



1 requirements of the several funds and departments of the Village, the sum designated in said  
2 Budget.

3 **Section 4.** The Budget for Fiscal Year 2012-2013 is attached hereto and made a  
4 specific part hereof as Exhibit "I". All as set forth in detail in said Budget is hereby approved  
5 and adopted and accepted as the Budget for the Village of Biscayne Park, Florida for the Fiscal  
6 Year 2012-2013.

7 **Section 5.** The provisions of this Ordinance shall not be deemed to be a limitation on  
8 the powers granted to the Village Commission by the Village Charter, which are related to the  
9 fiscal management of the Village's funds.

10 **Section 6.** From time to time, the Village Commission may transfer funds from one  
11 fund, account or department to another as the necessity for the same may occur without being  
12 required to amend the terms and provisions of this Ordinance.

13 **Section 7.** All ordinances or parts of ordinances and resolutions or parts of  
14 resolutions in conflict herewith are hereby repealed to the extent of such conflict.

15 **Section 8.** If any clause, section, or other part or application of this ordinance shall be  
16 held by an court of competent jurisdiction to be unconstitutional or invalid such unconstitutional  
17 or invalid part or application shall be considered as eliminated and so not affecting the validity of  
18 the remaining portions or applications remaining in full force or effect.

19 **Section 9.** This Ordinance shall become effective immediately upon its passage and  
20 adoption.

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22 The foregoing Ordinance was offered by Vice Mayor Ross who moved its adoption.  
23 The motion was seconded by Commissioner Anderson and upon being put to a vote, the vote  
24 was as follows:

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PASSED AND ADOPTED upon first reading this 13<sup>th</sup> day of September, 2012.

PASSED AND ADOPTED upon second reading this 27<sup>th</sup> day of September, 2012.

PASSED AND ADOPTED upon revised second reading this 23<sup>rd</sup> day of October, 2012.



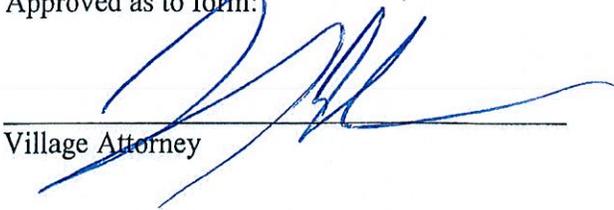
\_\_\_\_\_  
Noah Jacobs, Mayor

Attest:



\_\_\_\_\_  
Maria C. Camara, Village Clerk

Approved as to form:

  
\_\_\_\_\_  
Village Attorney

**The foregoing ordinance upon being put to a vote, the vote was as follows:**

Mayor Jacobs: Yes  
Vice Mayor Ross: Yes  
Commissioner Anderson: Yes  
Commissioner Cooper: Absent  
Commissioner Watts: Yes



*Village of Biscayne Park 2012-13 Adopted Budget*  
*Celebrating 80 Years of Incorporation (1933-2013)*



*Transparency, Integrity, Professionalism*



### **Message from the Village Manager:**

To the Village Commission and the residents of Biscayne Park;  
*“A Reinvestment in the Village of Biscayne Park 1933-2013 “*

It is my privilege to present the annual budget for fiscal year 2012-2013. This document represents our village-wide action plan for allocating the necessary resources that not only sustains us, but allows us to raise the bar to new heights in accomplishing our mission to provide excellence in all areas of community services for the Village of Biscayne Park. Additionally, this proposed budget continues to encompass key elements of the Village of Biscayne Park’s adopted Strategic Plan. We are committed to and have created a culture where responsiveness to our residents is an expectation that has been embraced by all and the services that we provide are embodied in the motto of **Transparency, Integrity and Professionalism**. This budget represents a reinvestment in the Village of Biscayne Park as we celebrate our 80<sup>th</sup> anniversary of incorporation and look forward to planning for a better tomorrow.

In the past three years the Village’s property values plummeted resulting in a loss of half a million dollars in revenues. In spite of great financial challenges, the sacrifices, dedication and perseverance exhibited by this team has allowed us to weather the storm. We have maximized our efforts through clearly defined goals and objectives, innovative approach to resolving issues, seeking support, and finding solutions, all integrated with the positive leadership needed to direct these efforts. The Village was operating with a budget of \$2.7 million in 2007-2008, yet our existing budget for 2011-2012 is a budget of \$2.3 million. This administration will only look at our past from a celebratory perspective as we embrace eighty years of historical significance. Furthermore, our past will serve as lessons learned and wisdom gained to ensure the decisions of today will leave a legacy for a tomorrow full of endless benefits for all those who live, work and play in the Village of Biscayne Park.

This coming fiscal year of 2012-2013 reflects positively on our future as we begin to see our property values increase ever so slightly. A 1.4% increase is equivalent to approximately \$15,244 in tax revenues including discounts. Yet we have much to accomplish as we continue to focus on the renaissance of the Village of Biscayne Park and plan for our 80<sup>th</sup> anniversary of incorporation in 2013. Our historic Log Cabin that serves as Village Hall and Police Station was built in 1933, at the height of the great depression for a Village of 200 residents, led by our founder Arthur Mertlow Griffing. It is a symbol of a pioneering spirit that lives on in our Village by all those that serve the Village of Biscayne Park. This budget represents an overall assessment of operational and capital needs that reflect the thorough research, analysis and dialogue by senior Village administration. Furthermore, the details herein are derived from a multitude of administrative meetings and workshops providing a concise and clear direction for our Village as we responsively plan and take the necessary steps to ensure a secure and sustainable future for many generations to come.

The focus of this budget is a **“Reinvestment in the Village of Biscayne Park”**, and that is accomplished by ensuring we have the necessary personnel, equipment and resources needed to provide our residents with outstanding municipal services. As your Manager of three years I have been extremely involved working closely with our team of Village employees, Village residents and our Village Commission. This has resulted in a keen perspective of what is needed to not only meet but to exceed expectations. The guidance that is provided by our adopted Strategic Plan ensures the prioritization of programs, projects and services with our goal of an enhanced quality of life for all those who live, work and play in our beloved community. The Village of Biscayne Park is a beautiful, safe, and unique community with a responsive government committed to serving its residents. Our proposed budget for fiscal year 2012-2013 contains departmental highlights identifying areas that with the recommended funding will allow us to stay the course and turn the vision into a reality.



## Introduction

While we will discuss our operating budget at length and ensure the needed allocations are provided for, it is crucial that we also dedicate the necessary funding in contingency to address the unknowns such as the outcome of the pending litigation with the State and FRS (Florida Retirement System), and the needed but unbudgeted items such as the IT (computer network and hardware) upgrades and the Log Cabin restorations. We must make the cabin restoration a priority, not just for the historical significance, but because the cabin, our Village Hall, is the hub for the administration of our Village where many of our core services operate from, and where our residents and contractors come to do business with the Village. A complete and detailed analysis of the condition of the building, structural, plumbing, electrical, etc., is underway, and we are expecting a full report and cost estimate. It is important to note that when the log cabin was built in 1933 there were less than 200 residents living in Biscayne Park. Today we are operating a full service municipality for approximately 3,100 residents, and we have a staff of 9 administrative employees, 11 full time police officers, and 8



*Celebrating 80 Years (1933-2013)*

reserve police officers utilizing the log cabin. Therefore, we must also plan for a new Municipal Building / Police Station that can house our operations in a safe environment, where we can continue to strive to provide quality and efficiencies in all areas of municipal services. Our goal is to retain and continue to recruit public servants that embrace our Villager motto of ***“Transparency, Integrity and Professionalism”*** and an adequate and safe working environment is a must. We will explore all areas where we can seek funding for the above mentioned initiatives, yet we will also through the budget process have to make the necessary decisions to address some of the findings of the log cabin assessment, and prioritize expenditures. Lastly, building our reserves must also be addressed even if we take the approach of phasing in monies every year.

The challenges we face in the Village of Biscayne Park, in Miami and in many cities throughout the country concern us all, but there are opportunities and solutions if we come together and think creatively with an innovative approach to problem solving. Key in our 2012-2013 Budget is prioritizing. Going forward we must be open to changes and look at alternative revenue generating opportunities. We must continue to identify cost savings, and as a group, lobby for our Village needs from the halls of Miami Dade County to Tallahassee to Washington D.C. We must explore all grant opportunities as well as fundraising initiatives, and we welcome the ideas and suggestions that come from our upcoming budget hearings and continued interaction and dialogue with our stakeholders.

It is my honor to serve the Village of Biscayne Park,

Respectfully,  
Your Village Manager

Ana M. Garcia



## Executive Summary

### Revenue Summary Comparison

Object	Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%
						Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30			
Property Taxes		\$1,692,975	\$1,568,450	\$1,357,690	\$1,138,854	\$1,092,668	\$ 981,597	\$1,118,553	\$1,182,602	89,934	8.23%
Utility Taxes, Franchise Fees & Intergov.		389,552	359,530	394,439	412,886	411,457	158,835	408,827	403,588	(7,869)	-1.91%
State County Revenue Sharing		290,085	242,966	196,010	263,251	276,485	112,786	273,621	283,127	6,642	2.40%
Building Department		148,385	115,999	178,447	111,638	121,250	64,814	139,105	149,923	28,673	23.65%
Parks and Recreation Department		99,632	43,284	22,858	27,213	38,444	15,495	40,988	44,994	6,550	17.04%
Police and Code Enforcement		101,698	37,825	101,178	25,461	40,000	10,482	27,100	29,500	(10,500)	-26.25%
Miscellaneous		77,486	211,480	118,445	213,152	228,675	134,347	245,288	243,398	14,723	6.44%
<b>TOTAL GENERAL FUND REVENUES:</b>		<b>\$2,799,813</b>	<b>\$2,579,534</b>	<b>\$2,369,067</b>	<b>\$2,192,455</b>	<b>\$2,208,979</b>	<b>\$1,478,356</b>	<b>\$2,253,482</b>	<b>\$2,337,132</b>	<b>\$ 128,153</b>	5.80%
Police Forfeitures		2,915	34,951	10,000	10,897	12,050	1,787	7,055	2,055	(9,995)	-82.95%
Public Works Sanitation		709,415	705,889	710,783	694,499	712,079	577,250	712,079	708,234	(3,845)	-0.54%
Public Works Road Fund		196,892	144,335	114,354	158,591	117,060	42,195	113,553	108,781	(8,279)	-7.07%
Public Works CITT		169,951	147,970	158,788	101,249	209,064	50,014	106,398	104,644	(104,420)	-49.95%
<b>TOTAL ALL FUND REVENUES:</b>		<b>\$3,878,986</b>	<b>\$3,612,679</b>	<b>\$3,362,992</b>	<b>\$3,157,691</b>	<b>\$3,259,232</b>	<b>\$2,149,602</b>	<b>\$3,192,567</b>	<b>\$3,260,846</b>	<b>\$ 1,614</b>	0.05%



