

# *Village of Biscayne Park 2012-13 Adopted Budget*

*Celebrating 80 Years of Incorporation (1933-2013)*



*Transparency, Integrity, Professionalism*



# 2012-13 BISCAYNE PARK BUDGET

## Table of Contents

<b>INTRODUCTION .....</b>	<b>1</b>	<b>PERSONNEL OVERVIEW .....</b>	<b>36</b>
1 Message from the Manager		36 Personnel Overview	
3 Message from the Finance Director		<b>GENERAL FUND SUMMARIES .....</b>	<b>37</b>
4 History		37 Village Commission	
5 Location		40 Executive Administration	
6 Demographics		44 General Government/Comprehensive Planning/Risk Management/Utilities	
7 Organization Chart		52 Legal	
8 Comparison to Similar Municipalities		55 Police	
13 How to use the budget document		60 Finance	
<b>EXECUTIVE SUMMARY .....</b>	<b>14</b>	64 Public Works	
14 Overview of Budget		69 Parks and Recreation	
15 Budget Summary		74 Building	
16 Revenues		78 Code Compliance	
22 Expenditures		<b>OTHER FUND SUMMARIES.....</b>	<b>82</b>
23 Unassigned Fund Balances		82 Sanitation	
24 Property Tax Millage		93 Road	
25 Economic Outlook		97 Forfeiture	
<b>BUDGET PROCESS .....</b>	<b>28</b>	100 CITT	
28 Overview of Budget Team and Process		103 5 Year Capital Improvement Plan	
28 Procedural Steps		<b>GLOSSARY.....</b>	<b>111</b>
29 Budget Calendar			
<b>STRATEGIC PLAN.....</b>	<b>32</b>		
32 Village of Biscayne Park Strategic Plan Prioritization			



### **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



### ***Budget Message from the Finance Director:***

On March 13, 2012, for the first time in our history the Government Finance Officers Association presented the Village of Biscayne Park the Distinguished Budget Presentation Award for fiscal year 2011-12. In order to receive this honor the budget document met program criteria as a policy document, a strategic planning guide, a financial plan, and a communication device. To implement these criteria our budget process utilized a transparent team approach involving all Village stakeholders to evaluate existing levels of service in order to allocate available resources and capital assets.

The Village's Budget Team consists of Senior Leadership and utilizes direct input from department directors. The budget that is developed serves as an operational tool by focusing on the Strategic Plan to develop future projects and transparent communication of goals and objectives to all stakeholders. The focus of the 2012-13 Budget is ***"Reinvestment in the Village of Biscayne Park"*** and the specific goals and objectives of this budget mirror the Village's Strategic Plan in many areas including:

- By thinking outside the box and maximizing the usage of CITT and Road Fund dollars, investment in street maintenance, storm water drainage, signage and entry markers, street lighting, traffic calming, and median maintenance are currently being planned for and/or implemented with a goal to improve resident safety and community appearance. We will refer to the Village's 2008 Comprehensive Traffic Study to provide continued guidance on future projects.
- Village Code Compliance is vital in keeping our community clean and safe. To achieve these goals Code is expanding its role by working with residents in a team approach to consistently and uniformly enforce existing laws and Village codes.
- Public safety and crime reduction issues are being addressed by implementation of the Community Policing Strategies and Predictive Policing plan that will further improve our commitment to resident safety.

- The budget continues to emphasize employee education in order to keep our workforce trained in the latest technological advances and best industry practices.
- Village sponsored programs such as Movie Nights, holiday events, and recreation programs have increased in popularity. By working with resident committees to develop future events, the menu of programs that the Village offers is continuing to improve.
- Protect the historic log cabin by developing architectural plans for restoration and researching funding sources for future implementation of these plans.
- Evaluate and advise Commission on initiatives which support beautification and maintenance of infrastructure while continuing to emphasize cost savings plans.
- Reach out to neighboring municipalities and develop partnerships to share maintenance responsibilities and services in order to reduce costs.

The changes in spending for this budget integrate reinvesting in the Village of Biscayne Park as prioritized by Commission and the Strategic Plan. These resource decisions address the desired quality of service, staffing levels, technology needs, equipment, capital improvements, beautification and community programs as we address the challenges of the future.

Sincerely,

Charles Smith  
Finance Director



***Ever wonder about the Village's humble beginnings, its founder, why we have beautiful medians, the log cabin, and more?***

In 1921, when Miami was preparing for the soon to arrive flood of land speculators, the Village of Biscayne Park was unincorporated, undeveloped and for the most part, fields of tomatoes belonging to Arthur Mertlow Griffing. Mr. Griffing was originally from Norwich, New York and settled in Florida in 1903 to manage the Little River nursery. He built a large home and established Griffing Tropical Nurseries and Groves in and around a seven acre site that today is the Colonial Shopping Center along Dixie Highway and 125th Street in North Miami. Mr. Griffing was a landscaper for Carl Fischer's Miami Beach projects and in 1917 the horticulturalist had become a developer.



By the 1920's, Mr. Griffing had begun to develop land along Dixie Highway north of Miami. The nursery was sold and the land subdivided and named Griffing

Biscayne Park Estates. Mr. Griffing continued his love of landscaping by carefully planting the area with shrubs and trees so that Biscayne Park Estates resembled a huge botanical garden.

Early in January 1923, Mr. Griffing began advertising in the Miami Daily Metropolis and set up a miniature of the Park on the grounds of the Halcyon Hotel on Flagler Street. Prospective buyers were shuttled from downtown Miami to the new "Gateway to Miami". Mr. Griffing combined his land sales and nursery promotions by offering free strawberry shortcake to potential buyers, particularly young families to live in his new development. In addition he created many cul-de-sacs

that produced a safe environment for children to play. These well landscaped streets and medians set the stage for construction of the first homes in Biscayne Park, which cost between \$4,000 and \$4,500. Mr. Griffing later upgraded the shortcake incentive to a mixed box of grapefruits and oranges.

By a vote of its 113 citizens, the Town of Biscayne Park was incorporated on December 31, 1931, and on June 16th, 1933, a state charter was granted changing the name to the Village of Biscayne Park. The Works Progress Administration built a log cabin, a clear and distinct reference to the Depression as well as to the simplicity of the American frontier days. On February 1, 1933 the Federal Emergency Relief Program provided the labor for the Dade County pine construction. William Green, a resident and Councilperson of the Park, was a regional administrator for the Federal program

and was instrumental in the creation of our historic log cabin and most unique and distinctive structure. The expenses incurred were \$247, met by individual donations of \$5 to \$20. In light of

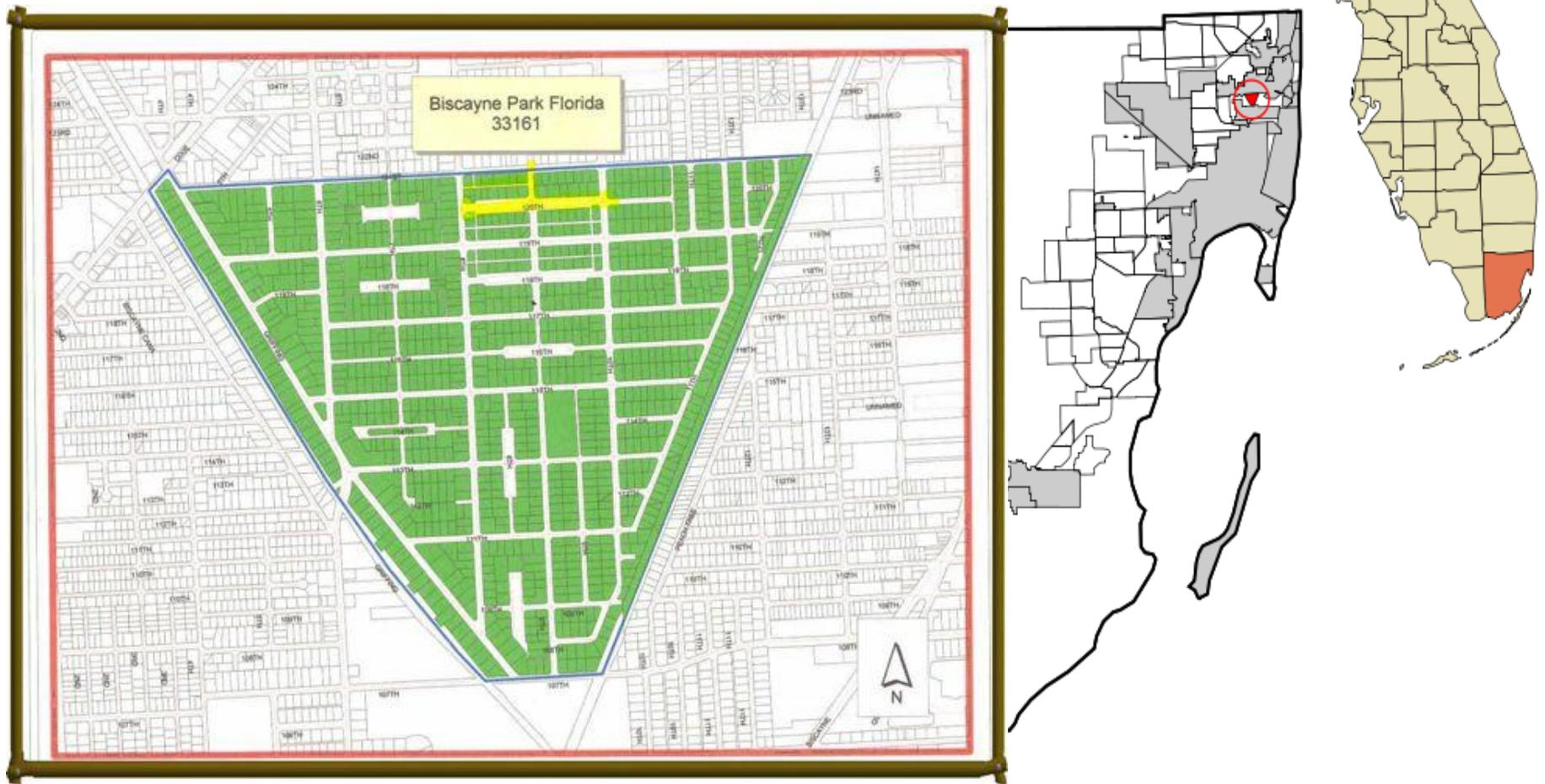


today's multiple million dollar projects, these modest sums seem very quaint, but when held in light of the circumstances in which they occurred during the national depression, they reflect generous and caring residents and a conscientious community. At a special ceremony on January 24th, 1935, the finished Log Cabin was officially turned over to the Village, and to this day has been the center for the daily operations of the Park. Since its creation during the dark times of the depression, it has been the prized architectural symbol of the Village of Biscayne Park.



## **Location of Biscayne Park**

The Village of Biscayne Park, Florida, is located in South Florida in North Eastern Miami-Dade County. Miami-Dade is bordered on the south by Monroe County and to the north by Broward County. Below shows the incorporated and unincorporated areas in Miami-Dade highlighting Biscayne Park in red.





## DEMOGRAPHICS

### Population\*

1990 (est.)	3,068
2000 (est.)	3,269
2005 (est.)	3,128
2011 (est.)	3,099

\* Based on US Census Bureau - American Community Study

Median Age	37
Average Household Size	2.76
Average Family Size	3.32
Number of Residences	1,283

### Racial Composition

Caucasian (50.7% Non-Hispanic White)	74.1%
Hispanic or Latino	36.8%
African American	8.7%
Asian	10.8%
Other	6.4%

### Land Usage

Residential	.6 sq. miles
-------------	--------------

### Economic Environment\*\*

#### Business Licenses

Median Household Income	\$ 72,750
Median Family Income	\$ 75,644
Per Capita Income	\$ 31,577

\*\* Based on US Census Bureau - 2009 inflation adjusted dollars

## BISCAYNE PARK AT A GLANCE

Date of Incorporation	December 31, 1931
Form of Government	Commission / Manager
Area	.6 Square Miles
Total Proposed Fiscal Year 2012 Budget	\$2.3 Million
Taxable Property Valuation	\$129.7 Million

## SERVICE STATISTICS

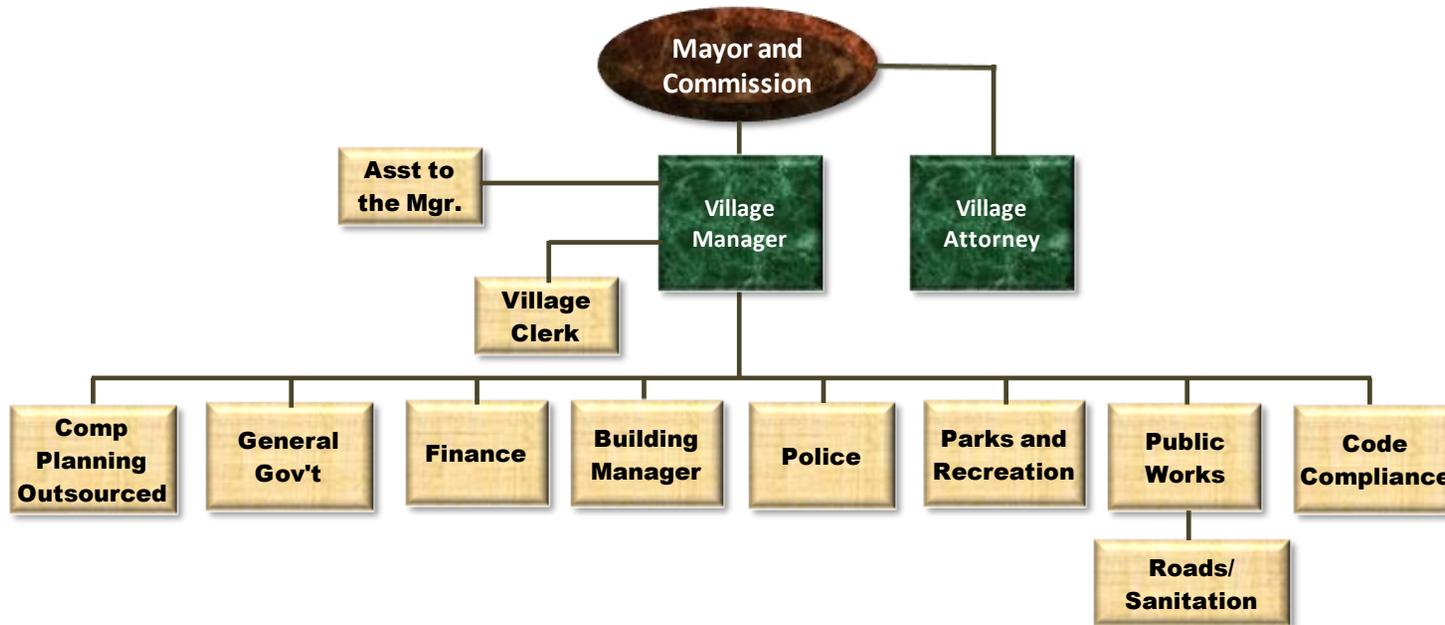
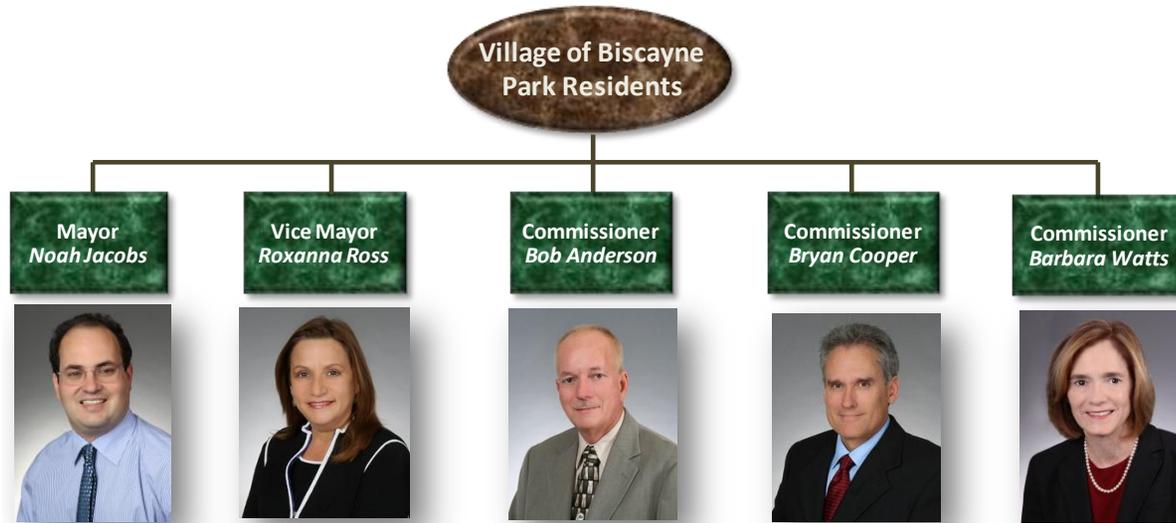
### Public Safety

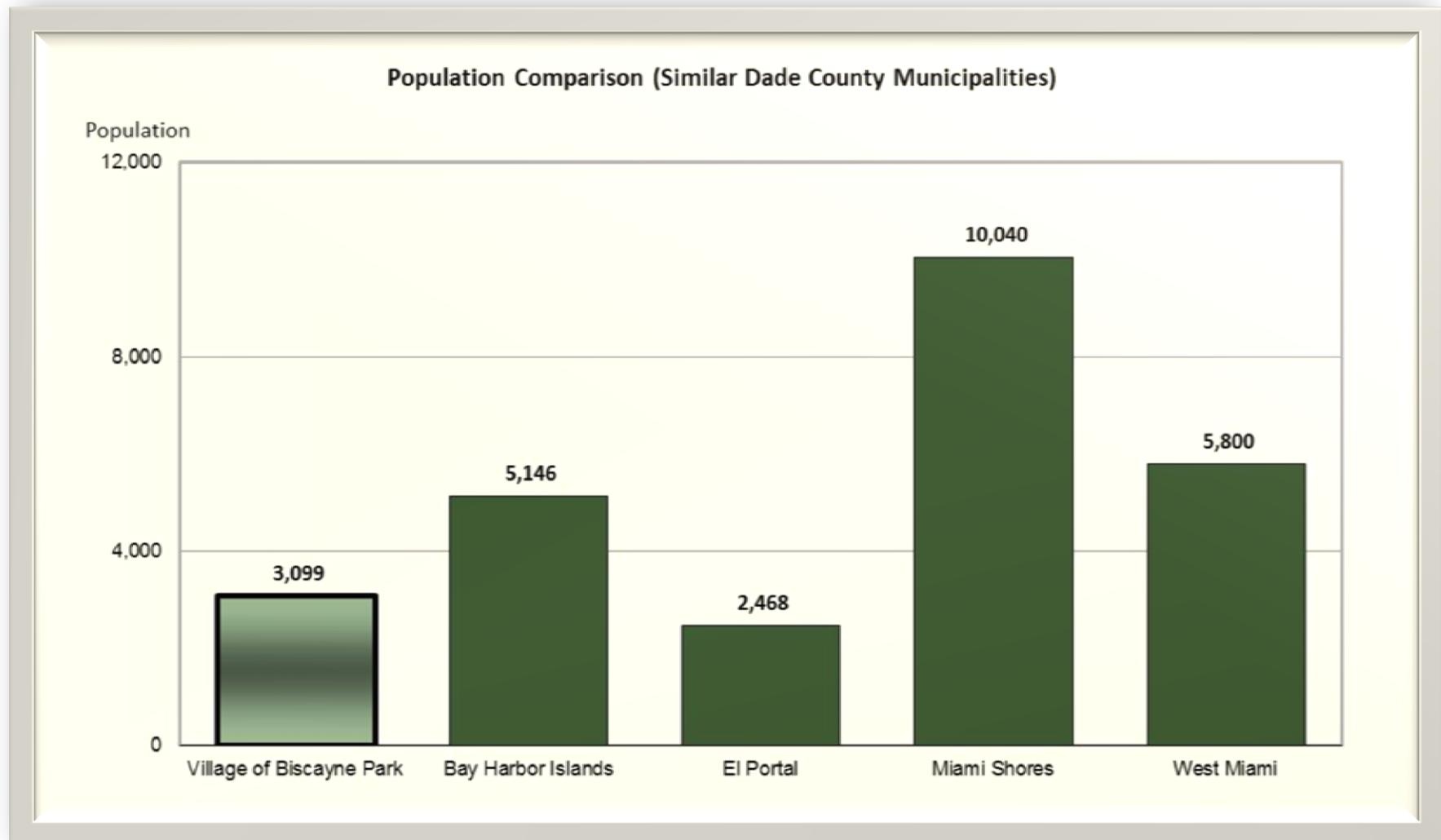
#### Police Protection

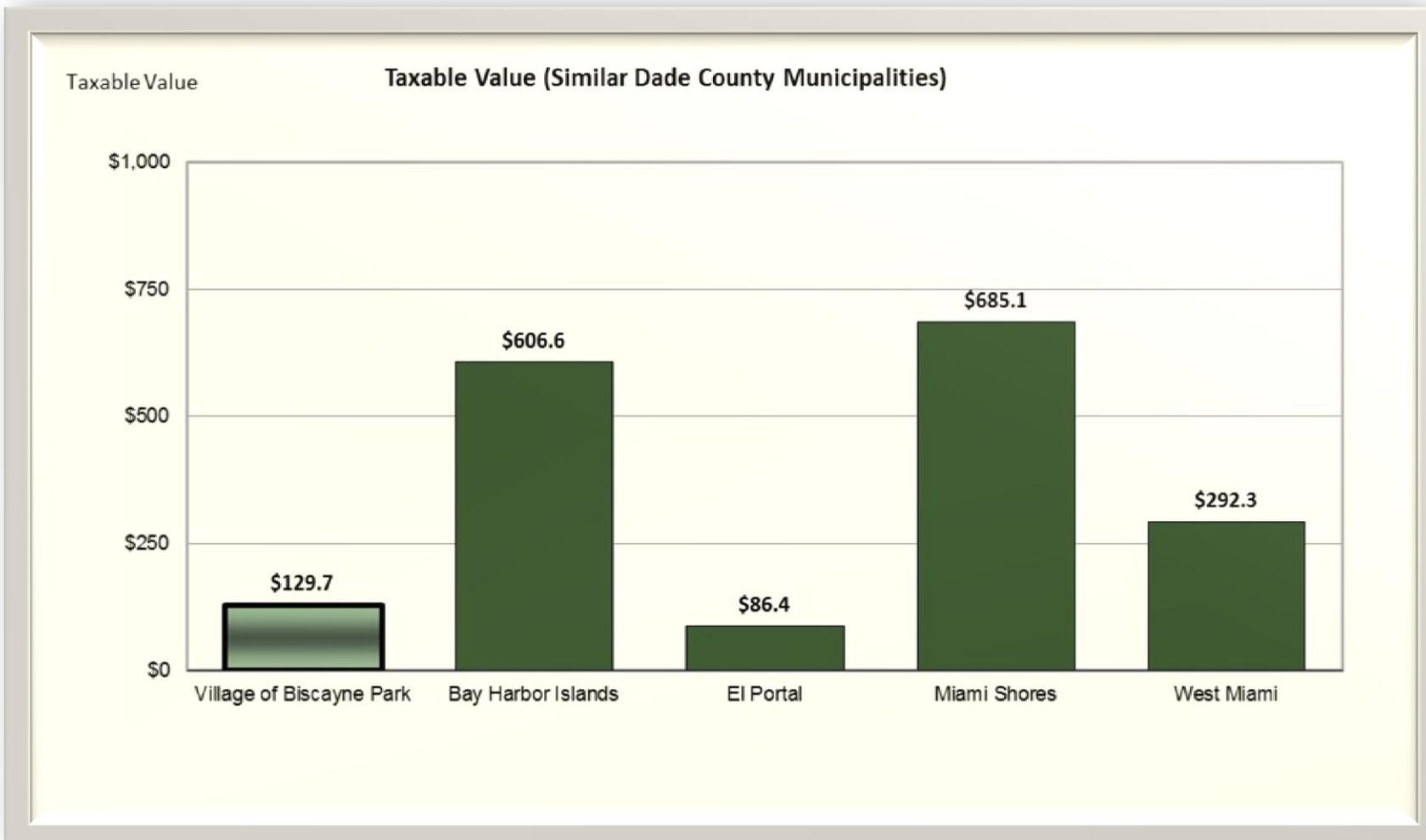
Ranking Officers	3
Sworn Police Officers	9
PT Reserve Officers	<u>10</u>
<b>Total</b>	<b>22</b>

