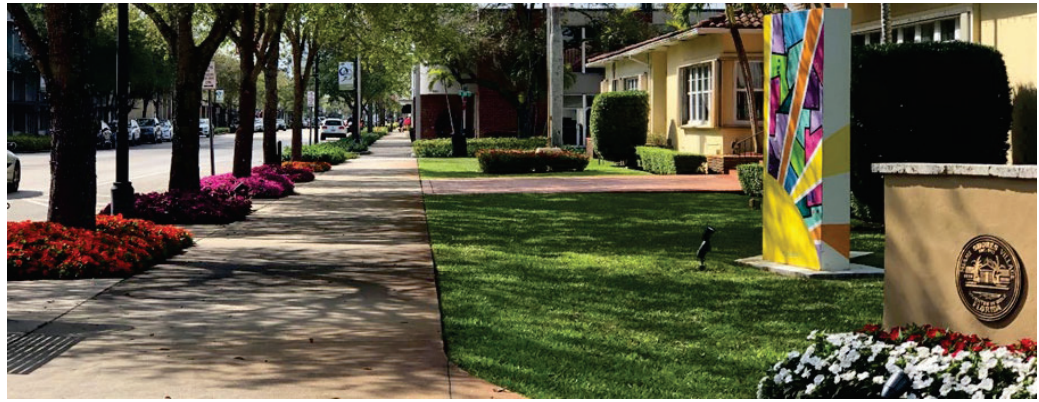




MIAMI SHORES VILLAGE

A Florida Municipality



FY 2023-2024 Adopted Budget

FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2023
AND ENDING SEPTEMBER 30, 2024



The logo for Miami Shores Village, Inc. 1932, featuring a sun, a building, and palm trees, with the motto "VIVENTES IN SOLE FLORIDA".

MIAMI SHORES VILLAGE, FL

ELECTED OFFICIALS



George Burch

Mayor



Jesse Valinsky

Vice Mayor



Jerome Charles

Councilmember



Sandra Harris

Councilmember



Daniel Marinberg

Councilmember

FY 2023-2024 OPERATING & CAPITAL BUDGETS

Miami Shores Village, Florida

Table of Contents

Introduction

Transmittal Letter	I-XI
Supporting Budget Charts.....	15-21
Financial Summary – Revenues.....	22-28
Financial Summary – Expenditures	29-30

General Fund

Administration

Village Manager	31-33
Mayor & Council	34-37
Village Clerk	38-41
Finance	42-45
Village Attorney	46-47
Planning, Zoning & Resiliency	48-51
Human Resources.....	52-54
Non-Departmental.....	55-56

Public Safety

Police.....	57
Police Operations	58-61
Police Operations Program.....	62
Crossing Guards.....	63-64
Neighborhood Services	65-68

Public Works

Public Works	69
Parks	70-72
Streets	73-75
Public Works Administration.....	76-78
Recreation Maintenance	79-81

Culture & Recreation

Brockway Memorial Library.....	82-85
Parks and Recreation	86
Parks and Recreation Administration.....	87-88
Parks and Recreation Administration Program	89
Athletics	90-92
Athletic Programs.....	93-99
Community Center	100-102
Community Center Programs	103-104
Aquatics	105-107
Tennis	108-109

Special Revenue Funds

<i>Local Option Gas Tax Fund</i>	110-112
<i>Citizens' Independent Trust (CITT) Fund</i>	113-115
<i>American Rescue Plan Act ("ARPA") Fund</i>	116-117
<i>Building Fund</i>	118-121

Debt Service Fund..... 122-123

Capital Projects Fund..... 124-126

Enterprise Funds

<i>Stormwater Fund</i>	127-129
<i>Solid Waste Fund</i>	130-133
<i>Water & Wastewater Fund</i>	134-136

Internal Service Funds

<i>Risk Management Fund</i>	137-139
<i>Information Technology Fund</i>	140-143
<i>Fleet Management Fund</i>	144-148

Appendix

Capital Projects Five-Year Supplement.....	149-156
Glossary of Funds & Key Terms	157-161



Miami Shores Village

Esmond H. Scott
Village Manager

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MIAMI SHORES, FLORIDA 33138-2382
TELEPHONE: (305) 795-2207
FAX: (305) 756-8972

October 1, 2023

The Honorable Mayor George Burch and
Members of the Miami Shores Village Council
10050 NE 2nd Avenue
Miami Shores, FL 33138

Fiscal Year 2023-2024 Operating and Capital Improvement Budgets

Dear Mayor and Council:

In accordance with Florida State Statute 200.065 and Miami Shores Village Charter 34 (2), it is my duty and honor to present the adopted Operating Budget for the fiscal year 2024 (FY24) that begins on October 1, 2023, and ends on September 30, 2024 and Five-Year Capital Improvement Plan.

Each fiscal year is impacted by, and takes into consideration, not just the things that happen internally at Village Hall or within the boundaries of our municipality, but locally, statewide, and globally. Of course, the history of our past practices and approaches will play their roles even as we move forward. That, compounded with new trends, economic factors, commitments, and varying capital needs, will dictate municipal budgets.

The very obvious effects of COVID-19 are finally disappearing. However, some still linger. Primary among them are the effects of *The Great Resignation*. While we are not evidencing a significant amount of employees leaving our employ, retaining senior and tenured employees, as well as recruiting to fill vacancies, has become very challenging. This is seen also in line staff – particularly in Parks and Recreation. The question then becomes one of compensation, benefits, and an organizational culture that is attractive and offers value. This is a culture that not merely encourages *what* we do as public servants, but *why* we do what we do.

Aging infrastructure, and in some cases lack of infrastructure, are at the forefront of our adopted Strategic Management Plan and call for immediate action on our part. However, this has to be well thought out and the approach has to be well measured and systematic, since there is major fiscal impact and several entities competing for scarce financial resources. We must be mindful of precedence, undue burden,

financing for matching grants, among other factors. Master Plans within the framework of a Capital Improvement Plan chronicle a municipality's intention for the future and provide guidance to accomplish that vision in a structured way.

The foregoing, are but some of the challenges and factors of which we are mindful, as we prepare for yet another fiscal year.

FY24 Budget Highlights

The FY24 budget proposes and provides the most effective, efficient, and creative use of available resources necessary. The budget being presented is a balanced budget. It incorporates the collected voices of the community and its needs; the consensus of your leadership, governmental best practices, and continued investments as borne out in our detailed, inclusive, and Village-dictated, adopted Strategic Management Plan.

The millage rate still rests at 7.8000 – the same as was adopted in FY23.

The budget reflects an ad valorem revenue increase of \$1,641,580. This is the amount derived from the total assessment of Village properties received from the Miami-Dade County Tax Assessor. The total taxable assessed value of all properties totaled \$1,756,307,731 - an increase of 14.0% over FY23. Our debt service millage rate is now 0.1601, solely attributable to the Doctors Charter School's debt. Financed at 2.5 %, it will sunset in 2033.

The total of all combined funds is \$41,294,490.

Among the highlights of this year's budget are:

- *Property Insurance increased from \$473,000 to \$1,200,000*
 - *Original anticipated increase in Property Insurance was \$1,400,000. By increasing from a 5% deductible to a 10% deductible, the Village was able to reduce the premium by \$200,000.*
 - *212% was the original increase in premium reduced to 154%*
- *2.99% current rate of return on investments yielding increased interest*
- *14% increase in Property Taxes*
- *3% increase in auto Insurance*
- *2% increase in General Liability Insurance*
- *5% Increase in Workers' Comp insurance*
- *Solid Waste rates increasing by 3% per Resolution 2020-09*
- *Stormwater rates increasing by 2.75% per Ordinance 2019-05*
- *Water & Wastewater Maintenance fees increasing by 3% per Resolution 2020-12*
- *Additional funds budgeted in FY24 for the ARPA funding*
- *Revenues budgeted are returning to higher than pre-COVID numbers*
- *Capital Projects held to a necessary minimum*

The proposed budgets for funds are as follows:

Funds	Proposed Budget
General Fund	\$ 21,693,319
Special Revenue Funds Local Option Gas Tax, Transportation Surtax and Building Funds	\$ 2,437,109
Debt Service Fund Charter School	\$ 271,461
Capital Project Fund	\$ 444,500
Enterprise Funds Stormwater, Solid Waste and Water & Sewer Funds	\$ 6,189,126
Internal Service Funds Risk Management, Fleet Management & Information Technology Funds	\$ 5,069,374
Grant Fund The American Rescue Plan Act of 2021 (ARPA)	\$ 5,189,601
Total	\$ 41,294,490

General Fund – This is the primary operating fund of all municipalities. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The General Fund Capital Improvement Plan Budget is essentially a one-time financially sound investment in infrastructure, recreation, parks, fleet, streets, technology, safety, planning, and aesthetics. It assures needed deliverables to our community and to our human resources. In FY24, the financing of these investments will be taken from funds across the different funds detailed here.

Highlights

- *An increase in Ad Valorem taxes of 14.6%*
- *Health Insurance will not increase based on our loss runs*
- *CIP projects within the General Fund reduced to \$444,500*
- *Allowed for living wages*
- *Funded a Contingency line item to fund COLAs, FOP negotiations, emergencies, and investments in future projects*
- *Revenues above pre-COVID levels*

Special Revenue Funds

Local Option Gas Tax – This fund accounts for the revenues from the six cents and additional three cents sales tax levied on all petroleum products sold in Miami-Dade County and apportioned to municipalities.

Highlights

- *Matching Beautification Tree Grant of \$25K*

Transportation Surtax (CITT) – Accounts for the Village's portion of the Miami-Dade County one-half percent transportation surtax approved by voters in November 2002.

Highlights

There are five LAP projects (Grant) being funded through this fund. They are as follows:

- FM #447983-1 / Miami Shores Village ADA Ramp Improvement Project / Construction / RFP
- FM #447970-1 / Miami Shores Village Flagler Trail / Kick-off meeting with LAP end of July
- FM #446054-1 / Miami Shores Design - SR 915 / NE 6th Avenue Pedestrian Promenade / Kick-off meeting with LAP end of July
- FM #441638-1 / Multi-Mobility Improvements Project / NE 96th Street - includes neighborhood greenways. The proposed improvements are to provide connectivity between residential neighborhoods and Downtown Miami Shores.
- FM #440843-1 / Miami Shores Multimodal Mobility Improvements / N Miami Avenue between NW/NE 91 Street and NW/NE 111 Street; NW/NE 93 Street between NW 3 Avenue and NE 6 Avenue; NW/NE 96 Street between NW 2 Avenue and NE 2 Avenue; NW/NE 101 Street between NW 2 Avenue and Park Drive; and NW/NE 109 Street between NW 2 Avenue and NE 2 Avenue.

This fund enjoys a healthy reserve in the transit appropriation, and we will need to discuss some service options for the Village, as these resources, under CITT terms, must be used for the purposes intended. The Village is looking at alternate transportation options including "Freebie."

Building Fund – This fund was created in FY2022 to comply with State Reporting Requirements.

Highlights

- *An increase to clerks and supervisor to allow for competitive wages*
- *Subcontracted/outsourced inspector services due to market demand*
- *We have estimated a 9 1/2 % increase in fees from this year's amended budget.*

Debt Service Fund – Accounts for the 2004 General Obligation bonds issued to fund the design, development, and construction of the Miami Shores Doctors Charter School construction (2004).

Capital Improvement Fund (CIP) –Accounts for major acquisitions and projects to improve the Village. This five-year plan tends to be fluid as it projects 5 years out and not all projects are cast in stone or even yet realized. Available funding and timing are critical in any five year CIP Plan – sometimes referred to as six since it incorporates the previous fiscal year.

Highlights

- *A detailed CIP list showing funding is attached. This year's recommendations are balanced across funds and, as usual, based on overall needs.*

Proprietary Funds

Enterprise Funds

Stormwater Fund – Accounts for the operations and maintenance of the Village's stormwater system.

There are 4 grant projects being paid for from this fund:

- *NE 105th Street Shores Estate Project*
- *NE 93rd Street Pump Station*
- *NE 104th Street Drainage*
- *NE 8th Avenue Drainage*

Solid Waste Fund (*previously Sanitation Fund*) – Accounts for the operations and maintenance of the Village's solid waste system.

Highlights

- *There has been significant increase in bulk trash tonnage*
- *9.9% increase in CPI rate for clean yard waste effective June 25, 2023, with the rate changing from \$62.25 to \$68.41 per ton.*
- *We are in a cycle of 3% fee increases for another 5 fiscal years.*
- *Balanced using fund balance*
- *First year of equity in pay*
- *Increase in equipment costs as well as lead time*

Water & Sewer Fund – Accounts for the annual assessments to pay for the construction cost and maintenance fees for the NE Second Avenue Business District Water & Sewer Project. Future maintenance costs for the grinder pumps will be paid for from this fund.

Internal Service Funds

Risk Management Fund – Accounts for the accumulation and allocation of costs associated with insurance.

Highlights

- *Light tower replacement to be funded from this source*
- *Last resort for additional seawall funding (\$500K), if needed*

Fleet Management Fund – Accounts for all direct and indirect costs to maintain and operate the Village's vehicles and equipment fleet.

Highlights

- *Replacement of 4 police cars that are 8 years old*
- *Increase in commodities, parts, fuel, etc.*
- *Replacing fuel tanks and placing them above ground*

Information Technology Fund – This is a newly added Internal Service Fund largely necessitated as a result of our current service provider amicably requesting an end to their daily service contract.

Highlights

- *\$100,000 for servers*
- *\$35,000 for Police laptops*
- *Need for security is outpacing investments and daily operational services and technology partners*
- *First year of operation and too early to assess. However, personalized services have reduced staffing issues and provide a 24/7 response.*
- *While capital needs cannot be altogether controlled because it is dictated by changing technology, operational expenses are being controlled.*

Grant Fund

ARPA (The American Rescue Plan Act of 2021) Fund - The American Rescue Plan Act of 2021 (ARPA) is a \$1.9 trillion stimulus bill passed by the US Congress and signed by President Joe Biden in March of 2021. The bill was a response to the COVID-19 Pandemic and sought to speed the United States' recovery by addressing both the health and economic impacts of the pandemic. In addition to provisions like direct checks to individuals, an expanded Child Tax Credit, and enhanced unemployment benefits, the bill also included \$350 billion in funding to state and local governments to address losses in revenue experienced during the pandemic. In addition to filling these gaps, much of this funding is now available to be spent on key projects in cities and towns across America. These funds have been distributed to nearly all municipalities, and reflect a once-in-a-generation opportunity for cities and towns to address needs. Miami Shores Village was awarded \$5.19M.

Highlight

- *All of the appropriated \$5.19M are being used to fund one-time Capital Improvement Projects*

Miami Shores Country Club

For FY23, the terms of the October 2020 Lease Surrender and Termination Agreement necessitated by the uncertainties of COVID-19's impact will still be in effect. This offers continued reprieve for Professional Course Management (PCM), the management company for the Miami Shores Country Club, from annual revenue sharing with the Village.

The negotiated Country Club Management Agreement, in effect through FY24, provides that the Village will not contribute to any operating expenses or losses. PCM on the other hand will contribute up to \$100,000 per year of golf facility revenues to cover the cost of any capital expenditures or improvements made to the golf facilities. The management group will, as negotiated, also be responsible for the first \$25,000 of non-capital repairs and maintenance in any year. The Village will continue to maintain liability and property insurance coverage on the facilities through the Florida Municipal Insurance Trust (FMIT) and will invoice PCM.

Professional Course Management has indicated that they intend to exercise the third of their four one-year options with Miami Shores Village. This third year option begins on November 1, 2023, and lasts through October 31, 2024. Per the terms, their fourth option would begin on November 1, 2024, and last through October 31, 2025.

Per the agreement, whereas we did not receive any revenue share for two years of the agreement prior to November 1, 2022, we currently receive \$3,000 per month and will receive, in addition, for the period ending October 31, 2023, additional dollars based on revenues.

Thereafter, should PCM still opt to exercise the options afforded through October 31, 2025, the Village will still continue to receive its \$36,000 share of revenue, plus the additional percentage revenue.

Additionally, it will receive annual payments as follows:

- *If Professional Course Management grosses between \$4M and up to \$5M, the Village will receive 5%*
- *If Professional Course Management grosses over \$5M, the Village will receive 10%*

PCM will continue to fund capital improvements up to \$125K annually.

Of interest is that since the initial management agreement in 1989, the Village has not invested in any capital improvements or operating expenses in the Country Club and Golf operations.

Sustainable Miami Shores Initiative

Southeast Florida, including Miami Shores Village, is at particular risk for coastal hazards due to flooding, erosion, king tides, and hurricanes that will continue to intensify with sea-level rise. Given the risk factors, the Village must continue to implore sustainable measures in order to build a more resilient community. The *Sustainable Miami Shores Initiative* serves as a blueprint to guide the Village's efforts as we seek to prepare for, adapt to, and recover from future shocks and stresses (economic, environmental and social). The *Sustainable Miami Shores Initiative*, launched in the Spring of 2023, is based on a three-prong approach that establishes sustainable principles across the Village's policies, programs and projects, to both preserve and enhance the quality of life for all residents. A successful initiative will require broad-based partnerships between public, private and nonprofit entities. The Village's Sustainability Committee is a significant partner, who along with staff, has been tasked with advocating for, educating, and promoting the tenets of the *Sustainable Miami Shores Initiative* throughout the Village. Some of the key sustainability initiatives executed in FY23 and ongoing in FY24 are highlighted below:

Climate-Conscious Comprehensive Plan Policies

Through collaborative efforts between Village staff and the Sustainability Committee, a new Comprehensive Plan element was introduced that focuses on Climate Change and Resilience. This new chapter further elevates and memorializes the Village's commitment to create goals, objectives, and policies that help to promote responsible environmental stewardship over the built and natural environment. As a guiding policy document, the new element espouses principles that challenge each resident and business to become better custodians of our fragile ecosystem. Final adoption of the Comp Plan is anticipated sometime in the fall of 2023.

Strengthen CRS Flood Mitigation Program

According to the 2020 Census data, approximately 84% of the current housing stock in MSV is over 50 years old and over 25% of residential homes are within the flood plain. As such, the Village has made flood mitigation a major priority and has placed the responsibility with a dedicated staff (Neighborhood Services Manager) who has been tasked with improving the Village's Community Rating System (CRS). Within the last year, two key Village employees have passed the State exam and are now Certified Flood Plain Managers. They have been instrumental in improving the Village's Flood Mitigation Program.

Currently, flood insurance policy holders in the Village receive a 15% flood insurance premium discount based on the current CRS 7 rating. Plans are underway to conduct a stormwater master plan. Any flood-related infrastructure improvements and

employed best practices from federal and local partners will further lower the CRS score to a 6 rating by 2023 (resulting in a 20% flood insurance discount to residents) and even lower thereafter. The Village is focused and committed to alleviating its flood risks.

Reduction of GHGs

Miami Shores Village received a scholarship from the Florida League of Cities to participate in the Florida Race to Zero initiative. The initiative centered on tracking greenhouse gas emissions across various sectors such as: Transportation and Mobile Sources, Residential Energy Consumption, and Commercial Energy Consumption, with a base year of 2019 set for data collection. The Village received technical assistance and industry guidelines on greenhouse gas emissions from the Local Governments for Sustainability (ICLEI) and obtained data from key organizations like: City of North Miami, Florida Power & Light, Miami-Dade Water & Sewer Department, TECO Energy, and Miami-Dade Department of Solid Waste Management.

To extrapolate data for the GHG inventory, staff utilized ClearPath software, which provided industry estimates of greenhouse gas emissions resulting from activities occurring within the Village. Based on the analysis, the Village emitted over 73,882.403 metric tons of CO₂ in base year 2019. The data also revealed the largest contributor of GHG within Miami Shores Village is Transportation and Mobile Sources, which accounted for 42% of all emissions. Residential Energy accounted for 29% and Commercial Energy accounted for 17%. Solid Waste, Water and Wastewater were responsible for the remaining 12% of emissions. Now that the Village's emission levels have been measured and quantified, efforts to reduce emissions in the target sectors (primarily transportation) will require developing a future Climate Action Plan with strategic goals and objectives aimed at reducing GHG emissions by 50% in 2030, and carbon neutrality by 2050.

Preserve and Protect Trees

Trees are an important component in the *Sustainable Miami Shores Initiative*. They serve as green infrastructure that provides shade, reduce heat island effect, increase biodiversity, improve air quality, bolster property values and reduce flooding. Increasing and preserving tree canopy has been a growing priority of the Village. Each year, continued grant funding is secured from Miami-Dade County (Green Streets Growing Roots for Environmentally Equitable Neighborhood Grant Program) in order to plant an additional 200 trees annually across the Village. Plans are underway to establish a tree ordinance in order to meet the criteria for Tree City USA designation by FY24 and establish quality guidelines for the protection and preservation of the Village's street trees located within the public right of way and on public properties.

Septic to Sewer Conversion

The 2018 Vulnerability Study identified certain at-risk areas currently on septic, and are susceptible to in-land and coastal flooding. By 2033, many of these areas will

experience significant inundation due to the effects of sea level rise. The flood models indicate that by 2033, tidally influenced flooding will begin to be observed in some low-lying areas and along roadways. With many of the Village's septic systems overreaching beyond their shelf life in low-lying areas with high-water tables, this juxtaposition can create potential contamination of water tables and pose a risk to human health, as well as to the health of Biscayne Bay. Many of the homes adjacent to water bodies have drain fields lower than the water elevations which further exasperate leaching issues. Septic system failures within the Miami Shores Village represent a potential public health hazard and water quality concern. The 2018 Vulnerability Study calls for a master plan that will serve as a blueprint for a Village-wide septic to sewer conversion, with cost estimates and recommendations for future funding.¹

Economic Development

Miami Shores Village continues to maintain a strong, predominantly single-family tax base with an affluent, well-educated population comprised mainly of working professionals. Households in Miami Shores earn a median yearly income from the latest census of \$127,721. Approximately 61% of the households earn more than the national average each year. With average annual household income (\$127,721) outpacing average annual household expenditures (\$116,820 per year), there is sufficient capital to adequately support local businesses. The data indicates the majority of earnings by Village residents is spent on: Shelter, Transportation, Food and Beverages, Health Care, and Utilities. With over 95% of businesses in the Village representing small businesses, a key focus of Village administration has been developing programs uniquely tailored to support and strengthen small businesses with less than 10 employees. Some of the efforts this year have included small business workshops, a downtown business meeting, and establishing an online economic development toolkit. The toolkit provides access to economic data, key partnerships, technical trainings, and a list of grant sources available to small businesses. In FY24, continued efforts will be made to establish a Downtown Arts Overlay District to further encourage the presence of art, culture and a diversity of food and beverage options within the downtown district. (Data from the Miami-Dade Beacon Council)

The budget of a municipality is much more than balancing revenue and expenditures. Your budget gives an insight into the organization, its focus, and long-term and short-term outlook. It serves as a guide to the organization and its policies. It is also a financial plan detailing the costs and funding sources for your municipal services. It can also be viewed as a communication source that provides information that helps in interpreting relevant data. And, since it highlights our annual operations, it is indeed a marketing instrument available to be used by potential investors, property owners, and residents. It chronicles specific periods of operation – a review of the current year and a forecast

¹ Miami Shores Village Environmental Vulnerability Study June 5, 2018 Coastal Risk Consulting

of things to be achieved as we move forward into a new fiscal year fraught with deliverables within, and beyond, the adopted budgets.

Fiscal Year 2024

As we approach FY24, we know that much work lies ahead.

The budget represents overall continued fiscal conservatism and an uncompromising approach to financial health. We are meeting the current financial, service, and capital obligations and will continue to employ all measures necessary to ensure that we remain being healthy in the short and long run by planning and adapting to municipal finance best practices.

We must be mindful that while we are realizing increased revenues through ad valorem and other taxes, that they will not last forever, and measures taken now will allow for future investments and community needs. The Budget Team is aware of this, and has borne that in mind in presenting this balanced budget.

I am quite proud of the efforts of our Department Directors and their diligence in preparing their budgets. To the Budget Team: Elizabeth Keeley, Assistant to the Village Manager, Chris Miranda, Public Works Director, Tanya Wilson, Deputy Village Manager, Holly Hugdahl, Finance Director, and Assistant Finance Director Georgina Rodriguez, I offer much thanks. The hours dedicated to this effort are well documented and are appreciated. Thank you for leading and being good fiscal guardians.

Special thanks also to our many residents who remain involved and share their voices, thoughts, opinions, and expertise.

And, of course, immeasurable thanks to you, our Council, for your leadership, guidance, understanding, and the many hours that are ahead. Thank you Mayor George Burch, Vice Mayor Jesse Valinsky, Councilmembers Jerome Charles, Sandra Harris, and Daniel Marinberg.

Respectfully Submitted,



Esmond K. Scott
Village Manager

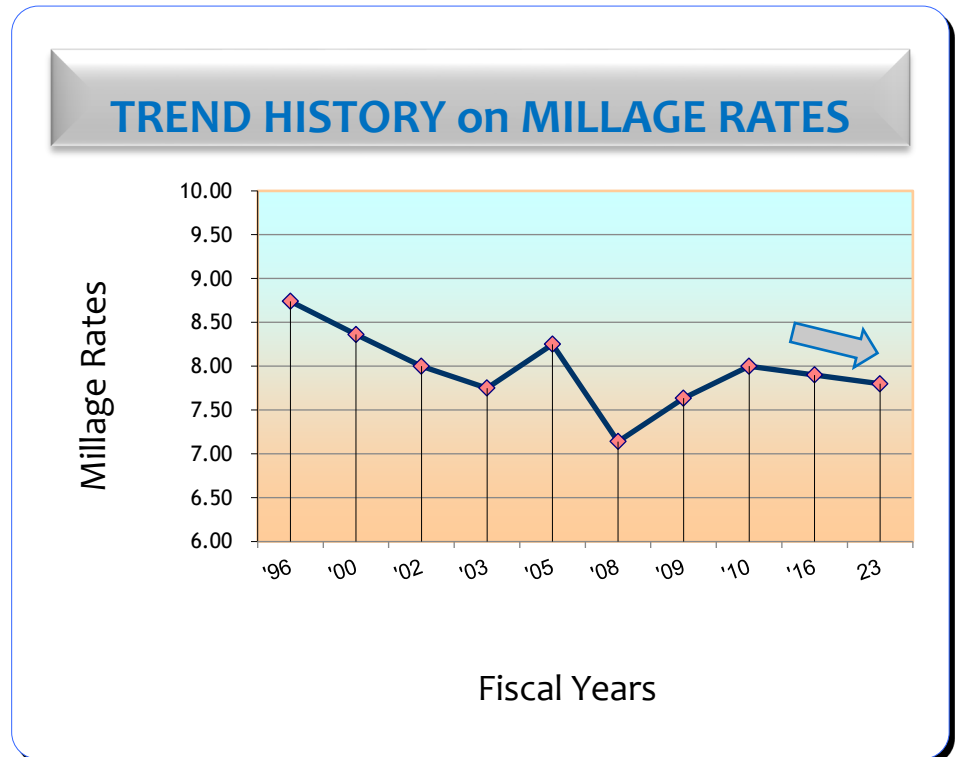
What is a mil?

The millage rate is the amount per \$1,000 that is used to calculate taxes on a property.

In FY 2023, the Budget Millage Rate was reduced to 7.8 mils and remains the same for FY 2024.

One mil generates \$1,673,756 in ad valorem taxes.

FY	Millage Rate
'96 - '99	8.7400
'00	8.3627
'01	8.3627
'02	8.0000
'03	7.7500
'04	7.7500
'05 - '07	8.2500
'08	7.1400
'09	7.6351
'10 - '15	8.0000
'16 - '22	7.9000
'23	7.8000



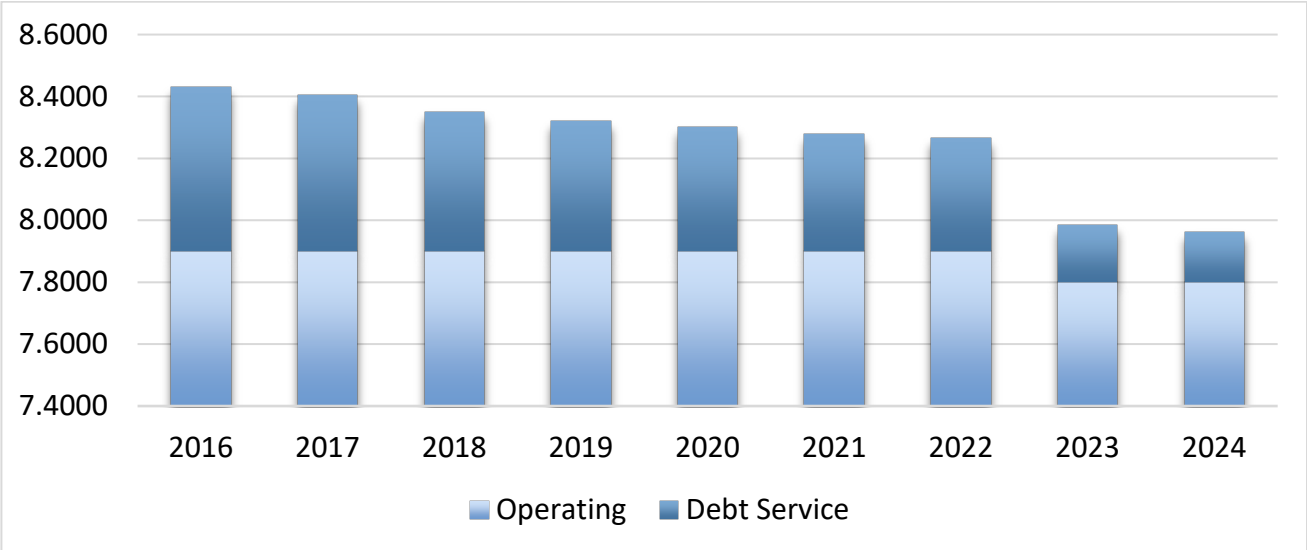
Millage Rate Trend

Operating Millage:

FY16-FY22 – 7.9 mills
FY23-FY24 – 7.8 mills

Debt Service Millage:

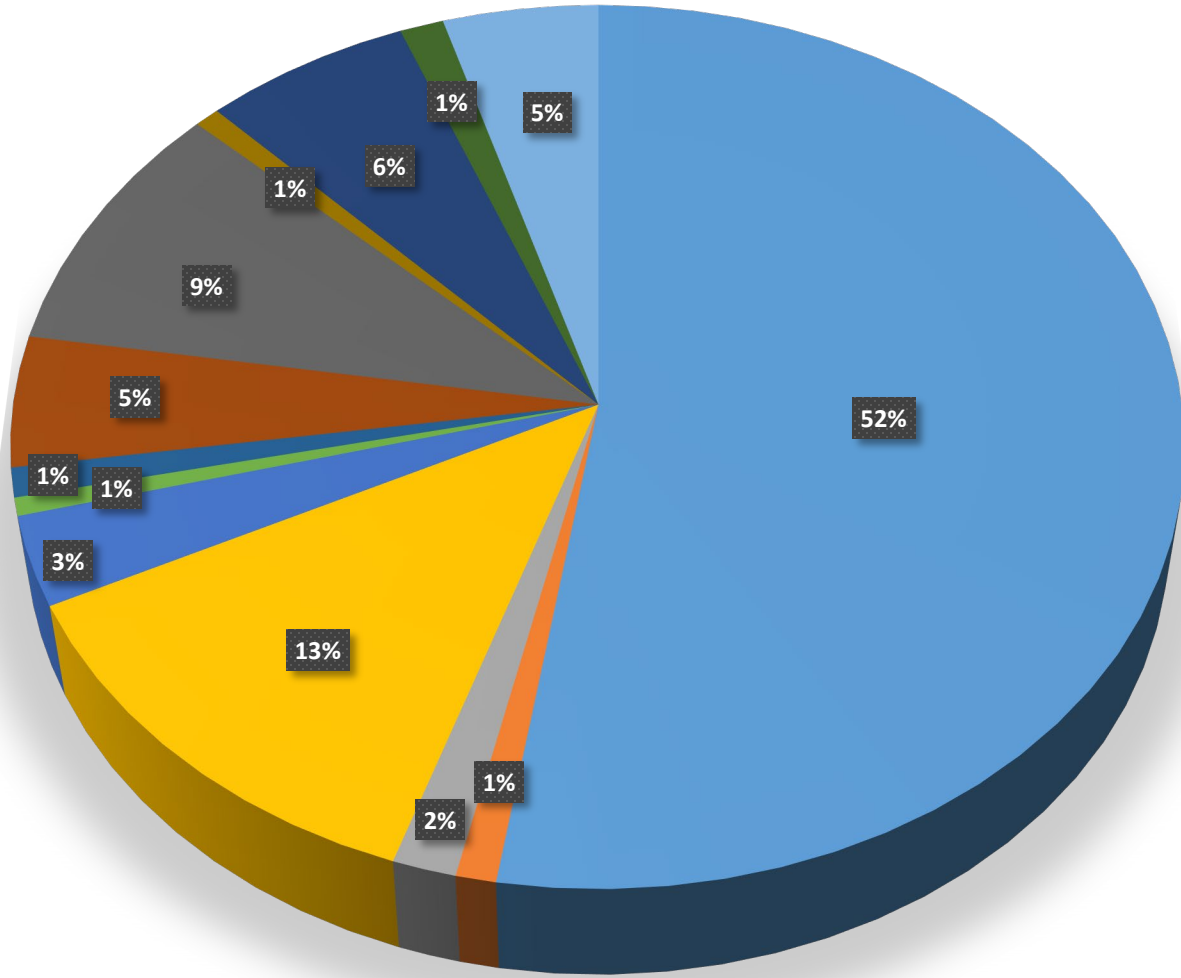
FY16-FY24 – Decreased each year



Proposed Budget

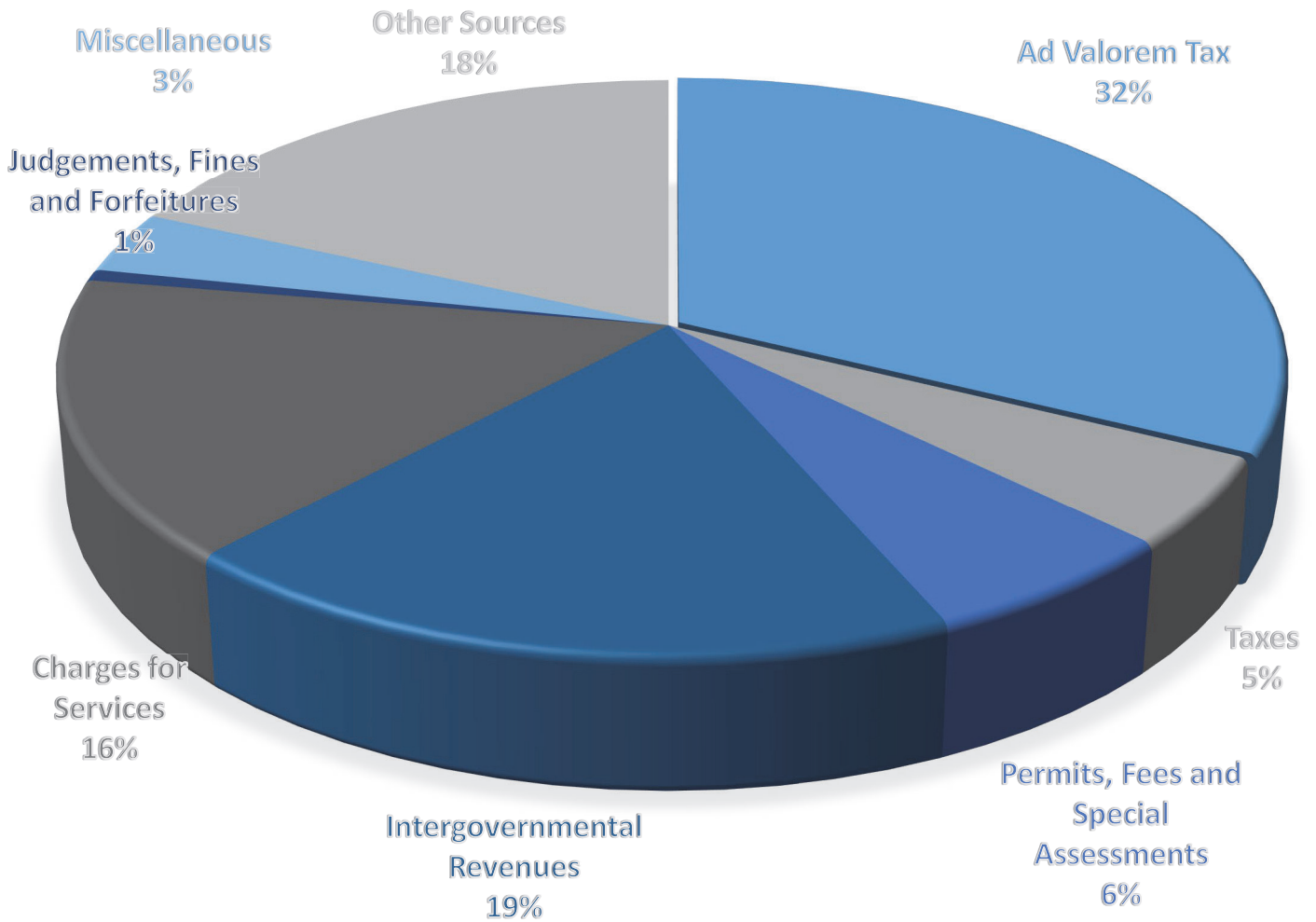
ALL FUNDS

\$41,294,490



- General Fund
- ARPA
- Capital Projects
- Water & Wastewater
- Fleet Management
- Local Option Gas Tax
- Building
- Stormwater
- Risk Management
- Half-Cent Transportation Surtax
- Debt Service
- Solid Waste
- Information Technology

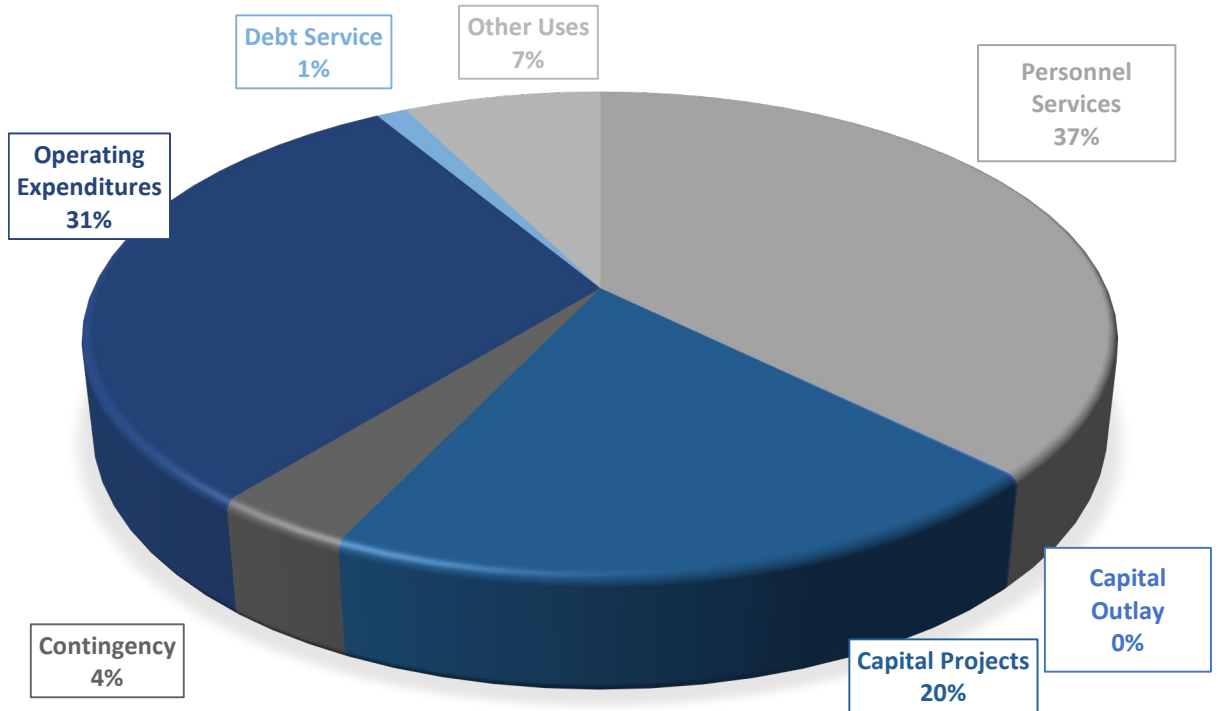
Where does the money come from?



Total Budget Projected Revenues - \$41,294,490

- ▶ Ad Valorem - \$13,323,261
- ▶ Taxes - \$2,060,572
- ▶ Permits, Fees and Special Assessments - \$2,553,274
- ▶ Intergovernmental Revenues - \$7,651,466
- ▶ Charges for Services - \$6,465,704
- ▶ Judgments, Fines and Forfeitures - \$262,900
- ▶ Miscellaneous - \$1,444,619
- ▶ Other Sources - \$7,532,694

Where Does The Money Go

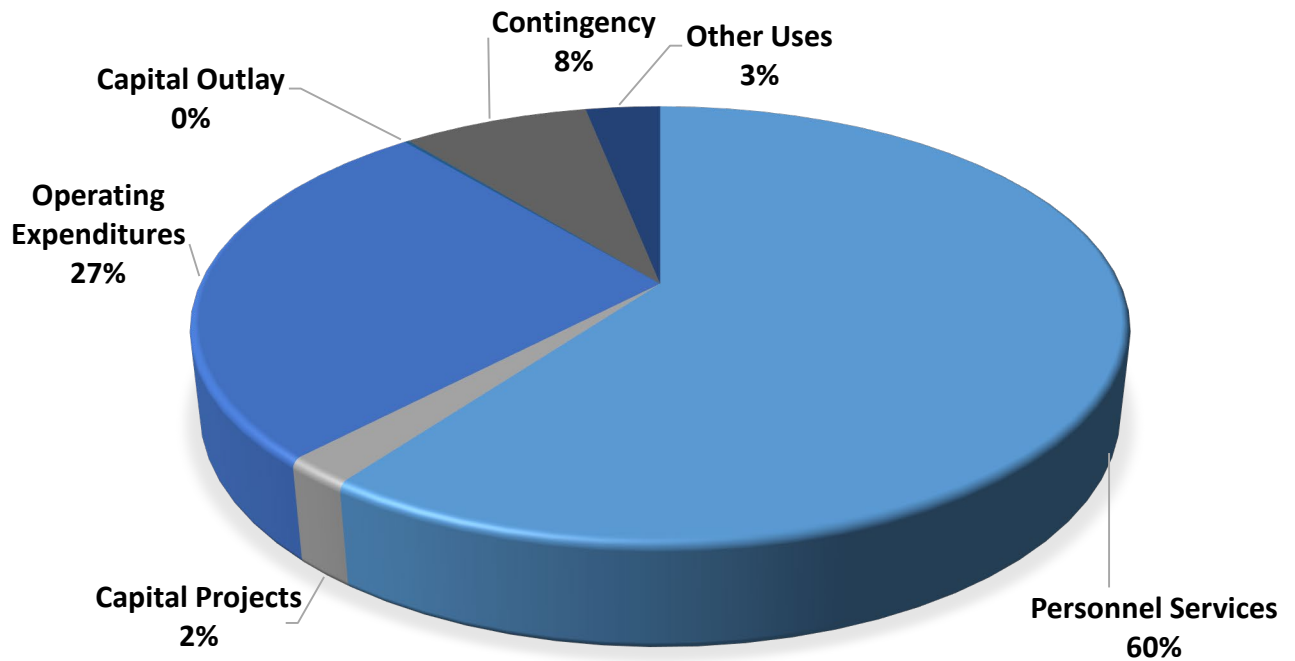


Total Budget Expenditures by Classification

- Personnel Services - \$16,663,352
- Operating Expenditures - \$13,656,490
- Contingency - \$1,677,585
- Debt Service - 507,961
- Capital Outlay - \$37,900
- Capital Projects - \$8,751,202
- Other Uses - \$3,308,953

Total - \$41,294,490

General Fund Expenditures by Classification



- **Personnel Services - \$13,030,450**
- **Operating Expenditures - \$5,835,754**
- **Contingency - \$1,677,585**
- **Capital Outlay - \$37,900**
- **Capital Projects - \$444,500**
- **Other Uses - \$667,130**

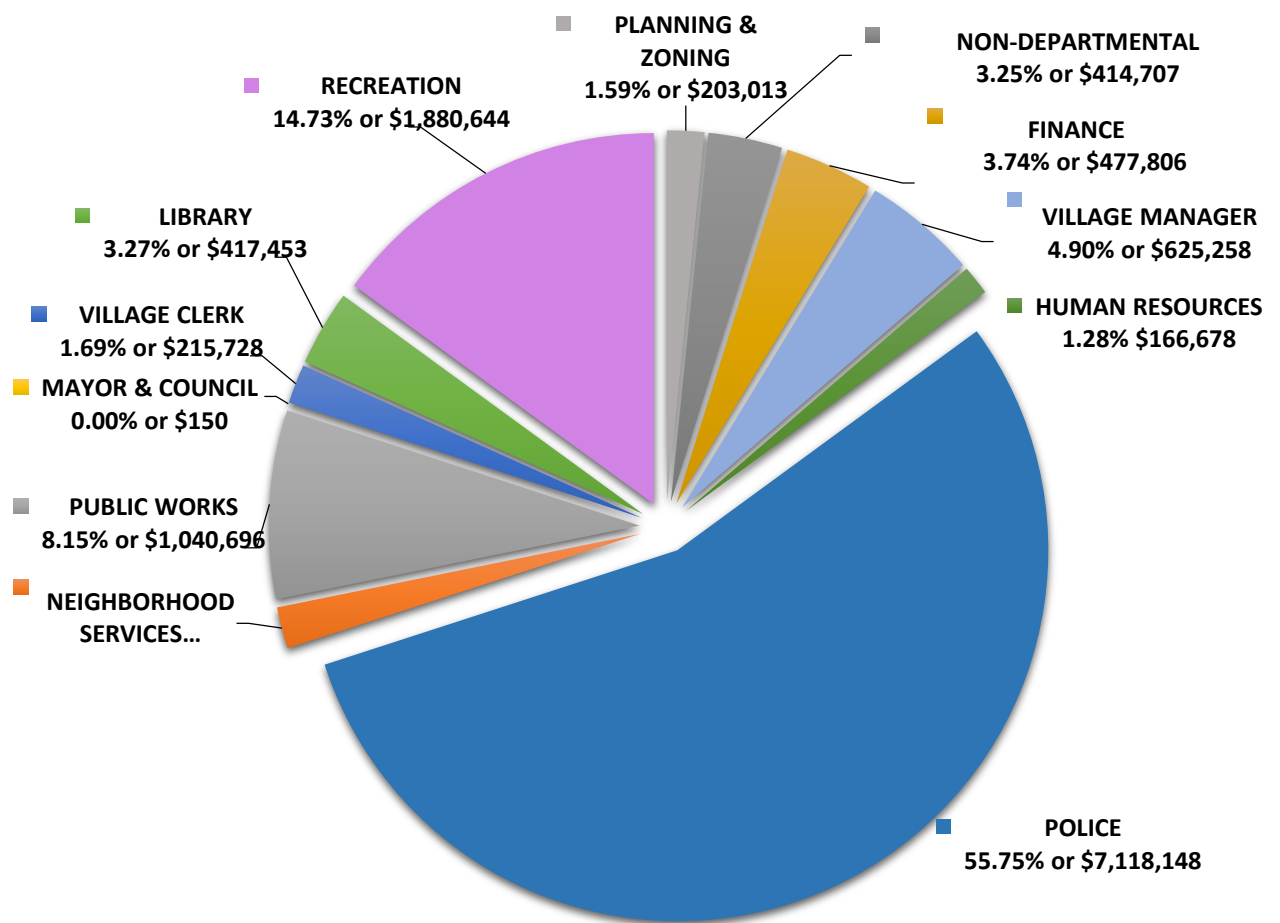
Total - \$21,693,319

Personnel Services Expenditures

Salary, Taxes, Benefits

General Fund Total Personnel Expenses by Department

\$13,030,450



Revenue by Account Classification

	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget
Fund: 001 General Fund				
Revenue				
<u>TAXES - Taxes</u>				
311 000 - Ad Valorem Taxes Current	10,158,979	11,413,720	11,413,720	13,055,300
314 100 - Utility Service Tax Electricity	973,882	1,029,670	1,025,000	1,025,000
314 300 - Utility Service Tax Water	183,765	160,000	200,000	200,000
314 310 - Utility Service Tax Water - North Miami	12,368	10,850	11,526	11,500
314 400 - Utility Service Tax Gas	34,033	30,000	31,000	31,000
315 100 - Communications Services Taxes CST	402,353	415,000	450,000	450,000
316 100 - Local Business Tax Village	90,007	76,000	76,000	76,000
TAXES - Taxes Totals	11,855,386	13,135,240	13,207,246	14,848,800
<u>PFS - Permits, Fees and Special Assessments</u>				
322 900 - Building Permits Other Permits	12,142	20,000	12,000	15,000
322 920 - Building Permits Certificate of Re-Occupancy	11,990	15,000	7,500	10,000
322 930 - Building Permits Notary Fees	550	500	350	400
322 940 - Building Permits Copies	234	300	180	200
323 100 - Franchise Fees Electricity	794,359	752,435	775,000	775,000
323 400 - Franchise Fees Gas	19,080	16,500	16,700	16,700
323 700 - Franchise Fees Solid Waste	20,690	12,250	15,000	15,000
329 500 - Other Permits, Fees and Special Assessments Zoning & Variance Fees	53,907	15,850	13,500	15,850
329 510 - Other Permits, Fees and Special Assessments Alarm Permits	33,671	30,000	27,500	27,500
329 520 - Other Permits, Fees and Special Assessments Residential Site Plan Review	43,980	25,000	43,155	25,000
329 530 - Other Permits, Fees and Special Assessments Commercial Site Plan Review	460	15,000	2,000	5,000
329 540 - Other Permits, Fees and Special Assessments Residential Building Plan Review	4,525	42,000	5,000	40,000
329 550 - Other Permits, Fees and Special Assessments Commercial Building Plan Review	35	4,000	500	1,000
329 560 - Other Permits, Fees and Special Assessments Redevelopment Review	285	35,000	13,000	5,000
329 570 - Other Permits, Fees and Special Assessments P,Z&R Miscellaneous	2,250	7,500	4,000	3,500
PFS - Permits, Fees and Special Assessments Totals	998,156	991,335	935,385	955,150
<u>IGOVR - Intergovernmental Revenues</u>				
335 125 - State Revenue Sharing Revenue Sharing	370,572	366,695	370,000	395,000
335 140 - State Revenue Sharing Mobile Home License Tax	93	120	130	130
335 150 - State Revenue Sharing Alcoholic Beverage License Tax	734	735	735	735
335 180 - State Revenue Sharing Half-Cent Sales Tax	1,088,112	1,005,500	1,200,000	1,250,000
338 100 - Shared Revenue From Other Local Units Local Business Tax County	21,670	20,000	20,000	20,000
338 900 - Shared Revenue From Other Local Units Crossing Guards	21,577	12,000	12,000	12,000
IGOVR - Intergovernmental Revenues Totals	1,502,758	1,405,050	1,602,865	1,677,865
<u>CFS - Charges for Services</u>				
339 000 - Payments in Lieu of Taxes Barry Pilot Program Fee	29,735	29,754	29,754	30,000
341 900 - General Government Services Other General Government Charges	11,313	15,000	11,200	11,500
341 910 - General Government Services Lien Searches	31,600	50,000	31,000	31,000
341 920 - General Government Services Property	570	1,600	-	500