## Executive Summary

Object	Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%
						Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30			
<b>PROPERTY TAXES</b>											
311.10.00	Ad Valorem/Pers Property Tax	\$ 1,692,975	\$ 1,568,450	\$ 1,357,690	\$ 1,138,854	\$ 1,092,668	\$ 981,597	\$ 1,118,553	\$ 1,182,602	\$ 89,934	8.23%
<b>UTILITY TAXES AND FRANCHISE FEES</b>											
313.10.00	Electric Franchise Fee	115,686	112,916	120,595	120,757	122,000	33,101	116,140	118,463	(3,537)	-2.90%
313.40.00	Gas/Propane Franchise Fee	-	2,356	-	1,406	4,800	-	4,800	4,896	96	2.00%
314.10.00	Electric Utility Tax	102,427	98,841	114,338	119,674	116,000	45,975	110,340	112,547	(3,453)	-2.98%
314.40.00	Gas/Propane Utility Tax	5,523	5,239	10,699	8,946	10,000	6,280	12,500	12,750	2,750	27.50%
314.xx.xx	Water Utility Tax	-	-	-	9,007	10,000	9,187	18,500	18,870	8,870	88.70%
315.10.01	Communications Service Tax	165,916	140,178	148,807	153,096	148,657	64,292	146,547	136,062	(12,595)	-8.47%
	<b>Utility Taxes &amp; Franchise Fees</b>	<b>389,552</b>	<b>359,530</b>	<b>394,439</b>	<b>412,886</b>	<b>411,457</b>	<b>158,835</b>	<b>408,827</b>	<b>403,588</b>	<b>(7,869)</b>	<b>-1.91%</b>
<b>STATE &amp; COUNTY SHARED REVENUES</b>											
335.12.00	State Revenue Sharing	75,051	56,501	60,793	62,783	81,206	29,411	69,521	71,062	(10,144)	-12.49%
335.18.00	Local Govt 1/2 Cent Sales Tax	210,944	186,465	133,749	195,951	192,279	83,375	201,100	209,005	16,726	8.70%
338.30.00	Occup Licenses - County	4,090	-	1,468	4,517	3,000	-	3,000	3,060	60	2.00%
	<b>State &amp; County Shared Rev</b>	<b>290,085</b>	<b>242,966</b>	<b>196,010</b>	<b>263,251</b>	<b>276,485</b>	<b>112,786</b>	<b>273,621</b>	<b>283,127</b>	<b>6,642</b>	
<b>BUILDING DEPARTMENT</b>											
321.10.00	Occupational License - Home	-	1,050	-	50	-	-	-	-	-	0.00%
322.10.00	Building Permits	74,653	57,547	125,191	62,887	62,000	37,851	75,000	81,000	19,000	30.65%
322.20.00	Electrical Permits	9,689	7,297	10,439	8,575	8,000	5,220	10,500	11,340	3,340	41.75%
322.30.00	Plumbing Permits	14,377	12,311	14,706	9,483	10,000	6,610	13,200	14,256	4,256	42.56%
322.40.00	Air Conditioning Permits	8,425	7,040	8,402	7,039	7,000	3,635	7,500	8,100	1,100	15.71%
322.60.00	Paint Permits	2,642	1,837	1,344	1,527	1,500	628	1,200	1,296	(204)	-13.60%
322.70.00	Garage Sale Permit	1,120	735	760	642	1,000	434	750	810	(190)	-19.00%
322.80.00	Plan Review	1,660	600	-	100	1,000	-	375	375	(625)	-62.50%
322.90.01	Variance Application Fees	1,130	1,344	926	324	1,000	-	-	300	(700)	-70.00%
322.99.00	Permit Administrative Fee	24,899	13,468	3,373	7,652	11,250	3,700	7,400	7,992	(3,258)	-28.96%
323.11.00	Contractor Registration	2,735	-	3,327	3,385	3,000	1,715	3,430	3,704	704	23.48%
323.10.00	Occupancy/Re-occupancy Fee	-	3,250	3,629	3,000	3,000	1,350	2,500	2,500	(500)	-16.67%
323.12.00	Landlord Permit Fees	1,900	4,600	500	300	5,000	190	10,500	11,000	6,000	120.00%
323.13.00	Home Occupational Fee	850	1,155	350	1,100	1,500	504	750	750	(750)	-50.00%
341.20.00	Cert, Copies & Lien Search	4,305	3,765	5,500	5,574	6,000	2,977	6,000	6,500	500	8.33%
	<b>Building Department</b>	<b>148,385</b>	<b>115,999</b>	<b>178,447</b>	<b>111,638</b>	<b>121,250</b>	<b>64,814</b>	<b>139,105</b>	<b>149,923</b>	<b>28,673</b>	



## Executive Summary

Object	Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%
						Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30			
<b>PARKS &amp; RECREATION FEES</b>											
347.20.01	Recreation Program Fees	84,951	21,983	4,115	12,896	20,844	7,232	19,500	22,000	1,156	5.55%
347.20.02	Recreation Concession Sales	8,321	8,536	7,103	6,008	7,600	3,170	10,188	11,494	3,894	51.24%
347.20.03	Facility Rental	6,360	12,765	11,640	8,309	7,000	4,013	10,000	10,000	3,000	42.86%
347.20.23	Other Fees - Donations	-	-	-	-	3,000	1,080	1,300	1,500	(1,500)	-50.00%
<b>Parks &amp; Recreation Department</b>		<b>99,632</b>	<b>43,284</b>	<b>22,858</b>	<b>27,213</b>	<b>38,444</b>	<b>15,495</b>	<b>40,988</b>	<b>44,994</b>	<b>6,550</b>	
<b>POLICE &amp; CODE DEPARTMENTS</b>											
351.01.00	Fines & Forfeitures	52,098	31,275	23,770	18,061	20,000	9,144	19,000	20,000	-	0.00%
351.60.00	Law Enforcement Training	-	-	-	-	-	753	1,600	1,500	1,500	0.00%
354.00.01	Code Violations	49,600	6,550	77,408	7,400	20,000	585	6,500	8,000	(12,000)	-60.00%
<b>Police &amp; Code Departments</b>		<b>101,698</b>	<b>37,825</b>	<b>101,178</b>	<b>25,461</b>	<b>40,000</b>	<b>10,482</b>	<b>27,100</b>	<b>29,500</b>	<b>(10,500)</b>	
<b>POLICE FORFEITURES</b>											
State Forfeitures		-	-	-	830	2,000	1,750	7,000	2,000	-	0.00%
Federal Forfeitures		2,277	34,301	10,000	9,995	10,000	-	-	-	(10,000)	-100.00%
Interest		638	650	-	72	50	37	55	55	5	10.00%
<b>Police Forfeitures</b>		<b>2,915</b>	<b>34,951</b>	<b>10,000</b>	<b>10,897</b>	<b>12,050</b>	<b>1,787</b>	<b>7,055</b>	<b>2,055</b>	<b>(9,995)</b>	
<b>PUBLIC WORKS - SANITATION</b>											
Sanitation Assessment		702,519	683,259	728,190	712,385	727,074	575,072	727,074	725,400	(1,674)	-0.23%
Discount on Early Payment		0	0	-20,025	-24,613	-19,995	0	-19,995	-21,762	(1,767)	8.84%
Domestic		6,896	22,630	2,618	6,727	5,000	2,178	5,000	4,596	(404)	-8.08%
<b>Public Works Sanitation</b>		<b>709,415</b>	<b>705,889</b>	<b>710,783</b>	<b>694,499</b>	<b>712,079</b>	<b>577,250</b>	<b>712,079</b>	<b>708,234</b>	<b>(3,845)</b>	<b>-0.54%</b>
<b>PUBLIC WORKS - ROAD</b>											
Local Option Fuel Tax		23,251	21,827	21,494	22,060	21,323	8,582	20,597	21,413	90	0.42%
Local Option Fuel Tax (6 Cent)		59,648	55,918	55,547	56,591	55,704	22,096	53,030	55,155	(549)	-0.99%
Forestry Grant		35,058	11,100	9,785	0	0	0	0	0	-	0.00%
FDOT 6th Avenue Median Maintenance		4,975	3,980	3,980	43,540	3,980	0	3,980	3,980	-	0.00%
State Revenue Sharing		28,119	22,649	23,446	27,613	27,748	11,517	27,641	26,713	(1,035)	-3.73%
CITT Road		20,000	28,750	0	0	0	0	0	0	-	0.00%
Interest		341	111	102	25	100	0	100	100	-	0.00%
Fund Balance		25,500	0	0	8,762	8,205	0	8,205	1,420	(6,785)	-82.69%
<b>Public Works Road</b>		<b>196,892</b>	<b>144,335</b>	<b>114,354</b>	<b>158,591</b>	<b>117,060</b>	<b>42,195</b>	<b>113,553</b>	<b>108,781</b>	<b>(8,279)</b>	<b>-7.07%</b>



## Executive Summary

Object	Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%
						Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30			
<b>PUBLIC WORKS - CITT</b>											
Transit Surtax		104,862	99,410	99,950	100,460	95,233	49,905	106,178	104,424	9,191	9.65%
Interest		1,216	322	150	345	300	109	220	220	(80)	-26.67%
Fund Balance/Carryover		63,873	48,238	58,688	444	113,531	0	0	0	(113,531)	-100.00%
	<b>Public Works CITT</b>	<b>169,951</b>	<b>147,970</b>	<b>158,788</b>	<b>101,249</b>	<b>209,064</b>	<b>50,014</b>	<b>106,398</b>	<b>104,644</b>	<b>(104,420)</b>	<b>-49.95%</b>
<b>MISCELLANEOUS REVENUES</b>											
331.30.00	Federal Grant - FEMA Reimb.	26,896	-	-	-	-	-	-	-	-	0.00%
334.20.00	Grant - Forestry	-	-	-	-	-	-	-	4,500	4,500	100.00%
334.21.00	Federal Grant - Byrne	3,760	-	2,463	2,252	3,212	-	2,535	2,532	(680)	100.00%
361.00.00	Miscellaneous	21,637	7,504	3,864	-	-	-	-	-	-	0.00%
361.10.00	Interest Earnings	-	-	5,125	3,012	3,000	516	1,032	1,500	(1,500)	-50.00%
369.02.00	Dividends	-	-	-	602	1,500	4,868	5,000	5,000	3,500	233.33%
369.01.00	Miscellaneous Other	9,133	13,943	29,658	24,167	20,000	19,319	26,000	21,000	1,000	5.00%
	Prior Year Expenditure Reim.	-	-	-	-	-	8,004	-	-	-	0.00%
369.01.02	Insurance Proceeds	5,099	1,885	14,285	8,004	-	9,373	9,373	10,000	10,000	0.00%
369.02.00	Misc Newsletter Ads	1,750	875	3,235	500	3,000	785	1,385	1,800	(1,200)	100.00%
369.03.00	Misc. Donations	500	313	9,815	-	-	-	-	-	-	0.00%
369.05.00	Sale of Surplus Property	8,711	3,740	-	4,335	15,000	-	17,000	10,000	(5,000)	-33.33%
380.00.00	Fund Balance Carryover	-	-	-	-	-	-	-	-	-	0.00%
380.01.00	Loan Proceeds	-	128,810	-	-	-	-	-	-	-	0.00%
380.02.01	Investments - Unrealized gain	-	4,410	-	-	-	-	-	-	-	0.00%
381.00.00	Admin Fee - Sanitation Fund	-	50,000	50,000	57,794	59,610	29,805	59,610	74,569	14,959	25.09%
381.00.00	Sanitation Fund	-	-	-	98,340	103,982	51,991	103,982	97,837	(6,145)	-5.91%
381.00.00	Admin Fee - Road Fund	-	-	-	14,146	14,271	7,136	14,271	9,560	(4,711)	-33.01%
381.00.00	Admin Fee - CITT Fund	-	-	-	-	5,100	2,550	5,100	5,100	-	100.00%
	<b>Miscellaneous</b>	<b>77,486</b>	<b>211,480</b>	<b>118,445</b>	<b>213,152</b>	<b>228,675</b>	<b>134,347</b>	<b>245,288</b>	<b>243,398</b>	<b>14,723</b>	
<b>TOTAL GENERAL FUND REVENUES:</b>		<b>\$ 2,799,813</b>	<b>\$ 2,579,534</b>	<b>\$ 2,369,067</b>	<b>\$ 2,192,455</b>	<b>\$ 2,208,979</b>	<b>\$ 1,478,356</b>	<b>\$ 2,253,482</b>	<b>\$ 2,337,132</b>	<b>\$ 128,153</b>	<b>5.80%</b>
<b>TOTAL ALL REVENUES:</b>		<b>\$ 3,878,986</b>	<b>\$ 3,612,679</b>	<b>\$ 3,362,992</b>	<b>\$ 3,157,691</b>	<b>\$ 3,259,232</b>	<b>\$ 2,149,602</b>	<b>\$ 3,192,567</b>	<b>\$ 3,260,846</b>	<b>\$ 1,614</b>	<b>0.05%</b>



# GENERAL FUND DEPARTMENTS Commission

## Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries - Mayor @ \$4,000, 4 Commissioners @ \$2,000 each.</i>	12,000	12,000	11,500	12,390	12,000	4,796	12,000	12,000	0	0.0%	
<i>Fica Taxes &amp; Medicare - Calculated at .0765%</i>	689	1,148	880	1,672	918	363	918	918	0	0.0%	
<i>Workers Compensation - Calculated at .25%</i>	0	0	0	30	30	15	30	30	0	0.0%	
<i>Unemployment Compensation</i>	0	921	241	1,334	0	298	596	0	0	0.0%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 12,689</b>	<b>\$ 14,069</b>	<b>\$ 12,621</b>	<b>\$ 15,426</b>	<b>\$ 12,948</b>	<b>\$ 5,472</b>	<b>\$ 13,544</b>	<b>\$ 12,948</b>	<b>\$ -</b>	<b>0.0%</b>	

## Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Travel &amp; Per Diem - Six (6) MDCLC monthly meetings for Mayor and Commission, Mayor and Commission towards, FLOC conference, Round trip airfare, hotel and expenses for one (1) trip to Tallahassee</i>	2,561	2,615	2,497	1,159	2,825	1,484	2,000	3,475	650	23.0%	Increase for one night trip to Tallahassee including hotel and meals.
<i>Special Events - Village planning/development &amp; orientation for new commissioners and the 80th Anniversary Celebration. Remainder is for employee appreciation (Thanksgiving, recognition, bereavement, etc.)</i>	9,403	7,080	3,367	2,900	3,000	1,759	2,000	4,297	1,297	43.2%	Increase for additional events and purchases related to the Village's 80th Anniversary celebration. Matching cultural grant program included.
<i>Memberships, Dues &amp; Subscriptions - FLOC, MDCLC, Florida League of Mayors</i>	1,906	460	1,605	1,835	1,670	650	2,300	1,650	-20	-1.2%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 13,870</b>	<b>\$ 10,155</b>	<b>\$ 7,469</b>	<b>\$ 5,894</b>	<b>\$ 7,495</b>	<b>\$ 3,893</b>	<b>\$ 6,300</b>	<b>\$ 9,422</b>	<b>\$ 1,927</b>	<b>25.7%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 26,559</b>	<b>\$ 24,224</b>	<b>\$ 20,090</b>	<b>\$ 21,320</b>	<b>\$ 20,443</b>	<b>\$ 9,365</b>	<b>\$ 19,844</b>	<b>\$ 22,370</b>	<b>\$ 1,927</b>	<b>9.4%</b>	



