

ADOPTED ANNUAL BUDGET 2021-2022



TOWN OF
BAY
HARBOR
ISLANDS
Florida

TOWN OF BAY HARBOR ISLANDS FLORIDA

FISCAL YEAR 2022 ANNUAL BUDGET



**TOWN OF BAY HARBOR ISLANDS
ANNUAL BUDGET
FISCAL YEAR 2022
Town Council:**

Mayor Joshua D. Fuller

Vice Mayor Elizabeth Tricoche

Council Member Stephanie Bruder

Council Member Molly Winters Diallo

Council Member Jordan W. Leonard

Council Member Isaac Salver

Council Member Robert H. Yaffe



Mayor Joshua Fuller



Vice Mayor Elizabeth Tricoche



Council Member
Stephanie Bruder



Council Member
Molly Diallo



Council Member
Jordan W. Leonard



Council Member
Isaac Salver



Council Member
Robert H. Yaffe

TOWN OF BAY HARBOR ISLANDS, FLORIDA

ADMINISTRATIVE STAFF

Maria Lasday, Town Manager

Jenice Rosado, Assistant Town Manager

Raul Diaz, Chief of Police

Peter Kajokas, Director of Finance

Douglas P. Armstrong, Public Works Director

Alba Chang, Town Clerk

Regine Choute, Community Services Director

Jose Custodio, Town Engineer

Shaun Sharon Gelvez, Human Resources Director

Roberto Gonzalez, IS Director

Mike Mesa, Chief Building Official/Building Department Director

Bridget Anne Morin, Director of Communications & Causeway Programs

Michael Miller, Town Planner

Joseph Geller, Town Attorney, Greenspoon Marder, LLP

Guide to the Budget Document

This guide is provided to assist the reader in understanding the construction and layout of the budget document.

Budget Message Section

The first critical reading of the FY 2022 Annual Budget is the Town Manager's Message. The reader will gain an understanding of the Town Manager's vision, critical issues, recommended policy and operational changes and a financial plan.

Introduction

This section provides the reader with the background of the Town. Included in this section are the Town's history, demographics, description of the type of government, and town-wide organizational chart.

Budget Overview Section

This section provides the reader with the basic overview of the budget. Included is the budget calendar, budget process, fund structure, budget summary, millage rate information, personnel complement, program modifications, capital expenditures and debt management.

Funds/Departments Summary

This budget document is organized on an individual fund basis. Revenues and expenditures for the Town are budgeted within a variety of fund types and funds within types. The fund types include the general fund, special revenue funds, and enterprise funds. Each fund includes a summary, detailed revenues and expenditures/expenses and a description of each department and/or program budgeted for that fund. Budget information, for comparison purposes, includes actuals from Fiscal Year 2020, budgeted Fiscal Year 2020, and budgeted Fiscal Year 2021. The funds are listed in bold in the Table of Contents.

Appendix

This section includes information on the Town's financial policies, and a glossary of terms used throughout this document.

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MEMORANDUM

To: Honorable Mayor, Vice Mayor and Members of the Town Council
From: Maria Lasday, Town Manager
Date: October 1, 2021
Subject: Budget Message: Fiscal Year 2022 Annual Budget

It is my privilege to provide to you for your consideration the Town of Bay Harbor Islands Fiscal Year 2022 (FY 2022) Annual Budget that not only meets the requirements of State Law, but also represents an effort to deliver required services, equipment, improvements, and infrastructure systems under sound principles of sustainability. The Town's budget plan for the fiscal year balances the community's needs for current and new programming, enhanced service levels, maintenance, repairs, and improvements at Town facilities with available financial resources, and continues to expand the Town's solid financial position.

The FY 2022 budget document was completely restructured in design, context, organization, and structure to provide a better flow of information through a more logical sequence than in FY 2021. The new format allows the reader to go from a more summarized format to as much detail as desired.

Strategic Planning

The Town of Bay Harbor Islands completed a strategic planning initiative which included the establishment of a mission statement, core values, as defined by the Town Council, have guided the development of the budget as a function of Town's vision and mission to serve its **C.I.T.I.Z.E.N.S.** though: **C**ommunity, **I**nnovation, **T**radition, **I**ntegrity, **Z**oning and Economic Development, **E**fficiency and Excellence, **N**atural Settings, **S**ervice & Safety. A more detailed analysis of the strategic initiatives can be found in Strategic Planning section. The core values and overarching goals have established the Town's strategic theme and provided the framework for the Town's FY 2022 departmental programs.

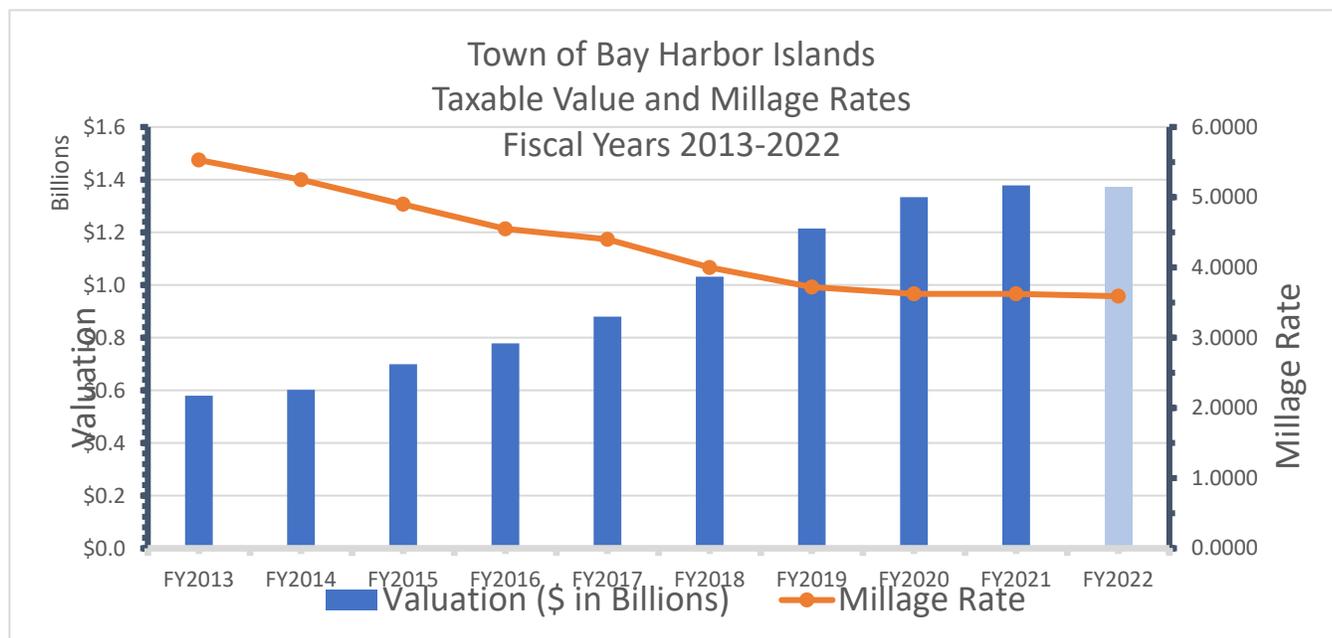
The Town's priority focus areas, as established by the Town Council, are to Preserve Town's Character, Ensure Operational Excellence, Ensure Excellence in Governance, Foster an Engaged Community, and Strengthen Partnerships, Promote Economic Development, and Promote the Town of Bay Harbor Islands. Within these priority areas, several initiatives have

been identified to grow local economic activity, to prepare the current and future Town of Bay Harbor Islands Councils for challenges ahead and to continue the Town’s long-standing tradition of sound fiscal management.

The proposed budget addresses those areas by improving staffing levels for information technology, public safety, building and Community Center; investing in information technology initiatives and public safety equipment; increasing senior, youth, aftercare and Town events to pre-pandemic levels at the Community Center; replacing aging vehicles in public safety department; addressing park renovations and improvements projects; accounting for electrical options for alternative energy vehicles; allocating funds for Stormwater improvement projects addressing deficiencies found in Stormwater Engineering study masterplan.

Millage and Taxable Value

The FY 2022 proposed budget reduces the Town’s general operating millage rate from 3.6245 mills to 3.5900. FY 2022 will be the first year with reduced millage rate, after two consecutive years where the Town’s millage rate was kept the same in previous years. The millage rate reduction combined with the Town’s overall -0.3% decrease in taxable value will generate (\$109,183) less net property tax revenue. The Miami-Dade County Property Appraiser reported on July 1, 2021, the 2020 Preliminary Certification of Taxable Value of \$1,374,484,392: a decrease of \$3.7 million over the 2019 Preliminary Certification of Taxable Value. The growth of taxable value leveled off in FY 2020 and FY 2021, and now supports a firm tax base to provide the resources to invest in the community, address the Town’s changing needs, demand for services (recreational programming, equipment, facilities, and infrastructure), and attract new businesses to the Town of Bay Harbor Islands. While the Town’s revenue profile remains stagnant in the current economy, a continued relatively strong financial position permits the Town to maintain predictable levels of service. The proposed budget reflects a continued commitment to maintaining sufficient reserves to cover the Town’s operating needs, meet long-term financial goals and plan for the growth and development of the Town.



The FY 2022 adopted net operating budget is \$28,330,991 which is \$3,219,788 higher than the FY 2021 adopted net operating budget.

Personnel Services

Personnel Services costs represent 36.0% of the total proposed budget and 58.1% of the General Fund proposed budget. A merit pool for general employee movement in the plan and annual performance increases is funded. A new Collective Bargaining Agreement (CBA) contract with Law Enforcement was executed during FY 2021. Pension contributions were projected using the contribution rates based on actual payroll as follows: 13.9% for FOP and 13.7% for general employees. These estimated rates and contributions are based upon actuarially determined rates. There was 20% increase in the Town's health insurance benefits cost budgeted.

The staffing additions are:

General Fund

- One (1) IT Technician full-time position added to ensure police body-worn cameras initiatives are secured in the cloud and edited appropriately as needed for the Town of Bay Harbor Islands. The position will focus on compliance with various Federal, State and Local requirements of safeguarding and storing video materials and appropriate handling public records requests of video materials, the position also will support IT Department as needed.
- Four (4) Police Officers full-time positions added to ensure Police Department is appropriately staffed. The two new Police Officers will supplement police operations, facilitating a reduction in police overtime, increased visibility, participation in a Federal Task Force and Police Marine unit operations. The other two new Police Officers will be assigned strictly to the Broad Causeway and Kane Concourse to increase visibility, ensure safety, combat traffic violations, and enforce motorists toll avoidance while crossing Causeway eastbound and westbound lanes. These two positions will be funded by transferring funds from Causeway to General Fund.
- One (1) Police Dispatcher part-time position added to further facilitate a reduction of police department overtime and increase an administrative staff level at Police Department.
- One (1) Scanning Clerk full-time position added to facilitate Building Department to scan building plans on a timely basis as well as enable the Town to scan backlogged building plans from prior years.
- One (1) Building Inspector part-time position added to enable Building Department to perform mandated building inspections and certifications of Buildings that are approaching their 40-year recertification requirements.
- One (1) School Crossing Guard part-time position added to ensure children safety while crossing Town of Bay Harbor at major intersections and street crossings.
- One (1) full-time position and two (2) part-time positions regarding Children Trust Foundation to enable Community Center that are certified and licensed according to the State requirements.

General Fund

General Fund revenues for FY 2022 are \$12,328,004, a net increase of approximately \$1,968,549 or 19.0% from FY 2021. The proposed General Fund expenditures, net of anticipated reserve increases, are \$12,328,004, a net increase of approximately \$1,968,549 million or 19.0% from FY 2021.

The budget includes new capital projects starting in FY 2022 that would require a transfer of

\$234,000 to the Capital Projects Fund. These projects are primarily for Public Safety department, and accounted in Capital Projects Fund, instead of General Fund.

Capital Projects Fund

The funding in the FY 2022 is \$234,000 for Capital Projects Fund budgeted for new projects starting in FY 2022. The major projects in FY 2022 are the capital outlay for Public Safety department which will be accounted for in Capital Projects Fund instead of General Fund. These project's funding will be funded out of General Fund in a FY 2022 budget.

Park Impact Fund

In FY 2022 the Town will establish Park Impact Fund which will account for Revenues and Expenditures as required by the Town of Bay Harbor Islands Ordinance No. 784 passed by the Town Council on November 11th, 2005. The Fund Balance will be in the amount of \$527,361 according to the July 30th, 2020, minutes of a Budget Workshop. The major project is the 96th Street Park Construction in FY 2022 which will be Budgeted in Park Impact Fund in the amount of \$500,000.

Police Forfeiture Fund

The Police Forfeiture Fund is a special revenue fund and there are restrictions on what the revenue can be used to fund. The revenue comes from the lawful seizures of property associated with criminal activities. No revenues are budgeted; therefore, fund balance of \$54,034 is appropriated to fund the following: crime prevention programs, police officer training and field supplies such as bullets, shields.

Enterprise Funds:

Causeway Fund

The Town of Bay Harbor Engineer's salary and benefits are expensed in Causeway Fund in accordance with Budget Amendment No.1, approved by the Town Council in FY 2021. The Federal Lobbyist expenditures to influence FAA and attempt to restore the flight patterns for planes approaching Miami International airport are budgeted in Causeway Fund. Updates and upgrades to the PASS Plan equipment and software are accounted for in FY 2022 budget.

Sewer and Water Fund

Sewer system mandated smoke test budgeted in FY 2022 to ensure that system is operating properly, and no seepage of contaminants is released to the environment.

City of Miami Beach will perform the wholesale rates audits and pass through any increases to the wholesale rates for water and sewer consumption. Upon receipt of the City of Miami Beach proposed increase in water and sewer rates, the Town might have to review its water and sewer rate structure for the residents to provide sufficient revenues for operations. However, the Town is budgeting an increase in water acquisition and sewage disposal rates in FY 2022 budget.

The Town is budgeting an acquisition of new Dodge 3500 Promaster vehicle for sewer department in FY 2022, additional portable bypass pump and continued T-Liner installation. The water meter replacement program efforts are budgeted in FY 2022 with expected small and large water meter acquisitions.

Parking Fund

One (1) Parking Enforcement part-time officer is budgeted in FY 2022 to ensure parking enforcement in the afternoon and weekends is established. Consequently, in FY 2022 parking revenues are projected to increase approximately \$267,863 or 45.4% from FY 2011 budgeted parking revenues.

Solid Waste

In FY 2022 service revenues are projected to increase by \$46,000 while operating and capital expenses are projected to increase by \$79,612 due to the increase in budgeted Waste and Recycling rates charged by Coastal Waste and Recycling company's CPI increase in rates allowed contractually.

Stormwater Fund

In FY 2022 Stormwater revenues budget is increased by \$21,000, while operating and capital expenses are projected to increase by \$2,360. The Stormwater Fund includes \$100,000 capital outlay expenditure to address deficiencies found in engineering study.

The Town of Bay Harbor Islands has experienced unprecedented growth in taxable property value in recent years of approximately 17.2% in FY 2018, 17.8% in FY 2019 and 9.8% in FY 2020. This boost to taxable values has leveled off in FY 2021. New construction from remaining in fill properties is minimal and the Town will face future challenges due to the limited projection for upward adjustment to the tax base, therefore, the Town has adopted a millage rate of 3.5900 which is lower than the millage rate adopted for FY 2021 and is lower than FY 2022 rolled-back rate of 3.5958. This is based on several factors such as the unknown impact to the Town's finances the continuing decrease in existing property values, potentially due to climate change impacts, such as sea level rise.

The Town is prepared to withstand any financial impact due to the Town's strong financial position and healthy General Fund reserves.

The Town Council and dedicated staff have worked hard to develop this year's budget so that the Town can continue to provide extensive, quality services, amenities, and infrastructure that improve and beautify the Town, address safety, and provide financial stability to the Town's residents and property owners.



Maria Lasday
Town Manager



COMMUNITY



INNOVATION



TRADITION



INTEGRITY



ZONING & ECONOMIC
DEVELOPMENT



EFFICIENCY & EXCELLENCE



NATURAL SETINGS



SERVICE & SAFETY



Introduction

This section contains general information about the Town of Bay Harbor Islands, Florida. Included in this section is information about the Town's demographics, governmental structure, history, elected officials, and contact information.

Town of Bay Harbor Islands

At a Glance

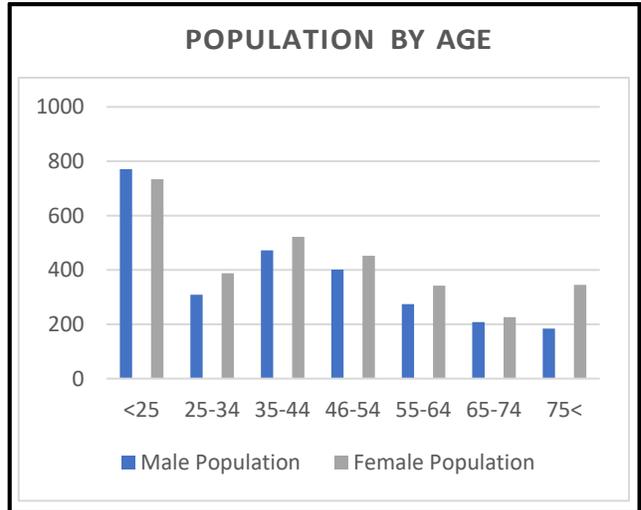
Incorporated:	
April 28 th , 1947	
Form of Government:	
Council / Manager	
FY 2022 Annual Budget	\$28,330,991

Town Demographics:	
Population	6,714
Median Age	42.4
Median Household Income	\$78,169
Total Housing Units	3,016
Average Household Size	2.23

Elections:	
Registered Voters	3,502

Public Safety Department:	
Sworn Officers	25
Non-sworn Personnel	8

Housing:	
Owner-occupied housing unit rate	46.4%
Median value of owner-occupied housing	\$362,300
Median selected monthly owner cost with mortgage	\$2,647
Median selected monthly owner cost without mortgage	\$1,178
Median gross rent, 2015-2015	\$1,774



Education:	
High school graduate or higher, percent of persons age 25 years +	97.6%
Bachelor's degree or higher, percent of persons age 25 years +	54.2%

Businesses:	
All firms, 2012	1,647
Men-owned firms, 2012	844
Woman owned firms, 2012	466
Minority owned firms, 2012	718
Nonminority owned firms, 2012	807
Veteran owned firms, 2012	74
Nonveteran owned firms, 2012	1,479

Town of Bay Harbor Islands

Bay Harbor Islands is a town in Miami-Dade County, Florida, United States. The population was 6,714 at the 2020 census estimation. It is separated from the mainland by Biscayne Bay, over which the land masses are connected via Broad Causeway. On the mainland side, Bay Harbor Islands is bordered by the city of North Miami, while to the east it borders the villages of Bal Harbour and Surfside. To the south lies the exclusive village of Indian Creek. Bay Harbor Islands is about 20 minutes' driving distance away from Miami International Airport and is situated between larger cities of Aventura and Miami Beach.

The Climate

Town of Bay Harbor Islands enjoys an excellent climate year-round with warm temperatures much of the year. Unlike other warm locations, the frequent breezes rarely allow the temperatures to become excessive; the temperature rarely rises beyond the mid-90s in any year. Winter temperatures rarely hit the 40s and usually last for less than a few days each year.

The Architecture/Design Style

Town of Bay Harbor architecture exemplifies the design styles that have defined South Florida development. Architectural styles of the beachfront enclaves include Ambienta, Sereno at Bay Harbor Islands, KAI at Bay Harbor Islands, Le Jardin and contemporary designs.

The Business District

Visitors to Bay Harbor Islands are pleasantly surprised to discover a quaint and elegant two block business district on Kane Concourse (96 Street). Along the beautifully landscaped Concourse visitors find great shopping, fine dining, professional offices, and art. On the eastern most median, Robert Indiana's "Love" sculpture adorns the median nestled amongst the beautiful and majestic palms. On the western most median, Romero Britto's "Heart" sculpture shines brightly to capture the essence of the beautiful islands that make up the Town.

Shopping

The opportunity to meet retail needs lies along the business blocks of Town of Bay Harbor Islands. The area is host to grocery stores, numerous restaurants featuring many ethnic regions and kosher menus, clothing and jewelry stores, service businesses, specialty and gift shops and several banks.

Development

In recent years Bay Harbor Islands became one of the most promising emerging suburbs in Miami. It is clean and well-maintained Town, located on two large islands. New developments in Bay Harbor Islands are currently growing rapidly, and modern, stylish, and well-thought-out housing attracts new investors to the Town.

Coconut Grove-based Terra, led by David Martin, has bought a development site along Bay Harbor Islands' Kane Concourse, with plans for a residential, office and retail project. The Town Council in January 2020 approved the development of 90 residential units, 98,800 square feet of offices, and 14,900 square feet of commercial space.

Bay Harbor Islands, long a quiet waterfront Town, now is seeing development, mostly of condominium buildings. CMC Group and Valerio Morabito's Morabito Properties are developing the 41-unit, eight-story Onda condominium at 1135 103rd Street. The project is

expected to be finished in 2023. Also, Ian Bruce Eichner, who developed the Continuum South Beach, in May bought two waterfront properties, with plans for two buildings with a combined 142 condos.

Population

The US Census Bureau 2019 population estimate of the Town of Bay Harbor Islands is 5,793 full-time residents and was 6,714 full-time residents as of July 1, 2020, per the US Census. This figure does not capture the many visitors who came to enjoy the excellent beaches and lifestyle opportunities.

Demographics

The information below reflects the 2010 US Census data. Data comes from the US Census Bureau Fact Finder website.

Gender: According to the 2010 census, the Town of Bay Harbor Islands had a slightly higher than average number of women compared to men in the Town (approximately 50.4% female compared to a US average of 49.6%).

Median Age: The Town's population was spread out, with 18.0% under the age of 18, 5.0% from 18 to 24, 32.1% from 25 to 44, 21.7% from 45 to 64, and 23.3% who were 65 years of age or older. The median age was 42 years.

Race: According to the 2010 census, 98.5% of the population identifies with a single race, but there is diversity among the races with which people identify. 91.5% identified themselves as White or Caucasian (including White Hispanics) alone. A full 46.0% identified themselves as "Hispanic or Latino (of any race)".

Housing: The 2010 census shows 46.4% of the respondents identified themselves as living in a family household.

Housing Values: The median value of owner-occupied housing units in 2015-2019 is \$362,300 for the Town compared to a median value of owner-occupied housing units in Miami Dade County of \$268,200 and in the US of \$204,900.

Education: The educational attainment of Town of Bay Harbor Islands residents averages more than percentage of the United States (US) population. The Town population with a high school degree or higher is 97.6% (10.0% higher than across the US). The Town population with a bachelor's degree or higher was 54.2% (82.9% higher than the US average) according to the 2010 census.

Income: With 14.4% of the population reporting themselves below the poverty line, for the 2010 census, the Town was below the US average percentage of 14.9%.

2010 US Census Data:

Median Household Income: \$78,169

Number of Households: 2,965

Persons per household: 2.42

Incorporation

The Town of Bay Harbor Islands, Florida was incorporated by the State of Florida on April 28, 1947.

Form of Government

The Town of Bay Harbor Islands is a Council/Manager form of government. This one hundred years old style of municipal government balances citizen policy leaders, through elected representatives, with a professionally trained administrator. The elected representatives set policy and provide oversight for the administrator.

Town of Bay Harbor Islands Council

The Town Council consists of seven elected representatives: Mayor, Vice-Mayor, and five Council Members who are elected for four-year term. The present Town Council was elected in April of 2021.

The Incumbent Council

The current Town Council is pictured on the title page of this document and includes:

- ✓ Mayor Joshua D Fuller
- ✓ Vice Mayor Elizabeth Tricoche
- ✓ Council Member Stephanie Bruder
- ✓ Council Member Molly Diallo
- ✓ Council Member Jordan W Leonard
- ✓ Council Member Isaac Salver
- ✓ Council Member Robert H Yaffe

The Town Council provides policy guidance to the Town at a salary of one dollar (\$1) per year.

Council Contact

The elected officials may be contacted through Town Hall by calling (305) 866-6241 or via email. Their respective email addresses follow:

Mayor Joshua W Fuller
jfuller@bayharborislands-fl.gov

Vice Mayor Elizabeth Tricoche
etricoche@bayharborislands-fl.gov

Council Member Stephanie Bruder

sbruder@bayharborislands-fl.gov

Council Member Molly Diallo

mdiallo@bayharborislands-fl.gov

Council Member Jordan W Leonard

jleonard@bayharborislands-fl.gov

Council Member Isaac Salver

isalver@bayharborislands-fl.gov

Council Member Robert H Yaffe

ryaffe@bayharborislands-fl.gov

Council Meeting Schedule

The Town Council complies with the Sunshine Laws of the State of Florida. Florida's Government-in-the-Sunshine law provides a right of access to governmental proceedings at both the state and local levels. It applies to any gathering of two or more members of the same board to discuss some matter which will foreseeably come before that board for action. There is also a constitutionally guaranteed right of access. Virtually all state and local collegial public bodies are covered by the open meetings requirements.

The Regular Meetings of the Mayor and Town Council are scheduled for the second Wednesday of every month and are broadcasted over the internet. They are held in in the Council Chambers in Town Hall Second Floor (9665 Bay Harbor Terrace) and begin at 7 p.m. Other properly noticed meetings may be held as needed. Please check the Town of Bay Harbor Islands website bayharborislands-fl.gov to verify the dates of all meetings.

Communications

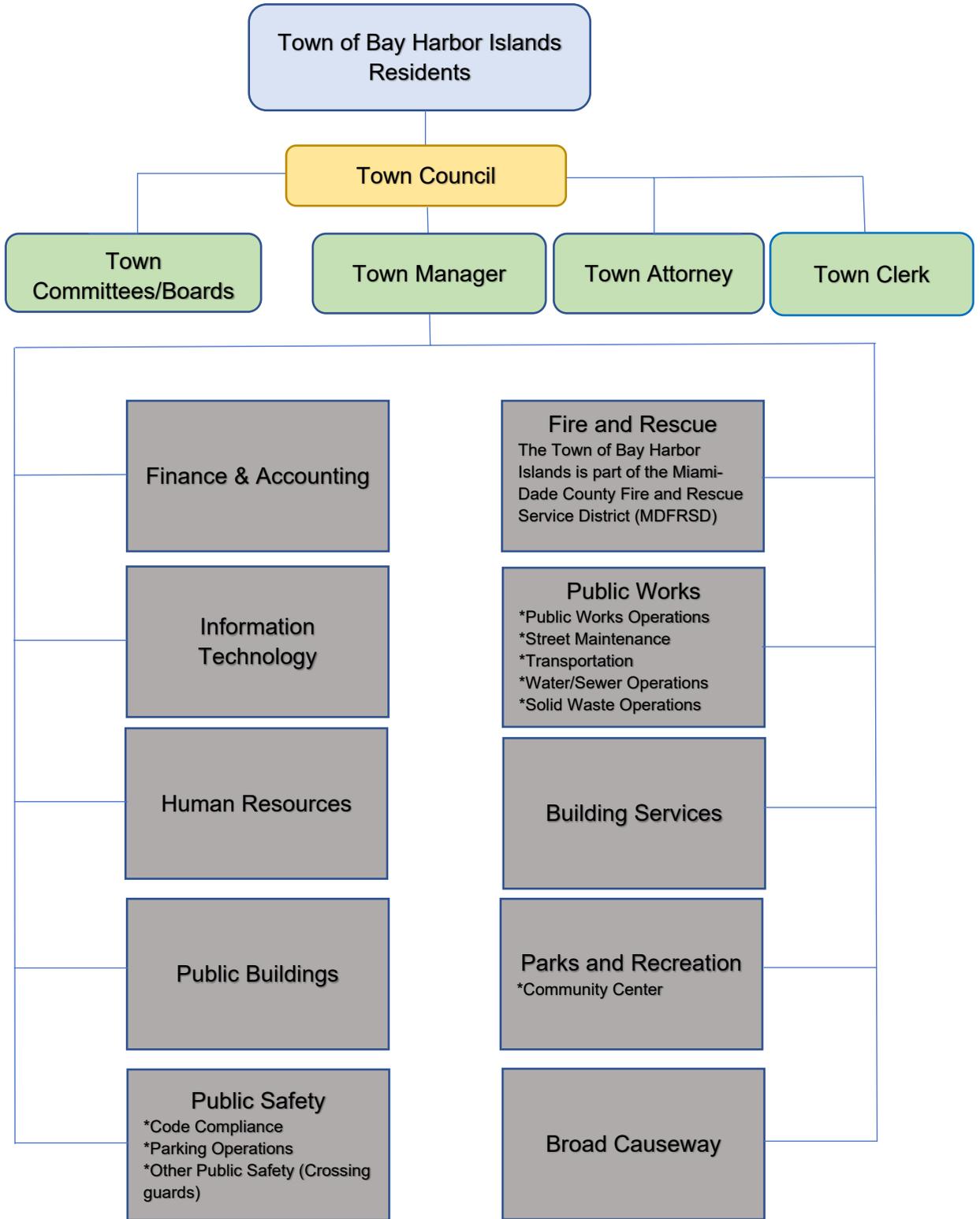
Some events like the adoption of ordinances are noticed in the *Daily Business Review* newspaper. The Town also publishes its own monthly publication, the NewsWaves, which is mailed throughout the Town and available on the Town's website. Finally, much information about the Town and current events may be found on the Town's official website, bayharborislands-fl.gov, and on its popular social media pages, Facebook.com/bayharborislands and Instagram.com/bayharborislands.

Town Facilities

The Town of Bay Harbor Islands is engaged in an range of services so has developed a number of facilities over the years from various public properties: The Mayor Joseph J. Gardner

Government Center, which houses the Town Hall, Police Department and Building Department; the Morris N. Broad Community Center and Library; a Tennis Center; Officer Winters Park on 98th Street, offering both a water feature and a playing field with high-quality artificial turf as well as an adjacent Dog Park; the 95th Street Park with lighting and stage areas for outdoor performances; a waterfront Tot Lot; a passive park featuring outdoor exercise equipment; a second passive park with an adjacent dog park; and a Municipal Garage as well as numerous additional municipal parking areas.

Town of Bay Harbor Islands Government Structure





Budget Overview

This section contains summary information about the Budget. It includes the Town's: 1) budget calendar, 2) budget process, 3) budget highlights, 4) fund structure, 5) budget summaries, 6) millage rate information, 7) personnel complement, 8) new program modifications and capital outlay (expenditures), and 9) revenue trends.

Budget Overview

Policy Document

The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2021, and ending September 30, 2022, 2) the level to which those services will be provided and 3) what modifications to previous year practices and policies are recommended for collection of revenue and distribution of resources. The Town Manager's Budget Message summarizes the challenges and opportunities for the coming year.

Operations Guide

The Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explain the significant changes in expenditures from the prior year (FY 2021) adopted budget to the recommended upcoming year (FY 2022), and identify funded personnel positions. The document includes an organizational layout for the Town and a three-year breakdown on the levels of staffing.

Financial Plan

The budget outlines the cost of Town services and the fiscal resources to fund those services. Revenues are projected based on historical, trend, and known internal and external factors. Intergovernmental revenues have been confirmed to the extent possible at the time of transmittal of this draft with local, state, and federal agencies. Expenditures are projected. Debt service payments related to capital improvement projects are incorporated within the appropriate fund and department.

Communications Device

The budget seeks to communicate summary information to a diverse audience. This includes: 1) residents and prospective new residents, 2) business owners and prospective investors, 3) the Town Council, 4) the Town Manager and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy and quick access to relevant information for each of these audiences.

The document is organized in compliance with current best practices for budgetary reporting. The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department (FFSD) requirements as well as Generally Accepted Accounting Principles (GAAP). Finally, this document reflects the continuing implementation of standards published by the Government Accounting Standards Board (GASB).

The budget document includes all anticipated funds to be received by the Town including carryover from prior years and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. The fiscal year for Florida municipalities runs from October 1 through September 30. Throughout this document "FY" will be used to represent "Fiscal Year" meaning the period October 1 – September 30. FY 2022, for example, means the fiscal year running October 1, 2021, through September 30, 2022.

The document also includes transfers, where appropriate, from one fund to another. Since the allocation to be transferred is accounted for as received funding in each of the funds, the reader is cautioned that the addition of all revenues/incomes across funds overstates the total resources available for allocation. There is a separate page which documents all interfund transfers. This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication and strives to meet these four purposes in the most transparent manner possible.



TOWN OF BAY HARBOR ISLANDS
2022 Annual Budget
BUDGET PREPARATION CALENDAR

Distribution of Department Budget Package to Department Directors	March 15, 2021
Budget Goals and Objectives with Town Council to set forth funding priorities for the new fiscal year	April 14, 2021 (Wednesday 7:00PM)
Submission of Department Budget Requests to Finance Department Due	May 7, 2021
Departmental Budget Meetings for Review with Town Manager	May 26 to May 31, 2021
Miami-Dade Property Appraiser 2020 Assessment Roll Estimate	June 1, 2021
Town Council Budget Workshop	June 9 or 23, 2021 (Wednesday 7:00PM)
Fiscal Year 2022 Proposed Budget Delivered to the Town Council	July 1, 2021
Miami-Dade Property Appraiser Certified Taxable Value	July 1, 2021
Town Council Special Meeting – Budget Presentation and Discussion, Accept Town Manager’s Proposed Millage Rate	August 3, 2021 (Wednesday 7:00PM)

Notification of Property Appraiser of Proposed Millage Rate; Rolled-back Rate; and Date, Time, and Meeting Place of the Tentative Budget Hearing

August 4, 2021

Special Council Meeting First Public FY 2022 Budget Hearing

September 13, 2021

Budget Summary and Notice of Hearing Published

September 20, 2021

Special Council Meeting Second Public FY 2022 Budget Hearing

September 29, 2021

Fiscal Year 2022 Begins

October 1, 2021

First Public Hearing dates of: Miami-Dade County (September 14) Miami-Dade County School Board (July 28)

Second Public Hearing dates of: Miami-Dade County (September 28) Miami-Dade County School Board (September 9)

THE BUDGET PROCESS

The fiscal year for the Town of Bay Harbor Islands begins on October 1st of each year and ends September 30th of the following year pursuant to Florida Statute. Budget development and management is a year - round process.

Budget preparation begins in March and is designed to assist the Town's management in the development of short-term and long-term strategies to meet legal and policy directives as well as perceived wishes of the community including the various advisory and policy boards and committees. The policy directives of the Town of Bay Harbor Islands Town Council are the principal focus of each budget process.

Budget Calendar

Budget preparation begins with the development of instructions and general directives for staff. The documents and policies resulting from these discussions are then presented to each department as a means of soliciting their identified needs and resources. Staff involvement at all levels reinforces the importance of building the budget with the participation of those familiar with their individual operations and who use the resources provided to achieve funded outcomes.

To minimize departmental time required to prepare budget requests, the Finance Department in collaboration with the Human Resources Department, prepares all personnel costs and benefit expenditure information. Several other expenditures are addressed centrally and allocated to appropriate budgets (shared lease costs, etc.). Departments are responsible for identifying, researching, developing, and submitting requests for operating funds, new programs, capital improvements, and personnel changes.

The budget requests are submitted on forms developed by the Finance Department to maintain consistency and to reduce the amount of time spent on formatting issues and to increase the amount of time spent on budget development. To assist departments in developing the budget, the department heads are given detailed actual expenditure reports for their department. All department funding requests are reviewed, and revenue projections are completed by mid-June.

Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations and not to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by a detailed justification. Each year the departments also submit requests for capital outlay (expenditures) and capital improvement projects. Items that qualify as capital outlay are those that cost \$1,000 or more and result in a fixed asset for the Town. Items that qualify as capital improvement projects are capital assets whose cost is at least \$25,000 and which have a useful life of not less than three years.

Capital Improvement Program (CIP) Projects are forecast in the Five-Year Capital Improvement Plan to allow for advanced planning. The CIP development process involves the efforts of all departments, policy direction by the Town Council, coordination with several outside agencies, and coordination with external service providers. Often citizen advisory groups are involved as well. Multi-year CIP projects are reviewed during budget workshops and are included as a part of the budget development.

Funding for the projects is appropriated on an annual basis by the Town Council. Some of the projects included in the Five-Year CIP Plan are related to enterprise funds. Only general government capital improvement projects are funded in the Capital Projects Fund. Future operating cost (e.g., additional personnel, maintenance, or utility costs) associated with capital projects are projected for each individual CIP. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year-end.

The Town Manager met with the Town Council at a June 23rd, 2021, budget workshop discussion to formally present the proposed budget document, discuss a millage rate, and to receive Town Council direction. The public was invited to attend, but the meeting is not a public hearing per se. The budget workshop meeting provides an opportunity for the Mayor and Town Council to seek clarification on

proposed items, often from department directors, and to provide policy direction to the Town Manager. Two public hearings required by Florida law occur in September 2020. The first was held September 13, 2021, and the second September 29, 2021.

Town Council Approval

A current year proposed millage rate is required before August 4, 2021. This is the rate which is reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town during the summer. This rate becomes the “not-to-exceed” rate to fund the Town’s budget, which may be lowered without a requirement to re-notice property owners

Two public hearings are conducted to obtain community comments prior to September 30th. Proposed millage rates and a proposed budget are adopted at the first hearing. The final millage rate and final budget are adopted by resolution at the second public hearing. At these meetings the budget document implicitly becomes the agreed resource allocation guide for the coming fiscal year. A summary budget document is adopted by Town Council to provide appropriations to fund the budget allocations.

The Adopted Budget: The Process Continues

The adopted budget with any Council amendments is then printed for distribution and posted to the Town’s website within thirty days of adoption. The various allocations included in the adopted budget are then “loaded” into the Town’s financial system and become the basis for all expenditure controls and reporting throughout the fiscal year. The Town Council receives a summary of expenses, revenues, fund balances and comparison to budget every month as an element of the monthly agenda.

Basis of Budgeting

Annual appropriated budgets are adopted for all funds on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget is balanced for every fund. Total anticipated revenues equal total budgeted expenditures plus required transfers, contingencies, and fund balance reserves.

The “basis of accounting” and “basis of budgeting” are the same for governmental funds, except for encumbrances. Unfilled encumbrances expire at the end of the fiscal year. Accordingly, unfilled encumbrances are considered expenditures in the budget but not in the financial statements unless a liability is incurred. The budget document is presented using the modified accrual basis as described below.

Basis of Accounting

The Generally Accepted Accounting Principles (GAAP) basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when you know how much the amounts are and have access to them). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the liability is incurred (when an agreement for a purchase is complete).

The accrual (sometimes called “full accrual”) basis of accounting is utilized by proprietary funds (primarily enterprise funds). Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses are recognized when the benefits of the agreement (cost) have been achieved. This is important to correctly calculate debt service coverage levels mandated in the bond agreement for retiring water/sewer/storm drainage debt.

Budgetary Control

The Town Administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft, or misuse and to ensure

that adequate accounting data is compiled to allow for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Town is required to undergo an annual external audit of its financial statements in accordance with auditing standards generally accepted in the United States of America and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The most recent external audit was for FY 2020 and was presented in the form of a Comprehensive Annual Financial Report (CAFR). The external auditor provided an unqualified (clean) audit opinion for that period.

The Town maintains a manual encumbrance accounting system as one technique of accomplishing budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

Budget Amendment Process

After the budget has been adopted, there are two ways that it can be modified during the fiscal year.

The first method allows for administrative budget transfers upon the approval of the Town Manager and/or designee. The Town Manager, and/or designee, is authorized to transfer part or all of an unencumbered balance within the same fund; however, the Town Council must approve any revisions that alter the total appropriations of a fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level. Transfers may also be reviewed by the Town Council at approximately mid fiscal year in the form of a mid-year budget amendment.

The second method provides for the Town Council to transfer between different funds any unrestricted and unassigned fund balance for which an appropriation for the current year is insufficient.

In order to amend funds, the Town Council: 1) by Resolution: indicates their policy directive to include the amendment as supplemental appropriation and 2) adopts as part of the resolution or directs inclusion in a subsequent resolution before year end, the supplemental appropriations and authorizes the identified transfers, appropriations, or other amendments to the budget.

It is important to understand that budget amendments and transfers are necessary because budget preparation begins five months before it is implemented for a twelve-month period. This seventeen-month cycle is not fully predictable requiring adjustments for contingencies that are often beyond Town control. Examples include storm clean-up, disaster recovery, gasoline price fluctuations, rate adjustments by service providers such as Miami Dade County and building permit revenues.

Transparency

The monthly Town Council agenda includes a year-to-date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem.

In Fiscal Year 2020 the Town implemented OpenGov transparency portal on its website. OpenGov Financials is a comprehensive, cloud Financial Management Suite designed exclusively for local government. As part of the industry's only modern cloud ERP for budgeting, financial management, and civic services, OpenGov Financials unifies and automates the mission-critical fund accounting processes of public administration, now and for the future.

OpenGov Financials manages core fund accounting processes (General Ledger, Accounts Payable, Accounts Receivable, Payroll and others) alongside a highly configurable Utility Billing solution – all leveraging their industry leading Reporting and Transparency Platform, with out-of-the box capabilities to help users better understand organizational performance, maintain central and accurate dashboard, and communicate clearly and effortlessly with the public.

Issues Influencing the Budget

The FY 2022 annual budget is balanced, and the Town's millage rate is set to 3.5900 which is the lower rate as in previous 2021 Fiscal Year. The net decrease in certified taxable property value is approximately \$3.7 million, or 0.3%. New construction projects added to the tax roll amounted to \$14,199,838 million. Existing property values increased by approximately \$10 million, mainly attributable to an increase in assessed values of new construction, additions, rehabilitative improvements increasing assessed value, annexations, and tangible personal property. Net growth in taxable value leveled off during FY 2019, FY 2020, and FY 2021.

