



# Miami Shores Village

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MIAMI SHORES, FLORIDA 33138-2382  
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THOMAS J. BENTON  
VILLAGE MANAGER

July 2, 2009

Mayor Al Davis and the Members  
Of the Miami Shores Village Council  
10050 NE 2<sup>nd</sup> Avenue  
Miami Shores, FL 33138

Subject: Fiscal Year 2009-2010 Operating  
And Capital Improvement Budgets

Dear Mayor Davis and Village Council Members:

To comply with the Florida State Statute 200.065 and Village Charter Section 34(2), I present you with the proposed Operating Budgets for the Village's fiscal year beginning October 1, 2009 and ending September 30, 2010. This has been a particularly difficult budget year. I have previously provided you with the June 1, 2009, preliminary Miami Dade County Tax Assessor's memorandum, showing that the Village had lost 12.2% of our property values. On July 1, 2009, we received the final tax assessment report that dropped our property values an additional 2.1%, or a total of 14.3%. This equates to an Ad Valorem property tax revenue loss of approximately \$903,262. In addition to the loss in property taxes we are also suffering from one of the worst economic downturns since the Great Depression. This has resulted in reductions in other revenues such as Interest Income, Half Cent Sales Tax, State Excise Taxes, and State Revenue Sharing funds. As we approached the preparation of this year's budget, we compared our anticipated revenue stream with the above losses in revenue, and our current level of expenditures. The budget was out of balance by approximately \$1.5 million when we started developing our budget.

Upon learning of the 12.2% property value decline, I immediately put a hiring and spending freeze in place on all but the most essential items necessary to operate our Village. We anticipate that through the course of the current fiscal year, we will realize savings of approximately \$909,000. These savings will be used to offset the \$1.5 million budget deficit. In addition to the large fund balance carryover, I have also made over \$400,000 in cuts in programming, operating supplies, and personnel. The bulk of our general fund spending basically lies within three departments: Police, Recreation, and Public Works. The rest of the departments are primarily staffed by one individual, or have a very small staff and operating budgets, making additional cuts to those types of departments non-productive and ineffective. During last year's budget process, we focused the cuts in the Public Works Department and left the Recreation and Police Department budgets mostly intact. At this point in time, any substantial cuts in Public Works will be very noticeable to the aesthetic appearance of our community. With that in mind, and with a \$1.5 million shortfall, we are forced to make cuts in both Recreation and for the first time, in the Police Department. I have attached a separate schedule listing the proposed cuts necessary to balance this budget. The list represents all of the departments and indicates the amount of anticipated savings by cutting the item from the budget. In addition, the schedule indicates the millage increase necessary in our tax rate, should you wish to restore any of the items that have been cut from the proposed budget.

Given our financial circumstances we are forced to lay off 1 full-time, 1 contractual, and 3 part-time employees from our work force. These positions include our Civilian Special Assistant in the Police Department, our contracted tennis pro and his 3 part-time Clerks at the Recreation tennis courts. In order for us not to impact next year's budget, we are proposing to initiate these layoffs and make them effective Monday August 31, 2009. We will use the remaining budgeted weeks of their salary in this fiscal year which ends September 30, 2009, to fund their severance pay.

As presented, this budget does not contain any increase in the millage and is balanced without a tax increase. As you will see throughout the document, this was possible largely due to a freeze in spending, which will allow us to carry forward approximately \$911,000 in savings. The carry-forward offsets the 14.3% decline in property values and prevents us from having to make huge budget cuts in this proposed budget.

Having heard our newly elected Property Appraiser speak several times in the past week, it would appear that next year's property values will continue to drop in the double digit range unless something significant happens to the real estate market in the second half of this year. As our economy continues to deteriorate, these anticipated additional reductions, coupled with larger legally required pension plan contributions due to pension plan losses

precipitated by the stock market decline, as well as the continued increase in our normal operating expenses, may require us to raise the millage more than a mil to keep from losing more services in the following fiscal year (2011).

In order to avoid this "sticker shock", the Council may wish to seriously consider raising the millage by a modest amount this year and bank the funding generated by this increase to help offset the 2011 short fall. I make this suggestion as we will no doubt have less of a budget surplus to work with in future years as we continue to reduce our budget. Attached to this budget message you will find a work sheet that will provide you with a millage schedule that shows how much funding can be generated by a specific millage rate and what the additional increase would be to an average home in the Village.

As I previously indicated this budget is presented to you **balanced without a tax increase**, and with **no increases** in the garbage rates which will stay at **\$705.52**, and no increase in our Stormwater Utility which will remain at **\$11.25 per quarter**. The debt service millage rates for the Aquatic Center will be **0.2843**, and **0.4216** for the Charter School. The total debt service millage to be levied equals **0.7059**.

The proposed budgets for each of the individual reporting funds for the new year are: **General Fund \$12,066,785**, **Special Revenues \$2,850,198**, (Excise taxes, Local Option Gas tax, Transportation Surtax Fund), **Enterprise Fund \$3,103,690**, (Sanitation and Stormwater Fund), **Debt Service, \$1,024,866**, (Charter School and Pool Bonds), and the Village's **Internal Service Funds \$2,376,306**, (Risk Management and Fleet Maintenance), and a **Capital Project Fund of \$459,125**. Our combined budgets total **\$21,880,970**, (including Capital Projects).

In preparing this budget, realizing that significant reductions will have to be made due to the drop in property values, our Department Head Staff was instructed to recommend cuts that would affect the fewest numbers of our residents, and would maintain the safety and aesthetic appearance of our community to the largest extent possible. I should also point out that this budget includes the elimination of the non-bargaining unit merit pay program, and reductions to the Village's Health Insurance Program offered to all of our employees. Our labor contracts for our two bargaining units, which represent the bulk of our employees: The Federation of Public Employees, and the Police Benevolent Association, are in effect through September, 2010. Given the economic climate and forecast, I would anticipate having to negotiate the same type of benefit reductions for those employees as well.

As required by Florida State Statutes, the Village must follow specific time frames and take certain steps to adopt and levy Ad Valorem Taxes for the new fiscal year. On Tuesday, July

14, and possibly Wednesday, July 15, 2009, we will hold the Annual Budget Workshop. At this meeting, the Council will meet with the Manager and the Department Heads to review and consider each Department's operating budget request. No formal actions occur at this workshop. However, this will be the opportunity for Council to ask questions, include, exclude, add, delete, or modify the proposed budget.

Following the Workshop meeting, a resolution will be presented to you during the regularly scheduled July 21, 2009, Council Meeting. The resolution adopts legislation that tentatively sets millage rates for the operating and capital budget, the two debt service levies, and will also set the first of two required public hearings in September.

In September, the Village Council will hold two public hearings. The first of these two mandatory hearings to comply with the "Truth and Millage Legislation" is tentatively scheduled on Tuesday, September 1, 2009 at 7:00 pm. The second of two meetings will be held two weeks later and will be tentatively scheduled for Tuesday, September 15, 2009. At the second meeting, Council will adopt two resolutions; the first will be adopting the final Ad Valorem Tax Levies for the new fiscal year, and the second will adopt the final Operating Budgets. Notice of these hearings will be provided according to the State's TRIM requirements and residents will have the opportunity to express their views on the proposed budgets.

Respectfully submitted,



Tom Benton  
Village Manager

TB:pc

Mgr.-1933 - Revised

# MIAMI SHORES VILLAGE

## FY 2009 - 2010 BUDGET REDUCTIONS

DEPARTMENT: \_\_\_\_\_ DIVISION: \_\_\_\_\_

ACCOUNT NUMBER	DEPARTMENT	AMOUNT REDUCED	IMPACT	Cost to Avg Home
	BUILDING	318	0.0004	0.09
	CODE ENFORCEMENT	2,957	0.0039	0.85
	PLANNING & ZONING	2,595	0.0034	0.75
	FINANCE	8,497	0.0112	2.44
	POLICE - OPERATIONS	208,173	0.2745	59.89
	POLICE - SCHOOL GUARD	925	0.0012	0.27
	PUBLIC WORKS - PARKS	13,600	0.0179	3.91
	PUBLIC WORKS - STREETS	13,700	0.0181	3.94
	PUBLIC WORKS - ADMINISTRATION	6,057	0.0080	1.74
	PUBLIC WORKS - REC MAINTENANCE	8,600	0.0113	2.47
	RECREATION - ADMINISTRATION	9,226	0.0122	2.65
	RECREATION - ATHLETICS	6,426	0.0085	1.85
	RECREATION - SUMMER CAMP	1,600	0.0021	0.46
	RECREATION - TRAVEL SOCCER	5,000	0.0066	1.44
	RECREATION - INTRAMURAL SOCCER	2,153	0.0028	0.62
	RECREATION - TRAVEL BASEBALL	2,500	0.0033	0.72
	RECREATION - INTRAMURAL BASEBALL	2,153	0.0028	0.62
	RECREATION - INTRAMURAL BASKETBALL	3,230	0.0043	0.93
	RECREATION - AFTER SCHOOL CARE	2,200	0.0029	0.63
	RECREATION - COMM. CENTER	17,537	0.0231	5.05
	RECREATION - AQUATICS	17,377	0.0229	5.00
	RECREATION - TENNIS	61,484	0.0811	17.69
	LIBRARY	4,567	0.0060	1.31
	<b>TOTAL</b>	<b>\$ 400,875</b>	<b>0.5287</b>	<b>\$ 115.33</b>

Miami Shores Village  
 Adopted FY 2009-10 Operating Budget  
 Revenue Report by Fund / Classification

	AMENDED FY 2008-09 BUDGET	Actual thru 03.31.2009	Projected to 09.30.2009	TOTAL PROJECTED: FY 2008-09	Budgery Variance: FY 2008-09	PROPOSED BUDGET FY 2010	Variance between FY'08& FY'09	% Chg: FY'08 v '09
<b>Ad Valorem Taxes</b>								
Current Ad Valorem Taxes	\$ 6,692,513	\$ 5,396,969	\$ 1,295,000	\$ 6,691,969	\$ (544)	\$ 5,789,249	\$ (903,264)	-13.50%
<b>Sub-total: Taxes</b>	<b>\$ 6,692,513</b>	<b>\$ 5,396,969</b>	<b>\$ 1,295,000</b>	<b>\$ 6,691,969</b>	<b>\$ (544)</b>	<b>\$ 5,789,249</b>	<b>\$ (903,264)</b>	<b>-13.50%</b>
<b>Licenses &amp; Permits</b>								
Building Permits	\$ 379,250	\$ 170,542	\$ 185,377	\$ 355,919	\$ (23,331)	\$ 365,000	\$ (14,250)	-3.76%
Plans submittal fees	2,500	14,835	-	14,835	12,335	-	(2,500)	-100.00%
Structural Review Fees	-	5,421	16,579	22,000	22,000	12,000	12,000	**
Zoning & variance fees	5,000	2,776	2,400	5,176	176	5,000	-	0.00%
Certificate of Re-occupancy	1,500	2,460	2,000	4,460	2,960	1,500	1,000	66.67%
Licenses & Permits: Other	40,000	50,659	30,000	80,659	40,659	50,000	10,000	25.00%
Local Business Licenses: Village	77,000	68,675	1,500	70,175	(6,825)	70,000	(7,000)	-9.09%
Local Business Licenses: County	22,000	17,582	8,000	25,582	3,582	26,000	4,000	18.18%
Permit (Annual Alarm)	-	1,240	-	1,240	1,240	1,500	1,500	**
<b>Sub-total: Licenses &amp; Permits</b>	<b>\$ 527,250</b>	<b>\$ 334,190</b>	<b>\$ 245,856</b>	<b>\$ 580,046</b>	<b>\$ 52,796</b>	<b>\$ 532,000</b>	<b>\$ 4,750</b>	<b>0.90%</b>
<b>Fines &amp; Forfeitures</b>								
School Crossing Guards	\$ 26,500	\$ 11,903	\$ 17,005	\$ 28,908	\$ 2,408	\$ 27,000	\$ 500	1.89%
Fines & Forfeitures: Police Dept	70,000	55,630	50,000	105,630	35,630	100,000	30,000	42.86%
Fines & Forfeitures: Library	8,500	4,842	4,200	9,042	542	9,000	500	5.88%
Penalties & Delinquencies	500	2,502	-	2,502	2,002	1,000	500	100.00%
Penalties: Local Business Licenses	1,500	1,534	-	1,534	34	1,500	-	0.00%
Fines & Forfeitures: Code Enforcement	100,000	154,420	50,000	204,420	104,420	100,000	-	0.00%
<b>Sub-total: Fines &amp; Forfeitures</b>	<b>\$ 207,000</b>	<b>\$ 230,831</b>	<b>\$ 121,205</b>	<b>\$ 352,036</b>	<b>\$ 145,036</b>	<b>\$ 238,500</b>	<b>\$ 31,500</b>	<b>15.22%</b>
<b>Rents &amp; Royalties</b>								
Country Club Rental	\$ 25,000	\$ 12,614	\$ 12,614	\$ 25,228	\$ 228	\$ 25,000	\$ -	0.00%
Other rentals	-	75,000	-	75,000	75,000	-	-	**
<b>Sub-total: Rents/Royalties</b>	<b>\$ 25,000</b>	<b>\$ 87,614</b>	<b>\$ 12,614</b>	<b>\$ 100,228</b>	<b>\$ 75,228</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Interest Earnings</b>								
Interest earnings - Checking	\$ 15,000	\$ 2,305	\$ 2,400	\$ 4,705	\$ (10,295)	\$ 500	\$ (14,500)	-96.67%
Interest earnings - Investments	100,000	17,084	7,200	24,284	(75,716)	10,000	(90,000)	-90.00%
Interest earnings - SBA	20,000	916	75	991	(19,009)	1,000	(19,000)	-95.00%
<b>Sub-total: Interest</b>	<b>\$ 135,000</b>	<b>\$ 20,305</b>	<b>\$ 9,675</b>	<b>\$ 29,980</b>	<b>\$ (105,020)</b>	<b>\$ 11,500</b>	<b>\$ (123,500)</b>	<b>-91.48%</b>
<b>Miscellaneous Revenues</b>								
Other: Recycling sales	\$ 6,000	\$ 13,464	\$ 500	\$ 13,964	\$ 7,964	\$ 7,000	\$ 1,000	16.67%
Other: Lost & Paid books	1,000	348	300	648	(352)	600	(400)	-40.00%
Surplus property sales	1,000	-	-	-	(1,000)	-	(1,000)	-100.00%
Other Miscellaneous revenues	5,000	3,377	1,657	5,034	34	6,000	1,000	20.00%
Other: Library - miscellaneous	450	235	250	485	35	450	-	0.00%
Other: Unity Day	-	16,195	-	16,195	16,195	13,500	13,500	**
Discounts	100	44	-	44	(56)	50	(50)	-50.00%
<b>Sub-total: Miscellaneous Revenues</b>	<b>\$ 13,550</b>	<b>\$ 33,663</b>	<b>\$ 2,707</b>	<b>\$ 36,370</b>	<b>\$ 22,820</b>	<b>\$ 27,600</b>	<b>\$ 14,050</b>	<b>103.69%</b>
<b>Intergovernmental Revenues</b>								
State Revenue Sharing	\$ 227,164	\$ 100,804	\$ 100,804	\$ 201,608	\$ (25,556)	\$ 206,829	\$ (20,335)	-8.95%
Mobile Home License	125	67	50	117	8	125	-	100.00%
Alcohol Beverage Licenses	1,100	-	1,022	1,022	(78)	1,022	(78)	-7.09%
1/2-cent Sales Tax	674,742	247,972	325,000	572,972	(101,770)	598,183	(76,559)	-11.35%
<b>Sub-total: Intergov'tal</b>	<b>\$ 903,131</b>	<b>\$ 348,843</b>	<b>\$ 426,876</b>	<b>\$ 775,719</b>	<b>\$ (127,396)</b>	<b>\$ 806,159</b>	<b>\$ (96,972)</b>	<b>-10.74%</b>

Miami Shores Village  
 Adopted FY 2009-10 Operating Budget  
 Revenue Report by Fund / Classification

	AMENDED FY 2008 09 BUDGET	Actual thru 03.31.2009	Projected to 09.30.2009	TOTAL PROJECTED: FY 2008-09	Budgary Variance: FY 2008-09	PROPOSED BUDGET FY 2010	Variance between FY'08& FY'09	% Chg: FY'08 v '09
<b>Charges for Services</b>								
Charges: Lien Search	\$ 5,000	\$ 4,030	\$ 1,970	\$ 6,000	\$ 1,000	\$ 5,000	\$ -	0.00%
Police Extra-duty Pay	100,000	108,971	66,302	175,273	75,273	217,534	117,534	117.53%
Police Extra-duty Surcharge (incl ProPlay)	35,000	18,405	15,000	33,405	(1,595)	43,507	8,507	24.31%
Charges: Copies In Village Hall	-	-	40	40	40	-	-	**
Charges: Lot cleaning & mowing	25,000	29,042	15,000	44,042	19,042	40,000	15,000	60.00%
Charges: DOT Landscape maintenance	19,901	9,951	9,950	19,901	-	19,901	-	0.00%
Charges: Parking meter Fees	700	294	-	294	(406)	200	(500)	-71.43%
Charges: Library Application Fees	4,500	2,080	2,000	4,080	(420)	4,000	(500)	-11.11%
Charges: Library-Computer Access Fee	1,200	688	600	1,288	88	1,200	-	0.00%
Recreational fees: Summer Camp	133,000	-	133,000	133,000	-	142,000	9,000	6.77%
Recreational fees: After-school programs	123,500	54,876	57,229	112,105	(11,395)	126,000	2,500	2.02%
Recreational fees: Intramural Soccer	30,000	36,404	-	36,404	6,404	32,000	2,000	6.67%
Recreational fees: Intramural Baseball	25,300	24,052	558	24,610	(690)	25,000	(300)	-1.19%
Recreational fees: Intramural Basketball	24,552	23,576	-	23,576	(976)	24,000	(552)	-2.25%
Recreational fees: Intramural Softball	7,500	6,990	-	6,990	(510)	7,500	-	0.00%
Recreational fees: Travel Soccer	-	1,473	-	1,473	1,473	-	-	**
Recreational fees: Athletic Rental	-	100	-	100	100	-	-	**
Recreational fees: Athletic Facility Prgm	4,200	2,111	2,500	4,611	411	4,500	300	7.14%
Recreational fees: Camp Trips	10,000	(507)	11,000	10,493	493	12,000	2,000	20.00%
Recreational fees: Bridge Rental	19,128	9,450	6,680	16,130	(2,998)	16,000	(3,128)	-16.35%
Recreational fees: Comm Ctr Facil Rentals	12,022	7,644	4,975	12,619	597	14,022	2,000	16.64%
Recreational fees: Comm Ctr Classes	149,465	122,582	105,000	227,582	78,117	198,530	49,065	32.83%
Recreational fees: Comm Ctr Special	-	2,330	-	2,330	2,330	-	-	**
Recreational fees: Adventure Camp	10,733	170	11,000	11,170	437	11,170	437	4.07%
Recreational fees: Speciality Camp	15,000	-	12,000	12,000	(3,000)	13,000	(2,000)	-13.33%
Recreational fees: Adventure Field Trips	7,354	84	7,400	7,484	130	7,484	130	100.00%
Recreational fees: Basketball	2,800	808	800	1,608	(1,192)	3,600	800	100.00%
Recreational fees:Snack Shack Rental	1,800	430	-	430	(1,370)	-	(1,800)	100.00%
Recreational fees: Concession - Pool	58,000	1,690	40,000	41,690	(16,310)	45,000	(13,000)	100.00%
Recreational fees: Tennis Fees	4,500	2,397	2,350	4,747	247	4,500	-	0.00%
Recreational fees: Aquatic Admissions	165,000	26,668	130,000	156,668	(8,332)	160,000	(5,000)	-3.03%
Recreational fees: Swim classes	38,000	6,546	29,500	36,046	(1,954)	37,000	(1,000)	-2.63%
Recreational fees: Aquatic Facility Rental	30,000	5,161	24,000	29,161	(839)	30,000	-	0.00%
Recreational fees: Swim Team Registration	6,000	7,996	1,500	9,496	3,496	9,000	3,000	50.00%
Recreational fees: Umbrella Rental Admissi	-	129	-	129	129	-	-	**
Recreational fees: Umbrella Rental Concess	-	129	-	129	129	-	-	**
Recreation Fees: Insurance proceeds	15,000	6,010	8,000	14,010	(990)	15,000	-	0.00%
Recreational fees: (Program Refunds)	-	(2,224)	-	(2,224)	(2,224)	-	-	**
<b>Sub-total: Charges for services</b>	<b>\$ 1,084,155</b>	<b>\$ 520,536</b>	<b>\$ 698,354</b>	<b>\$ 1,218,890</b>	<b>\$ 134,735</b>	<b>\$ 1,268,648</b>	<b>\$ 184,493</b>	<b>17.02%</b>
<b>Interfund &amp; Equity Transfers</b>								
Interfund transfer from Excise Tax Fund	\$ 2,147,200	\$ 989,195	\$ 1,131,618	\$ 2,120,813	\$ (26,387)	\$ 2,104,500	\$ (42,700)	-1.99%
Interfund transfer: Sanitation Mgmt Fee	185,000	92,500	92,500	185,000	-	200,000	15,000	8.11%
Interfund transfer: Storm water Mgmt Fee	30,000	15,000	15,000	30,000	-	35,000	5,000	16.67%
Contribution Fund Balance	1,500,000	1,500,000	-	1,500,000	-	1,028,630	(471,370)	**
Appropriation from RESERVED Fund Balance	233,332	-	119,368	119,368	(113,964)	-	(233,332)	-100.00%
<b>Sub-total: Contributions</b>	<b>\$ 4,095,532</b>	<b>\$ 2,596,695</b>	<b>\$ 1,358,486</b>	<b>\$ 3,955,181</b>	<b>\$ (140,351)</b>	<b>\$ 3,368,130</b>	<b>\$ (727,402)</b>	<b>-17.76%</b>
<b>Total Income: General Fund</b>	<b>\$ 13,683,131</b>	<b>\$ 9,569,646</b>	<b>\$ 4,170,773</b>	<b>\$ 13,740,419</b>	<b>\$ 57,304</b>	<b>\$ 12,066,785</b>	<b>\$ (1,616,346)</b>	<b>-11.81%</b>

