North Bay Village

OFFICIAL AGENDA
VILLAGE COMMISSION BUDGET WORKSHOP
Virtual Meeting Via Zoom
Meeting ID: 892 0353 8420 | Passcode: 658811
Friday, July 26, 2024 | 10:00 AM

ADDENDUM NO. 2 - Released July 25, 2024
(Items in *red* contain updated information)

1. **Opening Items *A. Call to Order***
   B. Roll Call
   C. Pledge of Allegiance

2. **Discussion Items**

   2.A. Discussion and Review of the Village Proposed Budget for Fiscal Year 2024-2025 - Village Manager, Ralph Rosado, Ph.D., AICP

   2024-25 FY Budget Presentation.pdf

3. **Public Comment**

4. **Adjournment**

THIS MEETING IS OPEN TO THE PUBLIC. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, ALL PERSONS THAT ARE DISABLED; WHO NEED SPECIAL ACCOMMODATIONS TO PARTICIPATE IN THIS MEETING BECAUSE OF THAT DISABILITY SHOULD CONTACT THE OFFICE OF THE VILLAGE CLERK AT 305-756-7171 EXT. 45 NO LATER THAN FOUR DAYS PRIOR TO SUCH PROCEEDING.

IN ACCORDANCE WITH THE PROVISIONS OF SECTION 286.0105, FLORIDA STATUTES, ANYONE WISHING TO APPEAL ANY DECISION MADE BY VILLAGE COMMISSION, WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING OR HEARING, WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSE, MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH RECORD SHALL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. AGENDA ITEMS MAY BE VIEWED AT THE OFFICE OF THE VILLAGE CLERK, NORTH BAY VILLAGE, 1666 KENNEDY CAUSEWAY. ANYONE WISHING TO OBTAIN A COPY OF ANY AGENDA ITEM SHOULD CONTACT THE VILLAGE CLERK AT 305-756-7171 EXT 45. A COMPLETE AGENDA PACKET IS ALSO AVAILABLE ON THE VILLAGE WEBSITE AT WWW.NBVILLAGE.COM.

TO REQUEST THIS MATERIAL IN ACCESSIBLE FORMAT, SIGN LANGUAGE INTERPRETERS, INFORMATION ON ACCESS FOR PERSON WITH DISABILITIES, AND/OR ANY ACCOMMODATION TO REVIEW ANY DOCUMENT OR PARTICIPATE IN ANY VILLAGE-SPONSORED PROCEEDING, PLEASE CONTACT (305) 756-7171 FIVE DAYS IN ADVANCE TO INITIATE YOUR REQUEST. TTY USERS MAY ALSO CALL 711 (FLORIDA RELAY SERVICE).

ITEM NO. 2.A

North Bay Village
Recommendation Memorandum

DATE: July 26, 2024

TO: Honorable Mayor, Vice Mayor and Members of the Village Commission

FROM: Alba L. Chang, Village Clerk

SPONSORED BY:

SUBJECT: Discussion and Review of the Village Proposed Budget for Fiscal Year 2024-2025 - Village Manager, Ralph Rosado, Ph.D., AICP

RECOMMENDATION

BACKGROUND AND ANALYSIS

Village Manager, Dr. Ralph Rosado will present the 2024-2025 Fiscal Year proposed Budget for Village Commission's review and consideration.

Enclosed find the 2024/2025 Fiscal Year Proposed Budget

BUDGETARY/FINANCIAL IMPACT (Finance Dept.)

None

PERSONNEL IMPACT

None

ATTACHMENTS

2024-25 FY Budget Presentation.pdf

Fund Balance

General Fund	FY 2023-2024 YEAR END PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET
Beginning Emergency Fund Balance	$ 2,076,309	$ 2,296,971
Restricted fund Balance for Insurance Claim Boat	$ -	
Beginning Restricted fund Balance for Village Hall Contribution Fees	$ 2,118,750	$ 15,288,071
Beginning Restricted fund Balance for Village Hall Special Fire Service Contribution Fees from Sunbeam	$ 1,375,000	$ 1,375,000
Beginning Unassigned Fund Balance	$ 2,911,193	$ 1,363,444
Total Revenues	$ 28,144,040	$ 13,891,418
Total Operating Expenditures	$ (11,337,632)	$ (11,755,022)
Total Capital	$ (119,189)	$ (184,345)
Total Debt for Sakura	$ (197,515)	$ (198,486)
Transfer to Capital Projects Fund	$ (2,997,939)	$ (2,878,750)
Transfer to Street Maintenance Fund	$ (124,256)	$ (489,312)
Restricted for Development Impact Fees	$ (18,025,698)	$ (15,288,071)
Transfer to Transportation Fund	$ (162,648)	$ (142,900)
Transfer to Building Fund	$ -	$ (849,758)
Ending Fund Balance, Not Restricted, for General Fund	**$ 3,660,415**	**$ 2,428,259**
20% of Operating Expenditures Assigned for Emergency Fund Balance	**$ 2,296,971**	**$ 2,351,004**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

I. Revenues

	REVENUES	FY 2023-2024 ADOPTED BUDGET 5.0762	FY 2023-2024 REVISED BUDGET 5.0762	FY 2023-2024 YEAR END PROJECTED ACTUAL	FY 2024-2025 BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 5.7062	Increase/ (Decrease)
a.	Ad Valorem Taxes	$ 7,964,867	$ 7,964,867	$ 7,964,867	$ -	$ 8,791,691	$ 826,824
b.	Franchise Fees	$ 509,575	$ 509,575	$ 524,289	$ -	$ 593,000	$ 83,425
c.	Utility Service Tax	$ 851,811	$ 851,811	$ 825,637	$ -	$ 854,888	$ 3,077
d.	Licenses & Fees	$ 481,808	$ 481,808	$ 10,879,113	$ -	$ 495,360	$ 13,552
e.	Intergovernmental Revenue	$ 1,115,445	$ 1,115,445	$ 1,136,644	$ -	$ 1,156,614	$ 41,168
f.	Charges for General Services	$ 130,680	$ 130,680	$ 96,056	$ -	$ 114,135	$ (16,545)
g.	Fines & Forfeitures	$ 171,500	$ 171,500	$ 300,741	$ -	$ 156,200	$ (15,300)
h.	Miscellaneous Revenue	$ 84,318	$ 137,093	$ 347,262	$ -	$ 453,678	$ 369,360
i.	Other Financial Assistance-FEMA Reimbursement for IAN Relief Mission	$ -	$ -	$ 3,853	$ -	$ -	$ -
j.	Contribution Fees from Sunbeam	$ -	$ -	$ 5,751,250	$ -	$ -	$ -
k.	Appropriation of Fund Balance	$ -	$ -	$ -	$ -	$ 396,490	$ 396,490
l.	**Total Operating Revenues**	**$ 11,310,005**	**$ 11,362,779**	**$ 27,829,711**	**$ -**	**$ 13,012,056**	**$ 1,702,051**
m.	Interfund Transfer	$ 2,878,750	$ -	$ -	$ -	$ -	$ -
	TOTAL GENERAL FUND REVENUE	**$ 14,188,755**	**$ 11,362,779**	**$ 27,829,711**	**$ -**	**$ 13,012,056**	**$ 1,702,051**
	FY 2024-2025 Proposed Millage Rate					***5.7062***	

NORTH BAY VILLAGE
FY 2024-2025

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

Revenue Sources

Ad Valorem Taxes		FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 ADOPTED BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 9/28/2023	Increase/ (Decrease)
a.	Ad Valorem Taxes	$ 7,964,867	$ 7,964,867	$ 7,964,867		$ 8,791,691	$ 826,824
Total Ad Valorem Taxes		**$ 7,964,867**	**$ 7,964,867**	**$ 7,964,867**	**$ -**	**$ 8,791,691**	**$ 826,824**

Franchise Fees		FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 ADOPTED BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 9/28/2023	Increase/ (Decrease)
a.	Sanitation Franchise Fee	$ 500	$ 500	$ 500	$ -	$ 500	$ -
b.	Electric Franchise Fee	$ 478,575	$ 478,575	$ 491,977	$ -	$ 562,000	$ 83,425
c.	Gas Franchise Fee	$ 12,000	$ 12,000	$ 13,312	$ -	$ 12,000	$ -
d.	US Postal Service Franchise Fee	$ 18,500	$ 18,500	$ 18,500	$ -	$ 18,500	$ -
Total Franchise Fees		**$ 509,575**	**$ 509,575**	**$ 524,289**	**$ -**	**$ 593,000**	**$ 83,425**

Utility Service Tax		FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 ADOPTED BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 9/28/2023	Increase/ (Decrease)
a.	Electric Utility Tax	$ 649,811	$ 649,811	$ 660,069	$ -	$ 669,970	$ 20,159
b.	Fuel, Gas & Oil Utility Tax	$ 12,000	$ 12,000	$ 12,727	$ -	$ 12,918	$ 918
c.	Communication Service Tax	$ 190,000	$ 190,000	$ 152,841	$ -	$ 172,000	$ (18,000)
Total Utility Service Tax		**$ 851,811**	**$ 851,811**	**$ 825,637**	**$ -**	**$ 854,888**	**$ 3,077**

Licenses & Fees		FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 ADOPTED BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 9/28/2023	Increase/ (Decrease)
a.	Parking Fees	$ 390,808	$ 390,808	$ 417,595	$ -	$ 378,060	$ (12,748)
b.	Impact Fees - Village Hall	$ -	$ -	$ 6,880,000	$ -	$ -	$ -
c.	Community Contribution Fees	$ -	$ -	$ 5,751,250	$ -	$ -	$ -
d.	Transfer of Density Fee	$ -	$ -	$ 2,630,000	$ -	$ -	$ -
e.	Height Bonus Fee	$ -	$ -	$ 329,250	$ -	$ -	$ -
f.	Payment in Lieu of WFH Fee	$ -	$ -	$ 575,410	$ -	$ -	$ -
g.	Business Tax Receipts-Village	$ 85,000	$ 85,000	$ 85,000	$ -	$ 115,000	$ 30,000
i.	Registration Fees	$ 1,000	$ 1,000	$ 1,000	$ -	$ 800	$ (200)
j.	Foreclosure Registry Fee	$ 4,000	$ 4,000	$ 1,000	$ -	$ 1,500	$ (2,500)
k.	Miscellaneous Permits	$ 1,000	$ 1,000	$ -	$ -	$ -	$ (1,000)
Total Licenses & Fees		**$ 481,808**	**$ 481,808**	**$ 16,670,505**	**$ -**	**$ 495,360**	**$ 13,552**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

Revenue Sources-Continued

	Intergovernmental Revenues	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 ADOPTED BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 9/28/2023	Increase/ (Decrease)
a.	Grants	$ 31,320	$ 31,320	$ 31,320	$ -	$ 25,000	$ (6,320)
b.	State Revenue Sharing	$ 262,802	$ 262,802	$ 277,104	$ -	$ 281,261	$ 18,459
c.	Alcohol Beverage License	$ 5,000	$ 5,000	$ 4,996	$ -	$ 5,000	$ -
d.	Local 1/2 Cent Sales Tax	$ 802,643	$ 802,643	$ 816,240	$ -	$ 834,653	$ 32,010
e.	Business Tax - County	$ 20,000	$ 20,000	$ 6,984	$ -	$ 10,700	$ (9,300)
	Total Intergovernmental Revenue	**$ 1,121,765**	**$ 1,121,765**	**$ 1,136,644**	**$ -**	**$ 1,156,614**	**$ 34,849**

*Line d: Local 1/2 Cent Sales Tax -Value adjusted by the State

	Charges for General Services	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 ADOPTED BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 9/28/2023	Increase/ (Decrease)
a.	Short Term Vacation Rental	$ 50,000	$ 50,000	$ 24,800	$ -	$ 50,000	$ -
b.	Administrative Fee for Off-Duty Detail	$ 8,000	$ 8,000	$ 10,760	$ -	$ 9,000	$ 1,000
c.	Record Research and Review	$ 35,000	$ 35,000	$ 34,429	$ -	$ 32,000	$ (3,000)
d.	Passport Fees	$ 8,000	$ 8,000	$ 8,887	$ -	$ 7,500	$ (500)
e.	Advertising/Bus Stop	$ 4,680	$ 4,680	$ 4,680	$ -	$ 3,135	$ (1,545)
f.	Youth Sports Programs Fees	$ 25,000	$ 25,000	$ 12,500	$ -	$ 12,500	$ (12,500)
	Total Charges for General Services	**$ 130,680**	**$ 130,680**	**$ 96,056**	**$ -**	**$ 114,135**	**$ (16,545)**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