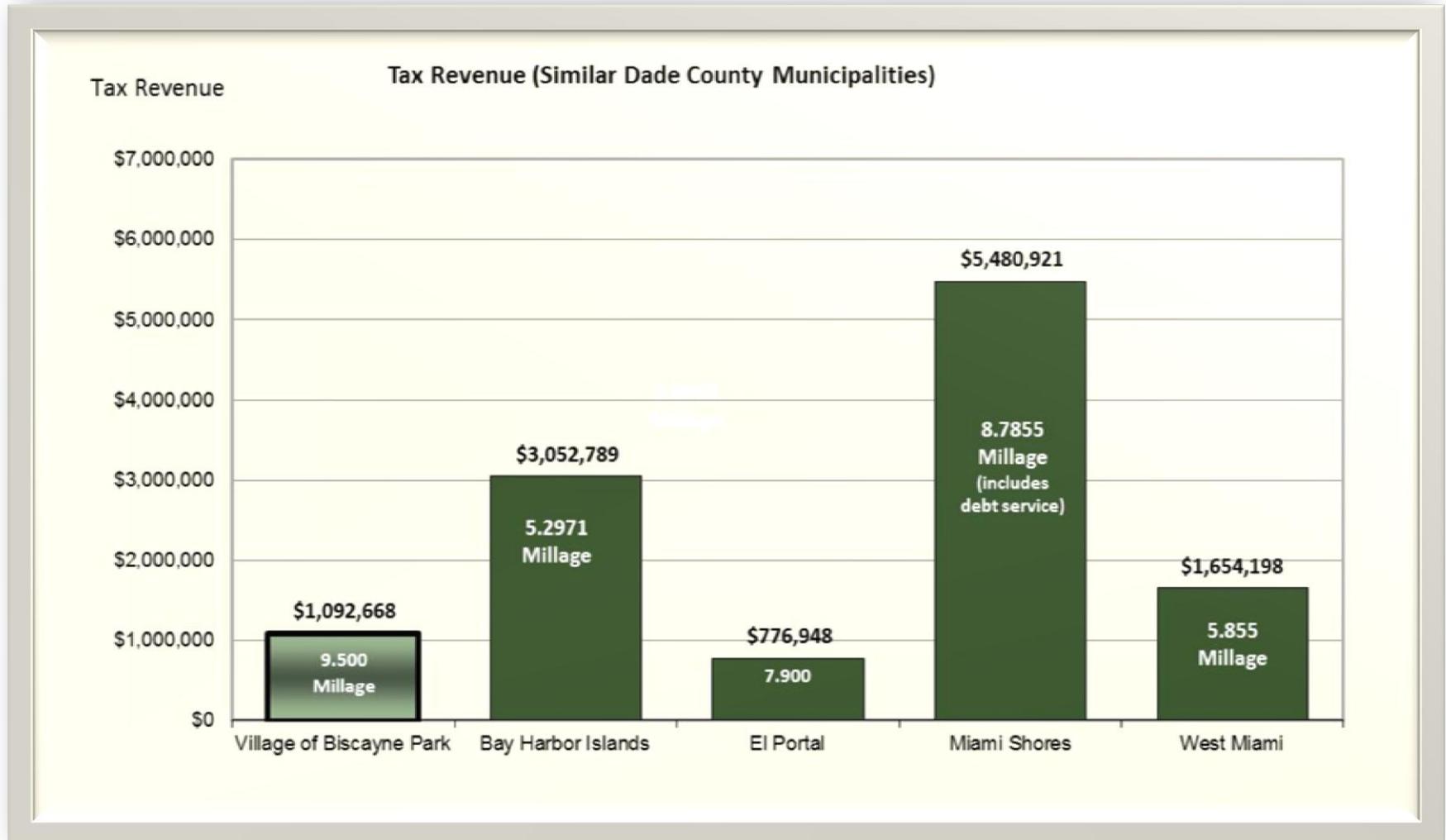


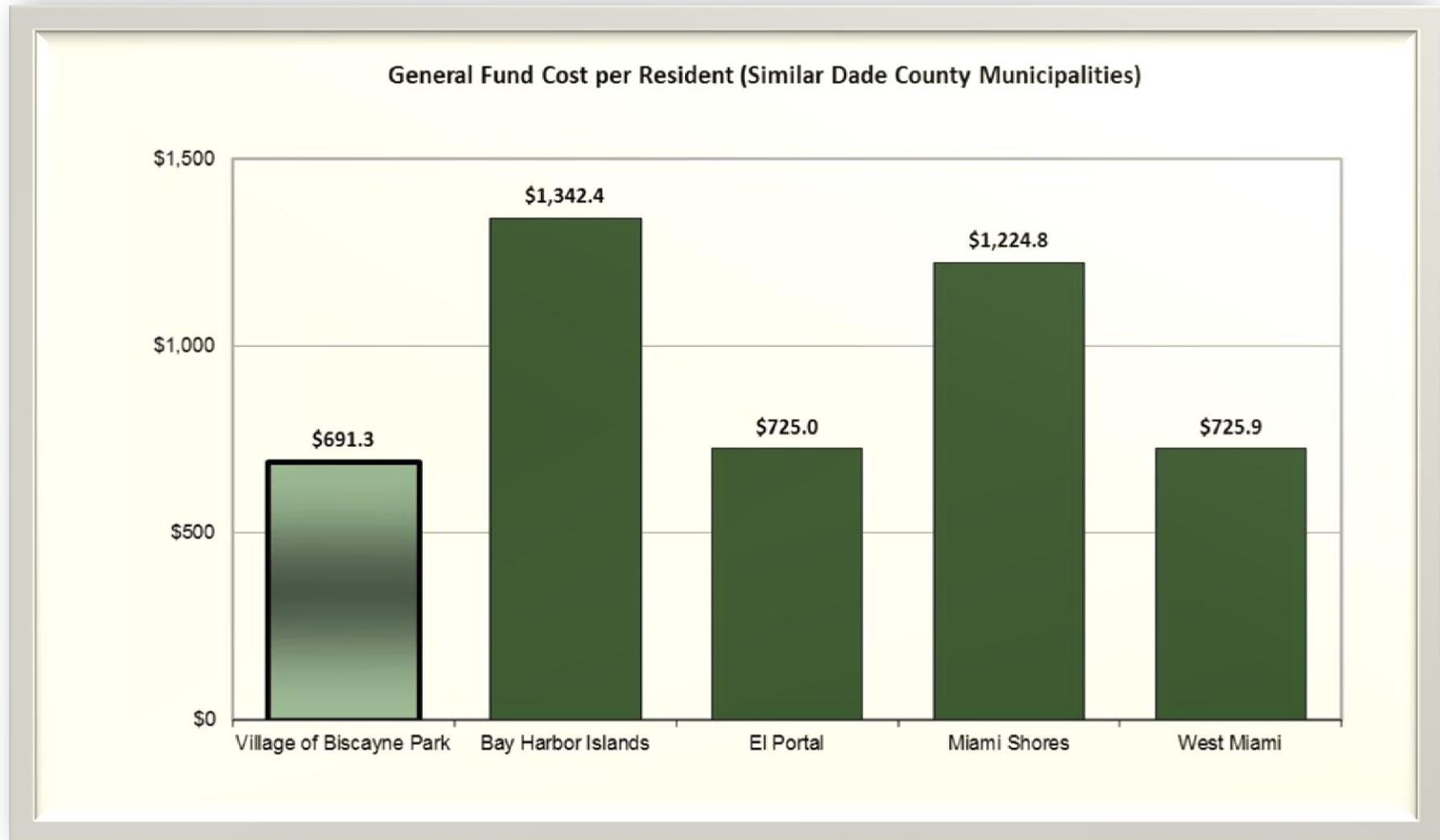
Organization Charts

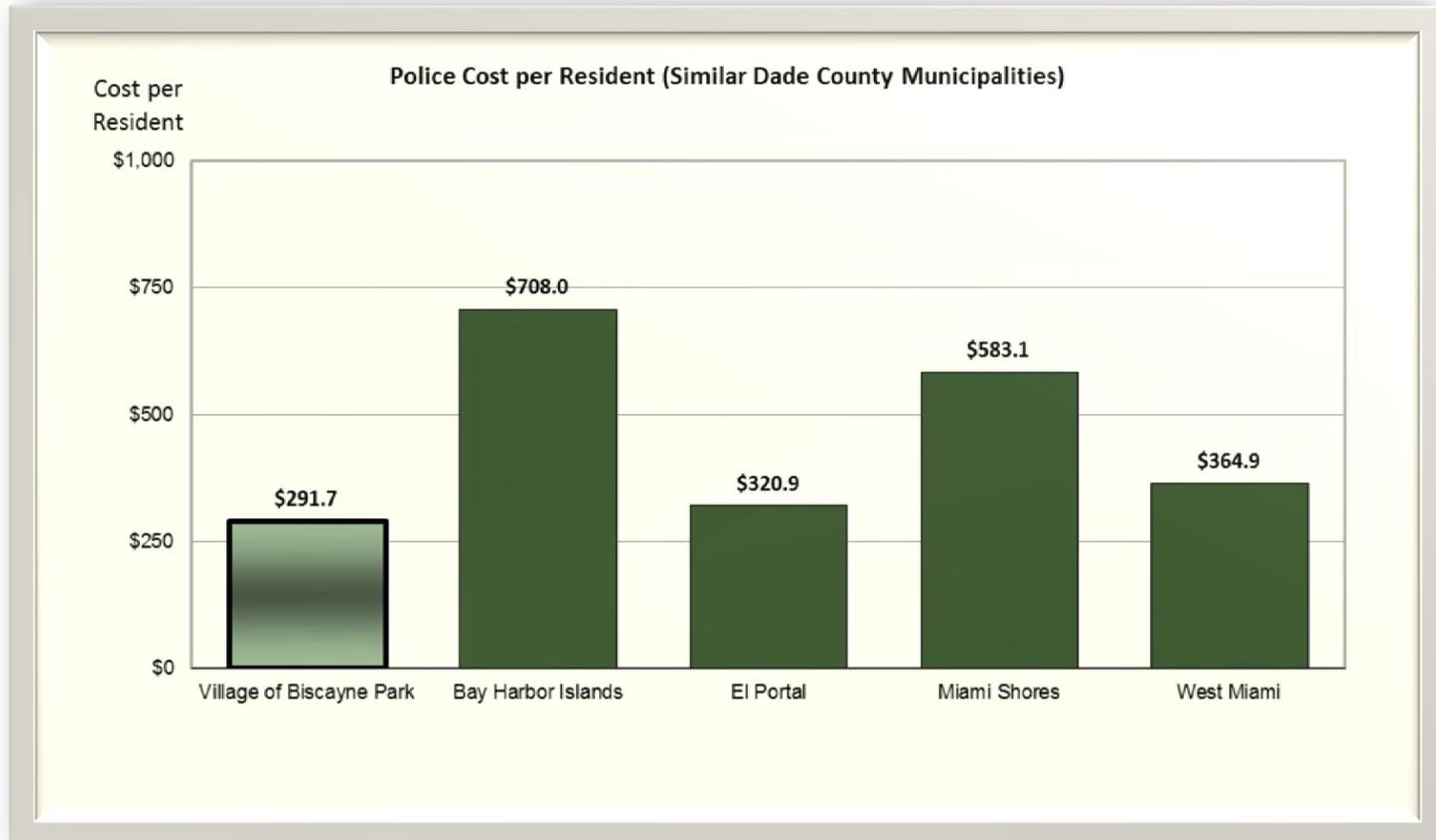














## **How to use the Budget Document:**

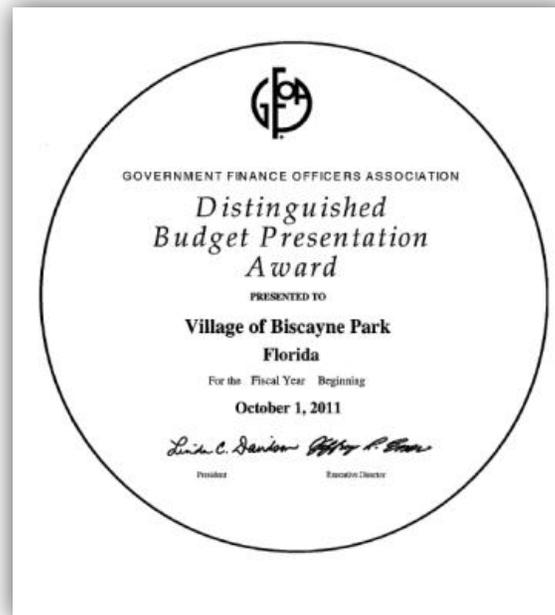
The budget presentation is intended to be a policy document, a financial plan, an operations guide and a communications device. The document has been prepared in a summary format intended to be easily understood by our residents. The guide below provides the reader with assistance on how to interpret the contents, and where to find the required information in each of the listed sections.

### INTRODUCTION

Contains the Vision and Mission statements, the Table of Contents, introductory letters to Commission and residents, a brief history of the Village and map of locations, demographics which lists general facts and figures, comparisons to similar local municipalities, organizational chart of the leadership team and staff, and a How-To-Use guide for this document.

### EXECUTIVE SUMMARY

Describes where the Village has been and where it is going in the upcoming year. The Executive Summary provides information concerning sources of funds (revenue) and use of funds (expenditures). Also included is a perspective of services provided, discusses taxes, millage rates, changes in operations, future concerns and the focus and direction of the budget year. The Economic Outlook portion of this section provides information and data used in compiling the FY 2012-13 budget.



### BUDGET PROCESS

The Budget Process includes the budget calendar and budget preparation process. Included in these steps are meetings with department heads to discuss goals, objectives and performance measures as well as analyses of financial performance. Each department will develop an operational plan that highlights the objectives for the upcoming year.

### STRATEGIC PLAN

The 2012-13 Budget and Operating plans are based on the Biscayne Park Strategic Plan that was developed by the Commission to provide staff with a detailed list of issues, their priority to the community and the starting point to design programs and projects.

### ORGANIZATION AND DEPARTMENT SUMMARIES

Department section presents an overview of Biscayne Park's organizational structure including overall staffing, personnel job descriptions and operating costs. Each department is summarized including, an organization chart, description of services, budget information, and detailed explanation of variances in the budget from the previous year.

### GLOSSARY

This section contains a Glossary of Frequently Used Terms, an Index and a List of Acronyms used throughout the budget document.



### OVERVIEW OF BUDGET

The guiding principle in budget preparation is to bring to the community a fiscally responsible document which funds the core services and facility needs of our residents. The adopted budget is a balance of revenues and expenditures, prepared according to Florida Statutes and Generally Accepted Accounting Principles. Development results from strategic planning that supports the mission, vision and commission initiatives. Additionally the budget contains evaluations by our professional senior department directors, with the guidance of the Village Manager, based on an overall assessment of operational and capital necessities that are critical for the delivery of excellence in municipal services for the Village of Biscayne Park. A summary of FY 2013 highlights includes:

- Biscayne Park's proposed FY 2013 General Fund budget totals \$2.34 million, an increase of \$128,153 (5.8%) from the FY 2012 General Fund budget.
- The Commission and Village Manager, with significant input from department directors and the accumulation of data by the Finance Team, recommends that the millage rate increased from 8.900 to 9.500.
- Significant recommended changes in the FY 2013 budget are:
  - Increase General Government for Public Assistance Program Repayment Plan Agreement to Division of Emergency Management, half paid in FY 2012 and half in 2013. Financial impact is \$31,317.
  - Addition of one Police Patrol Officer and reduction of full-time Police Clerk to part-time. With the purchase of computer tracking equipment funded by the Byrne Grant, the position can be reduced. The additional Patrol Officer is projected to reduce overtime and improve police coverage.

- Purchase of computerized fuel management system to replace antiquated paper tracking system and to better control accountability of fuel usage – Total cost of \$9,342 split between Sanitation, \$2,089; Road Fund, \$422; and General Fund (Police, Code, Public Works, and Recreation), \$6,831.
- Addition of Assistant to the Manager providing necessary support to all departments, allowing for grant research, implementation of Internship programs and other key assignments.





## BUDGET SUMMARY

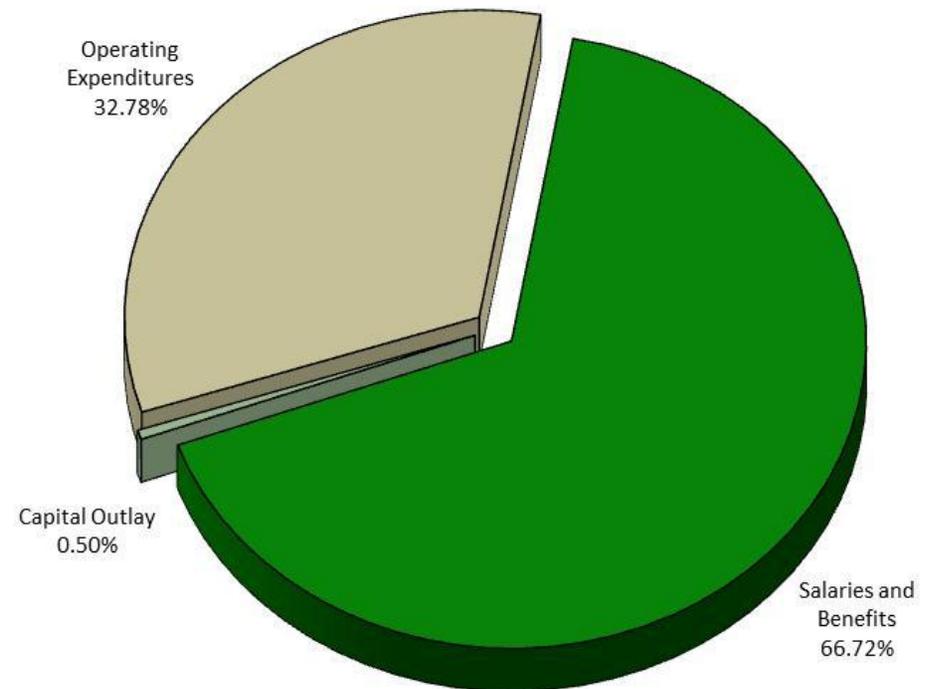
The level of services and the associated budget expenses are prioritized by Biscayne Park's Budget Team to enable the Village to provide appropriate services for our residents at a reasonable cost. As revenue estimates are developed, the level of service is established based on the



available funding. Projected revenues initially fund the municipal core operations that are mandated or essential in nature. The goals of the Strategic Plan are emphasized in order to provide services that the Commission and stakeholders have highlighted for importance and maintaining our infrastructure. Once

these requirements are allocated, services that enhance the quality of life for residents and beautification of the Village are analyzed and included. The FY 2013 budget continues to fund all core services through a balance of reductions in strategic areas to offset increases. Daily municipal operations are realizing efficiencies throughout our Village by implementing cross functional employee responsibilities. This cross training has been the result of established staff development objectives (education, training, certification, and participation in professional organizations) leading to the accomplishments of these goals.

### General Fund Budget by Category



Category	2011	2012	Difference	% Change
Salaries and Fringe Benefits	\$1,450,408	\$1,559,390	\$108,982	7.5%
Operating Expense	680,956	766,164	85,208	12.5%
Capital	77,615	11,578	(66,037)	-85.1%
<b>TOTAL</b>	<b>\$2,208,979</b>	<b>\$2,337,132</b>	<b>\$128,153</b>	<b>5.8%</b>



### REVENUES – WHERE THE MONEY COMES FROM

The primary policy consideration in revenue projections is current and future economic conditions. Many challenges are posed by reduced property values coupled with the limitations on municipal tax levies reduced interest rates, and escalated inflation influences. Basic explanations of our most significant revenue categories are as follows:

**Ad Valorem Taxes** - Ad Valorem Taxes are locally levied assessments based on the taxable value of property in the municipality. This includes all residential properties that are assessed on a county-wide basis by the Miami-Dade County Property Appraiser as of January 1 each year. Property taxes levied by Biscayne Park are billed and collected by the County Revenue Collector and the County then provides monthly remittances to the Village for its respective collections.

The millage rate is the ad valorem tax rate levied per \$1,000 of a property's taxable value. The Commission is accountable for adopting the millage rate and the Village Manager has proactively worked with staff to provide residents the lowest possible tax rates. Major determinates for the Village's taxable value are the taxable value of new construction appearing on the tax rolls for the first time and taxable values (net of exceptions) of current real and personal property. As a result of reductions in current taxable values and Florida's Property Tax Reform legislation, Biscayne Park has experienced a 35% decrease in taxable value since 2008-09.

**Utility Services Tax** - Utility taxes are imposed on all electricity, water and metered or bottled gas, and are based on consumption of these utility services within the city corporate limits. Chapter 166.231, Florida Statutes, authorizes municipalities to levy this tax based on a percentage of gross receipts from the sale of electricity, metered or bottled gas and water service.

**Franchise Fees** - Franchise fees are charged upon electric providers for the privilege of operating within our municipal limits. The charge is levied based on a percentage of the provider's gross receipts pursuant to Chapter 180.14, Florida Statutes, which enables municipalities to collect such fees and limits the terms of such agreements to 30 years. As the electric service provider to our village, FPL compiles information regarding anticipated franchise fees collections for the privilege of operating in this designated area. The difficulty in predicting the amount of franchise fee revenue is because the fee is driven by actual usage.

**Communication Service Tax** - During the 2000 Regular Session, the Florida Legislature created the Communications Services Tax Simplification Law (CS/CS/CS/CB 1338), bringing with it the most comprehensive fiscal reform since the mid-eighties with an effective date of October 1, 2001. The legislation created a simplified tax structure by creating a two tiered tax composed of a state tax and a local option tax on communications services. Accordingly, the Local Communications Service Tax combined revenues that were previously budgeted separately – telephone utility tax and cable franchise fees.

**License & Permits** - Municipalities generally collect fees for building permits arising from planning, zoning and building functions and are collected in order to offset the cost of administering the department functions.

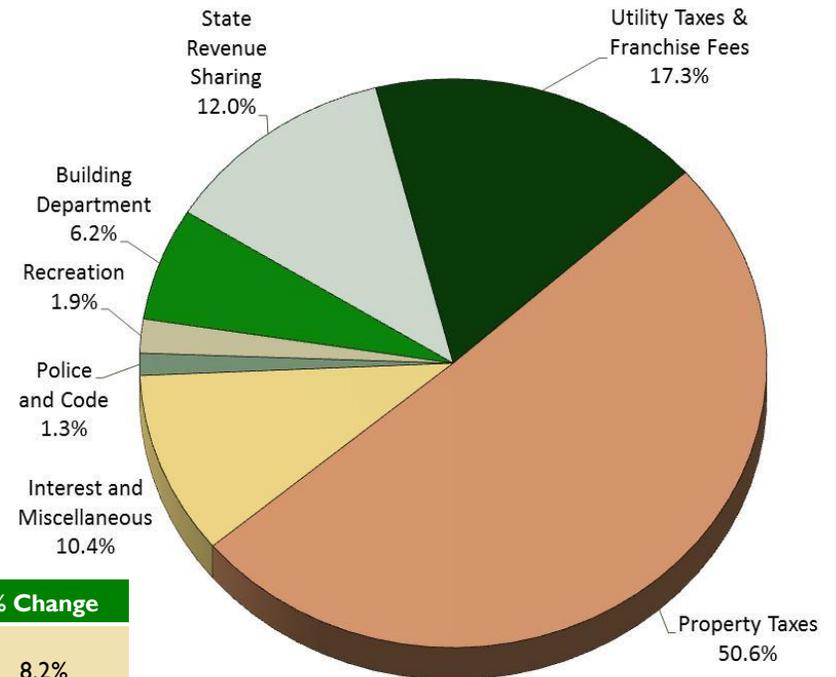
**Fines & Forfeitures** - Fines, forfeitures and civil penalties collected by Miami-Dade County violations of municipal ordinances, violations of Chapter 316, Florida Statutes, committed within a municipality, or infractions under the provisions of Chapter 318 committed within a municipality shall be fully paid monthly to the municipality as provided by the Florida Statutes. Due to potential time delays associated with disputes over violations, court time, or other administrative processes at the County, receipt of these funds often lag.



## Explanation of Budget Changes

- Taxable revenue increased \$15,244 including discounts based on 8.9 millage rate. Increasing the Millage Rate to 9.500 increases the revenue an additional \$74,690. This includes projected discount for early tax payments.
- FPL and Utility Franchise Fees decreased \$7,869 or 2% based on reductions in the Communications Services Tax due to revenue corrections dictated by a three year state-wide audit.
- Permits related to Building increased \$28,673 or 24% based on projected new construction and increases in renovations of existing properties.
- Parks and Recreation increased \$6,550 or 17% based on increased attendance of Village Recreation programs, related Concession usage, and Facility Rental.
- Original revenue projection for Code Compliance fine collection was overstated.

## Where the Money Comes From



Revenue Source	2011-12	2012-13	Difference	% Change
Property Taxes and Tax Discount	\$1,092,668	\$1,182,602	\$89,934	8.2%
Utility Taxes, Franchise Fees & Intergovernmental	411,457	403,588	(7,869)	-1.9%
State Revenue Sharing	276,485	283,127	6,642	2.4%
Building Department	121,250	149,923	28,673	23.6%
Parks and Recreation Department	38,444	44,994	6,550	17.0%
Police and Code Compliance	40,000	29,500	(10,500)	-26.3%
Interest & Miscellaneous	228,675	243,398	14,723	6.4%
<b>TOTAL</b>	<b>\$2,208,979</b>	<b>\$2,337,132</b>	<b>\$128,153</b>	<b>5.8%</b>



## 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>



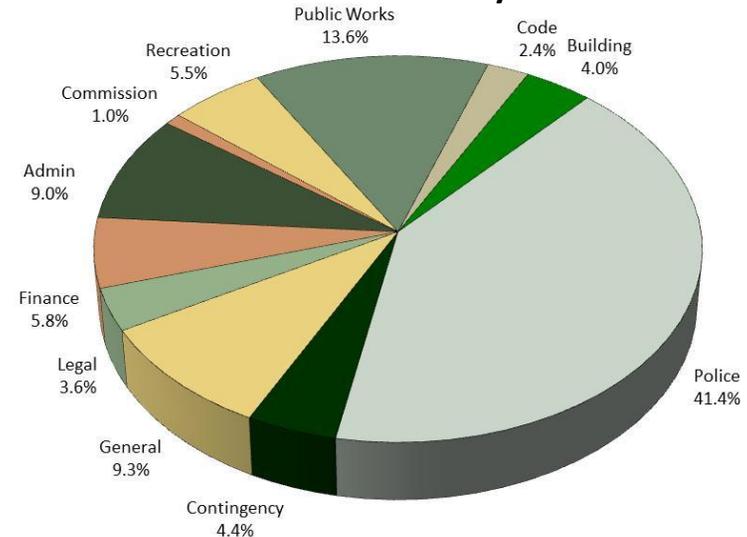
## EXPENDITURES – WHERE THE MONEY GOES

All services and expenditures are evaluated on an ongoing basis to determine the optimal level of return on investment. The budget continues to fund all core services through a balance of reductions in strategic areas, while realizing efficiencies in operations.

### Explanation of Budget Changes

- Executive Administration - Increase due to the Assistant to the Manager position.
- Finance - Increase to assist the Village with investment banking, capital planning support, debt management, and portfolio management.
- Legal – Increase of \$10,000 for Village Attorney and reduction of \$25,000 for Outside Attorney based on reduction of existing worker’s compensation and arbitration cases
- General Government – Increase in the Contingency account for possible FRS settlement and increase for Public Assistance Program Repayment Plan Agreement to Division of Emergency Management, half paid in FY 2012 and half in 2013.
- Police – Restructuring of department including position changes and additional overtime to better implement Community Policing plan.
- Building – Reduction reflects anticipated cost savings by implementing renegotiated fee agreement with building official for inspections and other services.
- Code Compliance – Increase for full-time Code Officer
- Public Works – Increase for Tigercat mower purchase designated for the baseball and park area.
- Recreation – Increase for concession stand purchases (revenue generating and calculated by estimated usage)

### Where the Money Goes



Department	2011-12	2012-13	Difference	% Change
Commission	\$20,443	\$22,370	\$1,927	9.4%
Administration	189,441	209,274	19,833	10.5%
Finance	129,881	136,667	6,786	5.2%
Legal	100,000	83,020	(16,980)	-17.0%
General Government/Planning/Risk Management/Utilities	213,069	218,473	5,404	2.5%
Police	952,337	967,556	15,219	1.6%
Building	95,351	92,542	(2,809)	-2.9%
Code Compliance	49,784	56,758	6,974	14.0%
Public Works	265,971	316,972	51,001	19.2%
Recreation	120,857	129,709	8,852	7.3%
Contingency	71,845	103,792	31,947	44.5%
<b>TOTAL</b>	<b>\$2,208,979</b>	<b>\$2,337,132</b>	<b>\$128,153</b>	<b>5.8%</b>



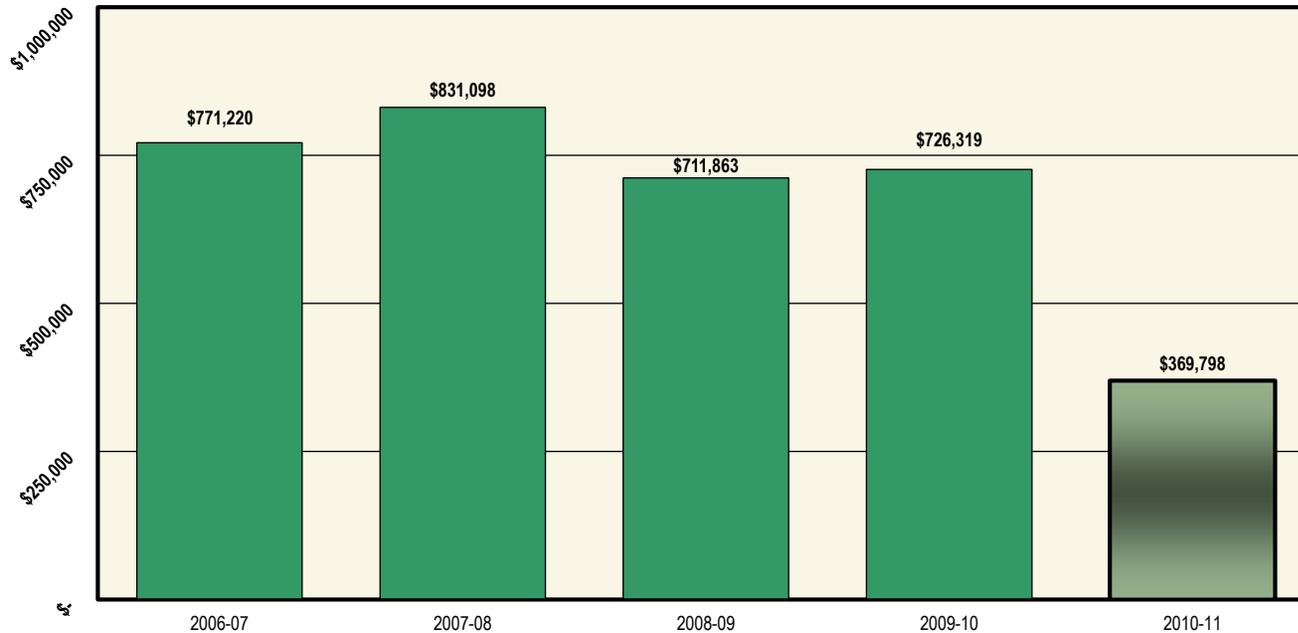
## HISTORY OF UNASSIGNED FUND BALANCES

Over the past few years the Village faced several financial challenges while implementing strategies that included re-evaluation of levels of service to residents, maintenance of infrastructure, utilization of the strategic plan to reinvest in the community, and development of a five year capital plan. These challenges included the economic downturn, plummeting property values, unanticipated expenditures, and prior year payables booked into the 2010-11 fiscal year, all of which contributed to the reduction of the General Fund Unassigned Surplus. As of September 30, 2011 the Unassigned General Fund Surplus was \$369,798 as compared to \$726,319 in 2010, a decrease of \$356,521. This decrease reflects:

- \$125,843 - Old Workers Compensation Claims and corresponding legal expenses that were not included in prior year's statements.