Miami Shores Village  
 Adopted FY 2009-10 Operating Budget  
 Revenue Report by Fund / Classification

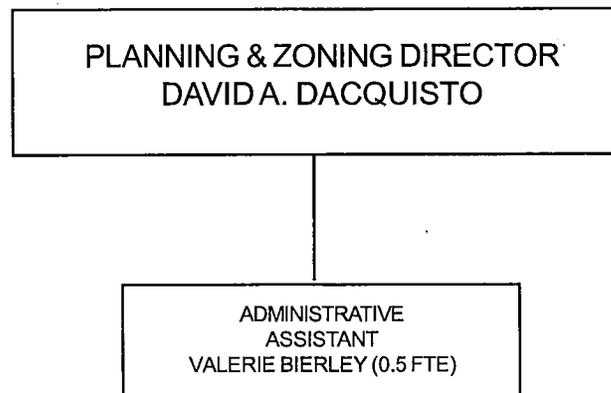
	AMENDED FY 2008-09 BUDGET	Actual thru 03.31.2009	Projected to 09.30.2009	TOTAL PROJECTED: FY 2008-09	Budgary Variance: FY 2008-09	PROPOSED BUDGET FY 2010	Variance between FY'08& FY'09	% Chg: FY'08 v '09
<b>Excise Tax Proceeds (F120)</b>								
Franchise Fees: Electricity	\$ 641,250	\$ 259,650	\$ 370,000	\$ 629,650	\$ (11,600)	\$ 640,000	\$ (1,250)	-0.19%
Franchise Fees: Gas	19,000	6,383	4,118	10,501	(8,499)	10,500	(8,500)	-44.74%
Franchise Fees: Solid Waste	9,500	5,797	5,500	11,297	1,797	11,000	1,500	15.79%
Public Service Tax: Electricity	610,000	269,024	341,000	610,024	24	620,000	10,000	1.64%
Public Service Tax: Local telephone	-	-	-	-	-	-	-	#DIV/0!
Public Service Tax: Telecomm	-	-	-	-	-	-	-	#DIV/0!
Public Service Tax: Simplified Telecom	745,450	401,338	336,000	737,338	(8,112)	700,000	(45,450)	-6.10%
Public Service Tax: Water	100,000	34,216	65,000	99,216	(784)	98,000	(2,000)	-2.00%
Public Service Tax: Gas	22,000	12,787	10,000	22,787	787	25,000	3,000	13.64%
Public Service Tax: Fuel Oil	-	-	-	-	-	-	-	#DIV/0!
<b>Total Income: Excise Taxes</b>	<b>\$ 2,147,200</b>	<b>\$ 989,195</b>	<b>\$ 1,131,618</b>	<b>\$ 2,120,813</b>	<b>\$ (26,387)</b>	<b>\$ 2,104,500</b>	<b>\$ (42,700)</b>	<b>-1.99%</b>
<b>Local Option Gas Tax Proceeds (F130)</b>								
LOGT: 6 - cent Tax	\$ 197,330	\$ 74,651	\$ 104,000	\$ 178,651	\$ (18,679)	\$ 178,461	\$ (18,869)	-9.56%
LOGT: 3 - cent Tax	73,840	29,424	41,000	70,424	(3,416)	68,639	(5,201)	-7.04%
State Revenue Sharing: Fuel Tax	80,868	40,161	40,160	80,321	(547)	75,049	(5,799)	-7.17%
Gasoline Tax Refund	11,600	2,998	750	3,748	(7,852)	9,000	(2,600)	-22.41%
Interest allocation	20,213	2,404	7,500	9,904	(10,309)	1,000	(19,213)	-95.05%
Contribution from Fund Balance	735,954	-	-	-	(735,954)	135,136	(600,818)	**
<b>Total Income: Local Option Gas</b>	<b>\$ 1,119,805</b>	<b>\$ 149,638</b>	<b>\$ 193,410</b>	<b>\$ 343,048</b>	<b>\$ (776,757)</b>	<b>\$ 447,308</b>	<b>\$ (652,500)</b>	<b>-58.27%</b>
<b>Half-cent Transportation Surtax (F135)</b>								
Proceeds from Surtax Levy for operations	\$ 261,075	\$ 64,906	\$ 184,000	\$ 248,906	\$ (12,169)	\$ 221,914	\$ (39,161)	-15.00%
Proceeds from Surtax (20% Transport Reser	65,269	16,227	48,681	64,908	(361)	55,479	(9,790)	-15.00%
Interest earnings	15,834	637	500	1,137	(14,697)	1,000	(14,834)	-93.68%
Approp. From Retainage Earning Amd. #1	-	-	-	-	-	-	-	-
Contribution from Fund Balance	650,000	-	-	-	(650,000)	-	(650,000)	-100.00%
<b>Total: 1/2-Cent Transport Surtax</b>	<b>\$ 992,178</b>	<b>\$ 81,770</b>	<b>\$ 233,181</b>	<b>\$ 314,951</b>	<b>\$ (677,227)</b>	<b>\$ 278,393</b>	<b>\$ (713,785)</b>	<b>-71.94%</b>
<b>Debt Service Fund (F201)</b>								
AV Taxes - Current Real Property	\$ 576,593	\$ 464,107	\$ 100,000	\$ 564,107	\$ (12,486)	\$ 519,244	\$ (41,309)	-7.16%
AV Taxes - Current Personal Property	-	-	-	-	-	-	-	#DIV/0!
Interfund: General Fund	300,797	300,797	-	300,797	-	395,880	95,083	31.61%
Interfund: Local Option Gas Tax Fund	93,702	93,702	-	93,702	-	93,702	-	0.00%
Interest earnings	-	6,337	1,800	8,137	8,137	-	-	**
Equity Transfers	-	-	-	-	-	-	-	**
<b>Total Income: Debt Service</b>	<b>\$ 971,092</b>	<b>\$ 864,943</b>	<b>\$ 101,800</b>	<b>\$ 966,743</b>	<b>\$ (4,349)</b>	<b>\$ 1,024,846</b>	<b>\$ 53,774</b>	<b>5.54%</b>
<b>Capital Project Fund (F301)</b>								
Interfund: General Fund	\$ 1,500,000	\$ 1,518,259	\$ -	\$ 1,518,259	\$ 18,259	\$ 284,000	\$ (1,216,000)	-81.07%
Interfund: Local Option Gas Tax Fund	650,000	658,643	-	658,643	8,643	-	(650,000)	-100.00%
Interfund: Half Cent Transportation Tax	650,000	658,163	-	658,163	8,163	-	(650,000)	-100.00%
Interest earnings	250	30,513	5,000	35,513	35,263	125	(125)	-50.00%
Contribution from Retained Earnings	-	-	-	-	-	-	-	#DIV/0!
Contribution from Res Retained Earn.	71,080	-	-	-	(71,080)	178,000	103,920	**
<b>Total Income: Debt Service</b>	<b>\$ 2,871,330</b>	<b>\$ 2,865,578</b>	<b>\$ 5,000</b>	<b>\$ 2,870,578</b>	<b>\$ (752)</b>	<b>\$ 459,125</b>	<b>\$ (2,412,205)</b>	<b>-84.01%</b>
<b>Stormwater Operations (F402)</b>								
Charges: Utility service Fees	\$ 224,426	\$ 113,688	\$ 112,815	\$ 226,503	\$ 2,077	\$ 228,456	\$ 4,230	1.88%
Penalties & Delinquencies	2,500	3,990	1,500	5,490	2,990	2,500	-	0.00%
Interest: Allocation of Earnings	5,435	2,431	800	3,231	(2,204)	2,000	(3,435)	-63.20%
Other: Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Transfers-in from General Fund	-	-	-	-	-	-	-	#DIV/0!
Contribution from Retained Earnings	-	-	-	-	-	-	-	#DIV/0!
Contribution from Res Retained Earn.	23,000	-	-	-	(23,000)	-	(23,000)	-100.00%
<b>Total Income: Storm Water</b>	<b>\$ 255,361</b>	<b>\$ 120,109</b>	<b>\$ 115,115</b>	<b>\$ 235,224</b>	<b>\$ (20,137)</b>	<b>\$ 233,156</b>	<b>\$ (22,205)</b>	<b>-8.70%</b>
<b>Sanitation Operations (F405)</b>								
Charges: Sanitation Service Fees	\$ 2,632,480	\$ 1,423,729	\$ 1,209,210	\$ 2,632,939	\$ 459	\$ 2,690,534	\$ 58,054	2.21%
Charges: Special Pick-up Fees	3,500	2,874	326	3,200	(300)	3,000	(500)	-14.29%
Charges: Recycling (Biscayne Park)	35,000	17,500	17,500	35,000	-	35,000	-	0.00%
Penalties: Delinquent & Penalty fees	61,000	58,855	5,000	63,855	2,855	50,000	(11,000)	-18.03%
Interest: Allocation of Earnings	7,573	586	200	786	(6,787)	-	(7,573)	-100.00%
Contribution from Retained Earnings	111,709	-	-	-	(111,709)	92,000	(19,709)	-17.64%
<b>Total Income: Sanitation</b>	<b>\$ 2,851,262</b>	<b>\$ 1,503,544</b>	<b>\$ 1,232,236</b>	<b>\$ 2,735,780</b>	<b>\$ (115,482)</b>	<b>\$ 2,870,534</b>	<b>\$ 19,272</b>	<b>0.68%</b>
<b>Internal Service Funds</b>								
Finance: Risk Management (F501)	\$ 920,582	\$ 752,535	\$ 448,555	\$ 1,201,090	\$ 280,508	\$ 971,582	\$ 51,000	5.54%
Public Works: Fleet Maintenance (F550)	1,343,418	621,700	627,276	1,248,976	(94,442)	1,404,724	61,306	4.56%
<b>Total Income: Internal Services</b>	<b>\$ 2,264,000</b>	<b>\$ 1,374,235</b>	<b>\$ 1,075,831</b>	<b>\$ 2,450,066</b>	<b>\$ 186,066</b>	<b>\$ 2,376,306</b>	<b>\$ 112,306</b>	<b>4.96%</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 27,155,359</b>	<b>\$ 17,518,658</b>	<b>\$ 8,258,964</b>	<b>\$ 25,777,622</b>	<b>\$ (1,377,721)</b>	<b>\$ 21,880,970</b>	<b>\$ (5,274,389)</b>	<b>-19.42%</b>

Miami Shores Village  
 Adopted FY 2009-10 Operating Budget  
 Expenditure by Department and Funds

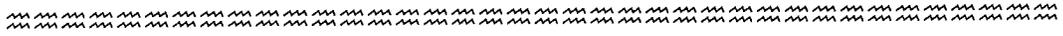
Department / Division	FY 2009 AMENDED	TOTAL PROJECTED TO 09-30-2009	BUDGETARY VARIANCE FOR FY2008-09	FY 2010 REQUEST	Variance to FY 09 Budget	% Chg
Office of the Mayor & Village Council	\$ 8,780	\$ 6,573	\$ 2,207	\$ 5,395	\$ (3,385)	-38.55%
Office of the Village Attorney	137,625	143,577	(5,952)	139,450	1,825	1.33%
Office of the Village Manager	237,008	228,861	8,147	235,265	(1,743)	-0.74%
Office of the Village Clerk	153,080	148,865	4,215	134,878	(18,202)	-11.89%
Code Enforcement Division	166,470	158,649	7,821	175,897	9,427	5.66%
Building Department	328,195	319,585	8,610	349,527	21,332	6.50%
Planning & Zoning Department	183,720	150,780	32,940	156,242	(27,478)	-14.96%
Finance Department	506,368	417,826	88,542	499,828	(6,540)	-1.29%
Police Department	5,464,392	5,129,880	334,512	5,433,402	(30,990)	-0.57%
Public Works: Parks Division	433,824	415,999	17,825	394,680	(39,144)	-9.02%
Public Works: Street Division	522,268	439,683	82,585	420,385	(101,883)	-19.51%
Public Works: Administration Division	403,408	385,324	18,084	392,331	(11,077)	-2.75%
Public Works: Recreation Maintenance	211,227	205,903	5,324	198,810	(12,417)	-5.88%
Recreation (Combined)	1,950,618	1,945,421	5,197	1,756,913	(193,705)	-9.93%
Library Operations	417,772	403,697	14,075	413,872	(3,900)	-0.93%
Unclassified / Non-Departmental	2,558,376	2,211,166	347,210	1,359,911	(1,198,465)	-46.84%
<b>TOTAL General Fund Expenses</b>	<b>\$ 13,683,131</b>	<b>\$ 12,711,789</b>	<b>\$ 971,342</b>	<b>\$ 12,066,785</b>	<b>\$ (1,616,346)</b>	<b>-11.81%</b>
Finance: Excise Tax Fund [F120]	\$ 2,147,200	\$ 2,120,813	\$ 26,387	\$ 2,104,500	\$ (42,700)	-1.99%
PWks: Local option Gas Tax [F130]	1,119,805	942,448	177,357	467,305	(652,500)	-58.27%
PWks: 1/2-ct Transport Surtax Fund [F135]	992,178	841,957	150,221	278,393	(713,785)	-71.94%
<b>Sub-total: All Other Funds</b>	<b>\$ 4,259,183</b>	<b>\$ 3,905,218</b>	<b>\$ 353,965</b>	<b>\$ 2,850,198</b>	<b>\$ (1,408,985)</b>	<b>-33.08%</b>
<u>Capital Project Fund</u>						
Capital Project Fund [F301]	2,871,330	646,800	2,224,530	459,125	(2,412,205)	-84.01%
<b>Sub-total: Capital Project Fund</b>	<b>\$ 2,871,330</b>	<b>\$ 646,800</b>	<b>\$ 2,224,530</b>	<b>\$ 459,125</b>	<b>\$ (2,412,205)</b>	<b>-84.01%</b>
<u>Internal Service Funds</u>						
Finance: Risk Management Division [F501]	\$ 920,582	\$ 1,059,367	\$ (138,785)	\$ 971,582	\$ 51,000	5.54%
Public Works: Fleet Maintenance Div. [F550]	1,343,418	1,040,794	302,624	1,404,724	61,306	4.56%
<b>Sub-total: Internal Service Funds</b>	<b>\$ 2,264,000</b>	<b>\$ 2,100,161</b>	<b>\$ 163,839</b>	<b>2,376,306</b>	<b>112,306</b>	<b>4.96%</b>
<u>Enterprise Funds</u>						
Public Works: Storm Water Division [F402]	\$ 255,361	\$ 240,247	\$ 15,114	\$ 233,156	\$ (22,205)	-8.70%
Public Works: Sanitation Division [F405]	2,851,262	2,580,745	270,517	2,870,534	19,272	0.68%
<b>Sub-total: Enterprise Funds</b>	<b>\$ 3,106,623</b>	<b>\$ 2,820,992</b>	<b>\$ 285,631</b>	<b>3,103,690</b>	<b>(2,933)</b>	<b>-0.09%</b>
<u>Debt Service Funds</u>						
GO Bond, Series 1999 (Aquatics)	\$ 256,588	\$ 213,408	\$ 3,250	\$ 218,100	\$ (38,488)	-15.00%
GO Bond, Series 2004 (Chtr School)	320,005	320,005	212,040	317,184	(2,821)	-0.88%
Suntrust Loan (\$3.5m)	285,246	285,246	95,082	380,328	95,082	**
Capital Lease 2008	109,253	109,253	54,626	109,254	1	**
<b>Sub-total: Debt Service Funds</b>	<b>\$ 971,092</b>	<b>\$ 927,912</b>	<b>\$ 364,998</b>	<b>1,024,866</b>	<b>53,774</b>	<b>5.54%</b>
<b>Grand Total: All Funds</b>	<b>\$ 27,155,359</b>	<b>\$ 23,112,872</b>	<b>\$ 4,364,305</b>	<b>\$ 21,880,970</b>	<b>\$ (5,274,389)</b>	<b>-19.42%</b>



# PLANNING & ZONING ORGANIZATION CHART



**PROPOSED FY 2009 - 2010 OPERATING BUDGET**  
**Miami Shores Village, Florida**



**PLANNING and ZONING DEPARTMENT**

*Services, Functions and Activities*

The mission of the Planning and Zoning Department is to provide Miami Shores Village with professional, courteous and timely planning services that promote and facilitate the orderly and efficient development of the community; to protect existing neighborhoods through sound regulatory controls; and to promote development that is in conformity with the Comprehensive Plan, Village Code, Federal and State regulations.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 126,020	\$ 134,691	\$ 8,671
Operating costs .....	55,690	21,551	(34,139)
Capital outlay ... ..	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
TOTAL .....	<u>\$ 183,710</u>	<u>\$ 156,242</u>	<u>\$ (27,468)</u>

The significant change includes a decrease in professional services relating to the Village's Comprehensive Plan and Zoning Code rewrite.

This department is estimated to generate \$5,000 in General Fund Revenues.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

Planning & Zoning Division  
 Code 001-0450-524.\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive Salary	\$ 98,949	Planning and Zoning Director base salary includes COLA
.11001	Executive Benefit	6,500	Executive benefit package.
.12000	Regular Salaries	14,812	Administrative Assistant (50% allocated with Code Enforcement Division)
.21000	FICA	9,200	Social Security and Medicare taxes
.23000	Health Insurance	4,626	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>604</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 134,691</u>	

**OPERATING EXPENSES**

.31000	Professional Services	\$ 5,000	Funding for the Village's Comprehensive Plan revisions, filing with the State. Funding to amend the Zoning Code. Costs of adoption.
.40000	Travel	4,525	Attend national American Planning Association conference and Florida APA conference to acquire credits necessary to maintain AICP certification.
.41200	Telecommunications: Cellular	50	Funding for AT&T cellular phone
.42000	Postage	500	Zoning hearing notices, certified mailings miscellaneous correspondence.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

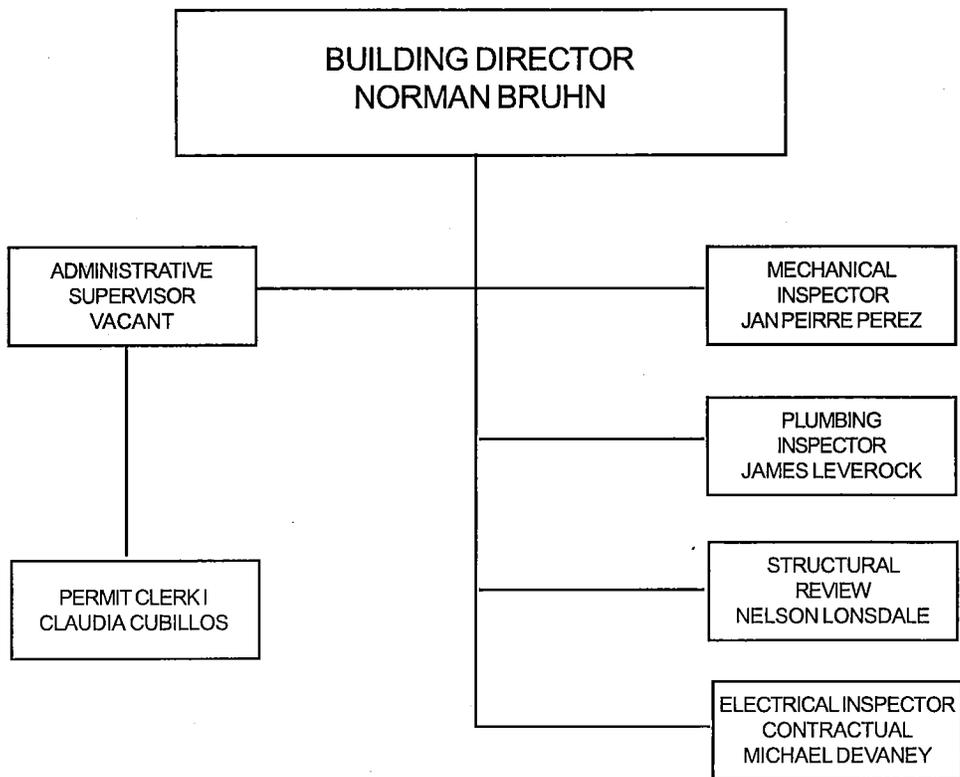
Planning & Zoning Division  
 Code 001-0450-524.\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>OPERATING EXPENSES - Continued</b>			
.45100	ISF: Risk Management	690	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	5,061	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function.
.47000	Printing	1,000	Information brochures, notice boards, miscellaneous printing of promotional literature
.51000	Supplies: General Office	750	Pens, paper, ink and other office supplies for a one year period for one and one half (1.5) full-time employees
.52200	Supplies: Other operating	1,500	Computer peripheral equipment, software, filing and storage facilities
.54000	Subscriptions and Memberships	625	American Planning Association, Florida Chapter, American Institute of Certified Planners, Florida Planning and Zoning Association
.58000	Training and Education	<u>500</u>	Attend two (2) local Planning and Zoning seminars, acquire credits necessary to maintain AICP designation.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 21,551</u>	

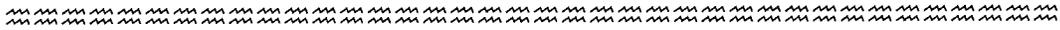
**TOTAL: PLANNING and ZONING DEPARTMENT**      \$ 156,242



# BUILDING DEPARTMENT ORGANIZATION CHART



PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**BUILDING DEPARTMENT**

*Services, Functions and Activities*

The Building Department is responsible for the enforcement of all State, County and municipal construction and building related codes. Building inspections ensure compliance with the Miami Shores Village Code, the Florida Building Code and all other applicable State and Federal codes. Compliance includes building plans examination, permitting and the inspection of construction methods and materials. The Department processes all permit applications, ensuring the mandatory information and documentation are included. Upon completion of a project, the Department issues a certificate of occupancy or certificate of completion.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 264,332	\$ 286,855	\$ 22,523
Operating costs .....	63,863	62,672	(1,191)
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 328,195</u>	<u>\$ 349,527</u>	<u>\$ 21,332</u>

Changes in the personnel budget resulted from a reorganizing of the department to add an administrative supervisor position and remove one permit clerk position. There is a slight increase in contractual services which is offset by increased revenue.

