Administration

Proposed Budget - FY2025

Operating Expenses	FY2021 Actual	FY2022 Actual	FY2023 Actual	6/30/2024 YTD	Projected Next 3 Months	Total Projected 9/30/2024	FY2024 Adopted	FY2025 Proposed	variance dollar	%
11.000 - EXECUTIVE SALARIES	$81,640	$99,107	$130,320	$71,158	$26,925	$98,083	$100,000	$106,007	$6,007	6%
12.000 - REGULAR SALARIES	$64,260	$141,601	$79,932	$79,693	$18,846	$98,539	$159,625	$121,900	($37,725)	-24%
13.000 - PART TIME SALARIES	$69,301	$1,017	$78,906	$0	$0	$0	$0	$0	$0	0%
21.000 - FICA/MEDICARE	$16,463	$18,492	$19,634	$14,438	$3,501	$17,940	$19,861	$17,435	($2,426)	-12%
22.100 - RETIREMENT CONTRIBUTIONS	$40,067	$46,732	$50,649	$38,636	$6,552	$45,187	$56,181	$43,095	($13,086)	-23%
23.000 - HEALTH INSURANCE	$30,607	$37,592	$50,709	$39,697	$11,403	$51,100	$60,376	$53,886	($6,490)	-11%
24.000 - WORKERS COMPENSATION	$377	$543	$621	$1,223	$0	$1,223	$683	$1,008	$325	48%
25.000 - UNEMPLOYMENT	($2,613)	$0	$0	$0	$0	$0	$0	$0	$0	0%
31.000 - PROFFESIONAL SERVICES	$168,228	$188,485	$213,230	$130,834	$43,611	$174,446	$218,614	$222,110	$3,496	2%
32.000 - ACC & AUDITING - INDEPENDENT AUDITORS	$24,600	$29,200	$30,250	$28,000	$4,500	$32,500	$32,500	$32,500	$0	0%
32.100 - ACC & AUDITING - FINANCE CONTRACT	$60,000	$65,000	$68,250	$53,746	$17,915	$71,662	$71,662	$75,245	$3,583	5%
40.000 - TRAVEL & PER DIEM	$4,000	$4,800	$5,710	$4,414	$1,200	$5,614	$6,300	$6,300	$0	0%
41.000 - COMMUNICATIONS	$30,277	$22,407	$38,339	$26,561	$8,854	$35,414	$24,846	$29,966	$5,120	21%
42.000 - POSTAGE & FREIGHT	$11,276	$5,933	$8,361	$7,543	$2,514	$10,057	$9,698	$9,698	$0	0%
43.000 - UTILITIES	$8,242	$10,654	$9,784	$6,080	$2,027	$8,106	$11,572	$11,572	$0	0%
44.000 - RENTALS & LEASES	$11,595	$12,309	$15,254	$9,368	$3,123	$12,491	$13,562	$13,562	$0	0%
45.000 - PROPERTY & LIABILITY INSURANCE	$186,546	$218,039	$244,426	$202,247	$49,248	$251,495	$293,311	$295,523	$2,212	1%
46.000 - REPAIRS & MAINTENANCE	$0	$225	$2,427	$0	$0	$0	$7,581	$7,581	$0	0%
47.000 - PRINTING & BINDING	$1,847	$3,852	$2,549	$745	$248	$993	$3,000	$3,000	$0	0%
48.000 - PROMOTIONAL ACTIVITES	$1,926	$1,790	$3,107	$3,852	$1,284	$5,135	$3,000	$3,000	$0	0%
48.100 - LEGAL ADVERTISING	$3,822	$5,357	$7,635	$7,597	$6,992	$14,590	$4,000	$4,000	$0	0%
48.200 - MUNICIPAL ELECTIONS	$2,731	$160	$1,040	$100	$0	$100	$16,000	$16,000	$0	0%
49.000 - OTHER CURRENT CHARGES	$20,147	$21,066	$8,928	$7,432	$2,477	$9,909	$12,185	$12,185	$0	0%
51.000 - OFFICE SUPPLIES	$6,549	$5,044	$6,465	$8,518	$2,839	$11,357	$6,500	$6,500	$0	0%
52.000 - OPERATING SUPPLIES	$8,982	$3,366	$5,303	$16,090	$5,363	$21,453	$5,000	$5,000	$0	0%
54.000 - DUES & MEMBERSHIPS	$7,811	$6,623	$2,726	$5,584	$0	$5,584	$5,950	$5,950	$0	0%
55.000 - EDUCATION & TRAINING	$2,002	$3,798	$1,978	$1,993	$2,007	$4,000	$4,000	$4,000	$0	0%
58.100 - INTERFUND TRANSFER	$0	$0	$0	$0	$677,000	$677,000	$677,000	$601,989	($75,011)	0%
99.000 - CONTINGENCY	$12,767	$0	$848	$0	$45,000	$45,000	$45,000	$45,000	$0	0%
Total Administrative Expenses	**$873,449**	**$953,191**	**$1,087,379**	**$765,548**	**$943,430**	**$1,708,979**	**$1,868,008**	**$1,754,012**	**($113,996)**	**-6%**

