

75th
ANNIVERSARY
BAY HARBOR ISLANDS



ADOPTED ANNUAL BUDGET 2022-2023

TOWN OF BAY HARBOR ISLANDS FLORIDA

FISCAL YEAR 2023 ANNUAL BUDGET



**TOWN OF BAY HARBOR ISLANDS
ANNUAL BUDGET
FISCAL YEAR 2023
Town Council:**

Mayor Joshua D. Fuller

Vice Mayor Elizabeth Tricoche

Council Member Stephanie Bruder

Council Member Molly Winters Diallo

Council Member Teri D'Amico

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
Teri D'Amico



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

Lindsley Noel, Deputy Chief of Police

Peter Kajokas, Director of Finance

Yvonne Hamilton, Town Clerk

Regine Choute, Community Services Director

Jose Custodio, Town Engineer/Public Works Director

Shaun Sharon Gelvez, Human Resources Director

Roberto Gonzalez, IT Director

Mike Mesa, Chief Building Official/Building Department Director

Bridget Morin, Director of Communications & Causeway Programs

Michael Miller, Town Planner

Joseph Geller, Town Attorney, Greenspoon Marder, LLP



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Bay Harbor Islands
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

Distinguished Budget Presentation Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Bay Harbor Islands, Florida, for its Annual Budget for the fiscal year beginning October 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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 2023 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 2021, budgeted Fiscal Year 2021, and budgeted Fiscal Year 2022. 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, 2022
Subject: Budget Message: Fiscal Year 2023 Annual Budget

It is my privilege to provide to you for your consideration the Town of Bay Harbor Islands Fiscal Year 2023 (FY 2023) Proposed 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 safety improvements at Town facilities/amenities with available financial resources and continues to expand the Town's solid financial position.

The proposed FY 2023 Budget addresses improvements in finance and accounting, human resources, public safety, parks and recreation, and parking functions; investing in public safety technology and equipment upgrades; upgrading Town Council Chamber's audio-video equipment; improving functionality and appearance of Town Hall and Public Works bathrooms; funding the Children's Trust department and retrofitting the Community Center to be compliant with the Children's Trust regulations; commencing Project Design & Environment (PD&E) stage of replacing Broad Causeway toll bridge; funding the 92nd Street and 96th Street Park renovation projects; upgrading utility services equipment and infrastructure; addressing a master Stormwater improvements according to the engineering report; funding consulting and engineering requirements for Block 11 parking garage sizing, design and permitting; replacing aging vehicles with fully electrical options with an intent to obtain a full fleet of electrical vehicles; increasing funding for renewable and alternative energy options to reduce Town wide carbon emission; and increasing reserves for long-range financial planning and future needs, contingencies, and disaster recovery.

Strategic Planning

In FY 2021, the Town of Bay Harbor Islands amended a strategic planning initiative which included the establishment of a mission statement, core values, as defined by the Town Council,

and have guided the development of the budget as a function of the 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 **E**conomic 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 2023 departmental programs.

The Town's priority focus areas, as established by the Town Council, are to Preserve the 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.

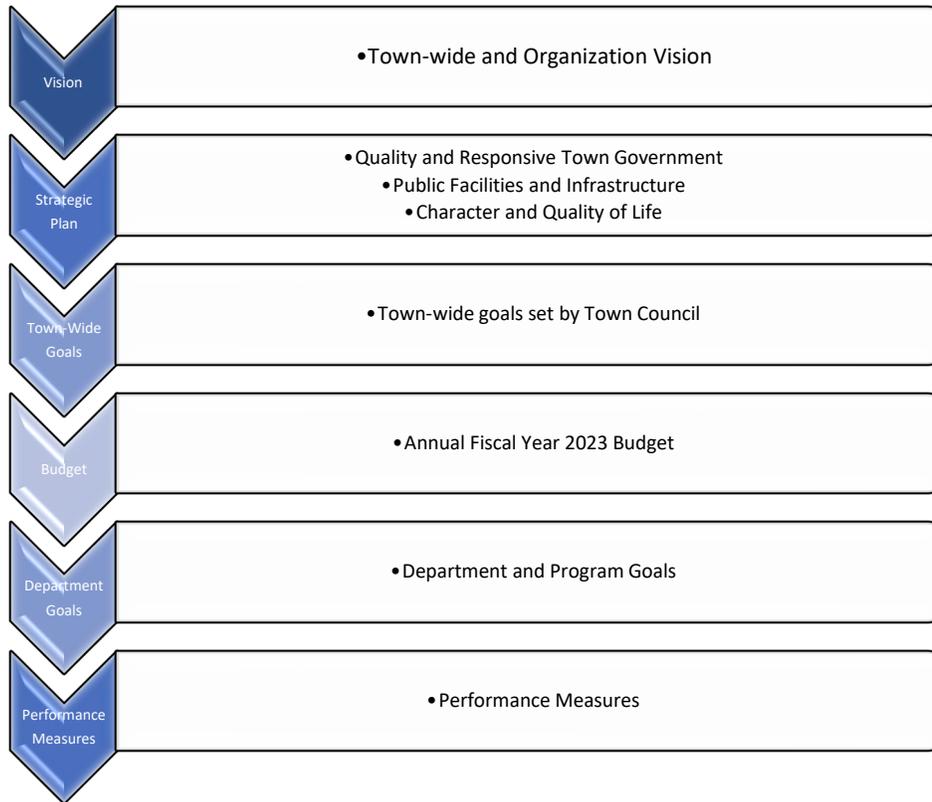
The Town of Bay Harbor Islands is a fully developed community, known for its extraordinary beauty, quality of life, and small-town character. Our permanent and seasonal residents love our island community and are determined to preserve our legacy. We do not seek to change the Town of Bay Harbor Islands, but rather to protect our community's assets, correct any deficiencies, and to manage inevitable change so as to maintain our tradition of excellence. 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.