This department is estimated to generate \$429,500 in Building-related General Fund Revenues.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**BUILDING DEPARTMENT**  
**Code 001-0400-524. \*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive Salary	\$ 98,083	Building Director base salary includes COLA
.11001	Executive Benefit	6,500	Executive benefit package
.12000	Regular Salaries	71,777	(1) Administrative Supervisor (1) Permit Clerk
.13000	Other Wages	72,000	(2) Inspectors: Plumbing & Mechanical (1) Inspector: Building (temporary as needed) (1) Structural Engineer (Funded by structural review fees)
.21000	FICA	19,000	Social Security and Medicare taxes
.23000	Health Insurance	13,993	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>5,502</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 286,855</u>	
<b><u>OPERATING EXPENSES</u></b>			
.34000	Contractual Services	\$ 40,000	Fees to external contractor that provides Electrical inspections.
.34100	Cont Svc: Temporary Labor	3,000	Funding for temporary labor staff to assist with operations.
.41002	Telecommunication: Internet	540	Estimated air card cost for internet access.

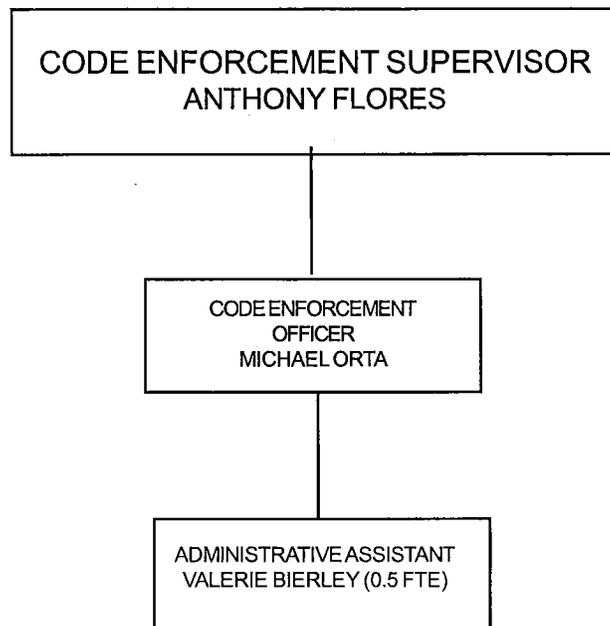
**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**BUILDING DEPARTMENT**  
**Code 001-0400-524.\*\*\*\*\***

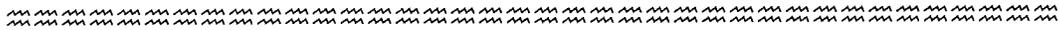
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.42000	Postage	400	Correspondence and certified mail
.45100	ISF: Risk Management	4,982	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	7,470	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function.
.46200	Repairs and Maintenance	1,000	Estimated funding requirement for repairs and maintenance to furniture, fixtures, equipment not otherwise insured by service contracts.
.47000	Printing	1,000	Printed forms for Building: permits, garage sale, other miscellaneous printing
.51000	Office Supplies	1,000	Pens, paper, ink and other office supplies for a one year period for three (3) full-time employees
.52200	Other Operating Expenses	3,000	Paper, printer cartridges, filing cabinets & miscellaneous supplies for Building Department
.54000	Subscriptions and Memberships	<u>280</u>	Funding for various professional associations and publications.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 62,672</u>	
<b>TOTAL: Building Department</b>		<u><u>\$ 349,527</u></u>	



# CODE ENFORCEMENT ORGANIZATION CHART



**PROPOSED FY 2009 - 2010 OPERATING BUDGET**  
**Miami Shores Village, Florida**



**CODE ENFORCEMENT DEPARTMENT**

*Services, Functions and Activities*

The Code Enforcement Department performs community-wide inspections to maintain the highest standards of Miami Shores Village. By forging an alliance with the community and its residents, staff is able to achieve an exceptionally high compliance percentage. Continuing violations are processed through the Code Enforcement Board which may impose fines in the form of property liens. Staff associates work closely with the Police, Public Works and Finance Departments in order to achieve Village-wide community improvement programs.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 132,095	\$ 138,153	\$ 6,058
Operating costs .....	34,375	37,744	3,369
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 166,470</u>	<u>\$ 175,897</u>	<u>\$ 9,427</u>

Increases in operating costs are due to increased court filing fees and postage.

This department is estimated to generate \$100,000 in General Fund Revenues.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

Code Enforcement Division  
Code 001-0351-529.\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12000	Regular Salaries	\$ 108,178	(1) - Code Enforcement Supervisor (1) - Code Enforcement Officer (1) Administrative Secretary - 50% allocated with Planning & Zoning
.14000	Overtime	1,200	Estimated overtime costs for special enforcement efforts and attendance at Board meetings under FLSA regulations
.21000	FICA	8,367	Social Security and Medicare taxes
.23000	Health Insurance	13,956	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>6,452</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 138,153</u>	

**OPERATING EXPENSES**

.34000	Contractual Services	\$ 1,200	Funding for outsourced clerical assistance
.34200	Court Filing Fees	6,000	Record notices, orders and lien releases
.41002	Telecomm: Internet	1,500	Estimated air card cost for internet access.
.42000	Postage	6,000	Correspondence and certified mail, notices of violations

**FY 2009-10 PROPOSED OPERATING BUDGET**

Miami Shores Village, Florida

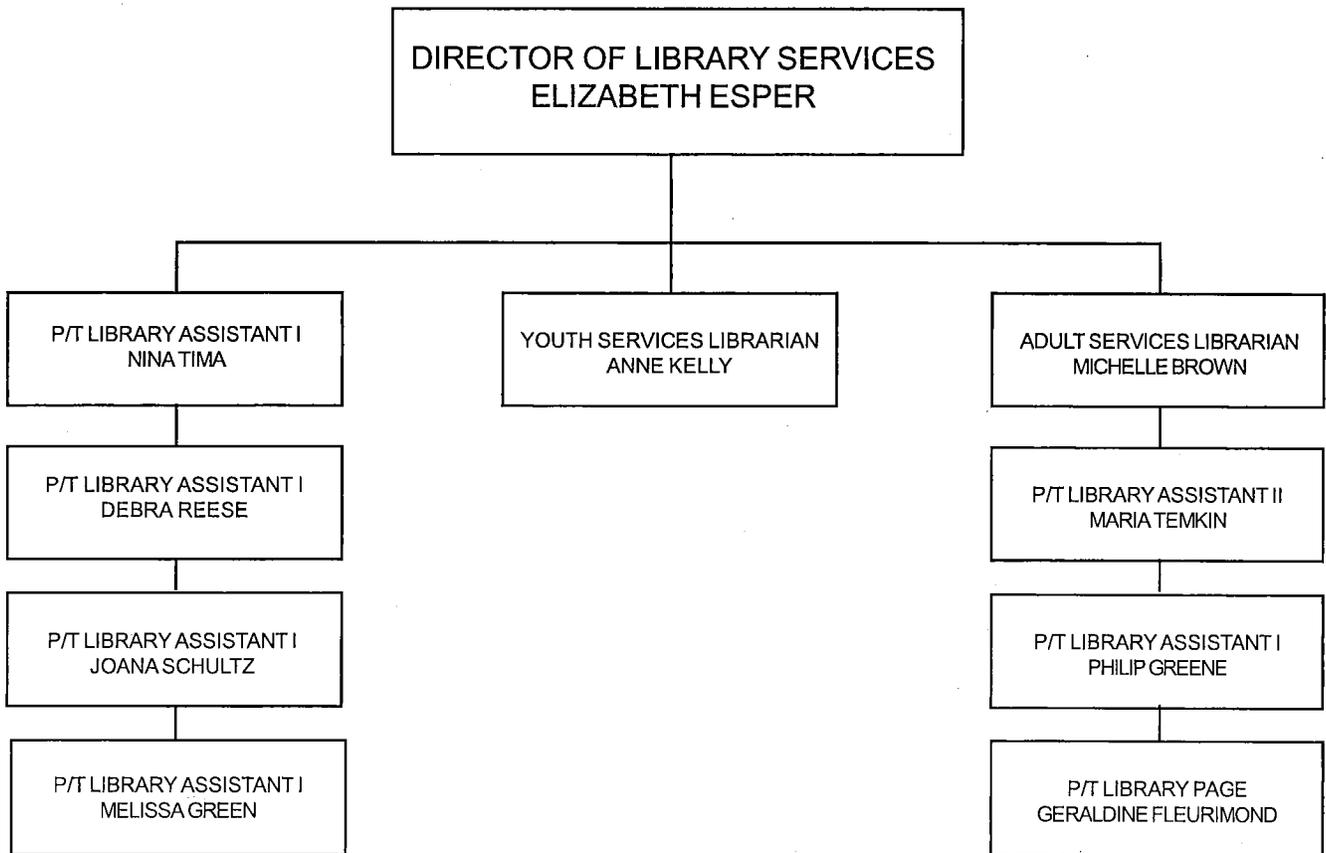
**Code Enforcement Division**

Code 001-0351-529.\*\*\*\*\*

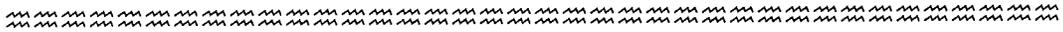
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.45100	ISF: Risk Management	2,070	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	15,934	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function.
.46200	Repairs and Maintenance	250	Funding for emergency repairs for equipment not under contractual arrangements.
.47000	Printing	1,700	Printing of educational or advisory pamphlets and notices of violation
.51000	Supplies: General Office	900	Pens, paper, ink and other office supplies for a one year period for two and one half (2.5) full-time employees
.52200	Supplies: Other operating	1,000	Toner for printers, special software requirements to support Code Enforcement program
.52400	Uniforms	200	Uniform costs for two (2) staff members.
.54000	Subscriptions and Memberships	190	Florida Association of Code Enforcement
.58000	Training and Education	800	Continued education funding for enforcement staff.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 37,744</u>	
<hr/>			
<b>TOTAL: Code Enforcement Department:</b>		<u>\$ 175,897</u>	



# LIBRARY DEPARTMENT ORGANIZATION CHART



**PROPOSED FY 2009 - 2010 OPERATING BUDGET**  
**Miami Shores Village, Florida**



**LIBRARY DEPARTMENT**

*Services, Functions and Activities*

Brockway Memorial Library provides area residents with free access to library materials in a variety of formats and media. The Library staff is committed to providing patrons with a high level of personnel assistance to gain access to information, meeting various personal, educational and professional needs. The Library promotes community enrichment and individual achievement through reading. The Library keeps its shelves filled with best sellers, latest works by popular authors, magazines and periodicals, audio books, videos and large print books.

The Library motivates children, as well as adults, to develop good reading habits and skills through various programs and events. Ongoing functions include weekly story time for all age groups, book clubs to encourage reading and library participation, adult book discussion programs, a garden club and art exhibits. Seasonal and holiday programs are also offered with stories, puppet shows, arts and crafts, and guest presentations.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 288,435	\$ 293,222	\$ 4,787
Operating costs .....	94,917	83,038	(11,879)
Capital outlay ... ..	<u>34,420</u>	<u>37,612</u>	<u>3,192</u>
TOTAL .....	<u>\$ 417,772</u>	<u>\$ 413,872</u>	<u>\$ (3,900)</u>

There is a decrease in contractual services due to the elimination of the computer maintenance contract.

This Division generates \$15,250 in revenues to the General Fund.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**LIBRARY DEPARTMENT**  
**Code 001-1500-571-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive salaries	\$ 75,911	Library Director base salary includes COLA
.11001	Executive Benefit	6,500	Executive benefit package
.11002	Executive Benefit - Car Allowance	600	Funding for car allowance
.12000	Regular Salaries	171,130	(1) Youth Services Librarian (full-time) (1) Adult Services Librarian (full-time) (1) Library Assistant II (part-time) (5) Library Assistant I (part-time) (1) Library Page (part-time)
.18250	Longevity Pay	4,000	Benefit paid to tenured employees per policy.
.21000	FICA	19,748	Social Security and Medicare taxes
.23000	Health Insurance	14,052	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>1,281</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 293,222</u>	

**OPERATING EXPENSES**

.34000	Contractual Services	\$ 14,643	Maintenance contracts for A/C, smoke and fire alarms, and security alarm, exterminator, janitorial services.
.41002	Telecommunication: Internet	1,080	Estimated costs for Follett services
.42000	Postage	576	Library correspondence and book and film postage.
.43100	Electricity	17,208	Estimated annual cost of electrical services based on current actual FPL usage
.43300	Water	320	Estimated water consumption

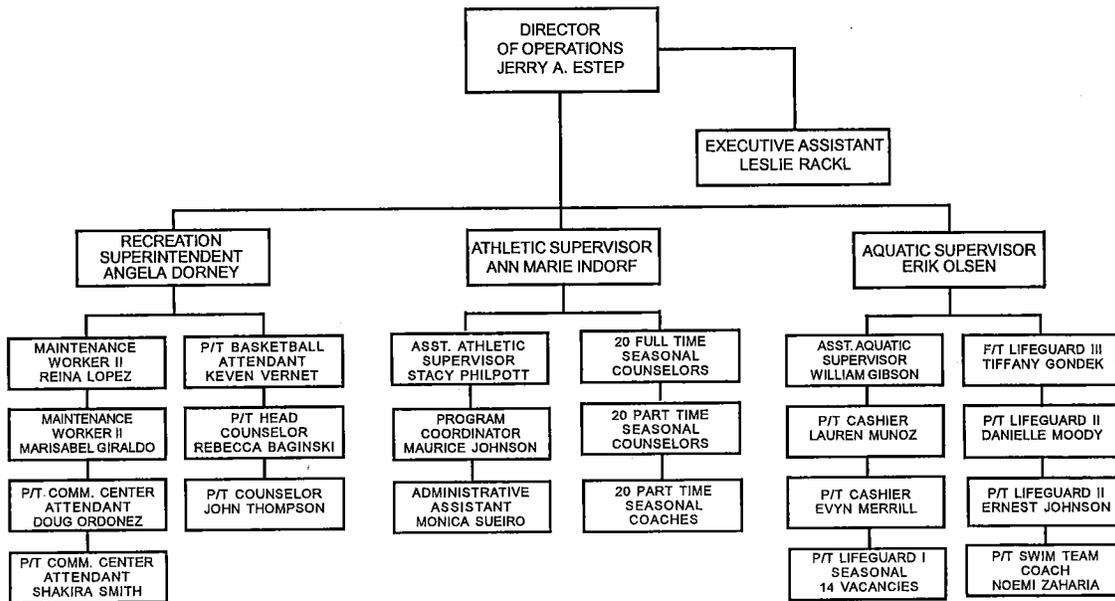
**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**LIBRARY DEPARTMENT**  
**Code 001-1500-571-\*\*\*\*\***

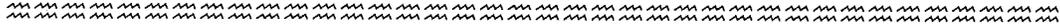
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES- Continued</u></b>			
.45100	ISF: Risk Management	34,344	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.46200	Repair and Maintenance	4,425	A/C service & parts not covered under contract, plumbing and electrical services, carpet cleaning and general maintenance of building.
.47000	Printing	1,543	Book binding, bookmarks, brochures, and various library forms.
.48000	Advertising and Promotions	1,240	Summer reading programs, various reading programs, Reading Clubs.
.51000	Supplies: General office	705	Pens, paper and other office supplies for a one year period for three (3) full-time employees.
.52200	Supplies: Other operating	6,754	Book jacket covers, book processing supplies, audio-video cases, CD albums, magazine and paperback protectors, books & media repair supplies, back-up tapes, data & printer cartridges, barcode scanners, security tags, book & video pockets, paper towels
.54000	Subscriptions and Memberships	<u>200</u>	Florida Library Association
	<i>Subtotal: Operating Expenses</i>	<u>\$ 83,038</u>	
<b><u>CAPITAL OUTLAY</u></b>			
.66000	Books, Publications, Library Materials	\$ 30,322	Annual funding for books, periodicals, library materials, large print books, and reference materials.
.66100	Media	<u>7,290</u>	Annual funding for books-on-tapes, books-on-CDs, videos, DVDs and on-line databases.
	<i>Subtotal: Capital Outlay</i>	<u>\$ 37,612</u>	
<b>TOTAL: Library Department</b>		<u>\$ 413,872</u>	



# RECREATION DEPARTMENT ORGANIZATION CHART



PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**RECREATION DEPARTMENT**  
**Administration Division**

*Services, Functions and Activities*

The Administration Division is responsible for coordinating the highest quality of cultural and recreational programs for Village residents. This includes directing, planning, developing and implementing programs, facility maintenance and special events. The Division also oversees the preparation and administration of the annual recreation operating budget, five year capital plan, the Fine Arts programs, as well as coordinating the daily operations. The Fine Arts Commission's budget reduction will reduce the number of programs offered.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 155,263	\$ 156,980	\$ 1,717
Operating costs .....	42,030	47,380	5,350
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 197,293</u>	<u>\$ 204,360</u>	<u>\$ 7,067</u>

Significant changes include an increase in unity day costs, however, this is offset by revenue.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT - ADMINISTRATION**  
**Code 001-1401-572-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive salaries	\$ 83,593	Recreation Director - Base includes COLA
.11001	Executive Benefit	6,500	Executive benefit package
.12000	Regular wages	43,711	(1) Executive Assistant includes COLA
.14000	Overtime	1,200	Funding estimate for overtime required during summer and special events and Board meetings.
.18250	Longevity	1,500	Benefit paid to tenured employees per policy.
.21000	FICA	10,443	Social Security and Medicare taxes
.23000	Health Insurance	9,327	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>706</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 156,980</u>	

**OPERATING EXPENSES**

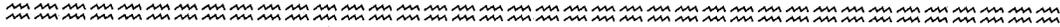
.31000	Professional services	\$ 5,000	Funding for the Recreation Participant Insurance and related reports.
.34000	Contractual services	4,500	Service contracts on equipment, extermination fees, and other related activities to operate the department.
.34750	Contr: Unity Day	16,000	Funding for the Village's annual Unity Day.
.40200	Travel: per diem costs	65	Funding for per-diem charges at conference.
.40300	Travel: Local mileage	100	Funding to reimburse staff for use of their personal vehicles.
.41200	Telecomm: Cellular	50	Funding for At&T cellular phones

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT - ADMINISTRATION**  
**Code 001-1401-572-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES (continued)</u></b>			
.42000	Postage	150	Estimated costs for postage to ship mailings
.45100	ISF: Risk Management	11,535	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.46200	Repairs/Maintenance	150	General repair costs for items not under maintenance or warranty agreements.
.47000	Printing	1,000	Funding for publication of Recreation programs and events.
.48000	Advertising & Promotions	150	Estimated annual funding for advertisements and events for the department
.51000	Supplies: General Office	1,500	Annual funding for general office supplies including pens, pencils, ink.
.52200	Supplies: Other operating	1,000	Annual funding for supplies necessary to maintain the operations of the department.
.52400	Uniforms	400	Funding to provide uniforms to staff.
.52100	Fine Arts Commission & Program	3,000	Annual funding request for the Fine Arts Commission, providing education and entertainment events throughout the year.
.54000	Dues, Membs, Subscript.	600	Annual funding estimate for membership to FRPA and NRPA.
	<b><i>Subtotal: Operating Expenses</i></b>	<b><u>\$ 45,200</u></b>	
<b><u>OTHER EXPENSES</u></b>			
.81000	MSV Community Band	\$ 2,180	Annual funding for negotiated band appearances at Village-sponsored and other related events.
	<b><i>Subtotal: Other Costs</i></b>	<b><u>\$ 2,180</u></b>	
<b>TOTAL: Recreation - Administration</b>		<b><u>\$ 204,360</u></b>	

**PROPOSED FY 2009 - 2010 OPERATING BUDGET**  
**Miami Shores Village, Florida**



**RECREATION DEPARTMENT**  
**Athletics Division**

*Services, Functions and Activities*

The Athletics Division of the Miami Shores Recreation Department is responsible for the sports, after school care and summer camp programs. The Athletics Division is managed directly by the Athletic supervisor with assistance from the Assistant Athletic Supervisor and the Program Director.

