,487</b>	<b>730,000</b>
<b>Charges For Services</b>						
Record Research and Review	49,992	55,267	55,000	22,914	45,502	50,000
Passport Fee	10,850	4,300	7,000	4,475	10,473	7,000
Burglar Alarm Revenues	124	95	0	20	33	0
Advertising / Bus Stop	3,000	4,584	4,680	2,340	4,680	4,680
Advertising / Newsletter	0	0	0	0	0	0
<b>Sub - Total</b>	<b>63,965</b>	<b>64,246</b>	<b>66,680</b>	<b>29,749</b>	<b>60,687</b>	<b>61,680</b>
<b>Fines &amp; Forfeitures</b>						
Court Fines	45,403	60,269	55,000	19,108	54,018	50,000
Police Education	2,365	3,400	2,000	735	1,858	2,000
Traffic Safety System	317,135	185,459	220,000	3,742	5,830	0
Traffic Fines to ATS/STATE	0	(80,012)	(100,000)	0	0	0
Code Enforcement Hearing	15,950	180,875	25,000	4,650	78,930	30,000
<b>Sub - Total</b>	<b>380,853</b>	<b>349,991</b>	<b>202,000</b>	<b>28,235</b>	<b>140,637</b>	<b>82,000</b>
<b>Miscellaneous Revenues</b>						
Interest Earnings	14,225	30,551	30,000	19,676	41,250	42,000
Contributions & Donations	0	6,600	0	3,500	3,500	0
Reimbursement - Insurance Claims	3,754	21,087	0	20,102	32,998	0
Reimbursement - School Crossing Guard	3,534	590	4,000	162	898	1,000
Reimbursement - Mileage (take home veh)	10,495	11,928	12,000	5,911	14,971	22,000
Hurricane / Disaster Emergency	0	0	0	0	0	0
Other Miscellaneous Revenue	28,372	33,149	25,000	37,060	55,803	23,000
Lobbyist Registration Fee	600	1,525	3,000	2,025	3,000	3,000
<b>Sub - Total</b>	<b>60,980</b>	<b>147,808</b>	<b>74,000</b>	<b>88,436</b>	<b>152,420</b>	<b>91,000</b>
Transfer in from Utilities	217,264	0	0	0	0	0
<b>Sub - Total</b>	<b>217,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>5,609,825</b>	<b>5,654,742</b>	<b>5,846,527</b>	<b>3,927,992</b>	<b>5,975,976</b>	<b>6,194,714</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT



## GENERAL FUND EXPENDITURES BY DEPARTMENT

ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED BUDGET FY 2014		ADOPTED BUDGET FY 2015	% OF TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
50,219	63,090	60,293	Village Commission Department	49,693	1%	(10,600)
134,665	244,850	226,730	Village Manager Department	201,442	3%	(25,288)
126,196	170,759	187,057	Village Clerk Department	199,269	3%	12,213
149,840	134,261	148,240	Finance Department	156,284	3%	8,044
511,550	526,807	262,750	Legal Services Department	166,750	3%	(96,000)
766,196	1,198,610	905,915	General Government Department	795,668	13%	(110,247)
3,247,730	3,736,977	3,503,769	Police Department	3,921,460	65%	417,691
34,093	224,909	242,531	Recreation and Human Services Department	213,300	4%	(29,231)
0	0	0	Transfer to State Forfeiture	0	0%	0
0	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	210,339	Transfers to Street Maintenance	210,020	3%	(319)
0	0	55,248	Transfers to Transportation Fund	55,248	1%	0
0	0	0	Transfer to Storm Water Fund	0	0%	0
0	0	0	Transfer to Debt Service Fund	0	0%	0
0	0	0	Compensated Absences Liability-Reserve	15,000	0%	15,000
0	0	0	Charter Required Additional 20% Reserve	0	0%	0
0	0	0	Capital Improvements	0	0%	0
0	0	0	Hurricane	0	0%	0
<b>5,020,490</b>	<b>6,300,262</b>	<b>5,822,810</b>	<b>TOTAL</b>	<b>6,004,073</b>	<b>100%</b>	<b>181,263</b>

## GENERAL FUND-VILLAGE COMMISSION

### DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

The Village Commission is the 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 & streamed live on NBV Website.

### 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*

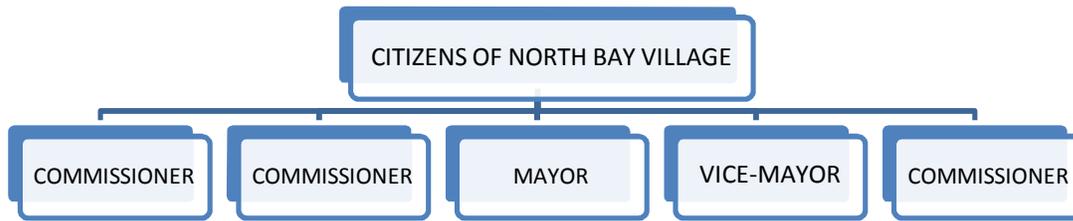
### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ 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 & policies.
- ❖ 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 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	36,408	34,963	35,614	15,192	34,997	35,610
MATERIALS, SUPPLIES, SERVICES	13,811	28,127	24,680	6,169	23,043	14,083
TOTAL OPERATING BUDGET	50,219	63,090	60,293	21,361	58,040	49,693
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>50,219</b>	<b>63,090</b>	<b>60,293</b>	<b>21,361</b>	<b>58,040</b>	<b>49,693</b>

## GENERAL FUND-VILLAGE COMMISSION



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Salaries Commission	33,714	32,390	33,000	14,050	32,427	33,000
Fica	2,579	2,478	2,525	1,075	2,481	2,525
Workers' Compensation	115	95	89	67	89	86
<b>TOTAL PERSONNEL SERVICES</b>	<b>36,408</b>	<b>34,963</b>	<b>35,614</b>	<b>15,192</b>	<b>34,997</b>	<b>35,610</b>
Cost Allocation	0	0	0	0	0	(15,600)
Professional Services	0	0	0	0	0	0
Travel, Conferences & Meetings	8,747	19,992	15,000	1,601	12,990	20,000
Telephone	4,204	7,085	7,680	3,844	7,601	7,683
Equipment Rental	0	0	0	0	0	0
Special Promotions	0	0	0	0	0	0
Office Supplies	0	0	0	0	193	0
Special Department Supplies	0	0	0	0	258	0
Dues, Subscriptions & Memberships	860	1,050	2,000	725	2,000	2,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>13,811</b>	<b>28,127</b>	<b>24,680</b>	<b>6,169</b>	<b>23,043</b>	<b>14,083</b>
<b>TOTAL OPERATING BUDGET</b>	<b>50,219</b>	<b>63,090</b>	<b>60,293</b>	<b>21,361</b>	<b>58,040</b>	<b>49,693</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>50,219</b>	<b>63,090</b>	<b>60,293</b>	<b>21,361</b>	<b>58,040</b>	<b>49,693</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 as approved by the Commission.*
- ✦ *Ensure Capital Projects are established and implemented.*
- ✦ *Ensure the FY 2015 Budget and long term plans are Adopted and implemented in accordance with the direction of the Village Commission.*
- ✦ *Continue to improve communications with the residents.*
- ✦ *Coordinate the application of funding for Capital Projects.*

### DESCRIPTION OF SERVICES AND ACTIVITIES

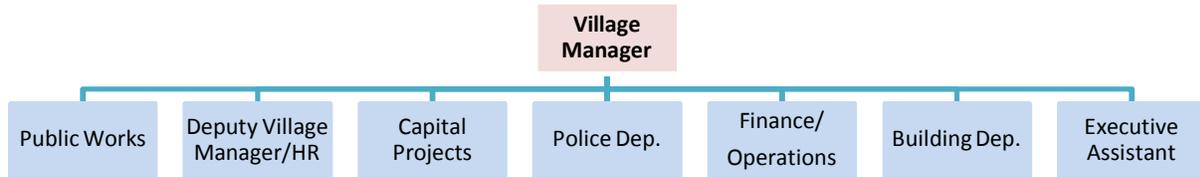
- ❖ The Village Manager directs and coordinates the operation of all Village departments. The Village Manager implements policy guidelines established by the Commission. The Village Manager is responsible for making appropriate studies, recommendations, and reports to the Village Commission on all matters 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 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED	FY 14 6 MONTHS	FY 14 PROJECTED	FY 15 ADOPTED
PERSONNEL SERVICES	127,247	236,679	207,798	103,666	239,777	193,930
MATERIALS, SUPPLIES, SERVICES	7,418	8,171	18,932	4,951	17,451	7,512
TOTAL OPERATING BUDGET	134,665	244,850	226,730	108,616	257,229	201,442
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>134,665</b>	<b>244,850</b>	<b>226,730</b>	<b>108,616</b>	<b>257,229</b>	<b>201,442</b>

## GENERAL FUND-OFFICE OF THE VILLAGE MANAGER

Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.
Maintain Expenditures within the approved FY 2015 Budget	X	X	X	X
New Harbor Island Parking Plan		X		
Complete application for the Children's Trust grant	X			
Complete FOP Labor Contract Negotiations for Civilians		X		
Complete POLICE FOP Labor Contract			X	
Fill approved vacant budgeted personnel positions		X		
Prepare & Present FY 2016 Budget by July, 2015				X



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	156,811	282,714	261,810	128,989	286,350	289,042
Car Allowance	3,886	6,733	7,200	3,400	7,188	3,600
Fica	13,039	20,136	20,618	9,807	21,509	22,155
Retirement Contributions	9,628	15,510	17,638	10,315	23,027	26,779
Health, Life, Dental	22,625	39,621	43,847	21,292	42,560	46,134
Worker's Compensation	758	758	685	514	685	719
Cost Allocation	(79,500)	(130,000)	(144,000)	(72,000)	(144,000)	(198,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>127,247</b>	<b>236,679</b>	<b>207,798</b>	<b>103,666</b>	<b>239,777</b>	<b>193,930</b>
Travel, Conferences & Meetings	3,050	2,129	2,000	1,729	6,630	1,500
Telephone	2,937	4,500	5,712	2,638	5,150	4,512
R&M Vehicles	0	0	0	0	0	0
Office Supplies	0	0	0	0	42	0
Gas and Oil	0	0	0	0	0	0
Special Department Supplies	0	0	9,720	0	4,720	0
Dues, Subscriptions & Memberships	1,430	1,244	1,500	584	910	1,500
Education & Training	0	298	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>7,418</b>	<b>8,171</b>	<b>18,932</b>	<b>4,951</b>	<b>17,451</b>	<b>7,512</b>
<b>TOTAL OPERATING BUDGET</b>	<b>134,665</b>	<b>244,850</b>	<b>218,520</b>	<b>108,616</b>	<b>257,229</b>	<b>201,442</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>134,665</b>	<b>244,850</b>	<b>226,730</b>	<b>108,616</b>	<b>257,229</b>	<b>201,442</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 Commission Adopted Resolutions and Ordinances and causes the ordinances to be printed in the Municipal Code and in an up-to-date online 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.*

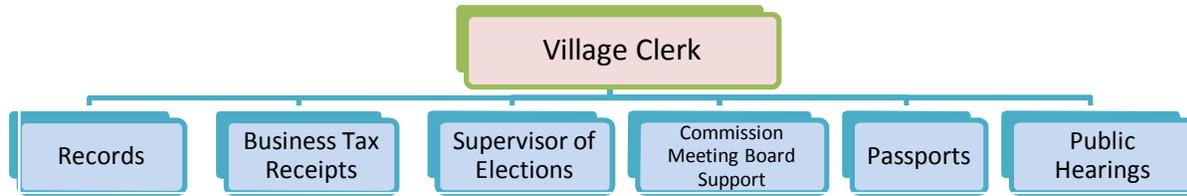
**GENERAL FUND-OFFICE OF THE VILLAGE CLERK**

<b>Performance Measures/Indicators</b>	<b>1<sup>st</sup> Qtr.</b>	<b>2<sup>nd</sup> Qtr.</b>	<b>3<sup>rd</sup> Qtr.</b>	<b>4<sup>th</sup> Qtr.</b>
Implement and maintain an electronic records management system			X	
Implement an Electronic Business Tax Receipt Program (Upon implementation of Financial Software)	X			
Prepare and distribute recaps of Village Commission Meeting on the website within 5 days after meeting	X	X	X	X
Implement a Records Disposition Policy		X		
Update Public Records Request Policy		X		

**Expenditure Category Summary**

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	94,138	109,937	157,417	46,880	95,244	162,629
MATERIALS, SUPPLIES, SERVICES	32,058	60,822	29,640	10,982	33,939	36,641
TOTAL OPERATING BUDGET	126,196	170,759	187,057	57,862	129,184	199,269
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>126,196</b>	<b>170,759</b>	<b>187,057</b>	<b>57,862</b>	<b>129,184</b>	<b>199,269</b>

