North Bay Village

OFFICIAL AGENDA
FINANCIAL ADVISORY BOARD
VIRTUAL MEETING
MEETING ID: 846 7083 7887 | PASSCODE: 855862
TUESDAY, SEPTEMBER 19, 2023 - 6:30 PM

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1. Opening Items

1a. Call to Order
1b. Roll Call

2. Approval of Meeting Minutes

2a. June 29th, 2023

2023.6.29 - FAB Meeting Minutes.pdf

2b. July 24th, 2023

2023.7.24 - FAB Meeting Minutes.pdf

3. Old Business

3a. NONE

4. New Business

4a. Budget Amendment Reports

Updated June 2023 - BUDGET AMENDMENT REPORT.pdf
July 2023 - BUDGET AMENDMENT REPORT.pdf August
2023-BUDGET AMENDMENT REPORT.pdf

4b. NBV Fiscal Year 2023-2024 Budget Presentation

Budget Presentation 2023-2024.pdf

5. Staff/Commission Liaison Updates

6. Public Comments

7. Agenda Items for Next Meeting: October 17th, 2023

8. 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. 2a

North Bay Village
Recommendation Memorandum

NORTH BAY VILLAGE
EST. 1945

DATE: September 19, 2023

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

FROM: Genesis Guevara, Assistant to the Village Clerk

SPONSORED BY:

SUBJECT: June 29th, 2023

RECOMMENDATION

BACKGROUND AND ANALYSIS

BUDGETARY/FINANCIAL IMPACT (Finance Dept.)
none

PERSONNEL IMPACT
none

ATTACHMENTS
2023.6.29 - FAB Meeting Minutes.pdf

NORTH BAY VILLAGE
FINANCIAL ADVISORY BOARD
VIRTUAL MEETING MINUTES

Thursday, June 29th, 2023 - 6:30 P.M.

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1. Call to Order/Roll Call

Nicholas Martin, called the virtual meeting to order at: 6:33 pm.

Board Members Present

- Nicholas Martin, Chair
- Nicole Rihanek, Secretary
- Sandi Horwitz

Board Members Absent

- Paul Jacob, Vice Chair (Excused)

Board Members Late Arrival

- Gila Brock, (Excused)

Village Staff Present

- Richard Chervony, Vice Mayor
- Angela Atkinson, Village Chief Financial Officer
- Sandra Siefken, Village Controller
- Carla Gomez, Deputy Village Manager

Guests Present

- None Noted

Motion made by Nicholas Martin, Chair, seconded by Sandi Horwitz, to excuse board member, Paul Jacob, Vice Chair, and late arrival for Gila Brock.

2. Approval of Last Meeting Minutes: May 16, 2023

Motion made by Nicholas Martin, Chair, seconded by Sandi Horwitz to approve the May 16, 2023, meeting minutes with the addition to attendance of Sandi Horwitz -- passed by voice vote by all in attendance.

3. Old Business

a) Updates on RM-70 Workshop
- This is going to be heard by P&Z on July 17, 2023
- No other updates until July 17,2023

b) TIES / AFA Project
- TIES Project moving along, a Town Hall meeting was held June 24, 2023
- Tour of facility site took place
- School board has tentatively approved the plan to move forward with project.
- Next meeting is being held on July 14,2023 to review the project in more details regarding funding
- Anticipation of construction to start in 2024
- Point of clarity by guest, Delroy Peters. TIES is a two-part project. One is path around the community park as well as the AFA project scope utilizing playground as part of their project. Easement agreements need to be finalized on / around July 18, 2023, after this meeting the school board will be finalized share of income and hours of opening and closing of school grounds. School project and AFA project are two separate projects but utilizing the same space
- Public works being relocated

c) Village Hall at Sakura Lot
- Town Hall meeting was held on June 22,2023
- Preliminary plan was presented by the architecture firm
- Further discussion needed regarding the internal organization of staff and council. Follow up meeting has yet to be scheduled
- Traffic concerns were discussed as to how this will be handled. Studies about traffic will be revied The Village is in the process of undertaking a traffic study, to make the intersection safer as they come into the Island and was also exploring a traffic circle to enter the Island
- 5 story structure as presented. Ground floor will be divided into two (North Bay Village Fire Department and ground floor North Bay Village City Hall relocation of current city hall) Floors 2 – 4 will be parking, Floor 5 will be divided into 2 – North Bay Village Police and the North Bay Village City Hall offices. Offices are tentatively being assigned. Roof has solar panels also

there will be a small garden on the roof and further discussion is being had for the remaining roof space

- Discussions regarding the North Bay Village Fire Department and there share still need to be addressed by Commission. There has been a suggestion for an additional floor to accommodate future staffing. The added floor could include offices as well as more parking. At this time there are no additional funding available to add an additional floor but there are discussions being had as to ways to obtain additional funding
- During budget workshop there was a suggestion for potential discussion to change Civic Park lot for Sakura lot
- Architects have been put on hold until further discussions are had regarding changing of lots
- Anticipation completion date of 2026

4. New Business

a) May 2023 Budget Amendments / Adjustments
   - No comments noted

b) 5 Year Capital Improvement Plan for FY23-24 Through FY27-28
   - Workshop held on June 8, 2023
   - General Fund - Review of budget plan. Changes will be made. New add separating out IT Dept so it can be managed by efficiently
   - Police Fund - FAB inquired about use of AR15 gun request from North Bay City Police. Due to the current climate of mass shooter incidents, it has been requested to increase ways to defend the City of North Bay Village
   - Upgrading of software required for Tyler software. This is a software solution specifically geared towards state, local, and federal government organization as well as school. GIS Database – this is being used by the building and public works department. Software platform allows map interaction and specific location information undergoing researching this more detail.
   - Street Maintenance Fund - Traffic study which will be presented to Commission around July 19, 2023. Traffic study to be presented to FAB
   - Dog park – potential change from grass to turf
   - Transportation Fund – Multiple projects being requested.
   - Capital project – Majority of projects are funded by grants. Kennedy Causeway Complete Streets project split into short term and long-term construction and design projects. Vogel Park Marine facility in the design phase. Park bond for TIES Community Park. Civic Park construction pushed to FY24 / FY25, the design in underway. Restricted covenant signed that restricts use of dock only to police operation. A non-mechanized canoe launch is being put in Vogel Park and discussion of one being added to Civic Park
   - New law implemented via legislature as on July 1, 2023, that funds need to be available when capital project contracts are signed.
   - Utility Fund – Satellite Operation Yard Improvements. Discussion of lease
   - Water Improvement – No projects projected for FY23

- Sewer Improvement – No projects projected for FY23
- Storm Water Fund – $60M referendum that was approved. General obligation bond (G.O. Bond) issuance. Approval of contract for Black & Veatch. They need to develop the first 5 yr. plan budgeted forecast. Land acquisition for pump installation but will be funded from a different fund via a detailed 5 yr. plan financial projection. North Bay Island storm water pump station projected as well but need to review storm water master plan for a more detailed spend currently undergoing design
- Operating budget – there should be an updated budget to review before next Financial Advisory Meeting
- Budget meeting being held on July 19,2023 to further review FY23 budget details and projected spend. As of now, budget not finalized. There are two budget meetings that will be held in September 2023 until final meeting in September budgets are not finalized

c) Discussion on Holding Meetings in Person
- In person meetings (3 needed in person for quorum – Hybrid)

5. Staff/Commission Liaison Updates

- Delroy Peters, North Bay Village Capital Improvement Projects Manager
    - Update to capital projects and clarification on status of projects

6. Public Comments

None noted.

7. Discussion of Future Agenda Items for Next Meeting: July 24, 2023

- June 2023 Budget Amendments / Adjustments
- Review of budget presentation from July 19 Commission Meeting
- Review of Annual Comprehensive Financial Report
    - ACFR 9.30.22
    - Communications Letter of Conclusion
    - TCT Report 9.30.22

8. Adjournment

The motion to adjourn was made by Nicholas Martin, Chair, seconded by Nicole Rihanek, with all voting for by voice vote.

Meeting adjourned at 8:00 pm.

Respectfully submitted,

Nicole Rihanek,
Secretary

ITEM NO. 2b

North Bay Village
Recommendation Memorandum

DATE: September 19, 2023

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

FROM: Genesis Guevara, Assistant to the Village Clerk

SPONSORED BY:

SUBJECT: July 24th, 2023

RECOMMENDATION

BACKGROUND AND ANALYSIS

BUDGETARY/FINANCIAL IMPACT (Finance Dept.)
none

PERSONNEL IMPACT
none

ATTACHMENTS
2023.7.24 - FAB Meeting Minutes.pdf

NORTH BAY VILLAGE
FINANCIAL ADVISORY BOARD
VIRTUAL MEETING MINUTES

Monday July 24, 2023 - 6:30 P.M.

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1. Call to Order/Roll Call

Nicholas Martin, called the in person meeting to order at: 6:32 pm.

Board Members Present

- Nicholas Martin, Chair
- Paul Jacob, Vice Chair
- Gila Brock

Board Members Absent

- Nicole Rihanek, Secretary (Excused)
- Sandi Horwitz (Excused)

Village Staff Present

- Richard Chervony, Vice Mayor
- Angela Atkinson, Village Chief Financial Officer
- Sandra Siefken, Village Controller
- Carla Gomez, Deputy Village Manager

Guests Present

- Andrew Fierman, partner at Caballero Fierman Llerena + Garcia, LLP and responsible for the North Bay Village audit. He will be providing a brief presentation of the Annual Comprehensive Financial Report fiscal year ending September 30, 2022

Motion made by Nicholas Martin, Chair, seconded board member, Paul Jacob, Vice Chair, to excuse Nicole Rihanek, Secretary and Sandi Horwitz

2. Approval of Last Meeting Minutes: June 29, 2023

Motion made by Nicholas Martin, Chair, seconded by Gila Brock
to approve the June 29, meeting minutes during next Financial Advisory Board meeting on September 19, 2023

3. Old Business

a) TIES / AFA Project

- Negotiations are going be wrapping up soon
- School board is expected to vote on September 6, 2023
- Project financial
    i. AFA Investment - $7M
        1. On school site:
            a. Multipurpose fields
            b. 50% of walking paths
            c. Partial lighting
            d. Partial landscape
        2. On North Bay Village site:
            a. Community Center
            b. Paddle courts
    ii. North Bay Village Investment - $4M
        1. On school site:
            a. 50% of walking paths
            b. Play areas
            c. Partial lighting
            d. Partial landscape
        2. On North Bay Village site:
            a. Demolition of existing facilities
    iii. Miami-Dade County Grant / Program Partner
        1. (1) part time staff is being requested which will be a Parks and Recs employee
- Revenue
    i. AFA agreed to 5% revenue reimbursement
        1. Revenue is going to be from field rental to the public but need a better understanding of what school board is requiring for revenue reimbursement

b) Village Hall at Sakura Lot

- Location change is being proposed for North Bay Village Hall site
    i. Proposal to change location back to original proposed site location
        1. Original "former" site location able to accommodate more parking spots

2. Original "former" site location is more conducive to building office space, community engagement and dog / civic park
3. Current site proposal has more visibility to public although may not be inviting for community engagement
4. Current site proposal may not be able to accommodate future parking

ii. Due to a variety of reasons the opening of the dog park was delayed
1. Grant funding received to complete project
2. Additional ask for grant funding for to complete this portion of the park

iii. Financial Considerations +$5M (estimated increase project cost)
1. The financial impact of changing location back to the "former" proposed site location
a. Additional cost for redesign of project plan
b. Loss of grant funding because the approved grants are specific to the approved site location
c. Loss of funding for dog park
d. IRS Penalty
e. MDFR will penalize North Bay Village for project not staying within agreed upon project timeline
i. If project is not completed within the agreed upon project timeline, MDFR will require liquidated damages that will be paid monthly via North Bay Village
f. Bayshore Lease Cancellation due to loss of access of parking spots, and unsure of lease renewal due to new parking spots and proximity for current owners of these spaces

iv. Recommendation
1. After considering numerous factors and consulting with the VHFS architects, legal counsel, bond counsel, financial advisors, and Miami- Dade Fire Rescue (MDFR), the recommendation is to continue the current path and ultimately construct the VHFS on the Sakura site

v. Budget Analysis
1. Options for eliminating funding gap ($7.6M)
a. Shrink building around 25%
b. Future development agreement concessions (Shoma $2.7M)
c. Sales of new condo units – TDR's
d. Bond referendum
e. Combination of options listed above

c) Traffic Studies
- New traffic study being done regarding South Treasure as well as E Treasure Drive with new Publix opening.
- The island that has opportunities for growth with parking is Harbor Island

- Pay to park is being implemented
- Publix loading dock will take place on E. Treasure Drive. This will be a coordinated effort and will not be taking place during school start or end times as well as times with increased traffic flow

4. New Business

a) June 2023 Budget Amendments Report
- BA PER RESO 2023-087 WATER LINE BREAK – Sewer trailer had to be rebuilt as the hydraulic portion broke and several items needed repair
- The Public Works Sewer Department transferred $6,802.09 from Repairs & Maintenance Sewer Lines and $9,000 from Repairs & Maintenance Equipment for a total of $15,802.09, to Repair & Maintenance Vehicles for the Emergency Repair of the Sewer Trailer

b) Review of budget presentation from July 19 Commission Meeting
- Village Commission Workshop was held on June 22, 2023
    i. Departmental budgets
        1. Union contracts need to be fulfilled
        2. Salary / merit increases due to cost-of-living wage adjustments
- First Budget Hearing being held on September 12, 2023
- Final Budget Hearing being held on September 28, 2023
- Comments
    i. Paul Jacob, Vice Chair – Cost Savings: Are contract renewals being reviewed and negotiated in a timely manner with vendors? Contract renewals that are done in a timely manner create an open dialogue with a vendor. During these conversations there is an opportunity to discuss with the vendor a % decrease to the annual renewal or opportunity to extend term of contract with vendor and by doing so vendor decreases overall cost of long-term renewal

c) NBV Annual Comprehensive Financial Report
- ACFR 9.30.22
    i. Introduction
        1. North Bay Village received a Certificate of Achievement for Excellence in Financial Reporting Financial for the 2021 Annual Comprehensive Financial Report
    ii. Financial
        1. Independent Auditors' Report
            a. Financial statements referred present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then

ended in accordance with accounting principles generally accepted in the United States of America

2. Opinion
    a. Audit conducted is required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to the audit. Caballero Fierman Llerena + Garcia, LLP believe that the audit evidence they have obtained is sufficient and appropriate to provide a basis for their audit opinion

3. Management Responsibility
    a. Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error

4. Objective
    a. Obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes their opinions

5. Management Discussion and Analysis
    a. Summary of 2022 fiscal year
    b. Provides condensed financial information comparing 2021 Fiscal Year to 2022 Fiscal Year
    c. Provides explanation of any fiscal changes in comparing 2021 vs 2022 fiscal years
    d. Written from managements perspective

6. Basic Financial Statements
    a. Provides financial statements for North Bay Village Net position, North Bay Village Activities, North Bay Village Governmental Fund as well as North Bay Village Proprietary fund
    b. Page 12: Balance sheet for General Fund
        i. First column: The main operating fund of North Bay Village there was a total fund balance in the General Fund of approximately $4.1M with operating reserves of about $1.8M
7. Notes to Basic Financial Statements

a. Required disclosures which provide additional information on North Bay Village as well as the numbers presented within the financial statements
b. These notes should be read in conjunction with reviewing the financial statements due to the fact they provide detailed information from a numerical standpoint as well as a narrative standpoint

iii. Statistical
1. Required for Certificate of Achievement
2. Provides 10 years of financial data

iv. Compliance
1. Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards

v. Comments
1. Nicholas Martin, Chair on page 14 and page 27 – Funds transferred out are contributed to AFA project initiatives also pages 17-18 Stormwater Utility Fund was operating at an income loss for 2022 of about (362,473) along with cash flow net decrease (55,517) per Richard Chervony, Vice Mayor – Stormwater Utility Fund GO bond will help in assisting balancing these losses. Per Angela Atkinson, Village Chief Financial Officer Page 55 – Village Hall Bond – Reimbursement Resolution once received will reimburse this fund Page 64 – Need follow up. Page 67 – Miscellaneous Revenues biggest contribution was community contribution fees, Page 69 increase in permit and lease obligations, Page 72 Residential property decreased, and these are the numbers are bases on timing of data received, Page 75 Taxable values decreased this could be to having a different registered owner
2. Per Richard Chervony, Vice Mayor 2024 there is going to be a meeting help with the expectation to look ahead 3 YR, 5 YR,10 YR,20 YR outlook at what developments will have taken place in each year and as well as to map out the forecasted growth for the departments of North Bay Village.
3. Per Paul Jacob, Vice Chair How will these approved project budgets and project commitments be audited, monitored, and adhered to by North Bay Village pertaining to vendor accountability, cost management, and project timelines. What budget controls are in place? When will a discussion be scheduled that maps out this plan as well an analysis for a projected staffing plan (FTE and contractor) for North Bay Village to ensure there is enough staff to manage these projects as well as the budgets

4. Overall financial trend is positive, and outlook continues to be positive moving forward in fiscal years

d) Communications Letter of Conclusion
   - There were no findings determined by independent auditor or any disagreements within management regarding financial information submitted for 2022 fiscal year
   - Overall financial trend is positive, and outlook continues to be positive moving forward in fiscal years

e) TCT Report 9.30.22
   - No findings found of material weaknesses, significant material weaknesses or questioned costs

5. Staff/Commission Liaison Updates

Ralph Rosado, North Bay Village Manager gave updates to TIES / AFA Project and the Village Hall at Sakura Lot

6. Public Comments

None noted.

7. Discussion of Future Agenda Items for Next Meeting: September 19, 2023

- Budget Amendment Reports
  - Updated June 2023 - Budget Amendment Report
  - July 2023 – Budget Amendment Report
  - 2023 – Budget Amendment Report
- NBV Fiscal Year 2023 – 2024 Budget Presentation

8. Adjournment

- The motion to adjourn was made by Nicholas Martin, Chair, seconded by Paul Jacob, Vice Chair, with all voting for by voice vote.

Meeting adjourned at 8:19 pm.

