



City of North Miami Beach, Florida

CITY MANAGER

August 17, 2007

Dear Mayor and Council:

Provided herewith is my proposed budget for the City's Fiscal Year 2008, which begins October 1, 2007. The budget includes the General Fund (approximately \$52.3 million) the Water Fund (\$27 million), the Sewer Fund (\$6.6 million), and the CRA (\$4.7 million), as well as many single purpose funds.

The \$52.3 million General Fund budget represents a decrease of approximately \$3.2 million as compared to the FY 07 budget. As a result of taxable property value increases, the combined total millage for voted debt (the 1994 bond issue for the Police Station / Government Center improvements and the 2000 Proud Neighborhoods bond issue) will decrease from 0.9085 mills to 0.7889 mills. Additionally, pursuant to State Law, the proposed regular millage rate is "rolled back" to 6.6905, a reduction of more than 10%. The net decrease in the overall expenditures has been accomplished largely through reduced costs in two areas: 1) salaries and benefits; and 2) capital improvements and equipment.

General Fund expenditures contain all contractually required expenditure increases. The City is currently in contract negotiations with AFSCME, therefore the full and potentially higher cost of general employee salaries is unknown. Their salaries are listed at the FY 07 level. An approximate amount has been budgeted to cover any increase that might be negotiated for FY 08. The General Fund also contains increases for employee pension costs, higher property insurance premiums, higher solid waste tipping fees, and a larger required contribution to the CRA. Together, these contractual obligations represent \$1.3 million in increased expenditures.

The Water Fund budget is listed at approximately \$27 million, whereas it was \$24.2 million last year. In order to operate the newly completed water treatment plant and ensure that the capital improvement projects necessary to sustain the City's water system infrastructure into the future can be funded without additional debt, a water rate increase of 10% (not including the 3% Public Service Commission deflator) is proposed.

The proposed budget allows for the City to continue providing high quality services at current levels so the city "Where People Care" can continue to become "Now More Beautiful".

Sincerely,

Keven R. Klopp
City Manager

C: Howard B. Lenard, City Attorney
Solomon Odenz, City Clerk

ITEMS OF SIGNIFICANCE

EXPENDITURES

General Fund expenditures for FY '08 are reduced nearly 6%, from \$55.5 million to \$52.3 million.

- Salaries and Related Costs are \$1.4 million less than FY '07
- Capital Outlays are \$1.6 million less than FY '07
- Contingency is budgeted at \$2.8 million. Contingency in FY 07 was \$1.5 million.
- Funding for the Eastern Shores Rescue line item has been eliminated. If it is decided that the service should be maintained, the funds would come from contingency.
- Funding in the line item for leave payouts has been eliminated. While adjustments to the City's leave payout policy will be made in order to reduce the City's liability for this cost in the future, the City is obligated to a certain amount of leave payouts. FY '08 leave payouts will be authorized by the City Manager's office and will be paid out of contingency.

