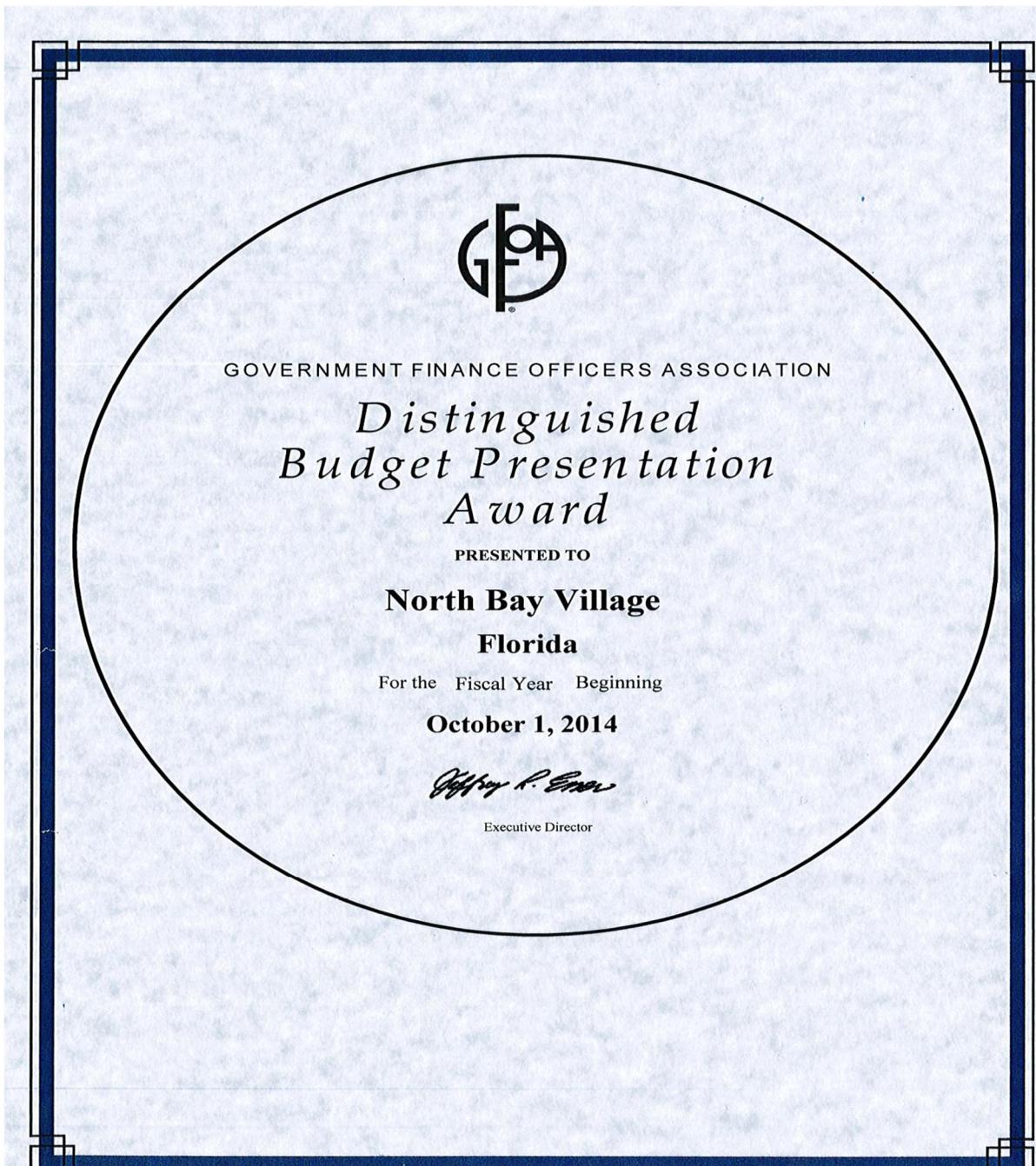




FY 2016 ADOPTED BUDGET





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, 2014**. 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.

Table of Contents

1. Introduction

Transmittal letter	A-D
Guide to Readers	1
Village Government	2
Administrative Staff.....	3
Mission Statement.....	4
Village-Wide Goals	4
Advisory Boards.....	5
Organizational Chart.....	6
Position Funding Sources.....	7
Authorized Staffing Levels.....	8
All Funds-Budget Analysis by Dept.	9
Total Payroll Cost	10

2. Budget Message

Village Manager Message	13
Financial Policies and Procedures.....	17
Budget Calendar	22
Certification of Taxable Value.....	23
Certification of Voted Millage	25
Tax Rate Comparison.....	26
Ad Valorem Tax Graphs	27
Property Tax Impact/Average Home	28

3. Budget and Funds Summary

Budget Summary	29
Fund Structure.....	30
Summary of Funds Chart	31

4. Financial Summary

Budget Format.....	32
Summary of all Funds.....	32
Fund Balances	33
Summary of General Fund	
General Fund Revenues	35
• Locally Levied Taxes	36
• Licenses and Permits	36
• Intergovernmental Revenues.....	37
• Charges for Services.....	37
• Fines and Forfeitures	37
• Miscellaneous Revenue	38
• Grants & Other Sources	38

General Fund Expenditures	39
• Personnel Services	39
• Operating Expenditures.....	39
• Capital Outlay	39
Summary of Special Revenue Funds	40
• Building Fee Fund.....	41
• Street Maintenance Fund.....	41
• Transportation Fund	41
• After School & Summer Program Fund	41
Summary of Capital Projects Fund.....	42
Summary of Enterprise Funds.....	42
• Water, Sewer & Sanitation	42
• Stormwater Fund	43
• Revenue Summary	44
• Summary of Debt Service Fund.....	44

5. General Fund Detail

Comparison of Current Revenues and Expenditures	46
Revenues and Expenditures	47
Revenues Detail.....	48
Expenditures by Department	49
Village Commission	50
Village Manager	52
Village Clerk.....	54
Finance Department.....	57
Legal Department	59
General Government	61
Police Department.....	63
Recreation & Human Services.....	69

6. Building Fee Fund Detail

Building Fee Fund Details of Revenues & Expenditures	71
--	----

7. Street Maintenance Fund Detail

Street Maintenance Fund Details of Revenues & Expenditures	74
--	----

8. After School & Summer Fund Detail

After School & Summer Fund Details of Revenues & Expenditures	77
---	----

9. Transportation Fund Detail

Transportation Fund Details of Revenues & Expenditures..... 79

10. Enterprise Funds Detail

Enterprise Fund Details of Revenues & Expenditures..... 83
 Utilities Administration..... 84
 Water Department..... 86
 Sewer Department 88
 Sanitation Department..... 90
 Storm Water Fund..... 93
 Water Improvements Trust Fund..... 94
 Sewer Improvements Trust Fund 96
 Sanitation Improvements Trust Fund 98

11. Debt Service Fund Detail

Debt Service Detail of Revenues & Expenditures 100

13. Capital Improvements

 Capital Projects Fund 103
 Capital Improvements Summary 105
 Capital Improvements Detail 106

14. Census

 Census..... 116
 Demographic & Housing Data 117
 Additional data..... 118

15. Glossary

 Glossary..... 122

Transmittal Letter

Mayor and Commissioners,

Transmitted herein please find the FY 2016 Annual budget presented as required by the Village Charter. It is proposed that the final formal FY 2016 Budget be adopted effective October 1, 2015. 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 70% of the General Fund budget. This adopted budget will increase the number of full time sworn officers from 24 to 27 in FY 2016. The three additional officer positions will be filled as quickly as possible after October 1, 2015. The adopted budget also includes one full time dispatch position and up to three additional part time sworn officers.

The Village is in the center of Miami Dade County in South Florida and has to deal with issues and situations that occur in surrounding Miami and Miami Beach 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 FY 2016 adopted budget includes funding for several recreation programs. These include the funding for PAL program, funding for recreational projects for seniors as well as refurbishing the basketball courts at the Treasure Island Elementary School (TIES). The FY 2016 budget also continues the funding for the international Baccalaureate (IB) Program.

The Village is surrounded by the beautiful waters of Biscayne Bay and the Village has purchased a police marine patrol boat to increase the services provided by the Village.

Revenue Forecasting

North Bay Village taxable property has grown back to about 72% of the value that the Village had in 2009. It has been a slow but steady climb back. South Florida is showing to be an excellent location for real estate investments as well as North Bay Village being an 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 experiencing a similar growth pattern and the Villages shared revenues is about 22% of the General Fund revenues. The majority of the Village's revenues after property taxes are the franchise fees and utility taxes (17%). 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.

FY 2016 budget for general fund was adopted at a total of \$6,414,997 plus the required transfer of \$ 197,453 to other funds. The major source of revenue to fund the General Fund is the revenue from Ad Valorem taxes. Actually it makes us 64% of the total General funds revenues. The second largest revenue is the revenues shared by the State of Florida to local governments which makes 12.1% of our budget.

This Budget includes the recommended Ad Valorem Millage rate at 5.3834 mills as compared to the current millage of 5.4740. The current year Rollback Rate is 4.8458 mills. One mill is equal to \$1.00 of taxes per \$ 1,000 of property taxable value. The millage rate of 5.3834 will provide enough revenue to balance the budget. The Village Commission is required to set the Tentative Millage Rate prior to August 4 each year and officially notify the Miami Dade Property Appraiser of the Tentative Millage Rate and the date, time and place of the required public hearings on the Village's FY 2016 budget. The Property Appraiser is required to notify all property owners of this information and how much the tentative millage rates will be.

The Debt Service Ad Valorem Millage rate was adopted at 0.8254 mills. This will provide the revenues necessary to pay the debt service on the voter approved GO bonds. The General Ad Valorem and the Debt Ad Valorem combined Millages for FY 2016 are at 6.2088.

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's and the water and sewer systems have not been maintained well nor have any major improvements taken place over the past years. The Village has experienced a high rate of equipment and facility failures over the past 2-3 years. The Village is in the process of undertaking a complete renovation of the water and sewer lines as well as a water meter replacement program; this will be in the area of \$11.4 million in utility projects. These projects will be funded through low interest loans from the Florida Department of Environmental Protection, (FDEP).

In FY 2015 the Village undertook a major rebuilding of the two (2) stormwater deep injection well systems and will be moving on to rebuilding the stormwater outfall lines next. This project is funded initially with a direct grant of \$600,000 from the State of Florida. The 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 facility was located. 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 over \$12,000,000 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 approved GO debt and will become additional line item increases on the annual property tax bill. The Village Commission recently approved increases in the water and sewer consumption customer charges which will go to increase the financial stability of the Utility System of the Village. When the projects being financed by the State backed loans, are completed the Village will have to look at rate increases to meet the new debt services. 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 the necessary rate increases.

The Village has been going through a slow recovery with the General Fund Reserves being used to supplement some of the increased 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 increased over the past 2 years from \$1,450,000 in FY 2013 to over \$1,765,881 in FY 2015 with \$1,112,200 of the \$1,765,881 in the 20% Restricted Reserves. The FY 2016 budget does not use any of these funds to fund this budget, except to front load two new police officer positions if filled in the 1st quarter of FY 2016.



Frank Rollason, Village Manager
October 1, 2015

GUIDE TO READERS

The Fiscal Year 2016 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, 2015 through September 30, 2016.
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 2016

NORTH BAY VILLAGE

Submitted by the Village Manager
to the Mayor & Commission
Fiscal Year 2016

Village Commission

Mayor – Connie Leon-Kreps (Term expires Nov. 2016)
Vice Mayor – Jorge Gonzalez (Term expires Nov. 2018)
Commissioner-Eddie Lim (Term expires Nov. 2018)
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

- Bert Wrains, Finance Director
- Brian Collins, Acting 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
- J.F. Bud Farrey, Vice Chair
- Dr. Douglas Hornsby
- Bonifacio Lopez
- Marvin Wilmoth

Business Development Advisory Board

- Scott Greenwald
- Mohammed Hossain
- Kamrul Hasan Khan
- Nazrul Khan
- Miguel Barbagallo

Youth & Education Services Board

- Kerry Allen
- Jason Strom
- Keir Roca
- Rosa Neely
- Ana Fonseca

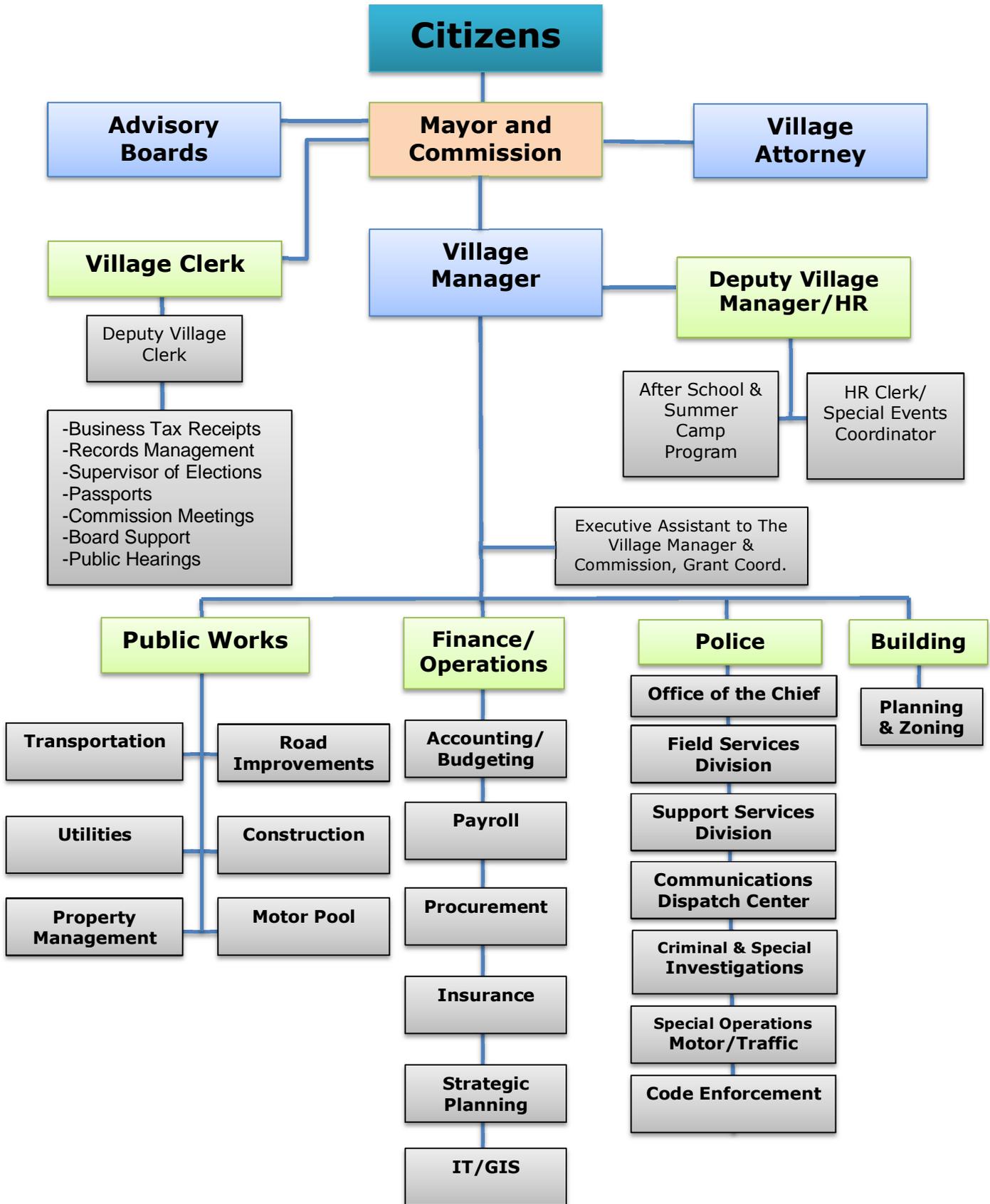
Citizens Budget & Oversight

- Temante Leary, Vice Chair
- Vacant
- Vacant
- Vacant
- Vacant

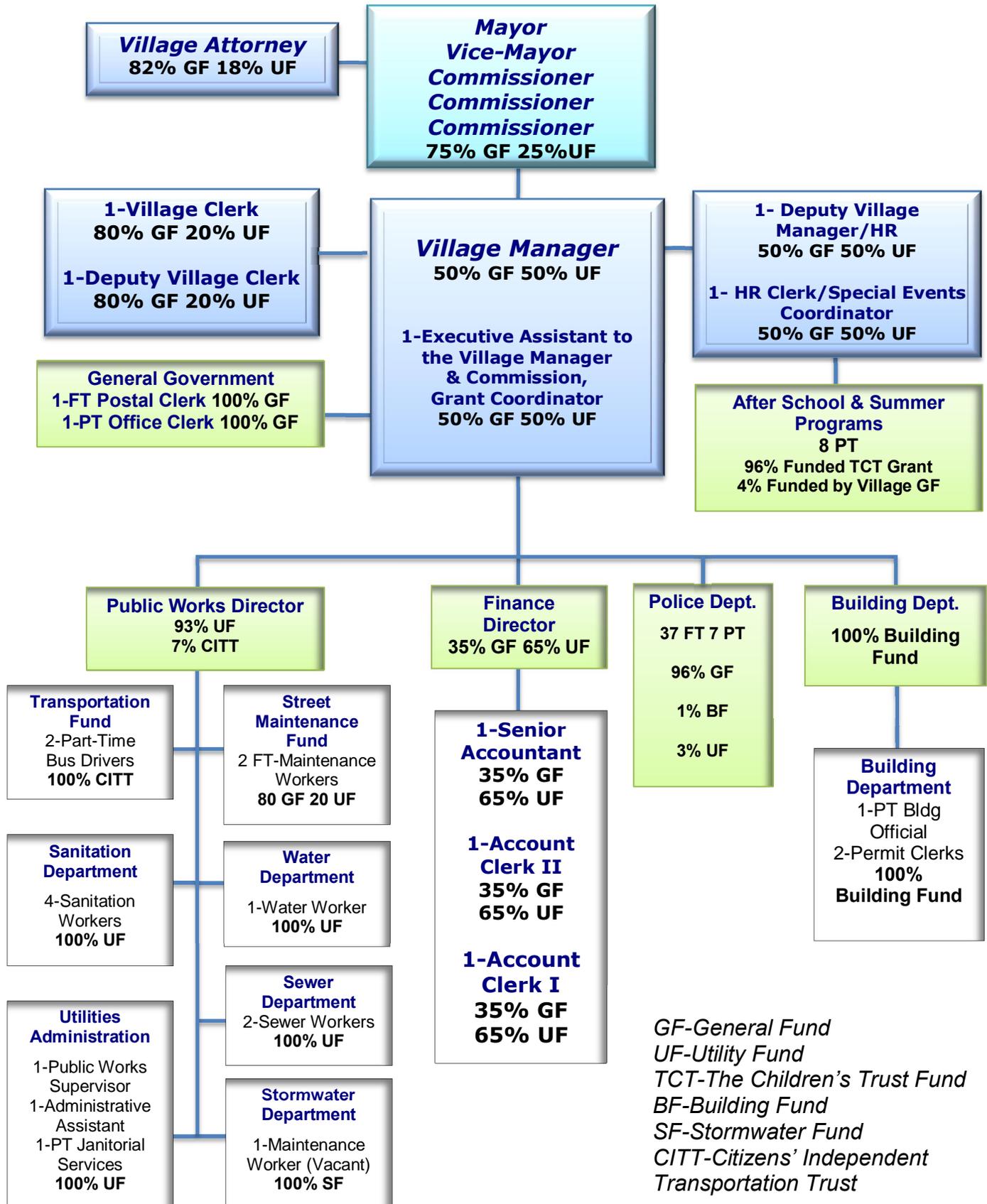
Community Enhancement Board

- Andreanna D. Jackson, Chair
- Diana Quintero, Vice Chair
- Dora Tano
- 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

GENERAL FUND	FY 2012	FY 2013	FY2014	FY 2015	FY 2016
Village Commission Department	5 PT	5 PT	5 PT	5 PT	5 PT
Village Manager Department	2 FT	4 FT	4 FT	4 FT	4 FT
Village Clerk Department	2 FT 1 PT	2 FT 1 PT	3 FT	2 FT	2 FT
Finance Department	3 FT	4 FT	4 FT	4 FT	4 FT
General Government Department	2 FT 4 PT	1 FT 3 PT	1 FT 3 PT	2 FT 1 PT	1 FT 1 PT
Police Department	30 FT 3 PT	30 FT 3 PT	31 FT 4 PT	33 FT 4 PT	37 FT 7 PT
Recreation & Human Services Department	1 PT	1 PT	1 PT	0 PT	0
TOTAL GENERAL FUND	53	54	56	55	61
SPECIAL REVENUE FUNDS					
Building	1 FT 1 PT	1 FT 1 PT	1 FT 1PT	2 FT 1PT	2 FT 1PT
Street Maintenance	2 FT	2 FT	2 FT	2 FT	2 FT
After School & Summer	8 PT	8 PT	8 PT	8 PT	8 PT
Transportation	1 PT	1 PT	2 PT	2 PT	2 PT
TOTAL SPECIAL REVENUE FUNDS	13	13	14	15	15
ENTERPRISE FUNDS					
Utility Administration	2 FT	2 FT	3 FT	3 FT	2 FT 1PT
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	4 FT	4 FT	4 FT	4 FT	4 FT
Storm Water	0	0	0	1 FT	1 FT
TOTAL UTILITY FUNDS	9	9	11	11	11
TOTAL ALL FUNDS	75	76	81	81	87
<u>Budget Staffing Level Changes</u>					
General Fund: PT Janitorial Services moved to Utility Department					
General Fund: Add 1 Part-Time Office Clerk (Best Buddies Program)					
Police Department: Add 3 New PT Police Officers (POOL FUNDING)					
Police Department: Add 3 New Full-Time Police Officers					
Police Department: Add 1 New Full-Time Dispatcher					

ALL FUNDS-BUDGET ANALYSIS BY DEPARTMENT FY 2016

FUND	NUMBER OF PERSONNEL	PERSONNEL SERVICES	MATERIALS SUPPLIES AND SERVICES	TOTAL OPERATING BUDGET	CAPITAL OUTLAY & OTHER	TOTAL ADOPTED BUDGET
GENERAL FUND						
Village Commission Department	5 PT	35,607	14,087	49,694	-	49,694
Village Manager Department	4 FT	197,482	7,512	204,994	-	204,994
Village Clerk Department	2 FT	159,127	45,050	204,177	-	204,177
Finance Department	4 FT	145,928	10,085	156,013	-	156,013
Legal Services Department	-	-	165,600	165,600	-	165,600
General Government Department	1 FT 1 PT	67,746	738,845	806,592	7,500	814,092
Police Department	37 FT 7 PT	4,008,397	344,680	4,353,077	213,000	4,566,077
Recreation & Human Svces Dep.	-	-	224,349	224,349	30,000	254,349
Compensated Absences	-	-	-	-	-	-
TOTAL GENERAL FUND	61	4,614,288	1,550,209	6,164,497	250,500	6,414,997
SPECIAL REVENUE FUNDS						
Building	2 FT 1PT	202,050	569,357	771,407	-	771,407
Street Maintenance	2 FT	70,428	245,210	315,638	-	315,638
After School & Summer	8 PT	145,880	31,078	176,958	-	176,958
Transportation	2 PT	65,399	75,760	141,159	881,478	1,022,636
TOTAL SPECIAL REVENUE FUNDS	15	483,757	921,405	1,405,162	881,478	2,286,639
TOTAL CAPITAL	-	-	-	-	1,096,250	1,096,250
ENTERPRISE FUNDS						
Utility Administration	2 FT 1PT	952,863	482,790	1,435,653	23,750	1,459,403
Water Operation	1 FT	76,119	773,600	849,719	-	849,719
Sewer Operation	2 FT	161,363	1,360,298	1,521,661	-	1,521,661
Sanitation Department	4 FT	286,136	591,069	877,206	-	877,206
Compensation for on-going union nego	-	-	-	-	48,000	48,000
TOTAL UTILITY FUND	10	1,476,481	3,207,758	4,684,239	71,750	4,755,989
Water Improvements Trust	-	-	-	-	5,999,923	5,999,923
Sewer Improvements Trust	-	-	-	-	4,601,325	4,601,325
Sanitation Improvements Trust	-	-	-	-	65,000	65,000
TOTAL IMPROVEMENTS TRUST	-	-	-	-	10,666,248	10,666,248
Storm Water	1 FT	72,833	49,700	122,533	350,000	472,533
TOTAL STORMWATER	1	72,833	49,700	122,533	350,000	472,533
Debt Service	-	-	-	-	652,848	652,848
TOTAL DEBT SERVICE	-	-	-	-	652,848	652,848
TOTAL ALL FUNDS	87	6,647,360	5,729,071	12,376,431	13,969,073	26,345,504