Respectfully submitted,

Nicole Rihanek,
Secretary

ITEM NO. 3a

North Bay Village
Recommendation Memorandum

DATE: September 19, 2023

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

FROM: Genesis Guevara, Assistant to the Village Clerk

SPONSORED BY:

SUBJECT: NONE

RECOMMENDATION

BACKGROUND AND ANALYSIS

BUDGETARY/FINANCIAL IMPACT (Finance Dept.)
NONE

PERSONNEL IMPACT
NONE

ITEM NO. 4a

North Bay Village
Recommendation Memorandum

DATE: September 19, 2023

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

FROM: Genesis Guevara, Assistant to the Village Clerk

SPONSORED BY:

SUBJECT: Budget Amendment Reports

RECOMMENDATION

BACKGROUND AND ANALYSIS

BUDGETARY/FINANCIAL IMPACT (Finance Dept.)
none

PERSONNEL IMPACT
none

ATTACHMENTS
Updated June 2023 - BUDGET AMENDMENT REPORT.pdf
July 2023 - BUDGET AMENDMENT REPORT.pdf
August 2023-BUDGET AMENDMENT REPORT.pdf

North Bay Village, FL

Budget Adjustment Report

Adjustment Detail

For Date Range: 06/01/2023 - 06/30/2023

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Budget Code: 2022-2023 - Budget 2022-2023 Fiscal: 2022-2023						
Fund: 001 - GENERAL						
Revenue						
001-00-329-3294	Community Contribution Fee			0.00	-15,000.00	-15,000.00
BA0000268	BA RESO2023-086 GG SUNBEAM MURAL LI...	GLPKT20783	06/20/2023		-15,000.00	
			Revenue Total:	**0.00**	**-15,000.00**	**-15,000.00**
Expense						
001-19-519-4602	Repair, Replace & Maintenance Equip/Bldg			16,620.00	15,000.00	31,620.00
BA0000268	BA RESO2023-086 GG SUNBEAM MURAL LI...	GLPKT20783	06/20/2023		15,000.00	
001-72-572-5453	Spring			5,000.00	-933.18	4,066.82
BA0000270	BA 4th OF JULY EVENT 5%	GLPKT20875	06/29/2023		-933.18	
001-72-572-5454	4th of July			7,000.00	933.18	7,933.18
BA0000270	BA 4th OF JULY EVENT 5%	GLPKT20875	06/29/2023		933.18	
			Expense Total:	**28,620.00**	**15,000.00**	**43,620.00**
			Fund 001 Total:	**28,620.00**	**0.00**	**28,620.00**
Fund: 430 - UTILITIES						
Revenue						
430-00-389-3890	Appropriation of Fund Balance			0.00	-25,400.00	-25,400.00
BA0000267	BA PER RESO 2023-087 WATER LINE BREAK-...	GLPKT20780	06/20/2023		-25,400.00	
BA0000267-A	BA PER RESO 2023-087 WT LINE BREAK	GLPKT21134	06/20/2023		-25,400.00	
BA0000267-REV	BA REVERSE PER RESO 2023-087 WT LINE BR...	GLPKT21134	06/20/2023		25,400.00	
			Revenue Total:	**0.00**	**-25,400.00**	**-25,400.00**
Expense						
430-31-533-4609	Repair & Maintenance Water Lines/Meters			20,000.00	25,400.00	45,400.00
BA0000267	BA PER RESO 2023-087 WATER LINE BREAK-...	GLPKT20780	06/20/2023		254,000.00	
BA0000267-A	BA PER RESO 2023-087 WT LINE BREAK	GLPKT21134	06/20/2023		25,400.00	
BA0000267-REV	BA REVERSE PER RESO 2023-087 WT LINE BR...	GLPKT21134	06/20/2023		-254,000.00	
			Expense Total:	**20,000.00**	**25,400.00**	**45,400.00**
			Fund 430 Total:	**20,000.00**	**0.00**	**20,000.00**
			Budget Code 2022-2023 Total:	**48,620.00**	**0.00**	**48,620.00**

Description

Fund Summary

Description	Fund	Original Budget	Budget Adjustments	Current Budget
Budget Code: 2022-2023 - Budget 2022-2023 Fiscal: 2022-2023				
	001	28,620.00	0.00	28,620.00
	430	20,000.00	0.00	20,000.00
	Budget Code 2022-2023 Total:	**48,620.00**	**0.00**	**48,620.00**

North Bay Village, FL

Budget Adjustment Report

Adjustment Detail

For Date Range: 07/01/2023 - 07/31/2023

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Budget Code: 2022-2023 - Budget 2022-2023 Fiscal: 2022-2023						
Fund: 001 - GENERAL						
Revenue						
001-00-389-3891	Appropriation of Unreserved Fund Balance			0.00	-126,815.80	-126,815.80
BA0000274	BA PD R#2023-096 APPROPR. FUND BAL FOR...	GLPKT21100	07/19/2023		-79,830.00	
BA0000275	BA RESO2023-093 PRJ#CP21-01 VOGEL PK ...	GLPKT21100	07/19/2023		-46,985.80	
			Revenue Total:	**0.00**	**-126,815.80**	**-126,815.80**
Expense						
001-19-519-9132	Transfer to Capital Projects Fund			0.00	46,985.80	46,985.80
BA0000275	BA RESO2023-093 PRJ#CP21-01 VOGEL PK ...	GLPKT21100	07/19/2023		46,985.80	
001-21-521-4601	Repair & Maintenance Vehicle/Boat			40,000.00	63,500.00	103,500.00
BA0000274	BA PD R#2023-096 APPROPR. FUND BAL FOR...	GLPKT21100	07/19/2023		63,500.00	
001-21-521-5100	Office Supplies			4,500.00	386.00	4,886.00
BA0000274	BA PD R#2023-096 APPROPR. FUND BAL FOR...	GLPKT21100	07/19/2023		386.00	
001-21-521-5231	Special Department Supplies			10,000.00	2,982.00	12,982.00
BA0000274	BA PD R#2023-096 APPROPR. FUND BAL FOR...	GLPKT21100	07/19/2023		2,982.00	
001-21-521-5232	K-9 Operating Expenses			3,500.00	1,000.00	4,500.00
BA0000274	BA PD R#2023-096 APPROPR. FUND BAL FOR...	GLPKT21100	07/19/2023		1,000.00	
001-21-521-5340	Travel, Conferences & Meetings			10,000.00	3,886.00	13,886.00
BA0000274	BA PD R#2023-096 APPROPR. FUND BAL FOR...	GLPKT21100	07/19/2023		3,886.00	
001-21-521-5401	Vehicle Rental			13,200.00	2,781.00	15,981.00
BA0000274	BA PD R#2023-096 APPROPR. FUND BAL FOR...	GLPKT21100	07/19/2023		2,781.00	
001-21-521-5555	Uniforms			6,000.00	5,295.00	11,295.00
BA0000274	BA PD R#2023-096 APPROPR. FUND BAL FOR...	GLPKT21100	07/19/2023		5,295.00	
001-72-572-4808	Public Relations/Promotions			30,000.00	5,300.00	35,300.00
BA0000271	BA FOR SPECIALTY PLATES	GLPKT21002	07/13/2023		3,000.00	
BA0000273	BA GRAPHIC DESGNER FOR FLAG	GLPKT21088	07/18/2023		2,300.00	
001-72-572-5340	Travel, Conferences & Meetings			2,500.00	-2,300.00	200.00
BA0000273	BA GRAPHIC DESGNER FOR FLAG	GLPKT21088	07/18/2023		-2,300.00	
001-72-572-5490	Community Special Events-Music in the Park			8,000.00	-3,000.00	5,000.00
BA0000271	BA FOR SPECIALTY PLATES	GLPKT21002	07/13/2023		-3,000.00	
			Expense Total:	**127,700.00**	**126,815.80**	**254,515.80**
			Fund 001 Total:	**127,700.00**	**0.00**	**127,700.00**
Fund: 101 - GRANT ADMINISTRATION FUND						
Revenue						
101-00-331-3310	Federal grant			-45,000.00	-1,218.00	-46,218.00
BA0000274	BA PD R#2023-096 RECOGNIZE JAG GRANT ...	GLPKT21100	07/19/2023		-1,218.00	
			Revenue Total:	**-45,000.00**	**-1,218.00**	**-46,218.00**
Expense						
101-21-521-5230	Operating Supplies			0.00	1,218.00	1,218.00
BA0000274	BA PD R#2023-096 RECOGNIZE JAG GRANT ...	GLPKT21100	07/19/2023		1,218.00	
			Expense Total:	**0.00**	**1,218.00**	**1,218.00**
			Fund 101 Total:	**-45,000.00**	**0.00**	**-45,000.00**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 107 - FEDERAL FORFEITURES						
Revenue						
107-00-389-3890	Appropriation of Fund Balance			0.00	-49,312.42	-49,312.42
BA0000274	BA POLICE DEPT. APPROVED W/RESO#2023-...	GLPKT21100	07/19/2023		-49,312.42	
			Revenue Total:	**0.00**	**-49,312.42**	**-49,312.42**
Expense						
107-21-521-5340	Travel, Conferences & Meetings			0.00	17,941.20	17,941.20
BA0000274	BA POLICE DEPT. APPROVED W/RESO#2023-...	GLPKT21100	07/19/2023		5,770.20	
BA0000274	BA POLICE DEPT. APPROVED W/RESO#2023-...	GLPKT21100	07/19/2023		12,171.00	
107-21-521-5500	Education & Training			0.00	6,566.00	6,566.00
BA0000274	BA POLICE DEPT. APPROVED W/RESO#2023-...	GLPKT21100	07/19/2023		6,566.00	
107-21-521-5555	Uniforms			0.00	22,997.35	22,997.35
BA0000274	BA POLICE DEPT. APPROVED W/RESO#2023-...	GLPKT21100	07/19/2023		3,937.41	
BA0000274	BA POLICE DEPT. APPROVED W/RESO#2023-...	GLPKT21100	07/19/2023		19,059.94	
107-21-521-6410	Office Equipment			0.00	1,807.87	1,807.87
BA0000274	BA POLICE DEPT. APPROVED W/RESO#2023-...	GLPKT21100	07/19/2023		1,807.87	
			Expense Total:	**0.00**	**49,312.42**	**49,312.42**
			Fund 107 Total:	**0.00**	**0.00**	**0.00**
Fund: 115 - TRANSPORTATION FUND						
Expense						
115-18-541-1200	Regular Salaries			33,417.00	-33,417.00	0.00
BA0000276	BA PER RESO2023-089 FREEBEE PROGRAM	GLPKT21227	07/28/2023		-33,417.00	
115-18-541-2100	Fica			2,556.00	-2,556.00	0.00
BA0000276	BA PER RESO2023-089 FREEBEE PROGRAM	GLPKT21227	07/28/2023		-2,556.00	
115-18-541-2200	Retirement Contributions			4,071.00	-3,964.32	106.68
BA0000276	BA PER RESO2023-089 FREEBEE PROGRAM	GLPKT21227	07/28/2023		-3,964.32	
115-18-541-3136	Contract Services			0.00	39,937.32	39,937.32
BA0000276	BA PER RESO2023-089 FREEBEE PROGRAM	GLPKT21227	07/28/2023		39,937.32	
			Expense Total:	**40,044.00**	**0.00**	**40,044.00**
			Fund 115 Total:	**40,044.00**	**0.00**	**40,044.00**
Fund: 320 - CAPITAL PROJECTS FUND						
Revenue						
320-00-381-3801	Transfer in from General Fund			0.00	-46,985.80	-46,985.80
BA0000275	BA RESO2023-093 PRJ#CP21-01 VOGEL PK ...	GLPKT21100	07/19/2023		-46,985.80	
			Revenue Total:	**0.00**	**-46,985.80**	**-46,985.80**
Expense						
320-61-630-6201	Park Improvements-Vogel Park			400,000.00	46,985.80	446,985.80
BA0000275	BA RESO2023-093 PRJ#CP21-01 VOGEL PK ...	GLPKT21100	07/19/2023		46,985.80	
			Expense Total:	**400,000.00**	**46,985.80**	**446,985.80**
			Fund 320 Total:	**400,000.00**	**0.00**	**400,000.00**
Fund: 430 - UTILITIES						
Expense						
430-35-535-4601	Repair & Maintenance Vehicle			2,500.00	15,802.09	18,302.09
BA0000269	BA PWKS-EMERG REP FOR SEWER TRAILER-...	GLPKT20874	07/12/2023		15,802.09	
430-35-535-4602	Repair & Maintenance Equipment			10,000.00	-9,000.00	1,000.00
BA0000269	BA PWKS-EMERG REP FOR SEWER TRAILER-...	GLPKT20874	07/12/2023		-9,000.00	
430-35-535-4608	Repair & Maintenance Sewer Lines			25,000.00	-6,802.09	18,197.91
BA0000269	BA PWKS-EMERG REP FOR SEWER TRAILER-...	GLPKT20874	07/12/2023		-6,802.09	
			Expense Total:	**37,500.00**	**0.00**	**37,500.00**
			Fund 430 Total:	**37,500.00**	**0.00**	**37,500.00**
			Budget Code 2022-2023 Total:	**560,244.00**	**0.00**	**560,244.00**

Description

Fund Summary

Description	Fund	Original Budget	Budget Adjustments	Current Budget
Budget Code: 2022-2023 - Budget 2022-2023 Fiscal: 2022-2023				
	001	127,700.00	0.00	127,700.00
	101	-45,000.00	0.00	-45,000.00
	107	0.00	0.00	0.00
	115	40,044.00	0.00	40,044.00
	320	400,000.00	0.00	400,000.00
	430	37,500.00	0.00	37,500.00
	Budget Code 2022-2023 Total:	**560,244.00**	**0.00**	**560,244.00**

North Bay Village, FL

Budget Adjustment Report

Adjustment Detail

For Date Range: 08/01/2023 - 08/31/2023

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Budget Code: 2022-2023 - Budget 2022-2023 Fiscal: 2022-2023						
Fund: 001 - GENERAL						
Expense						
001-19-519-4390	Animal Control			2,500.00	2,000.00	4,500.00
BA0000278	BA INCREASE ANIMAL CONTROL FROM CONT..	GLPKT21389	08/28/2023		2,000.00	
001-19-519-9000	Contingency			7,000.00	-2,000.00	5,000.00
BA0000278	BA INCREASE ANIMAL CONTROL FROM CONT..	GLPKT21389	08/28/2023		-2,000.00	
			Expense Total:	**9,500.00**	**0.00**	**9,500.00**
			Fund 001 Total:	**9,500.00**	**0.00**	**9,500.00**
Fund: 430 - UTILITIES						
Expense						
430-37-534-2300	Health, Life, Dental			68,882.00	-10,000.00	58,882.00
BA0000277	BA TEMP PERSONNEL SANITATION DEPT (5%)	GLPKT21350	08/23/2023		-10,000.00	
430-37-534-5324	Temporary Personnel			100,000.00	10,000.00	110,000.00
BA0000277	BA TEMP PERSONNEL SANITATION DEPT (5%)	GLPKT21350	08/23/2023		10,000.00	
			Expense Total:	**168,882.00**	**0.00**	**168,882.00**
			Fund 430 Total:	**168,882.00**	**0.00**	**168,882.00**
			Budget Code 2022-2023 Total:	**178,382.00**	**0.00**	**178,382.00**

Description

Fund Summary

Description	Fund	Original Budget	Budget Adjustments	Current Budget
Budget Code: 2022-2023 - Budget 2022-2023 Fiscal: 2022-2023				
	001	9,500.00	0.00	9,500.00
	430	168,882.00	0.00	168,882.00
	Budget Code 2022-2023 Total:	**178,382.00**	**0.00**	**178,382.00**

ITEM NO. 4b

North Bay Village
Recommendation Memorandum

DATE: September 19, 2023

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

FROM: Genesis Guevara, Assistant to the Village Clerk

SPONSORED BY:

SUBJECT: NBV Fiscal Year 2023-2024 Budget Presentation

RECOMMENDATION

BACKGROUND AND ANALYSIS

BUDGETARY/FINANCIAL IMPACT (Finance Dept.)
none

PERSONNEL IMPACT
none

ATTACHMENTS
Budget Presentation 2023-2024.pdf

FY 2023-24

PROPOSED OPERATING BUDGET FOR ALL FUNDS

NORTH BAY VILLAGE, FLORIDA



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WHERE YOUR TAX DOLLARS GO



Miami-Dade County	Miami-Dade School Board	North Bay Village	State Taxes
$34.76	$30.29	$31.53	$3.43

Additional Items for Consideration

The following list represents changes from the 7-31-2023 Proposed Budget. These changes are highlighted in green.

General Fund Revenues	Increase	Decrease	Total	%
Ad Valorem Taxes	-	54,697		
Local 1/2 Cent Sales Tax	-	41,857		
Municipal Revenue Sharing Distribution	1,135	-		
Total General Fund Revenues	**$ 1,135**	**$ 96,554**	**$ (95,419)**	**-0.8%**

General Fund Expenditures

Village Commission Department	Increase	Decrease	Total	%
Health and Dental Insurance	-	6,124		
Cost Allocation	1,021	-		
Total Village Commission Department	**$ 1,021**	**$ 6,124**	**$ (5,103)**	**-2.5%**

Village Manager Department	Increase	Decrease	Total	%
Health and Dental Insurance	-	4,066		
Merit Increase for the Department	-	2,075		
Cost Allocation	2,039	-		
Total Village Manager Department	**$ 2,039**	**$ 6,141**	**$ (4,102)**	**-0.9%**

Village Clerk Department	Increase	Decrease	Total	%
Health and Dental Insurance	-	3,316		
Cost Allocation	1,079	-		
Total Village Clerk Department	**$ 1,079**	**$ 3,316**	**$ (2,237)**	**-1.1%**

Finance Department	Increase	Decrease	Total	%
Health and Dental Insurance	-	12,270		
Merit Increase for Chief Financial Officer	-	923		
Cost Allocation	5,274	-		
Total Finance Department	**$ 5,274**	**$ 13,192**	**$ (7,918)**	**-1.8%**

Information Technology Services Department	Increase	Decrease	Total	%
Health and Dental Insurance	-	2,854		
Cost Allocation	1,028	-		
Total Information Technology Services Department	**$ 1,028**	**$ 2,854**	**$ (1,827)**	**-0.4%**

General Government Department	Increase	Decrease	Total	%
Health and Dental Insurance	$ -	$ 2,636		
Cost Allocation	814	-		
Transfer to Street Maintenance		10,688		
Total General Government Department	**$ 814**	**$ 13,324**	**$ (12,511)**	**-1.4%**

Police Department	Increase	Decrease	Total	%
Health and Dental Insurance	$ -	$ 62,979		
Merit Increase-Code Enforcement	3,075	-		
Total Police Department	**$ 3,075**	**$ 62,979**	**$ (59,904)**	**-0.9%**

Recreation & Human Services Department	Increase	Decrease	Total	%
Health and Dental Insurance	$ -	$ 3,329		
Merit Increase for Director of Communications	-	3,316		
Cost Allocation	1,329	-		
Total Recreation & Human Services Department	**$ 1,329**	**$ 6,645**	**$ (5,316)**	**-1.3%**

Total General Fund Expenditures Total	**$ 15,658**	**$ 114,576**	**$ (98,918)**	**-0.8%**
Grand Total for General Fund	**$ 14,523**	**$ 18,023**	**$ (3,500)**	**-0.1%**

Additional Items for Consideration

The following list represents changes from the 7-31-2023 Proposed Budget. These changes are highlighted in green.