Revenue Sources-Continued

	Fines & Forfeitures	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 ADOPTED BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 9/28/2023	Increase/ (Decrease)
a.	Court Fines	$ 80,000	$ 80,000	$ 54,473	$ -	$ 70,000	$ (10,000)
b.	Police Education	$ 1,500	$ 1,500	$ 1,174	$ -	$ 1,200	$ (300)
c.	Code Enforcement Revenue	$ 90,000	$ 90,000	$ 80,557	$ -	$ 85,000	$ (5,000)
Total Fines & Forfeitures		**$ 171,500**	**$ 171,500**	**$ 136,203**	**$ -**	**$ 156,200**	**$ (15,300)**

	Miscellaneous Revenues	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 ADOPTED BUDGET 9/12/2023	FY 2024-2025 ADOPTED BUDGET 9/28/2023	Increase/ (Decrease)
a.	Interest Earnings	$ 15,000	$ 15,000	$ 173,105	$ -	$ 185,000	$ 170,000
b.	Contributions & Donations	$ -	$ 25,498	$ 33,325	$ -	$ -	$ -
c.	Reimbursement - Insurance Claims	$ -	$ 27,276	$ 57,291	$ -	$ -	$ -
d.	Reimbursement - School Crossing Guard	$ 1,000	$ 1,000	$ 1,091	$ -	$ 1,000	$ -
e.	Settlements	$ -	$ -	$ 2,412	$ -	$ -	$ -
f.	Other Financial Assistance-FEMA Reimbursement for IAN Relief Mission	$ -	$ -	$ 3,853	$ -	$ -	$ -
g.	Special Off-Duty Detail Income	$ -	$ -	$ 164,538	$ -	$ 200,000	$ 200,000
h.	Other Miscellaneous Revenues	$ 40,319	$ 40,319	$ 43,394	$ -	$ 32,000	$ (8,319)
i.	Mileage Fee-Take Home Vehicles	$ 20,000	$ 20,000	$ 24,112	$ -	$ 25,678	$ 5,678
j.	Lobbyist Registration Fee	$ 8,000	$ 8,000	$ 12,533	$ -	$ 10,000	$ 2,000
Total Miscellaneous Revenues		**$ 84,319**	**$ 137,093**	**$ 515,652**	**$ -**	**$ 453,678**	**$ 369,359**

Appropriation of Fund Balance From Sunbeam For West Sign	$ -	$ -	$ -	$ -	$ 100,000	$ -
Appropriation of Unassigned Fund Balance	$ -	$ -	$ -	$ -	$ 296,490	
Total General Fund Revenues	**$ 11,316,325**	**$ 11,369,099**	**$ 27,869,853**	**$ -**	**$ 13,012,056**	**$ 1,299,241**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

II. Expenditures

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/2024	Increase/ (Decrease)
a.	Village Commission	$ 220,517	$ 270,517	$ 269,140	$ -	$ 179,067	$ (41,450)
b.	Village Manager	$ 491,018	$ 513,687	$ 604,150	$ -	$ 524,991	$ 33,973
c.	Village Clerk	$ 226,325	$ 226,325	$ 220,196	$ -	$ 279,652	$ 53,326
d.	Legal Services Department	$ 455,898	$ 455,898	$ 473,170	$ -	$ 431,448	$ (24,451)
f.	Finance	$ 455,733	$ 505,733	$ 399,364	$ -	$ 501,068	$ 45,335
e.	Information Technology	$ 417,641	$ 493,467	$ 490,986	$ -	$ 436,299	$ 18,658
g.	General Government	$ 916,836	$ 898,133	$ 922,521	$ -	$ 836,229	$ (80,608)
h.	Police	$ 7,238,955	$ 7,239,487	$ 7,465,134	$ -	$ 8,471,172	$ 1,232,217
i.	Recreation & Human Services	$ 437,483	$ 472,343	$ 435,440	$ -	$ 550,917	$ 113,433
j.	Debt-Sakura Refinance	$ 197,515	$ 197,515	$ 197,515	$ -	$ 198,486	$ 971
k.	Transfers to After School & Summer Fund Program	$ -	$ -	$ -	$ -	$ -	$ -
l.	Transfer to Street Maintenance	$ 94,643	$ 94,643	$ 94,643	$ -	$ 489,312	$ 394,669
m.	Transfer to Transportation Fund	$ 55,248	$ 55,248	$ 55,248	$ -	$ 55,248	$ -
n.	Transfer to Capital Projects	$ 15,000	$ 119,189	$ 119,189	$ -	$ -	$ (15,000)
o.	Transfer to Capital Projects Fund GOB	$ 2,878,750	$ 2,878,750	$ 2,878,750	$ -	$ -	$ (2,878,750)
p.	Transfer H.I. Parking Fees to Transp.Fund	$ 107,400	$ 107,400	$ 107,400	$ -	$ 87,652	$ (19,748)
q.	**TOTAL GENERAL FUND EXPENDITURES (Sub-Total)**	**$ 14,208,963**	**$ 14,528,334**	**$ 14,732,846**	**$ -**	**$ 13,002,786**	**$ (1,185,968)**
r.	Revenues over (under) Expenditures (Change in fund Balance)	$ (20,208)	$ (3,165,555)	$ 13,096,865	$ -	-	$ -
	TOTAL GENERAL FUND EXPENDITURES	**$ 14,188,755**	**$ 11,362,779**	**$ 27,829,711**	**$ -**	**$ 13,002,786**	**$ (1,185,968)**
					FY 2024-2025 Proposed Millage Rate		***5.7062***

III. MILLAGE RATE

a.	**FY 2023-2024 ADOPTED MILLAGE RATE**	**5.7062**
b.	Total Revenues Less Ad Valorem	4,211,095
c.	Interfund Transfer	-
d.	Ad Valorem needed @ 95%	8,791,691
e.	**TOTAL REVENUES**	**13,002,786**
	Revenues over Expenditures	
f.	**TOTAL EXPENDITURES**	**13,002,786**
	Revenues over Expenditures	
g.	Total Taxable Value	$1,621,816,894
h.	95% Taxable Value	$1,540,726,049
i.	95% Taxable Divided by $1,000	$1,540,726
j.	**FY 2024-2025 PROPOSED MILLAGE RATE**	**5.7062**

Resolution		
Current year estimated rolled-back rate	5.1725	Mills
Per capita Florida personal income	1.0569	
Majority vote maximum millage rate allowed	5.4668	Mills
Two-thirds vote maximum millage rate allowed	6.0135	Mills
Calculated millage rate based on proposed budget	5.7062	Mills
Mills difference	0.5337	Mills
% difference	10.32%	
FY 2024 Current Debt Millage Rate	1.2094	Mills
FY 2025 Proposed Debt Millage Rate	1.1666	Mills
Increase / (Decrease)	(0.0428)	Mills

IV. GENERAL FUND DEPARTMENTS

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

A. Village Commission

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value	Annual Property Tax Impact/Average Value
	VILLAGE COMMISSION DEPARTMENT							$100,000	$300,000
1	Commissioners Salary (Including Taxes & Workers Compensation)	$ 35,619	$ 35,619	$ 35,619	$ -	$ 35,619	$ -	$ 2.31	$ 6.94
2	Chief of Staff to the Commission (Legislative Aide Position Reclassification)	$ 75,000	$ 75,000	$ 75,000	$ -	$ 88,400	$ 13,400	$ 5.74	$ 17.21
3	Chief of Staff to Commission-Taxes, Benefits and COLA	$ 28,797	$ 28,797	$ 28,797	$ -	$ 30,950	$ 2,153	$ 2.01	$ 6.03
4	Travel, Conferences and Meetings-Mayor	$ 14,000	$ 14,000	$ 15,262	$ -	$ 14,000	$ -	$ 0.91	$ 2.73
5	Travel, Conferences and Meetings-Vice Mayor	$ 7,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ -	$ 0.45	$ 1.36
6	Travel, Conferences and Meetings-At Large Commissioner	$ 7,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ -	$ 0.45	$ 1.36
7	Travel, Conferences and Meetings-T.I. Commissioner	$ 7,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ -	$ 0.45	$ 1.36
8	Travel, Conferences and Meetings-H.I. Commissioner	$ 7,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ -	$ 0.45	$ 1.36
9	Travel, Conferences and Meetings-Chief of Staff	$ -	$ -	$ -		$ 2,000		$ 0.13	$ 0.39
10	Community Special Events Sponsored by Mayor	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	$ 0.32	$ 0.97
11	Community Special Events Sponsored by Vice Mayor	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	$ 0.32	$ 0.97
12	Community Special Events Sponsored by At Large Commissioner	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	$ 0.32	$ 0.97
13	Community Special Events Sponsored by T.I. Commissioner	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	$ 0.32	$ 0.97
14	Community Special Events Sponsored by H.I Commissioner	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	$ 0.32	$ 0.97
15	Sponsor Coastal Mayor's Group	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	$ 0.32	$ 0.97
16	Cost Allocation	$ (29,771)	$ (29,771)	$ (29,771)	$ -	$ (50,799)	$ (21,028)	$ (3.30)	$ (9.89)
17	Memberships/Subscriptions-Miami Beach Chamber of Commerce, National League of Cities, Miami Herald, FL League of Mayors	$ 7,872	$ 7,872	$ 7,839	$ -	$ 7,872	$ -	$ 0.51	$ 1.53
18	Telephone Charges	$ 6,000	$ 6,000	$ 3,394	$ -	$ 6,000	$ -	$ 0.39	$ 1.17
19	Legal-Defense Expense for Mayor & Commission	$ 25,000	$ 75,000	$ 75,000	$ -	$ -	$ (25,000)	$ -	$ -
20	Contingency including Island Walk Assistance	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 1.62	$ 4.87
Village Commission Total		**$ 220,517**	**$ 270,517**	**$ 269,140**	**$ -**	**$ 217,042**	**$ (3,475)**	**$ 14.09**	**$ 42.26**
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Village Manager

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	VILLAGE MANAGER DEPARTMENT								
1	Village Manager Salary	$ 203,659	$ 208,372	$ 208,372	$ -	$ 215,572	$ 11,913	$ 13.99	$ 41.97
2	Human Resources Director Salary	$ 136,538	$ 136,538	$ 136,538	$ -	$ 120,900	$ (15,638)	$ 7.85	$ 23.54
3	Chief of Staff Salary	$ 72,205	$ 72,205	$ 110,000	$ -	$ 122,684	$ 50,479	$ 7.96	$ 23.89
4	Compensation Personnel	$ 4,000	$ 4,000	$ 57,782	$ -	$ 26,031	$ 22,031	$ 1.69	$ 5.07
5	Taxes, Benefits and COLA for the Department	$ 296,052	$ 274,009	$ 274,009	$ -	$ 282,289	$ (13,763)	$ 18.32	$ 54.97
6	Cost Allocation	$ (236,357)	$ (236,357)	$ (236,357)	$ -	$ (253,722)	$ (17,365)	$ (16.47)	$ (49.40)
7	Professional Services	$ -	$ 40,000	$ 40,000		$ -	$ -		
8	Travel, Conferences & Meetings	$ 9,000	$ 9,000	$ 8,000	$ -	$ 9,000	$ -	$ 0.58	$ 1.75
9	Dues, Subscriptions & Memberships ICMA/SHRM/APA/IPMA-HR/MDCCMA	$ 4,000	$ 4,000	$ 4,000	$ -	$ 4,000	$ -	$ 0.26	$ 0.78
10	Telephone	$ 1,920	$ 1,920	$ 1,806	$ -	$ 2,880	$ 960	$ 0.19	$ 0.56
Village Manager Total		**$ 491,018**	**$ 513,687**	**$ 604,150**	**$ -**	**$ 529,634**	**$ 38,616**	**$ 34.38**	**$ 103.13**
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

C. Village Clerk

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	VILLAGE CLERK DEPARTMENT								
1	Village Clerk Salary	$ 110,000	$ 110,000	$ 110,000	$ -	$ 145,500	$ 35,500	$ 9.44	$ 28.33
2	Assistant to the Village Clerk Salary	$ 56,155	$ 56,155	$ 43,787	$ -	$ 62,025	$ 5,870	$ 4.03	$ 12.08
3	Compensation Personnel	$ -	$ -	$ -	$ -	$ 1,233	$ 1,233	$ 0.08	$ 0.24
4	Taxes, Benefits and COLA for the Department	$ 100,778	$ 100,778	$ 100,778	$ -	$ 111,179	$ 10,401	$ 7.22	$ 21.65
5	Cost Allocation	$ (104,777)	$ (104,777)	$ (104,777)	$ -	$ (106,392)	$ (1,615)	$ (6.91)	$ (20.72)
6	Election Expense	$ 15,000	$ 15,000	$ 15,000	$ -	$ 20,000	$ 5,000	$ 1.30	$ 3.89
7	Professional Services-Document Scanning/Shredding	$ 4,000	$ 4,000	$ 4,760	$ -	$ 15,000	$ 11,000	$ 0.97	$ 2.92
8	Legal Advertising	$ 24,000	$ 24,000	$ 24,000	$ -	$ 15,000	$ (9,000)	$ 0.97	$ 2.92
9	Ordinance Codification	$ 9,000	$ 9,000	$ 17,013	$ -	$ 4,500	$ (4,500)	$ 0.29	$ 0.88
10	Dues, Subscriptions & Memberships	$ 2,075	$ 2,074	$ 2,075	$ -	$ 1,800	$ (275)	$ 0.12	$ 0.35
11	Municipal Code Corporation-Annual Subscriptions for General & Unified Land Development Code	$ 2,175	$ 2,175	$ 2,175	$ -	$ 2,175	$ -	$ 0.14	$ 0.42
12	Telephone	$ 1,200	$ 1,200	$ 1,166	$ -	$ 1,632	$ 432	$ 0.11	$ 0.32
13	Travel, Conferences & Meetings	$ 5,720	$ 5,720	$ 2,670	$ -	$ 5,000	$ (720)	$ 0.32	$ 0.97
14	Education & Training	$ 1,000	$ 1,000	$ 1,000	$ -	$ 1,000	$ -	$ 0.06	$ 0.19
15	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Contract Services-Data Processing	$ -	$ -	$ 550	$ -	$ -		$ -	$ -
Village Clerk Total		**$ 226,325**	**$ 226,325**	**$ 220,196**	**$ -**	**$ 279,652**	**$ 53,326**	**$ 18.15**	**$ 54.45**
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