TOTAL PAYROLL COST FY 2016

Occupation	Proposed Earnings	COLA	Personnel Cost	Shift Diff	LON	Add'l Benefits	RET	FICA	W/Comp	Insurance	Employee Total
General Fund-Village Commission											
Mayor	7,800	-	-	-	-	-	-	597	20	-	8,416
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
Total Village Commission	33,000	-	-	-	-	-	-	2,525	83	-	35,607
General Fund-Village Manager											
Village Manager	96,000	-	-	-	-	-	-	7,344	240	936	104,520
Deputy Village Manager/HR Executive Assist. to Village Mgr & Commission	89,591	1,892	-	-	300	3,600	20,035	7,152	224	10,306	133,100
HR Clerk/Special Events Coord.	58,440	1,227	-	-	-	-	4,243	4,471	146	9,470	77,996
	46,858	937	-	-	500	-	3,438	3,623	117	20,893	76,366
Total Village Manager	290,889	4,056	-	-	800	3,600	27,716	22,590	727	41,605	391,982
General Fund-Village Clerk											
Village Clerk	106,203	3,187	-	-	1,000	-	27,170	8,201	266	10,544	156,571
Deputy Village Clerk	55,115	1,653	-	-	-	-	4,001	4,216	138	9,431	74,555
Total Village Clerk	161,318	4,841	-	-	1,000	-	31,172	12,417	403	19,975	231,126
General Fund-Finance Department											
Finance Director	112,671	2,253	-	-	-	8,400	25,946	9,262	323	853	159,708
Senior Accountant	79,110	1,582	-	-	500	-	5,780	6,090	218	20,995	114,275
Account Clerk II	54,032	-	2,702	-	1,000	-	3,995	4,210	149	20,927	87,015
Account Clerk I	41,527	-	2,076	-	-	-	3,015	3,177	114	20,865	70,774
Total Finance Department	287,341	3,836	4,778	-	1,500	8,400	38,735	22,739	803	63,640	431,772
General Fund-General Government											
Post Office Clerk	35,602	-	1,780	-	-	-	2,585	2,724	89	9,233	52,012
Office Clerk	13,095	262	-	-	-	-	951	1,002	33	-	15,342
Total General Government	48,696	262	1,780	-	-	-	3,535	3,725	122	9,233	67,354
General Fund-Police Department											
PT Code Enforcement	25,037	501	-	-	-	-	1,854	1,954	64	-	29,409
Records Clerk	44,277	-	2,214	-	1,000	-	3,287	3,464	113	14,361	68,716
PSA	42,345	-	2,117	-	500	-	3,111	3,278	107	9,858	61,316
Dispatcher	58,553	-	2,928	2,342	1,000	-	8,356	4,735	155	9,274	87,342
Dispatcher	48,382	-	2,419	968	500	-	3,619	3,814	125	14,851	74,677
Head Dispatcher	58,552	-	2,928	-	1,000	-	8,040	4,556	149	9,431	84,655
Dispatcher	33,868	-	1,693	1,355	-	-	2,557	2,695	88	20,427	62,683
Exec Assist to the Chief of Police	72,399	1,448	-	-	500	3,600	16,704	5,963	195	21,101	121,910
Code Enforcement	58,897	1,178	-	-	300	4,800	4,732	4,986	163	679	75,734
Dispatcher-New Vacant	33,204	-	-	-	-	-	1,262	2,540	83	13,892	50,980
Dispatcher	33,204	-	1,660	-	-	-	1,262	2,540	83	9,289	48,038
Total Non-Sworn Officers	508,718	3,127	15,959	4,664	4,800	8,400	54,783	40,523	1,324	123,162	765,461
Sub-Total	1,329,963	16,121	22,517	4,664	8,100	20,400	155,941	104,518	3,462	257,615	1,923,302

TOTAL PAYROLL COST FY 2016

Occupation	Proposed Earnings	COLA	PERSONNEL COST	Shift Diff	LON	Add'l Benefits	RET	FICA	W/COMP	Insurance	Employee Total
General Fund-Police Department											
Police Chief-Vacant	120,310	-	-	-	-	2,160	26,516	9,204	5,173	31,465	194,828
Lieutenant	98,127	-	-	-	1,000	480	21,848	7,583	4,262	21,467	154,767
Lieutenant	93,667	-	-	-	1,000	1,080	20,865	7,242	4,071	14,923	142,847
Sergeant	84,958	-	-	3,398	1,000	1,560	19,694	6,836	3,842	21,448	142,737
Sergeant	84,958	-	-	1,699	1,000	720	19,320	6,706	3,769	21,400	139,572
Sergeant	84,958	-	-	-	1,000	1,440	18,945	6,576	3,696	9,906	126,521
Detective	77,306	-	-	-	1,000	600	17,259	5,990	3,367	21,352	126,874
Detective	77,306	-	-	-	1,000	600	17,259	5,990	3,367	20,974	126,497
Detective	77,306	-	-	-	1,000	1,680	17,259	5,990	3,367	14,863	121,465
Detective	77,306	-	-	-	1,000	1,560	17,259	5,990	3,367	14,883	121,366
Corporal	75,833	-	-	-	1,000	1,440	16,934	5,878	3,304	14,448	118,837
Corporal	75,833	-	-	3,033	500	4,800	17,492	6,439	3,619	1,980	113,697
Corporal	75,833	-	-	1,517	1,000	240	17,268	5,994	3,369	14,835	120,057
Patrol Officer	73,625	-	-	2,945	1,000	1,200	17,096	5,934	3,336	21,352	126,488
Patrol Officer	73,625	-	-	1,472	1,000	1,200	16,772	5,821	3,272	9,788	112,951
Patrol Officer	73,625	-	-	-	1,000	5,040	16,447	6,076	3,415	1,390	106,994
Patrol Officer	73,625	-	-	-	1,000	480	16,447	5,709	3,209	21,379	121,849
Patrol Officer	73,625	-	-	1,472	500	240	16,662	5,783	3,251	15,737	117,270
Patrol Officer	73,625	-	-	-	1,000	1,560	16,447	5,709	3,209	10,270	111,820
Patrol Officer	73,625	-	-	1,472	500	6,360	5,488	6,150	3,457	1,596	98,650
Patrol Officer	70,793	-	-	2,832	500	240	16,337	5,671	3,187	15,306	114,866
Patrol Officer	70,793	-	-	2,832	500	1,200	16,337	5,671	3,187	14,416	114,935
Patrol Officer	52,289	-	-	-	-	-	11,524	4,000	2,248	15,294	85,356
Patrol Officer	52,289	-	-	-	-	-	11,524	4,000	2,248	15,294	85,356
PT Patrol Officer	26,898	-	-	-	-	-	-	2,058	1,157	-	30,113
PT Patrol Officer	25,139	-	-	-	-	-	-	1,923	1,081	-	28,143
Police Officer-New Vacant	50,278	-	-	-	-	-	11,081	3,846	2,162	21,467	88,834
Police Officer-New Vacant	50,278	-	-	-	-	-	11,081	3,846	2,162	21,467	88,834
Police Officer-New Vacant	50,278	-	-	-	-	-	11,081	3,846	2,162	21,467	88,834
PT Patrol Officers Pool -Vacant	96,600	-	-	-	-	-	-	7,390	4,154	-	108,143
Total Sworn-Officers	2,164,711	-	-	22,673	18,500	35,880	442,244	169,852	95,472	430,165	3,379,497
Building Fund											
Chief Building Official	7,200	-	-	-	-	-	-	551	287	-	8,037
B&Z Permit Clerk	37,081	-	1,854	-	-	-	2,692	2,837	93	14,897	59,454
B&Z Permit Clerk	49,447	-	2,472	-	-	-	3,590	3,783	124	14,143	73,559
Total Building Department	93,728	-	4,326	-	-	-	6,282	7,170	503	29,040	141,050
Sub-total	2,258,439	-	4,326	22,673	18,500	35,880	448,526	177,022	95,975	459,205	3,520,547

TOTAL PAYROLL COST FY2016

Occupation	Proposed Earnings	COLA	PERSONNEL COST	Shift Diff	LON	Add'l Benefits	RET	FICA	W/Comp	Insurance	Employee Total
Street Maintenance Fund											
Maintenance Worker	36,038	-	1,802	-	1,000	-	2,820	2,971	3,792	9,275	57,697
Maintenance Worker	34,990	-	1,750	-	500	-	2,704	2,849	3,681	9,257	55,731
Total Street Maintenance	71,029	-	3,551	-	1,500	-	5,523	5,820	7,473	18,532	113,428
After School & Summer Program											
Program Director	39,930	-	-	-	-	-	-	3,055	100	-	43,084
Clerical Admin & Activity Coord.	21,296	-	-	-	-	-	-	1,629	53	-	22,978
Activity Coordinator 1	15,972	-	-	-	-	-	-	1,222	40	-	17,234
Activity Coordinator 2	3,504	-	-	-	-	-	-	268	9	-	3,781
Activity Coordinator 3	15,972	-	-	-	-	-	-	1,222	40	-	17,234
Activity Coordinator 4	3,504	-	-	-	-	-	-	268	9	-	3,781
Activity Coordinator 5	15,972	-	-	-	-	-	-	1,222	40	-	17,234
ESE Coordinator 4	18,634	-	-	-	-	-	-	1,426	47	-	20,106
Total After School & Summer Program	134,784	-	-	-	-	-	-	10,311	337	-	145,432
Transportation Fund											
PT Bus Driver	22,551	451	-	-	-	-	1,670	1,725	1,302	-	27,699
PT Bus Driver	22,551	451	-	-	-	-	1,670	1,725	1,302	-	27,699
Total Transportation Fund	45,103	902	-	-	-	-	3,340	3,450	2,604	-	55,399
Utilities Administration											
Public Works Supervisor	61,106	1,222	-	-	-	-	4,436	4,675	153	9,477	81,068
Administrative Assistant	56,388	1,128	-	-	1,000	-	7,747	4,390	141	9,378	80,172
Janitorial Services	17,726	355	-	-	-	-	1,287	1,356	899	-	21,622
Total Utilities Administration	135,220	2,704	-	-	1,000	-	13,471	10,421	1,192	18,854	182,863
Water Department											
Water Maintenance Worker	45,962	-	2,298	-	1,000	-	3,337	3,593	1,981	13,949	72,119
Total Water Department	45,962	-	2,298	-	1,000	-	3,337	3,593	1,981	13,949	72,119
Sewer Department											
Sewer Maintenance Worker	54,288	-	2,714	-	1,000	-	4,014	4,230	2,340	14,415	83,001
Sewer Maintenance Worker	45,818	-	2,291	-	1,000	-	3,399	3,582	1,975	15,298	73,362
Total Sewer Department	100,107	-	5,005	-	2,000	-	7,413	7,811	4,315	29,712	156,363
Sanitation Department											
Sanitation Maintenance Wkr	42,062	-	2,103	-	1,000	-	3,126	3,294	3,945	9,293	64,824
Sanitation Truck Driver	36,021	-	1,801	-	500	-	2,651	2,794	3,379	9,745	56,891
Sanitation Truck Driver	50,958	-	2,548	-	1,000	-	6,981	3,975	4,780	9,350	79,591
Sanitation Maintenance Wkr	47,335	-	2,367	-	1,000	-	6,491	3,698	4,440	9,324	74,656
Total Sanitation Department	176,376	-	8,819	-	3,500	-	19,250	13,761	16,544	37,712	275,961
StormWater Department											
New Vacant-Maintenance Worker	30,000	-	900	-	-	-	2,243	2,364	3,096	20,774	59,377
Total StormWater Department	30,000	-	900	-	-	-	2,243	2,364	3,096	20,774	59,377
Sub-Total	738,580	3,606	20,574	-	9,000	-	54,577	57,530	37,542	139,533	1,060,943
Grand Total	4,491,913	21,082	29,678	27,338	35,600	56,280	694,879	358,140	146,353	932,347	6,793,609

*Retirement includes: FRS General 7.26% FRS Department Head 21.43% FRS Police 22.04% ICMA REG 13.50%
10/1/15-9/30/16

*Additional Benefits Include: Car Allowance, Health Benefit, Educational Incentive, Clothing Allowance

*Unemployment Compensation and Overtime are not included in this chart.

VILLAGE MANAGER MESSAGE

October 1, 2015

Honorable Mayor and Village Commissioners:

I am pleased to present North Bay Village's FY 2016 Adopted Budget for your information. 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. The Commission adopted the Millage rate at the final Public Hearings for the General and Debt Services Funds on September 24, 2015. This information was provided to the Miami-Dade Property Appraiser for inclusion in the TRIM mailing notices.

As we review the issues relating to the FY 2016 Budget, it is clear that the property values are improving over the past three years. The increase is 11.28% over the prior year Final Gross Taxable Value. The rolled back rate of 4.8458 mills would generate the same amount of revenue as the FY 2015 budget. FY 2015 millage rate of 5.4740 would generate \$ 367,137 more than FY 2015. The adopted millage rate of 5.3834 for FY 2016 adopted budget will generate additional revenue to balance the approved budget.

I met with the Commissioners and Village residents. Many of which expressed the need to enhance 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 Schonberger Park and several sewer and stormwater repairs and improvements prior to December 31, 2015. The following are major areas in which the Village will be involved during the FY 2016 budget year:

1. The design and development of the New Village Hall/Police/Fire complex.
 2. Continued improvements at Village Parks through grants and impact fees.
 3. Continued development of the educational and recreational projects for the youth of the Village including the International Baccalaureate Program (IB), funding for a basketball court, scholarship and other recreation equipment for senior programs.
 4. Explore business development activities through development of Marketing plan promoting North Bay Village.
 5. Continue the FP&L underground utility community education plan
 6. Fund and implement repairs and upgrades 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 2016 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 additional funding for the After School Program and Summer Camp at Treasure Island Elementary School. This program has been a big success and will continue for FY 2016 as they have approved continuation of the program for another year and include additional funding to serve a larger base.

Dr. Paul Vogel Park:

The park construction has been completed. We have applied to the Florida Inland Navigation District (FIND) for funding for the planning and design for a dock at the park. 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 other facilities in the park, including new artificial turf and a new shade structure.

Personnel Programs:

The Village implemented a personnel system approved by the Commission two years ago. The staff has implemented personnel manuals as well as a Compensation Plan for all positions. This has standardized compensation between similar positions and will be utilized in a performance or merit based compensation plan. The Village is currently negotiating Collective Bargaining Agreements (CBA) with both labor unions. The blue collar and clerical employees are currently working under an expired CBA and the CBA for the uniformed police officers expired on September 30, 2015. We are hopeful in getting contracts for both employee groups in the early part of FY 2016 budget year. These new personnel systems will be incorporated into the new contracts where possible.

In the past 2 annual 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 administration adopted budget for FY 2016 budget includes 7 new positions; 3 full time sworn officers, up to 3 part time sworn officers and 1 full time dispatcher.

There were no new capital projects requested for FY 2016. We are continuing the current projects, including a New Village Hall which will include police and fire stations, continuation of the Bay Walk Plaza project as funds are available, as well as major rehabilitation and upgrades to the Village's water, sewer and storm water infrastructure. The administration will continue to explore the feasibility of an over-the-water Boardwalk on the north side of the Kennedy Causeway in consent with the State, County and local developers.

The FY 2016 General Fund budget was adopted at a total of \$ 6,612,449 as compared to FY 2015 budget of \$6,194,714 The funding for the additional expenses is to be achieved primarily through the increase in property values which generates more revenue even though there is a (0.0906) mill reduction in the General Fund ad valorem tax rate.

Other Funds:

The Utility Fund in FY 2014 and FY 2015 had several capital projects. These have been mostly completed. In FY 2015 the Village had a large amount of repairs to the existing water and sewer systems. The Village in FY 2015 applied for and received 3 loan commitments from the Florida Department of Environmental Protection for upgrade and repairs to the Villages water and sewer system. The Utility projects are currently in the final stages of facilities planning and beginning the design phase.

The Village had a rate study completed in FY 2015 and increase in the water and sewer rates were recently approved by the Commission. The new rates were applied in the September 2015 utility bills.

The 2015 Florida legislature provided a 100% grant of \$600,000 for restoring the Village's 2 deep injection wells for storm water disposal. The Storm Water Fund is planning on additional work on the storm drain discharge outlets. The Village grant writer has applied for several grants to assist the Village with the funding for this project.

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 Village has purchased a new transit bus for our Village residents utilizing the CITT funds, with delivery scheduled for February 2016. When the water and sewer projects are completed the Village will be able to utilize some of the CITT funds for the repaving portions of the streets that were torn up.

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 FY 2015 millage rate was 0.8573 mills which allowed the Village to fully fund this Debt Service Trust Fund. The amount required to fund FY 2016 debt service is \$ 652,848 . This will require a millage of 0.8254 to fund the FY 2016 GO Bond debt service, which equates to a (0.0319) reduction.

Adopted Budget:

The Adopted FY 2016 General Fund, Utility Fund, Special Revenue Funds and Capital Funds budgets were respectfully submitted for the Commission's review and consideration. The FY 2016 budget was adopted at the Final Public Hearing on September 24, 2015.

The FY 2015 General Fund budget was funded with the Adopted millage rate of 5.4740 mills. The Village's General Fund will be funded in the amount of \$ 6,414,997 and the adopted operating millage rate was established at 5.3834 mills for FY 2016. The voter approved debt service for FY 2015 was 0.8573 mills and the millage rate to fully fund the GO debt service for FY 2016 would be 0.8254 mills. The overall total millage will go from 6.3313 to 6.2088 or a decrease of -0.1225 mills.

Respectfully Submitted,



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 2016

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 24	Proposed budget submitted to Village Commission
JULY 25	School Board first budget public hearing
JULY 28	North Bay Village's special budget meeting on preliminary FY 2016 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 9	School Board final budget hearing
SEPTEMBER 3	County first budget hearing
SEPTEMBER 8	North Bay Village's first public hearing on the PROPOSED millage tax rate, FY 2016 budget. Adopt tentative Millage Rates and tentative budget
SEPTEMBER 17	County final budget hearing
SEPTEMBER 24	North Bay Village's final public hearing on the final millage tax rate and adoption of the FY 2016 budget
OCTOBER 1, 2015	FY 2016 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: 2015	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	\$	813,392,317	(1)
2.	Current year taxable value of personal property for operating purposes	\$	18,926,651	(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>	\$	832,318,968	(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.)	\$	-233,928	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	832,552,896	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	737,014,807	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (9)
Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:	Date:		
	Electronically Certified by Property Appraiser	7/1/2015 11:15 AM		

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>	\$	4,034,419	(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>	\$	4,034,419	(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>	\$	832,552,896	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		4.8458	per \$1000 (16)
17.	Current year proposed operating millage rate		6.4740	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>	\$	5,388,433	(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)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
--	---	------------------------------------

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>	\$	4,034,419	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		4.8458 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	4,033,251	(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>	\$	5,388,433	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		6.4740 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>		33.60 %	(27)

First public budget hearing	Date :	Time :	Place :
------------------------------------	--------	--------	---------

S I G N H E R E	Taxing Authority Certification		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

Reset Form

Print Form

DR-420DEBT
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2015	County : MIAMI-DADE
Principal Authority : NORTH BAY VILLAGE	Taxing Authority : CITY OF NORTH BAY VILLAGE

Levy Description :
VOTED DEBT

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	813,392,317	(1)
2.	Current year taxable value of personal property for operating purposes	\$	18,926,651	(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>	\$	832,318,968	(4)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		7/1/2015 11:15 AM	

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Current year proposed voted debt millage rate	0.8254	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)

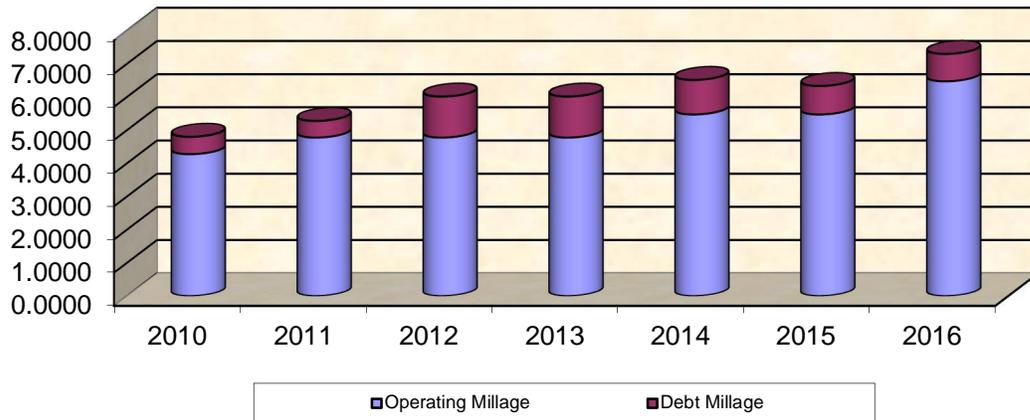
S I G N H E R E	Taxing Authority Certification		I certify the proposed millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :		Date :	
	Title : VILLAGE MANAGER		Contact Name and Contact Title : BERT WRAINS, , FINANCE DIRECTOR	
	Mailing Address : 1666 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

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
2016	5.3834	0.8254	6.2088	2016	\$ 832,318,968

AD VALOREM TAX GRAPHS

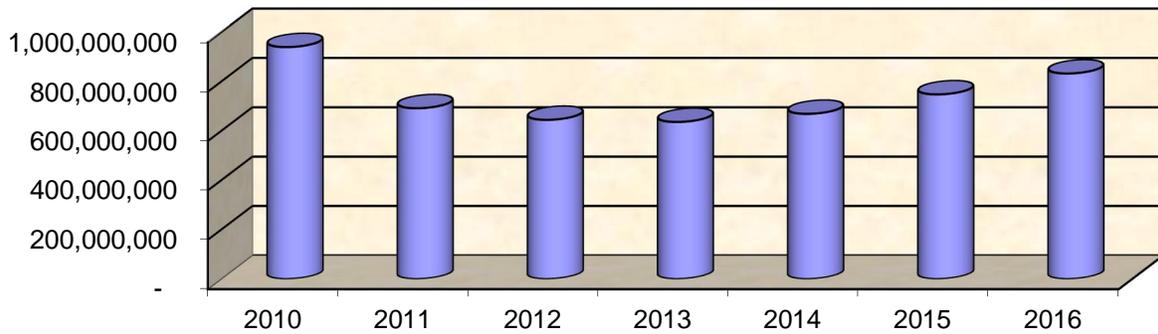
7 Year Tax Rates



	2010	2011	2012	2013	2014	2015	2016
Operating Millage	4.2772	4.7772	4.7772	4.7772	5.4740	5.4740	5.3834
Debt Millage	0.5215	0.5008	1.2355	1.2355	1.0405	0.8573	0.8254
Total Millage	4.7987	5.2780	6.0127	6.0127	6.5145	6.3313	6.2088

7 Year Property Assessments

Assessment



Tax Year	2010	2011	2012	2013	2014	2015	2016
Assessment	939,526,353	691,801,219	644,791,383	636,142,982	669,073,746	747,944,185	832,318,968

PROPERTY TAX IMPACT/AVERAGE HOME

OPERATING MILLAGE RATE (\$) FOR A HOME APPRAISED AT \$250,000		
	ADOPTED FY 2015 MILLAGE RATE AT	ADOPTED FY 2016 MILLAGE RATE AT
	5.4740	5.3834
TAXABLE VALUE OF HOME	\$ 250,000	\$ 250,000
DIVIDED BY \$1,000	\$ 250	\$ 250
MULTIPLIED BY MILLAGE RATE	\$ 1,369	\$ 1,346
(DECREASE) / INCREASE MUNICIPAL TAX		\$ (23)