As we envision our future ten years from now, we see the Town of Bay Harbor Islands remaining true to the inspired legacy of our founders, a stunning architecture and natural beauty, acclaimed shopping, restaurants and hotels, a cosmopolitan culture, and an involved citizenry committed to civic and philanthropic causes and excellence in Town government.

Town government is supported by a respected Mayor and Town Council, a skilled and dedicated staff, and by the active volunteer participation of many citizens. The Town of Bay Harbor Islands provided residents with the highest level of safety and security through its vigilance and commitment to high quality training and state-of-the-art equipment. The Town has maintained its fiscal strengths with resourceful and prudent management.

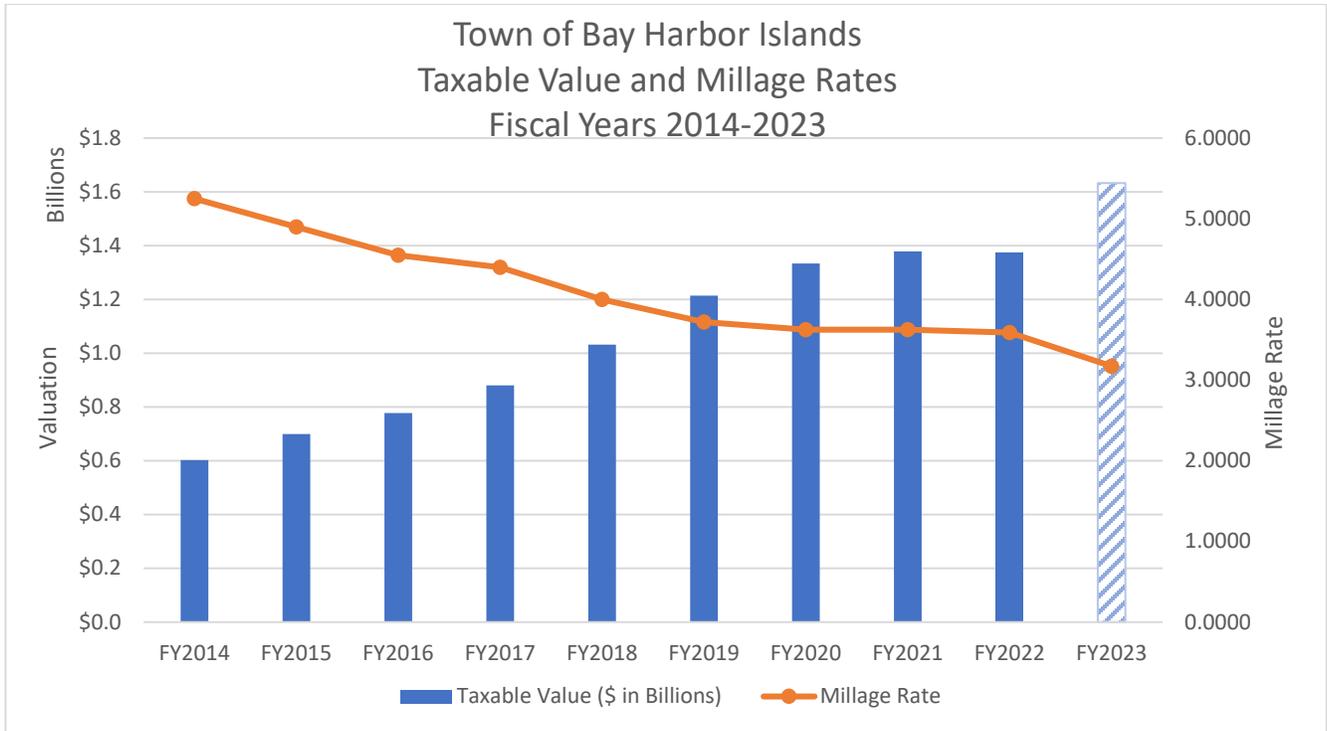
The strategic plan and organizational vision guide enable the decision-making process as the elected officials and staff develop Town-wide, department and program goals, and the annual budget. We then use performance measures to track our progress in achieving the goals that have been set.

The process is depicted in a flowchart below and elements of the process are described in greater detail in this section. The department and program performance measurement methodology are described in a greater detail in the department sections of this document.



Millage and Taxable Value

The FY 2023 proposed budget reduces the Town’s general operating millage rate from 3.5900 mills to 3.1728 mills, which is the same as the roll-back rate. FY 2023 will be the second year with a reduced millage rate, followed by two consecutive years where the Town’s millage rate was kept the same as in previous years. The millage rate reduction combined with the Town’s overall 18.8% increase in taxable value plus new construction valued at 88.33 million on the tax roll, will generate \$285,116 more net property tax revenue compared to the last fiscal year. The Miami-Dade County Property Appraiser reported on July 1, 2022, the 2022 Taxable Value of \$1,632,629,990: an increase of \$258,318,826 million over the 2021 Preliminary Certification of Taxable Value. The Town’s diversified tax base from recent development projects and construction incorporated into the tax rolls has strengthened. This growth of taxable value 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 proposed total net operating budget for FY 2023 is \$29,150,749 which is \$1,053,757 more than the FY 2022 adopted net operating budget. The FY 2023 proposed budget will require the appropriations of \$50,000 from Fund Balance reserves, which was requested by Town Council at the First Public Budget Hearing on September 14th, 2022. The appropriations will be for the Town’s 75th Anniversary expenditures.