## GENERAL FUND-OFFICE OF THE VILLAGE CLERK



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	139,662	150,557	188,178	74,955	149,508	162,334
Car Allowance	3,683	3,614	3,600	1,703	3,600	3,600
Fica Tax	11,296	11,241	14,671	5,695	12,253	12,333
Retirement Contributions	8,224	11,179	22,900	11,219	24,399	30,611
Health, Life, Dental	20,624	22,934	47,578	12,942	24,832	21,653
Workers' Compensation	649	397	489	367	652	395
Cost Allocation	(90,000)	(90,000)	(120,000)	(60,000)	(120,000)	(68,299)
<b>TOTAL PERSONNEL SERVICES</b>	<b>94,138</b>	<b>109,937</b>	<b>157,417</b>	<b>46,880</b>	<b>95,244</b>	<b>162,629</b>
Contractual Services - General	0	0	0	0	0	0
Travel, Conferences & Meeting	225	1,386	1,460	0	1,460	1,460
Telephone	600	1,653	1,680	880	1,632	1,680
R&M Office Equipment	0	0	0	0	0	0
Advertising	27,062	35,420	18,000	5,056	21,886	18,000
Ordinance Codification	3,937	8,768	8,000	4,861	8,000	10,000
Election Expense	0	13,255	0	0	0	5,000
Office Supplies	0	0	0	0	461	0
Gas & Oil	0	0	0	0	0	0
Special Department Supplies	0	0	0	0	0	0
Dues, Subscriptions & Memberships	235	340	500	185	500	500
Education & Training	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>32,058</b>	<b>60,822</b>	<b>29,640</b>	<b>10,982</b>	<b>33,939</b>	<b>36,641</b>
<b>TOTAL OPERATING BUDGET</b>	<b>126,196</b>	<b>170,759</b>	<b>187,057</b>	<b>57,862</b>	<b>129,184</b>	<b>199,269</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>126,196</b>	<b>170,759</b>	<b>187,057</b>	<b>57,862</b>	<b>129,184</b>	<b>199,269</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

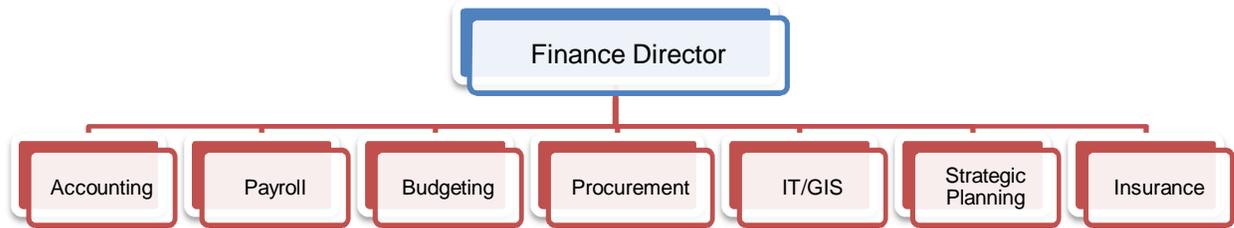
- ❖ The Finance Department processes and records all fiscal activity of the Village, as well as, manages Village computer hardware and network system. All cash receipts are recorded and deposited intact in the bank. Direct deposits of payroll are prepared biweekly in addition to other related functions 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> Qtr.
Complete Annual Financial Report		X		
Implement new Village Website		X		
CAFR Preparation		X		
Complete Software Conversion -Financial			X	

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	146,742	122,994	141,330	56,052	154,415	150,514
MATERIALS, SUPPLIES, SERVICES	3,098	11,267	6,910	26,748	28,960	5,770
TOTAL OPERATING BUDGET	149,840	134,261	148,240	82,800	183,374	156,284
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>149,840</b>	<b>134,261</b>	<b>148,240</b>	<b>82,800</b>	<b>183,374</b>	<b>156,284</b>

## GENERAL FUND-FINANCE DEPARTMENT



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	234,542	249,813	263,896	118,956	259,914	295,655
Overtime	0	1,815	0	657	978	2,000
Car Allowance	5,326	4,818	3,600	1,763	3,617	3,600
Fica Tax	18,129	18,295	20,463	8,483	18,067	21,963
Retirement Contributions	12,544	17,272	26,069	13,688	29,411	37,372
Life, Health, Dental Insurance	43,292	42,281	54,554	25,946	69,681	70,364
Workers' Compensation	909	699	747	560	747	761
Cost Allocation	(168,000)	(212,000)	(228,000)	(114,000)	(228,000)	(281,201)
<b>TOTAL PERSONNEL SERVICES</b>	<b>146,742</b>	<b>122,994</b>	<b>141,330</b>	<b>56,052</b>	<b>154,415</b>	<b>150,514</b>
Accounting & Audit	0	5,081	0	24,664	24,664	0
Professional Svc.	0	1,248	0	0	0	0
Travel, Conferences & Meeting	260	2,032	3,980	1,109	1,755	2,840
Telephone	1,315	2,543	1,200	800	1,536	1,200
R&M Office Equipment	0	0	0	0	0	0
Office Supplies	0	0	0	0	252	0
Gas & Oil	1,062	0	0	0	0	0
Special Department Supplies	111	123	250	0	250	250
Dues, Subscriptions & Memberships	350	240	480	175	480	480
Education & Training	0	0	1,000	0	22	1,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>3,098</b>	<b>11,267</b>	<b>6,910</b>	<b>26,748</b>	<b>28,960</b>	<b>5,770</b>
<b>TOTAL OPERATING BUDGET</b>	<b>149,840</b>	<b>134,261</b>	<b>148,240</b>	<b>82,800</b>	<b>183,374</b>	<b>156,284</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>149,840</b>	<b>134,261</b>	<b>148,240</b>	<b>82,800</b>	<b>183,374</b>	<b>156,284</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 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
TOTAL MATERIALS, SUPPLIES, SERV	511,550	526,807	262,750	124,287	217,785	166,750
TOTAL OPERATING BUDGET	511,550	526,807	262,750	124,287	217,785	166,750
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>511,550</b>	<b>526,807</b>	<b>262,750</b>	<b>124,287</b>	<b>217,785</b>	<b>166,750</b>

## GENERAL FUND-LEGAL DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
General	146,975	196,210	150,000	88,569	149,000	120,000
Other Legal Services	364,575	310,596	150,000	45,342	97,179	75,500
Labor	0	57,249	0	8,500	7,515	8,500
Cost Allocation	0	(37,248)	(37,250)	(18,624)	(37,250)	(37,250)
TOTAL MATERIALS, SUPPLIES, SERVICES	511,550	526,807	262,750	124,287	217,785	166,750
TOTAL OPERATING BUDGET	511,550	526,807	262,750	124,287	217,785	166,750
<b>TOTAL DEPARTMENT BUDGET</b>	<b>511,550</b>	<b>526,807</b>	<b>262,750</b>	<b>124,287</b>	<b>217,785</b>	<b>166,750</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.

### DEPARTMENT GOALS

- ☀ *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.

Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.
Finalize updates to the policies and procedures manual /conduct safety meetings		X		
Begin monthly employee trainings		X		
Set up employee recognition pins			X	

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	34,715	37,299	29,930	20,880	51,006	31,098
MATERIALS, SUPPLIES, SERVICES	648,695	862,361	862,985	399,356	795,950	755,070
TOTAL OPERATING BUDGET	683,411	899,660	892,915	420,236	846,956	786,168
CAPITAL	13,465	21,774	13,000	3,230	13,000	9,500
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	69,320	277,176	0	0	0	0
TOTAL NON-OPERATING BUDGET	82,785	298,950	13,000	3,230	13,000	9,500
<b>TOTAL DEPARTMENT BUDGET</b>	<b>766,196</b>	<b>1,198,610</b>	<b>905,915</b>	<b>423,466</b>	<b>859,956</b>	<b>795,668</b>

## GENERAL FUND-GENERAL GOVERNMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	93,989	71,076	77,034	41,721	79,039	88,100
Overtime	0	335	0	84	342	0
FICA	7,414	5,192	5,893	2,855	5,492	6,394
Retirement Contributions	2,380	2,260	2,469	1,290	3,542	6,158
Life, Health & Dental Insurance	8,536	11,210	9,748	7,229	17,943	25,512
Workers' Compensation	3,151	2,209	786	590	8,048	934
Unemployment Compensation	246	5,017	0	112	2,600	0
Cost Allocation	(81,000)	(60,000)	(66,000)	(33,000)	(66,000)	(96,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>34,715</b>	<b>37,299</b>	<b>29,930</b>	<b>20,880</b>	<b>51,006</b>	<b>31,098</b>
Bank fees	8,308	1,091	1,000	529	1,042	1,000
Accounting & Auditing	17,500	19,336	20,500	2,100	20,500	20,500
Professional Services	156,084	205,240	181,000	85,754	181,000	172,000
Traffic Fines due to ATS	0	0	120,000	0	0	0
Contract Services/Data Processing	33,183	43,683	39,500	32,667	74,183	78,000
Contractual Service Medical	1,115	1,583	500	1,035	1,882	500
Travel, Conferences & Meetings	956	653	1,000	505	1,018	5,500
Telephone	8,804	9,447	9,000	3,587	7,499	9,000
Postage	11,631	9,084	7,200	2,581	13,468	7,200
Electric, Water, Sewer, & Garbage	3,670	3,310	0	0	0	0
Equipment Rental	9,945	8,738	7,877	4,071	9,159	7,877
Building Lease	187,502	166,553	172,368	99,447	182,647	187,900
General Insurance	112,681	151,979	152,159	110,650	165,571	158,613
R & M Equipment	8,639	33,511	23,082	6,661	20,831	18,131
Promotions - Public Relations	5,019	10,694	2,880	1,934	3,725	2,880
Promotions - Newsletter	12,023	14,966	37,600	9,464	37,600	10,000
Special Promotions	15,757	5,702	0	0	0	1,500
Animal Control	898	105	2,500	0	0	5,000
Miscellaneous	1,936	6	0	0	0	0
Legal Settlement Expense	0	0	0	7,572	7,572	0
Village Hall Relocation Expenses	0	109,526	0	6,550	22,212	0
Office Supplies	20,988	34,807	20,000	8,363	16,996	20,000
Uniforms	0	0	4,000	3,131	4,000	2,500
Copy Machine Supplies	160	418	2,200	0	2,200	2,200
Gas & Oil	464	0	0	0	0	0
Special Departmental Supplies	25,741	27,178	25,400	10,012	19,591	25,400
Dues, Subscriptions & Memberships	3,534	4,753	3,220	2,742	3,220	4,370
Education & Training	2,157	0	0	0	35	0
Hurricane Disaster Emergency	0	0	0	0	0	0
Compensation/Personnel	0	0	30,000	0	0	15,000
Compensated Absences Liability Reserves	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>648,695</b>	<b>862,361</b>	<b>862,985</b>	<b>399,356</b>	<b>795,950</b>	<b>755,070</b>
<b>TOTAL OPERATING BUDGET</b>	<b>683,411</b>	<b>899,660</b>	<b>892,915</b>	<b>420,236</b>	<b>846,956</b>	<b>786,168</b>
Buildings	4,764	0	0	0	0	0
Office Equipment	7,006	21,774	13,000	3,230	13,000	9,500
Machinery and Equipment	0	0	0	0	0	0
Audio and video Communications	1,695	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>13,465</b>	<b>21,774</b>	<b>13,000</b>	<b>3,230</b>	<b>13,000</b>	<b>9,500</b>
<b>TOTAL DEBT SERVICE</b>	<b>0</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 Progra	14,072	19,938	0	0	0	0
Transfer to Building Fund	0	0	0	0	0	0
Transfer to Street Maintenance	0	201,990	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>82,785</b>	<b>298,950</b>	<b>13,000</b>	<b>3,230</b>	<b>13,000</b>	<b>9,500</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>766,196</b>	<b>1,198,610</b>	<b>905,915</b>	<b>423,466</b>	<b>859,956</b>	<b>795,668</b>

## **GENERAL FUND-POLICE DEPARTMENT**

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

The Police Department is the department of the Village government entrusted with protection of life and property.

The Police Department is dedicated to community oriented policing department-wide to facilitate closer contact with the citizens that we serve.

#### **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**

**Performance Measure #1: Crime Prevention**

Projected Budget Impact \$1,500

The Police Department will educate the community; residents and businesses, on crime prevention techniques and safety issues.

<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>
Distribution and training of Smart Water CSI Kits	50%	100%			
Security Survey for Residents and Businesses	25%	50%	75%	100%	
Continue to recruit Crime Watch members and block captains	25%	50%	75%	100%	

**Performance Measure #2: National or State Accreditation Research**

Projected Budget Impact - To be determined

Research the cost and procedures to obtain accreditation from either National or State Agency and allocate funds.

<b>National or State Accreditation Research</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Achieve Y/N</b>
Explore accreditation option	50%	100%			
Select an option			100%		
Develop Action Plan				100%	

**Performance Measure #3: Code Enforcement**

Projected Budget Impact \$35,000

Provide Code Enforcement with additional personnel to increase productivity which will help to improve both property value and quality of life.

<b>Code Enforcement</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Achieve Y/N</b>
Hire and train one Part-Time Code Enforcement Officer	50%	100%			
Have all seawalls in the Village inspected for structural integrity	25%	50%	75%	100%	

**GENERAL FUND-POLICE DEPARTMENT**

**Performance Measure #4: Traffic Enforcement**

**Projected Budget Impact-None**

Increase traffic safety on Kennedy Causeway through education and enforcement.