DEBT MILLAGE RATE (\$) FOR A HOME APPRAISED AT \$250,000		
	ADOPTED FY 2015 DEBT MILLAGE RATE AT	ADOPTED FY 2016 DEBT MILLAGE RATE AT
	0.8573	0.8254
TAXABLE VALUE OF HOME	\$ 250,000	\$ 250,000
DIVIDED BY \$1,000	\$ 250	\$ 250
MULTIPLIED BY MILLAGE RATE	\$ 214	\$ 206
(DECREASE) / INCREASE DEBT MILLAGE		\$ (8)

BUDGET SUMMARY

ESTIMATED REVENUES	GENERAL FUND	BUILDING FEE FUND	STREET MAINTENANCE FUND	AFTER SCHOOL & SUMMER	TRANSPORTATION FUND	CAPITAL FUND	WATER SEWER SANITATION	WATER TRUST	SEWER TRUST	SANITATION TRUST	STORM WATER FUND	DEBT SERVICE FUND	TOTAL
TAXES: MILLAGE PER \$1,000													
Ad Valorem Taxes 5.3834	4,256,671												4,256,671
Ad Valorem Taxes 0.8254 (voted debt)												652,848	652,848
Local Option Gas Tax			119,499										119,499
Sur-Tax - Transportation					314,673								314,673
Franchise Fees	439,500												439,500
Utility Tax Revenue	781,599												781,599
License & Permits	104,000	718,000											822,000
Grant/Intergovernmental Revenue	810,000		59,640	169,252									1,038,892
Charges for Services	64,680												64,680
Fine & Forfeitures	72,000												72,000
Miscellaneous Revenue	84,000						3,847						89,847
Debt Proceeds								5,999,923	4,400,000				10,399,923
Water/Sewer/Sanitation Revenue							5,379,000						5,379,000
Water Improvements Trust													-
Sewer Improvement Trust													-
Storm Water Fees											112,000		112,000
TOTAL REVENUES	6,612,449	718,000	181,139	169,252	314,673	0	5,382,847	5,999,923	4,400,000	0	112,000	652,848	24,543,132
Transfers In	0	0	134,499	7,706	55,248	0	0	0	201,325	65,000	0	0	463,777
Fund Balances/Reserves/Net Assets	1,978,245	108,089	0	0	652,715	1,096,250	(360,533)	0	0	0	575,788	0	4,050,554
Total Rev., Transfers & Bal	8,590,695	826,089	315,638	176,958	1,022,636	1,096,250	5,022,314	5,999,923	4,601,325	65,000	687,788	652,848	29,057,464
EXPENDITURES													
Village Commission Department	49,694												49,694
Village Manager Department	204,994												204,994
Village Clerk Department	204,177												204,177
Finance Department	156,013												156,013
Legal Services Department	165,600												165,600
General Government Department	814,092												814,092
Police Department	4,566,077												4,566,077
Recreation/Human Services Dept.	254,349												254,349
Building Department		771,407											771,407
Public Works/Maintenance Division			315,638										315,638
After School & Summer				176,958									176,958
Transportation					1,022,636								1,022,636
Capital Projects Fund						1,096,250							1,096,250
Utilities Admin/Water/Sewer/Sanitation							4,755,989						4,755,989
Storm Water											472,533		472,533
Debt Service									201,325			652,848	854,173
TOTAL EXPENDITURES	6,414,997	771,407	315,638	176,958	1,022,636	1,096,250	4,755,989	0	201,325	0	472,533	652,848	15,880,581
Water Improvement Trust								5,999,923					5,999,923
Sewer Improvement Trust									4,400,000				4,400,000
Sanitation Improvement Trust										65,000			65,000
TOTAL CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	5,999,923	4,400,000	65,000	0	0	10,464,923
TOTAL EXP & CAP IMPROVEMENTS:	6,414,997	771,407	315,638	176,958	1,022,636	1,096,250	4,755,989	5,999,923	4,601,325	65,000	472,533	652,848	26,345,504
Transfers Out	197,453	0	0	0	0	0	266,325	0	0	0	0	0	463,777
Fund Balances/Reserves/Net Assets	1,978,245	54,682	0	0	0	0	0	0	0	0	215,255	0	2,248,182
Total Appropriated Expenditures	8,590,695	826,089	315,638	176,958	1,022,636	1,096,250	5,022,314	5,999,923	4,601,325	65,000	687,788	652,848	29,057,464
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

Governmental Funds Group – Debt Service Fund

Debt Service Fund – Series 2010 and 2010 Refunding Note

Governmental Funds Group – Capital Projects Fund

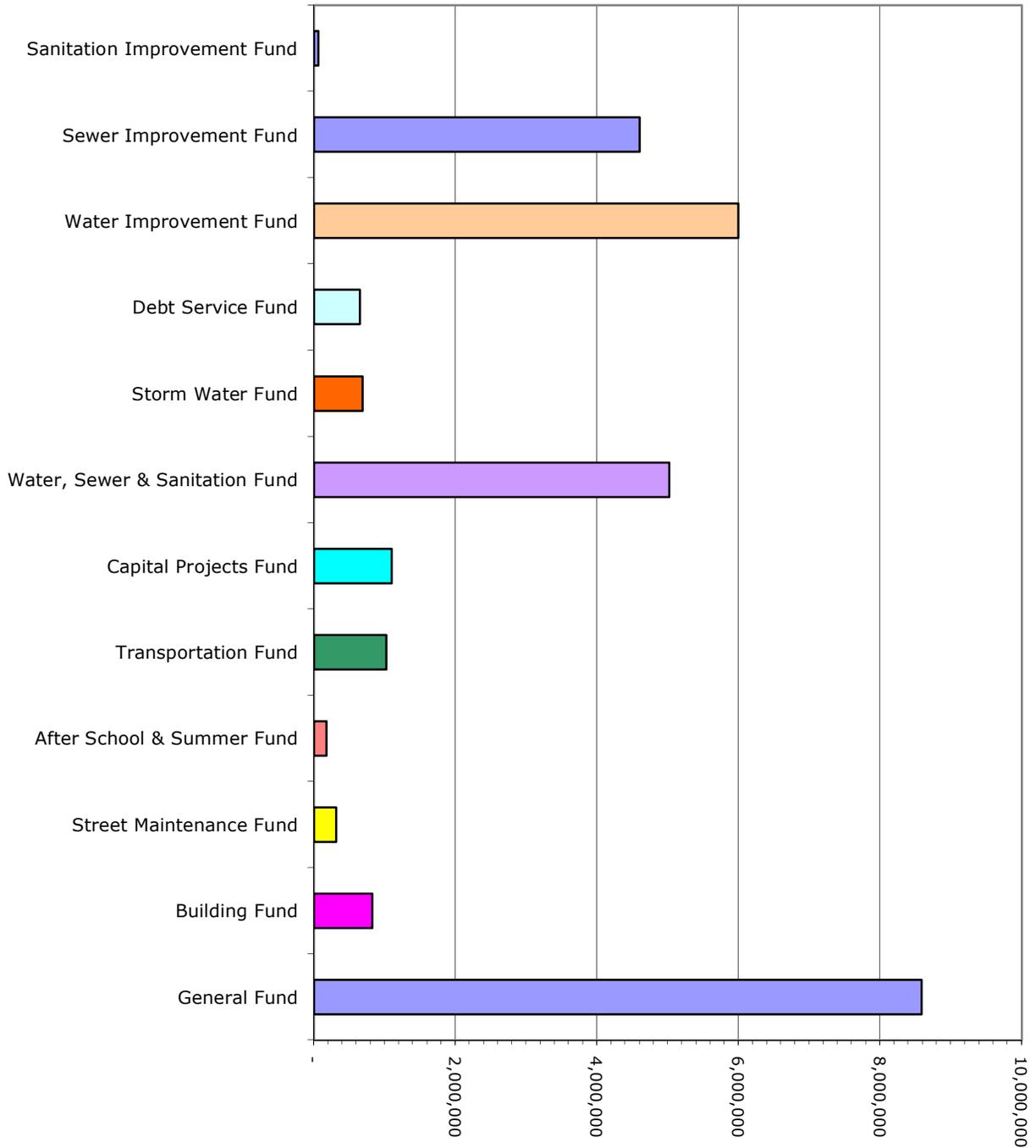
Capital Projects Fund

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 2016



FINANCIAL SUMMARY

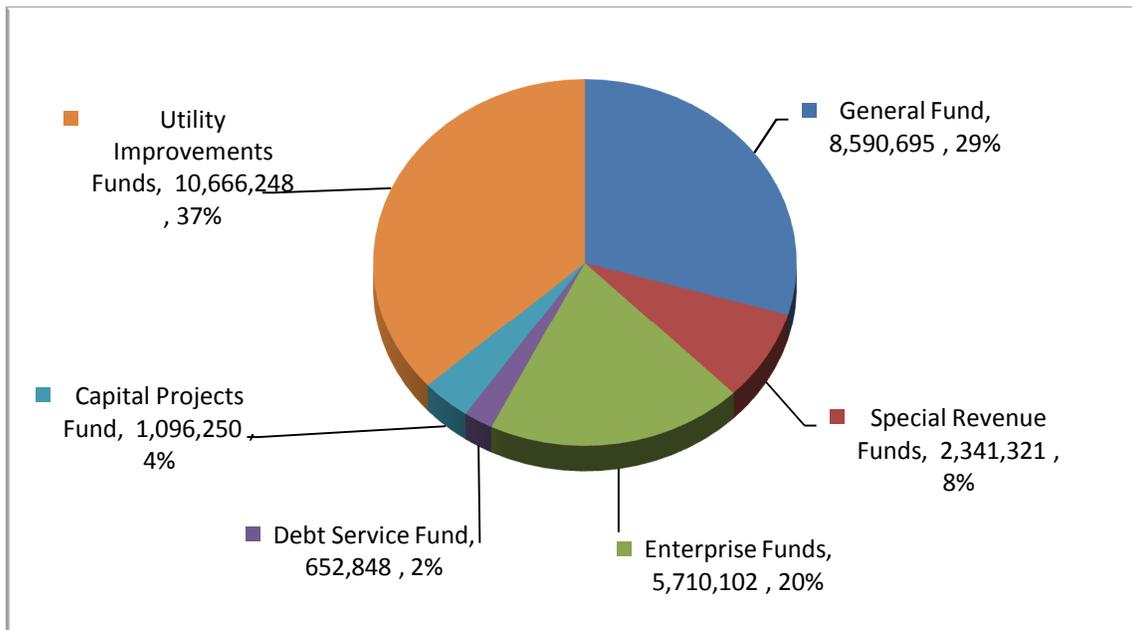
Budget Format

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 Adopted Fiscal Year 2016 budget for North Bay Village totals \$29,057,464 including revenues, expenditures, inter-fund transfers and fund balances.

- General Fund totals \$ 8,590,695
- Building Fee Fund \$ 826,089
- Street Maintenance Fund \$ 315,638
- After School and Summer Fund \$ 176,958
- Transportation Fund \$ 1,022,636
- Capital Projects Fund Infrastructure \$ 1,096,250
- Enterprise Fund-Water Sewer & Sanitation Utility \$ 5,022,314
- Storm Water Fund \$ 687,788
- Water Improvements Trust Fund \$5,999,923
- Sewer improvements Trust Fund \$ 4,601,325
- Sanitation Improvements Trust Fund \$ 65,000
- Debt Service Fund \$ 652,848



Fund Balance

General Fund	FY 2015	FY 2016
Beginning Fund Balance	1,765,881	1,978,245
Total Revenues	6,247,012	6,612,449
Transfer from Utility Fund	-	-
Total Expenditures	(5,818,924)	(6,414,997)
Transfer to Street Maintenance Fund	(152,642)	(134,499)
Transfer to After School & Summer Fund	(7,833)	(7,706)
Transfer to Transportation Fund	(55,248)	(55,248)
Transfer to Capital Fund	-	-
Ending Balance for General Fund	1,978,245	1,978,245
Building Fee Fund		
Beginning Fund Balance	70,455	108,089
Total Revenues	888,768	718,000
Transfer from General Fund	-	-
Total Expenditures	(851,134)	(771,407)
Ending Balance for Building Fee Fund	108,089	54,682
Street Maintenance Fund		
Beginning Fund Balance	-	-
Total Revenues	175,579	181,139
Transfer from General Fund	152,642	134,499
Total Expenditures	(328,222)	(315,638)
Ending Balance for Street Maintenance Fund	-	-
After School & Summer Fund		
Beginning Fund Balance	12,105	-
Total Revenues	134,708	169,252
Transfer from General Fund	7,833	7,706
Total Operating Expenditures	(154,646)	(175,458)
Ending Balance for After School & Summer Fund	-	1,500
Transportation Fund		
Beginning Fund Balance	510,806	652,715
Total Revenues	306,495	314,673
Transfer from General Fund	55,248	55,248
Total Operating Expenditures	(219,834)	(1,022,636)
Transfer to Capital Fund	-	-
Ending Balance for Transportation Fund	652,715	0
Debt Service Fund		
Beginning Fund Balance	52,229	0
Total Revenues	605,058	652,848
Total Expenditures	(657,287)	(652,848)
Ending Balance for Debt Service Fund	0	0
Sub-Total Ending Fund Balance	2,739,049	2,034,427

Fund Balance

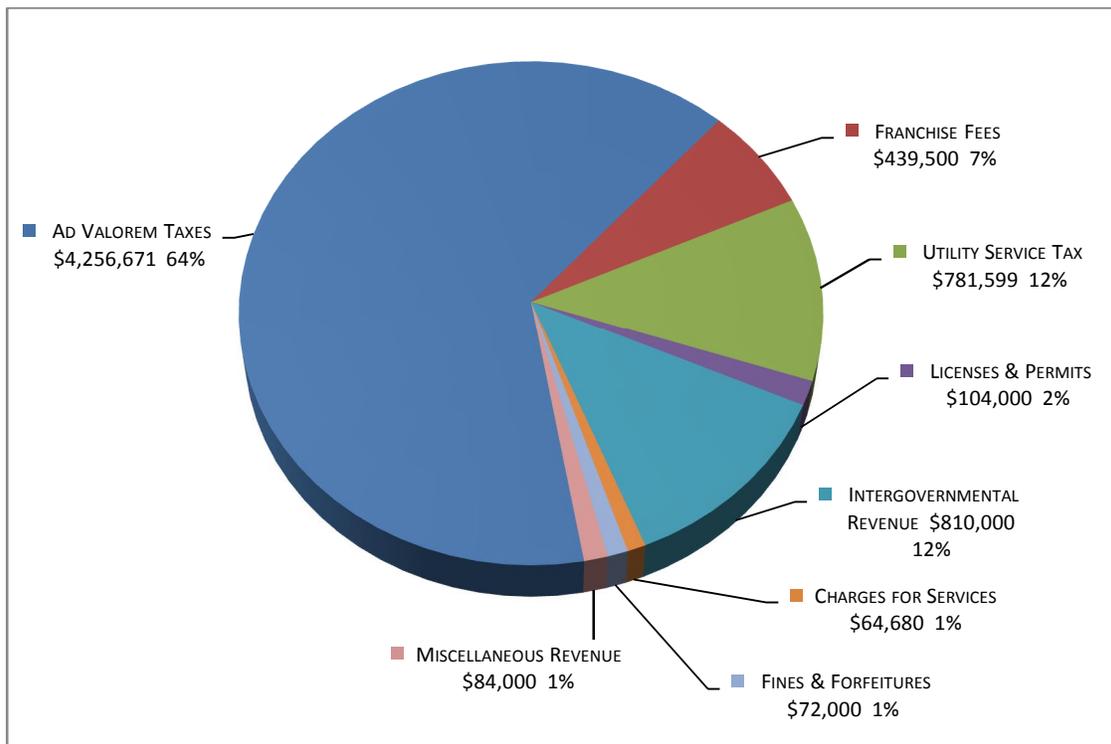
Capital Fund		
Beginning Fund Balance	1,196,131	1,096,250
Total Revenues	698	-
Transfer from Park Improvements Fund	-	-
Transfer from Transportation Fund	-	-
Total Operating Expenditures	(100,579)	(1,096,250)
Ending Balance for Capital Fund	1,096,250	-
Water/Sewer/Sanitation Fund		
Beginning Fund Balance	296,536	(360,533)
Total Revenues	4,809,491	5,382,847
Total Expenditures	(5,073,590)	(4,755,989)
Transfer to General Fund	-	-
Transfer to Water Improvement Trust Fund	(86,194)	-
Transfer to Sanitation Improvement Trust Fund	(65,000)	(65,000)
Transfer to Sewer Improvement Trust Fund	(241,776)	(201,325)
Ending Balance for Water/Sewer/Sanitation Fund	(360,533)	0
Water Trust Fund		
Beginning Fund Balance	-	-
Total Revenues	-	5,999,923
Transfer from Water Operations	86,194	-
Total Capital Improvement	(86,194)	(5,999,923)
Ending Balance for Water Improvements Trust Fund	-	-
Sewer Trust Fund		
Beginning Fund Balance	-	-
Total Revenues	-	4,400,000
Transfer from Sewer Operations	241,776	201,325
Total Expenditures	(241,776)	(201,325)
Total Capital Improvements	-	(4,400,000)
Ending Balance for Sewer Trust Fund	-	-
Sanitation Trust Fund		
Beginning Fund Balance	-	-
Total Revenues	-	-
Transfer from Sanitation Operations	65,000	65,000
Total Expenditures	(65,000)	(65,000)
Ending Balance for Sanitation Improvements Trust Fund	-	-
Stormwater Fund		
Beginning Fund Balance	593,139	575,788
Total Revenues	711,786	112,000
Total Expenditures	(729,137)	(472,533)
Transfer to Sewer Improvements	-	-
Ending Balance for Stormwater Fund	575,788	215,255
Sub-Total Ending Fund Balance		
	1,311,505	215,255
Total Ending Fund Balance		
	4,050,554	2,248,182

Summary of General Fund

General Fund Revenues

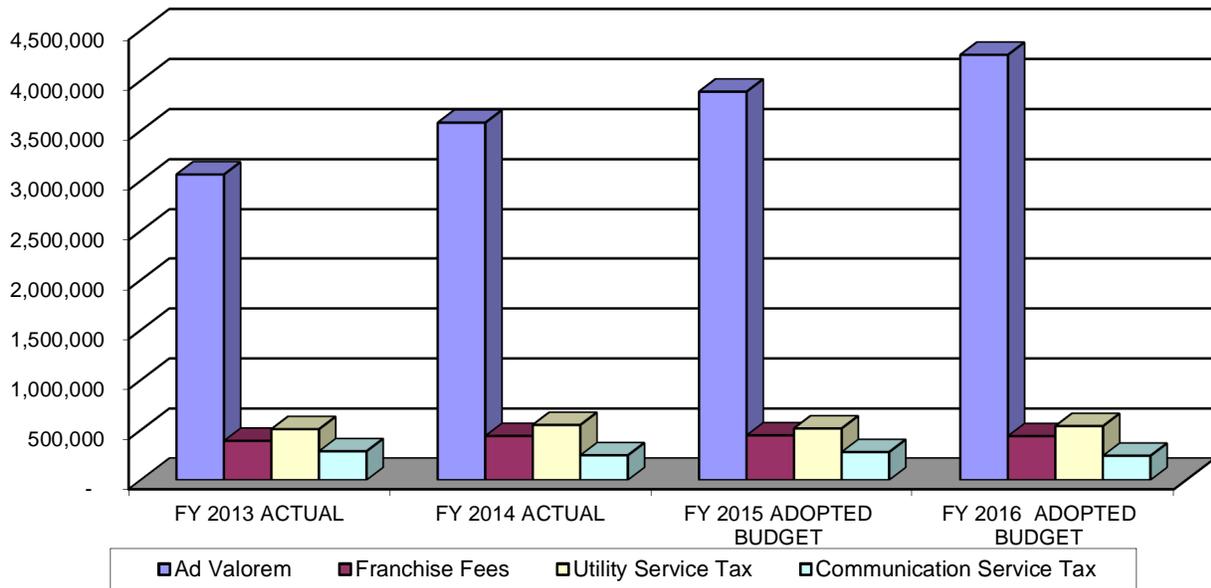
The General Fund is used to account for resources and expenditures that are available for the general operation of the Village government.

The revenues available for allocation in the 2016 Fiscal Year General Fund Adopted Budget total \$ 6,612,449 and represent an increase of \$ 417,735 from last year's 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 \$ 5,477,770. This amount includes \$ 4,256,671 from Ad Valorem Taxes based on operating millage rate of 5.3834. The adopted debt millage rate is 0.8254. The adopted operating millage rate decreased by (0.0906) mills and the debt millage decreased by (0.0319) mills compared to last fiscal year. Ad Valorem Taxes increased \$ 367,137 from last year, due to an increase in assessed property value.

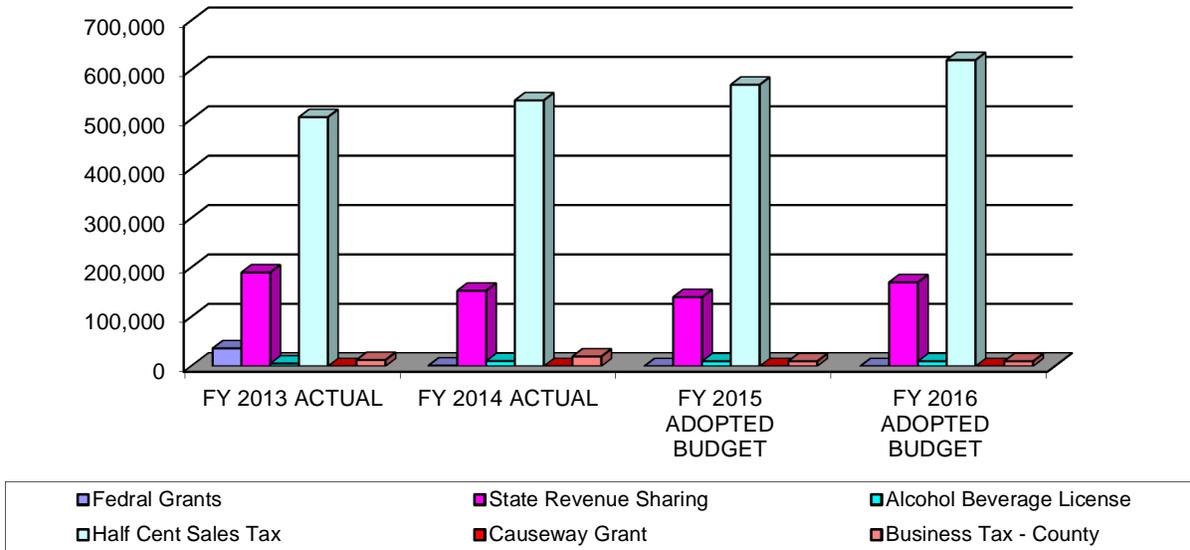


Licenses and Permits

This revenue category represents revenues from Village and County Local Business Tax. Total revenue anticipated to be collected in this category is \$ 104,000. This represents an increase of \$ 7,000 from last year's budget.

Intergovernmental Revenues

Total revenues in this category are projected to reach \$ 810,000 representing an increase of \$ 80,000 from last year’s budget.



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 \$ 64,680 representing an increase of \$ 3,000 from last year’s budget.

Fines and Forfeitures

Revenues projected to be available for allocation from this category total \$ 72,000. This represents a decrease of \$ (10,000) from last year’s budget.

Miscellaneous Revenue

Projected revenues are anticipated to reach \$ 84,000 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. This category reflects a decrease of \$(7,000) from last year's budget.