Revenue by Account Classification

	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget
342 100 - Public Safety Services Police Extra Duty Pay	356,894	240,000	240,000	240,000
342 110 - Public Safety Services Police Extra Duty Surcharge	92,255	48,000	48,000	48,000
342 120 - Public Safety Services Charter School Police Officer	66,664	75,000	75,000	75,000
342 130 - Public Safety Services Barry University Police Officers	219,938	250,000	250,000	250,000
342 900 - Public Safety Services Other Public Safety Charges/Fees	-	-	3,600	7,200
343 910 - Physical Environment Lot Clearing	13,526	13,000	12,500	13,000
343 920 - Physical Environment Landscape Maintenance	20,354	23,644	23,644	23,644
344 500 - Transportation User Fees Parking Fees	56	100	50	50
347 100 - Culture & Recreation Service Charges Library Membership Fees	5,835	5,250	5,250	5,800
347 120 - Culture & Recreation Service Charges Lost Books	655	750	650	650
347 130 - Culture & Recreation Service Charges Miscellaneous - Library	319	300	450	450
347 200 - Culture & Recreation Service Charges Program Fees	978,302	926,764	1,113,944	1,117,000
347 205 - Culture & Recreation Service Charges Swim Camp	18,124	23,250	14,000	14,000
347 210 - Culture & Recreation Service Charges Non-Resident Memberships	4,500	5,250	4,700	4,800
347 220 - Culture & Recreation Service Charges Basketball Passes	2,751	2,250	3,000	3,000
347 225 - Culture & Recreation Service Charges Pickleball Admissions	8,296	3,800	15,000	15,000
347 230 - Culture & Recreation Service Charges Aquatic Admissions	124,359	100,200	113,000	113,000
347 245 - Culture & Recreation Service Charges Private Swim Lessons	12,260	15,000	10,000	10,000
347 260 - Culture & Recreation Service Charges Adventure Camp	28,075	30,548	42,000	42,000
347 300 - Culture & Recreation Service Charges Farmers Market	1,625	1,400	2,300	2,300
347 400 - Culture & Recreation Service Charges 5K Run	1,625	1,625	-	-
347 410 - Culture & Recreation Service Charges Unity Day	-	6,000	16,373	15,000
347 430 - Culture & Recreation Service Charges Unity Day - Sponsors	-	16,000	-	-
347 440 - Culture & Recreation Service Charges Unity Day - Vendors	-	2,000	3,455	3,500
347 455 - Culture & Recreation Service Charges Halloween	490	500	1,086	1,200
347 500 - Culture & Recreation Service Charges Facility Rental	35,862	25,300	73,000	38,000
347 515 - Culture & Recreation Service Charges Field Rentals/Travel	8,304	8,000	7,000	7,000
347 520 - Culture & Recreation Service Charges Rental Staff Reimbursement	1,194	600	2,230	2,000
347 525 - Culture & Recreation Service Charges Goal Rental	-	-	300	300
347 530 - Culture & Recreation Service Charges Umbrella Rental Admission	21,945	12,000	15,000	19,500
347 535 - Culture & Recreation Service Charges Umbrella Rental Concession	2,940	6,200	-	-
347 540 - Culture & Recreation Service Charges Swim Team Fee	35,121	31,000	33,600	36,000
347 600 - Culture & Recreation Service Charges Tennis Pro Fee	2,500	6,000	6,000	6,000
347 910 - Culture & Recreation Service Charges Luminaries	-	-	-	1,600
347 920 - Culture & Recreation Service Charges Snack Shack	2,045	2,160	2,160	2,160
347 930 - Culture & Recreation Service Charges Concessions	29,165	32,000	-	-
347 940 - Culture & Recreation Service Charges Insurance Fees	18,617	15,000	18,398	18,000
347 950 - Culture & Recreation Service Charges Fingerprinting	385	400	1,200	1,200
349 100 - Other Service Charges Returned Check Fee	120	150	150	150
CFS - Charges for Services Totals	2,188,317	2,025,795	2,228,994	2,209,504
<u>JFF - Judgments, Fines and Forfeitures</u>				
351 500 - Court Ordered Judgments and Fines Traffic Fines	16,486	15,500	15,500	15,500
352 000 - Fines - Library Library	3,747	1,500	5,000	5,000
354 100 - Fines - Local Ordinance Violations Local Business Tax	1,004	1,100	1,000	1,000

Revenue by Account Classification

	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget
354 200 - Fines - Local Ordinance Violations Code Violations	244,886	230,000	230,000	230,000
354 210 - Fines - Local Ordinance Violations Code Enforcement Admin Fees	11,505	5,000	5,000	5,000
JFF - Judgments, Fines and Forfeitures Totals	277,628	253,100	256,500	256,500
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	53,074	15,000	250,000	512,000
362 110 - Rents and Royalties Country Club Supplemental	-	-	136,000	250,000
362 115 - Rents and Royalties Bay Harbor Islands Contract Fee	50,000	50,000	50,000	50,000
362 200 - Rents and Royalties Charter School	180,000	180,000	180,000	180,000
364 100 - Disposition of Fixed Assets Sale of Surplus Assets	12,886	15,000	-	-
365 000 - Sale of Surplus Materials and Scrap Recycling	1,845	1,000	994	1,000
366 115 - Contributions and Donations Donations	-	-	2,000	2,000
369 300 - Other Miscellaneous Revenues Settlements	-	-	5,054	-
369 900 - Other Miscellaneous Revenues Miscellaneous	164	-	-	-
369 950 - Other Miscellaneous Revenues 90th Anniversary	1,065	35,800	51,661	-
369 960 - Other Miscellaneous Revenues Copies	89	250	250	500
MISC - Miscellaneous Totals	299,123	297,050	675,959	995,500
<u>OS - Other Sources</u>				
381 165 - Inter-Fund Group Transfers In Building	300,000	342,000	342,000	350,000
382 000 - Contributions from Enterprise Operations Management Fees	400,000	400,000	400,000	400,000
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	1,361,281	-	-
OS - Other Sources Totals	700,000	2,103,281	742,000	750,000
Fund Total: General Fund	17,821,369	20,210,851	19,648,949	21,693,319
Fund: 130 Local Option Gas Tax (LOGT)				
Revenue				
<u>TAXES - Taxes</u>				
312 410 - Local Option Taxes First Local Option Fuel Tax	186,838	189,464	192,000	193,442
312 430 - Local Option Taxes Second Local Option Fuel Tax	71,144	72,606	72,600	73,630
TAXES - Taxes Totals	257,983	262,070	264,600	267,072
<u>IGOVR - Intergovernmental Revenues</u>				
335 430 - State Revenue Sharing Revenue Sharing	99,697	92,248	95,000	105,000
335 450 - State Revenue Sharing Fuel Tax Refunds	16,188	16,000	17,000	18,000
IGOVR - Intergovernmental Revenues Totals	115,885	108,248	112,000	123,000
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	892	270	5,000	10,000
MISC - Miscellaneous Totals	892	270	5,000	10,000
<u>OS - Other Sources</u>				
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	224,783	-	20,037
OS - Other Sources Totals	-	224,783	-	20,037
Fund Total: Local Option Gas Tax (LOGT)	374,760	595,371	381,600	420,109
Fund: 135 Citizens' Indep Trust (CITT)				
Revenue				
<u>IGOVR - Intergovernmental Revenues</u>				
335 180 - State Revenue Sharing Half-Cent Sales Tax	601,676	506,250	655,000	655,000
IGOVR - Intergovernmental Revenues Totals	601,676	506,250	655,000	655,000

Revenue by Account Classification

	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	1,143	215	6,500	13,000
MISC - Miscellaneous Totals	1,143	215	6,500	13,000
<u>OS - Other Sources</u>				
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	88,896	-	-
OS - Other Sources Totals	-	88,896	-	-
Fund Total: Citizens' Indep Trust (CITT)	602,819	595,361	661,500	668,000
Fund: 151 ARPA				
Revenue				
<u>IGOVR - Intergovernmental Revenues</u>				
332 000 - Other Financial Assistance Federal Source	182,382	-	-	5,189,601
IGOVR - Intergovernmental Revenues Totals	182,382	-	-	5,189,601
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	5,377	-	-	-
MISC - Miscellaneous Totals	5,377	-	-	-
Fund Total: ARPA	187,759	-	-	5,189,601
Fund: 165 Building				
Revenue				
<u>PFS - Permits, Fees and Special Assessments</u>				
322 000 - Building Permits Building Permits	1,156,078	1,208,650	1,210,000	1,250,000
322 140 - Building Permits Work without Permit Fees	19,246	16,500	25,000	24,000
322 910 - Building Permits Structural Engineer Fees	43,230	66,000	68,000	75,000
PFS - Permits, Fees and Special Assessments Totals	1,218,554	1,291,150	1,303,000	1,349,000
Fund Total: Building	1,218,554	1,291,150	1,303,000	1,349,000
Fund: 201 Debt Service				
Revenue				
<u>TAXES - Taxes</u>				
311 000 - Ad Valorem Taxes Current	464,699	270,187	270,187	267,961
TAXES - Taxes Totals	464,699	270,187	270,187	267,961
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	615	-	600	3,500
MISC - Miscellaneous Totals	615	-	600	3,500
Fund Total: Debt Service	465,314	270,187	270,787	271,461
Fund: 301 Capital Projects				
Revenue				
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	2,485	-	12,500	-
MISC - Miscellaneous Totals	2,485	-	12,500	-
<u>OS - Other Sources</u>				
381 001 - Inter-Fund Group Transfers In General Fund	863,000	1,215,950	1,215,950	444,500
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	117,156	-	-
OS - Other Sources Totals	863,000	1,333,106	1,215,950	444,500
Fund Total: Capital Projects	865,485	1,333,106	1,228,450	444,500

Revenue by Account Classification

	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget
Fund: 402 Stormwater				
<u>Revenue</u>				
<u>CFS - Charges for Services</u>				
343 900 - Physical Environment Stormwater Fees	592,019	602,290	602,290	618,806
CFS - Charges for Services Totals	592,019	602,290	602,290	618,806
<u>JFF - Judgments, Fines and Forfeitures</u>				
354 402 - Fines - Local Ordinance Violations Stormwater Penalties	607	480	490	400
JFF - Judgments, Fines and Forfeitures Totals	607	480	490	400
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	2,780	780	15,000	30,000
MISC - Miscellaneous Totals	2,780	780	15,000	30,000
<u>OS - Other Sources</u>				
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	111,384	-	1,329,344
OS - Other Sources Totals	-	111,384	-	1,329,344
Fund Total: Stormwater	595,406	714,934	617,780	1,978,550
Fund: 405 Solid Waste				
<u>Revenue</u>				
<u>CFS - Charges for Services</u>				
343 400 - Physical Environment Garbage/Solid Waste Collection	3,411,672	3,472,596	3,472,596	3,604,894
CFS - Charges for Services Totals	3,411,672	3,472,596	3,472,596	3,604,894
<u>JFF - Judgments, Fines and Forfeitures</u>				
354 405 - Fines - Local Ordinance Violations Solid Waste Penalties	9,150	6,300	6,260	6,000
JFF - Judgments, Fines and Forfeitures Totals	9,150	6,300	6,260	6,000
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	716	240	4,000	8,000
MISC - Miscellaneous Totals	716	240	4,000	8,000
<u>OS - Other Sources</u>				
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	140,000	-	276,533
OS - Other Sources Totals	-	140,000	-	276,533
Fund Total: Solid Waste	3,421,538	3,619,136	3,482,856	3,895,427
Fund: 410 Water & Wastewater				
<u>Revenue</u>				
<u>PFS - Permits, Fees and Special Assessments</u>				
325 100 - Special Assessments Capital Improvements	28,306	176,867	176,867	176,867
325 200 - Special Assessments Maintenance Fees	67,896	70,662	70,662	72,257
325 210 - Special Assessments Maintenance Rebate	(34,610)	-	-	-
PFS - Permits, Fees and Special Assessments Totals	61,592	247,529	247,529	249,124
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	49	15	500	1,000
369 900 - Other Miscellaneous Revenues Miscellaneous	1,634	-	-	-
MISC - Miscellaneous Totals	1,683	15	500	1,000
<u>OS - Other Sources</u>				
381 001 - Inter-Fund Group Transfers In General Fund	64,043	64,525	263,813	65,025
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	199,288	-	-
OS - Other Sources Totals	64,043	263,813	263,813	65,025
Fund Total: Water & Wastewater	127,318	511,357	511,842	315,149

Revenue by Account Classification

	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget
Fund: 501 Risk Management				
Revenue				
<u>IGOVR - Intergovernmental Revenues</u>				
337 900 - Grants from Other Local Units Grants	-	6,000	6,000	6,000
IGOVR - Intergovernmental Revenues Totals	-	6,000	6,000	6,000
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	2,179	750	11,500	23,000
369 300 - Other Miscellaneous Revenues Settlements	50,352	50,000	41,850	50,000
369 920 - Other Miscellaneous Revenues Country Club Insurance	110,268	119,564	119,564	278,619
369 930 - Other Miscellaneous Revenues Insurance Refund	3,795	-	-	-
MISC - Miscellaneous Totals	166,594	170,314	172,914	351,619
<u>OS - Other Sources</u>				
381 000 - Inter-Fund Group Transfers In Workers Comp	173,351	214,597	214,597	189,187
381 001 - Inter-Fund Group Transfers In General Fund	469,640	538,006	538,006	1,024,443
381 130 - Inter-Fund Group Transfers In Local Option Gas Tax (LOGT)	4,960	6,764	6,764	9,197
381 135 - Inter-Fund Group Transfers In Citizens' Indep Trust (CITT)	4,960	6,764	6,764	9,197
381 150 - Inter-Fund Group Transfers In Grants	-	-	-	-
381 165 - Inter-Fund Group Transfers In Building	16,645	19,597	19,597	26,162
381 402 - Inter-Fund Group Transfers In Stormwater	8,424	9,622	9,622	15,772
381 405 - Inter-Fund Group Transfers In Solid Waste	44,154	48,739	48,739	63,080
381 520 - Inter-Fund Group Transfers In Information Technology	-	5,892	5,892	8,218
381 550 - Inter-Fund Group Transfers In Fleet Management	114,317	133,307	133,307	155,029
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	-	-	730,000
OS - Other Sources Totals	836,451	983,288	983,288	2,230,285
Fund Total: Risk Management	1,003,045	1,159,602	1,162,202	2,587,904
Fund: 520 Information Technology				
Revenue				
<u>OS - Other Sources</u>				
381 001 - Inter-Fund Group Transfers In General Fund	-	435,873	435,873	442,038
381 165 - Inter-Fund Group Transfers In Building	-	26,737	26,737	89,632
381 405 - Inter-Fund Group Transfers In Solid Waste	-	2,971	2,971	5,817
381 550 - Inter-Fund Group Transfers In Fleet Management	-	8,912	8,912	7,858
OS - Other Sources Totals	-	474,493	474,493	545,345
Fund Total: Information Technology	-	474,493	474,493	545,345
Fund: 550 Fleet Management				
Revenue				
<u>CFS - Charges for Services</u>				
344 900 - Transportation User Fees Mileage Reimbursement	32,386	32,500	30,500	32,500
CFS - Charges for Services Totals	32,386	32,500	30,500	32,500
<u>MISC - Miscellaneous</u>				
361 100 - Interest and Other Earnings Interest Income	3,001	900	16,000	32,000
369 900 - Other Miscellaneous Revenues Miscellaneous	-	-	4,005	-
MISC - Miscellaneous Totals	3,001	900	20,005	32,000
<u>OS - Other Sources</u>				
381 001 - Inter-Fund Group Transfers In General Fund	704,351	757,412	757,412	761,031
381 130 - Inter-Fund Group Transfers In Local Option Gas Tax (LOGT)	97,243	102,116	102,116	103,054

Revenue by Account Classification

	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget
381 135 - Inter-Fund Group Transfers In Citizens' Indep Trust (CITT)	26,674	25,013	25,013	25,243
381 165 - Inter-Fund Group Transfers In Building	3,105	3,843	3,843	3,879
381 402 - Inter-Fund Group Transfers In Stormwater	21,844	25,834	25,834	26,072
381 405 - Inter-Fund Group Transfers In Solid Waste	481,177	610,427	610,427	616,039
381 520 - Inter-Fund Group Transfers In Information Technology	-	6,745	6,745	6,807
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	-	650,922	-	329,500
OS - Other Sources Totals	1,334,394	2,182,312	1,531,390	1,871,625
Fund Total: Fleet Management	1,369,781	2,215,712	1,581,895	1,936,125
Revenue Grand Totals:	28,053,148	32,991,260	31,325,354	41,294,490

Expense by Organization

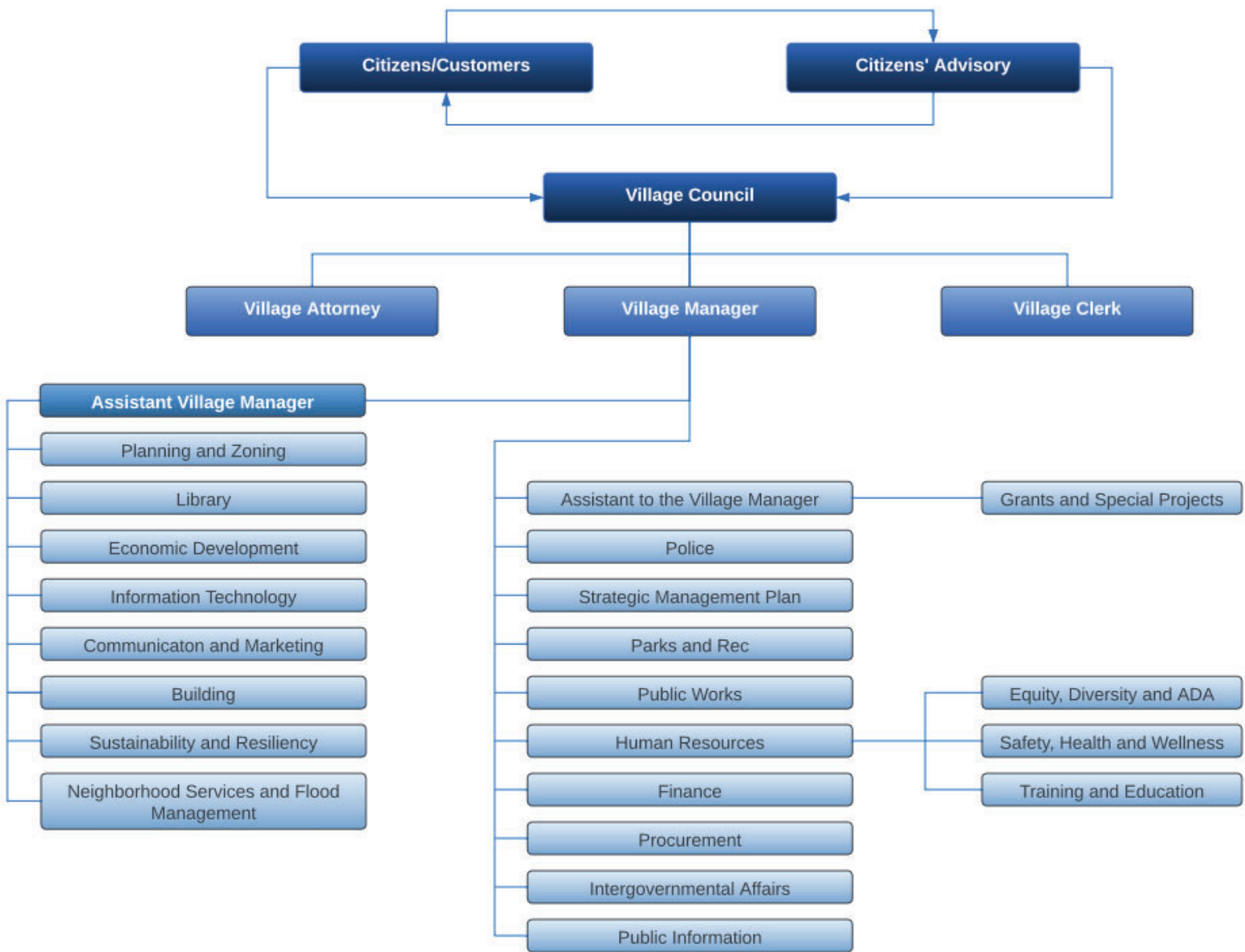
	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget
Fund: 001 General Fund				
<i>Expenditures</i>				
001.10 - General Fund,Village Manager	757,943	855,236	778,134	897,359
001.11 - General Fund,Mayor & Council	18,894	136,872	121,409	126,775
001.12 - General Fund,Village Clerk	246,144	404,270	428,317	408,637
001.13 - General Fund,Finance	398,783	592,770	498,488	733,746
001.14 - General Fund,Legal	140,570	271,800	301,800	317,250
001.15 - General Fund,Planning, Zoning & Resiliency	260,980	480,481	395,951	452,735
001.16 - General Fund,Human Resources	395	252,474	167,063	258,221
001.19 - General Fund,Non-Departmental	1,200,537	1,239,037	1,089,176	2,613,697
001.21 - General Fund,Police	7,538,229	9,059,984	8,645,710	8,942,915
001.29 - General Fund,Neighborhood Services	263,020	391,656	364,313	312,901
001.39 - General Fund,Public Works	2,232,926	2,451,237	2,396,574	2,182,120
001.71 - General Fund,Brockway Memorial Library	541,210	799,157	729,906	740,083
001.72 - General Fund,Parks & Recreation	2,897,206	3,275,877	3,310,179	3,706,880
Fund Total: General Fund	(16,496,836)	(20,210,851)	(19,227,020)	(21,693,319)
Fund: 130 Local Option Gas Tax (LOGT)				
<i>Expenditures</i>				
130.39 - Local Option Gas Tax (LOGT),Public Works	381,690	595,371	455,683	420,109
Fund Total: Local Option Gas Tax (LOGT)	(381,690)	(595,371)	(455,683)	(420,109)
Fund: 135 Citizens' Indep Trust (CITT)				
<i>Expenditures</i>				
135.39 - Citizens' Indep Trust (CITT),Public Works	201,917	595,361	302,035	668,000
Fund Total: Citizens' Indep Trust (CITT)	(201,917)	(595,361)	(302,035)	(668,000)
Fund: 151 ARPA				
<i>Expenditures</i>				
151.21 - ARPA,Police	-	-	-	102,900
151.39 - ARPA,Public Works	187,759	-	-	4,927,081
151.71 - ARPA,Brockway Memorial Library	-	-	-	9,620
151.72 - ARPA,Parks & Recreation	-	-	-	150,000
Fund Total: ARPA	(187,759)	-	-	(5,189,601)
Fund: 165 Building				
<i>Expenditures</i>				
165.24 - Building,Building Department	1,030,304	1,291,150	1,186,175	1,349,000
Fund Total: Building	(1,030,304)	(1,291,150)	(1,186,175)	(1,349,000)
Fund: 201 Debt Service				
<i>Expenditures</i>				
201.19 - Debt Service,Non-Departmental	1,536,888	270,187	269,187	271,461
Fund Total: Debt Service	(1,536,888)	(270,187)	(269,187)	(271,461)
Fund: 301 Capital Projects				
<i>Expenditures</i>				
301.12 - Capital Projects,Village Clerk	-	50,000	-	-
301.19 - Capital Projects,Non-Departmental	84,230	-	-	-
301.21 - Capital Projects,Police	46,570	344,671	344,671	88,500
301.39 - Capital Projects,Public Works	243,242	461,400	726,400	130,000
301.71 - Capital Projects,Brockway Memorial Library	93,530	207,535	207,535	28,000
301.72 - Capital Projects,Parks & Recreation	140,418	269,500	270,831	198,000
Fund Total: Capital Projects	(607,990)	(1,333,106)	(1,549,437)	(444,500)

Expense by Organization

Fund: 402 Stormwater				
<i>Expenditures</i>				
402.39 - Stormwater,Public Works	308,082	714,934	518,832	1,978,550
Fund Total: Stormwater	(308,082)	(714,934)	(518,832)	(1,978,550)
Fund: 405 Solid Waste				
<i>Expenditures</i>				
405.39 - Solid Waste,Public Works	3,393,475	3,619,136	3,704,925	3,895,427
Fund Total: Solid Waste	(3,393,475)	(3,619,136)	(3,704,925)	(3,895,427)
Fund: 410 Water & Wastewater				
<i>Expenditures</i>				
410.39 - Water & Wastewater,Public Works	456,127	511,357	515,016	315,149
Fund Total: Water & Wastewater	(456,127)	(511,357)	(515,016)	(315,149)
Fund: 501 Risk Management				
<i>Expenditures</i>				
501.19 - Risk Management,Non-Departmental	977,424	1,159,602	969,447	2,587,904
Fund Total: Risk Management	(977,424)	(1,159,602)	(969,447)	(2,587,904)
Fund: 520 Information Technology				
<i>Expenditures</i>				
520.17 - Information Technology,Information Technology	-	474,493	481,205	545,345
Fund Total: Information Technology	-	(474,493)	(481,205)	(545,345)
Fund: 550 Fleet Management				
<i>Expenditures</i>				
550.39 - Fleet Management,Public Works	1,772,798	2,215,712	1,819,752	1,936,125
Fund Total: Fleet Management	(1,772,798)	(2,215,712)	(1,819,752)	(1,936,125)
Expenditure Grand Totals:	27,351,290	32,991,260	30,998,714	41,294,490



VILLAGE MANAGER'S OFFICE ORGANIZATION CHART



Village Manager

Services, Functions and Activities

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. This department also manages the information technology functions and communications for the Village.

Goals & Objectives

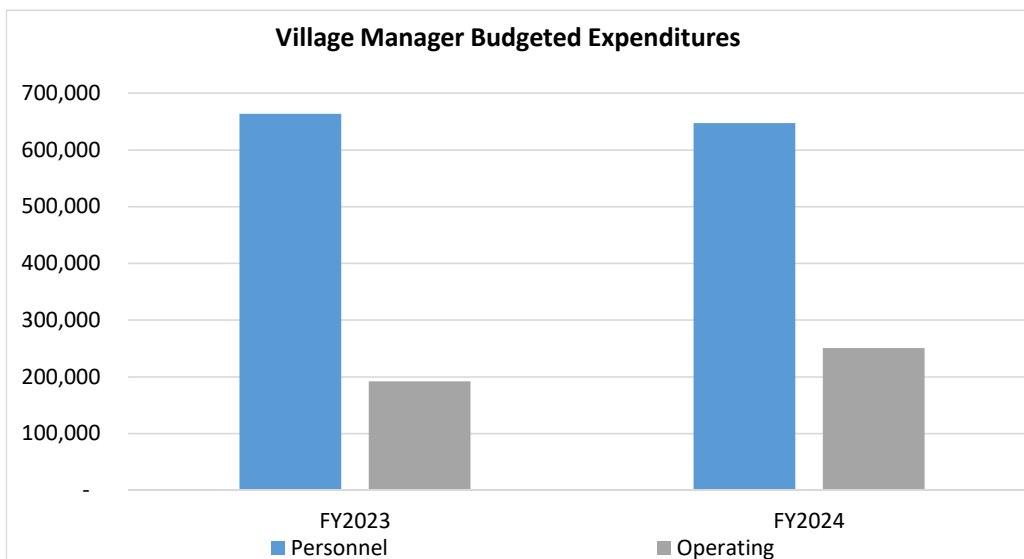
The goals and objectives of the Village Manager include the following: -

- Advancing the goals of the adopted strategic management plan;
- Meeting the goals and objectives of the Village Council;
- A continued Human Resources presence that meets best practices;
- Master plans that signal shovel ready projects that ready us for funding;
- Sustainability and resiliency studies;
- To maximize our accreditations and certifications;
- A complete and global look at CIP.

Village Manager

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 663,242	\$ 646,943	\$ (16,299)
Operating Expenditures/Expenses .	191,994	250,416	58,422
TOTAL	\$ 855,236	\$ 897,359	\$ 42,123

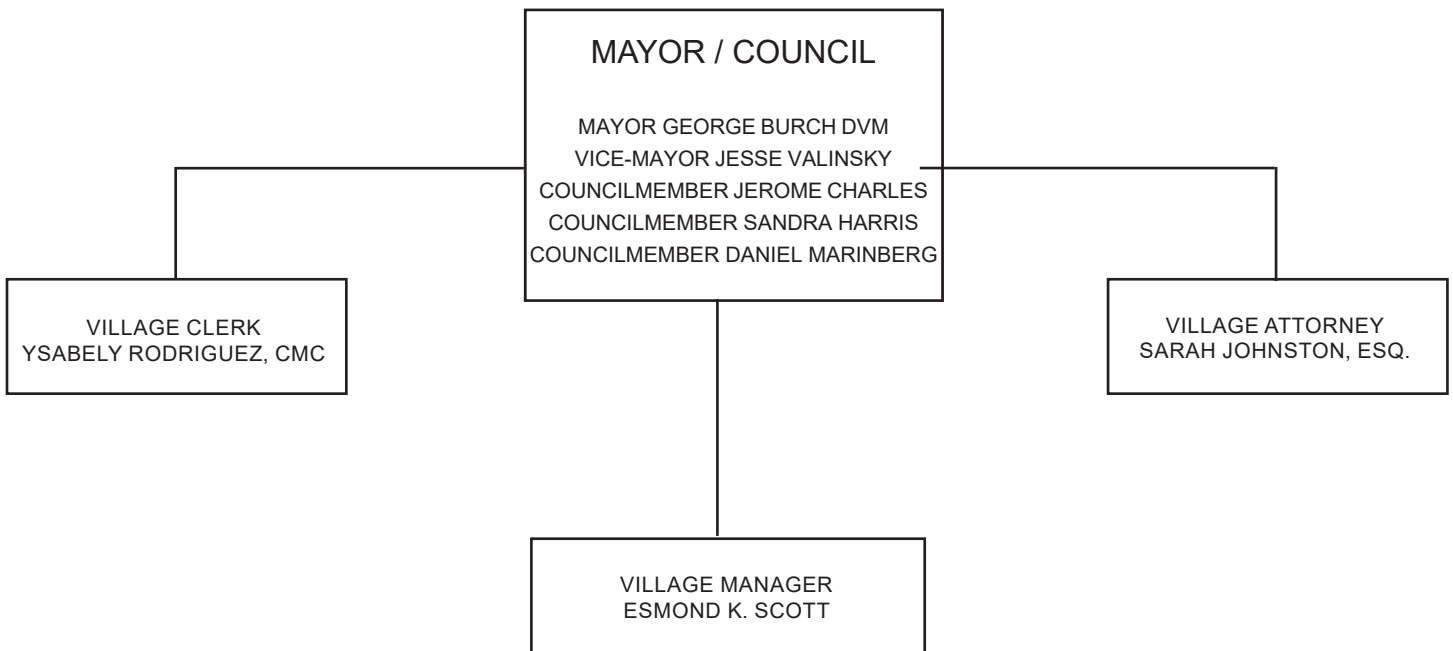


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 10 - Village Manager						
Division: 0300 - Village Manager						
Program: 00 - None						
Activity: 512 - Executive						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	305,410	336,752	343,833	351,796	(1) Village Manager & (1) Deputy Village Manager
11-100	Executive Salaries Executive Benefit	11,025	9,875	17,062	16,250	Executive benefit package
11-200	Executive Salaries Executive Benefits Additional	23,558	20,500	27,282	29,747	Mission Square former ICMA Retirement Contribution.
12-000	Regular Salaries and Wages Salaries	126,628	164,174	109,599	121,780	(1) Assistant to the Village Manager
13-000	Other Salaries and Wages Other Salaries	93,814	50,000	65,000	65,000	(1) Procurement Administrator
14-000	Overtime Overtime	9,594	-	-	-	Estimated overtime cost
18-100	Compensated Compensatory Leave Longevity	1,875	2,250	1,875	1,875	Benefit paid to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	41,219	44,393	43,052	39,855	Social Security and Medicare taxes
23-000	Life and Health Insurance Health Insurance	14,158	30,108	15,436	15,436	Estimated annual employee costs for health insurance benefit
23-100	Life and Health Insurance Dental	290	648	254	254	Estimated annual employee costs for dental insurance benefits.
23-200	Life and Health Insurance Long-Term Care	459	475	412	412	Estimated annual employee costs for long-term care insurance benefits.
23-600	Life and Health Insurance Life Insurance	475	816	1,397	1,397	Estimated annual cost for life insurance benefits for Village Manager per contract..
23-700	Life and Health Insurance Short-Term Disability	1,370	2,750	2,714	2,714	Estimated annual cost for short-term disability insurance benefits for Village Manager per contract.
24-000	Workers' Compensation Workers' Compensation	365	501	501	427	Allocated costs of workers' compensation premiums paid to the Florida League
<i>Account Classification Total: PS - Personnel Services</i>		630,239	663,242	628,417	646,943	
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	51,800	63,800	48,000	115,000	Funding for Village's grant writer and digital services consultant
31-260	Professional Services Lobbyist	30,090	60,100	42,000	42,000	Funding for Village's state lobbyist
31-270	Professional Services Pre-employment Screening	138	-	-	-	
34-000	Other Services Contract Services	-	-	-	25,000	Downtown development services
40-000	Travel and Per Diem Travel	2,711	4,000	4,000	4,000	Local & intermediate training & administrative events, i.e. FCCMA, ICMA, MDCCMA, APA & ULI
41-100	Communications Services Cellular	1,480	1,712	1,200	1,200	Estimated cost for cellular telephone
41-520	Communications Services ISF: Information Technology	-	14,854	14,854	11,430	Allocated costs for operating the Village's information technology
42-000	Freight and Postage Services Postage	20	10	5	10	Estimated postage costs
45-000	Insurance ISF: Risk Management	9,299	10,809	9,299	17,190	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	11,235	19,259	19,259	19,436	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage paid to the Florida League
47-000	Printing and Binding Printing	172	150	-	100	Printing of miscellaneous forms & letterhead
48-000	Promotional Activities Promotional Activities	3,000	3,000	3,000	3,000	Community Alliance sponsorship
51-000	Office Supplies Office Supplies	64	300	100	300	General office supplies
52-200	Operating Supplies Other Operating Supplies	4,740	1,000	500	750	Printer supplies & other operating supply costs
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	4,176	5,000	4,500	5,000	Annual association dues (ICMA, FCCMA, DCCMA, FMCA, APA, ULI & other professional associations
55-000	Training Training and Education	8,779	8,000	3,000	6,000	Attendance at local & national meetings, luncheons & other educational activities
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		127,704	191,994	149,717	250,416	
Activity Total: 512 - Executive		757,943	855,236	778,134	897,359	
Program Total: 00 - None		757,943	855,236	778,134	897,359	
Division Total: 0300 - Village Manager		757,943	855,236	778,134	897,359	
Department Total: 10 - Village Manager		757,943	855,236	778,134	897,359	



MAYOR/COUNCIL ORGANIZATION CHART



Mayor & Council

Services, Functions and Activities

Miami Shores Village is governed by a Council-Manager form of government. Within this framework, the Miami Shores Village Council consists of five Councilmembers who are elected at large, on a nonpartisan basis, and serve as the legislative body of the Miami Shores Village government. The Mayor is the head of Village government for all ceremonial purposes. Village Councilmember 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 the Village Council for a two-year term. Village-wide elections are held the second Tuesday in April in odd-numbered years.

Under the Village Charter, authority is vested in the Village Council to establish laws and policies through the enactment of ordinances and resolutions to provide community leadership and guide the Village Administration's delivery of services. Additionally, the Village Council appoints the Village Manager, Village Clerk, and Village Attorney.

Goals & Objectives

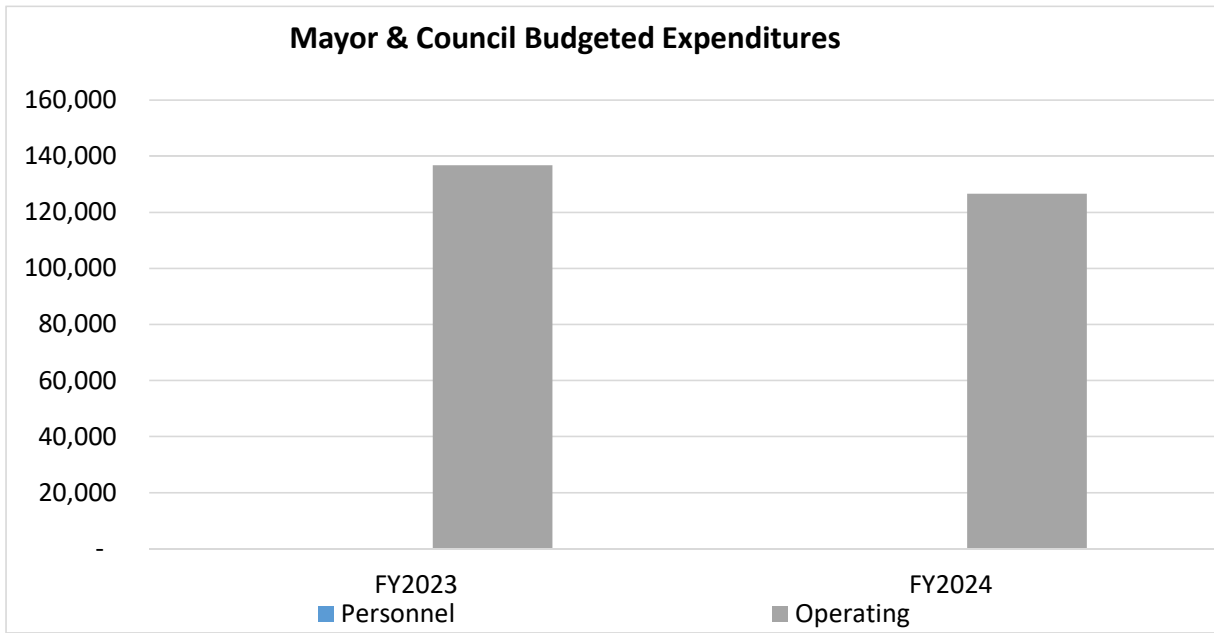
The goals and objectives of the Mayor & Council for the upcoming fiscal year include the following:

- Improve infrastructure to plan for the future
- Replace condemned seawall at Bayfront Park
- Plan for a new Community Center
- Plan to refurbish the Country Club
- Stripe the roadways
- Implement the septic to sewer conversion
- Improve stormwater drainage in the neighborhoods
- Expedite the permitting process
- Expedite bulk trash pickup
- Plant more trees
- Enforce Village codes
- Retain and celebrate the Village's history as a beautiful single family residential community
- Continue to be a good place to raise and educate children as "The Village Beautiful"

Mayor & Council

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 150	\$ 150	\$ -
Operating Expenditures/Expenses	136,722	126,625	(10,097)
TOTAL	\$ 136,872	\$ 126,775	\$ (10,097)

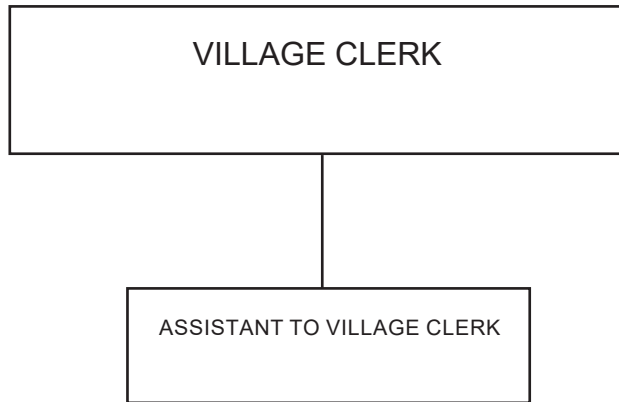


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 11 - Mayor & Council						
Division: 0100 - Legislative						
Program: 00 - None						
Activity: 511 - Legislative						
<i>PS - Personnel Services</i>						
24-000	Workers' Compensation Workers' Compensation	150	150	150	150	Allocated costs of workers' compensation premiums paid to the Florida League
<i>Account Classification Total: PS - Personnel Services</i>		<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>	
<i>OE - Operating Expenditures/Expenses</i>						
34-250	Other Services Mayor & Council Salaries	-	5	5	5	Mayor & Council receive \$1 per year
40-000	Travel and Per Diem Travel	-	8,000	6,000	8,000	Costs associated with Council travel to conferences & trainings
40-100	Travel and Per Diem Per Diem Allowance	-	1,500	1,500	1,500	Per diem allowance associated with Council attendance at conferences & trainings
40-200	Travel and Per Diem Local Mileage Reimbursement	-	-	1,000	1,000	Local mileage reimbursement
41-100	Communications Services Cellular	3,163	2,690	-	-	Estimated costs for cellular telephone/tablets
41-520	Communications Services ISF: Information Technology	-	14,854	14,854	17,553	Allocated costs for operating the Village's information technology
45-000	Insurance ISF: Risk Management	900	900	900	1,067	Allocated costs for property, casualty & general liability insurance premiums
47-000	Printing and Binding Printing	-	2,500	2,500	2,500	Stationary, business cards & nameplates for new Council Members
48-000	Promotional Activities Promotional Activities	240	2,000	2,500	2,500	Promotional materials, plaques, flowers & awards for functions & presentations
49-000	Other Current Charges and Obligations Other Current Charges	4,663	46,000	46,000	26,000	Annual Chamber Dinner, Inauguration Reception & Volunteer Appreciation Celebration
49-140	Other Current Charges and Obligations Council Appropriations	1,908	5,000	5,000	5,000	\$1,000/Councilmember expenses
49-180	Other Current Charges and Obligations Miami-Dade Schools	-	35,173	20,000	40,000	Miami-Dade Public Schools - MSE Cambridge Program
51-000	Office Supplies Office Supplies	658	500	3,000	3,000	Operating Supplies Other Operating Supplies
52-200	Operating Supplies Other Operating Supplies	255	600	1,000	1,000	Operating Supplies
52-400	Operating Supplies Uniforms	247	1,000	1,000	1,500	Village logo shirts for Council Members
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	4,935	7,000	7,000	7,000	Annual membership fees to the Florida League of Cities & the Miami-Dade League of Cities
55-000	Training Training and Education	1,116	6,000	6,000	6,000	Registration fees for conferences & trainings
55-100	Training Organizational Meetings	660	3,000	3,000	3,000	Attendance at the Miami-Dade County League of Cities meetings
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		<u>18,744</u>	<u>136,722</u>	<u>121,259</u>	<u>126,625</u>	
Activity Total: 511 - Legislative		<u>18,894</u>	<u>136,872</u>	<u>121,409</u>	<u>126,775</u>	
Program Total: 00 - None		<u>18,894</u>	<u>136,872</u>	<u>121,409</u>	<u>126,775</u>	
Division Total: 0100 - Legislative		<u>18,894</u>	<u>136,872</u>	<u>121,409</u>	<u>126,775</u>	
Department Total: 11 - Mayor & Council		<u>18,894</u>	<u>136,872</u>	<u>121,409</u>	<u>126,775</u>	



VILLAGE CLERK ORGANIZATION CHART



Village Clerk

Services, Functions and Activities

The Village Clerk's Office manages a diverse range of administrative services associated with Village governance and fulfills various statutory and municipal obligations. In support of open and transparent government, the Village Clerk's Office maintains the Village's legislative history and serves as custodian of all Village documents. The elections function entails the administration, supervision and certification of Municipal and Police Retirement Pension Board elections, any charter amendment, and referenda. In furtherance of Records Management, this office sets guidelines and standards for all Village Records, incorporates management technologies, and establishes a repository for inactive, archival and vital records. Special projects include collaborative projects, public access as it pertains to our legislative and document management application, our Boards and Committees public meeting process, as well as our reporting process in furtherance of accountability, transparency, and reportability. Direct services include: research in response to public informational requests, notarization, certification, attestation, advertisement and postings of public notices regarding meetings of the Council, advisory boards, elections, etc. The Village Clerk is also the staff liaison to the Education Advisory Board.

Goals & Objectives

The Department Goals of the Village Clerk include the following: -

- To continue to carefully preserve and safeguard the legislative history of the Village;
- To maximize timely public access to Village records and information;
- To develop and implement a records management plan, to ensure proper document retention, disposition, and accessibility of all record types;
- To continue to enhance civic engagement and public participation.

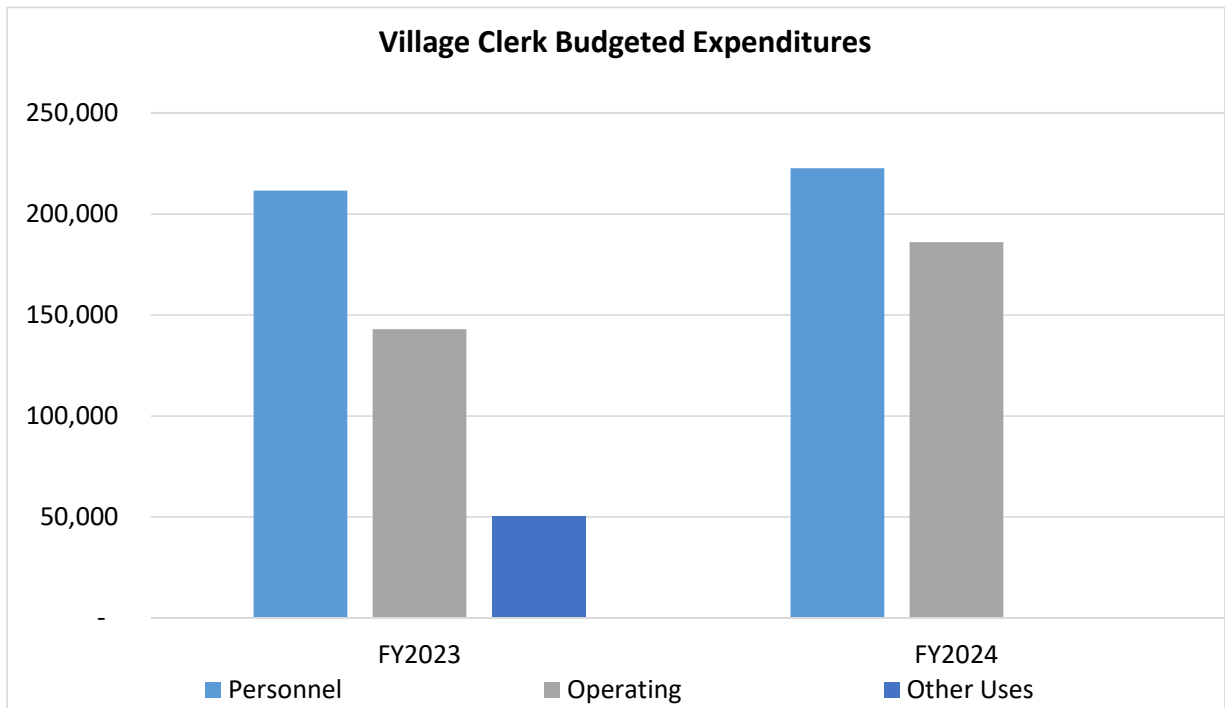
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/22)</i>	<i>FY2024 Estimated</i>
Public Records Requests fulfilled within 10 days on website within two days after approval		150	150
Agenda packets distributed at least 6 days prior to meeting posted on social media within two business days after the			
Contracts digitized and retained within 72 hours			

Village Clerk

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 211,450	\$ 222,586	\$ 11,136
Operating Expenditures/Expenses	142,820	186,051	43,231
Other Uses.....	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
TOTAL	<u>404,270</u>	<u>\$ 408,637</u>	<u>\$ 4,367</u>

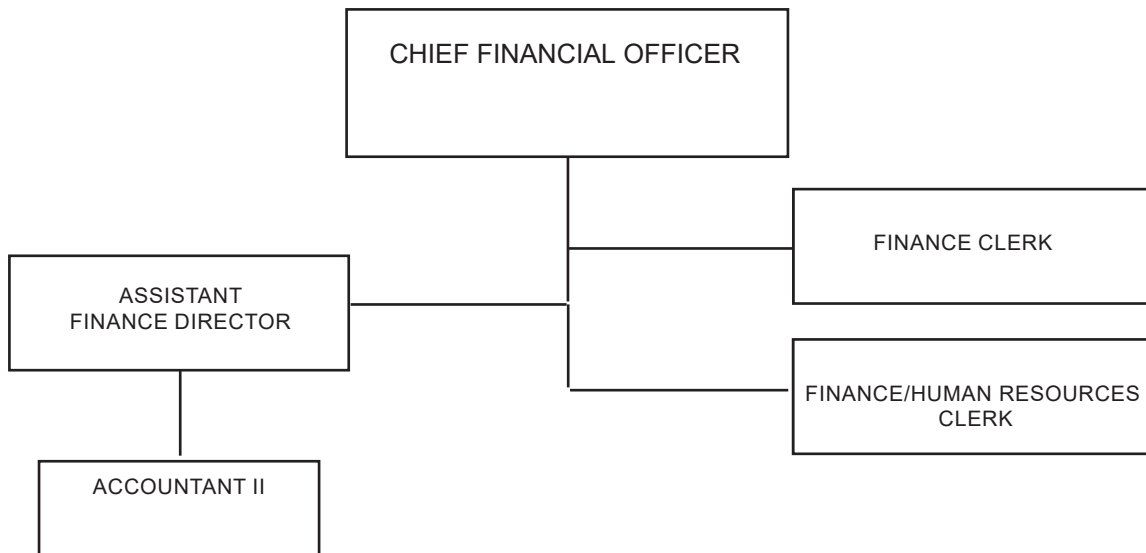


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 12 - Village Clerk						
Division: 0303 - Village Clerk						
Program: 00 - None						
Activity: 512 - Executive						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	112,324	115,253	119,175	123,942	Village Clerk base salary
11-100	Executive Salaries Executive Benefit	6,525	6,625	6,500	6,500	Executive benefit package
12-000	Regular Salaries and Wages Salaries	-	50,000	50,000	51,797	Assistant Village Clerk
14-000	Overtime Overtime	-	10,000	2,500	10,000	Estimated overtime costs for meeting attendance
21-000	Payroll Taxes Employer Fica and Medicare	8,945	13,915	13,630	14,890	Social Security & Medicare Taxes
23-000	Life and Health Insurance Health Insurance	6,843	15,054	8,500	14,916	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	148	324	175	254	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	69	132	75	138	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	95	147	147	149	
<i>Account Classification Total: PS - Personnel Services</i>		134,948	211,450	200,702	222,586	
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	7,419	23,500	50,000	50,000	Council Meeting videography services
31-100	Professional Services Technology	30,148	16,000	16,000	16,000	Granicus Legislative Management Software
34-000	Other Services Contract Services	12,092	17,000	17,000	38,000	Document scanning, recordation, codification & records storage & destruction services
40-000	Travel and Per Diem Travel	-	2,500	2,500	5,400	Travel costs to attend conferences & trainings
40-100	Travel and Per Diem Per Diem Allowance	-	600	600	600	Per diem costs while attending conferences & trainings
41-100	Communications Services Cellular	803	805	-	600	Estimated costs for cellular telephone
41-200	Communications Services Internet	433	-	-	-	
41-520	Communications Services ISF: Information Technology	-	11,883	11,883	16,533	Allocated costs for operating the Village's information technology
42-000	Freight and Postage Services Postage	43	300	300	300	Postage charges for general mail services
45-000	Insurance ISF: Risk Management	2,685	5,032	5,032	8,218	Allocated costs for property, casualty & general liability insurance premiums
46-200	Repair and Maintenance Services Repairs and Maintenance	147	11,000	11,000	11,000	Council Chambers/9900 Building audiovisual repair
47-000	Printing and Binding Printing	-	1,000	1,000	1,000	Printing of stationary & various forms
48-200	Promotional Activities Legal Advertisements	18,467	12,000	20,000	30,000	Legal advertising & notices (mail-out)
49-000	Other Current Charges and Obligations Other Current Charges	734	1,000	1,000	1,000	Costs associated with specialty services
49-200	Other Current Charges and Obligations Elections	-	35,000	35,000	-	Costs associated with upcoming Village election
49-600	Other Current Charges and Obligations Court Filing Fees	-	-	1,000	1,000	Costs associated with Miami-Dade County filings
51-000	Office Supplies Office Supplies	478	1,000	1,200	1,000	General office supplies
52-200	Operating Supplies Other Operating Supplies	6,210	1,100	1,000	1,400	Supplies for department equipment
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	826	2,000	2,000	2,000	Annual fees for various organization memberships
55-000	Training Training and Education	710	1,100	1,100	2,000	Registration for conferences & trainings
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		81,196	142,820	177,615	186,051	
Activity Total: 512 - Executive		216,144	354,270	378,317	408,637	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	30,000	50,000	50,000	-	
<i>Account Classification Total: OTH - Other Uses</i>		30,000	50,000	50,000	-	
Activity Total: 581 - Inter-Fund Group Transfers Out		30,000	50,000	50,000	-	
Program Total: 00 - None		246,144	404,270	428,317	408,637	
Division Total: 0303 - Village Clerk		246,144	404,270	428,317	408,637	
Department Total: 12 - Village Clerk		246,144	404,270	428,317	408,637	



FINANCE DEPARTMENT ORGANIZATION CHART



Finance

Services, Functions and Activities

The Finance Department is responsible for the security of all Village funds and is a full-function operation ranging from basic accounting to comprehensive financial management and planning. Included in the many responsibilities 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.