Personnel Services

Personnel Services costs represent 25.3% of the total proposed budget and 58.6% of the General Fund proposed budget. The funded General employee compensation projections are based on a 2.5% cost-of-living adjustment (COLA), and a 2.5% increase to compensation plan, based on performance. The Collective Bargaining Agreement (CBA) contract with Law Enforcement was executed during FY 2021 and is valid through September 30, 2023. Pension contributions were projected using the contribution rates based on actual payroll as follows: 7.21% for Fraternal Order of Police (FOP) and 9.87% for general employees. These estimated rates and contributions are based upon actuarially determined rates.

The staffing additions are:

General Fund

- One (1) Procurement Officer/Controller full-time position added to ensure the purchasing and procurement is centralized and complies with all Federal, State and Local laws and regulations at the Town of Bay Harbor Islands. The position will focus on compliance with various Federal, State and Local requirements. The new employee will additionally facilitate maintenance and reconciliations of General Ledger accounts, as well as be assigned other ad hoc tasks to maintain accounting and financial records as required by the Governmental Accounting Standard Board (GASB).

- One (1) Human Resources generalist full-time position will be added and be funded by appropriations used for a soon to be retired employee.
- One (1) Police Officers full-time position will be funded to ensure Police Department is appropriately staffed. The new Police Officer will supplement police operations, facilitating a reduction in police overtime, increased visibility, and will facilitate additional Police Marine unit operations.
- One (1) part-time Parking Enforcement Officer will be converted into full-time position to facilitate parking enforcement during after-hours and weekends.

The positions are in Finance & Administration, Human Resources, Law Enforcement and Parking departments to support and enhance the operational needs in procurement, human resources, parking enforcement and public safety operations.

General Fund

General Fund revenues for FY 2023 are \$12,205,870, a net decrease of \$122,134 or 1.0% from FY 2022. The proposed General Fund expenditures, net of anticipated reserve increases, are \$12,205,870, a net decrease of \$122,134 or 1.0% from FY 2022.

In addition to the new positions under staffing changes above, the FY 2023 proposed General Fund budget includes funds for the following:

- New valuation for Transfer of Development Rights (TDR) expenditures
- National League of Cities membership fees
- ExecuTime time clocks purchase and implementation of new timekeeping system
- Enhancement of network security expenditures
- Additional background checks and pre-employment fitness testing for duty
- Increased budgeted hours for School Crossing Guards to enhance safety
- Additional allocation of funding for speed bump installation
- Acquisition of Ford F-150 Lightning AWD Crew Cab electrical truck
- Add an on-demand shuttle for the Town residents
- Appropriately fund Town's 75th anniversary
- Prepare a budget for Children's Trust department
- Separate the transfers to other Funds in a non-departmental section

The budget includes new capital projects in FY 2023 that would require a transfer of \$342,000 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 \$342,000 for Capital Projects Fund budgeted for projects starting in FY 2023. The major projects in FY 2023 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 with a transfer out of General Fund in a FY 2023 budget. Several new projects are planned in FY 2023 as follows:

- Police Radio Communications Replacement – Handheld Motorola Police radios
- License Plate Reader (LPR) System Lease payment
- New Patrol Vehicles Emergency Lighting and other required outfitting
- Police Radio Communications Replacement – Vehicle Radio System

- Ballistic Body Armor Replacement
- Taser and Accessory Replacement
- Body Worn Cameras for Police Officers Lease payment
- Automated Vehicle Locator (GPS) Lease payment
- Police Vehicle 5 Year Replacement Lease payment
- Keytrack – Knock Box key assess accountability software

The Firearm Replacement and Upgrade program as well as Lifescan - digital fingerprinting was advanced to FY 2022 with a budget amendment. These projects currently are in the procurement stage.

Park Impact Fund

In FY 2023 the Town’s Park Impact Fund accounts 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 major project is the 96th Street Park Construction in FY 2022 which will be Budgeted in Park Impact Fund in the amount of \$200,000. The appropriations for 96th Street Park Construction that was made in FY 2022 and not expended will be carried forward to FY 2023.

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 \$47,985 is appropriated to fund the following:

- crime prevention programs,
- police officer training
- field supplies such as bullets, shields,
- police gym equipment

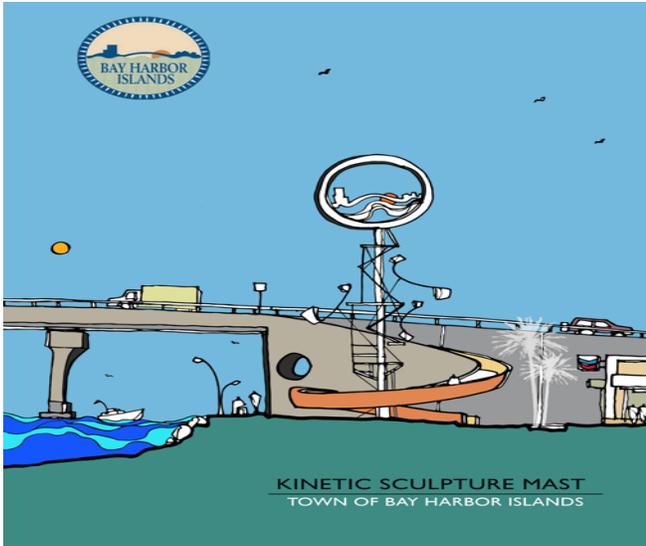
Enterprise Funds:

Causeway Fund

The Town of Bay Harbor Islands FY 2023 proposed budget for Causeway Fund will fund many capital outlay improvement projects.