D. Finance

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	FINANCE DEPARTMENT								
1	Chief Financial Officer Salary	$ 136,418	$ 136,418	$ 136,418	$ -	$ 162,240	$ 25,822	$ 10.53	$ 31.59
2	(1) Controller, (1) Grants/Procurement Accountant, (2) Accountants	$ 322,715	$ 322,715	$ 326,208	$ -	$ 312,461	$ (10,255)	$ 20.28	$ 60.84
3	Compensation Personnel	$ 16,787	$ 16,787	$ 16,787	$ -	$ 29,864	$ 13,077	$ 1.94	$ 5.81
4	Taxes, Benefits and COLA for the Department	$ 257,610	$ 257,610	$ 152,148	$ -	$ 259,010	$ 1,401	$ 16.81	$ 50.43
5	Overtime	$ 5,000	$ 5,000	$ 5,974	$ -	$ 6,500	$ 1,500	$ 0.42	$ 1.27
6	Cost Allocation	$ (297,703)	$ (297,703)	$ (297,703)	$ -	$ (315,854)	$ (18,152)	$ (20.50)	$ (61.50)
7	Professional Services	$ -	$ 50,000	$ 50,000		$ 30,000	$ 30,000	$ 1.95	$ 5.84
8	Travel, Conferences & Meetings	$ 9,680	$ 9,680	$ 6,195	$ -	$ 11,180	$ 1,500	$ 0.73	$ 2.18
9	Cellphone/Data (Includes MIFI and Telephone)	$ 2,880	$ 2,880	$ 2,272	$ -	$ 2,838	$ (42)	$ 0.18	$ 0.55
10	Other Operating Expenses (Dues, Memberships, Education & Training, etc.)	$ 2,345	$ 2,345	$ 1,065	$ -	$ 2,830	$ 485	$ 0.18	$ 0.55
Finance Total		**$ 455,733**	**$ 505,733**	**$ 399,364**	**$ -**	**$ 501,068**	**$ 45,335**	**$ 32.52**	**$ 97.56**
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

E. Legal Services

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	LEGAL SERVICES DEPARTMENT								
1	Village Attorney Annual Contract	$ 241,735	$ 241,735	$ 241,735	$ -	$ 247,778	$ 6,043	$ 16.08	$ 48.25
2	Labor-Collective Bargaining /Labor Employment	$ 20,000	$ 20,000	$ 37,272	$ -	$ 50,000	$ 30,000	$ 3.25	$ 9.74
3	Litigation	$ 150,000	$ 150,000	$ 150,000	$ -	$ 150,000	$ -	$ 9.74	$ 29.21
4	Other Legal Services	$ 210,000	$ 210,000	$ 210,000	$ -	$ 210,000	$ -	$ 13.63	$ 40.89
5	Code Enforcement Special Magistrate	$ 7,500	$ 7,500	$ 7,500	$ -	$ 7,500	$ -	$ 0.49	$ 1.46
6	Cost Allocation	$ (173,337)	$ (173,337)	$ (173,337)	$ -	$ (233,830)	$ (60,494)	$ (15.18)	$ (45.53)
Legal Services Total		**$ 455,898**	**$ 455,898**	**$ 473,170**	**$ -**	**$ 431,448**	**$ (24,451)**	$ 28.00	$ 84.01
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

F. Information Technology Services

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	INFORMATION TECHNOLOGY SERVICES								
1	Director of IT	$ 121,020	$ 121,020	$ 121,020	$ -	$ 129,129	$ 8,109	$ 8.38	$ 25.14
2	Taxes, Benefits and COLA for the Department	$ 51,452	$ 51,452	$ 51,452	$ -	$ 49,965	$ (1,487)	$ 3.24	$ 9.73
3	Compensation Personnel	$ -	$ -	$ -	$ -	$ 4,805			
4	Contract Services Data Processing-Network Software Maintenance (Spyware hunter, Firewall, Anti-Virus, Rdrive, GIS, Tyler, Energov, Smarsh,Snapblox, Laserfiche, Adobe, Office365 and budget software, others)	$ 192,290	$ 192,290	$ 192,290	$ -	$ 230,115	$ 37,825	$ 14.94	$ 44.81
5	Internet Services	$ 20,777	$ 20,000	$ 20,777	$ -	$ 20,777	$ -	$ 1.35	$ 4.05
6	Telephone Services	$ 45,000	$ 45,000	$ 45,000	$ -	$ 45,000	$ -	$ 2.92	$ 8.76
7	Copier Leases	$ 11,592	$ 14,850	$ 11,592	$ -	$ 11,592	$ -	$ 0.75	$ 2.26
8	Property Burn	$ 7,500	$ 7,500	$ 7,500	$ -	$ 7,500	$ -	$ 0.49	$ 1.46
9	Non-Capital Equipment for Office-Computer Equipment Upgrades	$ 10,000	$ 7,365	$ 7,365	$ -	$ 21,650	$ 11,650	$ 1.41	$ 4.22
10	Office & Operational Equipment	$ 20,100	$ 33,991	$ 33,991	$ -	$ 65,809	$ 45,709	$ 4.27	$ 12.81
11	Cost Allocation	$ (62,090)	$ -	$ -	$ -	$ (150,043)	$ (87,953)	$ (9.74)	$ (29.22)
Information Technology Total		**$ 417,641**	**$ 493,467**	**$ 490,986**	**$ -**	**$ 436,299**	**$ 18,658**	**$ 28.32**	**$ 84.95**
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

G. General Government

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	GENERAL GOVERNMENT DEPARTMENT								
1	(2) Customer Service Specialist Salary	$ 111,801	$ 88,772	$ 97,772	$ -	$ 117,214	$ 5,413	$ 7.61	$ 22.82
2	Taxes, Benefits and COLA for the Department	$ 48,123	$ 47,488	$ 48,500	$ -	$ 49,282	$ 1,159	$ 3.20	$ 9.60
3	Unemployment Compensation	$ 5,000	$ 5,000	$ 4,950	$ -	$ 5,000	$ -	$ 0.32	$ 0.97
4	Overtime	$ 2,000	$ 2,000	$ 1,200	$ -	$ 1,500	$ (500)	$ 0.10	$ 0.29
5	Compensated Absences/Cash Out Sick & Vacation	$ 5,000	$ 5,680	$ 5,000	$ -	$ 1,137	$ (3,863)	$ 0.07	$ 0.22
6	Cost Allocation	$ (483,555)	$ (556,427)	$ (556,427)	$ -	$ (581,012)	$ (97,457)	$ (37.71)	$ (113.13)
7	State Lobbyist Fees	$ 55,000	$ 55,000	$ 55,000	$ -	$ 55,000	$ -	$ 3.57	$ 10.71
8	Contract Services for Village Planner	$ 155,200	$ 155,200	$ 155,200	$ -	$ 122,500	$ (32,700)	$ 7.95	$ 23.85
9	Legal Settlement	$ 34,565	$ 34,565	$ 34,565	$ -	$ 34,565	$ 0	$ 2.24	$ 6.73
10	Property Taxes-Sakura Lot	$ 23,000	$ 23,000	$ 22,369	$ -	$ 25,000	$ 2,000	$ 1.62	$ 4.87
11	ADP/UKG H/R and Payroll Fees-70% Allocated to General Gov Total & 30% UT	$ 42,000	$ 78,426	$ 78,426	$ -	$ 42,000	$ -	$ 2.73	$ 8.18
12	Grant Writer-(50% General Gov)/(50% Utilities)*Total* ***{Hourly Contract Approx. $60,000}***	$ 6,000	$ 6,000	$ 6,000	$ -	$ 30,000	$ 24,000	$ 1.95	$ 5.84
13	Auditing Fee **$100,000** (40% Allocated to General Gov/60% allocated to UT Fund)	$ 24,000	$ 24,000	$ 24,000	$ -	$ 40,000	$ 16,000	$ 2.60	$ 7.79
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

G. General Government-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
14	Building Lease Annual Cost for Suite 101 & 300 Total $319,478 (50% allocated to Gen Gov/40% allocated to Ut Fund & 10% allocated ot Bldg. Fund).	$ 156,586	$ 156,586	$ 156,586	$ -	$ 159,739	$ 3,153	$ 10.37	$ 31.10
15	Building Lease Annual Cost for Suite 402 is 100% Allocated to General Gov **Total Annual Rent $37,389**	$ 36,218	$ 36,218	$ 36,218	$ -	$ 37,389	$ 1,171	$ 2.43	$ 7.28
16	Liability, Automobile, General, Property, WC Insurance 65% GG 35% UF	$ 534,449	$ 534,449	$ 534,449	$ -	$ 534,449	$ -	$ 34.69	$ 104.06
17	Staff & Commission Shirts with New Logo	$ 5,250	$ 5,250	$ 5,250	$ -	$ 5,250	$ -	$ 0.34	$ 1.02
18	Office Supplies	$ 10,000	$ 10,000	$ 9,987	$ -	$ 10,000	$ -	$ 0.65	$ 1.95
19	Special Department Supplies (Cleaning, Kitchen and Other)	$ 22,000	$ 22,000	$ 21,990	$ -	$ 22,000	$ -	$ 1.43	$ 4.28
20	Professional Services	$ -	$ 24,194	$ 24,194	$ -	$ -	$ -	$ -	$ -
21	Employee Annual Incentive & Employee Reward Recognition Programs	$ 6,900	$ 6,900	$ 6,900	$ -	$ 6,900	$ -	$ 0.45	$ 1.34
22	Animal Control	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	$ 0.32	$ 0.97
23	Bank Merchant Fees	$ 6,000	$ 6,000	$ 15,333	$ -	$ 15,000	$ 9,000	$ 0.97	$ 2.92
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

G. General Government-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
24	Sakura LOT-Debt Service (Debt & Principal)	$ 197,515	$ 197,515	$ 197,515	$ -	$ 198,486	$ 971	$ 12.88	$ 38.65
25	Staff Education & Training	$ 6,000	$ 6,000	$ 6,000	$ -	$ 6,000	$ -	$ 0.39	$ 1.17
26	Snacks and Drinks for Public Meetings	$ 4,000	$ 6,000	$ 8,619	$ -	$ 6,000	$ 2,000	$ 0.39	$ 1.17
27	Travel, Conferences & Meetings FABTO	$ 2,000	$ 2,000	$ 2,000	$ -	$ 2,000	$ -	$ 0.13	$ 0.39
28	Wellness Program for Employees	$ 5,000	$ 5,000	$ 5,000	$ -	$ 8,000	$ 3,000	$ 0.52	$ 1.56
29	Printing & Binding	$ 9,000	$ 9,000	$ 8,742	$ -	$ 9,000	$ -	$ 0.58	$ 1.75
30	Other Expenses (Dues, Memberships, Office Equipment, Postage, Equipment Rental, Meetings, etc.)	$ 26,099	$ 26,099	$ 29,165	$ -	$ 25,116	$ (983)	$ 1.63	$ 4.89
31	Contract Services - Pay-By-Phone Fees	$ 4,200	$ 4,200	$ 6,000	$ -	$ 7,200	$ 3,000	$ 0.47	$ 1.40
32	Repairs & Maintenance of Equipment/Building	$ 5,000	$ 16,304	$ 16,304	$ -	$ 10,000	$ 5,000	$ 0.65	$ 1.95
33	Transfer to Capital Projects Fund - GOB	$ 2,878,750	$ 2,878,750	$ 2,878,750	$ -	$ -	$ (2,878,750)	$ -	$ -
34	Transfer to Transportation Fund-(CITT)	$ 55,248	$ 55,248	$ 55,248	$ -	$ 55,248	$ -	$ 3.59	$ 10.76
35	Transfer to Street Maintenance Fund-(GAS TAX)	$ 94,643	$ 94,643	$ 94,643	$ -	$ 489,312	$ 394,669	$ 31.76	$ 95.28
	Transfer to Street Maintenance Fund-Uplighting	$ -	$ 29,613	$ 29,613		$ -			
36	Transfer to Capital Projects Fund	$ 15,000	$ 119,189	$ 119,189	$ -	$ -	$ (15,000)	$ -	$ -
37	Transfer Parking Fees Revenue to Transportation Fund	$ 107,400	$ 107,400	$ 107,400	$ -	$ 87,652	$ (19,748)	$ 5.69	$ 17.07
38	Contingency	$ 45,000	$ 18,617	$ 18,617	$ -	$ 25,000	$ (20,000)	$ 1.62	$ 4.87
General Government Total		**$ 4,265,392**	**$ 4,350,877**	**$ 4,375,265**	**$ -**	**$ 1,666,926**	**$ (2,598,466)**	$ 108.19	$ 324.57
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