Building Fund

Building Department	Increase	Decrease	Total	%
Health and Dental Insurance		1,994		
Total Building Department	**$ -**	**$ 1,994**	**$ (1,994)**	**-0.4%**
Grand Total for Building Fund	**$ -**	**$ 1,994**	**$ (1,994)**	**-0.4%**

Street Maintenance Fund

Street Maintenance Revenues	Increase	Decrease	Total	%
Motor Fuel Tax Revenue	$ 8,369	$ -		
Transfer from General Fund	-	10,688		
Total Street Maintenance Revenues	**$ 8,369**	**$ 10,688**	**$ (2,319)**	**-0.4%**

Street Maintenance Expenditures	Increase	Decrease	Total	%
Health and Dental Insurance		$ 2,636		
Cost Allocation	317	-		
Total Street Maintenance Department	**$ 317**	**$ 2,636**	**$ (2,319)**	**-0.4%**
Grand Total for Street Maintenance Fund	**$ (8,051)**	**$ (8,051)**	**$ 0**	**-0.1%**

Transportation Fund

Transportation Revenues	Increase	Decrease	Total	%
Motor Fuel Tax Revenue	$ 57,781	$ -		
Total Transportation Revenues	**$ 57,781**	**$ -**	**$ 57,781**	**3.7%**

Transportation Fund Expenditures	Increase	Decrease	Total	%
H.I. & N.B.I. Sidewalk Improvements TF24-03	$ 340,000	$ -		
Total Transportation Department	**$ 340,000**	**$ -**	**$ 340,000**	**22.2%**
Grand Total for Transportation Fund	**$ 282,219**	**$ -**	**$ 282,219**	**18.4%**

Additional Items for Consideration

The following list represents changes from the 7-31-2023 Proposed Budget. These changes are highlighted in green.

Enterprise Fund

Utilities Administration Department	Increase	Decrease	Total	%
Health and Dental Insurance	$ -	$ 14,224		
Merit Increase for Public Works Superintendent	-	3,222		
Cost Allocation	-	12,738		
Total Utilities Administration Department	**$ -**	**$ 30,183**	**$ (30,183)**	**-1.0%**

Water Operations Department	Increase	Decrease	Total	%
Health and Dental Insurance		1,318		
Total Water Operations Department	**$ -**	**$ 1,318**	**$ (1,318)**	**-0.3%**

Sewer Operations Department	Increase	Decrease	Total	%
Health and Dental Insurance		2,919		
Total Sewer Operations Department	**$ -**	**$ 2,919**	**$ (2,919)**	**-0.3%**

Sanitation Department	Increase	Decrease	Total	%
Health and Dental Insurance		4,899		
Total Sanitation Department	**$ -**	**$ 4,899**	**$ (4,899)**	**-0.5%**

Grand Total for Enterprise Fund	**$ -**	**$ 39,319**	**$ (39,319)**	**-0.6%**

Storwater Fund

Stormwater Department	Increase	Decrease	Total	%
Health and Dental Insurance	$ -	$ 1,318		
Cost Allocation	-	163		
Total Stormwater Department	**$ -**	**$ 1,481**	**$ (1,481)**	**-0.1%**

Grand Total for Stormwater Fund	**$ -**	**$ 1,481**	**$ (1,481)**	**-0.1%**

Grand Total for All Funds	**$ 288,691**	**$ 52,765**	**$ 235,925**	**0.2%**

NORTH BAY VILLAGE
FY 2023-2024

FY 2024 PROPOSED COLA INCREASE				
Description	**5% COLA**	**FICA 7.65%**	**RETIREMENT**	**TOTAL**
COLA Senior Management-Non-Union	$ 63,708	$ 4,874	$ 21,992	$ 90,574
COLA Mid-Management Non-Union	46,820	3,582	6,354	56,756
COLA Part-Time Non-Sworn	-	-	-	-
COLA Part-Time Sworn	-	-	-	-
COLA Sworn Officers	110,111	8,423	35,973	154,507
COLA Union Non-Sworn	52,649	4,028	7,145	63,821
FY 2024 TOTAL PROPOSED COLA	**$ 273,288**	**$ 20,907**	**$ 71,463**	**$ 365,658**

FY 2024 PROPOSED MERIT INCREASE						
Description	**4%**	**4.5%**	**5%**	**FICA 7.65%**	**RETIREMENT**	**TOTAL**
Merit Senior Management -Non-Union	$ 45,782	$ -	$ -	$ 3,502	$ 15,804	$ 65,088
Merit Mid-Management Non-Union	29,014	-	-	2,220	3,937	35,170
Merit Part-Time Non-Sworn	-	-	-	-	-	-
Merit Part-Time Sworn	-	-	-	-	-	-
Merit Sworn Officers	-	43,331	-	3,315	14,156	60,802
Merit Union Non-Sworn	-	-	19,804	1,515	2,687	24,006
FY 2024 TOTAL PROPOSED MERIT	**$ 74,795**	**$ 43,331**	**$ 19,804**	**$ 10,552**	**$ 36,585**	**$ 185,066**

General Fund Balance

Fiscal Years	Operating Reserves 20%	Unassigned Fund Balance	Restricted/ Assigned Reserves	Total Fund Balance
2012	$ 1,129,181	$ 964,941	$ -	**$ 2,094,122**
2013	$ 1,232,182	$ 861,940	$ -	**$ 2,094,122**
2014	$ 1,112,200	$ 653,681	$ -	**$ 1,765,881**
2015	$ 1,143,773	$ 1,014,515	$ -	**$ 2,158,288**
2016	$ 1,282,999	$ 1,182,833	$ -	**$ 2,465,832**
2017	$ 1,497,919	$ 1,058,737	$ -	**$ 2,556,656**
2018	$ 1,674,570	$ 1,236,890	$ -	**$ 2,911,460**
2019	$ 1,759,352	$ 995,552	$ -	**$ 2,754,904**
2020	$ 1,843,724	$ 705,186	$ -	**$ 2,548,910**
2021	$ 1,653,572	$ 1,594,078	$ -	**$ 3,247,650**
2022	$ 1,725,003	$ 1,522,647	$ -	**$ 3,247,650**
Projected Year End 2023	$ 1,870,393	$ 2,628,147	$ 2,878,750	**$ 7,377,290**
Proposed Budget FY 2024	$ 2,176,465	$ 2,389,022	$ -	**$ 4,565,487**

WHERE THE VILLAGE USES ITS TAX DOLLARS



	Police	General Government	Village Manager	Finance	Legal	Recreation & Human Services	I.T.	Village Clerk	Street Maintenance	Village Commission
FY 2024 Proposed Budget	$63.8	$10.7	$4.3	$4.0	$4.0	$3.8	$3.7	$2.0	$1.8	$1.9
FY 2023 Adopted Budget	$62.9	$12.8	$4.7	$4.2	$3.6	$4.1	-	$2.1	$4.9	$0.6
FY 2022 Adopted Budget	$63.8	$15.7	$3.6	$2.8	$3.9	$3.2	-	$2.8	$2.6	$1.6
FY 2021 Adopted Budget	$59.0	$22.6	$3.0	$2.1	$2.8	$3.9	-	$2.5	$3.2	$0.9
FY 2020 Adopted Budget	$55.0	$19.2	$4.5	$4.4	$3.8	$5.5	-	$3.0	$3.8	$0.9
FY 2019 Adopted Budget	$55.6	$19.7	$3.4	$4.4	$3.8	$5.4	-	$3.0	$3.9	$0.9

NORTH BAY VILLAGE PROPERTY TAX IMPACT

OPERATING MILLAGE RATE ($) FOR A HOME APPRAISED AT $100,000		
	ADOPTED FY 2023 MILLAGE RATE AT 5.7159	**PROPOSED FY 2024 MILLAGE RATE AT 5.7608**
TAXABLE VALUE OF HOME	$100,000	$100,000
DIVIDED BY $1,000	$100	$100
MULTIPLIED BY MILLAGE RATE	$572	$576
(DECREASE) / INCREASE MUNICIPAL TAX		**$4.49**

DEBT MILLAGE RATE ($) FOR A HOME APPRAISED AT $100,000		
	ADOPTED FY 2023 DEBT MILLAGE RATE AT 0.8299	**PROPOSED FY 2024 DEBT MILLAGE RATE AT 1.2119**
TAXABLE VALUE OF HOME	$100,000	$100,000
DIVIDED BY $1,000	$100	$100
MULTIPLIED BY MILLAGE RATE	$83	$121
(DECREASE) / INCREASE DEBT MILLAGE		**$38.20**

PROPERTY TAXES

FY 2024 Proposed Operating and Debt Service Tax Rates Calculated Taxes for a Property with the Taxable Value of $100,000 in North Bay Village (Taxes are rounded to the nearest dollar)

Taxing Authority	Adopted Taxes for FY 2023	Proposed Taxes for FY 2024	Adopted Taxes for FY 2023	Proposed Taxes for FY 2024
Miami-Dade School Board				
SCHOOL BOARD OPERATING	6.4240	6.5660	$ 642	$ 657
SCHOOL BOARD DEBT SERVICE	0.1650	0.1330	$ 17	$ 13
State and Other				
FLORIDA INLAND NAVIGATION DIST	0.0320	0.0288	$ 3	$ 3
S. FL WATER MGMT DISTRICT	0.0948	0.0948	$ 9	$ 9
EVERGLADES CONSTRUCTION PROJECT	0.0327	0.0327	$ 3	$ 3
CHILDREN'S TRUST AUTHORITY	0.5000	0.5000	$ 50	$ 50
OKEECHOBEE BASIN	0.1026	0.1026	$ 10	$ 10
Miami-Dade County				
COUNTY WIDE OPERATING	4.6202	4.5740	$ 462	$ 457
COUNTY WIDE DEBT SERVICE	0.4853	0.4355	$ 49	$ 44
LIBRARY DISTRICT	0.2812	0.2812	$ 28	$ 28
FIRE RESCUE OPERATING	2.3965	2.3965	$ 240	$ 240
Municipal Governing Board				
NORTH BAY VILLAGE OPERATING	**5.7159**	**5.7608**	**$ 572**	**$ 576**
NORTH BAY VILLAGE DEBT SERVICE	**0.8299**	**1.2119**	**$ 83**	**$ 121**
North Bay Village Total	**6.5458**	**6.9727**	**$ 655**	**$ 697**
COMBINED TAXES			**$ 2,168**	**$ 2,212**

Proposed Increase / (Decrease) North Bay Village	**$ 43**
Proposed Increase / (Decrease) Miami-Dade & Others	**$ 1**
Proposed Increase / (Decrease) Combined Taxing Authorities	**$ 44**

Fund Balance

General Fund	FY 2022-2023 YEAR END PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET
Beginning Emergency Fund Balance	$ 2,172,011	$ 2,176,465
Restricted fund Balance for Village Hall Contribution Fees	$ -	$ 1,503,750
Restricted fund Balance for Village Hall Special Fire Service Contribution Fees from Sunbeam	$ -	$ 1,375,000
Beginning Unassigned Fund Balance	$ 1,812,258	$ 2,322,075
Total Revenues	$ 13,832,355	$ 11,441,437
Total Operating Expenditures	$ (9,524,500)	$ (10,882,325)
Total Capital	$ (87,303)	$ (37,360)
Total Debt for Sakura	$ (196,394)	$ (197,515)
Transfer to Capital Projects Fund	$ -	$ (2,878,750)
Transfer to Street Maintenance Fund	$ (500,653)	$ (94,643)
Transfer to After School & Summer Fund	$ -	$ -
Transfer to Transportation Fund	$ (130,483)	$ (162,648)
Transfer to Building Fund	$ -	$ -
Ending Fund Balance for General Fund	**$ 7,377,290**	**$ 4,565,487**
20% of Operating Expenditures Assigned for Emergency Fund Balance		**$ 2,176,465**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

I. Revenues

	REVENUES	FY 2022-2023 ADOPTED BUDGET 5.7159	FY 2022-2023 REVISED BUDGET 5.7159	FY 2022-2023 YEAR END PROJECTED ACTUAL	FY 2023-2024 BUDGET 7/31/2023 5.8000	FY 2023-2024 PROPOSED BUDGET 5.7608	Increase/ (Decrease)
a.	Ad Valorem Taxes	$ 7,119,413	$ 7,119,413	$ 7,151,668	$ 8,095,795	$ 8,041,098	$ 921,685
b.	Franchise Fees	$ 507,632	$ 507,632	$ 515,567	$ 509,575	$ 509,575	$ 1,943
c.	Utility Service Tax	$ 840,026	$ 840,026	$ 839,649	$ 851,811	$ 851,811	$ 11,785
d.	Licenses & Fees	$ 399,408	$ 399,408	$ 426,615	$ 481,808	$ 481,808	$ 82,400
e.	Intergovernmental Revenue	$ 1,009,442	$ 1,009,442	$ 1,101,592	$ 1,131,167	$ 1,115,445	$ 106,003
f.	Charges for General Services	$ 122,680	$ 122,680	$ 117,291	$ 155,680	$ 130,680	$ 8,000
g.	Fines & Forfeitures	$ 116,500	$ 116,500	$ 404,383	$ 171,500	$ 171,500	$ 55,000
h.	Miscellaneous Revenue	$ 76,964	$ 90,929	$ 302,246	$ 84,822	$ 84,822	$ 7,859
i.	Other Financial Assistance-FEMA Reimbursement for IAN Relief Mission	$ -	$ 79,591	$ 79,591	$ -	$ -	$ -
j.	Contribution Fees from Sunbeam	$ -	$ -	$ 2,893,750	$ -	$ -	$ -
k.	Appropriation of Fund Balance	$ -	$ 134,523	$ -	$ -	$ -	$ -
l.	**Total Operating Revenues**	**$ 10,192,066**	**$ 10,420,145**	**$ 13,832,355**	**$ 11,482,159**	**$ 11,386,741**	**$ 1,194,675**
m.	Interfund Transfer	$ -	$ -	$ -	$ 2,878,750	$ 2,878,750	$ 2,878,750
	TOTAL GENERAL FUND REVENUE	**$ 10,192,066**	**$ 10,420,145**	**$ 13,832,355**	**$ 14,360,909**	**$ 14,265,491**	**$ 4,073,425**
	FY 2023-2024 Proposed Millage Rate					***5.7608***	

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

Revenue Sources

Ad Valorem Taxes		FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/2023	FY 2023-2024 PROPOSED BUDGET 9/12/2023	Increase/ (Decrease)
a.	Ad Valorem Taxes	$ 7,119,413	$ 7,119,413	$ 7,151,668	$ 8,095,795	$ 8,041,098	$ 921,685
Total Ad Valorem Taxes		**$ 7,119,413**	**$ 7,119,413**	**$ 7,151,668**	**$ 8,095,795**	**$ 8,041,098**	**$ 921,685**

Franchise Fees		FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/2023	FY 2023-2024 PROPOSED BUDGET 9/12/2023	Increase/ (Decrease)
a.	Sanitation Franchise Fee	$ 500	$ 500	$ 374	$ 500	$ 500	$ -
b.	Electric Franchise Fee	$ 476,632	$ 476,632	$ 485,500	$ 478,575	$ 478,575	$ 1,943
c.	Gas Franchise Fee	$ 12,000	$ 12,000	$ 11,193	$ 12,000	$ 12,000	$ -
d.	US Postal Service Franchise Fee	$ 18,500	$ 18,500	$ 18,500	$ 18,500	$ 18,500	$ -
Total Franchise Fees		**$ 507,632**	**$ 507,632**	**$ 515,567**	**$ 509,575**	**$ 509,575**	**$ 1,943**

Utility Service Tax		FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/2023	FY 2023-2024 PROPOSED BUDGET 9/12/2023	Increase/ (Decrease)
a.	Electric Utility Tax	$ 638,026	$ 638,026	$ 639,112	$ 649,811	$ 649,811	$ 11,785
b.	Fuel, Gas & Oil Utility Tax	$ 12,000	$ 12,000	$ 14,543	$ 12,000	$ 12,000	$ -
c.	Communication Service Tax	$ 190,000	$ 190,000	$ 185,994	$ 190,000	$ 190,000	$ -
Total Utility Service Tax		**$ 840,026**	**$ 840,026**	**$ 839,649**	**$ 851,811**	**$ 851,811**	**$ 11,785**

Licenses & Fees		FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/2023	FY 2023-2024 PROPOSED BUDGET 9/12/2023	Increase/ (Decrease)
a.	Parking Fees	$ 305,408	$ 305,408	$ 349,796	$ 390,808	$ 390,808	$ 85,400
b.	Community Contribution Fees	$ -	$ -	$ 2,893,750	$ -	$ -	$ -
c.	Business Tax Receipts-Village	$ 85,000	$ 85,000	$ 72,009	$ 85,000	$ 85,000	$ -
d.	Registration Fees	$ 1,000	$ 1,000	$ 850	$ 1,000	$ 1,000	$ -
e.	Foreclosure Registry Fee	$ 7,000	$ 7,000	$ 3,960	$ 4,000	$ 4,000	$ (3,000)
f.	Miscellaneous Permits	$ 1,000	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
Total Licenses & Fees		**$ 399,408**	**$ 399,408**	**$ 3,320,365**	**$ 481,808**	**$ 481,808**	**$ 82,400**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

Revenue Sources-Continued

	Intergovernmental Revenues	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/2023	FY 2023-2024 PROPOSED BUDGET 9/12/2023	Increase/ (Decrease)
a.	Grants	$ -	$ -	$ 2,988	$ -	$ 25,000	$ 25,000
b.	State Revenue Sharing	$ 239,398	$ 239,398	$ 268,923	$ 261,667	$ 262,802	$ 23,404
c.	Alcohol Beverage License	$ 7,000	$ 7,000	$ 5,350	$ 5,000	$ 5,000	$ (2,000)
d.	Local 1/2 Cent Sales Tax	$ 743,044	$ 743,044	$ 808,490	$ 844,500	$ 802,643	$ 59,599
e.	Business Tax - County	$ 20,000	$ 20,000	$ 15,841	$ 20,000	$ 20,000	$ -
	Total Intergovernmental Revenue	**$ 1,009,442**	**$ 1,009,442**	**$ 1,101,592**	**$ 1,131,167**	**$ 1,115,445**	**$ 106,003**