In FY 2021 the Town continues to respond to the growing request for increasing services to address quality of life issues; prepare for quick recovery from major regional events such as natural disasters, public health crises such as the COVID-19 pandemic, and the impact of economic downturns; and to focus on financial stability by setting aside resources in reserves for Town resiliency and future investment in equipment, capital needs and infrastructure.

The global COVID-19 pandemic, which remains a serious public health risk, may continue to impact and pose uncertain economic challenges during FY 2022.

Short and Long-term Budgetary Plans

The Town has experienced a period of greater economic strength in the national and regional economy. Major infill development throughout the Town is mostly complete and those residential and commercial properties now provide support to the Town's general government operations and resources to fund a plan for resiliency, future capital expenditures and infrastructure improvements. While uncertainty about how long the present economic conditions will last, and when the remaining infill projects will commence, the Town has focused on building reserves to improve the Town's financial position while lowering the millage rate to the 3.5900 mills.

The Town's enterprise funds rely on user fees for revenues and borrowing for major capital projects. Costs for water supply and waste-water treatment have been increasing and are passed onto municipalities that distribute water and collect sewage. Annual increases to user fees to cover the pass-through costs to the Town for water purchases and sewage disposal and operating/ maintenance of the Town's utilities (water/sewer/stormwater), are not included in the FY 2022 budget. The Town management did not receive the letter of intent for annual increase from the Miami-Dade County for water rate increase or City of Miami Beach for sewer disposal fee increase at the time the budget was being prepared. The town management will consider the increase in water and sewer rates to its residents upon receiving these notifications.

Impact of Capital Improvements Projects (CIP) on the Operating Budget

CIP projects can affect the Town's operating budget by increasing expenditures and offset by projected savings or new revenues generated by the project. There are \$234,000 in new projects planned for FY 2022. Some projects that were funded in prior years that are expected to be completed during FY 2022 improve but do not expand the level of service the Town provides. Therefore, no additional maintenance and operating costs for those projects are projected to impact the operating budget.

COMPREHENSIVE PLAN

The Town of Bay Harbor Islands Comprehensive Plan was originally adopted in January 1989 and is a requirement of the Florida Statutes, Chapter 163, Part II. The purpose of the Town's Comprehensive Plan, besides satisfying requirements of the Florida State Statutes, is to provide the principles, guidelines, standards, and strategies for the orderly and balanced future economic, social, physical,

environmental, and fiscal development of the Town that reflects community commitments to implement the Plan and its elements – basically it is a growth management document.

The Florida Statutes also require local governments to evaluate and assess the overall performance of their Comprehensive Plans at least every seven years and determine if changes are required. Since initial adoption in 1989, the Town’s Comprehensive Plan has been assessed and amended several times as well as updated to meet State Statutes. Below is a brief summary of the major amendments.

In 1996, an assessment was completed to meet the requirements of the Evaluation and Appraisal Report (EAR) and the Florida Department of Community Affairs. The plan was amended in 2002 to update the Future Land Use Element to add requirements for public school locations. In 2004, the plan was again amended, the Future Land Use and Coastal Management Elements were updated for changing developmental needs and priorities. The plan was again amended in 2008 as a result of the statewide school concurrency, a new public-School Facilities Element was adopted. In 2009 the Plan was amended to add a 10-year water facility supply plan and related text amendments. In 2018, the Town prepared draft of EAR-Based amendments which was updated in 2018 with a focus on adapting to sea-level rise and resiliency in addition to State required review items.

The Comprehensive Plan is comprised of the following elements:

- Future Land Use
- Transportation
- Housing
- Infrastructure
- Conservation
- Recreation and Open Space
- Intergovernmental Coordination Element
- Capital Improvements
- Public Education Facilities

Future Land Use

The purpose of the Future Land Use Element is the designation of future land use patterns as reflected in the goals, objectives and policies contained in the Town of Bay Harbor Islands Comprehensive Plan. The supporting data provides a broad survey of current land use patterns, natural land features, and availability of public facilities for existing and future development.

Transportation

The purpose of the transportation element shall be to plan for a multimodal transportation system that places emphasis on public transportation systems.

Housing

The purpose of the Housing Element is to provide guidance for development of appropriate plans and policies to meet identified or projected deficits in the supply of housing for moderate income, low income and very-low income households, group homes, foster care facilities and households with special housing needs. These plans and policies address government activities, as well as provide direction and assistance to the efforts of the private sector.

Infrastructure

Potable water, sanitary sewer, drainage, solid waste, natural groundwater. The purpose of the Infrastructure Element is to review and evaluate the Town’s public utilities and infrastructure that is required to adequately support the Town and its residents, tourists, and businesses.

Conservation

The purpose of the Conservation Element is to promote the conservation, use, and protection of natural resources in the Town.

Recreation and Open Space

The purpose of the Recreation and Open Space Element is to plan for a comprehensive system of public and private sites for recreation, including, but not limited to, natural reservations, parks and playgrounds, parkways, beaches and public access to beaches, open spaces, waterways, and other recreational facilities.

Intergovernmental Coordination

The purpose of the Intergovernmental Coordination element is to identify and resolve incompatibilities between Town of Bay Harbor Islands' comprehensive planning processes and those of other governmental entities with interests in or related to the Town's area of concern. The areas of concern for Town of Bay Harbor Islands include adjacent municipalities, Miami-Dade County, Miami-Dade County Public Schools, the South Florida Water Management District, South Florida Regional Planning Council, state government, federal government, and utility companies.

Capital Improvements

The purpose of the Capital Improvements Element is to evaluate the need for public facilities as identified in the other comprehensive plan elements and as defined in the applicable definitions for each type of public facility, to estimate the cost of improvements for which the local government has fiscal responsibility, to analyze the fiscal capability of the local government to finance and construct improvements, to adopt financial policies to guide the funding of improvements and to schedule the funding and construction of improvements in a manner necessary to ensure that capital improvements are provided when required based on needs identified in the other comprehensive plan elements.

Public School Facilities

The purpose of the Public School Facilities Element is to assist the Miami-Dade County Public Schools in developing, operating, and maintaining a system of quality public education in Town of Bay Harbor Islands through the provision of adequate public educational facilities.

The Fiscal Year 2022 Annual Budget was adopted on September 23, 2021. The budget was developed to ensure the Town's exceptional level of service delivery and programming to our residents continues, investments are made in Town assets and recreational amenities, and a solid financial position is maintained. It is a plan to allocate the Town's resources to provide quality service to Town residents and enhance the quality of life in the community, reduce General Fund expenses, improve maintenance of cultural and recreational features; and prioritize long-term financial sustainability by increasing reserves to plan for future capital needs, contingencies, resiliency, and disaster recovery.

STRATEGIC PLANNING

The Town of Bay Harbor Islands strives to continually develop its strategic planning and align its financial plan with its core values.

Mission Statement

- The Town of Bay Harbor Islands is committed to serving its community by providing the highest level of service through a transparent and ethical government that enhances the quality of life for current and future generations.

Core Values

The core values of the Town of Bay Harbor Islands establish the operating principles of the organization. They govern the actions and behaviors of policy makers and employees. The proposed core values for Town of Bay Harbor Islands are centered on a matrix of one-word descriptors. These words represent the values the Town hold; and which form the foundation on which the Town perform work and conduct themselves.

- **Community** – we foster an engaged community and strong partnerships through communication and participation amongst all constituents.
- **Innovation** – we develop creative solutions and share leading practices that enhance the value of services provide to our residents.
- **Tradition** – we value our history and wish to preserve our character.
- **Integrity** – we conduct ourselves at all times in a manner that is ethical, legal, accountable, and professional with the highest degree of honesty, transparency, respect, and fairness.
- **Zoning & Economic Development** – we encourage diverse employment opportunities through networking and collaboration and ensure the development is consistent with community character.
- **Efficiency and Excellence** – we recognize the strength in team work to harness our energy, creativity and resources when designing and implementing programs and services.
- **Natural Settings** – we value our natural open space and surrounding water through our commitment to responsible stewardship of the environment.
- **Service and Safety** – we use education, prevention, and enforcement methods to protect life and property in the community and maintain our infrastructure and facilities to provide a safe environment in which to live, learn, work, shop, and play.

C.I.T.I.Z.E.N.S.

Overarching Goals

A. Goal A: Develop and Maintain Quality Infrastructure.

Strategic Actions:

1. Develop a realistic five-year Capital Improvement Plan.
2. Develop a Street Tree Master Plan that includes streetscape improvements and enhancements.
3. Update the Stormwater Master Plan to include sea level rise.
4. Improve the physical appearance of Town Hall and Council Chamber.
5. Create checklist for conducting park maintenance and general infrastructure maintenance through the Town.

B. Goal B: Ensure Long-Term Financial Stability.

Strategic Actions:

1. Develop a Comprehensive Fiscal sustainability plan that allows for the lowest possible tax rate.
2. Explore opportunities for new or increased revenues and diversify revenue sources beyond property taxes.

C. Goal C: Enhance Programs, Services and Amenities to Meet the Evolving Needs of Community.

Strategic Actions:

1. Assess and explore opportunities for expanded recreational activities (e.g., music series, summer movie nights, life skills classes, community service tasks for kids, specialty camps).
2. Provide more programs and events (e.g., car show, pre-teen/teen nights/events, food – oriented events).
3. Identify options for increasing green space (e.g., pocket parks and waterfront park).
4. Develop meaningful outcome-based performance measures that relate to the delivery of important services.

D. Goal D: Foster a Productive and Engaged Workforce Committed to Providing Quality Service.

Strategic Actions:

1. Develop a plan to modify the office environment to encourage more efficient work.
2. Collaborate with schools to provide training for staff on topics such as anti-bullying, suicide prevention, and substance abuse to better serve the community.
3. Identify funding to provide professional development training and support staff's development (e.g., professional association memberships).

E. Goal E: Enhance our Town Presence and Maintain Our Town Identity.

Strategic Actions:

1. Examine options for welcome signage on Causeway Island.
2. Explore ways to rebrand Bay Harbor Islands, including developing a marketing strategy and refreshing the logo.

Conclusion

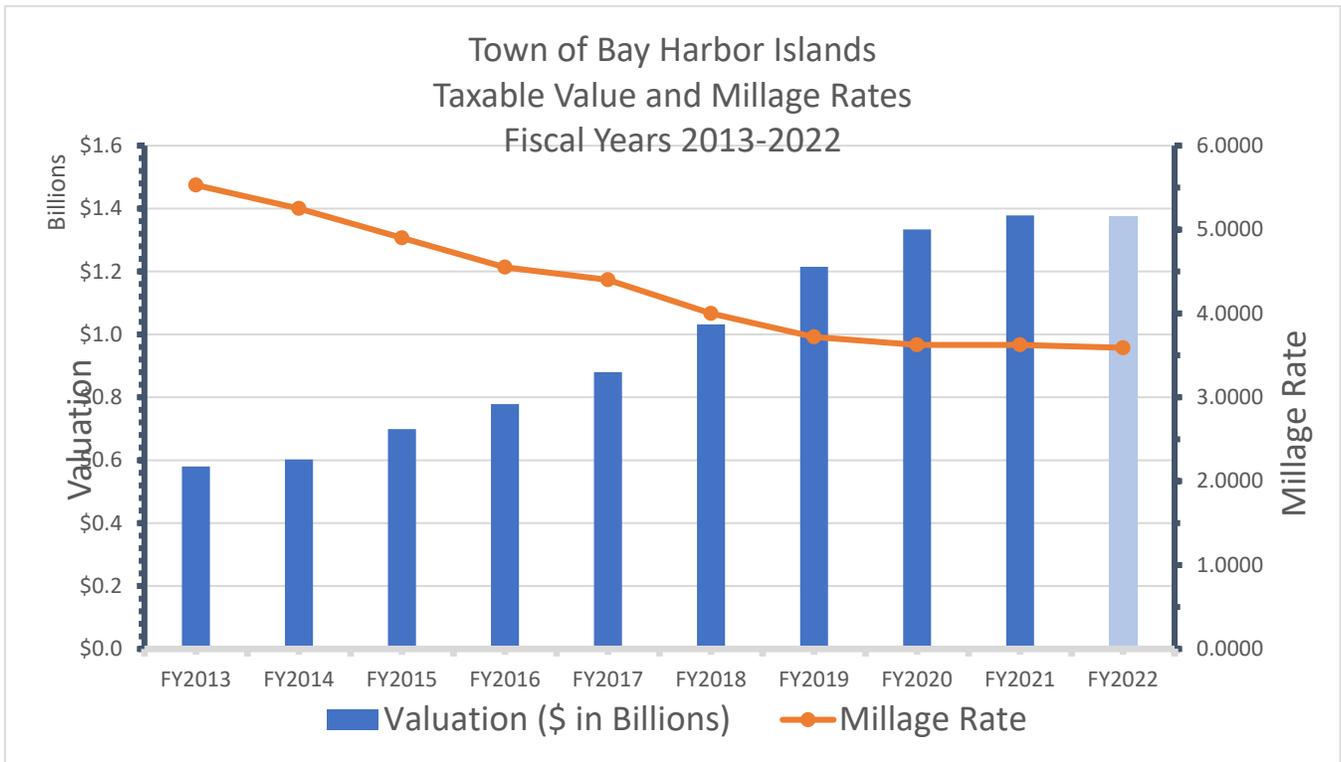
This Strategic Plan provides a clear direction to realize a long-range vision of sustainability for Bay Harbor Islands. Throughout the next five years, staff, with guidance from the Town Council, will work to implement the goals and strategies in the plan in accordance with annual budget development and capital planning.

After adoption of the Strategic Plan by Council, the Town Manager will prepare an implementation Action Plan with priorities. Staff can then provide progress reports periodically to Council members and residents. The progress reports can document what has been achieved and the status of strategies that are underway.



HIGHLIGHTS OF THE FISCAL YEAR 2022 BUDGET

- Total estimated June 1st, 2021, taxable assessed property value is \$1,374,484,392 a net decrease of -\$3.7, million, or -0.3%.
- New estimated construction projects added to the tax roll amounted to \$14 million.
- Existing property values decreased approximately -1.03% from the prior fiscal year.
- Operating millage rate lowered to the 3.5900 mills levied on every \$1,000 of taxable property value. The lowered millage rate combined with the net decrease in assessed values will generate approximately -\$109,182 less property tax revenue.
- The adopted net operating budget for Fiscal Year 2022 for all funds totals \$28,096,992.

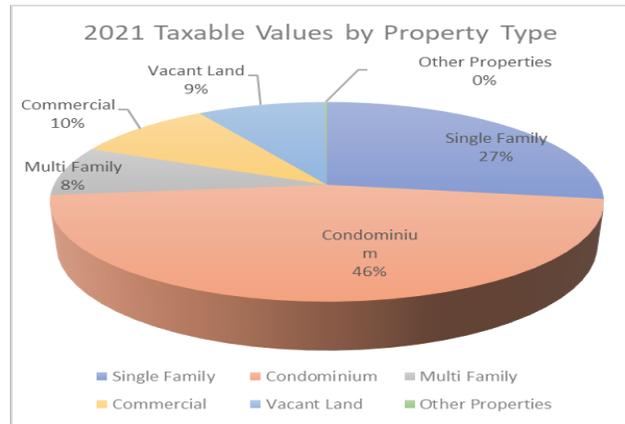


Property Taxes

The Town’s taxable property value is \$1.360 billion, a -0.3% decrease from last year. The Fiscal Year 2022 budget was adopted with an operating millage rate of 3.5900. The adopted operating millage rate of 3.5900 is lower than the rolled-back rate of 3.5958 by 0.16%, which is the rate which when applied to the current year’s adjusted taxable value (net of new construction) would generate the same amount of property tax revenue as in the prior year.

The 3.5900 operating millage rate generates property tax revenue of \$4.6 million to the General Fund and represents 38% of total General Fund revenues.

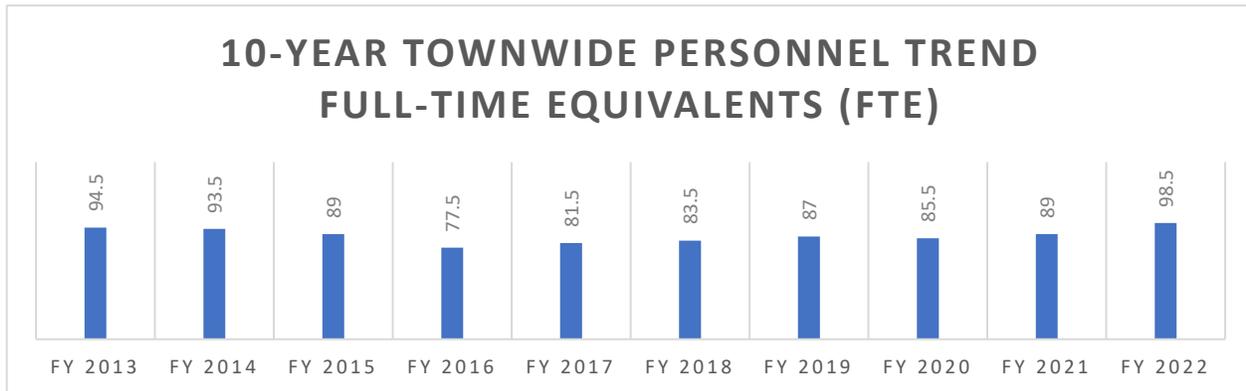
8-Year Property Trend				
Fiscal Year	Taxable Value	Percent Change in Taxable Value	Millage Rate	General Fund Tax Revenue*
2014-15	\$698,927,405	16.1%	4.9000	\$3,253,507
2015-16	\$778,065,824	11.3%	4.5500	\$3,363,190
2016-17	\$880,025,758	13.1%	4.4000	\$3,678,508
2017-18	\$1,031,587,742	17.2%	3.9995	\$3,919,543
2018-19	\$1,214,738,329	17.8%	3.7199	\$4,292,770
2019-20	\$1,333,876,001	9.8%	3.6245	\$4,592,902
2020-21	\$1,378,221,700	3.3%	3.6245	\$4,745,596
2021-22	\$1,374,484,392	-0.3%	3.5900	\$4,636,414
*Budgeted at 95%				



Staffing

In Fiscal Year 2022, the number of full-time equivalents (FTEs) in the Town is 98.5, a net increase of 9.5 FTEs across all funds.

Seven new full-time position and four new part-time positions in the General Fund and one new part-time position in the Parking Fund have been added (9.5 FTEs); The following table provides a glance at staffing levels over a 10-year period.



Staff position additions for Fiscal Year 2021:

General Fund

Additions:

- One (1) full-time IT Technician.
- Two (2) full-time Police Officers to provide force task option and marine vessel presence.
- Two (2) full-time Police Officers designated to Broad Causeway to provide speed control and visibility.
- One (1) part-time Police Dispatcher addition to the administrative side of Police Department.
- One (1) full-time Scanning Clerk addition to the Building Department.
- One (1) part-time Crossing Guard to boost presence and security at the street crossings.
- One (1) full-time Children Trust supervisor for Community Center.
- Two (2) part-time Children Trust staff members for Community Center.

Parking Fund

- One (1) part-time parking enforcement officer to work second shift and additionally enforce parking.

Capital Improvements

In Fiscal Year 2022 the new capital improvement projects are budgeted for \$234,000 primarily to account for Police Department capital outlay. The Capital Improvement Program section of this document provides further details of the projects planned for future years.

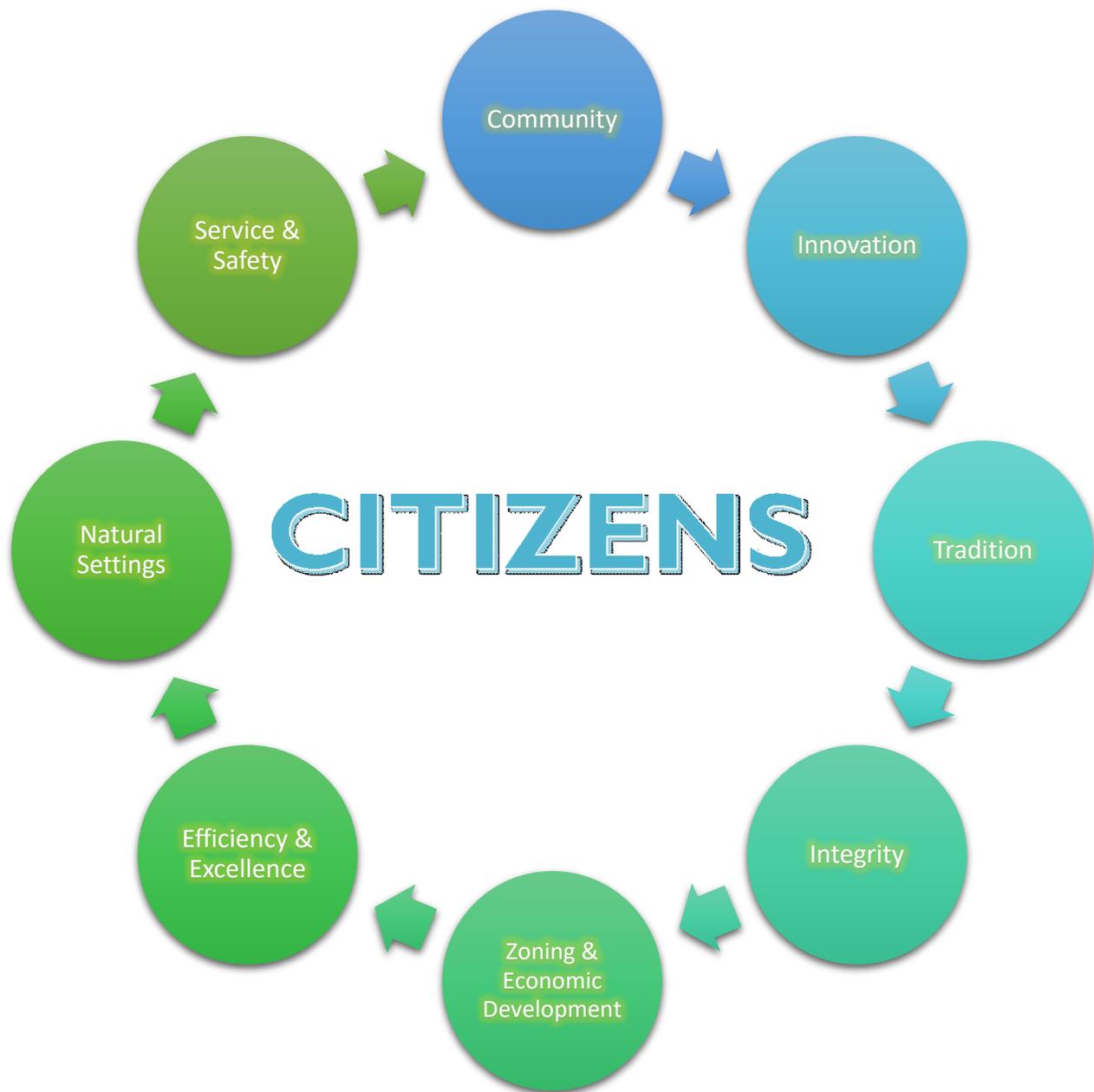
Annual net Operating Budget and Capital Improvements

Net Operating Budget	FY 2020/2021 Budget	FY 2021/2022 Budget	\$ Change	% Change
Net Operating Budget	\$ 24,789,455	\$ 28,096,996	\$ 3,307,537	13.34%
Capital Improvements	\$ -	\$ 234,000	\$ 234,000	N/A
Total Net Operating Budget	\$ 24,789,455	\$ 28,330,992	\$ 3,541,537	14.29%

Net Operating Budget	FY 2020/2021 Budget	%	FY 2021/2022 Budget	%	\$ Change	% Change
General Fund	\$10,359,455	41.79%	\$12,328,004	43.88%	\$1,968,549	19.00%
Special Revenue Funds						
Park Impact Fund	\$ -	0.00%	\$ 500,000	1.78%	\$ 50,084	N/A
Police Forfeiture Fund	\$ -	0.00%	\$ 50,084	0.18%	\$ 500,000	N/A
Enterprise Funds						
Causeway Fund	\$ 8,890,000	35.86%	\$ 9,295,000	33.08%	\$ 405,000	4.56%
Sewer Fund	\$ 2,475,000	9.98%	\$ 2,466,000	8.78%	\$ (9,000)	-0.36%
Water Fund	\$ 1,435,000	5.79%	\$ 1,400,000	4.98%	\$ (35,000)	-2.44%
Parking Fund	\$ 590,000	2.38%	\$ 857,863	3.05%	\$ 267,863	45.40%
Solid Waste Fund	\$ 830,000	3.35%	\$ 876,000	3.12%	\$ 46,000	5.54%
Stormwater Fund	\$ 210,000	0.85%	\$ 324,041	1.15%	\$ 207,082	98.31%
Total Net Operating Budget	\$ 24,789,455	100.00%	\$ 28,096,992	100.00%	\$ 3,307,537	13.34%

General Fund Reserves

The Fiscal Year 2021 budget will continue to improve the Town's financial stability since the Town management did not budgeted appropriations of Fund Balance in General Fund. The General Fund ending unrestricted reserve balance is projected at \$10,501,801 at the end of Fiscal Year 2022.



FUND DESCRIPTIONS

Governmental accounting systems are organized and operated on a fund basis. A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. Individual resources are allocated to, and accounted for, in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Each separate fund is balanced, with its respective revenues and expenditures appropriated and monitored.

Governmental units establish and maintain funds required by law for sound financial administration. Only the minimum number of funds consistent with legal and operating requirements are established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Fund types include:

- *Governmental Funds* – includes General Fund, and Special Revenue Funds;
- *Proprietary Funds* – includes Enterprise Funds; and
- *Fiduciary Funds* – includes funds used to account for assets held in a trustee or agency capacity for others.

The following is a description of the budgeted funds of the Town.

GOVERNMENTAL FUNDS

Governmental Funds are subdivided into two sections: General Fund, and Special Revenue Funds.

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

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or limited to expenditure for specified purposes other than debt service or major capital projects.

Capital Projects Fund - Capital Projects Fund is used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

Fund 001 - General Fund

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include ad valorem taxes, franchise taxes, and intergovernmental revenues. The major departments funded here are: Legislative, Town Attorney, Executive, Finance, Town Clerk, Public Safety, Public Works, Culture and Recreation, and Community Services/Public Communications.

FUND DESCRIPTIONS

Fund 301 - Capital Projects Fund

This fund is used for the purpose of budgeting general capital improvement projects which are expected to survive for three years or more. As a governmental fund, it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

Fund 302 – Park Impact Fund

The Park Impact Fund is a type of special revenue fund. The revenues received from building applications and permits must be expensed for renovations and design of existing or new parks within the Town of Bay Harbor Islands limits. Since new development increases density in Town of Bay Harbor Islands and created a need for new recreational facilities, the Town has adopted an Ordinance to address this issue and the need for a special revenue fund.

Fund 303 - Police Forfeiture Fund

The Police Forfeiture Fund is a type of special revenue fund. The revenues received have specific limitations on their use. This fund is used to account for the revenue and expenses from State and Federal forfeitures that the Town receives from various law enforcement agencies. The Public Safety department operates the Police Forfeiture Fund.

The Capital Projects Fund is closely associated with a Five-Year Capital Improvement Plan. The Capital Improvement Plan, however, includes all major capital improvements across all funds. It includes the forecast of substantial capital investments anticipated for the upcoming budget year and for an additional four years.

PROPRIETARY FUNDS

The Town's Proprietary Funds are Enterprise Funds.

Enterprise Funds - Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FUND DESCRIPTIONS

Fund 401 – Causeway Fund

Causeway Fund is a type of enterprise fund. The Town owns Broad Causeway bridge that connects barrier islands with through intercostal waterway to the mainland State of Florida. The residents and visitors are required to pay the nominal fee while crossing the Broad Causeway east bound or west bound. These fees are collected charging SunPass or EZ-Pass transponders

or by plate. The collected fees are being deposited to the Town's separate bank account and are used to maintain Kane Concourse and Causeway operations.

Fund 402 and 403 - Sewer and Water Fund

The Water and Sewer Fund is a type of enterprise fund. The Town provides water and sewer services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. Major capital projects can be funded with long term financing (bonds) which are repaid over a long period of time or through Renewal & Replacement reserves. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and water and sewer operations. The fund operates under the Public Works Department.

Fund 404 - Parking Fund

The Municipal Parking Fund is a type of enterprise fund. The Town provides locations to customers for parking throughout the Town. Charges for the services are made based upon the amount of the service each customer utilizes. This business-like enterprise provides for personnel, operations, maintenance, collections, and parking enforcement. The fund operates under the Public Safety department.

Fund 405 - Solid Waste Collection Fund

The Solid Waste Collection Fund is a type of enterprise fund. The Town provides solid waste and recycling collection services to customers within the Town. Charges for the services are made based upon the type of service (residential, commercial, and recycling) and the cost for disposal of the materials collected. This business-like enterprise provides for personnel, operations, maintenance, collections, disposal, and planning elements. The fund operates under the Public Works department.

Fund 406 - Stormwater Utility Fund

The Stormwater Utility Fund is a type of enterprise fund. The Town provides storm water drainage services to customers within the Town. Charges for the services are based upon the type of structure from which the stormwater is being diverted. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and planning elements. The fund operates under the Public Works department.

FUND DESCRIPTIONS

FIDUCIARY FUNDS

Fiduciary (Trust and Agency) Funds- Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. An example for the Town of Bay Harbor Islands is the Pension Fund. While the Town is accountable for the maintenance of these funds and their annual audit, the assets do not belong to the Town, so the Town does not budget fiduciary funds. The cost for the Town's contribution to keep the Retirement Plan fully funded are budgeted in the various departments.



**BUDGET SUMMARY
TOWN OF BAY HARBOR ISLANDS
FISCAL YEAR 2021-2022**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF BAY HARBOR ISLANDS
ARE 12.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund	3.5900							
Voted Fund	0.0000							
		General	Special	Debt	Capital	Enterprise	Internal	Total
ESTIMATED REVENUES:		Fund	Revenue	Service	Projects	Funds	Service	All Funds
	Millage per							
TAXES:	\$1,000							
Ad Valorem								
Taxes	3.5900							-
Ad Valorem								
Taxes	0.0000	\$ 4,636,413						\$4,363,413
Franchise/Utility								
Taxes		979,000						\$979,000
Sales and Use Taxes		89,000						89,000
Charges for Services		266,530				\$14,737,500		15,004,030
Intergovernmental		2,059,500						2,059,500
Fines and								
Forfeitures		113,000				20,000		133,000
Miscellaneous		140,500	50			331,500		472,050
Licenses and								
Permits		1,660,000						1,660,000
TOTAL SOURCES		\$9,943,943	\$50	\$0	\$0	\$15,089,000	\$0	\$25,032,993
Transfers In		2,384,060			234,000			2,618,060
Fund Balances/Reserves/Net Assets		0	550,034			129,904		679,938
TOTAL REVENUES, TRANSFERS & BALANCES		\$12,328,003	\$550,084	\$0	\$234,000	\$15,218,904	\$0	\$28,330,991
EXPENDITURES/EXPENSES:								
General								
Government		\$2,450,717						\$2,450,717
Public Safety		6,388,828	50,084		234,000			6,672,912
Physical								
Environment						\$4,284,572		4,284,572
Transportation		883,857				7,291,087		8,174,944
Culture and								
Recreation		1,854,463	500,000					2,354,463
Other Financing								
Uses		516,138				417,987		934,125
TOTAL EXPENDITURES		\$12,094,003	\$550,084	\$0	\$234,000	\$11,993,646	\$0	\$24,871,733
Transfers Out		234,000				2,384,060		2,618,060
Fund Balances/Reserves/Net Assets		0				841,198		841,198
TOTAL FINANCING USES		\$12,328,003	\$550,084	\$0	\$234,000	\$15,218,904	\$0	\$28,330,991

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE TOWN OF BAY HARBOR ISLANDS AS A PUBLIC RECORD.

PROPERTY VALUE AND MILLAGE SUMMARY

2020 Preliminary Taxable Value	1,378,221,700	
Increase/Decrease (-) to 2020 Taxable Value	<u>- 17,937,146</u>	-1.3%
2021 (Current) Estimated Preliminary Taxable Value	1,360,284,554	
Current Year Additions (New Construction)	<u>14,199,838</u>	1.0%
Current Year Estimated Taxable Value for Operating Purposes	<u>1,374,484,392</u>	-0.3%

15 Year Millage, Taxable Value and Revenue History

Fiscal Year	Millage Rate	Taxable Value	Percent Change in Taxable Value	Property Tax Revenue	
				Gross	Net (95%)
2008	3.97500	880,682,124	12.3%	3,500,711	3,325,675
2009	4.41200	858,724,442	-2.5%	3,788,692	3,599,257
2010	5.29710	762,700,165	-11.2%	4,040,099	3,838,094
2011	5.29710	606,645,530	-20.5%	3,213,462	3,052,789
2012	5.29710	577,100,052	-4.9%	3,056,957	2,904,109
2013	5.52971	579,865,315	0.5%	3,206,487	3,046,163
2014	5.25000	602,162,980	3.8%	3,161,356	3,003,288
2015	4.90000	698,927,405	16.1%	3,424,744	3,253,507
2016	4.55000	778,065,824	11.3%	3,540,199	3,363,189
2017	4.40000	880,111,322	13.1%	3,872,490	3,678,866
2018	3.99900	1,031,587,742	17.2%	4,125,319	3,919,053
2019	3.71990	1,214,738,329	17.8%	4,518,705	4,292,770
2020	3.62450	1,333,786,001	9.8%	4,834,307	4,592,592
2021	3.62450	1,378,221,700	3.3%	4,995,365	4,745,597
2022	3.62450	1,374,484,392	-0.3%	4,981,819	4,732,728

FY 2022 Value of 1 Mill*		
Mills	Gross Revenue	Net Revenue (95%)
1.00	1,372,000	1,303,400
0.75	1,029,000	977,550
0.50	686,000	651,700
0.40	548,800	521,360
0.30	411,600	391,020
0.25	343,000	325,850
0.10	137,200	130,340

- Based on July 1st, 2021 Miami-Dade County Property Appraiser 2021 Estimated Taxable Values

TOWN-WIDE PERSONNEL COMPLEMENT

Positions by Fund and Department

Fund	Department	Funded FY 2020				Funded FY 2021				Funded FY 2022			
		Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's
General Fund	Legislative	7.0	0.0	0.0	0.0	7.0	0.0	0.0	0.0	7.0	0.0	0.0	0.0
	Town Manager	1.7	0.0	0.0	1.7	1.7	0.0	0.0	1.7	1.2	0.0	0.0	1.2
	Town Clerk	1.0	0.0	0.0	1.0	1.0	0.0	0.0	1.0	1.0	0.0	0.0	1.0
	Finance	1.0	0.0	0.0	1.0	1.0	0.0	0.0	1.0	1.0	0.0	0.0	1.0
	IT Department	0.3	0.0	0.0	0.3	0.3	0.0	0.0	0.3	0.7	0.0	0.0	0.3
	HR Department	0.3	0.0	0.0	0.3	0.3	0.0	0.0	0.3	0.3	0.0	0.0	0.3
	Legal Council	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Public Buildings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Law Enforcement	28.0	2.0	0.0	28.5	29.0	2.0	0.0	30.0	34.0	3.0	0.0	35.5
	Building	2.0	1.0	0.0	2.5	3.0	5.0	0.0	5.5	3.0	8.0	0.0	8.0
	Code Compliance	2.0	0.0	0.0	2.0	2.0	0.0	0.0	2.0	2.0	0.0	0.0	2.0
	Other Public Safety	0.0	11.0	0.0	5.5	0.0	10.0	0.0	5.0	0.0	11.0	0.0	5.5
	Streets and Parkways	2.6	0.0	0.0	2.6	1.3	0.0	0.0	1.3	1.3	0.0	0.0	1.3
	Public Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Parks and Recreation	8.0	3.0	0.0	9.5	9.0	10.0	0.0	12.0	10.0	8.0	0.0	14.0	
General Fund Total		54.0	17.0	0.0	55.0	55.7	27.0	0.0	60.2	61.6	30.0	0.0	70.2
Capital Projects Fund		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Park Impact Fund		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Forfeiture Fund		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Causeway Fund		19.5	0.0	0.0	19.5	18.2	1.0	0.0	18.7	18.9	0.0	0.0	18.9
Sewer Fund		3.2	0.0	0.0	3.2	3.6	0.0	0.0	3.6	2.7	0.0	0.0	2.7
Water Fund		4.4	0.0	0.0	4.4	4.3	0.0	0.0	4.3	4.2	0.0	0.0	4.2
Parking Fund		2.2	0.0	0.0	2.2	0.6	0.0	0.0	0.6	0.6	1.0	0.0	1.0
Solid Waste Fund		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Storm Water Fund		1.2	0.0	0.0	1.2	1.6	0.0	0.0	1.6	1.5	0.0	0.0	1.5
ALL FUNDS TOTAL		84.5	17.0	0.0	85.5	84.0	28.0	0.0	89.0	89.5	31.0	0.0	98.5

Summary Of New Program Modifications FY 2022

General Fund

Town Council – Budgeted an increase in Group Insurance to provide Health Insurance for Town Council members. Increased budgeted travel, per diem and registration expenditures to attend conferences and MDC League of Cities Annual Gala. Increased budgeted Newsletter printing expenditures.

Information Technology – Added I.T. Technician to the department, primarily to account for Police Department Body Worn Cameras edits and cloud storage security requirements. The department also increased expenditures for PCI compliance and Network vulnerability test expenditures. Increased budgeted travel, per diem and registration expenditures to attend conferences.

Notable Capital Improvements for fiscal year 2021-2022:

- Video camera replacements

Human Resources – Increased budget for Town Employee Dinner, Town Celebrations and Team Building activities that were eliminated in FY 2021 due to COVID19 Pandemic. Increased budgeted travel, per diem and registration expenditures to attend conferences.

Legal Counsel Department – Reduced budget for Legal Services provided by Gray Robinson for Special Legal Services

Public Buildings Department – Increased budget for electrical and water utilities for public buildings. Reduced AC repairs to Town Center and Community Center as repairs needed were addressed during fiscal year 2020-2021.

Notable Capital Improvements for fiscal year 2021-2022:

- Replace Town Hall generator

Law Enforcement Department – Added four new Police Officers to the Police Department staff. The two new officers will supplement police operations, facilitating a reduction in police overtime, increased police visibility, participation in a Federal Task Force and Police Marine unit operations. The other two police officers are going to be designated strictly to the visibility and traffic enforcement violations on Broad Causeway and Kane Concourse. These two positions will be funded by transferring funds from Causeway fund. Requested one part time Dispatcher position to add to the dispatching staff, further reducing Police overtime. Budgeted School Resource Officer in the police department. Downgraded one Lieutenant position converted to an Officer Position. Increased budget for Pre-employment physical, psychological and polygraph testing. Increased budgeted travel, per diem and registration expenditures to attend conferences. The Police Department budgeted expenditures were increased for Operating Supplies such as Police Explorer Program, Pizza with a Cop, Evidence Processing, Field Force Equipment and Drone Program.

Notable Capital Improvements for fiscal year 2021-2022:

- Ballistic Helmet Replacement
- Motorola Police Handheld Radios
- Police Vehicles, Lighting and Outfitting

- Ballistic Vests
- Vehicle Radio System Replacement
- GEM Cart- Low Speed Patrol Vehicle
- Body Worn Cameras
- Automated Vehicle Locator System (GPS)
- Vehicle Replacement Program

Building Department – Requested addition of full time Scanning Clerk position to scan building plans and required documentation to obtain construction permits by developers. Added part time building inspector to account for an increase in building activity within the Town of Bay Harbor Islands. Increased budget for Scanning services as well as CentralSquare (new Building Permitting Software) maintenance fees. Increased budgeted travel, per diem and registration expenditures to attend conferences.

Code Compliance Department – Increased budgeted travel, per diem and registration expenditures to attend conferences. Budgeted an increase for fuel and field computer expenditures.

Other Public Safety Department – Requested to add one part time School Crossing Guard position to increase children safety at every major Bay Harbor Islands Street crossing. Budgeted increase in other operating supplies for crossing guards.

Streets and Parkways Department – Budgeted an increase in ADA Repairs, pavement markings and repairs for road surface. Budgeted capital outlay expenditures for street milling and resurfacing as well as ADA improvements on Town’s streets.

Notable Capital Improvements for fiscal year 2021-2022:

- ADA Improvements
- Milling and Resurfacing Streets

Public Transportation Department – Budgeted for an on-demand shuttle program between Surfside, Bal Harbour and Bay Harbor Islands. Request For Proposal issued in FY 2021.

Parks and Recreation Department – Requested one full time position that is certified and licensed for Children Trust Foundation requirements to be a supervisor. Added two part time positions that are certified as Children Trust Foundation instructors. Budgeted an increase in Senior/Adult/Youth programming to restore these programs prior to COVID19 pandemic levels and to address citizens’ requests. Budgeted an increase in Grant Writer and Aftercare programming to increase programs prior to COVID19 Pandemic levels. Increased programming budget for BHI concerts and other social events to address citizens’ requests. Increased budgeted travel, per diem and registration expenditures to attend conferences.

Notable Capital Improvements for fiscal year 2021-2022:

- 92nd Street Park Renovation
- 95th Street Gazebo / Shade
- Children Trust Center Improvements

Special Revenue Funds

Created two Special Revenue Funds to account for 1) Park Impact Fees Fund according to the Town of Bay Harbor Islands Ordinance No. 784 passed on November 14th, 2005, requirements to collect park impact fees on new residential construction and account for expenditures allowed associated with this fund; 2) Police Forfeiture Fund to account for the Federal Asset Forfeiture funds received and account for Police Department expenditures associated with these funds.