H. Police

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	POLICE DEPARTMENT								
1	(1) Police Chief Salary	$ 139,845	$ 139,845	$ 139,845	$ -	$ 185,000	$ 45,155	$ 12.01	$ 36.02
2	(1) Deputy Chief Salary	$ 133,185	$ 133,185	$ 133,185	$ -	$ 165,000	$ 31,815	$ 10.71	$ 32.13
3	(1) Lieutenant -Effective 1/1/24	$ 111,257	$ 111,257	$ 111,257	$ -	$ 123,305	$ 12,048	$ 8.00	$ 24.01
4	(2) Lieutenant Salaries	$ 241,937	$ 241,937	$ 241,937	$ -	$ 264,093	$ 22,155	$ 17.14	$ 51.42
5	(3) Sergeant Salaries	$ 313,065	$ 313,065	$ 313,065	$ -	$ 356,834	$ 43,770	$ 23.16	$ 69.48
6	(1) Sergeant-Effective 4/1/24	$ 81,420	$ 81,420	$ 81,420	$ -	$ 94,686	$ 13,265	$ 6.15	$ 18.44
7	(2) Detective Salaries	$ 168,749	$ 168,749	$ 168,749	$ -	$ 192,215	$ 23,466	$ 12.48	$ 37.43
8	(1) Detective/Corporal -Effective 1/1/24	$ 97,742	$ 97,742	$ 97,742	$ -	$ 108,162	$ 10,420	$ 7.02	$ 21.06
9	(4) Corporal Salaries	$ 376,190	$ 376,190	$ 376,190	$ -	$ 423,144	$ 46,954	$ 27.46	$ 82.39
10	Special Off-Duty Detail	$ -	$ -	$ 139,755	$ -	$ -	$ -	$ -	$ -
11	(2) Patrol Officer Salaries - Vacant	$ -	$ -	$ -	$ -	$ 142,890	$ 142,890	$ 9.27	$ 27.82
12	(10) Patrol Officer Salaries	$ 962,439	$ 949,439	$ 949,439	$ -	$ 842,417	$ (120,023)	$ 54.68	$ 164.03
13	(1) P/T Major - Effective 1/26/24 went from P/T Hourly Rate to P/T Biweekly Salary	$ 70,166	$ 70,166	$ 91,939	$ -	$ 88,400	$ 18,235	$ 5.74	$ 17.21
14	(1) P/T Detective Salary	$ 47,250	$ 47,250	$ 47,250	$ -	$ 47,250	$ -	$ 3.07	$ 9.20
15	(1) P/T Commander Salary (Vacant 12/29/2023)- Eliminated	$ 56,000	$ 56,000	$ 10,550	$ -	$ -	$ (56,000)	$ -	$ -
16	(1) P/T Administrative and Special Projects Commander (now F/T) - Effective 3/22/24 eliminated (2) P/T Commander positions to create (1) F/T position.	$ 60,000	$ 60,000	$ 82,625	$ -	$ 106,158	$ 46,158	$ 6.89	$ 20.67
17	(1) P/T Marine Patrol Officer	$ 47,250	$ 47,250	$ 47,250	$ -	$ 45,819	$ (1,431)	$ 2.97	$ 8.92
18	Overtime for Police Officers	$ 100,000	$ 101,579	$ 215,933	$ -	$ 100,000	$ -	$ 6.49	$ 19.47
19	Taxes, Benefits, & COLA for Sworn Personnel in the Police Department	$ 2,099,974	$ 2,099,974	$ 2,099,974	$ -	$ 2,098,693	$ (1,280)	$ 136.21	$ 408.64
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

H. Police-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
20	(1) Executive Assistant to the Chief of Police Salary	$ 91,615	$ 91,615	$ 91,615	$ -	$ 98,595	$ 6,981	$ 6.40	$ 19.20
21	(1) Supervisor (4) Dispatcher Salaries	$ 303,909	$ 303,909	$ 303,909	$ -	$ 349,531	$ 45,623	$ 22.69	$ 68.06
22	(1) Director (1) Code Enforcement Officer Salaries	$ 181,864	$ 181,864	$ 181,864	$ -	$ 197,130	$ 15,266	$ 12.79	$ 38.38
23	(1) FT Code Enforcement Assistant Salary	$ 44,106	$ 44,106	$ 44,106	$ -	$ 50,667	$ 6,560	$ 3.29	$ 9.87
24	(1) Records Clerk Salary	$ 48,942	$ 48,942	$ 48,942	$ -	$ 55,557	$ 6,614	$ 3.61	$ 10.82
25	(1) PSA Salary	$ 66,112	$ 66,112	$ 66,112	$ -	$ 76,649	$ 10,536	$ 4.97	$ 14.92
26	Overtime for Non-Sworn	$ 25,000	$ 25,000	$ 37,208	$ -	$ 25,000	$ -	$ 1.62	$ 4.87
27	(3) PT School Crossing Guards Salaries	$ 27,000	$ 27,000	$ 27,000	$ -	$ 27,000	$ -	$ 1.75	$ 5.26
28	(1) PT Accreditation Coordinator In-House	$ 36,400	$ 36,400	$ 36,400	$ -	$ 36,400	$ -	$ 2.36	$ 7.09
29	Taxes, Benefits, & COLA Cost for Non Sworn Personnel in the Police Department	$ 434,704	$ 434,704	$ 434,704	$ -	$ 412,167	$ (22,537)	$ 26.75	$ 80.25
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

H. Police-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
30	Compensated Absences/Cash Out Sick & Vacation	$ 70,000	$ 70,000	$ 90,000	$ -	$ 155,369	$ 85,369	$ 10.08	$ 30.25
31	Police Vehicle Lease	$ 288,200	$ 288,200	$ 312,991	$ -	$ 256,400	$ (31,800)	$ 16.64	$ 49.92
32	Vehicle Rental (1) Unmarked Vehicle for DEA Detached Detective	$ 17,292	$ 17,292	$ 16,645	$ -	$ 17,292	$ -	$ 1.12	$ 3.37
33	Special Departmental Supplies	$ 10,240	$ 10,240	$ 10,235	$ -	$ 16,000	$ 5,760	$ 1.04	$ 3.12
34	Printing & Binding	$ 2,150	$ 2,150	$ 2,150	$ -	$ 2,150	$ -	$ 0.14	$ 0.42
35	Office Supplies	$ 4,500	$ 4,500	$ 4,500	$ -	$ 5,000	$ 500	$ 0.32	$ 0.97
36	Gasoline & Oil	$ 260,000	$ 260,000	$ 187,093	$ -	$ 330,000	$ 70,000	$ 21.42	$ 64.26
37	Repairs & Maintenance of Vehicle/Boat	$ 55,400	$ 55,400	$ 55,400	$ -	$ 80,000	$ 24,600	$ 5.19	$ 15.58
38	Ammunition	$ 10,000	$ 10,000	$ 9,852	$ -	$ 12,500	$ 2,500	$ 0.81	$ 2.43
39	Operating Supplies/Equipment	$ 16,662	$ 16,662	$ 16,662	$ -	$ 41,023	$ 24,361	$ 2.66	$ 7.99
40	R&M Equipment -Radar Maintenance & Replacement/Vehicle Calibration	$ 12,300	$ 12,300	$ 12,298	$ -	$ 2,000	$ (10,300)	$ 0.13	$ 0.39
41	Dues, Subscriptions & Memberships	$ 4,000	$ 4,000	$ 4,000	$ -	$ 4,000	$ -	$ 0.26	$ 0.78
42	Travel, Conferences, & Meetings - Police Week/Honor Guard Detail/Lunch Meetings/MDCACP Island Chiefs Dinner,etc.	$ 14,000	$ 25,000	$ 30,000	$ -	$ 40,000	$ 26,000	$ 2.60	$ 7.79
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

H. Police-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
43	P.A.L	$ 1,000	$ 1,000	$ 1,000	$ -	$ 1,000	$ -	$ 0.06	$ 0.19
44	Crime Watch/Community Policing	$ 4,750	$ 4,750	$ 4,750	$ -	$ 4,750	$ -	$ 0.31	$ 0.92
45	Contract Services-Pre-Employment	$ 2,000	$ 2,000	$ 2,500	$ -	$ 3,000	$ 1,000	$ 0.19	$ 0.58
46	Contract Services	$ 14,400	$ 15,352	$ 15,352		$ 12,300			
47	Education & Training	$ 22,000	$ 22,000	$ 22,000	$ -	$ 38,000	$ 16,000	$ 2.47	$ 7.40
48	R&M Building- E-Notify Court Subpoena Project	$ 2,000	$ 2,000	$ 2,000	$ -	$ 2,000	$ -	$ 0.13	$ 0.39
49	K-9 Expenses	$ 5,700	$ 5,700	$ 4,500	$ -	$ 5,700	$ -	$ 0.37	$ 1.11
50	Uniforms & Dry Cleaning	$ 18,880	$ 18,880	$ 18,880	$ -	$ 8,360	$ (10,520)	$ 0.54	$ 1.63
51	Machinery & Equipment - (24) Tasers, (2) A-15 Riffles, & Vehicle Radio for New Officer	$ 37,360	$ 37,360	$ 22,360	$ -	$ -	$ (37,360)	$ -	$ -
52	Machinery & Equipment - PD25-01 (35) Tasers & (35) Body Worn Cameras Moved to Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53	New F/T Police Officer Salary (Including Taxes, Benefits & COLA)	$ -	$ -	$ -	$ -		$ -	$ -	$ -
54	Operating Expenditure for (2) New F/T Police Officer/Code Officer-Vehicle Lease and CAP Cost	$ -	$ -	$ -	$ -	$ 69,600	$ 69,600	$ 4.52	$ 13.55
55	Operating Expenditures for (2) New F/T Police Officer-(3) Uniforms/Vest/Gun/Gun Belt/Equip.(2) Badges	$ -	$ -	$ -	$ -	$ 11,640	$ 11,640	$ 0.76	$ 2.27
56	Operating Expenditures for (2) New F/T Police Officer-Active Shooter Helmet & Plates	$ -	$ -	$ -	$ -	$ 6,000	$ 6,000	$ 0.39	$ 1.17
57	Operating Expenditures for (2) New F/T Police Officer-MFAK and AED	$ -	$ -	$ -	$ -	$ 4,800	$ 4,800	$ 0.31	$ 0.93
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

H. Police-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	New Positions Request								
58	New F/T Commander Salary (Including Taxes, Benefits & COLA) Salary $98,000	$ -	$ -	$ -		$ 163,607	$ 163,607	$ 10.62	$ 31.86
59	New F/T Lieutenant Salary (Including Taxes & Benefits)	$ -	$ -	$ -	$ -	$ 198,362	$ 198,362	$ 12.87	$ 38.62
60	New F/T Communications Operator (Including Taxes & Benefits) Hourly/$60,000 Annually	$ -	$ -	$ -	$ -	$ 97,931	$ 97,931	$ 6.36	$ 19.07
Police Total		**$ 7,238,955**	**$ 7,239,487**	**$ 7,465,134**	**$ -**	**$ 8,301,546**	**$ 1,062,591**	**$ 538.81**	**$ 1,616.42**
						FY 2024-2025 Proposed Millage Rate	***5.7062***		