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

	Charges for General Services	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/2023	FY 2023-2024 PROPOSED BUDGET 9/12/2023	Increase/ (Decrease)
a.	Short Term Vacation Rental	$ 45,000	$ 45,000	$ 60,500	$ 50,000	$ 50,000	$ 5,000
b.	Administrative Fee for Off-Duty Detail	$ 8,000	$ 8,000	$ 10,580	$ 8,000	$ 8,000	$ -
c.	Record Research and Review	$ 50,000	$ 50,000	$ 33,934	$ 35,000	$ 35,000	$ (15,000)
d.	Passport Fees	$ 15,000	$ 15,000	$ 7,598	$ 8,000	$ 8,000	$ (7,000)
e.	Advertising/Bus Stop	$ 4,680	$ 4,680	$ 4,680	$ 4,680	$ 4,680	$ -
f.	Youth Sports Programs Fees	$ -	$ -	$ -	$ 50,000	$ 25,000	$ 25,000
	Total Charges for General Services	**$ 122,680**	**$ 122,680**	**$ 117,291**	**$ 155,680**	**$ 130,680**	**$ 8,000**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

Revenue Sources-Continued

Fines & Forfeitures		FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/2023	FY 2023-2024 PROPOSED BUDGET 9/12/2023	Increase/ (Decrease)
a.	Court Fines	$ 45,000	$ 45,000	$ 82,847	$ 80,000	$ 80,000	$ 35,000
b.	Police Education	$ 1,500	$ 1,500	$ 1,019	$ 1,500	$ 1,500	$ -
c.	Code Enforcement Revenue	$ 70,000	$ 70,000	$ 99,635	$ 90,000	$ 90,000	$ 20,000
Total Fines & Forfeitures		**$ 116,500**	**$ 116,500**	**$ 183,501**	**$ 171,500**	**$ 171,500**	**$ 55,000**

Miscellaneous Revenues		FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/2023	FY 2023-2024 PROPOSED BUDGET 9/12/2023	Increase/ (Decrease)
a.	Interest Earnings	$ 2,000	$ 2,000	$ 26,786	$ 15,000	$ 15,000	$ 13,000
b.	Contributions & Donations	$ -	$ 6,733	$ 57,933	$ -	$ -	$ -
c.	Reimbursement - Insurance Claims	$ -	$ -	$ 146,599	$ -	$ -	$ -
d.	Reimbursement - School Crossing Guard	$ 1,000	$ 1,000	$ 1,291	$ 1,000	$ 1,000	$ -
e.	Reimbursement OCDETF	$ -	$ -	$ 3,259	$ -	$ -	$ -
f.	Other Financial Assistance-FEMA Reimbursement for IAN Relief Mission	$ -	$ 79,591	$ 79,591	$ -	$ -	$ -
g.	Special Off-Duty Detail Income	$ -	$ -	$ 220,883	$ -	$ -	$ -
h.	Other Miscellaneous Revenues	$ 49,964	$ 57,196	$ 37,193	$ 40,822	$ 40,822	$ (9,141)
i.	Mileage Fee-Take Home Vehicles	$ 20,000	$ 20,000	$ 19,485	$ 20,000	$ 20,000	$ -
j.	Lobbyist Registration Fee	$ 4,000	$ 4,000	$ 9,700	$ 8,000	$ 8,000	$ 4,000
Total Miscellaneous Revenues		**$ 76,964**	**$ 170,520**	**$ 602,720**	**$ 84,822**	**$ 84,822**	**$ 7,859**
Appropriation of Fund Balance		$ -	$ 134,523	$ -	$ -	$ -	$ -
Total General Fund Revenues		**$ 10,192,065**	**$ 10,420,145**	**$ 13,832,355**	**$ 14,360,909**	**$ 14,265,491**	**$ 4,073,425**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

II. Expenditures

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	Increase/ (Decrease)
a.	Village Commission	$ 58,497	$ 58,497	$ 58,236	$ 216,662	$ 215,058	$ 156,561
b.	Village Manager	$ 479,949	$ 482,025	$ 427,511	$ 495,120	$ 491,018	$ 11,069
c.	Village Clerk	$ 182,493	$ 204,438	$ 119,386	$ 228,563	$ 226,325	$ 43,832
d.	Legal Services Department	$ 368,765	$ 368,765	$ 350,933	$ 455,899	$ 455,899	$ 87,134
f.	Finance	$ 424,604	$ 424,604	$ 376,770	$ 463,651	$ 455,733	$ 31,129
e.	Information Technology	$ 445,879	$ 445,879	$ 441,962	$ 419,468	$ 417,641	$ (28,238)
g.	General Government	$ 779,279	$ 801,089	$ 765,634	$ 971,433	$ 969,610	$ 190,331
h.	Police	$ 6,372,285	$ 6,532,233	$ 6,693,218	$ 7,313,795	$ 7,253,891	$ 881,605
i.	Recreation & Human Services	$ 402,104	$ 424,404	$ 375,092	$ 437,076	$ 431,760	$ 29,656
j.	Debt-Sakura Refinance	$ 196,394	$ 196,394	$ 196,394	$ 197,515	$ 197,515	$ 1,121
k.	Transfers to After School & Summer Fund Program	$ 16,291	$ 16,291	$ -	$ -	$ -	$ (16,291)
l.	Transfer to Street Maintenance	$ 500,653	$ 500,653	$ 500,653	$ 105,330	$ 94,643	$ (406,011)
m.	Transfer to Transportation Fund	$ 55,248	$ 55,248	$ 55,248	$ 55,248	$ 55,248	$ -
n.	Transfer to Capital Projects	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000
o.	Transfer to Capital Projects Fund GOB	$ -	$ -	$ -	$ 2,878,750	$ 2,878,750	$ 2,878,750
p.	Transfer H.I. Parking Fees to Transp.Fund	$ -	$ -	$ 75,235	$ 107,400	$ 107,400	$ 107,400
q.	**TOTAL GENERAL FUND EXPENDITURES (Sub-Total)**	**$ 10,282,442**	**$ 10,510,521**	**$ 10,436,271**	**$ 14,360,909**	**$ 14,265,491**	**$ 3,983,049**
r.	Revenues over (under) Expenditures (Change in fund Balance)	$ (90,376)	$ (90,376)	$ 3,396,084	$ -	-	$ 2,878,750
	TOTAL GENERAL FUND EXPENDITURES	**$ 10,192,066**	**$ 10,420,145**	**$ 13,832,355**	**$ 14,360,909**	**$ 14,265,491**	**$ 6,861,799**
					FY 2023-2024 Proposed Millage Rate		***5.7608***

III. MILLAGE RATE

a.	**FY 2022-2023 ADOPTED MILLAGE RATE**	**5.7159**
b.	Total Revenues Less Ad Valorem	3,345,642
c.	Interfund Transfer	2,878,750
d.	Ad Valorem needed @ 95%	8,041,098
e.	**TOTAL REVENUES**	**14,265,491**
	Revenues over Expenditures	
f.	**TOTAL EXPENDITURES**	**14,265,491**
	Revenues over Expenditures	
g.	Total Taxable Value	$1,469,291,321
h.	95% Taxable Value	$1,395,826,755
i.	95% Taxable Divided by $1,000	$1,395,827
j.	**FY 2023-2024 PROPOSED MILLAGE RATE**	**5.7608**

Resolution		
Current year estimated rolled-back rate	5.0599	Mills
Per capita Florida personal income	1.0284	
Majority vote maximum millage rate allowed	5.2036	Mills
Two-thirds vote maximum millage rate allowed	5.7240	Mills
Calculated millage rate based on proposed budget	5.7608	Mills
Mills difference	0.7009	Mills
% difference	13.85%	

FY 2023 Current Debt Millage Rate	0.8299	Mills
FY 2024 Proposed Debt Millage Rate	1.2119	Mills
Increase / (Decrease)	0.3820	Mills

IV. GENERAL FUND DEPARTMENTS

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

A. Village Commission

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 35,619	$ -	$ 2.55	$ 7.66
2	Legislative Aide Salary (Including Taxes, Benefits & COLA) (Trf from V. Manager's Budget Community Liaison Position)	$ -	$ -	$ -	$ 86,962	$ 80,838	$ 80,838	$ 5.79	$ 17.37
3	Travel, Conferences and Meetings-Mayor	$ 9,500	$ 9,500	$ 9,500	$ 14,000	$ 14,000	$ 4,500	$ 1.00	$ 3.01
4	Travel, Conferences and Meetings-Vice Mayor	$ 7,000	$ 7,000	$ 7,000	$ 10,500	$ 10,500	$ 3,500	$ 0.75	$ 2.26
5	Travel, Conferences and Meetings-At Large Commissioner	$ 7,000	$ 7,000	$ 7,000	$ 10,500	$ 10,500	$ 3,500	$ 0.75	$ 2.26
6	Travel, Conferences and Meetings-T.I. Commissioner	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 10,500	$ 3,500	$ 0.75	$ 2.26
7	Travel, Conferences and Meetings-H.I. Commissioner	$ 7,000	$ 7,000	$ 7,000	$ 10,500	$ 10,500	$ 3,500	$ 0.75	$ 2.26
8	Community Special Events Sponsored by Mayor	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 0.36	$ 1.07
9	Community Special Events Sponsored by Vice Mayor	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 0.36	$ 1.07
10	Community Special Events Sponsored by At Large Commissioner	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 0.36	$ 1.07
11	Community Special Events Sponsored by T.I. Commissioner	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 0.36	$ 1.07
12	Community Special Events Sponsored by H.I Commissioner	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 0.36	$ 1.07
13	Sponsor Coastal Mayor's Group	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 0.36	$ 1.07
14	Cost Allocation	$ (28,394)	$ (28,394)	$ (28,394)	$ (30,791)	$ (29,771)	$ (1,377)	$ (2.13)	$ (6.40)
15	Memberships-Miami Beach Chamber of Commerce, National League of Cities, Miami Herald, FL League of Mayors	$ 7,772	$ 7,772	$ 7,851	$ 7,872	$ 7,872	$ 100	$ 0.56	$ 1.69
16	Telephone Charges	$ 6,000	$ 6,000	$ 5,660	$ 6,000	$ 6,000	$ -	$ 0.43	$ 1.29
17	Pet Waste Signage-Sponsored by T.I. Commissioner	$ -	$ -	$ -	$ 3,500	$ 3,500	$ 3,500	$ 0.25	$ 0.75
18	Legal-Defense Expense for Mayor & Commission	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ 1.79	$ 5.37
Village Commission Total		**$ 58,497**	**$ 58,497**	**$ 58,236**	**$ 216,662**	**$ 215,058**	**$ 156,561**	**$ 15.41**	**$ 46.22**
						FY 2023-2024 Proposed Millage Rate	*5.7608*		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Village Manager

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 184,500	$ 188,820	$ 188,820	$ 204,076	$ 203,659	$ 19,159	$ 14.59	$ 43.77
2	Deputy Village Manager/Human Resources Director Salary	$ 124,829	$ 124,829	$ 124,829	$ 137,461	$ 136,538	$ 11,709	$ 9.78	$ 29.35
3	Chief of Staff Salary	$ 60,500	$ 66,975	$ 70,000	$ 72,940	$ 72,205	$ 11,705	$ 5.17	$ 15.52
4	Community Liaison-*(Position Reclassification-Legislative Aide) Salary & Benefits Trf to V. Commission*	$ 82,570	$ 74,820	$ 46,946	$ -	$ -	$ (82,570)	$ -	$ -
5	Compensation Personnel	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -	$ 0.29	$ 0.86
6	Taxes, Benefits and COLA for the Department	$ 241,563	$ 239,773	$ 211,494	$ 300,118	$ 296,052	$ 54,489	$ 21.21	$ 63.63
7	Cost Allocation	$ (231,393)	$ (231,393)	$ (231,393)	$ (238,396)	$ (236,357)	$ (4,964)	$ (16.93)	$ (50.80)
8	Travel, Conferences & Meetings	$ 6,500	$ 7,322	$ 6,500	$ 9,000	$ 9,000	$ 2,500	$ 0.64	$ 1.93
9	Dues, Subscriptions & Memberships ICMA/SHRM/APA/IPMA-HR/MDCCMA	$ 4,000	$ 4,000	$ 3,840	$ 4,000	$ 4,000	$ -	$ 0.29	$ 0.86
10	Telephone	$ 2,880	$ 2,880	$ 2,475	$ 1,920	$ 1,920	$ (960)	$ 0.14	$ 0.41
Village Manager Total		**$ 479,949**	**$ 482,025**	**$ 427,511**	**$ 495,120**	**$ 491,018**	**$ 11,069**	**$ 35.18**	**$ 105.53**
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

C. Village Clerk

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 85,000	$ 92,750	$ 92,750	$ 110,000	$ 110,000	$ 25,000	$ 7.88	$ 23.64
2	Village Clerk Additional Salary Increase including Taxes and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Assistant to the Village Clerk Salary	$ 50,772	$ 50,772	$ 25,043	$ 56,155	$ 56,155	$ 5,383	$ 4.02	$ 12.07
4	Taxes, Benefits and COLA for the Department	$ 105,866	$ 120,061	$ 64,535	$ 104,093	$ 100,778	$ (5,088)	$ 7.22	$ 21.66
5	Cost Allocation	$ (103,894)	$ (103,894)	$ (103,894)	$ (105,856)	$ (104,777)	$ (883)	$ (7.51)	$ (22.52)
6	Election Expense	$ 12,000	$ 12,000	$ 16,899	$ 15,000	$ 15,000	$ 3,000	$ 1.07	$ 3.22
7	Professional Services-Document Scanning/Shredding	$ 3,000	$ 3,000	$ 2,929	$ 4,000	$ 4,000	$ 1,000	$ 0.29	$ 0.86
8	Legal Advertising	$ 15,000	$ 15,000	$ 6,748	$ 24,000	$ 24,000	$ 9,000	$ 1.72	$ 5.16
9	Ordinance Codification	$ 9,000	$ 9,000	$ 8,900	$ 9,000	$ 9,000	$ -	$ 0.64	$ 1.93
10	Dues, Subscriptions & Memberships	$ 1,375	$ 1,375	$ 1,135	$ 2,075	$ 2,075	$ 700	$ 0.15	$ 0.45
11	Municipal Code Corporation-Annual Subscriptions for General & Unified Land Development Code	$ 2,175	$ 2,175	$ 2,175	$ 2,175	$ 2,175	$ -	$ 0.16	$ 0.47
12	Telephone	$ 1,200	$ 1,200	$ 1,166	$ 1,200	$ 1,200	$ -	$ 0.09	$ 0.26
13	Travel, Conferences & Meetings	$ 500	$ 500	$ 500	$ 5,720	$ 5,720	$ 5,220	$ 0.41	$ 1.23
14	Education & Training	$ 500	$ 500	$ 500	$ 1,000	$ 1,000	$ 500	$ 0.07	$ 0.21
Village Clerk Total		**$ 182,493**	**$ 204,438**	**$ 119,386**	**$ 228,563**	**$ 226,325**	**$ 43,832**	**$ 16.21**	**$ 48.64**

FY 2023-2024 Proposed Millage Rate 5.7608

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

D. Finance

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 124,720	$ 124,720	$ 124,720	$ 137,341	$ 136,418	$ 11,699	$ 9.77	$ 29.32
2	(1) Controller, (1) Grants/Procurement Accountant, (2) Accountants	$ 301,674	$ 301,674	$ 301,306	$ 322,934	$ 322,934	$ 21,260	$ 23.14	$ 69.41
3	Compensation Personnel	$ 10,000	$ 10,000	$ 12,019	$ 10,000	$ 10,000	$ -	$ 0.72	$ 2.15
4	Taxes, Benefits and COLA for the Department	$ 251,127	$ 251,127	$ 205,030	$ 282,301	$ 270,031	$ 18,904	$ 19.35	$ 58.04
5	Overtime	$ 5,000	$ 5,000	$ 2,500	$ 5,000	$ 5,000	$ -	$ 0.36	$ 1.07
6	Cost Allocation	$ (282,821)	$ (282,821)	$ (282,821)	$ (308,830)	$ (303,556)	$ (20,734)	$ (21.75)	$ (65.24)
7	Travel, Conferences & Meetings	$ 9,680	$ 9,680	$ 9,380	$ 9,680	$ 9,680	$ -	$ 0.69	$ 2.08
8	Cellphone/Data (Includes MIFI and Telephone)	$ 2,880	$ 2,880	$ 2,455	$ 2,880	$ 2,880	$ -	$ 0.21	$ 0.62
9	Other Operating Expenses (Dues, Memberships, Education & Training, etc.)	$ 2,345	$ 2,345	$ 2,182	$ 2,345	$ 2,345	$ -	$ 0.17	$ 0.50
Finance Total		**$ 424,604**	**$ 424,604**	**$ 376,770**	**$ 463,651**	**$ 455,733**	**$ 31,129**	**$ 32.65**	**$ 97.95**
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

E. Legal Services

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 235,839	$ 235,839	$ 235,962	$ 241,735	$ 241,735	$ 5,896	$ 17.32	$ 51.96
2	Labor-Collective Bargaining /Labor Employment	$ 40,000	$ 40,000	$ 37,272	$ 20,000	$ 20,000	$ (20,000)	$ 1.43	$ 4.30
3	Litigation	$ 100,000	$ 100,000	$ 91,308	$ 150,000	$ 150,000	$ 50,000	$ 10.75	$ 32.24
4	Other Legal Services	$ 150,000	$ 150,000	$ 143,465	$ 210,000	$ 210,000	$ 60,000	$ 15.04	$ 45.13
5	Code Enforcement Special Magistrate	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ -	$ 0.54	$ 1.61
6	Cost Allocation	$ (164,574)	$ (164,574)	$ (164,574)	$ (173,337)	$ (173,337)	$ (8,762)	$ (12.42)	$ (37.25)
Legal Services Total		**$ 368,765**	**$ 368,765**	**$ 350,933**	**$ 455,899**	**$ 455,899**	**$ 87,134**	**$ 32.66**	**$ 97.98**
					FY 2023-2024 Proposed Millage Rate		***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