Notable Capital Improvements for fiscal year 2021-2022:

- Park Impact Fund - 96th Street Park Construction

Enterprise Funds

Causeway Fund – Salary and benefit adjustments are increased due to adjusted personnel allocation between departments. The Town Engineer salary and benefits are expensed in Causeway Fund in accordance with FY 2021 Budget Amendment No. 1. The Federal Lobbyist expenditure included in budget. The toll equipment contractual services budget was increased. Updated PASS Plan software integration. Landscaping services budget was increased and permeable pavement improvements on Kane Concourse were added to the budget. Property and Casualty insurance expenditures increased. The Iguana Relocation, Toll Gantry Cameras and Sensor repairs budget increased for FY 2022. Gantry Battery backup and PASS Plan manager laptop expenditures are increased.

Notable Capital Improvements for fiscal year 2021-2022:

- FDOT inspection report – Spall Replacement
- ICW Bridge Repair – design (engineering)
- Permeable Paving on Kane Concourse – Replacement
- Portable Message Board
- Design of Causeway Bridge Replacement
- Alternative energy options (wind turbines and charging stations)

Sewer Fund – Mandated Smoke test, GIS mapping, and mandated CMOM annual compliance report expenditures were increased. City of Miami Beach Sewer Rate disposal fee was increased in the budget. Electricity utilities fees for water pumps was increased. Main sewer pump, air compressor and backhoe rental budget were increased. Increase budgeted travel, per diem and registration expenditures to attend conferences.

Notable Capital Improvements for fiscal year 2021-2022:

- SCADA Implementation
- Continue T-Liner Installation
- New Dodge 3500 Promaster vehicle
- Additional portable bypass pump

Water Fund – Water purchase budget was increased. Water main repairs, parts/tools for water system improvements are included in the budget. Quarterly mandated Bacteriological testing budget was increased. Cost for small and large water meter purchases was increased. Increased budgeted travel, per diem and registration expenditures to attend conferences.

Notable Capital Improvements for fiscal year 2021-2022:

- Water Truck (Lease or Purchase)

Parking Fund – Requested part time Parking Enforcement officer to enforce parking in the afternoon and weekend hours. Increased operating supplies to outfit new Enforcement Officer with necessary gear and supplies. Increased budgeted expenditures for parking meter supplies and maintenance.

Notable Capital Improvements for fiscal year 2021-2022:

- Replace Malfunctioning Municipal Parking Garage lights
- New Split AC unit replacement, as needed.
- Replace expansion joints in Municipal Parking Garage decks

Solid Waste Fund – Increased budgeted expenditures for regular and daily pick-up fees. Since Coastal Waste and Recycling increased their fees by CPI, which is allowed contractually, the Town had to increase budgeted expenditures and adjust Solid Waste fees to residents.

Stormwater Fund – Increased capital outlay stormwater improvements.

Notable Capital Improvements for fiscal year 2021-2022:

- Stormwater Improvement Projects, as recommended in Stormwater Master Plan

FY 2022 Staff Adjustments/Reclassifications

Add Positions:

General Fund

Police Department

1. Information Technology Department – I.T. Technician position requested, for Body Worn camera edits and cloud storage, as well as other IT needs.
2. Police Department
 - a) Two additional sworn Police Officers – requested one police officer to reduce overtime expenditure and Marine Vessel patrol, second police officer to have presence on the Task Force.
 - b) Two additional sworn Police Officers – requested for Causeway and Kane Councourse.
 - c) School Resource Officer – budget School Resource Office in Police Department.
 - d) Police Dispatcher - requested Part Time Police Dispatcher.

Building Department

1. Scanning Clerk – requested scanning clerk to scan building plans and required documentation to obtain construction permits by developers.
2. Chief Building Inspector – requested part time position to account for increase in building activity within the Town of Bay Harbor Islands.

Other Public Safety Department

1. Crossing Guard – requested part time Crossing Guard position to increase children safety at the Town of Bay Harbor Islands street crossings.

Parks and Recreation Department

1. Children Trust Supervisor – requested one full time position who is licensed and certified to run Children Trust program at the Community Center.
2. Children Trust Instructor – requested two part time positions that are certified as a Children Trust program teachers.

Parking Fund

Parking Enforcement Officer – requested part time parking enforcement officer to work in the afternoon and weekend hours.



ALL FUNDS BUDGET SUMMARY/STRUCTURE

FY 2021-2022
TOTAL OPERATING BUDGET
\$28,330,992

GOVERNMENTAL FUNDS

PROPRIETARY FUNDS

General Fund
\$12,328,004

Capital Project
Fund
\$234,000

Special
Revenue Fuds
\$550,084

Enterprise Funds
\$15,218,904

Town Council
\$240,357

Debt Service
\$516,138

Park Impact
Fund
\$500,000

Causeway Fund
\$9,295,000

Office of Town
Manger
\$455,580

Public
Buildings
\$426,028

Police
Forfeiture
Fund \$50,084

Sewer Fund
\$2,466,000

Town Clerk
\$276,316

Law
Enforcement
\$4,897,237

Water Fund
\$1,400,000

Finance &
Administration
\$245,795

Building
\$1,214,733

Parking Fund
\$857,863

Information
Technology
\$496,097

Code
Compliance
\$193,472

Solid Waste Fund
\$876,000

Human
Resources
\$130,546

Other Public
Safety
\$83,386

Public
Transportation
\$128,000

Stormwater Fund
\$324,041

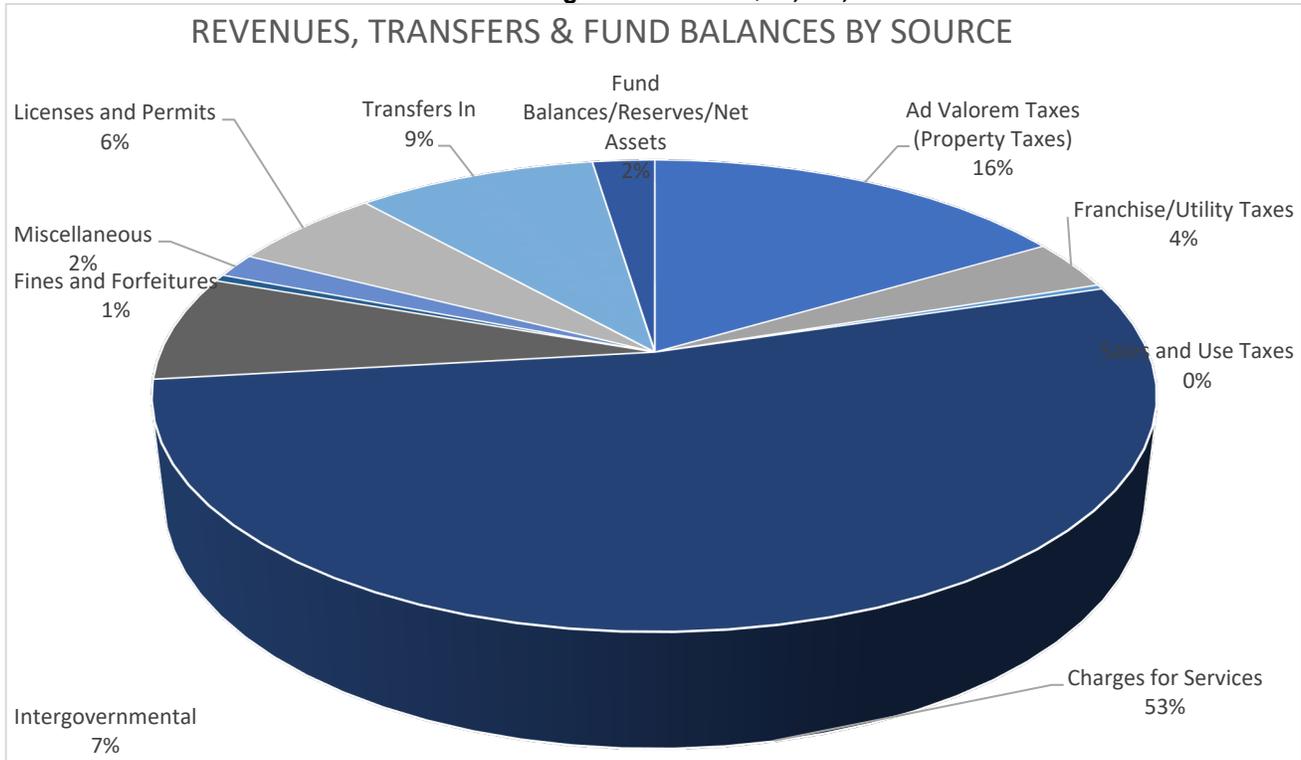
Legal Council
\$180,000

Streets and
Parkways
\$755,857

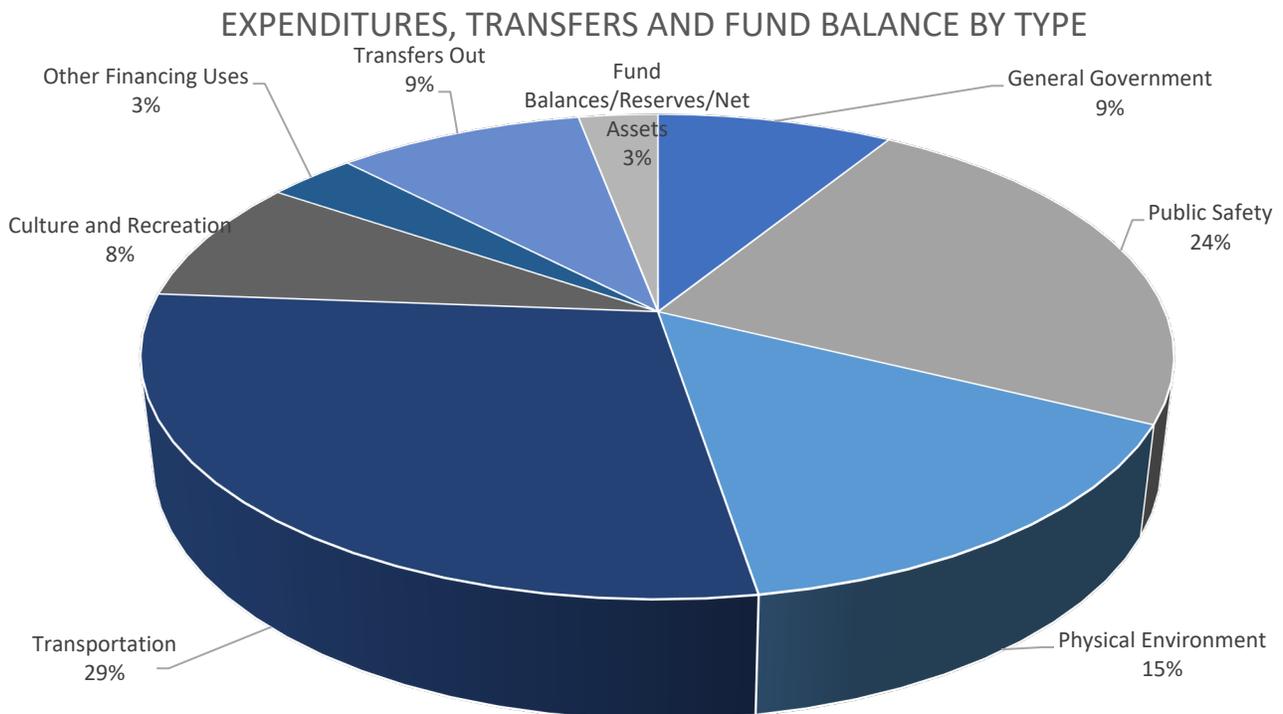
Parks and
Recreation
\$2,088,463

ALL FUNDS BUDGET SUMMARY CHART

REVENUES, TRANSFERS & FUND BALANCE BY SOURCE FY2022 Budget – All Funds \$28,330,991



EXPENDITURES, TRANSFERS AND FUND BALANCE BY TYPE FY 2021 Budget – All Funds \$28,378,412



ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2020 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
GENERAL FUND (001) -				
MAJOR FUND				
Property Taxes	\$4,648,810	\$4,592,902	\$4,745,596	\$4,636,414
Sales and Use Taxes	84,668	96,000	82,000	89,000
Franchise and Utility Taxes	1,082,107	1,028,000	995,000	979,000
Intergovernmental – Federal/State	835,139	892,500	746,000	845,500
Grant Revenue	70,000	0	0	1,266,000
Licenses	111,768	67,500	85,000	110,000
Permit	1,207,343	760,500	770,000	1,550,000
Fines and Forfeitures	123,715	113,000	122,000	61,000
Charges for Services	47,004	275,030	140,030	268,530
Miscellaneous	256,307	95,000	95,000	138,500
TDR Sales Proceeds	1,000	0	0	0
Interfund Transfer	1,880,842	1,880,842	2,043,829	2,384,060
Appropriate Fund Balance	0	500,000	535,000	0
<u>Total General Fund</u>	<u>\$10,348,704</u>	<u>\$10,301,274</u>	<u>\$10,359,455</u>	<u>\$12,328,004</u>
CAPITAL PROJECTS FUND (301)-				
NONMAJOR FUND				
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	0	0	234,000
Appropriate Fund Balance	0	0	0	0
<u>Total Capital Projects Fund</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 234,000</u>
PARK IMPACT FUND (302) -				
NONMAJOR FUND				
Impact Fee – Parks & Rec	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	0	0	0
Appropriate Fund Balance	0	0	0	500,000
<u>Total Park Impact Fund</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 500,000</u>
POLICE FORFEITURE FUND (303) -				
NONMAJOR FUND				
Fines and Forfeitures	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	0	0	50
Appropriated Fund Balance	0	0	0	50,034
<u>Total Police Forfeiture Fund</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50,084</u>

ALL FUNDS SCHEDULE OF REVENUES

ENTERPRISE FUNDS

CAUSEWAY FUND (401) -

MAJOR FUND

Intergovernmental: Federal/State Grant	\$ 918,553	\$ 0	\$ 0	\$ 0
Services Revenues	8,061,982	10,035,000	8,815,000	9,215,000
Miscellaneous	190,052	92,000	75,000	80,000
Appropriated Fund Balance	0	0	0	0
Total Causeway Fund	\$ 9,170,588	\$ 10,127,000	\$ 8,890,000	\$ 9,295,000

SEWER FUND (402) -

MAJOR FUND

Services Revenues	\$ 2,394,887	\$ 2,450,000	\$ 2,465,000	\$ 2,456,000
Miscellaneous	0	10,000	10,000	10,000
Appropriated Fund Balance	0	0	0	0
Total Sewer Fund	\$ 2,394,887	\$ 2,460,000	\$ 2,475,000	\$ 2,466,000

WATER FUND (403) -

MAJOR FUND

Charges for Services	\$ 1,266,765	\$ 1,285,000	\$ 1,375,000	\$ 1,350,000
Miscellaneous Revenues	118,215	57,000	60,000	50,000
Appropriated Fund Balance	0	0	0	0
Total Water Fund	\$ 1,384,979	\$ 1,342,000	\$ 1,435,000	\$ 1,400,000

PARKING FUND (404) -

MAJOR FUND

Charges for Services	\$ 371,412	\$ 505,000	\$ 415,000	\$ 630,500
Miscellaneous Revenues	196,000	175,000	175,000	190,500
Appropriated Fund Balance	0	0	0	36,863
Total Parking Fund	\$ 567,411	\$ 680,000	\$ 590,000	\$ 857,863

SOLID WASTE FUND (405) -

MAJOR FUND

Charges for Services	\$ 838,011	\$ 790,000	\$ 825,000	\$ 875,000
Miscellaneous Revenues	3,990	5,000	5,000	1,000
Appropriated Fund Balance	0	0	0	0
Total Solid Waste Fund	\$ 842,001	\$ 795,000	\$ 830,000	\$ 876,000

STORMWATER (406) -

MAJOR FUND

Charges for Services	\$222,317	\$ 207,000	\$ 210,000	\$ 231,000
Miscellaneous Revenues	0	0	0	0
Appropriated Fund Balance	0	0	0	93,041
Total Fleet Management Fund	\$ 222,317	\$ 207,000	\$ 210,000	\$ 324,041

TOTAL REVENUES - ALL FUNDS	\$ 24,930,887	\$ 25,912,274	\$ 24,789,455	\$ 28,330,992
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ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2020 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
GENERAL FUND (001) -				
MAJOR FUND				
Personnel Services	\$ 5,530,096	\$ 5,666,004	\$ 5,944,176	\$ 7,159,809
Operating Expenses	2,669,064	3,415,278	3,016,398	3,342,670
Capital Outlay	328,894	712,855	891,525	1,122,808
Debt Service	572,431	507,138	507,356	516,138
Transfers To Other Funds	0	0	0	234,000
Total General Fund	\$ 9,100,486	\$ 10,301,275	\$ 10,359,455	\$ 12,328,004
CAPITAL PROJECTS FUND (301) -				
NONMAJOR FUND				
Capital Expenditures - Capital Improvement Projects	\$ 0	\$ 0	\$ 0	\$ 234,000
Non-Operating Expenses	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 234,000
PARK IMPACT FUND (302) -				
NONMAJOR FUND				
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	500,000
Total Park Impact Fund	\$ 0	\$ 0	\$ 0	\$ 500,000
POLICE FORFEITURE FUND (303) -				
NONMAJOR FUND				
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	50,084
Total Police Forfeiture Fund	\$ 0	\$ 0	\$ 0	\$ 50,084

ALL FUNDS SCHEDULE OF EXPENDITURES

ENTERPRISE FUNDS

	FY 2020 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
CAUSEWAY FUND (401) -				
MAJOR FUND				
Personnel Services	\$ 1,353,584	\$ 1,773,209	\$ 1,718,365	\$ 2,118,425
Operating Expenses	2,474,017	1,017,770	971,963	1,303,857
Capital Outlay	0	1,125,000	1,415,000	2,320,000
Debt Service	225,701	1,109,380	1,109,445	1,108,929
Interfund Transfers Out	1,200,000	1,200,000	1,300,000	1,659,060
Fund Balance Increase(Decrease)	0	0	0	784,729
Total Causeway Fund	\$ 5,253,303	\$ 6,225,359	\$ 6,514,773	\$ 9,295,000

**SEWER FUND (402) -
MAJOR FUND**

Personnel Services	\$ 270,162	\$ 418,102	\$ 386,536	\$ 389,070
Operating Expenses	1,311,590	1,043,587	1,058,040	1,230,250
Capital Outlay	0	258,000	450,250	316,000
Debt Service	3,457	75,320	75,320	0
Interfund Transfers Out	480,842	480,842	498,829	525,000
Fund Balance Increase(Decrease)	0	0	0	5,680
Total Sewer Fund	\$ 2,066,051	\$ 2,275,851	\$ 2,468,975	\$ 2,466,000

**WATER FUND (403) -
MAJOR FUND**

Personnel Services	\$ 333,735	\$ 422,298	\$ 410,975	\$ 444,266
Operating Expenses	640,530	667,707	755,934	730,545
Capital Outlay	0	5,000	6,000	9,000
Debt Service	0	0	0	0
Interfund Transfers Out	200,000	200,000	245,000	200,000
Fund Balance Increase(Decrease)	0	0	0	16,189
Total Water Fund	\$ 1,174,265	\$ 1,295,005	\$ 1,417,909	\$ 1,400,000

**PARKING FUND (404) -
MAJOR FUND**

Personnel Services	\$ 164,492	\$ 217,049	\$ 215,214	\$ 249,192
Operating Expenses	386,456	157,858	153,593	139,184
Capital Outlay	0	135,500	12,500	52,500
Debt Service	68,507	425,507	418,760	417,988
Interfund Transfers Out	0	0	0	0
Appropriate Fund Balance	0	0	0	0
Total Parking Fund	\$ 619,454	\$ 935,914	\$ 800,067	\$ 857,863

**SOLID WASTE (405) -
MAJOR FUND**

Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating Expenses	751,889	765,740	761,788	841,400
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Interfund Transfers Out	0	0	0	0
Appropriate Fund Balance	0	0	0	34,600
Total Solid Waste Fund	\$ 751,889	\$ 765,740	\$ 761,788	\$ 876,000

**STORMWATER FUND (406) -
MAJOR FUND**

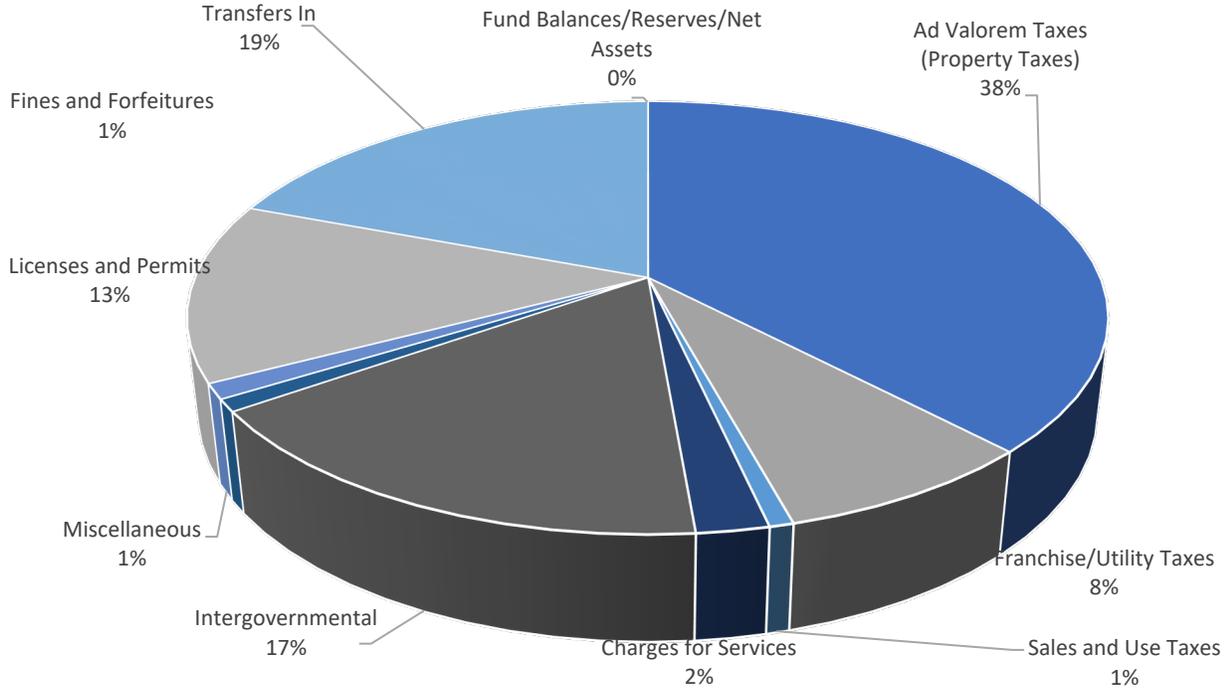
Personnel Services	\$ 42,355	\$ 72,996	\$ 56,204	\$ 50,791
Operating Expenses	187,362	236,734	177,977	173,250
Capital Outlay	0	30,000	87,500	100,000
Debt Service	0	0	0	0
Interfund Transfers Out	0	0	0	0
Appropriate Fund Balance	0	0	0	0
Total Stormwater Fund	\$ 229,717	\$ 339,730	\$ 321,681	\$ 324,041

TOTAL EXPENDITURES - ALL FUNDS	\$ 19,195,164	\$ 22,138,874	\$ 22,644,648	\$ 28,330,992
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GENERAL FUND BUDGET SUMMARY CHART Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$12,328,004

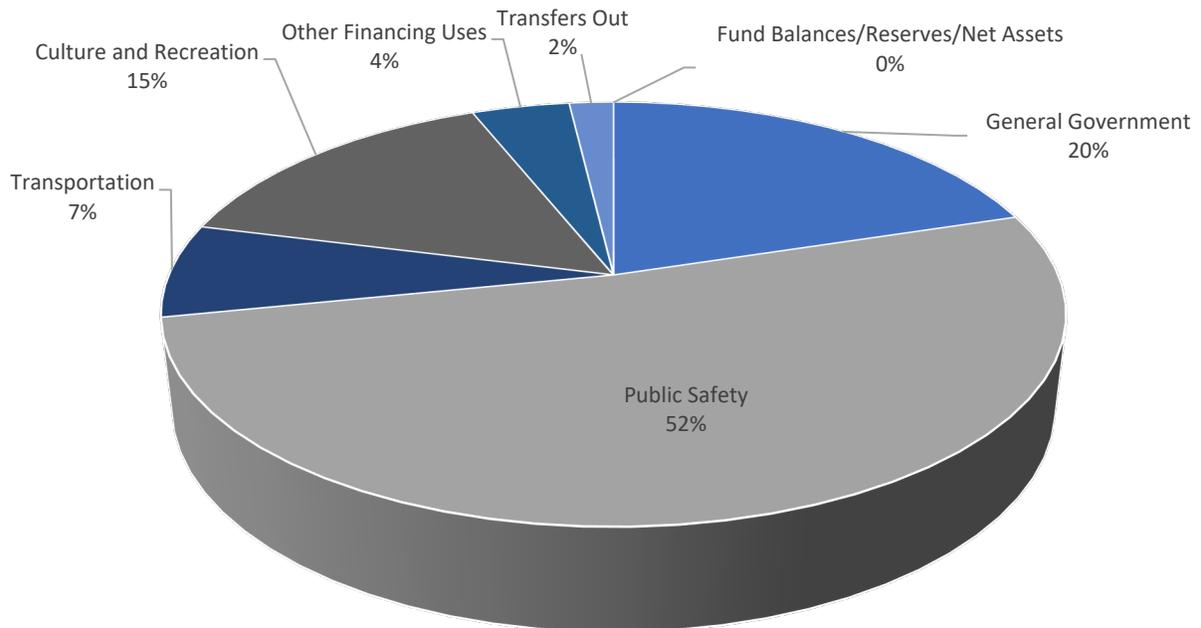
GENERAL FUND REVENUES, TRANSFERS & FUND BALANCES



Where Do the Funds Go?

Total General Fund Expenditures, Transfers, & Fund Balance \$12,328,004

GENERAL FUND EXPENDITURES, TRANSFERS & FUNDBALANCES





001 General Fund

TOTAL REVENUES

Line Item Prefix: 001.9990.		Actual 2019-2020	Adopted Budget 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
Real Property Taxes					
311100.000	Ad Valorem Taxes (Current & Delinquent)	4,648,810	4,592,902	4,745,596	4,636,414
TOTAL	Real Property Tax	4,648,810	4,592,902	4,745,596	4,636,414
Sales & Use Tax					
312400.000	First Local Option Fuel Tax - Six Cent	61,584	69,000	62,000	65,000
312400.100	Second Local Option Fuel Tax - Three Cent	23,084	27,000	20,000	24,000
TOTAL	Sales & Use Tax	84,668	96,000	82,000	89,000
Franchise & Utility Taxes					
313000.000	Franchise Fees - FPL	357,923	340,000	325,000	335,000
313002.000	Franchise Fees - People's Gas'	22,168	24,000	20,000	25,000
314004.000	Utility Taxes - FPL	509,725	450,000	460,000	430,000
314006.000	Utility Tax - People's Gas'	17,690	17,000	15,000	19,000
315000.000	Communications Service Tax	174,600	197,000	175,000	170,000
TOTAL	Franchise & Utility Taxes	1,082,107	1,028,000	995,000	979,000
Intergovernmental - Federal/State					
312520.000	Casualty Insurance Premium Tax (Police)	48,252	40,000	40,000	52,000
335121.000	Sales Tax - Municipal Revenue Share	109,382	115,000	95,000	110,000
335122.000	Fuel Tax - Municipal Revenue Share	51,336	47,500	36,000	55,000
335150.000	Alcoholic Beverage License	3,356	0	0	3,500
335180.000	Sales Tax - Half Cent Sales Tax	401,379	460,000	375,000	405,000
335185.000	Transportation Surtax	221,433	230,000	200,000	220,000
TOTAL	Intergovernmental - Federal/State	835,139	892,500	746,000	845,500
Grant Revenue					
331100.000	FDOT Grant - On Demand Service			-	50,000
	Federal Grant - General Government	70,000	-	-	1,216,000
TOTAL	Grant Revenue	70,000	-	-	1,266,000
Licenses & Permits					
321000.000	Occupational License Fees	111,768	67,500	85,000	110,000
322000.000	Permit & Technology Fees	0	0	0	1,550,000
322001.000	Building Permits	926,601	530,000	580,000	0
322002.000	Electrical Permits	22,612	13,000	10,000	0
322003.000	Plumbing Permits	17,066	20,000	20,000	0
322004.000	Air Conditioning Permits	26,450	17,500	10,000	0
324610.000	Impact Fee - Parks & Rec	0	0	0	0
329000.000	Other Licenses & Permits	214,615	180,000	150,000	0

TOTAL	Licenses & Permits	1,207,343	760,500	770,000	1,550,000
001 General Fund					
TOTAL REVENUES					
		Actual	Adopted	Adopted	Adopted
Line Item Prefix: 001.9990.		2019-2020	2019-2020	2020-2021	2021-2022
Fines & Forfeitures					
351001.000	Fines-Building Code Violations	66,538	45,000	60,000	25,000
354000.000	Ticket Surcharges (Cross GD)	37,318	35,000	35,000	25,000
359001.000	Traffic Fines	18,729	33,000	27,000	10,000
359002.000	Second Dollar Funding	1,131	0	0	1,000
359005.000	Misdemeanor Fines	0	0	0	0
TOTAL	Fines & Forfeitures	123,715	113,000	122,000	61,000
Charges for Services					
341900.000	Election Qualification Fees	30	30	30	30
347200.000	Recreation Program Fees	42,686	265,000	130,000	265,000
349001.000	Surcharge - Police Details	3,438	4,000	4,000	2,000
362000.000	Rents & Royalties	850	6,000	6,000	1,500
TOTAL	Charges for Services	47,004	275,030	140,030	268,530
Miscellaneous					
361000.000	Interest Earnings	-365	0	0	0
361004.000	Interest Earnings - Mellon Trust	54,565	50,000	50,000	55,000
361300.000	Change in Fair Value of Investment	114,276	0	0	0
367000.000	Gain or Loss on Investment	14,208	0	0	0
364001.000	Sale of Fixed Assets	12,451	0	0	18,000
369000.000	Other Miscellaneous Revenues	61,172	45,000	45,000	65,500
TOTAL	Miscellaneous	256,307	95,000	95,000	138,500
TDR Sales Proceeds					
369002.222	TDR Sale Proceeds	1,000	-	-	-
TOTAL	TDR Sale Proceeds	1,000	-	-	-
Interfund Transfers					
382005.000	Contribution from Causeway Fund	1,200,000	1,200,000	1,300,000	1,659,060
382007.000	Contribution from Sewer Fund	480,842	480,842	498,829	525,000
382004.000	Contribution from Water Fund	200,000	200,000	245,000	200,000
TOTAL	Interfund Transfers	1,880,842	1,880,842	2,043,829	2,384,060
Appropriated Fund Balance					
382010.000	Appropriated Fund Balance	-	500,000	535,000	-
TOTAL	Appropriated Fund Balance	-	500,000	535,000	-
TOTAL	GENERAL FUND REVENUES	10,348,704	10,301,274	10,359,455	12,328,004

001 General Fund

TOTAL EXPENDITURES

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item					
Personnel Services					
400011.000	Executive Salaries	0	7	7	7
400012.000	Regular Salaries & Wages	3,711,263	3,842,838	4,073,136	4,992,572
400014.000	Overtime Pay	295,436	187,685	187,629	193,500
400021.000	F.I.C.A. Taxes	294,428	308,335	325,948	396,733
400022.000	Retirement Contributions	725,300	677,048	683,673	809,717
400023.000	Group Insurance	445,392	572,588	595,768	685,005
400024.000	Worker's Compensation	52,669	58,287	57,650	56,626
400025.000	Unemployment Compensation	5,609	19,216	20,365	25,649
Total	Personnel Services	5,530,096	5,666,004	5,944,176	7,159,809
Operating Expenses					
400026.000	Police Detail Receipts	-9,515	0	0	0
400031.000	Professional Services	618,398	721,927	577,840	565,100
400032.000	Accounting & Auditing	21,875	21,875	21,875	22,000
400034.000	Other Contractual Services	578,333	715,173	655,219	732,430
400034.400	COVID19 Pandemic Expenses	104,825	0	0	0
400040.000	Travel and Per Diem	24,542	64,974	18,100	81,703
400041.000	Communications	109,404	132,548	155,268	146,164
400043.000	Utility Services	136,060	133,100	149,560	149,000
400044.000	Rentals & Leases	169,608	195,650	205,578	142,461
400045.000	Insurance	88,980	92,148	80,418	80,850
400046.000	Repairs & Maintenance	208,287	192,048	216,978	307,515
400047.000	Printing and Binding	58,021	63,720	79,010	90,640
400048.000	Promotional Activities	15,134	40,700	21,500	45,500
400049.000	Other Current Charges	188,771	315,045	248,855	338,712
400049.010	Other Current Charges-Aftercare	80,765	164,380	108,200	167,880
400049.020	Other Current Charges-Camps	7,067	43,000	43,000	43,000
400049.030	Other Current Charges-Town Events	92,724	141,600	92,200	180,900
400051.000	Office Supplies	19,368	25,000	25,000	30,000
400052.000	Operating Supplies	223,198	288,755	278,119	364,725
400054.000	Publications and Training	38,043	63,635	39,679	90,670
Total	Operating Expenses	2,773,889	3,415,278	3,016,398	3,579,250
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	19,274	451,000	592,500	828,808
400064.000	Machinery & Equipment	304,983	181,855	219,025	0
400066.000	Computer Software	4,638	80,000	80,000	10,000
Total	Capital Outlay	328,894	712,855	891,525	838,808
Debt Service					
400071.000	Principal Payment	341,000	331,000	338,000	344,000
400072.000	Interest	227,338	176,138	165,181	167,963
400073.000	Other Debt Service Cost	4,094	0	4,175	4,175
Total	Debt Service	572,431	507,138	507,356	516,138
Non-Operating Expense					
	Transfer to Other Funds	1,143,392	0	0	234,000
Total	Non-operating Expenditures	1,143,392	0	0	234,000
TOTAL	GENERAL FUND EXPENDITURE	10,348,703	10,301,275	10,359,455	12,328,004

**TOWN OF BAY HARBOR ISLANDS
SUMMARY OF CHANGES IN FUND BALANCE**

	General Fund	Capital Projects Fund	Special Revenue Fund¹	Enterprise Funds²	TOTAL ALL FUNDS
October 1, 2020 Fund Balance	10,451,026	160,689	-	48,684,407	59,296,122
Fiscal Year 2021 Estimated					
FY 2021 Estimated Revenues*	11,186,770	-	-	14,331,219	25,517,989
FY 2021 Estimated Expenditures*	9,555,320	-	-	9,337,390	18,892,710
Net Increase (Decrease) in Fund Balance/Net Assets	1,631,450	-	-	4,993,829	6,625,279
September 30, 2021 Fund Balance (Estimated)*	12,082,476	160,689	-	53,678,236	65,921,401
Fiscal Year 2022					
FY 2022 Fund Balance Transfer to Special Revenue Funds	(581,395)		581,395	-	-
FY 2022 Budgeted Revenues	12,328,004	234,000	50	15,089,000	27,651,054
FY 2022 Budgeted Expenditures	12,328,004	234,000	554,084	14,377,706	27,493,794
Net Increase (Decrease) in Fund Balance/Net Assets	(581,395)	-	27,361	711,294	157,260
September 30, 2022 Fund Balance (Projected)	11,501,081	160,689	27,361	54,389,530	66,078,661

*Estimates are unaudited and based on preliminary year-end results for the purpose of budget adoption by the Town Council

¹See Summary of Changes in Fund Balance – Special Revenue Funds Detail

²See Summary of Changes in Fund Balance – Enterprise Fund Detail

**TOWN OF BAY HARBOR ISLANDS
SUMMARY OF CHANGES IN FUND BALANCE**

SPECIAL REVENUE FUNDS DETAIL

	Park Impact Fund	Police Forfeiture Funds	TOTAL SPECIAL REVENUE FUNDS
October 1, 2020 Fund Balance	-	-	-
Fiscal Year 2021 Estimated			
FY 2021 Estimated Revenues*	-	-	-
FY 2021 Estimated Expenditures*	-	-	-
Net Increase (Decrease) in Fund Balance/Net Assets	-	-	-
September 30, 2021 Fund Balance (Estimated)*	-	-	-
Fiscal Year 2022			
FY 2022 Fund Balance Transfer to Special Revenue Funds	527,361	54,034	581,395
FY 2022 Budgeted Revenues	-	50	50
FY 2022 Budgeted Expenditures	500,000	54,084	554,084
Net Increase (Decrease) in Fund Balance/Net Assets	27,361	-	27,361
September 30, 2022 Fund Balance (Projected)	27,361	-	27,361

* Estimates are unaudited and based on preliminary year-end results for the purpose of budget adoption by the Town Council

Changes in Fund Balance

Park Impact Fund: The Beginning Fund Balance in Park Impact Fund for FY 2022 will be \$527,361 and transferred from General Fund, where all revenues and expenditure were recorded by the previous administration. The Park Impact Fund balance amount is based on FY 2021 Budget Workshop memo where the amount is stated.

Police Forfeiture Fund: The Beginning Fund Balance in Police Forfeiture Fund for FY 2022 will be \$50,034 and transferred from General Fund, where all revenues and expenditure were recorded by the previous administration. The Police Forfeiture amount is based on FY 2021 Annual Report filed with the Federal Asset Forfeiture Program.

**TOWN OF BAY HARBOR ISLANDS
SUMMARY OF CHANGES IN FUND BALANCE**

ENTERPRISE FUNDS DETAIL

	Causeway Fund	Sewer Fund	Water Fund	Parking Fund	Solid Waste Fund	Storm Water Fund	TOTAL ENTERPRISE FUNDS
October 1, 2020 Fund Balance	31,403,649	5,242,897	3,995,146	6,459,944	596,812	985,959	48,684,407
Fiscal Year 2021 Estimated							
FY 2021 Estimated Revenues*	9,003,364	2,222,843	1,221,019	823,757	857,775	202,459	14,331,217
FY 2021 Estimated Expenditures*	3,775,081	2,579,345	1,284,512	709,053	709,893	279,506	9,337,390
Net Increase (Decrease) in Fund Balance/Net Assets	5,228,283	(356,502)	(63,493)	114,704	147,882	(77,047)	4,993,827
September 30, 2021 Fund Balance (Estimated)*¹	36,631,932	4,886,395	3,931,653	6,574,648	744,694	908,912	53,678,234
Fiscal Year 2022							
FY 2022 Fund Balance Transfer to Special Revenue Funds	-	-	-	-	-	-	-
FY 2022 Budgeted Revenues	9,295,000	2,466,000	1,400,000	821,000	876,000	321,000	15,179,000
FY 2022 Budgeted Expenditures	8,510,275	2,460,320	1,383,811	857,863	841,400	324,041	14,377,710
Net Increase (Decrease) in Fund Balance/Net Assets	784,725	5,680	16,189	(36,863)	34,600	(3,041)	769,731
September 30, 2022 Fund Balance (Projected)	37,416,657	4,892,075	3,947,842	6,537,785	779,294	905,871	52,794,359

*Estimates are unaudited and based on preliminary year-end results for the purpose of budget adoption by the Town Council

¹Fund Balances includes Net Investments in Capital Assets at October 1, 2020.