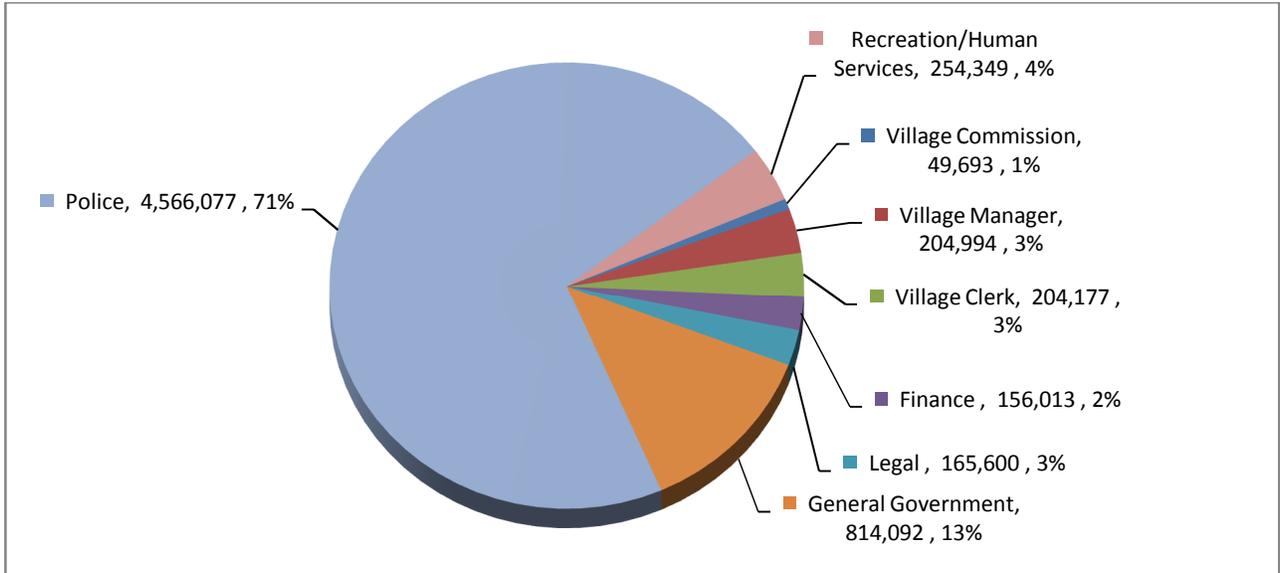
Grants and Other Sources

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 \$7,706 and the Total revenue from the Children's Trust for the grant is \$ 169,252.

General Fund Expenditures

The estimated Fiscal Year 2016 General Fund operating expenditures total \$ 6,414,997 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 \$ 4,614,288 or 72% of total General Fund Budget. This category reflects an increase of \$ 4,614,288 from last year's budget.

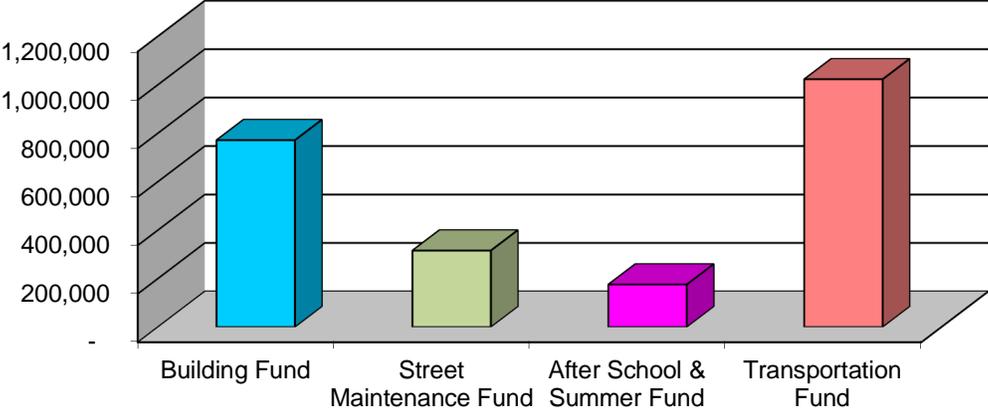
Operating Expenditures

Operating Expenditures represent the general non-personnel services related costs of the Village and at \$ 1,550,209 represent 24% of the General Fund Budget. This category reflects an increase of \$ 1,549 from last year's budget.

Capital Outlay

With expenses of \$ 250,500 Capital Outlay represents 3.9% of the Budget. This category reflects an increase of \$ 232,485 from last year's 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 2016 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 2016 is \$ 826,089 and represents an increase of \$ 219,226 from last year's 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 2016 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 \$315,638. This represents a decrease of \$ (63,130) from last year's 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 2016 adopted revenue & expenditures include a total amount of \$1,022,636. This represents an increase of \$ 550,387 from last year's 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 2016 adopted revenue & expenditures include a grant in the amount of \$ 176,958. This represents an increase of \$ 22,312 from last year's budget.

Capital Projects Fund

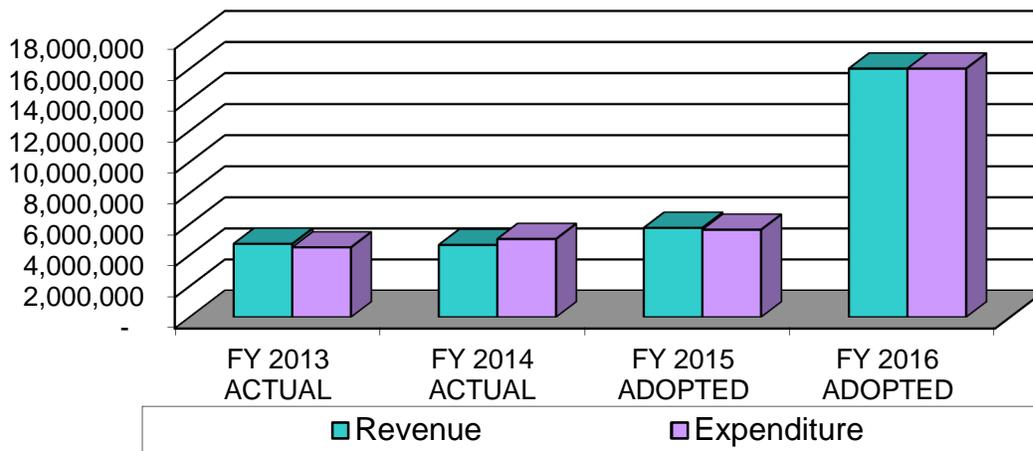
This fund is established to account for restricted funds anticipated from debt proceeds for the following project: The new Village Hall/Police/Fire Complex. The adopted budget for Fiscal Year 2016 totals \$ 1,096,250 and is primarily for Village Hall. The Fund balance will decrease by more than 25% due 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 2016 Fiscal Year Adopted Budget are \$ 5,382,847. This represents an increase of \$ 235,147 from last year's budget.

WATER, SEWER AND SANITATION FUND
COMPARISON OF CURRENT FINANCIAL
RESOURCES AND CURRENT EXPENDITURES
FISCAL YEARS 2013-2016



Storm Water Fund

This fund is used to account for the revenues and expenditures associated with the provision of stormwater services to the residents of the Village. The revenues available for allocation in the 2016 Fiscal Year adopted budget are \$ 472,533.

BUDGET SUMMARY-UTILITIES FUND & STORM WATER EXPENDITURES

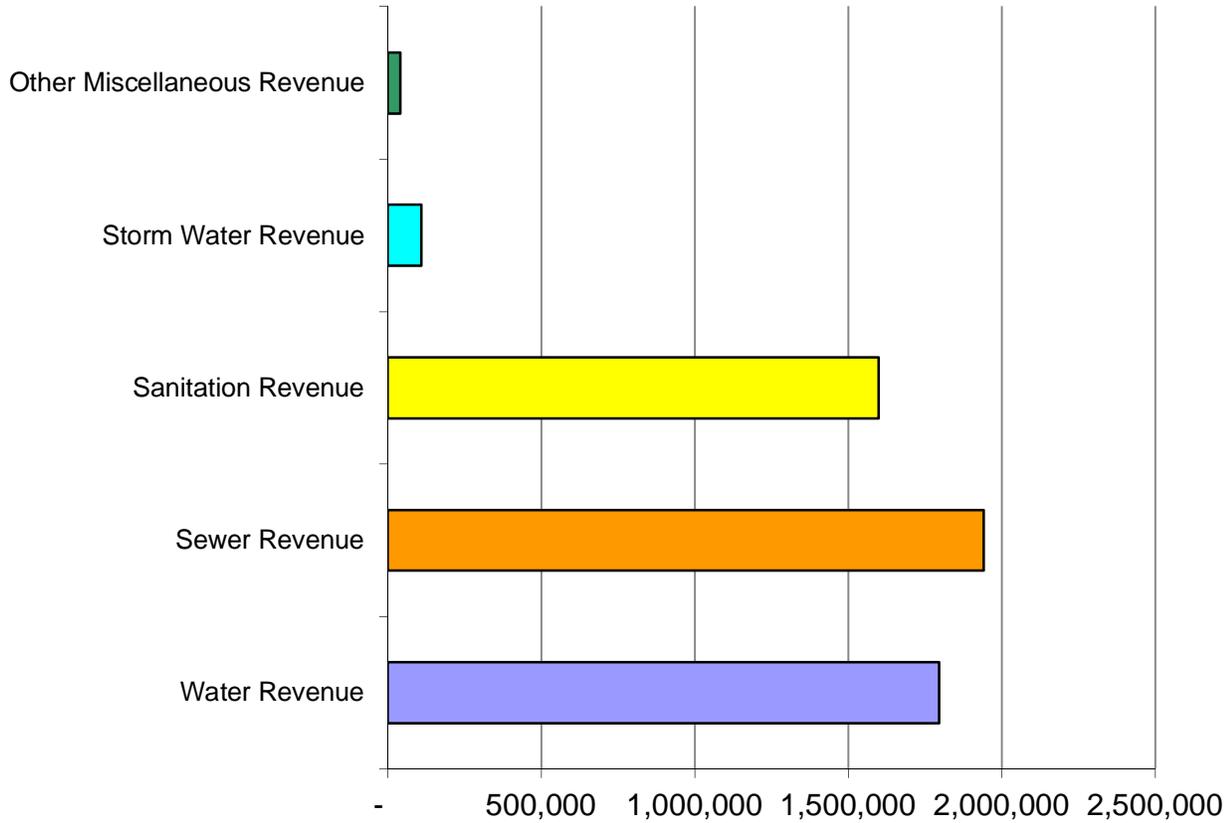
UTILITY FUNDS WATER, SEWER, SANITATION

ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED BUDGET FY 2015	UTILITY FUNDS	ADOPTED BUDGET FY 2016	% OF TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
1,154,477	1,318,866	1,405,320	Utilities Administration	1,459,403	31%	54,083
788,069	883,187	780,695	Water	849,719	18%	69,024
2,091,684	2,116,251	1,337,418	Sewer	1,521,661	32%	184,243
899,225	1,014,567	854,650	Sanitation	877,206	18%	22,555
0	0	0	Compensation for on- going union negotiations	48,000	1%	48,000
4,933,454	5,332,871	4,378,084	TOTAL	4,755,989	100%	377,905

STORMWATER FUND

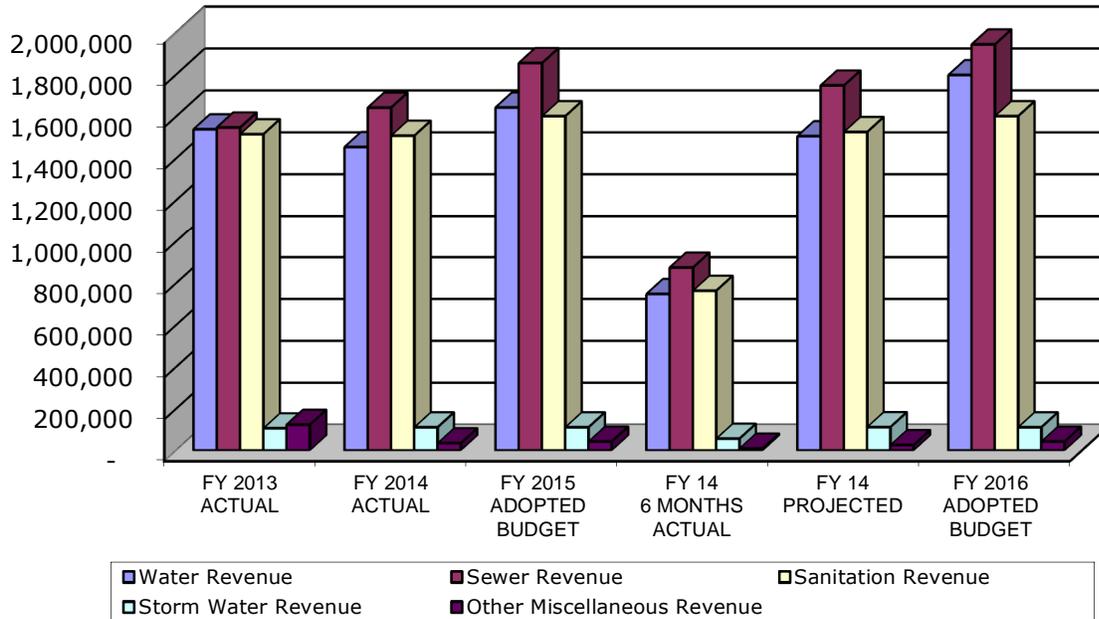
ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED BUDGET FY 2015	STORMWATER FUND	ADOPTED BUDGET FY 2016	% OF TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
114,344	85,522	1,073,255	Storm Water	472,533	100%	(600,722)
114,344	85,522	1,073,255	TOTAL	472,533	100%	(600,722)

ENTERPRISE FUNDS-REVENUE SUMMARY FY 2015



ENTERPRISE FUNDS REVENUE-SUMMARY 2013-2016

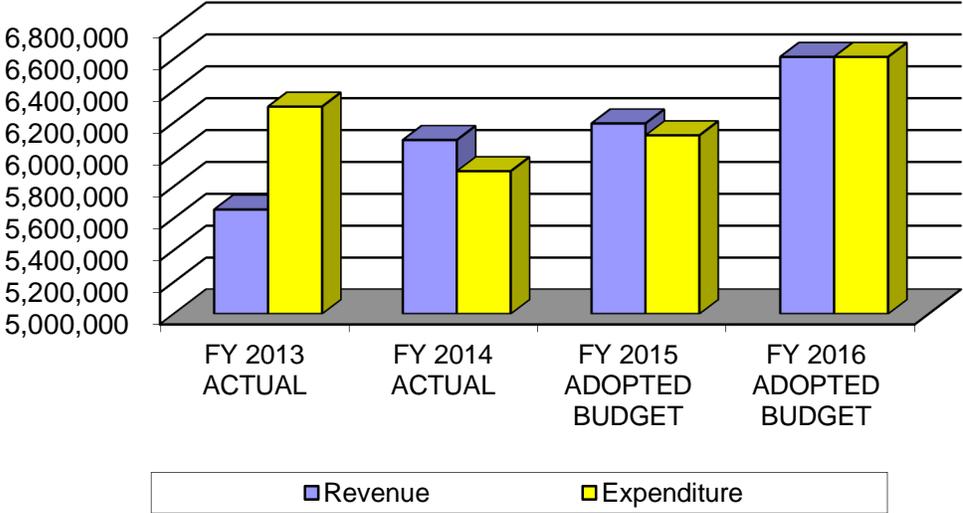
ENTERPRISE FUNDS
Summary 2013 - 2016



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 \$ 652,848 will be levied to fund this year's annual debt service requirement.

GENERAL FUND - COMPARISON OF CURRENT REVENUES AND EXPENDITURES



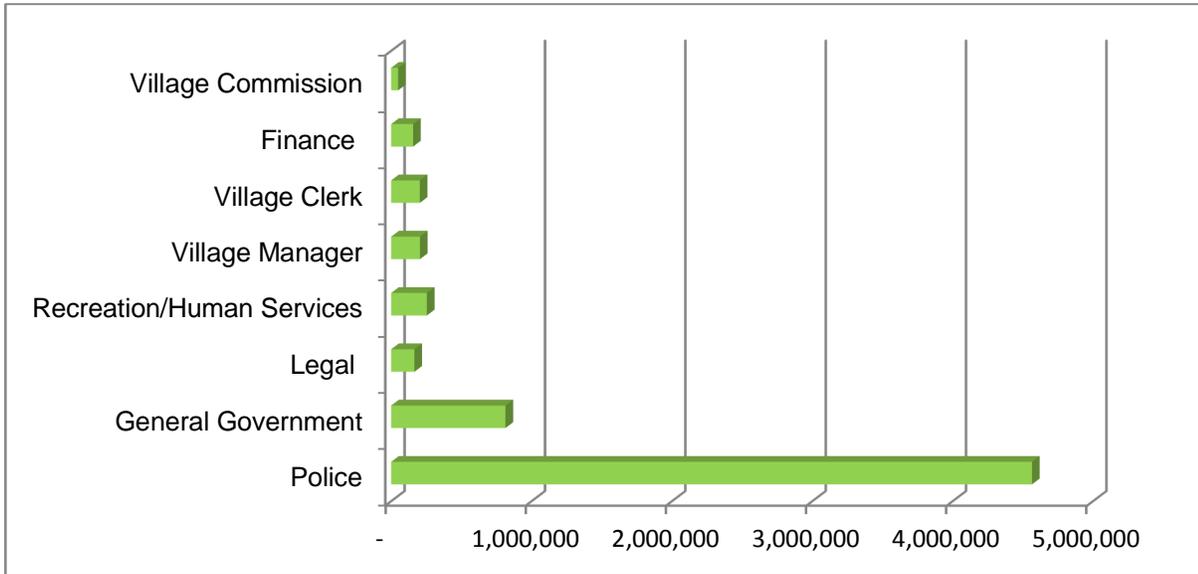
GENERAL FUND REVENUES & EXPENDITURES

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Ad Valorem Taxes	3,062,516	3,579,598	3,889,534	3,375,183	3,916,676	4,256,671
Franchise Fees	392,198	441,194	447,500	143,821	432,340	439,500
Utility Service Tax	796,769	798,188	796,000	325,883	780,813	781,599
Licenses & Permits	92,363	174,164	97,000	51,916	118,452	104,000
Intergovernmental Revenue	748,852	724,980	730,000	321,049	767,207	810,000
General Service	64,246	61,101	61,680	30,133	64,466	64,680
Fines & Forfeitures	349,991	135,718	82,000	32,938	65,786	72,000
Miscellaneous Revenue	147,808	175,892	91,000	58,716	101,272	84,000
Total Operating Revenues	5,654,742	6,090,835	6,194,714	4,339,638	6,247,012	6,612,449
Other Source-Refunding Debt Proceeds	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	1,679,591	-	1,765,881	1,978,245
Total Non-Operating Revenues	-	-	1,679,591	-	1,765,881	1,978,245
TOTAL GENERAL FUND REVENUE	5,654,742	6,090,835	7,874,305	4,339,638	8,012,893	8,590,695
Village Commission	63,090	51,193	49,693	18,299	44,479	49,694
Village Manager	244,850	253,340	201,442	85,225	196,576	204,994
Village Clerk	170,759	122,525	199,269	106,962	198,870	204,177
Legal Services Department	526,807	184,975	166,750	80,817	166,537	165,600
Finance	134,261	179,037	156,284	56,566	154,446	156,013
General Government	1,198,610	1,058,130	795,668	497,156	795,212	814,092
Police	3,736,977	3,623,499	4,051,461	1,812,810	4,048,504	4,566,077
Recreation & Human Svces Dep.	224,909	225,459	214,300	93,052	214,300	254,349
Total Operating Expenses	6,300,262	5,698,158	5,834,868	2,750,887	5,818,924	6,414,997
Compensated Absences Liability-Reserve	-	-	-	-	-	-
Hurricane	-	-	-	-	-	-
Charter Required Additional 20% Reserve	-	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-	-
Transfer to State Forfeiture	-	-	-	-	-	-
Transfer to Parks Improvements	-	-	-	-	-	-
Transfers to After School & Summer Fund	-	-	19,938	-	7,833	7,706
Transfers to Street Maintenance	-	-	210,020	-	152,642	134,499
Transfers to Transportation Fund	-	-	55,248	-	55,248	55,248
Transfer to Storm Water Fund	-	-	-	-	-	-
Transfer to Debt Service Fund	-	-	-	-	-	-
Total Operating & Transfers	6,300,262	5,698,158	6,120,074	2,750,887	6,034,648	6,612,450
Fund Balances/Reserves/Net Assets	-	-	1,754,231	-	1,978,245	1,978,245
Total Non- Operating Expense	-	-	2,039,437	-	2,193,969	2,175,698
TOTAL GENERAL FUND EXPENDITURES	6,300,262	5,698,158	7,874,305	2,750,887	8,012,893	8,590,695

GENERAL FUND REVENUES-DETAIL

Locally Levied Taxes	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Locally Levied Taxes						
Ad Valorem Taxes	3,062,516	3,579,598	3,889,534	3,375,183	3,916,676	4,256,671
Franchise - Sanitation	1,028	466	1,000	243	1,005	1,000
Utility Tax - Electric	494,010	537,160	500,000	216,876	520,502	520,014
Utility Tax - Gas	14,677	13,741	16,000	7,353	16,339	19,000
Communication Service Tax	288,083	247,287	280,000	101,655	243,972	242,585
Franchise Fee - Electric	363,253	408,755	408,000	127,912	393,736	400,000
Franchise Fee - Gas	16,034	13,474	20,000	7,958	19,100	20,000
Franchise - US Postal Service	11,883	18,499	18,500	7,708	18,499	18,500
Sub - Total	4,251,483	4,818,980	5,133,034	3,844,888	5,129,828	5,477,770
Licenses & Permits						
Impact Fees Administrative	0	80,198	0	4,410	6,031	0
Local Business Tax	61,830	49,662	75,000	28,395	75,000	75,000
Registration Fee	6,100	4,350	3,000	1,154	2,308	3,000
Miscellaneous Permits	0	0	0	1,157	1,514	500
Foreclosure Registry	19,500	38,850	18,000	16,800	33,600	25,000
Miscellaneous Permits	800	875	500	1,157	1,514	500
Variance Fees	4,134	229	500	0	0	500
Sub - Total	92,363	174,164	97,000	51,916	118,452	104,000
Intergovernmental Revenues						
Federal Grants	36,248	1,322	0	0	3,751	0
State Revenue Sharing	189,928	152,924	140,000	74,596	169,193	170,000
Alcoholic Beverage License	5,531	10,498	10,000	49	5,457	10,000
Local 1/2 Cent Sales Tax	504,473	538,419	570,000	239,999	575,997	620,000
Business Tax - County	12,672	19,730	10,000	6,404	12,809	10,000
Sub - Total	748,852	724,980	730,000	321,049	767,207	810,000
Charges For Services						
Record Research and Review	55,267	46,431	50,000	22,658	45,316	50,000
Passport Fee	4,300	10,350	7,000	5,050	14,300	10,000
Burglar Alarm Revenues	95	30	0	85	170	0
Advertising / Bus Stop	4,584	4,290	4,680	2,340	4,680	4,680
Sub - Total	64,246	61,101	61,680	30,133	64,466	64,680
Fines & Forfeitures						
Court Fines	60,269	52,699	50,000	14,980	35,951	40,000
Police Education	3,400	2,167	2,000	542	1,301	2,000
Traffic Safety System	185,459	6,799	0	771	1,850	0
Traffic Fines to ATS/STATE	(80,012)	0	0	0	(1,850)	0
Code Enforcement Hearing	180,875	74,053	30,000	16,645	28,534	30,000
Sub - Total	349,991	135,718	82,000	32,938	65,786	72,000
Miscellaneous Revenues						
Interest Earnings	30,551	41,077	42,000	19,332	38,663	40,000
Contributions & Donations	6,600	3,500	0	2,000	2,000	0
Reimbursement-Insurance Claims	21,087	38,604	0	21,856	31,312	0
Reimbursement-School Crossing Guard	590	585	1,000	158	366	1,000
Reimbursement-Mileage (take home veh)	11,928	15,183	22,000	9,460	17,029	20,000
Hurricane / Disaster Emergency	0	0	0	0	0	0
Other Miscellaneous Revenue	33,149	74,668	23,000	3,610	8,303	20,000
Lobbyist Registration Fee	1,525	2,275	3,000	2,300	3,600	3,000
Sub - Total	147,808	175,892	91,000	58,716	101,272	84,000
TOTAL REVENUE	5,654,742	6,090,835	6,194,714	4,339,638	6,247,012	6,612,449