Since the engineering report on the Town’s owned four bridges determined that the main Causeway Bridge is obsolete the Causeway Bridge needs to be replaced.

During FY 2022 the town had issued Request for Qualifications and received proposals from five (5) engineering firms to replace low bascule main bridge. The selection committee reviewed proposals from these engineering companies and after long consideration concluded that Atkins North America, Inc. will be best suitable for BC-160 Broad Causeway Drawbridge Replacement project. Since then, the Town amended its FY 2022 annual budget and fully funded the Project Design and Environmental (PD&E) Study stage in FY 2022. The advancement of PD&E funding was needed due to Miami-Dade County LRTP/TIP requirements regarding the application entrance to TPO programming. The appropriations that are not expended in FY 2022 budget year will be carried forward to the FY 2023 budget year.



The said engineering report also stated that the Indian Creek and West Relief bridges were structurally deficient. As a result, weight limits were imposed by the Federal Department of Transportation (FDOT).

The other Causeway Fund capital outlay projects includes appropriations for the following:

- Indian Creek Bridge structural repairs BC - 159
- Waterway Bridge structural repairs (Middle Bridge) BC – 161
- Rehabilitation of Broad Causeway Bridge No 875010 BC – 158
- Kane Concourse permeable paving replacement additional appropriations
- Electric Vehicle Charging stations
- Artificial Reef Project funding for Phase I and Phase II
- Seawall Replacement at 9600 West Bay Harbor Drive funding with a grant money

Sewer and Water Fund

Miami-Dade County finalized a projection of their wholesale rate increase. The Town performed an analysis and determined that there will be no increase to the wholesale water rate for its residents.

The City of Miami Beach adds a surcharge to the County's rates to determine the rates charged to the Town of wastewater removal. The Town analyzed proposal from the City of Miami Beach for the surcharge increase and projected a 5% increase to the wholesale sewer rate in FY 2023. The FY 2023 proposed budget includes a rate increase for sewer service revenue projections. It does not include a rate increase in the water service projections.

The Town is budgeting several additional capital outlay projects in Sewer and Water Funds:

- continued SCADA implementation
- continued T-Liner installation in sewer pipes for enhanced flow
- repairs to the master pump at the station #1
- upsizing of Sewer Main Terminal MH (from 15" to 18")
- replacement of mixed match of water meter boxes
- lease payment for water truck Ford F-250 Utility Body #615

There is \$295,000 in Federal Grant funds included in the FY 2023 revenue projections.

Parking Fund

In FY 2023 parking revenues are projected to increase by \$62,000 from FY 2022 parking revenues. The increases in expenditures are due to one (1) Parking Enforcement part-time officer converting to a full-time position to ensure parking enforcement in the afternoon and weekends is established.

Notable Parking Fund capital outlay expenditures that are budgeted in Fiscal Year 2023 are below:

- New split AC Unit Replacement program on an as needed basis
- Consulting engineering services for Block 11 parking garage which includes sizing, design and permitting

Solid Waste

In FY 2023, service revenues for the monthly solid waste collection fee for residents and businesses are projected to be stagnant. Although the Coastal Waste and Recycling increased the pickup fees by approximately 5%, as allowed by contract. The Town has adjusted the revenues side during FY 2022 budget year, which included a build-in CPI adjustment. Solid Waste Fund operating, and capital expenses are projected to be increased by \$18,000 in FY 2023.

Stormwater Fund

In FY 2023 Stormwater revenues' budget is projected to increase by \$216,959, while operating and capital expenses are projected to decrease by \$80,990. The Stormwater Fund revenues includes \$310,000 State Grant from Florida Department of Environmental Protection for design and construction of stormwater improvements on West Bay Harbor Drive – south of 96th street. The Town decided to advance this project and amended the FY 2022 budget to enable the commencement of design of this project and carry forward the unexpended appropriations to the FY 2023.

Millage Recommendation

The millage rate recommendation of 3.1728 is the same as the roll-back millage rate. It is calculated based on an overall increase in a taxable value of 18.8%, as per Property Appraisers' certified values as of July 1, 2022. The increase in the taxable value of existing properties (\$169.9 million) and new construction (\$88.3 million) and the proposed millage rate will generate \$285,116 in additional revenue at 95% of the tax levy. This millage rate will generate budgeted property tax revenue of \$4,921,530 for FY 2023, which is 95% of the total tax levy of \$5,180,558.

The Town has adopted a roll-back millage rate of 3.1728 which is lower than the millage rate adopted for FY 2022 and equals to FY 2023 rolled-back rate of 3.1728. The Town Council for the second consecutive year have selected an operating millage rate to be a roll-back rate or lower than roll-back rate, to address potential tax burden to Town residents and property owners due to difficulties in generating income regarding world geopolitical and economic situation and climate change impacts, such as sea level rise.

The Town of Bay Harbor Islands has experienced solid 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 and FY 2022. New construction from remaining infill properties is minimal and the Town will face future challenges due to the limited projection for upward adjustment to the tax base, however,

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.