<b>Traffic Enforcement</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Achieve Y/N</b>
Create a Traffic Enforcement Unit on the Causeway	50%	100%			
Educate the public through enforcement	50%	100%			

## GENERAL FUND-POLICE DEPARTMENT

### Expenditure Category Summary

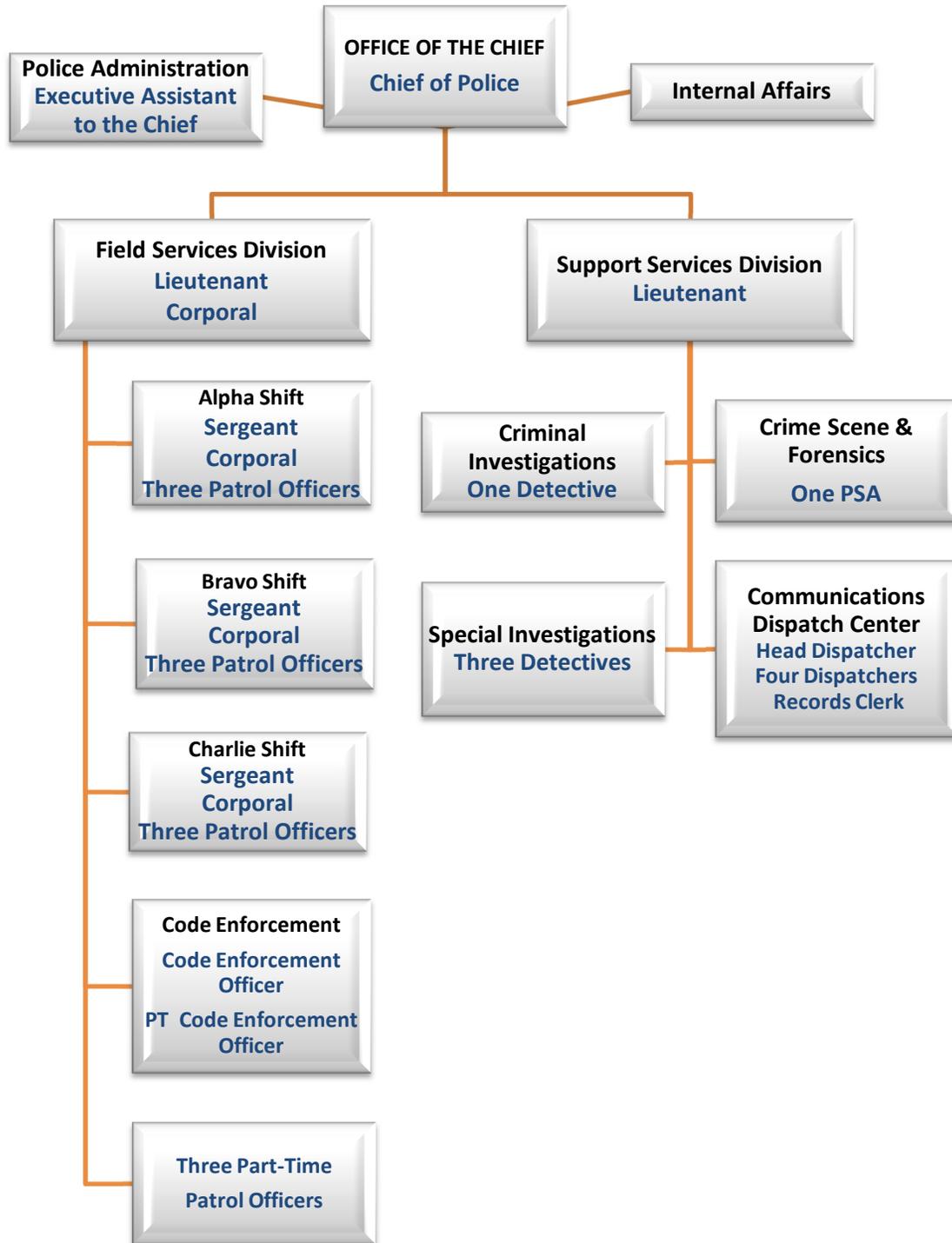
ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	3,023,722	3,277,570	3,095,469	1,508,650	3,242,055	3,563,412
MATERIALS, SUPPLIES, SERVICES	216,930	420,785	408,300	112,164	308,914	349,533
TOTAL OPERATING BUDGET	3,240,652	3,698,356	3,503,769	1,620,814	3,550,969	3,912,946
CAPITAL	0	38,621	0	0	3,582	8,515
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	7,078	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	7,078	38,621	0	0	3,582	8,515
<b>TOTAL DEPARTMENT BUDGET</b>	<b>3,247,730</b>	<b>3,736,977</b>	<b>3,503,769</b>	<b>1,620,814</b>	<b>3,554,551</b>	<b>3,921,460</b>

# GENERAL FUND-POLICE DEPARTMENT

## Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	2,068,403	2,339,539	2,133,751	997,639	2,198,494	2,427,977
Overtime	6,815	41,121	10,000	9,338	20,784	15,000
Education Incentive	18,560	20,220	18,720	9,640	19,560	18,720
Car Allowance	0	2,451	3,600	1,703	3,600	3,600
Clothing Allowance	3,350	3,400	3,000	1,500	3,109	3,600
Fica Tax	186,479	154,469	164,221	72,811	164,415	187,163
Retirement Contributions	311,676	319,549	299,460	167,850	375,497	421,028
Health Ins.	408,025	382,096	468,329	214,783	442,570	489,662
Workers Compensation	104,413	98,725	78,388	75,384	98,026	92,662
Cost Allocation	(84,000)	(84,000)	(84,000)	(42,000)	(84,000)	(96,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>3,023,722</b>	<b>3,277,570</b>	<b>3,095,469</b>	<b>1,508,650</b>	<b>3,242,055</b>	<b>3,563,412</b>
Professional Services	0	9,312	0	2,200	0	0
Contract Services - Janitorial	0	0	1,000	420	851	1,000
Contract Services - Medical	0	1,175	6,500	277	1,431	6,500
Contract Services - Crossing Guards	0	18,718	35,000	20,853	34,102	36,000
Travel, Conferences & Meetings	530	2,843	3,500	2,132	3,175	4,500
Court Standby	420	770	1,000	661	721	1,000
Telephone	415	6,745	6,500	2,832	6,966	6,500
Electricity & Gas	0	312	0	0	0	0
Building Lease/Rental	0	584	0	0	0	0
R & M - Vehicles	28,408	35,676	25,000	9,747	33,257	25,000
R & M - Equipment	347	2,414	1,000	909	1,090	1,000
R & M - Radios & Radar	112	14	3,500	88	2,823	3,500
R & M Building	754	364	51,000	365	51,000	51,000
R & M - Office Equipment	0	901	0	0	0	0
Traffic Fines due to ATS	0	174,456	0	0	0	0
Compensation Personnel	0	0	110,000	0	435	13,700
Youth Services	4,023	3,185	4,000	207	1,897	4,000
P.A.L. Program	777	0	0	0	0	20,000
Investigations	273	975	0	0	0	0
Office Supplies	5,351	3,885	4,000	2,291	4,258	4,673
Uniforms & Accessories	13,216	11,937	13,800	6,908	15,125	13,660
Uniform Cleaning & Maintenance	8,949	7,453	10,000	3,573	7,041	10,000
Copy Machine Supplies	42	0	500	0	398	500
Gas & Oil	131,806	129,258	120,000	50,771	130,255	132,000
Tires	8,676	4,724	5,000	4,084	6,291	8,000
Minor Tools & Equipment	345	132	0	0	0	0
Ammunition	0	0	0	0	0	0
Photography	0	0	0	0	0	0
Special Departmental Supplies	6,818	3,279	2,000	1,948	2,807	2,000
Dues, Subscriptions & Memberships	870	1,323	2,000	1,900	1,990	2,000
Education & Training	4,799	350	3,000	0	3,000	3,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>216,930</b>	<b>420,785</b>	<b>408,300</b>	<b>112,164</b>	<b>308,914</b>	<b>349,533</b>
<b>TOTAL OPERATING BUDGET</b>	<b>3,240,652</b>	<b>3,698,356</b>	<b>3,503,769</b>	<b>1,620,814</b>	<b>3,550,969</b>	<b>3,912,946</b>
Office Equipment	0	38,621	0	0	3,582	8,515
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>38,621</b>	<b>0</b>	<b>0</b>	<b>3,582</b>	<b>8,515</b>
Principal	0	0	0	0	0	0
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>
Other Grants & Aids	7,078	0	0	0	0	0
<b>TOTAL GRANTS &amp; AIDS</b>	<b>7,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>7,078</b>	<b>38,621</b>	<b>0</b>	<b>0</b>	<b>3,582</b>	<b>8,515</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>3,247,730</b>	<b>3,736,977</b>	<b>3,503,769</b>	<b>1,620,814</b>	<b>3,554,551</b>	<b>3,921,460</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.

### DEPARTMENT GOALS

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

### 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.
- ❖ Provide funding for the Treasure Island Elementary School (TIES) International Baccalaureate Program (IB).

### PERFORMANCE INDICATORS

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

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	18,343	19,595	21,531	8,342	27,400	0
MATERIALS, SUPPLIES, SERVICES	15,750	205,313	220,000	87,896	219,700	213,300
TOTAL OPERATING BUDGET	34,093	224,909	241,531	96,238	247,100	213,300
CAPITAL	0	0	1,000	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	1,000	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>34,093</b>	<b>224,909</b>	<b>242,531</b>	<b>96,238</b>	<b>247,100</b>	<b>213,300</b>

**GENERAL FUND- RECREATION AND HUMAN SERVICES**

**Expenditure Category Detail**

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	16,251	17,694	19,497	7,371	25,693	0
Overtime	0	0	0	0	0	0
Fica	1,243	1,354	1,492	564	1,165	0
Health, Life, Dental Ins.	0	0	0	0	0	0
Workers' Compensation	849	548	543	407	543	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>18,343</b>	<b>19,595</b>	<b>21,531</b>	<b>8,342</b>	<b>27,400</b>	<b>0</b>
Professional Services	0	164,250	147,000	43,749	147,000	136,800
Public Relations Orange Bowl	0	4,591	0	0	0	0
Special Events	15,750	36,473	73,000	44,147	72,555	76,500
CNG, Gasoline & Oil	0	0	0	0	0	0
Tires	0	0	0	0	0	0
Special Department Supplies	0	0	0	0	145	0
<b>TOTAL MATERIALS, SUPPLIES, S\</b>	<b>15,750</b>	<b>205,313</b>	<b>220,000</b>	<b>87,896</b>	<b>219,700</b>	<b>213,300</b>
<b>TOTAL OPERATING BUDGET</b>	<b>34,093</b>	<b>224,909</b>	<b>241,531</b>	<b>96,238</b>	<b>247,100</b>	<b>213,300</b>
Other Machinery & Equipment	0	0	1,000	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</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 EXPENS</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>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>34,093</b>	<b>224,909</b>	<b>242,531</b>	<b>96,238</b>	<b>247,100</b>	<b>213,300</b>

## BUILDING FUND

### Detail of Revenues & Expenditure

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
<b>BUILDING FEE FUND</b>						
<i>Operating Revenues</i>						
Building Permit Fees	167,918	310,596	381,870	387,354	552,707	420,000
Electrical Permits	12,913	14,564	35,000	23,494	36,519	30,000
Plumbing Permits	17,037	16,614	25,000	21,236	40,657	30,000
Sign Permits	0	0	0	0	0	0
Mechanical Permits	8,128	7,020	15,500	13,760	23,397	12,500
Structural Permits	9,285	9,800	9,000	7,200	12,955	9,000
Misc Permits	2,460	266	2,000	0	2,288	3,000
Building Inspection Fees	1,982	3,220	1,000	0	0	1,221
Plans Review	16,148	325	1,000	0	436	1,221
Misc-Contractor Reg Fee	49,798	30,039	36,000	9,657	4,239	36,000
<b>Total Operating Revenues</b>	<b>285,668</b>	<b>392,444</b>	<b>506,370</b>	<b>462,701</b>	<b>673,198</b>	<b>542,943</b>
<i>Non-Operating Revenue</i>						
Appropriation of Fund Balance	0	0	0	0	0	63,921
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>63,921</b>
<b>TOTAL REVENUE</b>	<b>285,668</b>	<b>392,444</b>	<b>506,370</b>	<b>462,701</b>	<b>673,198</b>	<b>606,863</b>
<i>Expenditures</i>						
Expenditures	67,766	94,183	118,950	45,985	99,824	196,415
Personnel Services	102,347	293,299	377,420	294,390	505,580	381,968
<b>Operating Expenses</b>	<b>170,113</b>	<b>387,482</b>	<b>496,370</b>	<b>340,375</b>	<b>605,405</b>	<b>578,383</b>
<i>Non-Operating Expenses</i>						
Capital	798	2,351	0	0	0	0
Debt Service	0	0	0	0	0	0
<b>Total Non-Operating Expenses</b>	<b>798</b>	<b>2,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance/Reserves/Net Assets	114,756	2,611	10,001	122,326	67,793	28,480
<b>TOTAL EXPENDITURES</b>	<b>285,668</b>	<b>392,444</b>	<b>506,370</b>	<b>462,701</b>	<b>673,198</b>	<b>606,863</b>

## BUILDING 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.*
- ✱ *Continue to improve the turnaround time for permit processing.*
- ✱ *Implement new permit software.*
- ✱ *Improve forms for ease of use by customers.*

<b>Performance Measures/Indicators</b>	<b>1<sup>st</sup> Qtr.</b>	<b>2<sup>nd</sup> Qtr.</b>	<b>3<sup>rd</sup> Qtr.</b>	<b>4<sup>th</sup> Qtr.</b>
Implement new permit software	X			
Organize & File Boxes of files		X		
Destroy old records per records retention rules			X	
Train new Building Clerk				X

### Expenditure Category Summary

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED BUDGET	6 MONTHS ACTUAL	PROJECTED ACTUAL	ADOPTED BUDGET
PERSONNEL SERVICES	67,766	94,183	118,950	45,985	97,775	197,415
MATERIALS, SUPPLIES, SERVICES	102,347	293,299	377,420	294,390	501,754	380,968
TOTAL OPERATING BUDGET	170,113	387,482	496,370	340,375	599,529	578,383
CAPITAL	798	2,351	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	798	2,351	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>170,911</b>	<b>389,833</b>	<b>496,370</b>	<b>340,375</b>	<b>599,529</b>	<b>578,383</b>