CITY OF NORTH MIAMI BEACH

PROPOSED EXPENSE BUDGET FOR FY 2008

11:05

FUND 010 GENERAL FUND

ACCOUNT TITLE	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 ADOPTED	FY 07 CHANGES	FY 07 REVISED	9 MONTHS ACTUAL	DEPARTMENT ESTIMATE
120 SALARIES-FULL-TIME	18,132,065	18,608,064	21,233,997	-286,775	20,947,222	14,572,673	21,015,665
121 SALARY-DISABILITY PAYMENTS	27,751	46,014	0	15,508	15,508	34,281	0
130 SALARIES-TEMP & PART-TIME	1,445,248	1,550,486	1,525,856	102,184	1,628,040	1,147,618	1,298,937
132 SALARIES-ELECTED OFFICIALS	21,801	21,609	21,606	0	21,606	15,463	21,606
140 OVERTIME-SUMMER CAMP	0	0	124,700	0	124,700	0	0
141 OVERTIME-REGULAR EMPLOYEES	1,211,694	1,583,656	1,252,900	9,665	1,262,565	1,349,445	817,300
142 OVERTIME-TEMPORARY EMPLOYEES	277	8,062	0	200	200	1,870	0
150 EXECUTIVE EXPENSE	0	0	0	0	0	0	0
210 F.I.C.A. TAXES-EMPLOYER'S CONTRIBUTION	72,641	83,398	74,440	0	74,440	0	0
215 EDUCATIONAL REIMBURSEMENT	1,647,623	1,762,753	1,825,478	-2,500	1,822,978	54,723	74,440
221 LEAVE PAYOUTS	50,668	31,322	30,500	2,350	32,850	1,349,738	1,782,723
222 PURCHASE OF ANNUITIES	1,026,982	1,007,290	761,400	56,445	817,845	38,761	5,000
223 RETIREMENT-GENERAL PLAN	14,000	14,000	14,000	0	14,000	758,560	0
224 RETIREMENT-POLICE PLAN	1,131,657	1,204,922	1,517,281	-46,350	1,470,931	14,000	0
225 RETIREMENT-OTHER PLANS	2,578,351	3,315,767	3,614,927	41,098	3,656,025	1,026,981	1,492,760
226 ON BEHALF PENSION-STATE & COUNTY	570,175	568,315	589,036	90,367	679,403	2,729,678	4,276,109
227 RETIREMENT-FRS	273,052	515,447	273,050	0	273,050	503,983	688,223
228 RETIREMENT-ELECTED OFFICIALS (PS 112.048)	2,918	3,614	3,291	0	3,291	0	515,349
231 PHYSICAL EXAMS & WELLNESS PROGRAM	3,000	3,023	3,000	0	3,000	2,652	3,571
235 HEALTH INSURANCE	37,405	53,073	40,000	11,942	51,942	2,170	3,000
236 GROUP LIFE INSURANCE	2,557,459	2,829,962	3,331,690	-93,202	3,238,488	50,060	12,560
238 ACCIDENTAL DEATH & DISMEMBERMENT	142,051	153,285	162,833	0	162,833	2,309,029	2,885,789
239 DENTAL INSURANCE	41,098	45,438	74,526	-900	73,626	107,966	151,239
250 UNEMPLOYMENT INSURANCE	83,756	98,376	114,245	0	114,245	34,356	47,088
260 WAGE&TAX-FEMA REIMBURSEMENT-HURRICANE	28,652	6,903	10,000	0	10,000	76,991	98,413
*** Salaries & Related Costs	250,340	585,140	0	0	0	5,560	10,000
308 SELF INSURED LOSSES - DEPT PORTION	31,350,664	34,099,920	36,598,756	-99,968	36,498,788	26,186,969	35,199,772
310 PROFESSIONAL SERVICES	40,846	71,250	36,800	43,589	80,389	57,933	35,000
313 STATUS OF WOMEN	365,505	340,887	367,000	128,448	495,448	369,236	350,222
316 CONTRACT MOWING/LANDSCAPE MAINTENANCE	7,979	5,973	5,000	1,453	6,453	5,053	3,000
320 ACCOUNTING AND AUDITING	176,900	161,255	217,500	-15,000	202,500	163,000	106,000
325 MAINTENANCE OF SR MEDIANS & RIGHT-OF-WAY	62,710	50,556	65,000	14,400	79,400	71,600	66,000
330 COURT COSTS	98,630	142,527	80,000	-8,000	72,000	50,000	36,000
331 LIEN FILING FEES	1,746	907	2,000	0	2,000	602	1,000
334 TOWN MEETINGS	9,235	8,080	9,000	8,300	17,300	12,140	17,000
337 BANK SERVICE CHARGES	2,536	2,947	9,400	-4,150	5,250	4,995	0
341 SOLID WASTE TIPPING FEES	7,111	7,722	9,500	0	9,500	2,428	7,000
344 FEMA REIMB HURRICANE RELATED CONTRACTORS	2,438,201	2,765,875	2,722,037	-7,500	2,714,537	2,267,070	2,858,020
347 OTHER CONTRACTUAL SERVICES	307,969	2,740,501	0	132,071	7,100	7,100	440,010
350 SPECIAL PROGRAMS	568,252	592,173	590,202	8,426	722,273	557,671	89,500
351 LATIN AFFAIRS	140,045	143,751	175,000	0	183,426	157,502	3,000
352 DISABLED AND AGING INDIVIDUALS	2,444	0	5,000	200	5,000	4,600	3,000
353 CODE REVISION	307	247	0	0	500	410	0
354 ELECTIONS	0	0	0	64,645	64,645	6,352	0
	72,696	351	0	0	0	0	0