# GENERAL FUND DEPARTMENTS

## Executive Administration

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Executive Salaries - Village Manager</i>	0	0	0	84,947	83,000	42,655	83,000	83,000	0	0.0%	To be determined per contract review in October 2012.
<i>Regular Salaries - Village Clerk and Assistant to the Manager</i>	136,393	165,111	114,543	38,693	44,000	21,592	44,313	71,305	27,305	62.1%	Salary increase for Village Clerk based on CMC certification - \$46,305; 50% of the Assistant to the Manager - \$25,000.
<i>Fica Taxes &amp; Medicare - Calculated at .0765%</i>	10,557	12,631	9,069	9,231	9,716	4,938	9,876	11,805	2,089	21.5%	Increase for 50% of additional position, Assistant to the Manager.
<i>FRS Retirement - Manager calculated at 6.3%, Village Clerk and Assistant to the Manager calculated at 5.18%.</i>	24,685	18,807	10,331	14,908	8,041	3,586	7,172	8,923	882	11.0%	Increase for 50% of additional position, Assistant to the Manager.
<i>Workers Compensation - Calculated at .25%</i>	1,116	782	408	284	318	140	280	387	69	21.7%	
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	6,068	6,173	929	5,874	5,456	2,387	5,456	13,464	8,008	146.8%	Increase for 50% additional position, Assistant to the Manager and Village Clerk now receiving health benefits. Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increase of 10% for the renewal in July 2013.

**TOTAL SALARIES & BENEFITS**    \$ 178,819    \$ 203,504    \$ 135,280    \$ 153,937    \$ 150,531    \$ 75,298    \$ 150,097    \$ 188,884    \$ 38,353    25.5%

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Professional Services Code - Municode (codification of ordinances)</i>	0	0	14,828	550	3,200	0	3,900	1,200	-2,000	-62.5%	Codification completed through December 2011. Annual codification will be done every January for prior year.
<i>Travel &amp; Per Diem - Conferences - ICMA, FCCMA, FRPA, or NRPA, FACC</i>	2,957	1,898	1,207	1,937	3,000	1,470	1,600	2,000	-1,000	-33.3%	Additional \$250 for Assistant to the Manager
<i>Travel Allowance - Village Manager</i>	4,800	4,800	5,200	4,080	4,800	2,400	4,800	4,800	0	0.0%	
<i>Communications Telephone - Village Manager cell phone (\$1,680), Assistant to the Manager (\$480) and monthly stipend of \$40 for Village Clerk (\$480)</i>	0	0	1,685	1,660	2,160	1,080	2,160	2,640	480	22.2%	Additional \$480 for Assistant to the Manager



# GENERAL FUND DEPARTMENTS

## Executive Administration

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>R &amp; M Equipment</i>	629	876	60	39	0	0	0	0	0	0.0%	
<i>Printing and Binding - All Printing and Binding moved to General Government</i>	0	0	240	39	0	0	0	0	0	0.0%	
<i>Advertising Legal - Required advertising for ordinances, election and budget hearings</i>	10,456	6,391	7,981	6,383	8,500	5,649	11,041	2,500	-6,000	-70.6%	Will utilize Daily Business Review for general ordinances and Miami Herald for budget related ordinances.
<i>Office Supplies - General Office Supplies</i>	1,200	591	0	539	500	16	16	0	-500	-100.0%	All office supplies moved to General Government.
<i>Election</i>	15,093	218	14,811	0	13,500	100	7,951	4,000	-9,500	-70.4%	November 2012 ballot question.
<i>Operating Supplies - General operating supplies</i>	537	0	2,339	758	500	141	500	500	0	0.0%	
<i>Memberships, Dues &amp; Subscriptions - Membership to professional organizations - ICMA, FCCMA, FRPA, NRPA, FACC, IIMC, MDCMCA</i>	1,487	1,932	2,195	1,029	1,250	1,508	1,508	1,500	250	20.0%	Additional \$250 for Assistant to the Manager
<i>Education and Training</i>	241	0	101	1,134	1,500	449	1,000	1,250	-250	-16.7%	Additional \$250 for Assistant to the Manager
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 37,400</b>	<b>\$ 16,706</b>	<b>\$ 50,647</b>	<b>\$ 18,148</b>	<b>\$ 38,910</b>	<b>\$ 12,813</b>	<b>\$ 34,476</b>	<b>\$ 20,390</b>	<b>\$ (18,520)</b>	<b>-47.6%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 216,219</b>	<b>\$ 220,210</b>	<b>\$ 185,927</b>	<b>\$ 172,085</b>	<b>\$ 189,441</b>	<b>\$ 88,111</b>	<b>\$ 184,573</b>	<b>\$ 209,274</b>	<b>\$ 19,833</b>	<b>10.5%</b>	



# GENERAL FUND DEPARTMENTS

## General Government

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries - Administrative Clerk</i>	25,551	16,803	11,888	16,428	20,800	10,147	20,800	20,800	0	0.0%	
<i>Overtime</i>	217	127	134	0	0	0	0	0	0	0.0%	
<i>Fica Taxes &amp; Medicare - Calculated at 7.65%</i>	1,956	1,310	920	4,530	1,591	774	1,591	1,591	0	0.0%	
<i>FRS Retirement - Calculated at 5.18%</i>	3,611	1,656	80	858	1,122	508	1,016	1,077	-45	-4.0%	
<i>Workers Compensation - Calculated at .25%</i>	224	82	62	41	52	20	40	52	0	0.0%	
<i>Unemployment Benefits</i>	62	6,865	276	0	0	0	0	0	0	0.0%	
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	6,679	5,669	3,117	0	5,200	2,476	4,952	5,561	361	6.9%	Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increased of 10% for the renewal in July 2013.
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 38,300</b>	<b>\$ 32,512</b>	<b>\$ 16,477</b>	<b>\$ 21,857</b>	<b>\$ 28,765</b>	<b>\$ 13,925</b>	<b>\$ 28,399</b>	<b>\$ 29,081</b>	<b>\$ 316</b>	<b>1.1%</b>	

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Professional Services - Medical - Pre-employment drug testing, first aid supplies and Employee Assistance Program (EAP)</i>	436	0	14,025	1,492	1,000	761	1,000	1,000	0	0.0%	
<i>Professional Services - IT - IT maintenance services needed beyond scope of in-house ability.</i>	0	0	0	2,964	2,000	300	500	1,000	-1,000	-50.0%	Reduced based on utilization of current fiscal year.
<i>Professional Services - Lobbyists - David Caserta to continue efforts to investigate additional funding sources with the state legislature for construction of Village Hall.</i>	23,097	12,357	13,401	5,450	5,000	6,000	10,000	1,000	-4,000	-80.0%	Projected decrease in necessary contact with the Tallahassee state officials based on need.



# GENERAL FUND DEPARTMENTS

## General Government

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Postage and Shipping</i> - Outgoing mail and packages.	2,998	3,165	2,230	1,640	750	904	2,250	2,500	1,750	233.3%	Increased utilization from Code Compliance and for follow up on Landlord Permit applications.
<i>Rent or Leased Equipment</i> - Outside document storage and lease agreement for copier.	15,763	16,486	10,418	7,631	4,200	4,583	7,000	5,000	800	19.0%	
<i>Communications Telephone</i> - Telephone lines for Village Hall through Windstream and AT&T.	14,926	14,849	16,445	18,808	12,500	6,423	12,500	12,500	0	0.0%	
<i>R&amp;M Equipment</i> - Maintenance for telephone system and fire alarm systems.	6,382	8,737	4,877	3,299	3,000	2,653	3,500	3,000	0	0.0%	
<i>Filing Fees</i> - Lien processing fees	0	0	0	0	0	0	0	1,000	1,000	100.0%	Moved from Code Enforcement to General Government.
<i>Printing and Binding</i> - Printing and binding for all Village departments.	277	1,673	957	102	1,000	1,863	3,000	2,000	1,000	100.0%	Includes all departments.
<i>Promotional Activities</i> - Newsletter 3 times per year. (Revenues from advertising offset the cost.)	5,063	2,456	3,906	1,645	3,500	1,495	3,500	3,500	0	0.0%	
<i>Janitorial Services</i> - Village Hall	0	0	0	0	0	0	0	0	0	100.0%	
<i>Bank Charges</i>	6,735	3,347	0	3,081	0	0	0	0	0	0.0%	
<i>Office Supplies</i> - General Office Supplies	3,291	5,059	2,530	2,129	500	570	650	4,900	4,400	880.0%	Office supplies for ALL departments transferred to General Government for improved inventory and ordering controls.
<i>Operating Supplies</i> - General Operating Supplies	2,990	2,799	863	1,880	500	1,119	2,000	2,000	1,500	300.0%	Additional Village inventory requirements.
<i>Memberships, Dues &amp; Subscriptions</i> - Web domain and web hosting.	0	835	740	2,107	1,000	771	1,000	1,200	200	20.0%	Addition of Daily Business Review annual subscription
<i>Education and Training</i> - Professional Development through conferences, academies and webinars.	0	0	580	0	150	0	150	150	0	0.0%	



# GENERAL FUND DEPARTMENTS

## General Government

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Emergency Management Reimbursement</i>	0	0	0	0	0	0	31,317	31,317	31,317	100.0%	Repayment plan through the Public Assistance Program for the Division of Emergency Management and FEMA for expenses related to Hurricane Wilma.
<i>Contingency - For unforeseen expenses not budgeted. Prior expenditures have included payback of 2005 FEMA reimbursements, Workers Comp claims because of self insurance from the 1970's, and tree removal due to emergencies.</i>	0	0	0	0	71,845	0	0	103,792	31,947	44.5%	Possible expenditures include FRS retirement settlement cash back on 2011-12 and 2012-13, continued research of IT needs including RFP for comprehensive evaluation, Log Cabin (Village Hall) renovations, and other unbudgeted expenditure with additional monies dedicated to increase our reserve account.*
<i>Aid to private organizations - North Miami Foundation for Senior Citizen's Services</i>	2,500	2,500	2,500	2,500	2,500	0	2,500	0	-2,500	-100.0%	
<i>IT Capital Project - Necessary IT infrastructure enhancements for all departments, both hardware and software using a lease purchase agreement.</i>	23,757	40,000	4,000	0	29,805	4,474	4,474	0	-29,805	-100.0%	Replacement computers and monitors were purchased for Code Compliance, Village Clerk and Finance.
<b>TOTAL OPERATING EXPENSES</b>	\$ 108,215	\$ 114,263	\$ 77,472	\$ 54,728	\$ 139,250	\$ 31,916	\$ 85,341	\$ 175,859	\$ 36,609	26.3%	
<b>DEPARTMENT TOTAL</b>	\$ 146,515	\$ 146,775	\$ 93,949	\$ 76,585	\$ 168,015	\$ 45,841	\$ 113,740	\$ 204,940	\$ 36,925	22.0%	

\* Contingency monies must have commission approval prior to expenditure.



# GENERAL FUND DEPARTMENTS

## Comprehensive Planning

**Message from Comprehensive Planning:**

The function of Comprehensive Planning is to plan for current and future development of the Village. The department’s responsibility is to ensure that there is safe and quality development, while integrating our lush tree canopy within the Village’s unique living environment, and striving to incorporate key elements of our Strategic Plan relating to Planning.

Comprehensive Planning reinvests in the Village of Biscayne Park by designing community plans that provide for safe pedestrian pathways, protection of our historic log cabin and community infrastructure, and write grants that will ensure the sustainability of our limited resources. The 2012-13 budget provides for the items below:

- **Current Planning** - Oversees all new development and growth such as a potential educational providers.
- **Long Range Planning** - Formulates strategic plans to guide development and long-term outlook. These plans address such questions as: Where will the Village be 5 years from now? What kind of changes should be made to ensure that the Village’s existing quality of life is maintained?
- **Annexation** – Continued exploration and research on the viability of possible annexation opportunities, providing key information to the Manager and Commission, allowing for sound decision making.

- **Zoning** - Provides general zoning and/or land use information, such as zoning designation, setback, landscape requirements, signs and property information.
- **Planning Studies and Master Plans** - Directed by the Village Commission and the Comprehensive Development Master Plan, the department provides input with the preparation of various planning studies. These studies may generate new regulations and policies with focus on design, transportation, annexation, and environmental which will shape the Village for years to come. These studies focus on a range of topics such as urban design, historic resources, Village History, transportation, annexation, and environmental issues.
- **Village Infrastructure** - The scope of the needs assessment includes analysis of existing facilities, data and collection, conceptual plans, financial analysis, green design and space allocation.
- **Grants Writing** - Investigates opportunities to obtain funding for a variety of projects including assessment and renovations to the historic log cabin and for future facilities.