F. Information Technology Services

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
	INFORMATION TECHNOLOGY SERVICES								
1	(1) FT Director of IT (Transferred from General Gov)	$ 110,000	$ 110,000	$ 110,000	$ 114,620	$ 114,620	$ 4,620	$ 8.21	$ 24.63
2	Taxes, Benefits and COLA for the Department	$ 41,971	$ 41,971	$ 41,971	$ 60,706	$ 57,852	$ 15,881	$ 4.14	$ 12.43
3	Contract Services Data Processing-Network Software Maintenance (Spyware hunter, Firewall, Anti-Virus, Rdrive, GIS, Tyler, Energov, Smarsh,Snapblox, Laserfiche, Adobe, Office365 and others(Transf. from Multiple Departments)	$ 186,658	$ 186,658	$ 186,294	$ 192,290	$ 192,290	$ 5,632	$ 13.78	$ 41.33
4	Internet Services (Trf from Multiple Depts.)	$ 20,000	$ 20,000	$ 20,000	$ 20,777	$ 20,777	$ 777	$ 1.49	$ 4.47
5	Telephone Services (Trf from General Gov & PD)	$ 46,900	$ 46,900	$ 45,543	$ 45,000	$ 45,000	$ (1,900)	$ 3.22	$ 9.67
6	Copier Leases (Trf from Multiple Depts.)	$ 14,850	$ 14,850	$ 14,850	$ 11,592	$ 11,592	$ (3,258)	$ 0.83	$ 2.49
7	GPS Operations (Trf from Police Dept.)	$ 7,500	$ 7,500	$ 5,304	$ 7,500	$ 7,500	$ -	$ 0.54	$ 1.61
8	Non-Capital Equipment for Office-Computer Equipment Upgrades (Trf from Gen Gov)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ 0.72	$ 2.15
9	Granicus Encoder Replacement with New Video Solution (Village Clerk)	$ -	$ -	$ -	$ 5,500	$ 5,500	$ 5,500	$ 0.39	$ 1.18
10	Computer Equipment -Police Department	$ -	$ -	$ -	$ 5,600	$ 5,600	$ 5,600	$ 0.40	$ 1.20
11	Computer Equipment (Trf from General Gov)	$ 4,000	$ 4,000	$ 4,000	$ 5,000	$ 5,000	$ 1,000	$ 0.36	$ 1.07
12	Security Equipment (Trf From General Gov)	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -	$ 0.29	$ 0.86
13	Cost Allocation	$ -	$ -	$ -	$ (63,118)	$ (62,090)	$ (62,090)	$ (4.45)	$ (13.34)
Information Technology Total		**$ 445,879**	**$ 445,879**	**$ 441,962**	**$ 419,468**	**$ 417,641**	**$ (28,238)**	**$ 29.92**	**$ 89.76**
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

G. General Government

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 88,772	$ 88,772	$ 97,772	$ 106,661	$ 106,661	$ 17,889	$ 7.64	$ 22.92
2	Taxes, Benefits and COLA for the Department	$ 47,488	$ 47,488	$ 49,961	$ 55,899	$ 53,263	$ 5,775	$ 3.82	$ 11.45
3	Unemployment Compensation	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ 0.36	$ 1.07
4	Overtime	$ 2,000	$ 2,000	$ 744	$ 2,000	$ 2,000	$ -	$ 0.14	$ 0.43
5	Compensated Absences/Cash Out Sick & Vacation	$ 10,000	$ 5,680	$ 2,770	$ 5,000	$ 5,000	$ (5,000)	$ 0.36	$ 1.07
6	Cost Allocation	$ (556,427)	$ (556,427)	$ (556,427)	$ (483,901)	$ (483,088)	$ 73,340	$ (34.61)	$ (103.83)
7	Annexation Survey	$ -	$ 11,130	$ 11,130	$ -	$ -	$ -	$ -	$ -
8	State Lobbyist Fees	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ -	$ 3.94	$ 11.82
9	Federal Lobbyist Fees	$ 59,000	$ 59,000	$ 59,000	$ 59,000	$ 59,000	$ -	$ 4.23	$ 12.68
10	Contract Services for Village Planner	$ 245,675	$ 245,675	$ 228,554	$ 155,200	$ 155,200	$ (90,475)	$ 11.12	$ 33.36
11	Legal Settlement	$ -	$ -	$ -	$ 34,565	$ 34,565	$ 34,565	$ 2.48	$ 7.43
12	Property Taxes-Sakura Lot	$ 23,000	$ 23,000	$ 20,294	$ 23,000	$ 23,000	$ -	$ 1.65	$ 4.94
13	ADP H/R and Payroll Fees-70% Allocated to General Gov Total & 30% UT	$ 42,000	$ 42,000	$ 42,000	$ 42,000	$ 42,000	$ -	$ 3.01	$ 9.03
14	Grant Writer-(10% General Gov)/(90% Utilities)*Total* ***{Hourly Contract Approx. $60,000 }***	$ 5,000	$ 5,000	$ 5,000	$ 6,000	$ 6,000	$ 1,000	$ 0.43	$ 1.29
15	Auditing Fee **$60,000** (40% Allocated to General Gov/60% allocated to UT Fund)	$ 20,000	$ 20,000	$ 20,000	$ 24,000	$ 24,000	$ 4,000	$ 1.72	$ 5.16
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

G. General Government-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
16	Building Lease Annual Cost for Suite 101 & 300 Total $313,173 (50% allocated to Gen Gov/40% allocated to Ut Fund & 10% allocated ot Bldg. Fund).	$ 152,102	$ 152,102	$ 148,582	$ 156,586	$ 156,586	$ 4,484	$ 11.22	$ 33.65
17	Building Lease Annual Cost for Suite 402 is 100% Allocated to General Gov **Total Annual Rent $36,218**	$ 35,242	$ 35,242	$ 35,242	$ 36,218	$ 36,218	$ 976	$ 2.59	$ 7.78
18	Liability, Automobile, General, Property, WC Insurance 65% GG 35% UF	$ 427,559	$ 427,559	$ 420,980	$ 534,449	$ 534,449	$ 106,890	$ 38.29	$ 114.87
19	Staff & Commission Shirts with New Logo	$ 5,250	$ 5,250	$ 5,173	$ 5,250	$ 5,250	$ -	$ 0.38	$ 1.13
20	Office Supplies	$ 10,000	$ 10,000	$ 9,164	$ 10,000	$ 10,000	$ -	$ 0.72	$ 2.15
21	Special Department Supplies (Cleaning, Kitchen and Other)	$ 22,000	$ 22,000	$ 21,366	$ 22,000	$ 22,000	$ -	$ 1.58	$ 4.73
22	Employee Annual Incentive & Employee Reward Recognition Programs	$ 6,900	$ 6,900	$ 6,900	$ 6,900	$ 6,900	$ -	$ 0.49	$ 1.48
23	Animal Control	$ 2,500	$ 2,500	$ 2,500	$ 5,000	$ 5,000	$ 2,500	$ 0.36	$ 1.07
24	Bank Merchant Fees	$ 5,000	$ 5,000	$ 6,133	$ 6,000	$ 6,000	$ 1,000	$ 0.43	$ 1.29
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

G. General Government-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
25	Sakura LOT-Debt Service (Debt & Principal)	$ 196,394	$ 196,394	$ 196,394	$ 197,515	$ 197,515	$ 1,121	$ 14.15	$ 42.45
26	Staff Education & Training	$ 6,000	$ 6,000	$ 5,377	$ 6,000	$ 6,000	$ -	$ 0.43	$ 1.29
27	Snacks and Drinks for Public Meetings	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -	$ 0.29	$ 0.86
28	Travel, Conferences & Meetings FABTO (Business Tax Receipts)	$ 2,000	$ 2,000	$ 1,908	$ 2,000	$ 2,000	$ -	$ 0.14	$ 0.43
29	Wellness Program for Employees	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ 0.36	$ 1.07
30	Printing & Binding (Lease Trf to IT)	$ 9,000	$ 9,000	$ (5,500)	$ 9,000	$ 9,000	$ -	$ 0.64	$ 1.93
31	Other Expenses (Dues, Memberships, Office Equipment, Postage, Equipment Rental, Meetings, etc.)	$ 28,219	$ 28,219	$ 29,805	$ 26,099	$ 26,099	$ (2,120)	$ 1.87	$ 5.61
32	Contract Services - Pay-By-Phone Fees	$ -	$ -	$ 6,206	$ 4,200	$ 4,200	$ 4,200	$ 0.30	$ 0.90
33	Mural Uplighting	$ -	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ -
34	Repairs & Maintenance of Building	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ 0.36	$ 1.07
35	Transfer to Capital Projects Fund - GOB	$ -	$ -	$ -	$ 2,878,750	$ 2,878,750	$ 2,878,750	$ 206.24	$ 618.72
36	Transfer to Transportation Fund-(CITT)	$ 55,248	$ 55,248	$ 55,248	$ 55,248	$ 55,248	$ -	$ 3.96	$ 11.87
37	Transfer to Street Maintenance Fund-(GAS TAX)	$ 500,653	$ 500,653	$ 500,653	$ 105,330	$ 94,643	$ (406,011)	$ 6.78	$ 20.34
38	Transfer to Capital Projects Fund	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ 1.07	$ 3.22
39	Transfer to After School & Summer Program-(GRANT)	$ 16,291	$ 16,291	$ -	$ -	$ -	$ (16,291)	$ -	$ -
40	Transfer Parking Fees Revenue to Transportation Fund	$ -	$ -	$ 75,235	$ 107,400	$ 107,400	$ 107,400	$ 7.69	$ 23.08
41	Contingency	$ 7,000	$ 7,000	$ 7,000	$ 38,306	$ 38,306	$ 31,306	$ 2.74	$ 8.23
General Government Total		**$ 1,547,865**	**$ 1,569,675**	**$ 1,593,164**	**$ 4,330,676**	**$ 4,318,166**	**$ 2,770,300**	**$ 309.36**	**$ 928.09**
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

H. Police

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 127,966	$ 127,966	$ 127,966	$ 139,845	$ 139,845	$ 11,879	$ 10.02	$ 30.06
2	(1) Deputy Chief Salary	$ 122,068	$ 122,068	$ 122,068	$ 133,185	$ 133,185	$ 11,118	$ 9.54	$ 28.63
3	(1) Lieutenant Salary-Effective 1/1/24	$ -	$ -	$ -	$ 111,257	$ 111,257	$ 111,257	$ 7.97	$ 23.91
4	(2) Lieutenant Salaries	$ 229,979	$ 229,979	$ 229,979	$ 241,937	$ 241,937	$ 11,959	$ 17.33	$ 52.00
4	(3) Sergeant Salaries	$ 267,789	$ 267,789	$ 281,178	$ 313,065	$ 313,065	$ 45,276	$ 22.43	$ 67.29
5	(1) Sergeant Salary-Effective 4/1/24	$ 99,323	$ 99,323	$ 104,289	$ 81,420	$ 81,420	$ (17,903)	$ 5.83	$ 17.50
6	(2) Detective Salaries	$ 241,126	$ 241,126	$ 241,126	$ 168,749	$ 168,749	$ (72,377)	$ 12.09	$ 36.27
7	(1) Reclassify Detective to a Detective/Corporal -Effective 1/1/24	$ 90,376	$ 90,376	$ 90,376	$ 97,742	$ 97,742	$ 7,366	$ 7.00	$ 21.01
8	(4) Corporal Salaries	$ 333,148	$ 333,148	$ 349,805	$ 376,190	$ 376,190	$ 43,042	$ 26.95	$ 80.85
9	Special Off-Duty Detail	$ -	$ -	$ 169,910	$ -	$ -	$ -	$ -	$ -
10	(1) Patrol Officer Salary	$ 66,597	$ 66,597	$ 69,927	$ -	$ -	$ (66,597)	$ -	$ -
11	(11) Patrol Officer Salaries	$ 813,600	$ 821,479	$ 836,834	$ 849,526	$ 849,526	$ 35,926	$ 60.86	$ 182.59
12	(1) P/T Major Salary	$ 67,500	$ 67,500	$ 67,500	$ 70,166	$ 70,166	$ 2,666	$ 5.03	$ 15.08
13	(1) P/T Detective Salary	$ 46,799	$ 46,799	$ 46,799	$ 47,250	$ 47,250	$ 451	$ 3.39	$ 10.16
14	(1) P/T Commander Salary	$ 54,000	$ 54,000	$ 54,000	$ 56,000	$ 56,000	$ 2,000	$ 4.01	$ 12.04
15	(1) P/T Administrative and Special Projects Commander	$ 48,000	$ 48,000	$ 48,000	$ 60,000	$ 60,000	$ 12,000	$ 4.30	$ 12.90
16	(1) P/T Marine Patrol Officer	$ 46,799	$ 46,799	$ 46,799	$ 47,250	$ 47,250	$ 451	$ 3.39	$ 10.16
17	Overtime for Police Officers	$ 100,000	$ 124,597	$ 223,622	$ 100,000	$ 100,000	$ -	$ 7.16	$ 21.49
18	Taxes, Benefits & COLA Cost for Sworn Personnel in the Police Department	$ 1,818,734	$ 1,813,513	$ 1,637,973	$ 2,143,613	$ 2,099,974	$ 281,240	$ 150.45	$ 451.34
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

H. Police-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
19	(1) Executive Assistant to the Chief of Police Salary	$ 87,256	$ 87,256	$ 87,256	$ 91,615	$ 91,615	$ 4,359	$ 6.56	$ 19.69
20	(1) Supervisor (4) Dispatcher Salaries	$ 264,946	$ 284,777	$ 253,476	$ 303,909	$ 303,909	$ 38,963	$ 21.77	$ 65.32
21	(1) Director (1) Code Enforcement Salaries	$ 157,935	$ 166,190	$ 166,190	$ 178,789	$ 181,864	$ 23,928	$ 13.03	$ 39.09
22	(1) FT Code Enforcement Assistant Salary	$ 39,520	$ 39,520	$ 39,520	$ 46,515	$ 46,515	$ 6,995	$ 3.33	$ 10.00
23	(1) Records Clerk Salary	$ 47,687	$ 47,687	$ 47,687	$ 48,942	$ 48,942	$ 1,255	$ 3.51	$ 10.52
24	(1) PSA Salary	$ 63,750	$ 63,750	$ 63,750	$ 66,112	$ 66,112	$ 2,363	$ 4.74	$ 14.21
25	Overtime for Non-Sworn	$ 25,000	$ 25,000	$ 37,208	$ 25,000	$ 25,000	$ -	$ 1.79	$ 5.37
26	(3) PT School Crossing Guards Salaries	$ 28,080	$ 28,080	$ 28,080	$ 27,000	$ 27,000	$ (1,080)	$ 1.93	$ 5.80
27	(1) PT Accreditation Coordinator In-House	$ 36,764	$ 36,764	$ 36,764	$ 36,400	$ 36,400	$ (364)	$ 2.61	$ 7.82
28	Taxes, Benefits, & COLA Cost for Non Sworn Personnel in the Police Department	$ 425,896	$ 455,155	$ 455,155	$ 453,252	$ 435,230	$ 9,334	$ 31.18	$ 93.54
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

H. Police-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
29	Compensated Absences/Cash Out Sick & Vacation	$ 60,000	$ 60,000	$ 66,064	$ 70,000	$ 70,000	$ 10,000	$ 5.01	$ 15.04
30	Police Vehicle Lease	$ 253,400	$ 253,400	$ 253,400	$ 277,000	$ 277,000	$ 23,600	$ 19.84	$ 59.53
31	Vehicle Rental (1) Unmarked Vehicle for DEA Detached Detective	$ 13,200	$ 13,200	$ 14,721	$ 17,292	$ 17,292	$ 4,092	$ 1.24	$ 3.72
32	Special Department Supplies	$ 10,000	$ 7,225	$ 7,225	$ 10,240	$ 10,240	$ 240	$ 0.73	$ 2.20
33	Printing & Binding	$ 2,150	$ 2,150	$ 2,150	$ 2,150	$ 2,150	$ -	$ 0.15	$ 0.46
34	Office Supplies	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ -	$ 0.32	$ 0.97
35	Gasoline & Oil	$ 135,000	$ 135,000	$ 133,866	$ 260,000	$ 260,000	$ 125,000	$ 18.63	$ 55.88
36	Repairs & Maintenance of Vehicle/Boat	$ 40,000	$ 52,863	$ 75,040	$ 55,400	$ 55,400	$ 15,400	$ 3.97	$ 11.91
37	Ammunition-Replacement Tear Gas Training	$ 10,000	$ 10,000	$ 9,357	$ 10,000	$ 10,000	$ -	$ 0.72	$ 2.15
38	(3) Ballistic Helmets	$ -	$ -	$ -	$ 3,000	$ 3,000			
39	Contract Services-Promotional Exam	$ -	$ -	$ -	$ 7,000	$ 7,000	$ 7,000	$ 0.50	$ 1.50
40	(6) Stalker Radios	$ -	$ -	$ -	$ 10,062	$ 10,062			
41	Police Radio Contract Maintenance-Annual Fee	$ 5,900	$ 5,900	$ 5,900	$ 5,900	$ 5,900	$ -	$ 0.42	$ 1.27
42	Court Standby Program	$ 1,500	$ 1,500	$ 1,450	$ 1,500	$ 1,500	$ -	$ 0.11	$ 0.32
43	Radar Maintenance & Replacement/Vehicle Calibration	$ 12,982	$ 12,982	$ 12,982	$ 12,300	$ 12,300	$ (682)	$ 0.88	$ 2.64
44	Dues, Subscriptions & Memberships	$ 3,000	$ 3,000	$ 2,885	$ 4,000	$ 4,000	$ 1,000	$ 0.29	$ 0.86
45	A-15 Rifles	$ -	$ -	$ -	$ 7,500	$ 7,500			
46	Storage Container	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	Police Week/Honor Guard Detail/Lunch Meetings/MDCACP Island Chiefs Dinner	$ 10,000	$ 10,935	$ 18,833	$ 14,000	$ 14,000	$ 4,000	$ 1.00	$ 3.01
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