BUDGET WORKSHEET	Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.		
			EXECUTIVE SALARIES
			OBJECT CODE 11.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
11.000 - EXECUTIVE SALARIES - MANAGER	$71,158	$100,000	$106,007
EXECUTIVE SALARIES TOTAL	**$71,158**	**$100,000**	**$106,007**

BUDGET WORKSHEET	Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time(F/T) and part-time(P/T) employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.		
			REGULAR SALARIES
			OBJECT CODE 12.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
12.000 - REGULAR SALARIES			
12.001 Clerk	$47,355	$70,000	$74,200
12.002 Full-time Administrative Assistant	$32,338	$45,000	$47,700
12.003 Full-time Clerk/Village Manager Assistant	$0	$44,625	$0
REGULAR SALARIES TOTAL	**$79,693**	**$159,625**	**$121,900**

BUDGET WORKSHEET	Includes part-time employees who are not part of the regular work force.		
			OTHER SALARIES OBJECT CODE 13.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
13.000 - PART TIME SALARIES	$0	$0	$0
FINANCE REPORTING MANAGER			
PART TIME SALARIES TOTAL	**$0**	**$0**	**$0**

BUDGET WORKSHEET	Social Security matching/Medicare matching.		
			FICA TAXES **OBJECT CODE 21.000**
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
21.000 - FICA/MEDICARE	$14,438	$19,861	$17,435
FICA TAXES TOTAL	**$14,438**	**$19,861**	**$17,435**

BUDGET WORKSHEET	Amounts contributed to a retirement fund		
			RETIREMENT CONTRIBUTIONS OBJECT CODE 22.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
22.100 - RETIREMENT CONTRIBUTIONS - FRS			
Senior Management - 34.52% (mgr)	$22,465	$34,520	$36,594
Regular Class - 13.57% (clerk & admin assistants)	$16,171	$21,661	$6,502
RETIREMENT CONTRIBUTION TOTAL	**$38,636**	**$56,181**	**$43,095**

BUDGET WORKSHEET	Includes life and health insurance premiums and benefits paid for employees.		
			LIFE AND HEALTH INSURANCE OBJECT CODE 23.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
23.000 - Health Insurance	$39,697	$59,776	$53,286
23.100 - Life insurance premium - Manager	$0	$600	$600
HEALTH INSURANCE TOTAL	**$39,697**	**$60,376**	**$53,886**

BUDGET WORKSHEET	Premiums and benefits paid for Workers' Compensation insurance.		
			WORKERS' COMPENSATION
			OBJECT CODE 24.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
24.000 - WORKERS COMPENSATION	$1,223	$683	$1,008
WORKERS' COMPENSATION TOTAL	**$1,223**	**$683**	**$1,008**

BUDGET WORKSHEET	Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.		
			PROFESSIONAL SERVICES
			OBJECT CODE 31.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
31.000 - PROFFESIONAL SERVICES			
Municode	$4,994	$1,340	$1,340
Codification	$0	$2,000	$2,000
Information Technology	$14,246		
Next Level - IT Support/ email/antivirus/server		$15,000	$15,000
Avenet - Annual GovOffice Package - Website		$3,995	$3,995
Lobbyist (Includes Reimbursables)	$17,795	$23,000	$23,000
Legal Counsel	$55,109	$93,500	$99,996
Pre-employment screenings	$879	$2,000	$2,000
HR Support	$0	$3,000	$20,000
Grant Writer	$20,000	$36,000	$36,000
Public Communications	$16,812	$35,000	$15,000
Granicus	$0	$3,779	$3,779
Comp Plan and Water Quality Update (State Require)	$0	$0	$0
Master Plan	$0	$0	$0
Land Development Regulations	$0	$0	$0
Strategic Planning (Per Budget Amendment)	$1,000	$0	$0
PROFESSIONAL SERVICES TOTAL	**$130,834**	**$218,614**	**$222,110**

BUDGET WORKSHEET	Generally includes all services received from independent certified public accountants.		
			ACCOUNTING & AUDITING OBJECT CODE 32.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
32.000 - ACC & AUDITING - INDEPENDENT AUDITORS	$28,000	$30,000	$30,000
32.100 - ACC & AUDITING - FINANCE CONTRACT	$53,746	$71,662	$75,245
32.200 - ACC & AUDITING - OPEB CALCULATION	$0	$2,500	$2,500
ACCOUNTING AND AUDITING TOTAL	**$81,746**	**$104,162**	**$107,745**