REVENUE SOURCES

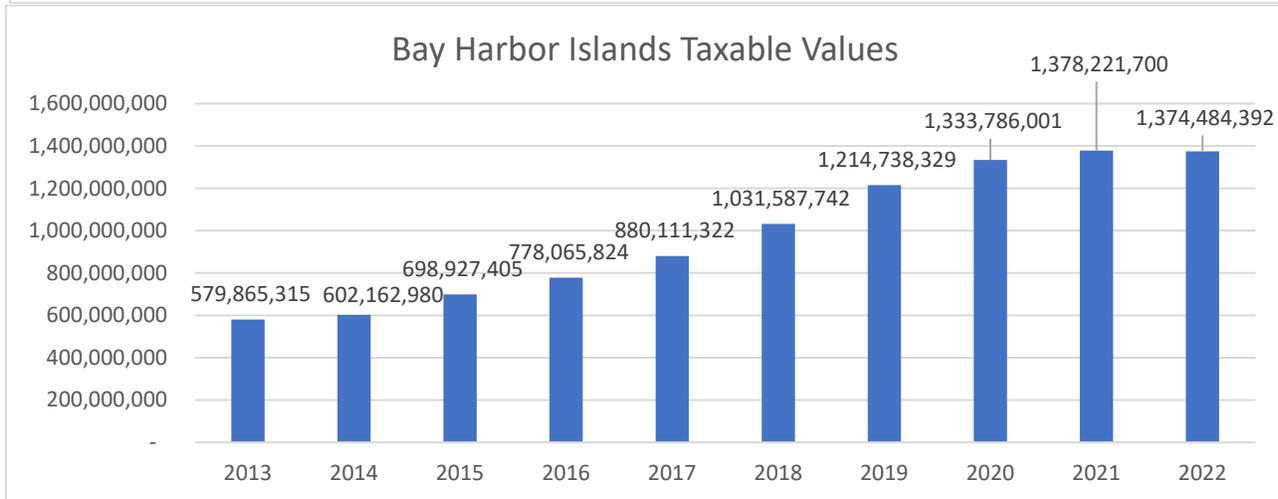
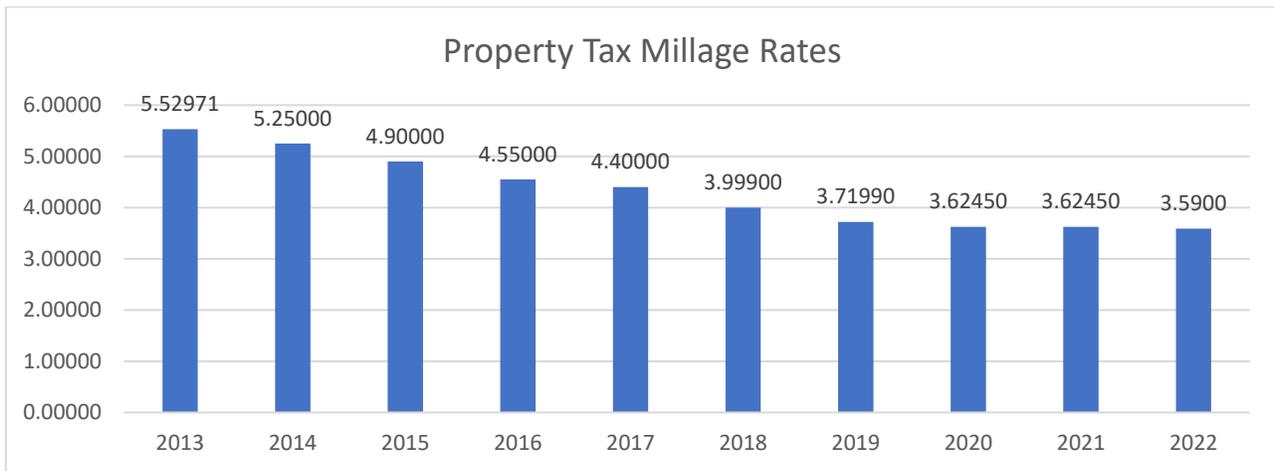
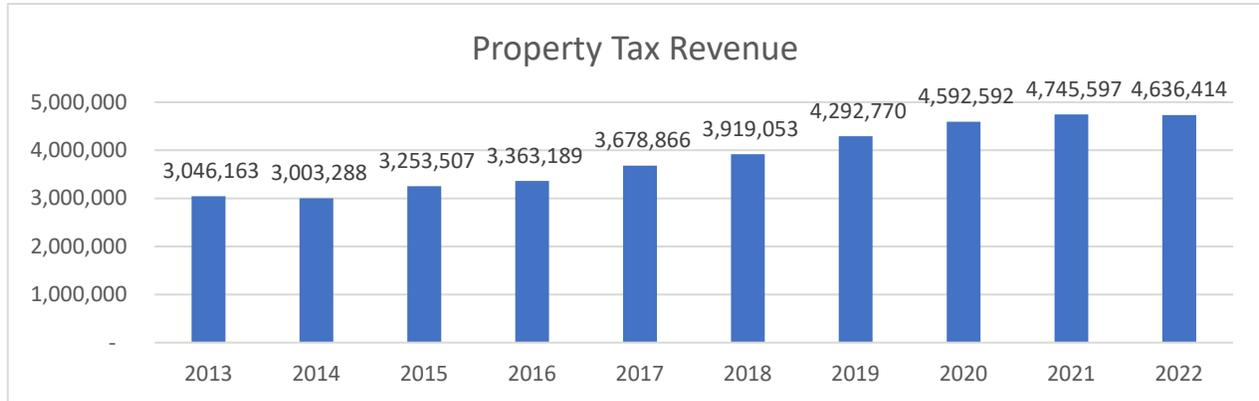
General Fund Revenues:

Property Taxes (Ad Valorem)

The primary General Fund revenue source for the Town of Bay Harbor Islands is property tax (ad valorem translates from Latin, “according to value.”) In FY 2022 property taxes will account for 38% of total General Fund revenues. Property tax is based upon the taxable values of properties as provided by the Miami-Dade County Property Appraiser and it is multiplied by the Town’s adopted millage rate. Annually, the Miami-Dade County Property Appraiser’s Office provides the Town’s assessed and taxable property values. The property appraised and assessed is either real property (for example, a house) or personal property (for example, a boat). The personal property may include intangible assets (for example, the value of holding a patent). The Town’s property tax millage rate is approved by the Town Council and is applied to the taxable property values. Each mill generates \$1 of tax revenue for every \$1,000 of taxable property value. Taxable value may differ from assessed value because of exemptions, the most common of which is the \$50,000 homestead exemption, and \$75,000 in exemption for homeowners aged 65 or greater, subject to income requirements. The maximum millage a Town may levy pursuant to State law is 10 mills, but this can only be accomplished through a unanimous vote of all Councilors (not just those present).

Under the Save Our Homes provisions of the Florida Constitution, the annual increase in assessment on a homestead property shall not exceed the lower of 3% or the Consumer Price Index (CPI). The State Constitution also sets the maximum millage that can be levied by a local government simple majority vote at the roll-back rate plus the adjustment for growth in Florida per capita personal income.

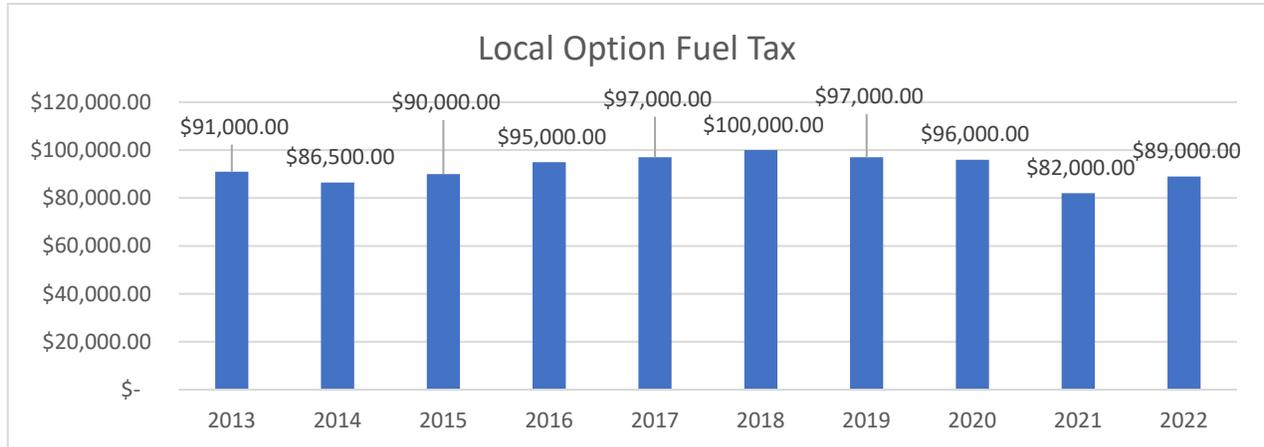
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town’s levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser’s July 1, 2021 Preliminary Taxable Value for the FY 2022 budget is \$1,374,484,392. This value is -0.3% or \$3,737,308 less than last year. The net decrease is attributed to a decrease of (\$17,937,146) (-1.3%) in existing property values, and an increase in new construction of \$14,199,838 1.0%. The FY 2022 Proposed Budget operating millage rate is unchanged at 3.5900 mills. The graph below illustrates the 10-year history for the Town’s property tax revenue.



REVENUE SOURCES

Sales and Use Taxes

Local Option Fuel Tax is levied by Miami-Dade County at a total of 9¢ per gallon. The 9¢ is comprised of the full 6¢ (First) allowed by Florida Statute 366.025(1)(a) and 3¢ (Second) allowed by Florida Statute 336.025(1)(b). The tax is a combination of 6¢ on every net gallon of motor and diesel fuel sold within the county (First) and 3¢ on every net gallon of motor fuel (Second). This tax is shared with the Town through an interlocal agreement. Miami-Dade County receives 74 percent and municipalities in Miami-Dade County receive 26 percent. The funds are used for transportation expenditures.



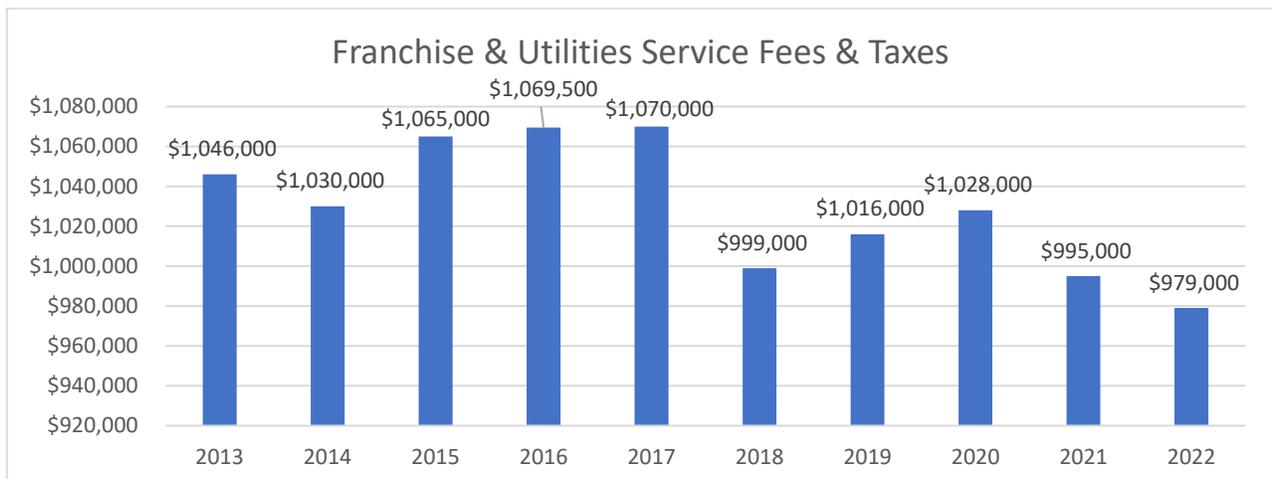
Franchise, Utility, Communications, and Occupational (Local Business) Taxes

The Town collects franchise, utility, communications, and occupational (local business) taxes. The latter has traditionally not been considered a franchise tax. However, the State of Florida’s Department of Financial Services now requires that it be represented as a tax. In FY 2022 these revenue sources will account for approximately 7.9% of total General Fund revenues.

Franchise Fees are negotiated fixed fees to a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) to conduct the company or utility business and may include the value of the right for the utility to be the exclusive provider of its services within the Town. The Town has franchise agreements for electricity and propane.

Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Town of Bay Harbor Islands and may be levied at a maximum rate of 10% for each utility. Revenue from utility services taxesis expected to slightly increase with new development online.

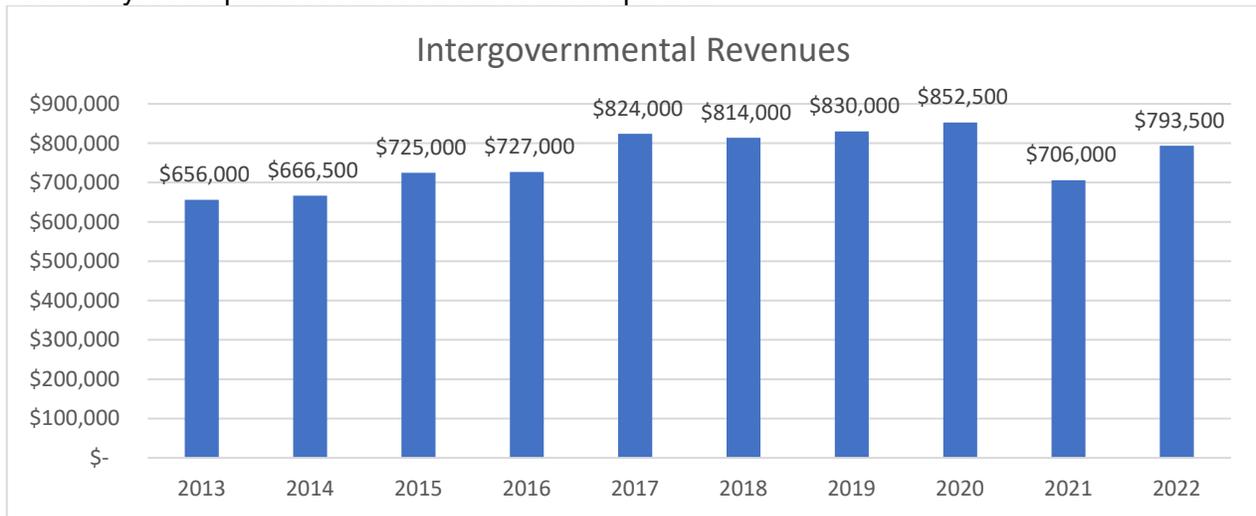
Communications Services Tax (CST) applies to retail sales of telecommunications, video, direct-to-home satellite, and related services. This revenue is collected by the State of Florida’s Department of Revenue and distributed to municipalities according to use records. It is a combination of two individual taxes: a Florida Communications Services Tax and the local communications services tax. Revenue estimates are projected by the State to be used by local governments during budget preparation. The State projection has steadily decreased from prior years as this revenue source is impacted by changing consumer technology preferences.



Intergovernmental Revenue

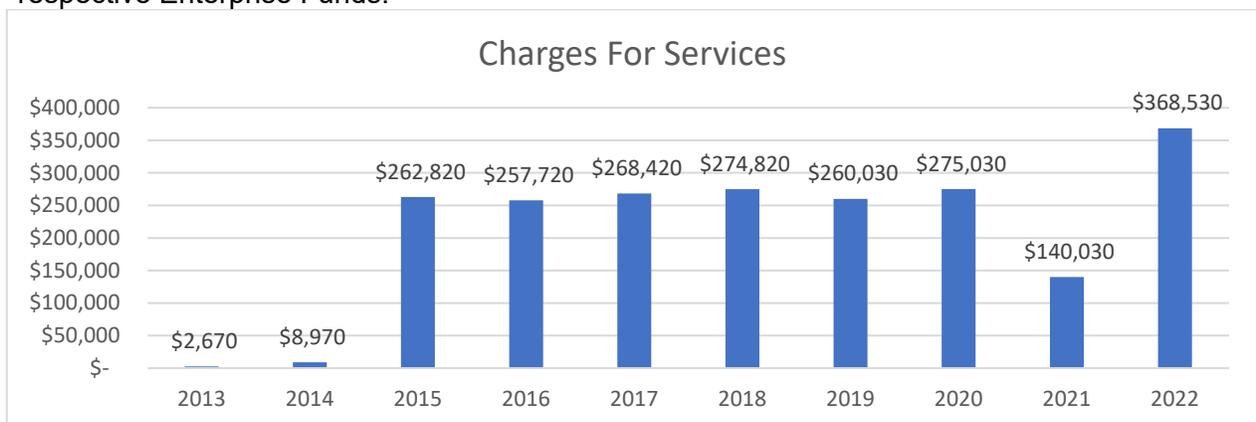
The Town receives revenues from revenue sharing programs with the State of Florida. These revenue sources are comprised of State Revenue Sharing and the Local Government Half-Cent Sales Tax. In FY 2022 intergovernmental revenues will account for 6.8% of total General Fund revenues. Revenue projections are established by the State of Florida’s Department of Revenue which collects and distributes these revenues based on tax collections and the Town’s population. The revenue is allocated based on each municipality’s proportionate share of the total population in the county.

The State adopted new official revenue estimates at the August 17, 2021 General Revenue Estimating Conference. The updated municipal revenue estimates result from the State recognizing the COVID-19 pandemic-induced economic effects on Florida’s tourism-sensitive economy. Anticipated revenues were revised upward.



Services Revenues

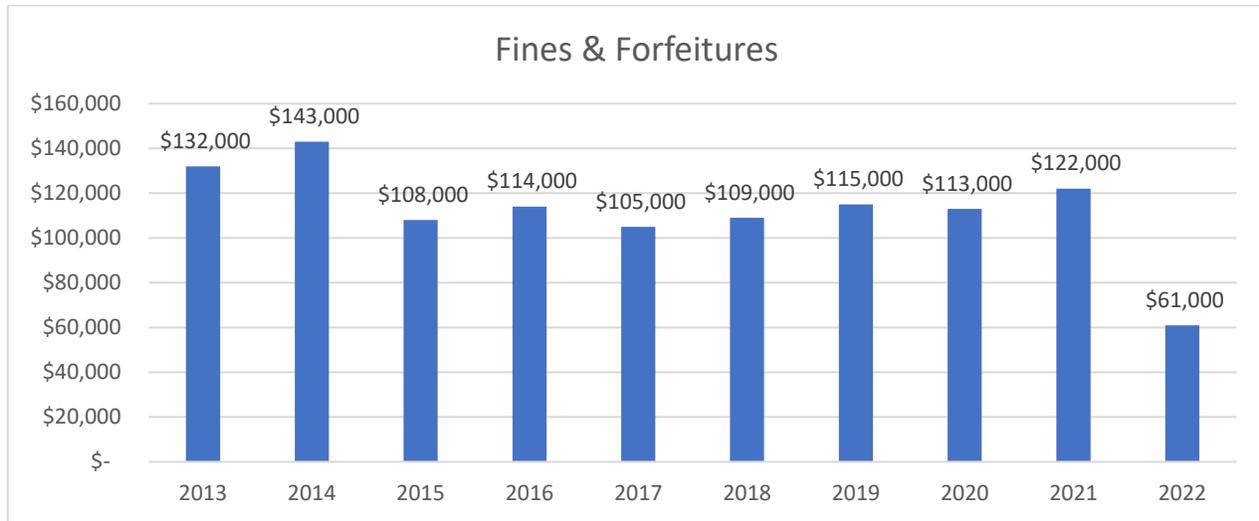
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees. In FY 2022 these revenues represent 2.17% of General Fund revenue. In FY 2022 these revenues are projected as follows: 1) Recreation fees \$265,000; and Special Police Detail \$2,000; and Rents & Royalties \$1,000. The Town estimates a 47.9% increase in recreation fees due to restoring services to pre COVID-19 pandemic levels. A decrease in Special Police Detail is estimated as growth in this revenue is mainly related to development and construction project activity. Fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste and Stormwater are accounted for in their respective Enterprise Funds.



Fines and Forfeitures

Fines for the general fund derive from code enforcement and parking/traffic violations. FY 2022 General Fund total revenues from this source are projected to increase to \$61,000, mainly from an estimated decrease in parking/traffic violation revenue and building code violations enforcement efforts.

Funds to promote public safety and other projects are received by the Town from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's Forfeiture fund.



Grant Revenues

In FY 2022 the Town is budgeting \$1,266,000 in grant revenues, primarily for the second tranche of America Rescue Plan funds that should be received within next Fiscal Year. The Town is also budgeting \$50,000 FDOT Grant anticipated to be received within next Fiscal Year for the On Demand Shuttle Services.

Miscellaneous Revenues

Any revenues that the Town receives which do not reasonably conform to any of the above identified categories are included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items. In FY 2022, miscellaneous revenues are estimated a \$138,500.

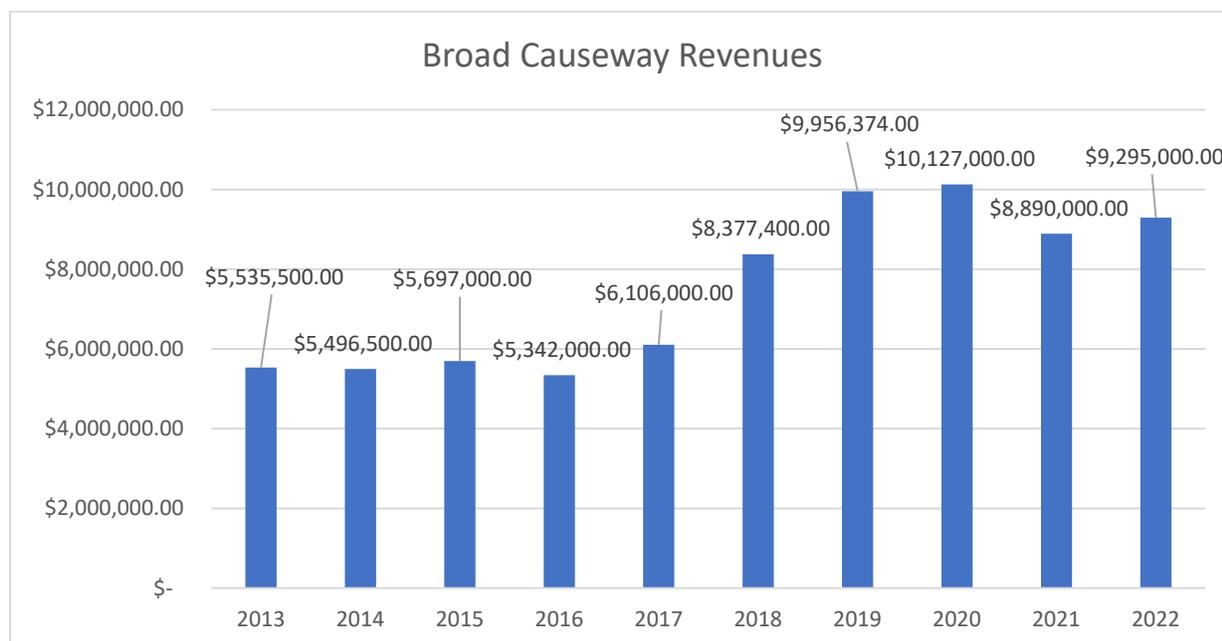
Appropriations and Transfers:

These sources of funding may not fit into a strictly drawn definition of "revenue," but are sources of funding, nevertheless. Appropriations are the use of reserves (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 2022, a balanced budget is proposed with no appropriation (use) of General Fund unassigned balance (reserves). FY 2021 is projected to end with \$11,501,801 in unassigned fund balance.

Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town's Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, agenda preparation, records retention, and risk management. These administrative services are provided to the Causeway Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund, and Stormwater Fund to support their operations. In FY 2022 the General Fund includes \$2,384,060 in interfund transfers.

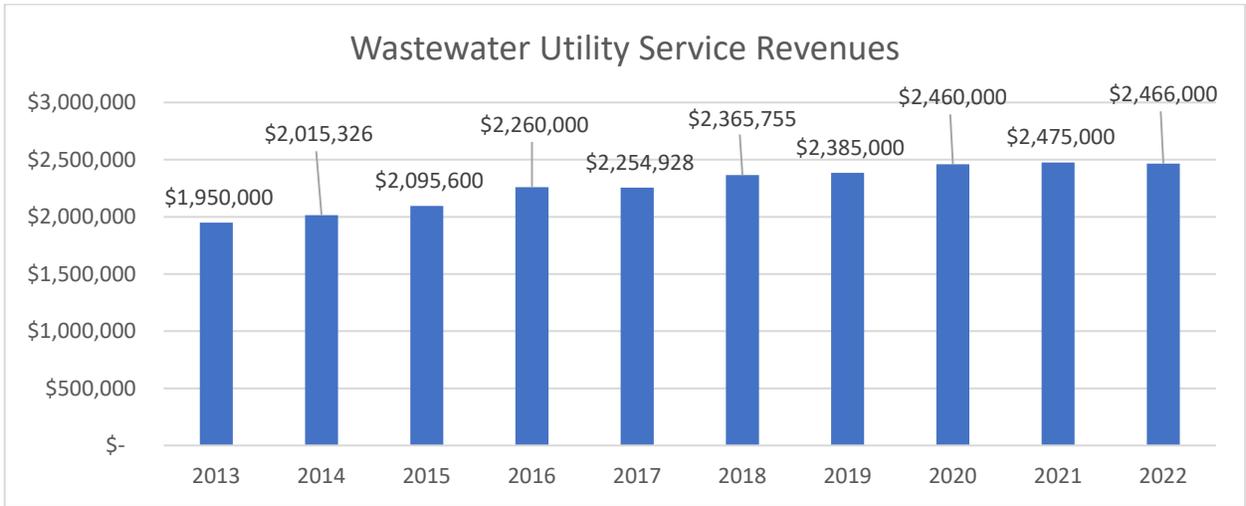
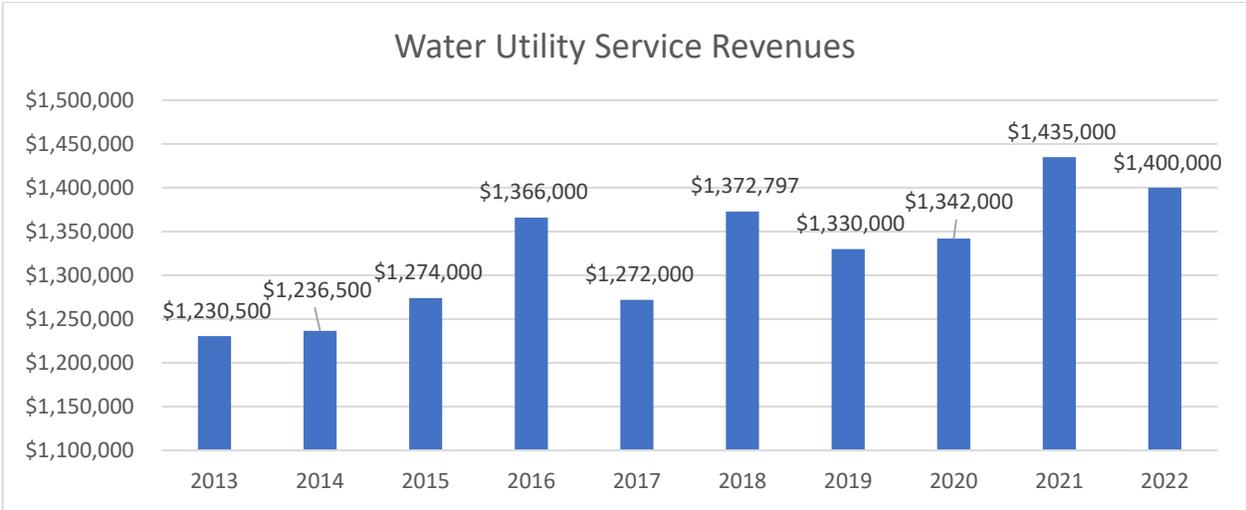
Enterprise Fund Service Revenues represent fees generated from services provided by the Town for Broad Causeway, Water and Sewer, Parking, Solid Waste collection, and Stormwater.

Broad Causeway Fund: Water and Wastewater Revenues The Broad Causeway Fund is a type of enterprise fund. The Town owns Broad Causeway bridge that connects barrier islands with through intercostal waterway to the mainland State of Florida. The residents and visitors are required to pay the nominal fee while crossing the Broad Causeway east bound or west bound. These fees are collected charging SunPass or EZ-Pass transponders or by plate. The collected fees are being deposited to the Town’s separate bank account and are used to maintain Kane Concourse and Causeway operations. User fees are charged to motorist for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its Broad Causeway capital projects and the debt service is repaid through the system’s net revenues. Revenue estimate for FY 2022 is \$9,295,000 and increased from prior Fiscal Year.



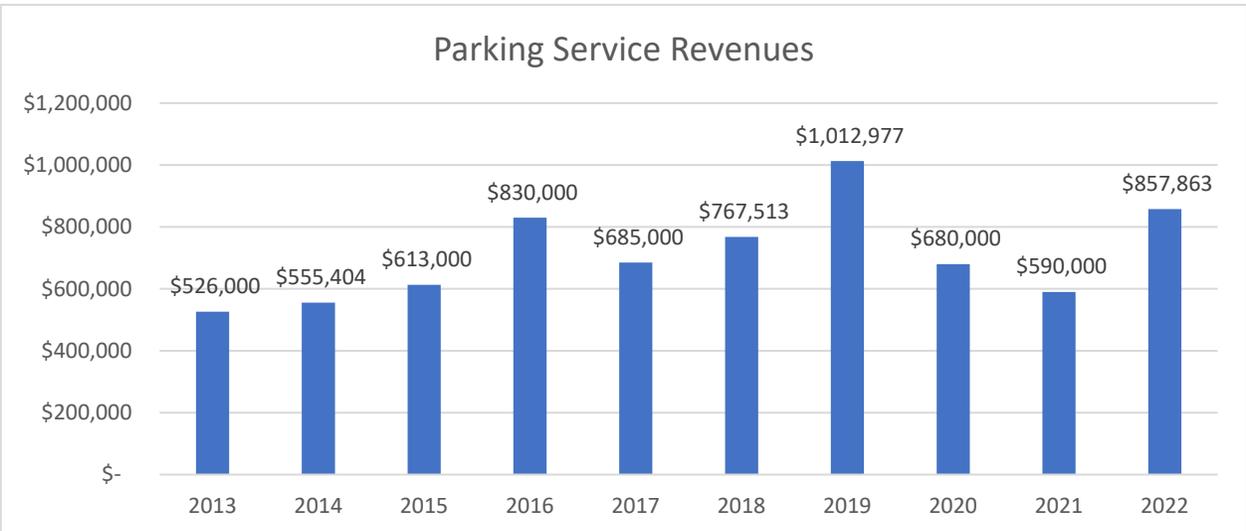
Water and Sewer Fund: Water and Wastewater Revenues

The Water and Sewer Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The Town provides quality potable water, and safe and environmentally sound removal of wastewater from the customers’ property. The Town purchases water from Miami Dade County and pays the City of Miami Beach for wastewater disposal. Charges for Services revenue support the operations and capital costs of the Water and Sewer Fund.



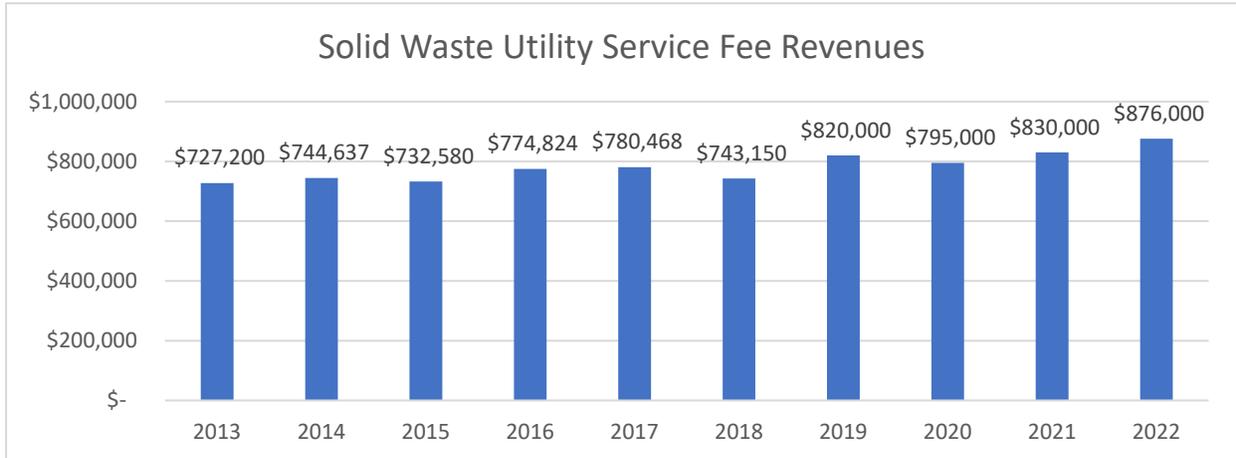
Municipal Parking Fund: Parking Service Revenues

The Town operates and maintains several public parking lots and on-street parking and other town locations. Charges for services are generated from metered parking fees, permit parking fees and leasing fees.



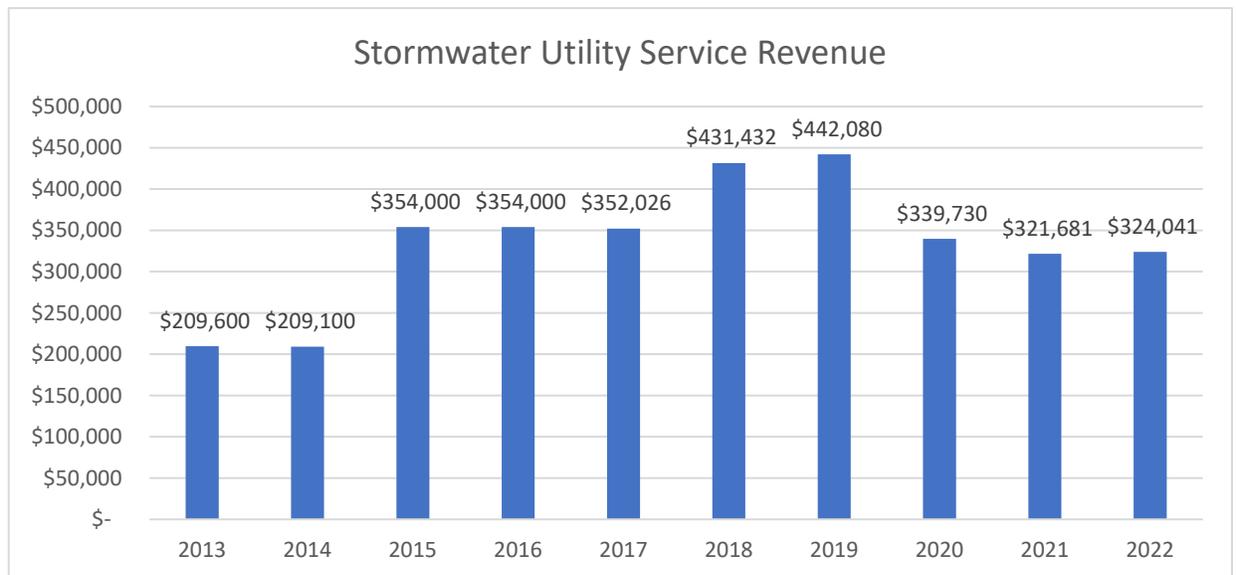
Solid Waste Fund: Solid Waste Service Revenues

The Town contracts Solid Waste operations to provide solid waste and recycling collection and disposal to residential and commercial properties. Charges for Services are generated from user fees for garbage collection and recycling collection. The Town rate it charges customers will remain constant in FY 2022, therefore, estimates include a slight increase in these revenues as new in-fill development is occupied.



Stormwater Fund: Stormwater Service Revenues

Stormwater Utility Fees are collected to support requirements of the National Pollutant Discharge Elimination System (NPDES). The Stormwater fee is charged to all residential and commercial properties. Revenue forecasts were held level since additional revenues are based on increases in new construction





Major Governmental Fund

The Town has one major governmental fund: 1) the General Fund.

This section contains information about one Town's fund: the General Fund.

Included in this section are: 1) summary information for the fund, 2) summary information about Town revenues, 3) summary information on departmental expenditures by type, 4) departmental information, 5) departmental expenditures, and 6) other information related to this fund.



001 GENERAL FUND – FINANCIAL SUMMARY
REVENUES (9990):

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
<u>FUNDS AVAILABLE</u>				
Real Property Taxes	4,648,810	4,592,902	4,745,596	4,636,414
Sales and Use Taxes	84,668	96,000	82,000	89,000
Franchise and Utility Taxes	1,082,107	1,028,000	995,000	979,000
Intergovernmental - Federal/State	835,139	892,500	746,000	845,500
Grant Revenue	70,000	-	-	1,266,000
Licenses	111,768	67,500	85,000	110,000
Permits	1,207,343	760,500	770,000	1,550,000
Fines and Forfeitures	123,715	113,000	122,000	61,000
Charges for Services	47,004	275,030	140,030	268,530
Miscellaneous	256,307	95,000	95,000	138,500
TDR Sales Proceeds	1,000	-	-	-
Interfund Transfers	1,880,842	1,880,842	2,043,829	2,384,060
Appropriate Fund Balance	-	500,000	535,000	-
TOTAL REVENUES:	<u>10,348,704</u>	<u>10,301,274</u>	<u>10,359,455</u>	<u>12,328,004</u>
 <u>APPROPRIATIONS</u>				
Personnel Costs	5,530,096	5,666,004	5,944,176	7,159,809
Operating Expenses	2,773,889	3,415,278	3,016,398	3,579,670
Capital Outlay	328,894	712,855	891,525	838,808
Debt Service	572,431	507,138	507,356	516,138
Transfers to Other Funds	-	-	-	234,000
TOTAL APPROPRIATIONS:	<u>9,205,311</u>	<u>10,301,275</u>	<u>10,359,455</u>	<u>12,328,004</u>
NET RESULTS:	<u>1,143,393</u>	<u>(1)</u>	<u>-</u>	<u>-</u>

001 General Fund

TOTAL REVENUES

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
Line Item Prefix: 001.9990.		2019-2020	2019-2020	2020-2021	2021-2022
Real Property Taxes					
311100.000	Ad Valorem Taxes (Current & Delinquent)	4,648,810	4,592,902	4,745,596	4,636,414
TOTAL	Real Property Tax	4,648,810	4,592,902	4,745,596	4,636,414
Sales & Use Tax					
312400.000	First Local Option Fuel Tax - Six Cent	61,584	69,000	62,000	65,000
312400.100	Second Local Option Fuel Tax - Three Cent	23,084	27,000	20,000	24,000
TOTAL	Sales & Use Tax	84,668	96,000	82,000	89,000
Franchise & Utility Taxes					
313000.000	Franchise Fees - FPL	357,923	340,000	325,000	335,000
313002.000	Franchise Fees - People's Gas'	22,168	24,000	20,000	25,000
314004.000	Utility Taxes - FPL	509,725	450,000	460,000	430,000
314006.000	Utility Tax - People's Gas'	17,690	17,000	15,000	19,000
315000.000	Communications Service Tax	174,600	197,000	175,000	170,000
TOTAL	Franchise & Utility Taxes	1,082,107	1,028,000	995,000	979,000
Intergovernmental - Federal/State					
312520.000	Casualty Insurance Premium Tax (Police)	48,252	40,000	40,000	52,000
335121.000	Sales Tax - Municipal Revenue Share	109,382	115,000	95,000	110,000
335122.000	Fuel Tax - Municipal Revenue Share	51,336	47,500	36,000	55,000
335150.000	Alcoholic Beverage License	3,356	0	0	3,500
335180.000	Sales Tax - Half Cent Sales Tax	401,379	460,000	375,000	405,000
335185.000	Transportation Surtax	221,433	230,000	200,000	220,000
TOTAL	Intergovernmental - Federal/State	835,139	892,500	746,000	845,500
Grant Revenue					
331100.000	FDOT Grant - On Demand Service			-	50,000
	Federal Grant - General Government	70,000	-	-	1,216,000
TOTAL	Grant Revenue	70,000	-	-	1,266,000
Licenses & Permits					
321000.000	Occupational License Fees	111,768	67,500	85,000	110,000
322000.000	Permit & Technology Fees	0	0	0	1,550,000
322001.000	Building Permits	926,601	530,000	580,000	0
322002.000	Electrical Permits	22,612	13,000	10,000	0
322003.000	Plumbing Permits	17,066	20,000	20,000	0
322004.000	Air Conditioning Permits	26,450	17,500	10,000	0
324610.000	Impact Fee - Parks & Rec	0	0	0	0
329000.000	Other Licenses & Permits	214,615	180,000	150,000	0
TOTAL	Licenses & Permits	1,207,343	760,500	770,000	1,550,000

**001 General Fund
TOTAL REVENUES**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
Line Item Prefix: 001.9990.		2019-2020	2019-2020	2020-2021	2021-2022
<u>Fines & Forfeitures</u>					
351001.000	Fines-Building Code Violations	66,538	45,000	60,000	25,000
354000.000	Ticket Surcharges (Cross GD)	37,318	35,000	35,000	25,000
359001.000	Traffic Fines	18,729	33,000	27,000	10,000
359002.000	Second Dollar Funding	1,131	0	0	1,000
359005.000	Misdemeanor Fines	0	0	0	0
TOTAL	Fines & Forfeitures	123,715	113,000	122,000	61,000
<u>Charges for Services</u>					
341900.000	Election Qualification Fees	30	30	30	30
347200.000	Recreation Program Fees	42,686	265,000	130,000	265,000
349001.000	Surcharge - Police Details	3,438	4,000	4,000	2,000
362000.000	Rents & Royalties	850	6,000	6,000	1,500
TOTAL	Charges for Services	47,004	275,030	140,030	268,530
<u>Miscellaneous</u>					
361000.000	Interest Earnings	-365	0	0	0
361004.000	Interest Earnings - Mellon Trust	54,565	50,000	50,000	55,000
361300.000	Change in Fair Value of Investment	114,276	0	0	0
367000.000	Gain or Loss on Investment	14,208	0	0	0
364001.000	Sale of Fixed Assets	12,451	0	0	18,000
369000.000	Other Miscellaneous Revenues	61,172	45,000	45,000	65,500
TOTAL	Miscellaneous	256,307	95,000	95,000	138,500
<u>TDR Sales Proceeds</u>					
369002.222	TDR Sale Proceeds	1,000	-	-	-
TOTAL	TDR Sale Proceeds	1,000	-	-	-
<u>Interfund Transfers</u>					
382005.000	Contribution from Causeway Fund	1,200,000	1,200,000	1,300,000	1,659,060
382007.000	Contribution from Sewer Fund	480,842	480,842	498,829	525,000
382004.000	Contribution from Water Fund	200,000	200,000	245,000	200,000
TOTAL	Interfund Transfers	1,880,842	1,880,842	2,043,829	2,384,060
<u>Appropriated Fund Balance</u>					
382010.000	Appropriated Fund Balance	-	500,000	535,000	-
TOTAL	Appropriated Fund Balance	-	500,000	535,000	-
TOTAL	GENERAL FUND REVENUES	10,348,704	10,301,274	10,359,455	12,328,004