The Department is 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. Monthly reconciling of bank statements, as well as confirming all cash and electronic transactions, is part of the responsibilities as well.

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 are monitored and coordinated by this department. The responsibilities include timely deposits of employee and Village contributions to all funds and coordinating the year-end financial data for audit and year-end state reporting requirements.

The Village's risk management function, employee benefit programs, cash management, debt service management, payroll, accounts payable, accounts receivable and other finance-related matters are managed in this department.

Goals & Objectives

The goals and objectives of the Finance Department for the upcoming fiscal year include the following: 1) Making sure that regular work is accomplished in a timely and efficient manner; improving/streamlining where need be, 2) Updating the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award to reflect the new requirements and achieve the award, 3) Receiving the Annual Financial Report Award & Popular Annual Financial Report Award from the GFOA and 4) Purging the necessary files in accordance with the State of Florida retention rules with the assistance of the Village Clerk.

Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/22)</i>	<i>FY2024 Estimated</i>
Number of Payroll ACH Deposits/Checks processed		52	
Number of AP checks/EFT's processed		4,750	
Number of Lien Searches Processed		450	

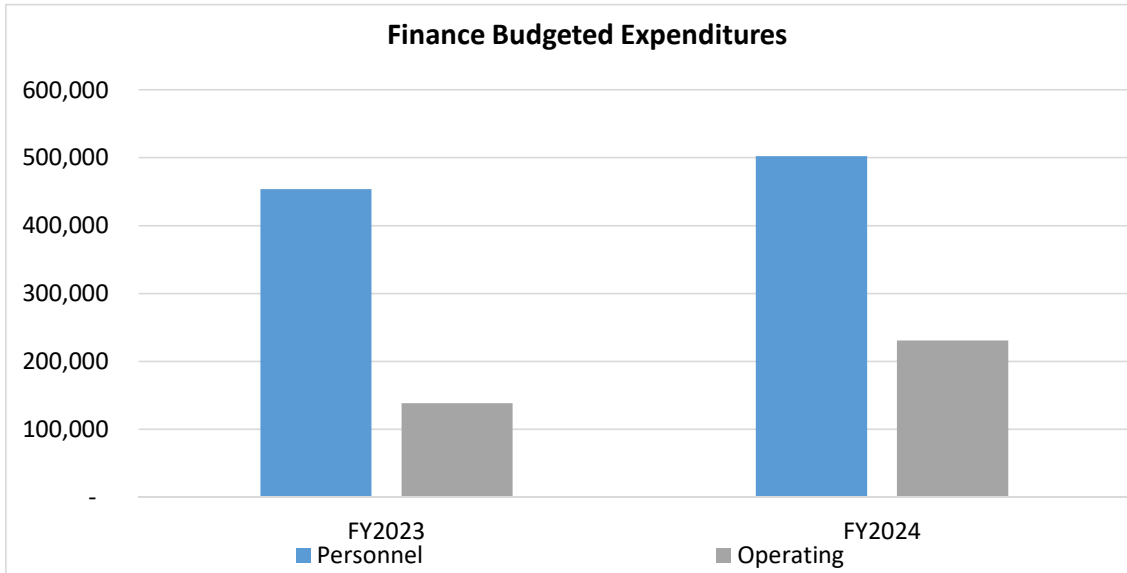
Finance

Performance Measures Continued

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Average turnaround time for lien searches	5 Business Days	4	3
GFOA Awards to be awarded	3	3	3

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 453,937	\$ 502,443	\$ 48,506
Operating Expenditures/Expenses	<u>138,833</u>	<u>231,303</u>	<u>92,470</u>
TOTAL	<u>\$ 592,770</u>	<u>\$ 733,746</u>	<u>\$ 140,976</u>



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 13 - Finance						
Division: 0500 - Finance						
Program: 00 - None						
Activity: 513 - Financial & Administrative						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	138,881	142,522	143,059	156,169	(1) Chief Financial Officer
11-100	Executive Salaries Executive Benefit	6,525	9,875	9,750	9,750	Executive benefit package
12-000	Regular Salaries and Wages Salaries	129,877	229,632	161,462	265,713	(1) Assistant Finance Director, (1) Accountant II, (1) Finance Clerk, (1) Finance/Human Resources Clerk (allocated 50% with Human Resources)
14-000	Overtime Overtime	50	2,000	1,800	2,500	Estimated overtime costs
18-100	Compensated Compensatory Leave Longevity	2,500	3,000	1,875	625	Benefits paid to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	21,567	29,084	24,262	33,266	Social Security and Medicare taxes
23-000	Life and Health Insurance Health Insurance	14,866	36,140	18,108	33,062	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	417	648	276	571	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	619	693	545	458	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	397	343	343	329	Allocated costs of workers' compensation premiums paid to the Florida League
<i>Account Classification Total: PS - Personnel Services</i>		315,700	453,937	361,480	502,443	
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	2,750	10,000	9,900	12,000	Actuary and consulting fees
31-100	Professional Services Technology	1,321	7,300	7,000	8,000	Technical support for financial system
31-270	Professional Services Pre-employment Screening	121	-	-	-	
32-000	Accounting and Auditing Accounting and Auditing	30,652	40,000	40,000	45,000	Funding for annual external audit to comply with Local, State & Federal statutory provisions
34-000	Other Services Contract Services	27,368	29,000	30,000	32,000	Departmental & centralized service contracts & financial system maintenance
34-100	Other Services Temporary Personnel	-	-	2,500	10,000	Temporary personnel as needed
40-000	Travel and Per Diem Travel	1,097	3,500	2,200	3,500	Local & intermediate training & conference attendance
40-100	Travel and Per Diem Per Diem Allowance	-	550	250	550	Per diem allowance while attending conferences & trainings
41-100	Communications Services Cellular	496	575	600	600	Estimated costs for cellular telephone
41-520	Communications Services ISF: Information Technology	-	14,854	14,854	80,958	Allocated costs for operating the Village's information technology
42-000	Freight and Postage Services Postage	2,087	2,500	1,500	1,500	Mailing of A/P checks, correspondence & certified mail
45-000	Insurance ISF: Risk Management	9,740	9,654	9,654	15,395	Allocated costs for property, casualty & general liability insurance premiums
47-000	Printing and Binding Printing	82	300	500	500	Printing ACFR, Budget, Pension reports & other state-mandated documents
48-000	Promotional Activities Promotional Activities	-	8,200	7,600	8,000	Annual budget notices & other finance-related notices
49-600	Other Current Charges and Obligations Court Filing Fees	580	500	500	500	Lien filing & release fees
51-000	Office Supplies Office Supplies	228	600	850	1,000	General office supplies
52-200	Operating Supplies Other Operating Supplies	1,871	4,000	4,300	4,000	Operating supplies required for Finance-related activities, not already funded in the Village-wide supply account
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	2,620	3,800	3,800	3,800	Subscriptions to various journals & memberships to various organizations including: GFOA for the Village, the Comprehensive Annual Financial Report, Budget Award & Popular Annual Financial Report for the Village, the FICPA, AICPA, FGFOA & SFGFOA for the Chief Financial Officer, Assistant Finance Director & Accountant II
55-000	Training Training and Education	2,070	3,500	1,000	4,000	Conference registration fees, charges to attend local training sessions & other educational activities
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		83,083	138,833	137,008	231,303	
Activity Total: 513 - Financial & Administrative		398,783	592,770	498,488	733,746	
Program Total: 00 - None		398,783	592,770	498,488	733,746	
Division Total: 0500 - Finance		398,783	592,770	498,488	733,746	
Department Total: 13 - Finance		398,783	592,770	498,488	733,746	

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.

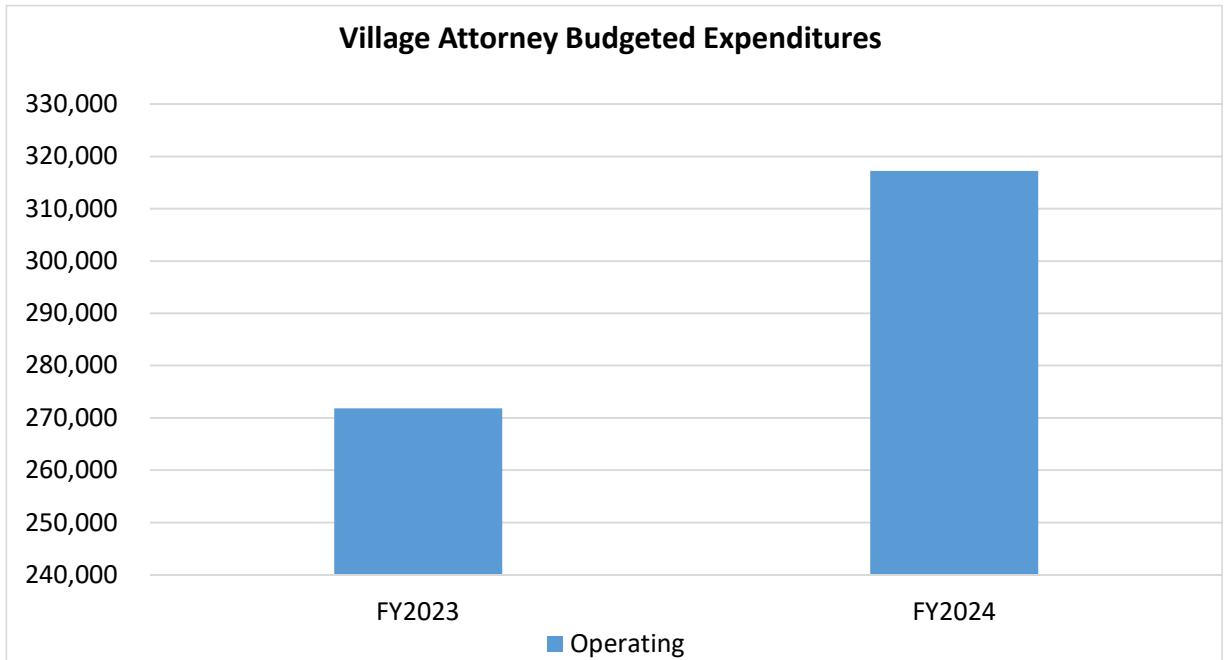
The Village Attorney has the primary responsibility to coordinate legal matters of the Village. The Village Attorney provides legal counsel in the preparation of contracts or agreements, as well as other legal documents.

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

	FY2023	FY2024	Change
Operating Expenditures/Expenses	\$ 271,800	\$ 317,250	\$ 45,450
TOTAL	\$ 271,800	\$ 317,250	\$ 45,450

Village Attorney Budgeted Expenditures

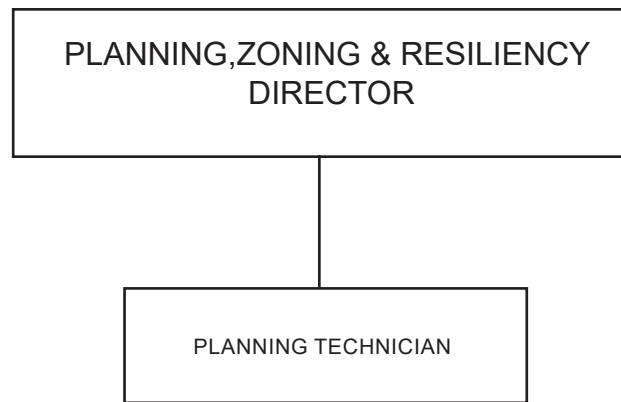


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 14 - Legal						
Division: 0200 - Legal						
Program: 00 - None						
Activity: 514 - Legal Counsel						
<i>OE - Operating Expenditures/Expenses</i>						
31-200	Professional Services Legal General	53,209	209,000	209,000	219,450	Contractual fee
31-210	Professional Services Legal Retainer	50,400	-	-	-	
31-220	Professional Services Legal Labor	25,538	25,000	15,000	25,000	Labor Attorney costs & fees associated with labor issues, including union contract negotiations
31-230	Professional Services Legal Litigation	-	-	40,000	-	Legal fees anticipated for Village representation brought to the court system
31-240	Professional Services Legal Pension	-	10,000	10,000	10,000	Legal fees associated with amending the Village's pension plan ordinances
31-250	Professional Services Legal Other	11,276	27,800	27,800	62,800	Other legal fees not otherwise covered including zoning code re-write
48-200	Promotional Activities Legal Advertisements	147	-	-	-	
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		140,570	271,800	301,800	317,250	
Activity Total: 514 - Legal Counsel		140,570	271,800	301,800	317,250	
Program Total: 00 - None		140,570	271,800	301,800	317,250	
Division Total: 0200 - Legal		140,570	271,800	301,800	317,250	
Department Total: 14 - Legal		140,570	271,800	301,800	317,250	



PLANNING, ZONING & RESILIENCY ORGANIZATION CHART



Planning & Zoning

Services, Functions and Activities

The mission of the Planning, Zoning & Resiliency Department is to provide Miami Shores Village with professional planning and zoning services that promote and facilitate the orderly, efficient, and resilient 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 and Federal and State regulations.

Goals & Objectives

Finalize the update the Comprehensive Plan Future Land Use Element and Future Land Use Map. Complete updates to elements of the Comprehensive Plan and update the Land Development Regulations (Zoning Code) and Zoning Map.

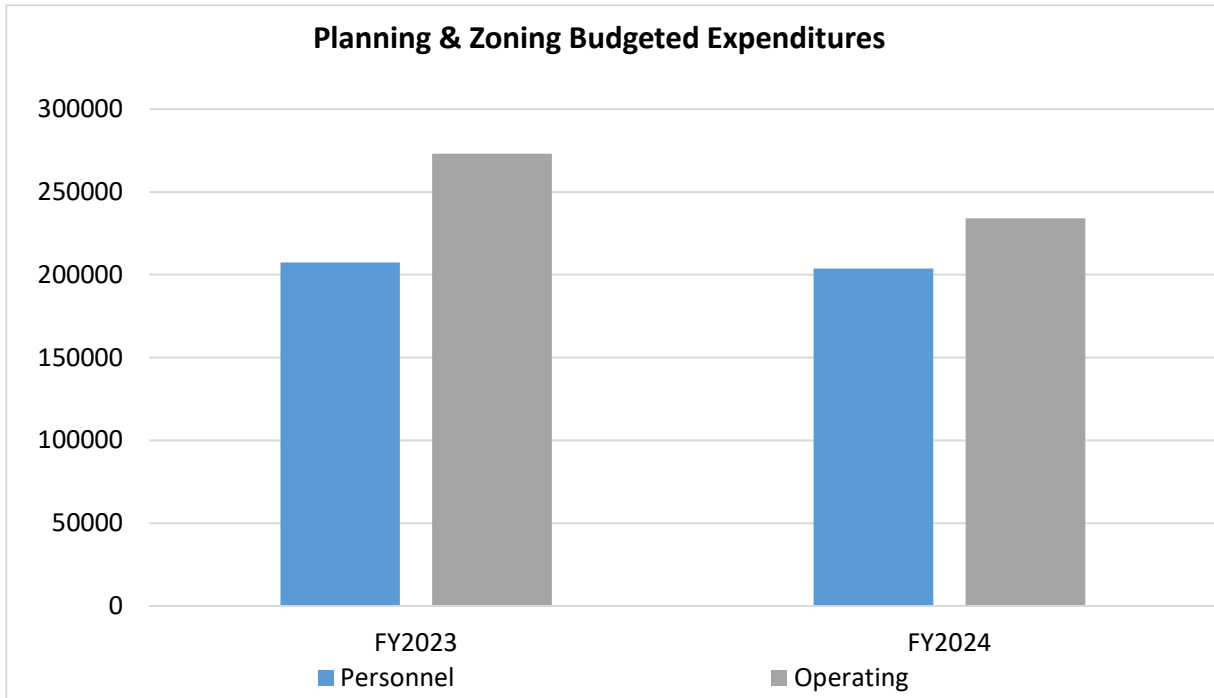
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Process applications to the Planning & Zoning Board	65	31	70

Planning & Zoning

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 207,345	\$ 211,008	\$ 3,663
Operating Expenditures/Expenses	<u>273,136</u>	<u>241,727</u>	<u>(31,409)</u>
TOTAL	<u>\$ 480,481</u>	<u>\$ 452,735</u>	<u>\$ (27,746)</u>

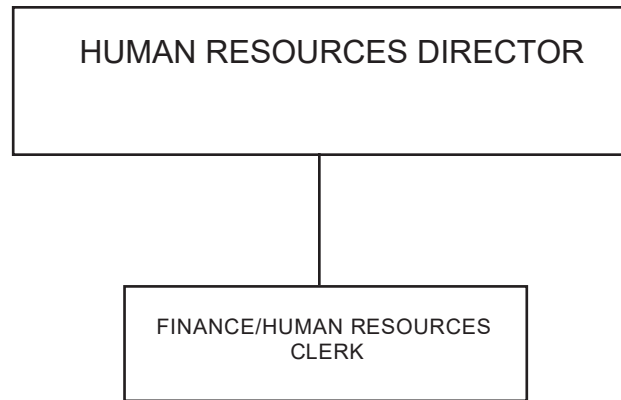


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 15 - Planning, Zoning & Resiliency						
Division: 0450 - Planning, Zoning & Resiliency						
Program: 00 - None						
Activity: 515 - Comprehensive Planning						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	127,165	123,594	124,074	129,037	Planning, Zoning & Resiliency Director base salary.
11-100	Executive Salaries Executive Benefit	6,079	6,625	6,500	6,500	Executive benefit package.
12-000	Regular Salaries and Wages Salaries	19,302	44,990	19,051	45,936	(1) Planning Technician.
13-300	Other Salaries and Wages Seasonal	4,100	-	-	-	
14-000	Overtime Overtime	1,056	2,850	2,500	3,600	After hours meetings and events - 120 hours
21-000	Payroll Taxes Employer Fica and Medicare	11,702	13,621	11,638	14,387	Social Security & Medicare taxes
23-000	Life and Health Insurance Health Insurance	10,257	15,054	7,486	11,210	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	184	324	65	127	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	122	126	63	69	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	131	161	161	142	Allocated costs of workers' compensation premiums paid to the Florida League of Cities
<i>Account Classification Total: PS - Personnel Services</i>		180,099	207,345	171,538	211,008	
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	57,360	231,948	180,000	185,000	\$120,000 - Land Development Regulations (Zoning) \$30,000 - Comp Plan Updates \$50,000 - Update of studies
31-100	Professional Services Technology	6,611	8,140	8,140	7,650	Annual fees and registrations for software maintenance
31-270	Professional Services Pre-employment Screening	46	-	-	-	
34-000	Other Services Contract Services	159	-	-	-	
40-000	Travel and Per Diem Travel	975	4,000	3,500	4,000	Travel for State and National Conference (2)
40-100	Travel and Per Diem Per Diem Allowance	153	1,000	425	425	State and National conference
41-100	Communications Services Cellular	504	575	575	2,015	Director cellphone and services for 6 Ipads
41-520	Communications Services ISF: Information Technology	-	5,941	5,941	8,369	Allocated costs for information technology
42-000	Freight and Postage Services Postage	157	1,500	1,000	1,000	Mail notices to property owners
45-000	Insurance ISF: Risk Management	3,788	5,032	5,032	8,218	Allocated costs for property, casualty & general liability insurance premiums
47-000	Printing and Binding Printing	88	3,000	3,000	3,000	Printing costs involving boards and material for proposed projects.
48-200	Promotional Activities Legal Advertisements	195	5,000	5,000	5,000	Legal advertisement - to be funded thru cost recovery. Unless the process is initiated by Village or required notices to comply with boards requirements.
49-250	Other Current Charges and Obligations Planning & Zoning Board	-	-	1,000	1,000	Training and reports.
49-260	Other Current Charges and Obligations Historic Preservation Board	-	-	3,000	7,800	Plaque for three properties - \$1,800 Two Historic Markers - \$5,000 Events - \$1,000
49-270	Other Current Charges and Obligations Sustainable & Resiliency Commit	-	-	1,500	1,500	Workshops and events for Sustainability
51-000	Office Supplies Office Supplies	911	1,000	1,000	1,000	General office supplies for (2) full-time employees and 3 boards.
52-200	Operating Supplies Other Operating Supplies	1,270	1,500	1,500	1,500	Boards, banners, flyers, and other materials for events, workshops.
52-400	Operating Supplies Uniforms	30	350	300	300	Uniforms for two full-time employees
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	922	1,150	1,000	950	APA registration, Florida Planning and Zoning Association
55-000	Training Training and Education	7,712	3,000	2,500	3,000	Education reimbursement and conference registrations.
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		80,881	273,136	224,413	241,727	
Activity Total: 515 - Comprehensive Planning		260,980	480,481	395,951	452,735	
Program Total: 00 - None		260,980	480,481	395,951	452,735	
Division Total: 0450 - Planning, Zoning & Resiliency		260,980	480,481	395,951	452,735	
Department Total: 15 - Planning, Zoning & Resiliency		260,980	480,481	395,951	452,735	



HUMAN RESOURCES ORGANIZATION CHART



Human Resources

Services, Functions and Activities

The Human Resources department is a newly created department for the Village in FY2023. The department is responsible for all personnel related activities such as benefits, risk management, recruitment, labor and employee relations, training and development, and compensation.

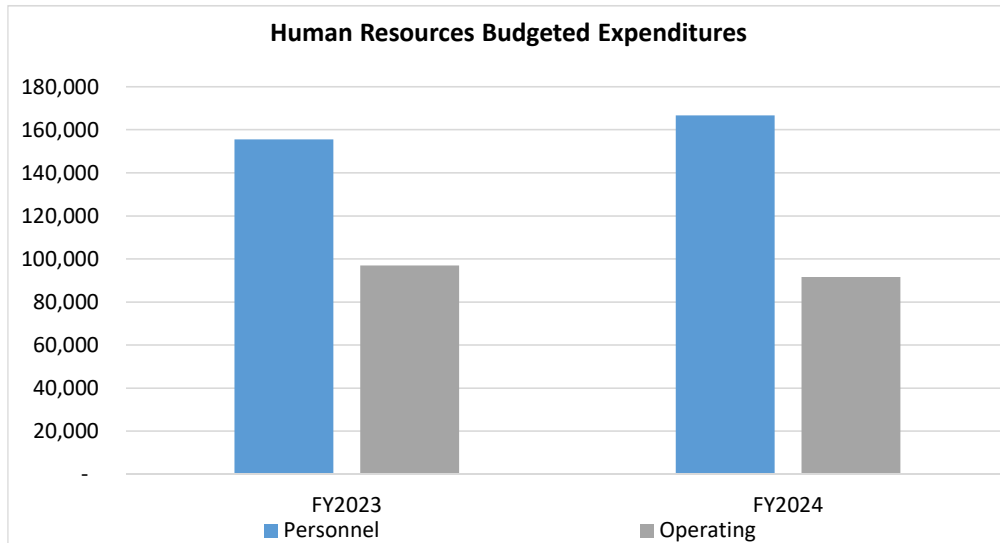
Goals & Objectives

We are committed to treating each person as a valued customer while contributing positively to achieve the overall goals of the Village. Through comprehensive programming that displays a thorough understanding of all aspects of the human resource profession, including proactive involvement in areas of legal compliance and service that displays a genuine interest in the lives of others.

Human Resources

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 155,604	\$ 166,678	\$ 11,074
Operating Expenditures/Expenses	<u>96,870</u>	<u>91,543</u>	<u>(5,327)</u>
TOTAL	<u>\$ 252,474</u>	<u>\$ 258,221</u>	<u>\$ 5,747</u>



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 16 - Human Resources						
Division: 0600 - Human Resources						
Program: 00 - None						
Activity: 513 - Financial & Administrative						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	-	115,000	-	115,443	(1) Human Resources Director
11-100	Executive Salaries Executive Benefit	-	6,625	-	6,500	Executive benefit package
12-000	Regular Salaries and Wages Salaries	-	-	-	22,587	(1) Finance and Human Resources Clerk (allocated 50% with Finance)
13-000	Other Salaries and Wages Other Salaries	-	15,600	87,000	-	
21-000	Payroll Taxes Employer Fica and Medicare	-	10,490	6,656	10,558	Social Security & Medicare Taxes
23-000	Life and Health Insurance Health Insurance	-	7,527	-	11,187	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	-	162	-	190	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	-	63	-	103	Estimated annual employee costs for long-term care benefits
24-000	Workers' Compensation Workers' Compensation	-	137	137	110	Allocated costs of workers' compensation premiums
<i>Account Classification Total: PS - Personnel Services</i>		-	155,604	93,793	166,678	
<i>OE - Operating Expenditures/Expenses</i>						
31-270	Professional Services Pre-employment Screening	-	35,000	10,000	10,000	Pre-employment screening for new hires
34-000	Other Services Contract Services	-	50,000	50,000	60,000	Insurance brokerage fees & medical service fees for Workers' Comp injuries
40-000	Travel and Per Diem Travel	-	700	-	800	Local & intermediate training & conference attendance
40-100	Travel and Per Diem Per Diem Allowance	395	250	-	200	Per diem allowance while attending conferences & trainings
41-100	Communications Services Cellular	-	600	-	600	Estimated costs for cellular telephone
41-520	Communications Services ISF: Information Technology	-	2,971	2,971	5,817	Allocated costs for operating the Village's information technology
42-000	Freight and Postage Services Postage	-	250	-	250	Mailing of correspondence & certified mail
45-000	Insurance ISF: Risk Management	-	3,299	3,299	5,526	Allocated costs for property, casualty & general liability insurance premiums
47-000	Printing and Binding Printing	-	200	-	100	Employee flyers
51-000	Office Supplies Office Supplies	-	250	-	250	General office supplies
52-200	Operating Supplies Other Operating Supplies	-	250	2,000	2,000	Specialty supplies used for Human Resources
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	-	2,000	-	1,000	Memberships & subscriptions to various Human Resources organizations
55-000	Training Training and Education	-	1,100	5,000	5,000	Conference registration fees, charges to attend local training sessions & other educational activities
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		395	96,870	73,270	91,543	
Activity Total: 513 - Financial & Administrative		395	252,474	167,063	258,221	
Program Total: 00 - None		395	252,474	167,063	258,221	
Division Total: 0600 - Human Resources		395	252,474	167,063	258,221	
Department Total: 16 - Human Resources		395	252,474	167,063	258,221	

Finance Non-Departmental

Services, Functions and Activities

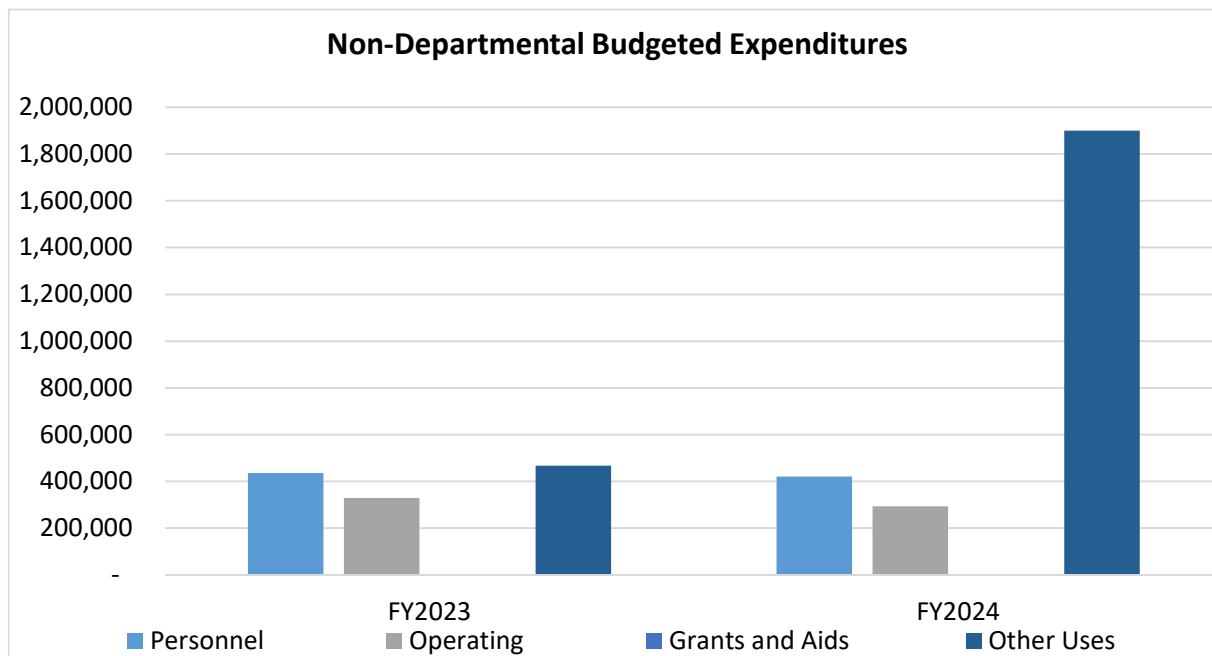
The Non-Departmental group of accounts represents administrative costs or services of the General Fund that do not necessarily affect a single department or, to the contrary, affect multiple departments. The Non-Departmental account is also the central funding source for interfund transfers (i.e. - transfers to fund capital projects, transfers out to the Debt Service Fund, etc.). Additionally, the Non-Departmental group 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, and supplies and the costs to maintain and service the Village's information technology management.

The Non-Departmental group also includes the General Fund Contingency account. This account is for emergencies or Council-determined transfers. These funds can only be used with Council approval.

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 436,026	\$	420,447	\$	(15,579)
Operating Expenditures/Expenses ..	328,696		293,035		(35,661)
Grants and Aids.....	5,000		-		(5,000)
Other Uses.....	467,315		1,900,215		1,432,900
TOTAL	\$ 1,239,037	\$	2,613,697	\$	1,376,660

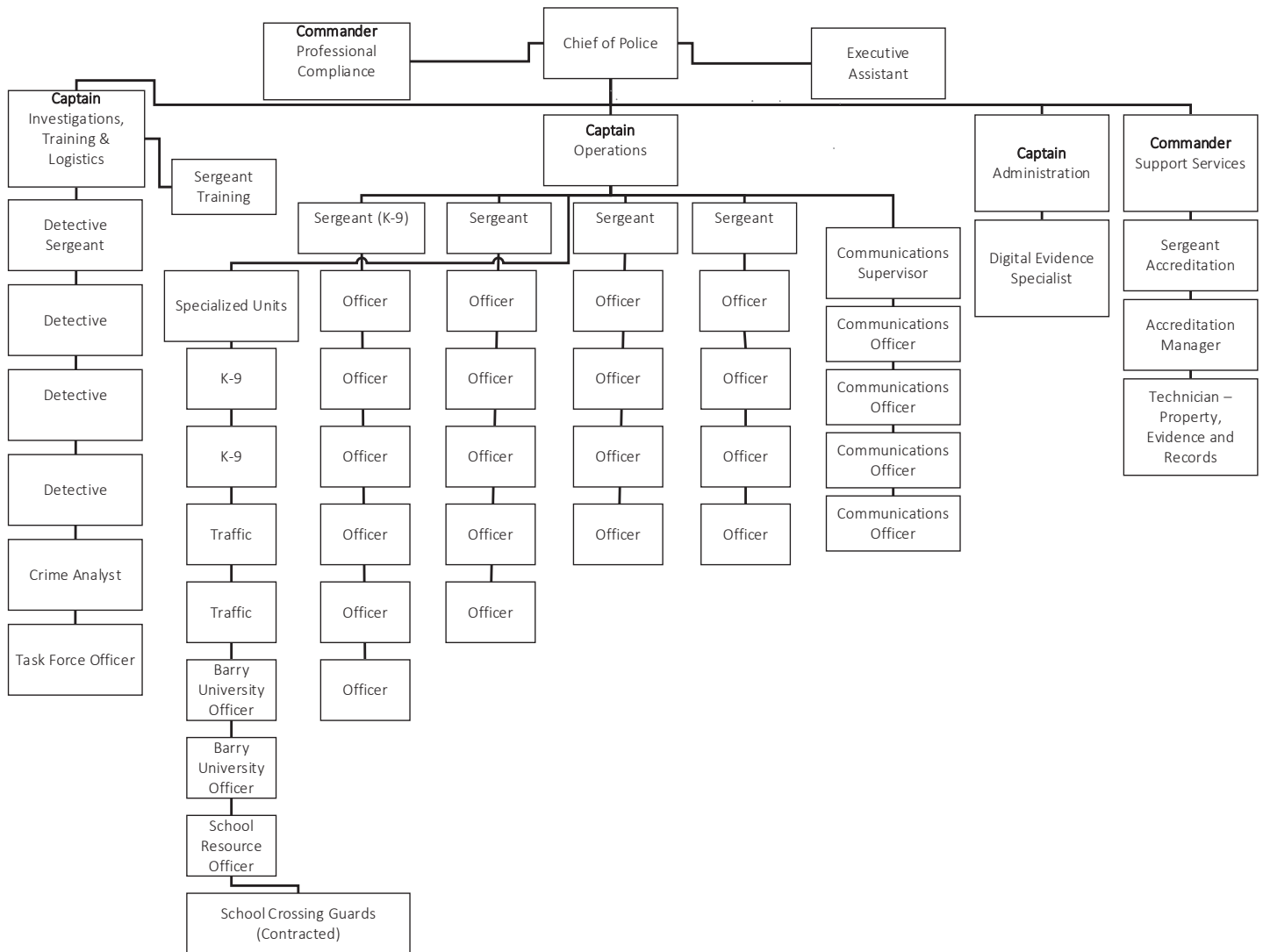


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 19 - Non-Departmental						
Division: 0800 - Non-Departmental						
Program: 00 - None						
Activity: 519 - Other General Government Service						
<i>PS - Personnel Services</i>						
18-200	Compensated Compensatory Leave Accumulated Leave Settlement	135,630	75,000	110,000	75,000	Payout of accumulated leave for employees expected to retire or separate employment
21-000	Payroll Taxes Employer Fica and Medicare	8,916	5,737	8,415	5,740	Social security and Medicare taxes
22-000	Retirement Contributions Pension Contribution	360,705	293,901	297,141	277,348	Actuarially-calculated required employer contribution for the General Employee Pension Plan
23-600	Life and Health Insurance Life Insurance	40,249	61,388	45,850	56,621	Life & long-term disability insurance for general employees
25-000	Unemployment Compensation Re-Employment Tax	(452)	-	-	5,738	Contribution mandated by the State for employees filing for unemployment
<i>Account Classification Total: PS - Personnel Services</i>		545,048	436,026	461,406	420,447	
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	-	12,000	-	12,000	Translation of newsletter
31-100	Professional Services Technology	150,017	33,000	15,000	15,000	Contractual services for IT & Web consulting
34-000	Other Services Contract Services	14,209	10,600	8,000	9,000	Contractual services for shredding & copy machine maintenance
41-100	Communications Services Cellular	5,344	215	-	-	Estimated costs for cellular service
41-200	Communications Services Internet	19,291	21,900	21,900	21,900	Estimated costs for internet connections for Village Hall
41-300	Communications Services Long Distance	3,624	3,600	3,600	3,600	Estimated costs for long distance calls
41-400	Communications Services Maintenance	5,000	6,500	6,500	6,500	Estimated costs for telephone maintenance
42-000	Freight and Postage Services Postage	12,670	12,500	19,900	22,000	Estimated cost for mailing the monthly newsletter
44-000	Rentals and Leases Equipment Rental	1,435	6,500	625	6,500	Rental agreement for postage machine & Village Hall copy machine
45-000	Insurance ISF: Risk Management	12,878	13,988	13,998	35,485	Allocated costs for property, casualty & general liability insurance premiums (9900 Building)
46-200	Repair and Maintenance Services Repairs and Maintenance	7,819	3,500	500	3,000	Maintenance agreement for Village-wide phone system copy machine, recording equipment & website
47-000	Printing and Binding Printing	24,256	35,000	35,000	40,000	Costs associated with printing the Village newsletter, notices, special mailings & forms not specifically associated with a specific department or division
48-000	Promotional Activities Promotional Activities	34	400	450	450	Costs associated with ASCAP license
49-110	Other Current Charges and Obligations Special Projects - Manager	19,488	18,000	5,000	15,000	Projects identified by the Village Manager on an as needed basis which are not normally budgeted or presented to staff by Council
49-120	Other Current Charges and Obligations Special Projects - Village Hall	3,531	4,500	600	3,000	Funding for employee morale & appreciation programs
49-300	Other Current Charges and Obligations Software Licensing	60,041	-	-	-	Software license fees for computer programs
51-000	Office Supplies Office Supplies	98	100	50	100	Paper, toner, drums & 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
52-200	Operating Supplies Other Operating Supplies	7,361	10,000	4,000	8,000	Supplies as needed for unallocated Village-wide use
52-205	Operating Supplies 90th Anniversary	28,683	65,000	75,000	-	90th Anniversary celebration
52-225	Operating Supplies Computer	990	-	-	-	Supplies necessary to operate technology
52-300	Operating Supplies Kitchen	4,435	6,000	4,000	6,000	Supplies for the Village Hall kitchen facility
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	7,957	5,168	5,000	5,500	Village memberships
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		389,159	268,471	219,123	213,035	
<i>GRANTS - Grants and Aids</i>						
82-000	Aids to Private Organizations North Miami Foundation	5,000	5,000	5,000	-	Annual appropriation for service organization
<i>Account Classification Total: GRANTS - Grants and Aids</i>		5,000	5,000	5,000	-	
<i>OTH - Other Uses</i>						
99-000	Other Uses Contingency	-	334,956	-	1,677,585	Reserve for unanticipated expenses subject to Council approval
<i>Account Classification Total: OTH - Other Uses</i>		-	334,956	-	1,677,585	
Activity Total: 519 - Other General Government Service		939,207	1,044,453	685,529	2,311,067	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	60,000	-	-	-	Transfer to Capital Projects
91-410	Interfund Transfers Water & Wastewater	64,043	64,525	263,813	65,025	Transfer to Water & Wastewater for Village share of sewer system
91-501	Interfund Transfers Risk Management	62,576	67,834	67,834	157,605	Transfer to Risk Management for Charter School insurance
<i>Account Classification Total: OTH - Other Uses</i>		186,619	132,359	331,647	222,630	
Activity Total: 581 - Inter-Fund Group Transfers Out		186,619	132,359	331,647	222,630	
Activity: 587 - Bank Fees						
<i>OE - Operating Expenditures/Expenses</i>						
49-400	Other Current Charges and Obligations Bank Charges	74,711	62,225	72,000	80,000	Bank & credit card fees
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		74,711	62,225	72,000	80,000	
Activity Total: 587 - Bank Fees		74,711	62,225	72,000	80,000	
Program Total: 00 - None		1,200,537	1,239,037	1,089,176	2,613,697	
Division Total: 0800 - Non-Departmental		1,200,537	1,239,037	1,089,176	2,613,697	
Department Total: 19 - Non-Departmental		1,200,537	1,239,037	1,089,176	2,613,697	



POLICE DEPARTMENT ORGANIZATION CHART



Police Operations

Services, Functions and Activities

The Miami Shores Police Department is the chief law enforcement agency in the Village, and is responsible for investigation of crimes, traffic enforcement, public education and other law enforcement functions.

The **Mission Statement of the Police Department** is as follows:

We, the Miami Shores Police Department exist to serve all people within our jurisdiction with the utmost of respect, fairness and compassion. We are 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, we are 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. We will strive daily to nurture public trust by holding ourselves to the highest standards of performance, ethics, and transparency. To fulfill our mission, the Miami Shores Police Department is dedicated to providing a quality work environment and the development of its members through effective training and leadership.

The Mission of the Police Department is supported by the deterrence of crime and apprehension of criminals, forging strong community relationships and continuing enhancement of the training and expertise of each member of the Police Department.

Goals & Objectives

The goals and objectives of the Police Department for the upcoming fiscal year include the following: Prevent and effectively respond to criminal incidents, promote the safe flow of traffic through the community by promoting awareness and consistent speed and hazardous violation enforcement, create community dialogue concerning citizen's public safety concerns and to increase use of grant funding whenever available to purchase or supplement cost of equipment and projects.