## BUILDING FUND



### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	42,487	45,585	65,222	20,221	47,785	85,493
Overtime	1,529	325	0	78	180	1,000
Car Allowance	0	0	0	0	0	0
Fica	3,005	2,095	5,306	1,197	3,024	6,540
Retirement Contributions	2,047	2,067	2,344	1,190	2,161	5,768
Health,Life,Dental, Disability	18,219	19,724	21,706	11,019	20,129	42,138
Workers Compensation	479	388	372	279	496	475
Salary Reimbursement	0	0	0	0	0	0
Cost Allocation	0	24,000	24,000	12,000	24,000	56,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>67,766</b>	<b>94,183</b>	<b>118,950</b>	<b>45,985</b>	<b>97,775</b>	<b>197,415</b>
Accounting & Auditing	0	0	0	0	0	0
Professional Services	99,731	288,376	347,423	278,533	468,055	326,079
Bank Fees	384	1,091	1,088	490	1,033	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	1,506	1,463	2,000	468	1,223	2,000
Equipment Rental	0	895	1,800	822	1,674	1,800
Building Rental/Lease	0	0	20,609	11,877	22,904	50,000
R & M Building Maintenance	0	0	0	0	0	0
R & M - Office Equipment	0	0	0	0	0	0
Office Supplies	0	1,209	4,500	2,050	3,419	0
Gas & Oil	0	0	0	0	0	0
Relocation of Village Hall	339	0	0	0	3,296	0
Special Departmental Supplies	0	135	0	150	150	0
Dues, Subscriptions & Memberships	388	131	0	0	0	0
Education & Training	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>102,347</b>	<b>293,299</b>	<b>377,420</b>	<b>294,390</b>	<b>501,754</b>	<b>380,968</b>
<b>TOTAL OPERATING BUDGET</b>	<b>170,113</b>	<b>387,482</b>	<b>496,370</b>	<b>340,375</b>	<b>599,529</b>	<b>578,383</b>
Office Equipment	798	2,351	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>798</b>	<b>2,351</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>
<b>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>798</b>	<b>2,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>170,911</b>	<b>389,833</b>	<b>496,370</b>	<b>340,375</b>	<b>599,529</b>	<b>578,383</b>

## STREET MAINTENANCE FUND

### Detail of Revenues & Expenditures

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
<b>STREET MAINTENANCE FUND</b>						
<i>Operating Revenues</i>						
Local Option Gas Tax	77,656	78,204	79,193	20,993	90,199	79,841
Capital Imp Local Opt Gas Tax	30,281	30,223	30,633	8,181	38,883	30,633
<b>Total Operating Revenues</b>	<b>107,937</b>	<b>108,428</b>	<b>109,826</b>	<b>29,174</b>	<b>129,082</b>	<b>110,474</b>
<i>Intergovernmental Revenues</i>						
Motor Fuel Tax	0	0	0	0	48,528	52,974
<b>Total Intergovernmental Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,528</b>	<b>52,974</b>
<i>Non-Operating Revenues</i>						
Grants-Cswy Maintenance	3,971	5,294	5,300	2,647	5,300	5,300
Appropriation of Fund Balance	0	0	0	0	0	0
Transfer from General Fund	367,301	201,731	210,339	115,141	152,625	210,020
Transfer from Storm Water Fund	0	0	0	0	0	0
<b>Total Non-Operating Revenues</b>	<b>371,271</b>	<b>207,025</b>	<b>215,639</b>	<b>117,788</b>	<b>157,925</b>	<b>215,320</b>
<b>TOTAL REVENUE</b>	<b>479,208</b>	<b>315,453</b>	<b>325,465</b>	<b>146,962</b>	<b>335,536</b>	<b>378,768</b>
<i>Expenditures</i>						
Personnel Services	84,687	57,656	86,710	43,073	81,833	68,718
Operating Expenses	394,520	257,797	238,755	103,889	253,702	235,050
<b>Total Operating Expenses</b>	<b>479,208</b>	<b>315,453</b>	<b>325,465</b>	<b>146,962</b>	<b>335,536</b>	<b>303,768</b>
<i>Non-Operating Expenses</i>						
Capital	0	0	0	0	0	75,000
Debt Service	0	0	0	0	0	0
<b>Total Non-Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>TOTAL EXPENDITURES</b>	<b>479,208</b>	<b>315,453</b>	<b>325,465</b>	<b>146,962</b>	<b>335,536</b>	<b>378,768</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-stripping, 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.*

Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.
Ensure Streets are designed to be ADA (American Disability Act) safe		X		
Establish and adopt public property landscape plan.		X		
Enhance and expand roadside maintenance and mowing		X		
Continue implementing and enhancing Village's beautification program			X	
To review existing infrastructure evaluate needs for future Capital Improvements projects			X	
RFP for LED signage		X		
Implement stripping and signage programs for all roadways within Village				X
Implement a community outreach, anti-littering program				X

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	84,688	57,656	86,710	43,073	99,824	197,415
MATERIALS, SUPPLIES, SERVICES	394,521	257,797	238,755	103,889	505,580	380,968
TOTAL OPERATING BUDGET	479,210	315,453	325,465	146,962	605,405	578,383
CAPITAL	0	0	0	0	0	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	0	0	0	0	0	75,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>479,210</b>	<b>315,453</b>	<b>325,465</b>	<b>146,962</b>	<b>335,536</b>	<b>378,768</b>

## STREET MAINTENANCE FUND- PUBLIC WORKS DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	67,565	70,343	69,146	34,454	67,707	73,962
Overtime	6,935	6,681	6,000	1,629	3,561	5,000
Fica Tax	5,942	5,221	5,290	2,834	5,519	5,658
Retirement Contributions	3,837	4,214	4,500	2,587	5,104	5,449
Health, Life, Dental Insurance	16,104	16,568	19,383	8,775	17,550	20,446
Workers' Compensation	8,305	6,529	6,391	4,793	6,391	8,203
Cost Allocation	(24,000)	(51,900)	(24,000)	(12,000)	(24,000)	(50,000)
<b>TOTAL PERSONNEL SERVICES</b>	<b>84,688</b>	<b>57,656</b>	<b>86,710</b>	<b>43,073</b>	<b>81,833</b>	<b>68,718</b>
Contractual Services (Janitorial)	0	0	0	0	0	0
Contract Services - Grounds Maint	76,967	76,847	88,255	35,325	83,724	91,050
Temporary Personnel	45,483	37,501	15,000	20,046	31,230	30,000
Electric, Gas and Water	26,594	41,407	21,000	13,919	42,760	21,000
Street Lights	0	0	0	0	0	0
Equipment Rental	0	0	0	0	0	0
R & M Vehicles	8,030	7,961	8,000	7,689	11,349	8,000
R & M Equipment	8,236	501	29,500	1,500	29,500	8,000
R & M Building	48,095	10,379	1,000	2,904	1,495	1,000
R & M Grounds	156,313	64,238	57,000	20,200	42,225	57,000
Uniforms	1,048	1,027	1,000	335	704	1,000
Gasoline, CNG & Oil	8,367	9,745	10,500	1,671	3,216	10,500
Tires	9,943	5,385	4,600	0	4,600	4,600
Minor tools and equipment	242	63	100	20	100	100
Special Department Supplies	5,201	2,743	2,800	279	2,800	2,800
Road Repairs	0	0	0	0	0	0
<b>TOTAL MATERIALS, SUPPLIES, SERV.</b>	<b>394,521</b>	<b>257,797</b>	<b>238,755</b>	<b>103,889</b>	<b>253,702</b>	<b>235,050</b>
<b>TOTAL OPERATING BUDGET</b>	<b>479,210</b>	<b>315,453</b>	<b>325,465</b>	<b>146,962</b>	<b>335,536</b>	<b>303,768</b>
Vehicles	0	0	0	0	0	0
Other Machinery & Equipment	0	0	0	0	0	75,000
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
Lease Principal	0	0	0	0	0	0
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>
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>75,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>479,210</b>	<b>315,453</b>	<b>325,465</b>	<b>146,962</b>	<b>335,536</b>	<b>378,768</b>

## AFTER SCHOOL & SUMMER PROGRAM FUND

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
<b>AFTER SCHOOL &amp; SUMMER PROGRAM</b>						
<i>Operating Revenues</i>						
Contributions & Donations	0	0	0	0	0	0
<b>Total Operating Revenues</b>	<b>0</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	140,032	113,481	134,718	32,563	134,718	134,708
Transfer from General Fund	14,072	19,938	19,938	0	19,938	19,938
Appropriation of Fund Balance	0	0	0	0	0	0
<b>Total Non-Operating Revenues</b>	<b>154,104</b>	<b>133,419</b>	<b>154,656</b>	<b>32,563</b>	<b>154,656</b>	<b>154,646</b>
<b>TOTAL REVENUES</b>	<b>154,104</b>	<b>133,419</b>	<b>154,656</b>	<b>32,563</b>	<b>154,656</b>	<b>154,646</b>
<i>Expenditures</i>						
Personnel Services	103,152	102,862	109,319	40,124	109,319	109,309
Operating Expenses	43,840	26,620	45,337	5,147	45,337	45,337
<b>Total Operating Expense</b>	<b>146,992</b>	<b>129,482</b>	<b>154,656</b>	<b>45,272</b>	<b>154,656</b>	<b>154,646</b>
Fund Balance/Reserves/Net Assets	7,111	3,937	0	(12,709)	(0)	0
<b>TOTAL AFTER SCHOOL &amp; SUMMER PROGRAM</b>	<b>154,104</b>	<b>133,419</b>	<b>154,656</b>	<b>32,563</b>	<b>154,656</b>	<b>154,646</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 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONAL SERVICES:	103,152	102,862	109,319	40,124	109,319	109,976
MATERIALS, SUPPLIES, SERVICES	43,840	26,620	45,337	5,147	45,337	44,670
TOTAL OPERATING BUDGET	146,992	129,482	154,656	45,272	154,656	154,646
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>146,992</b>	<b>129,482</b>	<b>154,656</b>	<b>45,272</b>	<b>154,656</b>	<b>154,646</b>

## AFTER SCHOOL & SUMMER FUND

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	95,421	95,387	101,000	37,083	101,000	101,617
Fica Tax	7,400	7,196	7,727	2,837	7,727	7,774
Workers' Compensation	330	279	273	205	273	264
Unemployment	0	0	320	0	320	322
<b>TOTAL PERSONNEL SERVICES</b>	<b>103,152</b>	<b>102,862</b>	<b>109,319</b>	<b>40,124</b>	<b>109,319</b>	<b>109,976</b>
Professional Services	5,345	2,515	16,521	0	16,521	15,854
Accounting & Audit	4,000	1,300	1,300	0	1,300	1,300
Travel, Conferences & Meeting	10,099	9,743	9,758	173	9,758	9,758
Telephone	0	147	960	995	960	960
Electric, Gas & Water	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
After School Program	978	2,272	3,545	855	3,545	3,545
Summer Program	12,303	1,509	2,163	0	2,163	2,163
Office Supplies	2,652	3,979	6,090	1,163	6,090	6,090
Minor Tools & Equipment	1,187	572	0	0	0	0
Special Department Supplies	7,277	4,584	5,000	1,961	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>43,840</b>	<b>26,620</b>	<b>45,337</b>	<b>5,147</b>	<b>45,337</b>	<b>44,670</b>
<b>TOTAL OPERATING BUDGET</b>	<b>146,992</b>	<b>129,482</b>	<b>154,656</b>	<b>45,272</b>	<b>154,656</b>	<b>154,646</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>146,992</b>	<b>129,482</b>	<b>154,656</b>	<b>45,272</b>	<b>154,656</b>	<b>154,646</b>

## TRANSPORTATION FUND

### Detail of Revenues & Expenditures

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
<b>TRANSPORTATION FUND</b>						
<i>Operating Revenues</i>						
SurTax Revenue	220,044	261,476	225,000	96,265	225,000	225,000
<b>Total Operating Revenues</b>	<b>220,044</b>	<b>261,476</b>	<b>225,000</b>	<b>96,265</b>	<b>225,000</b>	<b>225,000</b>
<i>Non-Operating Revenue</i>						
Miscellaneous Revenue	0	0	0	6,151	6,151	0
Transfer from General Fund	55,248	55,248	55,248	27,624	55,248	55,248
Appropriation of Fund Balance	0	0	122,811	61,406	95,901	192,001
<b>Total Non-Operating Revenues</b>	<b>55,248</b>	<b>55,248</b>	<b>178,059</b>	<b>95,181</b>	<b>157,300</b>	<b>247,249</b>
<b>TOTAL REVENUE</b>	<b>275,292</b>	<b>316,724</b>	<b>403,059</b>	<b>191,446</b>	<b>382,300</b>	<b>472,249</b>
<i>Expenditures</i>						
Personnel Services	20,875	29,930	52,459	2,358	48,712	42,647
Operating Expenses	46,283	48,840	70,600	18,313	53,588	70,600
<b>Total Operating Expense</b>	<b>67,157</b>	<b>78,770</b>	<b>123,059</b>	<b>20,671</b>	<b>102,300</b>	<b>113,247</b>
<i>Non-Operating Expenses</i>						
Capital Outlay	0	0	0	0	0	0
Capital Projects	40,685	169,887	280,000	0	280,000	359,002
Debt Service	0	0	0	0	0	0
Transfer to Capital Project Fund	0	0	0	0	0	0
Fund Balance/Reserves/Net Assets	167,450	68,067	0	0	0	0
<b>Total Non-Operating Expenses</b>	<b>40,685</b>	<b>169,887</b>	<b>280,000</b>	<b>0</b>	<b>280,000</b>	<b>359,002</b>
<b>TOTAL TRANSPORTATION FUND</b>	<b>275,292</b>	<b>316,724</b>	<b>403,059</b>	<b>20,671</b>	<b>382,300</b>	<b>472,249</b>