- \$113,531 – Use of CITT funds to implement stormwater drainage projects and maximize \$200,000 in State Grant Match Spending.
- \$62,635 - Reimbursement to the Florida Division of Emergency Management for ineligible Wilma reimbursements received during the 2005-06 fiscal year.
- \$27,811 - Adjustment for uncollectable sanitation waste fees that have been carried forward from prior years. This adjustment was not included when the account was established.
- \$19,190 - Additional Workers Compensation claims and Police payout settlement

The five year comparison below illustrates the financial impact these and other items have had on the General Fund Unrestricted Surplus, which has incurred a reduction of \$401,422 during this timeframe:





## PROPERTY TAXES

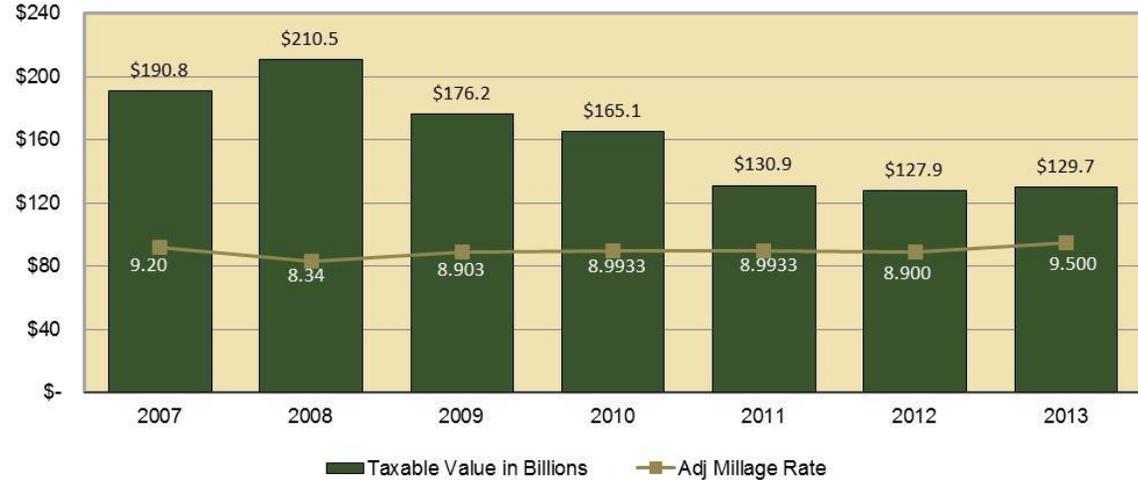
The assessed valuation as received from the Miami-Dade County Property Appraiser increased by approximately \$2.05 million or 1.6%, over the prior year final gross taxable value. Applying the millage of 9.500 mills to the taxable assessed valuation of \$129.7 million and including an estimated 4% discount to taxpayers for early payment, ad valorem revenue is projected to be \$1,182,602 or 50.6% of the total revenues.



The proposed ad valorem tax rate of 9.500 mills is an increase of .6 mills or 6.7%. The increase in the 2012-13 property value is the first the Village has incurred since 2006-07. The reduced taxable value, illustrated in the charts on this page represents a \$620,000 reduction in tax revenue or 35%. The charts relate how the taxable value has a direct impact on the revenue generated.

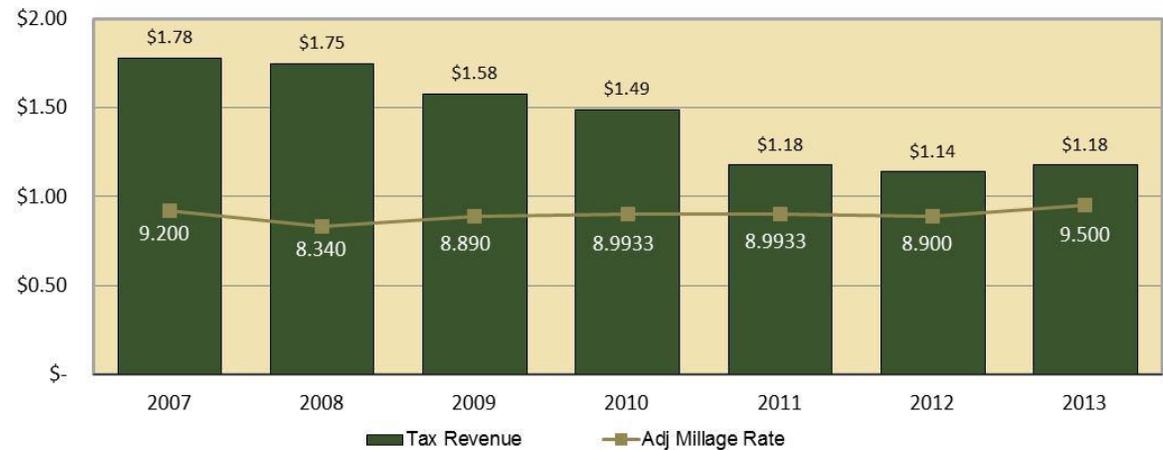
Taxable Value in Millions

### Historical Taxable Value by Year (in Millions)



Taxable Revenue in Millions

### Historical Revenue by Year (in Millions)





### ECONOMIC OUTLOOK AND FORECAST ASSUMPTIONS

Economic indicators are useful measurements in gauging the condition of the marketplace and in predicting future revenue generation. Between 2007 and 2009, Biscayne Park and most of the nation experienced a decline in its economic base and officially was declared to be in a national recession. Many market segments, including residential, retail, industrial, and office witnessed a contraction in their respective markets as evidenced by high vacancy rates and declining lease and sales prices.

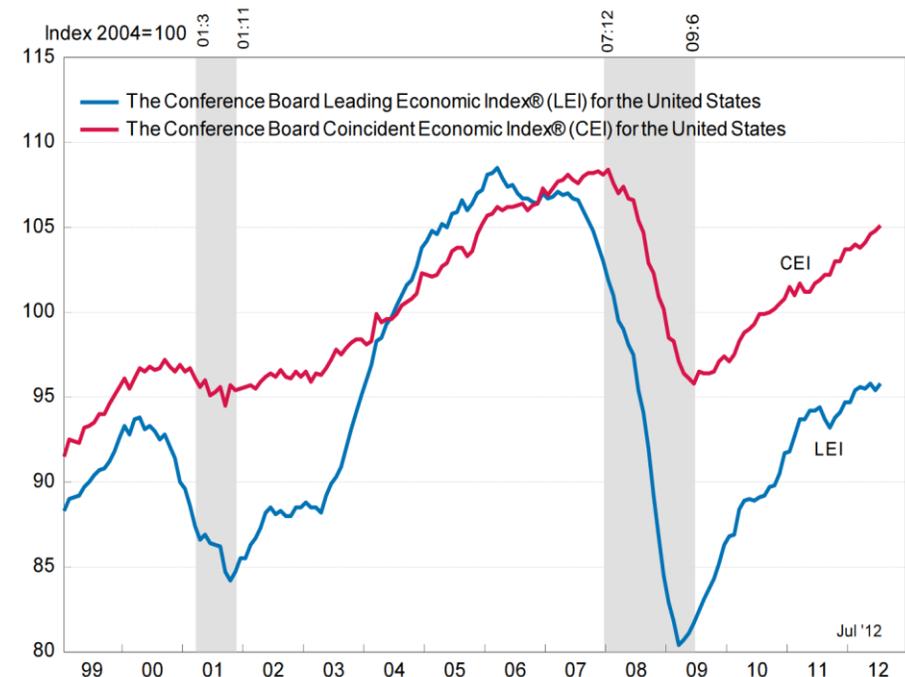
The Conference Board is a highly recognized independent global research association working in the public interest to provide business leaders key economic information and trends since 1916. Every month the Board publishes an information release concerning the economic outlook and produces the Leading Economic Index or LEI. The composite indexes are the key elements in a system designed to signal peaks and troughs in the business cycle. The ten components of the United States LEI include:

- Average weekly hours, manufacturing
- Average weekly initial claims for unemployment insurance
- Manufacturers' new orders, consumer goods and materials
- Index of New Orders
- Manufacturers' new orders, non-defense capital goods
- Building permits
- Stock prices
- Leading Credit Index
- Interest rate spread
- Average consumer expectations for business conditions

Based on their August 2012 release, the Leading Economic Index for the U.S. increased .4 percent in July, following a .4 percent decline in June and .3 percent increase in May. The data indicates the majority of the index's components improved, led by large contributions from housing permits and initial unemployment claims. The growth rate is stabilizing, pointing

to continuing slow expansion in economic activity for the remainder of the year. The Board also states that the key issue going forward is lack of domestic demand, although back-to-school sales are better than expected.

### Conference Board Leading Economic Index increased in July 2012



Latest LEI Trough March 2009, Latest CEI Trough June 2009

Shaded areas represent recessions as determined by the National Bureau of Economic Research.

Source: The Conference Board



## Housing Sector

The Housing sector was at the center of the 2007-2009 Recession and continues to struggle and impact our tax revenues. Local South Florida economists predict slight improvement in sales for the remainder of 2012 and for prices to continue drifting lower for the next two years.

## Housing Starts



Note: Single Family (Black), Multiple (Blue)  
Source: Census Bureau

## Interest Rates and the Federal Reserve

The Federal Reserve System is responsible for the stability of the financial system and preventing inflation or deflation by controlling long-term interest rates. Current functions include:

- Serve as the central bank for the United States
- To supervise and regulate banking institutions
- Manage the money supply through formulating monetary policy

Because of the impact of current world events on economic growth:

- The Federal Reserve will maintain its benchmark interest rate near zero into early 2013
- August 1 policy statement plans to keep its “target range” for key short-term interest rates at zero to ¼ percent and expects economic growth to remain moderate over coming quarters.

## Mortgage Rate and the Ten-Year Treasury Yield



Note: Effective Mortgage Rate (Black), Ten-Year Treasury Yield (Blue)  
Note: Average effective rate on fixed-rate, 30-year conventional mortgages  
Source: Freddie Mac and U.S. Department of the Treasury

Market factors include:

- U.S. home prices dropped 2 percent in the first month of the year and 3.1 percent over the prior 12 months and are anticipated to decline 4% by the middle of the year
- Economists predict that activity will pick up when job creation shows more strength, likely during the second half of the year
- Housing starts are predicted to increase to 625,000 this year, compared with 590,000 last year or a 6% increase.



## Energy Sector

The Energy sector, especially crude oil and gasoline prices can potentially create inflation and are driven by speculative trading and world events rather than supply and demand. The short-term outlook is that the summer driving season will increase prices while long-term predictions will be determined by world events.

### U.S. Spot Crude Petroleum Price – West Texas Intermediate



Market factors include:

- West Texas Intermediate crude is the benchmark for oil prices and will trade short-term at \$80-\$100 per barrel with the summer driving season will spike to \$110+ per barrel
- The crisis in Japan is still reducing the price of energy because traders feel the Japanese economy (third largest oil importer in the world) is still impacted by the effects of the 2011 tsunami
- The conflicts in the Middle East and the potential for oil shut down and if the Middle East conflicts spread to large oil producers such as Saudi Arabia could offset the Japanese slowdown





### OVERVIEW OF THE BUDGET PROCESS

Biscayne Park prepares a comprehensive annual budget for each fiscal year, beginning October 1 and ending September 30, based on Generally Accepted Accounting Principles (GAAP). Both the government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.



Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Revenues are considered to be available when they are collectible within the current period and are recognized within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The budget process incorporates development, implementation and evaluation of a team plan for the provision of services and capital assets. This team consists of Senior Leadership, which utilizes direct input from department directors. The budget that is developed serves as a management tool by measuring actual performance, focuses attention on future operations, and improves communication of goals and objectives. The more specific goals and objectives are to:

- Provide a high level of services and facilities for residents by establishing an appropriate taxation and financing structure while maintaining an appropriate level of reserves
- Focus on providing the maximum level of service allowable in light of property tax limitations
- Evaluate and advise Commission on initiatives which support beautification and maintenance of infrastructure while continuing to emphasize cost savings plans

Through this process an annual budget is developed that integrates priorities and goals as established by Commission in order to meet resident needs and establish annual financial allocations. These resource decisions address the desired quality of service, staffing levels, technology needs, equipment, capital improvements, beautification and community programs established as priorities.

### PROCEDURAL STEPS

The budget process incorporates development, implementation and evaluation of a team plan for the provision of services and capital assets. The process relies on a timetable of tasks and the planning of meetings that must be maintained in order to comply with state requirements for Truth in Millage as well as internal requirements for fiscal responsibility. The first step begins with establishing a calendar of tasks for the coming months that meets all requirements and is approved by Commission.



# Budget Process

## FY 2012-13 BUDGET CALENDAR

DUE DATES	RESPONSIBLE PARTY	TASK
February 1	Finance Director	Develop budget process and identify issues
March 15-20	Manager, Finance Director	Meet with Directors and distribute Department Operating Plans
March 16	Manager, Finance Director, Commission	Florida League of Cities Revenue Training Summit in Boca Raton
March 20-30	Manager, Finance Director	Budget Orientation Meetings with each Commissioner
April 1	Finance Director	Department Operating Plans due from Department Directors
April 1	Finance Director	Deliver Sanitation Budget Worksheets to Public Works
April 15	Finance Director	Complete 2011-12 Mid-year Budget Amendment
May 1	Finance Director	Deliver Budget Worksheets and completed Action Plans to Departments
May 1	Manager, Finance Director	Present 2011-12 Mid-year Budget Amendment to Commission for approval
May 1	Manager	Manager submits 2012 Sanitation Budget to Commission for approval and establishes the waste fee assessment
May 1 to 15	Departments	Prepare 2012 Budget
May 15 to June 4	Finance Department	Begin preparing and drafting budget worksheets for Manager review
May 28	Village of Biscayne Park	Memorial Day Holiday, Village Offices Closed
<b>June 1</b>	<b>Property Appraiser</b>	<b>Delivers an estimate of the total assessed value of nonexempt property to the taxing authority.</b>
June 26	Manager	Review the Commission, Executive Administration, Finance Department, General Government & Building Department Budgets
June 27	Manager	Review Recreation, Police and Code Enforcement Department Budgets
June 28	Manager	Review Public Works and Road Department Budgets
<b>July 1</b>	<b>Property Appraiser</b>	<b>Certifies to the taxing authority the taxable value within the jurisdiction on Form DR-420.</b>
July 4	Village of Biscayne Park	Independence Day Holiday, Village Offices Closed
July 9	Manager, Finance Director, Village Clerk & Directors	Review the Commission, Executive Administration, Finance Department, General Government & Building Department Budgets
July 10	Manager, Finance Director, Village Clerk & Directors	Review Recreation, Police and Code Enforcement Department Budgets
July 11	Manager, Finance Director, Village Clerk & Directors	Review Public Works and Road Department Budgets
July 12	Manager, Finance Director, Village Clerk & Directors	Review CITT & 5 Year Capital Projects Budgets
July 13	Mgr., Clerk, & Finance Dir.	Final Review - Manager's Proposed Budget
July 17	Manager	Manager submits 2012 Draft Budget to Commission
July 19	Manager	Tentative Millage Rates and formal submission of updated 2012 Draft Budget to Commission (Special Meeting)
<b>July 27</b>	<b>School Board</b>	<b>Dade County Public Schools First Public Budget Hearing</b>
<b>August 4</b>	<b>Village of Biscayne Park</b>	<b>Within 35 days of the Certification of Taxable Value, each taxing authority certifies the completed DR-420 to the Property Appraiser</b>

<b>August 15</b>	<b>Budget Workshop Village of Biscayne Park</b>	<b>Managers Budget Message Review: Fund 001 - General Fund Revenues &amp; Expenditures Review: Fund 001 - General Government, Comprehensive Planning Review: Fund 001 - Administrative, Legal, Commission Review: Fund 001 - Finance Review: Fund 001 - Parks and Recreation Review: Fund 001 - Building</b>
<b>August 16</b>	<b>Budget Workshop Village of Biscayne Park</b>	<b>Review: Fund 001 - Police Review: Fund 001 - Code Compliance Review: Fund 105 - Police Forfeiture Fund Review: Fund 001 - Public Works Review: Fund 101 - Road Fund Review: Fund 402 - Sanitation Fund Review: Fund 103 - CITT Fund Review: Fund 301 - Capital Projects Fund</b>
<b>August 21</b>	<b>Budget Workshop Village of Biscayne Park</b>	<b>If Needed</b>
<b>August 24</b>	<b>Property Appraiser</b>	<b>Mails the TRIM Notice to Taxpayers</b>
Sept. 3	Village of Biscayne Park	Labor Day Holiday, Village Offices Closed
<b>Sept. 7</b>	<b>School Board</b>	<b>Dade County Public Schools Second Public Budget Hearing</b>
<b>Sept. 8</b>	<b>Miami Dade County</b>	<b>Miami Dade County First Public Hearing</b>
<b>Sept. 13</b>	<b>Village of Biscayne Park</b>	<b>First Public Hearing on the Proposed Millage Rate and Tentative Budget (Information is on TRIM Notice) (day 65 to 80)</b>
<b>Sept. 16</b>	<b>Village of Biscayne Park</b>	<b>Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget using the appropriate advertisement. (Before day 90, Sept 28)</b>
<b>Sept. 20</b>	<b>Miami Dade County</b>	<b>Miami Dade County Second Public Budget Hearing</b>
<b>Sept. 27</b>	<b>Village of Biscayne Park</b>	<b>Second Public hearing to adopt the final millage rate and budget within 2 to 5 days after the advertisement is published.</b>
<b>October 1</b>	<b>Village of Biscayne Park</b>	<b>Within 3 days of the final budget hearing, send a copy of the ordinance adopting the final millage rate to the property appraiser, tax collector and the DOR.</b>
<b>October 1</b>	<b>Village of Biscayne Park</b>	<b>Within 3 days of the receipt of the Form DR-422 the taxing authority completes and certifies final millage to the Property Appraiser.</b>
<b>October 1</b>	<b>Village of Biscayne Park</b>	<b>Budget Year Begins - Oct 1, 2012 to Sept 30, 2013</b>
<b>October 24</b>	<b>Village of Biscayne Park</b>	<b>Within 30 days following adoption of the millage and budget ordinances, each taxing authority uses Form DR-487, Certification of Compliance, to certify compliance with the provisions of Chapter 200 F.S. to the Property Tax Oversight Program.</b>

**TRIM COMPLIANCE REQUIREMENTS ARE HIGHLIGHTED IN BLUE BOLD LETTERS**

**OTHER AGENCY REQUIREMENTS ARE HIGHLIGHTED IN RED BOLD LETTERS**



## SETTING PRIORITIES

---

One of the most important steps in the process is setting priorities. These goals and directives set the tone for the development of the budget. In this phase, the Village Manager and department directors have the opportunity to reassess goals and objectives in order to provide direction to the resource allocation and budgetary decision-making process. Annually the objectives for each fiscal year are evaluated and updated in order to set direction for the development of the budget that is properly aligned with our broad goals. This includes an assessment of services, capital needs, issues, and opportunities as well as a review of economic trends and financial forecasts.

## DEPARTMENT ASSESSMENT

---



## A LOOK *at the* BUDGET

Additionally, departments identify possible trade-offs in an attempt to provide the “best fit” of resources between service and workload estimates.

As part of the budget process, department directors assess their performance towards meeting current and past goals and objectives and review current conditions, programs and needs. Various evaluations are performed and services are reviewed internally to assess their value and their subsequent priority to our residents. These internal evaluations are necessary to determine service needs, delivery improvements, cost savings and, required staffing levels.

## DEPARTMENT PREPARATION

---

Each department’s budget package includes personnel and operating worksheets to aid in the preparation. FY 2012 budget amounts to be requested were first evaluated based on current resources. Included in each workbook is a detailed expenditure history showing previous expenses, a projection of current year expenditures and a worksheet to assist with the preparation of the proposed department budget. Based on this information directors develop requests and formulate a recommendation for presentation to the Manager and Finance Director.



## BUDGET REVIEW PHASE

---

Department budgets are reviewed in a two-step process. The packages are presented to the budget team (Village Manager, Finance Director, Village Clerk, Assistant to the Manager and Finance Clerk) for an initial review. This administrative appraisal includes assessments for consistency, reasonableness, and compliance with policies. Directors then integrate these recommendations into their workbooks for the final administrative presentation. The overall document is compiled for final presentation to the Village Manager who evaluates the documents and makes funding level recommendations to the Commission. The review also includes a broader assessment of whether the departmental proposals address the Commission’s goals, and program service needs while maintaining our overall directive of ensuring fiscal accountability. Through budget workshops, the Commission reviews the draft budget alternatives and considers the Manager’s recommendations to arrive at the selected level of service and the corresponding final approved budget.



### FINAL ADOPTION PHASE

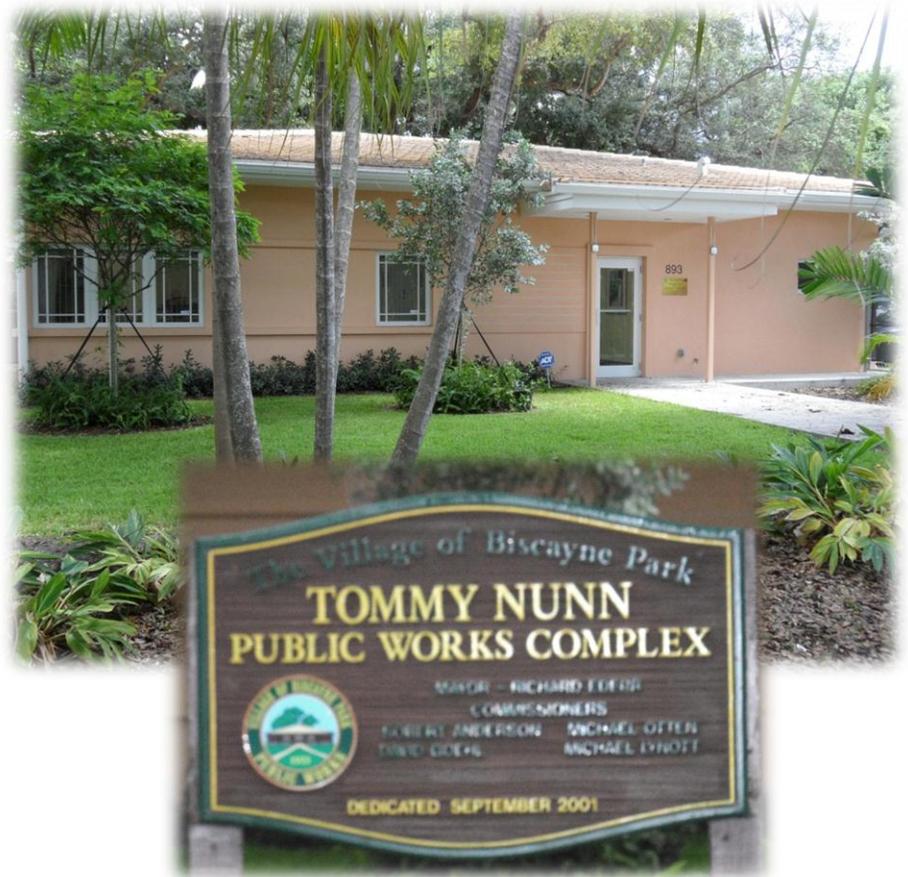
On August 1st the Village Manager presents to Commission a proposed millage rate and draft budget for the fiscal year commencing October 1st for consideration and further input. This document includes all proposed operating and capital expenditures and the respective financing sources. Budget presentations are distributed to Commission and to participating residents. The Commission reviews the budget and holds workshops to provide an opportunity for management to offer additional information.

The budget is adopted in compliance with the Biscayne Park Charter and the Trust in Millage (TRIM) Act, which include strict requirements and timetables for notice of budget hearings and ensuring resident input before final action. The Florida Department of Revenue sets a schedule for governments to follow in adopting tax roll information in accordance with the county property appraiser offices. Accordingly, there are public hearings scheduled, conducted to obtain residents' comments. Revisions are made as appropriate, and the final budget is adopted by ordinance. Upon completion of the process, a copy of the final adopted budget is furnished to the Office of the Clerk of the Board of County Commissioners and to the State of Florida to certify compliance with all statutory requirements.

State of Florida Statutes requires that all municipal governments establish budgetary systems and approve annual operating budgets. The Commission annually adopts an operating budget and appropriates funds for the general, special revenue, capital and debt service funds. The procedures for establishing the budgetary data are as follows:

- Prior to September 1st, the Village Manager submits a proposed operating budget to the Council for the next fiscal year commencing the following October 1st. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.

- Biscayne Park advises the Miami-Dade County Property Appraiser of the proposed millage rate, special assessment levies, and date, time and place of the public hearing for budget acceptance.
- The budget and related millage rate and special assessment levies are legally enacted by ordinance.





## INTRODUCTION

On October 23, 2010, the Mayor and Commission of Biscayne Park convened a daylong workshop designed to outline and define a set of strategic issues that will impact the Village over the next three to five years. This effort resulted in a detailed list of issues that the Village leadership ranked in priority order. The purpose of this effort was to provide staff with a policy-based starting point to design programs and projects. Once these priority issues are implemented, they will have a significant impact on the content of the FY 2012-13 Budget. The Annual Budget is the backbone for providing policy and program direction to the Village Manager and departments. These programs will require work plans and performance measures to provide stakeholders with progress toward reaching desired service improvements for residents and visitors.

During their daylong proceedings the Commission nominated and discussed more than seventy issues. Once these issues were reviewed and analyzed, each Commissioner prioritized the issues by importance. The



results are contained in this document, and enumerated in the appendix. Listed below are the ranked strategic issues in the priority order as set by the Village Commission. Attached to each is a brief narrative description that captures some of the discussion that took place during the October workshop. Following this description, there is a complete listing of all of the strategic issues that were discussed by the Commission sorted into four general policy categories, which served to structure in initial discussion.

## STRATEGIC POLICIES

Of the seventy-four strategic issues nominated by the Commission as important to the Village's future, eighteen were ranked as priorities:

### Priority #1

- Street Repairs and Maintenance
- Technology for participants

### Priority #2

- Signage that is unique
- Village Code Compliance that works with residents

### Priority #3

- Maintain the Canals and Dam
- FEC Track Sound Wall
- Public Safety and Crime Reduction
- Education and Training
- Programs for Residents
- Protect the Historic Aspects of the Village's Log Cabins
- Safe Pathways
- Policies that address relationships with Neighboring Cities
- Biscayne Park Foundation

## A DIRECTION FOR BISCAYNE PARK

The overall themes listed below are an attempt to knit together the strategic issues nominated by the Village Commission into broad categories of action. They are not presented in priority order since they contain grouping of issues that were ranked as well as some that were unranked. A listing and discussing of priority ranking follows these overall themes.



## Clean Up / Fix Up

Maintaining the beauty and viability of the Village is one of the most important and often discussed themes during the workshop. Keeping the Village infrastructure in good repair in a timely manner, especially when Village roads and streets are concerned, is key. One element that provides a unique living environment is the lush tree canopy that is present in much of the Village. Making sure that the canopy is well maintained and trees are managed to protect and enhance their development was important to the Commission during their discussion. Finally, the Village is fortunate to contain an important group of log cabins, including the current Village Hall. The Commission feels that these important historic structures need to be protected.

## Conserve Energy

Energy management is an essential part of any business or organization's daily efforts. A government such as the Village of Biscayne Park has two roles when considering this issue area:

- Managing energy as a business matter to reduce the cost of street lighting, etc., and
- Providing assistance to Village residents in helping them conserve energy as a public policy matter.

Both are very important, and are a key element of a strategic planning effort. Setting policies and programs to encourage good energy use, and finding ways to save both energy and public money is not only good public policy but also good business.

In addition management needs to find ways to increase available energy choices. Encouraging the use of hybrid technologies, especially in vehicles is certainly a good place to start. Policies that state management will procure hybrid cars and trucks will establish an important image as well as making good business sense. Also, using the

Village's leverage to increase the availability of natural gas to Village residents is also providing a good choice in home energy needs.

## Our Livable Neighborhood

Making the Village a more pleasant place to live aesthetically is a topic of great interest to the Commission given the discussion that went on during their Strategic Initiatives retreat. Improving the entry markers and unique street signs to provide a sense of place for both residents and visitors is important, and working with the County to identify our streets both by their current names, as well as the original names of Village streets was also discussed. Branding so that residents and visitors have a sense of place improves Village ambience.



Code compliance is vital to keeping our community clean and safe. Implementing a program for timely responses for maintenance and upkeep of foreclosed homes is important. Good records of those costs and placing liens on those properties so that the Village can be repaid by the seller when the property is sold is a priority.



The FEC tracks provide a unique challenge for Village residents. As homes and apartments have developed nearer to the tracks, and as traffic on the tracks has increased, the need to buffer residents from the noise that is created by the trains becomes more of an issue. One practical solution is to work with the FEC, our adjacent cities and unincorporated areas of Miami-Dade County to construct a wall.