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

I. Recreation & Human Services

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	RECREATION & HUMAN SERVICES DEPARTMENT								
1	Director of Communications-Salary	$ 100,000	$ 100,000	$ 100,000	$ -	$ 125,000	$ 25,000	$ 8.11	$ 24.34
2	Marketing & Special Events Coordinator-Salary	$ 63,992	$ 63,992	$ 53,327	$ -	$ 85,000	$ 21,008	$ 5.52	$ 16.55
3	Taxes, Benefits and COLA for the Department	$ 65,550	$ 65,550	$ 42,400	$ -	$ 86,007	$ 20,458	$ 5.58	$ 16.75
4	(5) P/T Counselors for NBV-Youth Summer Program (Including Salary & Taxes)	$ 20,000	$ 20,000	$ 20,000	$ -	$ 36,855	$ 16,855	$ 2.39	$ 7.18
5	Parks & Recreation Programming Supervisor	$ 50,000	$ 50,000	$ 50,000	$ -	$ 50,000	$ -	$ 3.25	$ 9.74
6	Cost Allocation	$ (45,584)	$ (45,584)	$ (45,584)	$ -	$ (65,545)	$ (19,961)	$ (4.25)	$ (12.76)
7	Overtime for Events	$ 15,670	$ 15,670	$ 15,670	$ -	$ 10,000	$ (5,670)	$ 0.65	$ 1.95
8	Travel, Conferences & Meetings-Director of Communications	$ 2,500	$ 2,500	$ -	$ -	$ 2,500	$ -	$ 0.16	$ 0.49
9	Lease Storage for Event Supplies	$ 8,256	$ 8,256	$ 7,668	$ -	$ -	$ (8,256)	$ 1.10	$ 3.31
10	Uniforms & Dry Cleaning	$ -	$ -	$ -		$ 2,000			
11	IB Program (TIES)	$ 17,000	$ 17,000	$ 17,000	$ -	$ 17,000	$ -	$ 2.60	$ 7.79
12	PSAs, Outreach, Mailers, Video Services, Paid Advertising, Frames, promotional supplies	$ 30,000	$ 34,350	$ 34,350	$ -	$ 40,000	$ 10,000	$ 0.43	$ 1.29
13	Mental Health Nurse (TIES)	$ 6,600	$ 11,410	$ 11,410	$ -	$ 6,600	$ -	$ 0.43	$ 1.29
14	No Place for Hate Program at TIES	$ 750	$ 750	$ 750	$ -	$ 750	$ -	$ 0.05	$ 0.15
15	STEAM Program	$ 9,000	$ 9,000	$ 9,000	$ -	$ 9,000	$ -	$ 0.58	$ 1.75

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

I. Recreation & Human Services-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/23	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
RECREATION & HUMAN SERVICES DEPARTMENT									
16	Sofia & Maria Saidi Memorial Scholarships Program (via Resident Services Board)	$ 5,500	$ 5,500	$ 5,500	$ -	$ 5,500	$ -	$ 0.36	$ 1.07
17	Youth Services Community Programs PD Summer Camp	$ 28,000	$ 28,000	$ 28,000	$ -	$ 28,000	$ -	$ 1.82	$ 5.45
18	Youth Services TIES Interventionist (Tutor)	$ -	$ -	$ -	$ -	$ 13,000	$ 13,000	$ 0.84	$ 2.53
19	Ribbon Cutting and Ground Breaking	$ -	$ -	$ -	$ -	$ 4,000	$ 4,000	$ 0.26	$ 0.78
20	Special Events-Banner/Signage & Outdoor Bulletin Boards for Parks	$ 3,000	$ 3,000	$ 3,000	$ -	$ -	$ (3,000)	$ -	$ -
21	Sports Programming-All Programs	$ 6,000	$ 22,231	$ 22,231	$ -	$ 25,000	$ 19,000	$ 1.62	$ 4.87
22	Sports Programming-After School Painting	$ 8,750	$ 11,898	$ 11,898	$ -	$ 8,750	$ -	$ 0.57	$ 1.70
23	Special Events: Halloween, Winter Holiday, Spring, 4th of July, Senior Program, Advisory Boards Annual Appreciation, Music in the Park Concert Series, Yoga at the Park	$ 42,500	$ 48,820	$ 48,820	$ -	$ 61,500	$ 19,000	$ 3.99	$ 11.97
Recreation & Human Services Total		**$ 437,483**	**$ 472,343**	**$ 435,440**	**$ -**	**$ 550,917**	**$ 111,433**	**$ 35.76**	**$ 107.27**

Total General Fund Proposed Budget	**$ 14,208,963**	**$ 14,528,334**	**$ 14,732,846**	**$ -**	**$ 13,002,786**	**$ 1,185,968**	**$ 809.89**	**$ 2,429.68**

FY 2024-2025 Proposed Millage Rate 5.7062

V. GOVERNMENTAL FUND - DEBT SERVICE FUNDS

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

A. Debt Service Fund-GOB

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Ad Valorem Taxes	$ 1,688,113	$ 1,688,113	$ 1,728,047	$ -	$ 1,797,411	$ 109,298
2	Appropriation of Fund Balance	$ 149,746	$ -	$ -	$ -	$ 39,934	$ (109,812)
Debt Service Fund Total Revenues		**$ 1,837,859**	**$ 1,688,113**	**$ 1,728,047**	**$ -**	**$ 1,837,345**	**$ (514)**

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
1	Debt & Interest Payments for Series 2008/2010 Project Fund	$ 623,125	$ 623,125	$ 623,125	$ -	$ 614,825	$ (8,300)	$ 39.91	$ 119.72
2	Debt & Interest Payments for Series 2022 Park Improvements (TIES)	$ 402,434	$ 402,434	$ 402,434	$ -	$ 402,962	$ 528	$ 26.16	$ 78.47
3	Debt & Interest Payments for Series 2023 Park Improvements (Village Hall)	$ 623,619	$ 623,619	$ 623,619	$ -	$ 654,541	$ 30,922	$ 42.48	$ 127.45
4	Debt & Interest Payments for Series 2023 Park Improvements)Stormwater & Roadway Improvements)	$ 188,682	$ 188,682	$ 3,000	$ -	$ 125,015	$ (63,667)	$ 8.11	$ 24.34
Debt Service Fund Total Expenditures		**$ 1,837,859**	**$ 1,837,859**	**$ 1,652,177**	**$ -**	**$ 1,797,342**	**$ (40,517)**	**$ 116.66**	**$ 349.98**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Debt Service Fund-Roadway Capital Improvement Fund

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Transfer from CITT Fund	$ 108,736	$ 108,736	$ 108,736	$ -	$ 108,736	$ -
Debt Service Roadway Imp. Capital Total Revenues		**$ 108,736**	**$ 108,736**	**$ 108,736**	**$ -**	**$ 108,736**	**$ -**

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Debt Principal for Series 2020 $1.5M Roadway Improvement Loan	$ 95,000	$ 95,000	$ 95,000	$ -	$ 95,000	$ -
2	Debt Interest for Series 2020 $1.5M Roadway Improvement Loan	$ 13,736	$ 13,736	$ 14,896	$ -	$ 13,736	$ -
Debt Service Roadway Improvement Capital Total Expenditures		**$ 108,736**	**$ 108,736**	**$ 109,896**	**$ -**	**$ 108,736**	**$ -**

VI. SPECIAL REVENUE FUNDS

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

A. Building Fund

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Permits	$ 536,000	$ 428,000	$ 920,222	$ -	$ 729,000	$ 193,000
2	Other Non-Operating Revenue	$ 43,759	$ 43,759	$ 22,759	$ -	$ 40,000	$ (3,759)
3	Appropriate Education Fees	$ 3,000	$ 3,000	$ 3,000	$ -	$ 3,000	$ -
4	Appropriate Technology Surcharge	$ 50,000	$ 50,000	$ 50,000	$ -	$ 50,000	$ -
5	Appropriate Fund Balance	$ 78,376	$ 78,376	$ 78,376	$ -	$ 41,311	$ (37,065)
Building Department Total Revenues		**$ 711,136**	**$ 603,136**	**$ 1,074,358**	**$ -**	**$ 863,311**	**$ 152,175**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

A. Building Fund-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	(1) Customer Service & Building Department Supervisor	$ 70,057	$ 70,057	$ 70,057	$ -	$ 76,456	$ 6,399
2	(1) Part-Time Building Official	$ 7,200	$ 7,200	$ 7,200	$ -	$ 7,200	$ -
3	Taxes, Benefits and COLA for the Department	$ 39,495	$ 39,495	$ 39,495	$ -	$ 40,488	$ 994
4	Compensation Personnel	$ -	$ -	$ -	$ -	$ 3,039	
5	Building Department Contracted Services (% of Revenue Collected for the Building Department)	$ 415,700	$ 415,700	$ 819,156	$ -	$ 550,800	$ 135,100
6	Contract Services-Data Processing (GIS and Plan Review Software)	$ 7,200	$ 2,100	$ 7,200	$ -	$ 8,200	$ 1,000
7	Building Lease Annual Cost for Suite 101 & 300 Total $319,478 (50% allocated to Gen Gov/40% allocated to Ut Fund & 10% allocated ot Bldg. Fund).	$ 31,317	$ 30,420	$ 31,317	$ -	$ 31,948	$ 631
8	Training for Customer Service & Building Supervisor	$ 3,000	$ 3,000	$ 3,000	$ -	$ 3,000	$ -
9	Merchant Fees	$ 4,500	$ 3,500	$ 8,047	$ -	$ 9,200	$ 4,700
10	Microfilming Building Permits	$ 10,000	$ 10,000	$ 10,000	$ -	$ 10,000	$ -
11	EPL Software Mandatory Updates Proj#BF25-01	$ 96,121	$ 65,000	$ 96,121	$ -	$ 81,721	$ (14,400)
12	Community Service Rating	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000
13	Flood Plain Manager	$ 15,000	$ 15,000	$ 15,000	$ -	$ 15,000	$ -
14	Copier Lease/Printing & Binding	$ 3,576	$ 1,680	$ 3,412	$ -	$ 3,576	$ -
15	Communication Services: Telephone/Internet	$ 4,920	$ 3,500	$ 4,350	$ -	$ 4,647	$ (273)
16	Office Supplies	$ 3,000	$ 4,000	$ 1,439	$ -	$ 3,000	$ -
17	Dues, Subscriptions & Memberships	$ 50	$ 50	$ 50	$ -	$ 35	$ (15)
Building Department Total Expenditures		**$ 711,136**	**$ 670,702**	**$ 1,115,843**	**$ -**	**$ 863,311**	**$ 152,175**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Street Maintenance Fund

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	1 to 6 Cents Local Option Fuel Tax	$ 84,047	$ 84,047	$ 84,047	$ -	$ 85,308	$ 1,261
2	1 to 5 Cents Local Option Fuel Tax	$ 31,996	$ 31,996	$ 32,673	$ -	$ 33,163	$ 1,167
3	Motor Fuel Tax	$ 93,973	$ 93,973	$ 69,754	$ -	$ 93,973	$ -
4	Other Non-Operating Revenue (*Grants & Other Sources)*	$ 9,336	$ 9,336	$ 11,443	$ -	$ 10,336	$ 1,000
5	Transfer from General Fund	$ 94,643	$ 94,643	$ 94,643	$ -	$ 489,312	$ 394,669
6	Appropriation of Fund Balance	$ 398,096	$ -	$ -	$ -	$ 115,611	$ (282,485)
Street Maintenance Total Revenues		**$ 712,090**	**$ 313,994**	**$ 292,560**	**$ -**	**$ 827,702**	**$ 115,612**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Street Maintenance Fund-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	(2) F/T Maintenance Staff Salaries	$ 101,627	$ 101,627	$ 101,627	$ -	$ 108,052	$ 6,424
2	P/T Maintenance Staff	$ 26,108	$ 26,108	$ 26,108	$ -	$ 40,273	$ 14,165
3	Taxes, Benefits and COLA for the Department	$ 76,413	$ 76,413	$ 76,413	$ -	$ 82,225	$ 5,812
4	Overtime	$ 5,000	$ 5,000	$ 3,975	$ -	$ 5,000	$ -
5	Compensation Personnel	$ -	$ -	$ -	$ -	$ 2,611	$ 2,611
6	Cost Allocation	$ (97,459)	$ (97,459)	$ (97,459)	$ -	$ (98,859)	$ (1,399)
7	(2) Vehicle Lease for Maintenance Staff	$ 15,600	$ 15,600	$ 9,083	$ -	$ 15,600	$ -
8	Telephone-Street Maintenance Workers Village Cellphone	$ 1,800	$ 1,800	$ 1,293	$ -	$ 1,800	$ -
9	Temporary Personnel (People Ready)	$ 5,000	$ 5,000	$ 3,000	$ -	$ 10,000	$ 5,000
10	Uniforms	$ 3,000	$ 2,500	$ 1,954	$ -	$ 4,000	$ 1,000
11	Water Expense for all Irrigation Village Water Meters	$ 32,000	$ 32,000	$ 28,527	$ -	$ 32,000	$ -
12	Median Lights Electricity (FPL)	$ 10,000	$ 10,000	$ 9,840	$ -	$ 10,000	$ -
13	Landscape Maintenance Contract	$ 115,000	$ 115,000	$ 114,000	$ -	$ 125,000	$ 10,000
14	Gas & Oil	$ 5,000	$ 5,000	$ 5,085	$ -	$ 7,500	$ 2,500
15	Special Department Supplies-Safety Equipment, Barricades, Safety Vest, Cones, Tools etc.	$ 10,000	$ 10,000	$ 5,000	$ -	$ 20,000	$ 10,000
16	Repair & Maintenance of Vehicles	$ 3,000	$ 2,500	$ 3,000	$ -	$ 5,000	$ 2,000