## TRANSPORTATION FUND

### 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.

### DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ 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

- ✱ *Update commuter bus route to meet public needs outside NBV by the end of the 1<sup>st</sup> quarter.*
- ✱ *Initiate street and sidewalks compliance by the end of the 4<sup>th</sup> Quarter.*

<b>FY 2015 Performance Measures/Indicators</b>	<b>1<sup>st</sup> Qtr.</b>	<b>2<sup>nd</sup> Qtr.</b>	<b>3<sup>rd</sup> Qtr.</b>	<b>4<sup>th</sup> Qtr.</b>
Perform assessment of the Village right-of-ways to determine the necessity of roadway improvements and sidewalk replacement throughout the Village		X		
Establish and adopt capital projects which includes: Street Resurfacing, Re-striping, Curb ramps, Landscaping, Crosswalks, Traffic calming devices and Street Lights via Kimley-Horn & Associates		X		

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	20,875	29,930	52,459	2,358	48,712	54,342
MATERIALS, SUPPLIES, SERVICES	46,283	48,840	70,600	18,313	53,588	70,600
TOTAL OPERATING BUDGET	67,157	78,770	123,059	20,671	102,300	124,942
CAPITAL	40,685	169,887	280,000	0	280,000	347,307
TOTAL NON-OPERATING BUDGET	40,685	362,281	280,000	0	280,000	347,307
<b>TOTAL DEPARTMENT BUDGET</b>	<b>107,842</b>	<b>441,051</b>	<b>403,059</b>	<b>20,671</b>	<b>382,300</b>	<b>472,249</b>

## TRANSPORTATION FUND

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	17,801	17,747	37,605	813	34,829	36,673
Fica	1,403	1,244	2,877	62	1,134	2,805
Retirement	0	0	0	0	182	2,783
Workers Compensation	1,670	1,039	1,977	1,483	2,567	2,081
Cost Allocation	0	9,900	10,000	0	10,000	10,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>20,875</b>	<b>29,930</b>	<b>52,459</b>	<b>2,358</b>	<b>48,712</b>	<b>54,342</b>
Street Lights	36,093	41,789	45,000	16,765	40,976	45,000
Contract Services Ground Maintenanc	0	0	0	0	0	0
Repair & Maintenance Vehicle	6,626	3,022	4,000	853	10,607	4,000
Repair & Maintenance of Grounds	0	0	10,000	558	1,768	10,000
Uniforms	357	364	1,000	137	137	1,000
Gas & Oil	3,192	3,586	10,000	0	0	10,000
Tires	15	80	500	0	0	500
Special Department Supplies	0	0	100	0	100	100
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>46,283</b>	<b>48,840</b>	<b>70,600</b>	<b>18,313</b>	<b>53,588</b>	<b>70,600</b>
<b>TOTAL OPERATING BUDGET</b>	<b>67,157</b>	<b>78,770</b>	<b>123,059</b>	<b>20,671</b>	<b>102,300</b>	<b>124,942</b>
Storm Drains	0	0	0	0	0	0
Roads & Streets	40,685	9,050	190,000	0	190,000	347,307
Vehicles	0	0	90,000	0	90,000	0
Streetscape Improvements	0	160,837	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>40,685</b>	<b>169,887</b>	<b>280,000</b>	<b>0</b>	<b>280,000</b>	<b>347,307</b>
Transfer to Capital Fund	0	192,394	0	0	0	0
<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>40,685</b>	<b>362,281</b>	<b>280,000</b>	<b>0</b>	<b>280,000</b>	<b>347,307</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>107,842</b>	<b>441,051</b>	<b>403,059</b>	<b>20,671</b>	<b>382,300</b>	<b>472,249</b>

# ENTERPRISE FUND

## Detail of Revenues & Expenditures

	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Water Revenue	1,451,750	1,537,568	1,500,000	714,814	1,442,212	1,641,450
Sewer Revenue	1,468,843	1,546,163	1,700,000	817,786	1,651,203	1,853,250
Sanitation Revenue	1,481,535	1,513,949	1,528,500	752,548	1,507,277	1,600,000
Storm Water Revenue	103,184	104,934	110,000	54,249	108,497	110,000
Service & Late Charges	92,327	121,993	90,000	19,599	28,791	42,000
<b>Total Operating Revenue</b>	<b>4,597,638</b>	<b>4,824,608</b>	<b>4,928,500</b>	<b>2,358,996</b>	<b>4,737,980</b>	<b>5,246,700</b>
Licenses, Permits & Fees						
324.2130 Impact Fees-Water	0	0	0	8,138	8,138	0
324.2135 Impact Fees-Sewer	0	0	0	149,276	149,276	0
324.2136 Impact Fees-Sewer Lines	0	0	0	223,913	223,913	0
<b>Charges for Licenses,Fees &amp; Permits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>381,327</b>	<b>381,327</b>	<b>0</b>
Water Meter Fee	0	769	1,000	482	526	1,000
Interest Earnings	924	14	0	1	2	0
Other State Grants / Recycling Grant	65,022	0	0	0	0	0
Other Miscellaneous Revenue	840	3,483	5,000	12,150	13,790	10,000
Water Disconnect Fee	1,540	760	2,000	1,080	2,269	2,000
Sewer Improvements - GOB Revenue	57,520	0	0	0	309,518	0
Loan Proceeds	0	0	0	0	0	0
Appropriation of Fund Balance-Utilities	6,232	0	205,043	0	18,624	(402,964)
Appropriation of Fund Balance-Stormwater	282,285	0	469,223	0	192,270	361,255
<b>Total Non-Operating Revenue:</b>	<b>414,363</b>	<b>5,026</b>	<b>682,266</b>	<b>395,040</b>	<b>918,326</b>	<b>(28,709)</b>
<b>TOTAL ENTERPRISE REVENUE</b>	<b>5,012,001</b>	<b>4,829,634</b>	<b>5,610,766</b>	<b>2,754,036</b>	<b>5,656,306</b>	<b>5,217,991</b>
Expenditures						
Utilities Administration	997,951	1,075,786	1,233,307	573,777	1,216,844	1,386,820
Water Operations	803,449	738,068	752,772	291,692	749,020	780,695
Sewer	1,366,388	1,374,578	1,287,590	571,475	1,481,370	1,337,418
Sanitation	846,789	836,225	799,928	390,790	929,184	854,650
Storm Water	69,334	75,788	108,968	2,389	53,042	123,255
<b>Total Operating Expenses</b>	<b>4,083,911</b>	<b>4,100,444</b>	<b>4,182,565</b>	<b>1,830,122</b>	<b>4,429,460</b>	<b>4,482,839</b>
Reserves	0	0	41,408	0	41,408	0
Debt Principal	0	0	192,883	102,434	260,047	213,047
Debt Interest	40,578	37,133	33,518	16,650	36,518	28,354
UT Capital Outlay & other non-oper	62,688	125,150	507,000	703	509,663	353,500
Capital Improvements- Water	3,389	4,881	75,000	0	75,000	75,000
Capital Improvements- Sewer	340,760	301,914	500,000	0	389,609	0
Capital Improvement -Sanitation	0	0	65,000	0	0	65,000
Fund Balances/Reserves/Net Assets	480,676	260,111	13,392	804,126	(85,399)	251
<b>Total Non- Operating Expense</b>	<b>928,091</b>	<b>729,189</b>	<b>1,428,201</b>	<b>923,914</b>	<b>1,226,846</b>	<b>735,152</b>
<b>TOTAL ENTERPRISE EXPENSES</b>	<b>5,012,001</b>	<b>4,829,634</b>	<b>5,610,766</b>	<b>2,754,036</b>	<b>5,656,306</b>	<b>5,217,991</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

- ✨ *Renovation of Galleon Street Facility by the end of the 4<sup>th</sup> quarter.*

<b>FY 2015 Performance Measures/Indicators</b>	<b>1<sup>st</sup> Qtr.</b>	<b>2<sup>nd</sup> Qtr.</b>	<b>3<sup>rd</sup> Qtr.</b>	<b>4<sup>th</sup> Qtr.</b>
Research into methods to improve efficiency	X	X	X	X

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	693,912	706,420	973,073	391,946	807,902	923,346
MATERIALS, SUPPLIES, SERVICES	304,040	369,365	260,233	181,831	408,942	463,474
TOTAL OPERATING BUDGET	997,951	1,075,786	1,233,307	573,777	1,216,844	1,386,820
CAPITAL	0	1,672	257,000	656	259,615	3,500
DEBT SERVICE	0	0	0	0	0	15,000
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSE	51,048	77,019	41,408	48	48	0
TOTAL NON-OPERATING BUDGET	51,049	78,691	298,408	703	259,663	18,500
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,049,000</b>	<b>1,154,477</b>	<b>1,531,714</b>	<b>574,480</b>	<b>1,476,507</b>	<b>1,405,320</b>

## ENTERPRISE FUND-UTILITIES ADMINISTRATION

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	125,425	72,824	197,174	35,618	89,385	115,072
Overtime	17	71	0	90	128	0
Car Allowance	3,683	1,080	3,600	0	0	0
FICA Tax	9,793	3,059	15,359	2,739	6,815	8,803
Retirement Contribution	10,508	8,456	24,701	4,242	9,732	11,897
Life, Dental & Health Insurance	17,489	13,358	54,018	4,967	16,373	20,937
Workers Compensation	497	324	6,221	4,666	6,221	288
Cost Allocation	526,500	607,248	672,000	339,624	679,248	766,350
<b>TOTAL PERSONNEL SERVICES</b>	<b>693,912</b>	<b>706,420</b>	<b>973,073</b>	<b>391,946</b>	<b>807,902</b>	<b>923,346</b>
Bank Fees	3,068	8,727	8,000	3,918	7,992	8,000
Professional Services	0	135,916	9,000	65,184	138,980	165,000
Accounting and Auditing	17,000	16,886	20,500	9,650	20,500	20,500
Contract Services-Janitorial	0	0	0	0	0	0
Contract Services-Data processing	25,814	47,533	46,900	35,875	76,266	77,400
Contract Services-Medical	0	0	2,000	0	2,000	2,000
Telephone	12,851	16,792	18,200	5,463	13,366	16,200
Postage	0	3,922	4,800	5,100	5,649	4,800
Electric, Gas & Water	4,507	3,486	0	0	0	0
Building Lease	0	15,955	20,000	11,877	20,360	50,000
General Insurance	38,893	50,175	50,720	36,883	55,585	52,871
Depreciation - Equipment	8,786	8,232	0	0	0	0
Depreciation - Improvements O/T Bldg.	73,864	42,758	0	0	0	0
Repairs & Maintenance of Building	2,000	10,085	18,000	1,244	4,223	18,000
Repairs & Maintenance of Office Equipme	30	222	250	0	0	250
Repairs & Maintenance of Vehicles	0	0	0	712	777	1,000
Uniforms	0	0	960	0	0	960
Gasoline, CNG & Oil	1,819	876	0	341	2,634	2,000
Special Department Supplies	4,491	6,003	5,403	2,827	3,902	5,176
Dues, Subscriptions & Memberships	500	(500)	1,000	0	1,062	1,000
Education & Training	1,099	2,298	4,500	2,757	4,156	4,500
Hurricane/Disaster Emergency	109,318	0	0	0	0	0
Contingency	0	0	50,000	0	50,000	33,817
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>304,040</b>	<b>369,365</b>	<b>260,233</b>	<b>181,831</b>	<b>408,942</b>	<b>463,474</b>
<b>TOTAL OPERATING BUDGET</b>	<b>997,951</b>	<b>1,075,786</b>	<b>1,233,307</b>	<b>573,777</b>	<b>1,216,844</b>	<b>1,386,820</b>
Office Equipment	0	1,672	7,000	656	9,615	3,500
Buildings	0	0	250,000	0	250,000	0
<b>TOTAL CAPITAL OUTLAYS</b>	<b>0</b>	<b>1,672</b>	<b>257,000</b>	<b>656</b>	<b>259,615</b>	<b>3,500</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>15,000</b>
Uncollectable accounts	51,048	77,019	0	48	48	0
Reserve	0	0	41,408	0	0	0
<b>OTHER NON-OPERATING EXPENSES</b>	<b>51,048</b>	<b>77,019</b>	<b>41,408</b>	<b>48</b>	<b>48</b>	<b>0</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>51,049</b>	<b>78,691</b>	<b>298,408</b>	<b>703</b>	<b>259,663</b>	<b>18,500</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,049,000</b>	<b>1,154,477</b>	<b>1,531,714</b>	<b>574,480</b>	<b>1,476,507</b>	<b>1,405,320</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.

## 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.

## DEPARTMENT GOALS

- ✱ 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.