### **BISCAYNE PARK, INC. – THE BUSINESS OF GOVERNMENT**

Managing the business of running Biscayne Park is one of the most important jobs of the Mayor, Commission, Village Manager and departmental staff. Commission meetings are the vehicles where direction is provided to the Manager based on Commission majority vote. It is the Manager's responsibility to provide professional analysis of problems and opportunities for review, respond to questions of the Commission, and then implement their majority decisions within the bounds of the law, and adopted Village codes. The Mayor is responsible for managing the meetings, and insuring that all points of view are fairly heard. Professional conduct as prescribed by an accepted rule of order must be adhered to. This professional and civil problem resolution provides residents with the best quality governance. Commission conduct, conflicts, and professional approach to the Village Manager was discussed and agreed as important. Workshop participants described a need to improve elected officials knowledge of the workings of municipal government, and provide policies and procedures to both elected officials and staff.

The participation of Village residents in shaping important decisions is an essential part in decision-making. Keeping residents informed of important business and polices must employ the use of all aspects of the media and newsletters available to the Village. Insuring that the

Village Boards and Committees are properly staffed with committed residents is also important, and the responsibility of the Commission, which they take very seriously.

One of the most valuable resources are the employees who comprise the departmental staffs. The Commission recognizes their value and always strives to provide the best working environment within the financial bounds of the Village. "Thinking outside the Box" was a term used by Commissioners to apply to ways to recruit and maintain valued staff. Investing in employees is an important function of the Commission and includes providing education and training to improve performance within financial constraints.

The Village is fortunate to have an existing Foundation to assist it in funding activities important to the community. Working with the Foundation and the Village Attorney to insure that the roles and responsibilities of the Foundation are clearly defined, and their relationship to the Village government is within the bounds of state and federal mandates.

When businesses of any type or size are discussed, the talk soon turns to finances. Biscayne Park, Inc. is no different. Improving the budgeting and financing of the Village was very important to the Commission. Improving the Village's budgetary systems was the first point of discussion. Converting the current budget from more of an accounting document to a policy document was one of the reasons for the Workshop. The concept of zero-based budgeting was discussed, including the initiation of a Budget Committee. On the financing side, the idea of working to improve the Village's credit rating, and reviewing all current and potential revenue streams for the Village. Finally the discussion turned to improving our inter-governmental relations. Working more closely with our neighbors on jointly shared projects and potentials was a topic for discussion.



## Tech Specs

Keeping both administration and residents up to date with technological advancements in computerization and communications was a topic of conversation. This included improved internet connectivity and the development of WiFi Hotspots. Computer training for both residents and staff, and better access to computers for those who do not have one in their residence is an important part of narrowing the technology divide.

## A Great to Walk and Play

Recreation services are often one of the most important and enjoyed services provided by a municipality. Initiatives include comprehensive parks and recreation programs for residents of all ages, improving facilities including using wide medians for linear parks, and expanding the idea of public festivals in the parks were discussed. Focusing the use of facilities and programs to residents, rather than the public in general was a concern.

## Addressing Community Needs

Often discussed as a catch all topic, this discussion during the workshop was very focused on principally public safety. Crime prevention, community policing and emergency management were topics covered. Safety was also the topic of conversation during discussions of street lighting and walking paths.

Improving resident participation in the community was discussed by developing citizen academies for better civic understanding. Community support through organized help for residents to maintain their homes was also part of the idea of citizen involvement. Improving library services in the Village was significant community need, which was very well supported during the discussion.

## Protecting Our Environment

Small municipalities often believe environmental protection is an issue covered by the State or County. During our discussion it became clear Strategic Initiatives in environmental protection must include septic tank regulation, given the age of houses in the Village and the lack of central sewer services. Environmental education was determined to be an important role, new education materials, and education for staff and residents were discussed.

## Better Mobility, Better Access

Improving community access through better transportation options is a difficult issue for a small municipality. Transit issues like greenway transit and working with other cities along the FEC line to create some commuter service was discussed. To improve traffic calming, closing a median opening on 5<sup>th</sup> Ave. was suggested by participants.

## Conclusion

There were eight overall strategic themes that came from the Workshop and these themes encompassed over sixty nominated initiatives. The themes covered nearly every aspect of living and working in the Village, and provided an excellent framework for a policy statement, which can drive program development, management and budgets. This begins an opportunity to provide clearly articulated and Commission approved strategic policy to guide the Village's next five to seven years. Each year, these policies are reviewed, revised and new ones added through a process much like this one.





# DEPARTMENTS

## Personnel Overview

### PERSONNEL OVERVIEW

Biscayne Park, like most municipalities, expends a large portion of its budget on employee salaries and fringe benefits. Due to recent revenue reductions and the economic downturn, management has continually assessed the number of positions in order to maintain our standards of service levels and provide effective response to economic conditions. As a result the following budget changes were recommended:

- In order to attract and retain law enforcement officers in the highly competitive South Florida market, as part of their contract officers employed for one year will be allowed to take their vehicle home. In addition it is anticipated that during contract negotiations the base rate will be increased.



- Addition of one Police Patrol Officer and reduction of full-time Police Clerk to part-time. With the purchase of computer tracking equipment funded by the Byrne Grant, the position can be reduced. The additional Patrol Officer will reduce overtime and improve police coverage.

- Addition of Assistant to the Manager providing support to all departments, allowing for grant research, implementation of Internship programs and other key assignments. See position description in the Administrative section.
- The Public Works department is in the second year of a three year union contract designed to retain employees while providing employment stability for management.
- The salary schedule was revised to mirror market trends to retain highly qualified employees and support a pay-for-performance organization. The plan includes a base salary for each clerical and administrative position and includes a salary range of six steps each at 5% increments. Employees will be rewarded based on their annual performance and the evaluation process.

Employees	2012	2013	Difference
Commission	5.0	5.0	0.0
Administration	2.0	3.0	1.0
Finance	2.0	2.0	0.0
Legal	0.0	0.0	0.0
General Government	1.0	1.0	0.0
Police	12.0	12.5	0.5
Building	1.0	1.0	0.0
Code Compliance	1.0	1.0	0.0
Public Works	5.0	5.0	0.0
Roads	2.0	2.0	0.0
Sanitation	6.0	6.0	0.0
Recreation	2.5	2.5	0.0
<b>TOTAL</b>	<b>39.5</b>	<b>41.0</b>	<b>1.5</b>



### **Message from the Commission:**

The Commission is the governing body of the Village committed to enhancing the quality of life for our residents. The Village Charter provides our Commission with broad powers to achieve this goal by being able to pass laws, set policy and provide direction to the Village Manager to implement and carry out policies. Village Commission meetings establish the guidelines where the direction of the Village is provided to the Manager based on Commission majority vote. The Manager provides the Commission with a professional recommendation based on analyses, research and observations for their review and then implements their decisions within the bounds of the law and adopted Village codes.

Commission reinvests in the Village of Biscayne Park by developing Strategic Initiatives that shape the future operations and development of the Village. The 2012-13 budget provides for the changes below that will improve the lifestyle of our residents:

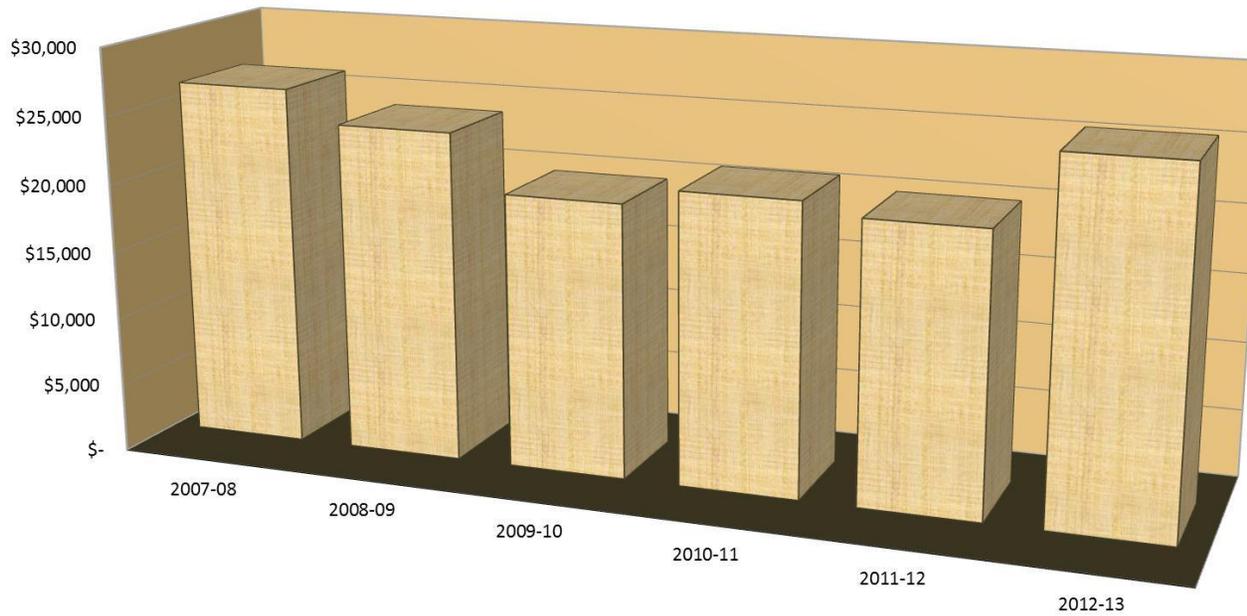
- Additional time in Tallahassee to meet with legislators on behalf of the Village
- Increase Special Events for projects or purchases that will coincide with our 80<sup>th</sup> Anniversary celebration





# GENERAL FUND DEPARTMENTS Commission

5 Year Summary - Department Totals



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	Adopted 2011-12	Requested 2012-13		
Personnel	\$ 12,689	\$ 14,069	\$ 12,621	\$ 15,426	\$ 12,948	\$ 12,948	\$ -	0.0%
Operating	13,870	10,155	7,469	5,894	7,495	9,422	1,927	25.7%
<b>SUBTOTAL</b>	<b>\$ 26,559</b>	<b>\$ 24,224</b>	<b>\$ 20,090</b>	<b>\$ 21,320</b>	<b>\$ 20,443</b>	<b>\$ 22,370</b>	<b>\$ 1,927</b>	<b>9.4%</b>
Capital	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 26,559</b>	<b>\$ 24,224</b>	<b>\$ 20,090</b>	<b>\$ 21,320</b>	<b>\$ 20,443</b>	<b>\$ 22,370</b>	<b>\$ 1,927</b>	<b>9.4%</b>
Positions	5.0	5.0	5.0	5.0	5.0	5.0	-	0.0%



# 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</i> - Mayor @ \$4,000, 4 Commissioners @ \$2,000 each.	12,000	12,000	11,500	12,390	12,000	4,796	12,000	12,000	0	0.0%	
<i>Fica Taxes &amp; Medicare</i> - Calculated at .0765%	689	1,148	880	1,672	918	363	918	918	0	0.0%	
<i>Workers Compensation</i> - Calculated at .25%	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</i> - 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	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</i> - Village planning/development & orientation for new commissioners and the 80th Anniversary Celebration. Remainder is for employee appreciation (Thanksgiving, recognition, bereavement, etc.)	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</i> - FLOC, MDCLC, Florida League of Mayors	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>	

**DEPARTMENT TOTAL** \$ 26,559 \$ 24,224 \$ 20,090 \$ 21,320 \$ 20,443 \$ 9,365 \$ 19,844 \$ 22,370 \$ 1,927 9.4%



# GENERAL FUND DEPARTMENTS

## Executive Administration

### Message from Executive Administration:

Consisting of the Village Manager, Village Clerk and the proposed Assistant to the Manager position, this department continues to lead in the management of the daily operations of the Village ensuring our motto

of **transparency, integrity and professionalism** is

exhibited in the day to day operations of our Village.

Additionally, our key objectives include incorporating the directives from our Village Commission, providing a responsive and friendly attitude to our

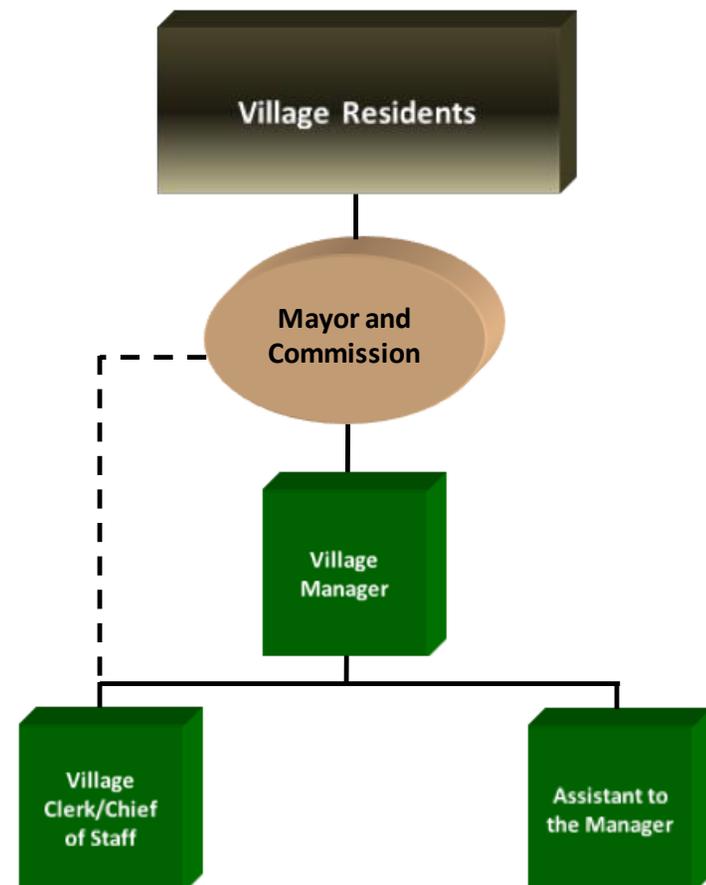


residents as well as those that do business with the Village of Biscayne Park, providing comprehensive core services and projects in a timely and cost effective manner.

The Executive Administration department will lead by example in the reinvestment of our village by continuing to:

- Provide leadership and oversight of governance, functions, services and projects.
- Exhibit transparency in government by meeting and exceeding expectations, and to provide effective communication and information services.
- Effectively utilize technology to reach out to our residents to seek their input, suggestions, and address their concerns.
- Maintain and remain consistent with our Village Charter, and all county, state and federal regulations.

- Continue on a path of implementing the recommendations of our adopted Strategic Plan and 2008 Comprehensive Traffic Study.
- Collaborate and work successfully with other municipalities and key officials for the greater good of the Village of Biscayne Park.

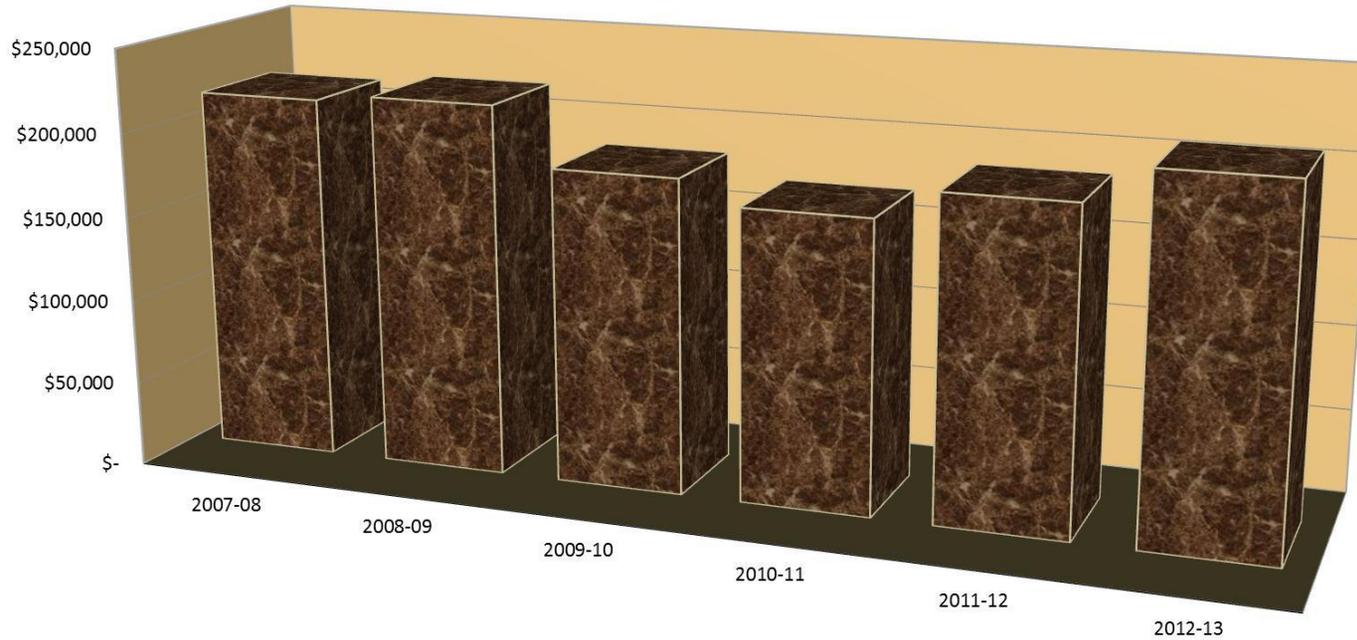




# GENERAL FUND DEPARTMENTS

## Executive Administration

5 Year Summary - Department Total



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		
Personnel	\$ 178,819	\$ 203,504	\$ 135,280	\$ 153,937	\$ 150,531	\$ 188,884	\$ 38,353	25.5%
Operating	37,400	16,706	50,647	18,148	38,910	20,390	(18,520)	-47.6%
<b>SUBTOTAL</b>	<b>\$ 216,219</b>	<b>\$ 220,210</b>	<b>\$ 185,927</b>	<b>\$ 172,085</b>	<b>\$ 189,441</b>	<b>\$ 209,274</b>	<b>\$ 19,833</b>	<b>10.5%</b>
Capital	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 216,219</b>	<b>\$ 220,210</b>	<b>\$ 185,927</b>	<b>\$ 172,085</b>	<b>\$ 189,441</b>	<b>\$ 209,274</b>	<b>\$ 19,833</b>	<b>10.5%</b>
Positions	2.0	2.0	2.0	2.0	2.0	3.0	1.0	50.0%



# 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

### **Message from General Government:**

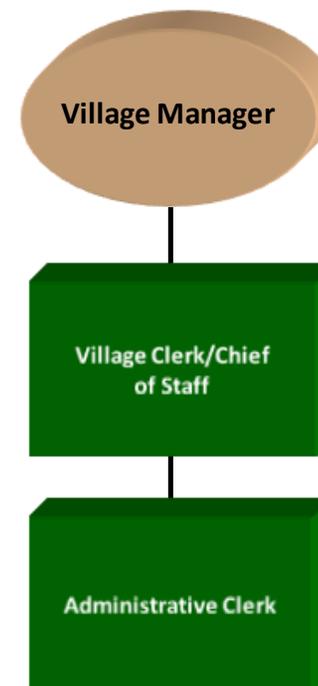
General Government is responsible for items and services which are of village-wide significance that are not allocated to a particular department. This includes General and Property insurance, other professional services, contract services, utilities, and other general government expenditures that benefit multiple departments. General Government provides internal supports, supplies and expenditure distribution to several departments and supports the Front Desk, Finance, Building, Code, Village Clerk, residents, and those that visit or conduct business with the Village of Biscayne Park.

Included in the department budget is the Contingency Fund, a separate account designed for emergencies or unbudgeted expenditures. The account is also used for special projects approved by the Commission and provides the Village with a flexible funding source. Items that have been funded by the Contingency account include old worker's compensation claims, emergency tree removal, retirement payouts, accounting software costs, and field improvements.

General Government, consistent with all other departments, incorporates and implements our motto of "transparency, inclusion and professionalism" on a daily basis. Also included are key elements of our Strategic Plan such as keeping residents informed, supporting environmental education (Arbor Day/Earth Day), and providing support for the planning and implementation of such programs and activities. To keep Village residents informed of important decisions, the department produces the Village Newsletter three times per year, with advertising offsetting a majority of the cost. The department has centralized purchasing including postage and shipping, outside document storage, and office supplies.

The following significant changes in the 2012-13 budget for General Government provides for prior year reimbursements and to further pursue cost saving ideas:

- Public Assistance Program Repayment Plan Agreement to Division of Emergency Management is \$31,317
- Additional postage expenditure enhancing communication and follow up regarding permitting requirements and code compliance issues. The increase in this budget for this expense is \$1,750
- A more accurate departmental budget has been realized allowing for a reduction of the contingency appropriation.

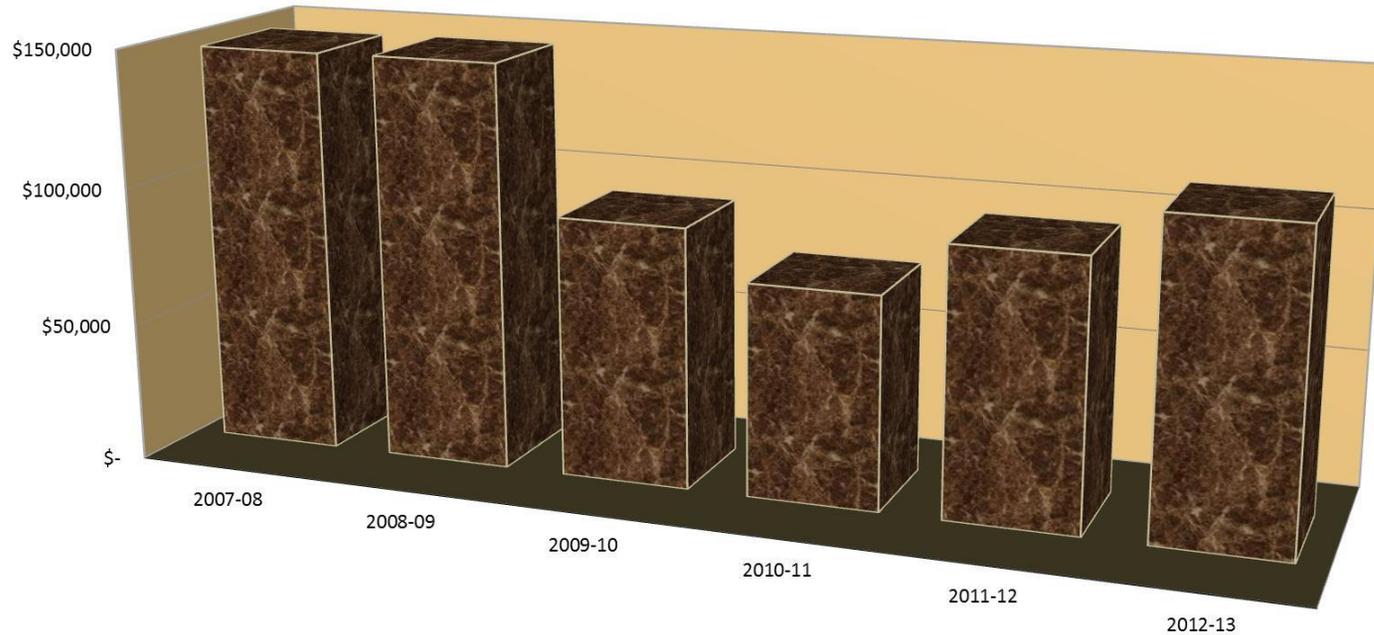




# GENERAL FUND DEPARTMENTS

## General Government

5 Year Budget Summary - Department Totals



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		
Personnel	\$ 38,300	\$ 32,512	\$ 16,477	\$ 21,857	\$ 28,764	\$ 29,081	\$ 317	1.1%
Operating	84,458	74,263	73,472	54,728	109,445	175,859	66,414	60.7%
SUBTOTAL	\$ 122,758	\$ 106,775	\$ 89,949	\$ 76,585	\$ 138,209	\$ 204,940	\$ 66,731	48.3%
Capital	23,757	40,000	4,000	-	29,805	-	(29,805)	
<b>TOTAL</b>	<b>\$ 146,515</b>	<b>\$ 146,775</b>	<b>\$ 93,949</b>	<b>\$ 76,585</b>	<b>\$ 168,014</b>	<b>\$ 204,940</b>	<b>\$ 36,926</b>	<b>22.0%</b>
Positions	0.5	0.5	0.5	0.5	1.0	1.0	-	0.0%



# 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.

**TOTAL SALARIES & BENEFITS**    \$ 38,300    \$ 32,512    \$ 16,477    \$ 21,857    \$ 28,765    \$ 13,925    \$ 28,399    \$ 29,081    \$ 316    1.1%

### 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 provate 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:

- **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.

- **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.

**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>	

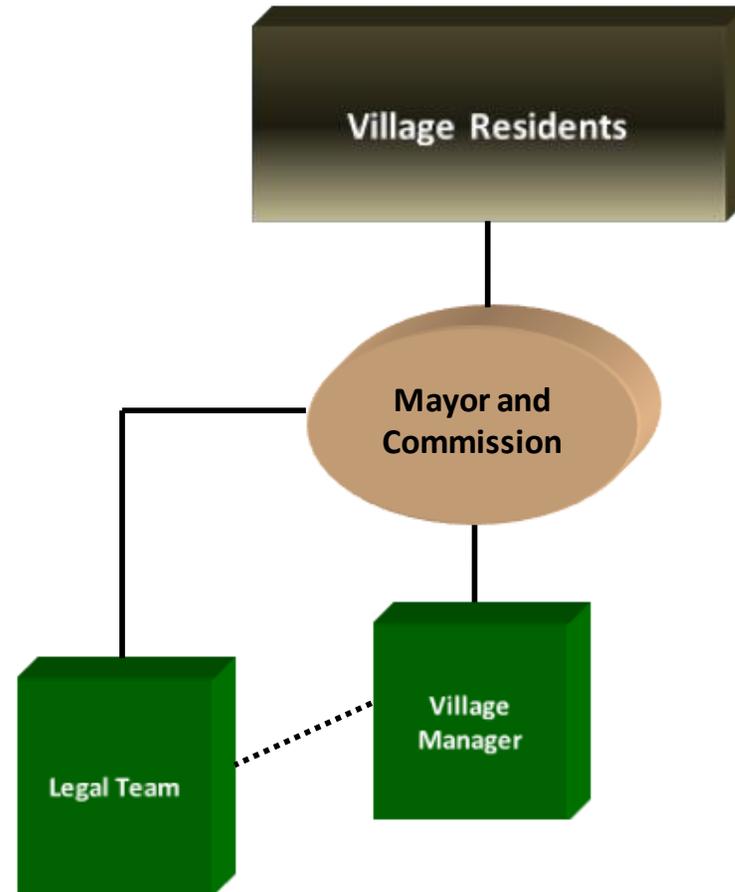


**Message from the Village Attorney's Office:**

The Village Attorney's Office is committed to providing effective and timely legal representation and advice to the Village Commission and administration. As part of the Strategic Plan, this office invests its time and efforts in providing legal counsel that allows for the implementation of Commission decisions within the boundaries of the law and adopted Village codes. Our responsibility is to reduce exposure and expenses enabling the Commission and staff to most effectively carry out the business of the Village.