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Street Maintenance Fund-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
17	Repairs & Maintenance of Building & Parks-Electrical, Street Sign, Curb & Gutter, Dog Station Repairs	$ 7,500	$ 7,500	$ 7,500	$ -	$ 10,000	$ 2,500
18	Repair & Maintenance of Equipment -Trash Receptacles, Pressure Cleaning Equip.	$ 17,500	$ 17,500	$ 7,108	$ -	$ 17,500	$ -
19	Maintenance of Grounds/Parks/Roads	$ 50,000	$ 57,542	$ 47,174	$ -	$ 60,000	$ 10,000
20	Causeway Annexation SMF24-09	$ 10,000	$ -	$ -	$ -	$ -	$ (10,000)
21	Treasure Island Parking Study SMF24-02	$ 55,000	$ 55,000	$ -	$ -	$ -	$ (55,000)
22	Landscape Equipment SMF24-02	$ 20,000	$ 20,000	$ 1,000	$ -	$ 20,000	$ -
23	Landscape Enhancement Project SMF25-01	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
24	Vogel Park Electrical System Lighting Improvements SMF25-07	$ -	$ -	$ -	$ -	$ -	$ -
25	Village-wide Landscaping Medians & Bulbout Improvements (Design & Construction) SMF24-05	$ 150,000	$ 215,287	$ 215,287	$ -	$ 150,000	$ -
26	Village-wide Landscaping Projects SMF24-06	$ 50,000	$ 50,000	$ 50,000	$ -	$ 50,000	$ -
27	Entrance Way Sign East Project SMF23-07	$ -	$ -	$ -	$ -	$ -	$ -
28	Entrance Way Sign West Project SMF24-04	$ 25,000	$ 25,000	$ 25,000	$ -	$ 125,000	$ 100,000
29	Park Signage Project SMF24-08	$ 15,000	$ 6,528	$ 15,000	$ -	$ -	$ (15,000)
Street Maintenance Total Expenditures		**$ 712,090**	**$ 765,447**	**$ 659,517**	**$ -**	**$ 827,702**	**$ 115,612**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

D. Transportation CITT (1/2 Penny Transportation Tax)

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Surtax Revenue	$ 532,781	$ 532,781	$ 511,524	$ -	$ 540,773	$ 7,992
2	Other Non-Operating Revenues	$ 6,350	$ 6,350	$ 16,000	$ -	$ 11,000	$ 4,650
3	FDOT Grant	$ -	$ -	$ -	$ -	$ -	$ -
4	State Appropriation	$ 350,000	$ 350,000	$ 350,000	$ -	$ -	$ (350,000)
5	Transfer from General Fund - H.I. Parking Revenue	$ 107,400	$ 107,400	$ 107,400	$ -	$ 87,652	$ (19,748)
6	Transfer from General Fund (MOU)	$ 55,248	$ 55,248	$ 55,248	$ -	$ 55,248	$ -
7	Appropriation of Fund Balance	$ 396,391	$ 396,391	$ 396,391	$ -	$ 37,064	$ (359,328)
(CITT) Transportation Fund Total Revenues		**$ 1,448,170**	**$ 1,448,170**	**$ 1,436,563**	**$ -**	**$ 731,736**	**$ (716,434)**

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	(1) PT Bus Driver (Including Taxes, Benefits & COLA)	$ -	$ -	$ -	$ -	$ -	$ -
2	Cost Allocation 5% Admin Fee Allowed by CITT	$ 10,000	$ 10,000	$ 10,000	$ -	$ 10,000	$ -
3	Repair & Maintenance of Vehicles (Village Bus)	$ -	$ -	$ -	$ -	$ -	$ -
4	Operating Supplies & Equipment	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
5	FreeBee Transit Operations & Other Transit Services	$ 119,812	$ 119,812	$ 119,812	$ -	$ 186,000	$ 66,188
6	Street Lights	$ 35,000	$ 35,000	$ 35,023	$ -	$ 35,000	$ -
7	Uniforms	$ 500	$ 500	$ 100	$ -	$ 500	
8	Engineering & Planning	$ -	$ 24,909	$ 9,801	$ -	$ -	$ -
9	H.I. & N.B.I. Sidewalk Improvements TF24-03	$ 568,500	$ 568,500	$ 1,114,553	$ -	$ 256,500	$ (312,000)
10	Bus Shelter on Kennedy Causeway TF23-02	$ 25,000	$ 25,000	$ 25,000	$ -	$ 50,000	$ 25,000
11	Electrical Vehicle Charging Station TF24-01	$ 25,000	$ 25,000	$ 25,000	$ -	$ -	$ (25,000)
12	ECO Bus & Charging Station TF24-02	$ -	$ -	$ -	$ -	$ -	$ -
13	H.I. Entrance with Traffic Oval TF24-04	$ 75,000	$ 75,000	$ 75,000	$ -	$ 75,000	$ -
14	Local Street Sign Replacement TF23-03	$ 77,912	$ 50,000	$ 50,000	$ -	$ -	$ (77,912)
15	T.I. ADA Sidewalk Imp. Phase II Construction TF23-01	$ 25,000	$ 25,000	$ 25,000	$ -	$ -	$ (25,000)
16	Transfer to Capital Roadway Improvement Fund	$ -	$ -	$ -	$ -	$ -	$ -
17	Transfer to Debt Service Roadway Improvement-Loan Principal & Interest	$ 108,736	$ 108,736	$ 109,896	$ -	$ 108,736	$ -
18	Transfer to Capital Projects Fund-Complete Streets	$ 377,710	$ 377,710	$ 377,710	$ -	$ -	$ (377,710)
(CITT) Transportation Fund Total Expenditures		**$ 1,448,170**	**$ 1,445,167**	**$ 1,976,895**	**$ -**	**$ 731,736**	**$ (716,434)**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

E. The Coronavirus State & Local Fiscal Recovery Fund (SLFRF) American Recovery Plan Act (ARPA)

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Financial Assistance-Federal Funds (ARPA)	$ -	$ 2,017,689	$ -	$ -	$ -	$ -
2	Appropriation of Fund Balance	$ 389,500	$ 642,689	$ -	$ -	$ (1,628,189)	$ (2,017,689)
(ARPA) Emergency Fund Total Revenues		**$ 389,500**	**$ 2,660,378**	**$ -**	**$ -**	**$ (1,628,189)**	**$ (2,017,689)**

E. The Coronavirus State & Local Fiscal Recovery Fund (SLFRF) American Recovery Plan Act (ARPA)

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	TIES Stormwater Project SW24-03	$ 389,500	$ -	$ -	$ -	$ 389,500	$ -
2	Inlet & Catch Basin Filters SW23-02	$ -	$ 150,000	$ 150,000	$ -	$ -	$ -
3	Village Wide Vulnerability Study SW23-01	$ -	$ 75,000	$ 75,000	$ -	$ -	$ -
4	SSES Evaluation Repairs for HI & NBI SI23-02	$ -	$ 750,000	$ 750,000	$ -	$ -	$ -
5	Village Wide Stormwater Master Plan Capital Improvements Projects SW23-03	$ -	$ 1,685,378	$ 1,295,878	$ -	$ -	$ -
(ARPA) Emergency Fund Total Expenditures		**$ 389,500**	**$ 2,660,378**	**$ 2,270,878**	**$ -**	**$ 389,500**	**$ -**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

F. Grant Fund

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Accreditation Grant	$ 45,000	$ 45,000	$ -	$ -	$ 45,000	$ -
2	BWC Grant	$ 30,000	$ 40,000	$ 40,000	$ -	$ 30,000	$ -
3	Body Armor Grant	$ -	$ 12,000	$ 12,000	$ -	$ -	$ -
4	FDLE FIBERS Grant	$ -	$ 41,293	$ 41,293	$ -	$ -	$ -
Grant Fund Total Revenues		**$ 75,000**	**$ 138,293**	**$ 93,293**	**$ -**	**$ 75,000**	**$ -**

F. Grant Fund

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Accreditation Expense	$ 45,000	$ 45,000	$ -	$ -	$ 45,000	$ -
2	Body Worn Cameras (BWC Grant) PROJ#GAF24-01	$ 30,000	$ 40,000	$ 40,000	$ -	$ 30,000	$ -
3	Body Armor Project #GAF23-03	$ -	$ 12,000	$ 12,000	$ -	$ -	$ -
4	Machinery & Equipment - PD25-01 (35) Tasers & (35) Body Worn Cameras	$ -	$ -	$ -	$ -	$ 184,345	$ 184,345
5	(22) Laptops -(FDLE FIBERS Grant) Proj#GAF23-02	$ -	$ 41,293	$ 41,293	$ -	$ -	$ -
Grant Fund Total Expenditures		**$ 75,000**	**$ 138,293**	**$ 93,293**	**$ -**	**$ 259,345**	**$ 184,345**

VII. CAPITAL PROJECTS FUNDS

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

A. Roadway Capital Improvements Fund

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Transfer from CITT Fund	$ -	$ -	$ 23,615	$ -	$ -	$ -
2	Interest Earnings	$ 10,000	$ -	$ 10,138	$ -	$ 10,000	$ -
3	Appropriation of Fund Balance	$ 1,282,119	$ 350,994	$ 181,563	$ -	$ 1,282,119	$ -
Roadway Capital Improvements Total Revenue		**$ 1,292,119**	**$ 350,994**	**$ 215,316**	**$ -**	**$ 1,292,119**	**$ -**

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Harbor Island Re-Striping Parking & Improvements Proj#RCP22-03	$ -	$ 19,072	$ 19,072	$ -	$ -	$ -
2	Treasure Island Roadway Improvement Proj#RCP22-00	$ 1,292,119	$ 265,239	$ 165,683	$ -	$ 1,292,119	$ -
3	Harbor Island Roadway Improvement Proj#RCP22-02	$ -	$ 66,683	$ 30,561	$ -	$ -	$ -
Roadway Capital Improvements Total Expenditures		**$ 1,292,119**	**$ 350,994**	**$ 215,316**	**$ -**	**$ 1,292,119**	**$ -**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Capital Projects

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	FDOT GRANT	$ 207,010	$ 927,000	$ 1,000,000	$ -	$ 31,500	$ (175,510)
2	Island Walk Seawall Coastal Resiliency Grant-Matching (Island Walk)	$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	$ (3,000,000)
3	TPO CGP Grant-Kennedy Causeway Project	$ -	$ 25,000	$ 25,000	$ -	$ -	$ -
4	FIND Grants	$ 825,000	$ 585,000	$ 177,466	$ -	$ -	$ (825,000)
5	FRDAP - Vogel Construction - No Match	$ -	$ 42,500	$ -	$ -	$ -	$ -
6	Transfer from Transportation Fund (CITT)	$ 377,710	$ -	$ 39,182	$ -	$ 207,010	$ (170,700)
7	Financing for Island Walk Projects that are not Fully Funded	$ 289,000	$ 435,000	$ -	$ -	$ -	$ (289,000)
8	Financing for Kennedy Causeway Project that is not Fully Funded	$ -	$ 175,000	$ -	$ -	$ -	$ -
9	Transfer from Park Improvements	$ 34,800	$ -	$ -	$ -	$ -	$ (34,800)
10	Restricted Fund Balance from Community Contribution Fees from 7918 WD for Vogel Park Marine Facility and Civic Park	$ 250,000	$ 694,500	$ 444,500	$ -	$ -	$ (250,000)
Capital Projects Total Revenue		**$ 4,983,520**	**$ 5,884,000**	**$ 1,686,148**	**$ -**	**$ 238,510**	**$ (4,745,010)**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Capital Projects-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Civic Park Dock-Design Proj#CP22-10	$ -	$ 394,500	$ 394,500	$ -	$ -	$ -
2	Cswy Lane Design Short-Term Proj#CP23-01	$ 63,000	$ 200,000	$ 139,777	$ -	$ 63,000	$ -
3	Cswy Lane Design Short-Term Construction Proj#CP24-01	$ 414,020	$ -	$ -	$ -	$ 414,020	$ -
4	Island Walk (Baywalk)-Construction Proj#CP24-04	$ 3,000,000	$ 3,000,000	$ -	$ -	$ 3,000,000	$ -
5	Island Walk (Baywalk) North Plaza/Design/Construction & CEI Proj#CP23-02	$ -	$ 1,327,466	$ 1,309,684	$ -	$ -	$ -
6	Island Walk (Baywalk)-Design Proj#CP24-03	$ 714,000	$ 850,000	$ -	$ -	$ 714,000	$ -
7	Island Walk South Plaza Public Art Proj#CP23-07	$ -	$ 30,000	$ 30,000	$ -	$ -	$ -
8	Vogel Park Marine Facility-Construction Proj#CP24-05	$ 612,500	$ 350,000	$ -	$ -	$ 612,500	$ -
9	Vogel Park Marine Facility CEI Proj#CP24-05	$ 80,000	$ -	$ 57,475	$ -	$ 80,000	$ -
10	Vogel Park Public Art-Bathroom Proj#CP22-08	$ -	$ 15,000	$ 15,000	$ -	$ -	$ -
11	Vogel Park Public Art-Sculpture Proj#CP22-09	$ -	$ 35,000	$ 35,000	$ -	$ -	$ -
12	Vogel Park Public Electrical system Lighting- Proj#CP24-09	$ 15,000	$ -	$ -	$ -	$ 15,000	$ -
Capital Projects Total Expenditures		**$ 4,898,520**	**$ 6,201,966**	**$ 1,981,436**	**$ -**	**$ 4,898,520**	**$ -**