The sports program runs all year round and offers intramural soccer, intramural basketball, intramural baseball and softball. The intramural programs average 250 participants per sport. Cutbacks in this year's program will eliminate one paid coach from 25% of youth sports teams and will require the recruitment of volunteers to replace the loss of coaches. The Athletic Supervisor coordinates scheduling with the travel soccer and travel baseball club teams. The travel club programs average 80 participants per year. All financial support for the travel club teams has been eliminated from this year's budget. The after school care program runs from August to June with an average of 60 children a week. The program hires an average of seven counselors throughout the year. The summer camp program runs from mid-June to mid-August with a maximum of 150 participants each week. We staff an average of 18 counselors each week with 4 supervisors who monitor the pool, field trips, art and crafts, and facilities. Athletics also runs an average of 15 specialty sports camps throughout the year.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 203,405	\$ 211,424	\$ 8,019
Operating costs .....	78,319	72,500	(5,819)
Capital outlay ...	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
TOTAL .....	<u>\$ 284,224</u>	<u>\$ 283,924</u>	<u>\$ (300)</u>

This Division generates \$366,600 in revenues to the General Fund  
including programs

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT - ATHLETICS**  
**Code 001-1402-572-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12000	Regular wages	\$ 162,905	(1) Athletics Supervisor (1) Assistant Athletics Supervisor (1) Program Coordinator (1) Administrative Assistant
.14000	Overtime	6,500	Funding estimate for overtime required during summer and special events.
.18250	Longevity	1,000	Benefit paid to tenured employees per policy.
.21000	FICA	13,036	Social Security and Medicare taxes
.23000	Health Insurance	18,458	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>9,525</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 211,424</u>	

**OPERATING EXPENSES**

.34000	Contractual services	\$ 4,200	Funding for annual service agreements on equipment located in Athletics; payment for sports officials.
.34150	ConSvcs: Rec Programs	2,500	Funding for specialty camp instructors not engaged as employees.
.40000	Travel	150	Funding to attend the FRPA Conference
.40300	Travel: Local Mileage	100	Funding to reimburse staff for use of their personal vehicles.
.41200	Telecomm: Cellular	50	Funding for AT&T cellular phones.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT - ATHLETICS**

Code 001-1402-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES (continued)</u></b>			
.42000	Postage	40	Funding for special mail outs.
.43100	Electricity	11,900	Estimated annual cost for electrical services based on current actual FPL usage.
.43300	Water	500	Annual funding for water consumption.
.45100	ISF: Risk Management	11,098	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: FL Mtce / Auto Liability	26,387	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage paid to the FL League.
.46200	Repairs/Maintenance	7,800	Funding to maintain and repair all athletic equipment and the facility.
.47000	Printing	200	Funding for special printing requirements.
.51000	Supplies: General Office	2,200	Funding for general office supplies for four staff members including pens, pencils, etc
.52200	Supplies: Other operating	3,500	Funding for supplies used by participants and equipment needs.
.52400	Uniforms	1,300	Funding to provide uniforms to staff.
.52420	Uniforms - Special Camps	150	Funding to provide specialty uniforms for special camp programs.
.54000	Dues & Subscriptions	325	Funding for FRPA & NRPA memberships.
.58000	Training & Education	100	Funding to send staff to FRPA Training.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 72,500</u>	

**TOTAL: Recreation - Athletics**                      \$ 283,924

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT**  
**Summer Camp**  
**Code 001-1407-572-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.13000	Other Wages	\$ 61,281	Summer Camp Counselors: fulltime temporary
.21000	FICA	4,688	Social Security and Medicare taxes
.24000	ISF: Workers' Compensation	<u>3,358</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 69,327</u>	
<b><u>OPERATING EXPENSES</u></b>			
.34000	Contractual services	\$ 14,200	Funding for the payment of transportation and special programs assigned to outside vendors.
.40100	Special Events/Field Trips	2,700	Funding for events and trips sponsored by the summer camp program.
.44000	Rental	600	Rental of equipment / supplies for program.
.45100	ISF: Risk Management	1,035	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.47000	Printing	400	Registration forms, flyers, and posters for summer camp.
.51000	Supplies: General Office	100	General office supplies for staff.
.52200	Supplies: Other operating	3,400	Supplies and equipment used for program.
.52400	Supplies: Uniform	<u>3,000</u>	Funding for uniform costs for staff/participants & CITs
	<i>Subtotal: Operating Expenses</i>	<u>\$ 25,435</u>	
<b>TOTAL: Recreation - Summer Camp</b>		<u>\$ 94,762</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT**  
**Travel Soccer Program**  
**Code 001-1408-572-\*\*\*\*\***

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<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.13000	Other Wages	\$ -	Not requested for this fiscal year.
.21000	FICA	-	Not requested for this fiscal year.
.24000	ISF: Workers' Compensation	-	Not requested for this fiscal year.
	<i>Subtotal Personnel Services</i>	<u>\$ -</u>	

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**OPERATING EXPENSES**

.52400	Uniforms	\$ -	Not requested for this fiscal year.
	<i>Subtotal: Operating Expenses</i>	<u>\$ -</u>	

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**TOTAL: Recreation - Travel Soccer**      \$ -

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

Intramural Soccer Program  
Code 001-1409-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.13000	Other Wages	\$ 9,371	Part time & seasonal coaches
.21000	FICA	717	Social Security and Medicare taxes
.24000	ISF: Workers' Compensation	<u>623</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 10,711</u>	
<b><u>OPERATING EXPENSES</u></b>			
.34000	Contract services	\$ 1,000	Funding for the payment of referees.
.45100	ISF: Risk Management	1,380	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.52200	Supplies: Other Operating	7,225	Equipment, trophies, and supplies
.52400	Uniforms	<u>5,000</u>	Funding for uniform costs for participants and coaches.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 14,605</u>	
<b>TOTAL: Recreation - Intramural Soccer</b>		<u>\$ 25,316</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT**  
**Travel Baseball Program**  
**Code 001-1410-572-\*\*\*\*\***

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<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.13000	Other Wages	\$ -	Not requested for this fiscal year
.21000	FICA	-	Not requested for this fiscal year
.24000	ISF: Workers' Compensation	-	Not requested for this fiscal year
	<i>Subtotal Personnel Services</i>	<u>\$ -</u>	

**OPERATING EXPENSES**

.52400	Uniforms	\$ -	Not requested for this fiscal year
	<i>Subtotal: Operating Expenses</i>	<u>\$ -</u>	

**TOTAL: Recreation - Travel Baseball**                      \$ -

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**Intramural Baseball Program**  
**Code 001-1411-572-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.13000	Other Wages	\$ 9,841	Part time & seasonal coaches
.21000	FICA	753	Social Security and Medicare taxes
.24000	ISF: Workers' Compensation	<u>649</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 11,243</u>	
<b><u>OPERATING EXPENSES</u></b>			
.34000	Contract services	\$ 2,400	Funding for the payment of umpires
.45100	ISF: Risk Management	1,380	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.52200	Supplies: Other Operating	4,500	Equipment, trophies and supplies used for program.
.52400	Uniforms	<u>7,200</u>	Funding for uniform cost for participants and coaches.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 15,480</u>	
<b>TOTAL: Recreation - Intramural Baseball</b>		<u>\$ 26,723</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

Softball Program  
Code 001-1412-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.13000	Other Wages	\$ 3,807	Part time & seasonal coaches
.21000	FICA	291	Social Security and Medicare taxes
.24000	ISF: Workers' Compensation	<u>209</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 4,307</u>	
<b><u>OPERATING EXPENSES</u></b>			
.34000	Contract services	\$ 600	Funding for the payment of umpires.
.45100	ISF: Risk Management	1,380	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.52200	Supplies: Other Operating	1,700	Equipment, trophies and supplies used for program.
.52400	Uniforms	<u>3,200</u>	Funding for uniform cost for participants and coaches.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 7,230</u>	
<b>TOTAL: Recreation - Softball</b>		<u>\$ 11,537</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**Intramural Basketball Program**  
**Code 001-1413-572-\*\*\*\*\***

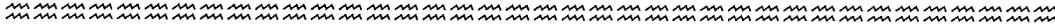
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.13000	Other Wages	\$ 10,386	Part time & seasonal coaches
.21000	FICA	795	Social Security and Medicare taxes
.24000	ISF: Workers' Compensation	<u>734</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 11,915</u>	
<b><u>OPERATING EXPENSES</u></b>			
.34000	Contract services	\$ 1,500	Funding for the payment of referees.
.45100	ISF: Risk Management	1,380	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.52200	Supplies: Other Operating	3,800	Equipment, trophies and supplies used for program.
.52400	Uniforms	<u>3,500</u>	Funding for uniform cost for participants and coaches.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 10,180</u>	
<b>TOTAL: Recreation - Intramural Baseball</b>		<u>\$ 22,095</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

After School Program  
Code 001-1414-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.13000	Other Wages	\$ 56,666	Part time & seasonal coaches
.21000	FICA	4,335	Social Security and Medicare taxes
.24000	ISF: Workers' Compensation	<u>3,105</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 64,106</u>	
<b><u>OPERATING EXPENSES</u></b>			
.34000	Contract services	\$ 3,000	Funding for the payment for special instructors and teachers.
.40100	Special Events / Field Trips	300	Funding for events and trips sponsored by the after school program.
.45100	ISF: Risk Management	2,070	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
051000	Supplies: General Office	450	General office supplies for staff.
.52200	Supplies: Other Operating	8,000	Supplies used for program.
.52400	Uniforms	<u>1,200</u>	Funding to provide uniforms to staff.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 15,020</u>	
<b>TOTAL: Recreation - After School</b>		<u>\$ 79,126</u>	

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**RECREATION DEPARTMENT**  
**Community Center Division**

*Services, Functions and Activities*

The Recreation Community Center Division runs over 40 recreation classes a week and coordinates 8 special events a year including Unity Day, Winterfest Tree Lighting, Marshmallow Drop and Memorial Day program. It also coordinates events throughout the year for children. The Community Center also coordinates room rentals and oversees open basketball and tennis play. The Independence Day fireworks show and program will be eliminated.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 205,303	\$ 206,294	\$ 991
Operating costs .....	207,209	207,340	131
Capital outlay ... ..	<u>103,240</u>	<u>-</u>	<u>(103,240)</u>
TOTAL .....	<u>\$ 515,752</u>	<u>\$ 413,634</u>	<u>\$ (102,118)</u>

Significant changes include the elimination of the 4th of July fireworks event. In addition, the capital outlay has been centralized in the Capital Project Fund.

This Division generates \$296,000 in revenues to the General Fund.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT - COMMUNITY CENTER**  
**Code 001-1403-572-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12000	Regular wages	\$ 148,300	(1) Recreation Superintendent (2) Maintenance Worker II (2) Comm. Ctr. Attendant
.13000	Other Wages	17,293	Funding for part time and seasonal staff
.14000	Overtime	1,700	Funding estimate for overtime required during summer, special events and facility rentals.
.18250	Longevity	2,500	Benefit paid to tenured employees per policy.
.21000	FICA	12,989	Social Security and Medicare taxes
.23000	Health Insurance	13,949	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>9,563</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 206,294</u>	

**OPERATING EXPENSES**

.34000	Contractual services	\$ 5,680	To maintain AC, pest control, time clocks, office equipment and fund police costs for special events
.34150	Cont Svcs: Recreation	138,600	Funding for classes and programs offered at the Center

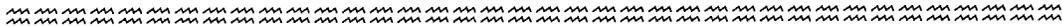
**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT - COMMUNITY CENTER**

Code 001-1403-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES (continued)</u></b>			
.41200	Telecomm: Cellular	44	Funding for AT&T cellular phone.
.43100	Electricity	25,046	Estimated annual cost for electrical services based on current usage.
.43300	Water	1,206	Annual funding for water consumption.
.45100	ISF: Risk Management	13,606	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.46200	Repairs/Maintenance	11,634	Funding to provide on-going maintenance and repairs to building and equipment at the Community Center.
.47000	Printing	100	Funding for special flyers.
.48000	Advertising & Promotions	50	Funding for promotional events.
.49000	Other current charges	60	Annual fire safety permit
.51000	Supplies: General Office	300	General office supplies for staff.
.52200	Supplies: Other operating	9,854	Funding for supplies used in classes and other activities sponsored by the Village.
.52400	Uniforms	600	Funding to provide uniforms to staff.
.54000	Subscriptions/Memberships	360	Membership to FRPA
.58000	Training & Education	<u>200</u>	Estimated funding required to attend mandatory training for staff.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 207,340</u>	
<b>TOTAL: Recreation - Community Center</b>		<u><u>\$ 413,634</u></u>	

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**RECREATION DEPARTMENT**  
**Aquatics Division**

*Services, Functions and Activities*

The Miami Shores Aquatic Facility opened in November 2000, is comprised of a 6 lane competition pool, activity pool and jacuzzi offering an expanded comprehensive aquatic program including adult and youth swimming lessons, swim team competitions, water exercise classes and free swim. The activity pool features slides, water cannons, and interactive toys. This state-of-the-art facility offers the best aquatics facility in the area, competing with several large capacity facilities. The Aquatic Center also hosts several special events including egg dive, teen nights, dive-in theater and family nights. Budget reductions' will include reduced hours of operation and elimination of the aquatic centers 10 year anniversary party.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 349,738	\$ 374,712	\$ 24,974
Operating costs .....	218,898	213,898	(5,000)
Capital outlay ... ..	<u>36,000</u>	<u>-</u>	<u>(36,000)</u>
TOTAL .....	<u>\$ 604,636</u>	<u>\$ 588,610</u>	<u>\$ (16,026)</u>

Significant changes include an increase in personnel costs for other wages and workers' compensation cost allocation.

This Division generates \$236,000 in revenues to the General Fund.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT - AQUATICS FACILITY**

Code 001-1405-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12000	Regular wages	\$ 152,955	(1) Aquatics Supervisor (1) Assistant Aquatics Supervisor (2) Lifeguard II (1) Lifeguard III
.13000	Other Wages	159,000	Funding for (1) Swim Coach and part time and seasonal staff
.14000	Overtime	3,500	Funding estimate for overtime required during summer and special events.
.18250	Longevity	1,750	Benefit paid to tenured employees per policy.
.21000	FICA	24,266	Social Security and Medicare taxes
.23000	Health Insurance	13,888	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>19,353</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 374,712</u>	

**OPERATING EXPENSES**

.34000	Contractual services	\$ 2,000	Funding for pest control at concession, office equipment.
.34150	Cont Svcs: Recreation Aquatics	12,500	Funding for swim instructors.
.34260	Cont Svcs: Pool Concession	35,000	Funding for the purchase of supplies at the concession stand at the Aquatics facility.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

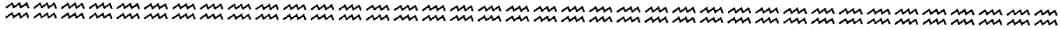
**RECREATION DEPARTMENT - AQUATICS FACILITY**

Code 001-1405-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES (continued)</u></b>			
.41200	Telecomm: Cellular	50	Funding for AT&T cellular phone.
.43100	Utilities: Electricity	50,000	Estimated annual cost for electrical services based on current usage.
.43200	Utilities: Water	5,500	Annual funding for water consumption.
.45100	ISF: Risk Management	53,582	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.46200	Repairs & Maintenance	8,500	Funding to maintain and repair equipment located at the aquatics facility.
.47000	Printing	400	Funding for printing of notices.
.48000	Advertising & Promotions	600	Funding for promotions & lifeguard ads.
.49000	Other current charges	2,500	Funding for the pool, spa, and activity area fees to the State of Florida.
.51000	Supplies: General Office	650	General office supplies for staff.
.52200	Supplies: Other operating	6,500	Supplies for concession and operations.
.52400	Supplies: Uniform	3,500	Funding to provide uniforms to staff.
.52500	Supplies: Chemicals	32,000	Funding for the purchase of chlorine and other chemicals to operate facility.
.54000	Subscriptions & Memberships	616	Membership fee to FRPA.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 213,898</u>	

**TOTAL: Recreation - Aquatics Facility**      **\$ 588,610**

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**RECREATION DEPARTMENT**  
**Tennis Division**

*Services, Functions and Activities*

The Tennis Division will experience a great deal of change with the elimination of the tennis pro and all attendant positions. Residents will pay to access the courts at the community center. Programs and classes will be provided by contract instructors.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 65,029	\$ -	\$ (65,029)
Operating costs .....	7,502	6,827	(675)
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 72,531</u>	<u>\$ 6,827</u>	<u>\$ (65,704)</u>

Significant changes include a decrease in personnel costs due to the elimination of staff.

This Division generates \$4,500 in revenues to the General Fund.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**RECREATION DEPARTMENT - TENNIS**

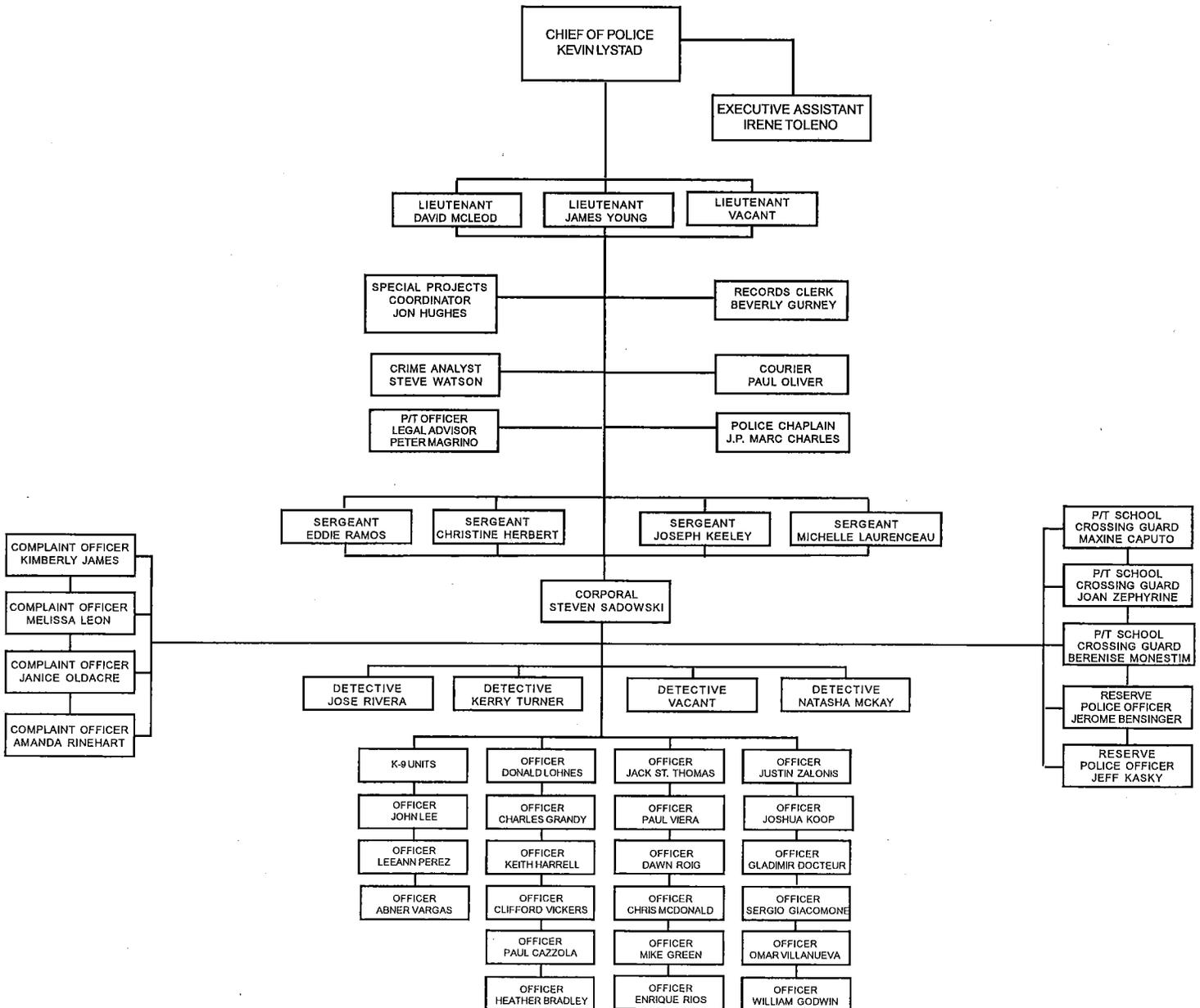
Code 001-1406-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES</u></b>			
.43000	Utilities: Water	\$ 150	Annual funding for water consumption.
.45100	ISF: Risk Management	4,452	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.46200	Repairs/Maintenance	1,500	Cleaning materials, wind screen replacement and other related repairs.
.51000	Supplies: General Office	25	General office supplies
.52200	Supplies: Other operating	<u>700</u>	Supplies for maintenance of tennis office.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 6,827</u>	

**TOTAL: Recreation - Tennis**                      \$ 6,827

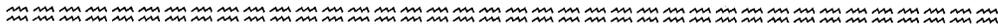


# POLICE DEPARTMENT ORGANIZATION CHART



# PROPOSED FY 2009 - 2010 OPERATING BUDGET

## Miami Shores Village, Florida



### **POLICE DEPARTMENT Operational Division**

#### *Services, Functions and Activities*

The Miami Shores Police Department is the chief law enforcement agency of the Village, responsible for the investigation of crimes, public safety education, providing security and traffic control at numerous Village events, responding to requests for police services, issuing traffic citations and other law enforcement functions.

The Department operates as a community-oriented police agency with the philosophy that the community and police should be interrelated as one, working together to resolve problems that negatively affect the community. A Drug Abuse Resistance Education (D.A.R.E.) officer is also assigned to ongoing drug education efforts within our elementary schools.

The mission of the Department is to serve all people within the Village with the utmost respect, fairness and compassion. The Department is committed to the prevention of crime and the protection of life and property; the preservation of peace, order and safety; the enforcement of all laws and ordinances; and the safeguarding of our nation's constitutional guarantees.

With service to our community as a foundation, the Department is driven by goals to enhance the quality of life, investigating problems and all incidents, seeking solutions and fostering a sense of security in the community. The Department strives daily to nurture public trust by holding themselves to the highest standards of performance and ethics.

#### **BUDGET HIGHLIGHTS**

	<b><u>FY'09</u></b>	<b><u>FY'10</u></b>	<b><u>Change</u></b>
Personnel costs .....	\$ 4,640,439	\$4,763,337	\$ 122,898
Operating costs .....	699,511	629,361	(70,150)
Capital outlay .....	85,000	-	(85,000)
Crime Watch .....	1,650	1,650	-
TOTAL .....	<u>\$ 5,426,600</u>	<u>\$5,394,348</u>	<u>\$ (32,252)</u>

Significant changes include the elimination of (1) police dispatcher position and the elimination of the Special Assistant position.