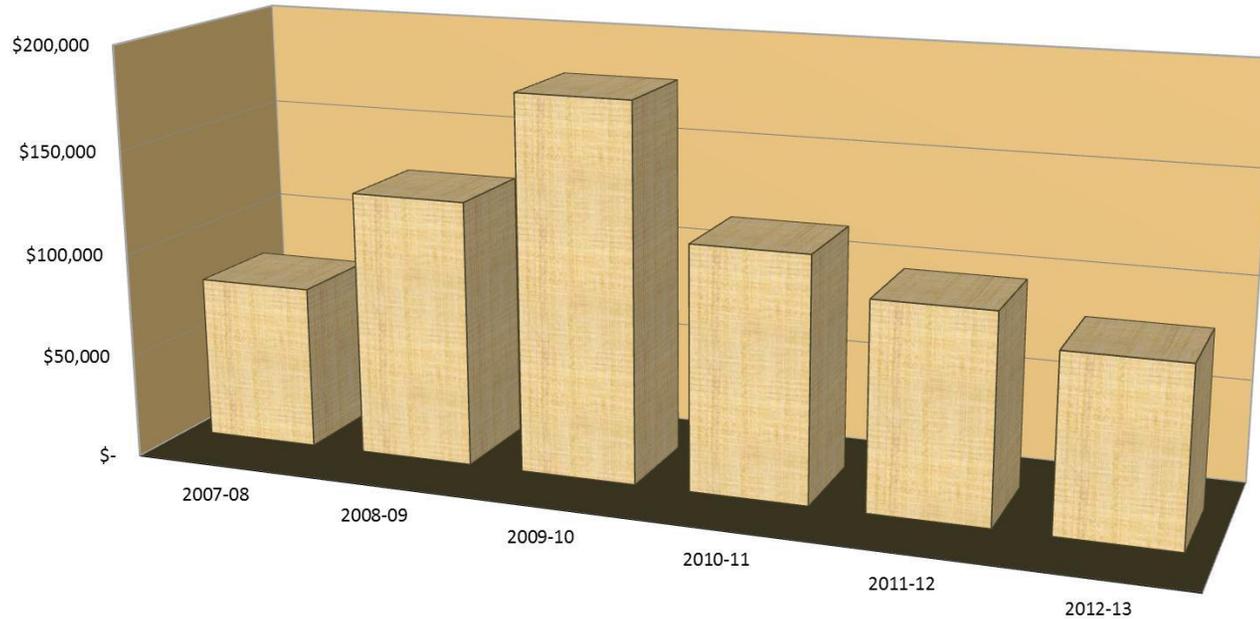
Services provided by the Village Attorney's Office are solely dependent upon the needs and requests of the Village's internal and external customers. However, the Village Attorney reinvests in the Village of Biscayne Park by proactively committing to a preventive approach to reduce legal costs and liability. These steps include items such as:

- Investing time and efforts in developing policies and relationships with the Village's collective bargaining organizations. This has resulted in less employee grievances/arbitrations and as a result the Other Legal category can be reduced - \$25,000
- Enforcing the Florida Contraband Forfeiture Act, enabling the Village to utilize funds brought in by forfeiture proceedings to buy equipment and provide training for crime prevention.





5 Year Budget Summary - Department Totals



	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating	78,836	128,340	181,635	117,906	100,000	83,020	(16,980)	-17.0%
SUBTOTAL	\$ 78,836	\$ 128,340	\$ 181,635	\$ 117,906	\$ 100,000	\$ 83,020	\$ (16,980)	-17.0%
Capital	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 78,836</b>	<b>\$ 128,340</b>	<b>\$ 181,635</b>	<b>\$ 117,906</b>	<b>\$ 100,000</b>	<b>\$ 83,020</b>	<b>\$ (16,980)</b>	<b>-17.0%</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>	

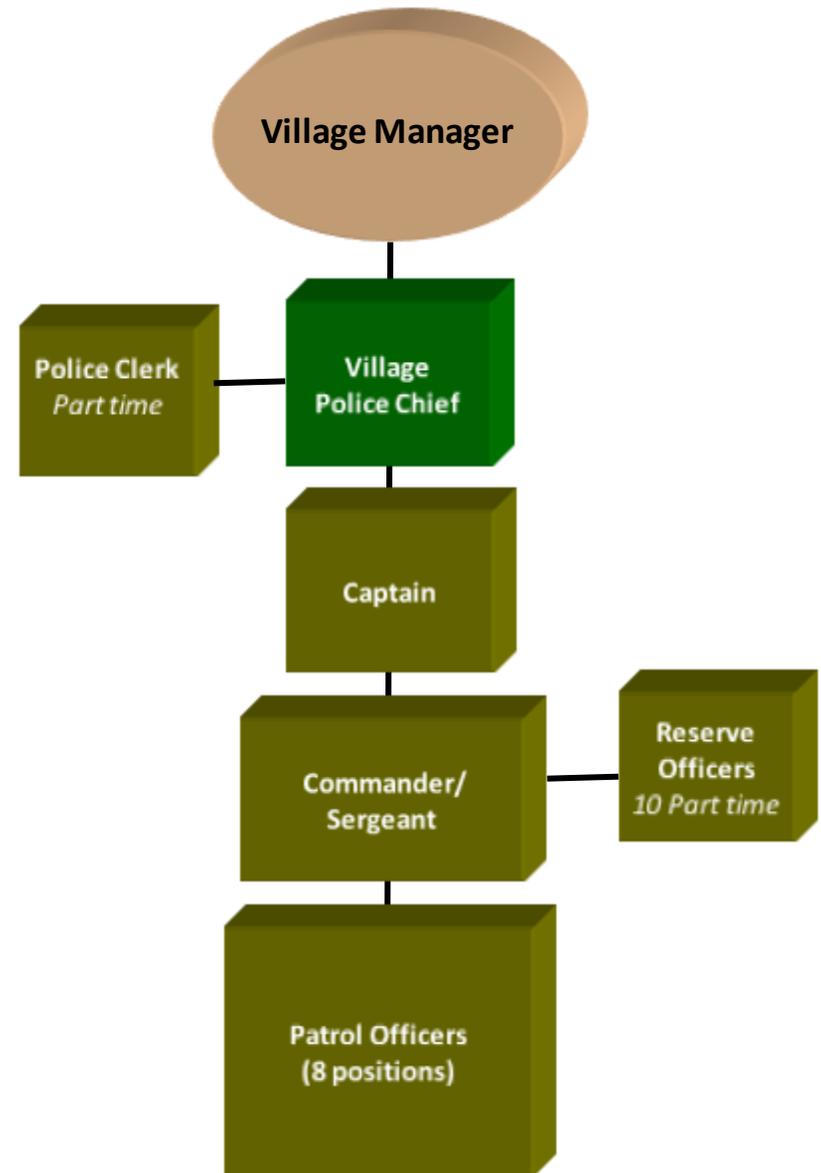


### **Message from the Police Department:**

Protective Services safeguards the lives and property of Village residents by reducing the incidence and fear of crime and to enhance public safety. Our motto of **Transparency, Integrity and Professionalism** encompasses all department core values. Conduct services that provide **Transparency** to the community, conducted with **Integrity** to all stakeholders and taking a **Professional** approach in our community by creating accessibility, communication and rapport with all Village residents.

The department reinvests in the Village of Biscayne Park by providing general law enforcement, order maintenance, emergency response, and social service functions to Village citizens. The 2012-13 Budget includes implementation of the Community Policing Strategies and Predictive Policing plan that will further improve our commitment to resident safety. These budgetary changes include:

- By utilizing Byrne Grant monies for statistical software, the Communications Clerk position will be reduced to part-time and one additional Patrol Officer is added
- Anticipated PBA contract increases are included to provide incentives for recruitment of new officers - \$9,421
- Due to aggressive patrolling and increases in citations and arrests, both Regular and Court Overtime have been increased - \$45,344
- To continue the take home vehicle policy, one patrol car will be purchased in May 2013. This purchase is offset in the budget by paying off the five cars purchased in 2009 – reduction of \$41,061





# GENERAL FUND DEPARTMENTS

## Police

5 Year Budget Summary - Department Totals



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	Adopted 2011-12	Requested 2012-13		
Personnel	\$ 1,135,282	\$ 1,104,892	\$ 995,456	\$ 876,026	\$ 817,042	\$ 852,949	\$ 35,907	4.4%
Operating	149,155	108,001	106,399	89,841	87,485	103,511	16,026	18.3%
SUBTOTAL	\$ 1,284,437	\$ 1,212,893	\$ 1,101,855	\$ 965,867	\$ 904,527	\$ 956,460	\$ 51,933	5.7%
Capital	2,461	25,484	55,821	51,977	47,810	11,096	(36,714)	
<b>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>\$ 967,556</b>	<b>\$ 15,219</b>	1.6%
Positions	12.0	12.0	12.0	12.0	12.0	12.5	0.5	4.2%



# 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				
Regular Salaries - Police Chief, Captain, Sergeant and 8 Patrol Officers	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.
Parttime Salaries	0	0	0	0	0	0	0	13,390	13,390	0.0%	Addition of 20 hour per week Police Communications Clerk
Other Salaries	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.
Other Salaries - Anticipated PBA Contract	0	0	0	0	0	0	0	7,688	7,688	0.0%	Pending PBA negotiations regarding starting Patrol Officer salaries
Overtime	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.
Officer Merit Bonus Pay	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.
Salary Incentive Pay for Training and Education	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.
Subpoenaed Court Overtime/ Mandatory	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.
Fica Taxes & Medicare - Calculated at 7.65%	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.
FRS Retirement - Calculated at 14.9%	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.
Workers Compensation - Calculated at 3.75%	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.
Unemployment Benefits	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.
Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM	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>	\$ 151,616	\$ 133,485	\$ 162,220	\$ 141,818	\$ 135,295	\$ 69,464	\$ 126,985	\$ 114,607	\$ (20,688)	-15.3%	
<b>DEPARTMENT TOTAL</b>	\$ 1,286,898	\$ 1,238,377	\$ 1,157,676	\$ 1,017,844	\$ 952,337	\$ 491,494	\$ 945,630	\$ 967,556	\$ 15,219	1.6%	

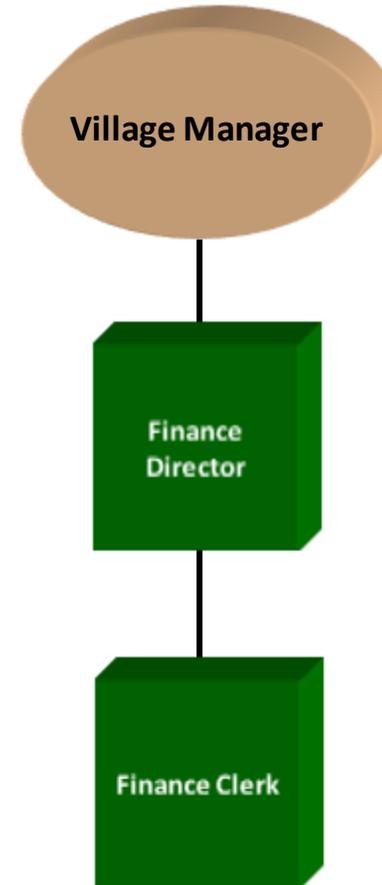


**Message from Finance:**

The Finance Department provides professional and accurate financial information, analysis and recommendations to our residents, Commission, and staff for the consumption and allocation of Village resources. Our department is responsible for a wide array of diverse functions, encompassing Purchasing, Accounts Payable, Accounts Receivable, Payroll, Budgeting, Fixed Assets, and General Accounting. The Village is one of only three Miami-Dade County Finance Departments to achieve awards for the CAFR, PAFR and Budget Presentation.

Finance reinvests in the Village of Biscayne Park by emphasizing communication with residents, transparency in documentation and employee education to continually improve operations. The 2012-13 budget provides these changes to improve the existing levels of service:

- Change in Audit firm allows for additional quarterly services designed to improve accountability and transparency - \$1,000
- Addition of services provided from municipal advisory firm that will provide the Village with assistance in investment banking, capital planning support, debt management, and portfolio management - \$2,000

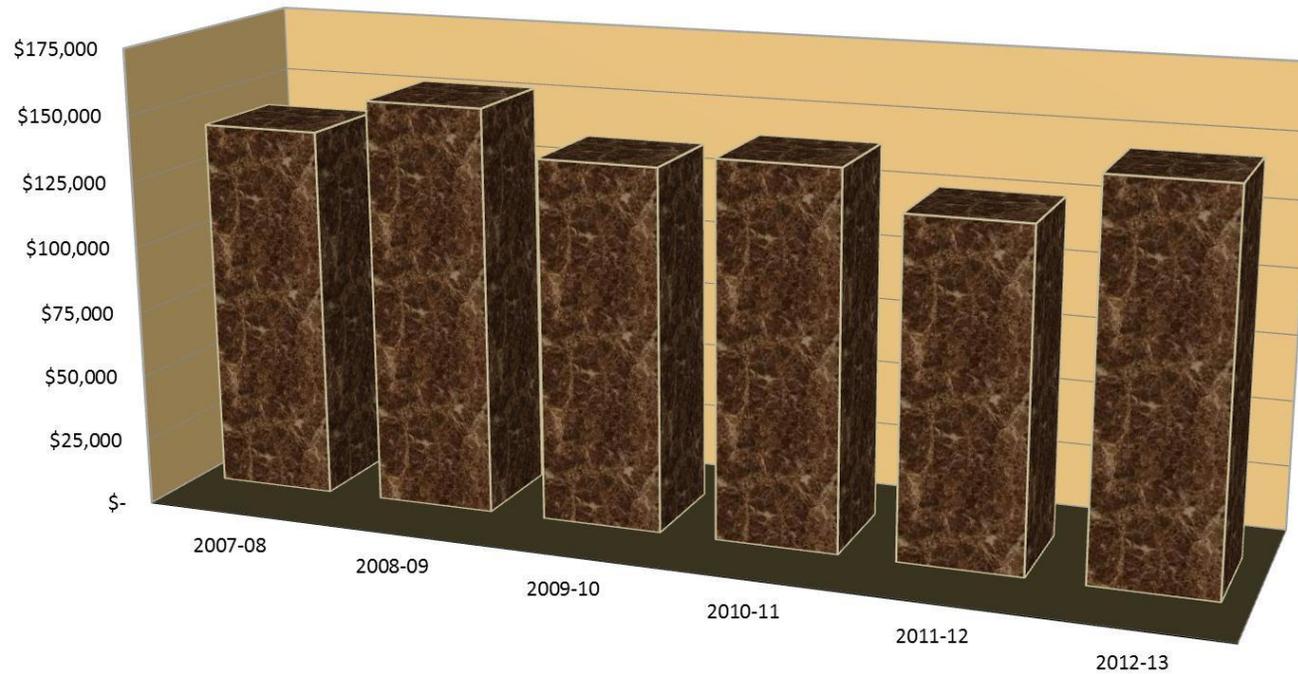




# GENERAL FUND DEPARTMENTS

## Finance

5 Year Budget Summary - Department Totals



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		
Personnel	\$ 16,061	\$ 63	\$ 53,556	\$ 78,696	\$ 39,581	\$ 46,067	\$ 6,486	16.4%
Operating	125,277	154,527	83,938	63,551	90,300	90,600	300	0.3%
SUBTOTAL	\$ 141,338	\$ 154,590	\$ 137,494	\$ 142,247	\$ 129,881	\$ 136,667	\$ 6,786	5.2%
Capital	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 141,338</b>	<b>\$ 154,590</b>	<b>\$ 137,494</b>	<b>\$ 142,247</b>	<b>\$ 129,881</b>	<b>\$ 136,667</b>	<b>\$ 6,786</b>	<b>5.2%</b>
Positions	2.0	2.0	2.0	2.0	2.0	2.0	-	0.0%



# 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>	\$ 125,277	\$ 154,527	\$ 83,938	\$ 63,551	\$ 90,300	\$ 40,379	\$ 87,106	\$ 90,600	\$ 300	0.3%	
<b>DEPARTMENT TOTAL</b>	\$ 141,338	\$ 154,590	\$ 137,494	\$ 142,247	\$ 129,881	\$ 61,307	\$ 136,565	\$ 136,667	\$ 6,786	5.2%	



# GENERAL FUND DEPARTMENTS

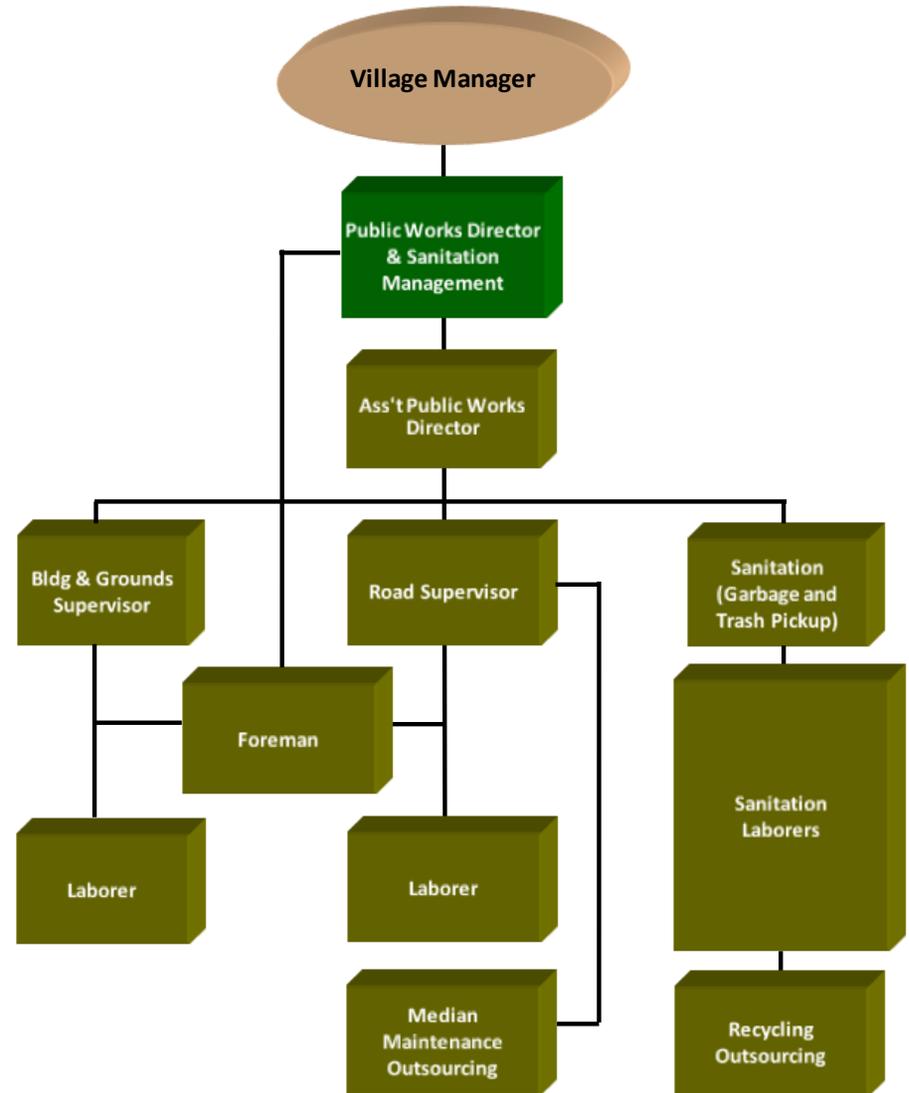
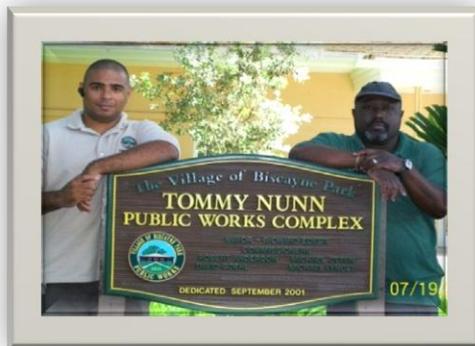
## Public Works

### Message from Public Works:

Public Works is responsible for infrastructure maintenance and beautification of Village facilities and common areas while proactively protecting residents and visitors from potential safety hazards that may occur. Our department oversees the outsourcing of maintenance for the Village's medians. Public Works provides landscape beautification, alleys, parks and building maintenance as well as daily garbage and trash pick-up related to Sanitation. Janitorial services for all Village buildings and set-up and cleaning of the Recreation Center are also included.

Public Works reinvests in the Village of Biscayne Park by providing residents with efficient timely service within available resources and serves as first responders in emergency situations. The 2012-13 Budget provides these changes to improve the existing levels of service:

- Additional attention to detail and beautification
- Improve parks maintenance by purchasing Tigercat Mower for the Recreation Center ball field - \$4,250
- Fully utilize available resources by receiving a Forestry Grant to improve Village landscaping - \$4,500
- Approved increases for the second year of three year Painter's Union Contract
- Increase for Log Cabin maintenance and temporary Village Hall transportation

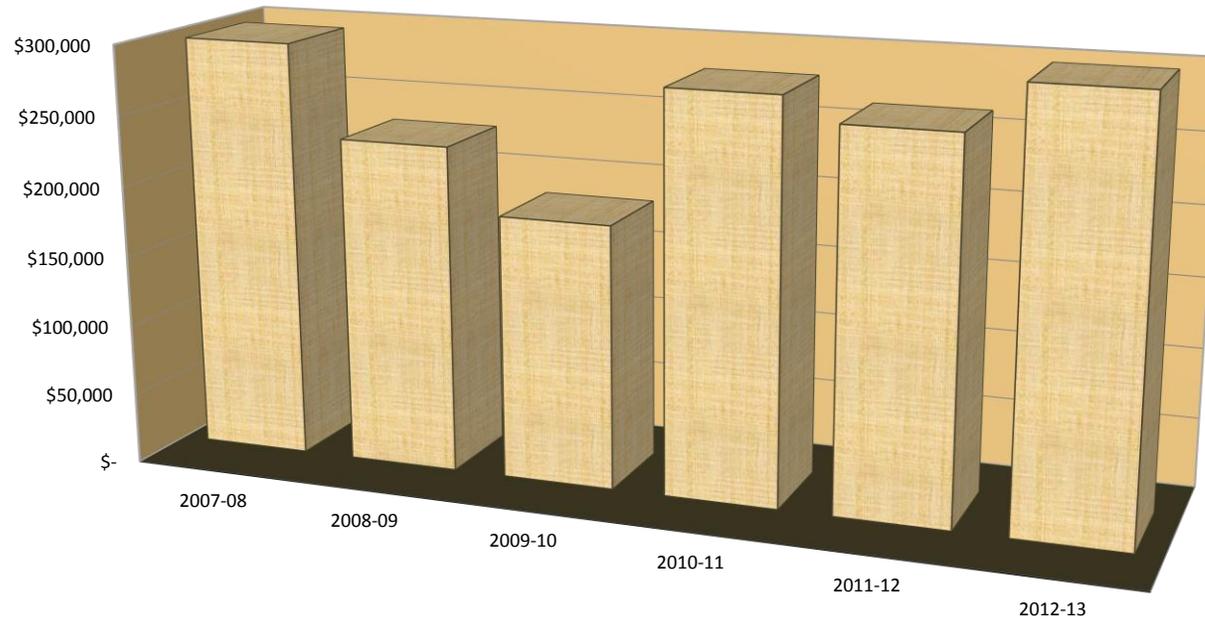




# GENERAL FUND DEPARTMENTS

## Public Works

5 Year Summary - Department Total



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	Adopted 2011-12	Requested 2012-13		
Personnel	\$ 208,630	\$ 154,437	\$ 139,892	\$ 230,649	\$ 228,421	\$ 241,076	\$ 12,655	5.5%
Operating	63,707	42,093	41,346	51,991	37,550	75,639	38,089	101.4%
<b>SUBTOTAL</b>	<b>\$ 272,337</b>	<b>\$ 196,530</b>	<b>\$ 181,238</b>	<b>\$ 282,640</b>	<b>\$ 265,971</b>	<b>\$ 316,715</b>	<b>\$ 50,744</b>	<b>19.1%</b>
Capital	24,688	35,767	5,521	-	-	257	257	
<b>TOTAL</b>	<b>\$ 297,025</b>	<b>\$ 232,297</b>	<b>\$ 186,759</b>	<b>\$ 282,640</b>	<b>\$ 265,971</b>	<b>\$ 316,972</b>	<b>\$ 51,001</b>	<b>19.2%</b>
Positions	5.0	5.0	5.0	5.0	5.0	5.0	-	0.0%



# 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</i> - General Operating Supplies including rain coats, safety equipment and janitorial supplies, etc.	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</i> - Staff uniforms for five (5) employees	2,649	2,066	0	1,205	2,500	1,143	2,178	2,500	0	0.0%	
<i>Gas and Oil</i> - Chevy Van	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</i> - Professional development through conferences, seminars, printed publications, etc.	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</i> - Public Works association, Commercial Drivers License dues	0	0	0	0	0	0	0	250	250	0.0%	Transfer from Education and Training
<i>Capital Outlay</i> - Purchase of Computerized Fueling System	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>	

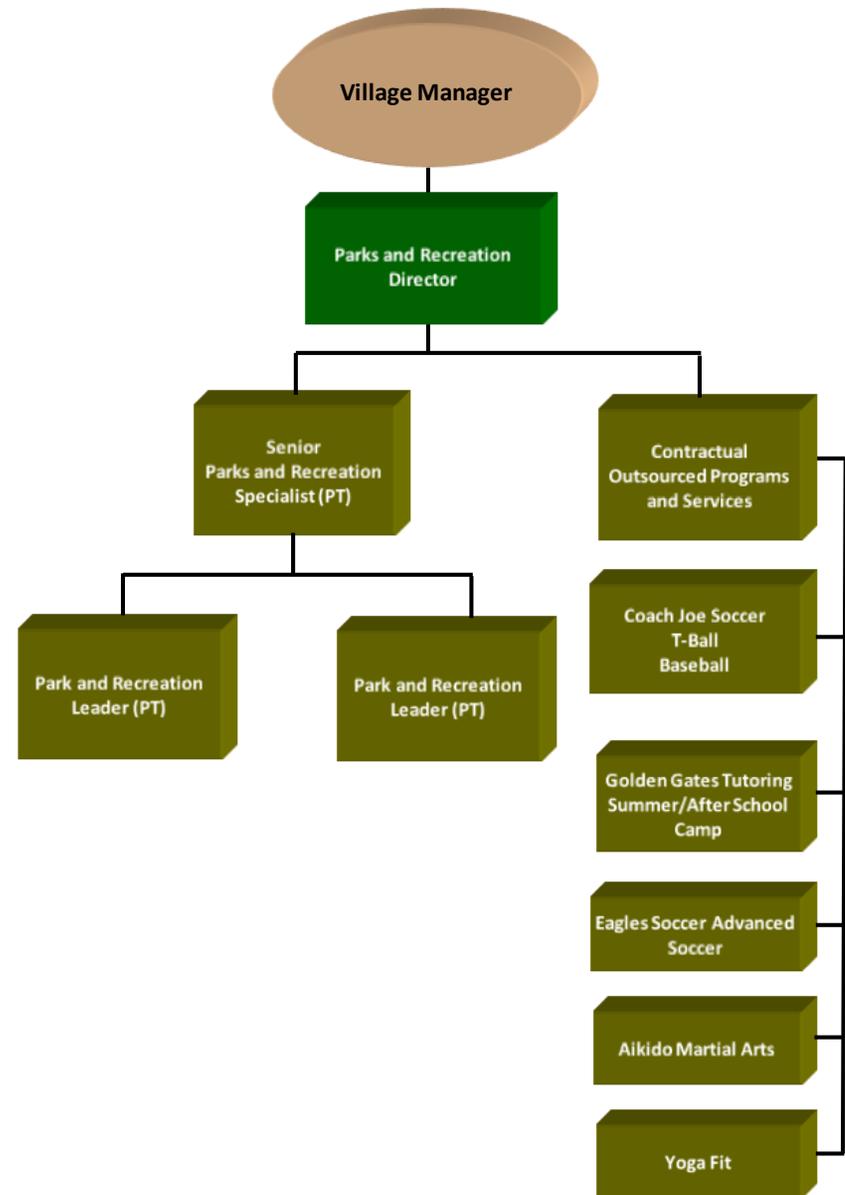


### **Message from Parks and Recreation:**

Parks and Recreation offers Village residents and guests the best available leisure, educational, cultural, physical, and social activities while enhancing their quality of life and inspiring personal growth, self-esteem, pride and respect for the urban environment. As an integral part of the community, the department will continue to provide recreation activities in a safe, supervised environment and maintain the Village's park areas and facilities.

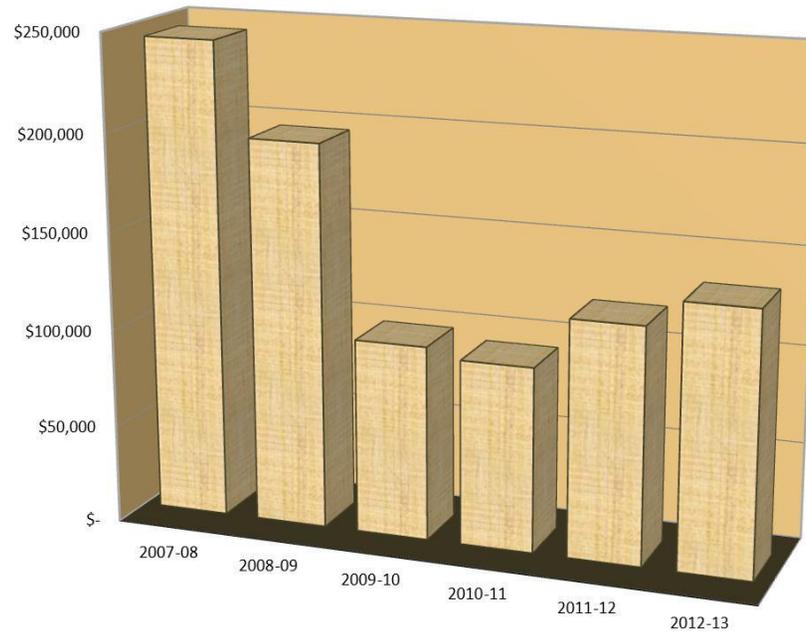
Parks and Recreation reinvests in the Village of Biscayne Park by making the community a better place to live by promoting happier, healthier residents and providing:

- Increase resident participation in athletic programming
- Develop and maintain the high quality of Village facilities
- Build community interaction by planning Movie Nights and Special Events such as Halloween, Winter and Summer Fest
- Provide daily programs that enhance resident quality of life
- Ensure safety for all participants/visitors
- Continue the enhanced collaboration with the Recreational Advisory Board, Parks and Parkways, the Ecology Board, and the Biscayne Park Foundation for the greater good of the community.