**Operating Expenses**

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Professional Services - Eng / Planning - Planning Studies, Master Plans, Village Infrastructure Needs assessments, Grants Writing, Zoning and Current Planning.	0	0	10,000	8,112	20,000	8,053	15,000	20,000	0	0.0%	
<b>TOTAL OPERATING EXPENSES</b>	\$ -	\$ -	\$ 10,000	\$ 8,112	\$ 20,000	\$ 8,053	\$ 15,000	\$ 20,000	\$ -	0.0%	
<b>DEPARTMENT TOTAL</b>	\$ -	\$ -	\$ 10,000	\$ 8,112	\$ 20,000	\$ 8,053	\$ 15,000	\$ 20,000	\$ -	0.0%	



# GENERAL FUND DEPARTMENTS

## Risk Management

### Message from Risk Management:

Risk Management provides Village management and department directors with guidance on how to better protect employees, residents and Biscayne Park assets.

Our department reinvests in the Village of Biscayne Park by providing professional services including claims administration, risk assessment and mitigation to minimize risk exposure and protect the Village from future legal issues.

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Liability Insurance	42,541	29,531	11,276	35,572	49,000	23,575	47,050	49,000	0	0.0%	
Insurance Property	24,089	16,113	21,555	13,713	18,500	7,710	17,000	18,000	-500	-2.7%	Budget based on 10% increase of actual FMIT from 2011-12.
Insurance - Old Worker's Comp Claims	0	0	0	105,225	10,000	3,480	69,854	10,000	0	0.0%	2004 Workers Compensation Claim
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 66,630</b>	<b>\$ 45,644</b>	<b>\$ 32,831</b>	<b>\$ 154,510</b>	<b>\$ 77,500</b>	<b>\$ 34,765</b>	<b>\$ 133,904</b>	<b>\$ 77,000</b>	<b>\$ (500)</b>	<b>-0.6%</b>	





# GENERAL FUND DEPARTMENTS

## Utilities

### Message from Utilities:

The function of the Utilities division of the General Government department is to monitor all Electric and Water expenditures relating to Village operations. By providing a tracking component, Utilities reinvests in the Village of Biscayne Park by managing electricity and water usage in order to save energy and public funds.

Utilities reinvests in the Village of Biscayne Park by managing electricity and water usage in order to save energy and public funds. During the 2012-13 fiscal year conservation plans include the purchase of new fuel efficient vehicles, the implementation of bike patrols and the usage of the Segway while patrolling the Recreation Center all assist in the conservation of our valuable energy resources. Reductions will also take place with the elimination of the Police modular unit. For the future continued procurement of energy efficient vehicles and the completion of a new Village Hall will further reduce the Village's carbon blueprint.



### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Electric - Village Hall	28,140	32,341	28,334	5,845	5,000	2,018	4,036	4,319	-681	-13.6%	Actual plus 7% for fuel increases
Electric - Public Works	2,577	1,821	3,693	2,687	2,000	1,856	3,500	3,745	1,745	87.3%	Actual plus 7% for fuel increases
Electric - Recreation Center	8,751	8,453	5,834	4,884	5,000	2,421	5,000	5,350	350	7.0%	Actual plus 7% for fuel increases
Electric - Entrance Sign	0	0	0	0	250	93	250	268	18	7.2%	Actual plus 7% for fuel increases
Electric - Police Modular Unit	0	0	0	0	850	372	744	0	-850	-100.0%	Elimination of the Police Modular Unit
Water - All Facilities	3,218	1,933	7,776	3,662	6,300	3,104	6,208	6,643	343	5.4%	Based on prior usage
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 42,686</b>	<b>\$ 44,548</b>	<b>\$ 45,637</b>	<b>\$ 17,078</b>	<b>\$ 19,400</b>	<b>\$ 9,864</b>	<b>\$ 19,738</b>	<b>\$ 20,325</b>	<b>\$ 925</b>	<b>4.8%</b>	



# GENERAL FUND DEPARTMENTS

## Legal

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Professional Services - Legal - Village Attorney</i>	59,930	110,831	168,008	70,847	65,000	36,895	75,414	73,020	8,020	12.3%	Based on prior year actual and reduced hours Commission related hours due to time change of meetings.
<i>Professional Services - Legal Other - Outside legal including attorney, court reporting, and legal transcriptions, Miami Dade County State Attorney Office charges.</i>	18,906	17,509	13,627	47,059	35,000	533	5,000	10,000	-25,000	-71.4%	Based on the resolution of past pending cases.
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 78,836</b>	<b>\$ 128,340</b>	<b>\$ 181,635</b>	<b>\$ 117,906</b>	<b>\$ 100,000</b>	<b>\$ 37,428</b>	<b>\$ 80,414</b>	<b>\$ 83,020</b>	<b>\$ (16,980)</b>	<b>-17.0%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 78,836</b>	<b>\$ 128,340</b>	<b>\$ 181,635</b>	<b>\$ 117,906</b>	<b>\$ 100,000</b>	<b>\$ 37,428</b>	<b>\$ 80,414</b>	<b>\$ 83,020</b>	<b>\$ (16,980)</b>	<b>-17.0%</b>	



# GENERAL FUND DEPARTMENTS

## Police

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries - Police Chief, Captain, Sergeant and 8 Patrol Officers</i>	532,448	565,507	591,073	525,957	541,438	287,550	546,923	527,423	-14,015	-2.6%	Changes include reduction in Chief salary due to retirement, reduction of full-time Police Clerk to part-time and addition of one Patrol Officer, and 10% of Assistant to the Manager salary - \$5,000. Transferred Bonus Pay to new account line for FRS accountability.
<i>Parttime Salaries</i>	0	0	0	0	0	0	0	13,390	13,390	0.0%	Addition of 20 hour per week Police Communications Clerk
<i>Other Salaries</i>	11,210	59,073	1,259	12,262	28,629	505	1,000	6,625	-22,004	-76.9%	Addition of 11th Patrol Officer will decrease the payment of paid shifts to reserve officers.
<i>Other Salaries - Anticipated PBA Contract</i>	0	0	0	0	0	0	0	7,688	7,688	0.0%	Pending PBA negotiations regarding starting Patrol Officer salaries
<i>Overtime</i>	142,072	56,584	59,071	77,011	20,000	14,194	32,523	30,000	10,000	50.0%	To reflect actual overtime expenditure based on last three year average - \$64,222. Additional monitoring will reduce this amount.
<i>Officer Merit Bonus Pay</i>	0	0	0	0	0	0	0	9,000	9,000	100.0%	New account line created to more accurately document information and calculate FRS.
<i>Salary Incentive Pay for Training and Education</i>	8,185	7,425	9,465	7,868	8,000	2,837	7,000	5,700	-2,300	-28.8%	Reflects current reported education and salary eligible courses per FDLE state statute 943.22.
<i>Subpoenaed Court Overtime/ Mandatory</i>	6,385	6,000	14,524	19,621	12,000	16,253	36,079	39,000	27,000	225.0%	Increase due to more parking citations, traffic citations and arrests due to higher apprehension and enforcement rate.
<i>Fica Taxes &amp; Medicare - Calculated at 7.65%</i>	57,554	53,651	51,178	46,316	46,669	24,449	47,940	48,873	2,204	4.7%	Calculated at 7.65% of salary.
<i>FRS Retirement - Calculated at 14.9%</i>	137,594	131,477	107,212	120,557	87,859	34,660	69,320	86,050	-1,809	-2.1%	Calculated at 14.9% of salary.
<i>Workers Compensation - Calculated at 3.75%</i>	182,418	144,441	100,186	20,670	17,977	10,189	20,378	20,200	2,223	12.4%	Calculated at 3.75% of salary.
<i>Unemployment Benefits</i>	0	5,017	3,384	8,250	4,000	5,304	5,304	0	-4,000	-100.0%	There are no current unemployment claims pending or anticipated. Based on eligibility and guidelines.
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	57,416	75,717	58,104	37,514	50,470	26,089	52,178	59,001	8,531	16.9%	Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increased of 10% for the renewal in July 2013.
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 1,135,282</b>	<b>\$ 1,104,892</b>	<b>\$ 995,456</b>	<b>\$ 876,026</b>	<b>\$ 817,042</b>	<b>\$ 422,030</b>	<b>\$ 818,645</b>	<b>\$ 852,949</b>	<b>\$ 35,907</b>	<b>4.4%</b>	



# GENERAL FUND DEPARTMENTS

## Police

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Professional Services - Legal Other</i>	0	0	0	9,301	0	0	0	0	0	0.0%	No longer included in Police budget.
<i>Professional Services - Medical - Pre-employment , psychological, polygraph , drug and physical testing for applicants.</i>	0	1,420	3,825	2,345	1,000	210	500	1,260	260	26.0%	Psychological, physical and medical testing for 10th and 11th positions. Contingency for one position.
<i>Professional Services - IT - Set up video depot conferencing at station saving fuel and travel time to court on select cases.</i>	3,298	3,054	6,596	91	2,900	0	0	0	-2,900	-100.0%	Facilities are currently not adequate for this installation and configuration.
<i>Travel &amp; Per Diem - Attendance at conferences, FPCA, DCAOCOP, LEL AWARDS and MADD.</i>	0	419	501	466	1,000	0	750	1,000	0	0.0%	Attendance at Dade Chiefs of Police and Law Enforcement Liaison, MADD, Crime Watch conferences.
<i>Rent or Leased Equipment</i>	1,111	918	1,650	382	0	0	0	0	0	0.0%	No anticipated expenses for rental equipment.
<i>Rent Storage Facilities/Office - Monthly rental for Police Modular Unit. Police Office/Storage.</i>	0	0	0	1,722	7,164	2,141	3,960	3,960	-3,204	-44.7%	Eliminated outside police storage at Extra Space Storage and North Miami Saving - \$3,264 annually.
<i>Insurance - Vehicles</i>	18,303	8,902	26,678	5,630	7,200	3,759	7,518	7,500	300	4.2%	Police Vehicle Insurance.
<i>Communications - Telephone - 4 air cards for laptop wireless connection, cell phone for Chief, monthly stipend for Commanders and Officers for cell phone use.</i>	5,401	7,415	2,969	2,092	7,000	2,997	5,994	6,000	-1,000	-14.3%	Based on actual expenditures for five air cards, Chiefs phone and Officer phone stipends.
<i>R&amp;M Equipment - All general maintenance and repairs such as calibration of radars and speedometers in patrol cars, and repairs of tasers and firearms.</i>	9,632	3,830	2,778	1,128	3,800	385	1,500	3,000	-800	-21.1%	Based on actual expenditures and the purchase of additional equipment such as tasers.
<i>R&amp;M Radios - Repairs and maintenance for hand-held and car installed radios.</i>	3,230	3,998	698	295	1,000	1,194	2,300	3,300	2,300	230.0%	Cost incurred for the county switching the radio banding for all communication devices.
<i>R&amp;M Vehicles - Fleet of 11 vehicles.</i>	30,069	23,788	14,629	13,807	10,000	7,574	18,000	13,000	3,000	30.0%	Repairs on the older police vehicles with no warranty and possible warranty extension for eligible vehicles.
<i>Miscellaneous Charges (County Ord Prosecution, Court Stand By Arrest Form Cost)</i>	0	0	0	148	200	552	900	1,000	800	400.0%	Electronic arrest form that may require additional fees.
<i>Office Supplies - General Office Supplies</i>	3,658	4,338	2,998	732	1,000	528	1,056	0	-1,000	-100.0%	Transferred to General Government