BUDGET WORKSHEET	This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
			TRAVEL AND PER DIEM
			OBJECT CODE 40.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
40.000 - TRAVEL & PER DIEM			
Auto Allowance - Vllg Manager @ $400 p/mo	$4,414	$4,800	$4,800
Travel Related per diem		$1,500	$1,500
TRAVEL & PER DIEM TOTAL	**$4,414**	**$6,300**	**$6,300**

BUDGET WORKSHEET	Internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal.		
			COMMUNICATIONS OBJECT CODE 41.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
41.000 - COMMUNICATIONS			
41001-Village Phone - Vllg Manager @ $46.71 p/mo	$420	$560	$0
41001-Phone Allowance - Vllg Clerk @ $40 p/mo	$420	$560	$0
41001-At&t Wireless Services	$2,336	$0	$0
41002-PhoneDoctor.com	$205	$1,400	$1,400
41003-Phone System - Village Hall	$3,448	$5,000	$5,000
41004-Alarm System - Log Cabin/City Hall	$2,398	$2,556	$2,556
41006-Comcast - Log Cabin	$3,964	$4,884	$2,975
41006-Comcast - Vllg Hall	$3,964	$4,884	$2,975
41007-Fire Alarm Monitoring	$7,864	$3,000	$3,000
41008-Zoom	$390	$350	$350
41009-Drop Box	$1,152	$1,152	$1,152
41010-Constant Contact	$0	$500	$500
Helium Phones - 28 @ $249.72			$6,992
Firewall Upgrades			$3,066
COMMUNICATIONS TOTAL	**$26,561**	**$24,846**	**$29,966**

BUDGET WORKSHEET	Freight and express charges along with drayage, postage, and messenger service.		
			FREIGHT & POSTAGE
			OBJECT CODE 42.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
42.000 - POSTAGE & FREIGHT	$113	$50	$50
42003-TGI Office Automation (Annual $240 + $110 for Ink)	$0	$500	$500
42001-Francotyp-Postalia	$5,634	$4,559	$4,559
42002-FedEx	$1,796	$1,089	$1,089
42004-Arrowmail Presort Company	$0	$3,500	$3,500
FREIGHT & POSTAGE TOTAL	**$7,543**	**$9,698**	**$9,698**

BUDGET WORKSHEET	Electricity, gas, water, waste disposal, and other public utility services.		
			UTILITY SERVICES OBJECT CODE 43.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
Utilities			
(43.100) Electric Service			
Village Hall	$2,051	$4,182	$4,182
Log Cabin	$1,358	$2,166	$2,166
(43.200) Water & Sewer	$2,671		
328907-378907 - 640 NE 114 STREET (VILLAGE HALL/POLICE)		$4,500	$4,500
338254-388254 - 640 NE 114 STREET (IRRIGATION)		$143	$143
331400-381400 - 640 NE 114 STREET (LOG CABIN)		$299	$299
352882-402882 - 640 NE 114 STREET (LOG CABIN)		$282	$282
UTILITY SERVICES TOTAL	**$6,080**	**$11,572**	**$11,572**

BUDGET WORKSHEET	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.		
			RENTAL AND LEASES OBJECT CODE 44.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
44.000 - RENTALS & LEASES			
44000-Copier (F13112)	$3,888	$5,462	$5,462
44001-Records storage facility (Iron Mountain)	$5,397	$6,900	$6,900
44002-Bottled Water Cooler	$83	$1,200	$1,200
RENTALS AND LEASES TOTAL	**$9,368**	**$13,562**	**$13,562**

BUDGET WORKSHEET	Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.		
			INSURANCE
			OBJECT CODE 45.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
45.000 - Commercial Insurance			
45000-Property/General Liability Insurance	$196,994	$286,649	$289,219
45001-Flood Insurance (Vlg Hall, Log Cabin)	$5,253	$6,662	$6,304
INSURANCE TOTAL	**$202,247**	**$293,311**	**$295,523**

BUDGET WORKSHEET	The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.		
			REPAIRS AND MAINTENANCE
			OBJECT CODE 46.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
46.000 - REPAIRS & MAINTENANCE	$0	$0	$0
Log Calbin ADA Walkway	$0	$0	$0
Log Cabin Fire Alarm Inspection and Maintenance	$0	$7,581	$7,581
(Per Budget Amendment)			
REPAIRS & MAINTENANCE TOTAL	**$0**	**$7,581**	**$7,581**

BUDGET WORKSHEET	Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.		
			PRINTING AND BINDING
			OBJECT CODE 47.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
47.000 - PRINTING & BINDING	$745	$2,000	$2,000
Resiliency Guide	$0	$1,000	$1,000
PRINTING & BINDING TOTAL	**$745**	**$3,000**	**$3,000**