I continue to express my gratitude for the commitment, energy, and contribution the elected officials and the staff members who continue to deliver a high level of services to the Town of Bay Harbor Islands community.

Respectfully submitted:

A handwritten signature in blue ink that reads "Maria Lasday". The signature is written in a cursive, flowing style.

Maria Lasday
Town Manager



COMMUNITY



INNOVATION



TRADITION



INTEGRITY



ZONING & ECONOMIC
DEVELOPMENT



EFFICIENCY & EXCELLENCE



NATURAL SETTINGS



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

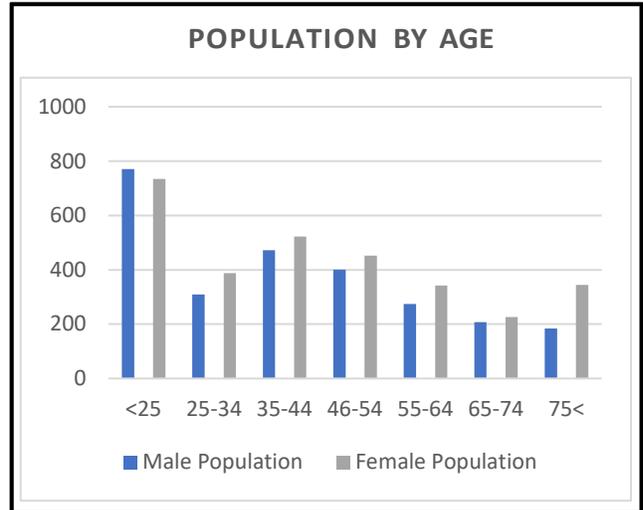
Incorporated:	
April 28 th , 1947	
Form of Government:	
Council / Manager	
FY 2023 Annual Budget	\$29,492,749

Town Demographics:	
Population	5,761
Median Age	42.4
Median Household Income	\$99,063
Total Housing Units	2,139
Average Household Size	2.73

Elections:	
Registered Voters	3,502

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

Housing:	
Owner-occupied housing unit rate	48.2%
Median value of owner-occupied housing	\$466,000
Median selected monthly owner cost with mortgage	\$3,639
Median selected monthly owner cost without mortgage	\$1,241
Median gross rent, 2016-2020	\$1,776



Education:	
High school graduate or higher, percent of persons age 25 years +	99.0%
Bachelor's degree or higher, percent of persons age 25 years +	55.8%

Businesses:	
All firms, 2017	192
Men-owned firms, 2017	151
Woman owned firms, 2017	S
Minority owned firms, 2017	S
Nonminority owned firms, 2017	159
Veteran owned firms, 2017	S
Nonveteran owned firms, 2017	176

Town of Bay Harbor Islands

The Town of 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 2021 population estimate of the Town of Bay Harbor Islands is 5,914 full-time residents and was 5,761 full-time residents as of July 1, 2021, 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 2021 US Census data. Data comes from the US Census Bureau Fact Finder website.

Gender: According to the 2021 census, the Town of Bay Harbor Islands had a slightly higher than average number of women compared to men in the Town (approximately 52.4% female compared to a US average of 47.6%).

Median Age: The Town's population was spread out, with 9.0% under the age of 5 years, 30% under the age of 18 years, and 11.3% who were 65 years of age or older. The median age was 42.4 years.

Race: According to the 2021 census, 84.5% of the population identifies with a single race, but there is diversity among the races with which people identify. 70.6% identified themselves as White or Caucasian (including White Hispanics) alone. 3.7% identified themselves as black or African American alone. 0.4% identified themselves as American Indian and Alaska Native alone. 1.2% identified themselves as Asian alone. 15.5% identified themselves as two or more races. A full 52.4% identified themselves as "Hispanic or Latino (of any race)". 40.2% identified as White alone, not "Hispanic or Latino (of any race)".

Housing: The 2021 census shows the owner-occupied housing unity rate at 48.2%.

Housing Values: The median value of owner-occupied housing units in 2016-2020 is \$466,000 for the Town compared to a median value of owner-occupied housing units in Miami Dade County of \$310,700 and in the US of \$229,800.

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 99.0% vs. 88.5% overall for the US (11.5% higher than across the US). The Town population with a bachelor's degree or higher was 55.8% vs. the US average of 32.9% (22.9% higher than the US average) according to the 2020 census.

Income: With 7.8% of the population reporting themselves below the poverty line, for the 2020 census, the Town was below the US average percentage of 11.4%.

2010 US Census Data:

Median Household Income: \$78,169

Number of Households: 2,965

Persons per household: 2.42

2020 US Census Data:

Median Household Income: \$99,063

Number of Households: 2,139

Persons per household: 2.73

Persons in poverty: 7.8%

Educational Attainment: high school graduate or higher: 99.0%

Persons without health insurance: 9.4%

Median household value: \$466,000

Number of Firms: 192

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 Teri D'Amico
- ✓ 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. See the Town Council department section on page xxx under the General Fund for more information.

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 Teri D'Amico

tdamico@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.