# GENERAL FUND DEPARTMENTS

## Police

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Operating Supplies</i> - Standard operating supplies such as ,ammunition, targets, first aid, crime scene, tasers, bullet proof vests and hand held radios.	9,602	4,859	5,939	3,425	4,000	1,322	2,300	4,000	0	0.0%	Based on prior three year average of need to purchase ammo for qualification 2012-2013.
<i>Uniforms and Clothing</i> - Includes purchase of 5 sets of uniforms, wind breaker, winter jacket, shoes and dry cleaning of two sets of uniforms per week for full time employees.	9,417	8,669	4,547	5,928	6,386	2,120	4,240	6,000	-386	-6.0%	Bullet proof vests moved to operating supplies. Uniform allotment per PBA contract.
<i>Gas and Oil</i> - Fleet of 11 vehicles.	52,504	31,713	29,210	36,546	28,000	22,897	48,000	48,000	20,000	71.4%	Increase based on prior year which included the first year of take home vehicles.
<i>Membership, Dues &amp; Subscriptions</i> - Membership in professional associations - MDCACP, FPCA .	2,240	3,138	1,031	1,542	1,300	1,127	2,254	1,000	-300	-23.1%	Reduction in administrative staff.
<i>Education and Training</i> - Professional Development and Advanced training classes at accredited training facilities. Sergeants Exam and Range qualification fee.	690	1,540	150	932	3,000	571	1,000	2,500	-500	-16.7%	Reduction based on prior year expenditures and the addition of one patrol officer.
<i>Capital Outlay</i> - Purchase of automated fuel management system.	0	0	0	0	0	0	0	6,332	6,332	0.0%	Purchase of computerized fuel management system to better control accountability of fuel usage for all departments.
<i>Debt Services Principal</i> - Cost includes one (1) additional marked units which will be lease/purchased in October.	2,461	25,484	55,821	48,094	44,250	18,000	22,355	4,164	-40,086	-90.6%	Decrease in payment caused by paying off five vehicles in the prior year, purchase of one vehicle in October of 2012.
<i>Interest</i>	0	0	0	3,883	3,560	1,552	1,823	600	-2,960	-83.1%	Interest.
<i>Byrne Grant</i> - Records Improvement	0	0	2,200	3,329	2,535	2,535	2,535	1,991	-544	-21.5%	Decrease due to lower percentage of Grant Monies allocated through the County to the Village
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 151,616</b>	<b>\$ 133,485</b>	<b>\$ 162,220</b>	<b>\$ 141,818</b>	<b>\$ 135,295</b>	<b>\$ 69,464</b>	<b>\$ 126,985</b>	<b>\$ 114,607</b>	<b>\$ (20,688)</b>	<b>-15.3%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,286,898</b>	<b>\$ 1,238,377</b>	<b>\$ 1,157,676</b>	<b>\$ 1,017,844</b>	<b>\$ 952,337</b>	<b>\$ 491,494</b>	<b>\$ 945,630</b>	<b>\$ 967,556</b>	<b>\$ 15,219</b>	<b>1.6%</b>	



# GENERAL FUND DEPARTMENTS

## Finance

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries - Finance Clerk</i>	10,932	63	42,633	58,823	30,576	15,554	38,885	35,576	5,000	16.4%	10% of the Assistant to the Manager salary - \$5,000
<i>Overtime</i>	239	0	0	672	0	910	910	0	0	0.0%	
<i>Fica Taxes &amp; Medicare - Calculated at 7.65%</i>	874	0	3,261	4,007	2,339	1,238	3,100	2,722	383	16.4%	
<i>FRS Retirement - Calculated at 5.18%</i>	1,068	0	425	6,533	1,650	794	1,700	1,843	193	11.7%	
<i>Workers Compensation - Calculated at .25%</i>	0	0	0	0	76	80	160	89	13	17.1%	
<i>Unemployment Benefits</i>	0	0	1,883	2,959	0	0	0	0	0	0.0%	
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	2,948	0	5,354	5,702	4,940	2,352	4,704	5,837	897	18.1%	Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increase of 10% for the renewal in July 2013.
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 16,061</b>	<b>\$ 63</b>	<b>\$ 53,556</b>	<b>\$ 78,696</b>	<b>\$ 39,581</b>	<b>\$ 20,928</b>	<b>\$ 49,459</b>	<b>\$ 46,067</b>	<b>\$ 6,486</b>	<b>16.4%</b>	

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Professional Services - Finance Director - Contracted services for Finance Director, benefits are not paid by the Village.</i>	0	0	0	12,474	60,000	29,813	60,000	60,000	0	0.0%	
<i>Professional Services - Investment Support - to assist in the maximizing Village Funds.</i>	81,268	103,714	50,355	0	5,000	5,955	5,955	6,000	1,000	20.0%	Increase to assist with investment banking, capital planning support, debt management, portfolio management.



# GENERAL FUND DEPARTMENTS

## Finance

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Professional Services - Audit Contract - State mandated financial audit which requires using outside CPA firm.</i>	25,500	32,170	12,800	30,295	18,000	0	13,000	18,000	0	0.0%	Includes additional quarterly services to be provided by the new audit firm.
<i>Contract Services - Accounting Software - Yardi annual maintenance fee.</i>	17,398	17,932	19,598	15,443	3,200	3,281	3,281	3,200	0	0.0%	
<i>Contract Services - Payroll - ADP Payroll services for processing of bi-weekly payroll.</i>	0	0	0	2,031	2,400	0	2,400	2,400	0	0.0%	
<i>Travel &amp; Per Diem - Professional growth will be emphasized by utilizing webinars and local seminars rather than out of county conferences.</i>	154	203	150	35	300	30	100	0	-300	-100.0%	
<i>Rent Storage Facilities</i>	0	209	0	1,795	0	0	0	0	0	0.0%	
<i>Office Supplies - General Office Supplies</i>	347	274	455	1,190	400	435	870	0	-400	-100.0%	Transfer to General Government
<i>Memberships, Dues &amp; Subscriptions - Includes FGFOA membership and conference attendance for Finance Director and Finance Clerk</i>	610	25	580	288	1,000	865	1,500	1,000	0	0.0%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 125,277</b>	<b>\$ 154,527</b>	<b>\$ 83,938</b>	<b>\$ 63,551</b>	<b>\$ 90,300</b>	<b>\$ 40,379</b>	<b>\$ 87,106</b>	<b>\$ 90,600</b>	<b>\$ 300</b>	<b>0.3%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 141,338</b>	<b>\$ 154,590</b>	<b>\$ 137,494</b>	<b>\$ 142,247</b>	<b>\$ 129,881</b>	<b>\$ 61,307</b>	<b>\$ 136,565</b>	<b>\$ 136,667</b>	<b>\$ 6,786</b>	<b>5.2%</b>	



# GENERAL FUND DEPARTMENTS

## Public Works

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries</i> - Director, Ass't Director, Road Supervisor, Building Supervisor, Foreman, 6 Sanitation Laborers, 1 Road Laborer and 1 Building Laborer	122,910	99,319	94,648	163,914	163,987	80,522	164,708	169,880	5,893	3.6%	Increases per Painter's Union Contract, 1.1% salary increase for 3 union positions and 10% of Assistant to the Manager - \$5,000.
<i>Other Salaries</i>	8,524	4,957	3,208	0	0	0	0	0	0	0.0%	
<i>Overtime</i>	1,381	930	435	691	1,300	139	900	1,300	0	0.0%	
<i>Bonus</i> - \$500 bonus for three union positions per contract	0	0	0	0	0	0	0	1,500	1,500	100.0%	Increases per Painter's Union Contract for \$500 bonus for each of the 3 union positions
<i>Fica Taxes &amp; Medicare</i> - Calculated at 7.65%	10,687	8,048	7,509	12,283	12,644	6,078	12,495	13,210	566	4.5%	
<i>FRS Retirement</i> - Calculated at 5.18%	15,591	10,474	6,758	16,352	8,917	4,016	8,032	8,867	-50	-0.6%	
<i>Workers Compensation</i> - Calculated at 11.25%	18,183	8,431	7,107	15,332	16,874	7,558	15,116	19,258	2,384	14.1%	Increase in Workers Compensation rates.
<i>Unemployment Benefits</i>	0	999	2,418	2,080	0	1,116	6,500	0	0	0.0%	
<i>Health Benefits</i> - Coventry Medical, Dental, Vision, GAP, Life UNUM	31,354	21,279	17,809	19,997	24,698	11,761	23,522	27,061	2,363	9.6%	Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increased of 10% for the renewal in July 2013.
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 208,630</b>	<b>\$ 154,437</b>	<b>\$ 139,892</b>	<b>\$ 230,649</b>	<b>\$ 228,420</b>	<b>\$ 111,190</b>	<b>\$ 231,273</b>	<b>\$ 241,076</b>	<b>\$ 12,656</b>	<b>5.5%</b>	

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Rent or Leased Equipment</i> - Rental of high-lift for annual removal of Coconuts and Palm Fronds throughout the Village	5,092	2,802	3,527	0	1,000	969	969	0	-1,000	-100.0%	Lift funded by forestry grant
<i>Insurance Vehicles</i> - Chevy Van	1,965	601	624	597	600	306	600	600	0	0.0%	



# GENERAL FUND DEPARTMENTS

## Public Works

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Communication Telephone</i> - Two (2) Landlines, one (1) Main line, One (1) fax line & DSL at Public Works Facility. Three (3) Cell phones, one (1) for Director and two (2) supervisors.	2,447	2,484	4,724	2,855	4,500	2,101	4,200	4,500	0	0.0%	
<i>Communication Radio Purchases</i> - Two-way radios for communications between staff at different locations throughout the Village	0	0	110	1,790	500	0	250	0	-500	-100.0%	All radios were newly purchased in the prior year.
<i>R&amp;M Land</i> - Median Maintenance	0	0	0	0	0	0	0	8,489	8,489	100.0%	Account created to offset reduction in monthly CITT payments and improve median appearance.
<i>R&amp;M Landscaping</i> - Tree trimming and removal	0	0	0	14,327	10,000	9,238	14,500	16,000	6,000	60.0%	Projected 2011-12 includes removal of Strangler Fig in the amount of \$4,500, including permits, dumpster and labor. 2012-13 increase to protect the Village from overgrown trees during storms and to improve visibility from existing lights currently covered by branches. Village Forestry Grant match in the amount of \$4,500 included in 2012-13.
<i>R&amp;M Tree Planting</i>	0	0	0	0	0	0	0	4,000	4,000	0.0%	Increase to increase the number of plantings throughout the Village.
<i>R&amp;M Land/Landscaping Grant</i>	0	0	0	0	0	0	0	4,500	4,500	0.0%	Forestry grant expenditures related to landscaping/land maintenance and offset by grant monies in revenue.
<i>R&amp;M Buildings</i> - All Village buildings including Village Hall, Recreation Center and Public Works building.	13,316	18,289	7,710	13,718	7,000	7,522	13,000	7,000	0	0.0%	
<i>R&amp;M Village Hall</i> - Log Cabin restoration and temporary housing for Village Hall.	0	0	0	0	0	0	0	15,000	15,000	100.0%	
<i>R&amp;M Vehicles</i> - Public Works vehicles include 2002 Chevy Van	6,041	274	1,047	5,997	2,000	204	2,000	1,000	-1,000	-50.0%	Transfer of off road vehicles to Road Fund
<i>R&amp;M Equipment</i> - Repair of Public Works equipment such as weed eaters, blowers, edgers, purchase of radios, etc.	3,172	3,354	5,152	859	2,000	2,140	2,640	2,500	500	25.0%	Repair and maintenance of radios for batteries and purchasing
<i>Equipment Purchase</i> - Mower	0	0	0	0	0	0	0	4,250	4,250	0.0%	Purchase of Tigercat Mower for lawn maintenance of Recreation Center ball field.
<i>Office Supplies</i> - General Office Supplies	1,453	1,399	160	331	700	109	109	0	-700	-100.0%	



# GENERAL FUND DEPARTMENTS

## Public Works

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Operating Supplies - General Operating Supplies including rain coats, safety equipment and janitorial supplies, etc.</i>	11,381	8,875	7,680	7,064	4,000	532	3,481	2,500	-1,500	-37.5%	Reduction of budget due to changing vendors to reduce purchase costs, better control of janitorial supplies and overall reduction of usage.
<i>Uniforms and Clothing - Staff uniforms for five (5) employees</i>	2,649	2,066	0	1,205	2,500	1,143	2,178	2,500	0	0.0%	
<i>Gas and Oil - Chevy Van</i>	16,191	1,949	10,572	3,065	2,000	1,093	2,124	1,950	-50	-2.5%	Increase of 7% usage due to anticipated price increases and transfer of off-road vehicles to Road Fund
<i>Education and Training - Professional development through conferences, seminars, printed publications, etc.</i>	0	0	40	183	750	213	941	600	-150	-20.0%	Transfer of funds to create Memberships, Dues and Subscriptions line.
<i>Memberships, Dues and Subscriptions - Public Works association, Commercial Drivers License dues</i>	0	0	0	0	0	0	0	250	250	0.0%	Transfer from Education and Training
<i>Capital Outlay - Purchase of Computerized Fueling System</i>	0	0	0	0	0	0	0	257	257	0.0%	Purchase of computerized fuel management system to better control accountability of fuel usage for all departments.
<i>Capital Outlay Buildings</i>	1,335	1,820	0	0	0	0	0	0	0	0.0%	
<i>Capital Outlay Landscaping</i>	11,262	33,947	5,521	0	0	0	0	0	0	0.0%	
<i>Capital Outlay Equipment (GOB)</i>	0	0	0	0	0	2,810	8,499	0	0	0.0%	
<i>Debt Service - Lease Purchase Agreement</i>	12,091	0	0	0	0	0	0	0	0	0.0%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 88,395</b>	<b>\$ 77,860</b>	<b>\$ 46,867</b>	<b>\$ 51,991</b>	<b>\$ 37,550</b>	<b>\$ 28,380</b>	<b>\$ 55,491</b>	<b>\$ 75,896</b>	<b>\$ 38,346</b>	<b>102.1%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 297,025</b>	<b>\$ 232,297</b>	<b>\$ 186,759</b>	<b>\$ 282,640</b>	<b>\$ 265,970</b>	<b>\$ 139,570</b>	<b>\$ 286,764</b>	<b>\$ 316,972</b>	<b>\$ 51,002</b>	<b>19.2%</b>	