This Division generates approximately \$388,000 in General Fund revenues.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**POLICE DEPARTMENT - OPERATIONS**  
**Code 001-0900-521-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive salaries	\$ 399,365	(1) Police Chief; (3) Lieutenants
.11001	Exec Benefit	6,500	Executive benefit package
.12000	Regular wages	2,555,740	(4) Sergeants (4) Detectives (1) Corporal (21) Police Officers (4) Telecommunication Officers (1) Executive Assistant (1) Police Records Specialist (1) Crime Analyst (1) Special Project Coordinator (1) Courier (allocated) Funding for Holiday pay; Supervisor's relief pay; Vacation / Sick time
.14000	Overtime	168,500	Funding for intermittant overtime requirements.
.14500	Court Standby Program	2,400	Payment due to Miami Dade, prorating the costs of the Court Coordinator.
.15000	Offduty Assignment	217,534	Funding for security details provided to private entities. Services are provided off-duty, do not interfere with general operations and are fully funded by fees charged to the vendor along with a 25% surcharge to the General Fund.
.18250	Longevity	6,500	Benefit paid to tenured employees per policy.
.21000	FICA	262,059	Social Security and Medicare taxes
.22000	Retirement-Police Pension	790,000	Actuarially calculated contribution required by the Village to fund the benefits paid to members of the PBA / Police Retirement Plan.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**POLICE DEPARTMENT - OPERATIONS**

Code 001-0900-521-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>PERSONNEL SERVICES (continued)</b>			
.23000	Health Insurance	232,116	Annual costs for Village-sponsored health, dental and long term care policies.
.23100	Retirement Insurance	8,400	Funding for the Village's contractual portion of the Police officers' Retirement insurance benefit.
.23200	Emp Benefit - Savings Bond	1,800	Contractually mandated purchase of \$100 savings bond for qualified officers.
.24000	ISF: Workers' Compensation	43,348	Allocation of workers compensation premiums paid to the Florida League.
.29990	Contingent Personnel	<u>69,075</u>	Projected costs for all eligible employee's annual Merit (percent dependent upon union contract(s)), longevity, other contractually required personnel cost increases and the associated federal taxes for a one year period
	<i>Subtotal Personnel Services</i>	<u>\$ 4,763,337</u>	

**OPERATING EXPENSES**

.34000	Contractual services	\$ 83,320	Funding for contractual services including veterinary service, uniform cleaning, radios, AC and other electrical items, janitorial services, decontamination services and annual physical exams.
.40000	Travel	3,000	Meals, lodging and per diem costs for staff attending training related events.
.41100	Telecomm: Long distance	200	Estimated costs for long distance or toll calls.
.41200	Telecomm: Cellular	10,675	Estimated charges for cellular communications.
.41300	Telecomm: Pager Svc	500	Estimated charges for pager services.
.42000	Postage	600	Postage for miscellaneous correspondence.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**POLICE DEPARTMENT - OPERATIONS**  
**Code 001-0900-521-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES (continued)</u></b>			
.42100	Courier/Delivery charges	550	Hand delivery and overnight service for regulatory documents.
.43100	Electricity	29,547	Estimated annual cost for electrical services based on current actual FPL usage.
.43300	Water	1,000	Estimated utility costs for water consumption at the station.
.44000	Rental	4,390	Fees related to the use of county-based equipment and unmarked vehicles.
.44100	Rental - Spec Detail Vehicle	11,850	Funding for supplemental enforcement vehicles and police motorcycle leases.
.45100	ISF: Risk Management	46,703	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	295,635	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user
.46200	Repairs/Maintenance	10,600	Funding for repairs or maintenance costs not under warranty or separate coverage including pistol range, IT Equipment and peripherals.
.47000	Printing	2,100	Funding for stationary, business cards, IDs, stickers, survey cards, and notices.
.48000	Advertising & Promotions	7,800	Funding for officer recognition programs and the Annual Police Chief Dinner.
.51000	Supplies: General Office	6,300	Pens, paper, ink and other office supplies for a one year period for department staff .

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

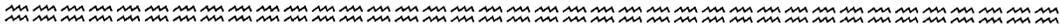
**POLICE DEPARTMENT - OPERATIONS**

Code 001-0900-521-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>OPERATING EXPENSES (continued)</b>			
.52200	Supplies: Other Operating	37,800	Funding for the costs of firearm supplies and ammunition, first aid supplies, K9 supplies, materials for detective bureau and commissary supplies.
.52400	Uniforms	31,109	Funding for uniforms and equipment identified in PBA contract.
.54000	Subscriptions / Memberships	3,586	Funding for annual memberships, subscriptions and reference materials required for operations.
.54500	Licenses & Permits	4,780	Funding for software and network licensing.
.58000	Training & Education	30,816	Funding for mandatory police retraining and other specialized educational activities.
.58100	Tuition Reimbursements	<u>6,500</u>	Contractually required funding for qualified staff associates.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 629,361</u>	
<hr/>			
.58100	Crime Watch	\$ 1,500	Funding for specialized Crime Watch programs, including promotional materials & volunteer promotions.
.83100	Crime Watch Postage & Shipping	<u>150</u>	Postage for miscellaneous mailings.
	<i>Subtotal: Crime Watch Expenses</i>	<u>\$ 1,650</u>	
<hr/>			
<b>TOTAL: Police - Operations</b>		<u><b>\$ 5,394,348</b></u>	

# PROPOSED FY 2009 - 2010 OPERATING BUDGET

## Miami Shores Village, Florida



### **POLICE DEPARTMENT School Guard Division**

#### *Services, Functions and Activities*

The Miami Shores Police Department provides crossing guards for the safety of the children as they come and go to school during the year. They assist residential children in crossing several major thoroughfares in the Village in addition to monitoring their safety.

#### **BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 35,172	\$ 36,434	\$ 1,262
Operating costs .....	2,620	2,620	-
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 37,792</u>	<u>\$ 39,054</u>	<u>\$ 1,262</u>

This Division generates approximately \$27,000 in General Fund revenues.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

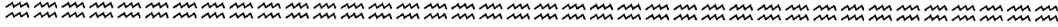
**POLICE DEPARTMENT - SCHOOL CROSSING GUARDS**

Code 001-0901-521-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12000	Regular Wages	\$ 6,900	(1) School Guard / Courier (allocated)
.13000	Other Wages	26,494	(3) School Crossing Guards
.18250	Longevity	250	Benefit paid to tenured employees per policy.
.21000	FICA	2,574	Social Security and Medicare taxes
.24000	ISF: Workers' Compensation	<u>216</u>	Allocation of workers compensation premiums paid to the Florida League.
	<i>Subtotal Personnel Services</i>	<u>\$ 36,434</u>	
<b><u>OPERATING EXPENSES</u></b>			
.45100	ISF: Risk Management	\$ 2,070	Allocated costs associated with Village wide property, casualty and liability coverage provided by the FL League.
.52400	Uniforms	550	Funding for uniforms and equipment.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 2,620</u>	
<b>TOTAL: Police - School Guards</b>		<u>\$ 39,054</u>	



PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**Administration Division**

*Services, Functions and Activities*

The Administration Division of Public Works is responsible for the organizational functions of the largest Village Department. All paperwork associated with this function (payroll, accounts payable, purchasing, customer service, workers' compensation, etc...) is coordinated through this Division.

The administrative unit also coordinates interdepartmental activities with support (GIS logistics, intergovernmental coordination, etc.). A total of four budgeted positions supports this element of our department mission.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 263,900	\$ 272,599	\$ 8,698
Operating costs .....	139,508	119,732	(19,776)
Capital outlay ...	-	-	-
TOTAL .....	<u>\$ 403,408</u>	<u>\$ 392,331</u>	<u>\$ (11,078)</u>

A significant change includes the decrease in operating costs due to the reallocation of the fleet maintenance costs.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - ADMINISTRATION DIVISION**

Code 001-1203-534-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive Salary	\$ 102,074	Public Works Director base salary including COLA
.11001	Executive Benefit	6,500	Executive Benefit package
.12000	Regular Salaries	127,178	(1) Executive Assistant (1) Purchasing Agent (1) Administrative Secretary (PT)
.18250	Longevity pay	3,250	Benefit paid to tenured employees per policy.
.21000	FICA	18,284	Social Security and Medicare taxes
.23000	Health Insurance	14,113	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>1,200</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 272,599</u>	

**OPERATING EXPENSES**

.34000	Contractual Services	\$ 2,600	Office machine maintenance contracts
.34300	Contract Services: Security	70,262	Funding for contracted security services at Public Works compound.
.40000	Travel	500	Management seminars & training

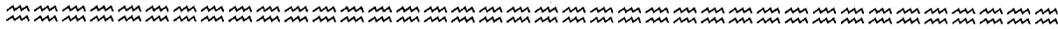
**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - ADMINISTRATION DIVISION**  
**Code 001-1203-534-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.41200	Telecommunications: Cellular	1,000	Funding for AT&T Cellular phone
.42000	Postage	60	Funding requirements for letters to staff and residents
.43500	Storm water Utility Fee	3,000	Annual fee paid to DERM.
.45100	ISF: Risk Management	5,354	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	24,506	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function.
.47000	Printing	100	Costs for publication of 'want ads' and mandatory reporting.
.48000	Advertising and Promotions	2,000	Funding for public notices, advertisements or other public documents
.49000	Other Current Charges	250	Funding for miscellaneous materials.
.51000	Office Supplies	2,300	Pens, paper, ink and other office supplies for a one year period for four (4) full time employees
.52200	Other Operating Expenses	2,000	Costs for materials required that are not specially classified in other departmental line items.
.54000	Dues, memberships & subscriptions	300	Funding for renewal of subscriptions.
.54500	Licenses Permits and Taxes	<u>5,000</u>	DERM fee and other regulatory fees paid to State & County agencies
	<i>Subtotal: Operating Expenses</i>	<u>\$ 119,732</u>	

**TOTAL: Public Works - Administration** \$ 392,331

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**Streets Division**

*Services, Functions and Activities*

The Streets Division of the Public Works Department functions as a multifaceted work force which accomplishes building maintenance, storm water management, and local option (street maintenance) applications.

This Division maintains drains, pumps flooded locations during storms, cleans streets, repairs and replaces sidewalks, performs light maintenance (plumbing, carpentry, masonry etc.) and manages downtown trash can / parking meter services.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 141,384	\$ 148,211	\$ 6,827
Operating costs .....	380,884	272,174	(108,710)
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 522,268</u>	<u>\$ 420,385</u>	<u>\$ (101,883)</u>

Significant changes include the decrease in operating costs due to the fleet maintenance reallocation and electricity cost, and the substantial reduction to other operating supplies for repairs and maintenance.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - STREETS DIVISION**

Code 001-1202-541-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>PERSONNEL SERVICES</b>			
.12000	Regular Salaries	\$ 111,030	(1) Streets Supervisor (2) Maintenance Worker II
.14000	Overtime	400	Estimated funding measurement using past trends
.21000	FICA	8,609	Social Security and Medicare taxes
.23000	Health Insurance	13,935	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	13,133	Allocated cost of workers' compensation premiums paid to the FL League.
.29990	Contingent Personnel Costs	<u>1,104</u>	Projected costs for all eligible employee's annual merit (percent dependent upon union contract's), other contractually required personnel cost increases and the associated federal taxes for a one year period.
	<i>Subtotal Personnel Services</i>	<u>\$ 148,211</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - STREETS DIVISION**

Code 001-1202-541-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES</u></b>			
.34900	Contractual Services: Property Maintenance	\$ 28,776	Funding for Village-wide maintenance contracts including A/C, extermination, janitorial services and elevator.
.40000	Travel	25	Seminars and training sessions for supervisor and mechanics
.40200	Travel: Local Mileage	75	Reimbursement for local mileage, tolls and parking.
.43101	Electricity: Streetlights Village wide	161,750	Estimate annual cost for electrical services based on current actual FPL usage
.43102	Electricity: Village Hall	15,750	Estimate annual cost for electrical services based on current actual FPL usage
.43103	Electricity: Public Works	12,100	Estimate annual cost for electrical services based on current actual FPL usage
.43300	Water	1,050	Village Hall, Public Works and rights-of-way water.
.45100	ISF: Risk Management	4,664	Calculations prepared by the Finance Department using a Village-wide schedule, allocating the total general liability and

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

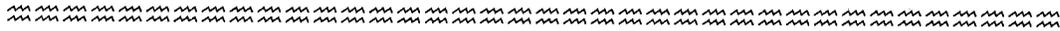
**PUBLIC WORKS - STREETS DIVISION**

Code 001-1202-541-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.45200	ISF: Fleet Maintenance	34,914	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function.
.46200	Repairs and Maintenance	5,500	Repairs to buildings and structures, miscellaneous part for A/C units and water heater not covered by service agreements.
.48000	Advertising & Promotions	400	Costs for publication of 'want ads' and mandatory reporting.
.51000	Office Supplies	20	Pens, pencils and papers for support staff
.52200	Other Operating expenses	6,200	Safety equipment, paper towels, toilet tissue, cups and other miscellaneous operating supplies.
.52205	Supplies: Commissary	250	Funding for food/beverage used by staff
.52400	Uniforms	550	Per employee funding for contractually specified uniforms: (5) shirts, (5) pants
.54000	Subscriptions and Memberships	50	Annual subscriptions renewals
.58000	Training and Education	<u>100</u>	Funding to attend training for equipment and machines.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 272,174</u>	

**TOTAL: Public Works-Streets Division**                      \$ 420,385

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**Parks Division**

*Services, Functions and Activities*

The Parks Division of the Public Works Department maintains the grounds / landscaping needs for all Village non-recreational facilities, rights-of-way areas, plants and trees throughout Miami Shores. The Division maintains dozens of automated and manual irrigation systems, develops and cares for approximately fifty specialized plant beds and over one hundred barricade landscapes. The Division routinely accomplishes both beautification and irrigation capital improvement upgrades or projects to enhance the image of "The Village Beautiful."

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 303,885	\$ 319,776	\$ 15,890
Operating costs .....	129,939	74,904	(55,035)
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 433,824</u>	<u>\$ 394,680</u>	<u>\$ (39,145)</u>

The significant change includes the decrease in operating costs due to the fleet maintenance reallocation cost and a reduction in beautification expenses and other operating supplies for repairs and maintenance.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - PARKS DIVISION**

Code 001-1201-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>PERSONNEL SERVICES</b>			
.12000	Regular Salaries	\$ 242,515	(1) Parks Foreman (1) Crew Leader (1) Equipment Operator I (1) Maintenance Worker 1 (3) Maintenance Worker II (1) Tree Trimmer
.14000	Overtime	1,400	Wages for excess hours and special events
.15100	Overtime: Lot Clearing	1,050	Funding for vacant home property maintenance.
.18250	Longevity pay	1,000	Benefit paid to tenured employees per policy.
.21000	FICA	19,048	Social Security and Medicare taxes
.23000	Health Insurance	37,087	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	14,653	Allocated cost of workers' compensation premiums paid to the FL League.
.29990	Contingent Personnel Costs	<u>3,023</u>	Projected costs for all eligible employee's annual merit (percent dependent upon union contract's), other contractually required personnel cost increases and the associated federal taxes for a one year period
	<i>Subtotal Personnel Services</i>	<u>\$ 319,776</u>	

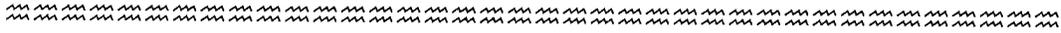
**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - PARKS DIVISION**

Code 001-1201-572-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>OPERATING EXPENSES</b>			
.43300	Utilities: Water	\$ 1,680	Funding for estimated water consumption at non-welled locations.
.44000	Rentals and leases	1,000	Estimates to use special equipment and tools not warehoused by Village
.45100	ISF: Risk Management	17,212	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	43,092	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function.
.51000	Office Supplies	100	Office supplies related to Parks operations
.52200	Other Operating Expenses	8,711	Cost associated with drains and curb repairs
.52205	Supplies: Commissary	284	Funding for food/beverage used by staff
.52400	Uniforms	1,200	Funding for contractually specified uniforms: (5) shirts, (5) pants
.52500	Fertilizer & chemicals	1,500	Funding for special fertilizers and chemicals to maintain landscaping.
.54500	License Permit and Taxes	25	Funding for Florida Dept. of Agriculture license.
.58000	Training and Education	<u>100</u>	Funding to provide training on use of equipment and supplies
	<i>Subtotal: Operating Expenses</i>	<u>\$ 74,904</u>	
<b>TOTAL: Public Works-Parks Division</b>		<u>\$ 394,680</u>	

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**Recreation Maintenance Division**

*Services, Functions and Activities*

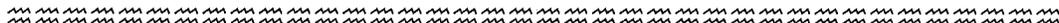
The Recreation Maintenance Division of the Public Works Department maintains the exterior recreational facilities (multipurpose field, Tot-Lot playground, basketball/tennis courts, etc...).

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 159,033	\$ 163,071	\$ 4,038
Operating costs .....	52,194	35,739	(16,455)
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 211,227</u>	<u>\$ 198,810</u>	<u>\$ (12,417)</u>

Significant changes include the decrease in operating costs due to the fleet maintenance reallocation and decrease in other operating supplies for repairs and maintenance.

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**Sanitation Enterprise Division**

*Services, Functions and Activities*

The Sanitation Division is responsible for the management and disposal of all nonhazardous solid waste for Miami Shores Village residents and businesses. Curb side recycling, commercial and residential garbage collection and bulk trash removal services constitute the Division's focus.

Annually, the Division transports approximately 12,200 tons of refuse to local disposal facilities. This Division has 20 full-time employees including one sanitation supervisor and one temporary part-time employee.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$1,011,882	\$ 925,897	\$ (85,985)
Operating costs .....	1,733,231	1,823,009	89,778
Capital outlay ... ..	83,500	92,000	8,500
Debt service & Noncash transactions .....	<u>22,649</u>	<u>29,628</u>	<u>6,979</u>
TOTAL .....	<u>\$2,851,262</u>	<u>\$ 2,870,534</u>	<u>\$ 19,272</u>

Significant changes include a decrease in personnel costs and an increase in operating costs due to the reallocation of the risk management and fleet maintenance costs.

This Division is fully self-supporting generating \$2.8 million in revenues. This fund also pays a \$200,000 management fee to the General Fund.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - SANITATION DIVISION**

Code 405-3000-534-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>PERSONNEL SERVICES</b>			
.12000	Regular Salaries	\$ 637,348	(1) Public Works Supervisor/Waste (4) Equipment Operator III (10) Refuse Truck Drivers FT (1) Refuse Truck Driver Temp (4) Refuse Collectors
.14000	Overtime	32,000	Holiday pay, special events, labor for driver and helper to pick up garbage on Saturdays and emergencies
.18250	Longevity pay	6,000	Benefit paid to tenured employees per policy.
.21000	FICA	51,991	Social Security and Medicare taxes
.23000	Health Insurance	88,592	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	105,694	Allocated cost of workers' compensation premiums paid to the FL League.
.29990	Contingent Personnel Costs	<u>4,272</u>	Projected costs for all eligible employee's annual merit (percent dependent upon union contract's), other contractually required personnel cost increases and the associated federal taxes for a one year period
	<i>Subtotal Personnel Services</i>	<u>\$ 925,897</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - SANITATION DIVISION**

Code 405-3000-534-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES</u></b>			
.34100	Contractual Services: Temporary Labor	\$ 26,250	Funding for temporary staff during vacations, special events & emergencies.
.42000	Postage	2,600	Postage related costs
.43400	Waste Disposal - Dumping	812,426	Estimated annual cost for dumping services paid to the County under contract.
.44000	Rentals and Leases	1,500	Funding to rent specialized equipment for projects as identified during the year
.45100	ISF: Risk Management	111,629	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	501,565	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function
.47000	Printing	2,600	Printing for recycling, statements, invoices, courtesy notices, recycling pamphlets
.48000	Advertising & Promotions	500	Estimated cost for position advertisements.
.51000	Supplies: General Office	200	Estimated costs for general office supplies (pen paper, etc.).
.52200	Supplies: Other Operating	26,839	Funding for specialized items related to sanitation, not specifically identified in other line items.

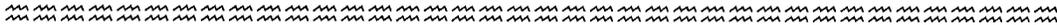
**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - SANITATION DIVISION**

Code 405-3000-534-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.52205	Supplies: Commissary	1,000	Funding for food/beverage used by staff
.52800	Bank fees	100	Charges to maintain account
.52400	Uniforms	2,600	Funding for contractually specified uniforms: (5) shirts, (5) pants
.54500	Licenses, fees and permits	1,000	Annual DERM review fee.
.58000	Training & Education	200	Funding to provide training on use of equipment and supplies.
.59000	Depreciation	132,000	Estimated contribution to the renewal and replacement fund
.59500	Management fee	<u>200,000</u>	Management fee paid to General Fund to offset administrative services costs provided for non-sanitation staff.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 1,823,009</u>	
<b>TOTAL: Public Works-Sanitation</b>		<u><u>\$ 2,870,534</u></u>	

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**Storm Water Enterprise Division**

*Services, Functions and Activities*

The Storm Water Division of the Public Works Department works in conjunction with the Streets Division to maintain buildings, to manage storm water and local option (street maintenance) applications.

This Division maintains drains, pumps flooded locations during storms, cleans streets, repairs / replaces sidewalks, and performs light maintenance.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 81,991	\$ 84,177	\$ 2,186
Operating costs .....	80,370	83,870	3,500
Capital outlay ... ..	63,000	30,109	(32,891)
Noncash transactions ... ..	30,000	35,000	5,000
TOTAL .....	<u>\$ 255,361</u>	<u>\$ 233,156</u>	<u>\$ (22,205)</u>

This fund is self-supporting generating \$233,156 in recurring revenues. This fund pays a management fee to the General Fund of \$35,000.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - STORM WATER DIVISION**

Code 402-3500-541-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12000	Regular Salaries	\$ 60,185	(1) Equipment Operator I (1) Maintenance Worker I
.18250	Longevity pay	1,000	Benefit paid to tenured employees per policy.
.21000	FICA	4,819	Social Security and Medicare taxes
.23000	Health Insurance	11,207	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	5,160	Allocated cost of workers' compensation premiums paid to the FL League.
.29990	Contingent Personnel Costs	<u>\$ 1,806</u>	Projected costs for all eligible employee's annual merit (percent dependent upon union contract's), other contractually required personnel cost increases and the associated federal taxes for a one year period
	<i>Subtotal Personnel Services</i>	<u>\$ 84,177</u>	

**OPERATING EXPENSES**

.31100	Professional Serv: Engineering	\$ 7,000	Funding for professional engineering design services for storm water drainage system.
.34000	Contractual Services	5,000	Preliminary cost for storm water basin rehabilitation program and bay cleanup
.42000	Postage	2,628	Mailing of quarterly invoices and statements

**FY 2009-10 PROPOSED OPERATING BUDGET**

**Miami Shores Village, Florida**

**PUBLIC WORKS - STORM WATER DIVISION**

Code 402-3500-541-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.45100	ISF: Risk Management	3,612	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	26,220	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function
.47000	Printing	2,600	Pro-rated costs for invoice printing and other notices
.51000	Supplies: Other operating	7,500	Costs for materials required that are not specially classified in other departmental line items.
.52900	Depreciation	25,310	Funding for year-end depreciation charges for fund assets.
.54500	DERM Regulatory fee	4,000	Annual filing fee with DERM
	<i>Subtotal: Operating Expenses</i>	<u>\$ 83,870</u>	

**CAPITAL OUTLAY**

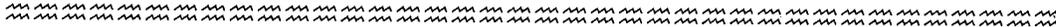
.64250	Infrastructure	<u>\$ 30,109</u>	Street resurfacing for better drainage.
	<i>Subtotal: Capital Outlay</i>	<u>\$ 30,109</u>	

**OTHER EXPENSES**

.91800	Management fee to General Fund	\$ 35,000	Management fee paid to General Fund to offset administrative service costs provided for non-storm water staff
	<i>Subtotal: Other Expenses</i>	<u>\$ 35,000</u>	

**TOTAL: Public Works-Storm water** \$ 233,156

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**ISF: Fleet Maintenance Division**

*Services, Functions and Activities*

The Fleet Maintenance Division, created in FY 2000 as an Internal Service Fund of the Public Works Department, is responsible for the acquisition and maintenance of all Village owned vehicles in the municipal inventory. Assets managed by this Division include: police or squad units, heavy trucks and the Village's 29 passenger bus, small engine repair, pick up trucks and loaders and other heavy equipment.