FY 2015 Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.
To provide the purest water to the residents by performing annual tests	X			
Create an inventory and replacement schedule for water meters via Kimley Horn & Associates		X		

## Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	51,338	84,922	70,179	37,346	73,497	71,486
MATERIALS, SUPPLIES, SERVICES	752,111	653,146	682,593	254,345	675,523	709,210
TOTAL OPERATING BUDGET	803,449	738,068	752,772	291,692	749,020	780,695
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 EXPENSE	0	50,000	0	0	75,000	0
TOTAL NON-OPERATING BUDGET	0	50,000	0	0	75,000	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>803,449</b>	<b>788,069</b>	<b>752,772</b>	<b>291,692</b>	<b>824,020</b>	<b>780,695</b>

## ENTERPRISE FUND-WATER DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	28,266	60,658	44,773	20,520	43,876	44,773
Overtime	3,071	2,982	4,000	2,839	5,946	4,000
Car Allowance	0	0	0	0	0	0
Fica Tax	3,523	3,471	3,425	1,797	3,709	3,425
Retirement Contribution	2,410	2,677	2,849	1,741	3,620	3,225
Health, Life, Dental & Disability Ins.	11,363	11,698	13,093	7,237	12,113	14,181
Workers Compensation	2,706	3,436	2,038	3,212	4,233	1,881
<b>TOTAL PERSONNEL SERVICES</b>	<b>51,338</b>	<b>84,922</b>	<b>70,179</b>	<b>37,346</b>	<b>73,497</b>	<b>71,486</b>
Professional Services	0	0	0	0	0	0
Water Purchases	620,125	629,434	607,803	242,827	617,632	633,920
R & M Vehicles	147	614	2,000	703	3,765	2,000
R & M Equipment	200	79	2,500	44	1,689	2,500
R & M Water Lines	119,642	15,554	60,000	6,022	41,530	60,000
Uniforms	619	444	790	381	639	790
Gasoline, CNG & Oil	3,344	3,965	3,000	668	2,295	3,500
Tires	0	0	250	0	0	250
Minor Tools and Equipment	72	203	250	84	91	250
Special Department Supplies	7,961	2,852	6,000	3,617	7,881	6,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>752,111</b>	<b>653,146</b>	<b>682,593</b>	<b>254,345</b>	<b>675,523</b>	<b>709,210</b>
<b>TOTAL OPERATING BUDGET</b>	<b>803,449</b>	<b>738,068</b>	<b>752,772</b>	<b>291,692</b>	<b>749,020</b>	<b>780,695</b>
Machinery & Equipment	0	0	0	0	0	0
Water Meters	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>
Lease Purchase Principal	0	0	0	0	0	0
Lease 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>
Transfer to Water Improvements Trust Fund	0	50,000	0	0	75,000	0
<b>OTHER NON-OPERATING EXPENSES</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>0</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>803,449</b>	<b>788,069</b>	<b>752,772</b>	<b>291,692</b>	<b>824,020</b>	<b>780,695</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 and 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.

<b>FY 2015 Performance Measures/Indicators</b>	<b>1<sup>st</sup> Qtr.</b>	<b>2<sup>nd</sup> Qtr.</b>	<b>3<sup>rd</sup> Qtr.</b>	<b>4<sup>th</sup> Qtr.</b>
Establish a Sewer Preventive Maintenance schedule				X
Evaluate the infiltration and inflow of storm water into the sewer system				X
Reduce infiltration and inflow of storm water into the sewer system				X

## Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	197,415	145,150	141,289	71,899	149,625	148,704
MATERIALS, SUPPLIES, SERVICES	1,168,972	1,229,428	1,146,301	499,576	1,331,745	1,188,714
TOTAL OPERATING BUDGET	1,366,388	1,374,578	1,287,590	571,475	1,481,370	1,337,418
CAPITAL	0	7,902	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	709,204	0	0	306,491	0
TOTAL NON-OPERATING BUDGET	0	717,106	0	0	306,491	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,366,388</b>	<b>2,091,684</b>	<b>1,287,590</b>	<b>571,475</b>	<b>1,787,861</b>	<b>1,337,418</b>

## ENTERPRISE FUND-SEWER DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	99,299	86,342	97,340	47,196	96,769	97,340
Overtime	51,026	16,359	5,000	1,109	6,877	5,000
Car Allowance	0	0	0	0	0	0
Fica	11,224	8,446	7,446	3,537	7,399	7,446
Retirement Contribution	7,424	6,328	6,334	3,363	7,117	7,171
Health, Life, Dental, Disability Ins.	22,607	22,947	20,730	13,289	26,507	27,650
Workers' Compensation	5,835	4,728	4,439	3,406	4,956	4,097
<b>TOTAL PERSONNEL SERVICES</b>	<b>197,415</b>	<b>145,150</b>	<b>141,289</b>	<b>71,899</b>	<b>149,625</b>	<b>148,704</b>
Engineering & Planning	0	13,800	40,000	25,060	34,036	40,000
Professional Services	0	0	0	0	0	0
Temporary Personnel	0	2,309	1,000	0	2,178	1,000
Travel, Conferences	0	0	0	0	0	0
Electric, Gas & WT	51,531	50,681	48,000	21,492	48,000	48,000
Sewerage Disposal	758,045	960,351	801,501	392,550	961,627	843,214
R & M Vehicles	1,171	5,210	2,500	2,348	2,928	2,500
R & M Equipment	76,357	28,161	60,000	17,259	71,069	60,000
R & M Building	2,627	173	2,000	0	8,825	2,000
R & M Lift Stations	157,043	77,936	100,000	24,250	173,353	100,000
R & M Sewer Lines	39,211	56,465	30,000	12,025	19,557	30,000
Uniforms	1,095	950	1,200	528	933	1,200
Gasoline, CNG & Oil	8,410	9,759	7,500	3,095	5,981	8,200
Tires	226	650	300	0	0	300
Chemicals	1,728	667	600	391	744	600
Minor Tools & Equipment	1,034	592	700	0	1,843	700
Special Department Supplies	885	1,471	1,000	579	672	1,000
Miscellaneous	0	0	0	0	0	0
Contingency	69,609	20,253	50,000	0	0	50,000
<b>TOTAL MATERIALS, SUPPLIES, SVCS</b>	<b>1,168,972</b>	<b>1,229,428</b>	<b>1,146,301</b>	<b>499,576</b>	<b>1,331,745</b>	<b>1,188,714</b>
<b>TOTAL OPERATING BUDGET</b>	<b>1,366,388</b>	<b>1,374,578</b>	<b>1,287,590</b>	<b>571,475</b>	<b>1,481,370</b>	<b>1,337,418</b>
Improvements Other than Bldg	0	0	0	0	0	0
Machinery & Equipment	0	7,902	0	0	0	0
<b>TOTAL CAPITAL OUTLAYS</b>	<b>0</b>	<b>7,902</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	0	709,204	0	0	306,491	0
<b>TOTAL OTHER NON-OPERATING EXPENSES</b>	<b>0</b>	<b>709,204</b>	<b>0</b>	<b>0</b>	<b>306,491</b>	<b>0</b>
<b>TOTAL NON OPERATING BUDGET</b>	<b>0</b>	<b>717,106</b>	<b>0</b>	<b>0</b>	<b>306,491</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>1,366,388</b>	<b>2,091,684</b>	<b>1,287,590</b>	<b>571,475</b>	<b>1,787,861</b>	<b>1,337,418</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.

### 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 hired by the Village.

### 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.

FY 2015 Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.
Implement Multi-Residential Recycling Program		X		
Create an inventory and replacement schedule for vehicles			X	

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	289,210	264,732	262,692	133,754	271,420	288,671
MATERIALS, SUPPLIES, SERVICES	557,579	571,493	537,236	257,036	657,763	565,980
TOTAL OPERATING BUDGET	846,789	836,225	799,928	390,790	929,184	854,650
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	63,000	0	0	65,000	0
TOTAL NON-OPERATING BUDGET	0	63,000	0	0	65,000	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>846,789</b>	<b>899,225</b>	<b>799,928</b>	<b>390,790</b>	<b>994,184</b>	<b>854,650</b>

## ENTERPRISE FUND-SANITATION DEPARTMENT

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	187,602	170,369	171,477	84,425	175,900	188,343
Overtime	3,183	3,104	10,000	870	3,170	10,000
Fica	14,078	13,598	13,118	6,366	13,384	13,118
Retirement Contribution	17,951	18,086	11,133	9,025	19,416	18,429
Life, Health, Dental, Disability Ins.	34,588	34,918	38,992	19,570	39,139	41,118
Workers' Compensation	31,807	24,657	17,972	13,498	20,411	17,662
Unemployment	0	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>289,210</b>	<b>264,732</b>	<b>262,692</b>	<b>133,754</b>	<b>271,420</b>	<b>288,671</b>
Professional Services	0	0	0	0	0	0
Temporary Personnel	65,492	89,559	65,000	34,612	99,368	65,000
Solid Waste Disposal	328,924	324,876	332,000	144,653	328,800	358,440
Recycling Service Contract	73,693	74,246	73,200	34,622	77,848	73,504
R & M Vehicles	36,568	34,432	10,000	16,339	72,267	10,000
R & M Equipment	15,802	9,664	15,000	13,000	31,343	15,000
Uniforms	2,378	2,256	2,036	978	1,929	2,036
Gasoline, CNG & Oil	23,021	23,979	20,000	7,647	27,621	22,000
Tires	7,186	8,877	15,000	4,885	13,795	15,000
Chemicals	4,479	3,537	3,000	0	4,466	3,000
Special Department Supplies	37	67	1,000	259	282	1,000
Education & Training	0	0	1,000	41	45	1,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>557,579</b>	<b>571,493</b>	<b>537,236</b>	<b>257,036</b>	<b>657,763</b>	<b>565,980</b>
<b>TOTAL OPERATING BUDGET</b>	<b>846,789</b>	<b>836,225</b>	<b>799,928</b>	<b>390,790</b>	<b>929,184</b>	<b>854,650</b>
Transfers to Sanitation Improvements	0	63,000	0	0	65,000	0
OTHER NON-OPERATING EXPENSES	0	63,000	0	0	65,000	0
<b>TOTAL NON OPERATING BUDGET</b>	<b>0</b>	<b>63,000</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>846,789</b>	<b>899,225</b>	<b>799,928</b>	<b>390,790</b>	<b>994,184</b>	<b>854,650</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 and Treasure Island Deep Injection Wells.*
- ☀ *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.

<b>FY 2015 Performance Measures/Indicators</b>	<b>1<sup>st</sup> Qtr.</b>	<b>2<sup>nd</sup> Qtr.</b>	<b>3<sup>rd</sup> Qtr.</b>	<b>4<sup>th</sup> Qtr.</b>
Obtain funding for future needs of storm water utility systems Legislative/Bonds				X
Start to upgrade Storm water inlets, lines and outfalls as needed				X
Maintain a quality storm water transmission system			X	
Rehabilitate the North Bay Island and Treasure Island Deep Injection Well			X	

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	0	24,000	58,918	2,125	3,092	73,555
MATERIALS, SUPPLIES, SERVICES	69,334	51,788	50,050	263	49,950	49,700
TOTAL OPERATING BUDGET	69,334	75,788	108,968	2,389	53,042	123,255
CAPITAL	0	14,169	250,000	0	250,000	350,000
OTHER NON-OPERATING EXPENSES	11,639	24,387	0	0	0	0
TOTAL NON-OPERATING BUDGET	11,639	38,556	250,000	0	250,000	350,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>80,974</b>	<b>114,344</b>	<b>358,968</b>	<b>2,389</b>	<b>303,042</b>	<b>473,255</b>

## ENTERPRISE FUND-STORMWATER FUND

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	0	0	30,000	0	0	32,356
Overtime	0	0	0	0	0	0
FICA Tax	0	0	2,295	0	0	2,364
Retirement Contribution	0	0	1,952	0	0	2,277
Life, Health, Dental, Disability Ins.	0	0	21,836	0	0	23,061
Workers' Compensation	0	0	2,834	2,125	3,092	3,498
Cost Allocation	0	24,000	0	0	0	10,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>24,000</b>	<b>58,918</b>	<b>2,125</b>	<b>3,092</b>	<b>73,555</b>
Storm Water Compliance	5,612	212	6,000	212	6,000	6,000
General Overhead	0	0	0	0	0	0
Electric, Gas & Water	387	1,152	200	51	100	200
Depreciation of Equipment	43,891	49,544	0	0	0	0
R & M Vehicles	0	0	0	0	0	0
R & M Equipment	12,293	0	2,500	0	2,500	2,500
R & M Lines	7,151	880	8,000	0	8,000	8,000
R & M of Streets	0	0	24,000	0	24,000	24,000
Tires	0	0	350	0	350	0
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	0	0	9,000	0	9,000	9,000
<b>TOTAL MATERIALS, SUPPLIES, SERVICES</b>	<b>69,334</b>	<b>51,788</b>	<b>50,050</b>	<b>263</b>	<b>49,950</b>	<b>49,700</b>
<b>TOTAL OPERATING BUDGET</b>	<b>69,334</b>	<b>75,788</b>	<b>108,968</b>	<b>2,389</b>	<b>53,042</b>	<b>123,255</b>
Other Machinery & Equipment	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Storm Drains	0	14,169	250,000	0	250,000	350,000
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>14,169</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>350,000</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	11,639	24,387	0	0	0	0
Reserves	0	0	0	0	0	0
<b>TOTAL OTHER NON-OPERATING EXPENSES</b>	<b>11,639</b>	<b>24,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON OPERATING BUDGET</b>	<b>11,639</b>	<b>38,556</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>350,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>80,973</b>	<b>114,344</b>	<b>358,968</b>	<b>2,389</b>	<b>303,042</b>	<b>473,255</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.*

Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.
Establish a meter replacement program via Kimley-Horn & Associates		X		
Establish Lateral Replacement Program via Kimley-Horn & Associates		X		

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	3,389	4,881	0	0	0	0
TOTAL OPERATING BUDGET	3,389	4,881	0	0	0	0
CAPITAL	0	0	75,000	0	75,000	75,000
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSE:	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	0	75,000	0	75,000	75,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>3,389</b>	<b>4,881</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>

**ENTERPRISE FUND-WATER IMPROVEMENTS TRUST FUND**

**Expenditure Category Detail**

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Regular Salaries	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
Depreciation -Water Lines	3,389	4,881	0	0	0	0
Contingency	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	3,389	4,881	0	0	0	0
TOTAL OPERATING BUDGET	3,389	4,881	0	0	0	0
Water Lateral /Meter Replacements	0	0	75,000	0	75,000	75,000
TOTAL CAPITAL	0	0	75,000	0	75,000	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	0	0	75,000	0	75,000	75,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>3,389</b>	<b>4,881</b>	<b>75,000</b>	<b>0</b>	<b>75,000</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.*