CITY OF NORTH MIAMI BEACH
PROPOSED EXPENSE BUDGET FOR FY 2008

FUND 010 GENERAL FUND

ACCOUNT TITLE	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 ADOPTED	FY 07 CHANGES	FY 07 REVISED	9 MONTHS ACTUAL	DEPARTMENT ESTIMATE
355 FIRE/RESCUE UNITS	333,605	361,895	357,344	46,000	403,344	357,344	0
357 TEEN PROGRAMS	7,854	11,031	16,500	-7,650	8,850	8,171	20,000
360 REGULAR CONTINGENCY	0	0	1,402,962	-459,726	943,236	0	2,803,094
361 C.I.P. CONTINGENCY	0	0	611,800	-552,113	59,687	0	251,954
363 S.T.A.R. PROGRAM	14,335	12,207	20,000	-285	19,715	15,754	0
366 THEATER PROGRAMS	72,617	61,736	58,000	3,086	61,086	55,327	25,000
367 OPTIMISTS	43,512	43,752	38,000	0	38,000	35,169	0
370 REAL ESTATE TAXES	0	398	0	0	0	0	0
383 FESTIVALS & COMMUNITY EVENTS	18,980	24,155	30,000	10,313	40,313	27,331	0
384 NEIGHBORHOOD TASK FORCE	5,053	2,248	3,000	-200	2,800	0	500
385 CITY-WIDE BLOCK PARTIES & SPECIAL EVENTS	29,511	28,123	30,000	3,000	33,000	32,714	0
390 EDUCATIONAL PROGRAMS	65,500	85,831	121,770	4,338	126,108	68,302	63,810
393 USE OF P.U. VEHICLES	0	0	50,000	0	50,000	0	20,000
395 RECRUITING EXPENSES	36,037	46,337	25,000	10,000	35,000	33,181	0
405 TRAVEL AND AUTO EXPENSES	183,796	254,443	243,540	21,416	264,956	184,212	74,080
410 COMMUNICATION SERVICES	468,373	494,784	538,800	22,420	561,220	399,630	531,505
413 WINWARD ANNEXATION	5,000	0	0	0	0	0	0
414 ECONOMIC DEVELOPMENT COMMISSION	766	36	1,000	24,000	25,000	24,000	0
420 POSTAGE & MAILING EXPENSES	88,192	94,375	94,400	0	94,400	90,423	90,500
421 CARIBBEAN AFFAIRS COMMITTEE	7,785	3,489	5,000	0	5,000	0	3,000
430 UTILITY SERVICES	1,420,531	1,577,784	1,612,300	7,900	1,620,200	1,559,195	1,805,873
440 RENTALS AND LEASES	54,215	74,277	79,587	36,524	116,111	82,147	1,100,209
441 RENTALS & LEASES-VEHICLES	66,246	94,011	13,240	-1,000	12,240	0	0
442 RENTALS & LEASES-OFFICE EQUIPMENT	13,084	6,918	10,000	0	10,000	5,995	0
444 RENTAL OF BOOKS	5,715	0	6,325	-6,325	0	0	8,000
460 REPAIRS AND MAINTENANCE SERVICES	578,710	612,003	652,740	921	653,661	586,493	6,325
461 MAINTENANCE-OFFICE EQUIPMENT	37,003	51,574	45,550	0	45,550	28,613	523,670
463 MAINTENANCE-OTHER	8,293	8,954	9,500	0	9,500	6,902	32,100
465 SPECIAL CITY HALL REPAIRS	3,402	24,896	4,000	0	4,000	2,285	9,500
470 PRINTING AND BINDING	13,486	11,407	15,500	-6,200	9,300	8,518	30,250
480 PROMOTIONAL ACTIVITIES	73,272	77,584	127,500	-28,564	98,936	85,031	27,600
481 ADVERTISING COSTS	51,922	83,424	73,000	0	73,000	42,064	60,500
482 CITY NEWSPAPER	17,514	10,332	25,000	14,685	39,685	27,602	0
490 UNIFORM MAINTENANCE ALLOWANCE	121,344	119,547	144,400	-200	144,200	53,737	143,000
510 OFFICE SUPPLIES	121,065	137,439	148,300	14,429	162,729	122,304	132,700
520 OPERATING SUPPLIES	915,680	1,007,332	1,049,950	76,553	1,126,503	906,680	858,035
524 OPERATING-SUMMER CAMP	29,611	28,877	78,000	-38,414	39,586	35,982	58,000
527 PURCHASE OF TREES/LANDSCAPE PROJECTS	14,935	23,018	50,000	1,000	51,000	50,955	0
530 ROAD MATERIALS AND SUPPLIES	1,062	609	2,000	0	2,000	2,000	2,000
531 SIDEWALK MATERIALS & SUPPLIES	7,902	3,070	8,000	0	8,000	8,000	8,000
534 ADULT TRIPS	1,033	4,439	5,000	400	5,400	5,326	0
536 PROGRAMS FROM FUND RAISERS	0	0	0	0	0	0	0
537 CHALLENGER EXP FROM FUND RAISERS	3,061	4,285	5,000	0	5,000	3,304	2,000
540 BOOKS & MEMBERSHIPS	75,467	80,475	82,920	-1,110	81,810	63,516	55,715
541 HOME IMPROVEMENT PROGRAM (HAMAR)	8,087	22,765	30,000	0	30,000	16,580	0
550 MAINTENANCE & REPAIR OF VEHICLES	393,891	390,806	481,350	12,400	493,750	463,144	460,000
553 TIRES, TUBES AND RECAPS	60,247	45,545	40,000	19,000	59,000	58,986	55,000