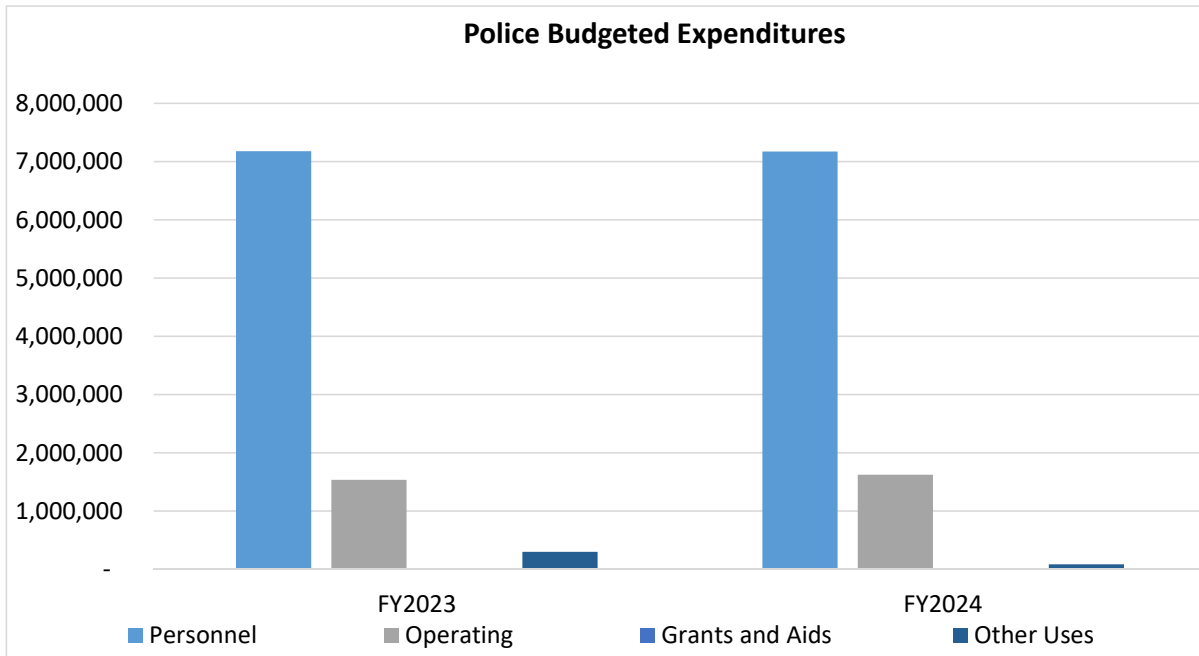
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Average Response Times Met	Yes	Yes	Yes
Collaborate with Residents to Address Community Concerns	Yes	Yes	Yes
Consistent and Proactive Traffic Enforcement	Yes	Yes	Yes
Grants Applied for	4	3	3
Tickets Issued	3,045	2,099	5,000

Police Operations

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 7,179,258	\$	7,174,746	\$	(4,512)
Operating Expenditures/Expenses	1,537,801		1,626,669		88,868
Grants and Aids.....	3,000		3,000		-
Other Uses.....	298,100		88,500		(209,600)
TOTAL	\$ 9,018,159	\$	8,892,915	\$	(125,244)



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 21 - Police						
Division: 0900 - Police						
Program: 00 - None						
Activity: 521 - Law Enforcement						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	501,817	654,828	778,851	810,005	(1) Chief of Police, (3) Captains and (2) Commanders
11-100	Executive Salaries Executive Benefit	6,525	6,625	6,500	6,500	Executive benefit package
11-200	Executive Salaries Executive Benefits Additional	1,200	-	-	-	(7) Sergeants, (4) Detectives, (25) Police Officers, (1) Executive Assistant, (1) Crime Analyst II, (1) Communications Supervisor, (4) Communications Officers, (1) Accreditation Manager, (1) Digital Evidence Specialist, (1) Property & Evidence/Records Technician, including contractually required holiday pay, supervisor relief pay, state supplement and longevity
12-000	Regular Salaries and Wages Salaries	3,013,901	3,653,320	3,227,373	3,539,308	Overtime for minimum staffing and required court appearances and depositions
14-000	Overtime Overtime	229,001	225,225	250,000	250,000	Security details requested for private entities that do not interfere with general operations, fully funded by fees charged directly to the entity with a 20% administrative surcharge which is added to the general fund revenue
15-000	Special Pay Extra Duty Pay	374,460	240,000	240,000	240,000	Benefits paid to tenured employees per policy
18-100	Compensated Compensatory Leave Longevity	6,250	10,500	9,375	11,250	Social Security & Medicare taxes
21-000	Payroll Taxes Employer Fica and Medicare	308,006	354,831	345,175	355,737	Actuarially calculated required employer contribution to the Police Retirement Pension Plan
22-000	Retirement Contributions Pension Contribution	1,150,000	1,109,034	1,098,763	1,081,000	Estimated annual employee costs for health insurance benefits
23-000	Life and Health Insurance Health Insurance	333,956	483,326	411,896	443,953	Estimated annual costs for dental insurance benefits
23-100	Life and Health Insurance Dental	5,576	7,938	5,395	6,223	Estimated annual employee costs for long-term care insurance benefits
23-200	Life and Health Insurance Long-Term Care	2,618	3,558	2,539	2,906	Required insurance reimbursement to grandfathered officers that do not have dependent health insurance coverage per collective bargaining agreement
23-400	Life and Health Insurance Bonus	18,090	17,834	16,520	18,400	Allocated costs of workers' compensation premiums paid to the Florida League of Cities
24-000	Workers' Compensation Workers' Compensation	67,410	83,143	83,143	70,959	
<i>Account Classification Total: PS - Personnel Services</i>		6,018,810	6,850,162	6,475,530	6,836,241	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	83,052	116,596	114,100	137,575	Software maintenance programs
31-270	Professional Services Pre-employment Screening	16,670	6,100	-	-	
31-280	Professional Services County Court Standby	821	2,500	2,000	2,000	Miami-Dade County prorated cost for court services
34-000	Other Services Contract Services	55,100	57,020	57,020	80,010	Contractual services including: veterinary services, radio maintenance, A/C, uniform cleaning, decontamination services, elevator contract, etc.
40-000	Travel and Per Diem Travel	6,476	25,000	10,000	15,000	Travel and lodging costs for staff attending training related events
41-000	Communications Services Telephone	4,179	5,040	5,200	6,900	Emergency phone lines
41-100	Communications Services Cellular	23,830	32,450	32,450	45,960	Cellular phone and data connectivity
41-110	Communications Services Cellular - ALPR	5,627	6,000	6,500	6,600	Cellular connectivity costs for ALPR
41-200	Communications Services Internet	17,577	19,800	19,800	18,800	Estimated costs for internet
41-520	Communications Services ISF: Information Technology	-	216,038	216,038	190,752	Allocated costs for operating the Village's information technology
42-000	Freight and Postage Services Postage	842	2,000	1,000	1,000	Correspondence and certified mail
43-100	Utility Services Electric	22,204	22,000	22,050	23,500	Estimated costs for electrical services based on current FPL usage
43-160	Utility Services Electric - ALPR	2,138	2,100	3,000	3,200	Estimated costs for electrical services based on current FPL usage associated with the ALPR
43-200	Utility Services Water	536	1,000	1,000	1,100	Estimated costs based on current water usage
44-000	Rentals and Leases Equipment Rental	8,460	10,000	5,000	5,000	Emergency Traffic Control/ Management
44-100	Rentals and Leases Vehicle Rental - Special Detail	-	5,000	5,000	5,000	Vehicle Rentals for Special/ Undercover Operations
45-000	Insurance ISF: Risk Management	91,940	103,453	103,238	115,840	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	522,831	559,135	559,135	560,932	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage paid to the Florida League
46-200	Repair and Maintenance Services Repairs and Maintenance	10,815	39,700	39,700	32,000	Repairs and maintenance including radar/laser, copy machine maintenance, firearms range, ALPR, and miscellaneous repairs
47-000	Printing and Binding Printing	3,090	2,420	2,420	3,000	Stationary, business cards, ID cards, etc.
48-000	Promotional Activities Promotional Activities	6,336	10,000	10,000	15,000	Annual MDCACP dinner, awards ceremony and other events
49-300	Other Current Charges and Obligations Software Licensing	10,806	32,132	32,132	34,700	Software and networking licensing
51-000	Office Supplies Office Supplies	6,120	7,100	7,100	7,800	Office supplies for department staff
52-200	Operating Supplies Other Operating Supplies	63,582	74,901	65,000	150,000	Operating supplies including: ammo, K9 supplies, detective bureau supplies, AED replacement, tasers, sites, etc.
52-300	Operating Supplies Kitchen	50	500	2,000	1,000	Coffee, cups and other supplies
52-400	Operating Supplies Uniforms	89,348	92,501	90,000	90,000	Contractually obligated uniforms and equipment as identified in the Collective Bargaining Agreement as well as non-union police personnel

Expense Budget

Account Number	Account Description	2022 Actual Amount	Amended Budget	Estimated Amount	2024 Adopted Budget	Comments
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	6,978	10,815	7,000	7,000	Annual subscriptions and memberships
55-000	Training Training and Education	50,231	55,000	50,000	50,500	Mandatory police recertification, training, specialized training and high liability training
55-200	Training Tuition Reimbursement	1,279	10,000	2,500	6,000	Contractually required funding for eligible staff
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		1,110,919	1,526,301	1,470,383	1,616,169	
<i>GRANTS - Grants and Aids</i>						
83-200	Other Grants and Aids Crime Watch	-	3,000	1,000	3,000	Funding for Crime Watch program including promotional materials, volunteer recognition and Police Explorer Program
<i>Account Classification Total: GRANTS - Grants and Aids</i>		-	3,000	1,000	3,000	
Activity Total: 521 - Law Enforcement		7,129,729	8,379,463	7,946,913	8,455,410	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	100,500	298,100	298,100	88,500	Transfer to Capital Projects
<i>Account Classification Total: OTH - Other Uses</i>		100,500	298,100	298,100	88,500	
Activity Total: 581 - Inter-Fund Group Transfers Out		100,500	298,100	298,100	88,500	
Program Total: 00 - None		7,230,229	8,677,563	8,245,013	8,543,910	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 94 - University Police Program						
Activity: 521 - Law Enforcement						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	187,449	194,847	194,495	186,064	(2) Police Officers
14-000	Overtime Overtime	6,934	2,275	5,000	4,998	Estimated overtime costs
21-000	Payroll Taxes Employer Fica and Medicare	14,221	15,173	15,261	14,501	Social Security & Medicare taxes
22-000	Retirement Contributions Pension Contribution	-	85,274	95,545	94,000	Actuarially calculated required employer contribution for the Police Retirement Pension Plan
23-000	Life and Health Insurance Health Insurance	22,986	25,431	25,172	35,408	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	294	324	452	254	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	125	126	126	109	Estimated annual employee costs for long-term care insurance benefits
23-400	Life and Health Insurance Bonus	1,882	1,882	1,882	-	Required insurance reimbursement to grandfathered officers that do not have dependent health insurance coverage per collective bargaining agreement
24-000	Workers' Compensation Workers' Compensation	3,055	3,764	3,764	3,171	Allocated costs of workers' compensation premiums paid to the Florida League of Cities
<i>Account Classification Total: PS - Personnel Services</i>		236,946	329,096	341,697	338,505	
<i>OE - Operating Expenditures/Expenses</i>						
52-200	Operating Supplies Other Operating Supplies	10,363	11,000	10,000	10,000	Operating supplies identified in the Barry University contract
52-400	Operating Supplies Uniforms	170	500	500	500	Contractually obligated uniforms and equipment as identified in the Collective Bargaining Agreement and identified in the Barry University contract
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		10,533	11,500	10,500	10,500	
Activity Total: 521 - Law Enforcement		247,479	340,596	352,197	349,005	
Program Total: 94 - University Police Program		247,479	340,596	352,197	349,005	
Division Total: 0900 - Police		7,477,708	9,018,159	8,597,210	8,892,915	

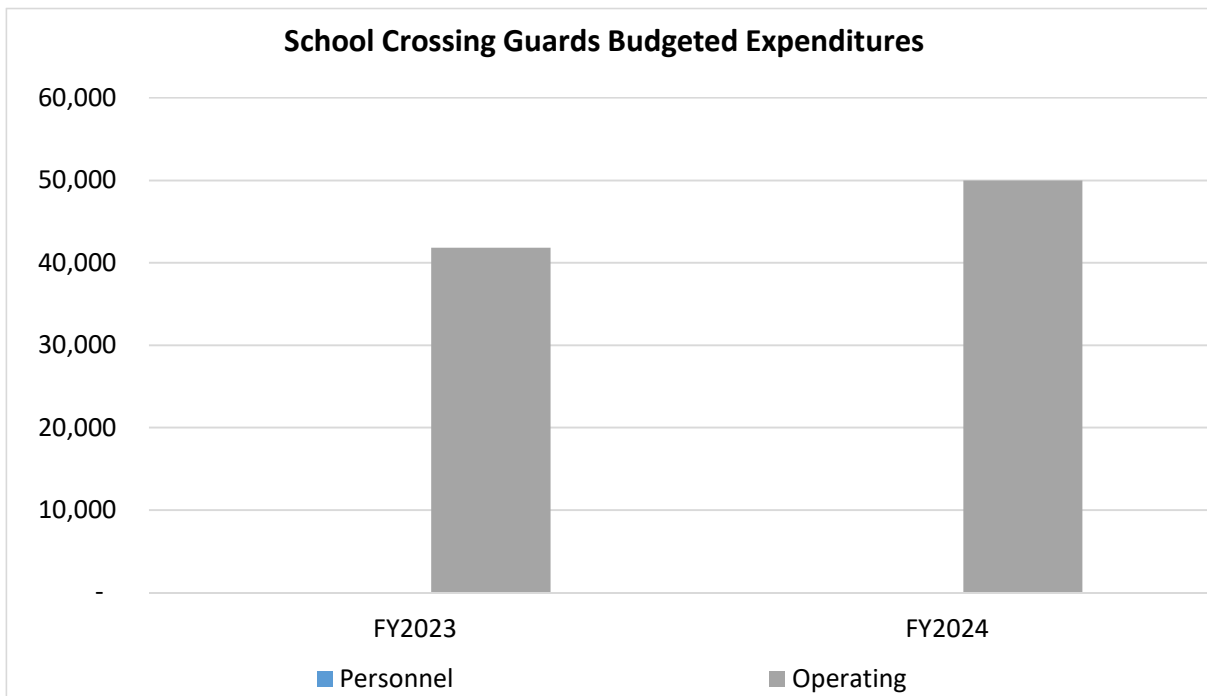
Police Crossing Guards

Services, Functions and Activities

The Miami Shores Police Department provides crossing guards for the safety of the children as they arrive and depart school during each day. The guards assist with helping children cross roadways in the Village in addition to monitoring their safety. The Miami Shores Police Department provides School Crossing Guards through a private contractor.

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ -	\$ -	\$ -
Operating Expenditures/Expenses	41,825	50,000	8,175
TOTAL	\$ 41,825	\$ 50,000	\$ 8,175

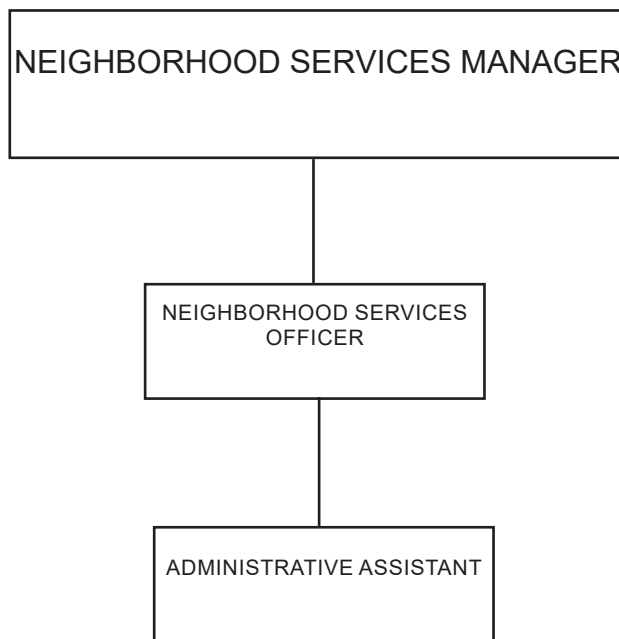


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 0901 - Crossing Guards						
Program: 00 - None						
Activity: 521 - Law Enforcement						
<i>PS - Personnel Services</i>						
13-000	Other Salaries and Wages Other Salaries	3,509	-	-	-	
21-000	Payroll Taxes Employer Fica and Medicare	271	-	-	-	
24-000	Workers' Compensation Workers' Compensation	672	-	-	-	
<i>Account Classification Total: PS - Personnel Services</i>		4,452	-	-	-	
<i>OE - Operating Expenditures/Expenses</i>						
34-100	Other Services Temporary Personnel	37,602	38,815	48,500	50,000	Contracted crossing guards
45-000	Insurance ISF: Risk Management	4,551	-	-	-	
52-400	Operating Supplies Uniforms	13,915	3,010	-	-	
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		56,068	41,825	48,500	50,000	
Activity Total: 521 - Law Enforcement		60,521	41,825	48,500	50,000	
Program Total: 00 - None		60,521	41,825	48,500	50,000	
Division Total: 0901 - Crossing Guards		60,521	41,825	48,500	50,000	
Department Total: 21 - Police		7,538,229	9,059,984	8,645,710	8,942,915	



NEIGHBORHOOD SERVICES ORGANIZATION CHART



Neighborhood Services

Services, Functions and Activities

The Neighborhood Services Department performs community-wide inspections to maintain the highest standards per the Code of Ordinances 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 our Code Enforcement Board which may impose fines in the form of property liens. The Department also administers the enforcement of the residential parking requirements in Miami Shores Village. Staff Associates work closely with the Public Works, Finance and Police Departments in order to achieve Village-wide community improvement programs.

Goals & Objectives

The Department has been able to overcome many of the obstacles from the last two years and the effects of the pandemic. It has been able to achieve all of its goals in a fiscally responsible fashion. This upcoming fiscal year we will concentrate on many of the projects established by the Village's strategic plan. The Department is looking to improve the Village's rating in the National Flood Insurance program by initiating media campaigns and distributing information to the residents. We are also looking into increasing enforcement of violations on the public right-of-way, such as vegetation on the public right-of-ways and sidewalks. The increased costs relating to this undertaking includes extra training and printing of materials. We are also looking into strengthening enforcement in the areas of Short Term Rentals. This can only be accomplished with the use of software that informs the Village of any short term rentals in the area to assist with enforcement.

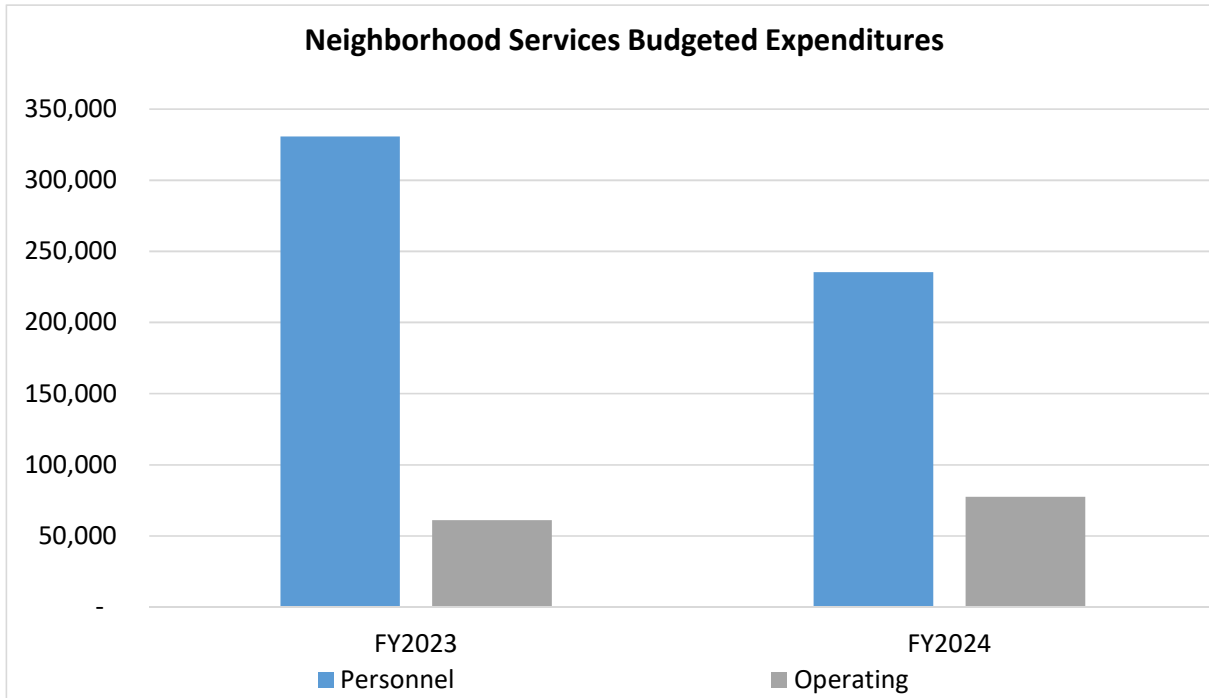
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Total Cases Written	836	525	700
Total Unresolved (Open) Cases	275	63	55
Total Closed Cases	561	462	600
Percentage Compliance Rate	62%	88%	89%

Neighborhood Services

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 330,701	\$ 235,429	\$ (95,272)
Operating Expenditures/Expenses	60,955	77,472	16,517
TOTAL	\$ 391,656	\$ 312,901	\$ (78,755)

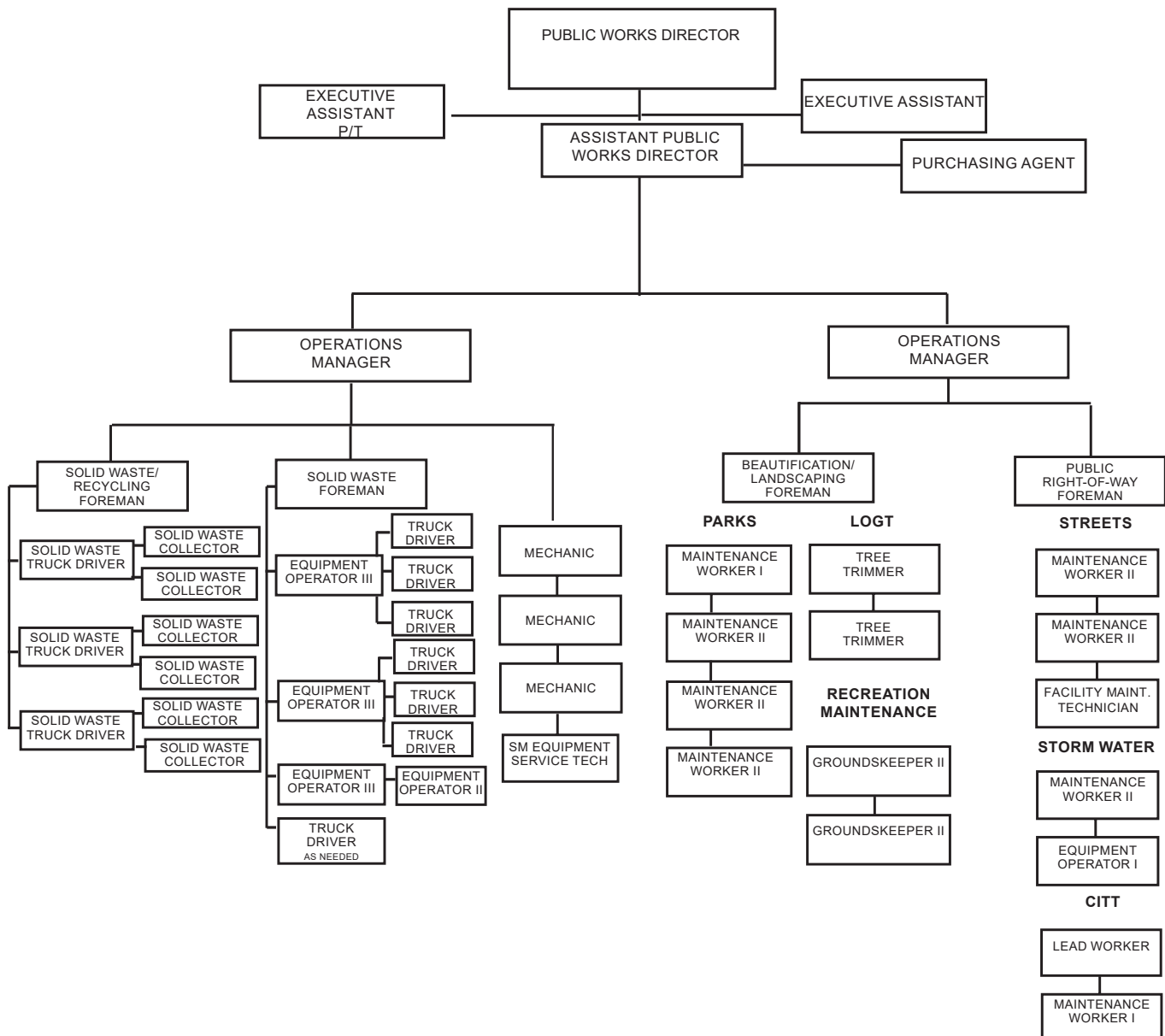


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 29 - Neighborhood Services						
Division: 0351 - Neighborhood Services						
Program: 00 - None						
Activity: 529 - Other Public Safety						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	104,495	115,003	55,290	-	Director base salary
11-100	Executive Salaries Executive Benefit	6,525	6,625	5,313	3,250	Executive benefit package
12-000	Regular Salaries and Wages Salaries	73,561	148,941	183,665	189,420	(1) Neighborhood Services Manager, (1) Neighborhood Services Officer, (1) Solid Waste Foreman (allocated 50% with Solid Waste) & (1) Solid Waste/Recycling Foreman (allocated 50% with Solid Waste)
14-000	Overtime Overtime	2,574	1,500	3,500	1,500	Estimated overtime costs for special compliance efforts & attendance at Board meetings
18-100	Compensated Compensatory Leave Longevity	1,250	2,250	1,562	1,875	Benefits paid to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	14,013	20,814	19,074	14,605	Social Security & Medicare taxes
23-000	Life and Health Insurance Health Insurance	17,106	30,109	29,195	22,374	Estimated annual employee cost for health insurance benefits.
23-100	Life and Health Insurance Dental	369	648	498	381	Estimated annual employee cost for dental insurance benefits.
23-200	Life and Health Insurance Long-Term Care	206	436	249	266	Estimated annual employee cost for long-term care insurance benefits.
24-000	Workers' Compensation Workers' Compensation	2,032	4,375	4,375	1,758	Allocated cost of workers' compensation premiums pad to the Florida League.
<i>Account Classification Total: PS - Personnel Services</i>		222,132	330,701	302,721	235,429	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	18,423	20,575	20,000	22,000	Software maintenance
34-000	Other Services Contract Services	361	1,000	4,500	6,000	Flood mitigation assistance
40-000	Travel and Per Diem Travel	27	700	1,000	2,000	Travel costs (tolls, if applicable) conferences for code and for flood plain management.
40-100	Travel and Per Diem Per Diem Allowance	-	-	-	350	Meal allowance per policy
41-100	Communications Services Cellular	1,964	1,880	1,880	1,880	Cellular telephone & IPADS
41-520	Communications Services ISF: Information Technology	-	8,912	8,912	10,154	Allocated costs for operating the Village's information technology
42-000	Freight and Postage Services Postage	3,820	3,300	2,500	4,000	Correspondence & Certified mail costs
45-000	Insurance ISF: Risk Management	5,992	9,654	9,700	15,395	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	5,180	6,434	6,500	6,493	Allocated costs for operating the village's fleet including the cost for automobile liability coverage paid to the Florida League.
47-000	Printing and Binding Printing	225	600	600	600	Printing of education or advisory pamphlets, courtesy notices & business cards. Including the Flood Plain Management Materials.
49-600	Other Current Charges and Obligations Court Filing Fees	1,687	2,000	1,300	2,000	Cost to record notices, orders & lien releases.
51-000	Office Supplies Office Supplies	255	600	300	600	Office supplies for 1 year period
52-200	Operating Supplies Other Operating Supplies	330	1,000	400	1,000	Toner ink for printer
52-225	Operating Supplies Computer	-	500	-	-	Accessories associated with computers
52-400	Operating Supplies Uniforms	200	1,000	1,000	1,000	Uniform costs
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	773	700	1,000	1,000	Dues for Florida Association of Code Enforcement, South Florida Association of Code Enforcement, National Notary Association of Florida, and CFM association for staff and Director.
55-000	Training Training and Education	1,654	2,100	2,000	3,000	Cost for continuing education for Code, CFM, and other certifications.
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		40,889	60,955	61,592	77,472	
Activity Total: 529 - Other Public Safety		263,020	391,656	364,313	312,901	
Program Total: 00 - None		263,020	391,656	364,313	312,901	
Division Total: 0351 - Neighborhood Services		263,020	391,656	364,313	312,901	
Department Total: 29 - Neighborhood Services		263,020	391,656	364,313	312,901	



PUBLIC WORKS DEPARTMENT ORGANIZATION CHART



**Public Works
Parks**

Services, Functions and Activities

The Parks Division of the Public Works Department oversees the maintenance of grounds and landscaping for all non-recreational facilities, rights-of-way areas, plants, and trees throughout Miami Shores. Our dedicated team manages numerous automated and manual irrigation systems and takes care of approximately fifty specialized plant beds and barricade landscapes. We regularly undertake beautification and irrigation capital improvement projects to enhance the aesthetic appeal of "The Village Beautiful."

Goals & Objectives

The goal and objective of the Parks Division within the Public Works Department is to ensure the Village's parks provide a clean and well-maintained environment for the public to enjoy. We strive to create a pleasant and inviting atmosphere by keeping the parks neat and tidy, enhancing the overall experience for visitors.

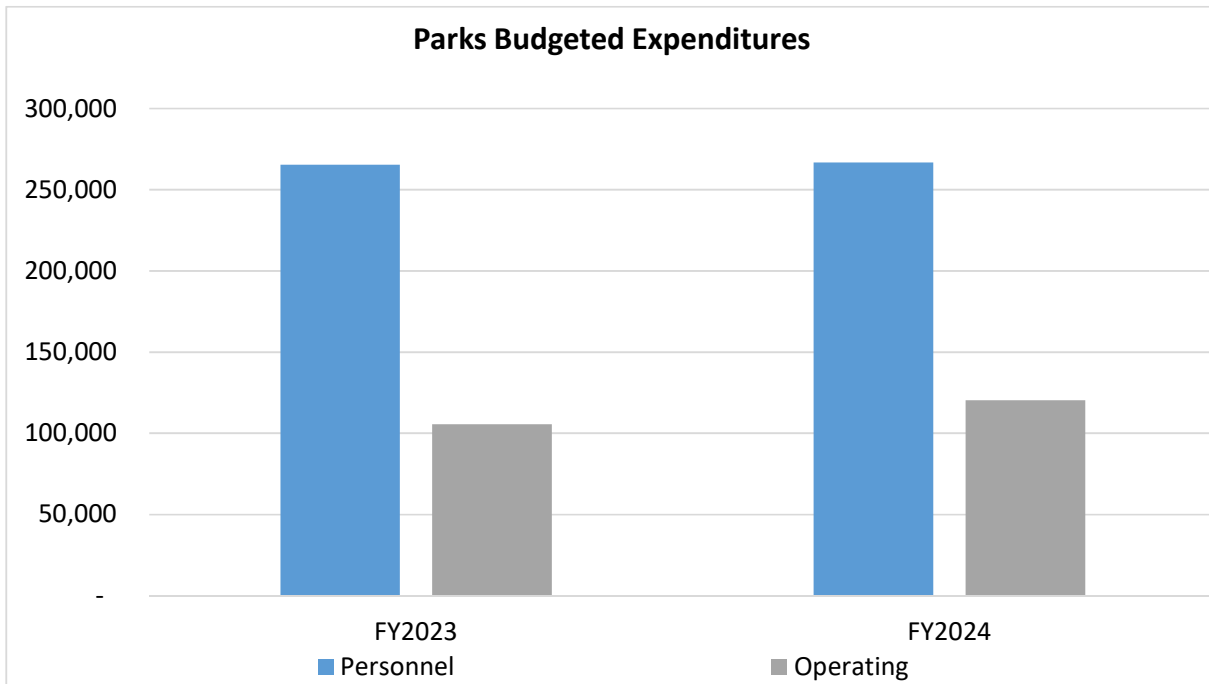
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Acres of Dog Park Grounds Maintenance	0.3	0.3	0.3
Acres of Ground Maintenance at Municipal Buildings	1	1	1
Acres of Open Space (Parks) Maintained	3	3	3
Linear Feet of Landscaped Median Maintained	9,000	9,000	9,000

**Public Works
Parks**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 265,369	\$	\$ 266,855	\$	1,486
Operating Expenditures/Expenses	105,568		120,271		14,703
TOTAL	\$ 370,937	\$	\$ 387,126	\$	16,189



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 39 - Public Works						
Division: 1201 - Parks						
Program: 00 - None						
Activity: 539 - Other Physical Environment						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	182,679	186,069	186,069	189,147	(1) Beautification/Landscaping Foreman (60%), (1) Maintenance Worker I, (3) Maintenance Worker II, (1) Operations Manager (16.67%).
14-000	Overtime Overtime	17,184	15,000	18,000	15,750	Estimated Costs for overtime for excess hours & special events
18-100	Compensated Compensatory Leave Longevity	3,125	4,500	4,000	5,000	Benefit paid to tenured employees per policy.
21-000	Payroll Taxes Employer Fica and Medicare	15,411	15,382	16,682	15,674	Social Security & Medicare taxes.
23-000	Life and Health Insurance Health Insurance	33,984	32,867	32,867	31,324	Estimated annual employee costs for health insurance benefits.
23-100	Life and Health Insurance Dental	733	707	707	533	Estimated annual employee costs for dental insurance benefits.
23-200	Life and Health Insurance Long-Term Care	568	529	529	531	Estimated annual employee costs for long-term care insurance benefits.
24-000	Workers' Compensation Workers' Compensation	10,312	10,315	10,315	8,896	Allocated costs of workers' compensation premiums paid to the Florida League
<i>Account Classification Total: PS - Personnel Services</i>		263,995	265,369	269,169	266,855	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	-	-	-	6,000	Purchase of a Work Order System (\$30,000 allocated between Public Works Parks, Streets, Stormwater, Solid Waste & Fleet Management)
34-000	Other Services Contract Services	415	1,000	500	500	Contractual Monthly/Quarterly services
34-100	Other Services Temporary Personnel	1,281	2,500	1,000	1,500	Additional Staff required to work on additional beautification projects
40-000	Travel and Per Diem Travel	7	100	100	100	Travel to educational seminars
43-200	Utility Services Water	7,174	3,000	6,000	6,500	Estimated annual water consumption at non-welled locations
44-000	Rentals and Leases Equipment Rental	-	1,500	500	1,500	Rental of specialized equipment for projects identified during the year
45-000	Insurance ISF: Risk Management	14,120	12,345	12,345	21,389	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	38,900	39,073	39,073	39,432	Allocated costs for operating the village's fleet including the costs for automobile liability coverage paid to the Florida League
46-200	Repair and Maintenance Services Repairs and Maintenance	17	2,100	500	500	Repairs to various parks & structures not covered by service agreements
51-000	Office Supplies Office Supplies	-	100	100	100	General Office supplies
52-200	Operating Supplies Other Operating Supplies	29,400	25,000	27,000	30,000	Costs associated with drain & curb repairs & supplies, tools & equipment for park maintenance
52-210	Operating Supplies Beautification	6,235	8,000	3,500	5,000	Village-wide beautification projects
52-300	Operating Supplies Kitchen	369	500	500	500	Kitchen Supplies
52-400	Operating Supplies Uniforms	3,194	2,000	1,600	2,000	Per employee funding for contractually-specified uniforms (10) shirts (5) pants
52-500	Operating Supplies IPM Initiative	4,469	8,000	4,000	5,000	Special fertilizer & chemicals to maintain landscaping
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	307	200	100	100	Annual subscription renewal
55-000	Training Training and Education	23	150	150	150	Training on use of machinery & equipment
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		105,911	105,568	96,968	120,271	
Activity Total: 539 - Other Physical Environment		369,906	370,937	366,137	387,126	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	16,000	-	-	-	
<i>Account Classification Total: OTH - Other Uses</i>		16,000	-	-	-	
Activity Total: 581 - Inter-Fund Group Transfers Out		16,000	-	-	-	
Program Total: 00 - None		385,906	370,937	366,137	387,126	
Division Total: 1201 - Parks		385,906	370,937	366,137	387,126	

**Public Works
Facilities Management/Streets**

Services, Functions and Activities

The Facilities Management/Streets Division of the Public Works Department is a versatile workforce responsible for various tasks, including building maintenance, stormwater management, and overseeing applications for street maintenance. With a multifaceted approach, our division ensures that the physical and surrounding structures are properly maintained and managed. This includes conducting regular maintenance and repairs on buildings, implementing effective stormwater management practices, and administering local option programs to address street maintenance needs.

The Division is responsible for a wide range of tasks aimed at ensuring the smooth operation of various facilities and infrastructure within the area. During storms, our team focuses on maintaining drains, pumps, and addressing flooded locations to minimize disruptions caused by excessive rainfall. Additionally, we prioritize street cleaning to keep the roadways clean and presentable. Our skilled personnel also handle repairs and replacements of sidewalks, while performing light maintenance tasks such as plumbing, carpentry, and masonry work to address any issues that arise. Moreover, we take charge of managing downtown solid waste services and parking meter services, contributing to the overall cleanliness and functionality of the area.

Goals & Objectives

As a versatile division within the Public Works Department, our primary objective is to deliver exceptional service in maintaining the overall appearance of all Village facilities, ensuring they remain clean and well-maintained. To achieve this, we conduct regular inspections, including thorough checks of facility equipment to ensure they meet their expected lifespans. Additionally, we are committed to preserving the integrity of the Village's streets and sidewalks, taking proactive measures to prevent deterioration and promptly addressing temporary repairs when necessary.

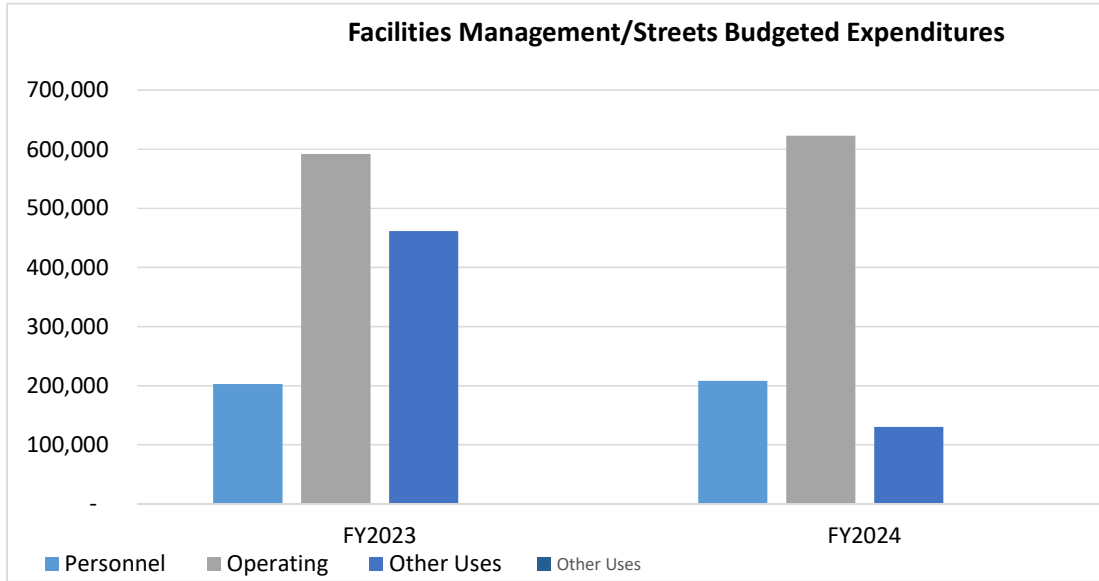
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Linear Feet of Curb & Gutter Repaired	500	9,000	8,000
Linear Feet of Plant Beds Replaced	1,000	1,000	1,000
Linear Feet of Sidewalk Repaired	5,000	1,250	8,000
Number of Code Compliance Actions	200	125	200
Number of Doggie Waste Station Collections	9,240	4,620	9,240

**Public Works
Facilities Management/Streets**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 202,751	\$	208,079	\$	5,328
Operating Expenditures/Expenses	591,890		622,791		30,901
Other Uses.....	<u>461,400</u>		<u>130,000</u>		<u>(331,400)</u>
TOTAL	<u>\$ 1,256,041</u>	\$	<u>\$ 960,870</u>	\$	<u>(295,171)</u>



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 1202 - Facilities Management/Streets Program: 00 - None Activity: 539 - Other Physical Environment <i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	179,161	148,903	148,903	156,186	(1) Facility Maintenance Technician, (2) Maintenance Worker II, (1) Operations Manager (allocated with Public Works Divisions: Half-Cent Transportation (CITT) (16.66%), Local Option Gas Tax (LOGT) (16.66%), Parks (16.67%), Recreation Maintenance (16.67%), Stormwater (16.67%) & Streets (16.67%)) & (1) Public Right-of-Way Foreman (allocated with Public Works Divisions: Half-Cent Transportation (CITT) (20%), Stormwater (40%) & Streets (40%))
13-300	Other Salaries and Wages Seasonal	4,275	-	-	-	Estimated wages for seasonal workers.
14-000	Overtime Overtime	3,896	5,000	5,000	5,250	Estimated overtime.
18-100	Compensated Compensatory Leave Longevity	1,250	1,500	1,250	1,250	Benefit paid to tenured employees per policy.
21-000	Payroll Taxes Employer Fica and Medicare	14,761	11,773	11,869	12,350	Social Security and Medicare taxes.
23-000	Life and Health Insurance Health Insurance	25,111	26,846	26,846	25,357	Life and Health insurance cost.
23-100	Life and Health Insurance Dental	443	578	578	432	Cost of dental insurance.
23-200	Life and Health Insurance Long-Term Care	306	257	257	257	Cost of long-term care insurance.
24-000	Workers' Compensation Workers' Compensation	8,499	7,894	7,894	6,997	Allocated costs of workers' compensation premiums paid to the Florida League.
<i>Account Classification Total: PS - Personnel Services</i>		237,703	202,751	202,597	208,079	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	-	-	5,000	11,000	Professional Services Technology. Included in this is the purchase of a Work Order System (\$30,000 allocated between Public Works Parks, Streets, Stormwater, Solid Waste & Fleet Management)
34-000	Other Services Contract Services	38,339	20,000	15,000	20,000	All contracted services, Engineering, Pest control, Gate maintenance services at all locations, etc.
34-200	Other Services Janitorial Services	21,740	25,000	25,000	25,000	Village-wide maintenance contracts for Janitorial Services
40-000	Travel and Per Diem Travel	21	100	100	100	Travel associated with seminars & training
41-100	Communications Services Cellular	715	575	600	600	Estimated costs for cellular telephone
41-520	Communications Services ISF: Information Technology	-	2,971	2,971	5,817	Allocated costs for operating the Village's information technology
43-110	Utility Services Electric - Streets	10,469	15,000	12,500	15,000	Estimated cost for electrical services based on current FPL usage.
43-115	Utility Services Street Lights	217,393	225,000	225,000	230,000	Estimated cost for electrical services based on current FPL usage.
43-120	Utility Services Electric - Village Hall	20,453	17,500	20,000	22,000	
43-130	Utility Services Electric - Public Works	-	9,000	-	-	Estimated cost for electrical services based on current FPL usage.
43-150	Utility Services Electric - 9900 Building	7,860	7,000	7,000	7,500	Estimated cost for electrical services based on current FPL usage.
43-200	Utility Services Water	4,486	4,500	8,000	8,000	Estimated annual consumption of water for Village Hall Public works & Right of way water and sewer.
44-000	Rentals and Leases Equipment Rental	387	2,500	4,500	2,500	Equipment rental as required for various jobs & projects.
45-000	Insurance ISF: Risk Management	28,255	31,147	31,147	70,902	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	51,249	35,347	35,347	35,672	Allocated costs for operating the Village's fleet including for automobile liability coverage paid to the Florida league
46-200	Repair and Maintenance Services Repairs and Maintenance	33,744	35,000	33,000	35,000	Repairs to buildings and structures, miscellaneous parts not covered by service agreements & roadway & sidewalk repair
46-210	Repair and Maintenance Services 9900 Building	14,137	15,000	15,000	17,500	Repair and maintenance of 9900 Building
48-000	Promotional Activities Promotional Activities	-	1,000	1,000	1,000	Promotional items for Arbor day and Green day.
49-800	Other Current Charges and Obligations Licenses and Permits	941	1,000	1,000	1,000	DERM Annual Operating Permits for Private Sanitary Sewers City-wide
51-000	Office Supplies Office Supplies	-	150	100	100	General office supplies
52-200	Operating Supplies Other Operating Supplies	66,888	75,000	40,000	50,000	All supplies needed to operate an office, safety equipment, paper towels, tools, equipment, light bulbs for the entire Village, additional lights & other miscellaneous supplies
52-210	Operating Supplies Beautification	14,869	20,000	30,000	20,000	Village-wide roadway landscape projects including tree replacement
52-215	Operating Supplies Holiday Decorations	30,784	40,000	30,000	35,000	Holiday decorations including electrical work
52-300	Operating Supplies Kitchen	490	1,000	1,000	1,000	Kitchen Supplies
52-400	Operating Supplies Uniforms	2,565	1,500	1,500	1,500	Specific Uniforms for employees 10 shirts & 5 pants
52-500	Operating Supplies IPM Initiative	3,035	3,500	3,200	3,500	IPM: Eligible expenditures aligned with the IPM initiative
52-600	Operating Supplies Code Compliance	-	2,500	2,000	2,500	Cost associated with enforcement of code issues.
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	10	100	-	100	Annual subscription renewals
55-000	Training Training and Education	-	500	500	500	Continued Educational Seminars for training on the use of machinery & equipment, chemicals, etc. for the Parks & Street Operations Manager, foreman, etc.
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		568,828	591,890	550,465	622,791	
Activity Total: 539 - Other Physical Environment		806,531	794,641	753,062	830,870	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	372,000	461,400	461,400	130,000	Transfer to Capital Projects
<i>Account Classification Total: OTH - Other Uses</i>		372,000	461,400	461,400	130,000	
Activity Total: 581 - Inter-Fund Group Transfers Out		372,000	461,400	461,400	130,000	
Program Total: 00 - None		1,178,531	1,256,041	1,214,462	960,870	
Division Total: 1202 - Facilities Management/Streets		1,178,531	1,256,041	1,214,462	960,870	

Public Works Public Works Administration

Services, Functions and Activities

The Administration Division of Public Works plays a crucial role in managing the organizational functions of the Village Department. This division oversees various administrative tasks, including coordinating all paperwork associated with functions such as payroll, accounts payable, purchasing, and customer service. It serves as a central hub for ensuring efficient coordination and smooth operations within the department.

In addition to its administrative functions, this unit also plays a vital role in coordinating interdepartmental activities and facilitating intergovernmental coordination. It serves as a point of contact for collaboration and communication between different departments, ensuring smooth coordination and efficient operations across the organization. To fulfill this important mission, the administrative unit is supported by a total of four budgeted positions, which contribute to the successful execution of interdepartmental initiatives.

Goals & Objectives

The goal and objective of the Public Works Administration Division within the Public Works Department is to promote the highest level of efficiency and optimal performance within the department. This is achieved through various means, including providing guidance and training to employees to enhance their skills and knowledge. The division also strives to maintain compliance with all statutes and laws by conducting a yearly audit of all documentation. By upholding these standards, the division ensures that the department operates effectively and in accordance with legal requirements.

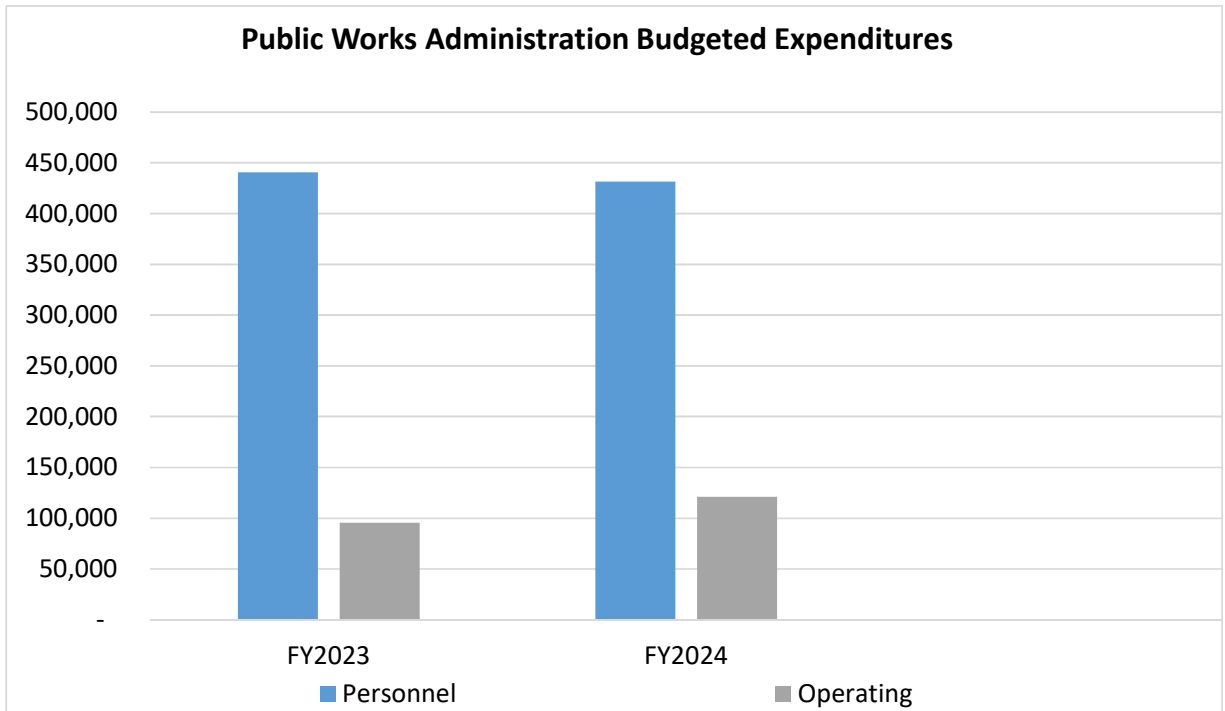
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Number of Customer Calls/Complaints Received	10,000	3,000	6,000

**Public Works
Public Works Administration**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 440,658	\$	431,390	\$	(9,268)
Operating Expenditures/Expenses	<u>95,335</u>		<u>120,879</u>		<u>25,544</u>
TOTAL	\$ 535,993	\$	\$ 552,269	\$	16,276



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 1203 - Public Works Administration						
Program: 00 - None						
Activity: 539 - Other Physical Environment						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	125,459	128,752	128,752	134,422	(1) Public Works Director
11-100	Executive Salaries Executive Benefit	6,525	9,875	9,875	9,750	Executive benefit package.
12-000	Regular Salaries and Wages Salaries	226,283	237,910	250,736	198,887	(1) Assistant Public Works Director, (1) Executive Assistant & (1) Purchasing Agent
13-000	Other Salaries and Wages Other Salaries	-	-	-	36,139	(1) Executive Assistant (Part-time)
14-000	Overtime Overtime	877	500	1,750	525	Estimated cost of overtime.
18-100	Compensated Compensatory Leave Longevity	1,250	2,250	1,875	2,500	Benefit paid to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	27,865	28,594	30,064	29,051	Social Security and Medicare Taxes.
23-000	Life and Health Insurance Health Insurance	17,957	30,108	20,624	18,645	Cost of employee health insurance.
23-100	Life and Health Insurance Dental	272	648	296	317	Cost of dental health insurance.
23-200	Life and Health Insurance Long-Term Care	640	685	612	425	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	1,081	1,336	1,336	729	Estimated cost of workers' compensation.
<i>Account Classification Total: PS - Personnel Services</i>		408,207	440,658	445,920	431,390	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	7,127	6,500	7,000	12,000	Estimated costs for GIS services & Technologies, and New Work Order Tracking system
31-270	Professional Services Pre-employment Screening	1,251	-	-	-	Pre-employment screening
34-000	Other Services Contract Services	5,855	5,200	5,000	5,000	DERM fees & other Regulatory fees paid to State & County agencies & office machine maintenance contracts
34-300	Other Services Security	9,599	12,000	23,040	24,200	Contracted security services at PW compound
40-000	Travel and Per Diem Travel	1,575	1,500	250	1,500	Travel associated with management training and seminars for professional development.
41-000	Communications Services Telephone	157	-	-	-	
41-100	Communications Services Cellular	2,347	2,405	2,400	2,400	Estimated costs for cellular telephone- 3 cell phones and 1 I-Pad
41-200	Communications Services Internet	14,726	10,000	15,000	15,000	Estimated costs of internet
41-520	Communications Services ISF: Information Technology	-	14,854	14,854	16,788	Allocated costs for operating the Village's information technology
42-000	Freight and Postage Services Postage	3	50	10	50	Letters to staff and residents
45-000	Insurance ISF: Risk Management	5,765	7,507	7,507	9,950	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	11,665	26,819	26,819	27,066	Allocated costs for operating Village's fleet including the costs for automobile liability coverage paid to the Florida League
46-200	Repair and Maintenance Services Repairs and Maintenance	555	-	500	500	Repair and Maintenance Services
47-000	Printing and Binding Printing	85	100	-	50	Costs for publication of employment ads & mandatory reporting
48-000	Promotional Activities Promotional Activities	-	500	500	500	Public Services & other public documents
48-200	Promotional Activities Legal Advertisements	373	2,000	250	-	Redirected to Clerk's office- Legal advertisement for procurement of projects
49-000	Other Current Charges and Obligations Other Current Charges	75	100	100	125	Fees paid to Miami Dade County Fire and DERM
51-000	Office Supplies Office Supplies	703	1,000	750	1,000	General Office supplies
52-200	Operating Supplies Other Operating Supplies	4,803	1,800	1,500	1,500	Materials required that are not specifically classified in other departmental line items
52-300	Operating Supplies Kitchen	279	500	750	750	Kitchen Supplies
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	267	500	300	500	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs
55-000	Training Training and Education	207	1,000	-	1,000	Staff reimbursement for educational advancements
55-200	Training Tuition Reimbursement	-	1,000	-	1,000	Tuition Reimbursement
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		67,419	95,335	106,530	120,879	
Activity Total: 539 - Other Physical Environment		475,627	535,993	552,450	552,269	
Program Total: 00 - None		475,627	535,993	552,450	552,269	
Division Total: 1203 - Public Works Administration		475,627	535,993	552,450	552,269	

Public Works Recreation Maintenance

Services, Functions and Activities

The Recreation Maintenance Division of the Public Works Department is responsible for the upkeep and maintenance of the Village's exterior recreational grounds. This includes areas such as the multipurpose field, tot-lot playground, basketball and tennis courts, and other recreational facilities. Our dedicated team works diligently to ensure these areas are well-maintained, safe, and enjoyable for residents and visitors to engage in recreational activities.

Goals & Objectives

The Recreation Maintenance Division of the Public Works Department has clear goals and objectives centered around the maintenance and enhancement of the Village's recreational areas. Their primary focus is on the Recreation Field, Basketball/Tennis Courts, and Tot-Lot Playground, ensuring they are kept clean and neat. To achieve this, daily inspections are conducted to maintain the highest level of care. The division also prioritizes providing complete grounds care, including weed control and fertilization, to maintain the overall aesthetics and health of the recreational areas. Additionally, they actively support special events by assisting with set-up and breakdown tasks, while also creating large tented areas during summer programs to ensure a comfortable environment. Through these efforts, the Recreation Maintenance Division aims to provide residents and visitors with exceptional recreational spaces, promoting an enjoyable and welcoming atmosphere.