H. Police-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
48	P.A.L	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -	$ 0.07	$ 0.21
49	(24) Tasers-Annual Lease	$ 21,516	$ 21,516	$ 21,516	$ 22,360	$ 22,360	$ 844	$ 1.60	$ 4.81
50	Crime Watch/Community Policing	$ 4,000	$ 4,000	$ 4,000	$ 4,750	$ 4,750	$ 750	$ 0.34	$ 1.02
51	Contract Services-Pre-Employment	$ 2,000	$ 2,000	$ 1,844	$ 2,000	$ 2,000	$ -	$ 0.14	$ 0.43
52	Education & Training	$ 15,000	$ 15,000	$ 9,134	$ 22,000	$ 22,000	$ 7,000	$ 1.58	$ 4.73
53	E-Notify Court Subpoena Project	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	$ 0.14	$ 0.43
54	K-9 Expenses	$ 3,500	$ 3,500	$ 5,728	$ 5,700	$ 5,700	$ 2,200	$ 0.41	$ 1.23
55	Uniforms & Dry Cleaning	$ 11,000	$ 13,718	$ 14,781	$ 15,000	$ 15,000	$ 4,000	$ 1.07	$ 3.22
56	New F/T Police Officer Salary (Including Taxes, Benefits & COLA)	$ -	$ -	$ -	$ 114,232	$ 112,914	$ 112,914	$ 8.09	$ 24.27
57	Operating Expenditure for (1) New F/T Police Officer-Vehicle Lease and CAP Cost	$ -	$ -	$ -	$ 23,200	$ 23,200	$ 23,200	$ 1.66	$ 4.99
58	Operating Expenditures for (1) New F/T Police Officer-Vehicle Radio	$ -			$ 7,500	$ 7,500	$ 7,500	$ 0.54	$ 1.61
59	Operating Expenditures for (1) New F/T Police Officer-(3) Uniforms/Vest/Gun/Gun Belt/Equip.(2) Badges	$ -	$ -	$ -	$ 3,880	$ 3,880	$ 3,880	$ 0.28	$ 0.83
60	Operating Expenditures for (1) New F/T Police Officer-Active Shooter Helmet & Plates	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 0.14	$ 0.43
61	Operating Expenditures for (1) New F/T Police Officer-MFAK and AED	$ -	$ -	$ -	$ 1,600	$ 1,600	$ 1,600	$ 0.11	$ 0.34
62	Boat Purchase -Roll Over PO from FY 2022	$ -	$ 61,607	$ 61,607	$ -	$ -	$ -	$ -	$ -
Police Total		**$ 6,372,285**	**$ 6,532,233**	**$ 6,693,218**	**$ 7,313,794**	**$ 7,253,891**	**$ 881,605**	**$ 519.68**	**$ 1,559.05**
						FY 2023-2024 Proposed Millage Rate	***5.7608***		

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

I. Recreation & Human Services

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 85,425	$ 85,425	$ 85,425	$ 92,998	$ 89,682	$ 4,257	$ 6.43	$ 19.28
2	Marketing & Special Events Coordinator-Salary	$ 60,300	$ 60,300	$ 50,250	$ 63,992	$ 63,992	$ 3,692	$ 4.58	$ 13.75
3	Taxes, Benefits and COLA for the Department	$ 70,457	$ 70,457	$ 29,877	$ 70,471	$ 67,142	$ (3,315)	$ 4.81	$ 14.43
4	(5) P/T Counselors for NBV-Youth Summer Program (Including Salary & Taxes)	$ 21,581	$ 21,581	$ 21,581	$ 21,581	$ 21,581	$ -	$ 1.55	$ 4.64
5	Parks & Recreation Programming & Execution Supervisor	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 3.58	$ 10.75
6	Cost Allocation	$ (43,236)	$ (43,236)	$ (43,236)	$ (45,492)	$ (44,163)	$ (927)	$ (3.16)	$ (9.49)
7	Overtime for Events	$ 15,670	$ 15,670	$ 15,670	$ 15,670	$ 15,670	$ -	$ 1.12	$ 3.37
8	Travel, Conferences & Meetings-Director of Communications	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ -	$ 0.18	$ 0.54
9	Contract Services-Mural	$ -	$ 12,500	$ 12,500	$ -	$ -	$ -	$ 0.59	$ 1.77
10	Lease Storage for Event Supplies	$ 7,308	$ 7,308	$ 7,940	$ 8,256	$ 8,256	$ 948	$ 1.22	$ 3.65
11	IB Program (TIES)	$ 17,000	$ 17,000	$ 17,000	$ 17,000	$ 17,000	$ -	$ 2.15	$ 6.45
12	PSAs, Outreach, Mailers, Video Services, Paid Advertising, Frames, promotional supplies	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ -		
13	Mental Health Nurse (TIES)	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ -	$ 0.47	$ 1.42
14	No Place for Hate Program at TIES	$ 750	$ 750	$ 750	$ 750	$ 750	$ -	$ 0.05	$ 0.16
15	STEAM Program	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ -	$ 0.64	$ 1.93

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

I. Recreation & Human Services-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	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	$ 5,500	$ -	$ 0.39	$ 1.18
17	Youth Services Community Programs	$ 28,000	$ 28,000	$ 28,000	$ 28,000	$ 28,000	$ -	$ 2.01	$ 6.02
18	Special Events-Banner/Signage & Outdoor Bulletin Boards for Parks	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -	$ 0.21	$ 0.64
19	Sports Programming-Soccer	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ -	$ 0.43	$ 1.29
20	Sports Programming-After School	$ 8,750	$ 8,750	$ 9,435	$ 8,750	$ 8,750	$ -	$ 0.63	$ 1.88
21	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	$ 42,500	$ 42,500	$ 42,500	$ 42,500	$ -	$ 3.04	$ 9.13
22	Special Events-***(Sponsored by Mayor) (Trf to Commission Dept.)***	$ 5,000	$ 5,000	$ 5,000	$ -	$ -	$ (5,000)	$ -	$ -
23	Special Events-***(Sponsored by Vice Mayor)(Trf to Commission Dept.)***	$ 5,000	$ 14,900	$ 14,900	$ -	$ -	$ (5,000)	$ -	$ -
24	Special Events-***(Sponsored by HI Commissioner)(Trf to Commission Dept.)***	$ 5,000	$ 4,900	$ 4,900	$ -	$ -	$ (5,000)	$ -	$ -
25	Special Events-***(Sponsored by NBI Commissioner)(Trf to Commission Dept.)***	$ 5,000	$ 5,000	$ 5,000	$ -	$ -	$ (5,000)	$ -	$ -
26	Special Events-***(Sponsored by TI Commissioner)(Trf to Commission Dept.)***	$ 5,000	$ 5,000	$ 5,000	$ -	$ -	$ (5,000)	$ -	$ -
Recreation & Human Services Total		**$ 402,104**	**$ 424,404**	**$ 375,092**	**$ 437,076**	**$ 431,760**	**$ 29,656**	**$ 30.93**	**$ 92.80**

Total General Fund Proposed Budget	**$ 10,282,442**	**$ 10,510,521**	**$ 10,436,271**	**$ 14,360,909**	**$ 14,265,491**	**$ 3,983,049**	**$ 992.09**	**$ 2,976.27**
					FY 2023-2024 Proposed Millage Rate		***5.7608***	

V. GOVERNMENTAL FUND - DEBT SERVICE FUNDS

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

A. Debt Service Fund-GOB

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Ad Valorem Taxes	$ 1,033,678	$ 1,033,678	$ 1,033,678	$ 1,691,466	$ 1,691,466	$ 657,788
2	Appropriation of Fund Balance	$ -	$ -	$ -	$ 150,000	$ 150,000	$ 150,000
Debt Service Fund Total Revenues		**$ 1,033,678**	**$ 1,033,678**	**$ 1,033,678**	**$ 1,841,466**	**$ 1,841,466**	**$ 807,788**

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)	Annual Property Tax Impact/Average Value $100,000	Annual Property Tax Impact/Average Value $300,000
2	Debt & Interest Payments for Series 2008/2010 Project Fund	$ 626,244	$ 626,244	$ 626,244	$ 623,124	$ 623,124	$ (3,120)	$ 41.01	$ 123.03
3	Debt & Interest Payments for Series 2022 Park Improvements (TIES)	$ 407,434	$ 407,434	$ 407,434	$ 402,434	$ 402,434	$ (5,000)	$ 26.48	$ 79.45
4	Debt & Interest Payments for Series 2023 Park Improvements (Village Hall)	$ -	$ -	$ -	$ 623,619	$ 623,619	$ 623,619	$ 41.04	$ 123.12
5	Debt & Interest Payments for Series 2023 Park Improvements)Stormwater & Roadway Improvements)	$ -	$ -	$ -	$ 192,289	$ 192,289	$ 192,289	$ 12.65	$ 37.96
Debt Service Fund Total Expenditures		**$ 1,033,678**	**$ 1,033,678**	**$ 1,033,678**	**$ 1,841,466**	**$ 1,841,466**	**$ 807,788**	**$ 121.19**	**$ 363.57**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Debt Service Fund-Roadway Capital Improvement Fund

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Transfer from CITT Fund	$ 111,056	$ 111,056	$ 111,056	$ 108,736	$ 108,736	$ (2,319)
Debt Service Roadway Imp. Capital Total Revenues		**$ 111,056**	**$ 111,056**	**$ 111,056**	**$ 108,736**	**$ 108,736**	**$ (2,319)**

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
2	Debt Principal for Series 2020 $1.5M Roadway Improvement Loan	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ -
3	Debt Interest for Series 2020 $1.5M Roadway Improvement Loan	$ 16,056	$ 16,056	$ 16,056	$ 13,736	$ 13,736	$ (2,319)
Debt Service Roadway Improvement Capital Total Expenditures		**$ 111,056**	**$ 111,056**	**$ 111,056**	**$ 108,736**	**$ 108,736**	**$ (2,319)**

VI. SPECIAL REVENUE FUNDS

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

A. Building Fund

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Permits	$ 428,000	$ 428,000	$ 954,319	$ 483,000	$ 483,000	$ 55,000
2	Other Non-Operating Revenue	$ 43,759	$ 43,759	$ 66,194	$ 43,759	$ 43,759	$ -
3	Appropriate Education Fees	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -
4	Appropriate Document Preservation	$ -	$ -	$ -	$ -	$ -	$ -
5	Appropriate Technology Surcharge	$ 35,000	$ 35,000	$ 35,000	$ 50,000	$ 50,000	$ 15,000
6	Appropriate Fund Balance	$ 97,100	$ 97,100	$ -	$ 126,370	$ 124,376	$ 27,276
7	Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Building Department Total Revenues		**$ 606,859**	**$ 606,859**	**$ 1,058,513**	**$ 706,129**	**$ 704,136**	**$ 97,276**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

A. Building Fund-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
8	(1) Customer Service & Building Supervisor	$ 64,031	$ 64,031	$ 64,031	$ 70,057	$ 70,057	$ 6,025
9	Overtime	$ 500	$ 500	$ -	$ -	$ -	$ (500)
10	(1) Part-Time Building Official	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ -
11	Taxes, Benefits and COLA for the Department	$ 37,177	$ 37,177	$ 35,137	$ 41,489	$ 39,495	$ 2,317
12	Building Department Contracted Services (% of Revenue Collected for the Building Department)	$ 366,700	$ 366,700	$ 858,023	$ 415,700	$ 415,700	$ 49,000
13	Contract Services-Data Processing (GIS and Plan Review Software)	$ 2,100	$ 2,100	$ 2,100	$ 7,200	$ 7,200	$ 5,100
14	Building Lease Annual Cost for Suite 101 & 300 Total $313,173 (50% allocated to Gen Gov/40% allocated to Ut Fund & 10% allocated ot Bldg. Fund).	$ 30,420	$ 30,420	$ 29,896	$ 31,317	$ 31,317	$ 897
15	Training for Customer Service & Building Supervisor	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -
16	Merchant Fees	$ 3,500	$ 3,500	$ 4,442	$ 4,500	$ 4,500	$ 1,000
17	Microfilming Building Permits	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
18	EPL Software Mandatory Updates Proj#BF24-01	$ 65,000	$ 65,000	$ 65,000	$ 96,121	$ 96,121	$ 31,121
19	Community Rating System	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ -
20	Copier Lease/Printing & Binding	$ 1,680	$ 1,680	$ 3,453	$ 3,576	$ 3,576	$ 1,896
21	Communication Services: Telephone/Internet	$ 3,500	$ 3,500	$ 4,568	$ 4,920	$ 4,920	$ 1,420
22	Office Supplies	$ 4,000	$ 4,000	$ 2,980	$ 3,000	$ 3,000	$ (1,000)
23	Dues, Subscriptions & Memberships	$ 50	$ 50	$ 50	$ 50	$ 50	$ -
Building Department Total Expenditures		**$ 606,859**	**$ 606,859**	**$ 1,097,881**	**$ 706,129**	**$ 704,136**	**$ 97,276**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Street Maintenance Fund

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	1 to 6 Cents Local Option Fuel Tax	$ 92,421	$ 92,421	$ 89,478	$ 84,047	$ 84,047	$ (8,374)
2	1 to 5 Cents Local Option Fuel Tax	$ 35,586	$ 35,586	$ 33,457	$ 31,996	$ 31,996	$ (3,590)
3	Motor Fuel Tax	$ 83,111	$ 83,111	$ 73,226	$ 85,604	$ 93,973	$ 10,862
4	Other Non-Operating Revenue (*Grants & Other Sources)*	$ 109,336	$ 109,336	$ 178,831	$ 9,336	$ 9,336	$ (100,000)
5	Transfer from General Fund	$ 500,653	$ 500,653	$ 500,653	$ 105,330	$ 94,643	$ (406,011)
6	Appropriation of Fund Balance	$ -	$ 38,383	$ 38,383	$ 398,096	$ 398,096	$ 398,096
Street Maintenance Total Revenues		**$ 821,107**	**$ 859,490**	**$ 914,030**	**$ 714,409**	**$ 712,090**	**$ (109,017)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Street Maintenance Fund-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
7	(2) F/T Maintenance Staff Salaries	$ 96,247	$ 96,247	$ 96,247	$ 101,627	$ 101,627	$ 5,380
8	P/T Maintenance Staff	$ 27,414	$ 27,414	$ 27,414	$ 26,108	$ 26,108	$ (1,305)
9	Taxes, Benefits and COLA for the Department	$ 75,426	$ 75,426	$ 58,839	$ 79,050	$ 76,413	$ 988
10	Overtime	$ 5,000	$ 5,000	$ 4,521	$ 5,000	$ 5,000	$ -
11	Cost Allocation	$ (112,380)	$ (112,380)	$ (112,380)	$ (97,777)	$ (97,459)	$ 14,921
12	(2) Vehicle Lease for Maintenance Staff	$ 15,600	$ 15,600	$ 15,477	$ 15,600	$ 15,600	$ -
13	Telephone-Street Maintenance Workers Village Cellphone	$ 1,800	$ 1,800	$ 1,549	$ 1,800	$ 1,800	$ -
14	Temporary Personnel (People Ready)	$ 5,000	$ 5,000	$ 4,416	$ 5,000	$ 5,000	$ -
15	Uniforms	$ 2,500	$ 2,500	$ 2,383	$ 3,000	$ 3,000	$ 500
16	Water Expense for all Irrigation Village Water Meters	$ 32,000	$ 32,000	$ 32,486	$ 32,000	$ 32,000	$ -
17	Median Lights Electricity (FPL)	$ 10,000	$ 10,000	$ 9,840	$ 10,000	$ 10,000	$ -
18	Landscape Maintenance Contract	$ 115,000	$ 115,000	$ 114,000	$ 115,000	$ 115,000	$ -
19	Gas & Oil	$ 5,000	$ 5,000	$ 5,157	$ 5,000	$ 5,000	$ -
20	Special Department Supplies-Safety Equipment, Barricades, Safety Vest, Cones, Tools etc.	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
21	Repair & Maintenance of Vehicles	$ 2,500	$ 2,500	$ 2,437	$ 3,000	$ 3,000	$ 500

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Street Maintenance Fund-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
22	Repairs & Maintenance of Building & Parks-Electrical, Street Sign, Curb & Gutter, Dog Station Repairs	$ 10,000	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ (2,500)
23	Repair & Maintenance of Equipment -Trash Receptacles, Pressure Cleaning Equip.	$ 10,000	$ 7,500	$ 7,500	$ 17,500	$ 17,500	$ 7,500
24	Contract Services-Holiday Lighting	$ -	$ -	$ -	$ -	$ -	$ -
25	Maintenance of Grounds/Parks/Roads	$ 30,000	$ 57,542	$ 57,542	$ 50,000	$ 50,000	$ 20,000
26	Causeway Annexation SMF24-09	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 10,000
27	Treasure Island Parking Study SMF24-02	$ 25,000	$ 25,000	$ -	$ 55,000	$ 55,000	$ 30,000
28	Landscape Equipment SMF24-02	$ 5,000	$ 5,000	$ 5,000	$ 20,000	$ 20,000	$ 15,000
29	Decorative Street Lighting Project SMF25-01	$ -	$ -	$ -	$ -	$ -	$ -
30	Vogel Park Electrical System Lighting Improvements SMF24-07	$ -	$ -	$ -	$ -	$ -	$ -
31	Village-wide Landscaping Medians & Bulbout Improvements (Design & Construction) SMF24-05	$ 275,000	$ 275,000	$ 218,321	$ 150,000	$ 150,000	$ (125,000)
32	Village-wide Landscaping Projects SMF24-06	$ 75,000	$ 90,841	$ 90,841	$ 50,000	$ 50,000	$ (25,000)
33	Entrance Way Sign East Project SMF23-07	$ 100,000	$ 100,000	$ 100,000	$ -	$ -	$ (100,000)
34	Entrance Way Sign West Project SMF24-04	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 25,000
35	Vogel Park Sign Project SMF24-08	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000
Street Maintenance Total Expenditures		**$ 821,107**	**$ 859,490**	**$ 759,091**	**$ 714,409**	**$ 712,090**	**$ (109,017)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

C. After School & Summer Program

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	The Children's Trust Grant	$ 169,252	$ 169,252	$ 164,782	$ -	$ -	$ (169,252)
2	Transfer from General Fund-Grant Match	$ 16,291	$ 16,291	$ 16,291	$ -	$ -	$ (16,291)
3	Fund Balance	$ -	$ -	$ 19,409	$ -	$ -	$ -
After School & Summer Program Total Revenues		**$ 185,543**	**$ 185,543**	**$ 200,482**	**$ -**	**$ -**	**$ (185,543)**

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
4	Village Contribution for After School & Summer Program Staff	$ 16,291	$ 16,291	$ 16,291	$ -	$ -	$ (16,291)
5	After School & Summer Program	$ 169,252	$ 169,252	$ 184,191	$ -	$ -	$ (169,252)
After School & Summer Program Total Expenditures		**$ 185,543**	**$ 185,543**	**$ 200,482**	**$ -**	**$ -**	**$ (185,543)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

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

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Surtax Revenue	$ 410,000	$ 410,000	$ 485,239	$ 475,000	$ 532,781	$ 122,781
2	Other Non-Operating Revenues	$ 3,350	$ 3,350	$ 11,081	$ 6,350	$ 6,350	$ 3,000
3	FDOT Grant	$ 840,500	$ 840,500	$ 153,000	$ -	$ -	$ (840,500)
4	State Appropriation	$ 840,500	$ 840,500	$ 153,000	$ 350,000	$ 350,000	$ (490,500)
5	Transfer from General Fund - H.I. Parking Revenue	$ -	$ -	$ 75,235	$ 107,400	$ 107,400	$ 107,400
6	Transfer from General Fund (MOU)	$ 55,248	$ 55,248	$ 55,248	$ 55,248	$ 55,248	$ -
7	Appropriation of Fund Balance	$ -	$ -	$ 255,092	$ 192,760	$ 474,979	$ 474,979
(CITT) Transportation Fund Total Revenues		**$ 2,149,598**	**$ 2,149,598**	**$ 1,187,895**	**$ 1,186,758**	**$ 1,526,758**	**$ (622,840)**