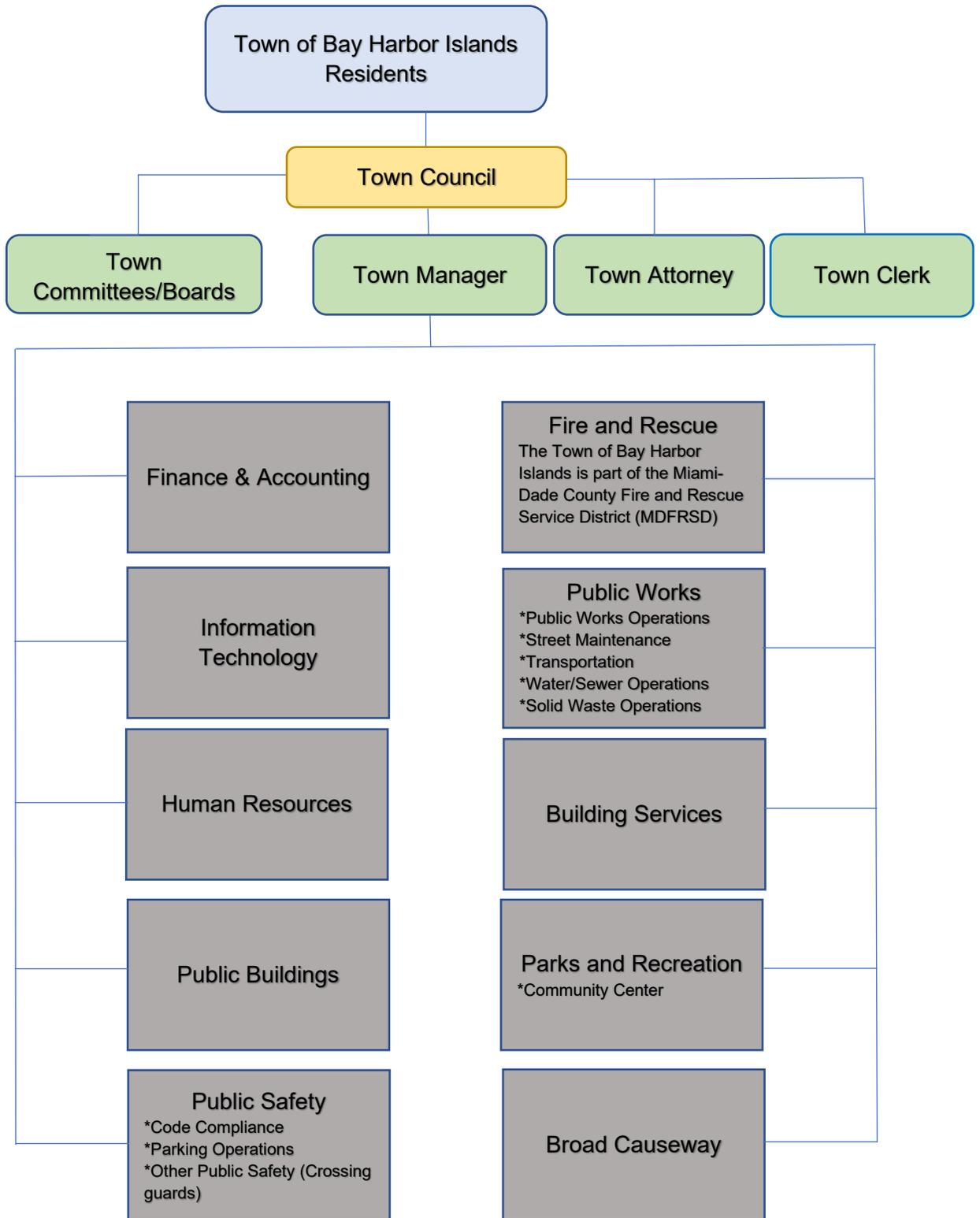
Communications

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.