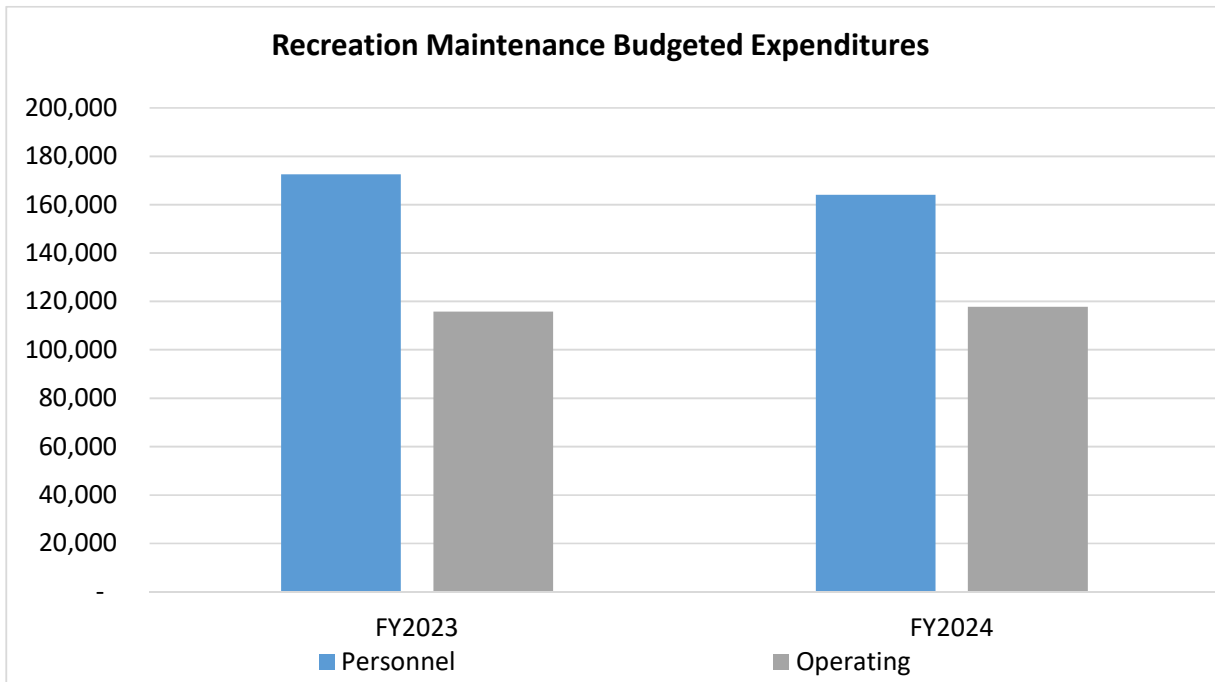
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY20223 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Acres of Rec. Field Maintenance	6.8	3.4	6.8

**Public Works
Recreation Maintenance**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 172,503	\$	164,037	\$	(8,466)
Operating Expenditures/Expenses	<u>115,763</u>		<u>117,818</u>		<u>2,055</u>
TOTAL	<u>\$ 288,266</u>	\$	<u>\$ 281,855</u>	\$	<u>(6,411)</u>

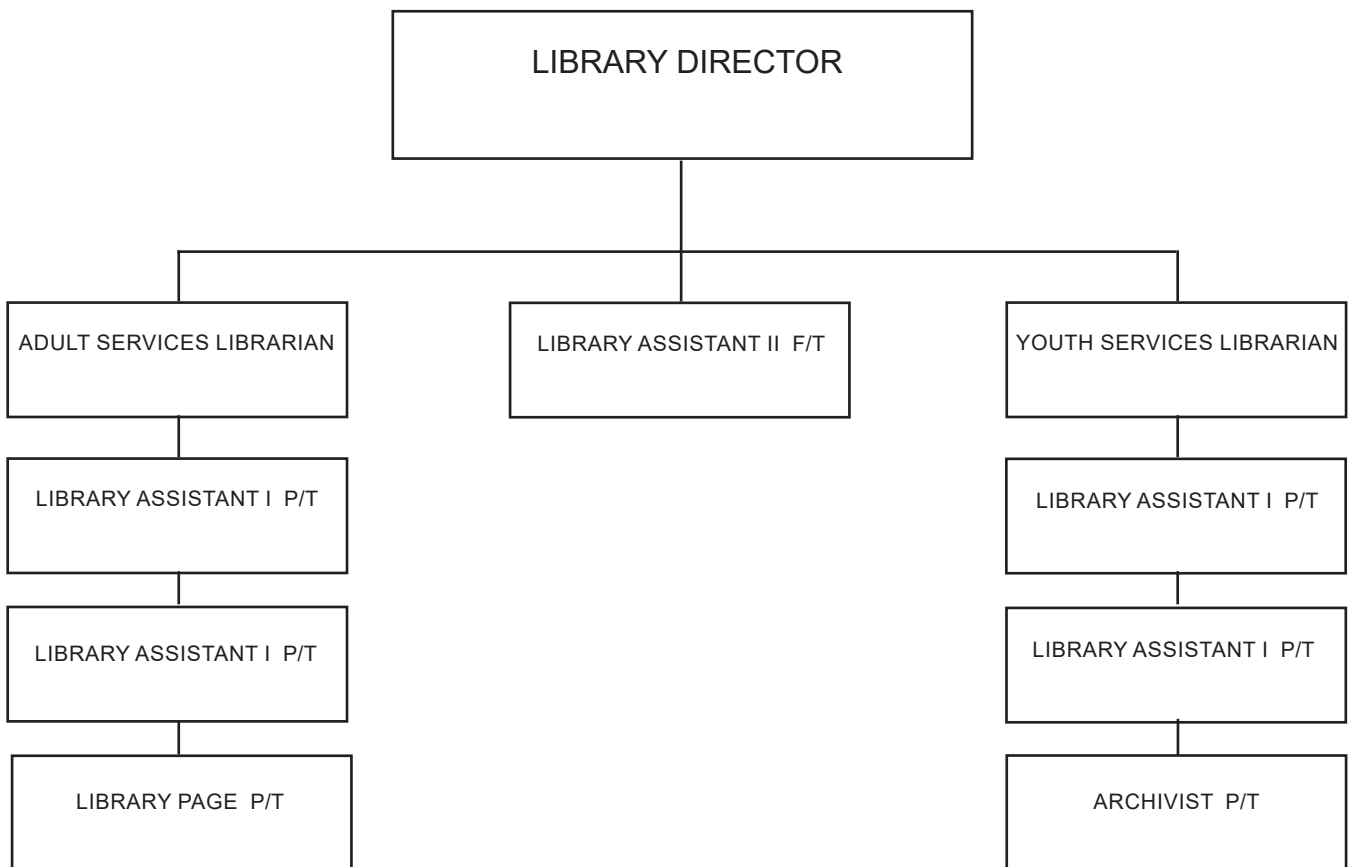


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 1204 - Recreation Maintenance						
Program: 00 - None						
Activity: 539 - Other Physical Environment						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	64,550	129,217	112,388	123,888	(1) Beautification/Landscaping Foreman (60%), (2) Groundskeeper II, (1) Operations Manager (16.67%).
14-000	Overtime Overtime	6,339	4,000	14,000	4,200	Estimated overtime.
18-100	Compensated Compensatory Leave Longevity	625	750	750	625	Benefit paid to tenured employees per policy.
21-000	Payroll Taxes Employer Fica and Medicare	5,428	10,190	9,726	9,797	Estimated Social Security and Medicare taxes.
23-000	Life and Health Insurance Health Insurance	13,440	20,824	19,391	19,391	Estimated annual employee costs for health insurance.
23-100	Life and Health Insurance Dental	290	448	330	330	Estimated annual employee costs for dental insurance benefits.
23-200	Life and Health Insurance Long-Term Care	184	241	244	244	Estimated annual employee costs for long-term insurance benefits.
24-000	Workers' Compensation Workers' Compensation	5,184	6,833	6,833	5,562	Allocated costs of workers' compensation premiums paid to the Florida League.
<i>Account Classification Total: PS - Personnel Services</i>		96,040	172,503	163,662	164,037	
<i>OE - Operating Expenditures/Expenses</i>						
43-100	Utility Services Electric	1,696	2,000	2,000	2,000	Estimated annual costs for electrical services based on current actual FPL usage.
44-000	Rentals and Leases Equipment Rental	-	500	-	500	Rental of specialized equipment for projects identified during year
45-000	Insurance ISF: Risk Management	7,472	8,542	8,542	15,379	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	26,639	34,621	34,621	34,939	Allocated costs of operating the Village's fleet including the costs for automobile liability coverage
46-200	Repair and Maintenance Services Repairs and Maintenance	4,455	4,000	4,000	4,000	Minor repairs to building and tot lot equipment
52-200	Operating Supplies Other Operating Supplies	21,757	25,000	25,000	25,000	Costs for material required that are not specifically classified in other departmental line items
52-400	Operating Supplies Uniforms	1,150	500	500	500	Per employee funding for contractually-specified uniforms (5) shirts and (5) pants
52-500	Operating Supplies IPM Initiative	33,654	40,000	25,000	35,000	IPM: Eligible expenditures aligned with the IPM initiative
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	-	100	-	-	Memberships and subscriptions
55-000	Training Training and Education	-	500	200	500	Training on use of machinery and equipment and pesticide license
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		96,822	115,763	99,863	117,818	
Activity Total: 539 - Other Physical Environment		192,863	288,266	263,525	281,855	
Program Total: 00 - None		192,863	288,266	263,525	281,855	
Division Total: 1204 - Recreation Maintenance		192,863	288,266	263,525	281,855	
Department Total: 39 - Public Works		2,232,926	2,451,237	2,396,574	2,182,120	



LIBRARY DEPARTMENT ORGANIZATION CHART



Brockway Memorial Library

Services, Functions and Activities

Mission Statement Brockway Memorial Library

The mission of the Brockway Memorial Library is to engage our community in opportunities for literacy and lifelong learning and to enrich the lives of our patrons by providing access to a wide variety of information, materials, and offerings, with a focus on education, the arts, and culture.

Vision Statement Youth Services Department of the Brockway Memorial Library

Children and young adults, along with their families, will experience a sense of joy and wonder by exploring the world through their library.

Mission Statement Youth Services Department of the Brockway Memorial Library

Brockway Memorial Library's Youth Services Department provides for the educational, recreational, and informational needs of the youth of the Miami Shores Community. This is accomplished through collection development and programming geared toward children and youth from birth through high school, respectively. The goal of the BML Youth Services Department is to foster an inviting environment that promotes literacy for youngsters and their caregivers. We strive to nurture and empower all youth by inspiring a love of reading, sparking curiosity and joy of discovery, and by providing access to information, knowledge, and diverse ideas.

Goals & Objectives

Brockway Memorial Library emphasizes service to individuals, and its collections and offerings reflect the local community's interests and needs in the following areas:

Education - To provide opportunity, guidance, and stimulation for personal growth through self-directed learning efforts; and, to supplement the resources of local learning institutions;

Information - To provide individuals with timely and accurate, up-to-date information;

Leisure - To improve quality of life by providing materials and activities for the productive use of leisure time;

Culture - To provide opportunities for cultural enrichment through activities that promote participation in, enjoyment of, and appreciation for the arts.

Additionally, the Library will continue to focus on the key initiatives listed in the Village's Strategic Management Plan: Improved communication with the public, enhanced intergenerational programming, the installment of an Archivist to continue digitization of the Village Archives and related programming on local history, and necessary physical improvements to the aging elements of the Library building.

Brockway Memorial Library

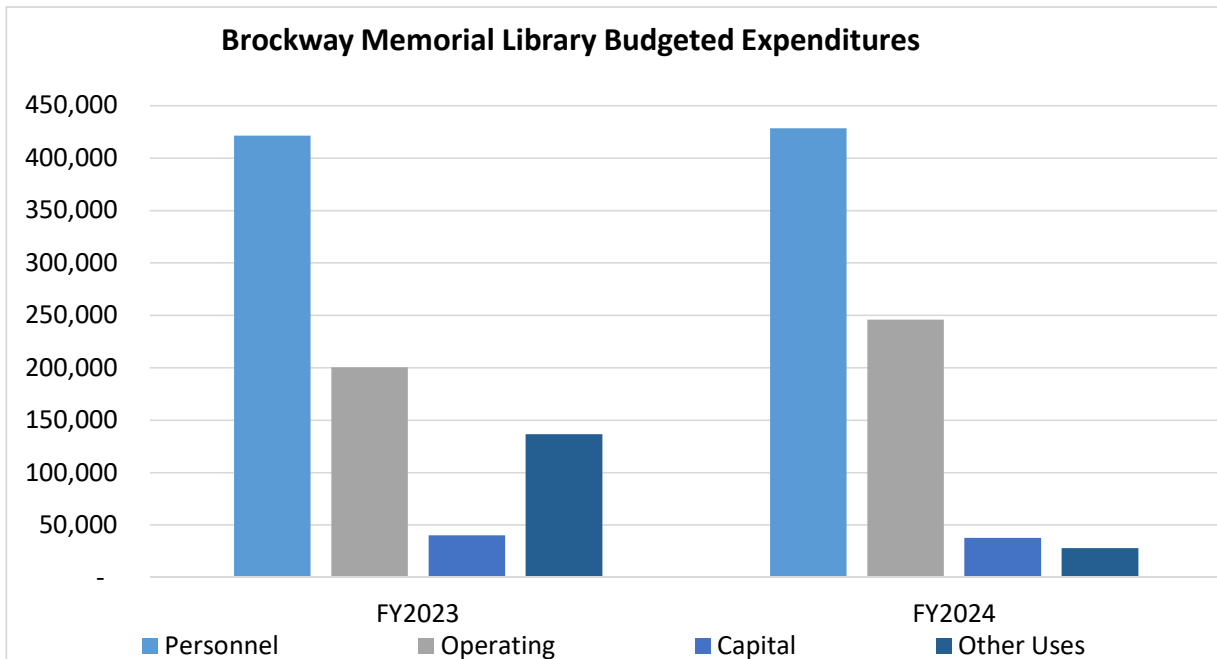
Performance Measures

*The following numbers are based on the Library's published Annual Reports which run through May 31st.

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Total Circulation of Materials	37,000	36,000	36,500
Total Programs Presented	226	201	200
Total Program Attendance	6,316	5,706	6,000
Total Registered Patrons	6,865	7,216	7,550
Total Number of New Patrons	310	363	330
Average Daily Visitors	79	93	85

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 421,317	\$ 428,359	\$ 7,042
Operating Expenditures/Expenses	200,640	245,824	45,184
Capital Outlay	40,250	37,900	(2,350)
Other Uses.....	136,950	28,000	(108,950)
TOTAL	\$ 799,157	\$ 740,083	\$ (59,074)

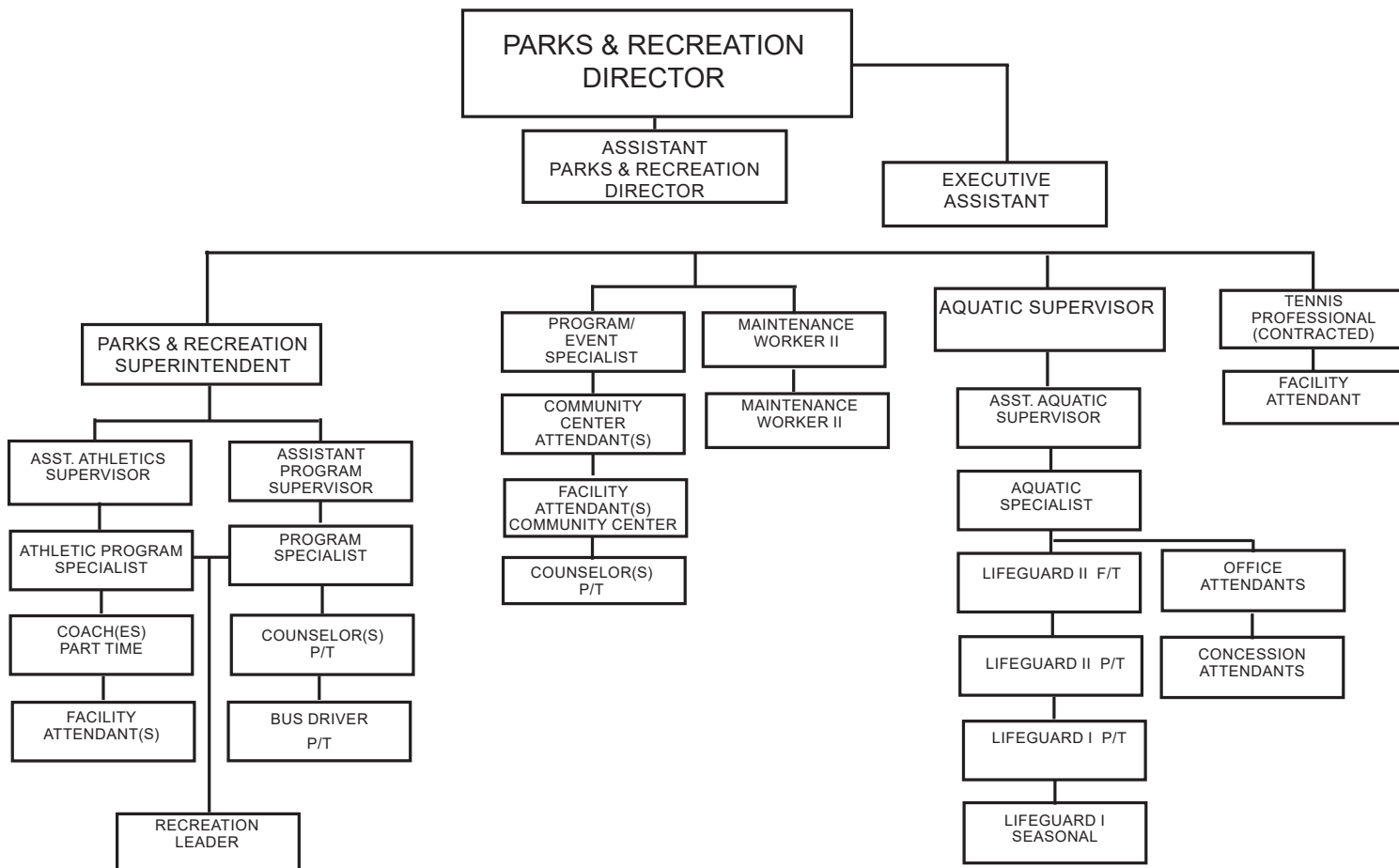


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 71 - Brockway Memorial Library						
Division: 1500 - Library						
Program: 00 - None						
Activity: 571 - Libraries						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	86,477	109,990	109,990	114,830	(1) Library Director.
11-100	Executive Salaries Executive Benefit	6,525	6,625	6,625	6,500	Executive benefit package
12-000	Regular Salaries and Wages Salaries	138,163	142,314	137,418	155,706	(1) Adult Services Librarian, Library Assistant II, (1) Youth Services Librarian.
13-000	Other Salaries and Wages Other Salaries	48,684	93,938	50,425	97,968	(1) Archivist, (4) Library Assistant I, (1) Library Page
14-000	Overtime Overtime	-	100	-	100	Estimated overtime costs
18-100	Compensated Compensatory Leave Longevity	1,875	3,000	2,500	2,500	Benefits paid to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	21,562	27,000	23,473	28,695	Social Security & Medicare taxes
23-000	Life and Health Insurance Health Insurance	15,310	30,108	16,552	14,916	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	148	486	128	127	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	483	483	483	483	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	5,304	7,273	7,273	6,534	Allocated costs of workers' compensation premiums
<i>Account Classification Total: PS - Personnel Services</i>		324,531	421,317	354,867	428,359	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	2,460	7,955	7,955	3,550	Tech costs; Annual software support & certification.
31-270	Professional Services Pre-employment Screening	318	-	-	-	Pre-employment screening costs for up to 4 employees.
34-000	Other Services Contract Services	25,839	25,965	25,965	30,150	Contractual services for fire alarm and equipment, security alarm, janitorial services, organic pest control, digital resources and learning software, maintenance warranties, SEFLIN Consortium (Southeast Florida Library Information Network), etc.
34-150	Other Services Program Instructors	6,643	9,375	9,375	15,050	Programming contracts for youth and adult offerings: Seasonal performances, art and cultural programming, book discussion facilitators, intergenerational programming, etc.
40-000	Travel and Per Diem Travel	1,104	1,319	1,265	1,510	Lodging, gas, and tolls to attend the Florida Library Association annual conference.
40-100	Travel and Per Diem Per Diem Allowance	210	280	280	280	Per diem costs for 2 to attend the Florida Library Association annual conference.
41-000	Communications Services Telephone	1,041	1,400	-	-	
41-100	Communications Services Cellular	596	575	600	575	Estimated cost for cellular telephone
41-200	Communications Services Internet	1,635	1,400	1,400	1,400	Cost of internet services
41-520	Communications Services ISF: Information Technology	-	56,444	56,444	33,882	Allocated costs for operating the Village's information technology
42-000	Freight and Postage Services Postage	45	540	500	400	Media mail/Business mail
43-100	Utility Services Electric	16,734	14,651	14,651	18,000	Annual electric paid to FPL
43-200	Utility Services Water	303	279	600	800	Annual water expense
44-000	Rentals and Leases Equipment Rental	386	1,053	1,285	1,285	Rental expenses of equipment, i.e. copier
45-000	Insurance ISF: Risk Management	39,400	49,164	49,164	108,800	Allocated costs for property, casualty & general liability insurance premiums
46-200	Repair and Maintenance Services Repairs and Maintenance	8,897	12,241	12,241	11,490	Maintenance and repair costs: AC, plumbing, deep cleaning, etc.
47-000	Printing and Binding Printing	866	1,737	1,737	2,747	Library-related printing costs: Brochures, banners, business cards, etc. Note: Promotional printing costs related to the Library's 75th Anniversary are included.
48-000	Promotional Activities Promotional Activities	2,714	2,400	2,400	6,500	Miscellaneous costs associated with in-house programming: Catering, decorations, music, etc. Special events costs this year include a 75th Anniversary celebratory event.
51-000	Office Supplies Office Supplies	463	575	575	575	General office supplies
52-200	Operating Supplies Other Operating Supplies	5,601	12,500	12,500	7,500	Specific expenses related to library operations: book jackets, archival supplies, barcodes, book repair materials, etc.
52-400	Operating Supplies Uniforms	-	-	415	425	Library shirts for staff and Board of Trustees new members.
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	368	397	397	465	3 individual memberships to the Florida Library Association: Youth Services Librarian, Adult Services Librarian, Library Director
55-000	Training Training and Education	390	390	440	440	Florida Library Association annual conference registration fees for 2 Librarians.
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		116,014	200,640	200,189	245,824	
<i>CAP - Capital Outlay</i>						
66-000	Books, Publications, and Library Materials Books and Publications	31,323	32,500	32,500	32,500	Print books, periodicals and publications.
66-100	Books, Publications, and Library Materials Media	4,342	7,750	5,400	5,400	Electronic Media (audiobooks and movies)
<i>Account Classification Total: CAP - Capital Outlay</i>		35,665	40,250	37,900	37,900	
Activity Total: 571 - Libraries		476,210	662,207	592,956	712,083	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	65,000	136,950	136,950	28,000	Transfer to Capital Projects
<i>Account Classification Total: OTH - Other Uses</i>		65,000	136,950	136,950	28,000	
Activity Total: 581 - Inter-Fund Group Transfers Out		65,000	136,950	136,950	28,000	
Program Total: 00 - None		541,210	799,157	729,906	740,083	
Division Total: 1500 - Library		541,210	799,157	729,906	740,083	
Department Total: 71 - Brockway Memorial Library		541,210	799,157	729,906	740,083	



PARKS & RECREATION DEPARTMENT ORGANIZATION CHART



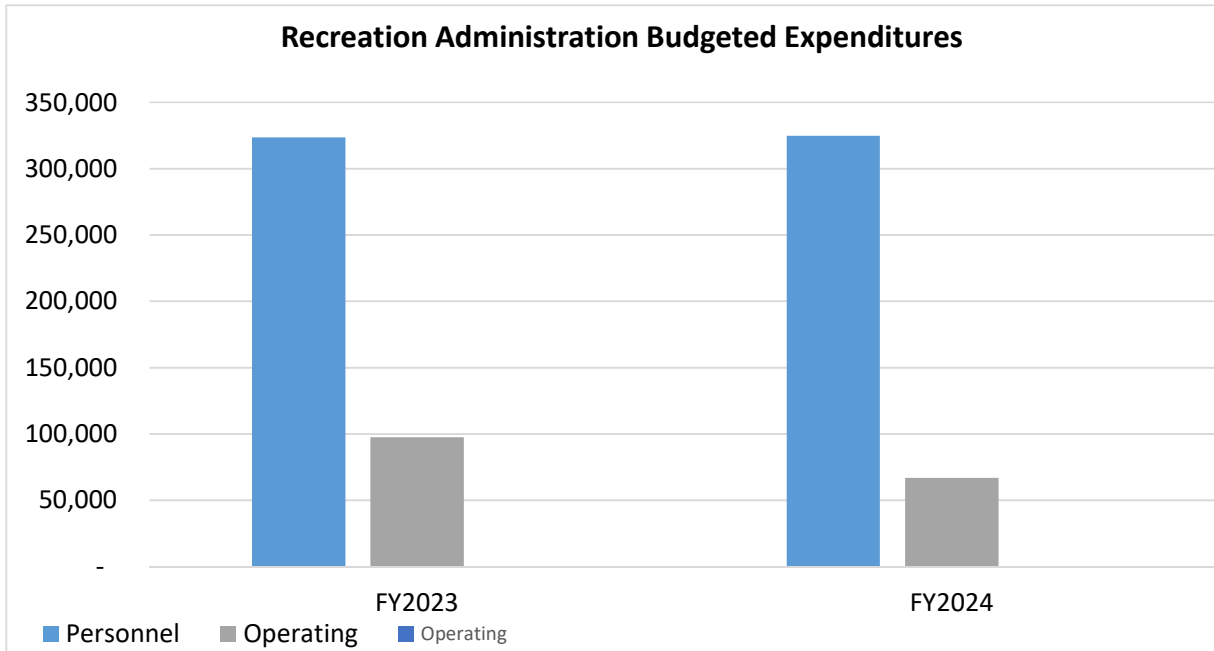
**Parks & Recreation
Parks & Recreation Administration**

Services, Functions and Activities

The Administration Division of the Parks & Recreation Department is responsible for coordinating the highest quality parks and recreation programs and cultural programs for Village residents. This includes directing, planning, developing and implementing programs, facility maintenance and overseeing 20 special events throughout the year. The Division also oversees the preparation and administration of the annual Parks & Recreation operating budget, a five-year capital plan, the Fine Arts programs, Recreation Advisory Committee and facilitating the daily operations of each division.

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 323,730	\$ 324,973	\$ 1,243
Operating Expenditures/Expenses	<u>97,599</u>	<u>67,034</u>	<u>(30,565)</u>
TOTAL	<u>\$ 421,329</u>	<u>\$ 392,007</u>	<u>\$ (29,322)</u>



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Department: 72 - Parks & Recreation						
Division: 1401 - Recreation Administration						
Program: 00 - None						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	109,067	115,003	115,003	118,909	Recreation Director salary
11-100	Executive Salaries Executive Benefit	6,525	9,875	9,375	9,750	Executive benefit package
12-000	Regular Salaries and Wages Salaries	89,779	149,281	149,281	154,354	(1) Assistant Parks and Recreation Director (1) Executive Assistant
14-000	Overtime Overtime	742	800	950	800	Executive Assistant attending Recreation Advisory Meetings and Fine Arts Meetings
18-100	Compensated Compensatory Leave Longevity	3,750	4,500	3,750	3,750	Benefit paid to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	14,760	20,787	21,294	21,713	Social Security & Medicare Taxes
23-000	Life and Health Insurance Health Insurance	14,400	22,581	17,781	14,916	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	338	486	380	381	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	129	173	176	179	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	145	244	244	221	Allocated costs of workers' compensation premiums paid
<i>Account Classification Total: PS - Personnel Services</i>		239,636	323,730	318,234	324,973	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	7,380	11,000	7,400	5,000	Rec Trac Upgrade
31-270	Professional Services Pre-employment Screening	5,697	-	-	-	Pre Employment Screening
34-000	Other Services Contract Services	2,099	1,320	2,200	2,500	Service Contract on department equipment & NRPA participant Insurance Coverage
40-000	Travel and Per Diem Travel	-	4,000	1,200	1,200	Funding to attend the FRPA conference & NRPA
40-100	Travel and Per Diem Per Diem Allowance	-	1,100	350	350	Per diem fees for travel conferences
41-100	Communications Services Cellular	966	1,035	1,000	1,000	Estimated costs for cellular telephone
41-200	Communications Services Internet	4,776	5,280	4,775	4,775	Estimated costs for internet
42-000	Freight and Postage Services Postage	77	100	100	100	Postage costs
45-000	Insurance ISF: Risk Management	6,343	12,207	12,207	24,147	Allocated costs for property, casualty & general liability insurance premiums
45-200	Insurance Premium: Liability	2,709	3,400	2,730	3,400	Blanket Renewal insurance for Recreation programs
46-000	Repair and Maintenance Services ISF: Fleet Management	-	3,857	3,857	3,892	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage
46-200	Repair and Maintenance Services Repairs and Maintenance	5,409	7,500	3,000	5,400	General repair costs for items not under maintenance or warrant agreements, included in this amount are tot lot, marquee repairs & replacement of damaged equipment, such as outdoor tables and windscreens
47-000	Printing and Binding Printing	38	-	-	-	
48-000	Promotional Activities Promotional Activities	1,708	500	700	700	Promotional items for events
49-220	Other Current Charges and Obligations Special Events - Fine Arts	10,131	10,000	10,000	10,000	Funding for the Fine Arts Commission to provide art exhibits, educational programs & concerts
49-800	Other Current Charges and Obligations Licenses and Permits	-	400	420	420	ASCAP Music License Fee
51-000	Office Supplies Office Supplies	79	200	-	100	General office supplies
52-200	Operating Supplies Other Operating Supplies	1,246	1,600	-	-	Funding for supplies necessary to maintain the operations of the Department
52-400	Operating Supplies Uniforms	-	250	200	200	Funding for Administration uniforms
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	1,068	1,200	1,100	1,200	FRPA & NRPA Memberships + Subscriptions.
55-000	Training Training and Education	400	2,650	2,650	2,650	Estimated funding for staff training
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		50,125	67,599	53,889	67,034	
Activity Total: 572 - Parks & Recreation		289,761	391,329	372,123	392,007	
Program Total: 00 - None		289,761	391,329	372,123	392,007	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 20 - Unity Day						
Activity: 572 - Parks & Recreation						
<i>OE - Operating Expenditures/Expenses</i>						
49-210	Other Current Charges and Obligations Special Events - Unity Day	-	30,000	-	-	Expenses for rides and supplies for Unity Day
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		-	30,000	-	-	
Activity Total: 572 - Parks & Recreation		-	30,000	-	-	
Program Total: 20 - Unity Day		-	30,000	-	-	
Division Total: 1401 - Recreation Administration		289,761	421,329	372,123	392,007	

Parks & Recreation Athletics

Services, Functions and Activities

The Athletics Division of the Miami Shores Parks & Recreation Department is responsible for intramural sports, subcontracted travel sports, after school care, and summer camp programs. The Athletics Division is managed directly by the Recreation Superintendent with assistance from the Assistant Athletic Supervisor and the Assistant Program Coordinator.

Sports programs run year round, offering intramural soccer, basketball, baseball, softball, lacrosse and flag football. The intramural programs average 125 participants per sport. The after school care program runs from August to June with a maximum of 75 children. The program hires an average of seven counselors yearly. The summer camp program runs from mid-June to mid-August with a maximum of 130 participants each week. We staff an average of 14 counselors each week with 4 supervisors who monitor field trips, daily programming, and trips to the Aquatic Center and Library. The Athletics Division also runs an average of 4 specialty sports camps throughout the year including lacrosse, flag football, basketball and soccer.

Goals & Objectives

The goal of the Athletics Division for the upcoming fiscal year is to provide increased basic sports training for pre-school aged children.

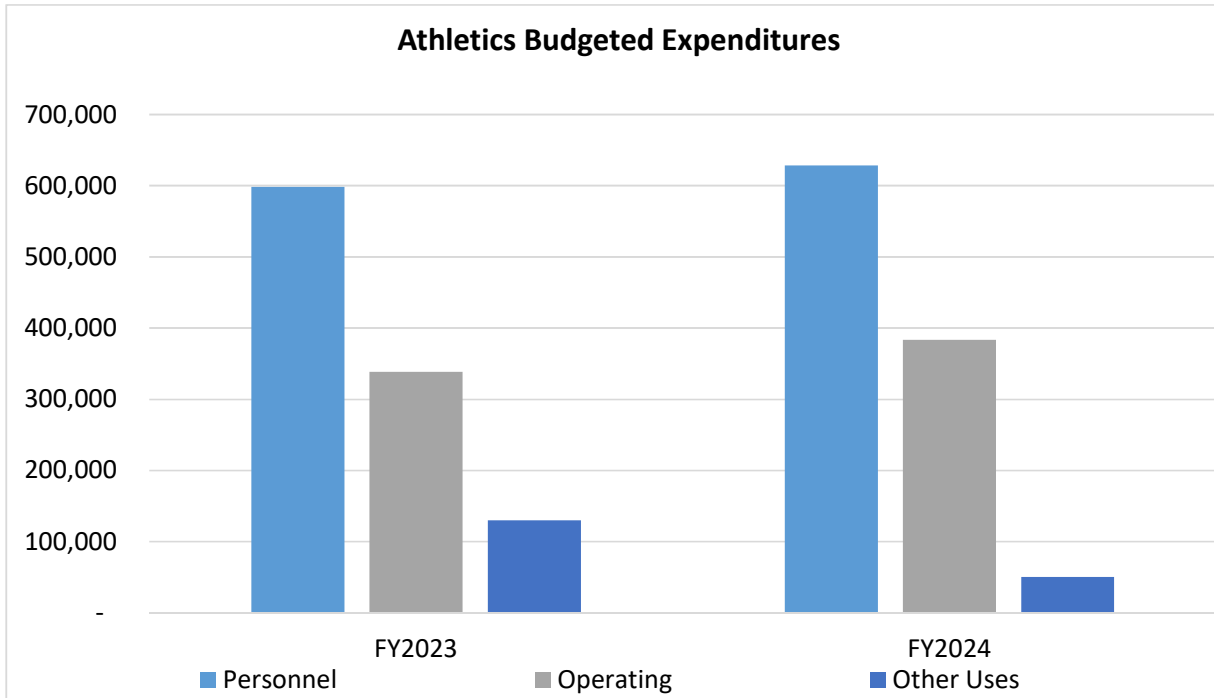
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>	
Increase participation in pre-school sports	N/A	Yes		10%
Increase participation in intramural sports	25%	25%		10%
Return Afterschool Care Program to full capacity	Yes	Yes		10%

Parks & Recreation Athletics

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 598,448	\$ 628,422	\$ 29,974
Operating Expenditures/Expenses	338,345	383,317	44,972
Other Uses.....	130,000	50,000	(80,000)
TOTAL	\$ 1,066,793	\$ 1,061,739	\$ (5,054)



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 1402 - Athletics						
Program: 00 - None						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	258,697	279,699	279,699	295,370	(1) Parks & recreation Superintendent, (1) Assistant Athletics Supervisor, (1) Assistant Program Supervisor, (1) Athletic Program Specialist, (1) Program Specialist.
13-000	Other Salaries and Wages Other Salaries	-	6,600	14,000	9,120	(3) Facility Attendants monitors athletic Fields
13-300	Other Salaries and Wages Seasonal	12,330	-	-	-	(3) Athletic Facility Attendants
14-000	Overtime Overtime	2,962	1,000	5,000	1,000	Due to high turnover in staff, overtime to cover operations and programs.
18-100	Compensated Compensatory Leave Longevity	3,750	4,500	3,125	3,125	Benefit paid to tenured employee per policy
21-000	Payroll Taxes Employer Fica and Medicare	20,253	21,978	23,090	23,369	Social Security & Medicare Taxes
23-000	Life and Health Insurance Health Insurance	31,778	37,635	36,911	37,290	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	686	810	634	635	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	278	324	240	242	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	4,639	5,920	5,920	5,235	Allocated costs of workers' compensation premiums paid
<i>Account Classification Total: PS - Personnel Services</i>		335,374	358,466	368,619	375,386	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	5,605	5,800	5,800	6,300	Reoccurring monthly service fees for alarm monitoring, first aid (AED), and pest control
34-150	Other Services Program Instructors	36,226	46,000	46,000	46,000	Athletic Subcontracted Classes Payout; i.e.: Super Soccer Stars, More Than Sports
34-400	Other Services Field Trips	102	-	-	-	N/A
40-000	Travel and Per Diem Travel	-	700	700	750	Travel costs for seminars and conferences
40-100	Travel and Per Diem Per Diem Allowance	-	200	175	350	Per Diem for seminars and conferences
41-100	Communications Services Cellular	1,124	600	1,760	1,900	Estimated costs for cellular plans
41-520	Communications Services ISF: Information Technology	-	38,619	38,619	15,002	Allocated costs for operating the Village's information technology
43-100	Utility Services Electric	8,830	8,000	9,000	9,000	Estimated annual costs for electric services
43-200	Utility Services Water	182	275	275	275	Estimated annual costs for water consumption
45-000	Insurance ISF: Risk Management	30,678	35,820	35,820	77,450	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	36,652	32,867	32,867	33,169	Allocated costs for operating the Village's fleet
46-200	Repair and Maintenance Services Repairs and Maintenance	14,477	12,000	12,000	12,000	Estimated coast for the repairs and maintenance for the Fieldhouse
47-000	Printing and Binding Printing	63	300	300	300	Special printing
51-000	Office Supplies Office Supplies	1,678	1,500	1,800	2,300	General office supplies for Fieldhouse
52-200	Operating Supplies Other Operating Supplies	7,668	6,000	7,500	7,500	Funding for supplies & equipment for Fieldhouse used by participants and staff
52-400	Operating Supplies Uniforms	1,884	2,000	2,000	2,300	Staff Uniforms
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	790	780	580	580	FRPA and other professional memberships and dues
55-000	Training Training and Education	995	1,200	1,200	1,200	Training sessions for staff to include CPR First Aid and others
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		146,956	192,661	196,396	216,376	
Activity Total: 572 - Parks & Recreation		482,330	551,127	565,015	591,762	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	44,000	130,000	130,000	50,000	Transfer to Capital Projects
<i>Account Classification Total: OTH - Other Uses</i>		44,000	130,000	130,000	50,000	
Activity Total: 581 - Inter-Fund Group Transfers Out		44,000	130,000	130,000	50,000	
Program Total: 00 - None		526,330	681,127	695,015	641,762	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 10 - Afterschool						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
13-000	Other Salaries and Wages Other Salaries	14,349	12,399	12,399	15,600	(1) P/T Recreation Leader
13-300	Other Salaries and Wages Seasonal	99,007	101,025	83,500	89,320	(7) P/T Counselors
14-000	Overtime Overtime	-	-	68	-	
21-000	Payroll Taxes Employer Fica and Medicare	8,672	8,678	7,341	8,030	Social Security & Medicare Taxes
24-000	Workers' Compensation Workers' Compensation	911	2,336	2,336	1,568	Allocated costs of workers' compensation premiums paid
<i>Account Classification Total: PS - Personnel Services</i>		122,939	124,438	105,644	114,518	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	917	1,000	1,000	1,000	Reoccurring services; i.e.: Netflix, Game Network
34-150	Other Services Program Instructors	4,532	3,000	4,900	5,300	Subcontracted enrichment services
34-400	Other Services Field Trips	5,852	8,000	8,000	9,200	Field Trip fees for Kids Day Off and Holiday Camps
34-500	Other Services Transport Services	3,110	3,000	3,800	5,200	Bus transportation for Field Trips
45-000	Insurance ISF: Risk Management	1,560	4,378	4,378	3,464	Allocated costs for property, casualty & general liability insurance premiums
51-000	Office Supplies Office Supplies	190	-	-	-	
52-200	Operating Supplies Other Operating Supplies	13,294	10,000	10,000	12,000	Equipment and Supplies used for daily activities for After Care programming
52-400	Operating Supplies Uniforms	2,381	1,000	1,000	1,200	Uniforms for After Care participants
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		31,838	30,378	33,078	37,364	
Activity Total: 572 - Parks & Recreation		154,776	154,816	138,722	151,882	
Program Total: 10 - Afterschool		154,776	154,816	138,722	151,882	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 11 - Summer Camp						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
13-000	Other Salaries and Wages Other Salaries	5,526	5,221	-	-	(1) Summer Camp Counselor.
13-300	Other Salaries and Wages Seasonal	61,659	69,660	84,960	91,410	(16) Seasonal Camp Counselors
14-000	Overtime Overtime	5	400	-	400	Estimated overtime costs
21-000	Payroll Taxes Employer Fica and Medicare	5,140	5,760	6,499	7,024	Social Security & Medicare Taxes
24-000	Workers' Compensation Workers' Compensation	2,217	1,551	1,551	1,643	Allocated costs of workers' compensation premiums paid
<i>Account Classification Total: PS - Personnel Services</i>		74,547	82,592	93,010	100,477	
<i>OE - Operating Expenditures/Expenses</i>						
34-150	Other Services Program Instructors	5,805	3,400	3,400	4,200	Enrichment Instructor fees
34-400	Other Services Field Trips	17,354	36,800	36,800	42,000	Field Trip entry fees
34-500	Other Services Transport Services	7,460	14,400	16,000	16,800	Transportation for Field Trips
44-000	Rentals and Leases Equipment Rental	-	4,850	4,850	5,000	Rentals for Special Event days at Summer Camp
45-000	Insurance ISF: Risk Management	3,800	2,906	2,906	2,330	Allocated costs for property, casualty & general liability insurance premiums
47-000	Printing and Binding Printing	122	-	-	-	
52-200	Operating Supplies Other Operating Supplies	6,875	9,000	9,000	10,200	Equipment and supplies for Summer Camp
52-400	Operating Supplies Uniforms	4,079	2,200	4,600	4,800	Field Trip Camp Shirts
55-000	Training Training and Education	-	720	720	860	Summer Staff training
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		45,496	74,276	78,276	86,190	
Activity Total: 572 - Parks & Recreation		120,043	156,868	171,286	186,667	
Program Total: 11 - Summer Camp		120,043	156,868	171,286	186,667	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 12 - Soccer						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
13-000	Other Salaries and Wages Other Salaries	233	-	-	-	(1) Soccer Coach.
13-300	Other Salaries and Wages Seasonal	4,432	6,665	4,150	8,435	(7) Seasonal Coaches
21-000	Payroll Taxes Employer Fica and Medicare	357	510	317	645	Social Security & Medicare Taxes
24-000	Workers' Compensation Workers' Compensation	169	137	137	151	Allocated costs of workers' compensation premiums paid
<i>Account Classification Total: PS - Personnel Services</i>		5,191	7,312	4,604	9,231	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	1,161	600	580	600	Referees
45-000	Insurance ISF: Risk Management	289	257	257	204	Allocated costs for property, casualty & general liability insurance premiums
52-200	Operating Supplies Other Operating Supplies	3,186	3,200	6,777	6,800	Equipment, Trophies & supplies for Soccer
52-400	Operating Supplies Uniforms	3,283	3,200	3,200	3,800	Soccer Uniforms
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		7,918	7,257	10,814	11,404	
Activity Total: 572 - Parks & Recreation		13,109	14,569	15,418	20,635	
Program Total: 12 - Soccer		13,109	14,569	15,418	20,635	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 13 - Basketball						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
13-300	Other Salaries and Wages Seasonal	8,944	10,080	10,780	10,890	(7) Seasonal Coaches
21-000	Payroll Taxes Employer Fica and Medicare	684	771	825	833	Social Security & Medicare Taxes
24-000	Workers' Compensation Workers' Compensation	101	208	208	195	Allocated costs of workers' compensation premiums paid
<i>Account Classification Total: PS - Personnel Services</i>		9,730	11,059	11,813	11,918	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	1,170	1,495	1,200	1,500	Basketball Referees Fees
45-000	Insurance ISF: Risk Management	173	389	389	308	Allocated costs for property, casualty & general liability insurance premiums
52-200	Operating Supplies Other Operating Supplies	6,206	6,000	6,000	6,800	Equipment, trophies and supplies for basketball program
52-400	Operating Supplies Uniforms	3,792	4,370	4,000	4,400	Uniform costs for participants and coaches
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		11,341	12,254	11,589	13,008	
Activity Total: 572 - Parks & Recreation		21,070	23,313	23,402	24,926	
Program Total: 13 - Basketball		21,070	23,313	23,402	24,926	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 14 - Baseball						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
13-300	Other Salaries and Wages Seasonal	3,588	6,480	8,435	8,435	(7) Seasonal Coaches
21-000	Payroll Taxes Employer Fica and Medicare	274	496	645	645	Social Security & Medicare Taxes
24-000	Workers' Compensation Workers' Compensation	101	133	133	151	Allocated costs of workers' compensation premiums paid
<i>Account Classification Total: PS - Personnel Services</i>		3,963	7,109	9,213	9,231	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	767	400	400	400	Umpires
45-000	Insurance ISF: Risk Management	174	250	250	198	Allocated costs for property, casualty & general liability insurance premiums
52-200	Operating Supplies Other Operating Supplies	8,967	3,200	3,200	3,800	Equipment and Supplies for teams
52-400	Operating Supplies Uniforms	4,198	4,600	4,600	4,600	Uniforms for teams
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		14,106	8,450	8,450	8,998	
Activity Total: 572 - Parks & Recreation		18,069	15,559	17,663	18,229	
Program Total: 14 - Baseball		18,069	15,559	17,663	18,229	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 15 - Softball						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
13-300	Other Salaries and Wages Seasonal	-	1,000	-	-	Lack of enrollment for 2023 (4) Coaches for 2024
21-000	Payroll Taxes Employer Fica and Medicare	-	77	-	-	
24-000	Workers' Compensation Workers' Compensation	18	21	21	-	
<i>Account Classification Total: PS - Personnel Services</i>		<u>18</u>	<u>1,098</u>	<u>21</u>	<u>-</u>	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	180	400	-	-	Umpires
45-000	Insurance ISF: Risk Management	31	39	39	-	
52-200	Operating Supplies Other Operating Supplies	-	3,200	-	-	Equipment and supplies for teams
52-400	Operating Supplies Uniforms	-	1,900	-	-	Uniforms for participants
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		<u>211</u>	<u>5,539</u>	<u>39</u>	<u>-</u>	
Activity Total: 572 - Parks & Recreation		<u>229</u>	<u>6,637</u>	<u>60</u>	<u>-</u>	
Program Total: 15 - Softball		<u>229</u>	<u>6,637</u>	<u>60</u>	<u>-</u>	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 16 - Flag football						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
13-300	Other Salaries and Wages Seasonal	5,614	5,810	6,929	7,000	(7) Seasonal Coaches
21-000	Payroll Taxes Employer Fica and Medicare	430	444	530	536	Social Security & Medicare Taxes
24-000	Workers' Compensation Workers' Compensation	76	120	120	125	Allocated costs of workers' compensation premiums paid
<i>Account Classification Total: PS - Personnel Services</i>		6,120	6,374	7,579	7,661	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	2,330	2,800	2,880	3,000	Referees
45-000	Insurance ISF: Risk Management	130	224	224	177	Allocated costs for property, casualty & general liability insurance premiums
52-200	Operating Supplies Other Operating Supplies	3,204	2,200	3,942	4,000	Equipment and supplies for Flag Football
52-400	Operating Supplies Uniforms	2,135	2,306	2,522	2,800	Uniform costs for players and staff
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		7,799	7,530	9,568	9,977	
Activity Total: 572 - Parks & Recreation		13,918	13,904	17,147	17,638	
Program Total: 16 - Flag football		13,918	13,904	17,147	17,638	
Division Total: 1402 - Athletics		867,546	1,066,793	1,078,713	1,061,739	

Parks & Recreation Community Center

Services, Functions and Activities

The Community Center Division runs over 65 recreation classes a week and coordinates special events throughout the year. During the summer months, it oversees 30 various specialty summer camps. Special events include Memorial Day, Independence Day, Winterfest, Marshmallow Drop, Fine Arts Concerts and Plaza 98 events, as well as additional smaller events.

Goals & Objectives

The Community Center's goals for this fiscal year are to serve our growing population's needs for toddlers, teens and the older adults, by offering a variety of programs and events for our residents. Focusing on bringing innovative classes and activities that promote healthy and fun opportunities as well as creating a social environment. All programs and events will be evaluated to ensure efficient use of resources, in addition to bringing new and exciting features to the events program schedule.