CITY OF NORTH MIAMI BEACH
PROPOSED EXPENSE BUDGET FOR FY 2008

11:05

FUND 010 GENERAL FUND

ACCOUNT TITLE	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 ADOPTED	FY 07 CHANGES	FY 07 REVISED	9 MONTHS ACTUAL	DEPARTMENT ESTIMATE
560 FUELS & LUBRICANTS	684,924	1,008,069	770,000	0	770,000	527,957	815,000
591 VEHICLE TAG FEES	3,195	3,888	4,225	0	4,225	1,916	3,100
592 CITY HALL COPIER EXPENSES	18,190	28,513	23,050	-3,195	19,855	31,592	22,950
605 CONFIDENTIAL FUNDS	1,860	29,638	30,000	0	30,000	22,383	40,000
615 YOUTH ADVISORY BOARD	2,411	725	2,500	0	2,500	1,835	1,500
640 OTHER CHEMICALS	16,796	14,227	20,000	-4,000	16,000	15,464	20,000
680 UNCOLLECTIBLE ACCOUNTS	0	43	0	0	0	0	0
*** Operating Expenses	10,508,184	14,144,312	13,589,792	-406,615	13,183,177	9,895,757	13,189,222
810 LAND	59,921	0	0	0	0	0	0
830 IMPROVEMENTS OTHER THAN BUILDINGS	35,083	8,385	0	553,171	553,171	3,171	0
838 C.I.P. PROJECTS FROM CM CIP CONTINGENCY	152,891	81,052	0	552,113	552,113	445,049	0
840 MACHINERY AND EQUIPMENT	107,342	426,490	172,339	73,815	246,154	147,462	0
845 FINANCED EQUIPMENT	151,332	134,168	155,360	7,799	163,159	96,465	79,039
860 BOOKS,PUBLICATIONS, & LIBRARY MATERIALS	562,063	397,357	1,425,416	378,292	1,803,708	1,392,161	95,000
*** Capital Outlays	76,268	87,697	95,000	4,600	99,600	88,105	60,768
917 TRF TO FND 214 - FAC NOTE DEBT SERVICE	1,144,900	1,135,149	1,848,115	1,569,790	3,417,905	2,172,413	234,807
918 TRF TO FND 215 - 2000A BOND DEBT SERVICE	117,546	122,086	129,400	0	129,400	64,700	122,800
919 TRF TO FND 217 - 2005C BOND DEBT SERVICE	21,723	15,414	15,818	0	15,818	14,494	16,000
926 TRF TO FND 182	2,142	13,855	11,045	0	11,045	6,267	11,250
942 TRF TO FND 135	0	7,295	0	0	0	0	0
943 TRF TO FND 153	74,880	0	0	0	0	0	0
944 CASH MATCH FOR GRANTS	16,840	14,099	25,000	0	25,000	0	0
948 TRF TO FND 104 (CRA)	0	0	0	0	0	0	0
951 CAPITAL LEASE INTEREST	49,131	253,980	768,751	0	768,751	768,751	25,000
952 CAPITAL LEASE PRINCIPAL	680,303	68,872	109,282	0	109,282	81,139	1,146,698
955 INTEREST	0	808,649	1,020,421	0	1,020,421	942,018	74,693
960 TRF TO LIABILITY SELF-INSURANCE FUND	157,100	18,403	120,000	0	120,000	39,460	945,987
974 TRF TO FND 390	70,000	70,000	476,000	0	476,000	476,000	20,000
990 TRF TO MPO TRANSPORTATION GRANT	0	0	14,070	0	14,070	14,070	555,186
994 TRF TO WORKERS' COMP SELF-INS	477,116	714,304	741,147	0	741,147	741,147	0
998 TRF TO FND 103-NMB-LINE MINIBUS	50,000	50,000	50,000	0	50,000	50,000	744,585
999 TRF TO 311-FY99 BOND FUND	0	0	0	0	0	0	50,000
*** Non-Operating Expenses	1,716,782	2,314,457	3,480,934	0	3,480,934	3,198,046	3,712,199
FUND TOTALS:	44,720,530	51,693,838	55,517,597	1,063,207	56,580,804	41,453,185	52,336,000

ITEMS OF SIGNIFICANCE

REVENUES

- FY 2008 Property Tax Revenue is based upon a millage rate of 6.6905. Such millage rate represents a reduction of 10.8% from the current rate of 7.5 mils. This will be the 19th consecutive year in which the City has either lowered or not increased its tax rate. Altogether, the City's tax rate as of October 1 will be 17.6% lower than it was in 1989. The taxable value of properties located within the City for FY '08 is approximately \$2.73 billion. The resulting property tax revenue will be approximately \$18.3 million.
- The sanitation fees will increase slightly (from \$445 per year to \$450 per year for a single family home) as a pass-through of the County's increase in tipping fees. However, no increase is reflected in the '08 revenue projection because the impact of the increase is not significant and actual revenues in '07 have been slightly lower than anticipated.
- The surcharge levied on outside city water and sewer customers, as authorized by Florida Statue 180.191, will provide a total of \$4,585,000 to the General Fund (an increase of \$218,000 over the \$4,367,000 projected for FY 07).
- Communication Service Taxes collected by the State of Florida and remitted back to our City is estimated to be \$2,450,000 an increase of \$364,000 over the previous year.
- Revenue from the Local Government half-cent sales tax is estimated to provide the City \$2,796,819 for an increase of \$99,865 over the FY 2007 budget.
- Tax revenue from the County for the North Miami Beach CRA is projected to be \$755,920. This is revenue that would otherwise be spent County-wide by the County.

CITY OF NORTH MIAMI BEACH
INTEROFFICE MEMORANDUM

Office of the City Manager

TO: Mayor and City Council

FROM: Keven R. Klopp, City Manager



DATE: September 5, 2007

RE: Amendments to Proposed FY 2008 Budget

Please find attached the amendments to the proposed FY 2008 budget identified so far through the review process that began on August 17, 2007, including changes requested at the City Council meeting of September 4, 2007. The amendments consist of wording clarifications, updates based upon recently received information, revisions generated by our successful efforts to maintain all full-time employees, requests of the Mayor and Council, and corrections of scrivener's errors.