# GENERAL FUND DEPARTMENTS

## Recreation

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries - Parks and Recreation Director</i>	73,224	45,154	33,877	32,974	35,385	17,083	35,346	40,385	5,000	14.1%	Increase for 10% of the Assistant to the Manager position - \$5,000.
<i>Other Salaries - Includes one Parks Supervisor and two Recreation Leader positions</i>	72,994	30,471	21,294	18,044	34,726	11,192	27,713	33,150	-1,576	-4.5%	
<i>Compensated Absences</i>	0	37,500	0	0	0	0	0	0	0	0.0%	
<i>Fica Taxes &amp; Medicare - Calculated at 7.65%</i>	11,300	5,862	4,221	3,746	5,363	2,163	5,030	5,627	264	4.9%	
<i>FRS Retirement - Calculated at 5.18%</i>	7,213	4,782	3,260	4,093	3,782	1,092	2,184	3,809	27	0.7%	
<i>Workers Compensation - Calculated at 3.47%</i>	20,548	4,448	1,775	0	2,081	859	1,718	2,553	472	22.7%	
<i>Unemployment Benefits</i>	0	11,175	1,241	6,942	0	0	0	0	0	0.0%	
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	11,541	7,453	5,377	3,510	4,940	2,352	4,704	5,837	897	18.1%	Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increase of 10% for the renewal in July 2013.
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 196,820</b>	<b>\$ 146,845</b>	<b>\$ 71,045</b>	<b>\$ 69,309</b>	<b>\$ 86,277</b>	<b>\$ 34,741</b>	<b>\$ 76,695</b>	<b>\$ 91,361</b>	<b>\$ 5,084</b>	<b>5.9%</b>	

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Rent or Leased Equipment - Lease agreement for copier</i>	4,175	844	1,022	8	750	4	750	750	0	0.0%	
<i>Insurance Vehicles - Chevy Van</i>	0	3,353	3,824	845	600	279	558	600	0	0.0%	
<i>Communication Telephone - Telephone line and cell phone for Director</i>	4,327	3,877	1,225	1,376	1,760	904	1,808	1,800	40	2.3%	One phone line and cell phone stipend for Director - \$40 per month.
<i>R&amp;M Land - Applications for sports field maintenance include 6 for fertilizer, 3 for herbicide, 3 for insect control, 3 aeration, 1 top dressing, two loads of clay and one ton of conditioner annually.</i>	0	10,335	6,846	9,733	16,720	1,920	11,500	14,000	-2,720	-16.3%	Major field improvement programs in 2011-12 were completed. As a result less monies are required for routine maintenance.
<i>R&amp;M Equipment - General overall maintenance including playground.</i>	2,920	2,095	138	3,143	2,500	1,521	1,600	2,500	0	0.0%	Includes the purchase of signature 80th anniversary benches.



# GENERAL FUND DEPARTMENTS

## Recreation

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
R&M Vehicles - Chevy van	0	50	0	57	300	0	852	300	0	0.0%	Projected 2011-12 expenses reflect major one time maintenance repairs for brake pads and engine repair.
R&M Irrigation - Sprinkler heads and piping	0	0	0	0	2,000	0	0	2,000	0	0.0%	Public Works will run new irrigation line to improve water coverage for the field during the 2012-13 fiscal year. This will cover trenching and installing a new zone in current system.
Concession Purchases - Miscellaneous Charges - Supplies for concession stand	5,105	3,781	3,200	3,318	3,800	1,618	4,500	5,500	1,700	44.7%	Supplies for Concession stand increased because the number of program participants have increased. Expenses are calculated based on 50% of the anticipated revenues.
Special Events - Miscellaneous Charges - Annual scheduled events and two annual Movie Nights	6,681	7,951	2,186	4,312	3,500	3,180	3,577	5,000	1,500	42.9%	Increase for additional and improved events, this will create two movie nights in addition to our regular scheduled events.
Office Supplies - General Office Supplies	903	0	482	275	400	38	38	0	-400	-100.0%	Moved to General Government
Operating Supplies - Trophies, sports equipment, program supplies, and General Operating Supplies	10,273	3,849	821	660	750	611	1,000	1,000	250	33.3%	Based on prior year's expenses due to increased resident participation.
Uniforms and Clothing - Staff uniforms	0	0	252	200	200	0	200	200	0	0.0%	Staff uniforms, t-shirts and polos are purchased at the end of the fiscal year.
Gas and Oil - Chevy Van (Utilization by Gates Tutoring for Summer Camp program is reimbursed to the Village).	0	828	591	632	250	796	1,517	1,623	1,373	549.3%	Increase of 7% usage due to anticipated price increases and usage by Golden Gates as per the contract. Golden Gates reimburses based on what the Village pays for gas and is reflected in Revenue - Other.
Janitorial Services - Recreation Center	0	0	0	0	0	0	0	2,000	2,000	0.0%	Janitorial services for the recreation center that will allow for improved cleaning and additional coverage of activities.
Janitorial Supplies - General Janitorial Supplies	0	0	0	194	200	0	0	0	-200	0.0%	
Memberships, Dues & Subscriptions - FRPA Membership	265	165	305	125	300	125	300	300	0	0.0%	



# GENERAL FUND DEPARTMENTS

## Recreation

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Education and Training</i> - Professional development through State Conference, Southeast Region Meetings, seminars, printed publications, and webinars.	0	0	0	390	550	35	235	550	0	0.0%	
<i>Capital Outlay</i> - Purchase of Computerized Fueling System	0	0	0	0	0	0	0	225	225	0.0%	Purchase of computerized fuel management system to better control accountability of fuel usage for all departments.
<i>Capital Machinery and Equipment</i>	7,538	0	95	0	0	0	0	0	0	0.0%	
<i>Debt Service</i>	12,930	12,914	7,686	125	0	0	0	0	0	0.0%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 55,117</b>	<b>\$ 50,042</b>	<b>\$ 28,673</b>	<b>\$ 25,393</b>	<b>\$ 34,580</b>	<b>\$ 11,031</b>	<b>\$ 28,435</b>	<b>\$ 38,348</b>	<b>\$ 3,768</b>	<b>10.9%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 251,937</b>	<b>\$ 196,887</b>	<b>\$ 99,718</b>	<b>\$ 94,702</b>	<b>\$ 120,857</b>	<b>\$ 45,772</b>	<b>\$ 105,130</b>	<b>\$ 129,709</b>	<b>\$ 8,852</b>	<b>7.3%</b>	



# GENERAL FUND DEPARTMENTS

## Building

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Regular Salaries - Building Manager	27,538	28,401	46,260	29,818	33,280	16,062	33,269	33,280	0	0.0%	
Overtime and Other Salaries	28,905	21,802	230	0	0	0	0	0	0	0.0%	
Fica Taxes & Medicare - Calculated at 7.65%	3,461	4,357	3,557	2,201	2,546	1,229	2,458	2,546	0	0.0%	
FRS Retirement - Calculated at 5.18%	2,880	3,137	1,901	2,964	1,795	814	1,628	1,724	-71	-4.0%	
Workers Compensation - Calculated at .25%	227	1,750	1,062	70	83	42	83	83	0	0.0%	
Unemployment Benefits	0	0	0	0	0	0	0	0	0	0.0%	
Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM	5,770	5,550	5,248	3,652	5,200	2,470	4,940	5,561	361	6.9%	Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increased of 10% for the renewal in July 2013.
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 68,781</b>	<b>\$ 64,997</b>	<b>\$ 58,258</b>	<b>\$ 38,705</b>	<b>\$ 42,904</b>	<b>\$ 20,617</b>	<b>\$ 42,378</b>	<b>\$ 43,194</b>	<b>\$ 290</b>	<b>0.7%</b>	

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Professional Services - IT - EnerGov software annual maintenance	0	0	0	2,589	1,198	599	1,198	1,198	0	0.0%	
Professional Services - Inspections - Fees for building official, currently the rates are 50% of all permit fees and 75% of all review fees, however, they will be reduced as the result of RFP for services.	57,460	40,908	53,969	52,105	50,000	31,251	60,000	48,000	-2,000	-4.0%	Reduction reflects anticipated cost savings by implementing renegotiated fee agreement with building official for inspections and other services.
Office Supplies - General Office Supplies	528	414	1,003	90	150	197	197	0	-150	-100.0%	Projected budget over due to computer battery. Office Supplies category is transferred to General Government for 2012-13.



# GENERAL FUND DEPARTMENTS

## Building

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Operating Supplies - General Operating Supplies</i>	373	0	200	1,049	50	0	0	0	-50	-100.0%	
<i>Equipment</i>	1,198	1,198	2,198	637	0	0	0	0	0	0.0%	
<i>Memberships, Dues &amp; Subscriptions - Building department receives numerous publications at no cost such as Florida Roofing, Construction Inc., Pipeline and HVAC as well as monthly internet updates on new products and procedures.</i>	460	100	100	0	50	0	0	50	0	0.0%	Will continue to receive free publications by mail, building, air conditioning, pools, and electric.
<i>Education and Training - Training for the Building Manager development through webinars, publications and documentaries provided by the public library system.</i>	0	0	0	0	1,000	0	0	100	-900	-90.0%	Two free webinars and state publications, reduction because of the access to free webinars.
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 60,019</b>	<b>\$ 42,620</b>	<b>\$ 57,470</b>	<b>\$ 56,470</b>	<b>\$ 52,448</b>	<b>\$ 32,047</b>	<b>\$ 61,395</b>	<b>\$ 49,348</b>	<b>\$ (3,100)</b>	<b>-5.9%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 128,800</b>	<b>\$ 107,617</b>	<b>\$ 115,728</b>	<b>\$ 95,175</b>	<b>\$ 95,352</b>	<b>\$ 52,664</b>	<b>\$ 103,773</b>	<b>\$ 92,542</b>	<b>\$ (2,810)</b>	<b>-2.9%</b>	



# GENERAL FUND DEPARTMENTS

## Code Compliance

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries</i>	42,474	43,559	42,920	32,418	33,500	12,110	12,110	42,440	8,940	26.7%	One full-time Code Officer at \$18 per hour and 10% of the Assistant to the Manager's salary - \$5,000
<i>Overtime and Other Salaries</i>	3,322	3,770	409	0	0	0	0	0	0	0.0%	
<i>Fica Taxes &amp; Medicare - Calculated at 7.65%</i>	3,539	3,646	3,315	2,851	2,563	926	926	3,247	684	26.7%	
<i>FRS Retirement - Calculated at 5.18%</i>	4,556	4,694	2,819	2,961	1,809	620	620	2,198	389	21.5%	
<i>Workers Compensation - Calculated at .25%</i>	349	3,023	1,788	944	1,129	465	465	107	-1,022	-90.5%	
<i>Unemployment Benefits</i>	0	0	0	0	0	335	1,500	0	0	0.0%	
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	5,770	5,830	5,377	2,267	4,940	2,046	2,046	5,839	899	18.2%	Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increased of 10% for the renewal in July 2013.
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 60,010</b>	<b>\$ 64,522</b>	<b>\$ 56,628</b>	<b>\$ 41,441</b>	<b>\$ 43,941</b>	<b>\$ 16,502</b>	<b>\$ 17,667</b>	<b>\$ 53,831</b>	<b>\$ 9,890</b>	<b>22.5%</b>	

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Professional Services - Code Enforcement Contract</i>	0	0	0	0	0	0	23,925	0	0	0.0%	Entered into professional services contract during 2011-12 Fiscal Year at \$3,300 per month.
<i>Professional Services - IT - EnerGov software annual maintenance</i>	0	0	0	0	1,198	599	1,198	1,198	0	0.0%	
<i>Communications Telephone - Verizon air card for mobile laptop use and cellular phone.</i>	623	1,424	1,388	503	1,020	59	59	0	-1,020	-100.0%	No longer needed.
<i>Postage and Shipping - Outgoing mail</i>	0	12	0	300	350	0	0	0	-350	-100.0%	Moved to General Government