With its extensive tool and equipment inventory, Fleet Maintenance provides extremely valuable assistance in the construction or repair of other Village property, such as street signs and alley gates, plus other tasks such as spray painting and wood/metal fabrication.

Since 10/01/2000, this function has operated as a self-supporting Internal Service Fund. Operating revenues provide the funding from the user division which received the Division's services. Total costs, including revenues, are allocated to users based on a weighted scale using equipment quantities and types.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 287,683	\$ 280,939	\$ (6,743)
Operating costs .....	852,315	671,867	(180,448)
Capital outlay ...	47,452	270,000	222,548
Noncash transactions ...	<u>155,968</u>	<u>181,918</u>	<u>25,950</u>
TOTAL .....	<u>\$1,343,418</u>	<u>\$ 1,404,724</u>	<u>\$ 61,307</u>

Significant changes include a decrease in the estimated cost of fuel. This is offset by a increase in the budgetary contingency should fuel prices increase substantially.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - FLEET MAINTENANCE ISF**  
**Code 550-6000-541-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12000	Regular Salaries	\$ 225,664	(1)Shop Foreman (3) Equipment Mechanic (1) Auto Detailer
.18250	Longevity pay	2,000	Benefit paid to tenured employees per policy.
.21000	FICA	17,452	Social Security and Medicare taxes
.23000	Health Insurance	23,508	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	11,842	Allocated cost of workers' compensation premiums paid to the FL League.
.29990	Contingent Personnel Costs	<u>473</u>	Projected costs for all eligible employee's annual merit (percent dependent upon union contract's), other contractually required personnel cost increases and the associated federal taxes for a one year period
	<i>Subtotal Personnel Services</i>	<u>\$ 280,939</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**

**Miami Shores Village, Florida**

**PUBLIC WORKS - FLEET MAINTENANCE ISF**

Code 550-6000-541-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>OPERATING EXPENSES</b>			
.41200	Telephone: Cellular	\$ 50	Funding for AT&T cellular phone.
.45100	ISF: Risk Management	17,320	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45110	ISF: Risk Mgmt (Automobile)	93,516	Consolidated costs for automobile & equipment liability for the Village's fleet.
.46***	Vehicle Maintenance (Summary)	131,501	Vehicle maintenance cost by Division maintained by Finance
.47000	Printing	100	Funding to print shop work orders and other inventory control reports.
.51000	Supplies: Office supplies	50	Miscellaneous supplies
.520**	Gas, Fuel, Oil (Summary)	329,228	Funding for all departmental fuel and lubricant costs.
.5203*	Tires (Summary)	54,402	Funding for all divisional tires
.52100	Supplies: Solvents	1,000	Funding for special fleet solvent costs
.52105	Supplies: Conversion	12,000	Funding for repairs, materials and supplies to upgrade older vehicles.
.52120	Supplies: Spec Oil (Police)	3,200	Funding for specialized oils used on police vehicles.
.51210	Gas/Fuel/Oil: Generator	5,000	Funding to fuel the Village's emergency generators.
.52200	Supplies: Other Operating	22,000	Funding for materials and supplies used in the division not specifically listed in other lines, ie. equipment and supplies to operate fleet garage.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - FLEET MAINTENANCE ISF**  
**Code 550-6000-541-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.52400	Uniforms	600	Funding for contractually determined uniforms: (5) shirts, (5) pants
.52800	Bank Fees	200	Charges to maintain separate account.
.54500	License fees & permits	200	Annual fee to operate facility.
.58000	Training and Education	<u>1,500</u>	Recertification training for mechanics
	<i>Subtotal: Operating Expenses</i>	<u>\$ 671,867</u>	

**CAPITAL OUTLAY**

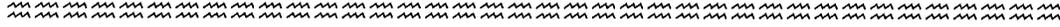
.65000	Vehicles	<u>\$ 270,000</u>	Replacement of vehicles
	<i>Subtotal: Capital Outlay</i>	<u>\$ 270,000</u>	

**NON-CASH ACTIVITIES**

.91900	Depreciation	<u>\$ 155,968</u>	Year-end auditors adjusting entry.
.93000	Budgetary Contingency	<u>25,950</u>	Reserved for emergencies and unforeseen activities
	<i>Subtotal: Other Expenses</i>	<u>\$ 181,918</u>	

**TOTAL: Public Works-Fleet Maintenance**      **\$ 1,404,724**

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**Local Option Gas Tax Division**

*Services, Functions and Activities*

Local Option Gas Tax is a special revenue fund which originates from a six and three cent tax levied on all petroleum and petroleum-related products. Proceeds from this fund are segregated and may only be used for repairs, maintenance, additions, deletions and modifications to streets, sidewalks, streetlights, easements, curbs, alleys, medians and right-of-ways.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ -	\$ -	\$ -
Operating costs .....	190,103	190,103	-
Capital outlay ... ..	186,000	183,500	(2,500)
Noncash transactions ... ..	<u>743,702</u>	<u>93,702</u>	<u>(650,000)</u>
TOTAL .....	<u>\$1,119,805</u>	<u>\$ 467,305</u>	<u>\$ (652,500)</u>

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village Florida**

**PUBLIC WORKS - LOCAL OPTION GAS TAX**  
**Code 130-1202-541-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES</u></b>			
.44000	Rent and lease charges	\$ 500	Funding to pay for temporary use of vehicles and equipment
.45100	ISF: Risk Management	1,904	Calculations prepared by the Finance Department using a Village-wide schedule, allocating the total general liability and
.45200	ISF: Fleet Maintenance	58,274	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function
.46200	Repairs and Maintenance	50,000	Estimated funds required to provide on-going maintenance and repairs to Village streets, alleys and parking lots.
.51000	Supplies: General Office	800	General office supplies for reporting purposes (pens, pencils, etc).
.52200	Supplies: Other operating	42,500	Road materials, signs, concrete and other supplies needed to maintain the Village's streets, sidewalks, roads, easements, curbs and rights-of-way
.52210	Beautification expense	33,000	Estimated funding for Village-wide landscape projects.
.52500	Fertilizer and chemicals	<u>3,125</u>	Funding for purchase of sprays, fertilizers and other chemicals.
	Subtotal: Operating Expenses	\$ <u>190,103</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - LOCAL OPTION GAS TAX**  
**Code 130-1202-541-\*\*\*\*\***

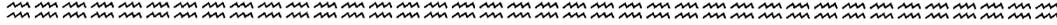
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>CAPITAL OUTLAY</u></b>			
.64250	Infrastructure Improvement	\$ 183,500	Various Village-wide infrastructure improvement projects.
	<i>Subtotal: Capital Outlay</i>	<u>\$ 183,500</u>	

**NON-CASH ACTIVITIES**

.91160	Transfer to Debt Service	\$ 93,702	Funding principal and interest payments as per loan agreement (SunTrust \$3.5million).
	<i>Subtotal: Non-cash Activities</i>	<u>\$ 93,702</u>	

**TOTAL: Public Works - Local Option Gas Tax**  
**Fund** **\$ 467,305**

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**PUBLIC WORKS DEPARTMENT**  
**Half-Cent Transportation Surtax Division**

*Services, Functions and Activities*

The Half-Cent Transportation Surtax was approved by County voters with levies imposed beginning on January 1, 2003. The tax is levied as a supplemental half-cent fee for all qualified purchases in Miami-Dade County and allocated by the County's Transit Authority. Proceeds from this levy will be used to augment current transportation and transportation-related activities in the Village.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 60,428	\$ 63,805	\$ 3,377
Operating costs .....	131,750	166,365	34,615
Capital outlay ...	150,000	48,223	(101,777)
Noncash transactions ...	<u>650,000</u>	<u>-</u>	<u>(650,000)</u>
TOTAL .....	<u>\$ 992,178</u>	<u>\$ 278,393</u>	<u>\$ (713,785)</u>

The significant change includes an increase in operating costs due to the expansion of shuttle route.

This Division is fully self-supporting from Transportation Surtax revenues of \$278,393.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - TRANSPORTATION SURTAX FUND**

Code 135-1210-541-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.12000	Regular Salaries	\$ 43,587	(1) Maintenance Worker I (1) Maintenance Worker II
.14000	Overtime	200	Funding for special duty assignments and services.
.21000	FICA	3,503	Social Security and Medicare taxes
.23000	Health Insurance	9,422	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	5,091	Allocated cost of workers' compensation premiums paid to the FL League.
.29990	Contingent Personnel Costs	<u>2,002</u>	Projected costs for all eligible employee's annual merit (percent dependent upon union contract's), other contractually required personnel cost increases and the associated federal taxes for a one year period
	<i>Subtotal Personnel Services</i>	<u>\$ 63,805</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**

**Miami Shores Village, Florida**

**PUBLIC WORKS - TRANSPORTATION SURTAX FUND**

Code 135-1210-541-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES</u></b>			
.34050	Cont Svc: Transportation	100,000	Funding to engage an outside agent to manage and operate the Village's shuttle transportation program.
.34100	Cont Svc: Temp Labor	2,000	Funding for temporary staff during vacations, special events & emergencies.
.45100	ISF: Risk Management	4,284	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	56,515	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function
.52200	Supplies: Other operating	<u>3,566</u>	Road materials, signs, concrete and other supplies needed to maintain the Village's streets, sidewalks, roads, easements, curbs and right-of-way
	<i>Subtotal: Operating Expenses</i>	<u>\$ 166,365</u>	

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**PUBLIC WORKS - TRANSPORTATION SURTAX FUND**  
**Code 135-1210-541-\*\*\*\*\***

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<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<u>CAPITAL OUTLAY</u>			
.63250	Capital: Infrastructure	<u>\$ 48,223</u>	Repair & upgrade Railway crossing Village boundary.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 48,223</u>	

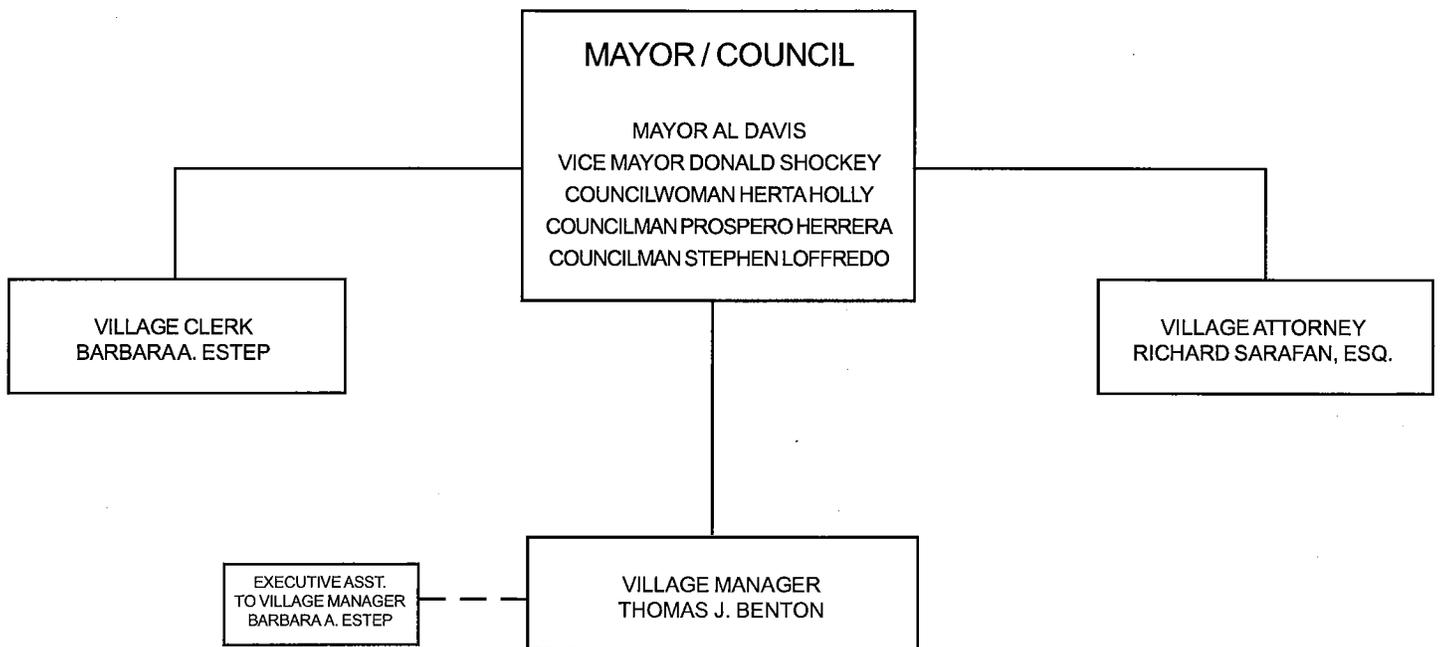
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**TOTAL: Public Works-Transp Surtax Fund**

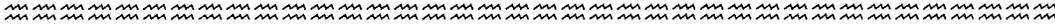
\$ 278,393



# MAYOR/COUNCIL ORGANIZATION CHART



**PROPOSED FY 2009 - 2010 OPERATING BUDGET**  
**Miami Shores Village, Florida**



**OFFICE OF THE MAYOR & COUNCIL**

*Services, Functions and Activities*

Miami Shores Village is governed by a five member Village Council, elected at large on a nonpartisan basis. The Mayor presides at all Council meetings and other Village functions and is the ceremonial head of the Village.

The Council legislatively establishes policy and appoints the Village Manager, who is responsible for administration of that policy and for managing the Village's departments and services. Additionally, the Village Council appoints the Village Clerk and Village Attorney.

Council elections are held on the second Tuesday of April, every odd numbered year. Council member terms are four years for the candidates receiving the first and second highest number of votes. The candidate receiving the third highest number of votes is elected to Council for a two year term. To be eligible to seek office, prospective candidates must reside in Miami Shores Village for six months and must qualify as a voter of the State and of the Village.

Regular Council meetings are held in the Council Chambers of the Village Hall on the first and third Tuesday of each month (excluding August) at 7:30 p.m. Special meetings may be held when required.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 255	\$ 255	\$ -
Operating costs .....	8,525	5,140	(3,385)
Capital outlay .....	-	-	-
TOTAL .....	<u>\$ 8,780</u>	<u>\$ 5,395</u>	<u>\$ (3,385)</u>

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

OFFICE OF THE MAYOR & COUNCIL  
Code 001-0100-511.\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive Salaries	\$ 5	Mayor & Council receive annual stipends of \$1 each as stipulated by the Village Charter
.24000	ISF: Workers' Compensation	<u>250</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 255</u>	

**OPERATING EXPENSES**

.40000	Travel	\$ 300	Conference and meeting reimbursement for Council members
.40200	Travel, Per Diem Allowance	140	Per diem costs for conference attendance
.45100	ISF: Risk Management	250	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.47000	Printing	150	Stationary and business cards for Council members
.48000	Advertising & Promotion	250	Promotional materials
.49000	Other Current Charges	500	Plaques, flowers and awards requested by Council; photos for Council functions and presentations
.51000	Office Supplies	50	Office supplies for five (5) Council members

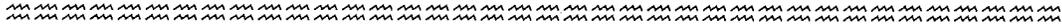
**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**OFFICE OF THE MAYOR & COUNCIL**

Code 001-0100-511.\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
.54000	Subscriptions and Memberships	2,400	Annual membership to Florida League of Cities, and Miami-Dade League of Cities
.58000	Training & Education	600	Registration Fees for Conference/Training Attendance.
.58300	Organization Meetings	<u>500</u>	Attendance at Miami-Dade County League of Cities meetings
	<i>Subtotal: Operating Expenses</i>	<u>\$ 5,140</u>	
<b>TOTAL: Office of the Mayor and Village Council</b>			
		<u>\$ 5,395</u>	

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**OFFICE OF THE VILLAGE ATTORNEY**

*Services, Functions and Activities*

The Village Attorney, appointed by the Village Council, provides legal counsel to the Village Council, the Village Manager, Village departments and various advisory boards.

The Village Attorney has the primary responsibility to coordinate legal matters of the Village. The Village Attorney provides legal counsel in the and preparation of contracts or agreements, as well as other legal documents.

The Village contracts a separate and independent labor attorney to provide counsel and representation on labor-related matters, such as employment contracts and collective bargaining agreements.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ -	\$ -	\$ -
Operating costs .....	137,625	139,450	1,825
Capital outlay ...	-	-	-
TOTAL .....	<u>\$ 137,625</u>	<u>\$ 139,450</u>	<u>\$ 1,825</u>

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**OFFICE OF THE VILLAGE ATTORNEY**

Code 001-0200-514.\*\*\*\*\*

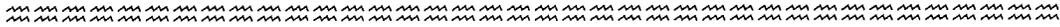
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES</u></b>			
.31200	Professional Services: Legal - General	\$ 20,000	Fees anticipated for special legal research, opinions, supplemental negotiations or representation
.31210	Professional Services: Legal - Retainer	50,400	Legal retainer for Village Attorney
.31220	Professional Services: Legal - Labor	45,000	Fees anticipated for general labor costs and representation on labor issues as needed
.31230	Professional Services: Legal - Litigation	15,000	Legal fees anticipated for Village representation brought to the court system
.31245	Professional Services: Legal - Franchise	5,000	Legal fees anticipated for Village representation concerning franchise agreements.
.31250	Professional Services: Legal - Other	2,500	Fees for serving notices, taking depositions, and other court related services
.31275	Professional Services: Legal - Charter School	750	Legal fees anticipated for Village representation associated with the Charter School.
.47000	Printing	150	Business cards / stationary
.54000	Subscriptions and Memberships	250	Law Update, miscellaneous publications
.58000	Training & Education	<u>400</u>	Attendance at workshops and seminars
	<i>Subtotal: Operating Expenses</i>	<u>\$ 139,450</u>	
<b>TOTAL: LEGAL COUNSEL</b>		<u>\$ 139,450</u>	



# VILLAGE CLERK ORGANIZATION CHART

VILLAGE CLERK  
BARBARA A. ESTEP

**PROPOSED FY 2009 - 2010 OPERATING BUDGET**  
**Miami Shores Village, Florida**



**OFFICE OF THE VILLAGE CLERK**

*Services, Functions and Activities*

The Office of the Village Clerk encompasses the traditional responsibility of record archiving, as well as general elections, coordination of Village Council meetings and Board selection process, Council and Commission appointments.

Publishing of the Village Council agendas, as well as agendas for the various Boards is an ongoing departmental activity. Recording secretarial services are provided to the Village Council and to many of the Boards, Committees and Commissions. The Clerk is responsible for providing minutes of these meetings.

Other responsibilities include publication of public hearing notices for ordinances and resolutions, requests for bids and board member vacancies. Notices are also published for changes to the Comprehensive Plan and changes in land use. The Clerk's office is responsible for complying with records requests in the form of paper copies, audio and video copies.

In addition to the above duties, the Clerk's office administers the Village's Local Business Tax Receipts program, ensuring payments of applicable taxes on a yearly basis. The issuance of film and peddler (solicitor) permits are also facilitated by the Clerk's office.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 105,151	\$ 107,203	\$ 2,052
Operating costs .....	47,929	27,675	(20,254)
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 153,080</u>	<u>\$ 134,878</u>	<u>\$ (18,202)</u>

Significant changes include decreased costs due to the lack of a Village Council election this fiscal year.

This department is estimated to generate \$89,000 in General Fund revenues.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**OFFICE OF THE VILLAGE CLERK**  
**Code 001-0303-512.\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>PERSONNEL SERVICES</b>			
.11000	Executive Salary	\$ 87,314	Village Clerk salary includes COLA
.11001	Executive Benefit	6,500	Executive package
.18250	Longevity pay	1,000	Benefit paid to tenured employees per policy.
.21000	FICA	7,253	Social Security and Medicare taxes
.23000	Health Insurance	4,681	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>455</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 107,203</u>	

**OPERATING EXPENSES**

.31000	Professional services	\$ 7,500	Funding to pay for Village-wide pre-employment testing services.
.40000	Travel	1,550	Costs to attend various conferences
.40200	Travel: Per diem allowance	315	Meal allowance while attending conferences and training
.42000	Postage	775	Charges for general mailing
.45100	ISF: Risk Management	700	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.47000	Printing	150	Cost for printing documents.
.48000	Advertising & Promotions	5,000	Employment and legal ads.
.49000	Other current charges	10,000	Codification of Code Book.