GENERAL FUND EXPENDITURES BY DEPARTMENT



GENERAL FUND EXPENDITURES BY DEPARTMENT

ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED BUDGET FY 2015	GENERAL FUND EXPENDITURES	ADOPTED BUDGET FY 2016	TOTAL ADOPTED BUDGET	INCREASE/ (DECREASE)
63,090	51,193	49,693	Village Commission Department	49,694	1%	0
244,850	253,340	201,442	Village Manager Department	204,994	3%	3,553
170,759	122,525	199,269	Village Clerk Department	204,177	3%	4,908
134,261	179,037	156,284	Finance Department	156,013	2%	(272)
526,807	184,975	166,750	Legal Services Department	165,600	3%	(1,150)
1,198,610	1,058,130	795,668	General Government Department	814,092	12%	18,424
3,736,977	3,623,499	4,051,461	Police Department	4,566,077	69%	514,617
224,909	225,459	214,300	Recreation and Human Services Department	254,349	4%	40,049
0	0	0	Transfer to State Forfeiture	0	0%	0
0	0	0	Transfer to Parks Improvements	0	0%	0
19,938	23,530	19,938	Transfers to After School & Summer Fund	7,706	0%	(12,232)
201,990	118,356	210,020	Transfers to Street Maintenance	134,499	2%	(75,521)
55,248	55,248	55,248	Transfers to Transportation Fund	55,248	1%	0
6,577,438	5,895,292	6,120,074	TOTAL	6,612,450	100%	492,376

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*

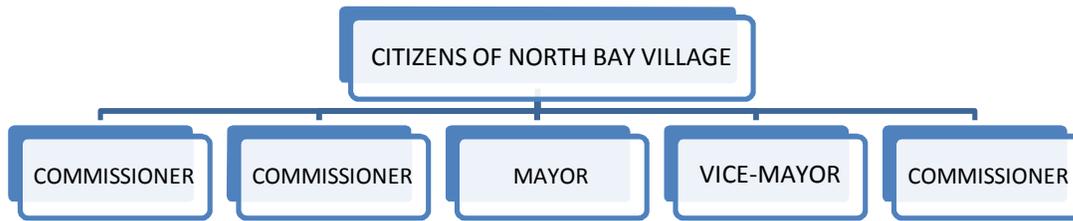
DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ 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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	34,963	34,779	35,610	15,459	35,074	35,607
MATERIALS, SUPPLIES, SERVICES	28,127	16,414	14,083	2,840	9,405	14,087
TOTAL OPERATING BUDGET	63,090	51,193	49,693	18,299	44,479	49,694
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
TOTAL DEPARTMENT BUDGET	63,090	51,193	49,693	18,299	44,479	49,694

GENERAL FUND-VILLAGE COMMISSION



Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Salaries Commission	32,390	32,225	33,000	14,300	32,600	33,000
Fica	2,478	2,465	2,525	1,094	2,388	2,525
Workers' Compensation	95	89	86	65	86	83
TOTAL PERSONNEL SERVICES	34,963	34,779	35,610	15,459	35,074	35,607
Cost Allocation	0	0	(15,600)	(7,800)	(15,600)	(15,600)
Professional Services	0	0	0	0	0	0
Travel, Conferences & Meetings	19,992	7,377	20,000	6,675	16,350	20,000
Telephone	7,085	7,898	7,683	2,812	6,749	7,687
Equipment Rental	0	0	0	0	0	0
Special Promotions	0	0	0	0	0	0
Office Supplies	0	177	0	0	0	0
Special Department Supplies	0	237	0	0	0	0
Dues, Subscriptions & Memberships	1,050	725	2,000	1,153	1,906	2,000
TOTAL MATERIALS, SUPPLIES, SERVICES	28,127	16,414	14,083	2,840	9,405	14,087
TOTAL OPERATING BUDGET	63,090	51,193	49,693	18,299	44,479	49,694
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
TOTAL DEPARTMENT BUDGET	63,090	51,193	49,693	18,299	44,479	49,694

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 2016 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

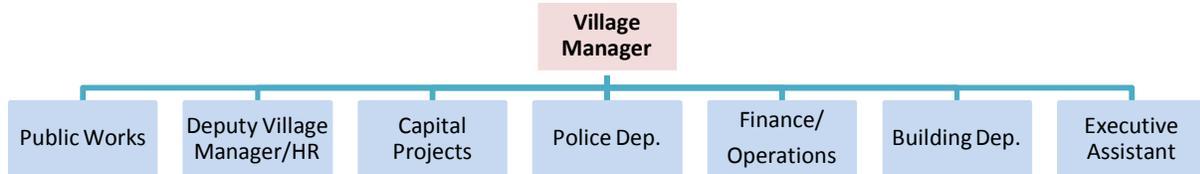
- ❖ The Village Manager directs and coordinates the operation of all Village departments. The Village Manager implements policy guidelines established by the Commission. The Village Manager is responsible for making appropriate studies, recommendations, and reports to the Village Commission on all matters 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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED	FY 15 6 MONTHS	FY 15 PROJECTED	FY 16 ADOPTED
PERSONNEL SERVICES	236,679	240,950	193,930	82,569	189,223	197,482
MATERIALS, SUPPLIES, SERVICES	8,171	12,390	7,512	2,656	7,353	7,512
TOTAL OPERATING BUDGET	244,850	253,340	201,442	85,225	196,576	204,994
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
TOTAL DEPARTMENT BUDGET	244,850	253,340	201,442	85,225	196,576	204,994

GENERAL FUND-OFFICE OF THE VILLAGE MANAGER

Performance Measures/Indicators	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.
Maintain Expenditures within the approved FY 2016 Budget	X	X	X	X
New Harbor Island Parking Plan		X		
Complete FOP Labor Contract Negotiations for Civilians	X			
Complete POLICE FOP Labor Contract	X		X	
Fill approved vacant budgeted personnel positions	X			
Prepare & Present FY 2017 Budget by July, 2016	X			X



Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	282,714	300,804	289,042	134,246	288,492	295,745
Overtime	1,207	2,311	3,500	841	1,823	3,500
Car Allowance	6,733	7,216	3,600	1,717	3,600	3,600
Fica	20,136	7,653	22,155	10,176	22,484	22,590
Retirement Contributions	15,510	23,684	26,779	12,259	26,518	27,716
Health, Life, Dental	39,621	42,597	46,134	21,799	43,599	41,605
Worker's Compensation	758	685	719	530	707	727
Cost Allocation	(130,000)	(144,000)	(198,000)	(99,000)	(198,000)	(198,000)
TOTAL PERSONNEL SERVICES	236,679	240,950	193,930	82,569	189,223	197,482
Travel, Conferences & Meetings	2,129	6,430	1,500	120	1,500	1,500
Telephone	4,500	5,088	4,512	1,952	4,685	4,512
R&M Vehicles	0	0	0	0	0	0
Office Supplies	0	38	0	0	0	0
Gas and Oil	0	0	0	0	0	0
Special Department Supplies	0	0	0	0	0	0
Dues, Subscriptions & Memberships	1,244	834	1,500	584	1,168	1,500
Education & Training	298	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	8,171	12,390	7,512	2,656	7,353	7,512
TOTAL OPERATING BUDGET	244,850	253,340	218,520	85,225	196,576	204,994
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
TOTAL DEPARTMENT BUDGET	244,850	253,340	201,442	85,225	196,576	204,994

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

The Village Clerk ensures the integrity of municipal governance through the preparation, management, and distribution related to the Village Commission, Planning & Zoning Board and Advisory Boards' 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; acts as Records Liaison Manager, Supervisor of Village Elections, and Clerk to the Code Enforcement Special Master. In addition, the Village Clerk is the keeper of lobbyist registration, bid openings, municipal records, supervises the issuance of passports, and performs other assignments as directed by the Village Charter and the Village Commission.

Pursuant to the Village Charter, the Village Clerk shall work with the Village Manager to ensure the effective management of the Village.

DESCRIPTION OF SERVICES AND ACTIVITIES

- ❖ The Village Clerk prepares and distributes the agendas for the Village Commission, Planning & Zoning Board and various Advisory Boards/Committees established by the Commission.
- ❖ Attends meetings and prepares Minutes.
- ❖ Provides for public notice of all meetings subject to the Sunshine Law and provides legal advertising-publication and posting of notices, as necessary.
- ❖ Serves as the local Supervisor of Elections, in conjunction and coordination with the county Supervisor of Elections.
- ❖ Maintains custody of municipal records, including Ordinances, Resolutions, contracts and agreements; and promulgates procedures for the orderly management, retention and destruction of said records in accordance with state law. Serves as the State records management liaison officer.
- ❖ Respond to zoning inquiries.
- ❖ Administers the publication, maintenance and distribution of the Village Code of Ordinances and supplements thereto.
- ❖ Writes Ordinances and Resolutions and prepares Proclamations as necessary.
- ❖ Scan long-term records, research records upon request, coordinate records disposition, destruction with Shred-it recycling in accordance with State law.
- ❖ Serves as Clerk to the Code Enforcement Special Master. Distribute "Notices to Appear before the Special Master", attendance at meetings, and prepare "Orders of Enforcement".
- ❖ Issue Business Tax Receipts.
- ❖ Serves as Financial Coordinator Liaison.
- ❖ Provides support to the Mayor.

GENERAL FUND-OFFICE OF THE VILLAGE CLERK

DEPARTMENT GOALS

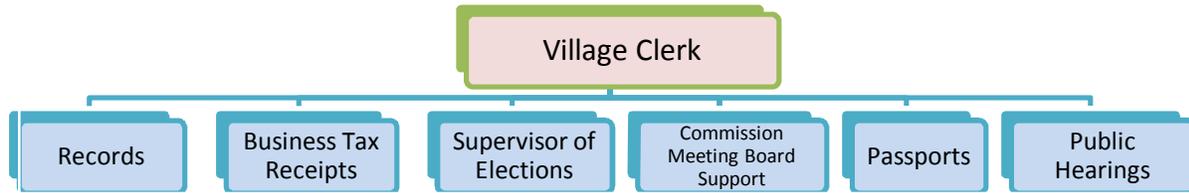
- ✿ Continue to implement and maintain an electronic records management system.
- ✿ Update the Village Code
- ✿ Ensure meeting agenda packets are distributed in a timely manner.
- ✿ Administer the publication of the Village Charter and Code.
- ✿ Publish notices required by law.
- ✿ Ensure efficient dissemination of information to the public.

Performance Measures/Indicators	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.
Continue to implement and maintain an electronic records management system	X	X	X	X
Implement a complete Electronic Business Tax Receipt System	X	X	X	X
Conduct the second update of the Village Code (Zoning Code, Chapters 10-151 and 153-154. Chapter 152, Land Development Regulations, was updated by the Village Planner.	X	X	X	X
Update Public Records Policy		X		
Develop Advisory Board Member Handbook		X		

Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	109,937	95,948	162,629	78,412	154,933	159,127
MATERIALS, SUPPLIES, SERVICES	60,822	26,577	36,641	28,550	43,937	45,050
TOTAL OPERATING BUDGET	170,759	122,525	199,269	106,962	198,870	204,177
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
TOTAL DEPARTMENT BUDGET	170,759	122,525	199,269	106,962	198,870	204,177

GENERAL FUND-OFFICE OF THE VILLAGE CLERK



Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	150,557	153,311	162,334	80,065	160,130	167,159
Car Allowance	3,614	3,614	3,600	1,689	3,600	0
Fica Tax	11,241	11,842	12,333	6,319	12,525	12,417
Retirement Contributions	11,179	23,413	30,611	13,564	24,910	31,172
Health, Life, Dental	22,934	23,279	21,653	10,604	21,625	19,975
Workers' Compensation	397	489	395	320	442	403
Cost Allocation	(90,000)	(120,000)	(68,299)	(34,149)	(68,299)	(72,000)
TOTAL PERSONNEL SERVICES	109,937	95,948	162,629	78,412	154,933	159,127
Contractual Services - General	0	0	0	0	0	0
Travel, Conferences & Meeting	1,386	1,225	1,460	240	480	3,000
Telephone	1,653	1,532	1,680	484	969	1,200
R&M Office Equipment	0	0	0	0	0	0
Advertising	35,420	15,785	18,000	25,164	37,164	18,000
Ordinance Codification	8,768	7,032	10,000	2,067	4,135	22,000
Election Expense	13,255	0	5,000	345	690	0
Office Supplies	0	423	0	0	0	0
Gas & Oil	0	0	0	0	0	0
Special Department Supplies	0	0	0	0	0	0
Dues, Subscriptions & Memberships	340	580	500	250	500	850
Education & Training	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SVCS	60,822	26,577	36,641	28,550	43,937	45,050
TOTAL OPERATING BUDGET	170,759	122,525	199,269	106,962	198,870	204,177
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
TOTAL DEPARTMENT BUDGET	170,759	122,525	199,269	106,962	198,870	204,177

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

- ✦ *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

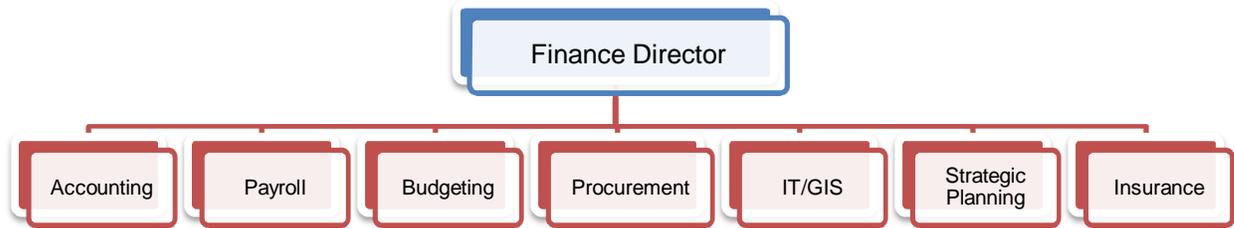
- ❖ The Finance Department processes and records all fiscal activity of the Village, as well as, manages Village computer hardware and network system. All cash receipts are recorded and deposited intact in the bank. Direct deposits of payroll are prepared biweekly in addition to other related functions 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 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.
Complete Annual Financial Report		X		
CAFR Preparation		X		
Review and Evaluate our computer system enhancement every 6 months		X		X

Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	122,994	150,666	150,514	54,813	148,813	145,928
MATERIALS, SUPPLIES, SERVICES	11,267	28,371	5,770	1,753	5,633	10,085
TOTAL OPERATING BUDGET	134,261	179,037	156,284	56,566	154,446	156,013
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
TOTAL DEPARTMENT BUDGET	134,261	179,037	156,284	56,566	154,446	156,013

GENERAL FUND-FINANCE DEPARTMENT



Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	249,813	264,396	295,655	132,390	294,780	302,410
Overtime	1,815	903	2,000	7	14	2,000
Car Allowance	4,818	3,674	3,600	1,689	3,600	3,600
Fica Tax	18,295	18,611	21,963	9,242	22,827	22,739
Retirement Contributions	17,272	30,954	37,372	16,642	38,284	38,735
Life, Health, Dental Insurance	42,281	59,381	70,364	34,874	69,748	63,640
Workers' Compensation	699	747	761	567	756	803
Cost Allocation	(212,000)	(228,000)	(281,201)	(140,598)	(281,196)	(288,000)
TOTAL PERSONNEL SERVICES	122,994	150,666	150,514	54,813	148,813	145,928
Accounting & Audit	5,081	24,664	0	0	0	0
Professional Svc.	1,248	0	0	0	0	0
Travel, Conferences & Meeting	2,032	1,255	2,840	693	3,263	6,440
Telephone	2,543	1,636	1,200	780	1,560	1,200
R&M Office Equipment	0	0	0	0	0	0
Office Supplies	0	231	0	0	0	0
Gas & Oil	0	0	0	0	0	0
Special Department Supplies	123	0	250	0	250	250
Dues, Subscriptions & Memberships	240	565	480	280	560	1,195
Education & Training	0	20	1,000	0	0	1,000
TOTAL MATERIALS, SUPPLIES, SERVICES	11,267	28,371	5,770	1,753	5,633	10,085
TOTAL OPERATING BUDGET	134,261	179,037	156,284	56,566	154,446	156,013
Office Equipment	0	0	0	0	0	0
TOTAL CAPITAL	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 DEPARTMENT BUDGET	134,261	179,037	156,284	56,566	154,446	156,013

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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
TOTAL MATERIALS, SUPPLIES, SERVICES	526,807	184,975	166,750	80,817	166,537	165,600
TOTAL OPERATING BUDGET	526,807	184,975	166,750	80,817	166,537	165,600
TOTAL NON-OPERATING BUDGET	0	0	0	0	0	0
TOTAL DEPARTMENT BUDGET	526,807	184,975	166,750	80,817	166,537	165,600

GENERAL FUND-LEGAL DEPARTMENT

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
General	196,210	148,569	120,000	60,596	120,596	120,000
Other Legal Services	310,596	17,228	75,500	30,345	74,689	75,500
Labor	57,249	55,926	8,500	8,500	8,500	8,500
Cost Allocation	(37,248)	(37,248)	(37,250)	(18,624)	(37,248)	(38,400)
TOTAL MATERIALS, SUPPLIES, SERVICES	526,807	184,975	166,750	80,817	166,537	165,600
TOTAL OPERATING BUDGET	526,807	184,975	166,750	80,817	166,537	165,600
TOTAL DEPARTMENT BUDGET	526,807	184,975	166,750	80,817	166,537	165,600

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.*
- ☀ *Launch a use friendly Village website.*

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 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.
Begin employee years of service recognition program	X			
Finalize new Village website		X		

Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	37,299	40,586	31,098	(14,673)	(15,861)	(28,254)
MATERIALS, SUPPLIES, SERVICES	862,361	800,552	755,071	507,560	806,804	834,845
TOTAL OPERATING BUDGET	899,660	841,138	786,168	492,887	790,943	806,592
CAPITAL	21,774	19,858	9,500	4,269	4,269	7,500
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	277,176	197,134	0	0	0	0
TOTAL NON-OPERATING BUDGET	298,950	216,992	9,500	4,269	4,269	7,500
TOTAL DEPARTMENT BUDGET	1,198,610	1,058,130	795,668	497,156	795,212	814,092

GENERAL FUND-GENERAL GOVERNMENT

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	71,076	75,789	88,100	25,693	61,693	51,131
Overtime	335	320	0	19	38	0
FICA	5,192	5,293	6,394	1,906	4,720	3,725
Retirement Contributions	2,260	3,537	6,158	1,889	4,547	3,535
Life, Health & Dental Insurance	11,210	18,461	25,512	3,194	8,295	9,233
Workers' Compensation	2,209	786	934	607	810	122
Unemployment Compensation	5,017	2,400	0	19	37	0
Cost Allocation	(60,000)	(66,000)	(96,000)	(48,000)	(96,000)	(96,000)
TOTAL PERSONNEL SERVICES	37,299	40,586	31,098	(14,673)	(15,861)	(28,254)
Bank fees	1,091	1,261	1,000	483	966	1,000
Accounting & Auditing	19,336	10,950	20,500	12,500	20,500	20,500
Professional Services	205,240	184,928	172,000	79,580	179,160	172,000
Traffic Fines due to ATS	0	5,939	0	916	916	0
Contract Services/Data Processing	43,683	79,541	78,000	64,515	81,177	83,000
Contractual Service Medical	1,583	1,725	500	621	1,242	500
Travel, Conferences & Meetings	653	933	5,500	2,633	5,266	5,500
Telephone	9,447	7,531	9,000	3,700	7,401	3,000
Postage	9,084	5,452	7,200	2,165	4,331	7,200
Electric, Water, Sewer, & Garbage	3,310	0	0	0	0	0
Equipment Rental	8,738	9,139	7,877	4,454	7,909	10,757
Building Lease	166,553	189,658	187,900	113,555	195,535	191,163
General Insurance	151,979	192,644	158,613	158,583	205,780	191,505
R & M Equipment	33,511	10,074	18,131	12,665	13,665	13,131
Promotions - Public Relations	10,694	3,694	2,880	2,023	3,545	52,880
Promotions - Newsletter	14,966	19,024	10,000	1,260	6,015	10,000
Special Promotions	5,702	0	1,500	0	0	0
Animal Control	105	29	5,000	1,250	1,250	5,000
Miscellaneous	6	0	0	0	0	0
Legal Settlement Expense	0	7,572	0	0	0	0
Village Hall Relocation Expenses	109,526	16,589	0	5,600	5,600	0
Office Supplies	34,807	17,100	20,000	10,730	19,960	25,000
Uniforms	0	3,267	2,500	588	588	2,500
Copy Machine Supplies	418	0	2,200	0	0	2,200
Gas & Oil	0	0	0	0	0	0
Special Departmental Supplies	27,178	25,028	25,400	28,059	38,000	28,540
Dues, Subscriptions & Memberships	4,753	8,442	4,370	1,680	8,000	9,470
Education & Training	0	32	0	0	0	0
Hurricane Disaster Emergency	0	0	0	0	0	0
Compensation/Personnel	0	0	15,000	0	0	0
Compensated Absences Liability Reserves	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	862,361	800,552	755,071	507,560	806,804	834,845
TOTAL OPERATING BUDGET	899,660	841,138	786,168	492,887	790,943	806,592
Buildings	0	0	0	0	0	0
Office Equipment	21,774	19,858	9,500	4,269	4,269	7,500
Machinery and Equipment	0	0	0	0	0	0
Audio and video Communications	0	0	0	0	0	0
TOTAL CAPITAL	21,774	19,858	9,500	4,269	4,269	7,500
Transfer to After School & Summer Progra	19,938	23,530	0	0	0	0
Transfer to Building Fund	0	0	0	0	0	0
Transfer to Street Maintenance	201,990	118,356	0	0	0	0
Transfer to Transportation	55,248	55,248	0	0	0	0
TOTAL NON-OPERATING EXPENSES	298,950	216,992	9,500	4,269	4,269	7,500
TOTAL DEPARTMENT BUDGET	1,198,610	1,058,130	795,668	497,156	795,212	814,092

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

Performance Measure #3: Code Enforcement					
Code Enforcement	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Achieve Y/N
Have all seawalls in the Village inspected for structural integrity	25%	50%	75%	100%	

GENERAL FUND-POLICE DEPARTMENT

Performance Measure #4: Traffic and Parking Enforcement

Projected Budget Impact-None

Increase traffic safety on Kennedy Causeway through education and enforcement.