C: Howard B. Lenard, City Attorney
Solomon Odenz, City Clerk
Marilyn Spencer, Finance Director

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 GENERAL FUND PROPOSED BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
TOTALS IN FY08 PROPOSED GENERAL FUND BUDGET OF AUGUST 17, 2007			\$ 52,336,000	\$ 52,336,000
010200-360		CITY MANAGER CONTINGENCY	(62,171)	
010510-224		POLICE DEPT -RETIREMENT POLICE PLAN CORRECT FOR ACTUARIAL REQUIRED AMOUNT	62,171	
010510-215		POLICE DEPT - EDUCATIONAL REIMBURSEMENT	(5,000)	
010200-360		CITY MANAGER CONTINGENCY TO REFLECT EDUCATION REIMBURSEMENTS	5,000	
010820-120		PUBLIC SERVICES DEPT-FULL TIME SALARIES		
010820-210		PUBLIC SERVICES DEPT-FICA TAXES		
010820-223		PUBLIC SERVICES DEPT-RETIREMENT GENERAL PLAN		
010820-235		PUBLIC SERVICES DEPT-HEALTH INSURANCE		
010820-236		PUBLIC SERVICES DEPT-GROUP LIFE INSURANCE		
010820-238		PUBLIC SERVICES DEPT-ACCIDENTAL DEATH & DISMEMBERMENT		
010820-239		PUBLIC SERVICES DEPT-DENTAL INSURANCE		
010820-994		PUBLIC SERVICES DEPT-TRF TO WORKERS COMP CORRECT DESCRIPTION FROM FIRST NAME TO LAST NAME FROM "MARSHA, DANI, JIMMIE" TO "ALEXANDER, FAYAD, DAVIS"		
010820-238		PUBLIC SERVICES DEPT-ACCIDENTAL DEATH & DISMEMBERMENT CORRECT DESCRIPTION FROM @% TO 2% KALADIS		
010831-120		PUBLIC SERVICES DEPT-FULL TIME SALARIES	(10,747)	
010831-210		PUBLIC SERVICES DEPT-FICA TAXES	(3,902)	
010200-360		CITY MANAGER CONTINGENCY BEAUTIFICATION SUPERVISOR (POSITION 01-0369) REMOVE WORDING FOR UPGRADE TO POSITION EMPLOYEE PROMOTED DURING BUDGET PROCESS	14,649	
010811-520		PUBLIC SERVICES DEPT-OPERATING SUPPLIES REMOVE WORDING "T-SHIRTS"		
010723-351		PARKS & RECREATION DEPT- LATIN FESTIVAL	(3,000)	
010200-347		ADMIN SERVICES - OTHER CONTRACTUAL SERVICE! MOVE ALL FESTIVALS INTO ONE CITY-WIDE FESTIVAL	3,000	
010733-363		PARKS & RECREATION DEPT- STAR PROGRAM ADD COMMENT "STARTING IN FY08 BUDGET, MOVED TO 010745"		
CONTINUED ON FOLLOWING PAGE				

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 GENERAL FUND PROPOSED BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
CONTINUED FROM PAGE 1				
	010050-120	CITY CLERK'S OFFICE-SALARIES	(46,017)	
	010050-130	CITY CLERK'S OFFICE-PART TIME SALARIES	58,468	
	010050-210	CITY CLERK'S OFFICE-FICA TAXES	938	
	010050-235	CITY CLERK'S OFFICE-HEALTH INSURANCE	(12,435)	
	010050-236	CITY CLERK'S OFFICE-GROUP LIFE INSUR	(406)	
	010050-238	CITY CLERK'S OFFICE-ACCIDENTAL DEATH & DISMEI	(34)	
	010050-239	CITY CLERK'S OFFICE-DENTAL INSURANCE	(422)	
	010050-994	CITY CLERK'S OFFICE-TRF TO WORKERS COMP	(92)	
		REMOVE VACANT ASST TO CITY CLERK POSITION		
		ADD PART TIME EMPLOYEES		
	010210-310	ADMIN SERVICES-PROFESSIONAL SERVICES ADD WORDING " PRIOR TO FY08, THESE CHARGES WERE SHOWN IN 010200-310 ACCOUNT"		
	010200-310	CITY MANAGER-PROFESSIONAL SERVICES ADD WORDING " PRIOR TO FY08, THESE CHARGES WERE SHOWN IN 010210-310 ACCOUNT"		
	010200-410	CITY MANAGER-COMMUNICATION SERVICES	(2,500)	
	010200-360	CITY MANAGER CONTINGENCY TO CORRECT AMOUNT FOR CELL PHONES	2,500	
	010210-355	ADMIN SERVICES-RESCUE UNIT	375,000	
	010200-360	CITY MANAGER CONTINGENCY CHANGE WORDING TO "TO FUND RESCUE UNIT UNTIL FINAL DECISION IS MADE" CHANGE ACCOUNT TITLE TO "RESCUE UNIT"	(375,000)	
	010731-460	PARKS & RECREATION DEPT- REPAIRS & MAINT	1,000	
	010200-360	CITY MANAGER CONTINGENCY FOR REPAIRS TO HIGHLAND VILLAGE FACILITIES	(1,000)	
	010600-140	LIBRARY-OVERTIME REGULAR	8,000	
	010600-210	LIBRARY-FICA TAXES	612	
	010600-347	LIBRARY-OTHER CONTRACTUAL SERVICES	3,000	
	010200-360	CITY MANAGER CONTINGENCY TO ADD BACK SUNDAY HOURS	(11,612)	