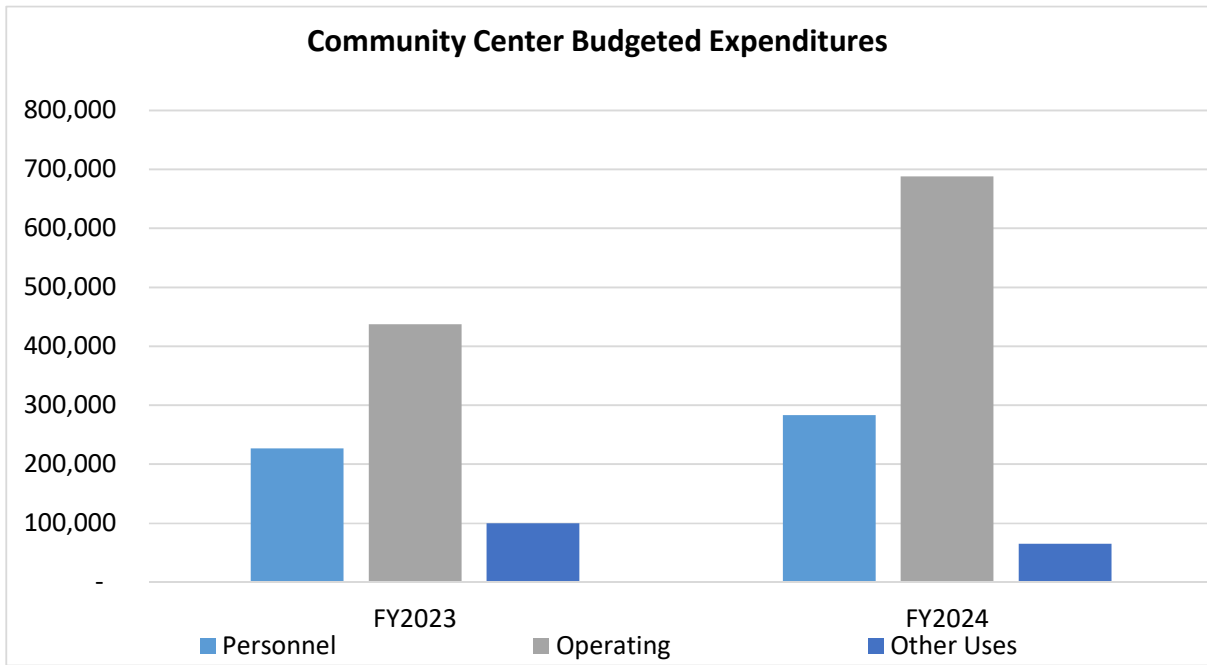
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Increase pre-school and toddler programs	20%	20%	15%
Increase events that will enhance Village life	N/A	Yes	Yes
Increase programming for older adults	N/A	Yes	10%
Increase programming for teens	Yes	Yes	10%

Parks & Recreation Community Center

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 226,850	\$ 283,094	\$ 56,244
Operating Expenditures/Expenses	437,444	687,835	250,391
Other Uses.....	99,500	65,000	(34,500)
TOTAL	\$ 763,794	\$ 1,035,929	\$ 272,135



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 1403 - Community Center						
Program: 00 - None						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	146,364	121,702	121,702	132,942	(1) Program/Event Specialist & (2) Maintenance Worker II
13-000	Other Salaries and Wages Other Salaries	38,704	50,361	38,000	82,831	(3) P/T Facility Attendants, (3) Community Center Attendants
13-300	Other Salaries and Wages Seasonal	4,458	7,200	7,200	9,120	(2) Adventure Camp Counselors
14-000	Overtime Overtime	2,688	2,000	2,000	2,000	Maintenance staff overtime for facility rentals, vacations & special events
18-100	Compensated Compensatory Leave Longevity	1,250	2,250	2,250	625	Benefits to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	15,422	13,865	13,090	17,404	Social Security & Medicare taxes
23-000	Life and Health Insurance Health Insurance	17,084	22,581	12,500	14,916	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	399	486	118	254	Estimated annual employee costs for dental benefits
23-200	Life and Health Insurance Long-Term Care	258	185	113	69	Estimated annual employee costs for long term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	6,160	6,220	6,220	5,683	Allocated costs of workers' compensation premiums paid to the Florida League
<i>Account Classification Total: PS - Personnel Services</i>		232,786	226,850	203,193	265,844	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	7,557	7,500	10,000	10,000	ADA elevator service, exterminating, A/C & alarm services
34-150	Other Services Program Instructors	296,002	245,157	395,000	395,000	Class program instructors
34-400	Other Services Field Trips	11,837	18,000	14,000	15,000	Adventure camp field trips 3x week for 9 weeks
40-000	Travel and Per Diem Travel	996	-	-	-	
40-100	Travel and Per Diem Per Diem Allowance	450	-	-	-	Per diem for conferences
41-100	Communications Services Cellular	697	515	700	700	estimated costs for cellular
41-200	Communications Services Internet	6,666	7,000	7,000	7,000	Estimated costs for internet
41-520	Communications Services ISF: Information Technology	-	14,854	14,854	19,084	Allocated costs for operating the Village's information technology
43-100	Utility Services Electric	28,595	24,036	26,000	28,000	Estimated annual costs for electric based on current actual FPL Usage
43-200	Utility Services Water	2,578	1,300	3,000	3,000	Estimated costs for annual water consumption
44-000	Rentals and Leases Equipment Rental	1,369	1,000	-	-	Light tower and other rentals for events
45-000	Insurance ISF: Risk Management	35,421	39,472	39,472	85,351	Allocated costs for property, casualty & general liability insurance premiums
46-200	Repair and Maintenance Services Repairs and Maintenance	21,109	16,000	22,000	22,000	Ongoing maintenance & repairs to building & equipment at the Community Center
47-000	Printing and Binding Printing	247	210	250	250	Printing costs for special event banners or posters
48-000	Promotional Activities Promotional Activities	-	1,000	-	-	Promotional materials for events
48-100	Promotional Activities Fireworks Display	8,796	-	-	-	Independence Day Fireworks moved to special event budget
49-000	Other Current Charges and Obligations Other Current Charges	-	400	400	400	Annual fire safety permit & elevator permit
51-000	Office Supplies Office Supplies	329	250	400	400	General office supplies
52-200	Operating Supplies Other Operating Supplies	27,386	22,000	29,000	30,000	Supplies to operate the Community Center
52-400	Operating Supplies Uniforms	865	1,000	900	900	Uniforms for staff
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	80	-	-	600	Annual membership for FRPA
55-000	Training Training and Education	1,044	250	650	650	FRPA Certification, CPR & First Aid Certifications, Playground Safety Inspector Course
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		452,025	399,944	563,626	618,335	
Activity Total: 572 - Parks & Recreation		684,811	626,794	766,819	884,179	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	154,000	99,500	99,500	65,000	Transfer to Capital Projects
<i>Account Classification Total: OTH - Other Uses</i>		154,000	99,500	99,500	65,000	
Activity Total: 581 - Inter-Fund Group Transfers Out		154,000	99,500	99,500	65,000	
Program Total: 00 - None		838,811	726,294	866,319	949,179	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 22 - Dog Park						
Activity: 572 - Parks & Recreation						
<i>OE - Operating Expenditures/Expenses</i>						
46-200	Repair and Maintenance Services Repairs and Maintenance	764	1,000	300	500	Repairs as needed
52-200	Operating Supplies Other Operating Supplies	-	-	150	200	Operating Supplies
52-500	Operating Supplies IPM Initiative	3,474	3,800	2,000	2,000	Commercial spraying of turf for insects and weeds consistent with IPM
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		4,238	4,800	2,450	2,700	
Activity Total: 572 - Parks & Recreation		4,238	4,800	2,450	2,700	
Program Total: 22 - Dog Park		4,238	4,800	2,450	2,700	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 24 - Special Events						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	3,861	-	5,300	5,500	Regular Salaries & Wages for Village special events
13-000	Other Salaries and Wages Other Salaries	1,551	-	3,000	3,000	Other Salaries & Wages for Village special events
13-300	Other Salaries and Wages Seasonal	2,538	-	4,500	4,500	Season Salaries & Wages for Village special events
14-000	Overtime Overtime	5,101	-	3,000	3,000	Estimated overtime for Village special events
21-000	Payroll Taxes Employer Fica and Medicare	994	-	1,209	1,250	Social Security & Medicare Taxes
23-000	Life and Health Insurance Health Insurance	1,104	-	1,100	-	
23-100	Life and Health Insurance Dental	24	-	20	-	
23-200	Life and Health Insurance Long-Term Care	13	-	12	-	
<i>Account Classification Total: PS - Personnel Services</i>		15,185	-	18,141	17,250	
<i>OE - Operating Expenditures/Expenses</i>						
44-000	Rentals and Leases Equipment Rental	1,139	-	1,000	2,400	Light tower and other rentals for events
48-100	Promotional Activities Fireworks Display	8,000	21,500	18,000	21,000	Independence Day Fireworks
52-200	Operating Supplies Other Operating Supplies	1,472	600	13,000	34,000	Amusement Rental fees
52-450	Operating Supplies 5K	3,167	4,500	-	-	
52-455	Operating Supplies Halloween	514	1,000	5,003	6,000	Operating supplies for Village Halloween event
52-460	Operating Supplies Plaza 98	207	3,500	1,768	1,800	Operating supplies for Village Plaza 98 event
52-465	Operating Supplies Father Daughter Dance	-	1,600	1,600	1,600	Operating supplies for teen night events
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		14,499	32,700	40,371	66,800	
Activity Total: 572 - Parks & Recreation		29,684	32,700	58,512	84,050	
Program Total: 24 - Special Events		29,684	32,700	58,512	84,050	
Division Total: 1403 - Community Center		872,733	763,794	927,281	1,035,929	

Parks & Recreation Aquatics

Services, Functions and Activities

The Miami Shores Aquatic Facility is comprised of an 8-lane competition pool, Wild Waters activity pool, and a spa offering comprehensive aquatic programs including adult and youth swimming lessons, swim team competitions, water exercise classes and open swim. The Aquatic Center also features an AQUAGLIDE obstacle course for kids ages 6 and up. "Wild Waters" activity pool features 4 slides, over 20 spray features 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 throughout the year including an annual Egg Dive, Teen Nights, Dive-in Theater and Family Nights and Swim Competitions.

Goals & Objectives

Goals of the Aquatic Center for the upcoming fiscal year are to provide Red Cross Safety Classes for residents, increase participation for learn to swim classes and do public outreach for water safety awareness.

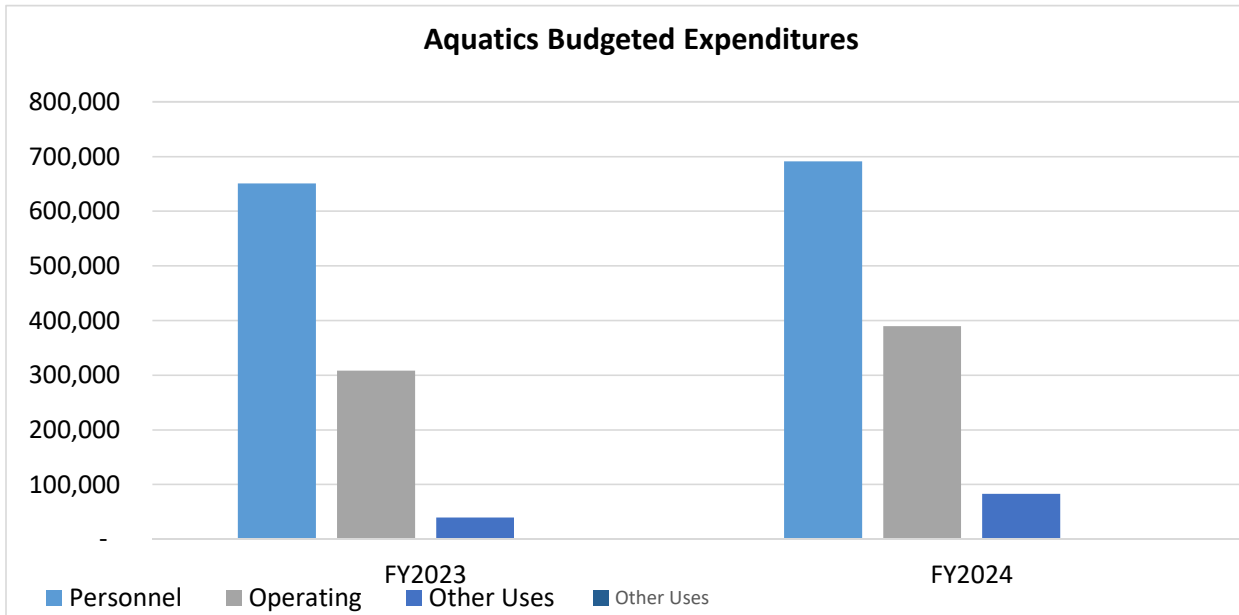
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Increase Admission Revenue	20%	Yes	5%
Increase attendance in swim instruction classe	N/A	Yes	10%
Public Outreach for Water Safety Awareness			5%

Parks & Recreation Aquatics

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 650,462	\$	691,204	\$	40,742
Operating Expenditures/Expenses	308,369		389,588		81,219
Other Uses.....	40,000		83,000		43,000
TOTAL	\$ 998,831	\$	1,163,792	\$	164,961



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 1405 - Aquatics						
Program: 00 - None						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	196,549	214,865	206,000	224,311	(1) Aquatics Supervisor, (1) Assistant Aquatics Supervisor, (1) Aquatics Supervisor, (1) Lifeguard II
13-000	Other Salaries and Wages Other Salaries	89,999	130,175	130,000	154,330	Funding for Lifeguard(s) I (Part-time), (1) Lifeguard II (Part-time) & (2) Office Attendant
13-200	Other Salaries and Wages Private Swim Lessons	5,350	7,500	2,600	4,500	Private Swim Lessons
13-300	Other Salaries and Wages Seasonal	168,507	208,433	150,000	209,397	Funding for (20) Seasonal Lifeguards & (3) Cashiers
14-000	Overtime Overtime	5,039	4,298	6,000	4,300	Estimated costs for overtime required during summer & special events
18-100	Compensated Compensatory Leave Longevity	1,875	2,250	1,875	1,875	Benefit paid to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	35,555	40,465	37,980	43,869	Social Security & Medicare Taxes
23-000	Life and Health Insurance Health Insurance	24,732	30,108	29,528	37,290	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	386	486	382	508	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	188	234	169	240	Estimated annual employee costs for long term care benefits
24-000	Workers' Compensation Workers' Compensation	10,210	11,648	11,648	10,584	Allocated costs for workers' compensation premiums paid to the Florida League
<i>Account Classification Total: PS - Personnel Services</i>		538,389	650,462	576,182	691,204	
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	4,015	4,200	4,200	4,500	Pest control, office equipment, fire extinguishers, & Thorguard Lightning detection System
40-000	Travel and Per Diem Travel	-	600	600	600	Mileage & hotel costs
40-100	Travel and Per Diem Per Diem Allowance	-	280	200	140	Per diem costs
41-200	Communications Services Internet	7,158	8,000	7,200	7,500	Estimated costs for internet
41-520	Communications Services ISF: Information Technology	-	17,824	17,824	9,899	Allocated costs for operating the Village's information technology
43-100	Utility Services Electric	49,421	49,000	47,830	50,000	Estimated annual costs for FPL Electric usage
43-200	Utility Services Water	14,689	10,000	10,000	10,000	Estimated annual funding for water consumption
45-000	Insurance ISF: Risk Management	82,988	94,315	94,315	202,149	Allocated costs for property, casualty & general liability insurance premiums
46-200	Repair and Maintenance Services Repairs and Maintenance	25,825	35,000	31,000	33,000	Maintenance & Repair of equipment located at the Aquatics Facility
47-000	Printing and Binding Printing	-	500	-	-	
48-000	Promotional Activities Promotional Activities	1,240	2,500	1,000	1,000	Promotional material for events & Lifeguard Ads
49-000	Other Current Charges and Obligations Other Current Charges	1,498	2,300	1,800	1,800	Pool, spa & activity pool operating permits & engineering fees to the State of Florida Agriculture Dept. & Miami Dade County permits Life Safety Permit
51-000	Office Supplies Office Supplies	768	850	1,200	1,200	General office supplies
52-200	Operating Supplies Other Operating Supplies	15,573	20,000	16,000	16,000	Operating supplies
52-250	Operating Supplies Food for Resale	27,433	22,000	-	-	Concession is subcontracted in 2023
52-400	Operating Supplies Uniforms	4,228	3,500	5,000	5,000	Staff & lifeguard uniforms
52-500	Operating Supplies IPM Initiative	41,059	35,000	44,000	44,000	Granular and liquid chlorine, shock, acid, stabilizer, phosphate remover, reagents
55-000	Training Training and Education	2,653	2,500	2,800	2,800	Certification for water safety instructors, recertification of Lifeguards & Lifeguard Instructors
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		278,548	308,369	284,969	389,588	
Activity Total: 572 - Parks & Recreation		816,938	958,831	861,151	1,080,792	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-301	Interfund Transfers Capital Projects	21,500	40,000	40,000	83,000	Transfer to Capital Projects
<i>Account Classification Total: OTH - Other Uses</i>		21,500	40,000	40,000	83,000	
Activity Total: 581 - Inter-Fund Group Transfers Out		21,500	40,000	40,000	83,000	
Program Total: 00 - None		838,438	998,831	901,151	1,163,792	
Division Total: 1405 - Aquatics		838,438	998,831	901,151	1,163,792	

Parks & Recreation Tennis

Services, Functions and Activities

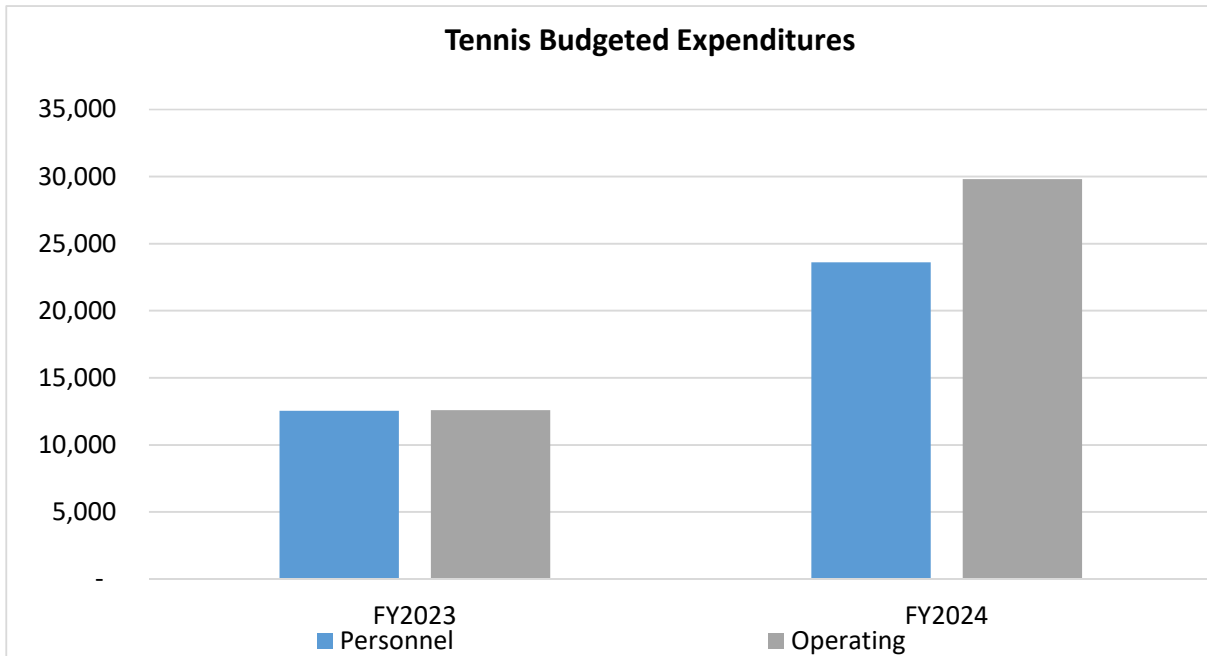
The Operation of the Tennis Division was subcontracted to a new Tennis Professional in 2022. The Tennis Professional oversees all tennis and pickleball programming. There are 4 tennis courts, and 4 temporary pickleball courts. A part-time recreation employee is present when the Tennis Pro is not on duty.

Goals & Objectives

The Tennis Divisions goal is to increase attendance within its tennis and pickleball programming and offer several "fun" tennis and pickleball tournaments throughout the year.

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Personnel Services.....	\$ 12,541	\$ 23,607	\$ 11,066
Operating Expenditures/Expenses	<u>12,589</u>	<u>29,806</u>	<u>17,217</u>
TOTAL	<u>\$ 25,130</u>	<u>\$ 53,413</u>	<u>\$ 28,283</u>



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 1406 - Tennis						
Program: 00 - None						
Activity: 572 - Parks & Recreation						
<i>PS - Personnel Services</i>						
13-000	Other Salaries and Wages Other Salaries	12,904	11,431	12,900	21,571	(1) P/T Facility Attendant
21-000	Payroll Taxes Employer Fica and Medicare	987	875	987	1,650	Social Security & Medicare taxes
24-000	Workers' Compensation Workers' Compensation	198	235	235	386	Allocated costs of workers' compensation premiums paid the Florida League
<i>Account Classification Total: PS - Personnel Services</i>		14,090	12,541	14,122	23,607	
<i>OE - Operating Expenditures/Expenses</i>						
43-200	Utility Services Water	201	200	200	200	Estimated annual water consumption
45-000	Insurance ISF: Risk Management	8,692	9,389	9,389	22,306	Allocated costs for property, casualty & general liability insurance premiums
46-200	Repair and Maintenance Services Repairs and Maintenance	4,360	2,000	2,000	2,000	Windscreens, fence repairs, tennis nets & general facility maintenance
52-200	Operating Supplies Other Operating Supplies	1,386	800	5,200	5,200	Supplies for tennis center such as signs and pickleballs
52-400	Operating Supplies Uniforms	-	200	-	100	Shores shirts for part time staff
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		14,640	12,589	16,789	29,806	
Activity Total: 572 - Parks & Recreation		28,729	25,130	30,911	53,413	
Program Total: 00 - None		28,729	25,130	30,911	53,413	
Division Total: 1406 - Tennis		28,729	25,130	30,911	53,413	
Department Total: 72 - Parks & Recreation		2,897,206	3,275,877	3,310,179	3,706,880	

**Public Works
Local Option Gas Tax**

Services, Functions and Activities

The Local Option Gas Tax is a designated revenue fund generated through a six-cent and three-cent tax imposed by Miami-Dade County on petroleum and petroleum-related products. The funds collected from this tax are required to be set apart and can only be utilized for specific purposes related to the improvement and upkeep of various infrastructure elements. These include repairs, maintenance, additions, deletions, and modifications to streets, sidewalks, streetlights, easements, curbs, alleys, medians, and right-of-ways. The revenue from the Local Option Gas Tax is thus dedicated solely to enhancing and preserving these essential components of the local transportation and public works systems.

Goals & Objectives

The goal of the Local Option Gas Tax Division within the Public Works Department is to ensure the proper maintenance of all Village streets, sidewalks, streetlights, easements, curbs, alleys, and medians, thereby creating a clean and safe environment for the public. To achieve this, the division conducts regular inspections of the Village to ensure that these areas meet the established standards for safety and cleanliness. By prioritizing ongoing upkeep and monitoring, the division strives to enhance the overall quality and accessibility of the Village's infrastructure, ensuring a pleasant and secure experience for the traveling public.

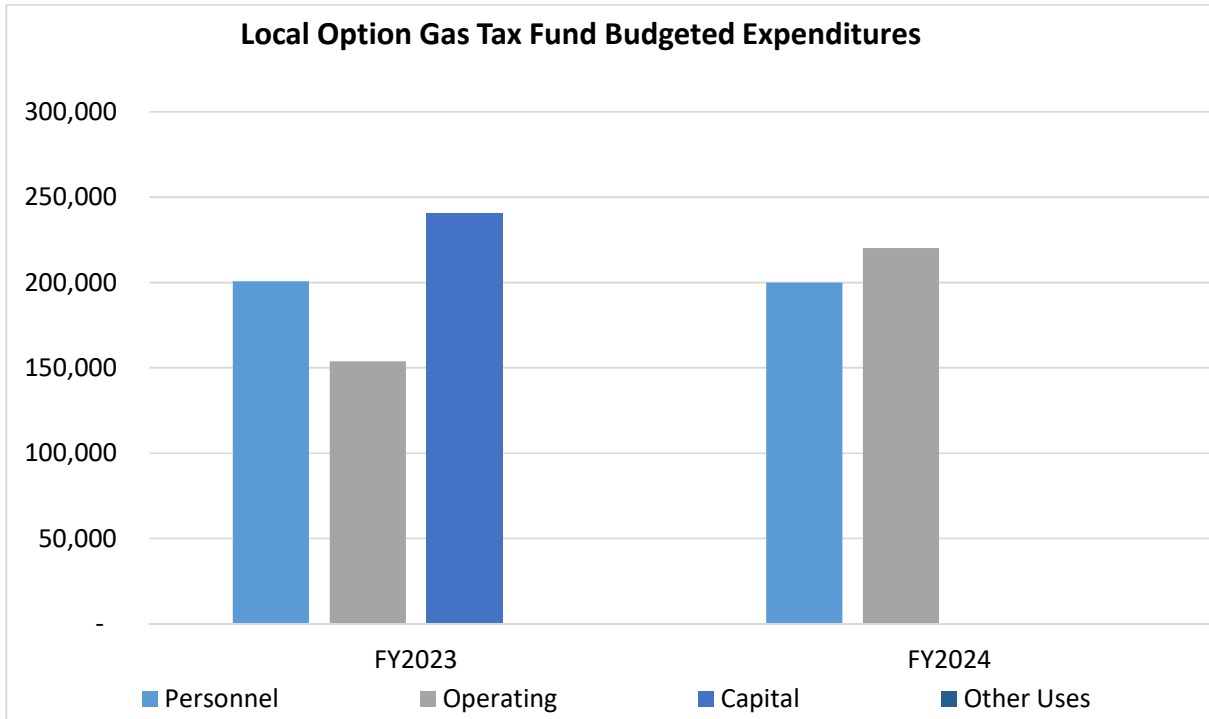
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Number of Trees Trimmed	2,500	1,250	2,500

**Public Works
Local Option Gas Tax**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 200,667	\$	199,858	\$	(809)
Operating Expenditures/Expenses	153,830		220,251		66,421
Capital Outlay	<u>240,874</u>		<u>-</u>		<u>(240,874)</u>
TOTAL	<u>\$ 595,371</u>	\$	<u>\$ 420,109</u>	\$	<u>(175,262)</u>



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 130 - Local Option Gas Tax (LOGT)						
Department: 39 - Public Works						
Division: 1222 - LOGT						
Program: 00 - None						
Activity: 541 - Road & Street Facilities						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	113,515	142,567	142,567	144,170	(1) Beautification/Landscaping Foreman (LOGT) (20%), Operations Manager (LOGT) (16.66%) & (2) Tree Trimmers.
14-000	Overtime Overtime	3,942	6,000	4,000	6,300	Estimated overtime.
18-100	Compensated Compensatory Leave Longevity	1,250	1,500	1,250	1,250	Benefit paid to tenured employees per policy.
21-000	Payroll Taxes Employer Fica and Medicare	8,778	11,372	11,308	11,516	Social Security and Medicare taxes.
22-000	Retirement Contributions Pension Contribution	-	13,188	13,188	13,188	Pension contribution.
23-000	Life and Health Insurance Health Insurance	13,675	17,816	17,816	16,407	Estimated annual employee costs for health insurance.
23-100	Life and Health Insurance Dental	295	384	384	279	Estimated annual employee costs for dental insurance.
23-200	Life and Health Insurance Long-Term Care	192	217	217	219	Estimated annual employee costs for long-term care.
24-000	Workers' Compensation Workers' Compensation	5,534	7,623	7,623	6,529	Allocated costs of workers' compensation premiums paid to the Florida League
<i>Account Classification Total: PS - Personnel Services</i>		147,180	200,667	198,353	199,858	
<i>OE - Operating Expenditures/Expenses</i>						
45-000	Insurance ISF: Risk Management	4,960	6,764	6,764	9,197	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	97,243	102,116	102,116	103,054	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage
46-200	Repair and Maintenance Services Repairs and Maintenance	1,920	3,000	2,500	25,000	On-going maintenance and repair to Village streets and alleys & street sign replacement
51-000	Office Supplies Office Supplies	-	100	100	100	General office supplies
52-200	Operating Supplies Other Operating Supplies	2,556	19,000	19,000	45,000	Re-Allocated to proper department- Signage, concrete and other supplies needed to maintain the Village's streets, sidewalks, roads, easements, curbs and right - of - ways. Included in this is \$25,000 for Street Name Signs.
52-210	Operating Supplies Beautification	1,375	15,000	7,500	32,500	Included is \$25,000 for the Miami-Dade County Tree Program
52-400	Operating Supplies Uniforms	943	350	350	400	Per employee funding for contractually-specified uniforms (10) shirts and (5) pants
52-500	Operating Supplies IPM Initiative	-	5,000	2,000	2,000	IPM: Eligible expenditures aligned with the IPM initiative
53-000	Road Materials and Supplies Road Materials	1,680	2,500	2,000	3,000	Materials for road repairs
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		110,677	153,830	142,330	220,251	
<i>CAP - Capital Outlay</i>						
63-100	Infrastructure Transportation Improvements	123,834	75,874	100,000	-	
63-400	Infrastructure Land Improvements	-	15,000	15,000	-	
64-100	Machinery and Equipment Vehicles	-	150,000	-	-	
<i>Account Classification Total: CAP - Capital Outlay</i>		123,834	240,874	115,000	-	
Activity Total: 541 - Road & Street Facilities		381,690	595,371	455,683	420,109	
Program Total: 00 - None		381,690	595,371	455,683	420,109	
Division Total: 1222 - LOGT		381,690	595,371	455,683	420,109	
Department Total: 39 - Public Works		381,690	595,371	455,683	420,109	
EXPENSES Total		381,690	595,371	455,683	420,109	
Fund EXPENSE	Total: 130 - Local Option Gas Tax (LOGT)	381,690	595,371	455,683	420,109	

Public Works Transportation Surtax

Services, Functions and Activities

The Half-Cent Transportation Surtax, which was approved by County voters, has been in effect since January 1, 2004. This surtax imposes an additional half-cent fee on qualified purchases made within Miami-Dade County. The revenue generated from this tax is allocated by the County's Transit Authority. The purpose of this levy is to enhance and support existing transportation and transportation-related activities in the Village. By allocating the proceeds from this surtax, the Village aims to improve and expand its transportation infrastructure and services, ultimately benefiting the community's mobility and connectivity.

Goals & Objectives

The goal and objective of the Transportation Surtax Division within the Public Works Department is to enhance access to transportation for the community. This division is committed to implementing initiatives and projects that improve the transportation infrastructure and services available to the residents. By utilizing the funds generated from the Transportation Surtax, the division aims to invest in improvements such as expanding public transportation options, upgrading road networks, enhancing pedestrian and cycling infrastructure, and promoting sustainable transportation solutions. The ultimate objective is to create a more efficient, accessible, and interconnected transportation system that meets the evolving needs of the community.

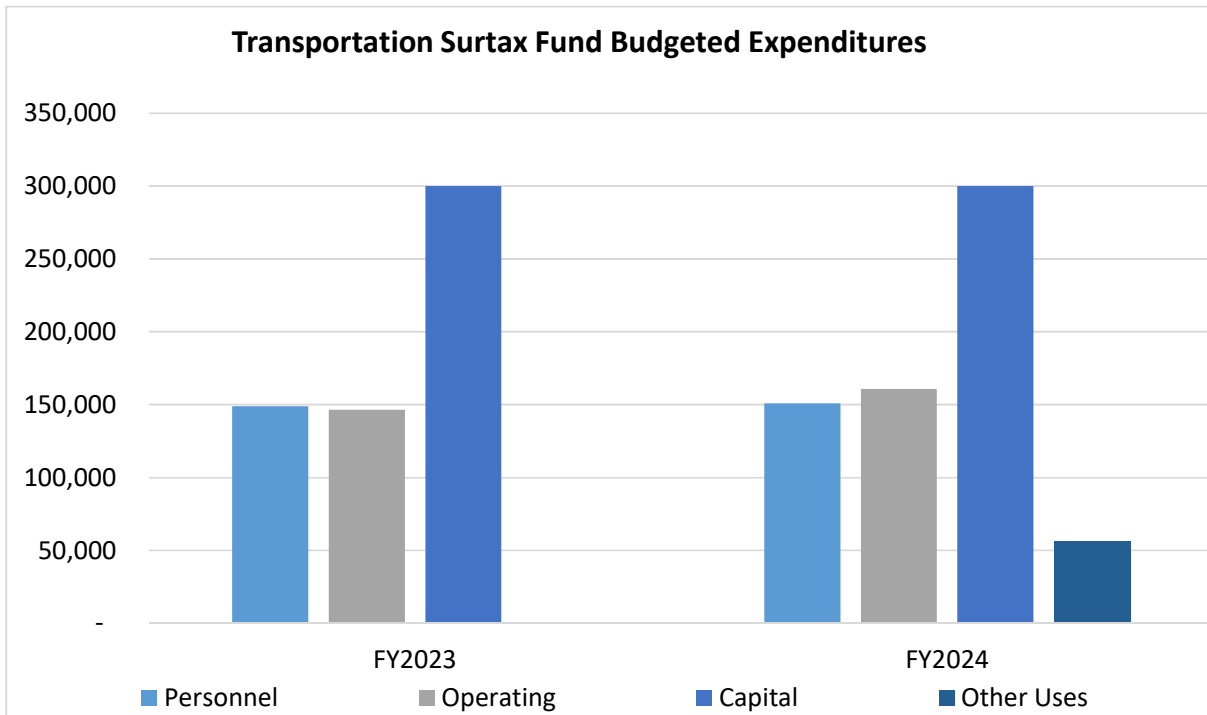
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Review the route to compare with needs of community	Quarterly	Quarterly	Quarterly
Number of inspections of the trolley/bus for cleanliness and safety	Quarterly	Quarterly	Quarterly

Public Works Transportation Surtax

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 148,934	\$	150,841	\$	1,907
Operating Expenditures/Expenses	146,427		160,840		14,413
Capital Outlay	300,000		300,000		-
Other Uses.....	-		56,319		56,319
TOTAL	\$ 595,361	\$	668,000	\$	72,639



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 135 - Citizens' Indep Trust (CITT)						
Department: 39 - Public Works						
Division: 1210 - CITT						
Program: 41 - Transportation						
Activity: 541 - Road & Street Facilities						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	45,440	102,014	102,014	105,817	(1) Lead Worker, (1) Maintenance Worker I, (1) Operations Manager (16.66%) & (1) Public Right-of-Way Foreman (20%).
14-000	Overtime Overtime	6,489	7,000	8,000	7,350	Estimated overtime.
18-100	Compensated Compensatory Leave Longevity	1,250	1,500	1,250	1,250	Benefit paid to tenured employees per policy.
21-000	Payroll Taxes Employer Fica and Medicare	4,047	8,338	8,512	8,659	Social Security and Medicare taxes.
22-000	Retirement Contributions Pension Contribution	-	6,003	6,003	6,003	Estimated pension contribution.
23-000	Life and Health Insurance Health Insurance	7,155	17,812	17,812	16,408	Estimated annual employee costs for health insurance benefit
23-100	Life and Health Insurance Dental	154	383	383	279	Estimated annual employee costs for dental insurance benefit.
23-200	Life and Health Insurance Long-Term Care	135	292	292	166	Estimated annual employee costs for long-term care insurance benefit.
24-000	Workers' Compensation Workers' Compensation	3,717	5,592	5,592	4,909	Allocated costs of workers' compensation premiums paid to the Florida League.
<i>Account Classification Total: PS - Personnel Services</i>		68,387	148,934	149,858	150,841	
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	-	2,000	1,000	2,000	Consulting Services
32-000	Accounting and Auditing Accounting and Auditing	2,500	2,500	-	-	Funding for annual external audit to comply with local, State and federal statutory provisions
45-000	Insurance ISF: Risk Management	4,960	6,764	6,764	9,197	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	26,674	25,013	25,013	25,243	Allocated costs for operating Village's fleet including the costs for automobile liability coverage
49-110	Other Current Charges and Obligations Special Projects - Manager	-	4,500	1,000	5,000	TAP Grant Match
52-200	Operating Supplies Other Operating Supplies	1,840	4,000	2,000	2,500	Road material, signs, concrete and other supplies needed to maintain the Village's streets, sidewalks, roads, easements, curb and right - of -ways
52-400	Operating Supplies Uniforms	370	400	400	400	Per employee funding for contractually-specified uniforms (10) shirts and (5) pants
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		36,344	45,177	36,177	44,340	
<i>CAP - Capital Outlay</i>						
63-100	Infrastructure Transportation Improvements	66,035	300,000	-	300,000	TAP Grant Match
<i>Account Classification Total: CAP - Capital Outlay</i>		66,035	300,000	-	300,000	
<i>OTH - Other Uses</i>						
99-000	Other Uses Contingency	-	-	-	56,319	Reserve for unanticipated expenses
<i>Account Classification Total: OTH - Other Uses</i>		-	-	-	56,319	
Activity Total: 541 - Road & Street Facilities		170,767	494,111	186,035	551,500	
Program Total: 41 - Transportation		170,767	494,111	186,035	551,500	
Program: 44 - Transit						
Activity: 544 - Mass Transit Systems						
<i>OE - Operating Expenditures/Expenses</i>						
34-500	Other Services Transport Services	31,150	101,250	116,000	116,500	Funding to engage an outside agent to manage and operate the Village shuttle bus transportation program
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		31,150	101,250	116,000	116,500	
Activity Total: 544 - Mass Transit Systems		31,150	101,250	116,000	116,500	
Program Total: 44 - Transit		31,150	101,250	116,000	116,500	
Division Total: 1210 - CITT		201,917	595,361	302,035	668,000	
Department Total: 39 - Public Works		201,917	595,361	302,035	668,000	
EXPENSES Total		201,917	595,361	302,035	668,000	
Fund EXPENSE	Total: 135 - Citizens' Indep Trust (CITT)	201,917	595,361	302,035	668,000	

American Rescue Plan Act Fund

Services, Functions and Activities

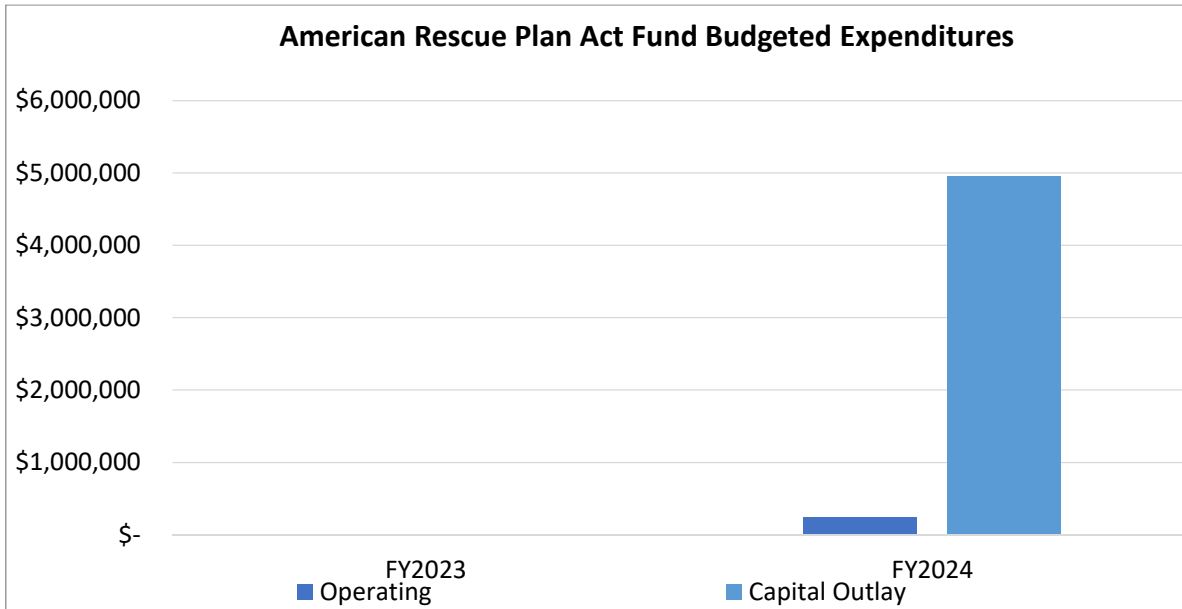
The American Rescue Plan Act Fund was created to account for the Federal Funds received from the U.S. Department of Treasury in response to the COVID-19 pandemic. The Village received a total of \$5,228,370, classified as revenue replacement funds. The funds have to be obligated by December 2024 and spent by December 2026.

Goals & Objectives

The goal and objective of the American Rescue Plan Fund is to continue the Village's commitment to resiliency, sustainability and investment in the Village based upon the adopted Strategic Management Plan.

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Operating Expenditures/Expenses . \$	-	\$	238,300	\$	238,300
Capital Outlay	-		4,951,301		4,951,301
TOTAL	\$	-	\$ 5,189,601	\$	5,189,601

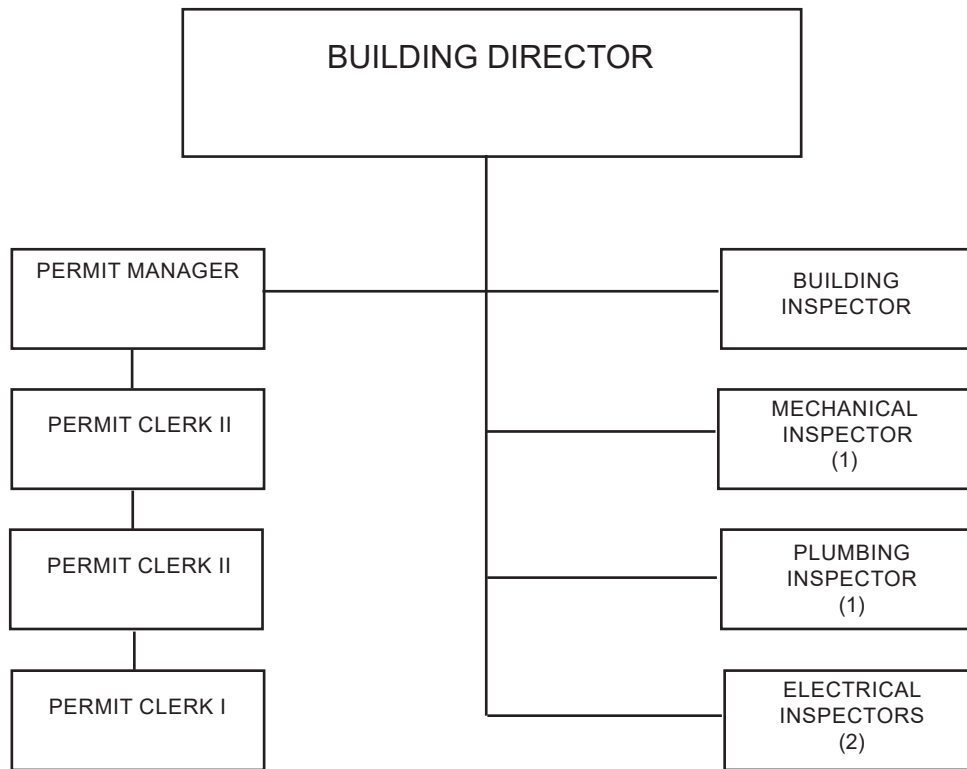


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 151 - ARPA						
Department: 21 - Police						
Division: 0900 - Police						
Program: 00 - None						
Activity: 521 - Law Enforcement						
<i>OE - Operating Expenditures/Expenses</i>						
34-000	Other Services Contract Services	-	-	-	17,500	US Department of Justice COPS School Violence Prevention Program
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		-	-	-	17,500	
<i>CAP - Capital Outlay</i>						
62-000	Buildings Buildings	-	-	-	85,400	Impact Windows Police Department
<i>Account Classification Total: CAP - Capital Outlay</i>		-	-	-	85,400	
Activity Total: 521 - Law Enforcement		-	-	-	102,900	
Program Total: 00 - None		-	-	-	102,900	
Division Total: 0900 - Police		-	-	-	102,900	
Department Total: 21 - Police		-	-	-	102,900	
Department: 39 - Public Works						
Division: 1202 - Facilities Management/Streets						
Program: 00 - None						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	-	-	-	20,800	Transportation Smart Plan
52-210	Operating Supplies Beautification	-	-	-	50,000	FDOT Beautification Grant/Biscayne Blvd.
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		-	-	-	70,800	
<i>CAP - Capital Outlay</i>						
63-100	Infrastructure Transportation Improvements	-	-	-	1,996,383	Sidewalks throughout Miami Shores On-Going, Miami-Dade County NE 96th Street Curb and Gutter & NE 104th Street Roadway Improvements
63-400	Infrastructure Land Improvements	-	-	-	1,350,000	NW 95th Street Wall from NW 1st to NW 3rd Avenue & Bayfront Park Seawall Construction
64-000	Machinery and Equipment Machinery and Equipment	-	-	-	450,000	LED Marquee Signs (2) Charter School (1) & NW 2nd Avenue (1) & Generators: Community Center, Library, Aquatic Center, Upgrade To Propane: Police Station, Village Hall @ \$150,000 each
<i>Account Classification Total: CAP - Capital Outlay</i>		-	-	-	3,796,383	
Activity Total: 539 - Other Physical Environment		-	-	-	3,867,183	
Program Total: 00 - None		-	-	-	3,867,183	
Division Total: 1202 - Facilities Management/Streets		-	-	-	3,867,183	
Division: 3500 - Stormwater						
Program: 31 - Federal Grants						
Activity: 538 - Flood Control/Stormwater Mgmt						
<i>CAP - Capital Outlay</i>						
63-100	Infrastructure Transportation Improvements	187,759	-	-	-	
64-100	Machinery and Equipment Vehicles	-	-	-	550,000	Vac Truck
<i>Account Classification Total: CAP - Capital Outlay</i>		187,759	-	-	550,000	
Activity Total: 538 - Flood Control/Stormwater Mgmt		187,759	-	-	550,000	
Program Total: 31 - Federal Grants		187,759	-	-	550,000	
Division Total: 3500 - Stormwater		187,759	-	-	550,000	
Division: 4000 - Water & Wastewater						
Program: 00 - None						
Activity: 535 - Sewer/Wastewater Services						
<i>CAP - Capital Outlay</i>						
63-400	Infrastructure Land Improvements	-	-	-	509,898	MDC Little River Adaptation Area Grant Match
<i>Account Classification Total: CAP - Capital Outlay</i>		-	-	-	509,898	
Activity Total: 535 - Sewer/Wastewater Services		-	-	-	509,898	
Program Total: 00 - None		-	-	-	509,898	
Division Total: 4000 - Water & Wastewater		-	-	-	509,898	
Department Total: 39 - Public Works		187,759	-	-	4,927,081	
Department: 71 - Brockway Memorial Library						
Division: 1500 - Library						
Program: 00 - None						
Activity: 571 - Libraries						
<i>CAP - Capital Outlay</i>						
63-400	Infrastructure Land Improvements	-	-	-	9,620	City Catalyst Grant
<i>Account Classification Total: CAP - Capital Outlay</i>		-	-	-	9,620	
Activity Total: 571 - Libraries		-	-	-	9,620	
Program Total: 00 - None		-	-	-	9,620	
Division Total: 1500 - Library		-	-	-	9,620	
Department Total: 71 - Brockway Memorial Library		-	-	-	9,620	
Department: 72 - Parks & Recreation						
Division: 1401 - Recreation Administration						
Program: 00 - None						
Activity: 572 - Parks & Recreation						
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	-	-	-	150,000	Parks Master Plan
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		-	-	-	150,000	
Activity Total: 572 - Parks & Recreation		-	-	-	150,000	
Program Total: 00 - None		-	-	-	150,000	
Division Total: 1401 - Recreation Administration		-	-	-	150,000	
Department Total: 72 - Parks & Recreation		-	-	-	150,000	
EXPENSES Total		187,759	-	-	5,189,601	
Fund EXPENSE Total: 151 - ARPA		187,759	-	-	5,189,601	



BUILDING DEPARTMENT ORGANIZATION CHART



Building

Services, Functions and Activities

The Building Department is responsible for the administration and application of all Federal, State, County, and Municipal construction and building-related codes in a client-sensitive manner. Permit clerks receive permit applications and all pertinent submittal documents. Once applications are checked for completeness and contractor information is verified, the information is entered into the permitting system prior to forwarding the documents to the plan examiner for review.

Plan examiners review permit applications, plans, and documents for compliance with implemented codes and regulations prior to the issuance of permits. Building inspectors ensure compliance with regulations and approved plans during the construction process. The inspectors also ensure that construction methods, materials, and workmanship comply with standard practice. Upon completion of the project, the Department issues a Certificate of Occupancy or a Certificate of Completion.

Goals & Objectives

Our goal is to provide the highest level of customer service, while implementing the Village Code of Ordinances and the Florida Building Code. The Building Department aims for timely review of development permits, placing public welfare and safety above all other interests, recognizing that the chief responsibility is to safeguard and protect the lives, health and welfare of the public. The Department strives for integrity, honesty, fairness, and consistency so excellence can be reached in all matters.

During the upcoming fiscal year, the Department's objective is to continue to reduce the turnaround time required to review permits and plans, while at the same time ensuring full compliance with local, state and federal regulations.