Traffic Enforcement	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Achieve Y/N
Create a Traffic Enforcement Unit on the Causeway	50%	100%			
Educate the public through enforcement	50%	100%			
Enforce parking decal program for Harbor Island	50%	100%			

GENERAL FUND-POLICE DEPARTMENT

Expenditure Category Summary

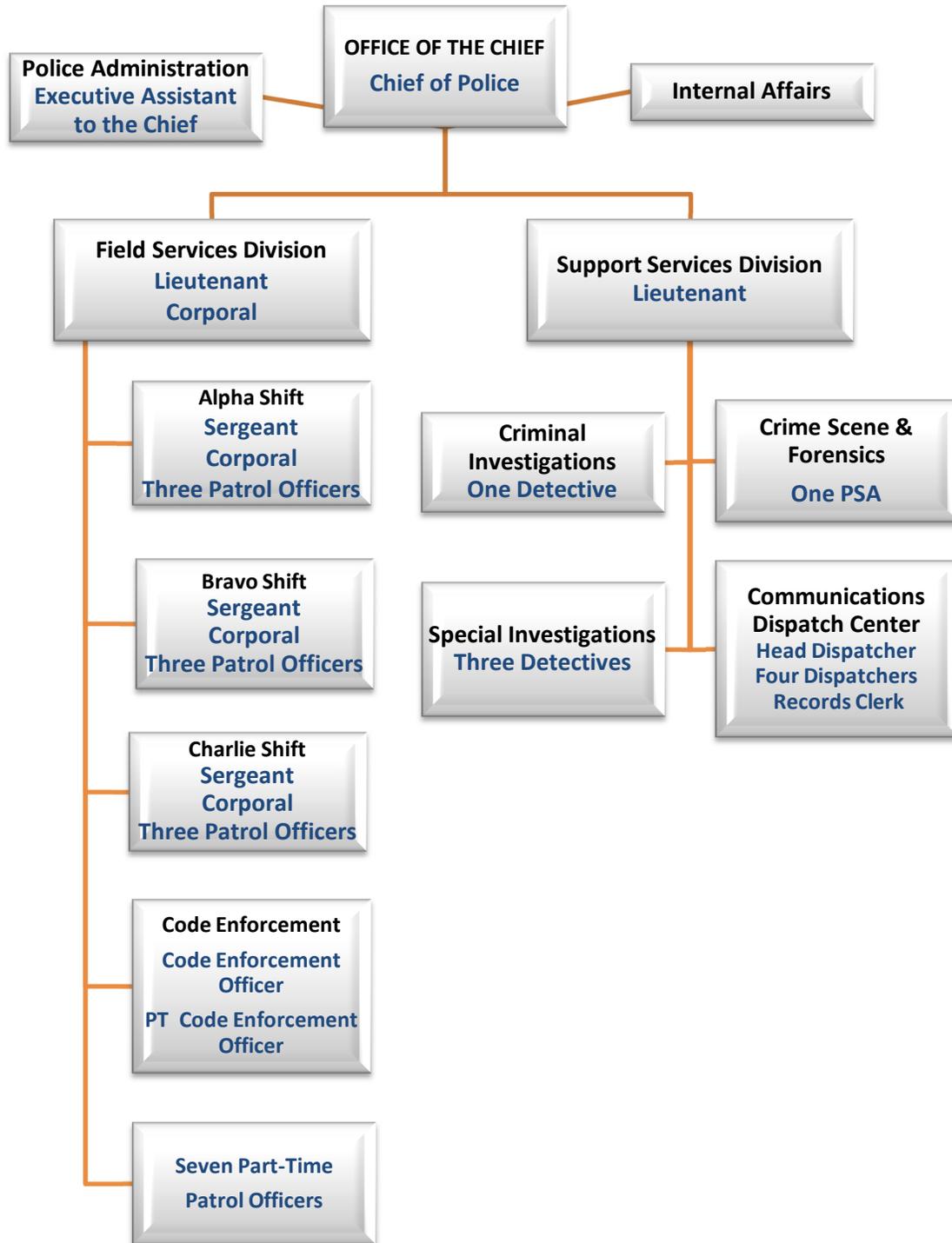
ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	3,277,570	3,357,588	3,643,412	1,706,346	3,661,562	4,008,397
MATERIALS, SUPPLIES, SERVICES	420,785	262,329	399,533	102,714	379,439	344,680
TOTAL OPERATING BUDGET	3,698,356	3,619,917	4,042,946	1,809,059	4,041,002	4,353,077
CAPITAL	38,621	3,582	8,515	3,751	7,502	213,000
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	38,621	3,582	8,515	3,751	7,502	213,000
TOTAL DEPARTMENT BUDGET	3,736,977	3,623,499	4,051,461	1,812,810	4,048,504	4,566,077

GENERAL FUND-POLICE DEPARTMENT

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	2,339,539	2,258,112	2,507,977	1,094,962	2,415,014	2,697,394
Overtime	41,121	20,071	15,000	17,160	34,320	15,000
Education Incentive	20,220	19,540	18,720	9,820	19,640	17,880
Car Allowance	2,451	3,614	3,600	1,689	3,600	3,600
Clothing Allowance	3,400	3,150	3,600	1,800	3,600	3,600
Fica Tax	154,469	169,159	187,163	83,624	189,427	211,522
Retirement Contributions	319,549	399,345	421,028	197,331	425,087	500,333
Health Ins.	382,096	442,792	489,662	245,858	498,819	553,328
Workers Compensation	98,725	125,805	92,662	102,101	168,056	101,741
Cost Allocation	(84,000)	(84,000)	(96,000)	(48,000)	(96,000)	(96,000)
TOTAL PERSONNEL SERVICES	3,277,570	3,357,588	3,643,412	1,706,346	3,661,562	4,008,397
Professional Services	9,312	0	0	0	0	0
Contract Services - Janitorial	0	840	1,000	1,313	2,627	1,000
Contract Services - Medical	1,175	1,312	6,500	1,080	3,285	6,500
Contract Services - Crossing Guards	18,718	36,823	36,000	17,825	35,650	36,000
Travel, Conferences & Meetings	2,843	2,940	4,500	198	3,862	4,000
Court Standby	770	661	1,000	634	1,268	1,000
Telephone	6,745	6,885	6,500	2,612	6,269	6,500
Electricity & Gas	312	0	0	0	0	0
Confidential Informant	0	399	0	0	0	0
Building Lease/Rental	584	0	0	0	0	0
R & M - Vehicles	35,676	34,674	25,000	22,487	49,974	32,000
R & M - Equipment	2,414	999	1,000	883	1,766	6,500
R & M - Radios & Radar	14	2,588	3,500	549	1,098	3,500
R & M Building	364	4,974	101,000	65	101,000	0
R & M - Office Equipment	901	17	0	0	0	0
Traffic Fines due to ATS	174,456	158	0	0	0	0
Compensation Personnel	0	0	13,700	0	0	33,700
Youth Services	3,185	1,770	4,000	348	696	4,000
P.A.L. Program	0	0	20,000	0	20,000	10,000
Investigations	975	0	0	0	0	0
Office Supplies	3,885	4,116	4,673	1,439	3,453	4,660
Uniforms & Accessories	11,937	14,217	13,660	3,809	9,141	15,000
Uniform Cleaning & Maintenance	7,453	7,387	10,000	1,938	6,895	12,000
Copy Machine Supplies	0	365	500	48	97	4,320
Gas & Oil	129,258	130,047	132,000	41,485	114,564	138,000
Tires	4,724	5,767	8,000	1,282	7,347	10,000
Minor Tools & Equipment	132	0	0	0	0	0
Ammunition	0	0	0	0	0	0
Photography	0	0	0	0	0	0
Special Departmental Supplies	3,279	2,777	2,000	2,772	5,543	4,000
Dues, Subscriptions & Memberships	1,323	1,990	2,000	495	2,000	7,000
Education & Training	350	623	3,000	1,452	2,903	5,000
TOTAL MATERIALS, SUPPLIES, SERVICES	420,785	262,329	399,533	102,714	379,439	344,680
TOTAL OPERATING BUDGET	3,698,356	3,619,917	4,042,946	1,809,059	4,041,002	4,353,077
Office Equipment	38,621	3,582	8,515	3,751	7,502	0
TOTAL CAPITAL	38,621	3,582	8,515	3,751	7,502	213,000
TOTAL NON-OPERATING BUDGET	38,621	3,582	8,515	3,751	7,502	213,000
TOTAL DEPARTMENT BUDGET	3,736,977	3,623,499	4,051,461	1,812,810	4,048,504	4,566,077

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 all Village residents.

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 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.
Halloween and Winter Wonderland Events	X			
Scholarship program		X		
Spring egg hunt			X	
July the 4 th event				X

Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	19,595	17,420	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	205,313	207,234	213,300	93,052	213,300	224,349
TOTAL OPERATING BUDGET	224,909	224,654	213,300	93,052	213,300	224,349
CAPITAL	0	805	1,000	0	1,000	30,000
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	805	1,000	1,000	0	30,000
TOTAL DEPARTMENT BUDGET	224,909	225,459	214,300	93,052	214,300	254,349

GENERAL FUND- RECREATION AND HUMAN SERVICES

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	17,694	15,678	0	0	0	0
Overtime	0	0	0	0	0	0
Fica	1,354	1,199	0	0	0	0
Health, Life, Dental Ins.	0	0	0	0	0	0
Workers' Compensation	548	543	0	0	0	0
TOTAL PERSONNEL SERVICES	19,595	17,420	0	0	0	0
Professional Services	164,250	146,249	136,800	39,100	136,800	141,800
Public Relations Orange Bowl	4,591	0	0	0	0	0
Special Events	36,473	60,852	76,500	53,952	76,500	82,549
CNG, Gasoline & Oil	0	0	0	0	0	0
Tires	0	0	0	0	0	0
Special Department Supplies	0	133	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SVCS	205,313	207,234	213,300	93,052	213,300	224,349
TOTAL OPERATING BUDGET	224,909	224,654	213,300	93,052	213,300	224,349
Other Machinery & Equipment	0	805	1,000	0	1,000	30,000
TOTAL CAPITAL	0	805	1,000	0	1,000	30,000
DEBT SERVICE	0	0	0	0	0	0
Community Recreation	0	0	0	0	0	0
TOTAL GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	0	805	1,000	0	1,000	30,000
TOTAL DEPARTMENT BUDGET	224,909	225,459	214,300	93,052	214,300	254,349

BUILDING FUND

Detail of Revenues & Expenditure

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
BUILDING FEE FUND						
<i>Operating Revenues</i>						
Building Permit Fees	310,596	544,916	420,000	317,638	640,000	500,000
Electrical Permits	14,564	36,052	30,000	70,824	90,000	80,000
Plumbing Permits	16,614	42,234	30,000	56,389	70,000	60,000
Sign Permits	0	0	0	0	0	0
Mechanical Permits	7,020	23,284	12,500	63,129	75,000	65,000
Structural Permits	9,800	11,875	9,000	0	0	0
Misc Permits	266	2,097	3,000	2,050	2,050	3,000
Building Inspection Fees	3,220	0	1,221	0	0	0
Plans Review	325	400	1,221	0	0	0
Other Miscellaneous Revenue	30,039	3,891	36,000	2,930	11,719	10,000
Total Operating Revenues	392,444	664,749	542,943	512,959	888,768	718,000
<i>Non-Operating Revenue</i>						
Appropriation of Fund Balance	0	0	63,921	0	0	108,089
Transfer from General Fund	0	0	0	0	0	0
Total Non-Operating Revenue	0	0	63,921	0	0	108,089
TOTAL REVENUE	392,444	664,749	606,863	512,959	888,768	826,089
<i>Expenditures</i>						
Expenditures	94,183	98,158	197,415	66,137	162,241	202,050
Personnel Services	293,299	496,135	380,968	80,709	688,894	569,357
Operating Expenses	387,482	594,293	578,383	146,846	851,134	771,407
<i>Non-Operating Expenses</i>						
Capital	2,351	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Total Non-Operating Expenses	2,351	0	0	0	0	0
Fund Balance/Reserves/Net Assets	2,611	70,456	28,480	366,113	37,634	54,682
TOTAL EXPENDITURES	392,444	664,749	606,863	512,959	888,768	826,089

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.*

Performance Measures/Indicators	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
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	94,183	98,158	197,415	66,137	162,241	202,050
MATERIALS, SUPPLIES, SERVICES	293,299	496,135	380,968	80,709	688,894	569,357
TOTAL OPERATING BUDGET	387,482	594,293	578,383	146,846	851,134	771,407
CAPITAL	2,351	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	2,351	0	0	0	0	0
TOTAL DEPARTMENT BUDGET	389,833	594,293	578,383	146,846	851,134	771,407

BUILDING FUND



Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	45,585	48,291	85,493	26,720	72,017	98,055
Overtime	325	180	1,000	25	51	1,000
Fica	2,095	3,092	6,540	1,880	5,509	7,170
Retirement Contributions	2,067	2,094	5,768	1,609	4,815	6,282
Health,Life,Dental, Disability	19,724	20,129	42,138	7,570	23,404	29,040
Workers Compensation	388	372	475	331	441	503
Cost Allocation	24,000	24,000	56,000	28,002	56,004	60,000
TOTAL PERSONNEL SERVICES	94,183	98,158	197,415	66,137	162,241	202,050
Professional Services	288,376	462,450	326,079	43,594	613,935	502,600
Bank Fees	1,091	1,222	1,088	483	1,158	1,088
Contract Services-Data Processing	0	0	0	2,760	5,520	6,000
Telephone	1,463	1,020	2,000	551	1,322	2,000
Equipment Rental	895	1,674	1,800	792	1,901	1,800
Building Rental/Lease	0	22,904	50,000	29,540	59,079	50,868
Office Supplies	1,209	3,419	0	2,970	5,940	5,000
Relocation of Village Hall	0	3,296	0	0	0	0
Special Departmental Supplies	135	150	0	19	38	0
Dues, Subscriptions & Memberships	131	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SVCS	293,299	496,135	380,968	80,709	688,894	569,357
TOTAL OPERATING BUDGET	387,482	594,293	578,383	146,846	851,134	771,407
Office Equipment	2,351	0	0	0	0	0
TOTAL CAPITAL	2,351	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	2,351	0	0	0	0	0
TOTAL DEPARTMENT BUDGET	389,833	594,293	578,383	146,846	851,134	771,407

STREET MAINTENANCE FUND

Detail of Revenues & Expenditures

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
STREET MAINTENANCE FUND						
<i>Operating Revenues</i>						
Local Option Gas Tax	78,204	80,313	79,841	35,644	85,545	86,268
Capital Imp Local Opt Gas Tax	30,223	34,892	30,633	13,905	33,373	33,231
Total Operating Revenues	108,428	115,205	110,474	49,549	118,918	119,499
<i>Intergovernmental Revenues</i>						
Motor Fuel Tax	0	53,090	52,974	25,987	51,974	56,808
Total Intergovernmental Revenues	0	53,090	52,974	25,987	51,974	56,808
<i>Non-Operating Revenues</i>						
Grants-Cswy Maintenance	5,294	6,618	5,300	708	2,832	2,832
Other Miscellaneous Revenue	0	131	0	855	1,855	2,000
Transfer from General Fund	201,731	117,032	210,020	69,742	152,642	134,499
Transfer from Storm Water Fund	0	0	0	0	0	0
Total Non-Operating Revenues	207,025	123,781	215,320	71,305	157,329	139,331
TOTAL REVENUE	315,453	292,076	378,768	146,842	328,222	315,638
<i>Expenditures</i>						
Personnel Services	57,656	85,273	68,718	34,834	74,603	70,428
Operating Expenses	257,797	206,803	235,050	112,008	253,619	245,210
Total Operating Expenses	315,453	292,076	303,768	146,842	328,222	315,638
<i>Non-Operating Expenses</i>						
Capital	0	0	75,000	0	0	0
Debt Service	0	0	0	0	0	0
Total Non-Operating Expenses	0	0	75,000	0	0	0
TOTAL EXPENDITURES	315,453	292,076	378,768	146,842	328,222	315,638

STREET MAINTENANCE FUND- PUBLIC WORKS DEPARTMENT

DEPARTMENT MISSION STATEMENT AND BUDGET MESSAGE

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

DESCRIPTION OF SERVICES AND ACTIVITIES

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

DEPARTMENT GOALS

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

Performance Measures/Indicators	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th 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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	57,656	85,273	68,718	34,834	162,241	202,050
MATERIALS, SUPPLIES, SERVICES	257,797	206,803	235,050	112,008	688,894	569,357
TOTAL OPERATING BUDGET	315,453	292,076	303,768	146,842	851,134	771,407
CAPITAL	0	0	75,000	0	75,000	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	75,000	0	75,000	0
TOTAL DEPARTMENT BUDGET	315,453	292,076	378,768	146,842	403,222	315,638

STREET MAINTENANCE FUND- PUBLIC WORKS DEPARTMENT

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	70,343	68,143	73,962	34,243	76,004	76,080
Overtime	6,681	6,101	5,000	3,921	7,843	5,000
Fica Tax	5,221	5,745	5,658	2,951	6,414	5,820
Retirement Contributions	4,214	5,343	5,449	2,813	6,179	5,523
Health, Life, Dental Insurance	16,568	17,550	20,446	10,206	20,413	18,532
Workers' Compensation	6,529	6,391	8,203	5,699	7,750	7,473
Cost Allocation	(51,900)	(24,000)	(50,000)	(25,000)	(50,000)	(48,000)
TOTAL PERSONNEL SERVICES	57,656	85,273	68,718	34,834	74,603	70,428
Contract Services - Grounds Maint	76,847	85,414	91,050	36,586	91,807	96,050
Temporary Personnel	37,501	28,627	30,000	14,761	34,521	30,000
Electric, Gas and Water	41,407	29,231	21,000	9,640	23,135	21,000
Vehicle Lease	0	0	0	0	0	6,000
R & M Vehicles	7,961	10,833	8,000	3,267	6,533	4,000
R & M Equipment	501	1,500	8,000	3,954	35,000	18,000
R & M Building	10,379	1,430	1,000	785	1,570	11,000
R & M Grounds	64,238	44,346	57,000	38,687	52,394	40,000
Uniforms	1,027	1,085	1,000	906	1,811	1,160
Gasoline, CNG & Oil	9,745	3,652	10,500	1,614	3,227	10,500
Tires	5,385	282	4,600	1,040	2,080	4,600
Minor tools and equipment	63	20	100	0	0	100
Special Department Supplies	2,743	383	2,800	770	1,539	2,800
TOTAL MATERIALS, SUPPLIES, SERV	257,797	206,803	235,050	112,008	253,619	245,210
TOTAL OPERATING BUDGET	315,453	292,076	303,768	146,842	328,222	315,638
Vehicles	0	0	0	0	0	0
Other Machinery & Equipment	0	0	75,000	0	75,000	0
TOTAL CAPITAL	0	0	75,000	0	75,000	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	0
TOTAL DEPARTMENT BUDGET	315,453	292,076	378,768	146,842	403,222	315,638

AFTER SCHOOL & SUMMER PROGRAM FUND

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
AFTER SCHOOL & SUMMER PROGRAM						
<i>Operating Revenues</i>						
Contributions & Donations	0	0	0	0	0	0
Total Operating Revenues	0	0	0	0	0	0
<i>Non-Operating Revenue</i>						
Grant from the Children's Trust	113,481	125,917	134,708	41,115	134,708	169,252
Transfer from General Fund	19,938	23,530	19,938	0	7,833	7,706
Appropriation of Fund Balance	0	0	0	0	12,105	0
Total Non-Operating Revenues	133,419	149,447	154,646	41,115	154,646	176,958
TOTAL REVENUES	133,419	149,447	154,646	41,115	154,646	176,958
<i>Expenditures</i>						
Personnel Services	102,862	104,961	109,976	39,732	109,976	145,880
Operating Expenses	26,620	24,098	44,670	5,384	44,670	29,578
Total Operating Expense	129,482	129,059	154,646	45,115	154,646	175,458
Fund Balance/Reserves/Net Assets	3,937	20,388	0	(4,000)	0	1,500
TOTAL AFTER SCHOOL & SUMMER PROGRAM	133,419	149,447	154,646	41,115	154,646	176,958

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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONAL SERVICES:	102,862	104,961	109,976	39,732	109,976	145,880
MATERIALS, SUPPLIES, SERVICES	26,620	24,098	44,670	5,384	44,670	31,078
TOTAL OPERATING BUDGET	129,482	129,059	154,646	45,115	154,646	176,958
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
TOTAL DEPARTMENT BUDGET	129,482	129,059	154,646	45,115	154,646	176,958

AFTER SCHOOL & SUMMER FUND

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	95,387	97,248	101,617	36,711	101,617	134,784
Fica Tax	7,196	7,440	7,774	2,808	7,774	10,311
Workers' Compensation	279	273	264	212	264	336
Unemployment	0	0	322	0	322	449
TOTAL PERSONNEL SERVICES	102,862	104,961	109,976	39,732	109,976	145,880
Professional Services	2,515	2,029	15,854	0	15,854	875
Accounting & Audit	1,300	0	1,300	0	1,300	2,500
Admission to Field Trips	9,743	5,016	9,758	(475)	9,758	5,460
Meals (participants)	0	0	0	0	0	2,512
Telephone	147	1,886	960	940	960	1,093
Background Screening	0	0	0	0	0	303
Indirect Costs	2,272	6,322	3,545	1,607	3,545	4,795
Travel (Participants)	1,509	1,237	2,163	0	2,163	2,800
Office Supplies	3,979	2,886	6,090	1,185	6,090	2,200
Minor Tools & Equipment	572	0	0	0	0	0
Program Supplies	4,584	4,722	5,000	2,127	5,000	7,200
Equipment Rental	0	0	0	0	0	840
Education & Training	0	0	0	0	0	500
TOTAL MATERIALS, SUPPLIES, SERVICES	26,620	24,098	44,670	5,384	44,670	31,078
TOTAL OPERATING BUDGET	129,482	129,059	154,646	45,115	154,646	176,958
TOTAL DEPARTMENT BUDGET	129,482	129,059	154,646	45,115	154,646	176,958

TRANSPORTATION FUND

Detail of Revenues & Expenditures

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
TRANSPORTATION FUND						
<i>Operating Revenues</i>						
SurTax Revenue	261,476	277,402	225,000	69,922	306,495	312,673
Total Operating Revenues	261,476	277,402	225,000	69,922	306,495	312,673
<i>Non-Operating Revenue</i>						
Miscellaneous Revenue	0	6,151	0	1,760	3,520	0
Transfer from General Fund	55,248	55,248	55,248	27,624	55,248	55,248
Appropriation of Fund Balance	0	0	192,001	96,001	(145,429)	654,715
Total Non-Operating Revenues	55,248	61,399	247,249	125,385	(86,661)	709,963
TOTAL REVENUE	316,724	338,801	472,249	195,307	219,834	1,022,636
<i>Expenditures</i>						
Personnel Services	29,930	31,477	54,342	21,632	55,589	65,399
Operating Expenses	48,840	87,427	70,600	28,995	74,803	75,760
Total Operating Expense	78,770	118,904	124,942	50,627	130,392	141,159
<i>Non-Operating Expenses</i>						
Capital Outlay	0	0	0	0	0	0
Capital Projects	169,887	12,397	347,307	0	89,442	881,478
Debt Service	0	0	0	0	0	0
Transfer to Capital Project Fund	0	0	0	0	0	0
Fund Balance/Reserves/Net Assets	68,067	207,500	0	0	0	0
Total Non-Operating Expenses	169,887	12,397	347,307	0	89,442	881,478
TOTAL TRANSPORTATION FUND	316,724	338,801	472,249	50,627	219,834	1,022,636

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.

DEPARTMENT GOALS

- ✦ Update commuter bus route to meet public needs outside NBV by the end of the 1st quarter.
- ✦ Initiate street and sidewalks compliance by the end of the 4th Quarter.

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.