5 Year Budget Summary



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	Adopted 2011-12	Requested 2012-13		
Personnel	\$ 196,820	\$ 146,845	\$ 71,045	\$ 69,309	\$ 86,277	\$ 91,361	\$ 5,084	5.9%
Operating	34,649	37,128	20,892	25,268	34,580	38,123	3,543	10.2%
SUBTOTAL	\$ 231,469	\$ 183,973	\$ 91,937	\$ 94,577	\$ 120,857	\$ 129,484	\$ 8,627	7.1%
Capital	20,468	12,914	7,781	125	-	225	225	
<b>TOTAL</b>	<b>\$ 251,937</b>	<b>\$ 196,887</b>	<b>\$ 99,718</b>	<b>\$ 94,702</b>	<b>\$ 120,857</b>	<b>\$ 129,709</b>	<b>\$ 8,852</b>	<b>7.3%</b>
Positions	2.0	2.0	2.0	2.0	2.5	2.5	-	0.0%



# 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</i> - Parks and Recreation Director	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</i> - Includes one Parks Supervisor and two Recreation Leader positions	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</i> - Calculated at 7.65%	11,300	5,862	4,221	3,746	5,363	2,163	5,030	5,627	264	4.9%	
<i>FRS Retirement</i> - Calculated at 5.18%	7,213	4,782	3,260	4,093	3,782	1,092	2,184	3,809	27	0.7%	
<i>Workers Compensation</i> - Calculated at 3.47%	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</i> - Coventry Medical, Dental, Vision, GAP, Life UNUM	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 increased 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</i> - Lease agreement for copier	4,175	844	1,022	8	750	4	750	750	0	0.0%	
<i>Insurance Vehicles</i> - Chevy Van	0	3,353	3,824	845	600	279	558	600	0	0.0%	
<i>Communication Telephone</i> - Telephone line and cell phone for Director	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</i> - Applications for sports field maintenance include 6 for fertilizer, 3 for herbicide, 3 for insect control, 3 aerification, 1 top dressing, two loads of clay and one ton of conditioner annually.	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</i> - General overall maintenance including playground.	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				
<i>R&amp;M Vehicles - Chevy van</i>	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.
<i>R&amp;M Irrigation - Sprinkler heads and piping</i>	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.
<i>Concession Purchases - Miscellaneous Charges - Supplies for concession stand</i>	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.
<i>Special Events - Miscellaneous Charges - Annual scheduled events and two annual Movie Nights</i>	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.
<i>Office Supplies - General Office Supplies</i>	903	0	482	275	400	38	38	0	-400	-100.0%	Moved to General Government
<i>Operating Supplies - Trophies, sports equipment, program supplies, and General Operating Supplies</i>	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.
<i>Uniforms and Clothing - Staff uniforms</i>	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.
<i>Gas and Oil - Chevy Van (Utilization by Gates Tutoring for Summer Camp program is reimbursed to the Village).</i>	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.
<i>Janitorial Services - Recreation Center</i>	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.
<i>Janitorial Supplies - General Janitorial Supplies</i>	0	0	0	194	200	0	0	0	-200	0.0%	
<i>Memberships, Dues &amp; Subscriptions - FRPA Membership</i>	265	165	305	125	300	125	300	300	0	0.0%	



# GENERAL FUND DEPARTMENTS

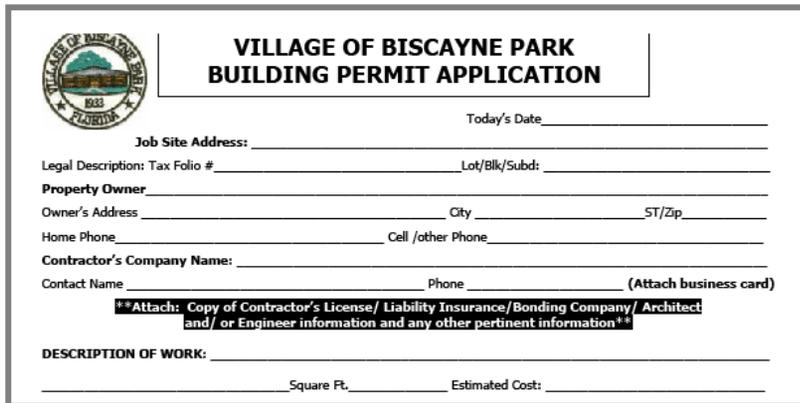
## Recreation

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>	\$ 55,117	\$ 50,042	\$ 28,673	\$ 25,393	\$ 34,580	\$ 11,031	\$ 28,435	\$ 38,348	\$ 3,768	10.9%	
<b>DEPARTMENT TOTAL</b>	\$ 251,937	\$ 196,887	\$ 99,718	\$ 94,702	\$ 120,857	\$ 45,772	\$ 105,130	\$ 129,709	\$ 8,852	7.3%	



**Message from Building:**

The purpose of the Building Department is to safeguard the health, property and public welfare by overseeing and regulating construction and the permits relating to construction within our Village. This process includes plan review, presentation of permit applications to the village of Biscayne Park Planning and Zoning Board, issuance of permits in a timely manner and scheduling all applicable inspections as well as having a Building Official on-site, readily available for consultation and plan review.



**VILLAGE OF BISCAYNE PARK  
BUILDING PERMIT APPLICATION**

Today's Date \_\_\_\_\_

Job Site Address: \_\_\_\_\_

Legal Description: Tax Folio # \_\_\_\_\_ Lot/Blk/Subd: \_\_\_\_\_

**Property Owner**

Owner's Address \_\_\_\_\_ City \_\_\_\_\_ ST/Zip \_\_\_\_\_

Home Phone \_\_\_\_\_ Cell /other Phone \_\_\_\_\_

**Contractor's Company Name:** \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone \_\_\_\_\_ (Attach business card)

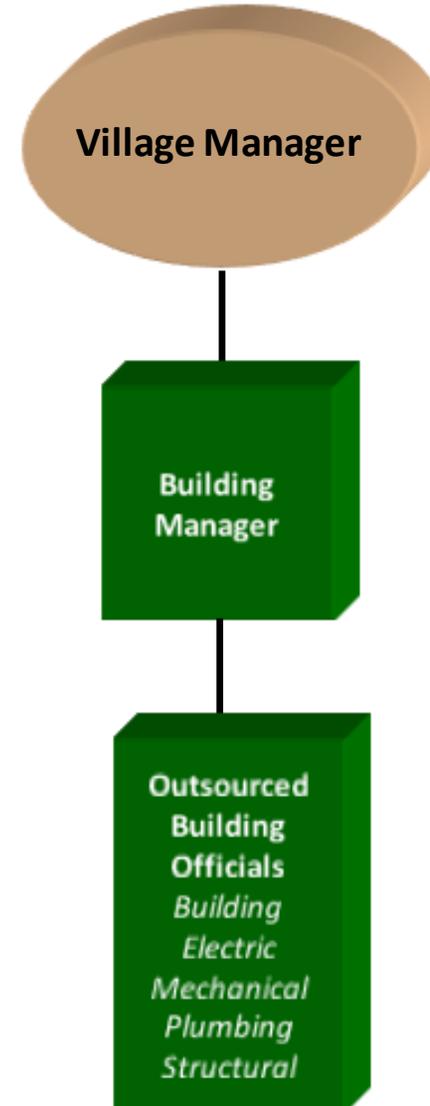
**\*\*Attach: Copy of Contractor's License/ Liability Insurance/Bonding Company/ Architect and/ or Engineer information and any other pertinent information\*\***

**DESCRIPTION OF WORK:** \_\_\_\_\_

\_\_\_\_\_ Square Ft. \_\_\_\_\_ Estimated Cost: \_\_\_\_\_

Building reinvests in the Village of Biscayne Park by protecting and regulating our environment, addressing community needs and working with residents on safe and efficient renovations, consistent with key elements of our strategic plan. The 2012-13 budget includes changes that are reflective of new construction and increasing number of renovations throughout the Village:

- Permit Revenue is projected to increase 8% based on the number of anticipated permits because of increases in renovation and new construction.
- The Village is considering an RFP process to identify possible savings in the services provided by the building official.

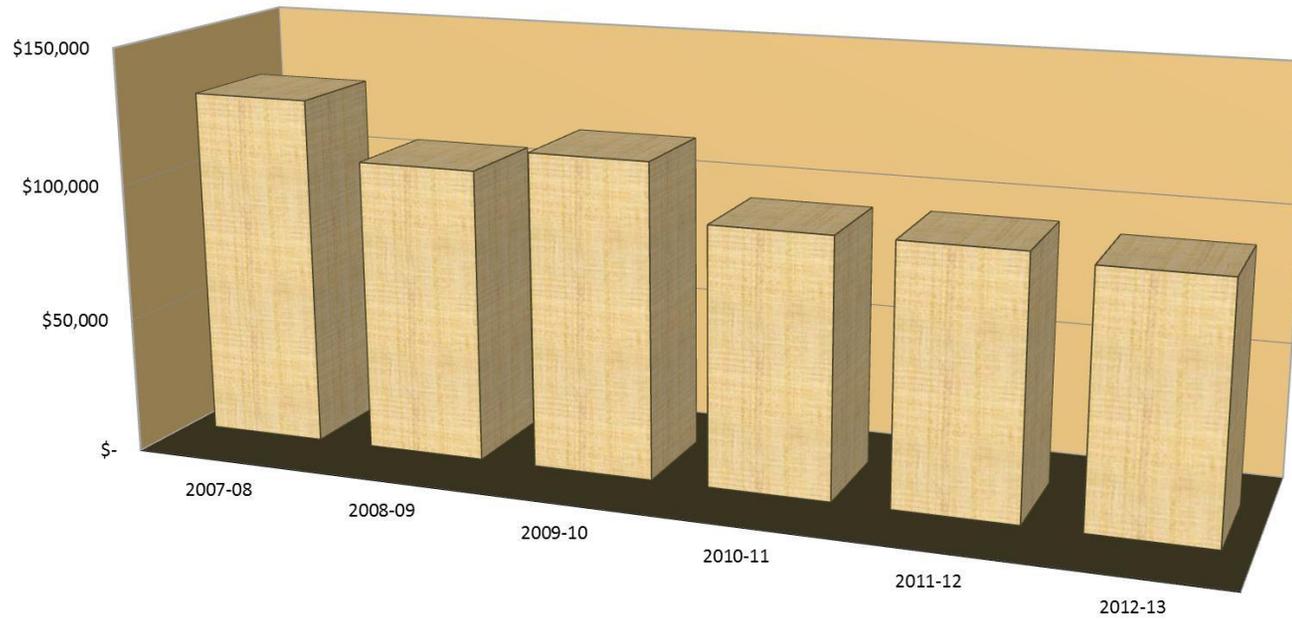




# GENERAL FUND DEPARTMENTS

## Building

5 Year Budget Summary - Department Totals



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		
Personnel	\$ 68,781	\$ 64,997	\$ 58,258	\$ 38,705	\$ 42,903	\$ 43,194	\$ 291	0.7%
Operating	60,019	42,620	57,470	56,470	52,448	49,348	(3,100)	-5.9%
SUBTOTAL	\$ 128,800	\$ 107,617	\$ 115,728	\$ 95,175	\$ 95,351	\$ 92,542	\$ (2,809)	-2.9%
Capital	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 128,800</b>	<b>\$ 107,617</b>	<b>\$ 115,728</b>	<b>\$ 95,175</b>	<b>\$ 95,351</b>	<b>\$ 92,542</b>	<b>\$ (2,809)</b>	<b>-2.9%</b>
Positions	1.0	1.0	1.0	1.0	1.0	1.0	-	0.0%



# 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				
<i>Regular Salaries - Building Manager</i>	27,538	28,401	46,260	29,818	33,280	16,062	33,269	33,280	0	0.0%	
<i>Overtime and Other Salaries</i>	28,905	21,802	230	0	0	0	0	0	0	0.0%	
<i>Fica Taxes &amp; Medicare - Calculated at 7.65%</i>	3,461	4,357	3,557	2,201	2,546	1,229	2,458	2,546	0	0.0%	
<i>FRS Retirement - Calculated at 5.18%</i>	2,880	3,137	1,901	2,964	1,795	814	1,628	1,724	-71	-4.0%	
<i>Workers Compensation - Calculated at .25%</i>	227	1,750	1,062	70	83	42	83	83	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>	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				
<i>Professional Services - IT - EnerGov software annual maintenance</i>	0	0	0	2,589	1,198	599	1,198	1,198	0	0.0%	
<i>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.</i>	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.
<i>Office Supplies - General Office Supplies</i>	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>	\$ 60,019	\$ 42,620	\$ 57,470	\$ 56,470	\$ 52,448	\$ 32,047	\$ 61,395	\$ 49,348	\$ (3,100)	-5.9%	
<b>DEPARTMENT TOTAL</b>	\$ 128,800	\$ 107,617	\$ 115,728	\$ 95,175	\$ 95,352	\$ 52,664	\$ 103,773	\$ 92,542	\$ (2,810)	-2.9%	



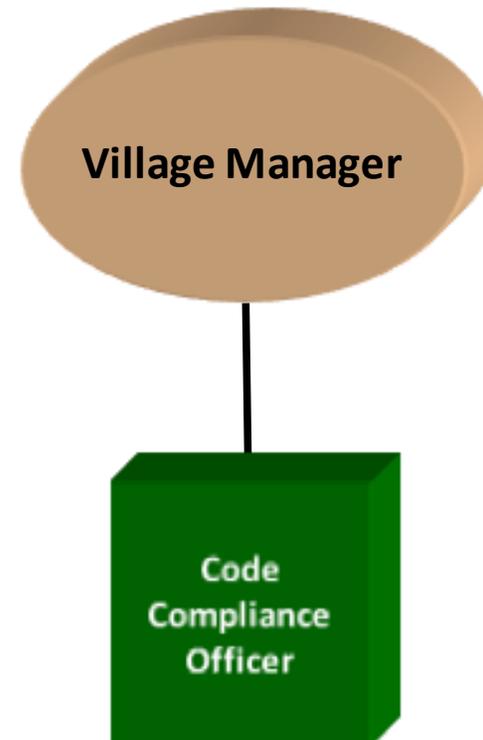
### ***Message from Code Compliance:***

The Village of Biscayne Park's Strategic Plan emphasizes that Code Compliance is vital to keeping our community clean and safe. Our mission is to enforce existing codes uniformly, ensuring the health, safety, and quality of life for residents. Fair administration is the basis for a community that feels protected, not hassled, remains aesthetically pleasing and maintains the unique lifestyle of Biscayne Park. Our goal is to conduct an enforcement program that fosters voluntary compliance, effects prompt correction of noted violations, and is consistent, fair and equitable in its application. Guiding principles include:

- Customer Service – Provide prompt, professional, and courteous service
- Respect – Value the opinions and concerns of residents
- Excellence – Experts in our field and strive to improve services
- Accountability – Maintain a high level of integrity and ethics
- Teamwork – Share knowledge, resources, and responsibilities with all of our residents
- Capability – Apply modern technologies to be more efficient
- Partnership – Be innovative in creating public-private partnerships

Code Compliance reinvests in the Village of Biscayne Park by protecting the beauty and viability of our environment and working with residents on consistent administration of code. The 2012-13 Budget includes changes that will improve our level of service to the community:

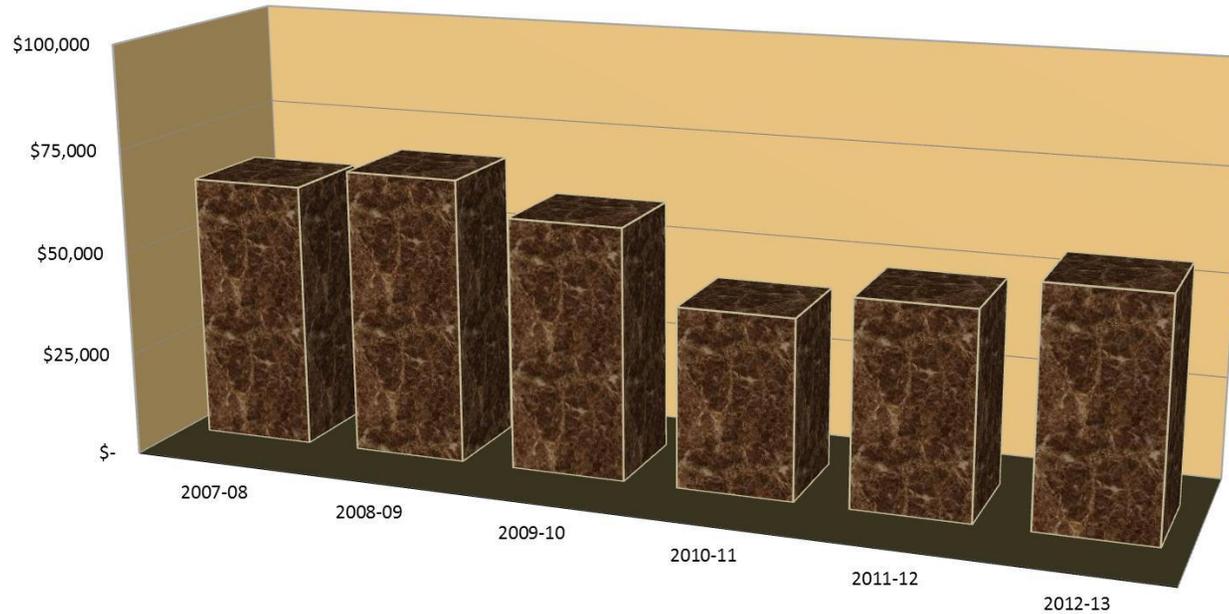
- To better provide hands on coverage, improved communication and resident access, one Full-time Code Compliance officer is being recommended.
- Job responsibilities will include the continued implementation of technology into the process for better historic record keeping and collection of violation fines.





# GENERAL FUND DEPARTMENTS Code Compliance

5 Year Budget Summary - Department Totals



5 Year Budget Summary

	Actual				Budget		Budget Difference	Percent Change
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		
Personnel	\$ 60,010	\$ 64,522	\$ 56,628	\$ 41,441	\$ 43,941	\$ 53,831	\$ 9,890	22.5%
Operating	4,300	4,576	4,464	2,201	5,843	2,927	(2,916)	-49.9%
<b>SUBTOTAL</b>	<b>\$ 64,310</b>	<b>\$ 69,098</b>	<b>\$ 61,092</b>	<b>\$ 43,642</b>	<b>\$ 49,784</b>	<b>\$ 56,758</b>	<b>\$ 6,974</b>	<b>14.0%</b>
Capital	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 64,310</b>	<b>\$ 69,098</b>	<b>\$ 61,092</b>	<b>\$ 43,642</b>	<b>\$ 49,784</b>	<b>\$ 56,758</b>	<b>\$ 6,974</b>	<b>14.0%</b>
Positions	1.0	1.0	1.0	1.0	1.0	1.0	-	0.0%



# 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</i> - Calculated at 7.65%	3,539	3,646	3,315	2,851	2,563	926	926	3,247	684	26.7%	
<i>FRS Retirement</i> - Calculated at 5.18%	4,556	4,694	2,819	2,961	1,809	620	620	2,198	389	21.5%	
<i>Workers Compensation</i> - Calculated at .25%	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</i> - Coventry Medical, Dental, Vision, GAP, Life UNUM	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</i> - Verizon air card for mobile laptop use and cellular phone.	623	1,424	1,388	503	1,020	59	59	0	-1,020	-100.0%	No longer needed.
<i>Postage and Shipping</i> - Outgoing mail	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>	



### MISSION STATEMENT

Our department takes pride in providing residents the highest levels of sanitation service, professionalism and quality of work in order to improve the general appearance and cleanliness of the Village.

### DESCRIPTION OF SERVICES

The Village provides residents sanitation services that include:

- Garbage pickup two days per week.
- Trash and yard debris pick-up one day per week (limited to 2 cubic yards).
- Recycling of plastic, glass and newspaper one day per week.
- Newly incorporated service - Quarterly Saturday special pickups of trash and yard debris.
- Residents can also request special pickups for discarding furniture and appliances for a fee.
- Newly cross-trained personnel in community crime prevention by the Village of Biscayne Park on patrol.

Based on Generally Accepted Accounting Principles (GAAP) the Sanitation Fund is considered an Enterprise Fund because it utilizes fees or charges to recover the cost of providing services. It is the policy of the Village to recover the cost of providing these services thru assessment and service fees charged to the end users of the service. The Annual Non Ad-Valorem Fee that will be assessed to users of the service is calculated during the preparation of the budget and projections are conservatively calculated using historical data and trends.

### WHAT THE BUDGET PROVIDES FOR

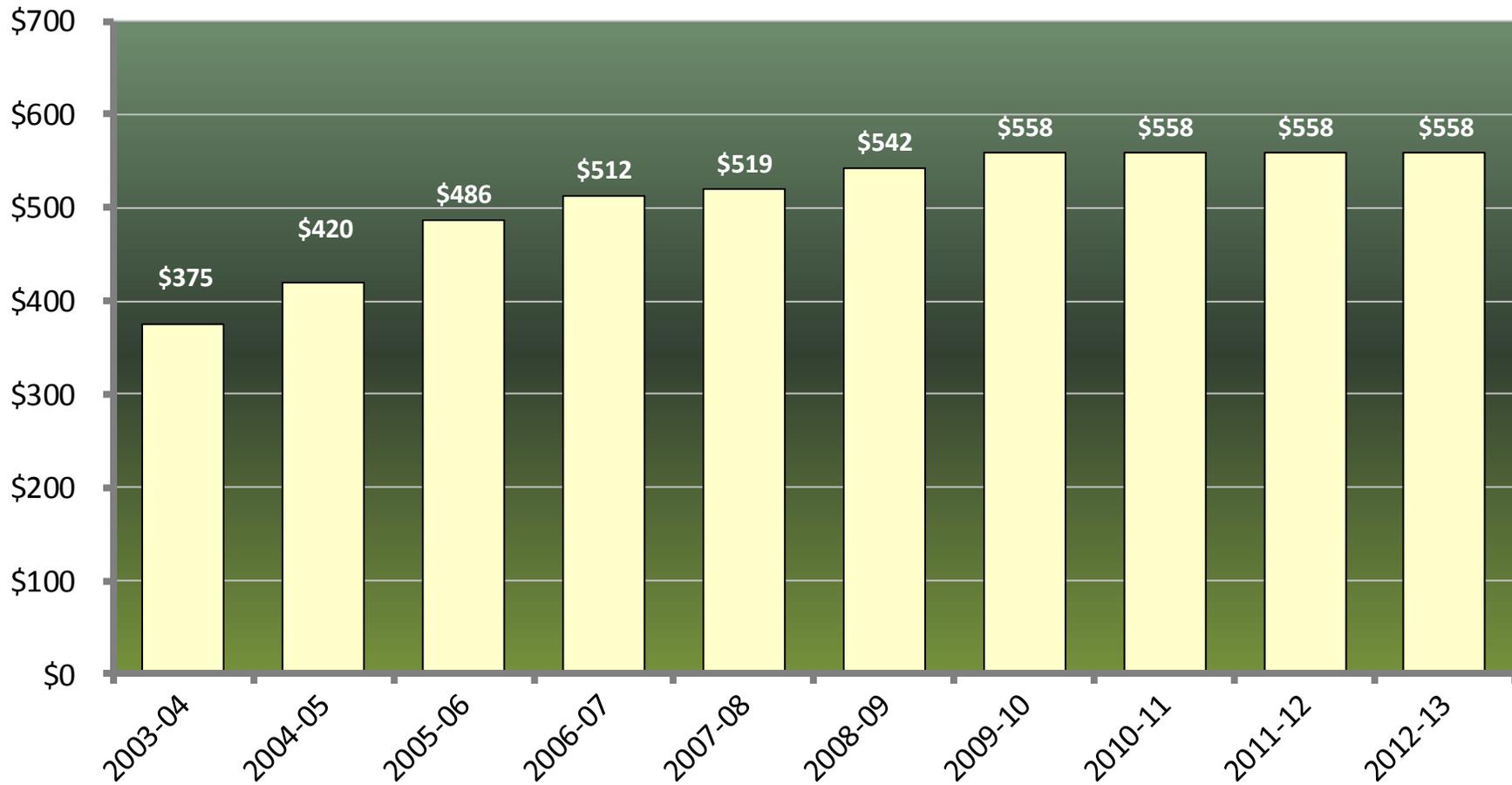
The Sanitation Budget is based on the following operational assumptions:

- Maintain the assessment fee at \$558 per unit as the prior year.
- Maintain the same landfill tipping and recycling usage amounts.
- Purchase of one (1) diesel pickup truck in July 2012 and one (1) garbage truck in June 2013.
- Estimated health insurance increases of 10%.
- Indirect administration fees based on the job descriptions provided on page 88 and the calculations on page 89.
- Estimated 10% increase in gas and oil costs.
- Establish a contingency fund of \$13,968 for unbudgeted expenditures and the financial impact of the potential settlement of the FRS lawsuit.