BUDGET WORKSHEET	Includes any type of promotional advertising on behalf of the local unit.		
			PROMOTIONAL ACTIVITIES
			OBJECT CODE 48.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
48.000 - PROMOTIONAL ACTIVITES	$3,852	$3,000	$3,000
48.100 - LEGAL ADVERTISING (Miami Herald & Daily Business)	$7,597	$4,000	$4,000
48.200 - MUNICIPAL ELECTIONS	$100	$16,000	$16,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	**$11,549**	**$23,000**	**$23,000**

BUDGET WORKSHEET	Includes current charges and obligations not otherwise classified.		
			OTHER CURRENT CHARGES AND OBLIGATIONS OBJECT CODE 49.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
49.000 - OTHER CURRENT CHARGES			
49001-Bank fees (Including CC Merchant Fees)	$1,069	$4,627	$4,627
49000-Payroll processing	$6,363	$4,269	$4,269
49002-Filing fees/Misc.	$0	$0	$0
49003-Licenses & permits (Microsoft)	$0	$2,289	$2,289
49004-North Miami Foundation for Senior Citizens	$0	$0	$0
49005-Pelican Harbor Foundation	$0	$1,000	$1,000
OTHER CURRENT CHARGES TOTAL	**$7,432**	**$12,185**	**$12,185**

BUDGET WORKSHEET	This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.		
			OFFICE SUPPLIES
			OBJECT CODE 51.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
51.000 - OFFICE SUPPLIES	$8,518	$6,500	$6,500
OFFICE SUPPLIES TOTAL	**$8,518**	**$6,500**	**$6,500**

BUDGET WORKSHEET	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.		
			OPERATING SUPPLIES
			OBJECT CODE 52.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
52.000 - OPERATING SUPPLIES			
General supplies	$16,090	$5,000	$5,000
OPERATING SUPPLIES TOTAL	**$16,090**	**$5,000**	**$5,000**

BUDGET WORKSHEET	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, software licensing and professional data costs.		
			MEMBERSHIPS & DUES
			OBJECT CODE 54.000
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
54.000 - MEMBERSHIPS & DUES	$5,584		
54001-Vllg Mgr - MDCCMA, FCCM, ICMA		$1,550	$1,550
54002- Vllg Clrk - FACC, IIMC, MDCMCA		$300	$300
54003-Finance software licensing		$3,425	$3,425
54004-GFOA membership		$500	$500
54005-Costco		$175	$175
54006-Miscellaneous (Includes Avast)		$0	$0
MEMBERSHIPS & DUES TOTAL	**$5,584**	**$5,950**	**$5,950**

BUDGET WORKSHEET	Includes training and educational costs		
			EDUCATION & TRAINING OBJECT CODE 55.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
55.000 - EDUCATION & TRAINING			
Manager/Clerk	$1,993	$3,000	$3,000
Finance		$0	$0
Staff		$1,000	$1,000
EDUCATION & TRAINING TOTAL	**$1,993**	**$4,000**	**$4,000**

BUDGET WORKSHEET	Transfers from one fund group of the reporting entity to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed. This account represents an expenditure of the disbursing fund, but not an expenditure of the reporting entity as a whole. An entry to this account should have a corresponding entry in the 381 series of accounts in the receiving fund.		
			INTERFUND TRANSFER
			OBJECT CODE 58.100
DESCRIPTION	**YTD 06/30/24**	**ADOPTED FY2024**	**PROPOSED FY2025**
58.100 - INTERFUND TRANSFER-FEASIBILITY STUDY (Amended)	$0	$85,000	$0
58.100 - INTERFUND TRANSFER-BUILDING FUND (SHORTAGE)		$0	$0
58.100 - INTERFUND TRANSFER-LOG CABIN ADA		$90,000	$0
58.100 - INTERFUND TRANSFER-LOG CABIN ADA WALKWAY		$20,000	$0
58.100 - INTERFUND TRANSFER-RECREATIONAL IMPROVEMENTS/PICKLEBALL		$90,000	$0
58.100 - INTERFUND TRANSFER-PARKING LOT		$42,000	$0
58.100 - INTERFUND TRANSFER-CAPITAL IMPROVEMENT PLAN		$350,000	$601,989
INTERFUND TRANSFER TOTAL	**$0**	**$677,000**	**$601,989**

BUDGET WORKSHEET	Reserved for contingent events, conditions or emergencies that are unanticipated.		
			OTHER USES
			OBJECT CODE 99.000
DESCRIPTION	YTD 06/30/24	ADOPTED FY2024	PROPOSED FY2025
99.000 - CONTINGENCY	$0	$3,000	$3,000
49100-SEPTIC TANK MAINTENANCE	$0	$2,000	$2,000
49012-Commission and Manager discretionary retention funds		$40,000	$40,000
CONTINGENCY TOTAL	**$0**	**$45,000**	**$45,000**