FY 2015 Performance Measures/Indicators	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.
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		
Expansion of Mini Bus to locations outside Village		X		

Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	29,930	31,477	54,342	21,632	55,589	65,399
MATERIALS, SUPPLIES, SERVICES	48,840	87,427	70,600	28,995	74,803	75,760
TOTAL OPERATING BUDGET	78,770	118,904	124,942	50,627	130,392	141,159
CAPITAL	169,887	12,397	347,307	0	80,000	881,478
TOTAL NON-OPERATING BUDGET	362,281	12,397	347,307	0	80,000	881,478
TOTAL DEPARTMENT BUDGET	441,051	131,301	472,249	50,627	210,392	1,022,636

TRANSPORTATION FUND

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	17,747	17,245	36,673	17,472	37,857	46,005
Fica	1,244	1,319	2,805	1,337	2,896	3,450
Retirement	0	1,036	2,783	1,288	2,790	3,340
Workers Compensation	1,039	1,977	2,081	1,535	2,046	2,604
Cost Allocation	9,900	9,900	10,000	0	10,000	10,000
TOTAL PERSONNEL SERVICES	29,930	31,477	54,342	21,632	55,589	65,399
Street Lights	41,789	41,635	45,000	18,318	43,962	45,000
Vehicle Rental	0	4,924	0	0	0	0
Repair & Maintenance Vehicle	3,022	12,788	4,000	(919)	7,993	4,000
Repair & Maintenance of Grounds	0	27,788	10,000	8,449	15,557	10,000
Uniforms	364	220	1,000	154	308	1,160
Gas & Oil	3,586	0	10,000	2,488	5,971	15,000
Tires	80	0	500	506	1,012	500
Special Department Supplies	0	72	100	0	0	100
TOTAL MATERIALS, SUPPLIES, SVCS	48,840	87,427	70,600	28,995	74,803	75,760
TOTAL OPERATING BUDGET	78,770	118,904	124,942	50,627	130,392	141,159
Storm Drains	0	0	0	0	0	0
Roads & Streets	9,050	12,397	347,307	0	0	881,478
Vehicles	0	0	0	0	80,000	0
Streetscape Improvements	160,837	0	0	0	0	0
TOTAL CAPITAL	169,887	12,397	347,307	0	80,000	881,478
Transfer to Capital Fund	192,394	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	362,281	12,397	347,307	0	80,000	881,478
TOTAL DEPARTMENT BUDGET	441,051	131,301	472,249	50,627	210,392	1,022,636

ENTERPRISE FUND

Detail of Revenues & Expenditures

	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Water Revenue	1,537,568	1,452,677	1,641,450	746,626	1,504,318	1,796,000
Sewer Revenue	1,546,163	1,640,758	1,853,250	873,168	1,746,336	1,942,000
Sanitation Revenue	1,513,949	1,506,823	1,600,000	762,249	1,524,498	1,600,000
Storm Water Revenue	104,934	109,834	110,000	55,456	110,911	110,000
Service & Late Charges	121,993	33,893	42,000	8,460	24,943	42,000
Total Operating Revenue	4,824,608	4,743,985	5,246,700	2,445,959	4,911,006	5,490,000
Licenses, Permits & Fees						
324.2130 Impact Fees-Water	0	8,138	0	0	871	0
324.2135 Impact Fees-Sewer	0	149,276	0	0	1,834	0
324.2136 Impact Fees-Sewer Lines	0	223,913	0	0	2,752	0
Charges for Licenses,Fees & Permits	0	381,327	0	0	5,457	0
Water Meter Fee	769	482	1,000	270	540	1,000
Interest Earnings	14	13	0	8	16	17
Other State Grants / Stormwater	0	0	600,000	0	600,000	0
Other Miscellaneous Revenue	3,483	13,930	10,000	577	1,444	1,900
Water Disconnect Fee	760	2,000	2,000	1,220	1,940	1,930
Sewer Improvements	0	0	0	0	0	0
Water & SEWER Loan Proceeds	0	0	0	0	0	10,399,923
Appropriation of Fund Balance-Utilities	0	0	(402,964)	0	296,536	(360,533)
Appropriation of Fund Balance-Stormwater	0	0	361,255	0	593,139	575,788
Total Non-Operating Revenue:	5,026	397,752	571,291	2,075	1,499,071	10,620,025
TOTAL ENTERPRISE REVENUE	4,829,634	5,141,737	5,817,991	2,448,034	6,410,077	16,110,025
Expenditures						
Utilities Administration	1,075,786	1,310,872	1,386,820	727,323	1,474,380	1,435,653
Water Operations	738,068	808,187	780,695	362,273	874,019	849,719
Sewer	1,374,578	1,601,713	1,337,418	829,125	1,718,321	1,521,661
Sanitation	836,225	949,567	854,650	474,299	988,369	877,206
Storm Water	75,788	85,522	123,255	39,228	48,570	122,533
Total Operating Expenses	4,100,444	4,755,861	4,482,839	2,432,247	5,103,659	4,854,773
Debt Principal-Sewer	0	0	0	0	0	0
Debt Interest-Sewer	37,133	34,680	213,047	84,167	198,047	171,853
UT Capital Outlay & other non-oper	125,150	7,994	28,354	16,495	28,354	29,471
Capital Improvements- Water	4,881	4,881	953,500	0	699,067	373,750
Capital Improvements- Sewer	301,914	315,141	75,000	0	86,194	5,999,923
Capital Improvement -Sanitation	0	0	0	10,375	15,375	4,400,000
Fund Balances/Reserves/Net Assets	260,111	23,180	65,000	0	65,000	65,000
			251	(95,250)	214,380	215,255
Total Non- Operating Expense	729,189	385,876	1,335,152	15,787	1,306,418	11,255,252
TOTAL ENTERPRISE EXPENSES	4,829,634	5,141,737	5,817,991	2,448,034	6,410,077	16,110,025

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 4th quarter.*

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

Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	706,420	815,752	923,346	463,746	935,212	952,863
MATERIALS, SUPPLIES, SERVICES	369,365	495,120	463,474	263,577	539,169	482,790
TOTAL OPERATING BUDGET	1,075,786	1,310,872	1,386,820	727,323	1,474,380	1,435,653
CAPITAL	1,672	7,994	3,500	0	3,500	23,750
DEBT SERVICE	0	0	15,000	0	15,000	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSE	77,019	0	0	0	0	48,000
TOTAL NON-OPERATING BUDGET	78,692	7,994	18,500	0	18,500	71,750
TOTAL DEPARTMENT BUDGET	1,154,477	1,318,866	1,405,320	727,323	1,492,880	1,507,403

ENTERPRISE FUND-UTILITIES ADMINISTRATION

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	72,824	105,710	115,072	53,951	115,376	138,925
Overtime	71	137	0	5	10	0
Car Allowance	1,080	795	0	0	0	0
FICA Tax	3,059	7,069	8,803	4,113	8,826	10,421
Retirement Contribution	8,456	10,100	11,897	5,642	12,014	13,471
Life, Dental & Health Insurance	13,358	16,372	20,937	10,232	20,464	18,854
Workers Compensation	324	6,221	288	1,627	2,170	1,192
Cost Allocation	607,248	669,348	766,350	388,176	776,352	770,000
TOTAL PERSONNEL SERVICES	706,420	815,752	923,346	463,746	935,212	952,863
Bank Fees	8,727	9,775	8,000	3,861	7,722	8,000
Professional Services	135,916	223,958	165,000	70,805	212,416	170,000
Accounting and Auditing	16,886	18,500	20,500	19,500	28,750	20,500
Contract Services-Janitorial	0	0	0	0	0	0
Contract Services-Data processing	47,533	82,567	77,400	47,700	64,213	74,400
Contract Services-Medical	0	600	2,000	35	70	2,000
Telephone	16,792	13,848	16,200	10,196	20,391	18,600
Postage	3,922	6,178	4,800	1,147	4,587	4,800
Electric, Gas & Water	3,486	0	0	0	0	0
Building Lease	15,955	22,904	50,000	31,266	53,749	50,868
General Insurance	50,175	50,952	52,871	53,376	68,618	63,835
Depreciation - Equipment	8,232	1,090	0	0	0	0
Depreciation - Improvements O/T Bldg.	42,758	45,294	0	0	0	0
Repairs & Maintenance of Building	10,085	4,286	18,000	14,048	28,097	18,000
Repairs & Maintenance of Office Equipment	222	0	250	0	0	250
Repairs & Maintenance of Vehicles	0	712	1,000	607	1,214	1,000
Uniforms	0	0	960	161	323	960
Gasoline, CNG & Oil	876	4,780	2,000	1,251	2,502	2,000
Special Department Supplies	6,003	4,213	5,176	4,368	6,444	5,760
Dues, Subscriptions & Memberships	(500)	720	1,000	0	1,000	3,500
Education & Training	2,298	3,810	4,500	5,255	5,255	4,500
Hurricane/Disaster Emergency	0	0	0	0	0	0
Contingency	0	0	33,817	0	33,817	33,817
TOTAL MATERIALS, SUPPLIES, SVCS	369,365	495,120	463,474	263,577	539,169	482,790
TOTAL OPERATING BUDGET	1,075,786	1,310,872	1,386,820	727,323	1,474,380	1,435,653
Office Equipment	1,672	7,994	3,500	0	3,500	3,250
Vehicles	0	0	0	0	0	20,500
TOTAL CAPITAL OUTLAYS	1,672	7,994	3,500	0	3,500	23,750
Lease Interest	0	0	0	0	0	0
TOTAL DEBT SERVICE	0	0	15,000	0	15,000	0
Uncollectable accounts	77,019	0	0	0	0	0
Compensation & Benefits	0	0	0	0	0	48,000
OTHER NON-OPERATING EXPENSES	77,019	0	0	0	0	48,000
TOTAL NON-OPERATING BUDGET	78,692	7,994	18,500	0	18,500	71,750
TOTAL DEPARTMENT BUDGET	1,154,477	1,318,866	1,405,320	727,323	1,492,880	1,507,403

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	1st Qtr.	2nd Qtr.	3rd Qtr.	4th 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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	84,922	76,417	71,486	40,078	82,835	76,119
MATERIALS, SUPPLIES, SERVICES	653,146	731,770	709,210	322,195	791,184	773,600
TOTAL OPERATING BUDGET	738,068	808,187	780,695	362,273	874,019	849,719
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	50,000	75,000	0	0	0	0
TOTAL NON-OPERATING BUDGET	50,000	75,000	0	0	0	0
TOTAL DEPARTMENT BUDGET	788,069	883,187	780,695	362,273	874,019	849,719

ENTERPRISE FUND-WATER DEPARTMENT

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	60,658	44,205	44,773	22,048	47,066	49,260
Overtime	2,982	6,546	4,000	5,030	10,061	4,000
Car Allowance	0	0	0	0	0	0
Fica Tax	3,471	3,760	3,425	1,957	4,370	3,593
Retirement Contribution	2,677	3,711	3,225	1,996	4,210	3,337
Health, Life, Dental & Disability Ins.	11,698	14,473	14,181	7,598	15,195	13,949
Workers Compensation	3,436	3,722	1,881	1,450	1,933	1,981
TOTAL PERSONNEL SERVICES	84,922	76,417	71,486	40,078	82,835	76,119
Professional Services	0	0	0	0	0	0
Water Purchases	629,434	637,557	633,920	283,801	702,396	700,000
R & M Vehicles	614	3,451	2,000	400	800	500
R & M Equipment	79	2,476	2,500	460	920	2,500
R & M Water Lines	15,554	77,627	60,000	33,493	78,986	60,000
Uniforms	444	822	790	591	1,183	850
Gasoline, CNG & Oil	3,965	2,520	3,500	1,272	2,545	3,500
Tires	0	0	250	0	0	0
Minor Tools and Equipment	203	84	250	0	0	250
Special Department Supplies	2,852	7,233	6,000	2,177	4,354	6,000
TOTAL MATERIALS, SUPPLIES, SERVICES	653,146	731,770	709,210	322,195	791,184	773,600
TOTAL OPERATING BUDGET	738,068	808,187	780,695	362,273	874,019	849,719
Machinery & Equipment	0	0	0	0	0	0
Water Meters	0	0	0	0	0	0
TOTAL CAPITAL OUTLAYS	0	0	0	0	0	0
Lease Purchase Principal	0	0	0	0	0	0
Lease Interest	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
Transfer to Water Improvements Trust Fund	50,000	75,000	0	0	0	0
OTHER NON-OPERATING EXPENSES	50,000	75,000	0	0	0	0
TOTAL NON-OPERATING BUDGET	50,000	75,000	0	0	0	0
TOTAL DEPARTMENT BUDGET	788,069	883,187	780,695	362,273	874,019	849,719

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.

FY 2015 Performance Measures/Indicators	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	145,150	152,031	148,704	77,020	163,146	161,363
MATERIALS, SUPPLIES, SERVICES	1,229,428	1,449,682	1,188,714	752,105	1,555,175	1,360,298
TOTAL OPERATING BUDGET	1,374,578	1,601,713	1,337,418	829,125	1,718,321	1,521,661
CAPITAL	7,902	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	709,204	514,538	0	0	0	0
TOTAL NON-OPERATING BUDGET	717,106	514,538	0	0	0	0
TOTAL DEPARTMENT BUDGET	2,091,684	2,116,251	1,337,418	829,125	1,718,321	1,521,661

ENTERPRISE FUND-SEWER DEPARTMENT

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	86,342	97,292	97,340	47,214	103,933	107,112
Overtime	16,359	8,092	5,000	3,147	6,294	5,000
Car Allowance	0	0	0	0	0	0
Fica	8,446	7,726	7,446	3,713	8,432	7,811
Retirement Contribution	6,328	7,465	7,171	3,712	8,124	7,413
Health, Life, Dental, Disability Ins.	22,947	26,500	27,650	16,076	32,152	29,712
Workers' Compensation	4,728	4,956	4,097	3,158	4,211	4,315
TOTAL PERSONNEL SERVICES	145,150	152,031	148,704	77,020	163,146	161,363
Engineering & Planning	13,800	31,200	40,000	0	2,250	40,000
Professional Services	0	0	0	0	0	0
Temporary Personnel	2,309	1,996	1,000	0	0	1,000
Travel, Conferences	0	0	0	0	0	0
Electric, Gas & WT	50,681	52,999	48,000	21,908	52,580	48,000
Sewerage Disposal	960,351	976,440	843,214	442,339	993,089	950,000
R & M Vehicles	5,210	12,884	2,500	1,670	3,340	500
R & M Equipment	28,161	126,911	60,000	44,698	67,047	60,000
R & M Building	173	8,825	2,000	24	47	2,000
R & M Lift Stations	77,936	194,467	100,000	217,185	350,000	100,000
R & M Sewer Lines	56,465	33,987	30,000	20,968	30,194	100,000
Uniforms	950	943	1,200	754	1,508	1,320
Gasoline, CNG & Oil	9,759	5,863	8,200	2,011	4,023	8,200
Tires	650	0	300	530	1,060	0
Chemicals	667	682	600	0	0	600
Minor Tools & Equipment	592	1,689	700	0	0	700
Special Department Supplies	1,471	796	1,000	18	36	1,000
Miscellaneous	0	0	0	0	0	0
Contingency	20,253	0	50,000	0	50,000	46,978
TOTAL MATERIALS, SUPPLIES, SVCS	1,229,428	1,449,682	1,188,714	752,105	1,555,175	1,360,298
TOTAL OPERATING BUDGET	1,374,578	1,601,713	1,337,418	829,125	1,718,321	1,521,661
Improvements Other than Bldg	0	0	0	0	0	0
Machinery & Equipment	7,902	0	0	0	0	0
TOTAL CAPITAL OUTLAYS	7,902	0	0	0	0	0
Principal	0	0.00	0	0	0	0
Interest	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
Transfers to Sewer Trust	709,204	514,538	0	0	0	0
TOTAL OTHER NON-OPERATING EXPENSES	709,204	514,538	0	0	0	0
TOTAL NON OPERATING BUDGET	717,106	514,538	0	0	0	0
TOTAL DEPARTMENT BUDGET	2,091,684	2,116,251	1,337,418	829,125	1,718,321	1,521,661

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	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Implement Multi-Residential Recycling Program		X		
Create an inventory and replacement schedule for vehicles			X	

Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	264,732	274,046	288,671	135,551	284,048	286,136
MATERIALS, SUPPLIES, SERVICES	571,493	675,521	565,980	338,747	704,321	591,069
TOTAL OPERATING BUDGET	836,225	949,567	854,650	474,299	988,369	877,206
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	63,000	65,000	0	0	0	0
TOTAL NON-OPERATING BUDGET	63,000	65,000	0	0	0	0
TOTAL DEPARTMENT BUDGET	899,225	1,014,567	854,650	474,299	988,369	877,206

ENTERPRISE FUND-SANITATION DEPARTMENT

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	170,369	177,762	188,343	85,222	188,348	188,870
Overtime	3,104	3,369	10,000	427	854	10,000
Fica	13,598	13,708	13,118	6,442	14,409	13,761
Retirement Contribution	18,086	19,657	18,429	9,256	21,016	19,250
Life, Health, Dental, Disability Ins.	34,918	39,139	41,118	20,722	41,443	37,712
Workers' Compensation	24,657	20,411	17,662	13,483	17,977	16,544
Unemployment	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	264,732	274,046	288,671	135,551	284,048	286,136
Professional Services	0	0	0	0	0	0
Temporary Personnel	89,559	108,019	65,000	52,876	132,190	65,000
Solid Waste Disposal	324,876	338,280	358,440	159,639	359,278	369,193
Recycling Service Contract	74,246	79,532	73,504	46,082	78,998	87,600
R & M Vehicles	34,432	74,682	10,000	34,657	54,315	10,000
R & M Equipment	9,664	29,829	15,000	21,445	31,445	15,000
Uniforms	2,256	2,476	2,036	1,360	2,720	2,276
Gasoline, CNG & Oil	23,979	22,621	22,000	14,582	29,163	22,000
Tires	8,877	15,587	15,000	4,551	9,101	15,000
Chemicals	3,537	4,195	3,000	3,478	6,956	3,000
Special Department Supplies	67	259	1,000	28	56	1,000
Education & Training	0	41	1,000	50	100	1,000
TOTAL MATERIALS, SUPPLIES, SERVICES	571,493	675,521	565,980	338,747	704,321	591,069
TOTAL OPERATING BUDGET	836,225	949,567	854,650	474,299	988,369	877,206
Transfers to Sanitation Improvements	63,000	65,000	0	0	0	0
OTHER NON-OPERATING EXPENSES	63,000	65,000	0	0	0	0
TOTAL NON OPERATING BUDGET	63,000	65,000	0	0	0	0
TOTAL DEPARTMENT BUDGET	899,225	1,014,567	854,650	474,299	988,369	877,206

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.

FY 2015 Performance Measures/Indicators	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	24,000	2,834	73,555	7,458	13,277	72,833
MATERIALS, SUPPLIES, SERVICES	51,788	82,688	49,700	31,770	35,293	49,700
TOTAL OPERATING BUDGET	75,788	85,522	123,255	39,228	48,570	122,533
CAPITAL	14,169	0	950,000	183,181	680,567	350,000
OTHER NON-OPERATING EXPENSES	24,387	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	38,556	0	950,000	183,181	680,567	350,000
TOTAL DEPARTMENT BUDGET	114,345	85,522	1,073,255	222,408	729,137	472,533

ENTERPRISE FUND-STORMWATER FUND

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	0	0	32,356	0	0	32,356
Overtime	0	0	0	0	0	0
FICA Tax	0	0	2,364	0	0	2,364
Retirement Contribution	0	0	2,277	0	0	2,243
Life, Health, Dental, Disability Ins.	0	0	23,061	0	0	20,774
Workers' Compensation	0	2,834	3,498	2,458	3,277	3,096
Cost Allocation	24,000	0	10,000	5,000	10,000	12,000
TOTAL PERSONNEL SERVICES	24,000	2,834	73,555	7,458	13,277	72,833
Storm Water Compliance	212	2,223	6,000	3,482	6,964	6,000
General Overhead	0	0	0	0	0	0
Electric, Gas & Water	1,152	108	200	41	81	200
Depreciation of Equipment	49,544	78,797	0	0	0	0
R & M Vehicles	0	0	0	0	0	0
R & M Equipment	0	0	2,500	0	0	2,500
R & M Lines	880	0	8,000	0	0	8,000
R & M of Streets	0	1,560	24,000	28,248	28,248	24,000
Tires	0	0	0	0	0	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	0	9,000
TOTAL MATERIALS, SUPPLIES, SERVICES	51,788	82,688	49,700	31,770	35,293	49,700
TOTAL OPERATING BUDGET	75,788	85,522	123,255	39,228	48,570	122,533
Other Machinery & Equipment	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Storm Drains	14,169	0	950,000	183,181	680,567	350,000
TOTAL CAPITAL	14,169	0	950,000	183,181	680,567	350,000
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
Grants and Aids	0	0	0	0	0	0
TOTAL GRANTS & AIDS	0	0	0	0	0	0
Bad Debts	24,387	0	0	0	0	0
Reserves	0	0	0	0	0	0
TOTAL OTHER NON-OPERATING EXPENSES	24,387	0	0	0	0	0
TOTAL NON OPERATING BUDGET	38,556	0	950,000	183,181	680,567	350,000
TOTAL DEPARTMENT BUDGET	114,344	85,522	1,073,255	222,408	729,137	472,533

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 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th 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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	4,881	4,881	0	5,597	11,194	0
TOTAL OPERATING BUDGET	4,881	4,881	0	5,597	11,194	0
CAPITAL	0	0	75,000	0	75,000	5,999,923
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	5,999,923
TOTAL DEPARTMENT BUDGET	4,881	4,881	75,000	5,597	86,194	5,999,923

ENTERPRISE FUND-WATER IMPROVEMENTS TRUST FUND

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
Regular Salaries	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
Depreciation -Water Lines	4,881	4,881	0	0	0	0
Water Meters	0	0	0	5,597	11,194	0
TOTAL MATERIALS, SUPPLIES, SERVICES	4,881	4,881	0	5,597	11,194	0
TOTAL OPERATING BUDGET	4,881	4,881	0	5,597	11,194	0
Water Lateral /Meter Replacements	0	0	75,000	0	75,000	3,459,923
TOTAL CAPITAL	0	0	75,000	0	75,000	5,999,923
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	5,999,923
TOTAL DEPARTMENT BUDGET	4,881	4,881	75,000	5,597	86,194	5,999,923

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.*

FY 2015 Performance Measures/Indicators	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0
MATERIALS, SUPPLIES, SERVICES	301,914	315,141	0	0	0	0
TOTAL OPERATING BUDGET	301,914	315,141	0	0	0	0
CAPITAL	8,400	0	0	10,375	15,375	4,400,000
DEBT SERVICE	37,133	34,680	226,401	100,662	226,401	201,325
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	45,533	34,680	226,401	111,037	241,776	4,601,325
TOTAL DEPARTMENT BUDGET	347,447	349,821	226,401	111,037	241,776	4,601,325

ENTERPRISE FUND-SEWER IMPROVEMENTS TRUST FUND

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0
Depreciation Equipment	301,914	315,141	0	0	0	0
Amortization Expense	0	0	0	0	0	0
TOTAL MATERIALS, SUPPLIES, SERVICES	301,914	315,141	0	0	0	0
TOTAL OPERATING BUDGET	301,914	315,141	0	0	0	0
Utilities Relocation	0	0	0	0	0	0
Sewer Mains Clnng, Videoing & Rehab	0	0	0	0	0	3,500,000
Sewer Improvement Project	8,400	0	0	10,375	15,375	900,000
West Bound Sewer Transmission	0	0	0	0	0	0
TOTAL CAPITAL	8,400	0	0	10,375	15,375	4,400,000
Loan Principal	0	0	198,047	84,167	198,047	171,853
Loan Interest	37,133	34,680	28,354	16,495	28,354	29,471
TOTAL DEBT SERVICE	37,133	34,680	226,401	100,662	226,401	201,325
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON OPERATING BUDGET	45,533	34,680	226,401	111,037	241,776	4,601,325
TOTAL DEPARTMENT BUDGET	347,447	349,821	226,401	111,037	241,776	4,601,325

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 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.
Continue allocating funds for future replacements of our sanitation trucks				X

Expenditure Category Summary

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 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
TOTAL DEPARTMENT BUDGET	0	0	65,000	0	3,000	65,000

ENTERPRISE FUND-SANITATION IMPROVEMENTS TRUST FUND

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 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
TOTAL DEPARTMENT BUDGET	0	0	65,000	0	65,000	65,000

DEBT SERVICE FUND

Detail of Revenues & Expenditures

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 ADOPTED BUDGET
DEBT SERVICE FUND						
G/O Bond Ad Valorem Debt Service Tax	670,287	661,375	657,287	304,576	605,058	652,848
Interest Earnings	0	0	0	0	0	0
Appropriation of Fund Balance	0	0	0	0	52,229	0
TOTAL FUND REVENUE	670,287	661,375	657,287	304,576	657,287	652,848
<i>Expenditures</i>						
OPERATING BUDGET	0	0	0	0	0	0
DEBT SERVICE	670,287	661,375	657,287	231,049	657,287	652,848
Fund Balance/Reserves/Net Assets	0	0	0	73,527	0	0
TOTAL DEPARTMENT BUDGET	670,287	661,375	657,287	304,576	657,287	652,848

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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 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	670,287	661,375	657,287	231,049	657,287	652,848
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL NON-OPERATING BUDGET	670,287	661,375	657,287	231,049	657,287	652,848
TOTAL DEPARTMENT BUDGET	670,287	661,375	657,287	231,049	657,287	652,848

DEBT SERVICE FUND

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 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	387,857	392,857	402,857	102,857	402,857	412,857
G/O Bonds Interest	282,430	268,518	254,430	128,192	254,430	239,991
G/O Bonds Miscellaneous Fees	0	0	0	0	0	0
TOTAL DEBT SERVICE	670,287	661,375	657,287	231,049	657,287	652,848
TOTAL NON OPERATING BUDGET	670,287	661,375	657,287	231,049	657,287	652,848
TOTAL DEPARTMENT BUDGET	670,287	661,375	657,287	231,049	657,287	652,848