CONTINUED ON FOLLOWING PAGE

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 GENERAL FUND PROPOSED BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
		CONTINUED FROM PAGE 2		
	010300-313	HUMAN RESOURCES - STATUS OF WOMEN	2,000	
	010200-360	CITY MANAGER CONTINGENCY TO INCREASE FUNDING FOR MOTHER'S DAY EVENT	(2,000)	
	010-364410	SURPLUS EQUIPMENT DISPOSALS REVENUE		30,000
	010285-541	CODE COMPLIANCE-HAMAR HOME IMPROVEMENT P TO USE SURPLUS EQUIPMENT REVENUE FOR HAMAR PROJECT	30,000	
	010200-360	CITY MANAGER CONTINGENCY	(687,000)	
	010020-221	LEGAL DEPT-LEAVE PAYOUTS	89,000	
	010050-221	CITY CLERK'S OFFICE-LEAVE PAYOUTS	24,000	
	010100-221	LEGISLATIVE DEPT-LEAVE PAYOUTS	1,000	
	010210-221	ADMINISTRATIVE SERVICES DEPT-LEAVE PAYOUTS	19,000	
	010212-221	INFORMATION TECHNOLOGY DEPT-LEAVE PAYOUTS	72,000	
	010280-221	COMMUNITY DEVELOPMENT DEPT-LEAVE PAYOUTS	60,000	
	010285-221	CODE COMPLIANCE-LEAVE PAYOUTS	13,000	
	010300-221	HUMAN RESOURCES-LEAVE PAYOUTS	39,000	
	010400-221	FINANCE DEPT-LEAVE PAYOUTS	64,000	
	010500-221	POLICE DEPT-LEAVE PAYOUTS	182,000	
	010600-221	LIBRARY-LEAVE PAYOUTS	16,000	
	010710-221	PARKS DEPT-LEAVE PAYOUTS	63,000	
	010800-221	PUBLIC SERVICES DEPT-LEAVE PAYOUTS	45,000	
		ESTIMATED LEAVE PAYOUT ALLOCATION BASED ON NORMAL PAYOUT USAGE MOVED LEAVE PAYOUTS FROM CONTINGENCY INTO DEPT BUDGETS NOTE: WILL BE TRANSFERRED TO EACH DIVISION AS NEEDED		
	010500-130	POLICE DEPT-PART-TIME SALARIES	18,000	
	010500-210	POLICE DEPT-FICA TAXES	1,377	
	010500-520	POLICE DEPT-OPERATING SUPPLIES FUNDING FOR PART TIME EMPLOYEES	(19,377)	
	010-312510	FIRE INSURANCE PREMIUM TAX REVENUE		242,299
	010-312520	CASUALTY INSURANCE PREMIUM TAX REVENUE		273,050
	010-368107	ON BEHALF PENSION-STATE & COUNTY		(273,050)
	010-368109	F/F-STATE CONTRIBUTIONS		(242,299)
		CORRECT ACCOUNT NUMBER AND TITLE TO REFLECT STATE OF FLORIDA CODES		

CONTINUED ON FOLLOWING PAGE

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 GENERAL FUND PROPOSED BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
		CONTINUED FROM PAGE 3		
010300-310		HUMAN RESOURCES DEPT-PROFESSIONAL SRVS	5,000	
010200-360		CITY MANAGER CONTINGENCY	(5,000)	
		REVIEW OF SENIOR MANAGEMENT CREDENTIALS		
010100-235		LEGISLATIVE DEPT-HEALTH INSURANCE		
		ADD WORDING "COUNCIL MEMBER FRANTZ PIERRE		
		HAS WAIVED COVERAGE - ZERO COST TO CITY"		
010100-239		LEGISLATIVE DEPT-DENTAL INSURANCE		
		ADD WORDING "COUNCIL MEMBER FRANTZ PIERRE		
		HAS WAIVED COVERAGE - ZERO COST TO CITY"		
010100-239		LEGISLATIVE DEPT-DENTAL INSURANCE	268	
010200-360		CITY MANAGER CONTINGENCY	(268)	
		ADD COVERAGE FOR COUNCIL MEMBER PHYLLIS SMITH		
		THAT WAS PREVIOUSLY OMITTED IN ERROR		
TOTALS IN FY08 PROPOSED GENERAL FUND BUDGET OF SEPTEMBER 4, 2007			\$ 52,366,000	\$ 52,366,000

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 GENERAL WORKERS COMP SELF INSURANCE FUND BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
TOTALS IN FY08 PROPOSED BUDGET OF AUGUST 17, 2007			\$ 946,956	\$ 946,956
050-381104		TRF FROM WATER FUND		(2,009)
050-381108		TRF FROM GENERAL FUND 010		(92)
050310-571		CLAIMS EXPERIENCE FOR CHANGES MADE TO OTHER BUDGETS	(2,101)	
TOTALS IN FY08 PROPOSED BUDGET OF SEPTEMBER 4, 2007			\$ 944,855	\$ 944,855