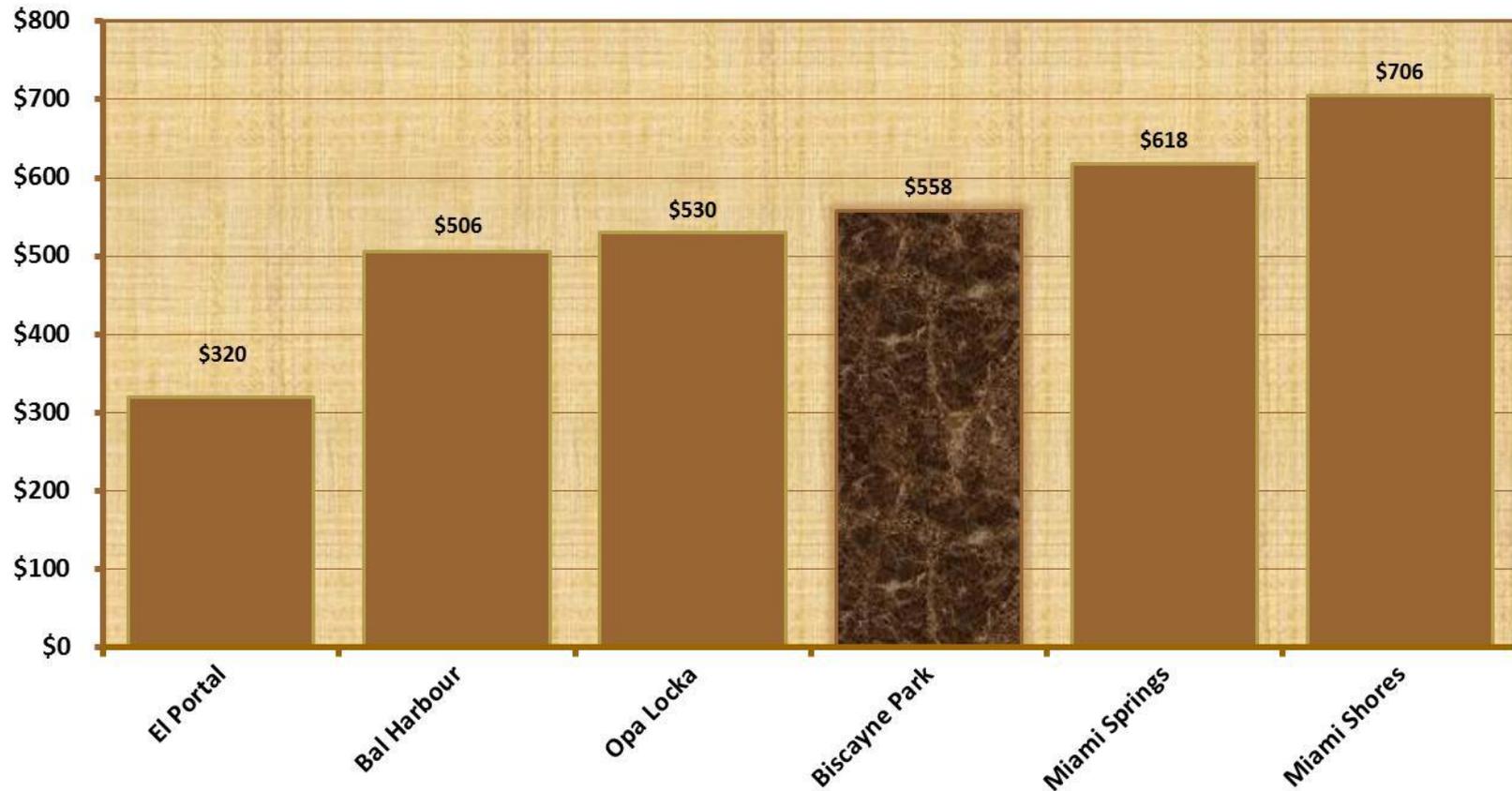


### Biscayne Park Comparison - Resident Sanitation Fee





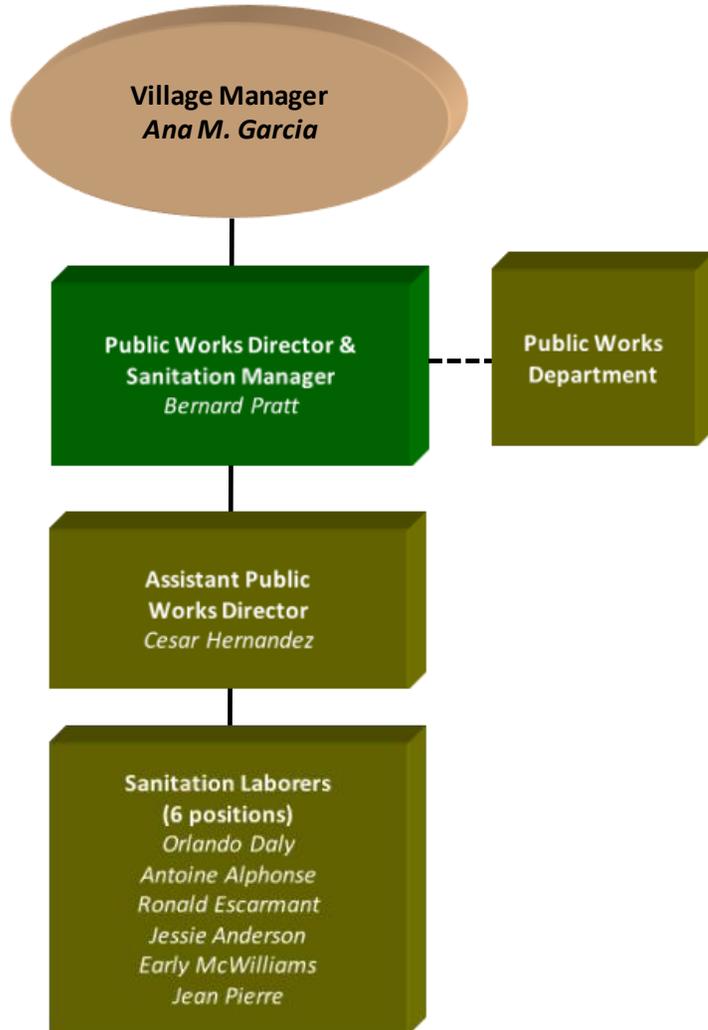
Comparison Municipal Sanitation Fees



\* El Portal contracts out Sanitation services.



ORGANIZATION CHART





### INDIRECT ADMINISTRATIVE COST CALCULATION

The Indirect Administrative Cost is a simple, widely used accounting method that allows a municipality to charge related expenditures to another fund. Biscayne Park's calculation is broken down into two sections, Direct Public Works Overhead for direct labor expenses provided to Sanitation by the General Fund Public Works Department and an Administrative Fee for administrative and clerical support provided from various departments. The percentage each employee is charged to Sanitation Fund is based on the related job duties listed below:

- *Public Works Director* – Provides oversight of department including implementation of weekly schedules, procedures, evaluation of equipment, vehicles, and employees as well as budget preparation and monitoring, and payroll monitoring. In addition, the full-time vacant Sanitation Supervisor position was eliminated, increasing the Director's responsibilities and requiring 24-7 on call availability.
  - *Public Works Assistant Director* – Answer all Sanitation related questions and phone calls, document special service pickups including pictures for overages and billing, planning and implementation of staff development, training, evaluates equipment and vehicles and oversees procurement. Also works with budget preparation, expense and payroll monitoring.
  - *Supervisor* – Certified CDL for operation of commercial vehicles and acts as backup for Foreman in case of emergency.
  - *Foreman* – Certified CDL for operation of commercial vehicles and acts as a backup driver for absentees, vacations or after holidays and for unscheduled resident pick-ups.
  - *Laborer* – Provide backup for refuse collectors for absentees, vacations or after holidays and for unscheduled resident pick-ups.
  - *Village Manager* – Responds to resident inquiries and meets with them to resolve pending issues. Works as a team with the Director and Assistant Director planning enhancements to current operations such as special Saturday pickups, provides oversight of budget, procedures, and personnel, ensures staff development and education, reviews all plans, reports, ordinances and regulations prior to submission to Commission, negotiates contracts, and has knowledge of state statutes.
- *Finance Director* – Develops budget, assessment fees calculation, monthly financial statements, accounts payable, receivables, audit and knowledge of state statutes.
  - *Finance Clerk* – Develops budget, accounts payable and invoicing, payroll, worker's compensation, Human Resources, lien searches, generates billing and payroll reports.
  - *Administrative Clerk* – Printing, mailing, filing and follow up on special pick-up invoices, assistance to residents by phone or at Village Hall in regards to services, and clerical assistance in the process of payments for Sanitation related invoices and in mail related items.
  - *Village Clerk* – Human Resources, employee health benefits, worker's compensation, execution of contracts/agreements, resolutions, ordinances, agenda items, knowledge of state statutes, participation in budget review and administrative review of collection efforts on past due special pickup invoices.
  - *Village Attorney* – Knowledge of state statutes, lawsuits pertaining to the department and all legal issues pertaining to related contracts, worker's compensation, and procedures.
  - *Building Manager* – Processing of payments for special services invoices and assistance to residents by phone or at Village Hall in regards to sanitation services.
  - *Police* – Village of Biscayne Park on Patrol, quarterly crime prevention training, establishing detours, and appropriate street closures.
  - *Code Enforcement* – Officer assists the department by driving the Village and relaying information on special pickups or resident rule violators to the Public Works department.



**Direct Public Works Overhead:**

Position	2011-12 Percentage	2012-13 Percentage	2012-13 Sal/Benefits	Comparison to Prior Year		
				2011-12 Allocation	2012-13 Allocation	Increase/ (Decrease)
Public Works Director	45%	40%	\$ 68,206	\$ 36,897	\$ 27,282	\$ (9,615)
Public Works Ass't Director	45%	55%	45,522	20,110	25,037	4,927
Public Works Supervisor	25%	25%	43,217	10,730	10,804	74
Public Works Foreman	45%	40%	38,962	17,346	15,585	(1,761)
Public Works Laborer	40%	50%	38,258	18,899	19,129	230
Total Overhead				\$ 103,982	\$ 97,837	\$ (6,145)

**Administrative Fee:**

Position	2011-12 Percentage	2012-13 Percentage	2012-13 Sal/Benefits	Comparison to Prior Year		
				2011-12 Allocation	2012-13 Allocation	Increase/ (Decrease)
Village Manager	20%	20%	\$ 100,768	\$ 27,001	\$ 20,154	\$ (6,847)
Finance Director	20%	20%	60,000	15,805	12,000	(3,805)
Finance Clerk	20%	20%	40,119	7,610	8,024	414
Administrative Clerk	5%	10%	29,065	861	2,906	2,045
Village Clerk	8%	8%	55,299	7,132	4,424	(2,708)
Village Attorney	1%	5%	100,000	800	5,000	4,200
Building Manager	1%	1%	39,631	401	396	(5)
Police Department Expense	0%	1.5%	952,337	-	14,285	14,285
Code Contract Expense	0%	1.0%	36,000	-	360	360
Gen Gov't Operating Expense	0%	20%	35,100	-	7,020	7,020
Total Administrative Fee				\$ 59,610	\$ 74,569	\$ 14,959

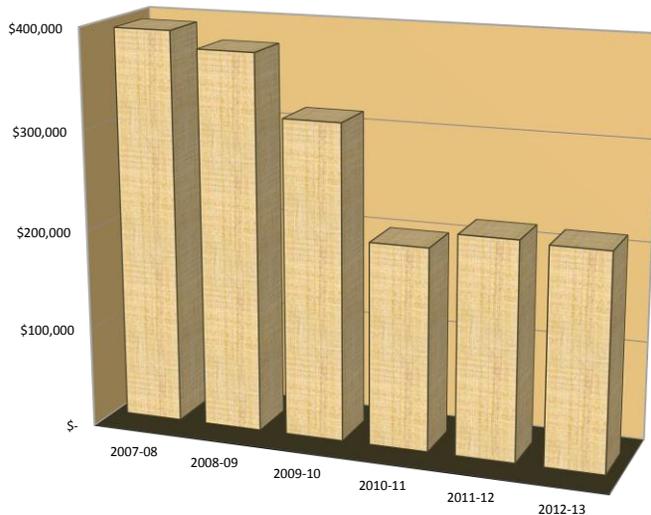
Total Indirect Costs				\$ 163,592	\$ 172,406	\$ 8,814
----------------------	--	--	--	------------	------------	----------



5 Year Budget Summary

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Budget		Budget Difference	Percent Change
					Adopted 2011-12	Requested 2012-13		
Revenue	\$ 709,415	\$ 705,889	\$ 710,783	\$ 694,499	\$ 712,079	\$ 708,234	\$ (3,845)	-0.5%
Personnel	\$ 394,257	\$ 377,800	\$ 316,319	\$ 203,142	\$ 218,899	\$ 218,034	\$ (865)	-0.4%
Operating	292,905	307,648	312,065	457,027	471,795	472,460	665	0.1%
SUBTOTAL	\$ 687,162	\$ 685,448	\$ 628,384	\$ 660,169	\$ 690,694	\$ 690,494	\$ (200)	0.0%
Capital	3,254	2,437	1,991	27,890	21,385	17,740	(3,645)	
Total Expense	\$ 690,416	\$ 687,885	\$ 630,375	\$ 688,059	\$ 712,079	\$ 708,234	\$ (3,845)	-0.5%
Net Income	\$ 18,999	\$ 18,004	\$ 80,408	\$ 6,440	\$ -	\$ -	\$ -	0.0%
Positions	6.0	6.0	6.0	6.0	6.0	6.0	-	0.0%

Summary - Personnel Expenses



Personnel

Sanitation Personnel expenses include full-time salaries, overtime, and benefits related to FICA, Medicare, health insurance, retirement and worker's compensation. Since 2007-08 the total Salaries and Benefits has decreased 45% or \$176,031 based on the following:

- Regular salaries, overtime and other salaries have decreased \$111,489 or 43% due to the elimination of one position.
- The elimination of one position has also decreased FICA and Medicare \$7,261 or 39% and worker's compensation \$31,118 or 65%.
- Health benefits have decreased \$11,138 or 24% because of one less position and the Village receiving lower rates.
- Retirement FRS fees have decreased \$15,025 or 66% because of the elimination of position and decrease in FRS rates.



# OTHER FUND SUMMARIES

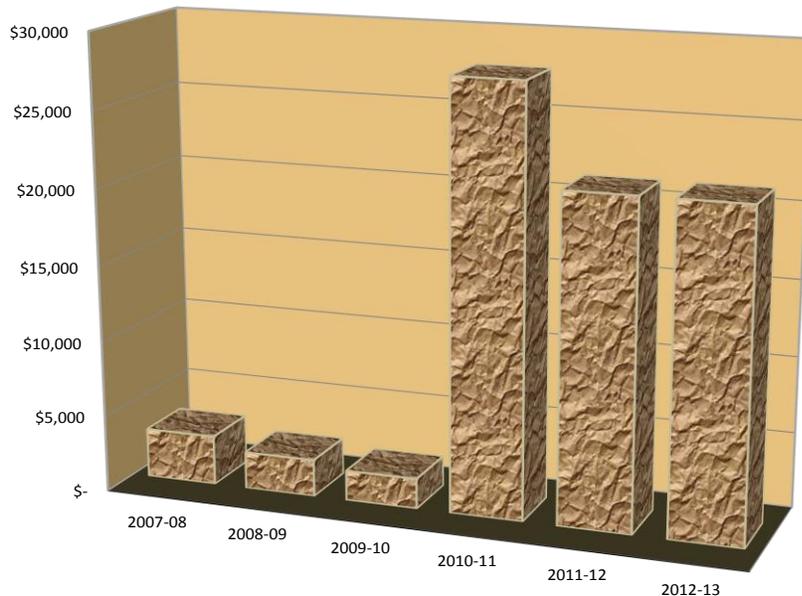
## Sanitation

### Operating Expenses

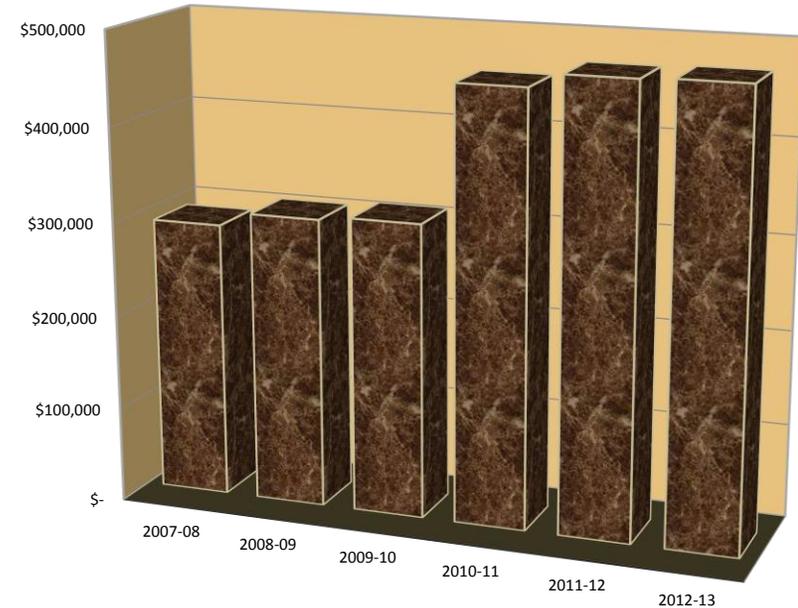
Operating expenses include landfill tipping fees, recycling contract, vehicle and liability insurance, indirect costs for Public Works and Administration and related supplies. Since 2007-08 the total Operating Expenses have increased \$180,793 or 62% based on the following:

- Contingency fund increased \$9,187 for potential FRS reimbursements
- To more accurately track expenditures the Administration Fee for General Fund and Public Works was established in 2010-11 and increased Operating expenses by \$172,406.
- Landfill tipping fees have increased \$25,528 or 16% because of increases in rates.

Summary - Capital Expenses



Summary - Operating Expenses



### Capital Expenses

Capital expenses are related to the purchase of vehicles, specifically garbage and pick-up trucks. The expenditures vary from year to year based on the condition of the Sanitation vehicle fleet and the related repair and maintenance costs. The five year capital plan approved in the 2011-12 Budget includes:

- One (1) replacement pickup truck to be purchased during the 2011-12 fiscal year.
- One (1) replacement garbage truck to be purchased during the 2012-2013 fiscal year.



# 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				
<i>Regular Salaries</i> - 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.
<i>Other Salaries</i>	19,289	3,080	7,100	0	0	0	0	0	0	0.0%	
<i>Overtime</i> - 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%	
<i>Fica Taxes &amp; Medicare</i> - 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
<i>FRS Retirement</i> - 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.
<i>Employee Health Benefits</i>	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%
<i>Workers Compensation</i> - 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 a 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>	<b>\$ -</b>	
-------------------	------------------	------------------	------------------	-----------------	-------------	------------------	-------------	-------------	-------------	-------------	--



***Message from Road Fund:***

The Road fund is under the direction of Public Works is used to segregate activity for Local Gas Tax revenues and related expenditures. The Local Option Gas Tax is authorized by the Florida Statutes, Section 336.025 and municipalities qualify for participation in the program under Chapter 218. The tax is levied by Miami-Dade County and distributed between all municipalities and can only be used for transportation related expenses. Estimates are calculated by the State and based on the anticipated sales of motor fuel and special fuel sold within the County.

As part of the Village's strategic plan, these monies are utilized as investment in the maintenance and improvement of streets and roads that serve our residents which is a high priority to keep them in good repair. This reinvestment in the Village of Biscayne Park includes roads, storm water systems, and landscaping of related easements. Public Works personnel maintain roadways, alleys, storm water systems, and trim trees to prevent safety hazards, drainage problems and beautify landscaped areas. Management will refer to the 2008 Comprehensive Traffic Study for future projects.





## 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>	<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>-7.1%</b>	



# 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 - Contracted service for annual audit.</i>	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 - One (1) 2004 Dodge Ram pick-up truck and One (1) 2002 Chevy Flatbed</i>	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 - Liability insurance for the Road Fund</i>	1,284	1,456	403	1,759	3,000	1,758	2,400	2,400	-600	-20.0%	
<i>R&amp;M Vehicles - Road Fund equipment including two (2) off road vehicles</i>	1,098	1,324	1,966	3,108	2,212	204	2,212	1,000	-1,212	-54.8%	
<i>R&amp;M Equipment - Repair of Road Fund equipment such as weed eaters, blowers, edgers, etc.</i>	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 - General Operating Supplies including work boots, rain coats, etc.</i>	4,734	1,708	895	2,237	500	100	500	400	-100	-20.0%	
<i>Uniforms and Clothing - Staff uniforms for two (2) employees</i>	1,236	1,483	1,514	2,011	1,000	762	1,524	1,000	0	0.0%	
<i>Gas and Oil - Chevy Van and two (2) off road vehicles</i>	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 - Purchase of Computerized Fueling System</i>	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

**Message from Forfeitures:**

The Forfeiture funds account is a special revenue fund used to account for revenues received from Federal, State, and Local law enforcement forfeitures and seizures which are restricted for use for law enforcement purposes only. In prior years these monies were used as a special task force working with the DEA, computer technology, and software.

Forfeitures reinvest in the Village of Biscayne Park by improving ongoing police services and technology programs by using Federal, State and Local funds generated by the forfeiture of property. These monies are incorporated in the strategic plan by improving public safety and crime reduction initiatives currently implemented in the Community Policing Strategies and Predictive Policing plan.



**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				
State Forfeitures	0	0	0	830	2,000	1,750	7,000	2,000	0	0.0%	
Federal Forfeitures	2,277	34,301	10,000	9,995	10,000	0	0	0	-10,000	-100.0%	Not currently active in pursuing these funds and collection is not anticipated.
Interest	638	650	0	72	50	37	55	55	5	10.0%	
<b>TOTAL REVENUE</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>-82.9%</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 - Calculated at 7.65%</i>	0	5,227	0	0	0	0	0	0	0	0.0%	
<i>FRS Retirement - Calculated at 5.18%</i>	0	14,293	0	0	0	0	0	0	0	0.0%	
<i>Workers Compensation - Calculated at 8.47%</i>	0	2,432	0	0	0	0	0	0	0	0.0%	
<i>Health Benefits - Coventry Medical, Dental, Vision, GAP, Life UNUM</i>	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				
<i>Crime Watch</i>	207	479	0	0	0	0	0	0	0	0.0%	
<i>Travel, Conferences, &amp; Meetings</i>	4,250	485	0	0	0	0	0	0	0	0.0%	
<i>Insurance - Liability</i>	0	2,196	0	0	0	0	0	0	0	0.0%	
<i>Rentals/Leases</i>	0	9,600	0	3,630	0	0	0	0	0	0.0%	
<i>Communications - Telephone</i>	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.
<i>R&amp;M Vehicles</i>	0	64	0	500	0	0	0	0	0	0.0%	
<i>Printing and Binding</i>	0	0	0	102	0	0	0	0	0	0.0%	
<i>Operating Supplies</i>	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.
<i>Uniforms and Clothing</i>	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.
<i>Memberships, Dues, and Subscriptions</i>	0	0	0	375	0	0	0	0	0	0.0%	
<i>Equipment</i>	11,539	0	0	0	0	0	0	0	0	0.0%	
<i>Improvements</i>	7,545	871	0	0	0	0	0	0	0	0.0%	
<i>Unappropriated Contingency</i>	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>	



**Message from CITT Fund:**

The Citizen’s Independent Transportation Trust (CITT) is the 15 member body created to oversee the People’s Transportation Plan funded with the half-percent sales surtax. This allocation can be spent only on transportation projects and transit mandated within the CITT provisions. The CITT requires 20% of the funds be used directly for transit. Funds are currently used for matching grants for storm water projects and for improvements provided through the Road Fund.

The powers and responsibilities of the CITT include the following:

- To monitor, oversee review, audit and investigate implementation of the transportation and transit projects listed in any levied by the County under authority of Florida Statute 212.055.
- To assure compliance with any limitations imposed in the levy on the expenditure of surtax proceeds, including but not limited to:
  - Any limitation that surtax proceeds only be expended for the transportation and transit purposes specified in Florida Statute 212.055(1)(d)1-3
  - Any limitation that no more than 5% of surtax proceeds be expended on administrative costs, exclusive of project management and oversight for projects funded by the surtax.
  - Any requirement with regard to maintenance of effort of general support for Miami-Dade Transit.
- To assure compliance with federal and state requirements.
- To require monthly reports from the Manager, County agencies and instrumentalities regarding the implementation of the projects.

- To monitor, oversee and periodically report to the County Commission on contracts funded in whole or in part with surtax proceeds and to recommend ways to increase such participation.
- The Trust is also responsible for:
  - Communication and Community Outreach
  - Project and Financial review
  - Strategic and Financial planning
  - Municipal Liaison and partnerships
- A 2008 Comprehensive Traffic Study was conducted by Kimley Horne and Associates and the Village will continue to refer to this document for guidance on future projects.



TransportationTrust



# 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>	<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>\$ 106,403</b>	<b>\$ 104,658</b>	<b>\$ (104,406)</b>	<b>-49.9%</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				
<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</i> - Calculated at 7.65%	874	6,032	0	0	0	0	0	0	0	0.0%	
<i>FRS Retirement</i> - Calculated at 5.18%	1,068	7,826	0	0	0	0	0	0	0	0.0%	
<i>Workers Compensation</i> - Calculated at 8.47%	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</i> - Coventry Medical, Dental, Vision, GAP, Life UNUM	2,948	14,283	0	0	0	0	0	0	0	0.0%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 16,061</b>	<b>\$ 112,690</b>	<b>\$ -</b>	<b>\$ 1,923</b>	<b>\$ -</b>	<b>\$ 587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



# 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>		



## 5 YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan is a five year financial plan for funding Village equipment and infrastructure. The plan is intended to maintain prior infrastructure investments and maximize resources. Although the Capital Improvement Plan encompasses a five year span, the Capital Budget is prepared annually and amended based on department needs and availability of funds. The current budget is prioritized to include computerizing fuel management, vehicle purchases and long-term commitments to Village-wide technology upgrades.



This section contains information on the following purchases and projects:

Item Description	Page	Year #1 2012-13	Year #2 2013-14	Year #3 2014-15	Year #4 2015-16	Year #5 2016-17	Estimated Cost
Police Patrol Cars - General Fund Lease/Purchase Agreement	104	\$ 4,764	\$ 9,528	\$ 14,292	\$ 19,056	\$ 23,820	\$ 71,460
Garbage Trucks - Sanitation Fund Lease/Purchase Agreement	105	6,384	25,536	25,536	31,920	51,072	140,448
Pickup Trucks - Sanitation Fund Lease/Purchase Agreement	106	9,228	9,228	9,228	18,456	18,456	64,596
Flat-bed Truck - General Fund PW Lease/Purchase Agreement	107	-	12,760	12,760	12,760	12,760	51,040
Gator Utility Vehicle Purchase	108	-	-	2,500	2,500	-	5,000
Fuel Mgt. - General, Road, San. Lease/Purchase Agreement	109	9,342	-	-	-	-	9,342
		<b>\$ 29,718</b>	<b>\$ 57,052</b>	<b>\$ 64,316</b>	<b>\$ 84,692</b>	<b>\$ 106,108</b>	<b>\$ 341,886</b>



## POLICE PATROL VEHICLES – POLICE DEPARTMENT

The patrol car purchase plan is to replace one vehicle by lease/purchase every year to keep the fleet current and maximize warranties. The police contract includes take home vehicles for officers, adding wear. The primary goal is to have the majority of the fleet under a manufacturer's warranty to reduce repairs costs, the savings in repairs can assist in offsetting part of the purchase costs. Secondary goals are increased gas mileage in moving from older V-8 equipped vehicles to fuel efficient V-6 cars and to increase trade-out value at the end of the to assist the ongoing purchase process by having a higher trade-out value at the end of the vehicle's life cycle.

The 5 year patrol vehicle replacement schedule is based on five year lease purchases as follows:

- **FY 2012-13** – One replacement to be purchased in October 2012.
- **FY 2013-14** – One existing lease entering second year; one replacement purchased in October 2013.
- **FY 2014-15** – One existing lease entering third year; one existing lease entering second year; one replacement to be purchased in October 2014.
- **FY 2015-16** – One existing lease entering fourth year; one existing lease entering third year; one existing lease entering second year; one replacement vehicle to be purchased in October 2015.
- **FY 2016-17** – One existing lease entering fifth year; one existing lease entering fourth year; one existing lease entering third year; one existing lease entering second year; one replacement vehicle to be purchased in October 2016.

**CHEVROLET IMPALA** Many agencies have found Impala's combination of large car utility and performance and mid-size agility and ownership cost unbeatable in an era of shrinking public financial resources. Designed from the ground up as a police vehicle, Impala boasts an EPA-estimated MPG of 17 city and 24 highway. Plus it offers nearly equal or greater roominess than its competitors!

**Impala's 230 hp 3.9L V6** is E85-capable\* and is matched to GM's heavy-duty 4T65-E 6-speed transmission. This powertrain combination delivers an EPA-estimated 17 MPG city fuel economy. For municipalities struggling with fuel costs, this can represent significant savings each year! GM's transferable 5-year/100,000-mile powertrain limited warranty (whichever comes first) is one of the best standard coverages in the police segment. See your dealer for details.

**Front-Wheel Drive**  
Police departments have chosen Impala's front-wheel drive for better traction in winter operations. And Impala's 38.0 foot curb-to-curb turning circle and 7.1 inch ground clearance beats both Crown Victoria and Charger!

Impala's interior offers plenty of room for both personnel and equipment. In fact, Impala's front head and hip room are nearly the same as Ford Crown Victoria and greater than Dodge Charger, both of which are based on longer wheelbases and are significantly heavier. Impala's front leg room exceeds both competitors! Between Impala's supportive bucket seats are seat bottom frame structural tubes and a center floor-mounted tunnel crush box. These complement Impala's reinforced front seat structure to protect occupants. Standard dual head curtain side air bags† for front and rear outboard occupants add to Impala's impressive safety story. Impala's certified analog speedometer offers a standard Driver's Information Center with redundant speed display that displays Oil Life Monitor, English/metric settings, Tire Pressure Monitor (non-programmed on optional full-size spare tire) and Remote Keyless Entry programming.

1. E85 is 85% ethanol and 15% gasoline. In use of E85 is an E85 station near you, go to www.gmoffroad.com/85. † Air bag location.  
2. Always use safety belts and the correct child restraint for your child's age and size when in vehicle equipped with air bags. Children are safer when properly secured in a car seat. See your vehicle's Owner's Manual and child safety seat instructions for more information.

FUNDING						
Funding Sources	Total Est Cost	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
General Fund	\$ 71,460	\$ 4,764	\$ 9,528	\$ 14,292	\$ 19,056	\$ 23,820
<b>Total</b>	<b>\$ 71,460</b>	<b>\$ 4,764</b>	<b>\$ 9,528</b>	<b>\$ 14,292</b>	<b>\$ 19,056</b>	<b>\$ 23,820</b>



**GARBAGE TRUCK – SANITATION DEPARTMENT**

Currently the Village has three (3) Garbage Trucks in their Sanitation Fleet dated 2001, 2003 and 2007. The 2001 will be replaced in the current budget by a 5 year lease/purchase agreement and standard replacement for the 2003 vehicle will occur in FY 2014-15 by the same payment method.