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
8	(1) PT Bus Driver (Including Taxes, Benefits & COLA)	$ 42,125	$ 42,125	$ -	$ -	$ -	$ (42,125)
9	Cost Allocation 5% Admin Fee Allowed by CITT	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
10	Repair & Maintenance of Vehicles (Village Bus)	$ 20,000	$ -	$ -	$ -	$ -	$ (20,000)
11	Gas & Oil for Village Bus	$ 10,000	$ 5,091	$ -	$ -	$ -	$ (10,000)
12	FreeBee Transit Operations	$ -	$ -	$ -	$ 119,812	$ 119,812	$ 119,812
13	Street Lights	$ 35,000	$ 35,000	$ 35,023	$ 35,000	$ 35,000	$ -
14	Uniforms	$ 500	$ 500	$ -	$ 500	$ 500	
14	Engineering & Planning	$ -	$ 24,909	$ 24,909	$ -	$ -	$ -
15	H.I. & N.B.I. Sidewalk Improvements TF24-03	$ -	$ -	$ -	$ 360,000	$ 700,000	$ 700,000
16	Bus Shelter on Kennedy Causeway TF23-02	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -
17	Electrical Vehicle Charging Station TF24-01	$ 25,000	$ 25,000	$ -	$ 25,000	$ 25,000	$ -
18	ECO Bus & Charging Station TF24-02	$ 750,000	$ 750,000	$ -	$ -	$ -	$ (750,000)
19	H.I. Entrance with Traffic Oval TF24-04	$ -	$ -	$ -	$ 75,000	$ 75,000	$ 75,000
20	Local Street Sign Replacement TF23-03	$ 50,000	$ 50,000	$ 50,000	$ 25,000	$ 25,000	$ (25,000)
21	T.I. ADA Sidewalk Imp. Phase II Construction TF23-01	$ 207,000	$ 293,669	$ 293,669	$ 25,000	$ 25,000	$ (182,000)
22	Transfer to Capital Roadway Improvement Fund	$ -	$ -	$ -	$ -	$ -	$ -
23	Transfer to Debt Service Roadway Improvement-Loan Principal & Interest	$ 111,056	$ 111,056	$ 111,056	$ 108,736	$ 108,736	$ (2,319)
24	Transfer to Capital Projects Fund-Complete Streets	$ -	$ -	$ -	$ 377,710	$ 377,710	$ 377,710
(CITT) Transportation Fund Total Expenditures		**$ 1,285,680**	**$ 1,372,349**	**$ 549,656**	**$ 1,186,758**	**$ 1,526,758**	**$ 241,078**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

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

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Financial Assistance-Federal Funds (ARPA)	$ 2,017,689	$ 2,017,689	$ -	$ -	$ -	$ (2,017,689)
2	Appropriation of Fund Balance	$ 642,689	$ 642,689	$ -	$ 389,500	$ 389,500	$ (253,189)
(ARPA) Emergency Fund Total Revenues		**$ 2,660,378**	**$ 2,660,378**	**$ -**	**$ 389,500**	**$ 389,500**	**$ (2,270,878)**

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

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	TIES Stormwater Project SW24-03	$ -	$ -	$ -	$ 389,500	$ 389,500	$ 389,500
2	Inlet & Catch Basin Filters SW23-02	$ 150,000	$ 150,000	$ 150,000	$ -	$ -	$ (150,000)
3	Village Wide Vulnerability Study SW23-01	$ 75,000	$ 75,000	$ 75,000	$ -	$ -	$ (75,000)
4	SSES Evaluation Repairs for HI & NBI SI23-02	$ 750,000	$ 750,000	$ 750,000	$ -	$ -	$ (750,000)
5	Village Wide Stormwater Master Plan Capital Improvements Projects SW23-03	$ 1,685,378	$ 1,685,378	$ 1,295,878	$ -	$ -	$ (1,685,378)
(ARPA) Emergency Fund Total Expenditures		**$ 2,660,378**	**$ 2,660,378**	**$ 2,270,878**	**$ 389,500**	**$ 389,500**	**$ (2,270,878)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

F. Grant Fund

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Accreditation Grant	$ 45,000	$ 45,000	$ -	$ 45,000	$ 45,000	$ -
2	BWC Grant	$ 40,000	$ 40,000	$ 40,000	$ 30,000	$ 30,000	$ (10,000)
3	Body Armor Grant	$ 12,000	$ 12,000	$ 12,000	$ -	$ -	$ (12,000)
4	FDLE FIBERS Grant	$ 41,293	$ 41,293	$ 41,293	$ -	$ -	$ (41,293)
Grant Fund Total Revenues		**$ 138,293**	**$ 138,293**	**$ 93,293**	**$ 75,000**	**$ 75,000**	**$ (63,293)**

F. Grant Fund

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
5	Accreditation Expense	$ 45,000	$ 45,000	$ -	$ 45,000	$ 45,000	$ -
6	Body Worn Cameras (BWC Grant) PROJ#GAF24-01	$ 40,000	$ 40,000	$ 40,000	$ 30,000	$ 30,000	$ (10,000)
7	Body Armor Project #GAF23-03	$ 12,000	$ 12,000	$ 12,000	$ -	$ -	$ (12,000)
8	(22) Laptops -(FDLE FIBERS Grant) Proj#GAF23-02	$ 41,293	$ 41,293	$ 41,293	$ -	$ -	$ (41,293)
Grant Fund Total Expenditures		**$ 138,293**	**$ 138,293**	**$ 93,293**	**$ 75,000**	**$ 75,000**	**$ (63,293)**

VII. CAPITAL PROJECTS FUNDS

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

A. Roadway Capital Improvements Fund

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Transfer from CITT Fund	$ -	$ -	$ 23,615	$ -	$ -	$ -
2	Interest Earnings	$ -	$ -	$ 10,138	$ 10,000	$ 10,000	$ 10,000
3	Appropriation of Fund Balance	$ 150,000	$ 350,994	$ 181,563	$ 1,282,119	$ 1,282,119	$ 1,132,119
Roadway Capital Improvements Total Revenue		**$ 150,000**	**$ 350,994**	**$ 215,316**	**$ 1,292,119**	**$ 1,292,119**	**$ 1,142,119**

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
4	Harbor Island Re-Striping Parking & Improvements Proj#RCP22-03	$ -	$ 19,072	$ 19,072	$ -	$ -	$ -
5	Treasure Island Roadway Improvement Proj#RCP22-00	$ 100,000	$ 265,239	$ 165,683	$ 1,292,119	$ 1,292,119	$ 1,192,119
6	Harbor Island Roadway Improvement Proj#RCP22-02	$ 50,000	$ 66,683	$ 30,561	$ -	$ -	$ (50,000)
Roadway Capital Improvements Total Expenditures		**$ 150,000**	**$ 350,994**	**$ 215,316**	**$ 1,292,119**	**$ 1,292,119**	**$ 1,142,119**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Capital Projects

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	FDOT GRANT	$ 927,000	$ 927,000	$ 1,000,000	$ 207,010	$ 207,010	$ (719,990)
2	Island Walk Seawall Coastal Resiliency Grant-Matching (Island Walk)	$ 3,000,000	$ 3,000,000	$ -	$ 3,000,000	$ 3,000,000	$ -
3	TPO CGP Grant - Kennedy Causeway Project	$ 25,000	$ 25,000	$ 25,000	$ -	$ -	$ (25,000)
4	FIND Grants	$ 585,000	$ 585,000	$ 177,466	$ 825,000	$ 825,000	$ 240,000
5	FRDAP - Vogel Construction - No Match	$ 42,500	$ 42,500	$ -	$ -	$ -	$ (42,500)
6	Transfer from Transportation Fund (CITT)	$ -	$ -	$ 39,182	$ 377,710	$ 377,710	$ 377,710
7	Financing for Island Walk Projects that are not Fully Funded	$ 435,000	$ 435,000	$ -	$ 289,000	$ 289,000	$ (146,000)
8	Financing for Kennedy Causeway Project that is not Fully Funded	$ 175,000	$ 175,000	$ -	$ -	$ -	$ (175,000)
9	Transfer from Park Improvements	$ -	$ -	$ -	$ 34,800	$ 34,800	$ 34,800
10	Restricted Fund Balance from Community Contribution Fees from 7918 WD for Vogel Park Marine Facility and Civic Park	$ 390,000	$ 694,500	$ 444,500	$ 250,000	$ 250,000	$ (140,000)
Capital Projects Total Revenue		**$ 5,579,500**	**$ 5,884,000**	**$ 1,686,148**	**$ 4,983,520**	**$ 4,983,520**	**$ (595,980)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Capital Projects-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
11	Civic Park Dock-Design Proj#CP22-10	$ 150,000	$ 394,500	$ 394,500	$ -	$ -	$ (150,000)
12	Cswy Lane Re-Purposing Design Short-Term Proj#CP23-01	$ 200,000	$ 200,000	$ 139,777	$ 63,000	$ 63,000	$ (137,000)
13	Cswy Lane Re-Purposing Design Short-Term Construction Proj#CP24-01	$ -	$ -	$ -	$ 414,020	$ 414,020	$ 414,020
14	Cswy Lane Re-Purposing Design Long-Term Design Proj#CP24-02	$ -	$ -	$ -	$ 100,000	$ 100,000	$ 100,000
15	Island Walk (Baywalk)-Construction Proj#CP24-04	$ 3,000,000	$ 3,000,000	$ -	$ 3,000,000	$ 3,000,000	$ -
16	Island Walk (Baywalk) North Plaza/Design/Construction & CEI Proj#CP23-02	$ 1,077,000	$ 1,327,466	$ 1,309,684	$ -	$ -	$ (1,077,000)
17	Island Walk (Baywalk)-Design Proj#CP24-03	$ 850,000	$ 850,000	$ -	$ 714,000	$ 714,000	$ (136,000)
18	Island Walk South Plaza Public Art Proj#CP23-07	$ 30,000	$ 30,000	$ 30,000	$ -	$ -	$ (30,000)
19	Vogel Park Marine Facility-Construction Proj#CP24-05	$ 350,000	$ 350,000	$ -	$ 612,500	$ 612,500	$ 262,500
20	Vogel Park Marine Facility CEI Proj#CP24-05	$ -	$ -	$ 57,475	$ 80,000	$ 80,000	$ 80,000
21	Vogel Park Public Art-Bathroom Proj#CP22-08	$ 15,000	$ 15,000	$ 15,000	$ -	$ -	$ (15,000)
22	Vogel Park Public Art-Sculpture Proj#CP22-09	$ 35,000	$ 35,000	$ 35,000	$ -	$ -	$ (35,000)
23	Vogel Park Public Electrical system Lighting- Proj#CP24-09	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000
Capital Projects Total Expenditures		**$ 5,707,000**	**$ 6,201,966**	**$ 1,981,436**	**$ 4,998,520**	**$ 4,998,520**	**$ (708,480)**

c. Capital Projects -GOB

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	General Obligation Bond for Village Hall	$ 7,501,285	$ 7,501,285	$ 7,500,000	$ -	$ -	$ (7,501,285)
2	Transfer from General Fund -Sunbeam Impact Fees	$ -	$ -	$ -	$ 8,121,250	$ 8,121,250	$ 8,121,250
3	Transfer from General Fund-Shuckets Impact fees	$ -	$ -	$ -	$ 974,000	$ 974,000	$ 974,000
4	Miami-Dade County - Fire Station	$ -	$ -	$ -	$ 7,550,000	$ 7,550,000	$ 7,550,000
5	Restricted Fund Balance for Special Fire Service Contribution Fees from Sunbeam	$ -	$ -	$ -	$ 1,375,000	$ 1,375,000	$ 1,375,000
6	Restricted Fund Balance from Community Contribution Fees from Sunbeam	$ -	$ -	$ -	$ 1,503,750	$ 1,503,750	$ 1,503,750
7	Appropriation of Fund Balance	$ -	$ -	$ -	$ 7,596,510	$ 7,596,510	
8	Interest Earnings	$ -	$ -	$ -	$ 10,000	$ 10,000	
Capital Projects GOB Total Revenue		**$ 7,501,285**	**$ 7,501,285**	**$ 7,500,000**	**$ 27,130,510**	**$ 27,130,510**	**$ 19,629,225**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

C. Capital Projects GOB - Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Treasure Island Elementary School Community Park-Design Proj#CP22-02	$ -	$ -	$ (149,427)	$ -	$ -	$ -
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	$ 470,000	$ 470,000	$ -	$ 26,336,000	$ 26,336,000	$ 25,866,000
Capital Projects GOB Total Expenditures		**$ 470,000**	**$ 470,000**	**$ (131,427)**	**$ 26,336,000**	**$ 26,336,000**	**$ 25,866,000**

D. Capital Projects - Parks

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	General Obligation Bond for TIES	$ 3,290,000	$ 3,290,000	$ -	$ -	$ -	$ (3,290,000)
2	General Obligation Bond Series 2022 - Island Walk	$ 166,000	$ 166,000	$ 30,000	$ -	$ -	$ (166,000)
3	Interest Earnings	$ -	$ -	$ 31,433	$ 31,000	$ 31,000	
4	Appropriation of Fund Balance	$ -	$ -	$ -	$ 2,837,985	$ 2,837,985	
Capital Projects Parks Total Revenue		**$ 3,456,000**	**$ 3,456,000**	**$ 61,433**	**$ 2,868,985**	**$ 2,868,985**	**$ (587,015)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

D. Capital Projects Parks - Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2022-2023 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Island Walk (Baywalk) North Plaza/Design/Construction & CEI Proj#CP23-02	$ 1,077,000	$ 1,327,466	$ 166,000	$ 136,000	$ 136,000	$ (941,000)
2	Treasure Island Elementary School Community Park-Design Proj#CP22-02	$ 296,454	$ 296,454	$ 483,468	$ 29,439	$ 29,439	$ (267,015)
3	Treasure Island Elementary School Community Park-Construction Proj#CP24-06	$ 2,703,546	$ 2,703,546	$ -	$ 2,703,546	$ 2,703,546	$ -
Capital Projects Parks Total Expenditures		**$ 4,077,000**	**$ 4,327,466**	**$ 649,468**	**$ 2,868,985**	**$ 2,868,985**	**$ (1,208,015)**

NORTH BAY VILLAGE
FY 2024 Proposed Utility Rate Increase

Bill Comparison:

Single Family Home 6,000 Gallons Bill		
Monthly Bill	Current Rates	Rate Increase
Water	$ 55.72	$ 59.84
Sewer	$ 74.14	$ 77.31
Derm Fee *	$ 7.79	$ 8.23
Sanitation	$ 39.98	$ 42.38
Stormwater	$ 30.88	$ 54.04
Total Bill	**$ 208.51**	**$ 241.80**
Overall Monthly Increase		**$ 33.29**
Overall Monthly Avg. Increase for 6,000 Gallon Consumption		**16.0%**

10 Unit Multi-Family Bldg 6,000 Gallons Bill		
Monthly Bill	Current Rates	Rate Increase
Water	$ 55.72	$ 59.84
Sewer	$ 74.14	$ 77.31
Derm Fee *	$ 7.79	$ 8.23
Sanitation	$ 258.50	$ 274.01
Stormwater	$ 50.40	$ 88.20
Total Bill	**$ 446.55**	**$ 507.59**
Overall Monthly Increase		**$ 61.04**
Overall Monthly Avg. Increase for 6,000 Gallon Consumption		**13.7%**

Commercial Unit 6,000 Gallons Bill with 2 CY Garbage Pick-up 2 x per week		
Monthly Bill	Current Rates	Rate Increase
Water	$ 55.72	$ 59.84
Sewer	$ 74.14	$ 77.31
Derm Fee *	$ 7.79	$ 8.23
Sanitation	$ 316.96	$ 335.98
Stormwater	$ 40.50	$ 70.88
Total Bill	**$ 495.11**	**$ 552.23**
Overall Monthly Increase		**$ 57.12**
Overall Monthly Avg. Increase for 6,000 Gallon Consumption		**11.5%**

** Derm Fee is 6% of water and sewer fee and changes based on billing.*

- 9.64% Proposed water rate increase pass-through from Miami-Dade.
- 5.32% Proposed sewer rate increase pass-through from Miami-Dade.
- 6% Proposed sanitation rate Increase pass-through from Miami-Dade.
- NBV total single family homes: 403. Stormwater rate increase from $30.88 to $54.04 for residential user=Total monthly increase $23.16
- NBV total multi-family units: 4,129. Stormwater rate increase from $5.04 to $8.82 for multi-family user=Total monthly increase $3.78
- NBV total impervious area 6510.46 sq.ft. $9 per 2415 sq.ft. commercial accounts: Stormwater monthly increase from $9 per ERU to $15.75

VIII. ENTERPRISE FUNDS

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

A. Utility Funds

Fund Balance

Water, Sewer, Sanitation Fund	FY 2022-2023 YEAR END PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET
Beginning Fund Balance	$ 3,833,921	$ 3,785,162
Total Revenues	$ 7,432,517	$ 8,096,384
Total Operating Expenditures	$ (6,696,255)	$ (6,961,776)
Total Capital	$ (138,000)	$ (68,000)
Transfer to Water Improvement Trust Fund	$ (398,326)	$ (398,326)
Transfer to Sewer Improvement Trust Fund	$ (248,695)	$ (249,105)
Ending Fund Balance for Water, Sewer, Sanitation Fund	**$ 3,785,162**	**$ 4,204,340**
20% of Operating Expenditures Reserves		**$ 1,392,355**

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Water Revenue	$ 2,700,000	$ 2,700,000	$ 2,497,781	$ 2,738,567	$ 2,738,567	$ 38,567
2	Sewer Revenue	$ 3,201,937	$ 3,201,937	$ 3,029,537	$ 3,190,709	$ 3,190,709	$ (11,229)
3	Sanitation Revenue	$ 1,844,000	$ 1,844,000	$ 1,789,020	$ 1,908,000	$ 1,908,000	$ 64,000
4	Recycling Revenue	$ -	$ -	$ -	$ 147,109	$ 147,109	$ 147,109
5	Late Fees	$ 80,000	$ 80,000	$ 102,335	$ 100,000	$ 100,000	$ 20,000
6	Other Non-Operating Revenues	$ 8,000	$ 8,000	$ 13,844	$ 159,109	$ 159,109	$ 151,109
7	Appropriation of Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -
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		**$ 14,533,937**	**$ 14,533,937**	**$ 13,916,708**	**$ 8,243,494**	**$ 8,243,494**	**$ (6,290,444)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Utilities Administration