<b>FY 2015 Performance Measures/Indicators</b>	<b>1<sup>st</sup> Qtr.</b>	<b>2<sup>nd</sup> Qtr.</b>	<b>3<sup>rd</sup> Qtr.</b>	<b>4<sup>th</sup> Qtr.</b>
Prepare Remediation Action Plan for Sewer I&I project via Kimley-Horn & Associates			X	
Start repairs of sewer lines				X

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	340,760	301,914	0	0	0	0
TOTAL OPERATING BUDGET	340,760	301,914	0	0	0	0
CAPITAL	0	8,400	500,000	0	389,609	0
DEBT SERVICE	40,578	37,134	226,401	119,084	226,401	226,401
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	40,578	45,534	726,401	119,084	616,010	226,401
<b>TOTAL DEPARTMENT BUDGET</b>	<b>381,338</b>	<b>347,448</b>	<b>726,401</b>	<b>119,084</b>	<b>616,010</b>	<b>226,401</b>

## ENTERPRISE FUND-SEWER IMPROVEMENTS TRUST FUND

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
Depreciation Equipment	340,760	301,914	0	0	0	0
Amortization Expense	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	340,760	301,914	0	0	0	0
TOTAL OPERATING BUDGET	340,760	301,914	0	0	0	0
Utilities Relocation	0	0	0	0	0	0
Sewer Mains Clnng, Videoing & Rehab	0	0	500,000	0	156,273	0
Sewer Improvement Project	0	8,400	0	0	0	0
West Bound Sewer Transmission	0	0	0	0	233,337	0
TOTAL CAPITAL	0	8,400	500,000	0	389,609	0
Loan Principal	0	0	192,883	102,434	192,883	198,047
Loan Interest	40,578	37,133	33,518	16,650	33,518	28,354
TOTAL DEBT SERVICE	40,578	37,134	226,401	119,084	226,401	226,401
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON OPERATING BUDGET	40,578	45,534	726,401	119,084	616,010	226,401
<b>TOTAL DEPARTMENT BUDGET</b>	<b>381,338</b>	<b>347,448</b>	<b>726,401</b>	<b>119,084</b>	<b>616,010</b>	<b>226,401</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.

FY 2015 Performance Measures/Indicators	1 <sup>st</sup> Qtr.	2 <sup>nd</sup> Qtr.	3 <sup>rd</sup> Qtr.	4 <sup>th</sup> Qtr.
Continue allocating funds for future replacements of our sanitation trucks				X

## Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 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	65,000	0	3,000	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	65,000	0	3,000	65,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>3,000</b>	<b>65,000</b>

**ENTERPRISE FUND-SANITATION IMPROVEMENTS TRUST FUND**

**Expenditure Category Detail**

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 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	65,000	0	65,000	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	65,000	0	65,000	65,000
<b>TOTAL DEPARTMENT BUDGET</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>65,000</b>	<b>65,000</b>

## **DEBT SERVICE FUND**

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

<b>ACCOUNT DESCRIPTION</b>	<b>FY 12 ACTUAL</b>	<b>FY 13 ACTUAL</b>	<b>FY 14 ADOPTED BUDGET</b>	<b>FY 14 6 MONTHS ACTUAL</b>	<b>FY 14 PROJECTED ACTUAL</b>	<b>FY 15 ADOPTED BUDGET</b>
<b>DEBT SERVICE FUND</b>						
G/O Bond Ad Valorem Debt Service Tax	808,982	747,657	661,375	559,481	661,375	609,152
Interest Earnings	0	0	0	0	0	0
Appropriation of Fund Balance	0	0	0	0	0	48,135
<b>TOTAL FUND REVENUE</b>	<b>808,982</b>	<b>747,657</b>	<b>661,375</b>	<b>559,481</b>	<b>661,375</b>	<b>657,287</b>
<i>Expenditures</i>						
OPERATING BUDGET	0	0	0	0	0	0
DEBT SERVICE	668,672	670,287	661,375	238,093	661,375	657,287
Fund Balance/Reserves/Net Assets	140,310	77,370	0	321,388	0	0
<b>TOTAL DEPARTMENT BUDGET</b>	<b>808,982</b>	<b>747,657</b>	<b>661,375</b>	<b>559,481</b>	<b>661,375</b>	<b>657,287</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 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 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
CAPITAL	0	0	0	0	0	0
DEBT SERVICE	668,672	670,287	661,375	238,093	661,375	657,287
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	668,672	670,287	661,375	238,093	661,375	657,287
<b>TOTAL DEPARTMENT BUDGET</b>	<b>668,672</b>	<b>670,287</b>	<b>661,375</b>	<b>238,093</b>	<b>661,375</b>	<b>657,287</b>

**DEBT SERVICE FUND**

<b>Expenditure Category Detail</b>
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ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 ADOPTED BUDGET
Professional Services	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SVCS	0	0	0	0	0	0
TOTAL OPERATING BUDGET	0	0	0	0	0	0
G/O Bonds Principal	372,857	387,857	392,857	102,857	392,857	402,857
G/O Bonds Interest	295,815	282,430	268,518	135,236	268,518	254,430
G/O Bonds Miscellaneous Fees	0	0	0	0	0	0
TOTAL DEBT SERVICE	668,672	670,287	661,375	238,093	661,375	657,287
TOTAL NON OPERATING BUDGET	668,672	670,287	661,375	238,093	661,375	657,287
<b>TOTAL DEPARTMENT BUDGET</b>	<b>668,672</b>	<b>670,287</b>	<b>661,375</b>	<b>238,093</b>	<b>661,375</b>	<b>657,287</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.*

<b>FY 2015 Performance Measures/Indicators</b>	<b>1<sup>st</sup> Qtr.</b>	<b>2<sup>nd</sup> Qtr.</b>	<b>3<sup>rd</sup> Qtr.</b>	<b>4<sup>th</sup> Qtr.</b>
Coordinate implementation of Capital Projects totaling \$31 million in public investment over the next ten years				X
Prepare Invitation for Architectural & Engineering Services for Village Public Safety/Municipal Complex		X		
Complete renovations for Schonberger Park and Vogel Park				X
Complete Design & Permit plans of Baywalk Project Plaza via Kimley-Horn & Associates				X

### Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 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	696,329	705,115	1,310,500	0	542,500	1,106,403
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	696,329	705,115	1,310,500	0	542,500	1,106,403
<b>TOTAL IMPROVEMENT EXPENDITURES</b>	<b>696,329</b>	<b>705,115</b>	<b>1,310,500</b>	<b>0</b>	<b>542,500</b>	<b>1,106,403</b>

## CAPITAL PROJECTS FUND

### Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 12 ACTUAL	FY 13 ACTUAL	FY 14 ADOPTED BUDGET	FY 14 6 MONTHS ACTUAL	FY 14 PROJECTED ACTUAL	FY 15 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	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	0	0	0	0	0	0
TOTAL OPERATING BUDGET	0	0	0	0	0	0
City Hall and Public Safety Facility	0	65,891	1,000,000	0	45,000	1,106,403
Park Improvements	324,910	235,462	210,000	0	397,000	0
Street Scape Improvements	371,419	400,762	0	0	0	0
Baywalk Project Phase I	0	3,000	100,500	0	100,500	0
TOTAL CAPITAL	696,329	705,115	1,310,500	0	542,500	1,106,403
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	696,329	705,115	1,310,500	0	542,500	1,106,403
<b>TOTAL DEPARTMENT BUDGET</b>	<b>696,329</b>	<b>705,115</b>	<b>1,310,500</b>	<b>542,500</b>	<b>542,500</b>	<b>1,106,403</b>

## CAPITAL SUMMARY

FUNDING SOURCE	FY 2015						
FUND	DESCRIPTION	Prior Years	2015	2016	2017	2018	2019
<b>12-STREET MAINTENANCE FUND</b>							
Street Maintenance Fund	Name: 1841 Galleon Street Renovations	0	68,000	0	0	0	0
<b>TOTAL STREET MAINTENANCE FUND CAPITAL OUTLAY</b>		<b>0</b>	<b>68,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>15-TRANSPORTATION FUND</b>							
	Name: Treasure Island Resurfacing of Streets	51,818	347,307	50,000	50,000	50,000	50,000
	Speed Humps	0	0	0	0	0	0
<b>TOTAL TRANSPORTATION FUND CAPITAL IMPROVEMENTS</b>		<b>51,818</b>	<b>347,307</b>	<b>50,000</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	1,106,403	3,387,295	3,387,295	3,387,295	0
	Name: Kennedy Causeway Redevelopment	2,166,880	0	0	0	0	0
	Name: Parks Facility	5,423,956	0	2,173,190	2,173,190	0	0
	Name: Baywalk Project	0	0	200,000	200,000	2,000,000	0
	Name: Underground Utility Lines Project	0	0	3,000,000	6,100,000	0	0
<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>		<b>7,596,247</b>	<b>1,106,403</b>	<b>8,760,485</b>	<b>11,860,485</b>	<b>5,387,295</b>	<b>0</b>
<b>40-STORM WATER FUND</b>							
	Name: Deep Injection System Repairs	0	350,000	0	0	0	0
<b>TOTAL STORM WATER IMPROVEMENTS FUND</b>		<b>0</b>	<b>350,000</b>	<b>0</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	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>75,000</b>
<b>65-SEWER IMPROVEMENTS FUND</b>							
	Name: Lift Station	0	100,000	0	0	0	0
	Name: Sewer Mains Cleaning, Videoing & Rehabilitation	242,600	0	150,000	150,000	150,000	150,000
<b>TOTAL SEWER IMPROVEMENTS FUND CAPITAL IMPROVEMENTS</b>		<b>242,600</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL ALL FUND CAPITAL IMPROVEMENTS</b>		<b>7,890,665</b>	<b>2,046,710</b>	<b>9,035,485</b>	<b>12,135,485</b>	<b>5,662,295</b>	<b>275,000</b>

**CAPITAL IMPROVEMENTS**

**Name: Treasure Island Resurfacing of Streets** **AMOUNT 599,125**

**DESCRIPTION:**  
 FY 2015 Milling Resurfacing of all streets and replacement of speed humps

**IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:**  
 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>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Balance Forward	0	0	0	0	0	0
CIP LOGT (Local Opt Gas Tax)	29,600	208,384	30,000	30,000	30,000	30,000
CITT Fund - Surtax	22,218	138,923	20,000	20,000	20,000	20,000
						0
<b>TOTAL</b>	<b>51,818</b>	<b>347,307</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Planning and Design	0	0	0	0	0	0
Construction	51,818	347,307	50,000	50,000	50,000	50,000
Speed Humps	0	0	0	0	0	0
<b>TOTAL</b>	<b>51,818</b>	<b>347,307</b>	<b>50,000</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>	<b>0</b>

## CAPITAL IMPROVEMENTS

Name: Public Safety / Municipal Complex		AMOUNT					11,273,698
<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	2015	2016	2017	2018	2019	
Balance Forward	0	1,106,403	0	0	0	0	0
Debt Proceeds	1,111,814	0	3,387,295	3,387,295	3,387,295	0	0
	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,111,814</b>	<b>1,106,403</b>	<b>3,387,295</b>	<b>3,387,295</b>	<b>3,387,295</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION / COST CENTER</b>							
Planning & Design	5,411	1,106,403	827,295	827,295	827,295	0	0
Site Preparation	0	0	0	0	0	0	0
Construction	0	0	2,560,000	2,560,000	2,560,000	0	0
Construction Administration	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,411</b>	<b>1,106,403</b>	<b>3,387,295</b>	<b>3,387,295</b>	<b>3,387,295</b>	<b>0</b>	<b>0</b>
<b>PROJECT BALANCE</b>	<b>1,106,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*Plus \$4,600,000 from County Fire Rescue Bonds, 2009 Sale.</b>							

## CAPITAL IMPROVEMENTS

<b>Name: 1841 Galleon Street Renovations</b>		<b>AMOUNT \$ 68,000</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 \$68,000 of the the funding source for this project derives from General Fund.						
<b>FUNDING SOURCES:</b>	Prior Years	2015	2016	2017	2018	2019
Balance Forward	0	0	0	0	0	0
General Fund	0	68,000	0	0	0	0
Utility Fund	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>68,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION / COST CENTER</b>						
Construction	0	68,000	0	0	0	0
	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>68,000</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: Parks Facility</b>		<b>AMOUNT 9,770,336</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>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Balance Forward	0	0	0	0	0	0	0
Debt Proceeds	5,423,956	0	2,173,190	2,173,190	0	0	0
Village Parks Trust Fund	0	0	0	0	0	0	0
FIND Grant	0	0	0	0	0	0	0
STATE DEP Grant	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,423,956</b>	<b>0</b>	<b>2,173,190</b>	<b>2,173,190</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION / COST CENTER</b>							
Land Acquisition	4,508,494	0	1,938,771	1,938,771	0	0	0
Soft Cost	358,759	0	0	0	0	0	0
Construction	531,073	0	234,419	234,419	0	0	0
Construction Administration	25,630	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,423,956</b>	<b>0</b>	<b>2,173,190</b>	<b>2,173,190</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>	<b>0</b>

**CAPITAL IMPROVEMENTS**

**Name: Underground Utility Lines Project** **AMOUNT** **9,100,000**

**DESCRIPTION:**

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.

**IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:**

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>	<b>Prior Years</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Balance Forward	0	0	0	0	0	0
G.O. Bonds Authorized '06	0	0	3,000,000	6,100,000	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>0</b>
<b>APPROPRIATION / COST CENTER</b>						
Preliminary	0	0	37,500	6,100,000	0	0
Design & Engineering	0	0	417,500	0	0	0
Construction	0	0	2,545,000	0	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>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: Deep Injection System Repairs</b>		<b>AMOUNT 350,000</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	2015	2016	2017	2018	2019
Balance Forward	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0
Operations	0	350,000	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION / COST CENTER</b>						
Construction	0	350,000	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>350,000</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</b>					<b>375,000</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	2015	2016	2017	2018	2019	
Balance Forward	0	0	0	0	0	0	
Water Operations	0	75,000	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>75,000</b>	
<b>APPROPRIATION / COST CENTER</b>							
To upgrade/replace water laterals							
	0	75,000	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>75,000</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: Baywalk Project</b>		<b>AMOUNT</b>					<b>2,400,000</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>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Balance Forward	0	0	0	0	0	0	0
Village Match (Parks Trust Fur		0	100,000	100,000	1,500,000		0
FIND Grant Phase I 50%	0	0	0	0	0	0	0
Find Grant Phase II			100,000	100,000	500,000		0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>2,000,000</b>		<b>0</b>
<b>APPROPRIATION / COST CENTER</b>							
Design/Permitting	0	0	200,000	200,000	0	0	0
Construction	0	0	0	0	2,000,000	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>2,000,000</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>	<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>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Balance Forward	0	0	0	0	0	0	
Loan Proceeds	0	100,000	0	0	0	0	
State Revolving Loan Fund	0	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>0</b>	
<b>TOTAL</b>							
Design & Engineering	0	0	0	0	0	0	
Equipment	0	0	0	0	0	0	
Construction	0	100,000	0	0	0	0	
Construction Administration	0	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>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: Sewer Mains Cleaning, Videoing &amp; Rehabilitation</b>		<b>AMOUNT</b>					<b>842,600</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>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Balance Forward	0	0	0	0	0	0	0
DEP Grant LP6845	0	0	0	0	0	0	0
Loan Proceeds	242,600	0	150,000	150,000	150,000	150,000	150,000
<b>TOTAL</b>	<b>242,600</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>APPROPRIATION / COST CENTER</b>							
Construction	242,600	0	150,000	150,000	150,000	150,000	150,000
<b>TOTAL</b>	<b>242,600</b>	<b>0</b>	<b>150,000</b>	<b>150,000</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>	<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
---------------------------------------	---

#### **Fire Protection**

Number of Stations	1
Number of fire personnel	7
Number of calls answered (Approximate)	1,440
Number of inspections conducted (Approximate)	360

#### **Police Protection**

Number of Stations	1
Chief	1
Detectives	4
Lieutenants	2
Sergeants	3
Corporals	4
Patrol Officers	9FT & 3PT

#### **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	1 FT

#### **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 (2013)estimate	7,667	19.3 Million
Population (2000)	7,137	311.1 Million
Population growth	7.4%	18.8 Million
Male/Female ratio	1.1:1	281.4 Million
Married (15yrs & older)	49%	2.7%
Speak English	32%	10.6%
Speak Spanish	48%	1.0:1
		57%
		58%
		81%
		88%
		7%

The North Bay Village population was 7,667 in 2013 compared to 7,137 in 2000. The North Bay Village, FL population has increased by 7.4% from 2000 to 2013.

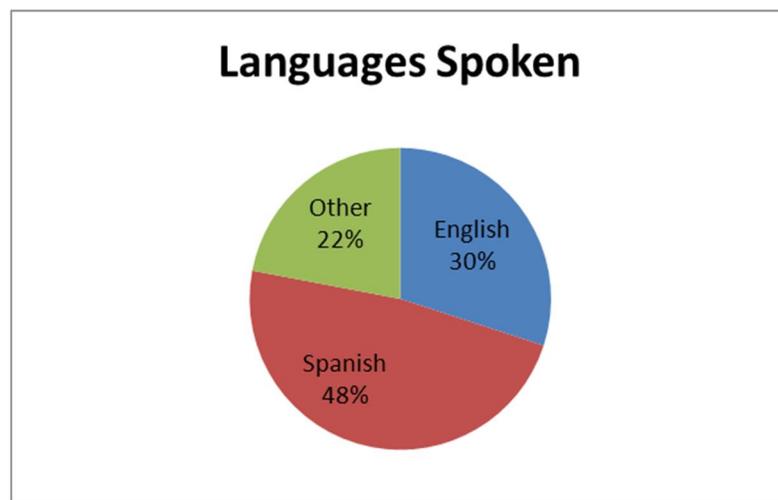
In North Bay Village 32% of the people speak English and 48% of people speak Spanish, also in North Bay Village 48.6% of people are married.

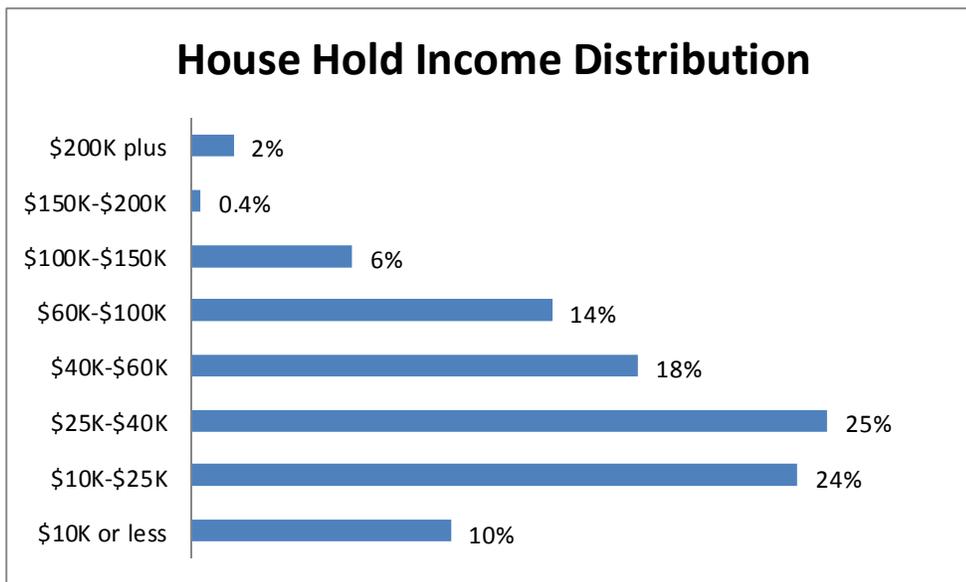
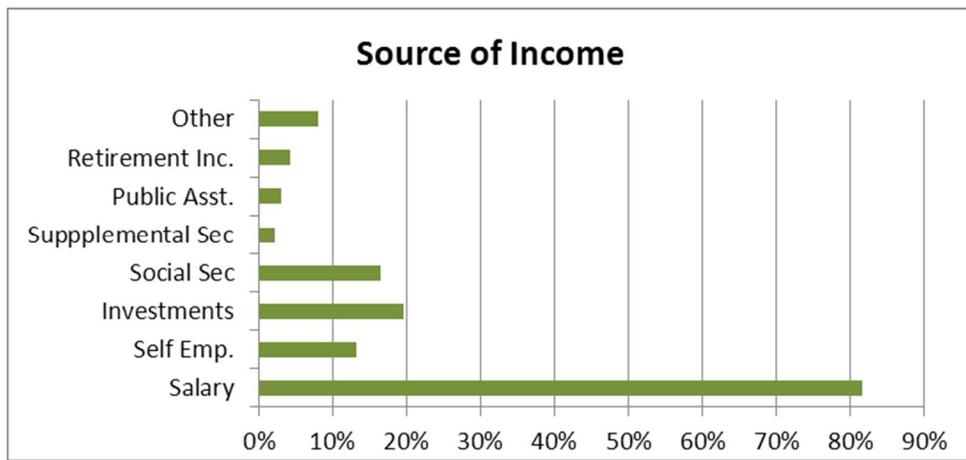
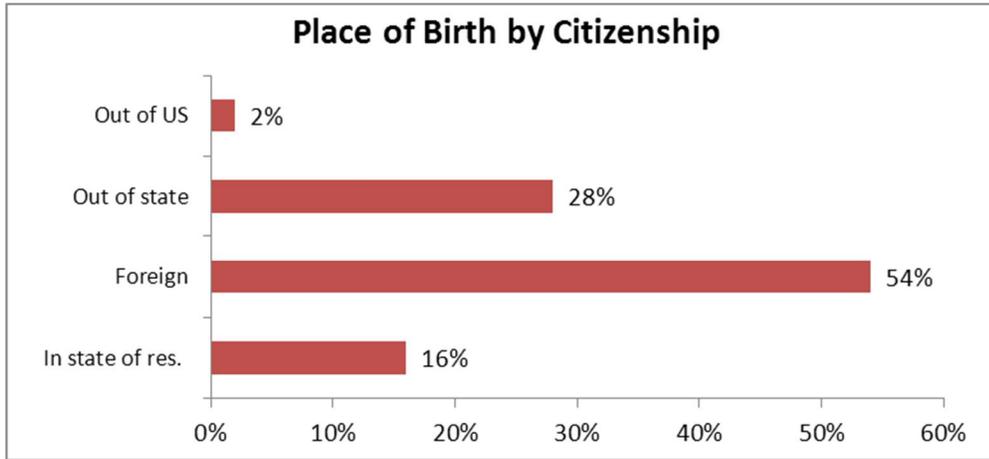
## North Bay Village population breakdown by race

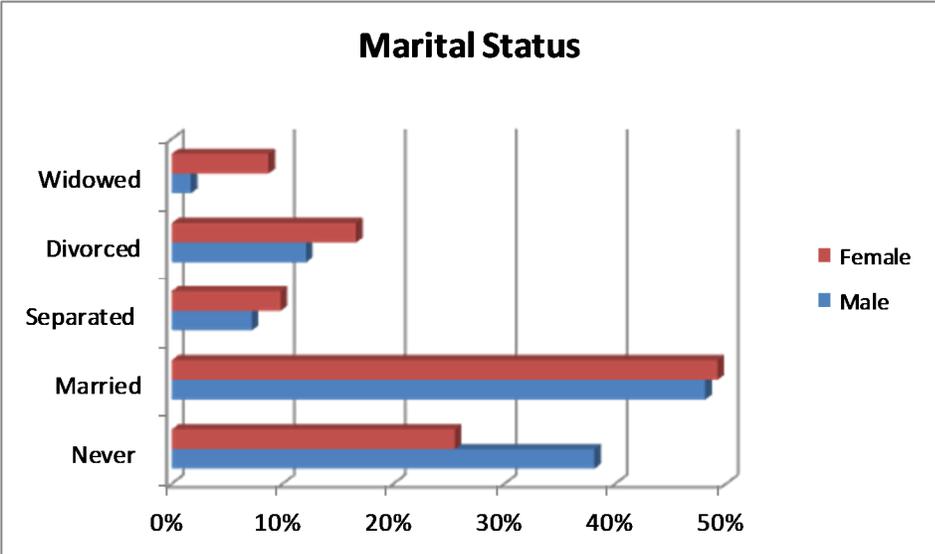
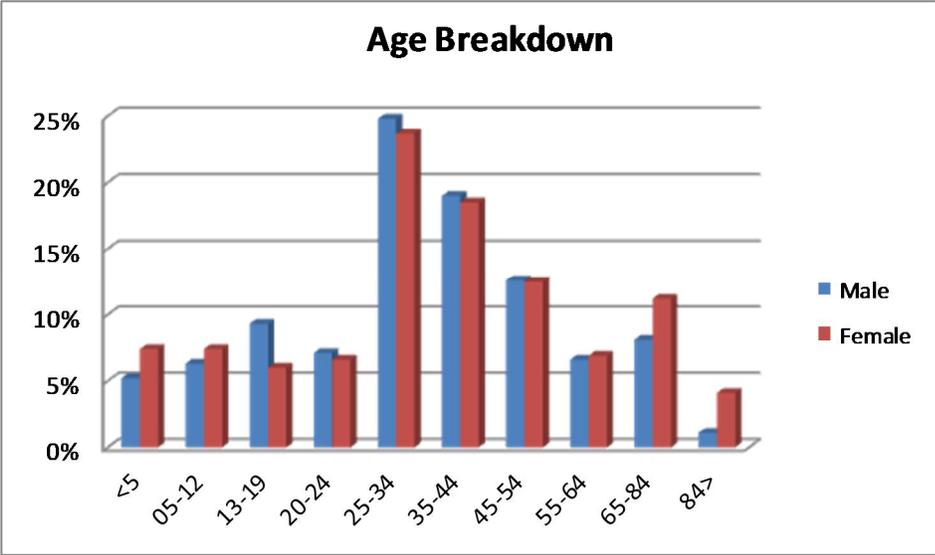
Race	North Bay Village Florida	National
Caucasian	79.56%	78.25%
African American	6.10%	82.77%
Asian	3.42%	14.83%
American Indian	0.16%	8.40%
Native Hawaiian	0.00%	1.25%
Mixed race	5.23%	1.86%
Other race	5.53%	0.33%
		1.31%
		0.04%
		0.14%
		2.06%
		2.31%
		3.47%

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.

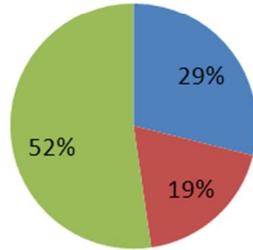






### Age of children in married couples

- Younger than 6 only
- Both younger than 6 & between 6 and 17
- 6 to 17 only



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

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

### **Demographics**

About one third of the 7,667 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 mils (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, electricity, 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**

- O-

- 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.

**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.

- 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.

**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.

- 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.

-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.