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 TRANSIT SURTAX FUND PROPOSED BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
TOTALS IN FY08 PROPOSED TRANSIT SURTAX FUND BUDGET OF AUGUST 17, 2007			\$ 1,488,034	\$ 1,488,034
	103211-974	TRF TO FUND 390-ALLEY RESTORATION ADD WORDING "SEE ACCOUNT 390-381103"		
TOTALS IN FY08 PROPOSED TRANSIT SURTAX FUND BUDGET OF SEPTEMBER 4, 2007			\$ 1,488,034	\$ 1,488,034

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 CRA FUND PROPOSED BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
TOTALS IN FY08 PROPOSED CRA FUND BUDGET OF AUGUST 17, 2007			\$ 4,687,437	\$ 4,687,437
104220-810		LAND	1,200,000	
104220-882		AIDS TO PRIVATE ORGANIZATIONS	(1,200,000)	
		CORRECT ACCOUNT FOR PROCEEDS FROM TAXABLE LOAN		
TOTALS IN FY08 PROPOSED CRA FUND BUDGET OF SEPTEMBER 4, 2007			\$ 4,687,437	\$ 4,687,437

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 STORMWATER FUND BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
TOTALS IN FY08 PROPOSED STORMWATER FUND BUDGET OF AUGUST 17, 2007			\$ 1,425,000	\$ 1,425,000
400821-520		OPERATING SUPPLIES REMOVE WORDING "POOPER SCOOPER STATIONS/SUPPLIES"	-	
400821-221		LEAVE PAYOUTS	1,000	
400821-520		OPERATING SUPPLIES ESTIMATED LEAVE PAYOUT ALLOCATION NOTE: WILL BE TRANSFERRED TO EACH DIVISION AS NEEDED	(1,000)	
TOTALS IN FY08 PROPOSED STORMWATER FUND BUDGET OF SEPTEMBER 4, 2007			\$ 1,425,000	\$ 1,425,000

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 WATER FUND BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
TOTALS IN FY08 PROPOSED WATER FUND BUDGET OF AUGUST 17, 2007			\$ 27,010,030	\$ 27,010,030
410-369999		OTHER MISCELLANEOUS REVENUES		265,000
410900-972		TRF TO CONSTRUCTION RESERVE INCREASE IN RATES AND FEE SCHEDULE	265,000	
410-343310		BULK WATER SALES-WASA REVENUE		300,000
410-343314		BULK WATER SALES-HALLANDALE REVENUE		30,000
410900-830		IMPROVEMENTS OTHER THAN BUILDINGS INCREASE IN WHOLESALE RATE TO BULK WATER CUSTOMERS	330,000	
410900-930		OTHER DEBT SERVICE COSTS	3,500	
410900-940		BOND PRINCIPAL PAYMENTS	15,500	
410900-950		BOND INTEREST PAYMENTS	325,000	
410-381430		TRF FROM FUND 430 REVENUE CHANGE PERCENTAGES FROM 50% TO 60% 2002B SERIES -FROM INPLANT 60% CHANGE OTHER FROM \$17,500 TO 21,000 CHANGE PRINCIPAL FROM \$77,500 TO 93,000 CHANGE INTEREST FROM \$1,625,000 TO 1,950,000		344,000
410900-930		OTHER DEBT SERVICE COSTS	(3,500)	
410900-940		BOND PRINCIPAL PAYMENTS	(15,500)	
410900-950		BOND INTEREST PAYMENTS	(325,000)	
410900-972		TRF TO CONSTRUCTION RESERVE CHANGE PERCENTAGES FROM 50% TO 40% 2002B SERIES -FROM PURCHASE OF WATER 40% CHANGE OTHER FROM \$17,500 TO 14,000 CHANGE PRINCIPAL FROM \$77,500 TO 62,000 CHANGE INTEREST FROM \$1,625,000 TO 1,300,000	344,000	
410900-936		REPAY INPLANT LOAN MADE TO FIREFLOW REMOVE WORDING		
410904-830		IMPROVEMENTS OTHER THAN BUILDING REMOVE LINE "THE FOLLOWING PROJECTS ARE FROM INPLANT RESERVES" REMOVE LINE "****MOVED TO INPLANT FUND****" REMOVE LINE "THE FOLLOWING PROJECTS ARE FROM FIREFLOW RESERVES" ADD LINE ALL PROJECTS LISTED ARE FROM RATES		
CONTINUED ON FOLLOWING PAGE				

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 WATER FUND BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
CONTINUED FROM PAGE 1				
410909-120		FULL TIME SALARIES	13,029	
410909-210		FICA TAXES	997	
410909-223		RETIREMENT-GENERAL PLAN	2,306	
410900-972		TRF TO CONSTRUCTION RESERVE	(16,332)	
		CORRECT OPERATOR FOREMAN VACANCY TO PLANT		
		ELECTRICIAN FOREMAN VACANCY		
410909-120		FULL TIME SALARIES	(50,237)	
410909-210		FICA TAXES	(3,843)	
410909-223		RETIREMENT-GENERAL PLAN	(8,570)	
410909-235		HEALTH INSURANCE	(4,464)	
410909-236		GROUP LIFE INSURANCE	(212)	
410909-238		ACCIDENTAL DEATH & DISMEMBERMENT	(18)	
410909-239		DENTAL INSURANCE	(153)	
410909-994		TRF TO WORKERS' COMP SELF-INSURANCE	(2,009)	
410900-972		TRF TO CONSTRUCTION RESERVE	69,506	
		DELETE PLANT ELECTRICIAN II WHEN FOREMAN		
		POSITION IS FILLED		
410900-221		LEAVE PAYOUTS	150,000	
410900-972		TRF TO CONSTRUCTION RESERVE	(150,000)	
		ESTIMATED LEAVE PAYOUT ALLOCATION		
		NOTE: WILL BE TRANSFERRED TO EACH DIVISION AS NEEDED		