# GENERAL FUND DEPARTMENTS

## Code Compliance

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Insurance - Vehicles - Toyota Corolla for Village inspections</i>	0	0	768	258	600	259	518	600	0	0.0%	Per Automobile Schedule
<i>R&amp;M Equipment</i>	1,634	2,022	1,329	0	0	0	0	0	0	0.0%	
<i>R&amp;M Vehicles - Toyota Corolla used for vehicle inspections, car washes and oil changes</i>	0	0	703	355	400	0	150	400	0	0.0%	
<i>Filing Fees - Lien processing fees</i>	842	0	79	0	1,000	0	500	0	-1,000	-100.0%	Moved to General Government
<i>Office Supplies - General Office Supplies</i>	841	585	137	179	200	146	0	0	-200	-100.0%	Transfer to General Government
<i>Uniforms and Clothing</i>	155	98	0	271	175	0	0	175	0	0.0%	
<i>Gas and Oil - Toyota Corolla</i>	0	0	0	305	300	259	518	554	254	84.8%	Increase based on 7% increase in gas and oil costs.
<i>Memberships, Dues and Subscription</i>	30	0	0	30	100	0	0	0	-100	-100.0%	
<i>Education and Training</i>	175	435	60	0	500	125	0	0	-500	-100.0%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,300</b>	<b>\$ 4,576</b>	<b>\$ 4,464</b>	<b>\$ 2,201</b>	<b>\$ 5,843</b>	<b>\$ 1,447</b>	<b>\$ 26,868</b>	<b>\$ 2,927</b>	<b>\$ (2,916)</b>	<b>-49.9%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 64,310</b>	<b>\$ 69,098</b>	<b>\$ 61,092</b>	<b>\$ 43,642</b>	<b>\$ 49,784</b>	<b>\$ 17,949</b>	<b>\$ 44,535</b>	<b>\$ 56,758</b>	<b>\$ 6,974</b>	<b>14.0%</b>	



# OTHER FUND SUMMARIES

## Sanitation

### BUDGET DETAIL BY LINE ITEM

#### Revenue

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Sanitation Assessment	702,519	683,259	728,190	712,385	727,074	585,181	727,074	725,400	-1,674	-0.2%	Based on 1,300 billable units
Discount on Early Payment	0	0	-20,025	-24,613	-19,995	0	-19,995	-21,762	-1,767	8.8%	3% Rate
Special Pickup/Lot Clearing	6,896	22,630	2,618	6,727	5,000	2,298	4,596	4,596	-404	-8.1%	
<b>TOTAL REVENUE</b>	<b>\$ 709,415</b>	<b>\$ 705,889</b>	<b>\$ 710,783</b>	<b>\$ 694,499</b>	<b>\$ 712,079</b>	<b>\$ 587,479</b>	<b>\$ 711,675</b>	<b>\$ 708,234</b>	<b>\$ (3,845)</b>	<b>-0.1%</b>	

#### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Regular Salaries - 6 full-time positions	239,534	243,372	216,566	147,563	141,377	68,859	139,990	145,934	4,557	3.2%	Third year of three year union contract with a 1.1% COLA adjustment and an annual \$500 bonus.
Other Salaries	19,289	3,080	7,100	0	0	0	0	0	0	0.0%	
Overtime - Quarterly scheduled Village wide trash/yard debris sweep - 8 employees and 1 supervisor for 5 hours on a Saturday.	600	1,131	531	0	3,760	941	1,908	2,000	-1,760	0.0%	
Fica Taxes & Medicare - Calculated at .0765%	18,578	19,162	17,385	10,838	11,026	5,346	10,865	11,317	291	2.6%	Increase related to union salary recommendations
FRS Retirement - Rates based on 2012-13 estimate of 5.18%. Effective 7/1/2012	22,690	24,772	15,799	12,927	15,626	3,344	6,688	7,665	-7,961	-50.9%	Decrease related to increased Employee Contribution rate of 3%. Prior budget was adopted including the 3% as part of the Employer Contribution Rate.
Employee Health Benefits	45,614	53,075	44,549	18,879	31,021	14,407	28,814	34,476	3,455	11.1%	Calculated at increase of 10%
Workers Compensation - Calculated at 11.25%	47,952	33,208	22,001	12,935	16,089	6,376	12,752	16,642	553	3.4%	Increase related to union salary recommendations
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 394,257</b>	<b>\$ 377,800</b>	<b>\$ 323,931</b>	<b>\$ 203,142</b>	<b>\$ 218,899</b>	<b>\$ 99,273</b>	<b>\$ 201,017</b>	<b>\$ 218,034</b>	<b>\$ (865)</b>	<b>-0.4%</b>	



# OTHER FUND SUMMARIES

## Sanitation

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Audit Services</i> - Annual auditing services provided by the accounting firm of GLSC.	0	0	5,500	4,000	5,000	0	4,000	3,000	-2,000	-40.0%	Reduction related to changing audit team.
<i>Landfill Tipping Fees</i> - Fees paid to the Department of Solid Waste Management - Miami Dade County.	152,472	153,267	190,068	178,265	185,000	78,327	176,654	178,000	-7,000	-3.8%	Utilized historical data.
<i>Recycling Contract</i> - Contract with Miami Shores for weekly pickup.	35,000	35,000	17,500	43,750	39,000	17,500	35,000	35,000	-4,000	-10.3%	
<i>Administration Fee</i> - Miami Dade County fee for billing 2% for collection of the non-ad valorem assessment through the property bill.	34,567	7,073	6,463	6,463	14,600	0	7,000	7,000	-7,600	-52.1%	
<i>Communications - Telephone</i>	2,447	2,484	351	2,000	0	0	0	0	0	0.0%	
<i>Communications - Radio</i>	951	0	0	440	1,500	0	0	500	-1,000	-66.7%	Periodic purchase of radios to replace used radio equipment.
<i>Electric</i>	0	1,721	260	2,000	0	0	2,000	2,500	2,500		
<i>Water &amp; Sewer</i>	0	745	73	1,500	0	0	1,500	1,500	1,500		
<i>Insurance Vehicles</i> - Insurance for four vehicles: 2012 Ford F-150*; 2000 Ford Sterling Packer garbage truck*; 2003 International 4300 Packer garbage truck; 2007 International garbage truck. (*New vehicle purchase.)	4,796	3,011	7,106	1,937	8,925	1,280	2,560	2,936	-5,989	-67.1%	
<i>Insurance Liability</i>	7,453	4,734	1,084	5,277	5,250	3,518	7,036	7,700	2,450	46.7%	Allocation of annual liability insurance premium with 10% increase.
<i>R&amp;M Buildings</i>	0	0	0	2,000	0	0	1,000	1,000	1,000	0.0%	
<i>R&amp;M Vehicles</i> - Repair and maintenance on four vehicles (as listed above.)	11,288	14,320	21,716	20,280	15,000	7,815	10,315	10,500	-4,500	-30.0%	Reduction related to purchase of new vehicles.
<i>Advertising</i> - Printed informational pieces to residents on garbage / trash / recycling schedules; and notification of quarterly sweeps.	0	0	0	202	2,000	541	2,000	2,000	0	0.0%	



# OTHER FUND SUMMARIES

## Sanitation

### Operating Expenses (continued)

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Office Supplies	0	0	0	0	0	300	600	0	0	0.0%	Purchased under General Government budget.
Operating Supplies - All supplies related to Sanitation operation.	2,637	3,546	1,824	3,259	2,500	3,000	6,000	2,500	0	0.0%	
Uniforms & Clothing - Uniform service for six employees	2,113	3,063	3,219	2,546	2,100	1,275	2,550	2,600	500	23.8%	Includes purchase of new uniforms.
Gas / Oil	21,882	16,166	13,384	14,456	14,000	7,432	14,496	15,832	1,832	13.1%	Estimated increase in fuel costs of 10%.
Education & Training - calculated @ \$150 per employee	0	0	0	0	1,500	0	700	1,000	-500	-33.3%	Calculated @ \$150 per employee plus \$100
Equipment Depreciation - Annual depreciation on two vehicles (2003 and 2007)	12,518	12,518	12,518	12,518	10,000	0	12,518	12,518	2,518	25.2%	Calculation uses straight line depreciation
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 288,124</b>	<b>\$ 257,648</b>	<b>\$ 281,066</b>	<b>\$ 300,893</b>	<b>\$ 306,375</b>	<b>\$ 120,988</b>	<b>\$ 285,929</b>	<b>\$ 286,086</b>	<b>\$ (20,289)</b>	<b>-6.6%</b>	

### Debt Service

Principal	3,254	2,437	27,890	26,359	18,000	0	1,765	13,806	-4,194	-23.3%	Principal and interest for five (5) year financing. Purchase Truck in July of 2012 and Garbage Truck in June of 2013
Interest	0	0	0	1,531	3,385	0	542	3,934	549	16.2%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 3,254</b>	<b>\$ 2,437</b>	<b>\$ 27,890</b>	<b>\$ 27,890</b>	<b>\$ 21,385</b>	<b>\$ -</b>	<b>\$ 2,307</b>	<b>\$ 17,740</b>	<b>\$ (3,645)</b>	<b>-17.0%</b>	

### Other Expenses

Contingency	4,781	0	0	0	1,828	980	1,828	13,968	12,140	664.1%	Contingency account reflects the uncertainty of the 3% FRS settlement. Retro payments from July 1, 2011 - \$5,240, increase for 2012-13 - \$4,438, unallocated contingency - \$4,290.
Administration Fee - General Fund	0	50,000	50,000	57,794	59,610	29,805	59,610	74,569	14,959	25.1%	Adjusted percentage related to Sanitation based on attached job descriptions.
Administration Fee - Public Works Direct Expense	0	0	0	98,340	103,982	51,991	103,982	97,837	-6,145	-5.9%	Increases related to PTA Union Contract and FRS increases and adjusted percentages based on attached job descriptions.
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 4,781</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 156,134</b>	<b>\$ 165,420</b>	<b>\$ 82,776</b>	<b>\$ 165,420</b>	<b>\$ 186,374</b>	<b>\$ 20,954</b>	<b>12.7%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 690,416</b>	<b>\$ 687,885</b>	<b>\$ 682,887</b>	<b>\$ 688,059</b>	<b>\$ 712,079</b>	<b>\$ 303,037</b>	<b>\$ 654,673</b>	<b>\$ 708,234</b>	<b>\$ (3,845)</b>	<b>-0.5%</b>	
<b>NET INCOME</b>	<b>\$ 18,999</b>	<b>\$ 18,004</b>	<b>\$ 27,896</b>	<b>\$ 6,440</b>	<b>\$ -</b>	<b>\$ 57,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



**OTHER FUND DEPARTMENTS**  
**Road Fund**

**Revenue**

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Local Option Fuel Tax</i>	23,251	21,827	21,494	22,060	21,323	8,582	20,597	21,413	90	0.4%	Based on state estimate for 2012-13
<i>Local Option Fuel Tax (6 Cent)</i>	59,648	55,918	55,547	56,591	55,704	22,096	53,030	55,155	-549	-1.0%	Based on state estimate for 2012-13
<i>Forestry Grant</i>	35,058	11,100	9,785	0	0	0	0	0	0	0.0%	
<i>FDOT 6th Avenue Median Maintenance</i>	4,975	3,980	3,980	43,540	3,980	0	3,980	3,980	0	0.0%	
<i>State Revenue Sharing</i>	28,119	22,649	23,446	27,613	27,748	11,517	27,641	26,713	-1,035	-3.7%	Based on state estimate for 2012-13
<i>CITT Road Improvements</i>	20,000	28,750	0	0	0	0	0	0	0	0.0%	
<i>Interest</i>	341	111	102	25	100	0	100	100	0	0.0%	
<i>Fund Balance/Carryover</i>	25,500	0	0	8,762	8,205	0	8,205	1,420	-6,785	-82.7%	
<b>TOTAL REVENUE</b> \$ 196,892 \$ 144,335 \$ 114,354 \$ 158,591 \$ 117,060 \$ 42,195 \$ 113,553 \$ 108,781 \$ (8,279) -7.1%											



# OTHER FUND DEPARTMENTS

## Road Fund

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries - Road Supervisor, Laborer</i>	82,810	73,411	72,674	64,293	60,963	29,893	59,786	61,632	669	1.1%	Includes increases per Painter's Union Contract, 1.1% salary increase for 2 union positions
<i>Other Salaries</i>	3,947	3,516	2,545	0	0	0	0	0	0	0.0%	
<i>Overtime</i>	791	3,528	929	285	0	222	326	0	0	0.0%	Overtime will not be used for this year's projects.
<i>Bonus - \$500 bonus for two union positions per contract</i>	0	0	0	0	0	0	0	1,000	1,000	0.0%	Increases per Painter's Union Contract for \$500 bonus for each of the 2 union positions
<i>Fica Taxes &amp; Medicare - Calculated at 7.65%</i>	6,690	4,980	5,904	4,724	4,664	2,304	4,608	4,792	128	2.7%	
<i>FRS Retirement - Calculated at 5.18%</i>	7,465	9,077	6,071	5,242	3,289	1,500	3,000	3,192	-97	-2.9%	
<i>Workers Compensation - Calculated at 8.47%</i>	11,288	6,304	5,451	4,499	4,950	2,217	4,434	5,221	271	5.5%	
<i>Unemployment Benefits</i>	0	0	0	0	0	0	0	0	0	0.0%	
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	14,408	15,942	12,868	5,750	10,138	4,741	9,482	10,612	474	4.7%	Calculations are based on current rate effective June 1, 2012 for 8 months which increased 9% over the prior year, then 4 months at an additional estimated increased of 10% for the renewal in July 2013.
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 127,399</b>	<b>\$ 116,758</b>	<b>\$ 106,442</b>	<b>\$ 84,793</b>	<b>\$ 84,004</b>	<b>\$ 40,877</b>	<b>\$ 81,636</b>	<b>\$ 86,449</b>	<b>\$ 2,445</b>	<b>2.9%</b>	