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Public Works Director Salary	$ 128,960	$ 128,960	$ 128,960	$ 141,095	$ 141,095	$ 12,135
2	Engineering Operations Manager Salary	$ 81,867	$ 81,867	$ 81,867	$ 95,000	$ 95,000	$ 13,134
3	Public Works Superintendent Salary	$ 74,183	$ 74,183	$ 74,183	$ 81,932	$ 78,710	$ 4,527
4	Customer Service Manager Salary	$ 68,250	$ 68,250	$ 68,250	$ 76,396	$ 76,396	$ 8,146
5	Public Works Executive Assistant (Salary, Taxes and Benefits) Trf from Operating	$ -	$ -	$ -	$ 98,626	$ 97,307	$ 97,307
6	Reclassify FT Inspector to Project Manager (Salary, Taxes & Benefits)	$ 102,281	$ 102,281	$ -	$ 170,300	$ 167,381	$ 65,100
7	Utilities Maintenance Worker	$ 38,345	$ 38,345	$ 38,345	$ 41,765	$ 41,765	$ 3,420
8	PT Janitorial Services	$ 29,225	$ 29,225	$ 29,225	$ 29,225	$ 29,225	$ -
9	Compensated Absences/Cash Out Sick & Vacation	$ 10,000	$ 10,000	$ 5,000	$ 10,000	$ 10,000	$ -
10	Taxes, Benefits and COLA for the Department	$ 231,962	$ 231,962	$ 229,210	$ 262,137	$ 252,150	$ 20,189
11	Overtime	$ 3,500	$ 3,500	$ 2,567	$ 3,000	$ 3,000	$ (500)
12	Cost Allocation	$ 1,475,831	$ 1,475,831	$ 1,475,831	$ 1,505,523	$ 1,492,785	$ 16,954
13	Auditing Fee-40% Allocated to Gen Gov/ 60% Allocated to Utilities. Total $60,000	$ 30,000	$ 30,000	$ 30,000	$ 36,000	$ 36,000	$ 6,000
14	Professional Services-Administrative Services (Trf to Personnel)	$ 100,000	$ 100,000	$ 100,000	$ -	$ -	$ (100,000)

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Utilities Administration-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
15	Upgrade Financial Software	$ 15,000	$ 15,000	$ -	$ -	$ -	$ (15,000)
16	Grant Writer-(10% General Gov)/(90% Utilities)Total {Hourly Contract Approx. $60,000}	$ 45,000	$ 45,000	$ 55,000	$ 54,000	$ 54,000	$ 9,000
17	ADP H/R and Payroll Fees-(25% Allocated to Utilities) & (75% Gen Go) Total {Contract $50,000}	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ -
18	Environmental Fees-Sampling & Testing Permitting	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -
19	Water Keepers for Testing of Water Quality	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
20	Engineering & Planning Services for Utilities	$ 40,000	$ 40,000	$ 35,405	$ 40,000	$ 40,000	$ -
21	Building Lease Annual Cost for Suite 101 & 300 Total $313,173 (50% allocated to Gen Gov/40% allocated to Ut Fund & 10% allocated ot Bldg. Fund).	$ 121,682	$ 121,682	$ 119,585	$ 125,269	$ 125,269	$ 3,587
22	Liability, Automobile, General, Property, W/C Insurance 35% UT and 65% GF	$ 230,224	$ 230,224	$ 220,691	$ 287,780	$ 287,780	$ 57,556
23	Contract Services-Holiday Lighting	$ 39,000	$ 39,000	$ 39,000	$ 45,000	$ 45,000	$ 6,000
24	Software Maintenance (Spyware Hunter, Firewall, Anti-Virus, Rdrive, GIS, Tyler, EPL, Itron Exchange, Snapblox and others)	$ 107,550	$ 107,550	$ 106,700	$ 95,000	$ 95,000	$ (12,550)

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

B. Utilities Administration-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
25	Bank/Merchant Fees (Credit Card Processing Fees)	$ 23,000	$ 23,000	$ 30,465	$ 30,000	$ 30,000	$ 7,000
26	Building Maintenance & Repairs	$ 10,000	$ 10,582	$ 10,577	$ 10,000	$ 10,000	$ -
27	GPS System for Public Works Trucks	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -
28	Repairs & Maintenance of Vehicles	$ 3,500	$ 3,500	$ 3,271	$ 3,500	$ 3,500	$ -
29	Gasoline for Pick-Up Trucks	$ 8,000	$ 8,000	$ 9,043	$ 8,000	$ 8,000	$ -
30	Office Supplies	$ 3,000	$ 3,000	$ 2,956	$ 3,000	$ 3,000	$ -
31	Telephone services	$ 20,000	$ 20,000	$ 19,676	$ 20,000	$ 20,000	$ -
32	Vehicle Lease-Reduce for Pick-up Trucks	$ 21,785	$ 21,785	$ 21,663	$ 21,785	$ 21,785	$ -
33	Employee Annual Incentive & Employee Reward	$ 4,600	$ 4,600	$ 4,600	$ 4,600	$ 4,600	$ -
34	Special Department Supplies	$ 4,400	$ 4,400	$ 5,397	$ 4,400	$ 4,400	$ -
35	Uniforms	$ 3,000	$ 3,000	$ 2,941	$ 3,000	$ 3,000	$ -
36	Communication Services-Internet for 1841 GS	$ 1,500	$ 1,500	$ 1,500	$ 1,222	$ 1,222	$ (278)
37	Miscellaneous	$ 10,000	$ 10,000	$ 10,000	$ 7,500	$ 7,500	$ (2,500)
38	Animal Control	$ 2,500	$ 2,500	$ 1,199	$ 2,000	$ 2,000	$ (500)
39	Repairs, Replace & Maint Office Equipment	$ 3,250	$ 3,250	$ 2,991	$ 2,000	$ 2,000	$ (1,250)
40	Postage	$ 8,000	$ 8,000	$ 6,629	$ 8,000	$ 8,000	$ -
41	Small Forklift Project #UF23-05	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ (10,000)
42	Satellite Operation Yard Improvements UF24-01	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -
43	Other Operating Expenses (Education & Training, Dues, Subscriptions & Memberships, Repairs, etc.)	$ 9,000	$ 9,000	$ 9,315	$ 9,000	$ 9,000	$ -
44	Computer Equipment Proj#MF24-02	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -
45	Office 365 MF#24-01	$ 15,000	$ 15,000	$ 15,000	$ 8,904	$ 8,904	$ (6,096)
46	Security Equipment Proj#IT24-01	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -
Utilities Administration Total		**$ 3,242,393**	**$ 3,242,975**	**$ 3,116,041**	**$ 3,453,957**	**$ 3,423,774**	**$ 181,381**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

c. Water Operations

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Water Maintenance Worker Salary	$ 48,939	$ 48,939	$ 50,171	$ 50,124	$ 50,124	$ 1,186
2	Overtime	$ 10,000	$ 10,000	$ 10,231	$ 10,000	$ 10,000	$ -
3	Taxes, Benefits and COLA for the Department	$ 27,596	$ 27,596	$ 25,988	$ 29,773	$ 28,455	$ 859
4	Water Purchase-Miami-Dade County	$ 780,500	$ 780,500	$ 667,313	$ 731,642	$ 731,642	$ (48,858)
5	Repairs & Maintenance of Vehicles	$ 2,000	$ 2,000	$ 1,556	$ 2,000	$ 2,000	$ -
6	Water Line Repairs	$ 20,000	$ 20,000	$ 50,883	$ 30,000	$ 30,000	$ 10,000
7	Vehicle Lease	$ 7,200	$ 7,200	$ 7,316	$ 7,200	$ 7,200	$ -
8	Gas	$ 6,000	$ 6,000	$ 5,899	$ 6,000	$ 6,000	$ -
9	Other Operating Expenses (Uniforms, Tools, Supplies)	$ 11,000	$ 11,000	$ 4,811	$ 10,000	$ 10,000	$ (1,000)
Water Operations Total		**$ 913,234**	**$ 913,234**	**$ 824,169**	**$ 876,739**	**$ 875,421**	**$ (37,813)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

D. Sewer Operations

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	(1) Sewer Utility Workers Salary	$ 65,578	$ 65,578	$ 70,296	$ 68,869	$ 68,869	$ 3,291
2	Overtime	$ 10,000	$ 10,000	$ 5,864	$ 10,000	$ 10,000	$ -
3	Taxes, Benefits and COLA for the Department	$ 48,298	$ 48,298	$ 41,247	$ 52,764	$ 49,845	$ 1,546
4	Miami-Dade County Sewage Disposal Fees	$ 1,010,000	$ 1,010,000	$ 1,198,551	$ 1,063,732	$ 1,063,732	$ 53,732
5	Sewer Line Emergency Repairs	$ 25,000	$ 73,000	$ 72,590	$ 10,000	$ 10,000	$ (15,000)
6	Lift Stations Line Emergency Repairs	$ 50,000	$ 50,000	$ 44,709	$ 20,000	$ 20,000	$ (30,000)
7	Repairs & Maintenance of Vehicles	$ 2,500	$ 2,500	$ 2,705	$ 2,500	$ 2,500	$ -
8	Gasoline for Pick-up Trucks	$ 10,000	$ 10,000	$ 976	$ 10,000	$ 10,000	$ -
9	Uniforms	$ 1,500	$ 1,500	$ 1,127	$ 1,500	$ 1,500	$ -
10	Vehicle Lease	$ 8,500	$ 8,500	$ 7,683	$ 8,500	$ 8,500	$ -
11	Electric-FPL (Sewer Pumps)/Water Service	$ 60,000	$ 60,000	$ 63,851	$ 60,000	$ 60,000	$ -
12	Engineering & Planning-Sanitary Sewer Study Cycle 4, Pump Improve CEI	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -
13	Contingency	$ 50,000	$ -	$ 50,000	$ 25,000	$ 25,000	$ (25,000)
14	Other Operating Expenses (Supplies, Tools, Chemicals, Repairs of Equipment & Building)	$ 15,300	$ 15,300	$ 8,998	$ 10,000	$ 10,000	$ (5,300)
Sewer Operations Total		**$ 1,396,676**	**$ 1,394,676**	**$ 1,608,599**	**$ 1,382,864**	**$ 1,379,945**	**$ (16,731)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

E. Sanitation Operations

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	(4) Sanitation Utility Workers Salary	$ 186,056	$ 186,056	$ 190,917	$ 186,048	$ 186,048	$ (8)
2	Overtime	$ 30,000	$ 30,000	$ 26,953	$ 30,000	$ 30,000	$ -
3	Taxes, Benefits and COLA for the Department	$ 148,988	$ 148,988	$ 117,254	$ 128,099	$ 123,200	$ (25,788)
4	Temporary Personnel	$ 100,000	$ 100,000	$ 110,928	$ 100,000	$ 100,000	$ -
5	Compensated Absences/Cash Out Sick & Vacation	$ 60,000	$ 60,000	$ 60,000	$ 30,000	$ 30,000	$ (30,000)
6	Tipping Fees (Solid Waste Disposal)	$ 476,277	$ 476,277	$ 484,892	$ 500,091	$ 500,091	$ 23,813
7	Recycling Fees	$ 134,400	$ 134,400	$ 140,006	$ 147,109	$ 147,109	$ 12,709
8	Vehicle Lease (Garbage Trucks)	$ 86,687	$ 86,687	$ 86,687	$ 86,687	$ 86,687	$ -
9	Repairs & Maintenance of Vehicles -*Garbage/Trash Trucks*	$ 50,000	$ 50,000	$ 47,686	$ 50,000	$ 50,000	$ -
10	Gasoline & Diesel-*Garbage/Trash Trucks*	$ 40,000	$ 40,000	$ 55,319	$ 50,000	$ 50,000	$ 10,000
11	Uniforms	$ 4,000	$ 4,000	$ 2,209	$ 4,000	$ 4,000	$ -
12	Garbage Dumpster Maintenance & Repairs	$ 25,000	$ 32,455	$ 31,910	$ 30,000	$ 30,000	$ 5,000
13	Dumpsters Proj#UF24-01	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
14	Other Operating Expenses	$ 5,000	$ 5,000	$ 2,241	$ 3,500	$ 3,500	$ (1,500)
Sanitation Operations Total		**$ 1,356,409**	**$ 1,363,864**	**$ 1,367,001**	**$ 1,355,534**	**$ 1,350,635**	**$ (5,774)**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

F. Water Improvements Trust Fund

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	State Revolving Loan Debt & Interest Annual Payment	$ 398,326	$ 398,326	$ 398,326	$ 398,326	$ 398,326	$ -
Water Improvement Trust Fund Total		**$ 398,326**	**$ 398,326**	**$ 398,326**	**$ 398,326**	**$ 398,326**	**$ -**

G. Sewer Improvements Trust Fund

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Treasure Island Sewer Lateral Improvements-Design & Construction	$ -		$ -	$ -	$ -	$ -
2	Replace Lift Stations Project Proj#SI21-01	$ 6,700,000	$ 6,700,000	$ 5,978,279	$ -	$ -	$ (6,700,000)
3	State Revolving Loan Debt & Interest Annual Payment	$ 249,145	$ 249,145	$ 249,145	$ 249,105	$ 249,105	$ (40)
Sewer Improvement Trust Fund Total		**$ 6,949,145**	**$ 6,949,145**	**$ 6,227,424**	**$ 249,105**	**$ 249,105**	**$ (6,700,040)**

Utility Fund Total Expenditures	**$ 14,256,184**	**$ 14,262,221**	**$ 13,541,560**	**$ 7,716,526**	**$ 7,677,207**	**$ (6,578,978)**

FY 2024 STORMWATER FUND PROPOSED RATE INCREASE

%	Revenue Increase Amount
75%	$ 343,239

Proposed Stormwater Rate Increase 75%

	Properties	Rate	Annual CURRENT Total	Projected Revenue	NEW Monthly Rate	Monthly Difference
Residential	403	$ 30.88	$ 149,336	$ 261,337	$ 54.04	$ 23.16
Multi-Family	4,129	$ 5.04	$ 249,722	$ 437,013	$ 8.82	$ 3.78
Commercial		$9/2,415 sqft	$ 58,594	$ 102,540	$15.75/2,415 sqft	$6.75/ 2,415 sqft
Annual Fees			**$ 457,652**	**$ 800,890**		

75% Stormwater Rate Increase, Additional Revenue	**$ 343,239**

H. Stormwater Fund

Fund Balance

Stormwater Fund	FY 2022-2023 YEAR END PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET
Beginning Fund Balance	$ 266,477	$ 465,802
Total Stormwater Revenue	$ 466,044	$ 9,304,891
Grant Revenue	$ 200,000	$ 2,100,000
Total Operating Expenditures	$ (144,286)	$ (197,237)
Total Capital	$ (322,433)	$ (11,500,000)
Ending Fund Balance for Stormwater Fund	**$ 465,802**	**$ 173,456**
20% of Operating Expenditures Reserves		**$ 39,447**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

	REVENUES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
1	Stormwater Revenue	$ 457,652	$ 457,652	$ 461,553	$ 800,891	$ 800,891	$ 343,239
2	Late Fees	$ 1,000	$ 1,000	$ 4,492	$ 4,000	$ 4,000	$ 3,000
3	State Grants/FDEP	$ 200,000	$ 200,000	$ 200,000	$ 2,100,000	$ 2,100,000	$ 1,900,000
4	Future Referendum/Financing (Bond Issuance)	$ -	$ -	$ -	$ 8,500,000	$ 8,500,000	$ 8,500,000
5	State Appropriations	$ 150,000	$ 150,000	$ -	$ -	$ -	$ (150,000)
6	Appropriation of Fund Balance	$ -	$ -	$ -	$ 293,827	$ 292,346	$ 292,346
Stormwater Fund Total Revenues		**$ 808,652**	**$ 808,652**	**$ 666,044**	**$ 11,698,718**	**$ 11,697,237**	**$ 10,888,585**

DETAIL OF INCREASE OR (DECREASE): FY 2022-23 ADOPTED BUDGET, COMPARED TO FY 2023-24 PROPOSED BUDGET

H. Stormwater Fund-Continued

	EXPENDITURES	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUAL	FY 2023-2024 PROPOSED BUDGET 7/31/23	FY 2023-2024 PROPOSED BUDGET 9/12/23	INCREASE/ (DECREASE)
7	Utility Worker Salary	$ 40,298	$ 40,298	$ 41,533	$ 42,139	$ 42,139	$ 1,841
8	Taxes, Benefits and COLA for the Department	$ 28,484	$ 28,484	$ 26,151	$ 31,201	$ 29,883	$ 1,399
9	Contract Services Street Sweeping	$ 15,000	$ 15,000	$ 5,000	$ 15,000	$ 15,000	$ -
10	Flood Plain Manager Services	$ 40,000	$ 40,000	$ 15,000	$ 15,000	$ 15,000	$ (25,000)
11	Repair & Maintenance of Storm Drain Lines	$ 50,000	$ 50,000	$ 5,874	$ 25,000	$ 25,000	$ (25,000)
12	Stormwater Pump System at North Bay Island Proj#SW21-01	$ 200,000	$ 286,369	$ 235,568	$ 3,000,000	$ 3,000,000	$ 2,800,000
13	Village Wide Vulnerability Study Proj#SW23-01	$ 150,000	$ 150,000	$ 86,865	$ -	$ -	$ (150,000)
14	Land Acquisition 1356 Bay Terrace-Pump Station Installation SW24-01	$ -	$ -	$ -	$ 2,500,000	$ 2,500,000	$ 2,500,000
15	Stormwater Improvements SW24-02	$ -	$ -	$ -	$ 6,000,000	$ 6,000,000	$ 6,000,000
16	Community Rating System	$ -	$ -	$ -	$ 20,000	$ 20,000	$ 20,000
17	Electric, Gas & Water for Pump Station	$ 1,400	$ 1,400	$ 1,028	$ 1,000	$ 1,000	$ (400)
18	Contract Services-Stormwater Compliance-NPDES Interlocal Agreement	$ 10,000	$ 10,000	$ 7,208	$ 10,000	$ 10,000	$ -
19	Cost Allocation	$ 37,289	$ 37,289	$ 37,289	$ 34,377	$ 34,215	$ (3,075)
20	Other Operating Expenses	$ 5,000	$ 5,000	$ 8,000	$ 5,000	$ 5,000	$ -
Stormwater Total		**$ 577,471**	**$ 663,840**	**$ 469,515**	**$ 11,698,718**	**$ 11,697,237**	**$ 11,119,765**

GRAND TOTAL FOR ALL FUNDS	**$ 41,679,444**	**$ 43,071,407**	**$ 32,535,961**	**$ 70,645,601**	**$ 70,855,758**	**$ 32,130,553**