TOTALS IN FY08 PROPOSED WATER FUND BUDGET OF SEPTEMBER 4, 2007	\$	27,949,030	\$	27,949,030
--	----	------------	----	------------

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 SEWER FUND BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
TOTALS IN FY08 PROPOSED SEWER FUND BUDGET OF AUGUST 17, 2007			\$ 6,606,000	\$ 6,606,000
450910-673		SEWAGE DISPOSAL FEES	(200,000)	
450910-972		TRF TO CONSTRUCTION RESERVE	200,000	
		AT THIS TIME, MIAMI DADE COUNTY IS NOT EXPECTED TO INCREASE THE SEWER DISPOSAL FEES		
450910-221		LEAVE PAYOUTS	35,000	
450910-972		TRF TO CONSTRUCTION RESERVE	(35,000)	
		ESTIMATED LEAVE PAYOUT ALLOCATION NOTE: WILL BE TRANSFERRED TO EACH DIVISION AS NEEDED		
TOTALS IN FY08 PROPOSED SEWER FUND BUDGET OF SEPTEMBER 4, 2007			\$ 6,606,000	\$ 6,606,000

CITY OF NORTH MIAMI BEACH
 CHANGES TO THE FY08 WATER INPLANT FUND BUDGET
 AS DISTRIBUTED ON AUGUST 17, 2007
 VERSUS AS PROPOSED AT SEPTEMBER 4, 2007 MEETING

ITEM #	ACCOUNT NUMBER	ACCOUNT TITLE / DESCRIPTION	EXPENDITURES	REVENUES
TOTALS IN FY08 PROPOSED WATER INPLANT FUND BUDGET OF AUGUST 17, 2007			\$ 3,236,000	\$ 3,236,000
430-363233		INPLANT IMPACT FEES REVENUE		344,000
430993-992		TRF TO FUND 410	344,000	
		CHANGE PERCENTAGES FROM 50% TO 60%		
		2002B SERIES -FROM INPLANT 60%		
		OTHER DEBT SERVICE COSTS \$21,000		
		BOND PRINCIPAL PAYMENTS \$93,000		
		BOND INTEREST PAYMENTS \$1,950,000		
TOTALS IN FY08 PROPOSED WATER INPLANT FUND BUDGET OF SEPTEMBER 4, 2007			\$ 3,580,000	\$ 3,580,000



**CITY OF NORTH MIAMI BEACH
INTER-OFFICE MEMORANDUM**

Finance Department

TO: Keven Klopp, City Manager

FROM: Patricia Bliss, Deputy Finance Director *PB*

DATE: September 14, 2007

RE: Change to FY08 Budget for the September 18, 2007 Meeting

A mandatory change to two of the debt service funds is needed at the September 18, 2007 meeting. An error occurred when rounding ad valorem tax revenue. To meet State of Florida TRIM (Truth in Millage) requirements, the newspaper ad reflects the correct ad valorem tax revenue amount. The changes are as follows:

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE / DESCRIPTION</u>	<u>EXPENDITURES</u>	<u>REVENUES</u>
Fund 211 – 2000B Bonds Debt Service Fund			
TOTALS IN FY08 PROPOSED 2000B FUND BUDGET OF SEPTEMBER 4, 2007		\$ 1,123,350	\$ 1,123,350
211-311110	CURRENT REAL ESTATE TAXES		124
211-361199	INTEREST ON POOLED INVESTMENT		(124)
	CORRECT AD VALOREM TAX REVENUE-ROUNDING ERROR		
TOTALS IN FY08 PROPOSED 2000B FUND BUDGET OF SEPTEMBER 18, 2007		\$ 1,123,350	\$ 1,123,350
Fund 212 – 2002A Bonds Debt Service Fund			
TOTALS IN FY08 PROPOSED 2002A FUND BUDGET OF SEPTEMBER 4, 2007		\$ 933,550	\$ 933,550
212-311110	CURRENT REAL ESTATE TAXES		10
212-361199	INTEREST ON POOLED INVESTMENT		(10)
	CORRECT AD VALOREM TAX REVENUE-ROUNDING ERROR		
TOTALS IN FY08 PROPOSED 2002A FUND BUDGET OF SEPTEMBER 18, 2007		\$ 933,550	\$ 933,550

Please contact me if you have any questions. Thank you.

C: Howard B. Lenard, City Attorney
Solomon Odenz, City Clerk

Approved By: *Keven Klopp*
Keven Klopp, City Manager

Date: 9/14/07