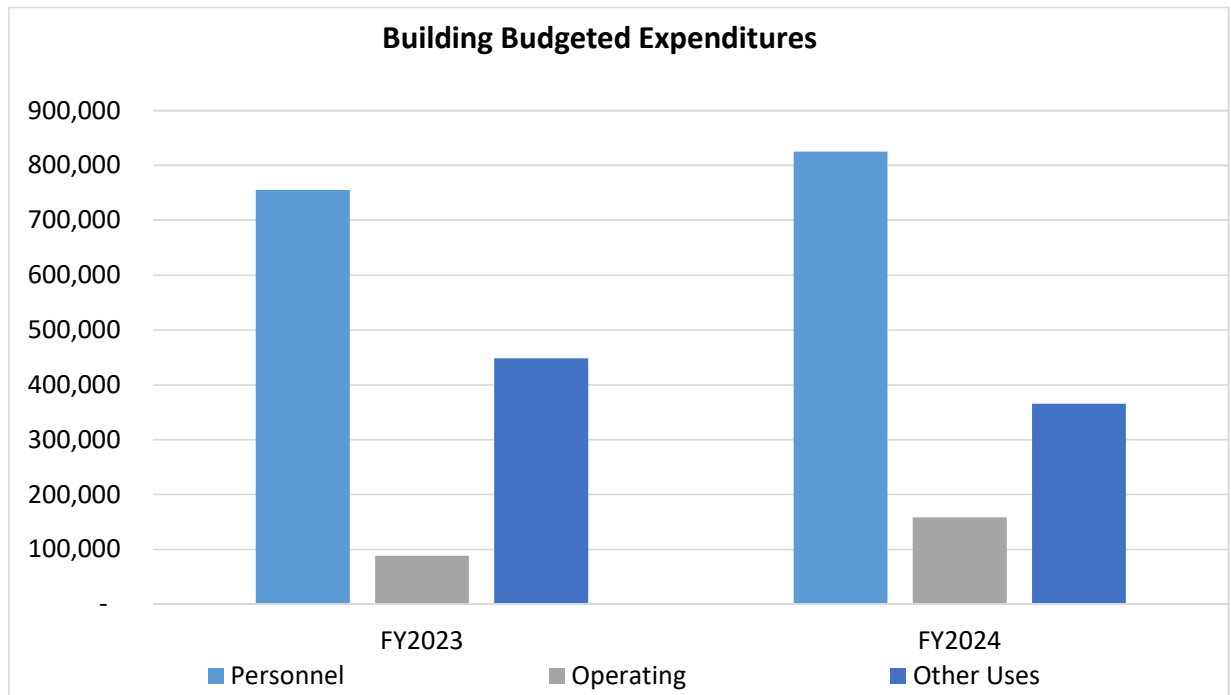
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Number of Permits Issued	3,200	1,739	3,500
Number of Inspections	>7,000	5,029	7,300

Building

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 754,875	\$	825,359	\$	70,484
Operating Expenditures/Expenses .	88,317		158,443		70,126
Other Uses.....	447,958		365,198		(82,760)
TOTAL	\$ 1,291,150	\$	\$ 1,349,000	\$	\$ 57,850



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 165 - Building						
Department: 24 - Building Department						
Division: 0400 - Building						
Program: 00 - None						
Activity: 524 - Protective Inspections						
<i>PS - Personnel Services</i>						
11-000	Executive Salaries Salaries	145,213	148,554	148,554	155,090	Building Director base salary
11-100	Executive Salaries Executive Benefit	6,525	9,875	6,500	9,750	Executive benefit package
12-000	Regular Salaries and Wages Salaries	257,621	291,388	295,000	317,672	(1) Building Inspector (Full-time), (1) Permit Clerk I, (2) Permit Clerk II & (1) Permit Manager
13-000	Other Salaries and Wages Other Salaries	178,240	171,600	171,600	205,000	(2) Electrical Inspector, (1) Mechanical Inspector, (1) Plumbing Inspector, (1) Roofing Inspector & (1) Structural Plans Examiner * All Inspectors are employed on an as needed basis
14-000	Overtime Overtime	7,804	1,500	2,300	2,500	Estimated overtime costs.
18-100	Compensated Compensatory Leave Longevity	1,875	1,500	1,250	1,250	Benefit paid to tenured employees per policy.
21-000	Payroll Taxes Employer Fica and Medicare	44,894	45,372	47,828	50,009	Social Security & Medicare taxes.
22-000	Retirement Contributions Pension Contribution	-	31,691	31,691	31,691	Actuarially-calculated required employer contribution for the General Employee Pension Plan.
23-000	Life and Health Insurance Health Insurance	30,924	45,162	45,162	44,748	Estimated annual employee costs for health insurance benefits.
23-100	Life and Health Insurance Dental	667	972	972	762	Estimated annual employee costs for dental insurance benefits.
23-200	Life and Health Insurance Long-Term Care	375	585	585	610	Estimated annual employee costs for long-term care insurance benefits.
24-000	Workers' Compensation Workers' Compensation	4,333	6,676	6,676	6,277	Allocated costs of workers' compensation premiums paid to the Florida League of Cities.
<i>Account Classification Total: PS - Personnel Services</i>		678,472	754,875	758,118	825,359	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	20,276	23,810	23,800	25,500	This account includes the following: Bluebeam, EnerGov, GIS, Laserfiche & MCCI annual support & maintenance. Due to electronic software required to operate the Building Department, an increase on the costs associated with annual support & maintenance for these services is expected.
31-270	Professional Services Pre-employment Screening	100	-	-	-	
40-000	Travel and Per Diem Travel	120	1,500	250	1,800	2024 FEMA training at EMI & Building Officials State Conference
41-000	Communications Services Telephone	217	-	-	-	Estimated costs for cellular telephone and wireless computers.
41-100	Communications Services Cellular	4,548	3,560	3,560	3,500	Estimated costs for cellular telephone and wireless computers.
41-520	Communications Services ISF: Information Technology	-	26,737	26,737	89,632	Allocated costs for operating the Village's information technology.
42-000	Freight and Postage Services Postage	615	1,200	600	600	Postage services to send notices to property owners for soon to expire permits & expired permits.
45-000	Insurance ISF: Risk Management	16,645	19,597	19,597	26,162	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	3,105	3,843	3,843	3,879	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage
46-200	Repair and Maintenance Services Repairs and Maintenance	1,878	2,000	600	800	Repairs and maintenance of small office equipment.
47-000	Printing and Binding Printing	149	170	170	170	Business cards.
51-000	Office Supplies Office Supplies	841	1,200	1,200	1,200	Office supplies for a 1-year period for (6) full-time employees.
52-200	Operating Supplies Other Operating Supplies	1,019	1,100	1,000	1,000	Operating supplies.
52-400	Operating Supplies Uniforms	756	900	1,500	1,500	Uniforms for Building Department personnel.
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	1,225	1,500	2,000	1,500	Books & memberships to the following professional organizations: 1) BOAF for the Building Director, Electrical Inspector & Permit Clerk Supervisor, 2) FEMA-State Flood Plain Managers Association, 3) ASFPM-National Association of State Flood Plain Manager, 4) Florida Roofing Association & 5) Notary renewals for (1) Building Director, (3) Permit Clerk I & (1) Permit Clerk Manager Additionally, costs associated with purchasing new code publications.
55-000	Training Training and Education	338	1,200	1,200	1,200	Required continuing education & certification for Permit Clerks & Inspectors.
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		51,832	88,317	86,057	158,443	
<i>OTH - Other Uses</i>						
99-000	Other Uses Contingency	-	105,958	-	15,198	Reserve for unanticipated expenses
<i>Account Classification Total: OTH - Other Uses</i>		-	105,958	-	15,198	
Activity Total: 524 - Protective Inspections		730,304	949,150	844,175	999,000	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
91-001	Interfund Transfers Transfer to General Fund	300,000	342,000	342,000	350,000	Transfer to General Fund
<i>Account Classification Total: OTH - Other Uses</i>		300,000	342,000	342,000	350,000	
Activity Total: 581 - Inter-Fund Group Transfers Out		300,000	342,000	342,000	350,000	
Program Total: 00 - None		1,030,304	1,291,150	1,186,175	1,349,000	
Division Total: 0400 - Building		1,030,304	1,291,150	1,186,175	1,349,000	
Department Total: 24 - Building Department		1,030,304	1,291,150	1,186,175	1,349,000	
EXPENSES Total		1,030,304	1,291,150	1,186,175	1,349,000	
Fund EXPENSE Total: 165 - Building		1,030,304	1,291,150	1,186,175	1,349,000	

**Finance
Debt Service**

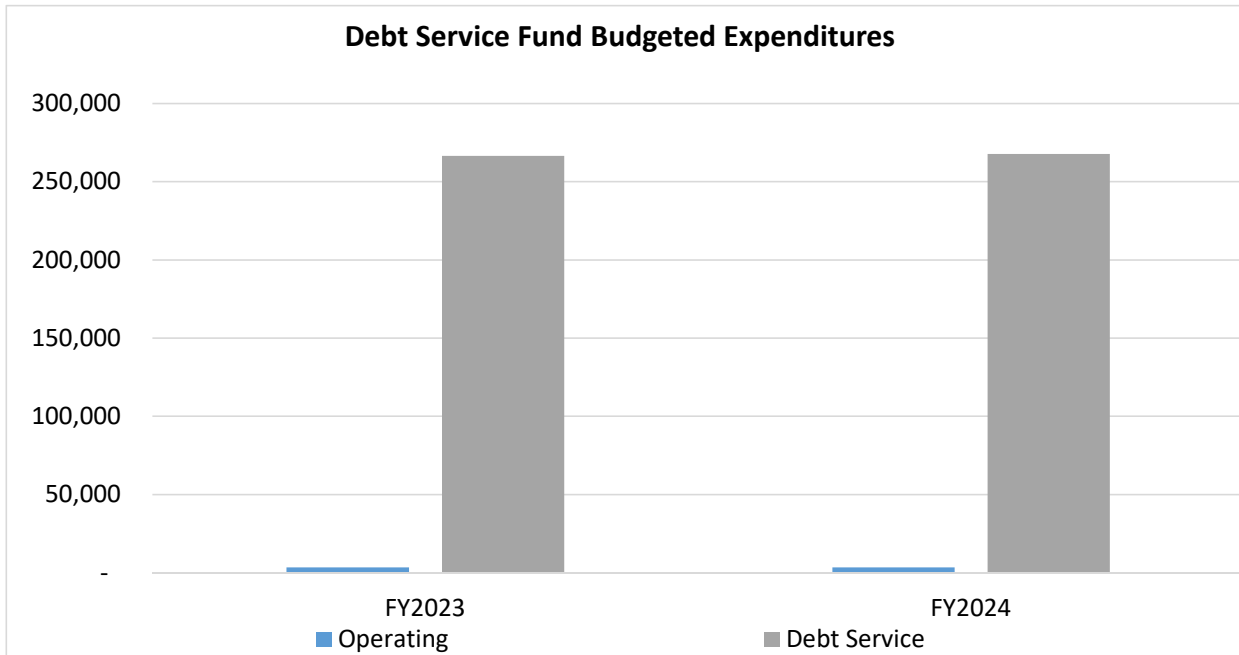
Services, Functions and Activities

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 Series 2015 note payable which replaced the Series 2004 bond, sold to build the Doctors Charter School Facility.

Additionally, the payments toward clearing any other outstanding debt are 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 which may include *Continuing Disclosure Reports*, *State Bond Filings* and special notes to the Village's comprehensive annual financial report.

Budget Highlights

	FY2023	FY2024	Change
Operating Expenditures/Expenses	\$ 3,500	\$ 3,500	\$ -
Debt Service.....	<u>266,687</u>	<u>267,961</u>	<u>1,274</u>
TOTAL	<u>\$ 270,187</u>	<u>\$ 271,461</u>	<u>\$ 1,274</u>



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 201 - Debt Service						
Department: 19 - Non-Departmental						
Division: 0000 - None						
Program: 00 - None						
Activity: 519 - Other General Government Service						
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	-	1,000	-	1,000	Annual disclosure reports
32-000	Accounting and Auditing Accounting and Auditing	5,000	2,500	2,500	2,500	Pro-rated portion of the financial audit
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		<u>5,000</u>	<u>3,500</u>	<u>2,500</u>	<u>3,500</u>	
Activity Total: 519 - Other General Government Service		<u>5,000</u>	<u>3,500</u>	<u>2,500</u>	<u>3,500</u>	
Program Total: 00 - None		<u>5,000</u>	<u>3,500</u>	<u>2,500</u>	<u>3,500</u>	
Program: 03 - Aquatics Center						
Activity: 517 - Debt Service Payments						
<i>DS - Debt Service</i>						
71-100	Principal Principal Payments	1,249,000	-	-	-	
72-100	Interest Interest Payments	12,600	-	-	-	
<i>Account Classification Total: DS - Debt Service</i>		<u>1,261,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Activity Total: 517 - Debt Service Payments		<u>1,261,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Program Total: 03 - Aquatics Center		<u>1,261,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Program: 06 - Charter School						
Activity: 517 - Debt Service Payments						
<i>DS - Debt Service</i>						
71-100	Principal Principal Payments	200,300	201,800	201,800	208,200	Principal payments
72-100	Interest Interest Payments	69,988	64,887	64,887	59,761	Interest payments
<i>Account Classification Total: DS - Debt Service</i>		<u>270,288</u>	<u>266,687</u>	<u>266,687</u>	<u>267,961</u>	
Activity Total: 517 - Debt Service Payments		<u>270,288</u>	<u>266,687</u>	<u>266,687</u>	<u>267,961</u>	
Program Total: 06 - Charter School		<u>270,288</u>	<u>266,687</u>	<u>266,687</u>	<u>267,961</u>	
Division Total: 0000 - None		<u>1,536,888</u>	<u>270,187</u>	<u>269,187</u>	<u>271,461</u>	
Department Total: 19 - Non-Departmental		<u>1,536,888</u>	<u>270,187</u>	<u>269,187</u>	<u>271,461</u>	
EXPENSES Total		<u>1,536,888</u>	<u>270,187</u>	<u>269,187</u>	<u>271,461</u>	
Fund EXPENSE	Total: 201 - Debt Service	<u>1,536,888</u>	<u>270,187</u>	<u>269,187</u>	<u>271,461</u>	

Capital Projects

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.

Assets of \$5,000 or more are depreciated using the straight line method based on the estimated useful life of the asset depending upon the asset classification.

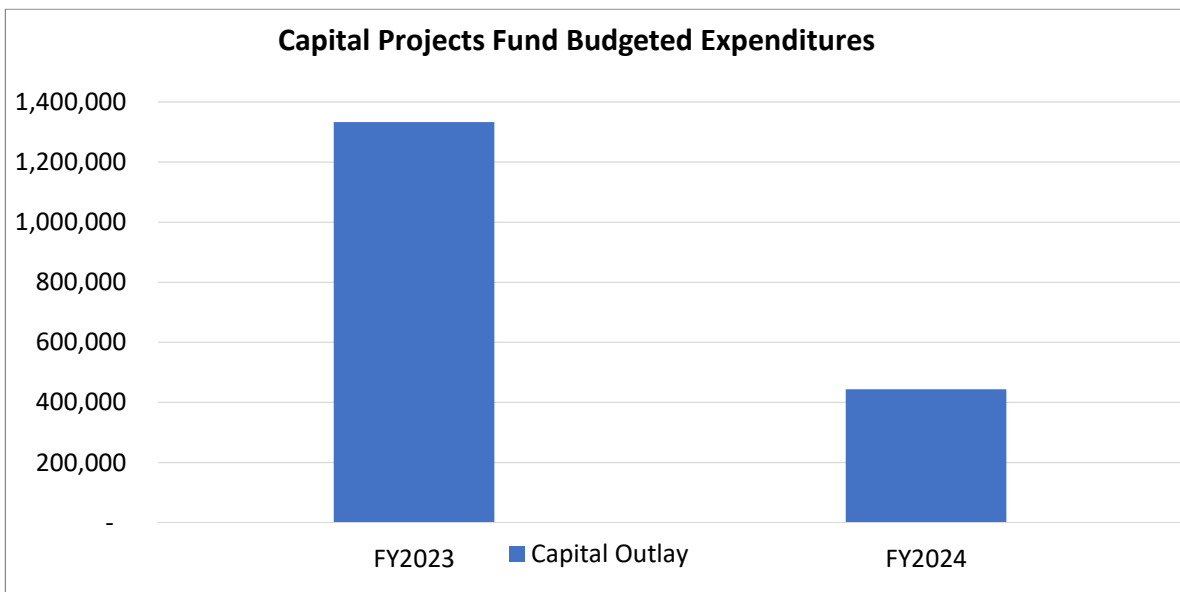
Many of the capital projects are multi-year projects and may not actually begin in FY 2024. The funds are encumbered to the subsequent year's budget as an obligation until used or released. This year's budget includes a transfer from the General Fund to the Capital Project Fund for several projects.

Goals & Objectives

The goal and objective of the Capital Projects Fund is to improve Village facilities and infrastructure.

Budget Highlights

	<u>FY2023</u>	<u>FY2024</u>	<u>Change</u>
Capital Outlay	1,333,106	444,500	(888,606)
TOTAL	\$ 1,333,106	\$ 444,500	\$ (888,606)



Expense Budget

Account Number Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 301 - Capital Projects					
Department: 12 - Village Clerk					
Division: 0303 - Village Clerk					
Program: 00 - None					
Activity: 512 - Executive					
<i>CAP - Capital Outlay</i>					
62-000 Buildings Buildings	-	20,000	-	-	
64-000 Machinery and Equipment Machinery and Equipment	-	30,000	-	-	
<i>Account Classification Total: CAP - Capital Outlay</i>					
Activity Total: 512 - Executive	-	50,000	-	-	
Program Total: 00 - None	-	50,000	-	-	
Division Total: 0303 - Village Clerk	-	50,000	-	-	
Department Total: 12 - Village Clerk	-	50,000	-	-	
Department: 19 - Non-Departmental					
Division: 0800 - Non-Departmental					
Program: 00 - None					
Activity: 519 - Other General Government Service					
<i>CAP - Capital Outlay</i>					
64-000 Machinery and Equipment Machinery and Equipment	78,725	-	-	-	
68-000 Intangible Assets Intangible Assets	5,505	-	-	-	
<i>Account Classification Total: CAP - Capital Outlay</i>					
Activity Total: 519 - Other General Government Service	84,230	-	-	-	
Program Total: 00 - None	84,230	-	-	-	
Division Total: 0800 - Non-Departmental	84,230	-	-	-	
Department Total: 19 - Non-Departmental	84,230	-	-	-	
Department: 21 - Police					
Division: 0900 - Police					
Program: 00 - None					
Activity: 521 - Law Enforcement					
<i>CAP - Capital Outlay</i>					
62-000 Buildings Buildings	-	70,000	70,000	35,000	Dispatch Reconfiguration (Request year 2 of 2)
64-000 Machinery and Equipment Machinery and Equipment	46,570	274,671	274,671	53,500	Live Scan Machine (Request year 2 of 2) & Portable Police Radios (Request year 3 of 5)
<i>Account Classification Total: CAP - Capital Outlay</i>					
Activity Total: 521 - Law Enforcement	46,570	344,671	344,671	88,500	
Program Total: 00 - None	46,570	344,671	344,671	88,500	
Division Total: 0900 - Police	46,570	344,671	344,671	88,500	
Department Total: 21 - Police	46,570	344,671	344,671	88,500	
Department: 39 - Public Works					
Division: 1202 - Facilities Management/Streets					
Program: 00 - None					
Activity: 539 - Other Physical Environment					
<i>CAP - Capital Outlay</i>					
62-000 Buildings Buildings	88,142	210,000	500,000	60,000	Village Hall Renovations
63-100 Infrastructure Transportation Improvements	146,520	225,000	200,000	60,000	ADA Improvements & Traffic Calming
63-400 Infrastructure Land Improvements	-	-	-	10,000	Damaged Walls - Village Parking Lots
64-000 Machinery and Equipment Machinery and Equipment	8,580	26,400	26,400	-	
<i>Account Classification Total: CAP - Capital Outlay</i>					
Activity Total: 539 - Other Physical Environment	243,242	461,400	726,400	130,000	
Program Total: 00 - None	243,242	461,400	726,400	130,000	
Division Total: 1202 - Facilities Management/Streets	243,242	461,400	726,400	130,000	
Department Total: 39 - Public Works	243,242	461,400	726,400	130,000	
Department: 71 - Brockway Memorial Library					
Division: 1500 - Library					
Program: 00 - None					
Activity: 571 - Libraries					
<i>CAP - Capital Outlay</i>					
62-000 Buildings Buildings	70,585	147,535	147,535	28,000	Flat Roof Replacement
64-000 Machinery and Equipment Machinery and Equipment	22,945	60,000	60,000	-	
<i>Account Classification Total: CAP - Capital Outlay</i>					
Activity Total: 571 - Libraries	93,530	207,535	207,535	28,000	
Program Total: 00 - None	93,530	207,535	207,535	28,000	
Division Total: 1500 - Library	93,530	207,535	207,535	28,000	
Department Total: 71 - Brockway Memorial Library	93,530	207,535	207,535	28,000	
Department: 72 - Parks & Recreation					
Division: 1402 - Athletics					
Program: 00 - None					
Activity: 572 - Parks & Recreation					
<i>CAP - Capital Outlay</i>					
62-000 Buildings Buildings	14,935	29,000	29,000	-	
63-400 Infrastructure Land Improvements	-	95,000	95,000	50,000	Laser Level Main Field
64-000 Machinery and Equipment Machinery and Equipment	13,223	6,000	7,331	-	
<i>Account Classification Total: CAP - Capital Outlay</i>					
Activity Total: 572 - Parks & Recreation	28,158	130,000	131,331	50,000	
Program Total: 00 - None	28,158	130,000	131,331	50,000	
Division Total: 1402 - Athletics	28,158	130,000	131,331	50,000	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Division: 1403 - Community Center						
Program: 00 - None						
Activity: 572 - Parks & Recreation						
<i>CAP - Capital Outlay</i>						
62-000	Buildings Buildings	53,591	12,000	12,000	40,000	Men's Restroom Community Center Lobby & Women's Restroom Community Center Lobby
63-400	Infrastructure Land Improvements	-	-	-	25,000	Basketball Court Resurfacing
64-000	Machinery and Equipment Machinery and Equipment	11,504	87,500	87,500	-	
<i>Account Classification Total: CAP - Capital Outlay</i>		65,095	99,500	99,500	65,000	
Activity Total: 572 - Parks & Recreation		65,095	99,500	99,500	65,000	
Program Total: 00 - None		65,095	99,500	99,500	65,000	
Division Total: 1403 - Community Center		65,095	99,500	99,500	65,000	
Division: 1405 - Aquatics						
Program: 00 - None						
Activity: 572 - Parks & Recreation						
<i>CAP - Capital Outlay</i>						
62-000	Buildings Buildings	18,228	7,500	7,500	-	
64-000	Machinery and Equipment Machinery and Equipment	28,938	32,500	32,500	83,000	Replace Lane Lines & Reels, Replace Blanket Reels & Wild Waters Decorative Play Structure Piece Replacement
<i>Account Classification Total: CAP - Capital Outlay</i>		47,166	40,000	40,000	83,000	
Activity Total: 572 - Parks & Recreation		47,166	40,000	40,000	83,000	
Program Total: 00 - None		47,166	40,000	40,000	83,000	
Division Total: 1405 - Aquatics		47,166	40,000	40,000	83,000	
Department Total: 72 - Parks & Recreation		140,418	269,500	270,831	198,000	
EXPENSES Total		607,990	1,333,106	1,549,437	444,500	
Fund EXPENSE	Total: 301 - Capital Projects	607,990	1,333,106	1,549,437	444,500	

Public Works Stormwater

Services, Functions and Activities

The Stormwater Division of the Public Works Department collaborates with the Streets Division to effectively manage the stormwater infrastructure throughout the Village. These two divisions work in tandem to address the challenges and requirements associated with stormwater management and the upkeep of the local street infrastructure. By coordinating their efforts, the Stormwater Division and Streets Division ensure a comprehensive approach to managing stormwater runoff and maintaining the quality and functionality of the village's streets and associated drainage systems. This collaborative approach allows for efficient coordination and optimal outcomes in stormwater management and street maintenance activities.

Goals & Objectives

The Stormwater Division of the Public Works Department has clear goals and objectives aimed at managing and maintaining the stormwater system to prevent localized flooding during rain events. The division is committed to ensuring the stormwater infrastructure is in operational order to effectively handle excess rainfall and minimize the risk of flooding. Part of these goals and objectives includes conducting regular inspections of the Village-owned drainage systems to identify and address any potential issues that may lead to future flooding conditions. By proactively managing the stormwater system and addressing drainage concerns, the division aims to safeguard the community from the adverse effects of localized flooding, enhancing the overall resilience and safety of the area during rain events.

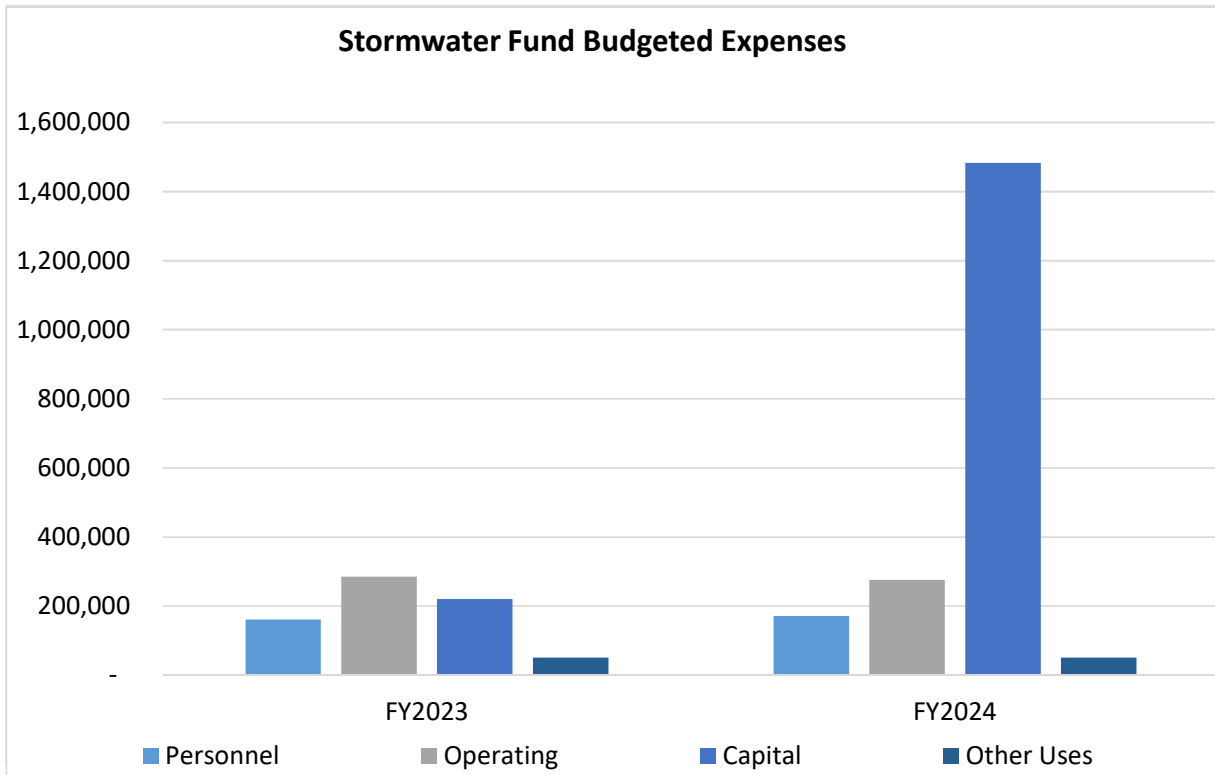
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Number of Inspections of Village-owned drainage systems	276 conducted Bi-annually	138 conducted Bi-annually	276 conducted Bi-annually

**Public Works
Stormwater**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 160,116	\$	170,455	\$	10,339
Operating Expenditures/Expenses	284,818		274,994		(9,824)
Capital Outlay	220,000		1,483,101		1,263,101
Other Uses.....	50,000		50,000		-
TOTAL	\$ 714,934	\$	1,978,550	\$	1,263,616



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 402 - Stormwater						
Department: 39 - Public Works						
Division: 3500 - Stormwater						
Program: 00 - None						
Activity: 538 - Flood Control/Stormwater Mgmt						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	57,764	108,384	116,000	119,518	(1) Equipment Operator I, (1) Maintenance Worker II, (1) Operations Manager allocated (16.67%) & (1) Public Right-of-Way Foreman (40%).
14-000	Overtime Overtime	5,997	10,000	10,000	10,500	Estimated overtime.
16-000	Compensated Annual Leave Vacation	304	-	-	-	Payout of accrued leave for employees separating from the Village.
18-100	Compensated Compensatory Leave Longevity	1,250	1,500	1,250	1,250	Benefit paid to tenured employees per policy.
18-200	Compensated Compensatory Leave Accumulated Leave Settlement	113	-	-	-	Payout of accumulated leave for employees expected to retire or separate employment.
21-000	Payroll Taxes Employer Fica and Medicare	4,958	9,056	9,000	9,946	Social Security and Medicare taxes.
22-000	Retirement Contributions Pension Contribution	8,695	6,716	6,716	6,716	Actuarially calculated required employer contribution for the General Employee Pension Plan.
23-000	Life and Health Insurance Health Insurance	11,039	19,319	19,319	17,899	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	238	416	416	305	Estimated annual employee costs for dental insurance benefits.
23-200	Life and Health Insurance Long-Term Care	112	193	193	130	Estimated annual employee costs for long-term care insurance benefits.
24-000	Workers' Compensation Workers' Compensation	2,246	4,432	4,432	4,091	Allocated costs of workers' compensation premiums paid to the Florida League.
26-000	Other Postemployment Benefits (OPEB) OPEB	-	100	100	100	GASB required Other Postemployment Benefits (OPEB). OPEB health, dental & other contractually obligated non-liability benefits.
<i>Account Classification Total: PS - Personnel Services</i>		92,715	160,116	167,426	170,455	
<i>OE - Operating Expenditures/Expenses</i>						
31-000	Professional Services Professional Services	-	25,000	10,000	10,000	Contractor for Emergency Drainage Issues
31-100	Professional Services Technology	-	-	-	6,000	Purchase of a Work Order System (\$30,000 allocated between Public Works Parks, Streets, Stormwater, Solid Waste & Fleet Management)
31-300	Professional Services Engineering	22,555	35,346	-	30,000	Contractual services to assist with NPDES compliance
34-000	Other Services Contract Services	-	50,000	-	50,000	Curb and gutter repairs
43-100	Utility Services Electric	2,910	3,000	4,000	4,000	
43-300	Utility Services Stormwater	3,449	3,000	2,500	3,000	Miami-Dade County Stormwater fee
44-000	Rentals and Leases Equipment Rental	-	-	11,700	5,000	Rental of Equipment
45-000	Insurance ISF: Risk Management	8,424	9,622	9,622	15,772	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	21,844	25,834	25,834	26,072	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage
46-200	Repair and Maintenance Services Repairs and Maintenance	12,522	20,000	20,000	20,000	Repairs and maintenance to the stormwater equipment i. e. pumps and generator
48-000	Promotional Activities Promotional Activities	-	1,500	-	1,000	Drain marking program to comply with Department of Environmental Protection Permit (NPDES)
49-800	Other Current Charges and Obligations Licenses and Permits	8,863	3,000	2,500	3,000	Annual filling fee with DERM
51-000	Office Supplies Office Supplies	-	346	300	300	General Office supplies
52-200	Operating Supplies Other Operating Supplies	4,398	7,500	10,100	10,000	Costs for materials required that are not specifically classified in other departmental line items (i.e. safety equipment & tools)
52-400	Operating Supplies Uniforms	480	350	350	350	Per employee funding for contractually-specified uniforms (10 shirts & (5) pants
59-000	Depreciation Depreciation	78,082	100,320	84,500	90,500	Year-end depreciation charges for fund assets
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		163,528	284,818	181,406	274,994	
<i>CAP - Capital Outlay</i>						
63-000	Infrastructure Infrastructure	-	-	-	1,483,101	NE 104th Street Drainage Improvements, NE 93rd Street Pump Station & Piping System, NE 8th Avenue Drainage Improvements & Hazard Mitigation Grant Program - 105 St Pump Station Drainage Project Shores Estates
63-200	Infrastructure Water & Wastewater Project	-	-	120,000	-	
63-400	Infrastructure Land Improvements	1,839	150,000	-	-	
64-000	Machinery and Equipment Machinery and Equipment	-	70,000	-	-	
<i>Account Classification Total: CAP - Capital Outlay</i>		1,839	220,000	120,000	1,483,101	
Activity Total: 538 - Flood Control/Stormwater Mgmt		258,082	664,934	468,832	1,928,550	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
95-000	Other Nonoperating Uses - Proprietary Funds Management Fees	50,000	50,000	50,000	50,000	Management fees paid to general fund offset administrative service costs provided for non- stormwater staff
<i>Account Classification Total: OTH - Other Uses</i>		50,000	50,000	50,000	50,000	
Activity Total: 581 - Inter-Fund Group Transfers Out		50,000	50,000	50,000	50,000	
Program Total: 00 - None		308,082	714,934	518,832	1,978,550	
Division Total: 3500 - Stormwater		308,082	714,934	518,832	1,978,550	
Department Total: 39 - Public Works		308,082	714,934	518,832	1,978,550	
EXPENSES Total		308,082	714,934	518,832	1,978,550	
Fund EXPENSE Total: 402 - Stormwater		308,082	714,934	518,832	1,978,550	

**Public Works
Solid Waste**

Services, Functions and Activities

The Solid Waste Division assumes responsibility for the effective management and disposal of non-hazardous solid waste generated by residents and businesses in Miami Shores Village. This division primarily concentrates on providing essential services such as curbside recycling, garbage collection for both residential and commercial properties, as well as bulk trash removal. By prioritizing these areas, the Solid Waste Division ensures proper waste management practices are in place to maintain cleanliness and hygiene within the community.

Goals & Objectives

The goals and objectives of the Solid Waste Division within the Public Works Department encompass the continued management of various solid waste services. This includes overseeing the collection and disposal of non-hazardous solid waste, curbside recycling, garbage collection for both residential and commercial properties, as well as bulk trash removal services. To ensure the smooth operation and quality of these services, the division conducts periodic inspections of the crews and items collected. By monitoring these aspects, the division aims to maintain a high level of efficiency, effectiveness, and adherence to standards in the management of solid waste throughout the community.

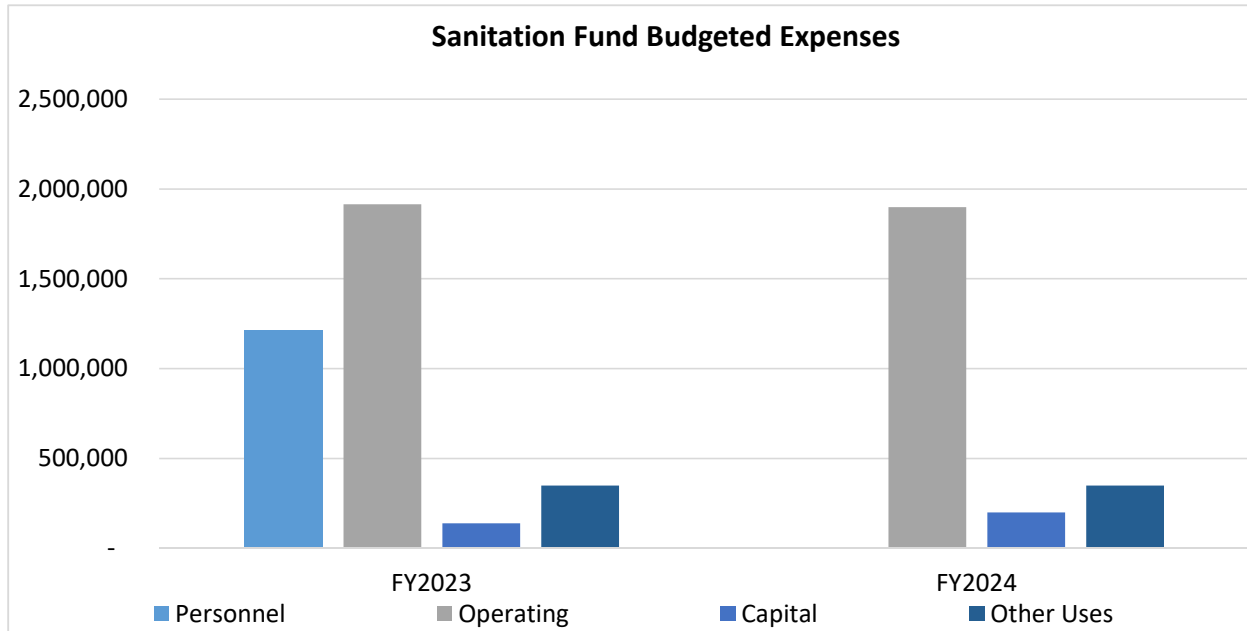
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Bulk Waste Collection by Number of Properties	10,300	5,150	10,300
Household Garbage Collection by Number of Properties	10,300	5,150	10,300

**Public Works
Solid Waste**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 1,212,674	\$	1,445,056	\$	232,382
Operating Expenditures/Expenses	1,916,462		1,900,371		(16,091)
Capital Outlay	140,000		200,000		60,000
Other Uses.....	350,000		350,000		-
TOTAL	\$ 3,619,136	\$	3,895,427	\$	276,291



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 405 - Solid Waste Department: 39 - Public Works Division: 3000 - Solid Waste Program: 00 - None Activity: 534 - Garbage/Solid Waste Services <i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	698,590	822,837	822,837	1,015,196	(1) Equipment Operator II, (3) Equipment Operator III, (1) Operations Manager (allocated with Public Works Divisions: Fleet Management (50%), & Solid Waste (50%)), (6) Solid Waste Collector, (1) Solid Waste Foreman (allocated 50% with Neighborhood Services), (3) Solid Waste Truck Driver (Full-time), (1) Solid Waste/Recycling Foreman (allocated 50% with Neighborhood Services) & (6) Truck Driver
13-000	Other Salaries and Wages Other Salaries	14,075	19,999	5,500	28,236	(1) Truck Driver employed on an as needed basis
14-000	Overtime Overtime	87,989	65,000	80,000	68,250	Estimated cost of overtime.
16-000	Compensated Annual Leave Vacation	27,447	4,000	-	-	Payout of accrued leave for employees separating from the Village.
18-100	Compensated Compensatory Leave Longevity	13,750	17,250	11,375	10,625	Benefit paid to tenured employees per policy.
18-200	Compensated Compensatory Leave Accumulated Leave Settlement	1,084	-	-	-	Payout of accumulated leave for employees expected to retire or separate employment.
21-000	Payroll Taxes Employer Fica and Medicare	60,588	69,450	69,979	85,177	Estimated cost of Social Security and Medicare taxes.
22-000	Retirement Contributions Pension Contribution	61,275	47,134	47,134	47,134	Actuarially calculated required employer contribution for the General Employee Pension Plan.
23-000	Life and Health Insurance Health Insurance	98,918	131,722	131,722	154,624	Estimated annual employee costs for health insurance benefits.
23-100	Life and Health Insurance Dental	1,911	2,835	2,835	2,603	Estimated annual employee costs for dental insurance benefits.
23-200	Life and Health Insurance Long-Term Care	1,516	2,077	2,077	1,620	Estimated annual employee costs for long-term care insurance benefits.
24-000	Workers' Compensation Workers' Compensation	25,517	29,870	29,870	31,091	Allocated costs of workers' compensation premiums paid to the Florida League.
26-000	Other Postemployment Benefits (OPEB) OPEB	-	500	500	500	GASB required Other Postemployment Benefits (OPEB). OPEB health, dental & other contractually obligated non-liability benefits.
<i>Account Classification Total: PS - Personnel Services</i>		1,092,660	1,212,674	1,203,829	1,445,056	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	-	-	-	6,000	IT operational costs. Included in this is the purchase of a Work Order System (\$30,000 allocated between Public Works Parks, Streets, Stormwater, Solid Waste & Fleet Management)
34-100	Other Services Temporary Personnel	126,057	100,000	135,000	120,000	Temporary Staff during vacancies, vacations, special events, emergencies and chipper field remediation services.
40-000	Travel and Per Diem Travel	1,100	1,200	1,000	1,000	SunPass in garbage trucks to facilitate shorter travel times and distances to dump
41-100	Communications Services Cellular	510	515	525	525	Estimated costs of cellular telephone
41-520	Communications Services ISF: Information Technology	-	2,971	2,971	5,817	Allocated costs for operating the Village's information technology
43-400	Utility Services Miami-Dade Solid Waste Fees	295,611	300,000	345,000	300,000	Estimated annual cost for dumping services paid to Miami-Dade County - Tipping fees increased by 9.5%
43-410	Utility Services Waste Management Fees	496,754	504,645	460,000	505,000	Estimated annual costs for solid waste disposal
43-430	Utility Services Recycling	72,077	75,000	67,000	75,000	Estimated cost for recycling disposal
45-000	Insurance ISF: Risk Management	44,154	48,739	48,739	63,080	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	481,177	610,427	610,427	616,039	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage
46-100	Repair and Maintenance Services Vehicle Maintenance	4,458	4,200	8,000	-	Monthly routine required cleaning cost and sanitizing cost of trucks
46-200	Repair and Maintenance Services Repairs and Maintenance	13,524	15,000	5,000	10,000	Repairs and maintenance (i.e. walls, fences and alleys)
47-000	Printing and Binding Printing	500	550	550	550	Citizen's informational publications
48-000	Promotional Activities Promotional Activities	-	3,000	300	1,000	Vacant position advertisements and promotion of recycling and waste services
49-800	Other Current Charges and Obligations Licenses and Permits	806	1,000	810	810	Miami-Dade County DERM permit
51-000	Office Supplies Office Supplies	-	300	300	300	General office supplies
52-200	Operating Supplies Other Operating Supplies	52,666	45,000	43,000	50,000	Specialized items related to solid waste, not specifically identified in other line items (i.e. dumpster, recycling bins, trash can, safety equipment and tools)
52-220	Operating Supplies Vehicle Conversion Costs	-	2,000	-	-	Repairs, materials and supplies to upgrade older vehicles
52-230	Operating Supplies Outfitting	944	2,000	-	-	Costs included in outfitting new vehicles
52-300	Operating Supplies Kitchen	355	1,000	1,000	1,000	Kitchen supplies
52-400	Operating Supplies Uniforms	5,021	4,000	6,000	6,000	Per employee funding for contractually specified uniforms (10) shirts and (5) pants
55-000	Training Training and Education	-	200	-	250	Continuing education
59-000	Depreciation Depreciation	188,759	194,715	-	138,000	Year-end depreciation charges for fund assets
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		1,784,472	1,916,462	1,735,622	1,900,371	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
<i>CAP - Capital Outlay</i>						
64-000	Machinery and Equipment Machinery and Equipment	166,343	-	20,000	-	
64-100	Machinery and Equipment Vehicles	-	140,000	395,474	200,000	Replace V-1110 (Trash Truck)
<i>Account Classification Total: CAP - Capital Outlay</i>		166,343	140,000	415,474	200,000	
Activity Total: 534 - Garbage/Solid Waste Services		3,043,475	3,269,136	3,354,925	3,545,427	
Activity: 581 - Inter-Fund Group Transfers Out						
<i>OTH - Other Uses</i>						
95-000	Other Nonoperating Uses - Proprietary Funds Management Fees	350,000	350,000	350,000	350,000	Management fee paid to General fund to offset administrative services cost provided by non-Sanitation staff
<i>Account Classification Total: OTH - Other Uses</i>		350,000	350,000	350,000	350,000	
Activity Total: 581 - Inter-Fund Group Transfers Out		350,000	350,000	350,000	350,000	
Program Total: 00 - None		3,393,475	3,619,136	3,704,925	3,895,427	
Division Total: 3000 - Solid Waste		3,393,475	3,619,136	3,704,925	3,895,427	
Department Total: 39 - Public Works		3,393,475	3,619,136	3,704,925	3,895,427	
EXPENSES Total		3,393,475	3,619,136	3,704,925	3,895,427	
Fund EXPENSE	Total: 405 - Solid Waste	3,393,475	3,619,136	3,704,925	3,895,427	

**Public Works
Water & Wastewater**

Services, Functions and Activities

The Water & Wastewater Fund is responsible for the construction and payment of the Downtown Water & Wastewater Project. It is also responsible for the management and maintenance of the related grinder pumps. Annual assessments for the payment of the project and maintenance fees are recorded in this fund.

Goals & Objectives

The goal and objective of the Water & Wastewater Fund is to ensure the proper maintenance and operation of the low-pressure sewer system in the NE 2nd Ave Business District. This includes managing the necessary infrastructure and equipment to maintain a functional and reliable sewer system in the area. The fund focuses on implementing maintenance and repair activities, monitoring system performance, and addressing any issues that may arise. By fulfilling these goals and objectives, the Water & Wastewater Fund aims to provide a well-maintained and efficient low-pressure sewer system, promoting the overall sanitation and hygiene in the NE 2nd Ave Business District.

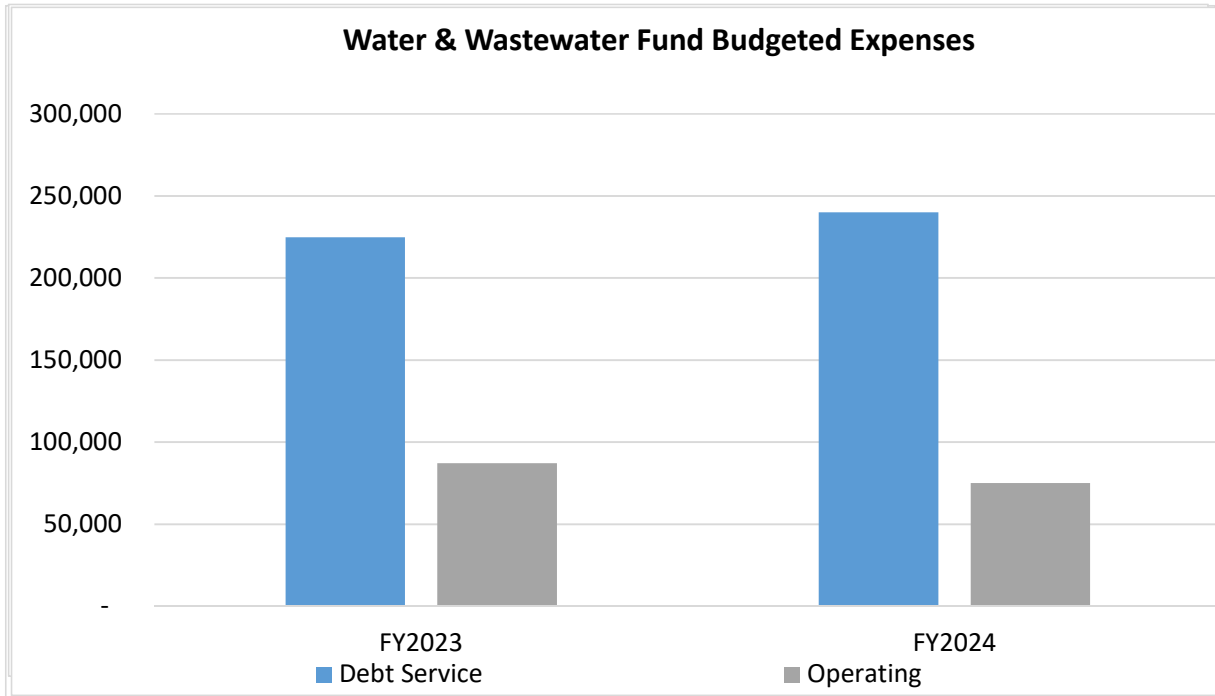
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Number of grinder pumps maintained	23	23	24

**Public Works
Water & Wastewater**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Debt Service.....	\$ 224,841	\$	240,000	\$	15,159
Operating Expenditures/Expenses	<u>87,228</u>		<u>75,149</u>		<u>(12,079)</u>
TOTAL	\$ 312,069	\$	\$ 315,149	\$	3,080



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 410 - Water & Wastewater						
Department: 39 - Public Works						
Division: 4000 - Water & Wastewater						
Program: 00 - None						
Activity: 517 - Debt Service Payments						
<i>DS - Debt Service</i>						
71-100	Principal Principal Payments	60,000	122,841	60,000	60,000	Principal payments
72-100	Interest Interest Payments	76,193	102,000	168,500	180,000	Interest payments
<i>Account Classification Total: DS - Debt Service</i>		<u>136,193</u>	<u>224,841</u>	<u>228,500</u>	<u>240,000</u>	
Activity Total: 517 - Debt Service Payments		136,193	224,841	228,500	240,000	
Activity: 535 - Sewer/Wastewater Services						
<i>OE - Operating Expenditures/Expenses</i>						
46-200	Repair and Maintenance Services Repairs and Maintenance	57,146	87,228	87,228	75,149	Maintenance on grinder pumps
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		<u>57,146</u>	<u>87,228</u>	<u>87,228</u>	<u>75,149</u>	
Activity Total: 535 - Sewer/Wastewater Services		57,146	87,228	87,228	75,149	
Program Total: 00 - None		193,339	312,069	315,728	315,149	
Program: 50 - Shores Estates						
Activity: 535 - Sewer/Wastewater Services						
<i>CAP - Capital Outlay</i>						
63-200	Infrastructure Water & Wastewater Project	262,788	199,288	199,288	-	
<i>Account Classification Total: CAP - Capital Outlay</i>		<u>262,788</u>	<u>199,288</u>	<u>199,288</u>	<u>-</u>	
Activity Total: 535 - Sewer/Wastewater Services		262,788	199,288	199,288	-	
Program Total: 50 - Shores Estates		262,788	199,288	199,288	-	
Division Total: 4000 - Water & Wastewater		456,127	511,357	515,016	315,149	
Department Total: 39 - Public Works		456,127	511,357	515,016	315,149	
EXPENSES Total		456,127	511,357	515,016	315,149	
Fund EXPENSE Total: 410 - Water & Wastewater		456,127	511,357	515,016	315,149	

**Finance
Risk Management**

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 insured by the Florida League of Cities. The fund reports all costs associated with workers' compensation, general liability, property, casualty and auto liability costs.

Goals & Objectives

The goals and objectives of the Risk Management Fund for the upcoming fiscal year include the following: 1) Ensuring the successful submission and receipt of the safety grant offered by the Florida Municipal Insurance Trust, 2) The timely submission of all claims and corresponding information to the Florida Municipal Insurance Trust or outside insurance agencies if the Village is subrogating claims on their own and 3) Successful and timely receipt of payments for subrogation claims the Village is handling.