c. Capital Projects - GOB

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	General Obligation Bond for Village Hall	$ -	$ 7,501,285	$ 7,500,000	$ -	$ -	$ -
2	Transfer from General Fund -Sunbeam Impact Fees	$ 8,121,250	$ -	$ -	$ -	$ 9,106,250	$ 985,000
3	Transfer from General Fund-Shuckers Impact fees	$ 974,000	$ -	$ -	$ -	$ 974,000	$ -
4	Miami-Dade County - Fire Station	$ 7,550,000	$ -	$ -	$ -	$ 7,425,000	$ (125,000)
5	Restricted Fund Balance for Special Fire Service Contribution Fees from Sunbeam	$ 1,375,000	$ -	$ -	$ -	$ 1,375,000	$ -
6	Restricted Fund Balance from Community Contribution Fees from Sunbeam	$ 1,503,750	$ -	$ -	$ -	$ 518,750	$ (985,000)
7	Appropriation of Fund Balance	$ 6,802,000	$ -	$ -	$ -	$ 6,927,000	
8	Interest Earnings	$ 10,000	$ -	$ -	$ -	$ 10,000	
Capital Projects GOB Total Revenue		**$ 26,336,000**	**$ 7,501,285**	**$ 7,500,000**	**$ -**	**$ 26,336,000**	**$ -**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

C. Capital Projects GOB - Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Treasure Island Elementary School Community Park-Design Proj#CP22-02	$ -	$ -	$ -	$ -	$ -	$ -
2	Village Hall Facility (Fire/Police Station/Village Hall) Proj#CP23-07 Cost of Issuance	$ -	$ -	$ 18,000	$ -	$ -	$ -
3	Village Hall Facility (Fire/Police Station/Village Hall) Proj#CP23-07	$ 26,336,000	$ 470,000	$ -	$ -	$ 26,336,000	$ -
Capital Projects GOB Total Expenditures		**$ 26,336,000**	**$ 470,000**	**$ 18,000**	**$ -**	**$ 26,336,000**	**$ -**

D. Capital Projects - Parks

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	General Obligation Bond for TIES	$ -	$ 3,290,000	$ -	$ -	$ -	$ -
2	General Obligation Bond Series 2022 - Island Walk	$ -	$ 166,000	$ 30,000	$ -	$ -	$ -
3	Interest Earnings	$ 31,000	$ -	$ 31,433	$ -	$ 31,000	
4	Appropriation of Fund Balance	$ 2,837,985	$ -	$ -	$ -	$ 2,837,985	
Capital Projects Parks Total Revenue		**$ 2,868,985**	**$ 3,456,000**	**$ 61,433**	**$ -**	**$ 2,868,985**	**$ -**
DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET							

D. Capital Projects Parks - Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Island Walk (Baywalk) North Plaza/Design/Construction & CEI Proj#CP23-02	$ 136,000	$ 1,327,466	$ 166,000	$ -	$ 136,000	$ -
2	Treasure Island Elementary School Community Park-Design Proj#CP22-02	$ 29,439	$ 296,454	$ 483,468	$ -	$ 29,439	$ -
3	Treasure Island Elementary School Community Park-Construction Proj#CP24-06	$ 2,703,546	$ 2,703,546	$ -	$ -	$ 2,703,546	$ -
Capital Projects Parks Total Expenditures		**$ 2,868,985**	**$ 4,327,466**	**$ 649,468**	**$ -**	**$ 2,868,985**	**$ -**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

E. Capital Projects - GOB STORMWATER

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	General Obligation Bond for Stormwater	$ 2,820,146	$ -	$ -	$ -	$ 2,820,146	$ -
2	FDEP Grants $1.5M / $ 600,000	$ 2,100,000	$ -	$ -	$ -	$ -	$ (2,100,000)
3	DOT Protect/FDEP RFGP Grants - Potential	$ 708,000	$ -	$ -	$ -	$ -	$ (708,000)
4	Appropriation of Fund Balance	$ (2,808,000)	$ -	$ -	$ -	$ -	$ 2,808,000
Capital Projects Parks Total Revenue		**$ 2,820,146**	**$ -**	**$ -**	**$ -**	**$ 2,820,146**	**$ -**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

E. Capital Projects GOB STORMWATER - Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	HI Project Pkg 1 (PS & Outfall) Proj#SW24-01	$ 147,598	$ -	$ -	$ -	$ 147,598	$ -
2	NBI Project Pkg 1 (PS & Outfall) Proj#SW24-02	344,294.00	-	-	-	$ 344,294	$ -
3	NBI Project Pkg 2 (PS & Outfall) Proj#SW24-03	223,518.00	-	-	-	$ 223,518	$ -
4	TI Project Pkg 1 (PS & Outfall) Proj#SW24-04	540,792.00	-	-	-	$ 540,792	$ -
5	TI Project Pkg 2 (PS & Outfall) Proj#SW24-05	564,143.00	-	-	-	$ 564,143	$ -
6	TI Project Pkg 3 (PS & Outfall) Proj#SW24-06	407,301.00	-	-	-	$ 407,301	$ -
7	Outfall Rehabilitation Proj# SW24-07	542,500.00	-	-	-	$ 542,500	$ -
8	Conceptual Roadway Design Proj# SW24-08	50,000.00	-	-	-	$ 50,000	$ -
Capital Projects Parks Total Expenditures		**$ 2,820,146**	**$ -**	**$ -**	**$ -**	**$ 2,820,146**	**$ -**

VIII. ENTERPRISE FUNDS

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

A. Utility Funds

Fund Balance

Water, Sewer, Sanitation Fund	FY 2023-2024 YEAR END PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET
Beginning Fund Balance	$ 3,833,921	$ (8,657,746)
Total Revenues	$ 2,205,468	$ 8,511,222
Total Operating Expenditures	$ (7,520,384)	$ 9,065,932
Total Capital	$ (51,000)	$ (642,500)
Transfer to Water Improvement Trust Fund	$ (398,326)	$ (398,326)
Transfer to Sewer Improvement Trust Fund	$ (6,727,424)	$ (249,105)
Ending Fund Balance for Water, Sewer, Sanitation Fund	**$ (8,657,746)**	
20% of Operating Expenditures Reserves		

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Water Revenue	$ 2,738,567	$ 2,738,567	$ 2,695,198	$ -	$ 2,955,015	$ 216,448
2	Sewer Revenue	$ 3,190,709	$ 3,190,709	$ 3,220,754	$ -	$ 3,392,098	$ 201,389
3	Sanitation Revenue	$ 2,055,109	$ 2,055,109	$ 1,838,757	$ -	$ 1,902,577	$ (152,532)
4	Recycling Revenue	$ -	$ -	$ -	$ -	$ 152,532	$ 152,532
5	Late Fees	$ 100,000	$ 100,000	$ 86,184	$ -	$ 100,000	$ -
6	Other Non-Operating Revenues	$ 8,000	$ 8,000	$ 8,174	$ -	$ 9,000	$ 1,000
7	Appropriation of Fund Balance	$ -	$ -	$ -	$ -	$ 554,710	$ 554,710
8	State Appropriation	$ 500,000	$ 500,000	$ -	$ -	$ -	$ (500,000)
9	Debt Proceeds - State Revolving Loan	$ 6,200,000	$ 6,200,000	$ 6,484,191	$ -	$ -	$ (6,200,000)
Utility Fund Revenues		**$ 14,792,385**	**$ 14,792,385**	**$ 14,333,257**	**$ -**	**$ 9,065,932**	**$ (5,726,453)**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Utilities Administration

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Public Works Director Salary	$ 148,065	$ 148,065	$ 148,065	$ -	$ 162,240	$ 14,175
2	Engineering & CIP Manager Salary	$ 98,933	$ 98,933	$ 98,933	$ -	$ 125,000	$ 26,067
3	Public Works Division Director Salary	$ 96,850	$ 96,850	$ 96,850	$ -	$ 97,764	$ 914
4	Customer Service Manager Salary	$ 85,571	$ 85,571	$ 85,571	$ -	$ 86,564	$ 993
5	Public Works Executive Assistant	$ 72,898	$ 72,898	$ 72,898	$ -	$ 75,468	$ 2,570
6	Project Manager	$ 88,519	$ 88,519	$ 88,519	$ -	$ 95,067	$ 6,548
7	Utilities Maintenance Worker	$ 41,765	$ 38,345	$ 41,765	$ -	$ 48,238	$ 6,473
8	PT Janitorial Services	$ 29,225	$ 29,225	$ 29,225	$ -	$ 41,943	$ 12,719
9	Compensated Absences/Cash Out Sick & Vacation	$ 10,000	$ 10,000	$ 5,000	$ -	$ 20,662	$ 10,662
10	Taxes, Benefits and COLA for the Department	$ 252,150	$ 231,962	$ 178,866	$ -	$ 312,086	$ 59,936
11	Overtime	$ 3,000	$ 3,500	$ 3,500	$ -	$ 3,000	$ -
12	Cost Allocation	$ 1,486,297	$ 1,486,297	$ 1,486,297	$ -	$ 1,340,879	$ (145,418)
13	Auditing Fee-40% Allocated to Gen Gov/ 60% Allocated to Utilities. Total $100,000	$ 30,000	$ 30,000	$ 30,000	$ -	$ 60,000	$ 30,000
14	Professional Services-Administrative Services	$ 163,000	$ 163,000	$ 114,195	$ -	$ -	$ (163,000)

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Utilities Administration-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
15	Upgrade Financial Software	$ -	$ 15,000	$ -	$ -	$ -	$ -
16	Grant Writer-(50% General Gov)/(50% Utilities)Total {Hourly Contract Approx. $60,000}	$ 54,000	$ 45,000	$ 64,000	$ -	$ 30,000	$ (24,000)
17	UKG/ADP H/R and Payroll Fees-(30% Allocated to Utilities) & (70% Gen Go) Total {$60,000}	$ 18,000	$ 18,000	$ 18,000	$ -	$ 18,000	$ -
18	Environmental Fees-Sampling & Testing Permitting	$ 20,000	$ 20,000	$ 20,000	$ -	$ 20,000	$ -
19	Water Keepers for Testing of Water Quality	$ 10,000	$ 10,000	$ 10,000	$ -	$ 10,000	$ -
20	Engineering & Planning Services for Utilities	$ 40,000	$ 40,000	$ 40,000	$ -	$ 40,000	$ -
21	Building Lease Annual Cost for Suite 101 & 300 Total $319,478 (50% allocated to Gen Gov/40% allocated to Ut Fund & 10% allocated ot Bldg. Fund).	$ 125,269	$ 121,682	$ 263,519	$ -	$ 127,791	$ 2,522
22	Liability, Automobile, General, Property, W/C Insurance 35% UT and 65% GF	$ 287,780	$ 230,224	$ 284,482	$ -	$ 287,780	$ -
23	Contract Services-Holiday Lighting	$ 45,000	$ 39,000	$ 45,000	$ -	$ 75,000	$ 30,000
24	Software Maintenance (Tyler, EPL, Itron Exchange, Office 365 Pro and others)	$ 95,000	$ 107,550	$ 106,700	$ -	$ 103,904	$ 8,904