001 General Fund

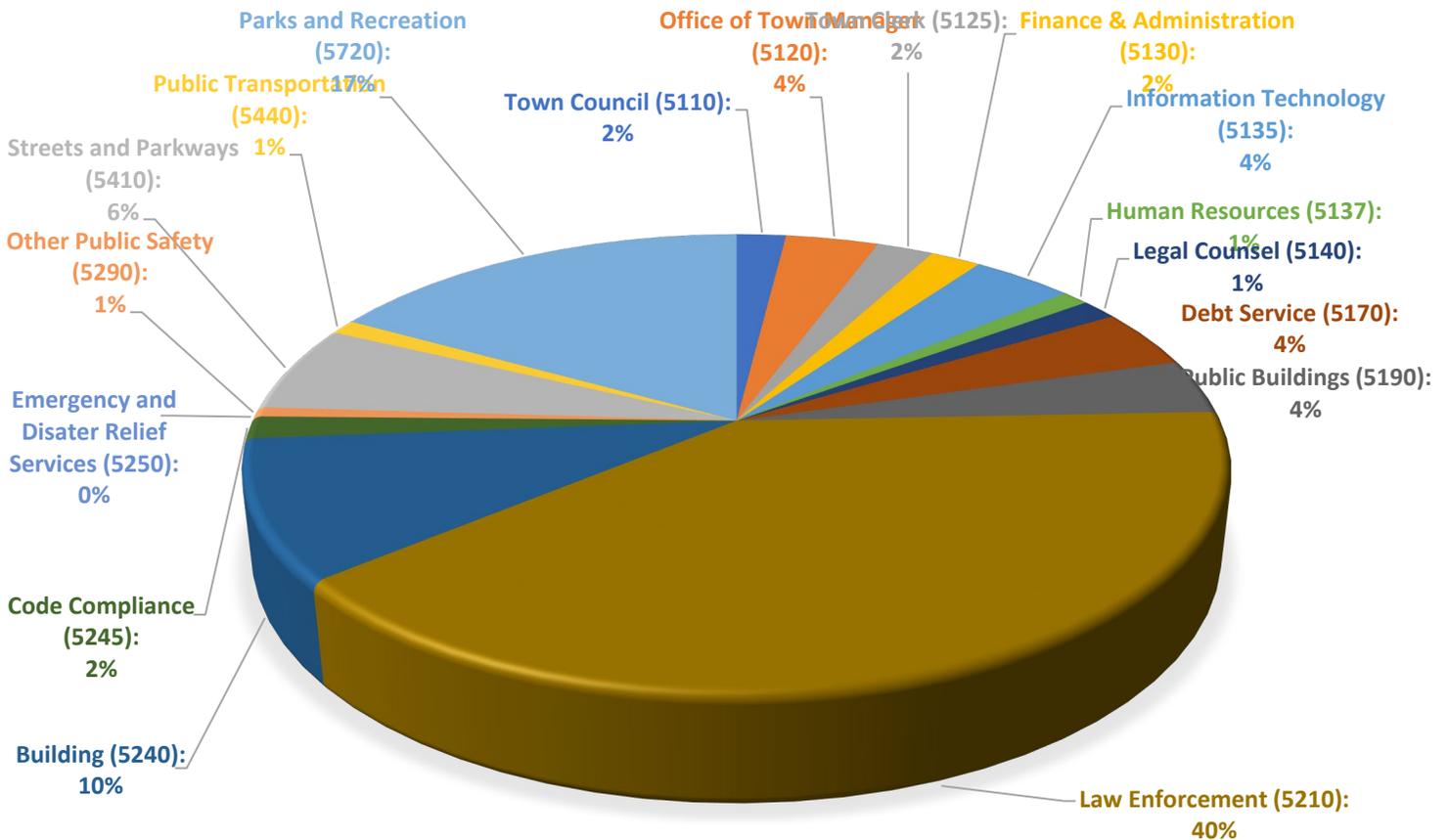
TOTAL EXPENDITURES

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
Line Item		2019-2020	2019-2020	2020-2021	2021-2022
Personnel Services					
400011.000	Executive Salaries	0	7	7	7
400012.000	Regular Salaries & Wages	3,711,263	3,842,838	4,073,136	4,992,572
400014.000	Overtime Pay	295,436	187,685	187,629	193,500
400021.000	F.I.C.A. Taxes	294,428	308,335	325,948	396,733
400022.000	Retirement Contributions	725,300	677,048	683,673	809,717
400023.000	Group Insurance	445,392	572,588	595,768	685,005
400024.000	Worker's Compensation	52,669	58,287	57,650	56,626
400025.000	Unemployment Compensation	5,609	19,216	20,365	25,649
Total	Personnel Services	5,530,096	5,666,004	5,944,176	7,159,809
Operating Expenses					
400026.000	Police Detail Receipts	-9,515	0	0	0
400031.000	Professional Services	618,398	721,927	577,840	565,100
400032.000	Accounting & Auditing	21,875	21,875	21,875	22,000
400034.000	Other Contractual Services	578,333	715,173	655,219	732,430
400034.400	COVID19 Pandemic Expenses	104,825	0	0	0
400040.000	Travel and Per Diem	24,542	64,974	18,100	81,703
400041.000	Communications	109,404	132,548	155,268	146,164
400043.000	Utility Services	136,060	133,100	149,560	149,000
400044.000	Rentals & Leases	169,608	195,650	205,578	142,461
400045.000	Insurance	88,980	92,148	80,418	80,850
400046.000	Repairs & Maintenance	208,287	192,048	216,978	307,515
400047.000	Printing and Binding	58,021	63,720	79,010	90,640
400048.000	Promotional Activities	15,134	40,700	21,500	45,500
400049.000	Other Current Charges	188,771	315,045	248,855	338,712
400049.010	Other Current Charges-Aftercare	80,765	164,380	108,200	167,880
400049.020	Other Current Charges-Camps	7,067	43,000	43,000	43,000
400049.030	Other Current Charges-Town Events	92,724	141,600	92,200	180,900
400051.000	Office Supplies	19,368	25,000	25,000	30,000
400052.000	Operating Supplies	223,198	288,755	278,119	364,725
400054.000	Publications and Training	38,043	63,635	39,679	90,670
Total	Operating Expenses	2,773,889	3,415,278	3,016,398	3,579,250
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	19,274	451,000	592,500	828,808
400064.000	Machinery & Equipment	304,983	181,855	219,025	0
400066.000	Computer Software	4,638	15,000	15,000	10,000
Total	Capital Outlay	328,894	647,855	891,525	838,808
Debt Service					
400071.000	Principal Payment	341,000	331,000	338,000	344,000
400072.000	Interest	227,338	176,138	165,181	167,963
400073.000	Other Debt Service Cost	4,094	0	4,175	4,175
Total	Debt Service	572,431	507,138	507,356	516,138
Non-Operating Expense					
	Transfer to Other Funds	1,143,392	65,000	65,000	234,000
Total	Non-operating Expenditures	1,143,392	65,000	65,000	234,000
TOTAL	GENERAL FUND EXPENDITURE	10,348,703	10,301,275	10,359,455	12,328,004

General Fund Expenditures Summary by Department

Department	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Town Council (5110):	87,261	145,187	111,930	240,357
Office of Town Manager (5120):	488,406	396,460	451,436	455,580
Town Clerk (5125):	212,567	239,165	245,693	276,316
Finance & Administration (5130):	190,767	192,674	222,029	245,795
Information Technology (5135):	367,163	435,379	359,613	496,097
Human Resources (5137):	94,527	101,852	95,706	130,546
Legal Counsel (5140):	203,095	204,800	243,600	180,000
Debt Service (5170):	572,431	507,138	507,356	516,138
Public Buildings (5190):	240,744	710,089	362,668	476,028
Law Enforcement (5210):	4,019,013	4,194,332	4,267,092	4,897,237
Building (5240):	554,402	541,653	811,694	1,214,733
Code Compliance (5245):	215,821	227,846	219,686	193,472
Emergency and Disaster Relief Services (5250):	104,825	0	0	0
Other Public Safety (5290):	48,698	91,901	73,153	83,386
Streets and Parkways (5410):	516,981	726,355	528,296	755,857
Public Transportation (5440):	86,064	158,000	158,000	128,000
Parks and Recreation (5720):	1,202,546	1,428,444	1,701,504	2,088,463
Total:	9,205,311	10,301,275	10,359,455	12,328,004

General Fund Expenditure by Department Chart





Town Council

Services, Functions, and Activities:

The Town of Bay Harbor Islands, Florida is a Council-Manager form of government. Article II, Section 2.01 of the Town of Bay Harbor Islands Charter provides a detailed explanation of the associated rights, responsibilities and prohibitions governing the Council.

The Town Council Department consists of the Mayor, Vice Mayor and five Town Council Members. They are identified by name and title on the title page of this document. Collectively, the legislative body is responsible principally for setting the general policy direction of the Town. The Town Council makes three critically important appointments on behalf of the Town and provides oversight to those appointments. The appointments are: 1) the Town Manger, 2) Town Clerk, and 3) the Town Attorney.

The powers and responsibilities of the Town Council designated in the Town Charter include, among others:

- 1) appointments,
- 2) establishing administrative departments through the adopted budget,
- 3) levying taxes and assessments,
- 4) authorizing bond issuance,
- 5) adopting and modifying the official Town map,
- 6) regulating development consistent with governing laws,
- 7) addressing neighborhood development,
- 8) granting public utility franchises,
- 9) providing for an employee pension plan,
- 10) monitoring administrative services through the Town Manager,
- 11) appointing interim Councilors in the event of a vacancy of office, and;
- 12) providing Town ceremonial functions.

**001 GENERAL FUND
Town Council (5110):**

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ -	\$ 7	\$ 7	\$ 104,007
Operating Expenses	87,261	130,180	111,923	136,350
Capital Outlay	-	15,000	-	-
TOTAL	\$ 87,261	\$ 145,187	\$ 111,930	\$ 240,357

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Group Health Insurance Provided to Council Members 104,000

Operating Expenses

Professional Services - Newsletter Design and Printing Increased 2,000
 Travel and Per Diem – Travel to Conferences Increased 10,400
 Communication – Newsletter and Postage Increased 3,260
 Printing and Biding – Newsletter Printing Increased 3,000
 Promotional Activities – Awards and Recognitions Reduced (1,000)
 Other Current Charges – League of Cities Gala and Awards & Recognitions Increased 3,000
 Operating Supplies – Miscellaneous Supplies Increased 1,000
 Publication and Training – Conference Registration Increased 2,500

Capital Outlay

Personnel Complement								
Position Title	FY 2020-2021 Funded				FY 2021-2022 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Mayor			1				1	
Vice Mayor			1				1	
Town Council Members			5				5	
Total:	0.00	0.00	7.00	0.00	0.00	0.00	7.00	0.00

**001 General Fund
Town Council (5110):**

Line Item Prefix: 001.5110.		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Suffix	Object Description				
Personnel Services					
400011.000	Executive Salaries	-	7	7	7
400023.000	Group Insurance	-	-	-	104,000
Total	Executive Salaries	\$ -	\$ 7	\$ 7	\$ 104,007
Operating Expenses					
400031.000	Professional Services	15,100	18,000	18,000	20,000
400034.000	Other Contractual Services	5,619	-	-	-
400040.000	Travel and Per Diem	12,915	19,200	9,600	20,000
400041.000	Communications	13,398	16,740	16,740	20,000
400045.000	Insurance	1,223	1,390	1,233	1,500
400047.000	Printing and Binding	32,906	38,400	42,000	45,000
400048.000	Promotional Activities	232	4,700	4,500	3,500
400049.000	Other Current Charges	1,717	25,250	15,850	18,850
400052.000	Operating Supplies	161	1,500	1,500	2,500
400054.000	Publications and Training	3,990	5,000	2,500	5,000
Total	Operating Expenses	\$ 87,261	\$ 130,180	\$ 111,923	\$ 136,350
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	15,000	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ 15,000	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 87,261	\$ 145,187	\$ 111,930	\$ 240,357



Office of Town Manager

Services, Functions, and Activities:

The Office of Town Manager Department provides for the centralized management of all Town functions. The Town Manager is the administrative head of the Town government and is responsible for ensuring that all operations effectively address the policy direction provided by the Town Council in the most efficient and responsible manner. The Town Council appoints the Town Manager and provides for general oversight. Article I, Section 2, of the Town of Bay Harbor Islands Charter provides a detailed explanation of the associated rights, responsibilities, and prohibitions governing the Town Manager.

The powers and responsibilities of the Town Manager designated in the Town Charter include, among others: 1) appointment and removal of personnel not reserved to the Town Council (clerk, attorney), 2) prepares the annual budget, Comprehensive Annual Financial Report (CAFR) and monthly financial reports to keep the Town Council advised of the Town's financial condition, 3) provides oversight of all elements of financial and budgetary processing, control, and management, and 4) performs such other duties as may be required by the Town Council not inconsistent with the Town Charter.

The Assistant Town Manager assists the Town Manager with all daily Town operations and special projects. Responsibilities include, but are not limited to, supervision of Town Department Head projects, coordination of public outreach and communications, sustainability and resiliency initiatives, special events and intergovernmental efforts.

Fiscal Year 2021 Accomplishments:

- Coordinated with staff to carry out the policies adopted by the Town Council.
- Coordinated COVID-19 efforts related to public communications, safety measures for staff and the public at Town facilities and properly record eligible expenses to ensure Town receives reimbursements through FEMA and/ CARES Act funding.
- Continued to work with Miami-Dade County, other municipalities, and environmental organizations on ideas to make the Town more environmentally resilient.
- Negotiation and Ratification of PBA 3-year collective bargaining agreement.
- Hired and onboarded key personnel (Assistant Town Manager, Chief of Police, Finance Director, Town Engineer / Assistant Public Works Director and Human Resource Manager)
- Continued to work with Staff to provide a better working environment and to promote retention of our highly qualified personnel, maintain high morale and work ethic.
- Participated in all the meetings of the Town's Retirement System Board, who protects the financial health of our employees' funds.
- Coordinated public outreach to keep public informed of key issues.
- Worked daily with citizenry to address other pending issues.

Fiscal Year 2022 Primary Objectives:

The following initiatives are identified as the most important existing and future issues.

- **COVID-19:** Continue coordination efforts to ensure Town receives reimbursements for eligible expenses through FEMA, CARES Act and American Rescue Program act

funding.

- **Infrastructure Improvements:** Underground utilities, road improvements etc.
- **Sea level rise:** Continue to address this concern for our coastal community .
- **Grant applications:** Implement a new effort to apply for various grants concentrating on infrastructure.
- **Modified Shuttle and On-demand transit:** Implement to the modified shuttle / on-demand system pending the tri-municipalities' direction.
- **Succession planning:** It is of critical importance for any organization to provide stability to its staff. In order to take advantage of the institutional memory and experience we do invest in training and educating existing staff so that they can advance to higher positions within the organization. Programs will be provided for educational opportunities.
- **Employee morale and loyalty:** Employees should learn to love their workplace. It is the most efficient way to achieve quality products. Again, we have to invest in programs to improve the working environment, such as, adequate space and equipment.
- **Five Year Financial Projection Plan:** Continue to analyze projections on the Town's capacity to provide better services and facilities.

By identifying these primary objectives, a priority system is established. Amongst the plethora of Town's projects and programs, tackling these primary objectives is of paramount importance in the effort to avoid potential crises.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
On-Demand Transportation Services Implementation	1	1	1
Resiliency and Sustainability Meetings (Stormwater Master Plan)	1	2	2
Complete Town Hall Renovation	1	50%	50%
Comprehensive Plan Amendments	0	40%	60%
Town Rebranding Project	0	25%	75%

001 GENERAL FUND

Office of Town Manager (5120):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ 184,381	\$ 200,834	\$ 244,553	\$ 228,801
Operating Expenses	304,025	195,626	206,883	226,779
Capital Outlay	-	-	-	-
TOTAL	\$ 488,406	\$ 396,460	\$ 451,436	\$ 455,580

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments(Town Manager/Assistant Town Manager) (33,179)

Operating Expenses

Professional Services - Lobbyist Services Expenditure Increased 9,400
 Other Contractual Services - Rebranding Increased offset by Special Projects Decrease (7,500)
 Travel & Per Diem - Car Allowance, Social Media expenditures, and Travel to Conferences Increased 11,099
 Communications - Postage for Mail and FEDEX Expenditures Decreased (4,600)
 Rentals & Leases - Office Mailing Machine Expenditure Increased 2,700
 Printing and Biding - BHI Letterhead, Envelops and Newsletter Printing Increased 4,000
 Other Current Charges - SRO Budgeted in Police Department Personnel Services (10,000)
 Office Supplies - Office Supplies Expenditure Increased 5,000
 Publications and Training - Memberships and Training Expenditures Increased 6,100

Capital Outlay

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.34			0.34	0.34			0.34
Assistant Town Manager ¹	0.34			0.34	0.34			0.34
Executive Assistant ¹	0.34			0.34	0.34			0.34
Receptionist/Office Assistant ¹	0.34			0.34	0.08			0.08
Social Media/SunPass/Pass Plan Manager ¹	0.34			0.34	0.08			0.08
Total:	1.70	0.00	0.00	1.70	1.18	0.00	0.00	1.18

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

001 General Fund
Office of Town Manager (5120):

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5120.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	133,142	138,198	165,943	165,977
400014.000	Overtime Pay	8,823	2,764	3,319	3,500
400021.000	F.I.C.A. Taxes	10,491	10,784	12,949	12,965
400022.000	Retirement Contributions	26,603	26,603	29,882	30,519
400023.000	Group Insurance	4,257	20,616	30,465	13,493
400024.000	Worker's Compensation	1,065	1,178	1,165	1,500
400025.000	Unemployment Compensation	-	691	830	847
Total	Personnel Services	\$ 184,381	\$ 200,834	\$ 244,553	\$ 228,801
Operating Expenses					
400031.000	Professional Services	143,279	70,000	72,900	82,500
400034.000	Other Contractual Services	28,038	25,000	37,500	30,000
400040.000	Travel and Per Diem	4,254	11,500	8,500	22,179
400041.000	Communications	9,547	15,400	15,600	11,000
400044.000	Rentals & Leases	2,574	1,700	-	2,700
400045.000	Insurance	25,843	3,476	3,083	3,500
400047.000	Printing and Binding	5,526	3,000	6,000	10,000
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	58,970	29,500	29,500	19,500
400051.000	Office Supplies	18,831	25,000	25,000	30,000
400052.000	Operating Supplies	1,540	2,150	1,700	2,200
400054.000	Publications and Training	5,623	8,900	7,100	13,200
Total	Operating Expenses	\$ 304,025	\$ 195,626	\$ 206,883	\$ 226,779
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 488,406	\$ 396,460	\$ 451,436	\$ 455,580



Town Clerk Department

Services, Functions, and Activities:

The Town Clerk works in unison with the Town Manager, Town Council and Town staff to offer continued service to the community with the utmost professionalism and efficiency. The department captures and archives the public record accurately, making it available as quickly and as broadly as possible, and safeguards the integrity of the election process by applying technology and improved business process.

Town Clerk Administration:

The Town Clerk preserves the integrity of the Town's official records, which encompass business transactions, law and policy making. The Office of Town Clerk is established by Town Charter and provides a variety of information services to the public, the Town Council and to staff. Some of the duties are:

- Supervise municipal elections with the assistance of the Miami-Dade County Department of Elections.
- Monitor compliance of Town, County and State regulations pertaining to elections.
- Prepares agendas for Town Council Meetings, including staff reports, commission communications and other information necessary to enable the Town Council to make informed decisions regarding the business of the Town.
- Publishes notices of proposed and adopted ordinances.
- Provides notices associated with the business being conducted at Regular and Special Town Council meetings.
- Prints, records and indexes ordinances, charter amendments, resolutions, and minutes.
- Advertises Bids, Requests for Proposals, Requests for Qualifications, Requests for Information, and attends all bid openings and mandatory pre-bid meetings, as required.
- Processes the codification of the Town of Bay Harbor Islands Municipal Code Book.
- Ensures that lobbyists are properly registered with the Office of the Town Clerk.
- Serves as the custodian of public records of the Town.
- Processes public records requests.
- Provides information and referrals to Town residents.
- Attests official Town documents.
- Keeps the minutes of the Town Council proceedings, and all Town Boards and Committees, which constitute a public record.
- Agenda Management – Development Review Committee, Planning and Zoning Board, Litigation Committee, Block 11, and Retirement Board.

Legislative: In addition to the services identified above, the Town Clerk's office is responsible for the management of the Town Council Department's budget.

Fiscal Year 2021 Accomplishments:

- Disposed documents after retention was met in accordance with State Law.
- Implemented Virtual Meetings via Zoom.
- Continued to work on a Town-wide Records Management plan.
- Attended Regular Town Council Meetings, Special Town Council Meetings, Development Review Committee, Litigation Committee, Block 11 Committee, and Retirement Board Meetings, Council Workshops and Town Hall meetings.

- Prepared meeting minutes for: Planning and Zoning Board, Retirement System Board meetings.
- Recorded all utilities and code compliance liens with the Miami-Dade County Clerk of Courts, as well as select agreements and resolutions.
- Responded to all Public Records Requests within reasonable time.
- Obtained the required signatures and information for adopted Minutes, Resolutions and Ordinances.
- Uploaded onto the Town Website all adopted minutes, resolutions, ordinances, and election results for municipal and state elections.
- Filed in the Town Clerk's Office as official records all the adopted minutes, resolutions, and ordinances.
- Maintained all original agreements in an electronic and paper form.
- Ongoing and updating the State requirements for filing of Form 1 for all Town Board and Committee members.
- Assisted all Board and Committee members in filing their Form 1 with the Miami Dade County Elections Department in a timely manner.
- Coordinated, prepared, and hosted the State mandated Ethics Training for the elected officials.
- Made qualifying handbooks for the April 6th, 2021, election for every candidate and provided each candidate with training on how to complete the forms and the reporting deadline dates.
- Qualified all candidates that ran for office for the April 6th, 2021, election.
- Successfully conducted the April 6th, 2021, Town of Bay Harbor Islands Election and the April 14th, 2021, Newly Elected Officials Swearing in Ceremony.
- Maintained, created, and posted all Town meetings and public notices on the Town's website, Bulletin Board, and website calendar.

Issues:

- The Town does not have a plan to preserve documents in case of a hurricane.
- The Town does not have to space to maintain all records indefinitely in-house.

Fiscal Year 2022 Objectives:

- Town Clerk's Office will continue to be responsible for the preparation of all board and committee agendas and agenda packets, attendance at all meetings and the preparation and submittal of all minutes. Making it a one stop shop for public documents.
- Continue to process all Public Records Requests within reasonable time.
- Continue to provide citizens with the most updated documents in an efficient matter.
- Continue to update the Town Clerk's page and Town Meeting Calendar on the Town's website with the most current and accurate information.
- Continue the efforts of the Town wide Records Management plan.
- Continue to purge documents after retention has been met in accordance with State Law.
- Continue to digitize all historic and permanent records to access them electronically.
- Locate a company to safeguard and preserve documents from hurricanes/disasters.

Performance Measures	FY 2020	FY 2021	FY 2022
	Actual	Estimated	Estimated
Public records requests	117	167	172
Public notices posted	30	35	37
Municode codifications	2	2	2
Ordinances processed	12	15	17
Resolutions processed	22	18	20
Liens recorded	7	5	7
Lobbyist registrations processed	6	6	6
Board and committee meeting minutes completed	16	25	27
Lien Search Report	266	750	300

001 GENERAL FUND
Town Clerk (5125):

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ 121,689	\$ 122,430	\$ 120,775	\$ 125,645
Operating Expenses	90,878	116,735	109,918	150,671
Capital Outlay	-	-	15,000	-
TOTAL	\$ 212,567	\$ 239,165	\$ 245,693	\$ 276,316

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (Retirement Old and Appointment New Town Clerk) 4,870

Operating Expenses

Professional Services - Records Management (Scanning Permanent Documents) 20,000

Other Contractual Services - Closed Captioning, Minutes Posting and Record Destruction 4,600

Travel & Per Diem - Travel to Conferences Increased 6,000

Repairs & Maintenance - Office Equipment Repairs & Maintenance Increased 2,200

Printing & Biding - Replace Election Signs, Town Letterhead, Other Signs Increased 1,000

Other Current Charges - Legal Advertisement Increased 2,000

Publication & Training - Membership Dues, Seminar Attendance Increased 4,200

Capital Outlay

Computer Software - Business Tax Receipts Budgeted in FY2021 (15,000)

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk ¹	0.34			0.34	0.34			0.34
Deputy Town Clerk ¹	0.34			0.34	0.34			0.34
Recording Secretary ¹	0.34			0.34	0.34			0.34
Total:	1.02	0.00	0.00	1.02	1.02	0.00	0.00	1.02

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

**001 General Fund
Town Clerk (5125):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5125.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	83,101	81,009	79,875	79,083
400014.000	Overtime Pay	3,234	1,620	1,598	3,000
400021.000	F.I.C.A. Taxes	6,380	6,321	6,233	6,279
400022.000	Retirement Contributions	15,594	15,594	14,384	14,719
400023.000	Group Insurance	11,914	15,850	16,673	20,541
400024.000	Worker's Compensation	1,466	1,631	1,613	1,613
400025.000	Unemployment Compensation	-	405	399	410
Total	Personnel Services	\$ 121,689	\$ 122,430	\$ 120,775	\$ 125,645
Operating Expenses					
400031.000	Professional Services	3,985	20,000	5,000	25,000
400034.000	Other Contractual Services	18,305	24,850	32,845	37,445
400040.000	Travel and Per Diem	2,764	5,000	-	6,000
400041.000	Communications	666	500	500	1,000
400044.000	Rentals & Leases	5,657	8,200	8,323	8,126
400045.000	Insurance	1,834	2,085	1,850	2,000
400046.000	Repairs & Maintenance	1,160	4,200	-	2,200
400047.000	Printing and Binding	4,858	3,000	8,200	9,200
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	48,756	45,600	50,600	52,600
400051.000	Office Supplies	487	-	-	-
400052.000	Operating Supplies	815	1,000	1,200	1,500
400054.000	Publications and Training	1,592	2,300	1,400	5,600
Total	Operating Expenses	\$ 90,878	\$ 116,735	\$ 109,918	\$ 150,671
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	15,000	-
Total	Capital Outlay	\$ -	\$ -	\$ 15,000	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 212,567	\$ 239,165	\$ 245,693	\$ 276,316



Finance & Administration Department

Services, Functions, and Activities:

The Finance & Administration Department provides for the effective, lawful, and efficient management of the Town's financial matters. The department manages and maintains the Town's financial records in conformity with Generally Accepted Accounting Principles and in compliance with state, federal, and local laws. The department develops and maintains effective and efficient financial planning and reporting. It supports other departments in achieving their program objectives. The department provides the Town Council and residents with transparent financial information in a timely and meaningful manner. The department provides quality service to the Town's residents and businesses. The department is charged with safeguarding the Town's assets.

The main areas of responsibility include departmental administration, accounting, payroll, risk management, budgeting, financial reporting, treasury management, debt management, capital asset management, internal support, and pension plan oversight. Each of these areas requires their own reporting and documentation procedures.

Administration entails addressing the functions typical of managing a department: personnel issues and scheduling; policy development; coordination with internal and external agencies; and ensuring compliance with contract and legal requirements.

Accounting functions include accounts payable; accounts receivable; pension; and general accounting activities that comply with generally accepted accounting principles, federal, state, and local laws, cash management and deposits.

Payroll ensures prompt and accurate payments to employees, issuing W-2s, while complying with all applicable federal, state, and local laws.

Risk Management includes risk-related policy development and recommendations, that minimize risk exposures to the Town; procurement of applicable insurance policies or other risk reduction techniques; processing of claims; identification of exposures; vendor compliance with risk management policies and procedures; and timely maintenance of schedules of insured coverages.

Budgeting responsibilities include development; revision; publication; managing the adoption process; implementation; monitoring the budget throughout the year; Capital Improvement Plan coordination; and coordination of annual budgets with long-term financial plans.

Treasury Management responsibilities include identifying available balances for investment; reviewing placement options to ensure each conforms to Town policies; regularly reviewing yields and other investment options; ensuring transfers are completed; maintaining a professional working relationship with bank officials; bank account reconciliations; interest allocations; and maximizing yields while maintaining liquidity and safety of Town funds.

Debt Management involves identification of debt needs; researching available options for debt placement; issuing debt; avoiding negative arbitrage; ensuring timely debt principal and interest payments; maintaining debt service covenants and coverage requirements; and identifying refunding opportunities when market conditions merit consideration.

Capital Asset Management involves identifying and tracking all assets owned by the Town; calculating depreciation where appropriate; and complying with external audit requirements established by the Governmental Accounting Standards Board (GASB).

Internal Support functions include providing necessary training and communication on finance related items, providing information for departmental research/reports, supporting requests of the Town Council and all other interested parties, assisting with the identification of service resources.

Fiscal Year 2021 Accomplishments

- Completed the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2020 and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting.
- Completed the Management Discussion & Analysis section in-house and eliminated external provider expense.
- Began to implement new Purchasing Card program.
- Began to implemented ERP Purchases Orders and new Purchase Order Terms and Conditions.
- Began composing of the Town’s first Finance Manual and Standard Operating Procedure Manual.
- Implemented new Employee Self Service and timekeeping system for payroll.

Fiscal Year 2022 Objectives

- Complete the Comprehensive Annual Financial Report (CAFR) before March 31, 2022 and submit for the Certificate of Achievement for Excellence in Financial Reporting.
- Submit the Annual Budget for the Distinguished Budget Presentation Award by the Government Finance Officers Association.
- Review the Town’s Investment Policy.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Complete Comprehensive Annual Financial Report (CAFR) before March 31, 2022	0	1	1
Complete and Submit Annual Budget to FGFOA for Distinguished Budget Presentation Award	0	0	1
Review Town’s Investment Policy	0	0	1

001 GENERAL FUND

Finance & Administration (5130):

	Actual	Adopted	Adopted	Adopted
		Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
<u>APPROPRIATIONS</u>				
Personnel Services	\$ 96,255	\$ 107,649	\$ 130,857	\$ 137,375
Operating Expenses	89,874	85,025	91,172	108,420
Capital Outlay	4,638	-	-	-
TOTAL	\$ 190,767	\$ 192,674	\$ 222,029	\$ 245,795

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (Hiring New Finance Director/Restructuring) 6,518

Operating Expenses

Other Contractual Services - OpenGov Expenditures Increased 1,500

Travel & Per Diem - Travel to Conferences Increased 3,050

Printing & Biding - Printing and Biding Budget Book and CAFR Expenditures Increased 3,000

Other Current Charges - Car Allowance and Application Fees Increased 4,500

Operating Supplies - Invoice Scanner Expenditures Increased 2,000

Publications & Training - Conference Fees and Staff Training Expenditures Increased 2,000

Capital Outlay

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs	
Finance Director ¹	0.34			0.34	0.34			0.34
Accounts Payable Coordinator ¹	0.34			0.34	0.34			0.34
Payroll Coordinator ¹	0.34			0.34	0.34			0.34
Total:	1.02	0.00	0.00	1.02	1.02	0.00	0.00	1.02

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

**001 General Fund
Finance & Administration (5130):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5130.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	67,761	67,988	87,861	95,209
400014.000	Overtime Pay	4,872	3,399	4,393	5,000
400021.000	F.I.C.A. Taxes	5,368	5,461	7,057	7,666
400022.000	Retirement Contributions	13,088	13,088	15,822	14,719
400023.000	Group Insurance	3,809	15,563	13,495	12,667
400024.000	Worker's Compensation	1,358	1,810	1,790	1,613
400025.000	Unemployment Compensation	-	340	439	501
Total	Personnel Services	\$ 96,255	\$ 107,649	\$ 130,857	\$ 137,375
Operating Expenses					
400031.000	Professional Services	39,163	32,750	34,000	34,500
400032.000	Accounting & Auditing	21,875	21,875	21,875	22,000
400034.000	Other Contractual Services	16,828	12,000	25,000	26,500
400040.000	Travel and Per Diem	400	2,650	-	3,050
400041.000	Communications & Freight	95	200	200	200
400044.000	Rentals & Leases	3,286	3,600	3,360	3,600
400045.000	Insurance	611	695	617	700
400046.000	Repairs & Maintenance	380	250	250	500
400047.000	Printing and Binding	1,903	3,150	3,400	6,400
400049.000	Other Current Charges	435	500	500	5,000
400052.000	Operating Supplies	3,259	5,000	1,500	3,500
400054.000	Publications and Training	1,639	2,355	470	2,470
Total	Operating Expenses	\$ 89,874	\$ 85,025	\$ 91,172	\$ 108,420
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	-	-	-	-
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	4,638	-	-	-
Total	Capital Outlay	\$ 4,638	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 190,767	\$ 192,674	\$ 222,029	\$ 245,795



Information Technology Department

Services, Functions, and Activities:

Information Technology Department works in partnership with other Town's departments to effectively utilize information technology to enhance productivity and increase efficiencies while providing services to the citizens of the Town. Information Technology Department is a support service operation of the Town government that provides operating system support, software support and technical assistance for the Town's local and Wide Area Networks (WAN). The WAN consists of mini-computers, servers, Local Area Networks (LAN), microcomputers and the electronics that connect them. The primary mini-computer applications supported by Information System include: 1) Accounting, Miscellaneous Receivables, Purchasing, and Fixed Assets; 2) Utility Billing, 3) Site Plan Reviewing, Building Permits, Occupational Licenses and Code Enforcement; 4) Computer Aided Dispatch and Records Management; 5) Payroll and Personnel Management; 6) Cash Receipts; and 8) Land Parcel Management. In addition, there are several supporting modules which communicate with the primary mini-computer applications which allow both citizens and city staff to conduct business processes and inquiries over the intranet/internet.

Networking and telecommunications support are provided for all Town departmental systems, which include 1) Parks and Recreation registrations and facility reservations; 2) the Police network; 3) the Town's internet and email systems; 4) Town Clerk document imaging system and Clerk's index; 5) Human Resources record maintenance and retention system; 6) Communication Systems such as Town's phone system; 7) Security System for employee access to the facilities.

Information Technology Department services include but not limited to:

- hardware, including desktop computers, laptops, telephones, office machines including copiers and printers for all departments.
- network trouble shooting.
- software maintenance and development.
- phone hardware and software.
- Cyber-security systems and staff training.
- automation of billing service payments through credit cards on Web access.

Fiscal Year 2021 Accomplishments

- Data networks overall uptime was at 99.9% or better.
- Majority of hardware and software "help desk" support requests were completed within appropriate number of days.
- Implemented Tyler/Incode10 credit card processing terminals to be able to accept various types of credit card payments (with the Finance Department).
- Implemented GPS tracking system for all Town fleet vehicles including Public Works and Police Departments.

Fiscal Year 2022 Objectives

- Maintain data Network overall uptime at 99% or better.

- Complete all of hardware and software “help desk” support requests within appropriate number of days.
- Install Security Camera System at the Municipal Parking Garage and Town Hall.
- Implement free Town wide wireless access point (WAP) for all Town of Bay Harbor Islands employees and Bay Harbor Islands Police Department.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Install an estimated 25 security camera to garage and integrate to video software grid.	0%	40%	60%
Integrate approximately 100 security cameras in town to software security grid.	30%	50%	20%
Install AVL system to all town vehicles	0%	100%	0
Installed and implement new wide are wireless connectivity for all TBHI	0%	25%	75%
Installed and configure new AV system for town’s council chamber	0%	25%	75%
Relocate all servers to new server room at council chambers	0%	100%	0%
Relocate all servers to new server room at council chambers	0%	100%	0%
Move and replaced all servers, firewalls and switches for SunPass network	0%	20%	80%

001 GENERAL FUND
Information Technology (5135):

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ 55,784	\$ 59,889	\$ 59,021	\$ 86,741
Operating Expenses	303,879	360,490	300,592	399,356
Capital Outlay	7,500	15,000	-	10,000
TOTAL	\$ 367,163	\$ 435,379	\$ 359,613	\$ 496,097

Significant Changes (+/-) from FY 2021 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments (Requested I.T. Technician)		27,720
<u>Operating Expenses</u>		
Other Contractual Services - Email and Online Backup, Mobile Security and Spam Filter		15,220
Travel & Per Diem - Travel to Conferences Increased		6,000
Communications - Cellphone, Internet Increase offset by AT&T Landline Decrease		(8,104)
Repairs & Maintenance - Access Control, CitizenServe, Online Productivity Form		35,200
Other Current Charges - PCI Compliance, Network Vulnerability Test Expenditures		20,000
Operating Supplies - Invoice Scanner Expenditures Increased		24,181
Publications & Training - Conference Fees and Staff Training Expenditures Increased		6,000
<u>Capital Outlay</u>		
Computer Software - Security Cameras and Software Purchase and Installation		10,000

Position Title	Personnel Complement				FY 2021-2022			
	FY 2020-2021				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Information Systems Manager ¹	0.34			0.34	0.34			0.34
REQUESTED - I.T. Technician¹					0.34			0.34
Total:	0.34	0.00	0.00	0.34	0.68	0.00	0.00	0.68

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

001 General Fund Information Technology (5135):

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5135.					
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	38,424	39,116	38,175	59,469
400014.000	Overtime Pay	-	1,956	1,909	2,000
400021.000	F.I.C.A. Taxes	2,840	3,142	3,066	4,702
400022.000	Retirement Contributions	7,530	7,530	6,874	10,926
400023.000	Group Insurance	6,464	7,364	8,227	8,741
400024.000	Worker's Compensation	526	585	579	600
400025.000	Unemployment Compensation	-	196	191	303
Total	Personnel Services	\$ 55,784	\$ 59,889	\$ 59,021	\$ 86,741
<u>Operating Expenses</u>					
400031.000	Professional Services	45,655	63,000	12,000	12,000
400034.000	Other Contractual Services	60,865	76,280	48,080	63,300
400040.000	Travel and Per Diem	-	3,500	-	6,000
400041.000	Communications & Freight	85,387	91,220	114,660	106,556
400045.000	Insurance	1,223	1,390	1,233	1,500
400046.000	Repairs & Maintenance	35,376	40,600	62,800	98,000
400049.000	Other Current Charges	10,625	14,000	-	20,000
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	64,748	63,500	61,819	86,000
400054.000	Publications and Training	-	7,000	-	6,000
Total	Operating Expenses	\$ 303,879	\$ 360,490	\$ 300,592	\$ 399,356
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	7,500	-	-	-
400066.000	Computer Software	-	15,000	-	10,000
Total	Capital Outlay	\$ 7,500	\$ 15,000	\$ -	\$ 10,000
TOTAL	DEPARTMENT EXPENSES	\$ 367,163	\$ 435,379	\$ 359,613	\$ 496,097



Human Resources Department

Services, Functions, and Activities:

The Human Resources Department is responsible for personnel matters such as recruitment, compensation, employee relations, benefits, labor relations and risk management.

- **Classification and Compensation** functions include: updating and maintaining the Town's pay plans, classification and compensation expectations, and job description.
- **Employee Benefits** functions include: providing assistance with retirement plans, health, dental, vision, and ancillary insurance plans. Benefits may vary by collective bargaining agreement. Human Resources coordinates the selection of insurance broker of record services to provide consultation as well as procure competitive insurance lines of coverage.
- **Employee Records Management** functions include: maintaining employee files to include payroll related forms such as Form W4, direct deposit, child support deductions, garnishments, union dues, and all other payroll related items as well as employment verifications.
- **Employee Relations** functions include: partnering with departments to provide employee development, guidance, and training. Employee disciplinary actions are coordinated with the Human Resources Manager to ensure proper procedures and consistency with the process.
- **Labor Relations** functions include: assisting with contract negotiations between union representatives and management, and providing assistance to employees and management with conflict resolution.
- **Recruitment** functions include: recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting interviews, conducting background checks, selection and conducting initial orientation.
- **Risk Management** functions include: working closely with all departments in an effort to protect the Town's financial, physical, and human resources in connection with safety, loss control, claims management, occupational safety and health, insurance, and risk financing. The Town's auto, property, general liability and worker's compensation claims fall under the purview of the Human Resources Department.

Fiscal Year 2021 Accomplishments:

- Created a step pay scale for all non-sworn positions.
- Provided essential services and promoted organizational excellence with limited resources during the COVID-19 pandemic.
- Provided ethics training to employees through the Miami Dade Ethics Commission.
- Provided maintenance of traffic (MOT) training to all Public Works staff.

Fiscal Year 2022 Objectives:

- Promote an environment of inclusiveness, respect, and acceptance of individual differences; and continue to be responsive to the needs of a diverse workforce by recruiting, hiring, and nurturing a workforce that is representative of the population.
- Audit HR practices and processes to ensure efficiency and compliance with state and

federal laws.

- Automate and support the entire employee lifecycle, streamlining processes and diversity initiatives.
- Provide training and development opportunities in the areas of customer service, diversity and inclusion, and safety.
- Expand wellness initiatives and implement new programs.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Convert employee policy manual to individual polices	0	0	1
Form a Town Safety Committee	0	0	1
Implement online employment application and tracking system	0	0	1
Implement an employee recognition program	0	0	1
Percentage of personnel files to convert to digital format	0	25%	100%
Percentage of job descriptions completed	50%	0	100%
Percentage of claims sought to subrogate and increase revenues	0	75%	100%
Set an initiative to reduce the amount, frequency and severity of trip and fall claims	0	0	1

001 GENERAL FUND
Human Resources (5137)

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ 43,212	\$ 48,912	\$ 47,503	\$ 43,696
Operating Expenses	51,315	52,940	48,203	86,850
Capital Outlay	-	-	-	-
TOTAL	\$ 94,527	\$ 101,852	\$ 95,706	\$ 130,546

Significant Changes (+/-) from FY 2021 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments (Hired New HR Manager)		(3,807)
<u>Operating Expenses</u>		
Other Contractual Services - Scanning Services Decreased		(2,500)
Travel & Per Diem - Travel to Conferences Increased		4,600
Promotional Activities - Town Employee Dinner, Town Celebrations, Team Building Increased		28,500
Other Current Charges - Background Checks Increased		4,000
Publications and Training - Conference Fees and Membership Fees Increased		3,350
<u>Capital Outlay</u>		

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Human Resource Manager ¹	0.34			0	0.34			0.34
Total:	0.34	0.00	0.00	0.34	0.34	0.00	0.00	0.34

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

**001 General Fund
Human Resources (5137):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5137.					
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	32,480	32,928	32,136	31,165
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	2,400	2,519	2,458	2,384
400022.000	Retirement Contributions	6,339	6,339	5,787	5,612
400023.000	Group Insurance	1,992	6,428	6,428	3,762
400024.000	Worker's Compensation	-	533	533	500
400025.000	Unemployment Compensation	-	165	161	273
Total	Executive Salaries	\$ 43,212	\$ 48,912	\$ 47,503	\$ 43,696
<u>Operating Expenses</u>					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	26,500	-	17,000	14,500
400040.000	Travel and Per Diem	-	1,750	-	4,600
400041.000	Communications & Freight	110	-	-	200
400044.000	Rentals & Leases	-	-	-	-
400045.000	Insurance	611	1,390	1,233	1,200
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	14,747	35,000	11,000	39,500
400049.000	Other Current Charges	9,148	13,000	13,700	17,800
400052.000	Operating Supplies	76	300	270	500
400054.000	Publications and Training	122	1,500	5,000	8,550
Total	Operating Expenses	\$ 51,315	\$ 52,940	\$ 48,203	\$ 86,850
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 94,527	\$ 101,852	\$ 95,706	\$ 130,546



Legal Counsel Department

The Town Attorney is a Charter Officer appointed by and directly responsible to the Town Council. The Town Attorney provides legal counsel to the Town Council, various advisory boards and committees, and Town Administration and staff. The Town retains the Town Attorney services through a contractual agreement that commenced in April 2021 as the Town transitioned from Frank Simone to Joseph Geller as Town Attorney with the firm of Greenspoon Marder LLP.