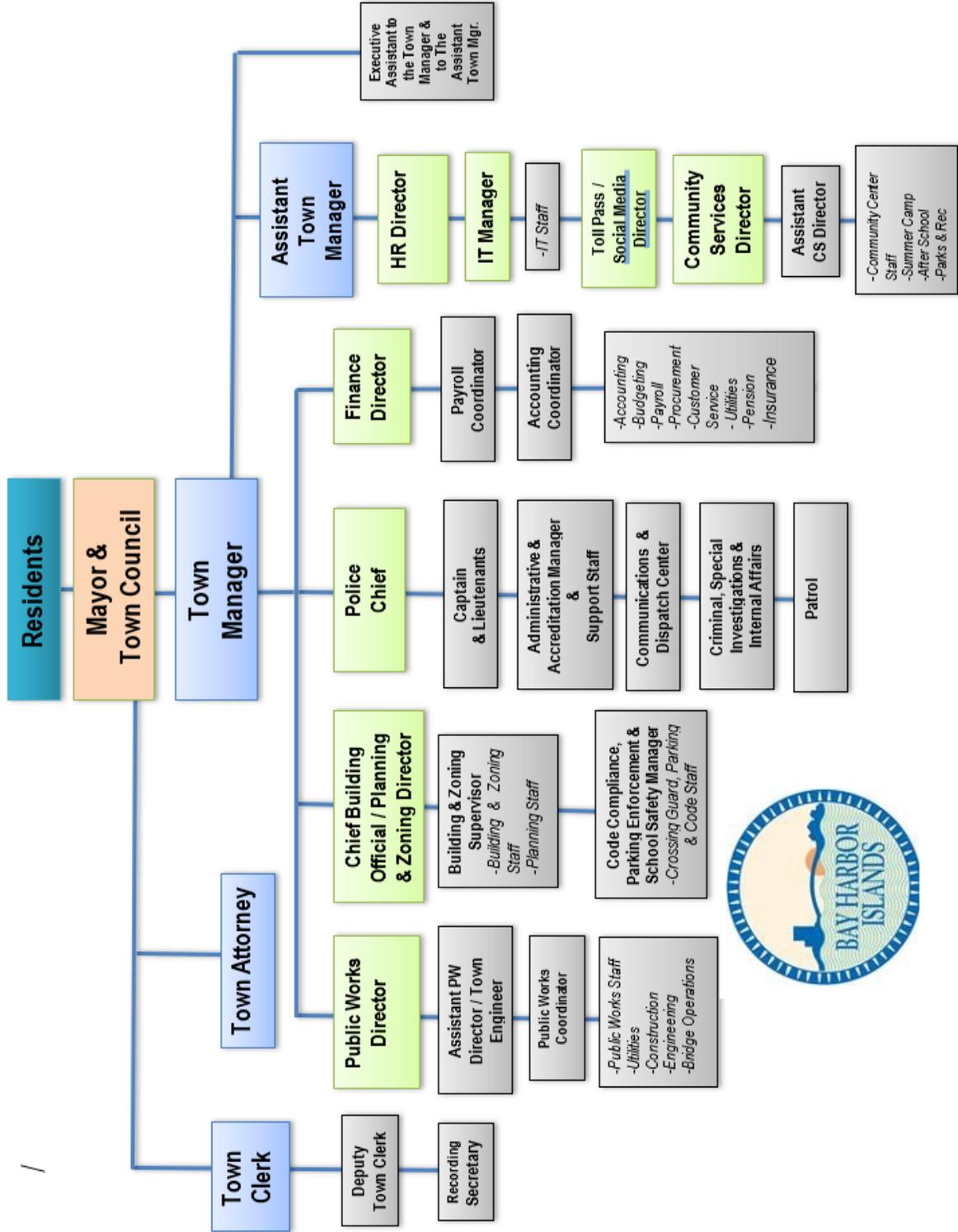
Town Facilities

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



**TOWN OF BAY HARBOR ISLANDS
ORGANIZATIONAL CHART**





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, 2022, and ending September 30, 2023, 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 2022) adopted budget to the recommended upcoming year (FY 2023), 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 2023, for example, means the fiscal year running October 1, 2023, through September 30, 2023.

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
2023 Annual Budget
BUDGET PREPARATION CALENDAR

Distribution of Department Budget Package to Department Directors	March 14, 2022
Budget Goals and Objectives with Town Council to set forth funding priorities for the new fiscal year	April 13, 2022 (Wednesday 7:00PM)
Submission of Department Budget Requests to Finance Department Due	May 9, 2022
Departmental Budget Meetings for Review with Town Manager	May 23 to May 31, 2022
Miami-Dade Property Appraiser 2021 Assessment Roll Estimate	June 1, 2022
Town Council Budget Workshop	June 29 th , 2022 (6:00PM)
Fiscal Year 2023 Proposed Budget Delivered to the Town Council	July 1, 2022
Miami-Dade Property Appraiser Certified Taxable Value	July 1, 2022
Town Council Special Meeting – Budget Presentation and Discussion, Accept Town Manager’s Proposed Millage Rate	July 27, 2022 (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, 2022

Special Council Meeting First Public FY 2023 Budget Hearing

September 14th, 2022

(6:00PM)

Budget Summary and Notice of Hearing Published

September 16, 2022

Special Council Meeting Second Public FY 2023 Budget Hearing

September 28th, 2022

(6:00PM)

Fiscal Year 2023 Begins

October 1, 2022

First Public Hearing dates of: Miami-Dade County (September 08) Miami-Dade County School Board (July 27)

Second Public Hearing dates of: Miami-Dade County (September 20) Miami-Dade County School Board (September 07)

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 \$1,000 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 29th, 2022, 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 2022. The first was held September 14th, 2022, and the second September 28th, 2022.

Town Council Approval

A current year proposed millage rate is required before August 4, 2022. 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 2021 and was presented in the form of an Annual Comprehensive Financial Report (ACFR). 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 2023 annual budget is balanced, and the Town's millage rate is set to 3.1728 which is a lower rate as in previous 2022 Fiscal Year. The net increase in certified taxable property value is approximately \$169.9 million, or 12.4%. New construction projects added to the tax roll amounted to \$88.3 million. Existing property values increased by approximately \$169.9 million, mainly attributable to an increase in assessed values, 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 and increased again in FY 2022.

In FY 2022 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 2023.

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 3.1728 mills.

The Town's enterprise funds rely on user fees for revenues and borrowing for major capital projects. Costs for water supply and wastewater 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 included in the FY 2023 budget. The Town management received the letter of intent for annual increase from the Miami-Dade County for water rate increase, and upon careful consideration determined that there will be no increase in water service charge fees to its residents. The City of Miami Beach sent a letter for sewer disposal fee increase at the time the budget was being prepared. The town management considered the increase in sewer rates to its residents and determined that 5% sewer rate increase will be warranted for FY 2023 budget.

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 \$342,000 in new projects planned for FY

2023. Some projects that were funded in prior years that are expected to be completed during FY 2023 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.

Long Range Planning

The Town of Bay Harbor Island's planning is guided by the following components:

Planning to Guide Budget Development, which determines priorities and goals for the coming years, and guides decision making on allocation resources toward those priorities.

Five-Year Financial Forecast 2023 – 2027, which projects revenues that may be available in future years and expenditures that may be necessary for Town operations and activities in line with the identified strategic priorities and goals; and/or funding decisions may be compared.