The 5 year garbage truck replacement schedule is based on five year lease purchases as follows:

- FY 2012-13 – One (1) replacement garbage truck to be purchased in June 2012.
- FY 2013-14 – One (1) existing garbage truck lease entering second year.
- FY 2014-15 – One (1) existing garbage truck lease entering third year.
- FY 2015-16 – One (1) existing garbage truck lease entering fourth year; one (1) replacement garbage truck to be purchased in June 2015.
- FY 2016-17 – One (1) existing garbage truck lease entering fifth and final year; one (1) existing garbage truck lease entering second year.



FUNDING						
Funding Sources	Total Est Cost	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Sanitation Fund	\$ 140,448	\$ 6,384	\$ 25,536	\$ 25,536	\$ 31,920	\$ 51,072

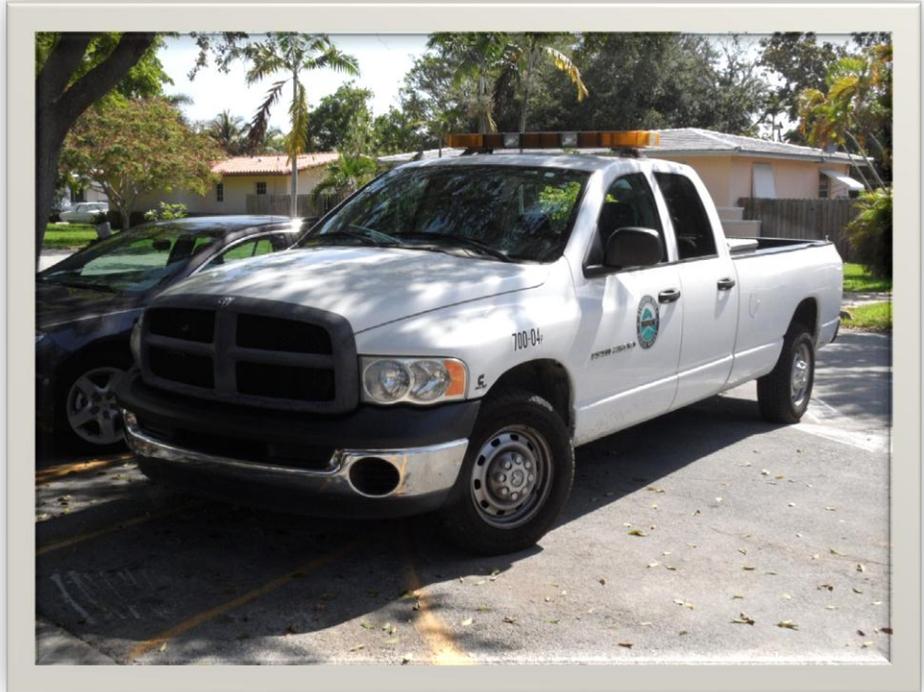


**PICK-UP TRUCK – SANITATION DEPARTMENT**

Currently the Village has two (2) Pick-up Trucks in their Sanitation Fleet dated 2001 and 2004. The 2001 will be replaced in the current budget year by a 5 year lease/purchase agreement and standard replacement for the 2004 vehicle will occur in FY 2015-16 by the same payment method.

The 5 year pickup truck replacement schedule is based on five year lease purchases as follows:

- FY 2012-13 – One (1) existing pickup truck lease entering first year.
- FY 2013-14 – One (1) existing pickup truck lease entering second year.
- FY 2014-15 – One (1) existing pickup truck lease entering third year.
- FY 2015-16 – One (1) existing pickup truck lease entering fourth year; one (1) replacement pickup truck to be purchased in October 2015.
- FY 2016-17 – One (1) existing pickup truck lease entering fifth year; one (1) existing pickup truck lease entering second year.



FUNDING						
Funding Sources	Total Est Cost	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Sanitation Fund	\$ 64,596	\$ 9,228	\$ 9,228	\$ 9,228	\$ 18,456	\$ 18,456



**FLAT BED TRUCK – ROAD FUND**

Currently the Village has one (1) Flat-bed Truck in the Road Fund Fleet dated 2002. Standard replacement for the vehicle will occur in FY 2013-14 by using a 5 year lease/purchase agreement

The 5 year flat-bed truck replacement schedule is based on five year lease purchases as follows:

- FY 2013-14 – One (1) replacement flat-bed truck to be purchased in October 2013.
- FY 2014-15 – One (1) existing flat-bed truck lease entering second year.
- FY 2015-16 – One (1) existing flat-bed truck lease entering third year.
- FY 2016-17 – One (1) existing flat-bed truck lease entering fourth year.



FUNDING						
Funding Sources	Total Est Cost	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Road Fund	\$ 51,040	\$ -	\$ 12,760	\$ 12,760	\$ 12,760	\$ 12,760



**GATOR UTILITY VEHICLE – PUBLIC WORKS DEPARTMENT**

Currently the Public Works department has two (2) Gator Utility Vehicles purchased in 2004 designated for hauling and miscellaneous work loads. Replacement for one vehicle will take place in FY 2014-15 and the other in FY 2015-16 using a one-time purchase payment for both.

The 5 year Gator Utility replacement schedule is based on one-time purchase payments as follows:

- FY 2014-15 – One (1) replacement utility vehicle to be purchased in October 2014.
- FY 2015-16 – One (1) replacement utility vehicle to be purchased in October 2015.
- FY 2016-17 – No purchases



FUNDING						
Funding Sources	Total Est Cost	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
General Fund	\$ 5,000	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -



**FUEL MANAGEMENT SYSTEM – ALL DEPARTMENTS**

To better regulate fuel usage throughout the Village, it was recommended by our audit team to purchase a computerized fuel management system to better control accountability of fuel usage. The purchase cost will be pro-rated to departments based on annual gas and oil expenditures.

FUNDING						
Funding Sources	Total Est Cost	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
General Fund	\$ 6,831	\$ 6,831	\$ -	\$ -	\$ -	\$ -
Road Fund	422	422	-	-	-	-
Sanitation Fund	2,089	2,089	-	-	-	-
<b>Total</b>	<b>\$ 9,342</b>	<b>\$ 9,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# AIM2

## Leading the Way

in Automotive Fuel Management Technology

**For passive fueling, remember two words: FUELMASTER® & AIM2.**

**Syn-Tech Systems, Inc.**  
 Home of FuelMaster®  
 www.marketing@myfuelmaster.com  
 100 Four Points Way  
 Tallahassee, FL 32305  
 (866) 551-3183 (850) 878-2558

**Made in the USA**

**FUELMASTER**  
Fuel Management Systems & Technology

FUELMASTER



### VILLAGE WIDE TECHNOLOGY UPGRADE

A general overview of the current situation of the IT infrastructure and network throughout all of the Village's municipal buildings would show the following inefficiencies:

- Systems are not uniform with many units out of warranty which means costly maintenance and repair.
- Software versions are not uniform.
- Network perimeter security is non-existent leaving all systems vulnerable to viruses.
- E-mail is hosted by a third party limiting the management of the messaging system. In addition, compliance and archival is difficult.
- Data backup and retention is inadequate and less than what is required for a municipality in regards to sound records retention and data recovery plans.

To evaluate all technology needs, the Village is implementing an RFP to recruit a company that has the expertise for a detailed assessment and plan. Once this is completed, the Village will have a plan of implementation for hardware, software and configurations needed to bring the IT infrastructure to the required level.



## -A-

### **Accounting Groups**

Groups used to establish accounting control and accountability for the general fixed assets and general long-term debt.

### **Accrual Basis of Accounting**

The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless if disbursements are actually made at that time).

### **ADP**

The payroll services company that processes payroll for the Village by using payroll information provided by department directors and the Finance department.

### **Ad Valorem Tax**

A tax based “according to value” of property and used as the source of monies to pay general obligation debt and to support the general fund.

### **Adopted Budget**

A financial plan that consists of policy and funding priorities, as well as a presentation of the economic outlook for a given fiscal year.

### **Amended Budget**

The amended budget is the working budget. It is the adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

### **American Disabilities Act (ADA)**

The American Disabilities Act provides protection against discrimination to a qualified individual with a disability. This applies to job application procedures, hiring, advancement and discharge of employees, worker’s

compensation, job training, and other terms, conditions, and privileges of employment.

### **American Institute of Certified Planners (AICP)**

A professional certification for certified planners. The American Institute of Certified Planners has responsibilities for accreditation (through the Planning Accreditation Board), certification, and continuing education.

### **American Public Works Association (APWA)**

The American Public Works Association exists to develop and support the people, agencies, and organizations that plan, build, maintain, and improve our communities. Working together, APWA and its membership contribute to a higher and sustainable quality of life.

### **Appropriation**

Authorization granted by the Council to make expenditures and to incur obligations for specific purposes as set forth in the budget.

### **Assessment**

A tax imposed on a parcel of real property as certified by the property appraiser in each county.

### **Assessment Ratio**

The ratio at which the tax rate is applied to the tax base.

### **Association of Certified Fraud Examiners (ACFE)**

The ACFE is the world's largest anti-fraud organization and premier provider of anti-fraud training and education. Together with more than 55,000 members, the ACFE reduces business fraud and inspires public confidence in the integrity and objectivity within the profession.



## **Attrition**

A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than layoffs.

## **-B-**

## **Balanced Budget**

Florida Statutes 166.241(2) defines a balanced budget as follows: "The governing body of each municipality shall adopt a budget each fiscal year. The budget must be adopted by ordinance or resolution unless otherwise specified in the respective municipality's charter. The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves." This statute means a budget must contain revenues equal to planned expenditures.

## **Base Budget**

Cost of continuing existing levels of service in the current budget year.

## **Benchmark**

Comparing local performance statistics with selected benchmarks is a valuable step in evaluating municipal operations. Benchmarking entails the analysis of performance gaps between the organization and best-in-class performers, the identification of process differences that account for the gap, and the adaptation of key processes for implementation in the organization in an effort to close the gap.

## **Bond**

A long-term promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

## **Bond Refinancing**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

## **Budget**

A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

## **Budget Amendment**

An action which increases or decreases total appropriation amounts in any of the individual funds.

## **Budget Calendar**

The schedule of key dates which the Village follows in the preparation and adoption of the budget.

## **Budget Transfer**

An action which changes budget amounts from one budget unit (combination of department, division and object code) to another, but does not change total appropriations by fund.

## **Budgetary Basis**

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

## **Budgetary Control**

The management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

## **Bureau of Economic and Business Research (BEBR)**

Conducts studies and releases statistical data on Florida's population and economy.



### -C-

#### **Capital Improvement Plan**

The plan which identifies and controls improvements in facilities and land acquisition pursuant to functions over a five year period.

#### **Capital Outlay**

Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled as a fixed asset.

#### **Capital Project**

Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

#### **Certified Public Accountant (CPA)**

CPA is the statutory title of qualified accountants in the United States who have passed the Uniform Certified Public Accountant Examination and have met additional state education and experience requirements for certification.

#### **Citizen's Independent Transportation Trust (CITT)**

CITT is the 15 member body created to oversee the People's Transportation Plan funded with the half-percent sales surtax. This allocation can be spent only on transportation projects and transit mandated within the CITT provisions.

#### **Commission - Manager Government**

A system of local government that combines political leadership of elected officials in the form of a governing body, with day to day management by a Manager.

#### **Commodity**

An expendable item used by operating activities. Examples include office supplies, equipment replacement parts, toilet supplies, gasoline and oil.

#### **Comprehensive Annual Financial Report (CAFR)**

A financial report that goes beyond the minimum requirements of generally accepted accounting principles thereby evidencing the spirit of transparency and full disclosure.

#### **Consolidated Omnibus Budget Reconciliation Act**

The act provides former employees, retirees, spouses, former spouses, and dependent children temporary continuation of health coverage at group rates.

#### **Consumer Price Index (CPI)**

The CPI is a statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living.

#### **Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

#### **Contractual Services**

A cost related to a legal agreement. Examples include insurance premiums, utility costs, printing services and temporary employees that are hired through a private firm.

#### **Cost-of-living Adjustment**

Adjustment increases salaries to offset the adverse rate of inflation.



## **-D-**

### **Dade County Association of Chiefs of Police (DCAOCOP)**

The Association is committed to enforcing laws, combating crime, and protecting life and property. To achieve this advances in law enforcement technology are combined with traditional community policing and focus on building better relationships with the communities.

### **Debt Service**

Principal and interest requirements on outstanding debt according to a predetermined payment schedule.

### **Debt Service Fund**

Fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs for debt collateralized by a pledge to covenant to budget and appropriate from legally available non-ad valorem sources on an annual basis sufficient to make the annual debt service payments.

### **Deficit**

On the balance sheet a Deficit is the excess of the liabilities of a fund over its assets. In budget the deficit is the excess of expenditures over revenues during an accounting period.

### **Department**

Departments are the basic organizational units of government which is functionally unique in its delivery of services.

### **Department of Environmental Protection**

A federal agency charged with proposing and enforcing environmental law.

### **Department of Transportation**

The agency charged with the establishment, maintenance, and regulation of public transportation.

### **Depreciation**

Depreciation is the expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

### **Designated Fund Balance**

Designated Fund Balance is the on-hand available cash balances which are realized in one or more prior fiscal years and subsequently designated for use as a funding source in a future budget year.

### **Disbursement**

Disbursements are the expenditure of monies from an account.

### **Distinguished Budget Presentation Awards Program**

Awards program administered by the Government Finance Officers Association to encourage preparation of effective budget documents.

## **-E-**

### **Economic Development**

Economic Development is the process of attracting new businesses by use of incentives or innovative financing methods.

### **Effectiveness**

Producing a decided, decisive or desired effect.

### **Efficiency**

Effective operation as measured by a comparison of production with cost as in energy, time and money, or the ratio of the useful energy delivered by a dynamic system to the energy supplied to it.

### **Enterprise Fund**

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.



### **Environmental Protection Agency (EPA)**

The Federal agency charged with protecting human health and with safeguarding the natural environment: air, water, and land.

### **Equal Employment Opportunity**

Federal agency in charge of enforcement of the federal civil rights laws, and providing compliance education and technical support to end employment discrimination in the United States.

### **Evaluation and Appraisal Report**

Pursuant to Florida Statute each local government shall adopt an evaluation and appraisal report once every 7 years assessing the progress in implementing the local government's comprehensive plan.

**-F-**

### **Federal Communications Commission (FCC)**

The Federal Communications Commission (FCC) regulates interstate and international communications by radio, television, wire, satellite and cable.

### **Federal Emergency Management Association (FEMA)**

US government agency tasked with Disaster Mitigation, Preparedness, Response & Recovery planning.

### **Financing**

Furnishing the funds to operate or conduct a program or business. Funds can be raised internally, borrowed or received from a grant.

### **Fiscal Year**

A 12-month period of time for which the annual budget is developed and implemented. The fiscal year for Biscayne Park is October 1 through September 30.

### **Fixed Assets**

Assets of long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

### **Florida Association of City Clerks (FACC)**

On October 26, 1972, the Florida Association of City Clerks, Inc. (FACC) was founded with the objective of promoting the education of City Clerks. The objectives, as adopted in the 1972 Constitution, included:

- To discuss problems of mutual concern and to increase efficiency of the City Clerk's function
- To cooperate with and assist all city administrators
- To strive for greater educational standards for city clerks, and
- To gather and disseminate information to improve procedures and the efficiency of the administration of municipal government.

### **Florida Association of Code Enforcement (FACE)**

FACE was established in 1989 with over 2,000 members involved in the enforcement of health, safety, and environmental regulations or otherwise responsible for the enforcement of municipal, county, regional, state, or federal codes in the State of Florida.

### **Florida Government Finance Officers Association (FGFOA)**

The association was founded in 1937 and serves more than 2,800 finance professionals from state, county and city governments, and school districts by providing a resource for education, networking and information.

### **Florida City and County Management Association (FCCMA)**

The association chartered in 1946 as a non-profit corporation to elevate professionalism among the state's 465 cities and counties, and to promote the council-manager form of government as the form that advances the highest ethical and professional standards.



### **Florida Department of Environmental Protection (DEP)**

The lead agency in state government for environmental management and stewardship.

### **Florida Department of Health**

The mission of the Florida Department of Health is to promote and protect the health and safety of all Floridians.

### **Florida Department of Revenue**

The lead agency in state government for the collection of general tax administration; administers 36 taxes and fees.

### **Florida Department of Transportation (FDOT)**

A decentralized agency charged with the establishment, maintenance, and regulation of public transportation in the state of Florida.

### **Florida League of Cities (FLOC)**

Comprised of city officials who wished to unite the municipal governments in Florida for the purpose of shaping legislation, sharing the advantages of cooperative action, and exchanging ideas and experiences.

### **Florida League of Mayors**

The primary goal is to provide a platform of outreach to citizens for Florida's mayors, who are a part of a powerful tier of established and emerging leaders. From this platform, mayors may better serve cities by speaking out on important, urgent issues faced by Florida's cities.

### **Florida Municipal Insurance Trust (FMIT)**

Insurance trust designed to provide cost effective insurance coverage for Florida's not for profit agencies.

### **Florida Municipal Loan Council**

The authorizing body of the Florida Municipal Loan Program, sponsored and administered by the Florida League of Cities, to provide funds to state municipalities for capital improvements, renovations, additions and debt refinancing.

### **Florida Police Chiefs Association (FPCA)**

The Florida Police Chiefs Association is the fourth largest state police chiefs association in the United States and is composed of more than 750 of the state's top law enforcement executives. FPCA serves city police departments, college and university police, private business and security firms, as well as federal, state and county law enforcement agencies. The Association promotes legislation that enhances public security by providing superior police protection for the residents of Florida. Today its role has expanded to provide better communication, education, and training for various police and security agencies.

### **Florida Power and Light (FP&L)**

Investor-owned utility company providing electric power throughout Florida.

### **Florida Recreation Development Assistance Program**

A competitive grant program that provides financial assistance to local governments for development or acquisition of land for public outdoor recreational purposes.



## -G-

### **Florida Recreation and Park Association (FRPA)**

The Florida Recreation and Park Association organization dedicated to the promotion, preservation, and advocacy of the Parks, Recreation, and Leisure Services profession. The Association has a membership base of 1,600. Members are professionals working for federal, state and local parks, recreation and leisure service agencies; local recreation and park advisory board members serving in local communities; therapeutic recreation specialists and activity coordinators working in recreation settings; and suppliers of recreation and park products and services.

### **Florida Retirement System (FRS)**

The Florida Retirement System is used by the Village to offer employees a form of pension at retirement.

### **Florida Sterling Council**

A public/private not-for-profit corporation supported by the Executive Office of the Governor that promotes performance excellence.

### **Full Time Equivalent**

A measurement of manpower both planned and utilized. One FTE is equivalent to 2,080 work hours per year (One full time employee working 40 hours per week for 52 weeks is 2,080 work hours).

### **Function**

Group of related activities that accomplish a major service or regulatory program for which a government is responsible (e.g., public safety).

### **Fund**

A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

### **Fund Balance**

The excess of the assets of a fund over its liabilities, reserves, and carryover.

### **General Obligation Bonds (GOB)**

When a government pledges its full faith and credit to the repayment of the bonds it issues, those bonds are referred to as general obligation bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

### **Generally Accepted Accounting Principles (GAAP)**

GAAP is the uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

### **Geographic Information System (GIS)**

A GIS is a specialized data management system designed for the entry, analyses and display of data commonly found on maps. GIS integrates maps with a database and allows analyses to be performed using location relationships of map features to the database.

### **Goal**

A statement of broad direction, purpose or intent based on the needs of the community. a goal is general and timeless.

### **Government Finance Officers Association (GFOA)**

Professional association of state/provincial and local finance officers in the United States and Canada.

### **Governmental Accounting Standards Board (GASB)**

The board is used to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.



## **-H-**

### **HTE**

SunGard offers enterprise-wide software that excel in municipalities, government agencies, and utilities connect their departments, staff, citizens, and businesses with critical information. In this regard, HTE is contracted to provide comprehensive Information Technology management and support in addition to its best-in-class software.

## **-I-**

### **Information Technology (IT)**

The term is commonly used as a synonym for computers and networks, and is the design, development, application, support or management of computer-based information systems.

### **Infrastructure**

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

### **Inter-fund Transfers**

Inter-fund transfers are the movement of moneys between funds of the same governmental entity.

### **International City Management Association (ICMA)**

The ICMA is the professional organization for chief managers, administrators and assistants in cities, counties and regional entities. Develops professional local government management to create sustainable communities worldwide and provides support; publications; data and information; results-oriented assistance; and training throughout the world.

### **International Institute of Municipal Clerks (IIMC)**

The International Institute of Municipal Clerks is a professional, nonprofit association that promotes continuing education and certification through university and college-based institutes and provides networking solutions, services and benefits to its members worldwide.

## **-L-**

### **Land Development Regulation**

Land regulations adopted by the Commission to regulate the use of land, including: the development review process, comprehensive plan amendments, re-zonings, and plan reviews; establish zoning districts including planned development districts and the specific land uses permitted and prohibited within; building limits including height, size and setbacks; architectural review standards; subdivision and platting of land; landscaping and buffering; environmental preservation and tree protection; provision of adequate public services including drainage, traffic circulation standards, water and sewer, and parks and recreation; sign regulations; impact fees; and vehicle parking and loading standards.

### **Level of Service**

Levels of services are the services or products which comprise actual or expected output of a given program.

### **Line-item Budget**

A budget prepared along departmental expenditure lines items that focus on what is to be bought.



## -M-

### **Miami Dade County Associations of Chiefs of Police (MDCACP)**

The primary purpose of the MDCACP is to support a thorough efficient, professional, and ethical police system throughout Miami-Dade County through coordination of all law enforcement agencies of various municipal, county, state and federal governments. Also, to obtain maximum law enforcement services with the facilities at hand so that they may function properly, such service to redound to the benefit of each city, town or village located in Miami-Dade County, Florida and the people of the United States.

### **Miami Dade County League of Cities (MDCLC)**

Formed in 1953 for the purpose of assisting its members in cultivating and maintaining the most proficient ways of administering government for the general welfare of the residents and business in the County.

### **Miami Dade County Municipal Clerks Association (MDCMCA)**

In October 1995, the Dade County Municipal Clerks Association was officially founded by the municipal clerks of Miami-Dade's villages, towns and cities. The association was founded to promote the improvement and efficiency in the operation and administration of the municipal clerks' offices. Today, the association continues to support Municipal Clerks as professionals, cooperation between clerks, promotion of the official duties and obligations of clerks, and greater education standards and recognition.

### **Mill**

The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of taxable property valuation.

### **Millage Rate**

Rate used in calculating taxes based upon the value of the property, expressed in mills per dollar of property value; a mill is equal to 0.1 percent.

### **Mission**

The mission statement is a brief summary of why a program exists and what it is trying to achieve. It tells what the department does, who they do it for and why. The statement is specific enough to describe the program's purpose but general enough to last into the future.

### **Modified Accrual Basis**

Basis of accounting under which expenditures (other than accrued interest on long-term debt) are recorded at the time liabilities are incurred and revenues are recorded when received in cash or when they are measurable and available (i.e., to be collected in the very near term).

### **Multiple Transmitting Unit**

A device used to remotely read water meters.

### **Multi Use Planned Development**

Zoning district that encourages development of a compatible mixture of land uses which may include residential, retail/commercial, business offices, personal services, entertainment, and other related uses. The compatibility between mixed uses is addressed through adoption of Master Plan and site plan which provided for such items as design character, integration of uses, and internal compatibility of land uses.

### **Municipal Services Taxing Unit**

A funding mechanism for community members to create, through approval of the Board of County Commissioners, a special taxing district to make improvements to their neighborhood and/or community area.



## **Municipality**

A primarily urban political unit having corporate status and usually powers of self-government.

## **-N-**

## **National Incident Management System**

The National Incident Management System (NIMS) represents a core set of doctrine, concepts, principles, terminology, and organizational processes that enables effective, efficient, and collaborative incident management across all emergency management and incident response organizations and disciplines.

## **National Recreation and Parks Association (NRPA)**

Founded in 1965 through the merger of 5 national organizations dedicated to the same cause, NRPA has grown in total membership, in outreach efforts, in building partnerships, and in serving as the voice and defender of parks and recreation.

## **-O-**

## **Objective**

Something to be accomplished in specific, well-defined, and measurable terms and which is achievable within a specific time frame.

## **Operating Budget**

A budget that applies to all outlays other than capital improvements. This refers more to the day-to-day operations of the city.

## **Operating Expenditures**

The cost for personnel, materials and equipment required for a department to function on a daily basis.

## **Operating Revenue**

Funds that the government receives as income to pay for ongoing operation. It includes such items as taxes, fees from specific services, interest earnings and grant revenues.

## **Other Post-Employment Benefits**

Refers to “other post-employment benefits,” other than pension benefits. OPEB consist primarily of health care benefits, and may include other benefits such as life insurance, long term care and similar benefits.

## **Outside Services**

All costs of services purchased including contracting, license fees, repair services, training and travel, and financial and legal services.

## **-P-**

## **Performance Measure**

Data collected to determine how effective or efficient a program is in achieving its objectives.

## **Personal Services**

Costs relating to compensating employees, including salaries, wages (compensation for services for permanent employees) and fringe benefits (costs associated with employee benefits including retirement, FICA, Medicare, insurance, workers’ compensation, unemployment compensation, managerial physicals, and uniform allowance.)

## **Police Benevolent Association (PBA)**

The PBA works as an association of the police to protect the rights of law enforcement personnel and promote professionalism.

## **Popular Annual Finance Report (PAFR)**

The PAFR is a finance report designed to financial transparency by simplifying the year-end financial statements.



### **Principal**

The principal of a loan is the base amount of a debt, which is the basis for interest computations.

### **Prior Year Encumbrance**

Prior Year Encumbrances are an obligation from a previous fiscal year in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when obligations are paid.

### **Proprietary Fund**

Used to account for operations which provide services on a user charge basis to the public and for activities where the period measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**-R-**

### **REO – Real Estate Owned**

Class of property owned by a lender, typically a bank, after an unsuccessful foreclosure auction.

### **Renewal, Replacement and Improvement Account**

A designation of operating reserves for future capital needs.

### **Repair and Maintenance (R&M)**

Repair and Maintenance is an account line in the budget that refers to the repair and maintenance of infrastructure. This includes vehicles, building, and equipment.

### **Request for Proposal (RFP)**

Issued at the early stage of the procurement process where an invitation is presented for suppliers, often through a bidding process, to submit a proposal on a specific service or commodity.

### **Reserved Fund Balance**

On-hand cash balances which are reserved for outstanding encumbrances/obligations which the city will expend and liquidate in a future budget year.

### **Resolution**

Formally adopted Commission document that provides the legal authority to levy taxes and expend funds.

### **Revenue**

Money received from all sources (with the exception of fund balances) which will be used to fund expenditures in a fiscal year. Taxes, user fees and other sources of income received into the treasury for public use.

### **Revenue Bond**

This type of bond is backed only by the revenues from a specific enterprise or project.

### **Roll-Back Rate**

Millage necessary to raise the same amount of Ad Valorem Tax revenue as the previous year.

**-S-**

### **Service**

A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received.

### **Society of Human Resource Management (SHRM)**

The global HR professional organization intends to build and sustain partnerships with human resource professionals, media, governments, nongovernmental organizations, businesses and academic institutions to address people management challenges that influence the effectiveness and sustainability of their organizations. To provide a community for



human resource professionals, media, governments, non-governmental organizations, businesses and academic institutions to share expertise and create innovative solutions on people management issues. To proactively provide thought leadership, education and research and to serve as an advocate to ensure that policy makers, law makers and regulators are aware of key people concerns facing organizations and the human resource profession.

### **Special Assessment**

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

### **Special Revenue Fund**

This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### **Standard Operating Procedure**

A set of instructions having the force of a directive, covering those features of operations that lend themselves to a definite or axes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met standardized procedure without loss of effectiveness.

### **Surplus**

The excess of assets of a fund over its liabilities. The excess of revenues over expenditures during an accounting period.

**-T-**

### **Taxes**

Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens.

### **Truth in Millage (TRIM)**

A law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing entity. The Notice of Proposed Property Taxes is known as the TRIM notice.

**-U-**

### **Undesignated/Unreserved Fund Balance**

On-hand cash which is not reserved or designated as a budget funding source.

### **Unencumbered Balance**

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

### **United States Department of Agriculture**

A federal agency used to develop and execute policy on farming, agriculture and food. It aims to meet the needs of farmers and ranchers, promote agricultural trade and production, work to assure food safety, protect natural resources, foster rural communities and end hunger, in America and abroad.

### **User Fees**

Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, class registrations, tenant rental and concessions.