Services, Functions, and Activities:

The Town Attorney prepares legislation (resolutions, ordinances) and contracts, provides in-house legal representation and legal advice to the Town Council, Town Administration and departments on all aspects of Town legal issues, provides labor and employment representation, retains subject matter legal experts as needed, supervises litigation and works with the Florida Municipal Insurance Trust ("FMIT") on claims and lawsuits covered by FMIT, and represents the Town in litigation matters not covered by FMIT defense. The Town Attorney attends all regular and special Town Council meetings, Council workshops, Board and Committee meetings, as needed.

Fiscal Year 2021 Accomplishments:

- Prepared, attended, and rendered advice to the Town Council, Planning & Zoning Board, as needed.
- Continued transition of legal services from Frank Simone to Joseph Geller from Greenspoon Marder LLP, municipal law firm with various areas of expertise.
- As directed by the Town Council, represented the Town at local, regional, state, and federal meetings, hearings, and conferences.
- In addition to general municipal services, provided specialized legal services in the areas of litigation and appeal, ethics, real estate and leasing, police matters, labor and employment, and land use and zoning.
- Provided assistance with numerous procurements and preparation of solicitation documents (RFPs, RFQs and Bids), and contracts and agreements for a myriad of goods and services.
- Prepared numerous Code amendments to Zoning Code and Land Development Regulations.
- Assisted the Town with the 2021 municipal election and all issues related to same.
- Assisted with Emergency Measures and all issues pertaining to the COVID-19 health pandemic.
- Commencing with the newly elected Mayor and Town Council, assisted with the implementation of various directives and initiatives.

Fiscal Year 2022 Objectives:

- Support the Town Council, Town Boards and Committees, Town Manager and Town departments and staff with their legal needs, including initiatives and legislation proposed by the newly elected Mayor and Town Council.
- Research and draft opinions on legal matters in response to requests of the Town Council and Town Administration.
- Provide orientation and ethics training to Mayor and Councilors, including Public Records Law and Sunshine Law.

- Monitor changes in law and legislation that may affect the Town at county, state, and federal levels.
- Provide legal advice and support in the development and implementation of new Zoning Code and various Code amendments.
- Provide legal advice and support in connection with various proposed referendums and ballot questions, including charter amendments.
- Provide legal advice and support in connection with various procurement projects, including RFQs and RFPs, and solicitation of RFQs for goods and services.
- Review and analyze existing contracts regarding modification and termination as directed by Mayor and Town Council.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Ordinances (drafted)	12	15	17
Resolutions	22	18	20
Commission/special meetings, workshops, and hearings	24	26	30

001 GENERAL FUND
Legal Counsel (5140):

	Actual	Adopted	Adopted	Proposed
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	203,095	204,800	243,600	180,000
Capital Outlay	-	-	-	-
TOTAL	\$ 203,095	\$ 204,800	\$ 243,600	\$ 180,000

Significant Changes (+/-) from FY 2021 Adopted Budget
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Personnel Services

The Town Attorney services are through a contractual agreement and, therefore, no positions are associated with this department.

0

Operating Expenses

Professional Services - Legal Advice services reduced according to contract.

(63,600)

Capital Outlay

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**001 General Fund
Legal Counsel (5140):**

		Actual	Adopted	Adopted	Proposed
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5140.					
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Executive Salaries	\$ -	\$ -	\$ -	\$ -
<u>Operating Expenses</u>					
400031.000	Professional Services	203,095	204,800	243,600	180,000
400034.000	Other Contractual Services	-	-	-	-
400040.000	Travel and Per Diem	-	-	-	-
400041.000	Communications & Freight	-	-	-	-
400044.000	Rentals & Leases	-	-	-	-
400045.000	Insurance	-	-	-	-
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400052.000	Operating Supplies	-	-	-	-
400054.000	Publications and Training	-	-	-	-
Total	Operating Expenses	\$ 203,095	\$ 204,800	\$ 243,600	\$ 180,000
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 203,095	\$ 204,800	\$ 243,600	\$ 180,000



Debt Service Department

Services, Functions, and Activities:

The Debt Service Department tracks the Town of Bay Harbor Islands Sewer Fund long-term debt. The Debt Service Department include two long-term obligations by the Town of Bay Harbor Islands: 1) Refunding and Improvement Revenue Bond – Series 2016, 2) Refunding Note – Series 2012.

Refunding and Improvement Revenue Bonds – Series 2016. On September 29, 2016, the Town issued Bonds in the amount of \$3,085,000 to advance refund the Series 2003B bonds. The bonds, including the payment of interest are secured by a pledge by the Town to budget and appropriate an amount from non-ad valorem revenues. As of September 30, 2020 the deferred gain on refunding balance is \$57,628. The total principal and interest remaining on the bond is \$4,339,300. The note bears interest at a variable rate between 2% to 5%, with annual payments and semi-annual interest payments due through October 1, 2034.

DEBT PAYOUT FOR FINANCIAL STATEMENTS		
	PRINCIPAL	INTEREST
2021	10,000.00	109,900.00
2022	10,000.00	109,600.00
2023	10,000.00	109,250.00
2024	10,000.00	108,950.00
2025	10,000.00	108,750.00
2026-2030	490,000.00	529,125.00
2031-2035	2,525,000.00	198,725.00
	3,065,000.00	1,274,300.00

Refunding Note – Series 2012. On December 3, 2012, the Town borrowed \$4,709,000 [Promissory Refunding Note, Series 2012 (Sales Tax) from a financial institution as a direct borrowing and used the proceeds to refund a portion (\$4,445,000) of its Revenue Bonds, Series 2003B. There was no deferred amount on refunding. The note, including the payment of interest is secured by a pledge of the Town’s half-cent sales tax, franchise fees, and utility taxes. The total principal and interest remaining on the note is \$3,050,113. For the current year, pledged revenues were \$1,308,886 and debt service on the note was \$383,063. The note bears interest at 2.09% with annual principal payments and semi-annual interest payments due through December 1, 2027.

DEBT PAYOUT FOR F/S		
	PRINCIPAL	INTEREST
2021	328,000.00	55,280.50
2022	334,000.00	48,362.60
2023	339,000.00	41,329.75
2024	345,000.00	34,181.95
2025	354,000.00	26,877.40
2026-2028	1,109,000.00	35,080.65
	2,809,000.00	241,112.85

001 GENERAL FUND
Debt Service (5170):

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	572,431	507,138	507,356	516,138
TOTAL	\$ 572,431	\$ 507,138	\$ 507,356	\$ 516,138

Significant Changes (+/-) from FY 2021 Adopted Budget

- Personnel Services _____
- Operating Expenses _____
- Capital Outlay _____

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Time	Time			Time	Time			
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**001 General Fund
Debt Service (5170):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5170.					
Suffix	Object Description				
Personnel					
Services					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Executive Salaries	\$ -	\$ -	\$ -	\$ -
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	-	-	-	-
400040.000	Travel and Per Diem	-	-	-	-
400041.000	Communications & Freight	-	-	-	-
400044.000	Rentals & Leases	-	-	-	-
400045.000	Insurance	-	-	-	-
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400052.000	Operating Supplies	-	-	-	-
400054.000	Publications and Training	-	-	-	-
Total	Operating Expenses	\$ -	\$ -	\$ -	\$ -
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service					
400071.000	Principal Payment	341,000	331,000	338,000	344,000
400072.000	Interest	227,338	176,138	165,181	167,963
400073.000	Other Debt Service Cost	4,094	-	4,175	4,175
Total	Debt Service	\$ 572,431	\$ 507,138	\$ 507,356	\$ 516,138
TOTAL	DEPARTMENT EXPENSES	\$ 572,431	\$ 507,138	\$ 507,356	\$ 516,138



Public Building Department

Services, Functions, and Activities:

Building Maintenance is a support service function of Town government that provides repair and maintenance services for Town buildings and structures, including routine electrical, plumbing, carpentry, air conditioning, painting, and miscellaneous repairs. This program is also responsible for overseeing and monitoring service contracts for janitorial, electrical and air conditioning and performs one-time building and minor renovation projects when it is less costly than using an outside contractor.

Direct costs for materials and supplies that cannot be assigned or charged to a department operating budget are charged to the Building Maintenance budget. Otherwise, these costs and HVAC maintenance are charged directly to the department or program where the repair has occurred. All in-house labor costs are charged directly to the Building Maintenance budget regardless of where the work is performed.

Fiscal Year 2021 Accomplishments:

Maintained completion of 98% of all non-emergency work orders within 5 working days with current staffing levels while city has grown and added additional facilities.

- All emergency work orders completed within 24-hours.
- Interior remodel of Town Hall, Building & Zoning, Town Council Chambers, and Town Hall Annex.
- Ongoing cleaning and reorganization of the maintenance shop (PW).
- Replacement of existing fuel pumps at Town Hall (PW).
- Replace landscaping around Town Hall.
- Mill & Resurface Town Hall parking lot and replace existing sidewalks adjacent to Town Hall.
- Change elevator Preventive Maintenance Service from Otis to Delaware Elevator. Saving Town approximately \$5,500.00 per year.

Fiscal Year 2022 Objectives:

- Complete 98% of all non-emergency work orders within five working days of request.
- Create a comprehensive maintenance plan.
- Create a mechanism that will respond to work order requestor that work order has been completed and closed.
- Make all public buildings ADA compliant.
- Replace AC Chiller for Town Hall/Annex/Police Department/Building & Zoning.
- Design and install new “Town Hall and Police Department” illuminated signs based upon new branding strategy.
- Design/Install “LOVE” sculpture in Town Hall elevator lobby.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Interior remodel of Town Hall, Building and Zoning, Town Council Chambers, and Town Hall Annex Buildings.	0%	50%	50%
Public Works Breakroom Remodel	0%	40%	60%
Replacement of existing fuel pumps at Town Hall.	0%	100%	0%
Replace landscaping around Town Hall.	10%	90%	0%
Mill & Resurface Town Hall parking lot and replace existing sidewalks adjacent to Town Hall.	0%	100%	0%
Make all Public Buildings American Disability Act compliant.	30%	50%	20%
Replace AC Chiller for Town Hall/Annex Building/Police Department and Building and Zoning Buildings.	0%	0%	100%
Design and install new "Town Hall and Police Department" illuminated signs based upon new branding strategy.	0%	50%	50%
Design/Install "LOVE" sculpture in Town Hall elevator lobby.	0%	100%	0%
Change elevator preventive maintenance services from Otis to Delaware Elevator. Saving Town approximately \$50,000 per year.	0%	100%	0%
Replace Town Hall emergency backup Generator	0%	0%	100%

001 GENERAL FUND
Public Buildings (5190):

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	196,143	285,089	207,668	207,220
Capital Outlay	44,601	425,000	155,000	218,808
TOTAL	\$ 240,744	\$ 710,089	\$ 362,668	\$ 426,028

Significant Changes (+/-) from FY 2021 Adopted Budget
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Personnel Services

The Public Buildings Department has no positions that associated with this department 0

Operating Expenses

Professional Services - Engineering, Design, Renovate Expenditures Increased 1,000
 Utility Services - Electrical and Water/Sewer Charges for Town Hall Increased 3,440
 Insurance - Insurance Expenditures reallocated to other departments (2,878)
 Repairs & Maintenance - AC System Repairs to Town Center and Community Center Decreased (3,275)

Capital Outlay

Improvements (Excl. Buildings) - Renovation/Replacement Town Hall Generator 270,000
 Machinery & Equipment - Fuel Pumps and AC Chiller replacement budgeted in FY2021 (120,000)

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**001 General Fund
Public Buildings (5190):**

Line Item Prefix: 001.5190.		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Personnel Services	\$ -	\$ -	\$ -	\$ -
<u>Operating Expenses</u>					
400031.000	Professional Services	220	-	-	1,000
400034.000	Other Contractual Services	72,301	158,288	62,580	63,195
400040.000	Travel and Per Diem	-	-	-	-
400041.000	Communications	-	-	-	-
400043.000	Utility Services	31,123	33,600	31,560	35,000
400044.000	Rentals & Leases	28,614	19,980	30,000	30,000
400045.000	Insurance	3,057	18,271	17,878	15,000
400046.000	Repairs & Maintenance	52,095	37,650	54,900	51,625
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	-	2,600	3,400
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	8,734	17,300	8,150	8,000
400054.000	Publications and Training	-	-	-	-
Total	Operating Expenses	\$ 196,143	\$ 285,089	\$ 207,668	\$ 207,220
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	\$ 19,274	\$ 425,000	\$ 35,000	218,808
400064.000	Machinery & Equipment	25,327	-	120,000	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ 44,601	\$ 425,000	\$ 155,000	\$ 218,808
TOTAL	DEPARTMENT EXPENSES	\$ 240,744	\$ 710,089	\$ 362,668	\$ 426,028



Law Enforcement Department

Services, Functions, and Activities:

The Law Enforcement Department strives to provide the highest level of police service to the community in a professional, courteous, ethical, and judicious manner. Police services maintain peace and order within the community and provide for the protection of life and property.

Public Safety services include:

- Receipt, dispatch, and response to public safety calls
- Detection, prevention, deterrence, and reduction of crime through proactive and progressive community policing
- Addressing traffic, parking, and quality of life issues
- Conducting criminal investigations
- Investigating internal complaints
- Hiring and background investigations
- In-service, supervisory, tactical, and state mandatory training of personnel
- Maintaining state professional accreditation standards
- Police public record requests.

Fiscal Year 2021 Accomplishments:

- Hired new Chief of Police Raul Diaz.
- Hired and trained two new Police Officers.
- Hired and trained a new dispatcher.
- Hired and onboarded an Administrative Coordinator.
- Hired and onboarded an Accreditation Manager.
- Hired and onboarded an Executive Assistant.
- Acquired boat dockage for Marine unit vessel for increased usage.
- Ordered and in the process of receiving and outfitting one police vehicle.
- Began acquisition of new Motorola police radios to enhance police communication.
- Developed and participated in corroborative innovative traffic control and intrusion efforts through enforcement, education and design while working in partnership with the Florida Department of Transportation and other local agencies. These initiatives concentrated police resources on efforts to reduce crashes, injuries, speeders, and fatalities on our roadways.
- Traffic Safety/Speed Management: Procured a Speed Measurement devices with traffic data collection software to conduct traffic speed studies, allow for focused enforcement efforts in problem areas, and provide visual speed information to drivers.
- Enhanced equipment and training needs of the department to respond and control critical incident/active shooter situations at high-risk targets within Town of Bay Harbor Islands and other high-risk targets such as schools. Conducting first of its kind "Stopping Gun Violence" Through Awareness Lesson Plan for 8th graders at Ruth K. Broad K-8.
- Conducted a full inventory of the Police Property and Evidence Room to ensure integrity of police component and conducted a Property and Evidence destruction of items from

closed cases.

- COVID-19 Actions: The impact of the Coronavirus Pandemic resulted in the department creating new Emergency Operations Plans, protocols, and compliance checks of businesses and construction sites.
- Procured new Automated Vehicle Locator (GPS) system together with IT Department to enhance Police Officers operational efficiency and ability to locate Town of Bay Harbor Islands vehicles as needed.
- Procured new License Plate Reading (LPR) system to replace existing outdated LPR system in Police patrol vehicles, to enhance Police Officers ability to detect motorist with expired registration, suspended driver licenses, outstanding warrants and criminal record.
- Training of four Marine Patrol Officers enhancing Police Department’s ability to respond to and patrol local waterways.

Fiscal Year 2022 Objectives:

- A full assessment and audit are being conducted to ensure that all mandated proofs required to meet CFA Standards for the first and second cycle have been met.
- Research new tactical and police operations gear for sworn police officers to replace the aging equipment.
- Scheduled replacement of six police vehicles including outfitting these vehicles with lighting and required police package installations.
- Procure new Body Worn cameras for every Police Department officer and implement the software system to record and retain captured videos according to State and County laws and requirement, to enhance transparency and community relationship.
- Enhance and replace Police Department owned electrical low speed vehicle (golf cart).
- Continue to develop innovative traffic safety and traffic control efforts through enforcement, education and design while working in partnership with State and County departments.
- Enhance the filtration system in the property and evidence room.
- Replace of outdated laptops to meet technology needs.
- Research a Drone program to aid with search and rescue, high-risk warrants, and fleeing felons.
- Merge records management systems to comply with Florida Incident – Based Reporting System and the National Incident – Based Reporting System.
- Training for additional certified bicycle patrol officers and procure new police bicycles.
- Finalize the acquisition of new Motorola police radios to enhance police officer’s communications.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Crime Prevention / Community Events	162	293	300
Traffic Crash Investigations	71	53	60
Traffic Citations	515	1,197	1,300
Traffic Warnings	512	798	800
Parking Citations	516	120	150
Code Violations Calls	92	65	70

001 GENERAL FUND

Law Enforcement (5210)

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$3,588,178	\$ 3,642,965	\$ 3,732,348	\$ 4,350,677
Operating Expenses	389,126	459,512	435,719	546,560
Capital Outlay	41,709	91,855	99,025	0
TOTAL	\$4,019,013	\$ 4,194,332	\$ 4,267,092	\$ 4,897,237

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (Requested two Police Officers, Budget School Resource (SRO) Officer in Law Enforcement Department, Reduce Lieutenant Position, Increase Sergeant Position, Requested Part Time Dispatcher, Converted Administrative Coordinator to Full Time Position) 459,269

Operating Expenses

Professional Services - Pre-employment Physical, Psychological and Polygraph Increased 13,260

Other Contractual Services - Investigative and Database for Records Software, Police Reserve Program Expenditures Increased 19,675

Travel & Per Diem - Travel to Conferences Increased 12,000

Rental & Leases - Expiring Vehicle Leases Decrease, New Leases Budgeted in Capital Outlay (61,000)

Insurance - Property and Casualty Insurance Allocation Increased 1,091

Repairs & Maintenance - Marine Vessel Docking Fees, Bicycle and Vehicle Maintenance Exp. Increased 43,940

Printing & Bidding - Vehicle Citations Expenditure Decreased (1,200)

Promotional Activities - Police Promotional Items Expenditure Decreased (3,500)

Other Current Charges - LEO Awards & PBA Gala, Police Explorer Program Expenditures Increased 8,000

Operating Supplies - Pizza with a Cop, Evidence Processing, Field Force Equipment, Firearm Training & Duty Ammunition, Vehicle Fuel, Uniform, Hurricane Supplies, Informant, Police Explorers Gear, Drone Program Expenditures Increased 57,875

Publication & Training - Education Tuition Reimbursement, Train-the-Trainer, Law Enforcement Analyst Academy Exp. Increased 20,700

Capital Outlay

Machinery & Equipment – Capital Outlay for Police Department is budgeted at Capital Projects Fund (99,025)

Personnel Complement								
Position Title	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
POLICE OFFICERS & DETECTIVES								
Chief of Police	1.00			1.00	1.00			1.00
Police Captain	1.00			1.00	1.00			1.00
Police Lieutenant	2.00			2.00	1.00			1.00
Police Sergeant	3.00			3.00	4.00			4.00
Police Corporal	4.00			4.00	4.00			4.00
Police Detective	2.00			2.00	2.00			2.00
Police Officer (Requested 4 New Police Officers)	11.00			11.00	15.00			15.00
School Resource Officer (SRO)						1.00		0.50
POLICE DISPATCHERS & ADMINISTRATIVE								
Ex Assistant Police Chief/Accreditation Manager	1.00			1.00	1.00			1.00
Police Dispatcher Supervisor	1.00			1.00	1.00			1.00
Administrative Coordinator		1.00		0.50	1.00			1.00
Police Dispatcher (Requested Part Time Dispatcher)	3.00	1.00		3.50	3.00	2.00		4.00
Total:	29.00	2.00	0.00	30.00	32.00	3.00	0.00	33.50



001 General Fund Law Enforcement (5210):

Line Item Prefix: 001.5210.		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	2,365,463	2,468,517	2,521,777	2,987,738
400014.000	Overtime Pay	261,455	175,000	175,000	175,000
400021.000	F.I.C.A. Taxes	192,358	202,229	206,303	241,949
400022.000	Retirement Contributions	476,303	428,051	445,426	569,534
400023.000	Group Insurance	256,302	317,573	332,414	322,642
400024.000	Worker's Compensation	36,298	39,252	38,819	38,000
400025.000	Unemployment Compensation	-	12,343	12,609	15,814
Total	Personnel Services	\$3,588,178	\$3,642,965	\$3,732,348	\$4,350,677
Operating Expenses					
400026.000	Police Detail Receipts	(9,515)	-	-	-
400031.000	Professional Services	7,061	11,840	11,840	25,100
400034.000	Other Contractual Services	39,223	39,415	46,375	66,050
400040.000	Travel and Per Diem	4,209	11,000	-	12,000
400041.000	Communications	26	-	1,000	1,000
400043.000	Utility Services	-	-	-	-
400044.000	Rentals & Leases	120,057	136,185	128,085	67,085
400045.000	Insurance	35,333	38,232	33,909	35,000
400046.000	Repairs & Maintenance	46,785	42,260	42,060	86,000
400047.000	Printing and Binding	2,373	5,000	5,000	3,800
400048.000	Promotional Activities	155	1,000	6,000	2,500
400049.000	Other Current Charges	7,320	11,000	6,000	14,000
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	113,871	138,955	139,500	197,375
400054.000	Publications and Training	22,226	24,625	15,950	36,650
Total	Operating Expenses	\$ 389,126	\$ 459,512	\$ 435,719	\$ 546,560
Capital Outlay					
400063.000	Improvements (excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	41,709	91,855	99,025	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ 41,709	\$ 91,855	\$ 99,025	\$ -
TOTAL	DEPARTMENT EXPENSES	\$4,019,013	\$4,194,332	\$4,267,092	\$4,897,237



Building Department

The Building Department is dedicated to providing the community of Town of Bay Harbor Islands with courteous, knowledgeable, and professional building regulatory guidance reflecting its commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.

Services, Functions, and Activities:

The Building Department provides a full range of services to its residents, contractors, and the commercial property developers of our Town with the aim of ensuring that all buildings and other regulated structures reflect the Building Departments commitment to the protection of life, health, and property in any reasonably predictable environment (sunshine to hurricane). Minimizing hazards of all types through compliance with the Florida Building Code and related Federal, State and Town adopted laws, statutes, codes, and ordinances ensures that safe and compliant buildings are completed, used, and enjoyed by all.

The Building Department provides the following services:

Permit Clerks

- Building permit applications are submitted at the front counter.
- Applications are reviewed, assessed, and assigned a number.
- Permit documents are then routed for review by Planning, Structural, Mechanical, Electrical, Plumbing, Public Works, Code Compliance, and Building.
- Permit documents once approved are processed; fees collected, and the permits are issued.

Inspectors

- Perform field inspections within the respective disciplines for compliance with approved permit documents, the current version of the Florida Building Code, and all applicable laws, statutes, and ordinances.
- Perform inspections and evaluate structures for possible hazards and habitability in violations and unsafe structures cases.
- Perform post-disaster inspections and evaluations.

Plans Examiners

- Review construction documents including but not limited to building plans, structural observation and geotechnical reports, equipment and material specifications and shop drawings to ascertain compliance with the Florida Building Code and all applicable laws, statutes, and ordinances.

Fiscal Year 2021 Accomplishments:

- FEMA's National Flood Insurance Program's Recertification was completed and accepted in 2021.

- Maintained a rank in the Building Code Effectiveness Grading Schedule by the Insurance Services Office. Recertification was completed in 2021.
- Processed applications, coordinated, and produced all Planning and Zoning Board meeting agendas, participated in the meetings which resulted in follow-up evaluations and research of topics and issues as directed by the Board in support of the Planning Department.
- Participated in the Town of Bay Harbor Islands Planning and Zoning Committee meetings for all new proposed projects which are the preliminary review meetings used to address code issues and multiple areas of impact to the Town.
- Served as liaison for the PACE Program, provided information and support to residents seeking these benefits through direct communication and a Town Hall informational workshop.
- ADA coordination for the Town of Bay Harbor Islands handicap accessibility issues.
- Developed and currently managing a process to address all expired building permits within the Town's reporting and tracking system.
- Attended the 32nd Virtual Florida Association of Code Enforcement Educational Conference.

Fiscal Year 2022 Objectives:

- Provide the community of Town of Bay Harbor Islands with courteous, knowledgeable and professional building regulatory guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Manage the Town of Bay Harbor Islands Special Flood Hazard Area per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP).
- Process applications, coordinate and produce all Planning and Zoning Board meeting agendas and continue participation in all meetings.
- Coordinate and manage all Town ADA issues, the 40-year Building Certification program, and manage the Expired Permit Renewal Program.
- Complete scanning existing building plans and building department documents and publishing to the Town website for convenient public records access.
- Attendance at the 33rd Annual Florida Association of Code Enforcement Educational Conference.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Completed Plan Reviews	2,577	3,425	3,500
Completed Inspections	6,564	7,850	8,000
Code: Building Cases	5	2	5
Forty Year CaseManagement	14	12	15

001 GENERAL FUND

Building (5240):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ 376,447	\$ 219,584	\$ 592,312	\$ 914,830
Operating Expenses	177,955	322,069	219,382	299,903
Capital Outlay	-	-	-	-
TOTAL	\$ 554,402	\$ 541,653	\$ 811,694	\$ 1,214,733

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (Requested Part Time Chief Building Inspector & Full Time Scanning Clerk) 322,518

Operating Expenses

Professional Services - Town Planner Services Fee Budget Increased 6,000
 Other Contractual Services - Scanning Services and CentralSquare Maintenance Fee Budget Increased 75,000
 Travel & Per Diem - Travel to Conferences Increased 1,600
 Operating Supplies - Fuel and Uniforms Budget Decreased (2,000)

Capital Outlay

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Chief Building Official/Building Department Director	1.00			1.00		1.00		0.50
Building Department Supervisor	1.00			1.00	1.00			1.00
Building Clerk	1.00			1.00	1.00			1.00
Building Inspector (New Position Requested)						1.00		0.50
Scanning Clerk (New Position Requested)					1.00			1.00
Mechanical Inspector/Plans Examiner		1.00		0.50		1.00		0.50
Electrical Inspector/Plans Examiner		1.00		0.50		1.00		0.50
Plumbing Inspector/Plans Examiner		1.00		0.50		1.00		0.50
Mechanical Inspector/Plans Examiner		1.00		0.50		1.00		0.50
Structural Plan Examiner		1.00		0.50		1.00		0.50
Building Permit Coordinator						1.00		0.50
Total:	3.00	5.00	0.00	5.50	3.00	7.00	0.00	7.50

**001 General Fund
Building (5240):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5240.					
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	288,500	146,710	447,789	762,634
400014.000	Overtime Pay	5,288	-	-	-
400021.000	F.I.C.A. Taxes	21,711	11,223	34,256	58,342
400022.000	Retirement Contributions	28,242	28,242	51,087	29,000
400023.000	Group Insurance	31,203	31,002	55,287	59,962
400024.000	Worker's Compensation	1,504	1,673	1,654	1,500
400025.000	Unemployment Compensation	-	734	2,239	3,392
Total	Personnel Services	\$ 376,447	\$ 219,584	\$ 592,312	\$ 914,830
<u>Operating Expenses</u>					
400031.000	Professional Services	160,840	300,037	179,000	185,000
400034.000	Other Contractual Services	-	1,000	5,000	80,000
400040.000	Travel and Per Diem	-	1,600	-	1,600
400041.000	Communications	-	5,008	6,088	6,008
400044.000	Rentals & Leases	6,434	4,445	12,120	12,120
400045.000	Insurance	4,280	4,866	4,316	4,300
400046.000	Repairs & Maintenance	764	1,188	1,188	1,000
400047.000	Printing and Binding	5,326	2,320	5,820	6,000
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	15	-	-	-
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	132	-	3,000	1,000
400054.000	Publications and Training	163	1,605	2,850	2,875
Total	Operating Expenses	\$ 177,955	\$ 322,069	\$ 219,382	\$ 299,903
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 554,402	\$ 541,653	\$ 811,694	\$1,214,733



Code Compliance Division

Services, Functions, and Activities:

The Code Compliance Division provides town residents and the business community with a well-balanced code enforcement program and compliance process through a professional, courteous, and stepped approach. In addition, the Code Compliance Manager schedules and administers the Special Magistrate Hearing cases after voluntary efforts to obtain compliance have failed.

This Division is responsible for ensuring that the property maintenance standards and other sections of the Town of Bay Harbor Islands ordinances, as well as the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners. To accomplish compliance, the Division enforces zoning regulations, requirements for building permits, landscaping, signs, land clearance, property maintenance, abandoned property, illegal trash disposal and other issues that affect the welfare of the community. This Division works to enhance the quality of life in the Town of Bay Harbor Islands through diligent observation, education, enforcement, coordination with other departments including Police, and Building and institutes financial penalties when voluntary compliance is not attained.

FY 2022 Budget Changes

The Town has implemented a new organizational structure to meet operational and service needs in an ever-growing work environment.

Code Compliance officers receives complaints from the public and proactively addresses municipal code violations. Each complaint is investigated, and staff takes appropriate actions which may lead to the issuance of a courtesy notice, a civil violation notice or civil ticket, and/or the scheduling of the case before the Town's Special Master.

The Code Compliance Division is involved in a multitude of activities, including but not limited to the following:

- Receiving, responding, and processing complaints.
- Educating the public about the Town's codes and ordinances and to obtain voluntary compliance.
- Monitoring and maintain a list of registered vacant and/or abandoned properties.
- Prepare evidence in support of legal actions; appear in court as necessary; testifies at hearings and in court proceedings as required.
- Protect the Health, Safety, and Welfare of all property owners, residents, tenants, businesses, and visitors.
- Monitor and investigate online vacation rental listings.
- Monitor and investigate real estate listings for renovation projects completed with required permits.
- Investigate citizen's complaints and proactive findings, in a fair and unbiased manner, before initiating Compliance actions.
- Issue Work Stop Orders for construction activity without required permits.
- Serving and posting of notices of violations.
- Scheduling and presenting non-compliant cases before the Special Master hearings in accordance with State Statute 162.
- Interact daily with Planning and Zoning, Building Services, Information Technology Department, Police Department and other Departments, to provide professional and high quality customer services to our residents.

As residential and commercial development continues in the Town, the Code Compliance Department faces continued demands for code compliance enforcement throughout the Town. A continuous challenge is the monitoring of sidewalk café furniture. In addition, other issues have arisen such as enforcement signage in the public right-of-way.

Fiscal Year 2021 Accomplishments:

- Presented twenty-five cases before the Code Enforcement Special Master.
- Attended the 32nd Annual F.A.C.E Conference (Florida Association of Code Enforcement).
- Assisted other departments in the collection of overdue fees and revenues.
- Provided code compliance training to sworn police officers.
- Increased Code Compliance Officer presence on Saturdays.
- During COVID-19 pandemic, Code Compliance officers completed inspections to ensure compliance with the CDC guidelines.
- Monitored vacation rental online listings to ensure compliance with the Town's Code.
- Continue weekly review of statistics of code officer activity to ensure efficiency and effectiveness.
- Paperless filing by scanning documents.

Fiscal Year 2022 Objectives:

Continue to provide support and service for the following program areas:

- Continue Code Compliance involvement and participation in Florida Association of Code Enforcement (FACE), and the South Florida Association of Code Enforcement (SFACE).
- Continuing partnership between Code Compliance and the Bay Harbor Islands Police Department to provide code training for sworn Police Officers.
- Complete 100% of all inspections on schedule.
- Establish and maintain a proactive environment to help solve community problems and stay at the forefront of creative and effective Code Compliance.
- Continue weekly statistics review of Code activity to ensure efficiency.
- Continuing partnership between Code Compliance Division and Public Works Department to enhance compliance with the Town's National Pollution Discharge Elimination System (NPDES) permit requirements.
- Continue partnership between Code Compliance and the Building Department to investigate illegal construction activity.
- Continue to monitor vacation rental websites for unlicensed vacation rentals.
- Monitoring real estate listings for renovations completed without required permits.
- Achieve compliance with all seawalls listed as critical on the 2018 Seawall Condition and Resiliency Assessment report.
- Minimum Housing Standard Inspection (County Mandated).
- Code Enforcement Special Master Hearings.
- Continue scanning documents for the filing and documenting of code cases.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Cases opened	1,186	1,600	1,980
Cases closed	1,034	1,520	1,881
Percentage of resolved cases	89%	95%	95%
Code fines collected	\$64,117.50	\$15,900.00	\$22,000.00

001 GENERAL FUND
Code Compliance (5245):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ 210,018	\$ 206,606	\$ 202,235	\$ 164,282
Operating Expenses	5,803	21,240	17,451	29,190
Capital Outlay	-	-	-	-
TOTAL	\$ 215,821	\$ 227,846	\$ 219,686	\$ 193,472

Significant Changes from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments 18,621

Operating Expenses

Travel & Per Diem - Travel to Conferences Increased 4,000

Repairs & Maintenance - Lawn Services and Vehicle Maintenance Budget Increased 1,560

Operating Supplies - Vehicle Fuel and Field Computers Expenditure Increased 3,900

Publication and Training - Memberships, Training and Notary Expenditure Increased 1,596

Capital Outlay

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Enforcement/Parking Director ¹	0.70			0.70	0.70			0.70
Code Compliance Officer ¹	1.34			1.34	1.34			1.34
Total:	2.04	0.00	0.00	2.04	2.04	0.00	0.00	2.04

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

**001 General Fund
Code Compliance (5245):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
Line Item Prefix: 001.5245.		2019-2020	2019-2020	2020-2021	2021-2022
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	130,906	136,104	132,840	96,707
400014.000	Overtime Pay	1,575			3,500
400021.000	F.I.C.A. Taxes	9,790	10,412	10,162	7,666
400022.000	Retirement Contributions	26,200	26,200	23,921	18,045
400023.000	Group Insurance	39,899	31,376	32,835	36,063
400024.000	Worker's Compensation	1,648	1,833	1,813	1,800
400025.000	Unemployment Compensation	-	681	664	501
Total	Personnel Services	\$ 210,018	\$ 206,606	\$ 202,235	\$ 164,282
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	-	-	-	-
400040.000	Travel and Per Diem	-	4,900	-	4,000
400041.000	Communications	-	-	-	-
400044.000	Rentals & Leases	-	-	6,600	6,600
400045.000	Insurance	611	695	617	650
400046.000	Repairs & Maintenance	1,897	5,300	3,580	5,140
400047.000	Printing and Binding	99	1,350	650	1,300
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400051.000	Office Supplies	50	-	-	-
400052.000	Operating Supplies	2,022	6,100	5,600	9,500
400054.000	Publications and Training	1,123	2,895	404	2,000
Total	Operating Expenses	\$ 5,803	\$ 21,240	\$ 17,451	\$ 29,190
Capital Outlay					
400063.000	Improvements (excl. Buildings)	-	-	-	-
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 215,821	\$ 227,846	\$ 219,686	\$ 193,472



Emergency and Disaster Relief Services

Services, Functions, and Activities:

Emergency and Disaster Relief Services is for Global COVID19 Pandemic Expenses tracking. The Department expenditures for FY 2020 and FY 2021 were not budgeted. There will be no expenditures budgeted in FY 2022, since on May 3rd, 2021, State of Florida Governor Ron Desantis signed into law Executive Order Number 21-102 and suspended all remaining Local Government Mandates and restrictions Based on the COVID19 State of Emergency. However, the FY 2020 and FY 2021 will have actual expenditures associated with the COVID19 Pandemic. In FY 2021 the appropriations for Emergency and Disaster Relief Services were increased with the Budget Amendment No. 1.

001 GENERAL FUND

5250 - Emergency and disaster Relief Services

	Actual	Adopted	Adopted	Adopted
		Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	104,825	-	-	-
Capital Outlay	-	-	-	-
TOTAL	\$ 104,825	\$ -	\$ -	\$ -

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services	\$ -
Operating Expenses	\$ -
Capital Outlay	\$ -

Personnel Complement									
Position Title	FY 2020-2021				FY 2021-2022				
	Funded				Funded				
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs	
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

**001 General Fund
Emergency and Disaster Relief Services (5250):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5140.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400034.400	COVID19 Pandemic Expenses	104,825	-	-	-
400040.000	Travel and Per Diem	-	-	-	-
400041.000	Communications & Freight	-	-	-	-
400044.000	Rentals & Leases	-	-	-	-
400045.000	Insurance	-	-	-	-
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400052.000	Operating Supplies	-	-	-	-
400054.000	Publications and Training	-	-	-	-
Total	Operating Expenses	\$ 104,825	\$ -	\$ -	\$ -
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 104,825	\$ -	\$ -	\$ -



Other Public Safety

Services, Functions, and Activities:

The Town of Bay Harbor Islands and its individual members will, without favor or prejudice, provide the citizens with a safe community. Other Public Safety Department is responsible for caring for the safety of children at street and other crossings.

Fiscal Year 2021 Accomplishments:

- Monitored all street crossings and intersections to ensure that children safety within Town limits is preserved and traffic incidents avoided.
- Maintained appropriate number of Crossing Guards within the Town of Bay Harbor Islands to cover major intersections.
- Helped children to develop the skills of crossing streets safely.

Fiscal Year 2022 Objectives:

- Ensure the safety of children at busy intersections through the Town.
- Observe and report any incidents or conditions that present a potential safety hazard to our children or community.
- Help children always develop the skills to cross streets safely.
- Discourage children from behaving in an unsafe manner on near traffic.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Number of Crossing Guards	10	9	11

001 GENERAL FUND
Other Public Safety (5290):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2019-2020	2019-2020	2020-2021	2021-2022
<u>APPROPRIATIONS</u>				
Personnel Services	\$ 47,668	\$ 88,421	\$ 70,453	\$ 78,236
Operating Expenses	1,030	3,480	2,700	5,150
Capital Outlay	-	-	-	-
TOTAL	\$ 48,698	\$ 91,901	\$ 73,153	\$ 83,386

Significant Changes from FY 2021 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments		7,783
<u>Operating Expenses</u>		
Other Current Charges - Hiring and Miscellaneous Safety Supplies Expenditures Increased		2,500
<u>Capital Outlay</u>		

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Crossing Guard (Requested Part Time Crossing Guard)		10.0		5.0		11.0		5.50
Total:	0.00	10.0	0.00	5.0	0.00	11.0	0.00	5.50

001 General Fund
Other Public Safety (5290):

		Actual	Adopted	Adopted	Adopted
			Budget	Budget	Budget
Line Item Prefix: 001.5290.		2019-2020	2019-2020	2020-2021	2021-2022
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	41,124	80,836	64,232	71,405
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	3,146	6,184	4,914	5,462
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400024.000	Worker's Compensation	896	997	986	1,000
400025.000	Unemployment Compensation	2,502	404	321	369
Total	Personnel Services	\$ 47,668	\$ 88,421	\$ 70,453	\$ 78,236
<u>Operating Expenses</u>					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	-	-	-	-
400040.000	Travel and Per Diem	-	-	-	-
400041.000	Communications	-	-	-	-
400044.000	Rentals & Leases	-	-	-	-
400045.000	Insurance	-	-	-	-
400046.000	Repairs & Maintenance	-	-	-	-
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	500	-	2,500
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	1,030	2,980	2,650	2,600
400054.000	Publications and Training	-	-	50	50
Total	Operating Expenses	\$ 1,030	\$ 3,480	\$ 2,700	\$ 5,150
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	-	-	-	-
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 48,698	\$ 91,901	\$ 73,153	\$ 83,386



Streets and Parkways Department

Services, Functions, and Activities:

The Street and Parkways Department provides for the effective management and maintenance of the Town's roadways, infrastructure systems, and facilities as well as the management and supervision of the solid waste collection operation and the storm water and water and sewer utilities. Street and Parkways also responds to and assists other Town departments in emergencies and instances of severe weather preparation and recovery. The department is directly responsible for the conditions of Town-owned sidewalks, streets, and their respective Rights-of Way.

Street and Parkways Department

- **Administration:** The Street and Parkways Director is responsible for all administrative activity for the department such as management of all the day-to-day field operations, personnel management, departmental records management, agenda preparation, research, customer service, and all related managerial responsibilities.
- **Capital Improvement Plan Management:** This area of responsibility includes coordination, planning, and management of infrastructure related improvements within the Town. An example of current projects includes the street milling and resurfacing improvements. Contract management related to capital improvement projects rests with the Street and Parkways Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for general maintenance to Town property streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Street Maintenance:** Maintenance of roadways, roadway cleaning, coordination with other departments regarding community bus schedules, and roadway hazards.

Fiscal Year 2021 Accomplishments:

- Leased additional vehicle for Street Department operational efficiency.
- Mill and resurface, repair curb & guttering for all interior roadways south of Kane Concourse on East Island.
- Maintain green path by patching and repainting.
- Remove damaged or faded regulatory street signage and install new.
- Replaced missing Raised Pavement Markers throughout Town.

Fiscal Year 2022 Objectives:

- Lease two new F-150 trucks for department to replace those at end of lease term.
- Mill and resurface, repair curb & guttering for all interior roadways north of Kane Concourse on East Island.