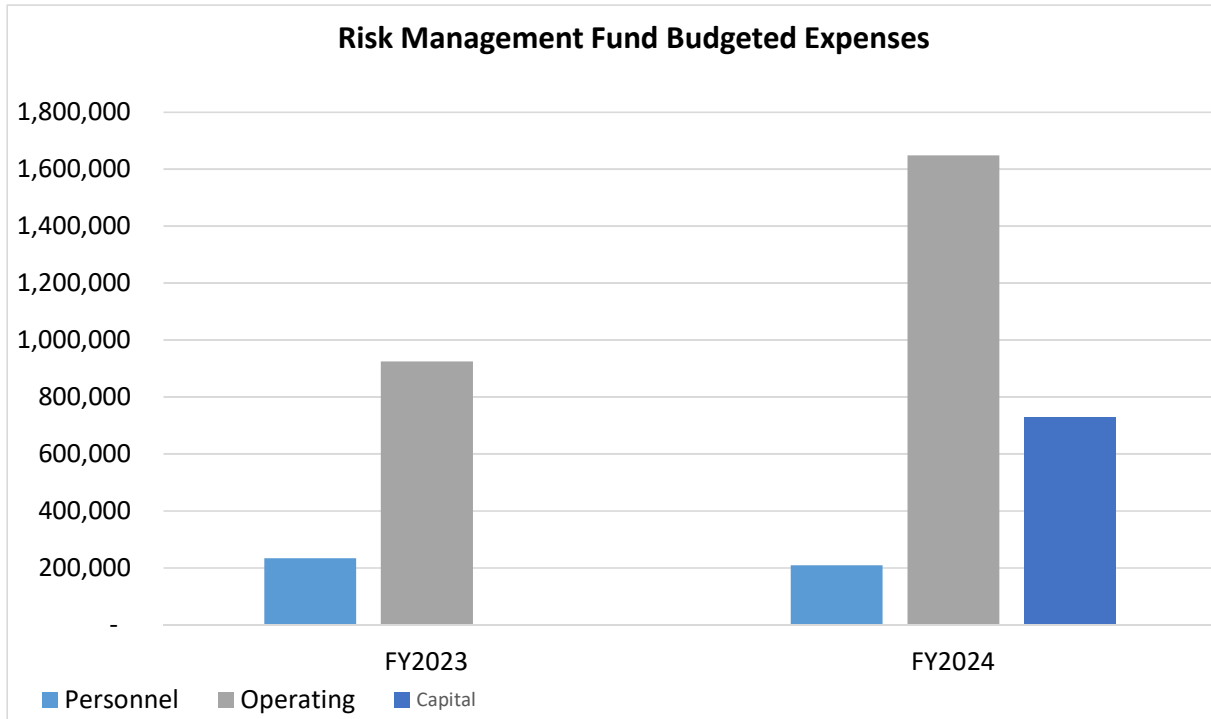
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Number of claims processed	32	23	40
Increase Village subrogation times	Yes	No	Yes

**Finance
Risk Management**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 234,597	\$	209,187	\$	(25,410)
Operating Expenditures/Expenses	925,005		1,648,717		723,712
Capital Outlay	-		730,000		730,000
TOTAL	\$ 1,159,602	\$	2,587,904	\$	1,428,302

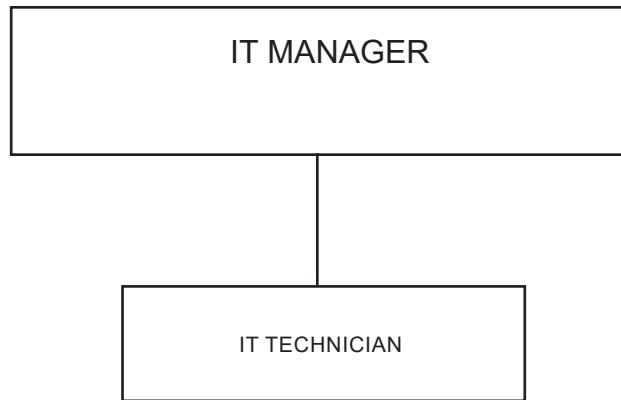


Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 501 - Risk Management						
Department: 19 - Non-Departmental						
Division: 6500 - Risk Management						
Program: 00 - None						
Activity: 519 - Other General Government Service						
<i>PS - Personnel Services</i>						
24-100	Workers' Compensation Premium: Workers' Compensation	161,135	214,597	181,673	189,187	Annual component of premiums paid for primary workers' compensation coverage
24-110	Workers' Compensation Workers' Comp-Audit Premium	-	5,000	5,000	5,000	End of year audit adjustment based on payroll
24-120	Workers' Compensation Workers' Comp-Deductibles Paid	11,863	15,000	6,000	15,000	Deductible for claims
<i>Account Classification Total: PS - Personnel Services</i>		172,998	234,597	192,673	209,187	
<i>OE - Operating Expenditures/Expenses</i>						
31-230	Professional Services Legal Litigation	-	1,000	-	-	
31-250	Professional Services Legal Other	-	2,000	-	-	Legal fees related to Risk including legal subrogation
31-400	Professional Services TPA Charges	1,023	-	150	-	
45-000	Insurance ISF: Risk Management	1,602	1,650	-	2,000	Police AD&D Insurance
45-100	Insurance ISF: Auto Insurance	97,445	111,500	115,060	114,850	Annual premium paid for auto & auto liability coverage
45-200	Insurance Premium: Liability	217,184	237,125	229,999	241,867	Annual premium for general liability coverage
45-210	Insurance Premium: Storage Tank	2,006	2,100	-	3,500	Annual premium for 5 storage tanks
45-220	Insurance Premium: Deductibles Paid	20,261	30,000	-	20,000	Estimated cost for loss deductibles for all claims for the fiscal year
45-300	Insurance Premium: Property	420,789	473,053	431,565	1,200,000	Annual premiums paid for property value coverage
45-310	Insurance Premium Adjustments	-	1,577	-	1,500	Additional premiums for coverage added during the year
46-200	Repair and Maintenance Services Repairs and Maintenance	40,877	65,000	-	65,000	Repairs & maintenance for damages not covered by insurance & claims paid pending subrogation
49-000	Other Current Charges and Obligations Other Current Charges	3,239	-	-	-	
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		804,426	925,005	776,774	1,648,717	
<i>CAP - Capital Outlay</i>						
63-400	Infrastructure Land Improvements	-	-	-	730,000	Seawall Replacement & Replace Tennis/Pickleball Court Light Towers
<i>Account Classification Total: CAP - Capital Outlay</i>		-	-	-	730,000	
Activity Total: 519 - Other General Government Service		977,424	1,159,602	969,447	2,587,904	
Program Total: 00 - None		977,424	1,159,602	969,447	2,587,904	
Division Total: 6500 - Risk Management		977,424	1,159,602	969,447	2,587,904	
Department Total: 19 - Non-Departmental		977,424	1,159,602	969,447	2,587,904	
EXPENSES Total		977,424	1,159,602	969,447	2,587,904	
Fund EXPENSE	Total: 501 - Risk Management	977,424	1,159,602	969,447	2,587,904	



INFORMATION TECHNOLOGY ORGANIZATION CHART



Information Technology

Services, Functions and Activities

The Information Technology Fund, created in FY2023 as an Internal Service Fund of the Village Manager's Department, is committed to modernizing and optimizing the IT infrastructure by replacing outdated servers, addressing growing software requirements, and implementing robust cybersecurity measures.

Goals & Objectives

This commitment extends to upgrading the Building Department's IT systems to streamline permit and license management and by deploying new devices to better serve the evolving needs of the Village. All these initiatives are designed to ensure efficient service delivery and meet the expectations of the Village. The IT Department is dedicated to achieving these goals in a cost-effective manner by demonstrating its commitment to fiscal responsibility.

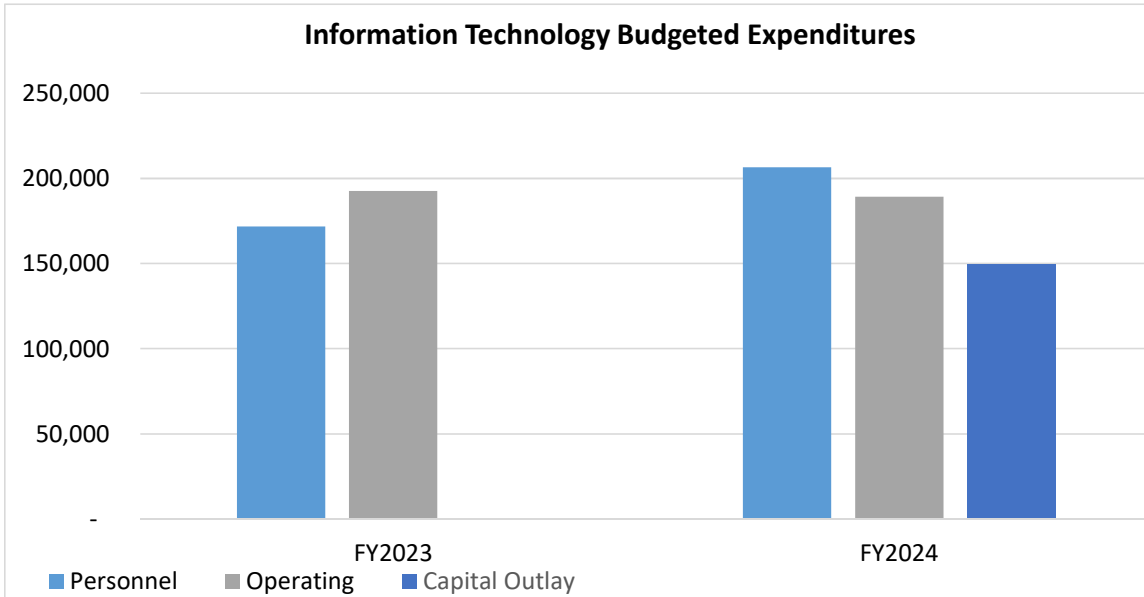
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
Ticket system tickets per month	N/A	N/A	80
Installation of new servers Village Hall	N/A	N/A	14

Information Technology

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 171,756	\$	206,476	\$	34,720
Operating Expenditures/Expenses .	192,737		189,369		(3,368)
Capital Outlay	<u>110,000</u>		<u>149,500</u>		<u>39,500</u>
TOTAL	\$ 474,493	\$	\$ 545,345	\$	70,852



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 520 - Information Technology						
Department: 17 - Information Technology						
Division: 0700 - Information Technology						
Program: 00 - None						
Activity: 519 - Other General Government Service						
<i>PS - Personnel Services</i>						
11-100	Executive Salaries Executive Benefit	-	-	3,250	3,250	Executive benefit package
12-000	Regular Salaries and Wages Salaries	-	145,000	150,469	154,816	(1) IT Manager & (1) IT Technician
14-000	Overtime Overtime	-	-	1,800	4,000	Estimated overtime costs
21-000	Payroll Taxes Employer Fica and Medicare	-	11,093	11,648	12,398	Social Security & Medicare taxes
22-000	Retirement Contributions Pension Contribution	-	-	15,950	16,552	Annual employer actuarially calculated pension contribution
23-000	Life and Health Insurance Health Insurance	-	15,054	11,887	14,916	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	-	324	254	254	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	-	127	127	130	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	-	158	158	160	Allocated costs of workers' compensation premiums
<i>Account Classification Total: PS - Personnel Services</i>		-	171,756	195,543	206,476	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	-	24,000	24,000	15,000	To cover cost of IT services needed for special projects like cabling or phone system maintenance.
40-000	Travel and Per Diem Travel	-	1,000	25	1,000	Cost of traveling to training, conferences or seminars.
41-100	Communications Services Cellular	-	600	800	1,100	Voice and data plans for tablets and phone for it department use.
45-000	Insurance ISF: Risk Management	-	5,892	5,892	8,218	Allocated costs for property, casualty & general liability insurance premiums
46-000	Repair and Maintenance Services ISF: Fleet Management	-	6,745	6,745	6,551	Car and maintenance cost dues.
49-300	Other Current Charges and Obligations Software Licensing	-	136,500	136,500	130,000	Operational support/warranty renewal cost of other essential village it systems.
51-000	Office Supplies Office Supplies	-	-	-	500	Non-computer related office supplies
52-200	Operating Supplies Other Operating Supplies	-	5,000	5,000	3,000	Other non-computer related office hardware.
52-225	Operating Supplies Computer	-	3,000	10,000	14,000	Computer related supplies for example, computer parts for equipment with no warranty, damaged it devices, battery backups, etc.
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	-	2,000	700	2,000	Books, Publications, Subscriptions, and Memberships Dues, Memberships
55-000	Training Training and Education	-	8,000	1,000	8,000	Certification training and materials to keep up with advancing technology.
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		-	192,737	190,662	189,369	
<i>CAP - Capital Outlay</i>						
64-000	Machinery and Equipment Machinery and Equipment	-	110,000	95,000	135,000	Host Servers City Hall & Mobile Data Terminals for Police Department (Year 2 of 2)
68-000	Intangible Assets Intangible Assets	-	-	-	14,500	Log Management Software
<i>Account Classification Total: CAP - Capital Outlay</i>		-	110,000	95,000	149,500	
Activity Total: 519 - Other General Government Service		-	474,493	481,205	545,345	
Program Total: 00 - None		-	474,493	481,205	545,345	
Division Total: 0700 - Information Technology		-	474,493	481,205	545,345	
Department Total: 17 - Information Technology		-	474,493	481,205	545,345	
EXPENSES Total		-	474,493	481,205	545,345	
Fund EXPENSE	Total: 520 - Information Technology	-	474,493	481,205	545,345	

Public Works Fleet Management

Services, Functions and Activities

The Fleet Management Fund, established as an Internal Service Fund of the Public Works Department in FY2000, has the primary responsibility of acquiring and maintaining all Village-owned vehicles in the municipal inventory. This includes a wide range of assets such as police or squad units, heavy trucks, the Village's 29-passenger bus, recreation vans, small engine repair equipment, pick-up trucks, loaders, and other heavy machinery

In addition to vehicle management, the Fleet Management Fund also possesses an extensive inventory of tools and equipment. This inventory proves invaluable for various tasks, including the construction and repair of Village property such as street signs and alley gates. The fund also provides services like spray painting and wood/metal fabrication.

Since October 2000, the Fleet Management Fund has operated as a self-supporting Internal Service Fund. The revenue generated from its operations comes from the user divisions that receive the fund's services. This ensures that the fund remains self-sufficient and continues to provide the necessary support to maintain and manage the Village's vehicle fleet and associated equipment.

Goals & Objectives

The goals and objectives of the Fleet Management Division in the Public Works Department involve acquiring and maintaining the Village-owned vehicle fleet, providing support for construction and repair projects, such as street sign and alley gate repairs, and performing tasks like metal and wood fabrication. The division also focuses on tracking and documenting repairs to the fleet and Village facilities, ensuring efficient operations and effective maintenance. By achieving these objectives, the division ensures the reliability and functionality of the Village's vehicle fleet and contributes to the overall upkeep of Village properties.

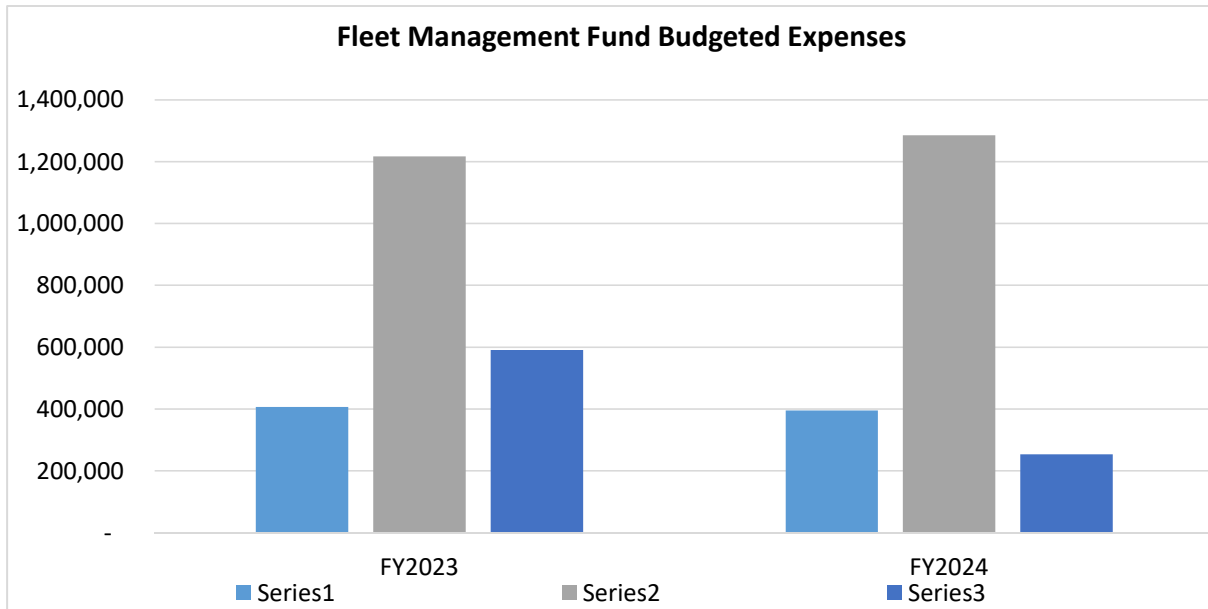
Performance Measures

	<i>FY2023 Estimated</i>	<i>FY2023 Actuals (through 3/31/23)</i>	<i>FY2024 Estimated</i>
All Types of Tire Repairs	200	75	200
Garbage Truck Fleet Management Per Year	210	105	210
Heavy Equipment Fleet Management Per Year	480	240	480
Police Vehicle Fleet Management Per Year	1,040	520	1,040

**Public Works
Fleet Management**

Budget Highlights

	<u>FY2023</u>		<u>FY2024</u>		<u>Change</u>
Personnel Services.....	\$ 407,071	\$	395,670	\$	(11,401)
Operating Expenditures/Expenses	1,217,719		1,285,955		68,236
Capital Outlay	<u>590,922</u>		<u>254,500</u>		<u>(336,422)</u>
TOTAL	<u>\$ 2,215,712</u>	\$	<u>1,936,125</u>	\$	<u>(279,587)</u>



Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Fund: 550 - Fleet Management						
Department: 39 - Public Works						
Division: 6000 - Fleet Management						
Program: 00 - None						
Activity: 539 - Other Physical Environment						
<i>PS - Personnel Services</i>						
12-000	Regular Salaries and Wages Salaries	182,815	295,215	295,215	289,034	(1) Fleet Foreman, (3) Mechanic, (1) Operations Manager (allocated with Publics Works Divisions: Fleet Management (50%) & Solid Waste (50%) & (1) Small Equipment Service Technician
14-000	Overtime Overtime	10,724	10,000	9,000	10,500	Estimated overtime costs
16-000	Compensated Annual Leave Vacation	2,489	-	-	-	
18-100	Compensated Compensatory Leave Longevity	3,125	3,750	3,250	3,750	Benefits paid to tenured employees per policy
21-000	Payroll Taxes Employer Fica and Medicare	14,912	23,349	23,521	22,913	Social Security & Medicare Taxes
22-000	Retirement Contributions Pension Contribution	24,020	19,375	19,375	19,375	Actuarially-calculated required employer contribution for the General Employee Pension Plan
23-000	Life and Health Insurance Health Insurance	27,291	41,398	41,398	37,290	Estimated annual employee costs for health insurance benefits
23-100	Life and Health Insurance Dental	589	891	891	634	Estimated annual employee costs for dental insurance benefits
23-200	Life and Health Insurance Long-Term Care	296	492	492	366	Estimated annual employee costs for long-term care insurance benefits
24-000	Workers' Compensation Workers' Compensation	2,372	5,101	5,101	4,308	Allocated costs of workers' compensation premiums
26-000	Other Postemployment Benefits (OPEB) OPEB	-	7,500	7,500	7,500	
<i>Account Classification Total: PS - Personnel Services</i>		268,633	407,071	405,743	395,670	
<i>OE - Operating Expenditures/Expenses</i>						
31-100	Professional Services Technology	-	-	-	6,000	Purchase of a Work Order System (\$30,000 allocated between Public Works Parks, Streets, Stormwater, Solid Waste & Fleet Management)
40-000	Travel and Per Diem Travel	28	100	50	100	Sunpass
41-520	Communications Services ISF: Information Technology	-	8,912	8,912	7,858	Allocated costs for operating the Village's information technology
43-100	Utility Services Electric	16,247	15,000	17,000	18,000	Estimated annual costs for electrical services based on current actual FPL usage
43-200	Utility Services Water	2,369	2,200	3,500	2,500	Estimated annual funding for water consumption. Overage due to leak in the line.
44-000	Rentals and Leases Equipment Rental	645	-	-	800	Rental equipment
45-000	Insurance ISF: Risk Management	18,647	21,807	21,807	40,179	Allocated costs for property, casualty & general liability insurance premiums
45-100	Insurance ISF: Auto Insurance	95,670	111,500	115,060	114,850	Consolidated costs for automobile & equipment liability for the Village's fleet
46-200	Repair and Maintenance Services Repairs and Maintenance	6,426	8,000	4,000	5,000	Repair & maintenance
49-000	Other Current Charges and Obligations Other Current Charges	1,450	-	-	-	
49-800	Other Current Charges and Obligations Licenses and Permits	2,149	1,600	-	-	Annual fee to operate facility
51-000	Office Supplies Office Supplies	-	100	100	100	General office supplies
52-110	Operating Supplies Solvents	1,882	1,500	500	1,500	Special fleet solvent costs
52-120	Operating Supplies Oil, Lubricants and Other Fluids	3,127	3,900	2,500	3,500	Specialized oil used on police vehicles
52-130	Operating Supplies Village Hall Generator - Gas	-	5,000	5,000	1,000	Diesel for the generator at Village Hall
52-200	Operating Supplies Other Operating Supplies	32,416	35,000	30,000	35,000	Materials & supplies used in the division not specifically listed in other lines (i.e. equipment & supplies to operate fleet garage)
52-220	Operating Supplies Vehicle Conversion Costs	16,739	12,000	6,000	12,000	Repairs, materials & supplies to upgrade older vehicle
52-230	Operating Supplies Outfitting	77,452	60,000	40,000	75,000	Costs included in outfitting new vehicles
52-300	Operating Supplies Kitchen	1,320	1,000	1,000	1,000	Kitchen supplies
52-400	Operating Supplies Uniforms	2,147	1,000	1,000	1,250	Per employee funding for contractually specified uniform (10) shirts & (5) pants
55-000	Training Training and Education	90	1,600	1,000	1,600	Re-certification training for mechanics
59-000	Depreciation Depreciation	334,830	324,250	205,305	310,518	Year-end depreciation charges for funds assets
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		613,634	614,469	462,734	637,755	
<i>CAP - Capital Outlay</i>						
64-000	Machinery and Equipment Machinery and Equipment	-	85,000	85,000	62,500	(1) Toro 48" Lawn Mower & (1) Toro Reel Master 3100D
64-100	Machinery and Equipment Vehicles	175,922	505,922	244,125	192,000	Replace (4) Police Vehicles
<i>Account Classification Total: CAP - Capital Outlay</i>		175,922	590,922	329,125	254,500	
Activity Total: 539 - Other Physical Environment		1,058,189	1,612,462	1,197,602	1,287,925	
Program Total: 00 - None		1,058,189	1,612,462	1,197,602	1,287,925	
Program: 60 - Fleet Management						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	1,794	1,500	700	750	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	3,842	2,750	2,200	2,750	Fuel & Lubricant costs
52-700	Operating Supplies Tires	-	450	450	500	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		5,636	4,700	3,350	4,000	
Activity Total: 539 - Other Physical Environment		5,636	4,700	3,350	4,000	
Program Total: 60 - Fleet Management		5,636	4,700	3,350	4,000	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 61 - Building						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	290	250	300	500	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	1,200	650	1,200	1,200	Fuel & lubricant costs
52-700	Operating Supplies Tires	86	400	400	400	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		1,576	1,300	1,900	2,100	
Activity Total: 539 - Other Physical Environment		1,576	1,300	1,900	2,100	
Program Total: 61 - Building		1,576	1,300	1,900	2,100	
Program: 62 - Neighborhood Services						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	240	650	300	500	Vehicle maintenance
52-100	Operating Supplies Gas, Oil and Lubricants	1,571	900	900	900	Fuel & Lubricant costs
52-700	Operating Supplies Tires	303	1,000	200	400	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		2,114	2,550	1,400	1,800	
Activity Total: 539 - Other Physical Environment		2,114	2,550	1,400	1,800	
Program Total: 62 - Neighborhood Services		2,114	2,550	1,400	1,800	
Program: 63 - Police						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	46,737	50,000	50,000	50,000	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	163,579	120,000	135,000	125,000	Fuel & Lubricant's costs
52-700	Operating Supplies Tires	10,207	18,000	12,000	15,000	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		220,523	188,000	197,000	190,000	
Activity Total: 539 - Other Physical Environment		220,523	188,000	197,000	190,000	
Program Total: 63 - Police		220,523	188,000	197,000	190,000	
Program: 64 - Parks Division						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	6,588	6,000	6,000	6,000	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	15,090	10,000	9,000	10,000	Fuel & Lubricant costs
52-700	Operating Supplies Tires	2,397	900	1,200	1,200	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		24,075	16,900	16,200	17,200	
Activity Total: 539 - Other Physical Environment		24,075	16,900	16,200	17,200	
Program Total: 64 - Parks Division		24,075	16,900	16,200	17,200	
Program: 65 - Facilities Management/Streets						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	4,965	5,500	4,000	5,500	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	8,755	5,750	5,750	6,000	Fuel & Lubricant Costs
52-700	Operating Supplies Tires	1,311	2,500	1,200	2,000	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		15,031	13,750	10,950	13,500	
Activity Total: 539 - Other Physical Environment		15,031	13,750	10,950	13,500	
Program Total: 65 - Facilities Management/Streets		15,031	13,750	10,950	13,500	
Program: 66 - Public Works Administration						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	393	1,750	500	1,250	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	6,740	4,000	6,000	6,000	Fuel & Lubricant costs
52-700	Operating Supplies Tires	402	800	800	800	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		7,535	6,550	7,300	8,050	
Activity Total: 539 - Other Physical Environment		7,535	6,550	7,300	8,050	
Program Total: 66 - Public Works Administration		7,535	6,550	7,300	8,050	
Program: 67 - Recreation Maintenance						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	1,878	4,500	4,000	4,500	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	5,205	3,000	3,800	3,800	Fuel Lubricant Costs
52-700	Operating Supplies Tires	156	900	900	900	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		7,239	8,400	8,700	9,200	
Activity Total: 539 - Other Physical Environment		7,239	8,400	8,700	9,200	
Program Total: 67 - Recreation Maintenance		7,239	8,400	8,700	9,200	
Program: 68 - Parks & Recreation						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	1,309	3,000	1,000	2,000	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	3,485	2,500	3,000	3,500	Fuel & Lubricant costs
52-700	Operating Supplies Tires	-	650	800	1,600	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		4,794	6,150	4,800	7,100	
Activity Total: 539 - Other Physical Environment		4,794	6,150	4,800	7,100	
Program Total: 68 - Parks & Recreation		4,794	6,150	4,800	7,100	

Expense Budget

Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Adopted Budget	Comments
Program: 69 - Village Manager						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	203	300	500	500	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	4,560	3,500	3,500	3,500	Fuel & Lubricant costs
52-700	Operating Supplies Tires	550	400	800	800	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		5,313	4,200	4,800	4,800	
Activity Total: 539 - Other Physical Environment		5,313	4,200	4,800	4,800	
Program Total: 69 - Village Manager		5,313	4,200	4,800	4,800	
Program: 71 - Solid Waste						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	121,012	100,000	90,000	100,000	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	177,097	125,000	160,000	160,000	Fuel & Lubricant Costs
52-700	Operating Supplies Tires	58,066	65,000	60,000	65,000	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		356,175	290,000	310,000	325,000	
Activity Total: 539 - Other Physical Environment		356,175	290,000	310,000	325,000	
Program Total: 71 - Solid Waste		356,175	290,000	310,000	325,000	
Program: 72 - Stormwater						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	7,378	3,200	3,200	3,200	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	10,222	6,200	12,000	14,000	Fuel & Lubricant Costs
52-700	Operating Supplies Tires	1,867	1,950	1,950	1,950	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		19,468	11,350	17,150	19,150	
Activity Total: 539 - Other Physical Environment		19,468	11,350	17,150	19,150	
Program Total: 72 - Stormwater		19,468	11,350	17,150	19,150	
Program: 73 - LOGT						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	16,736	15,500	10,000	12,000	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	14,859	12,000	12,000	12,000	Fuel & Lubricant Costs
52-700	Operating Supplies Tires	2,658	3,250	3,250	3,250	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		34,253	30,750	25,250	27,250	
Activity Total: 539 - Other Physical Environment		34,253	30,750	25,250	27,250	
Program Total: 73 - LOGT		34,253	30,750	25,250	27,250	
Program: 74 - Transportation Surtax						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	6,199	4,750	4,750	4,750	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	3,438	3,000	3,500	3,500	Fuel & Lubricant costs
52-700	Operating Supplies Tires	1,241	2,000	2,000	2,000	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		10,878	9,750	10,250	10,250	
Activity Total: 539 - Other Physical Environment		10,878	9,750	10,250	10,250	
Program Total: 74 - Transportation Surtax		10,878	9,750	10,250	10,250	
Program: 75 - Information Technology						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	-	250	500	500	Vehicle maintenance costs
52-100	Operating Supplies Gas, Oil and Lubricants	-	1,500	500	1,000	Fuel & Lubricant costs
52-700	Operating Supplies Tires	-	250	200	400	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		-	2,000	1,200	1,900	
Activity Total: 539 - Other Physical Environment		-	2,000	1,200	1,900	
Program Total: 75 - Information Technology		-	2,000	1,200	1,900	
Program: 94 - University Police Program						
Activity: 539 - Other Physical Environment						
<i>OE - Operating Expenditures/Expenses</i>						
46-100	Repair and Maintenance Services Vehicle Maintenance	-	3,000	500	3,000	Vehicle maintenance costs (2 vehicles)
52-100	Operating Supplies Gas, Oil and Lubricants	-	3,500	1,000	3,500	Fuel & Lubricant costs
52-700	Operating Supplies Tires	-	400	400	400	Tires
<i>Account Classification Total: OE - Operating Expenditures/Expenses</i>		-	6,900	1,900	6,900	
Activity Total: 539 - Other Physical Environment		-	6,900	1,900	6,900	
Program Total: 94 - University Police Program		-	6,900	1,900	6,900	
Division Total: 6000 - Fleet Management		1,772,798	2,215,712	1,819,752	1,936,125	
Department Total: 39 - Public Works		1,772,798	2,215,712	1,819,752	1,936,125	
EXPENSES Total		1,772,798	2,215,712	1,819,752	1,936,125	
Fund EXPENSE Total: 550 - Fleet Management		1,772,798	2,215,712	1,819,752	1,936,125	

5 Year Capital Improvement Plan FY2024-2028

Services, Functions and Activities

The **FY2024-2028 Capital Improvement Plan (CIP)** represents department requests for capital equipment and projects with a life expectancy of at least three years. Assets of \$5,000 or more are depreciated using the straight line method based on the estimated useful life of the asset depending upon the asset classification. The purpose of the CIP is to establish a long-term plan of proposed capital expenditures with the means and methods of financing. The Village is required to adopt a five-year comprehensive plan in order to comply with state requirements.

The five-year CIP is updated annually to add new projects, to re-evaluate the program, project priorities in light of unanticipated needs, and to revise recommendations to take into account 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) The 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, 2023 and continue through September 30, 2028, \$ is planned for investment in Village assets and infrastructure as follows:

FISCAL YEAR	REQUESTED
2023-2024	\$ 8,751,202
2024-2025	\$ 1,998,000
2025-2026	\$ 1,977,500
2026-2027	\$ 1,753,000
2027-2028	\$ 1,062,500
TOTAL	\$ 15,542,202

DEPARTMENT	FIVE-YEAR TOTAL
Village Clerk	\$ -
Information Technology	\$ 814,000
Library	\$ 187,620
Police	\$ 182,500
Public Works	\$ 12,623,582
Parks & Recreation	\$ 1,734,500
TOTAL	\$ 15,542,202

Miami Shores Village

Five-Year Capital Improvement Plan

Fiscal Year 2024-2028

	LINE #	PROJECT NAME	BUDGET					FIVE-YEAR TOTAL
			FY24	FY25	FY26	FY27	FY28	
POLICE	1	Dispatch Reconfiguration (Request year 2 of 2)	\$ 35,000					\$ 35,000
	2	Live Scan Machine (Request year 2 of 2)	\$ 6,500					\$ 6,500
	3	Portable Police Radios (Request year 3 of 5)	\$ 47,000	\$ 47,000	\$ 47,000			\$ 141,000
		Police Total	\$ 88,500	\$ 47,000	\$ 47,000	\$ -	\$ -	\$ 182,500
PUBLIC WORKS - STREETS	4	ADA Improvements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
	5	Public Works Renovation		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
	6	Damaged Walls - Village Parking Lots	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
	7	Traffic Calming	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	8	Village Hall Renovations	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
	9	9900 Building Replace A/C Unit Compressor		\$ 20,000	\$ 20,000	\$ 20,000		\$ 60,000
	10	Re-stripe Parking Lots & On Street Parking / Replace bumpers		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
	11	Replace Light Tower Unit V-1420		\$ 16,000				\$ 16,000
				\$ 16,000			\$ 16,000	
		Public Works Streets Total	\$ 130,000	\$ 246,000	\$ 246,000	\$ 230,000	\$ 210,000	\$ 1,062,000
LIBRARY	13	Flat Roof Replacement	\$ 28,000					\$ 28,000
	14	Front Porch and Steps refresh		\$ 20,000				\$ 20,000
	15	Tile Roof Replacement		\$ 30,000	\$ 30,000	\$ 30,000		\$ 90,000
	16	Womens Restroom		\$ 20,000	\$ 20,000			\$ 40,000
		Library Total	\$ 28,000	\$ 70,000	\$ 50,000	\$ 30,000	\$ -	\$ 178,000

	LINE #	PROJECT NAME	BUDGET					FIVE-YEAR TOTAL
			FY24	FY25	FY26	FY27	FY28	
ATHLETICS	17	Laser Level Main Field	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	18	Replace Air Conditioning in Field House Locker Room		\$ 16,000				\$ 16,000
	19	Mens Locker Room Restroom		\$ 65,000				\$ 65,000
	20	Womens Locker Room Restroom		\$ 65,000				\$ 65,000
	21	North Baseball Diamond Renovation			\$ 20,000			\$ 20,000
	22	Laser Level North Soccer Field				\$ 25,000		\$ 25,000
		Athletics Total	\$ 50,000	\$ 196,000	\$ 70,000	\$ 75,000	\$ 50,000	\$ 441,000
COMMUNITY CENTER	23	Community Center Barrel Tile Repair and Replacement					\$ 7,500	\$ 7,500
	24	Community Center Bleachers/Outdoor Seating			\$ 12,000			\$ 12,000
	25	Basketball Court Resurfacing	\$ 25,000					\$ 25,000
	26	Mens Restroom Community Center Lobby	\$ 20,000	\$ 20,000	\$ 20,000			\$ 60,000
	27	Womens Restroom Community Center Lobby	\$ 20,000	\$ 20,000	\$ 20,000			\$ 60,000
	28	Upgrade Tot Lot Playground and Flooring		\$ 110,000	\$ 110,000	\$ 110,000		\$ 330,000
	29	Community Center Flat Roof Replacement			\$ 75,000	\$ 75,000	\$ 75,000	\$ 225,000
		Recreation Total	\$ 65,000	\$ 150,000	\$ 237,000	\$ 185,000	\$ 82,500	\$ 719,500
AQUATICS	30	Replace Wild Waters Decorative Play Structure Pieces	\$ 50,000		\$ 25,000	\$ 25,000		\$ 100,000
	31	Replace Blanket Reels	\$ 24,000	\$ 24,000				\$ 48,000
	32	Replace Lane Lines and Reels	\$ 9,000					\$ 9,000
	33	Wrap Remainder of Concession and Bathrooms		\$ 8,000				\$ 8,000
	34	Replace Pool Vacuum		\$ 9,000				\$ 9,000
	35	Olympic Pool Resurfacing				\$ 50,000		\$ 50,000
	36	Rentable Cabana Buildings				\$ 60,000	\$ 60,000	\$ 120,000
		Aquatics Total	\$ 83,000	\$ 41,000	\$ 25,000	\$ 135,000	\$ 60,000	\$ 344,000

	LINE #	PROJECT NAME	BUDGET					FIVE-YEAR TOTAL
			FY24	FY25	FY26	FY27	FY28	
LOGT	37	Replace Damaged Sidewalks		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
	38	Roadway and Alley Resurfacing/Striping		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 480,000
	39	Nortax Skid Loader					\$ 75,000	\$ 75,000
		LOGT Total	\$ -	\$ 220,000	\$ 220,000	\$ 220,000	\$ 295,000	\$ 955,000
CITT	40 G	TAP Grant Match	\$ 300,000	\$ 188,000	\$ 188,000	\$ 188,000		\$ 864,000
		CITT Total	\$ 300,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ -	\$ 864,000
AMERICAN RESCUE PLAN ACT (ARPA)	41	Sidewalks throughout Miami Shores On-Going	\$ 300,000					\$ 300,000
	42	NW 95th Street Wall from NW 1st to NW 3rd Avenue	\$ 350,000					\$ 350,000
	43	Vac Truck	\$ 550,000					\$ 550,000
	44	Parks Master Plan	\$ 150,000					\$ 150,000
	45	LED Marquee Signs (2) Charter School (1) & NW 2nd Avenue (1)	\$ 75,000					\$ 75,000
	46	Miami Dade County NE 96th Street Curb and Gutter	\$ 1,041,383					\$ 1,041,383
	47	FDOT Beautification Grant/Biscayne Blvd.	\$ 50,000					\$ 50,000
	48G	Generators: Community Center, Library, Aquatic Center, Upgrade To Propane: Police Station, Village Hall @ \$150,000ea.	\$ 375,000					\$ 375,000
	49 G	US Department of Justice COPS School Violence Prevention Program (07/18)	\$ 17,500					\$ 17,500
	50 G	Bayfront Park Seawall Construction (10/21)	\$ 1,000,000					\$ 1,000,000
	51 G	MDC Little River Adaptation Area Grant Match	\$ 509,898					\$ 509,898
	52 G	Impact Windows Police Department (05/22)	\$ 85,400					\$ 85,400
	53 G	Transportation Smart Plan	\$ 20,800					\$ 20,800
	54 G	NE 104th Street Roadway Improvements	\$ 655,000					\$ 655,000
55 G	City Catalyst Grant (6/22)	\$ 9,620					\$ 9,620	
		ARPA Total	\$ 5,189,601	\$ -	\$ -	\$ -	\$ -	\$ 5,189,601

	LINE #	PROJECT NAME	BUDGET					FIVE-YEAR TOTAL
			FY24	FY25	FY26	FY27	FY28	
STORMWATER	56	Replace 93rd Street Bayshore Drive Pump Station Pump Motor			\$ 50,000			\$ 50,000
	57	Install Drainage System (Throughout the Village)		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
	58 G	NE 104th Street Drainage Improvements - FM#450906-1-54-1	\$ 320,000					\$ 320,000
	59 G	NE 93rd Street Pump Station & Piping System (10/21)	\$ 400,000					\$ 400,000
	60 G	NE 8th Avenue Drainage Improvements (07/21)	\$ 300,000					\$ 300,000
	61 G	Hazard Mitigation Grant Program - 105 St Pump Station Drainage Project Shores Estates (8/18)	\$ 463,101					\$ 463,101
		Stormwater Total	\$ 1,483,101	\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 1,933,101
SOLID WASTE	62	Replace V - 1110 (Trash Truck)	\$ 200,000					\$ 200,000
	63	Replace V-4148 Garbage Truck		\$ 270,000				\$ 270,000
	64	Replace V-3162 Grabber					\$ 180,000	\$ 180,000
	65	Purchase New Recycling Truck			\$ 300,000			\$ 300,000
	66	Replace V-38 - Loader				\$ 120,000		\$ 120,000
	67	Replace V-1532 - Trash Truck				\$ 120,000		\$ 120,000
					\$ 120,000		\$ 120,000	
		Solid Waste Total	\$ 200,000	\$ 270,000	\$ 420,000	\$ 240,000	\$ 180,000	\$ 1,310,000
RISK	69	Seawall Replacement	\$ 500,000					\$ 500,000
	70	Replace Tennis / Pickleball Court Light Towers	\$ 230,000					\$ 230,000
		Risk Total	\$ 730,000	\$ -	\$ -	\$ -	\$ -	\$ 730,000

	LINE #	PROJECT NAME	BUDGET					FIVE-YEAR TOTAL
			FY24	FY25	FY26	FY27	FY28	
INFORMATION TECHNOLOGY	71	Mobile Data Terminals for Police Department (Year 2 of 2)	\$ 35,000					\$ 35,000
	72	Host Servers City Hall	\$ 100,000					\$ 100,000
	73	Patch Management System Software	\$ 7,500					\$ 7,500
	74	Log Management Software	\$ 7,000					\$ 7,000
	75	Firewall Replacement		\$ 70,000			\$ 70,000	\$ 140,000
	76	Host Servers Police		\$ 80,000				\$ 80,000
	77	Windows Server Operative System Police		\$ 80,000				\$ 80,000
	78	Switches		\$ 70,000				\$ 70,000
	79	Multifactor Authentication		\$ 15,000			\$ 15,000	\$ 30,000
	80	Windows Server Operative System Village			\$ 85,000			\$ 85,000
	81	Antivirus Software and monitors			\$ 40,000			\$ 40,000
	82	Ticketing System			\$ 9,500			\$ 9,500
	83	Laptops				\$ 65,000		\$ 65,000
	84	Replace Desktops				\$ 65,000		\$ 65,000
		Information Technology Total	\$ 149,500	\$ 315,000	\$ 134,500	\$ 130,000	\$ 85,000	\$ 814,000

	LINE #	PROJECT NAME	BUDGET					FIVE-YEAR TOTAL
			FY24	FY25	FY26	FY27	FY28	
FLEET MAINTENANCE	85	Replace V-1400 - Building Director Vehicle	\$ -	\$ 35,000				\$ 35,000
	86	Replace V-1410 - E350 Recreation Van	\$ -	\$ 75,000				\$ 75,000
	87	Replace 1411 Pick up Truck			\$ 40,000			\$ 40,000
	88	Replace 1412 Pick up Truck			\$ 40,000			\$ 40,000
	89	Replace V1535 Police Van	\$ -	\$ 45,000				\$ 45,000
	90	V-1510 Ford Explorer SUV / 2016	\$ 48,000					\$ 48,000
	91	V-1511 Ford Explorer SUV / 2016 / Officer / Police	\$ 48,000					\$ 48,000
	92	V-1512 Ford Explorer SUV / 2016 / Officer / Police	\$ 48,000					\$ 48,000
	93	V-1513 Ford Explorer SUV / 2017 / Officer / Police	\$ 48,000					\$ 48,000
	94	V-1605 Ford Fusion Hybrid / 2016 / Crimewatch / Police	\$ -		\$ 35,000			\$ 35,000
	95	V-1710 Ford Explorer SUV / 2017 / Officer / Police	\$ -			\$ 44,000		\$ 44,000
	96	V-1711 Ford Explorer SUV / 2017 / Officer / Police	\$ -			\$ 44,000		\$ 44,000
	97	V-1714 Ford Explorer SUV / 2017 / Officer / Police	\$ -			\$ 44,000		\$ 44,000
	98	V-1715 Ford Explorer SUV / 2017 / Officer / Police	\$ -			\$ 44,000		\$ 44,000
	99	V-1716 Ford Explorer SUV / 2017 / Officer Police	\$ -			\$ 44,000		\$ 44,000
	100	V-1510 - 15 Passenger Van Recreation	\$ -		\$ 75,000			\$ 75,000
	101	Toro 48" Lawn Mower	\$ 12,500					\$ 12,500
	102	Toro Reel Master 3100D	\$ 50,000					\$ 50,000
		Fleet Maintenance Total	\$ 254,500	\$ 155,000	\$ 190,000	\$ 220,000	\$ -	\$ 819,500

CIP BUDGET SUMMARY FY 2024-2028

DEPARTMENT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
POLICE DEPARTMENT	\$ 88,500	\$ 47,000	\$ 47,000	\$ -	\$ -
PUBLIC WORKS - STREETS	\$ 130,000	\$ 246,000	\$ 246,000	\$ 230,000	\$ 210,000
LIBRARY	\$ 28,000	\$ 70,000	\$ 50,000	\$ 30,000	\$ -
PARKS & RECREATION - ATHLETICS	\$ 50,000	\$ 196,000	\$ 70,000	\$ 75,000	\$ 50,000
PARKS & RECREATION - COMMUNITY CENTER	\$ 65,000	\$ 150,000	\$ 237,000	\$ 185,000	\$ 82,500
PARKS & RECREATION - AQUATICS	\$ 83,000	\$ 41,000	\$ 25,000	\$ 135,000	\$ 60,000
General Fund Total	\$ 444,500	\$ 750,000	\$ 675,000	\$ 655,000	\$ 402,500
LOGT FUND	\$ -	\$ 220,000	\$ 220,000	\$ 220,000	\$ 295,000
CITT FUND	\$ 300,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ -
ARPA	\$ 5,189,601	\$ -	\$ -	\$ -	\$ -
Special Revenue Fund Total	\$ 5,489,601	\$ 408,000	\$ 408,000	\$ 408,000	\$ 295,000
STORMWATER	\$ 1,483,101	\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000
SOLID WASTE	\$ 200,000	\$ 270,000	\$ 420,000	\$ 240,000	\$ 180,000
Enterprise Fund Total	\$ 1,683,101	\$ 370,000	\$ 570,000	\$ 340,000	\$ 280,000
RISK	\$ 730,000	\$ -	\$ -	\$ -	\$ -
INFORMATION TECHNOLOGY	\$ 149,500	\$ 315,000	\$ 134,500	\$ 130,000	\$ 85,000
FLEET MAINTENANCE	\$ 254,500	\$ 155,000	\$ 190,000	\$ 220,000	\$ -
Internal Service Funds	\$ 1,134,000	\$ 470,000	\$ 324,500	\$ 350,000	\$ 85,000
CIP TOTAL ALL FUNDS	\$ 8,751,202	\$ 1,998,000	\$ 1,977,500	\$ 1,753,000	\$ 1,062,500

Glossary of Funds & Key Terms

Funds

Capital Projects Fund: A group of accounts used to record the costs (or use of financial resources) for the acquisition of major purchases 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 a minimum of \$5,000 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.

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.

Internal Service Funds: Individual group 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 types of funds record all transactions using the full accrual accounting method including depreciation.

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 Local Option Gas Tax proceeds, Half-Cent Transportation Tax proceeds, Grant activities, and, when necessary, hurricane or storm-related costs.

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 Funds.

Key Terms

Accrual Basis of Accounting: Proprietary Funds use this basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred.

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 Appraiser’s Office. 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”*).

American Institute of Certified Public Accountants (AICPA) ^{viii}: Audit and attest standards are established by this organization for non-issuers.

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.

Compression: As it relates to the new State of Florida Minimum Wage Law. The effect of the increases from the lowest wages being raised to comply and how it will impact the salaries throughout the Village.

Consumer Price Index (CPI) ^{ix}: “A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. Indexes are available for the U.S. and various geographic areas. Average price data for select utility, automotive fuel, and food items are also available.”

Contingency: A line item in the budget that accounts for amounts budgeted for unforeseen emergencies and/or amounts that are for planning purposes which have not been finalized.

Cost of Living Adjustment (COLA): An annual amount budgeted for employee salaries.

Current Financial Resources Measurement ^{viii}: Used by Governmental Funds. Fiscal accountability is the focus of this measurement method. Only measures current assets and current liabilities.

Drawdown: Amount of money drawn on a loan. There are costs associated with each amount taken.

Economic Measurement Focus ^{viii}: Used by Proprietary and Fiduciary Funds, operational accountability is the focus. All assets and liabilities are included in the measurement.

Equivalent Square Unit (ESU): Amount by which Stormwater rates are calculated for

Miami Shores Village. 1 ESU = 500 sq. ft. of impervious area. (*Cross reference "Impervious Area"*).

Fiduciary ^{viii}: Fiduciary Funds are those funds where an organization holds resources for others.

Financial Accounting Standards Board (FASB) ^{viii}: Sets accounting standards for the following types of organizations: For-profit and Non-governmental Not for Profits.

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.

FTE: Full-time equivalent. Used when discussing positions and the allotted amount of personnel assigned to the position.

Fund: A self-balancing group of accounts treated as an entity to meet legal requirements of Generally Accepted Accounting Principles 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*).

Governmental Accounting Standards Board (GASB) ^{viii}: The official standard-setting body for State and Local Governments, as well as Governmental Not for Profits.

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 1st of each year. The proposed budgets are reviewed and considered by a community board. Once approved, the Village receives proceeds on a monthly basis.

Historical Cost: Original cost of an asset.

Impervious Area: Property that has no drainage and is concrete. Involved in the calculation of Stormwater rates for Miami Shores Village. (*Cross reference "Equivalent Square Unit (ESU)"*).

Indenture: An agreement as it relates to bonds.

Levy/Levied: As related to taxes. The amount of taxes that can be imposed upon property owners.

Line Item: Account and line in the budget associated with a specific Fund, Department and/or Division showing the amount that is allocated to be spent and giving the description of what is in that account.

Local Government ½-Cent Sales Tax: 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' jurisdictions 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 of 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 Appraiser's Office on the first of each calendar year for the subsequent fiscal year. Also referred to as mills.

Modified Accrual Basis of Accounting^{viii}: Governmental Funds use this measurement focus. Revenues are recognized when they are both measureable and available.

National Federation of Public & Private Employees (FPE): The union that Miami Shores Village's Public Works employees have the option of contributing to and being a member of.

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

Penalties: Monthly fees accrued on each property of the Village which has an outstanding Sanitation or Stormwater balance from when the Village billed internally for these fees. These Non-Ad

Valorem assessments are now billed through the Truth in Millage (TRIM) notice.

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, Workers' Compensation premiums, longevity, and cost-of-living.

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 Fund's appropriate Fund Balance account, requiring re-appropriation in the subsequent fiscal budget. This procedure is required to conform with Generally Accepted Accounting Principles (GAAP).

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 Appraiser's Office on January 1st of each year.

Retained Earnings: The accumulated income less the costs incurred during operations and/or transferred out of a Fund, 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 Fund's 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 Appraiser's 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.

Subrogation: Process in which the Village works with insurance companies to recoup the costs of assets damaged by accidents when the property is not covered by the Village's insurance policy.

Truth in Millage (TRIM): Notices that property owners receive showing the proposed taxes for their property. Ad Valorem and Non-Ad Valorem taxes are shown here.

True-up: An annual budget amendment done in November for the prior fiscal year for departments and funds that have gone over the budgeted amounts.