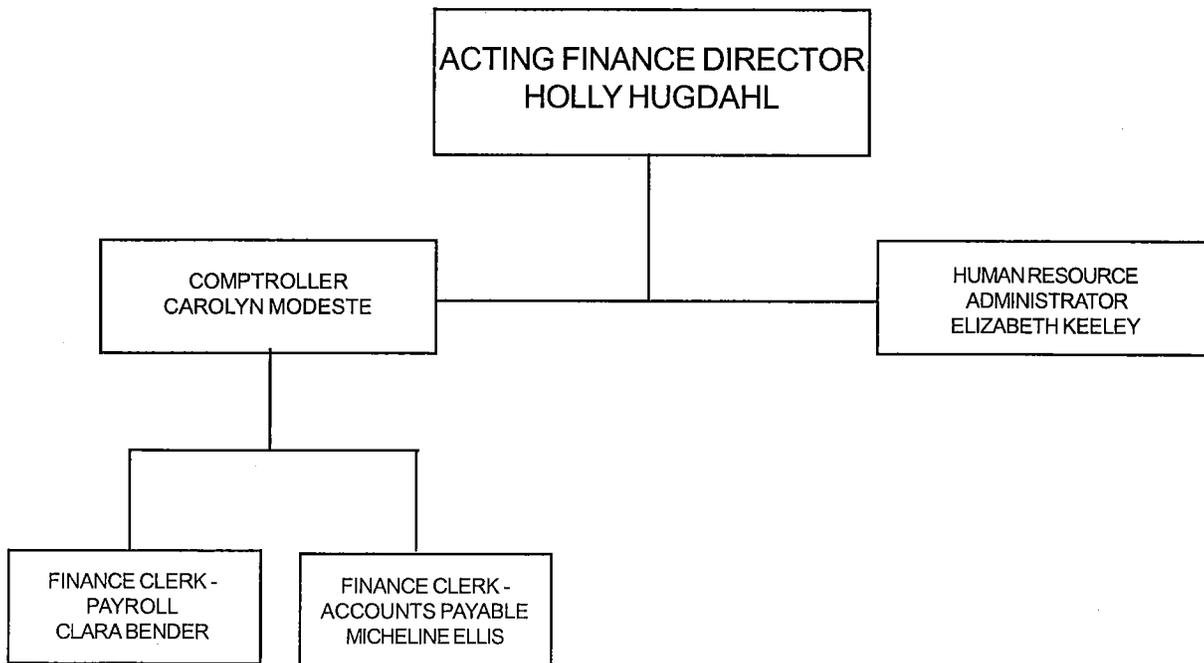
FY 2009-10 PROPOSED OPERATING BUDGET  
Miami Shores Village, Florida

OFFICE OF THE VILLAGE CLERK  
Code 001-0303-512.\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continues</u></b>			
.51000	Office supplies	225	Pens, pencils, paper, etc for staff .
.52200	Other operating expenses	125	Supplies for scanner and related equipment.
.54000	Subscriptions/Memberships	975	Annual fees for various organization memberships.
.58000	Training & Education	<u>360</u>	Registration fees for conference attendance.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 27,675</u>	
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TOTAL: Office of the Village Clerk		<u>\$ 134,878</u>	

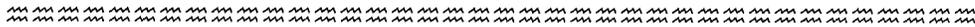


# FINANCE DEPARTMENT ORGANIZATION CHART



# PROPOSED FY 2009 - 2010 OPERATING BUDGET

## Miami Shores Village, Florida



### FINANCE DEPARTMENT

#### *Services, Functions and Activities*

The Finance Department is responsible for the security of all Village funds. The department is a full-function operation ranging from basic accounting to comprehensive financial management and planning. Included in the many responsibilities of the department are: preparing the annual operating and capital budgets at the direction of the Village Manager; processing no less than fifty-two weekly payrolls and maintaining all appropriate records; filing the necessary payroll-related taxes and the corresponding recording of all financial transactions, ensuring the fiscal integrity of the Village; and, managing the information technology functions of the Village.

The Department is also responsible for the timely and accurate reporting of all financial activities. This includes the recording of the purchase orders, direct payments, invoices and daily deposits. The department is responsible for reconciling monthly bank statements, confirming all cash and electronic transactions.

The department also is charged with monitoring and coordinating the Village's four retirement plans: the General Employees' Pension System, the Police Officers' Retirement System, the ICMA-457 Deferred Compensation Plan and the VALIC-457 Deferred Compensation Plan. The responsibilities include the coordination of quarterly board of trustee meetings, distribution of materials and information to trustees and plan members, timely deposits of employee and Village contributions to all funds; and collating the year-end financial data for audit and year-end state reporting requirements.

The department also manages the Village's risk management function, employee benefit programs, cash management, debt service management, payroll, accounts payable and receivable and other finance-related matters.

#### BUDGET HIGHLIGHTS

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 390,165	\$ 395,588	\$ 5,423
Operating costs .....	116,203	104,240	(11,963)
Capital outlay ... ..	-	-	-
TOTAL .....	<u>\$ 506,368</u>	<u>\$ 499,828</u>	<u>\$ (6,540)</u>

Decrease in operating costs are due to a reduction in contractual services, dues and memberships, and training and education.

**FY 2009-10 PROPOSED OPERATING BUDGET**

Miami Shores Village, Florida

**FINANCE DEPARTMENT**

Code 001-0500-513-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive Salary	\$ 105,848	Finance Director base salary
.11001	Executive Benefit	6,500	Executive benefit package
.12000	Regular Salaries	229,357	(1) Comptroller (1) Human Resource Administrator (1) Finance Clerk - Payroll (1) Finance Clerk - Accounts Payable <u>Allocated chargeback's</u> (1) Courier (30% split with Police)
.18250	Longevity pay	2,500	Benefit paid to tenured employees per policy.
.21000	FICA	26,332	Social Security and Medicare taxes
.23000	Health Insurance	23,355	Estimated annual employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>1,696</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 395,588</u>	

**OPERATING EXPENSES**

.32000	Professional services: Audit	\$ 70,000	Funding for annual external audit to comply with State, Federal and local statutory provisions as well as Special Audit to review Building permit submissions to county.
.34000	Contractual Services	16,000	Funding for departmental and centralized service contracts.
.40000	Travel	1,500	Funding for local and intermediate training and conference attendance.
.42000	Postage	3,500	Postage for accounts payable, collection letters and correspondence.
.42100	Freight / Delivery Charges	400	Miscellaneous freight charges for purchases.

FY 2009-10 PROPOSED OPERATING BUDGET

Miami Shores Village, Florida

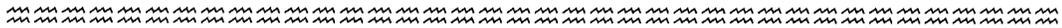
FINANCE DEPARTMENT

Code 001-0500-513-\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.45100	ISF: Risk Management	4,140	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.46200	Repairs and Maintenance	500	Funding for equipment not on service contracts or to repair items which are excluded from existing contract agreements.
.47000	Printing	2,500	Printing of CAFR, Budget (Proposed & Adopted), Pension reports and other state-mandated documents.
.48000	Advertising and Promotions	1,500	Provides funding for Annual Budget Notices, Solid waste cost disclosure and other finance-related notices.
.51000	Supplies: General office	1,000	Pens, paper, ink and other office supplies for a one year period for five (5) full-time employees .
.52200	Supplies: Other operating	1,200	Operating supplies required for Finance-related equipment, not already funded in Village-wide supply account.
.54000	Subscriptions and Memberships	1,000	Funding for subscriptions to various journals
			and membership to various organizations.
.58000	Training and Education	<u>1,000</u>	Conference registration fees; charges to attend local training sessions and other educationally-related activities.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 104,240</u>	
<b>TOTAL: Finance Department</b>		<u>\$ 499,828</u>	

# PROPOSED FY 2009 - 2010 OPERATING BUDGET

## Miami Shores Village, Florida



### FINANCE DEPARTMENT Non-Departmental Division

#### *Services, Functions and Activities*

The *Non-departmental* group of accounts represents administrative cost or services of the General Fund that do not necessarily affect a single department or, to the contrary, affects multiple departments. The Non-departmental account is also the central funding source for interfund transfers (i.e. - transfers to fund capital projects, transfers out to the Debt Service Fund, etc.). Additionally, the Non-departmental department includes funding for accumulated leave settlements, representing the payout of leave time for individuals separating service with the Village through retirement or resignation.

The Department centralizes costs for office equipment rental, maintenance, supplies and the costs to maintain and service the Villages information technology management.

The Non-departmental department also includes the General Fund Contingency account. This account is for emergencies or council-determined transfers. This year, the account is funded at \$75,000 and can only be used with Council approval.

#### BUDGET HIGHLIGHTS

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 237,431	\$ 277,076	\$ 39,645
Operating costs .....	361,314	322,955	(38,359)
Capital outlay ... ..	-	-	-
Other Expenses ... ..	<u>1,959,631</u>	<u>759,880</u>	<u>(1,199,751)</u>
TOTAL .....	<u>\$2,558,376</u>	<u>\$ 1,359,911</u>	<u>\$ (1,198,465)</u>

The significant decrease is related primarily to the elimination of the \$1.5 million in other expenses for the transfer to Capital Projects for the Fleet Maintenance building in FY'09. Additionally, personnel costs increased in the accumulated leave payouts due to expected retirements and/or separation of employment.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**FINANCE DEPARTMENT**  
**Non-Departmental Accounts**  
**Code 001-0800-519-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.18500	Accumulated Leave Settlements	\$ 147,300	Payout for accumulated leave for employees expected to retire or separate employment
.21000	FICA	8,132	Social Security and Medicare taxes
.22000	Employers Pension Contribution	101,644	Actuarially calculated required employer contribution for the General Employee Pension Plan.
.25000	Unemployment Compensation	<u>20,000</u>	Quarterly contribution mandated by the State for contributions to employees filing for unemployment
	<i>Subtotal Personnel Services</i>	<u>\$ 277,076</u>	

**OPERATING EXPENSES**

.34000	Contractual Services	\$ 103,350	Copier, Postage Service, Fax machine, Voice mail maintenance, Internet server maintenance, backup system support contract, Computer service maintenance agreements, other to be allocated
.41000	Telecommunications: PRI	15,000	Village-wide main telephone service through AT&T (excluding Police department and long distance).
.41001	Telecommunications: Frame Relay	28,000	Annual frame relay operating fees paid to AT&T for high-speed communication links between Village Hall and other facilities
.41002	Telecommunications: Internet	13,500	Funding for internet access
.41003	Telecommunications: Centrex	26,700	Funding for ltelephone service at the Police department.
.412000	Telecommunication:Long distance	3,000	Funding for long distance calls

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**FINANCE DEPARTMENT**  
**Non-Departmental Accounts**  
**Code 001-0800-519-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES-Continued</u></b>			
.44000	Rentals & Leases	13,045	Estimates to use special equipment not warehoused by Village
.45000	Insurance	30,000	Life and long term disability for general employees
.46200	Repairs and Maintenance	24,060	Equipment repairs in Village Hall; repairs to furniture; unallocated repairs which may not be under repair or maintenance
.47000	Printing	1,000	Notices, special mailings, paper, forms not specifically associated with a single department or division
.48000	Advertising and Promotions	2,000	Project and general position advertisements not specifically budgeted in other operating divisions
.48400	Special Projects: Village Manager	10,000	Projects identified by the Village Manager on an as needed basis which are not normally budgeted or presented to staff by Council
.48410	Special Projects Village Hall	300	Funding for employee morale and appreciation programs in Village Hall
.48950	Special Projects: Annexation	5,000	Funding for costs associated with the review and analysis of Village's annexation.
.51000	Supplies: General office	7,500	Village-wide supply for copy paper; pens, pencils, ribbons and other general office supplies plus reserves
.52200	Supplies: Other operating	7,500	Toner, drums and other copy machine supplies not covered by the maintenance agreement; Village Hall supplies; replacement of small office equipment; other supplies as needed for unallocated Village-wide use

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**FINANCE DEPARTMENT**  
**Non-Departmental Accounts**  
**Code 001-0800-519-\*\*\*\*\***

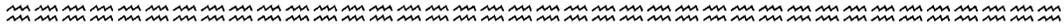
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.52205	Supplies: Vhall-Kitchen	2,000	Supplies necessary to operate Village Hall kitchen facilities
.52225	Supplies: Computer IT related	1,000	Supplies necessary to operate computers
52311	AV Tax Reimbursement	15,000	Reimbursement to Country Club for MSV component of annual tax bill
.52800	Bank Fees	15,000	Accounts, checking and investment fees offset by equal revenue from interest; credit card fees
	<i>Sub-total: Operating Expenses</i>	<u>\$ 322,955</u>	

.82070	Contribution: North Miami Foundation	\$ 5,000	Annual appropriation for service organization
.91300	Transfer to Capital Projects	284,000	Transfer to Capital Project Fund for the upgrading of file storage, upgrade licenses and purchase computers, replacement of Tot Lot equipment, resurface shipwreck cove pool, and replace sand filter tank, rewire community center electrical panel, replace police radio infrastructure, phone system and emergency call recorder.
.91602	Transfer to Debt Service Fund	395,880	Contribution to Debt service Fund on \$3.5 million SunTrust Loan and \$550,000 Capital Lease Loan.
.96000	Contingency	75,000	Reserve for Village-wide emergencies
	<i>Sub-total: Other Operating Costs</i>	<u>\$ 759,880</u>	

**TOTAL: Non-Departmental Costs**      **\$ 1,359,911**

# PROPOSED FY 2009 - 2010 OPERATING BUDGET

## Miami Shores Village, Florida



### FINANCE DEPARTMENT

#### Debt Service Division

#### *Services, Functions and Activities*

This fund records the inflow and outflow of cash related to the dedicated ad valorem tax levies used to pay for the annual principal and interest costs associated with the General Obligation Bond, Series 1999 sold to design, develop and construct the Miami Shores Aquatic Facility as well as the Series 2004 bond sold to build the Doctors Charter School Facility.

The fund records the dedicated ad valorem taxes paid for the Village's two general obligation bonds. Additionally, the payments toward clearing other outstanding debt are also reported in this fund. Costs associated with the management, reporting and payment of principal, interest and fees are also included. The Village is required to complete a series of reports relating to the debt including *Continuing Disclosure Reports, State Bond Filings*, and special notes to the Village's annual financial statement.

#### BUDGET HIGHLIGHTS

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ -	\$ -	\$ -
Operating costs .....	8,700	11,950	3,250
Costs of Funds ...	962,392	1,012,916	50,524
Capital outlay ...	-	-	-
TOTAL .....	<u>\$ 971,092</u>	<u>\$ 1,024,866</u>	<u>\$ 53,774</u>

Significant changes include an increase in the loan repayment schedule due to the addition of the capital lease for the police vehicles purchased in FY'09.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**FINANCE DEPARTMENT - DEBT SERVICE FUND**  
**Code 201-0000-519-\*\*\*\*\***

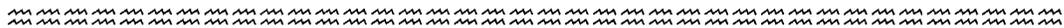
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES</u></b>			
.31000	Professional Services	\$ 3,250	Funding for annual disclosure reports (Series 1999)
.32000	Auditing and Accounting Fees	5,000	Funding for the pro-rated portion of the financial audit.
.49100	Bond administration fee	3,000	Annual payment made to Deutsche Bank to manage bond disbursements (Series 1999)
.49150	Bond trustee fees	<u>700</u>	Annual payment to Florida League to manage bond proceeds and reporting (Series 1999)
	<i>Sub-total: Operating Expenses</i>	<u>\$ 11,950</u>	

**COST OF FUNDS**

.71000	Debt service: Principal	\$ 554,571	GO Bond Series 1999 - \$80,000 GO Bond Series 2004 - \$115,000 Suntrust - \$260,180 Capital Lease - \$99,391
.72000	Debt service: Interest expense	<u>458,345</u>	GO Bond Series 1999 - \$126,150 GO Bond Series 2004 - \$202,184 Suntrust - \$120,148 Capital Lease - \$9,863
	<i>Sub-total: Cost of Funds</i>	<u>\$ 1,012,916</u>	

**TOTAL: Finance - Debt Service Funds**      **\$ 1,024,866**

PROPOSED FY 2009 - 2010 OPERATING BUDGET  
Miami Shores Village, Florida



**FINANCE DEPARTMENT**  
**ISF: Risk Management Division**

*Services, Functions and Activities*

The Village's Risk Management Internal Service Fund is a self balancing group of accounts designed to accumulate the necessary financial resources to pay for the Village's insurance premiums, costs, deductibles and administrative services provided by the Florida League of Cities. The fund reports all costs associated with workers' compensation, general liability, property, casualty and bond insurance costs. Additionally, certain qualified administrative expenses are included as an operating cost including, but not limited to the costs of annual actuarial and auditing reports, filing fees, third-party administrators fees and state licensing fees.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 237,022	\$ 279,172	\$ 42,150
Operating costs .....	658,560	692,410	33,850
Noncash transactions ...	25,000	-	(25,000)
Capital outlay ...	-	-	-
TOTAL .....	<u>\$ 920,582</u>	<u>\$ 971,582</u>	<u>\$ 51,000</u>

This is a self-supporting fund reporting internal costs related to the Village's risk management, liability, property, casualty, bonds and workers' compensation costs. The decrease in noncash transactions is due to the IBNR reserve fund which is 80% funded for claims which were incurred during self-insured policy period and are still pending.

**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**Finance Department - Risk Management ISF**  
**Code 501-6500-519-\*\*\*\*\***

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>PERSONNEL SERVICES</b>			
.24400	W/C: PREMIUM Primary Claims	\$ 233,822	Annual component of premiums paid to the FL League for primary workers' compensation coverage.
.24410	W/C Deductibles Paid	25,000	Deductibles for claims
.24421	W/C: Miami-Dade Administrative Fee	10,000	Annual fee to county for outstanding claim.
.24425	AJE: Workers' Compensation Adjust	10,000	End of year audit adjustment based on payroll.
.24440	WC: Third Party Administrative Fees	<u>350</u>	Estimated cost to manage outstanding self-insurance claims pending.
	<i>Subtotal Personnel Services</i>	<u>\$ 279,172</u>	
<b>OPERATING COSTS</b>			
.31000	Professional services	\$ 4,000	Estimated fees for actuarial costs and studies for outstanding workers compensation and liability claims pending from the self-insurance fund.
.34230	Prof Svc-Legal Litigation	40,000	Estimated annual cost for outside counsel to represent the Village in special claims or losses.
.31250	Prof Svc-Legal Other	7,000	Estimated annual cost for outside counsel to represent the Village in special claims or losses.
.45120	ISF: RM - Premium - Property	379,876	Annual premium paid to the FL League for Property Value coverage.
.45131	ISF: RM-Premium - Liability	120,518	Annual premium paid to the FL League for General Liability coverage.
.45140	ISF: RM-Premium - Automobile	93,516	Annual premium paid to the FL League for Automobile Liability coverage.
.45161	ISF: RM-Premium-Police Life	2,200	Annual premium for coverage on all police officers per State statutes

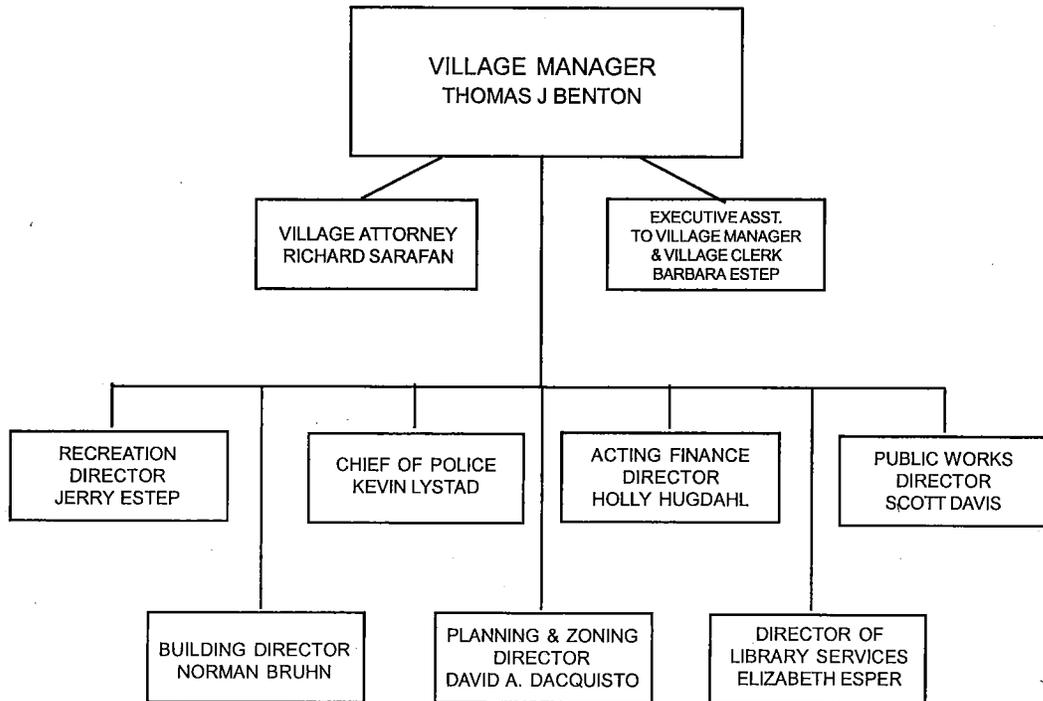
**FY 2009-10 PROPOSED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**Finance Department - Risk Management ISF**  
**Code 501-6500-519-\*\*\*\*\***

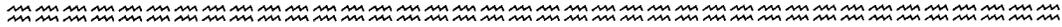
<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>OPERATING COSTS (continued)</b>			
.45170	ISF: RM-Premium-FinDirector Surety	3,000	Annual premium for bond to cover Finance Personnel as required by law.
.45200	ISF: Storage Tank Premium	1,100	Annual premium for storage tank. Liability for two (2) tanks in PW and in Police.
.45425	ISF: RM - Premium Adj	5,000	Adjustment for year-end audit.
.45550	ISF: RM-Third Party Administration	6,000	Estimated costs to manage outstanding self-insurance claims pending.
.45600	ISF: RM-Direct Payments	5,000	Estimated cost of direct claims, not processed through carrier or insurances.
.45900	ISF: Auto Liability Deductibles paid	20,000	Estimated cost for loss deductibles for all claims for the fiscal year paid to the FL League.
.45902	ISF: Liability Deductible Paid	5,000	Estimated cost for loss deductibles for all claims for the fiscal year paid to the FL League.
.52800	Bank fees - Liability Account	200	Bank charged fees.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 692,410</u>	
<b>TOTAL: Finance-Risk Management ISF</b>		<u><u>\$ 971,582</u></u>	



# VILLAGE MANAGER'S OFFICE ORGANIZATION CHART



**PROPOSED FY 2009 - 2010 OPERATING BUDGET**  
**Miami Shores Village, Florida**



**OFFICE OF THE VILLAGE MANAGER**

*Services, Functions and Activities*

The Office of the Village Manager is responsible for the management and operation of all aspects of the Village. As Chief Executive and Administrative Officer for the Village, the Manager is appointed by and serves at the discretion of the Village Council, implementing the directives, policies and objectives of the Council through the operating departments of the Village. The Manager is also responsible for the appointment of all department heads with exception of the Village Clerk and the Village Attorney, both of whom are appointed directly by the Mayor and Village Council.

**BUDGET HIGHLIGHTS**

	<u>FY'09</u>	<u>FY'10</u>	<u>Change</u>
Personnel costs .....	\$ 211,449	\$ 210,394	\$ (1,055)
Operating costs .....	25,559	24,871	(688)
Capital outlay .....	-	-	-
TOTAL .....	<u>\$ 237,008</u>	<u>\$ 235,265</u>	<u>\$ (1,743)</u>

Changes include a decrease in personnel costs and from the reallocation of telephone costs to a non-departmental expense.