- Maintain green path by patching and repainting.
- Remove damaged or faded regulatory street signage and install new.
- Replace missing Raised Pavement Markers throughout Town.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Lease additional utility vehicle(s) for Street Department operational efficiency.	0	1	2
Mill and resurface, repair curb & guttering for all interior roadways south of Kane Concourse on East Island.	0%	100%	0%
Mill and resurface, repair curb & guttering for all interior roadways north of Kane Concourse on East Island.	0%	0%	100%
Maintain green path by patching and repainting.	33%	33%	33%
Remove damaged or faded regulatory street signage and install new.	5	3	10
Replace missing Raised Pavement Markers throughout Town.	33%	33%	33%

001 GENERAL FUND
Streets and Parkways (5410):

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
<u>APPROPRIATIONS</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Personnel Services	\$ 147,677	\$ 234,184	\$ 110,473	\$ 110,697
Operating Expenses	369,303	397,171	390,323	385,160
Capital Outlay	-	95,000	27,500	260,000
TOTAL	\$ 516,981	\$ 726,355	\$ 528,296	\$ 755,857

Significant Changes (+/-) from FY 2021 Adopted Budget
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<u>Personnel Services</u>		
Planned salary and benefits adjustments		224
<u>Operating Expenses</u>		
Professional Services - Engineering Contract Draft Expenditure Reduced		(1,500)
Travel & Per Diem - Travel to Conferences Increased		1,000
Utility Service - Electrical and Water Budget Decreased		(4,000)
Rental & Leases - Rental of Message Boards Budget Decreased		(4,860)
Repairs and Maintenance - ADA Repairs, Repairs to Roadways, Pavement Marking for Roadways Expenditures Increased		5,500
Operating Supplies - MOT Safety, Barrels and Barricades Expenditures Decreased		(1,180)
<u>Capital Outlay</u>		
Improvements (Excl. Buildings) - Street Milling and Resurfacing, ADA Improvements Increased		232,500

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Director of Public Works ¹	0.34			0.34	0.34			0.34
Maintenance Worker ¹	0.60			0.60	0.60			0.34
Administrative Assistant for Engineer & Public Works Director ¹	0.34			0.34	0.34			0.34
Total:	1.28	0.00	0.00	1.28	1.28	0.00	0.00	1.02

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

**001 General Fund
Streets and Parkways (5410):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5410.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	83,147	147,291	70,488	69,546
400014.000	Overtime Pay	8,563	2,946	1,410	-
400021.000	F.I.C.A. Taxes	6,777	11,493	5,500	5,320
400022.000	Retirement Contributions	28,354	28,354	12,693	13,074
400023.000	Group Insurance	18,869	41,176	17,866	20,394
400024.000	Worker's Compensation	1,968	2,188	2,164	2,000
400025.000	Unemployment Compensation	-	736	352	363
Total	Executive Salaries	\$ 147,677	\$ 234,184	\$ 110,473	\$ 110,697
Operating Expenses					
400031.000	Professional Services	-	1,500	1,500	-
400034.000	Other Contractual Services	212,409	213,240	212,739	212,840
400040.000	Travel and Per Diem	-	2,600	-	1,000
400041.000	Communications	31	3,480	480	200
400043.000	Utility Services	76,082	67,500	84,000	80,000
400044.000	Rentals & Leases	-	15,340	13,190	8,330
400045.000	Insurance	5,503	6,256	5,549	5,500
400046.000	Repairs & Maintenance	54,426	42,400	34,350	39,850
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	35	35	40
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	18,963	39,970	35,730	34,550
400054.000	Publications and Training	1,890	4,850	2,750	2,850
Total	Operating Expenses	\$ 369,303	\$ 397,171	\$ 390,323	\$ 385,160
Capital Outlay					
400063.000	Improvements (excl. Buildings)	-	20,000	27,500	260,000
400064.000	Machinery & Equipment	-	75,000	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ 95,000	\$ 27,500	\$ 260,000
TOTAL	DEPARTMENT EXPENSES	\$ 516,981	\$ 726,355	\$ 528,296	\$ 755,857



Public Transportation

Services, Functions, and Activities:

The Town operates a Community Shuttle Service which provides connecting services to large mass transit services. This service is made possible through the use of the Citizens Independent Transportation Trust (CITT) funds. The funds are generated through the Miami-Dade County half-penny sales surtax and results from a citizens' initiative to improve transportation throughout the County.

A minimum of 20% of the surtax proceeds are required to be spent on transit uses and the Town of Bay Harbor Islands exceeds this obligation. The Town is also required to continue its separately funded maintenance efforts called Maintenance of Effort (MOE). The Town meets this obligation through street maintenance expenditures in the General Fund and the Stormwater Fund.

The balance of surtax proceeds (total less transit uses) may be spent on new projects or programs which provide transportation enhancement with a preference for improving pedestrian (non-motorized) safety and access to mass transit systems.

001 GENERAL FUND

Public Transportation (5440):

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
<u>APPROPRIATIONS</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	86,064	158,000	158,000	128,000
Capital Outlay	-	-	-	-
TOTAL	\$ 86,064	\$ 158,000	\$ 158,000	\$ 128,000

Significant Changes from FY 2021 Adopted Budget
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Personnel Services

The Public Buildings Department has no positions that associated with this department. 0

Operating Expenses

Other Contractual Services - Contractual Services for Public Transport Decreased (30,000)

Capital Outlay

Personnel Complement								
Position Title	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**001 General Fund
Public Transportation (5440):**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5140.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Executive Salaries	\$ -	\$ -	\$ -	\$ -
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	80,650	150,000	150,000	120,000
400040.000	Travel and Per Diem	-	-	-	-
400041.000	Communications & Freight	-	-	-	-
400044.000	Rentals & Leases	-	-	-	-
400045.000	Insurance	-	-	-	-
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400052.000	Operating Supplies	5,414	8,000	8,000	8,000
400054.000	Publications and Training	-	-	-	-
Total	Operating Expenses	\$ 86,064	\$ 158,000	\$ 158,000	\$ 128,000
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 86,064	\$ 158,000	\$ 158,000	\$ 128,000



Parks and Recreation Department

Services, Functions, and Activities:

The Community Services Department provides a high quality of recreations and education programs to residents of all ages. The Community Services Department oversees a wide variety of specialized year-round and seasonal activities, including programs for toddlers and parents, youths, adults, seniors and after-school athletics and classes.

The Community Services Department operates and provides for the planning, supervision, maintenance, and development of the six Municipal Parks, two Tennis Courts, recreational programming, and numerous special events while balancing those needs with available resources. The department strives to courteously assist patrons in meeting their needs for recreation, community involvement, and enjoyable leisure time through the development of diverse offerings in a safe, attractive, and well-maintained environment. A five-year capital plan was developed that focuses on providing quality facilities to meet the recreational needs of the ever-changing Town demographics.

To accomplish park related objectives, the department offers a variety of well-maintained park facilities for active and passive recreation. To accomplish community related objectives, the department continues its involvement in the coordination of numerous special events throughout the year. To accomplish the recreational objectives, the department continues offering diverse programming for all ages and abilities.

Fiscal Year 2021 Accomplishments:

- Adapted and developed online programming to meet the needs of residents during the COVID-19 Pandemic. Many different programming options were developed for youth, adults, and seniors through our Zoom platform.
- Due to COVID-19, the department adjusted and hosted a virtual ceremony for the Town's annual Memorial Day ceremony to honor Americans who lost their lives while serving our country.
- Offered a variety of other resources and stay at home programs to meet the needs of our patrons.
- Participated in calls with the Miami Dade Parks Coalition to ensure proper planning and coordination for the reopening of Parks and Recreation facilities. Developed a plan to reopen all Parks, Tennis Courts, and Community Center.
- Updated signage complying with Miami Dade County and CDC recommendations. The signage was placed around each facility.
- Assisted the Town's COVID-19 Task Force by running a daily outreach program to provide all Town of Bay Harbor Islands residents with important Town information during the pandemic, confirm residents were doing well, and assist residents in signing up for Code Red and other Town alerts.

Issues:

- 92nd Street Park amenities are outdated, limited in size and weekly/monthly maintenance and upkeep increases due to usage and park longevity.

- Limited green space makes it difficult to create programming opportunities.
- Limited storage space.

Fiscal Year 2022 Objectives:

- Design and construction of the 96th Street Park.
- Design and construction of the 92nd Street Park reconstruction project.
- Create and develop new and innovative programming to meet the needs of the community.
- Create and develop new special events to meet the needs of the community.
- Created and develop a procedure and online reservations for the Tennis Courts.
- Partner with Children Trust to provide youth programs at the Community Center.

	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Estimated	Estimated
Youth Program Participants (Afterschool, Camps and Community Center Programs)	95 (Virtually)	195	600
Senior Programs and Events such as Seniors on the Go	100 (Virtually)	80	380
Adult Programs	50 (Virtually)	30	150
Special Events (7 Concerts in the Park, 911 Event Halloween Parade, Veterans Day, Car Show, Snow Day, 5K Run and Walk, Picnic, Egg Hunt)	60 (Virtually)	590	3,200
Special Events (Outdoor Movies, Storytime at the Park,	0	260	880
Misc. Programs (Senior Game Day, Senior/Family Mantine and Game Room)	0	0	200

**001 GENERAL FUND
Parks and Recreation (5720):**

	Actual 2019-2020	Adopted Budget 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
APPROPRIATIONS				
Personnel Services	\$ 658,786	\$ 734,523	\$ 633,639	\$ 814,822
Operating Expenses	313,312	622,921	472,865	689,641
Capital Outlay	230,447	71,000	595,000	584,000
TOTAL	\$1,202,546	\$ 1,428,444	\$ 1,701,504	\$ 2,088,463

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (One Full Time and Two Part Time Positions for Children Trust) 181,183

Operating Expenses

Travel & Per Diem - Travel to Conferences Expenditure Increased 1,274
 Insurance - Property and Casualty Insurance Expenditure Increased 1,100
 Repairs & Maintenance - Water Fountain Bottle and Dog Park Water Fountains Increased 5,350
 Printing & Binding - Brochures and Programs Printing Expenditure Increased 1,000
 Other Current Charges - Senior/Adult/Youth Programming Expenditures Increased 54,952
 Other Current Charges - Aftercare - Grant Writer and Aftercare Programming Increased 59,680
 Other Current Charges - Town Events - BHI Concerts and Events Programming Increased 88,700
 Publication and Training - Memberships, Training and Notary Expenditure Increased 4,220

Capital Outlay

Improvements (Excl. Buildings) - 92nd St. Park Renovation, 95th St. Park Gazebo, Children Trust
 Improvements, 96th St. Park Renovation Budgeted in Park Impact Fee Fund (180,000)
 Transfer to Capital Outlay Fund to Fund Capital Projects 234,000

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Community Service Director	1.00			1.00	1.00			1.00
Assistant Director of Community Services	1.00			1.00	1.00			1.00
Administrative Assistant	1.00			1.00	1.00			1.00
Custodian Community Center	1.00			1.00	1.00			1.00
Recreation Attendant	2.00			2.00	2.00			2.00
Athletic Coordinator	1.00			1.00	1.00			1.00
Lead Park Attendant	1.00			1.00	1.00			1.00
Park Attendant	1.00			1.00	1.00			1.00
PT Attendant/Camp Counselor		5.00		2.50		5.00		2.50
PT Football/Basketball Coach		1.00		0.50		1.00		0.50
Staff for Children Trust (New Positions Requested)					1.00	2.00		2.00
Total:	9.00	6.00	0.00	12.00	10.00	6.00	0.00	14.00

001 General Fund Parks and Recreation (5720):

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 001.5720.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	447,215	504,141	432,020	573,639
400014.000	Overtime Pay	1,625	-	-	1,500
400021.000	F.I.C.A. Taxes	33,169	38,567	33,050	43,998
400022.000	Retirement Contributions	97,047	97,047	77,797	103,569
400023.000	Group Insurance	70,683	85,640	82,078	82,740
400024.000	Worker's Compensation	5,940	6,607	6,534	6,500
400025.000	Unemployment Compensation	3,107	2,521	2,160	2,876
Total	Personnel Services	\$ 658,786	\$ 734,523	\$ 633,639	\$ 814,822
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	17,597	15,100	18,100	18,600
400040.000	Travel and Per Diem	-	1,274	-	1,274
400041.000	Communications	143	-	-	-
400043.000	Utility Services	28,855	32,000	34,000	34,000
400044.000	Rentals & Leases	2,986	6,200	3,900	3,900
400045.000	Insurance	8,849	13,402	8,900	10,000
400046.000	Repairs & Maintenance	15,404	18,200	17,850	23,200
400047.000	Printing and Binding	5,029	7,500	7,940	8,940
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	51,785	175,660	130,070	185,022
400049.010	Other Current Charges-Aftercare	80,765	164,380	108,200	167,880
400049.020	Other Current Charges-Camps	7,067	43,000	43,000	43,000
400049.030	Other Current Charges-Town Events	92,724	141,600	92,200	180,900
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	2,432	2,000	7,500	7,500
400054.000	Publications and Training	(325)	2,605	1,205	5,425
Total	Operating Expenses	\$ 313,312	\$ 622,921	\$ 472,865	\$ 689,641
Capital Outlay					
400063.000	Improvements (excl. Buildings)	\$ -	\$ 6,000	\$ 530,000	\$ 350,000
400064.000	Machinery & Equipment	230,447	-	-	-
400091.000	Transfer to Reserves/Other Funds	-	65,000	65,000	234,000
Total	Capital Outlay	\$ 230,447	\$ 71,000	\$ 595,000	\$ 584,000
TOTAL	DEPARTMENT EXPENSES	\$1,202,546	\$1,428,444	\$1,701,504	\$2,088,463



Capital Projects Fund

The Town maintains a fund which is used to provide revenues and expenditures associated with capital purchases associated with general governmental projects. The projects are all capital items (not consumed during regular operations) that are used for general governmental purposes (not for use for a specific enterprise/utility or special revenue fund). The qualifying items are budgeted in this Capital Projects Fund.

Information about this fund includes: a fund financial summary, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history, and new capital improvement projects.

A closely associated concept is the Capital Improvement Plan. The Capital Improvement Plan is a five-year plan which shows capital purchases across all funds (not just general governmental in nature). The five-year plan reflects all major projects occurring within the Town within the next five years and identifies the funding sources. Not all costs are direct Town costs. The projects may include, for example, funding from grant sources or partnership agreements.



Capital Projects Fund

The Capital Projects Fund is a type of governmental fund. As such, it provides for projects which are not assignable to specific special revenue funds or proprietary funds (enterprise, internal service). The fund provides a place to account for improvements which cannot be assigned (per above). To be a qualified project for this fund, the anticipated value of the asset created must have an estimated value of at least \$1,000. An asset for these purposes is an item which is not generally consumed for operating purposes, and which has an expected life of not less than three years.

Funding for capital projects generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the “General Fund”). Additional revenue may derive from interest earnings or other permissible fund transfers. In FY 2022, the Capital Project Fund will account for \$234,000 Police Department Capital Outlay expenditures and the funds will be transferred from General Fund.

Expenditures for this fund are not generally restricted. Provided that the project meets the above qualifications, and appropriations are approved by the Town Council, the project qualifies for funding in this fund.

The Capital Projects Fund is closely related to, but not synonymous with, the Five-Year Capital Improvement Plan. The purpose of the Five-Year Capital Improvement Plan is to promote advanced planning by department Directors and serves as a fiscal planning tool to forecast the demands on revenues. The plan anticipates the likely improvements to occur within the Town over the next five years. This planning document assists in identifying future resource needs and in planning the timing of projects. Wherever possible, the projects included in the Five-Year Capital Improvement Plan have identified funding sources for each year of expenses that will have an impact on the operating budget.

There are no personnel associated with this fund. Details on each of the projects within the Five-Year Capital Improvement Plan follow the financial pages of this fund.

CAPITAL PROJECTS FUND (301)

---- Department

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2019-2020	2019-2020	2020-2021	2021-2022
REVENUES				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 234,000
Appropriate Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 234,000
EXPENSES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	234,000
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 234,000
NET RESULTS	\$ -	\$ -	\$ -	\$ -

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

\$ -

Operating Expenses

\$ -

Capital Outlay

Funding Police Department Capital Outlay projects such as Ballistic Helmet – Patrol, Handheld Radio, New Patrol Emergency Lighting, Ballistic Vests, Vehicle Radio System, GEM Cart, Body Worn Cameras, Automated Vehicle Locator (GPS) and Vehicle Replacement.

\$ 234,000

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CAPITAL PROJECTS FUND (301)

---- Department

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
Line Item Prefix: 301,----.		2019-2020	2019-2020	2020-2021	2021-2022
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400023.555	OPEB Expense	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400032.000	Accounting and Auditing	-	-	-	-
400034.000	Other Contractual Services	-	-	-	-
400046.000	Repairs & Maintenance	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400052.000	Operating Supplies	-	-	-	-
400054.000	Publications and Training	-	-	-	-
400059.000	Depreciation	-	-	-	-
Total	Operating Expenses	\$ -	\$ -	\$ -	\$ -
Capital Outlay					
400063.000	Improvements(Excl.Buildings)	\$ -	\$ -	\$ -	\$ 234,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ 234,000
TOTAL	DEPARTMENT EXPENSES	\$ -	\$ -	\$ -	\$ 234,000

TOWN OF BAY HARBOR ISLANDS

FY 2022 - 2026

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Department	Projects	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	5YR TOTAL
GENERAR FUND CAPITAL IMPROVEMENT PROJECTS							
Information Technology (5135)	Video Camera Replacement	10,000	10,000	10,000	10,000	10,000	50,000
Public Buildings (5190)	Replace Town Hall Generator	21 218,808	-	-	-	-	218,808
Street & Parkway (5410)	ADA Improvements	10,000	10,000	10,000	10,000	10,000	50,000
	Milling and Resurfacing	250,000	250,000	250,000	250,000	250,000	1,025,000
Parks & Recreation (5720)	92nd Street Park Renovation	200,000	400,000				600,000
	95th Street Gazebo/Shade	100,000	100,000				200,000
	Children Trust Center Improvements	50,000					50,000
	Buy Land to Relocate 98th Street Park		6,000,000				6,000,000
	95th Street Artificial Turf				200,000	200,000	400,000
Total Projects		838,808	6,770,000	270,000	470,000	470,000	8,818,808

FY 2022 - 2026

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Fund	Projects	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	5YR TOTAL
CAPITAL IMPROVEMENT FUND/SPECIAL REVENUE/ENTERPRISE FUNDS CAPITAL IMPROVEMENT PROJECTS							
Capital Improvement Fund	Ballistic Helmets Replacement	7,500	2,500				10,000
	Motorolla Police Handheld Radios	25,000	25,000	25,000	25,000	25,000	125,000
	Police Vehicles						
	Lighting and Outfitting	36,000	36,000	36,000	36,000	36,000	180,000
	Ballistic Vests 5 Year Replacement	14,100	14,100	14,100	14,100	14,100	70,500
	Taser Replacement Program	-	13,800	13,800	13,800	13,800	55,200
	Vehicle Radio System Replacement	14,400	8,000	8,000	8,000	8,000	46,400
	GEM Cart - Low Speed Patrol Vehicle	16,000					16,000
	Body Worn Cameras - 5 Year Plan	50,000	50,000	50,000	50,000	50,000	250,000
	Automated Vehicle Locator (GPS)	26,000	26,000	26,000	26,000	26,000	130,000
	Vehicle Replacement Program	45,000	45,000	45,000	45,000	45,000	225,000
	Throughput Laptop Replacement	-	-	-	-	50,000	50,000
Park Impact Fund	96th Street Park Construction	500,000	200,000	200,000	100,000	-	1,000,000

Causeway Fund	FDOT Inspection Report: Spall Replacement Patch and Paint ICW Bridge (Inside/Outside)	900,000	520,000	-	120,000	25,000	1,565,000
	Replace U-Channels under Indian Creek	-	365,000	-	-	-	365,000
	Welcome Sign on Causeway	-	-	500,000	-	-	500,000
	West Relief Bridge Repair Contract	-	-	300,000	-	-	300,000
	Waterway Bridge Repair Contract	250,000	250,000	-	-	500,000	1,000,000
	Kane Concourse - Permeable Paving Replacement	-	-	400,000	-	-	400,000
	Portable Message Board	350,000	-	-	-	-	350,000
	Design of Causeway Bridge	20,000	-	-	-	-	20,000
	Alternative Energy Options	500,000	-	-	-	-	500,000
	Indian Creek Repair Contract	300,000	-	-	-	-	300,000
	BHI-206 SCADA Implementation: Successful Bidder	-	-	-	700,000	-	700,000
Sewer Fund	Continue T-Liner Installation: LMK New Dodge 3500 Promaster to Replace #183	10,000	25,000	25,000	25,000	25,000	110,000
	Additional Portable bypass pump	200,000	300,000	300,000	300,000	300,000	1,400,000
	Replace Mixed Match Water Meter Boxes	56,000	-	-	-	-	56,000
Water Fund	Lease Water Truck #615 (Ford F 250 Utility Body)	50,000	-	-	-	-	50,000
	Lighting - Replace Malfunctioning MG Lights	-	-	6,000	-	-	6,000
Parking Fund	New Split AC Unit - Replace one Unit as Needed	9,000	9,000	9,000	9,000	9,000	45,000
	Replace expansion joints in PG decking	10,000	-	-	-	-	10,000
Stormwater Fund	Stormwater Improvement	7,500	7,500	75,000	7,500	7,500	105,000
		35,000	35,000	35,000	35,000	35,000	175,000
		100,000	300,000	300,000	300,000	300,000	1,300,000
Total Projects		3,531,500	2,231,900	2,367,900	1,814,400	1,469,400	11,415,100



Special Revenue Funds

This section contains general information about the Town's Special Revenue Funds. These funds are governmental in nature but have revenues which must be used for specific types of functions or be lost.

The two Special Revenue Funds are: 1) Park Impact Fund, and 2) Police Forfeiture Fund.

Information about these funds includes: a fund summary, summary revenues, summary expenditures with expenditure history, program modification explanations and Capital Improvement Projects which are associated with that fund.



Park Impact Fund

The existence of public parks has substantial benefits to proximate residential development. These benefits include actual use by residents of such development and aesthetic, recreational, and environmental benefits to the residential area and its population. These benefits accrue to all properties and residents of the area. The purpose of Park Impact Fees is to provide not only for the minimum level of service established by the Town's adopted comprehensive plan, but also for the additional public park open space and recreation facilities necessary to adequately serve the impacts and demands of new residential development; and to require that future residential growth contribute its fair share to the cost of additions and improvements to the Town's public park system in amounts reasonably anticipated to offset the impacts and demands generated by such growth. This cost does not include operational and maintenance costs.

Park Impact Fees apply to the development of property for residential use located within the boundaries of the Town. Nonresidential development of property shall not be subject to the terms of the "Park Impact Fee Ordinance" passed by the Town of Bay Harbor Islands Council on November 14th, 2005. In mixed-use developments, only that portion of a development used for residential purposes shall be subject to the terms of this Ordinance.

All residential development is deemed to create an impact and therefore an increased demand for public facilities including open space, park, and recreational facilities. As such, the cost of new public facilities should be borne by new users to the extent new users require new facilities. Therefore, any application for a building permit within the Town enabling the construction of a new residential dwelling unit on or after the effective date of "Park Impact Fee Ordinance" No. 784 shall be subject to the imposition of park impact fees.

All fees collected pursuant the "Park Impact Fees Ordinance" shall be kept in a special park acquisition and development fund and may be utilized only for the acquisition and development of park facilities in the Town or for the provision of those park facilities or programs in other communities that are deemed to benefit the residents of the Town pursuant to an interlocal agreement.

PARK IMPACT FUND (302)

---- Department

	Actual <u>2019-2020</u>	Adopted Budget <u>2019-2020</u>	Adopted Budget <u>2020-2021</u>	Adopted Budget <u>2021-2022</u>
REVENUES				
Service Revenues				
Miscellaneous Revenues				
Appropriate Fund Balance				\$ 500,000
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
EXPENSES				
Personnel Services				
Operating Expenses				
Capital Outlay	-	-	-	500,000
TOTAL EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
NET RESULTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Significant Changes from FY 2021 Adopted Budget +/-(-)

Personnel Services

Operating Expenses

Capital Outlay

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PARK IMPACT FUND (302)

---- Department

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 301.----.		2019-2020	2019-2020	2020-2021	2021-2022
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400023.555	OPEB Expense	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Personnel Services	\$ -	\$ -	\$ -	\$ -
<u>Operating Expenses</u>					
400031.000	Professional Services	-	-	-	-
400032.000	Accounting and Auditing	-	-	-	-
400034.000	Other Contractual Services	-	-	-	-
400046.000	Repairs & Maintenance	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400052.000	Operating Supplies	-	-	-	-
400054.000	Publications and Training	-	-	-	-
400059.000	Depreciation	-	-	-	-
Total	Operating Expenses	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ 500,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ 500,000
TOTAL	DEPARTMENT EXPENSES	\$ -	\$ -	\$ -	\$ 500,000



Police Forfeiture Fund

The Police Forfeiture Fund is funded through forfeitures, seizures, and confiscations related to criminal activity. Use of the funds is restricted to crime prevention initiatives. Supplanting (replacing) funding for other programs with this revenue is expressly prohibited.

The Chief of Police is authorized to certify that adopted expenditures comply with the revenue restrictions. The Chief of Police makes recommendations through the Town Manager to the Advisory Council concerning expenditures. It is not uncommon for the Town Council to appoint itself as the Advisory Council as a cost saving measure. In the Town of Bay Harbor Islands, the Town Council acts as the Advisory Council and has final funding authority

Police Forfeiture Fund

The Police Forfeiture Fund is a Special Revenue Fund within the Town of Bay Harbor Islands budget. This means that the income, like all Special Revenue Funds, is derived from specific sources and is restricted to specific allowable uses. Funding for the Police Forfeiture Fund is derived primarily from the sale of legally seized (taken) assets. The permissible use for income resulting from the sale of these assets is restricted by State and Federal law to specific types of equipment, training, overtime, enforcement, or crime prevention projects and/or programs. Often there is a very long lag time from when the assets are seized and when the Town receives its share of the disposition.

The Police Chief is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for equipment, crime prevention, crime detection, and enforcement. In FY 2022, crime prevention/community policing initiatives are funded.

One of the conditions for receiving this restricted funding is that it needs to be used or have a planned use for accumulated funds. The funding can be used for the payment for the department's patrol laptop purchase program, purchase of weapons, radios, bicycle and work utility beach vehicle purchases, a secure ID access system, surveillance equipment, vehicles for undercover operations electronic data storage, tactical equipment, supplemental training and other qualified expenditures.

A personnel complement chart is not provided for this fund as there are no positions funded. This fund is supported by personnel budgeted in other funds. Under the existing authorizing legislation for this restricted revenue, no provision allows for a transfer (or use) of forfeiture revenues for indirect administrative costs. Therefore, no transfer to the General Fund is budgeted.

FY 2022 Budget Changes

The fund's primary revenue source is from the sale of legally seized assets, this revenue may be used to supplement funding for public safety uses, as noted above. The actual revenues have been minimal in the two prior fiscal years. As a result, the estimated fund balance at the end of FY 2021 is projected at \$50,084.

POLICE FORFEITURE FUND (303)

---- Department

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
REVENUES				
Service Revenues				
Miscellaneous Revenues				\$ 50
Appropriate Fund Balance	\$ -	\$ -	\$ -	\$ 50,034
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 50,084
EXPENSES				
Personnel Services				
Operating Expenses	-	-	-	50,084
Capital Outlay				
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 50,084
NET RESULTS	\$ -	\$ -	\$ -	\$ -

Significant Changes from FY 2021 Adopted Budget +/-

Personnel Services

Operating Expenses

Capital Outlay

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

POLICE FORFEITURE FUND (303)

---- Department

		Actual	Adopted	Adopted	Adopted
			Budget	Budget	Budget
Line Item Prefix: 301.----		2019-2020	2019-2020	2020-2021	2021-2022
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400023.555	OPEB Expense	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Personnel Services	\$ -	\$ -	\$ -	\$ -
<u>Operating Expenses</u>					
400031.000	Professional Services	-	-	-	-
400032.000	Accounting and Auditing	-	-	-	-
400034.000	Other Contractual Services	-	-	-	-
400046.000	Repairs & Maintenance	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400052.000	Operating Supplies	-	-	-	50,084
400054.000	Publications and Training	-	-	-	-
400059.000	Depreciation	-	-	-	-
Total	Operating Expenses	\$ -	\$ -	\$ -	\$ 50,084
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ -	\$ -	\$ -	\$ 50,084



Enterprise Funds

This section contains information about the Town's Enterprise Funds.

The Town's six enterprises are:

- 1) Broad Causeway Fund
- 2) Sewer Fund
- 3) Water Fund
- 4) Parking Fund
- 5) Solid Waste
- 6) Stormwater Utility

Information about these funds includes: a fund summary, summary revenues, summary expenses with expense history, program modifications, and Capital Improvement Projects associated with the fund.



Broad Causeway Fund

The Broad Causeway Fund is designated to account for toll revenue generated by residential and commercial traffic flow across the Intracoastal Waterway, separating the mainland from the coast, via the Broad Causeway and the Town's ICW Drawbridge, and through the Town of Bay Harbor Islands' two barrier islands.

Causeway Fund

The Town maintains and operates a bascule bridge (drawbridge) over the Intracoastal Waterway. Usage fees, collected by means of SunPass® and TOLL-BY-PLATE™ technology, are charged to motorists for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its Broad Causeway capital projects and the debt service is repaid through the system's net revenues.

CAUSEWAY FUND (401)
5415 Department

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
REVENUES				
Intergovernmental: Fed/State	\$ 918,553	\$ -	\$ -	\$ -
Service Revenues	8,061,982	\$10,035,000	\$ 8,815,000	\$ 9,215,000
Miscellaneous Revenues	190,052	92,000	75,000	80,000
TOTAL REVENUES	<u>9,170,588</u>	<u>10,127,000</u>	<u>8,890,000</u>	<u>9,295,000</u>
EXPENSES				
Personnel Services	\$1,353,584	\$ 1,773,209	\$ 1,718,365	\$ 2,118,425
Operating Expenses	2,474,017	1,017,770	971,963	1,303,857
Capital Outlay	-	1,125,000	1,415,000	2,320,000
Debt Service	225,701	1,109,380	1,109,445	1,108,929
Interfund Transfers	1,200,000	1,200,000	1,300,000	1,659,060
TOTAL EXPENSES	<u>\$5,253,303</u>	<u>\$ 6,225,359</u>	<u>\$ 6,514,773</u>	<u>\$ 8,510,271</u>
NET RESULTS	<u><u>\$3,917,285</u></u>	<u><u>\$ 3,901,641</u></u>	<u><u>\$ 2,375,227</u></u>	<u><u>\$ 784,729</u></u>

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments 379,641

Operating Expenses

Professional Services - Federal Lobbyist and Toll Equipment Contractual Services Increased 105,500
Accounting & Auditing - Marcum LLP Contractual Services Increased 8,125
Other Contractual Services - PASS Plan Software Integration, Landscaping Services Increased 133,620
Travel & Per Diem - Travel to Attend Conferences Budget Increased 1,500
Communications - Data Transmission to SunPass Budget Increased 1,500
Utilities Services - Electrical and Water Utilities to Causeway Budget Increased 6,000
Rentals & Leases - Lease Payments Increased 6,500
Insurance - Property and Casualty Insurance Budget Increased 25,075
Repairs & Maintenance - Iguana Relocation, Toll Gantry Cameras and Sensors Repairs Budget Increased 21,575
Operating Supplies - Gantry Battery Backup, Toll Pass Plan Manager Laptop Budget Increased 12,500
Publications and Training - Employee Training Budget Increased 10,000

Capital Outlay

FDOT Inspection Report Repair: Spall Replacement, West Relief Bridge Repair Contract, Kane Concourse
 - Permeable Surface Installation, Portable Message Board, Alternative Energy and Bridge Design Budget
 Increased

605,000

Debt Service

Transfer to Other Funds

Interfund Transfer - Transfer to General Fund

359,060

Position Title	Personnel Complement							
	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.40			0.40	0.40			0.40
Assistant Town Manager ¹	0.40			0.40	0.40			0.40
Executive Assistant ¹	0.40			0.40	0.40			0.40
Receptionist/Office Assistant ¹	0.40			0.40	0.85			0.85
Social Media/SunPass/Pass Plan Manager ¹	0.62			0.62	0.85			0.85
Town Clerk ¹	0.40			0.40	0.40			0.40
Recording Secretary ¹	0.40			0.40	0.40			0.40
Deputy Town Clerk ¹	0.40			0.40	0.40			0.40
Director of Finance ¹	0.40			0.40	0.40			0.40
Payroll Coordinator ¹	0.40			0.40	0.40			0.40
Accounts Payable Coordinator ¹	0.40			0.40	0.40			0.40
Information Systems Manager ¹	0.40			0.40	0.40			0.40
Code Compliance Officer ¹	0.40			0.40	0.40			0.40
Director of Public Works ¹	0.40			0.40	0.40			0.40
Assistant Public Works Director/Town Engineer	1.00			1.00	1.00			1.00
Administrative Assistant for Engineer & Public Works Director ¹	0.40			0.40	0.40			0.40
Public Works Coordinator ¹	1.00			1.00	1.00			1.00
Maintenance Workers II	4.00			4.00	4.00			4.00
Causeway Electrician	1.00			1.00	1.00			1.00
IT Technician	1.00			1.00	1.00			1.00
Bridge Tender	4.00			4.00	4.00			4.00
Total:	18.22	0.00	0.00	18.22	18.90	0.00	0.00	18.90

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

CAUSEWAY FUND (401):
5415 Department

Line Item Prefix: 401.5145.		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
			2019-2020	2020-2021	2021-2022
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	1,106,618	1,140,749	1,109,738	1,404,903
400014.000	Overtime Pay	80,950	51,334	49,938	68,000
400021.000	F.I.C.A. Taxes	85,587	91,194	88,715	112,677
400022.000	Retirement Contributions	219,594	219,594	199,837	265,235
400022.555	Pension Expense	(377,999)	-	-	-
400023.000	Group Insurance	227,079	261,289	261,280	257,015
400023.555	OPEB Expense	8,748	-	-	-
400024.000	Worker's Compensation	3,008	3,345	3,308	3,308
400025.000	Unemployment Compensation	-	5,704	5,549	7,287
Total	Personnel Services	\$1,353,584	\$1,773,209	\$1,718,365	\$2,118,425
Operating Expenses					
400031.000	Professional Services	153,854	132,750	133,500	239,000
400032.000	Accounting and Auditing	21,875	21,875	21,875	30,000
400034.000	Other Contractual Services	277,547	342,802	375,602	509,222
400040.000	Travel and Per Diem	-	1,300	-	1,500
400041.000	Communications	26,129	27,004	25,000	26,500
400043.000	Utility Services	67,493	50,600	66,600	72,600
400044.000	Rentals & Leases	29,299	115,300	28,160	34,660
400045.000	Insurance	193,941	198,614	224,926	250,000
400046.000	Repairs & Maintenance	32,791	96,450	63,900	85,475
400052.000	Operating Supplies	18,289	29,825	32,400	44,900
400054.000	Publications and Training	-	1,250	-	10,000
400059.000	Depreciation	1,652,799	-	-	-
Total	Operating Expenses	\$2,474,017	\$1,017,770	\$ 971,963	\$1,303,857
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$1,125,000	\$1,415,000	\$2,320,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$1,125,000	\$1,415,000	\$2,320,000
Debt Service					
400071.000	Principal Payments	-	895,000	918,000	941,000
400072.000	Interest	225,701	214,380	191,445	167,929
Total	Debt Service	\$ 225,701	\$1,109,380	\$1,109,445	\$1,108,929
Interfund Transfers					
400091.000	Transfer to General Fund	1,200,000	1,200,000	1,300,000	1,659,060
Total	Interfund Transfers	\$1,200,000	\$1,200,000	\$1,300,000	\$1,659,060
TOTAL	DEPARTMENT EXPENSES	\$5,253,303	\$6,225,359	\$6,514,773	\$8,510,271



Sewer and Water Funds

Sewer runs through the Town's collection system and is discharged under an agreement with the City of Miami Beach. Water supply is provided by Miami-Dade County water system. Both are distributed to Town of Bay Harbor residents with Town-owned sewer and water distribution and collection systems.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenses with expense history, program modifications, and capital improvement projects.

Sewer and Water Fund

The Town maintains and operates an in-house Sewer and Water collection and distribution systems. User fees are charged for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its sewer and water capital projects and the debt service is repaid through the system's net revenues. The debt is reported in General Fund Debt Service (5170) Department. Allowable sewer and water system development fees are also collected to offset the impact of growth from serving new customers and development.

Sewer and Water operations are under the supervision of the Public Works Director. The water utility services are provided by the Town with the aim of providing for the continual supply of quality potable water and providing for the safe and environmentally sound removal of wastewater. Additional water related responsibilities include water quality testing and water delivery infrastructure maintenance and improvements.

To meet the need for water, the Town purchases water from Miami-Dade County Water and Sewer Department (WASD), and for FY 2022 WASD might propose a % increase in the wholesale water rate. In addition, WASD will annually pass through to wholesale customers a true-up adjustment based on actual costs. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. WASD might propose a wholesale wastewater % rate increase in FY 2022, (wet and dry season). The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal.

The FY 2022 estimated budget does not include rate increase for sewer or water in service revenue projections, since Miami Dade County's WASD proposed rate increase to both wholesale water and wastewater has not yet been received. The Town's current adopted FY 2022 rate structure is projected to be the same as FY 2021 and fully offset current MDC rate.

The Water and Sewer division's billing and collection functions are managed by the Finance Department staff as well as Utility Customer Service Specialist, the personnel costs are allocated to the Water and Sewer Fund. General Town administrative support provides services for Water and Sewer operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

Water and Sewer Division

This division provides planning, maintenance and repair of water supply and sanitary sewer systems pipelines, valves, manholes, and hydrants along with maintenance and monitoring of sanitary and sewer pump stations. This division is also responsible for reading and installation of water meters and the related billing function. Additional information about water and sewer utility operations is found in the Water and Sewer section of this document.