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

B. Utilities Administration-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
25	Bank/Merchant Fees (Credit Card Processing Fees)	$ 30,000	$ 30,000	$ 50,000	$ -	$ 30,000	$ -
26	Building Maintenance & Repairs	$ 10,000	$ 10,000	$ 8,395	$ -	$ 20,000	$ 10,000
27	GPS System for Public Works Trucks	$ 3,000	$ 3,000	$ 3,000	$ -	$ 3,000	$ -
28	Repairs & Maintenance of Vehicles	$ 3,500	$ 3,500	$ 23,516	$ -	$ 10,000	$ 6,500
29	Gasoline for Pick-Up Trucks	$ 8,000	$ 8,000	$ 8,000	$ -	$ 15,000	$ 7,000
30	Office Supplies	$ 3,000	$ 3,000	$ 3,000	$ -	$ 3,000	$ -
31	Telephone services	$ 20,000	$ 20,000	$ 22,539	$ -	$ 22,000	$ 2,000
32	Vehicle Lease	$ 21,785	$ 21,785	$ 21,785	$ -	$ 21,785	$ -
33	Employee Annual Incentive & Employee Reward Recognition	$ 4,600	$ 4,600	$ 4,600	$ -	$ 4,600	$ -
34	Special Department Supplies	$ 4,400	$ 4,400	$ 246	$ -	$ 4,400	$ -
35	Uniforms	$ 3,000	$ 3,000	$ 3,000	$ -	$ 4,500	$ 1,500
36	Communication Services-Internet for 1841 GS	$ 7,500	$ 56,100	$ 56,100	$ -	$ 1,222	$ (6,278)
37	Miscellaneous	$ 7,500	$ 10,000	$ 56,100	$ -	$ 32,500	$ 25,000
38	Animal Control	$ 2,000	$ 2,000	$ -	$ -	$ 2,000	$ -
39	Repairs, Replace & Maint Office Equipment	$ 2,000	$ 3,250	$ -	$ -	$ 2,000	$ -
40	Postage	$ 8,000	$ 8,000	$ 6,656	$ -	$ 8,000	$ -
41	Small Forklift Project #UF23-05	$ -	$ -	$ -	$ -	$ -	$ -
42	Satellite Operation Yard Improvements UF25-01	$ 50,000	$ 50,000	$ 50,000	$ -	$ 50,000	$ -
43	Other Operating Expenses (Education & Training, Dues, Subscriptions & Memberships, Repairs, etc.)	$ 9,000	$ 9,000	$ 10,399	$ -	$ 9,000	$ -
44	Computer Equipment Proj#IT25-02	$ 8,000	$ 8,000	$ 1,000	$ -	$ 2,500	$ (5,500)
45	Causeway Décor UF25-02	$ 8,904	$ 15,000	$ 15,000	$ -	$ 40,000	$ 31,096
46	All Terrain Vehicles (2) UF25-03	$ 4,000	$ 4,000	$ 4,000	$ -	$ 20,000	$ 16,000
Utilities Administration Total		**$ 3,519,510**	**$ 3,506,255**	**$ 3,678,721**	**$ -**	**$ 3,486,893**	**$ (32,618)**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

c. Water Operations

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Water Maintenance Worker Salary	$ 50,124	$ 48,939	$ 54,213	$ -	$ 56,769	$ 6,645
2	Overtime	$ 10,000	$ 10,000	$ 8,294	$ -	$ 10,000	$ -
3	Compensated Absences/Cash Out Sick & Vacation	$ -	$ -	$ -	$ -	$ 3,384	
4	Taxes, Benefits and COLA for the Department	$ 28,455	$ 27,596	$ 29,223	$ -	$ 30,193	$ 1,739
5	Water Purchase-Miami-Dade County	$ 731,642	$ 780,500	$ 890,505	$ -	$ 966,937	$ 235,295
6	Repairs & Maintenance of Vehicles	$ 2,000	$ 2,000	$ 2,215	$ -	$ 2,000	$ -
7	Water Line Repairs	$ 30,000	$ 20,000	$ 30,000	$ -	$ 30,000	$ -
8	Vehicle Lease	$ 7,200	$ 7,200	$ 6,423	$ -	$ 7,200	$ -
9	Gas	$ 6,000	$ 6,000	$ 3,332	$ -	$ 8,000	$ 2,000
10	Other Operating Expenses (Uniforms, Tools, Supplies)	$ 10,000	$ 11,000	$ 2,410	$ -	$ 10,000	$ -
Water Operations Total		**$ 875,421**	**$ 913,234**	**$ 1,026,616**	**$ -**	**$ 1,124,484**	**$ 249,063**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

D. Sewer Operations

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	(1) Sewer Utility Workers Salary	$ 68,869	$ 70,930	$ 70,150	$ -	$ 76,064	$ 7,195
2	Overtime	$ 10,000	$ 10,000	$ 2,924	$ -	$ 10,000	$ -
3	Compensated Absences/Cash Out Sick & Vacation	$ -	$ 5,044	$ -		$ 6,046	
4	Taxes, Benefits and COLA for the Department	$ 49,845	$ 48,298	$ 60,532	$ -	$ 46,274	$ (3,571)
5	Miami-Dade County Sewage Disposal Fees	$ 1,063,732	$ 1,010,000	$ 1,486,115	$ -	$ 1,376,388	$ 312,656
6	Sewer Line Emergency Repairs	$ 10,000	$ 73,000	$ 19,000	$ -	$ 15,000	$ 5,000
7	Lift Stations Line Emergency Repairs	$ 20,000	$ 50,000	$ 18,030	$ -	$ 20,000	$ -
8	Repairs & Maintenance of Vehicles	$ 2,500	$ 2,500	$ 5,247	$ -	$ 7,500	$ 5,000
9	Gasoline for Pick-up Trucks	$ 10,000	$ 10,000	$ 3,248	$ -	$ 10,000	$ -
10	Uniforms	$ 1,500	$ 1,500	$ 783	$ -	$ 1,500	$ -
11	Vehicle Lease	$ 8,500	$ 8,500	$ 846	$ -	$ 8,500	$ -
12	Electric-FPL (Sewer Pumps)/Water Service	$ 60,000	$ 60,000	$ 67,949	$ -	$ 60,000	$ -
13	Engineering & Planning-Sanitary Sewer Study Cycle 4, Pump Improve CEI	$ 40,000	$ 40,000	$ -	$ -	$ 40,000	$ -
14	Contingency	$ 25,000	$ -	$ -	$ -	$ 25,000	$ -
15	INI Phase III Project# SI25-01	$ -	$ -	$ -	$ -	$ 500,000	
16	Other Operating Expenses (Supplies, Tools, Chemicals, Repairs of Equipment & Building)	$ 10,000	$ 15,300	$ 8,600	$ -	$ 10,000	$ -
Sewer Operations Total		**$ 1,379,945**	**$ 1,405,073**	**$ 1,743,425**	**$ -**	**$ 2,212,272**	**$ 832,326**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

E. Sanitation Operations

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	(4) Sanitation Utility Workers Salary	$ 186,048	$ 186,056	$ 190,917	$ -	$ 224,719	$ 38,671
2	Overtime	$ 30,000	$ 30,000	$ 26,953	$ -	$ 30,000	$ -
3	Taxes, Benefits and COLA for the Department	$ 123,200	$ 148,988	$ 117,254	$ -	$ 140,372	$ 17,171
4	Temporary Personnel	$ 100,000	$ 100,000	$ 110,928	$ -	$ 150,000	$ 50,000
5	Compensated Absences/Cash Out Sick & Vacation	$ 30,000	$ 60,000	$ 60,000	$ -	$ 10,557	$ (19,443)
6	Tipping Fees (Solid Waste Disposal)	$ 500,091	$ 476,277	$ 484,892	$ -	$ 520,094	$ 20,003
7	Recycling Fees	$ 147,109	$ 134,400	$ 140,006	$ -	$ 152,532	$ 5,423
8	Vehicle Lease (Garbage Trucks)	$ 86,687	$ 86,687	$ 86,687	$ -	$ 79,079	$ (7,607)
9	Repairs & Maintenance of Vehicles -*Garbage/Trash Trucks*	$ 50,000	$ 50,000	$ 47,686	$ -	$ 150,000	$ 100,000
10	Gasoline & Diesel-*Garbage/Trash Trucks*	$ 50,000	$ 40,000	$ 55,319	$ -	$ 60,000	$ 10,000
11	Uniforms	$ 4,000	$ 4,000	$ 2,209	$ -	$ 4,000	$ -
12	Garbage Dumpster Maintenance & Repairs	$ 30,000	$ 32,455	$ 31,910	$ -	$ 40,000	$ 10,000
13	Dumpsters Proj#UF25-01	$ 10,000	$ 10,000	$ 10,000	$ -	$ 30,000	$ 20,000
14	Other Operating Expenses	$ 3,500	$ 5,000	$ 2,241	$ -	$ 3,500	$ -
Sanitation Operations Total		**$ 1,350,635**	**$ 1,363,864**	**$ 1,367,001**	**$ -**	**$ 1,594,853**	**$ 244,218**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

F. Water Improvements Trust Fund

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	State Revolving Loan Debt & Interest Annual Payment	$ 398,326	$ 398,326	$ 398,326	$ -	$ 398,326	$ (0)
Water Improvement Trust Fund Total		**$ 398,326**	**$ 398,326**	**$ 398,326**	**$ -**	**$ 398,326**	**$ (0)**

G. Sewer Improvements Trust Fund

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	State Revolving Loan Debt & Interest Annual Payment	$ 249,105	$ 249,145	$ 249,145	$ -	$ 249,105	$ -
Sewer Improvement Trust Fund Total		**$ 249,105**	**$ 249,145**	**$ 249,145**	**$ -**	**$ 249,105**	**$ -**

Utility Fund Total Expenditures	**$ 7,772,943**	**$ 7,835,897**	**$ 8,463,234**	**$ -**	**$ 9,065,932**	**$ 1,292,989**

H. Stormwater Fund

Fund Balance

Stormwater Fund	FY 2023-2024 YEAR END PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET
Beginning Fund Balance	$ 266,477	$ 216,069
Total Stormwater Revenue	$ 115,816	$ 461,652
Grant Revenue	$ -	
Total Operating Expenditures	$ (115,540)	$ (305,557)
Total Capital	$ (50,684)	$ (300,000)
Ending Fund Balance for Stormwater Fund	**$ 216,069**	**$ 72,164**
20% of Operating Expenditures Reserves		**$ 61,111**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

	REVENUES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Stormwater Revenue	$ 457,652	$ 457,652	$ 456,235	$ -	$ 457,652	$ -
2	Late Fees	$ 4,000	$ 4,000	$ 4,879	$ -	$ 4,000	$ -
3	State Grants/FDEP (Trf to CAPITAL GOB SW Fund)	$ -	$ -	$ -	$ -	$ -	$ -
4	State Appropriations	$ -	$ -	$ -	$ -	$ -	$ -
5	Appropriation of Fund Balance	$ -	$ -	$ -	$ -	$ 142,834	$ 142,834
Stormwater Fund Total Revenues		**$ 461,652**	**$ 461,652**	**$ 461,114**	**$ -**	**$ 604,486**	**$ 142,834**

DETAIL OF INCREASE OR (DECREASE): FY 2023-24 ADOPTED BUDGET, COMPARED TO FY 2024-25 PROPOSED BUDGET

H. Stormwater Fund-Continued

	EXPENDITURES	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUAL	FY 2024-2025 PROPOSED BUDGET 9/12/24	FY 2024-2025 PROPOSED BUDGET 7/18/24	INCREASE/ (DECREASE)
1	Utility Worker Salary	$ 44,452	$ 44,452	$ 46,751	$ -	$ 46,698	$ 2,246
2	Compensated Absences/Cash Out Sick & Vacation					$ 1,856	$ 1,856
3	Taxes, Benefits and COLA for the Department	$ 27,570	$ 28,484	$ 28,181	$ -	$ 31,365	$ 3,795
4	Contract Services Street Sweeping	$ 15,000	$ 15,000	$ -	$ -	$ 50,000	$ 35,000
5	Repair & Maintenance of Storm Drain Lines	$ 25,000	$ 50,000	$ -	$ -	$ 25,000	$ -
6	Repair & Maintenance Equipment	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000
7	Portable Pumps, Hoses, Fittings, & Trailer Proj#SW25-01	$ -	$ 150,000	$ 86,865	$ -	$ 300,000	$ 300,000
8	Vehicle Lease - New (Vac Truck)	$ -	$ -	$ -	$ -	$ 82,800	$ 82,800
9	ASI (American Stormwater Institute) Online Certification for five employees	$ 4,144	$ -	$ -	$ -	$ 4,144	$ -
10	Community Rating System	$ 16,000	$ 16,000	$ 14,000	$ -	$ 25,000	$ 9,000
11	Electric, Gas & Water for Pump Station	$ 1,000	$ 1,400	$ 328	$ -	$ 1,000	$ -
12	Contract Services-Stormwater Compliance-NPDES Interlocal Agreement	$ 10,000	$ 10,000	$ 5,944	$ -	$ 10,000	$ -
13	Cost Allocation	$ 34,336	$ 37,289	$ 34,336	$ -	$ 21,622	$ (12,714)
14	Transfer to SW GOB Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater Total		**$ 177,502**	**$ 352,625**	**$ 216,405**	**$ -**	**$ 604,486**	**$ 426,984**

GRAND TOTAL FOR ALL FUNDS	**$ 62,020,183**	**$ 37,952,189**	**$ 30,412,369**	**$ -**	**$ 65,164,453**	**$ 3,144,270**