**FY 2009-10 PROPOSED OPERATING BUDGET**

**Miami Shores Village, Florida**

**OFFICE OF THE VILLAGE MANAGER**

Code 001-0300-512.\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>PERSONNEL SERVICES</u></b>			
.11000	Executive Salary	\$ 166,724	Village Manager base salary
.11001	Executive Benefit	6,500	Executive package
.11001	Executive Benefit - Manager	15,500	ICMA Pension contribution
.18250	Longevity pay	1,500	Benefit paid to tenured employees per policy.
.21000	FICA	14,552	Social Security and Medicare taxes
.23000	Health Insurance	4,681	Estimated annual per employee costs for health, dental and other contractually obligated non-liability benefits
.24000	ISF: Workers' Compensation	<u>937</u>	Allocated cost of workers' compensation premiums paid to the FL League.
	<i>Subtotal Personnel Services</i>	<u>\$ 210,394</u>	

**OPERATING EXPENSES**

.31260	Prof Services: Lobbyist	\$ 12,000	Funding to pay for Village's Tallahassee lobbyist.
.40000	Travel	400	Funding for local and intermediate training and administrative events.
.41200	Telecommunications: Cellular	100	Funding for AT&T Cellular phone

**FY 2009-10 PROPOSED OPERATING BUDGET**

**Miami Shores Village, Florida**

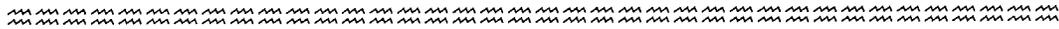
**OFFICE OF THE VILLAGE MANAGER**

Code 001-0300-512.\*\*\*\*\*

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES - Continued</u></b>			
.45100	ISF: Risk Management	700	Allocated costs for property, casualty and general liability insurance premiums paid to the FL League.
.45200	ISF: Fleet Maintenance	7,471	Calculations prepared by the Finance Department, applying the total fleet maintenance costs to all user divisions and the total number and types of vehicles assigned to each user function.
.47000	Printing	75	Printing of miscellaneous forms and
.48000	Advertising and Promotions	1,200	Cost for special advertisements, notices, and reporting requirements, including annual Chamber of Commerce Ad.
.51000	Office Supplies	75	Pens, paper, ink and other office supplies for a one year period.
.52200	Other Operating Expenses	100	Supplies for printer and other equipment in Manager's office.
.54000	Subscriptions and Memberships	2,500	Annual Association Dues (ICMA, FCCMA, DCCMA, etc)
.58000	Training and Education	<u>250</u>	Funding for luncheons, meetings and other promotional activity.
	<i>Subtotal: Operating Expenses</i>	<u>\$ 24,871</u>	
<b>TOTAL: Office of the Village Manager</b>		<u><u>\$ 235,265</u></u>	

# PROPOSED FY 2009 - 2010 CAPITAL PROJECT BUDGET

## Miami Shores Village, Florida



### *Services, Functions and Activities*

The Capital Project Fund is used to account for the funding of municipal capital expenditures for the acquisition, construction or improvement of major capital facilities or infrastructure; machinery and equipment; and other general improvements with a life expectancy of more than three years. As reference, equipment that has a value of \$5,000 or less is also included in this document for budgetary purposes.

Many of the capital projects are multi-year projects and may not actually begin in FY 2010. The funds are encumbered to the subsequent year's budget as an obligation until used or released. This year's budget includes a transfer from the General Fund to the Capital Project Fund for several projects.

### **BUDGET HIGHLIGHTS**

	<b><u>FY'09</u></b>	<b><u>FY'10</u></b>	<b><u>Change</u></b>
Personnel costs .....	\$ -	\$ -	\$ -
Operating costs .....	250	125	(125)
Capital outlay ...	<u>2,871,580</u>	<u>459,000</u>	<u>(2,412,580)</u>
TOTAL .....	<b><u>\$2,871,830</u></b>	<b><u>\$ 459,125</u></b>	<b><u>\$(2,412,705)</u></b>

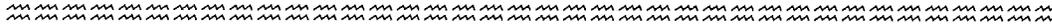
**FY 2008-2009 ADOPTED OPERATING BUDGET**  
**Miami Shores Village, Florida**

**FINANCE DEPARTMENT - CAPITAL PROJECT FUND**  
**Code 301-0000-519**

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b><u>OPERATING EXPENSES</u></b>			
.52800	Bank Fees	\$ 125	Funding related to separate account .
	<i>Sub-total: Operating Expenses</i>	<u>\$ 125</u>	
<b><u>CAPITAL OUTLAY</u></b>			
.64000	Machinery / Equipment	\$ 459,000	Upgrade property file storage - \$3,000 Upgrade licenses & purchase 22 new computers - \$50,000 New Tot Lot equipment - \$185,000 Repair shipwreck cove pool - \$3,000 Replace shipwreck cove sand filter tank - \$10,000 Rewire Community Center electrical panel - \$15,000 Police radio infrastructure replacement - \$140,000 Replace Police phone system - \$35,000 Police emergency call recorder - \$18,000
	<i>Sub-total: Capital Outlay</i>	<u>\$ 459,000</u>	
<b>TOTAL: Finance - Capital Project Funds</b>		<u>\$ 459,125</u>	

# FIVE-YEAR CAPITAL IMPROVEMENT PLAN

## Miami Shores Village, Florida



### *Services, Functions and Activities*

The FY 2010-2014 Capital Improvement Plan (CIP) represents department requests for capital equipment and projects valued at more than \$3,000 with a life expectancy of at least three years. The purpose of the CIP is to establish a long term plan of proposed capital expenditures with the means and methods of financing. In accordance with the State's Growth Management Act, the Village is required to undergo this process in order to meet the needs of its Comprehensive Plan.

The five-year CIP is updated annually to add new projects, to reevaluate the program and project priorities in light of unanticipated needs, and to revise recommendations to take account of new requirements and new sources of funding. Capital Improvement programming thus becomes a continuing part of the Village's budgeting and management procedures.

The Proposed Budget is divided into each funding year and identifies the following: 1) project or program description; 2) the department submitting the request; 3) the division that will benefit from the investment; and, 4) the cost of the project by funding source. For the five-year period scheduled to begin on October 1, 2009 and continue through September 30, 2014, \$13,137,223 is planned for investment in Village assets and infrastructure as follows:

FISCAL YEAR	REQUESTED
2009-2010	\$ 1,052,723
2010-2011	811,400
2011-2012	928,600
2012-2013	599,500
2013-2014	9,745,000
<b>TOTAL</b>	<b>\$ 13,137,223</b>

DEPT.	FIVE-YEAR TOTAL
Administrative	\$ 53,000
Police Dept.	418,000
Public Works Dept.	2,730,723
Recreation Dept.	9,935,500
<b>TOTAL</b>	<b>\$ 13,137,223</b>

Miami Shores Village  
Capital Project Master List  
FY2010 thru FY2014 Department Fund

Project Description	Dept	FY 2010	Fund Source
<b>TOTAL: ALL DEPARTMENTS</b>		<b>\$ 1,052,723</b>	
Upgrade property file storage	Bldg	3,000	GENFB
Upgrade licenses and purchase 22 new computers	Fin	50,000	GENFB
New Tot Lot equipment	Rec	95,000	GENFB
New Tot Lot equipment	Rec	90,000	CAPFB
Repair Shipwreck Cove pool	Rec	3,000	GENFB
Replace Shipwreck Cove sand filter tank	Rec	10,000	GENFB
Rewire Community Center electrical panel	Rec	15,000	GENFB
Radio infrastructure replacement (\$70,000) - annual cost	POL	70,000	GENFB
Radio infrastructure replacement (\$70,000) - annual cost	POL	70,000	CAPFB
Facility phone system	POL	20,000	GENFB
Facility phone system	POL	15,000	CAPFB
Facility - emergency call recorder	POL	18,000	GENFB
<b>CAPITAL PROJECT (F. 301)</b>		<b>\$ 459,000</b>	
Replace V9556 water truck	PW:Sts	125,000	FLTFB
Replace four (4) 2003 police cars	PW:Sts	120,000	FLTFB
Replace pickup truck 9552	PW:Sts	25,000	FLTFB
<b>FLEET MAINTENANCE FUND (F. 550)</b>		<b>\$ 270,000</b>	
Replace broken & damage sidewalk Village-wide	PW: Sts	\$ 5,000	LOGT
ADA ramps & improvement to Village intersections.	PW: Sts	15,000	LOGT
Replace or repair damaged walls throughout the Village	PW: Sts	8,000	LOGTFB
Maintain inventory of sign materials	PW: Sts	8,500	LOGT
Purchase 42" lawnmower	PW:Sts	6,800	LOGT
Road resurfacing	PW:Sts	127,000	LOGTFB
Purchase enclosed trailer	PW:Sts	4,000	LOGT
Replace arrow board	PW:Sts	4,200	LOGT
Tree replacement	PW:Sts	5,000	LOGT
<b>LOCAL OPTION GAS TAX (F. 130)</b>		<b>\$ 183,500</b>	
Replace Trash Truck V-9922	PW:San	\$ 92,000	SANFB
<b>SANITATION FUND (F. 405)</b>		<b>\$ 92,000</b>	
Repair & upgrade of Railway crossing Village boundary	PW:CT	\$ 48,223	CITT
<b>CITT FUND (F. 135)</b>		<b>\$ 48,223</b>	

Capital Project Master List  
 FY2010 thru 2014  
 by Department

Project Description	Dept	FY 2011	Fund Source
<b>TOTAL: ALL DEPARTMENTS</b>		<b>\$ 861,400</b>	
Licenses and purchase new computers	Fin	\$ 50,000	CAP
<b>FINANCE</b>		<b>\$ 50,000</b>	
Refinish Hardwood Floor (CC)	Rec	\$ 3,900	CAP
Replace Aquatic Concession rolling shutters	Rec	19,000	CAP
Resurface Tennis courts	Rec	18,500	CAP
Resurface Basketball courts (CC)	Rec	16,500	CAP
Replace thermal pool blankets	Rec	18,000	CAP
Resurface competition pool	Rec	45,000	CAP
Auditorium floor replacement (CC)	Rec	14,500	CAP
Batting cage lights	Rec	12,000	CAP
<b>RECREATION</b>		<b>\$ 147,400</b>	
Facility storm shutters	POL	\$ 15,000	CAP
Radio infrastructure replacement (\$350,000) - annual cost	POL	70,000	CAP
<b>POLICE</b>		<b>\$ 85,000</b>	
Replace real master mower	PW:Recmt	\$ 30,000	CAP
<b>PUBLIC WORKS</b>		<b>\$ 30,000</b>	
Replace V-9962 Motor Pool truck	PW: FF	\$ 37,000	FIM
Replace V-9835 Police van	PW: FF	30,000	FIM
Replace V-9661 Chipper truck	PW: Pk	90,000	FIM
Replace V-9667 Recreation van	PW:Rec	30,000	FIM
Replace Box truck V-9767	PW:St	32,000	FIM
<b>FLEET MAINTENANCE (F. 550)</b>		<b>\$ 219,000</b>	
Replace V-0110 Trash Truck	PW:San	\$ 80,000	SAN
Replace Garbage Truck V-3150	PW:San	250,000	SAN
<b>SANITATION FUND (F. 405)</b>		<b>\$ 330,000</b>	

Capital Project Master List  
FY2010 thru 2014  
by Department

Project Description	Dept	FY 2012	Fund Source
<b>TOTAL: ALL DEPARTMENTS</b>		<b>\$ 1,078,600</b>	
Llicenses and purchase new computers	Rec	\$ 50,000	CAP
<b>FINANCE</b>		<b>\$ 50,000</b>	
Install Irrigation system in Constitution Park	Rec	10,000	CAP
Replace benches, Tables and Umbrellas	Rec	9,600	CAP
Replace lifeguard stands	Rec	6,000	CAP
Revarnish all hardwood doors and stage front in CC	Rec	6,000	CAP
Replace Community center carpet	Rec	4,000	CAP
<b>RECREATION</b>		<b>\$ 135,600</b>	
Radio infrastructure replacement (\$350,000) - annual cost	POL	\$ 70,000	CAP
<b>POLICE</b>		<b>\$ 70,000</b>	
Replace 2 Code Enforcement cars	Code Enf	\$ 30,000	FIM
Replace PW Admin vehicle V-0202	PWAdmin	28,000	FIM
Replace Police Chief car V-0301	Police	31,000	FIM
Replacement of Recreation van V-0203	Rec	38,000	FIM
Replace E350 Purchasing van	PWAdmin	29,000	FIM
<b>FLEET MAINTENANCE (F. 550)</b>		<b>\$ 156,000</b>	
Replace V-9558 Dump truck	PW:Sts	\$ 60,000	LOGT
Replace V-9768 Pick-up truck w/ lift gate	PW:Sts	27,000	LOGT
<b>LOCAL OPTION GAS TAX (F. 130)</b>		<b>\$ 87,000</b>	
Replace V-9553 Dump Truck	PW: San	\$ 60,000	SAN
Replace Recycling Truck V-0459	PW: San	210,000	SAN
Replace Garbage Truck V-4148	PW: San	230,000	SAN
Replace Trash Truck V-2002	PW:San	80,000	SAN
<b>SANITATION FUND (F. 405)</b>		<b>\$ 580,000</b>	

Capital Project Master List  
 FY2010 thru 2014  
 by Department

Project Description	Dept	FY 2013	Fund Source
<b>TOTAL: ALL DEPARTMENTS</b>		<b>\$ 649,500</b>	
Licenses and purchase new computers	Fin	\$ 50,000	CAP
<b>RECREATION</b>		<b>\$ 50,000</b>	
Laser level soccer field	Rec	\$ 17,000	CAP
Install plastic lockers in pool restrooms	Rec	8,500	CAP
Install A/C units at Field House	Rec	14,000	CAP
<b>RECREATION</b>		<b>\$ 39,500</b>	
Radio infrastructure replacement (\$350,000) - annual cost	POL	\$ 70,000	CAP
<b>POLICE</b>		<b>\$ 70,000</b>	
Replace Toro workman	PW:RM	\$ 15,000	CAP
<b>PUBLIC WORKS</b>		<b>\$ 15,000</b>	
Replace Altec Chipper V-0109	PW: Pk	\$ 25,000	FIM
Replace John Deere Tractor V-178	PW: RM	30,000	FIM
Replace 2 K-9 cars	Pol	60,000	FIM
Replace Recreation Bus V-0310	Rec	110,000	FIM
<b>FLEET MAINTENANCE (F. 550)</b>		<b>\$ 225,000</b>	
Replace V-35 Loader	PW: San	\$ 130,000	SAN
Replace V-161 Trash Grabber	PW: San	120,000	SAN
<b>SANITATION FUND (F. 405)</b>		<b>\$ 250,000</b>	

Capital Project Master List  
 FY2010 thru 2014  
 by Department

Project Description	Dept	FY 2014	Fund Source
<b>TOTAL: ALL DEPARTMENTS</b>		<b>\$ 9,795,000</b>	
Replace all servers	Rec	\$ 50,000	CAP
<b>FINANCE</b>		<b>\$ 50,000</b>	
New Community Center	Rec	\$ 9,500,000	CAP
<b>RECREATION</b>		<b>\$ 9,500,000</b>	
Replace Garbage Truck V-6149	PW: San	\$ 245,000	SAN
<b>SANITATION FUND (F. 405)</b>		<b>\$ 245,000</b>	

**GLOSSARY OF FUNDS & KEY TERMS**

**General Fund:** The balanced group of accounts used to record all financial resources except those required to be recorded and accounted for in another fund. The General Fund is normally used to record day-to-day operating activities.

**Special Revenue Fund:** A group of self-balancing accounts where revenues and expenditures are identified for specific and/or restricted uses. Financial activity reported in this fund includes excise Tax proceeds, Local Option Gas Tax proceeds, Half – cent Transportation Tax proceeds, Grant activities, and, when necessary, hurricane or storm related costs.

**Capital Projects Fund:** A group of accounts used to record the costs (or use of financial resources) for the acquisition or construction of major capital facilities or infrastructure, except those transactions specifically related to proprietary (or enterprise), special assessments, or expendable trust funds. Qualified transactions must be valued at least \$1,000 and have a life expectancy of a minimum of 3 years. All assets valued over \$5,000 are subject to depreciation.

**Debt Service Fund:** A group of self-balancing funds established to record the accumulation of resources (cash) and corresponding disbursements for the payment of general obligation bond principal and interest costs, and other long-term financing.

**Enterprise (or Proprietary) Fund(s):** A group of segregated accounts, grouped together to record the costs (whether direct or indirect) for operations financed and operated in the same or similar manner as a private business. The concept of an enterprise fund is that it is an on-going concern and does not legally or formally require legislative authority to operate – except to determine and set up fees. Unlike the general fund, enterprise funds are recorded using the full-accrual method of accounting meaning that revenues are recorded as earned, whether or not received and expenses are recorded as incurred, whether or not paid. Enterprise Funds also include depreciation charges to accumulate Replacement Funds.

**Internal Service Funds:** Individual groups of accounts established to record the financing of goods or services provided by one village division to another. Funding (or the revenue portion) for these funds are based upon cost allocation schedules. The Village uses Internal Service Funds to centralize costs for insurance and fleet. These type funds record all transactions using the full accrual accounting method including depreciation.

**Expendable Trust or Agency Fund:** Individual groups of funds and accounts used to segregate specific dollars or assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or other governmental units and/or funds. Included in this category are the Law Enforcement Training Trust Fund and Pension Fund.

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**Ad Valorem Taxes:** Taxes paid on the assessed value of land, buildings and personal properties including business inventory and equipment as determined by the Miami-Dade County Property Appraisers Office. The ad valorem taxes represent the largest source of revenues for general operations and are used to support the general operations and debt service obligations of the Village. (*Cross reference "Property Taxes" and "Millage Rate"*).

**Appropriation:** Monies, funds or dollars allocated and authorized by the Village Council for specifically designated purposes.

**Bond Funds:** Proceeds from the sale of general obligation or revenue bonds for the construction of capital facilities. (*Cross reference Capital Projects Fund to which bond funds are occasionally referred*).

**Budget:** A balanced fiscal plan for programs, services and construction projects funded within available resource limits during a specific period of time - usually one year. A Balanced Budget is legislatively mandated by Florida State Statute Section 200.065 for the General and Special Revenue Funds each fiscal year.

**GLOSSARY OF FUNDS & KEY TERMS - Continued**

**Fiscal Year:** A 365-day period of time during which operations are recorded. Under statutory provisions, the fiscal year for Miami Shores Village is October 1 through September 30.

**Fund:** A self-balancing group of accounts treated as an entity to meet legal requirements of Generally Accepted Accounting Principals commonly referred to as "GAAP".

**Fund Balance:** The Equity position or Net Worth of the general, special revenue and trust funds resulting from the residual cash balance accumulated through the excess of revenues over expenditures from operations. *(Cross reference to "retained earnings" to explain equity positions of proprietary funds).*

**Half-Cent Transportation Surtax:** Effective January 1, 2003, a new ½-cent tax on products sold in Miami-Dade County, proceeds of which are accumulated and a portion of which is distributed to participating municipalities. Receipts in this fund must be used to promote, enhance, maintain and /or expand transportation and transportation-related activities in the community. Proposed budgets are submitted to the Miami-Dade Transit Authority by the Village by June 1<sup>st</sup> of each year. The proposed budgets are reviewed and considered by a community board. Once approved, the Village receives proceeds on a monthly basis.

**Local Government 1/2-cent Sales Taxes:** The value of a state-imposed \$0.005 (1/2-cent tax levy collected on all taxable sales state wide which is subsequently allocated to all Counties then apportioned to the local taxing authorities within the counties' jurisdiction based upon the population of the municipality.

**Local Option Gas Taxes:** A two-part county-imposed levy on each gallon of motor fuel or other petroleum related products. The tax, levied with state approval, is comprised to two portions: a six-cent levy and a three-cent levy. These funds are restricted to repairs to roads, rights-of-ways, easements, sidewalks,

streetlights, curbs and alleys. General provisions of this tax are defined in Florida State Statute Section 206, and further defined by the Miami-Dade County Home Rule Charter.

**Millage Rate:** The value of one dollar (\$1.00) of tax for each \$1,000.00 of assessed value of tangible, real and personal properties as determined by the Miami-Dade County Property Appraisers Office on the first of each calendar year for the subsequent fiscal year.

**Operating Budget:** A balanced and consolidated fiscal plan to provide governmental programs and services for a single fiscal year.

**Personnel costs:** The total planned expenditures related to salaries, taxes, and fringe benefits including health insurance premiums, leave time (paid or unpaid), pension, compensatory time when applicable, worker's compensation premiums, longevity, cost-of-living and merit increases.

**Prior year encumbrances:** Outstanding financial obligations of the Village to purchase goods and/or services which had not yet been paid at the end of any given fiscal period. It is not necessary to ascertain whether or not the product or service had been received, but that the obligation existed. The transaction to record the obligation is identified in each respective funds' Reserved Fund Balance of Reserve Retained Earnings account, requiring re-appropriation in the subsequent fiscal budget. This procedure is required to conform with generally accepted accounting principles.

**Property Tax:** *(See Ad Valorem Taxes)* - Taxes paid on the assessed or "just" value of land, buildings, or personal property as determined by the Miami-Dade County Property Appraisers Office on January 1st of each year.

**GLOSSARY OF FUNDS & KEY TERMS - Continued**

**Retained Earnings:** The accumulated income less the costs incurred during operations and/or transferred out of the funds, resulting in the fund's net worth. As with Fund Balance, positive retained earnings may be used to accumulate surplus cash for renewal and replacement of the respective funds' assets or may be used to offset deficit operations.

**Revenues:** Income derived from taxes, fees and charges for use. In the broad sense, *revenue* refers to all government income regardless of source, used to fund operations.

**Rolled-back Millage Rate or Levy:** The value of a millage levy which will provide the same amount of property (or ad valorem) taxes as was collected in the previous year, adjusted for the increase or decrease in net property assessments as determined by the Miami-Dade County Property Appraisers' Office. Excluded in the calculation are new levies for construction in progress, additions or deletions to structures, deletions or additions to property resultant from mergers, acquisitions or annexation efforts involving the geographical boundaries of the Village.

**State Revenue Sharing:** Funds collected and distributed by the State Department of Revenue directly to municipalities and other taxing authorities throughout the state as determined in the respective distribution formulas. The revenues included in this class are the "sin taxes" and other non-petroleum or general sales tax based goods.