# OTHER FUND DEPARTMENTS

## Road Fund

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Annual Audit</i> - Contracted service for annual audit.	1,498	0	1,000	1,000	1,000	0	1,000	1,000	0	0.0%	
<i>Rent or Leased Equipment</i>	0	0	0	0	2,000	341	1,306	0	-2,000	-100.0%	Rental equipment moved to landscape
<i>Insurance - Vehicles</i> - One (1) 2004 Dodge Ram pick-up truck and One (1) 2002 Chevy Flatbed	1,943	1,443	2,928	960	1,635	958	1,916	1,900	265	16.2%	Based on Prior Year expenditures
<i>Insurance - Liability</i> - Liability insurance for the Road Fund	1,284	1,456	403	1,759	3,000	1,758	2,400	2,400	-600	-20.0%	
<i>R&amp;M Vehicles</i> - Road Fund equipment including two (2) off road vehicles	1,098	1,324	1,966	3,108	2,212	204	2,212	1,000	-1,212	-54.8%	
<i>R&amp;M Equipment</i> - Repair of Road Fund equipment such as weed eaters, blowers, edgers, etc.	287	1,058	676	2,433	1,400	1,196	2,100	1,000	-400	-28.6%	
<i>R&amp;M - Median and Road Maintenance</i>	0	0	0	0	250	0	0	0	-250	-100.0%	
<i>Operating Supplies</i> - General Operating Supplies including work boots, rain coats, etc.	4,734	1,708	895	2,237	500	100	500	400	-100	-20.0%	
<i>Uniforms and Clothing</i> - Staff uniforms for two (2) employees	1,236	1,483	1,514	2,011	1,000	762	1,524	1,000	0	0.0%	
<i>Gas and Oil</i> - Chevy Van and two (2) off road vehicles	5,949	2,998	2,616	3,271	2,200	1,918	3,100	3,200	1,000	45.5%	Increase in fuel cost at 7% and usage of the off road vehicles.
<i>Administrative Fee</i>	0	0	1,514	14,146	14,271	7,136	14,271	9,560	-4,711	-33.0%	
<i>Capital Outlay</i> - Purchase of Computerized Fueling System	0	0	0	0	0	0	0	422	422	0.0%	Purchase of computerized fuel management system to better control accountability of fuel usage for all departments.
<i>IT Capital Project</i>	0	0	0	0	1,288	0	0	0	-1,288	-100.0%	Project not included in the current budget.
<i>Road Materials</i>	1,789	325	33	2,036	2,300	325	450	450	-1,850	-80.4%	Based on Prior Year expenditures
<i>Improvements other than Buildings</i>	4,189	21,650	0	0	0	0	0	0	0	0.0%	
<i>Capital Machinery and Equipment</i>	12,062	0	0	0	0	0	0	0	0	0.0%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 36,069</b>	<b>\$ 33,445</b>	<b>\$ 13,545</b>	<b>\$ 32,961</b>	<b>\$ 33,056</b>	<b>\$ 14,698</b>	<b>\$ 30,779</b>	<b>\$ 22,332</b>	<b>\$ (10,724)</b>	<b>-32.4%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 163,468</b>	<b>\$ 150,203</b>	<b>\$ 119,987</b>	<b>\$ 117,754</b>	<b>\$ 117,060</b>	<b>\$ 55,575</b>	<b>\$ 112,415</b>	<b>\$ 108,781</b>	<b>\$ (8,279)</b>	<b>-7.1%</b>	
<b>TOTAL</b>	<b>\$ 33,424</b>	<b>\$ (5,868)</b>	<b>\$ (5,633)</b>	<b>\$ 40,837</b>	<b>\$ -</b>	<b>\$ (13,380)</b>	<b>\$ 1,138</b>	<b>\$ -</b>	<b>\$ -</b>		



**OTHER FUND DEPARTMENTS**  
**Forfeiture Fund**

**Salaries & Benefits**

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries</i>	0	45,799	0	0	0	0	0	0	0	0.0%	
<i>Other Salaries</i>	0	0	0	0	0	0	0	0	0	0.0%	
<i>Overtime</i>	0	25,027	0	0	0	0	0	0	0	0.0%	
<i>Fica Taxes &amp; Medicare</i> - Calculated at 7.65%	0	5,227	0	0	0	0	0	0	0	0.0%	
<i>FRS Retirement</i> - Calculated at 5.18%	0	14,293	0	0	0	0	0	0	0	0.0%	
<i>Workers Compensation</i> - Calculated at 8.47%	0	2,432	0	0	0	0	0	0	0	0.0%	
<i>Health Benefits</i> - Coventry Medical, Dental, Vision, GAP, Life UNUM	0	1,225	0	0	0	0	0	0	0	0.0%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	\$ -	\$ 94,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	



## OTHER FUND DEPARTMENTS Forfeiture Fund

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
Crime Watch	207	479	0	0	0	0	0	0	0	0.0%	
Travel, Conferences, & Meetings	4,250	485	0	0	0	0	0	0	0	0.0%	
Insurance - Liability	0	2,196	0	0	0	0	0	0	0	0.0%	
Rentals/Leases	0	9,600	0	3,630	0	0	0	0	0	0.0%	
Communications - Telephone	0	0	0	1,329	1,700	0	0	0	-1,700	-100.0%	Based on funding levels allocation for this line item is not necessary for the coming year.
R&M Vehicles	0	64	0	500	0	0	0	0	0	0.0%	
Printing and Binding	0	0	0	102	0	0	0	0	0	0.0%	
Operating Supplies	90	1,329	0	95	0	2,969	4,569	1,000	1,000	0.0%	Crime Prevention software and technology to improve resident safety.
Uniforms and Clothing	0	0	0	2,180	1,936	0	0	0	-1,936	-100.0%	Based on funding levels allocation for this line item is not necessary for the coming year.
Memberships, Dues, and Subscriptions	0	0	0	375	0	0	0	0	0	0.0%	
Equipment	11,539	0	0	0	0	0	0	0	0	0.0%	
Improvements	7,545	871	0	0	0	0	0	0	0	0.0%	
Unappropriated Contingency	0	0	0	0	8,414	0	0	1,055	-7,359	-87.5%	Reduction in funding has directly impacted the amount in this account line.
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 23,631</b>	<b>\$ 15,024</b>	<b>\$ -</b>	<b>\$ 8,211</b>	<b>\$ 12,050</b>	<b>\$ 2,969</b>	<b>\$ 4,569</b>	<b>\$ 2,055</b>	<b>\$ (9,995)</b>	<b>-82.9%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 23,631</b>	<b>\$ 109,027</b>	<b>\$ -</b>	<b>\$ 8,211</b>	<b>\$ 12,050</b>	<b>\$ 2,969</b>	<b>\$ 4,569</b>	<b>\$ 2,055</b>	<b>\$ (9,995)</b>	<b>-82.9%</b>	
<b>TOTAL</b>	<b>\$ (20,716)</b>	<b>\$ (74,076)</b>	<b>\$ 10,000</b>	<b>\$ 2,686</b>	<b>\$ -</b>	<b>\$ (1,182)</b>	<b>\$ 2,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	



# OTHER FUND DEPARTMENTS

## CITT Fund

### Revenue

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Transit Surtax</i>	104,862	99,410	99,950	100,460	95,233	49,905	106,178	104,424	9,191	9.7%	Based on Miami-Dade projection of monthly CITT revenues.
<i>Interest</i>	1,216	322	150	345	300	109	225	234	-66	-22.0%	4% Increase from projected actual.
<i>Fund Balance/Carryover</i>	63,873	48,238	58,688	444	113,531	0	0	0	-113,531	-100.0%	Reduction in CITT fund balance due to usage of funds for prior year's capital projects.
<b>TOTAL REVENUE</b> \$ 169,951 \$ 147,970 \$ 158,788 \$ 101,249 \$ 209,064 \$ 50,014 \$ 106,403 \$ 104,658 \$ (104,406) -49.9%											

### Salaries & Benefits

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Regular Salaries</i>	10,932	72,880	0	0	0	0	0	0	0	0.0%	
<i>Other Salaries</i>	0	2,930	0	0	0	0	0	0	0	0.0%	
<i>Overtime</i>	239	3,052	0	0	0	0	0	0	0	0.0%	
<i>Fica Taxes &amp; Medicare - Calculated at 7.65%</i>	874	6,032	0	0	0	0	0	0	0	0.0%	
<i>FRS Retirement - Calculated at 5.18%</i>	1,068	7,826	0	0	0	0	0	0	0	0.0%	
<i>Workers Compensation - Calculated at 8.47%</i>	0	5,687	0	1,923	0	587	0	0	0	0.0%	
<i>Unemployment Benefits</i>	0	0	0	0	0	0	0	0	0	0.0%	
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	2,948	14,283	0	0	0	0	0	0	0	0.0%	
<b>TOTAL SALARIES &amp; BENEFITS</b> \$ 16,061 \$ 112,690 \$ - \$ 1,923 \$ - \$ 587 \$ - \$ - \$ -											



# OTHER FUND DEPARTMENTS

## CITT Fund

### Operating Expenses

Account Description	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12			2012-13 Manager Recom.	Budget Diff +/-	%	Explanation of Changes
					Prior Year Adopted	Actual Thru 3/31	Projected Thru 9/30				
<i>Contracted Services</i>	21,168	20,532	0	3,000	1,600	0	0	0	-1,600	-100.0%	Reduction in CITT fund balance due to usage of funds for prior year's capital projects and consolidation of remaining funds directly into Transit and Transportation projects.
<i>Electric</i>	0	0	0	21,954	22,132	10,807	21,614	22,007	-125	-0.6%	
<i>Insurance - Vehicle</i>	0	0	0	1,810	0	644	0	0	0	0.0%	
<i>Insurance - Liability</i>	0	0	0	2,504	0	1,052	0	0	0	0.0%	
<i>R&amp;M Vehicles</i>	0	0	0	153	0	0		0	0	0.0%	
<i>R&amp;M Medians Landscape</i>	0	0	0	8,770	21,000	10,172	21,048	47,048	26,048	124.0%	Additional Median Landscape maintenance based on recommendations from the Strategic Plan.
<i>Transit Projects</i>	35,000	36,000	38,524	0	19,047	0	10,000	9,000	-10,047	-52.7%	Reduction in CITT fund balance due to usage of funds for prior year's capital projects.
<i>Transportation Projects</i>	0	0	0	0	76,186	0	88,548	26,603	-49,583	-65.1%	Reduction in CITT fund balance due to usage of funds for prior year's capital projects.
<i>Contingency</i>	0	0	0	13,544	69,099	7,378	22,378	0	-69,099	-100.0%	Reduction in CITT fund balance due to usage of funds for prior year's capital projects and consolidation of remaining funds directly into Transit and Transportation projects.
<i>Principal</i>	0	0	0	4,490	0	0	0	0	0	0.0%	
<i>Interest</i>	0	0	0	294	0	0	0	0	0	0.0%	
<i>Transfer to Road Fund</i>	20,000	32,750	25,650	0	0	0	0	0	0	0.0%	
<i>Transfer to Stormwater</i>	42,910	0	0	0	0	0	0	0	0	0.0%	
<i>Transfer to Capital Projects</i>	50,873	0	36,000	170,000	0	0	0	0	0	0.0%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 169,951</b>	<b>\$ 89,282</b>	<b>\$ 100,174</b>	<b>\$ 226,519</b>	<b>\$ 209,064</b>	<b>\$ 30,053</b>	<b>\$ 163,588</b>	<b>\$ 104,658</b>	<b>\$ (104,406)</b>	<b>-49.9%</b>	
<b>DEPARTMENT TOTAL</b>	<b>\$ 186,012</b>	<b>\$ 201,972</b>	<b>\$ 100,174</b>	<b>\$ 228,442</b>	<b>\$ 209,064</b>	<b>\$ 30,640</b>	<b>\$ 163,588</b>	<b>\$ 104,658</b>	<b>\$ (104,406)</b>	<b>-49.9%</b>	
<b>TOTAL</b>	<b>\$ (16,061)</b>	<b>\$ (54,002)</b>	<b>\$ 58,614</b>	<b>\$ (127,193)</b>	<b>\$ -</b>	<b>\$ 19,374</b>	<b>\$ (57,185)</b>	<b>\$ -</b>	<b>\$ -</b>		