SEWER FUND (402)
5350 Department

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
REVENUES				
Service Revenues	\$2,394,887	\$ 2,450,000	\$ 2,465,000	\$ 2,456,000
Miscellaneous Revenues	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL REVENUES	\$2,394,887	\$ 2,460,000	\$ 2,475,000	\$ 2,466,000
EXPENSES				
Personnel Services	\$ 270,162	\$ 418,102	\$ 386,536	\$ 389,070
Operating Expenses	1,311,590	1,043,587	1,058,040	1,230,250
Capital Outlay	-	258,000	450,250	316,000
Debt Service	\$ 3,457	\$ 75,320	\$ 75,320	-
Transfer to Other Funds	480,842	480,842	498,829	525,000
TOTAL EXPENSES	\$2,066,051	\$ 2,275,851	\$ 2,468,975	\$ 2,460,320
NET RESULTS	\$ 328,836	\$ 184,149	\$ 6,025	\$ 5,680

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (3,716)

Operating Expenses

Professional Services - Mandated Smoke Testing, GIS mapping, Mandated Annual Report Increased 26,050
 Sewer Disposal Fees - City of Miami Beach increased Sewer Rate increased budgeted cost 130,000
 Utility Services - Electricity Expenditure for Water Pumps Expenditures Increased 1,000
 Rentals and Leases - Lease payment for New Sewer Van removed; Van will be purchased (8,900)
 Repairs and Maintenance - Main Sewer Pump, Air Compressor Repairs, Backhoe Rental Increased 8,150
 Publication and Training - Training for Sewer Forman and Crew Increased 1,000

Capital Outlay

BHI - 206 SCADA Implementation Expenditures Budgeted in FY 2021, LMK T-Liner
 Installation Budgeted in FY 2021, Dodge 3500 Promaster Purchase, Portable Bypass Pump Purchase (134,250)

Debt Service

Principal and Interest - Final Loan Payments made in FY 2021 (75,320)

Transfer to Other Funds

Transfer to General Fund - Increase in Transfer to Account for Debt Service Payments 26,171

Personnel Complement								
Position Title	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.12			0.12	0.12			0.12
Assistant Town Manager ¹	0.12			0.12	0.12			0.12
Executive Assistant ¹	0.12			0.12	0.12			0.12
Receptionist/Office Assistant ¹	0.12			0.12	0.01			0.01
Social Media/SunPass/Pass Plan Manager ¹	0.80			0.80	0.01			0.01
Town Clerk ¹	0.12			0.12	0.12			0.12
Recording Secretary ¹	0.12			0.12	0.12			0.12
Deputy Town Clerk ¹	0.12			0.12	0.12			0.12
Director of Finance ¹	0.12			0.12	0.12			0.12
Payroll Coordinator ¹	0.12			0.12	0.12			0.12
Accounts Payable Coordinator ¹	0.12			0.12	0.12			0.12
Information Systems Manager ¹	0.12			0.12	0.12			0.12
Code Compliance Officer ¹	0.12			0.12	0.12			0.12
Director of Public Works ¹	0.12			0.12	0.12			0.12
Administrative Assistant for Engineer & Public Works Director ¹	0.12			0.12	0.12			0.12
Water & Sewer Forman	1.00			1.00	1.00			1.00
Total:	3.60	0.00	0.00	3.60	2.70	0.00	0.00	2.70

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

SEWER FUND (402):
5350 Department

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
Line Item Prefix: 402.5350.		2019-2020	2019-2020	2020-2021	2021-2022
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	219,629	230,285	223,752	241,209
400014.000	Overtime Pay	14,709	46,057	44,750	25,000
400021.000	F.I.C.A. Taxes	17,059	21,140	20,540	20,365
400022.000	Retirement Contributions	44,330	44,330	40,292	47,938
400022.555	Pension Expense	(76,308)	-	-	-
400023.000	Group Insurance	46,366	72,351	53,326	47,819
400023.555	OPEB Expense	1,870	-	-	-
400024.000	Worker's Compensation	2,506	2,788	2,757	5,308
400025.000	Unemployment Compensation	-	1,151	1,119	1,431
Total	Personnel Services	\$ 270,162	\$ 418,102	\$ 386,536	\$ 389,070
Operating Expenses					
400031.000	Professional Services	26,066	8,475	15,600	53,650
400032.000	Accounting and Auditing	7,500	7,500	7,500	7,500
400034.000	Other Contractual Services	11,509	6,818	11,945	12,900
400034.200	Sewage Disposal Fees	970,731	828,000	840,000	970,000
400040.000	Travel and Per Diem	-	750	-	750
400041.000	Communications	1,653	3,120	2,500	2,500
400043.000	Utility Services	44,171	39,000	44,000	45,000
400044.000	Rentals & Leases	-	13,400	13,400	4,500
400045.000	Insurance	21,580	24,534	21,760	22,000
400046.000	Repairs & Maintenance	42,199	84,900	77,300	85,450
400049.000	Other Current Charges	393	240	400	500
400052.000	Operating Supplies	9,713	26,450	23,635	24,500
400054.000	Publications and Training	120	400	-	1,000
400059.000	Depreciation	175,955	-	-	-
Total	Operating Expenses	\$1,311,590	\$1,043,587	\$1,058,040	\$1,230,250
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ 258,000	\$ 450,250	\$ 316,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ 258,000	\$ 450,250	\$ 316,000
Debt Service					
400071.000	Principal Payments	-	75,320	75,320	-
400072.000	Interest	3,457	-	-	-
Total	Debt Service	\$ 3,457	\$ 75,320	\$ 75,320	\$ -
Non-Operating Expenses					
400091.000	Transfer to Debt Service	480,842	480,842	498,829	525,000
Total	Non-Operating Expense	\$ 480,842	\$ 480,842	\$ 498,829	\$ 525,000
TOTAL	DEPARTMENT EXPENSES	\$2,066,051	\$2,275,851	\$2,468,975	\$2,460,320

**WATER FUND (403):
5330 Department**

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
REVENUES				
Service Revenues	\$1,266,765	\$ 1,285,000	\$ 1,375,000	\$ 1,350,000
Miscellaneous Revenues	\$ 118,215	\$ 57,000	\$ 60,000	\$ 50,000
TOTAL REVENUES	<u>\$1,384,979</u>	<u>\$ 1,342,000</u>	<u>\$ 1,435,000</u>	<u>\$ 1,400,000</u>
EXPENSES				
Personnel Services	\$ 333,735	\$ 422,298	\$ 410,975	\$ 444,266
Operating Expenses	640,530	667,707	755,934	730,545
Capital Outlay	-	5,000	6,000	9,000
Debt Service	-	-	-	-
Transfer to Other Funds	200,000	200,000	245,000	200,000
TOTAL EXPENSES	<u>\$1,174,265</u>	<u>\$ 1,295,005</u>	<u>\$ 1,417,909</u>	<u>\$ 1,383,811</u>
NET RESULTS	<u>\$ 210,714</u>	<u>\$ 46,995</u>	<u>\$ 17,091</u>	<u>\$ 16,189</u>

Significant Changes (+/-) from FY 2021 Adopted Budget
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Personnel Services

Planned salary and benefits adjustments 29,208

Operating Expenses

Water Purchases - Water Purchases Budget Decreased (50,000)

Repairs and Maintenance - Water Main Repairs and Parts/Tools for Water System Increased 2,125

Other Current Charges - Quarterly Mandated Bacteriological Testing Budget Increased 4,683

Operating Supplies - Small and Large Water Meter Purchases Increased 15,195

Publications and Training - Water Distribution License Holder's Training Increased 1,360

Capital Outlay

Capitalize Water Truck #165 Lease Payment 9,600

Debt Service

Transfer to Other Funds

Interfund Transfer - Transfer to General Fund Decreased (45,000)

Personnel Complement								
Position Title	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.08			0.08	0.08			0.08
Assistant Town Manager ¹	0.08			0.08	0.08			0.08
Executive Assistant ¹	0.08			0.08	0.08			0.08
Receptionist/Office Assistant ¹	0.08			0.08	0.03			0.03
Social Media/SunPass/Pass Plan Manager ¹	0.05			0.05	0.03			0.03
Town Clerk ¹	0.08			0.08	0.08			0.08
Recording Secretary ¹	0.08			0.08	0.08			0.08
Deputy Town Clerk ¹	0.08			0.08	0.08			0.08
Director of Finance ¹	0.08			0.08	0.08			0.08
Payroll Coordinator ¹	0.08			0.08	0.08			0.08
Accounts Payable Coordinator ¹	0.08			0.08	0.08			0.08
Information Systems Manager ¹	0.08			0.08	0.08			0.08
Human Resources Manager ¹	0.08			0.08	0.08			0.08
Code Compliance Officer ¹	0.08			0.08	0.08			0.08
Director of Public Works ¹	0.08			0.08	0.08			0.08
Administrative Assistant for Engineer & Public Works Director ¹	0.08			0.08	0.08			0.08
Utility Customer Service Specialist	1.00			1.00	1.00			1.00
Water System Analyst	1.00			1.00	1.00			1.00
Water Specialist	1.00			1.00	1.00			1.00
Total:	4.25	0.00	0.00	4.25	4.18	0.00	0.00	4.18

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

WATER FUND (403): 5330 Department

Line Item Prefix: 403.5330.		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	269,503	266,686	259,606	281,253
400014.000	Overtime Pay	15,306	13,334	12,980	15,000
400021.000	F.I.C.A. Taxes	20,254	21,422	20,853	22,663
400022.000	Retirement Contributions	51,337	51,337	46,749	53,348
400022.555	Pension Expense	(88,369)	-	-	-
400023.000	Group Insurance	59,809	64,980	66,318	67,247
400023.555	OPEB Expense	3,013	-	-	-
400024.000	Worker's Compensation	2,882	3,206	3,171	3,206
400025.000	Unemployment Compensation	-	1,333	1,298	1,549
Total	Personnel Services	\$ 333,735	\$ 422,298	\$ 410,975	\$ 444,266
Operating Expenses					
400031.000	Professional Services	8,455	13,075	7,700	7,400
400032.000	Accounting and Auditing	5,000	5,000	5,000	5,000
400034.000	Other Contractual Services	25,292	11,846	12,496	13,150
400034.100	Water Purchases	432,406	528,000	600,000	550,000
400040.000	Travel and Per Diem	-	750	-	750
400041.000	Communications	-	500	400	1,000
400044.000	Rentals & Leases	-	2,000	9,950	9,500
400045.000	Insurance	14,386	16,356	14,506	14,500
400046.000	Repairs & Maintenance	8,349	40,050	37,775	39,900
400047.000	Printing & Binding	-	1,000	-	-
400049.000	Other Current Charges	14,179	24,680	22,662	27,345
400052.000	Operating Supplies	62,779	21,960	45,305	60,500
400054.000	Publications and Training	770	2,490	140	1,500
400059.000	Depreciation	68,912	-	-	-
Total	Operating Expenses	\$ 640,530	\$ 667,707	\$ 755,934	\$ 730,545
Capital Outlay					
400063.000	Improvements(Excl.Buildings)	\$ -	\$ 5,000	\$ 6,000	\$ 9,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ 5,000	\$ 6,000	\$ 9,000
Debt Service					
400071.000	Principal Payments	-	-	-	-
400072.000	Interest	-	-	-	-
Total	Debt Service	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenses					
400091.000	Transfer to General Fund	200,000	200,000	245,000	200,000
Total	Non-Operating Expense	\$ 200,000	\$ 200,000	\$ 245,000	\$ 200,000
TOTAL	DEPARTMENT EXPENSES	\$1,174,265	\$1,295,005	\$1,417,909	\$1,383,811



Parking Fund

The Town operates its own municipal parking enterprise fund. The Town currently operates several parking lots and on-street parking spaces to provide parking throughout Town. The Town also operates Municipal Parking Garage.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, and a summary of expenses with expense history.

Parking Fund

Parking operations are under the supervision of the Public Safety Department. Parking provides parking services for six municipal lots, and all specified on-street parking spaces to provide sufficient public parking that is safe, self-sustained, visually aesthetic, and provides convenient access for Town of Bay Harbor residents, business owners and visitors at a reasonable rate structure. The Town provides these services with Parking Division in-house staff.

Parking is a self-sustaining enterprise fund that operates six municipal surface lots and single space on-street parking. Parking also includes Municipal Garage.

Municipal Surface Lot Locations:

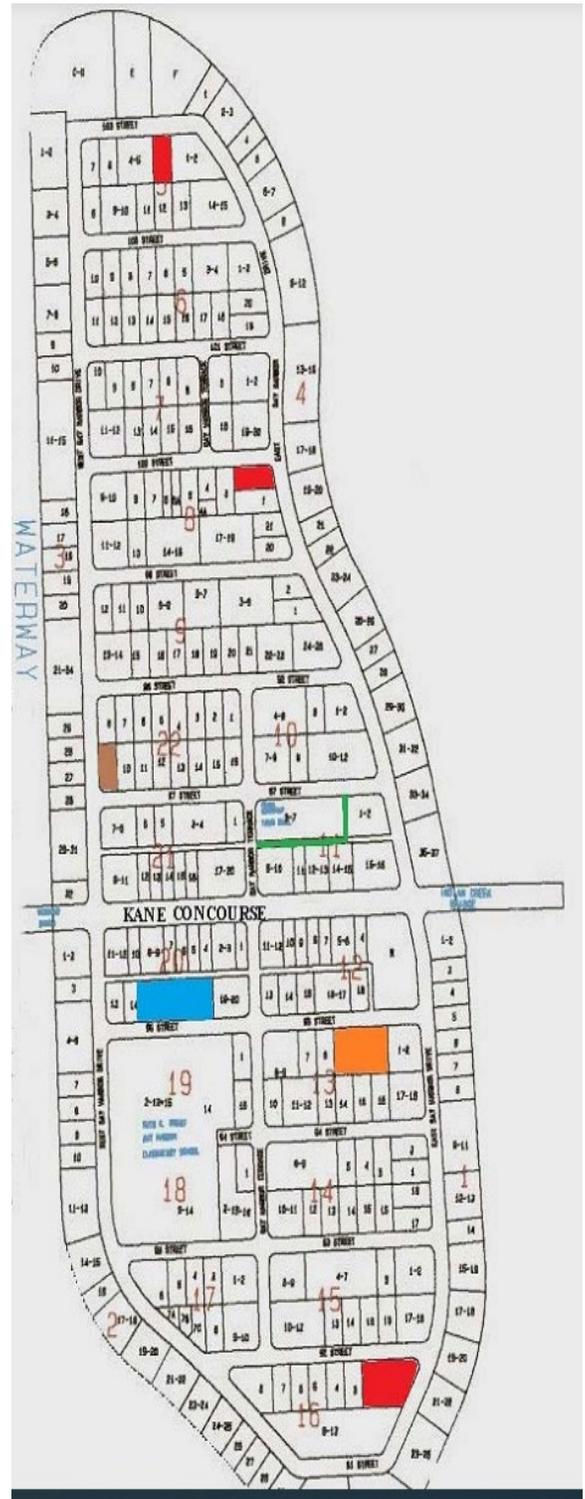
- Brown Lot – 1185 97th Street
- Green Lot – North Service Alley – Bay Harbor Terrace
- Orange Lot – 1020 95th Street
- Red Lot – 1020 92nd Street
- Red Lot – 1020 100th Street
- Red Lot – 1140 103rd Street
- Blue Lot – Municipal Garage – 1165 95th Street

Parking Division operations are as follows:

- The Parking Enforcement Officer oversees the parking operations and enforcement for all on-street and off-street parking spaces, manages the 26 multi-space parking stations system, the Pay-by-Phone system.
- The Receptionist/Office Assistant is responsible for administrative duties, billing, the issuance of approximately 650 monthly business parking permits, and special event parking permits.
- A maintenance worker upkeep municipal surface parking lots and areas with paid parking.
- Assist in development and monitoring of lease agreements.

The Parking division supports Town administration in planning expansions and improvements to parking facilities. Town administration and staff continue to consider parking solutions to alleviate parking congestion and issues.

General Town administrative support provides services for Parking Fund operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the



provision of office space.

Fiscal Year 2021 Accomplishments:

- Successfully negotiated and managed Bal Harbor Shops employee parking program, which will increase Parking Fund revenues and will alleviate Parking Garage debt burden.
- Successfully negotiated parking arrangement with several different contractors to allow contractors parking at the designated paid parking spots.

Fiscal Year 2022 Objectives:

- Hire and train one new Parking Enforcement Officer to address enforcement during high volume periods, business district area, and overlap time frames.
- Enhance Parking on Municipal Lots as well as Parking Garage application process, establish application form on Town of Bay Harbor Islands website.

PARKING FUND (404):
5450 Department

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
REVENUES				
Service Revenues		\$ 505,000	\$ 415,000	\$ 630,500
Miscellaneous Revenues	\$ 196,000	\$ 175,000	\$ 175,000	\$ 190,500
Appropriate Fund Balance	-	-	-	36,863
TOTAL REVENUES	\$ 567,411	\$ 680,000	\$ 590,000	\$ 857,863
EXPENSES				
Personnel Services	\$ 164,492	\$ 217,049	\$ 215,214	\$ 248,192
Operating Expenses	386,456	157,858	153,593	139,184
Capital Outlay	-	135,500	12,500	52,500
Debt Service	68,507	425,507	418,760	417,988
Transfer to Other Funds	-	-	-	-
TOTAL EXPENSES	\$ 619,454	\$ 935,914	\$ 800,067	\$ 857,863
NET RESULTS	\$ (52,043)	\$ (255,914)	\$ (210,067)	\$ -

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (Requested Part Time Parking Enforcement Officer) 74,727

Operating Expenses

Professional Services - Tyler Technologies Allocation Increased 1,000
 Other Contractual Services - Otis Services Replaced by Delaware Elevator Maintenance Cost Reduced (3,950)
 Communication & Freight - Parkeon Communication Fees Budget Increased 1,000
 Rental & Leases - Hippoland Lease Payment Budget Reduced (9,148)
 Other Current Charges - Hippoland Property Tax Payment Budget Reduced (7,848)
 Operating Supplies - Equipment for Enforcement Officer, Parking Meter Supplies Increased 4,700

Capital Outlay

Lighting - Replace Malfunctioning Lighting at Municipal Garage, Expansion Joints Replacement 40,000

Debt Service

\$ -

Transfer to Other Funds

\$ -

Personnel Complement								
Position Title	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.02			0.02	0.02			0.02
Assistant Town Manager ¹	0.02			0.02	0.02			0.02
Executive Assistant ¹	0.02			0.02	0.02			0.02
Receptionist/Office Assistant ¹	0.02			0.02	0.02			0.02
Social Media/SunPass/Pass Plan Manager ¹	0.01			0.01	0.02			0.02
Town Clerk ¹	0.02			0.02	0.02			0.02
Recording Secretary ¹	0.02			0.02	0.02			0.02
Deputy Town Clerk ¹	0.02			0.02	0.02			0.02
Director of Finance ¹	0.02			0.02	0.02			0.02
Payroll Coordinator ¹	0.02			0.02	0.02			0.02
Accounts Payable Coordinator ¹	0.02			0.02	0.02			0.02
Information Systems Manager ¹	0.02			0.02	0.02			0.02
Human Resources Manager ¹	0.02			0.02	0.02			0.02
Code Compliance Officer ¹	0.02			0.02	0.02			0.02
Director of Public Works ¹	0.02			0.02	0.02			0.02
Administrative Assistant for Engineer & Public Works Director ¹	0.02			0.02	0.02			0.02
Code Enforcement/Parking Director	0.30			0.30	0.30			0.30
Parking Enforcement Officer		1.00		0.50		1.00		0.50
Total:	0.61	1.00	0.00	1.11	0.62	1.00	0.00	1.12

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

PARKING FUND (404):
5450 Department

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
			2019-2020	2020-2021	2021-2022
Line Item Prefix: 404.5450.					
Suffix	Object Description				
Personnel					
Services					
400012.000	Regular Salaries & Wages	128,957	137,187	133,555	166,238
400014.000	Overtime Pay	11,644	12,347	12,020	12,000
400021.000	F.I.C.A. Taxes	10,267	11,439	11,136	13,635
400022.000	Retirement Contributions	26,408	26,408	24,050	26,500
400022.555	Pension Expense	(45,458)	-	-	-
400023.000	Group Insurance	28,389	27,010	31,834	27,119
400023.555	OPEB Expense	2,511	-	-	-
400024.000	Worker's Compensation	1,773	1,972	1,951	2,200
400025.000	Unemployment Compensation	-	686	668	500
Total	Personnel Services	\$ 164,492	\$ 217,049	\$ 215,214	\$ 248,192
Operating Expenses					
400031.000	Professional Services	359	250	-	1,000
400032.000	Accounting and Auditing	2,500	2,500	2,500	2,500
400034.000	Other Contractual Services	10,428	13,800	10,850	6,900
400041.000	Communications & Freight	19,930	22,200	29,000	30,000
400043.000	Utility Services	23,828	24,000	26,100	26,100
400044.000	Rentals & Leases	12,505	23,060	16,350	7,202
400045.000	Insurance	7,193	8,178	7,253	8,000
400046.000	Repairs & Maintenance	13,762	19,990	34,640	33,730
400047.000	Printing & Binding	-	4,000	-	-
400049.000	Other Current Charges	27,182	31,850	16,800	8,952
400052.000	Operating Supplies	1,179	8,030	10,100	14,800
400054.000	Publications and Training	-	-	-	-
400059.000	Depreciation	267,590	-	-	-
Total	Operating Expenses	\$ 386,456	\$ 157,858	\$ 153,593	\$ 139,184
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ 100,000	\$ 12,500	\$ 52,500
400064.000	Machinery & Equipment	-	35,500	-	-
Total	Capital Outlay	\$ -	\$ 135,500	\$ 12,500	\$ 52,500
Debt Service					
400071.000	Principal Payments	-	357,000	358,000	369,000
400072.000	Interest	68,507	68,507	60,760	48,988
Total	Debt Service	\$ 68,507	\$ 425,507	\$ 418,760	\$ 417,988
Non-Operating Expenses					
400091.000	Transfer to Debt Service	-	-	-	-
Total	Non-Operating Expense	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 619,454	\$ 935,914	\$ 800,067	\$ 857,863



Solid Waste Fund

The Town contracts its own solid waste (garbage, vegetation, and recyclable material) collection and disposal which is supervised by the Public Works Director. The Solid Waste Fund accounts for the cost of these operations.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, and a summary of expenses with expense history.

Solid Waste Fund

Solid Waste operations are under the supervision of the Public Works Director. The Solid Waste Fund accounts for the cost of operating and maintaining collection and disposal services for Town residents and commercial businesses/properties. Solidwaste collection and disposal services are provided by the Town contractor for garbage, bulk trash and vegetation. The Town provides in-house collection and disposal of recyclable materials for residential properties.

The Solid Waste division aims to provide for the environmentally sensitive removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost. The Town provides excellent solid waste collection services to the single-family homes, condominiums, multi-family buildings, and commercial properties. These customers are collected five days per week. Solid waste collection charges for single-family residential property are billed by Miami-Dade County on the real property tax notice as a non-ad valorem assessment. Variable rates are charged for condos, multi-family units, commercial and other properties.

General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

**SOLID WASTE FUND (405):
5340 Department**

	Actual 2019-2020	Adopted Budget 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
REVENUES				
Service Revenues	\$ 838,011	\$ 790,000	\$ 825,000	\$ 875,000
Miscellaneous Revenues	\$ 3,990	\$ 5,000	\$ 5,000	\$ 1,000
TOTAL REVENUES	\$ 842,001	\$ 795,000	\$ 830,000	\$ 876,000
EXPENSES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	751,889	765,740	761,788	841,400
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer to Other Funds	-	-	-	-
TOTAL EXPENSES	\$ 751,889	\$ 765,740	\$ 761,788	\$ 841,400
NET RESULTS	\$ 90,112	\$ 29,260	\$ 68,212	\$ 34,600

Significant Changes (+/-) from FY 2021 Adopted Budget

Personnel Services

The Solid Waste Fund has no positions that associated with this department.

-

Operating Expenses

SW Disposal Fees - Regular Pickup Fees Budget Increased

75,972

SW Disposal Fees - Dailies Pickup Fees Budget Increased

2,840

Capital Outlay

Debt

Service

Transfer to Other Funds

Position Title	Personnel Complement							
	FY 2020-2021 Funded				FY 2021-2022 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**SOLID WASTE FUND (405):
5340 Department**

		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Line Item Prefix: 405.5340.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	-	-	-	-
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	-	-	-	-
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400023.555	OPEB Expense	-	-	-	-
400024.000	Worker's Compensation	-	-	-	-
400025.000	Unemployment Compensation	-	-	-	-
Total	Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses					
400031.000	Professional Services	359	250	250	1,000
400032.000	Accounting and Auditing	2,500	2,500	2,500	2,500
400034.000	Other Contractual Services	-	1,000	-	-
400034.300	SW Disposal Fees-Reg Pickup	-	-	679,028	755,000
400034.350	SW Disposal Fees-Bus Regular	669,281	678,600	-	-
400034.400	SW Disposal Fees-Daily Pickup	77,529	80,040	77,160	80,000
400046.000	Repairs & Maintenance	-	500	-	-
400049.000	Other Current Charges	761	850	850	900
400052.000	Operating Supplies	20	2,000	2,000	2,000
400054.000	Publications and Training	-	-	-	-
400059.000	Depreciation	1,438	-	-	-
Total	Operating Expenses	\$ 751,889	\$ 765,740	\$ 761,788	\$ 841,400
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service					
400071.000	Principal Payments	-	-	-	-
400072.000	Interest	-	-	-	-
Total	Debt Service	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenses					
400091.000	Transfer to Debt Service	-	-	-	-
Total	Non-Operating Expense	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 751,889	\$ 765,740	\$ 761,788	\$ 841,400



Stormwater Fund

The Town operates its own stormwater collection enterprise fund.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenses with expense history, and program modifications.

Stormwater Utility Fund

The Stormwater Utility Fund accounts for the cost of operating and maintaining the Town's stormwater drainage system in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System (NPDES) permit. The Stormwater Division operations are under the supervision of the Public Works Director. Stormwater services are provided by the Town with the aim of providing for the safe, efficient, and ecologically responsible removal and discharge of storm related water at an affordable cost.

Revenues are generated from a Stormwater Utility Fee collected through a separate line item on Town water bills.

The Town contracts out many of the stormwater related functions. These functions include planning, developing, testing, maintaining, and improving the management of waters resulting from storm events. Vacuum truck services as well as increased frequency in the street sweeping program to maintain the stormwater infrastructure are funded.

General Town administrative support provides services for stormwater operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

STORMWATER FUND (406)

5380 Department

	Actual	Adopted	Adopted	Adopted
	2019-2020	Budget	Budget	Budget
	2019-2020	2019-2020	2020-2021	2021-2022
REVENUES				
Service Revenues	\$ 222,317	\$ 207,000	\$ 210,000	\$ 231,000
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
Appropriate Fund Balance	\$ -	\$ -	\$ -	\$ 93,041
TOTAL REVENUES	\$ 222,317	\$ 207,000	\$ 210,000	\$ 324,041
EXPENSES				
Personnel Services	\$ 42,355	\$ 72,996	\$ 56,204	\$ 50,791
Operating Expenses	187,362	236,734	177,977	173,250
Capital Outlay	-	30,000	87,500	100,000
Debt Service	-	-	-	-
Transfer to Debt Service	-	-	-	-
TOTAL EXPENSES	\$ 229,717	\$ 339,730	\$ 321,681	\$ 324,041
		\$		
NET RESULTS	\$ (7,400)	(132,730)	\$ (111,681)	\$ -

Significant Changes (+/-) from FY 2021 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments		(6,288)
<u>Operating Expenses</u>		
Repairs and Maintenance - Repairs to P3 Drainage Structure Performed in FY2021 Budget Decrease		(7,500)
Publication & Training - Annual CPE Engineering Training and Membership Dues Increased		1,350
<u>Capital Outlay</u>		
Master Stormwater Improvement Project		100,000
<u>Debt Service</u>		
<u>Transfer to Other Funds</u>		

Personnel Complement								
Position Title	FY 2020-2021				FY 2021-2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.08			0.08	0.08			0.08
Assistant Town Manager ¹	0.08			0.08	0.08			0.08
Executive Assistant ¹	0.08			0.08	0.08			0.08
Receptionist/Office Assistant ¹	0.08			0.08	0.01			0.01
Social Media/SunPass/Pass Plan Manager ¹	0.01			0.01	0.01			0.01
Town Clerk ¹	0.08			0.08	0.08			0.08
Recording Secretary ¹	0.08			0.08	0.08			0.08
Deputy Town Clerk ¹	0.08			0.08	0.08			0.08
Director of Finance ¹	0.08			0.08	0.08			0.08
Payroll Coordinator ¹	0.08			0.08	0.08			0.08
Accounts Payable Coordinator ¹	0.08			0.08	0.08			0.08
Information Systems Manager ¹	0.08			0.08	0.08			0.08
Human Resources Manager ¹	0.08			0.08	0.08			0.08
Code Compliance Officer ¹	0.08			0.08	0.08			0.08
Director of Public Works ¹	0.08			0.08	0.08			0.08
Administrative Assistant for Engineer & Public Works Director ¹	0.08			0.08	0.08			0.08
Maintenance Worker ¹	0.40			0.40	0.40			0.40
Total:	1.61	0.00	0.00	1.61	1.54	0.00	0.00	1.54

¹ General Fund Allocation. In FY2021 & 2022, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

STORMWATER FUND (406):
5380 Department

Line Item Prefix: 406.5380.		Actual	Adopted	Adopted	Adopted
		2019-2020	Budget	Budget	Budget
			2019-2020	2020-2021	2021-2022
Suffix	Object Description				
Personnel					
Services					
400012.000	Regular Salaries & Wages	41,537	52,922	40,130	30,647
400014.000	Overtime Pay	7	-	-	2,500
400021.000	F.I.C.A. Taxes	3,079	4,049	3,070	2,536
400022.000	Retirement Contributions	10,187	10,187	7,226	10,000
400023.000	Pension Expense	(17,535)	-	-	-
400023.000	Group Insurance	4,359	4,953	4,964	4,288
400023.555	OPEB Expense	164	-	-	-
400024.000	Worker's Compensation	558	620	613	620
400025.000	Unemployment Compensation	-	265	201	200
Total	Personnel Services	\$ 42,355	\$ 72,996	\$ 56,204	\$ 50,791
Operating Expenses					
400031.000	Professional Services	144	46,600	200	1,000
400032.000	Accounting and Auditing	1,250	1,250	1,250	1,500
400034.000	Other Contractual Services	100,947	105,000	105,000	105,000
400040.000	Travel and Per Diem	-	800	-	-
400043.000	Utility Services	-	1,200	2,000	2,000
400045.000	Insurance	3,597	4,089	3,627	4,000
400046.000	Repairs & Maintenance	48,105	64,500	59,500	52,000
400049.000	Other Current Charges	2,826	3,600	3,200	3,200
400052.000	Operating Supplies	210	3,350	2,500	2,500
400054.000	Publications and Training	1,432	6,345	700	2,050
400059.000	Depreciation	28,852	-	-	-
Total	Operating Expenses	\$ 187,362	\$ 236,734	\$ 177,977	\$ 173,250
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ 30,000	\$ 87,500	\$ 100,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ 30,000	\$ 87,500	\$ 100,000
Debt Service					
400071.000	Principal Payments	-	-	-	-
400072.000	Interest	-	-	-	-
Total	Debt Service	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenses					
400091.000	Transfer to Other Funds	-	-	-	-
Total	Non-Operating Expense	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 229,717	\$ 339,730	\$ 321,681	\$ 324,041

Appendix

This section of the budget document provides supplemental information.

This section is comprised of the Town's financial policies; and a glossary of terms as they are used throughout this document.

FINANCIAL POLICIES

Procurement Policy:

Sec. 2-1. - Duties of town manager.

The town manager shall oversee the issuance of all requests for proposals ("RFP"), requests for qualifications ("RFQ"), requests for letters of interest ("RFLI") or invitations to bid for goods and/or services.

(Ord. No. 447, § 1, 1-12-87; Ord. No. 705, § 1, 9-9-02; Ord. No. 730, § 1, 10-13-03; Ord. No. 881, § 1, 5-11-09)

Editor's note— Ord. No. 447, adopted Jan. 12, 1987, amended the Code, but did not specify the exact manner of inclusion. Ord. No. 447, § 1, has been codified as § 2-1 at the editor's discretion.

Charter reference – Authority of town manager to make purchases, §33(9)

Sec. 2-1.1. - Procurement limitations; competitive bidding.

Subject to the exceptions enumerated in section 2-1.2, all purchases of or contracts for materials, supplies, equipment, improvements or services (collectively "procurements") shall be made or entered into in accordance with the provisions of this section.

(a) *Procurements less than \$10,000.00.* Procurements where the total amount to be expended is not in excess of \$10,000.00 may be made by the town manager or his/her designee without the necessity of approval by the town council and without competitive bidding. Single purchases or contracts in excess of \$10,000.00 shall not be broken down to amounts of less than \$10,000.00 to avoid the requirements of this section.

(b) *Procurements greater than \$10,000.00 but less than \$20,000.00.* Procurements where the total amount to be expended is in excess of \$10,000.00 but which does not exceed \$20,000.00 may be made by the town manager or his/her designee, without the necessity of approval by the town council. A minimum of three (3) price quotations shall be obtained when practicable. Price quotations or refusals to submit a price quotation may be obtained verbally, but must be documented in writing. Single purchases or contracts in excess of \$20,000.00 shall not be broken down to amounts of less than \$20,000.00 to avoid the requirements of this section.

(c) *Procurements greater than \$20,000.00.* Procurements where the amount to be expended is in excess of \$20,000.00 shall be approved by the town council. A public invitation to bid shall be prepared and advertised on the town's website and in a newspaper of general circulation. A minimum of three written bids shall be obtained when practicable. Bids, price quotations or refusals to submit a bid or price quotation shall be documented in writing and provided to the town council for review and approval. In the event a procurement governed by this section is for an indefinite quantity of goods or services, the goods and services shall be memorialized by a written agreement that shall be no more than a three-year term, with a two-year option at the town council's discretion. All open-ended procurement/service agreements shall state that they shall be terminable without cause upon written notice by the town manager.

(d) *Exception to procurement limitation.* The town manager may procure automobile fuel, legal advertisements and normal utilities including gas, electric and communication services in

an amount in excess of \$20,000.00 without the approval of the town council, provided the procurement is consistent with the town budget.

Sec. 2-1.2. – Exemptions and waivers from competitive bidding.

a) The following shall be exempt from the competitive bidding requirements of section 2-1.1, but shall not obviate the need for the approval of the town council for any transaction exceeding \$10,000.00.

- (1) Emergency purchases which are more fully described in section 2-1.3;
- (2) Contracts for professional services;
- (3) Contracts which are governed by F.S. § 287.055, the Consultants' Competitive Negotiation Act;
- (4) Contracts for services governed by F.S. § 218.391, Auditor Selection Procedures;
- (5) Other contracts for which the selection process is provided by state law;
- (6) Contracts which utilize a bid or proposal which has been secured by another governmental entity "piggyback contract";
- (7) Contracts made under cooperative bids by the town jointly with other governmental agencies;
- (8) Contracts for procurements which are only available from a sole source of supply upon the filing of a written request for such exemption by a town department head to the town manager outlining the conditions and circumstances involved.

(b) The town council may, by resolution, waive competitive bidding requirements for a specific transaction if it is found to be in the best interest of the town.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.3. - Emergency procurements.

(a) Notwithstanding any other provisions of this division, the town manager may make emergency procurements without receiving prior approval from the town council when a threat to public health, welfare, or safety exists; provided that such emergency procurements shall be made in accordance with the competitive bidding requirements enumerated in section 2-1.1 to the extent determined by the town manager to be practicable under the circumstances.

(b) Town manager shall report the procurement at the next regular meeting of the town council with a full written report of the circumstances of the emergency, including an itemized accounting of the emergency procurement.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.4. - Cone of silence.

The town hereby adopts for its own use the cone of silence procedures enumerated in section 2-11.1(t) of the Code of Miami Dade County (the "County Code") as it may be amended from time to time.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.5. - Reserved.

Editor's note - Ord. No. 1009, § 1(Exh. A), repealed former § 2-1.5 in its entirety which pertained to a notice of bid for procurements over \$10,000.00 and derived from Ord. No. 881, § 1, adopted May 11, 2009.

Sec. 2-1.6. - Bid awards.

Bid awards shall be made to the lowest responsible and responsive bidder. Price shall not be the sole consideration in determining which submitting bidder is the lowest responsive responsible bidder. Other considerations may include, but are not limited to, the following: the capacity, ability, and skill of the bidder to perform the contract including experience in the specific type of work or project involved; education, degrees, certifications, and professional licensures; the character, integrity, reputation, judgment, experience, and efficiency of the bidder; past and current compliance with relevant laws and regulations; past and current record of performance with the town. The town retains the right to reject all bids.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.7. - Bid opening procedure

All sealed bids received by the town shall be opened by the town clerk and publicly read into the record on the day specified by the bid advertisement. Bids received by the town following the designated time shall not be accepted and shall be returned to the submitting bidder unopened.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.8. - Tabulation and recommendation.

Upon completion of the bid openings and reading, all bids received shall be sent to the department originating the purchase for tabulation and recommendation to the town council (the "recommendation"). If the low bidder is not the recommended recipient of an award, the reasons for the recommendation must be documented in writing.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.9. - Action by council.

Upon submission of the recommendation to the town council, the town council shall accept, reject, modify or refer the recommendation for additional review.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.10. - Authority to resolve protested bids and proposed awards.

The town hereby adopts, for its own use, the bid protest procedures enumerated in section 2-8.4 of the County Code as it may be amended from time to time. All references to county personnel in section 2-8.4 of the County Code shall henceforth be applicable to town personnel who serve in comparable capacities to the county personnel referred to therein.

(Ord. No. 881, §1, 5-11-09)

GLOSSARY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adopted Budget: The budget as approved by the Town Council prior to the beginning of the fiscal year and after two public hearings.

ADA: This acronym refers to the United States Federal Americans with Disabilities Act.

Ad Valorem Taxes: Of Latin origins, this fairly literally translates “according to value.” Commonly referred to as property taxes, levied on both real and personal property, according to the property’s valuation (tax roll) and tax rate (millage).

Allocation: Allocations represent the amount of funds designated for specific purposes. The Town appropriates funds based on an allocation plan annually and periodically throughout the year. Allocations within funds may be shifted under certain conditions without requiring a change to the appropriation. *See appropriation.*

Amended Budget: The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line-item transfer of funds based on receiving a grant.

Annual Salary Adjustment: An adjustment to compensation provided on an annual basis. Like a COLA, it is an annual and recurring increase. Unlike a COLA, it is not necessarily linked to consumer priced indexing (CPI).

Annualize: This is the process of standardizing resources over a twelve-month figure irrespective of the timing of the resource (one-time, mid-year recurring, etc.).

Appropriation: A legal authorization to incur obligations and make expenditures for identified appropriation centers. Modifications within the appropriation centers are changes to allocations and generally permissible without violating the legal authorization unless they result in a change to the total appropriation.

Assessed Valuation: The valuation set upon real estate and certain personal property by the Miami-Dade County Property Appraiser as a basis for levying property taxes. *See Taxable Valuation and Market Valuation.*

Assets: Resources owned or held by a government, which have monetary value.

Authorized Positions: Employee positions which both exist within the personnel complement (whether vacant or filled) and are funded.

Available (Undesignated) Fund Balance: This refers to funds remaining from prior years, which are available for appropriation and expenditure in the current year. Available funds not spent in a given fiscal year becomes carry-over at the beginning of the next fiscal year. *See also designated fund balance.*

GLOSSARY

Amendment 1: An Amendment to the State constitution which has effectively frozen the ability of local governments to raise rates above the average percentage increase in wages reported to the State of Florida.

Balanced Budget: A budget in which expenditures and ending fund balance are equal to net available resources (beginning fund balance plus revenues).

Base Budget: Projected cost of continuing the existing levels of service in the current budget year.

Bond: A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond plus interest) on particular dates (the debt service payments). Bonds are primarily used to finance large scale capital projects. See *General Obligation Bond and Revenue Bond*.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better terms.

Budget: A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: cash, accrual, or modified accrual.

Budget Calendar: The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets: Assets of significant value (greater than \$1,000) and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget: The appropriation of bonds, reserves, or operating revenue for improvements to facilities and other infrastructure of long term duration.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the physical plant/infrastructure of the government.

Capital Improvement Program (CIP): An expenditure plan incurred each year over a fixed number of years to meet capital needs arising from the long term needs of the government.

Capital Outlay/Capital Expenditure: An expenditure category for the acquisition of fixed assets which generally have a cost of more than a specified amount (i.e. \$1,000) and have an estimated useful economic life of more than one year; or, assets of any value if the nature of the item is such that it is available to be controlled for custody purposes as a fixed asset.

GLOSSARY

Capital Project: Major construction, acquisition, or renovation activities which add value to the physical assets of a government, or significantly increase their useful life. Also called capital improvements.

Cash Basis: A basis of accounting which recognizes transactions only when cash is increased or decreased.

Chart of Accounts: This is a set of codes held in common throughout the State of Florida and established for use by the State for use by all governmental entities.

Collective Bargaining Agreement: A legal contract between the employer and a verified representative of a recognized bargaining unit (CBU – collective bargaining unit) for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Constant or Real Dollars: The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living. Sometimes broadly called an “inflationary index.”

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA): An increase in salaries to offset the adverse effect of inflation on compensation. *See Annual Salary Adjustment.*

Debt Service: The payments of principal and / or interest on borrowed money according to a predetermined payment schedule.

Deficit: The excess liability of an entity over its assets; or the excess of expenditures or expenses over revenues during a single accounting period.

Designated Fund Balance: Funding within a specific fund which has not been budgeted and is reserved or restricted for a specific purpose. These funds may only be appropriated into the budget to meet obligations consistent with the reserve or restricted use. Examples include funding reserved to meet prior year encumbrances or a storm recovery fund.

Department: The basic organizational unit of government, either utilizing employees or contractors, which is functionally unique in its delivery of services.

Division: An allocation center within a Department maintained separately to more transparently reflect costs for unique or dissimilar types of functions.

GLOSSARY

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance: The lawful commitment of funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Purchase orders are one way in which encumbrances are created.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding. Utilizing debt so that future generations share in the cost of capital projects is an example.

Fiscal Year: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For municipalities in the State of Florida, this twelve (12) month period is October 1 to September 30.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee: Fees assessed on public utility corporations in return for granting a privilege to operate inside the Town limits. Examples include gas operators and electric companies.

Full Faith and Credit: A pledge of a government's ad valorem taxing power to repay debt obligations. The Town of Bay Harbor Islands has no debt of this type.

Fund: A fiscal and accounting entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The difference between fund assets and fund liabilities - similar to net worth in a private sector entity. Includes reserved/designated and unrestricted balances.

GAAP: This acronym stands for Generally Accepted Accounting Principles. It is a set of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation (G.O.) Bond -- This type of bond is backed by the full faith, credit and taxing power of the government. G.O. Bonds must be approved by the voters. The Town has no debt of this type.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. Goals may be of short, middle, or long-term duration.

GLOSSARY

Grants: A contribution by a government or other organization to support a particular function or project. Grants may be classified as either operational or capital, depending upon the use of funds.

Growth Rate: A term related to millage growth under Amendment 1. This item is defined as the “adjustment for growth in per capita Florida income.”

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: The physical assets of a government system as a whole (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and other payments.

Levy: To impose taxes for the support of government activities.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Market Valuation: This represents the amount that an asset may sell for on the open market. Market Valuations have a correlation to assessed valuation (as one changes, so does the other) although there may be a time lag. Assessed valuation (the lower amount established by the Property Appraiser) is reduced by exemptions (Save-our-Homes, Homestead, and others) to arrive at the Taxable Valuation.

Millage (Mill): The property tax rate which is based on the valuation of property. One mill is equivalent to one dollar of taxes for each \$1,000 of taxable property valuation.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations: Responsibilities, including financial, which a government may be legally required to meet with its resources.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

Operating Revenue: Unrestricted funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day operations.

Ordinance: An enactment of a legislative body that requires a public hearing and two readings before it is in effect. Ordinances often require or limit behavior and have penalties for non-compliance.

GLOSSARY

Pay-as-you-go Basis -- A term used to describe a financial policy by which capital purchases are financed from current revenues and/or undesignated fund balance (available reserve) rather than through borrowing.

Personnel Services: Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-year Encumbrances: Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Based Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Proprietary funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purpose: A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and fund balances.

Revenue: Sources of income.

Revenue Bond: This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a water/sewer/stormwater system or a parking program.

Roll-back Rate: The tax rate which when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

GLOSSARY

Senate Bill 115: Passed by Florida legislature restricting local ability to raise rates beyond the restraints of Amendment 1 by requiring that roll-back rates be established on what the taxable valuation would have been had Amendment 1 not passed.

Service Lease: A lease under which the lessor maintains and services the asset. Leasing vehicles for the Police Department would be an example.

Taxable Valuation: This is the amount determined by the Property Appraiser after any discounts and/or exemptions have been applied to the assessed valuation. This reduced figure is the one against which governments may levy a tax.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or permitting fees.

Temporary Positions: An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are paid on a per-hour basis, and do not receive benefits.

TRIM: This acronym stands for Truth in millage (Section 200.065, Florida Statute). It is often associated with the TRIM notice (or preliminary tax bill) which arrives prior to the final determination of taxation rates.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose (such as payment of encumbrances or a hurricane recovery fund) and is available for general appropriation.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Utility Taxes: Municipal charges on consumers of various utilities such as electricity, gas, water, telecommunications.