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.*

FY 2015 Performance Measures/Indicators	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
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 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 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	705,115	117,078	1,106,403	55,641	100,579	1,096,250
DEBT SERVICE	0	0	0	0	0	0
GRANTS & AIDS	0	0	0	0	0	0
OTHER NON-OPERATING EXPENSES	705,115	117,078	1,106,403	55,641	100,579	1,096,250
TOTAL IMPROVEMENT EXPENDITURES	705,115	117,078	1,106,403	55,641	100,579	1,096,250

CAPITAL PROJECTS FUND

Expenditure Category Detail

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ADOPTED BUDGET	FY 15 6 MONTHS ACTUAL	FY 15 PROJECTED ACTUAL	FY 16 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	65,891	6,550	1,106,403	23,788	35,068	1,096,250
Park Improvements	235,462	96,707	0	0	13,013	0
Street Scape Improvements	400,762	(21,754)	0	0	0	0
Baywalk Project Phase I	3,000	35,575	0	31,853	52,498	0
TOTAL CAPITAL	705,115	117,078	1,106,403	55,641	100,579	1,096,250
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	705,115	117,078	1,106,403	55,641	100,579	1,096,250
TOTAL DEPARTMENT BUDGET	705,115	117,078	1,106,403	100,579	100,579	1,096,250

CAPITAL SUMMARY

FUNDING SOURCE FUND	FY 2016 DESCRIPTION	Prior Years	2016	2017	2018	2019	2020
112-STREET MAINTENANCE FUND							
	Name: 1841 Galleon Street Renovations	15,000	18,000	0	0	0	0
	TOTAL STREET MAINTENANCE FUND CAPITAL OUTLAY	15,000	18,000	0	0	0	0
115-TRANSPORTATION FUND							
	Name: Resurfacing of North Bay Village Streets	51,818	881,478	50,000	50,000	50,000	50,000
	TOTAL TRANSPORTATION FUND CAPITAL IMPROVEMENTS	51,818	881,478	50,000	50,000	50,000	50,000
325-CAPITAL IMPROVEMENTS FUND							
	Name: Public Safety / Municipal Complex	15,564	1,096,250	5,200,000	5,200,000	0	0
	Name: Parks Facility	5,423,956	400,000	0	4,200,000	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
	TOTAL CAPITAL IMPROVEMENTS FUND	5,439,520	1,496,250	8,400,000	15,700,000	2,000,000	0
440-STORM WATER FUND							
	Name: Deep Well Injection System & Outfall Lines Projects	600,000	350,000	350,000	50,000	50,000	50,000
	TOTAL STORM WATER IMPROVEMENTS FUND	600,000	350,000	350,000	50,000	50,000	50,000
360-WATER IMPROVEMENTS FUND							
	Name: Water Meter and Service Line Replacement	0	2,540,000	0	0	0	0
	Name: Water Transmission & Distribution Project	0	3,459,923	0	0	0	0
	TOTAL WATER IMPROVEMENTS FUND CAPITAL IMPROVEMENTS	0	5,999,923	0	0	0	0
365-SEWER IMPROVEMENTS FUND							
	Name: Lift Station	0	900,000	0	0	0	0
	Name: Sanitary Sewer Project	0	3,500,000	0	0	0	0
	TOTAL SEWER IMPROVEMENTS FUND CAPITAL IMPROVEMENTS	0	4,400,000	0	0	0	0
TOTAL ALL FUND CAPITAL IMPROVEMENTS		6,106,338	13,145,651	8,800,000	15,800,000	2,100,000	100,000

CAPITAL IMPROVEMENTS

Name: Resurfacing of North Bay Village Streets		AMOUNT 1,133,296				
DESCRIPTION:						
FY 2016 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.						
FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020
Balance Forward	0	0	0	0	0	0
CIP LOGT (Local Opt Gas Tax)	29,600	528,887	30,000	30,000	30,000	30,000
CITT Fund - Surtax	22,218	352,591	20,000	20,000	20,000	20,000
						0
TOTAL	51,818	881,478	50,000	50,000	50,000	50,000
Planning and Design	0	0	0	0	0	0
Construction	51,818	881,478	50,000	50,000	50,000	50,000
Speed Humps	0	0	0	0	0	0
TOTAL	51,818	881,478	50,000	50,000	50,000	50,000
PROJECT BALANCE	0	0	0	0	0	0

CAPITAL IMPROVEMENTS

Name: Public Safety / Municipal Complex		AMOUNT					11,511,814
DESCRIPTION:							
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.							
IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:							
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.							
FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020	
Balance Forward	0	1,096,250	0	0	0	0	0
Debt Proceeds	1,111,814	0	5,200,000	5,200,000	0	0	0
	0	0	0	0	0	0	0
TOTAL	1,111,814	1,096,250	5,200,000	5,200,000	0	0	0
APPROPRIATION / COST CENTER							
Planning & Design	15,564	1,096,250	350,000	350,000	0	0	0
Site Preparation	0	0	0	0	0	0	0
Construction	0	0	4,500,000	4,500,000	0	0	0
Construction Administration	0	0	350,000	350,000	0	0	0
TOTAL	15,564	1,096,250	5,200,000	5,200,000	0	0	0
PROJECT BALANCE	1,096,250	0	0	0	0	0	0
<i>*Plus \$4,600,000 from County Fire Rescue Bonds, 2009 Sale.</i>							

CAPITAL IMPROVEMENTS

Name: 1841 Galleon Street Renovations **AMOUNT \$ 33,000**

DESCRIPTION:

Renovate 1841 Galleon Street Police Dispatch Center and Public Works

IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:

There is an effect on the General Fund Operating Budget because \$80,000 of the the funding source for this project derives from General Fund.

FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020
Balance Forward	0	0	0	0	0	0
General Fund	15,000	18,000	0	0	0	0
Utility Fund	0	0	0	0	0	0
TOTAL	30,000	18,000	0	0	0	0
APPROPRIATION / COST CENTER						
Construction	15,000	18,000	0	0	0	0
	0	0	0	0	0	0
TOTAL	15,000	18,000	0	0	0	0
PROJECT BALANCE	0	0	0	0	0	0

CAPITAL IMPROVEMENTS

Name: Parks Facility		AMOUNT 10,023,956				
DESCRIPTION:						
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.						
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 Miami-Dade General Obligation Bond.						
FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020
Balance Forward	0	0	0	0	0	0
Debt Proceeds	5,423,956	0	0	4,200,000	0	0
Village Parks Trust Fund	0	200,000	0	0	0	0
FIND Grant	0	200,000	0	0	0	0
STATE DEP Grant	0	0	0	0	0	0
TOTAL	5,423,956	400,000	0	4,200,000	0	0
APPROPRIATION / COST CENTER						
Land Acquisition	4,508,494	0	0	2,500,000	0	0
Soft Cost	358,759	0	0	0	0	0
Construction	531,073	0	0	1,700,000	0	0
Construction Administrator	25,630	0	0	0	0	0
Dock Design	0	400,000	0	0	0	0
TOTAL	5,423,956	400,000	0	4,200,000	0	0
PROJECT BALANCE	0	0	0	0	0	0

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.						
FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020
Balance Forward	0	0	0	0	0	0
G.O. Bonds Authorized '06	0	0	3,000,000	6,100,000	0	0
TOTAL	0	0	3,000,000	6,100,000	0	0
APPROPRIATION / COST CENTER						
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
TOTAL	0	0	3,000,000	6,100,000	0	0
PROJECT BALANCE	0	0	0	0	0	0

CAPITAL IMPROVEMENTS

Name: Deep Well Injection System & Outfall Lines Projects **AMOUNT 1,450,000**

DESCRIPTION:

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. Outfall Lines Replacement and Flapper Valve Installation.

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 revenues generated by the Stormwater Fund and Department of Environmental Protection Grant LP13043. No property tax increase is required to fund this project.

FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020
Balance Forward	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0
LP 13043	600,000	0	0	0	0	0
Operations	0	350,000	350,000	50,000	50,000	50,000
TOTAL	600,000	350,000	350,000	50,000	50,000	50,000
APPROPRIATION / COST CENTER						
Deepwell Injection wells	600,000	0	0	0	0	0
Outfall Lines Flapper Valves	0	350,000	0	0	0	0
Outfall Lines Replacement	0	0	350,000	50,000	50,000	50,000
TOTAL	600,000	350,000	350,000	50,000	50,000	50,000
PROJECT BALANCE	0	0	0	0	0	0

CAPITAL IMPROVEMENTS

Name: Water Transmission & Distribution Project		AMOUNT		3,459,923		
DESCRIPTION:						
Project DW13040: Repair and replacement of deficient water distribution piping and system components based on water losses identified as part of a water leak analysis. Will improve system performance, minimize water system losses, reduce loss of Village revenue, address public health risk components, establish design parameters for the facilities improvement.						
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 State of Florida Revolving Loan Program.						
FUNDING SOURCES:						
	Prior Years	2016	2017	2018	2019	2020
Balance Forward	0	0	0	0	0	0
State Revolving Loan Fund	0	3,459,923	0	0	0	0
TOTAL	0	3,459,923	0	0	0	0
APPROPRIATION / COST CENTER						
Design	0	240,000	0	0	0	0
Construction	0	3,219,923	0	0	0	0
TOTAL	0	3,459,923	0	0	0	0
PROJECT BALANCE	0	0	0	0	0	0

CAPITAL IMPROVEMENTS

Name: Water Meter and Service Line Replacement	AMOUNT	2,540,000
---	---------------	------------------

DESCRIPTION:

Project DW13042: Replace the Village's water meter and water service connections. The project includes replacing all 603 water meters and associated water service connections. All new meters are proposed to be AMR devices.

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 State of Florida Revolving Loan Program.

FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020
Balance Forward	0	0	0	0	0	0
State Revolving Loan Fund	0	2,540,000	0	0	0	0
TOTAL	0	2,540,000	0	0	0	0
APPROPRIATION / COST CENTER						
Design	0	240,000	0	0	0	0
Construction	0	2,300,000	0	0	0	0
TOTAL	0	2,540,000	0	0	0	0
PROJECT BALANCE	0	0	0	0	0	0

CAPITAL IMPROVEMENTS

Name: Baywalk Project		AMOUNT					2,400,000
DESCRIPTION:							
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.							
IMPACT OF CAPITAL IMPROVEMENTS ON GENERAL FUND OPERATING BUDGET:							
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.							
FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020	
Balance Forward	0	0	0	0	0	0	
Village Match (Parks Trust Fun		0	100,000	100,000	1,500,000	0	
FIND Grant Phase I 50%	0	0	0	0	0	0	
Find Grant Phase II			100,000	100,000	500,000	0	
TOTAL	0	0	200,000	200,000	2,000,000	0	
APPROPRIATION / COST CENTER							
Design/Permitting	0	0	200,000	200,000	0	0	
Construction	0	0	0	0	2,000,000	0	
TOTAL	0	0	200,000	200,000	2,000,000	0	
PROJECT BALANCE	0	0	0	0	0	0	

CAPITAL IMPROVEMENTS

Name: Lift Station	AMOUNT						900,000
DESCRIPTION:							
The Village's wastewater collection system consists of approximately 30,000 feet of sanitary sewers, 170 manholes, three local pump stations, one master pump station, and approximately 14,000 feet of force mains. Based on the Village's sanitary sewer collection system, the age and condition of the pumps and control panels, we are replacing several of the Village's wastewater pumps, control panels, and generator systems.							
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 State of Florida Revolving Loan Program.							
FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020	
Balance Forward	0	0	0	0	0	0	
State Revolving Loan Fund	0	900,000	0	0	0	0	
	0	0	0	0	0	0	
TOTAL	0	900,000	0	0	0	0	
TOTAL							
Equipment	0	900,000	0	0	0	0	
TOTAL	0	900,000	0	0	0	0	
PROJECT BALANCE	0	0	0	0	0	0	

CAPITAL IMPROVEMENTS

Name: Sanitary Sewer Project		AMOUNT				3,500,000	
DESCRIPTION:							
Project DW13041: Evaluation of approximately 116,400 linear feet of the existing sewer system by televising the sewer mains and cleaning of 34,100 linear feet consists of repairing and replacing segments of sanitary sewer piping through sanitary sewer lining, point repairs, lateral replacement, and grouting based on evaluation of field investigations as well as replacing wastewater pumps and control systems. Completion of this rehabilitation plan will address inflow and infiltration issues to improve system performance and greatly reduce the public health risks, environmental impacts, and groundwater contamination associated with a deficient sanitary sewer system.							
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 State of Florida Revolving Loan Program.							
FUNDING SOURCES:	Prior Years	2016	2017	2018	2019	2020	
Balance Forward	0	0	0	0	0	0	0
State Revolving Loan Fund	0	3,500,000	0	0	0	0	0
TOTAL	0	3,500,000	0	0	0	0	0
APPROPRIATION / COST CENTER							
Phase 1: Facilities Plan	0	100,000	0	0	0	0	0
Phase 2: Development of Specifications and Biddable Docs	0	160,000	0	0	0	0	0
Construction	0	3,240,000			0		
TOTAL	0	3,500,000	0	0	0	0	0
PROJECT BALANCE	0	0	0	0	0	0	0

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	12FT & 6PT

Number of Violations:

Arrest	141
Traffic violations	1,041
Parking violations	1,230

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 (2015)estimate	8,178	19.8 Million	329.6 Million
Population (2013)estimate	7,667	19.3 Million	311.1 Million
Population (2000)	7,137	18.8 Million	281.4 Million
Population growth	7.4%	2.7%	10.6%
Male/Female ratio	1.1:1	1.0:1	1.0:1
Married (15yrs & older)	49%	57%	58%
Speak English	32%	81%	88%
Speak Spanish	48%	13%	7%

The North Bay Village population was 8,178 in 2015 compared to 7,667 in 2013. The North Bay Village, FL population has increased by 6.67% from 2013 to 2015.

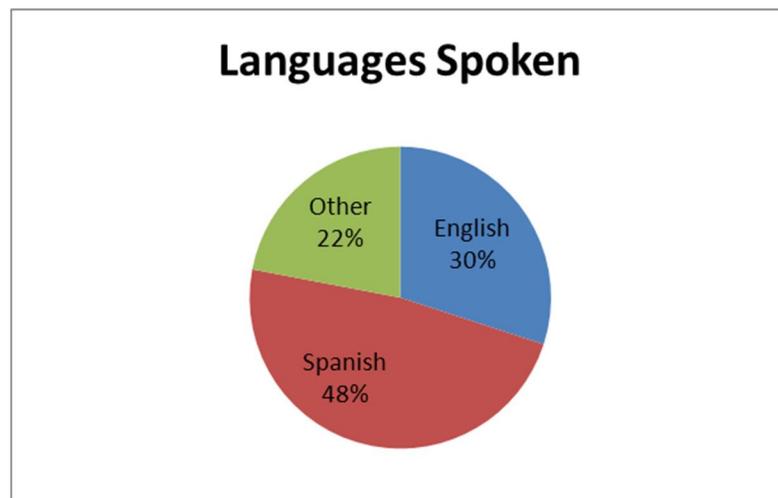
In North Bay Village 32% of the people speak English and 48% of people speak Spanish, also in North Bay Village 48.6% of people are married.

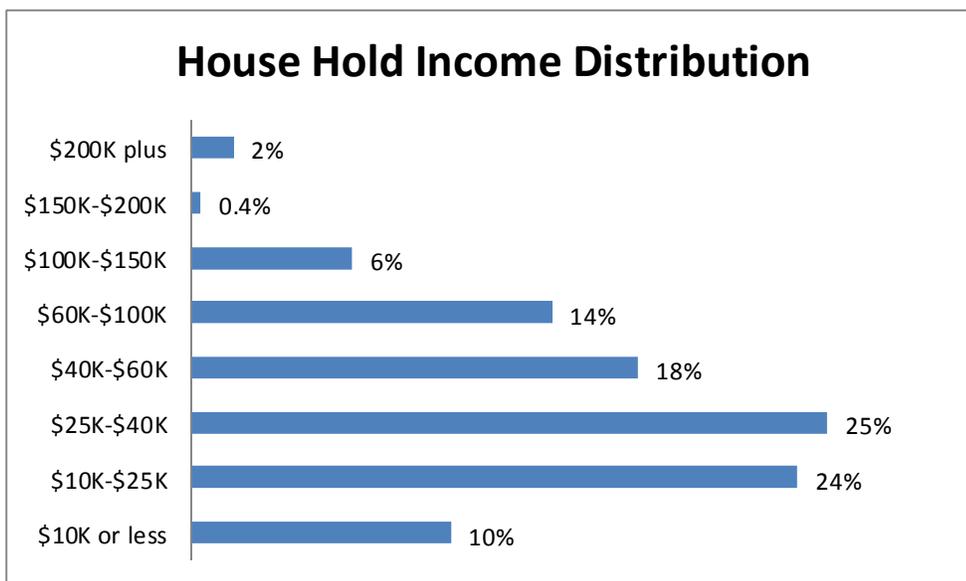
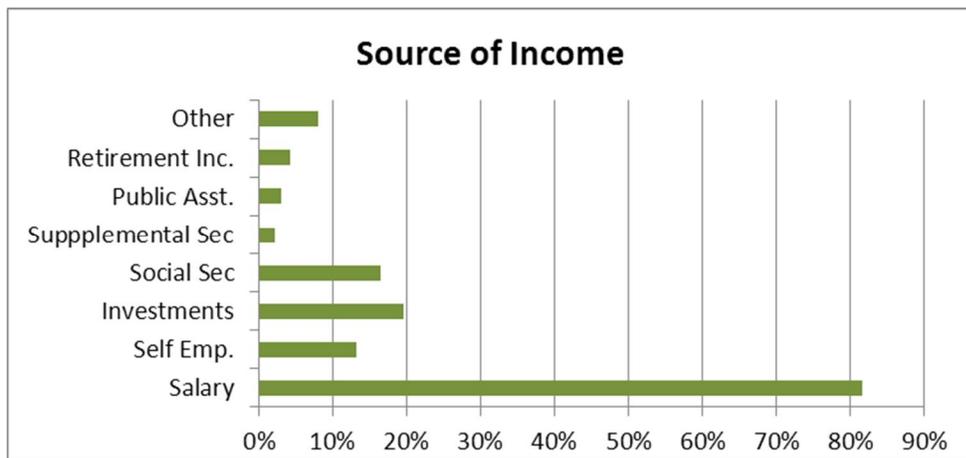
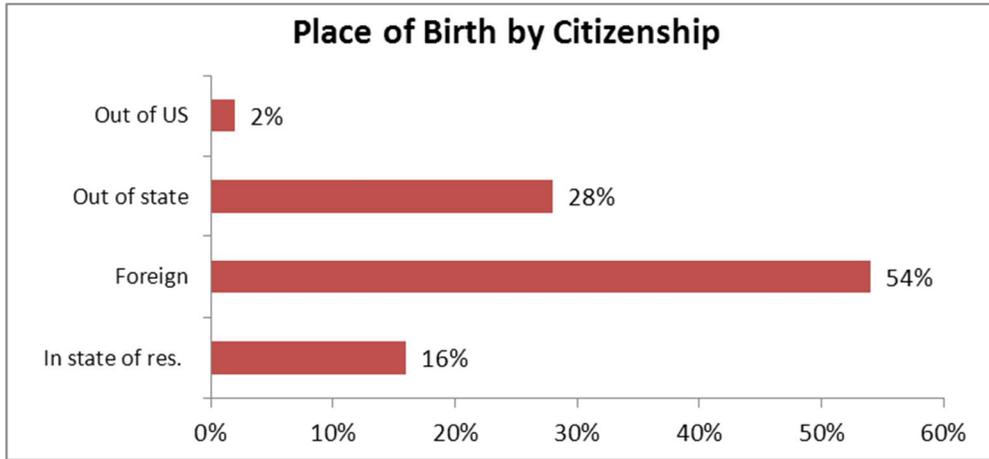
North Bay Village population breakdown by race

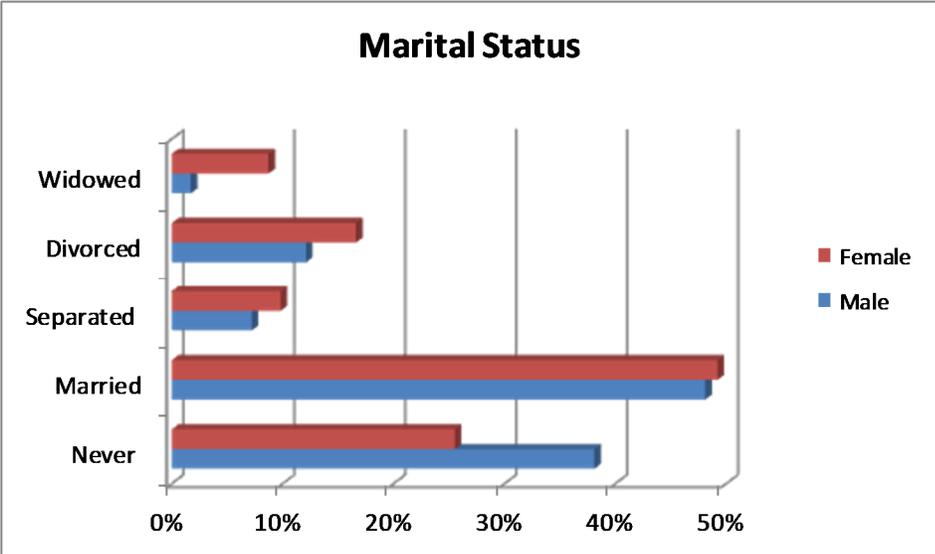
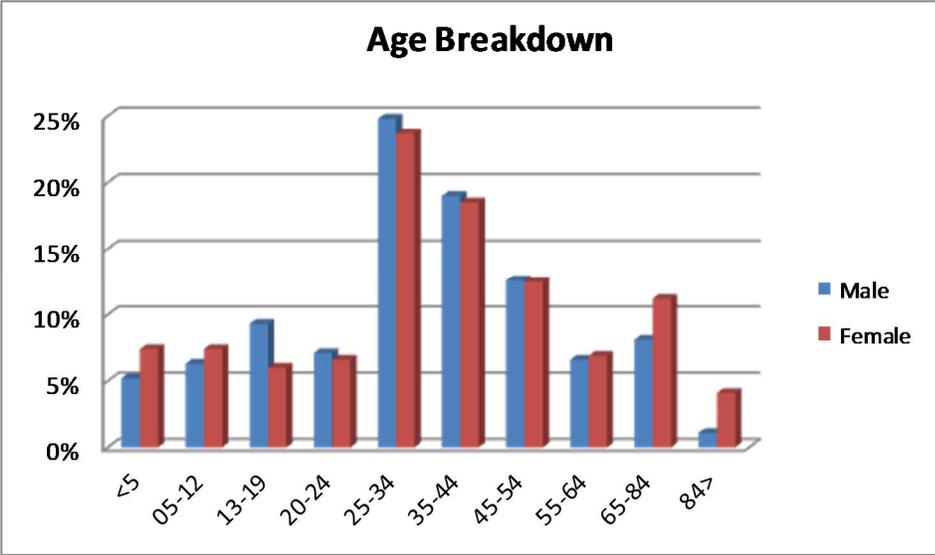
Race	North Bay Village	Florida	National
Caucasian	79.56%	78.25%	82.77%
African American	6.10%	14.83%	8.40%
Asian	3.42%	1.25%	1.86%
American Indian	0.16%	0.33%	1.31%
Native Hawaiian	0.00%	0.04%	0.14%
Mixed race	5.23%	2.31%	2.06%
Other race	5.53%	2.99%	3.47%

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

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

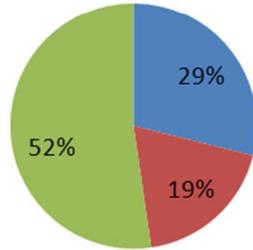






Age of children in married couples

- 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 8,178 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 390 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.

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.

- 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.

- P-

- 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.

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.