Five-Year Capital Improvement Plan (CIP), which concentrates on the development of a long-range framework in which physical projects and major asset acquisitions may be planned while, at the same time, implementing projects and asset acquisitions within the Town's financial capabilities. The plan is prepared annually for the subsequent five years (a) purchases and/or construction of infrastructure, facilities, equipment, and other fixed assets; and (b) the financing of such projects.

Comprehensive Plan

Given the potential for changes in elected officials, policy direction, intergovernmental relationships, and a variety of other influences, it is more important to value a long-range planning process.

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
- Recreation and Open Space

- Housing
- Infrastructure
- Conservation
- 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 2023 Annual Budget was adopted on September 28th, 2022. 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

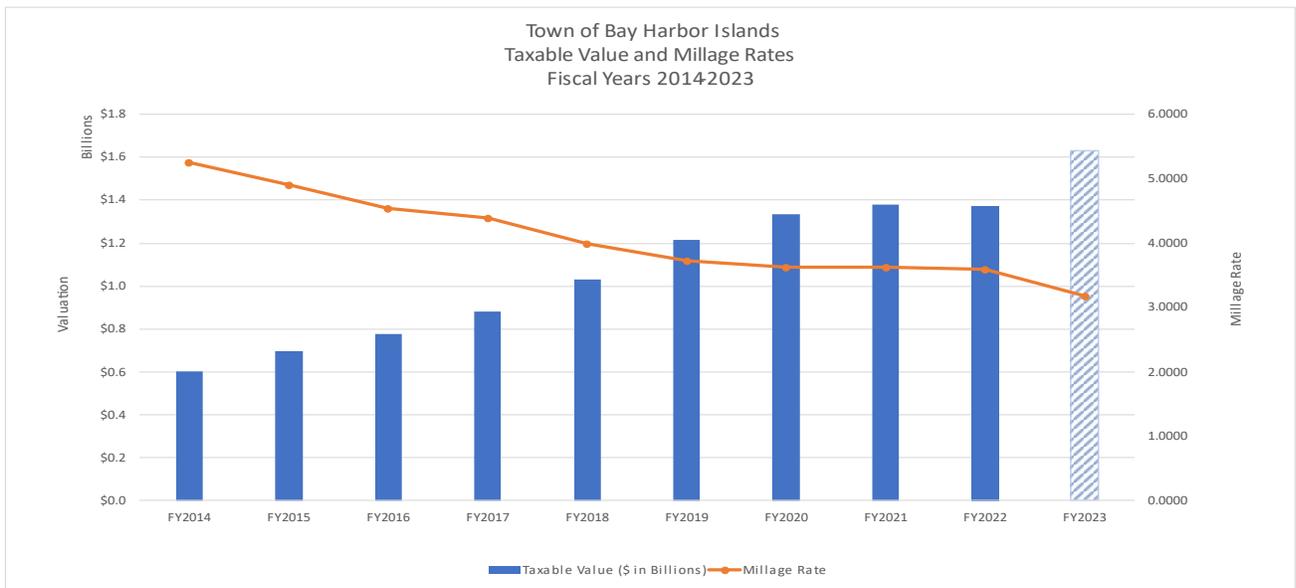
This Strategic Plan provides a clear direction to realize a long-range vision of sustainability for Bay Harbor Islands. Throughout the next five years, staff, with guidance from the Town Council, will work to implement the goals and strategies in the plan in accordance with annual budget development 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 2023 BUDGET

- Total estimated July 1st, 2022, taxable assessed property value is \$1,632,803,218 a net increase of \$258.3 million, or 18.8%.
- New estimated construction projects added to the tax roll amounted to \$88.3 million.
- Existing property values increased approximately 12.4% from the prior fiscal year.
- Operating millage rate lowered to the 3.1728 mills, which is the same as roll-back rate, levied on every \$1,000 of taxable property value. The lowered millage rate combined with the net increase in assessed values will generate approximately \$285,116 more property tax revenue.
- The adopted net operating budget for Fiscal Year 2022 for all funds totals \$29,492,749.



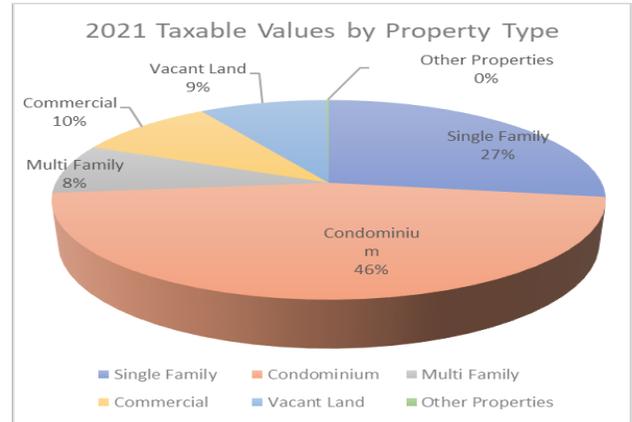
Property Taxes

The Town’s taxable property value is \$1.633 billion, a 18.8% increase from last year. The Fiscal Year 2023 budget was adopted with an operating millage rate of 3.1728. The adopted operating millage rate of 3.1728 equal to the rolled-back rate of 3.1728, 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 3.1728 operating millage rate generates property tax revenue of \$4.9 million to the General Fund and represents 40% of total General Fund revenues.

8-Year Property Trend				
Fiscal Year	Taxable Value	Percent Change in Taxable Value	Millage Rate	General Fund Tax Revenue*
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
2022-23	\$1,632,803,218	18.8%	3.1728	\$4,921,530

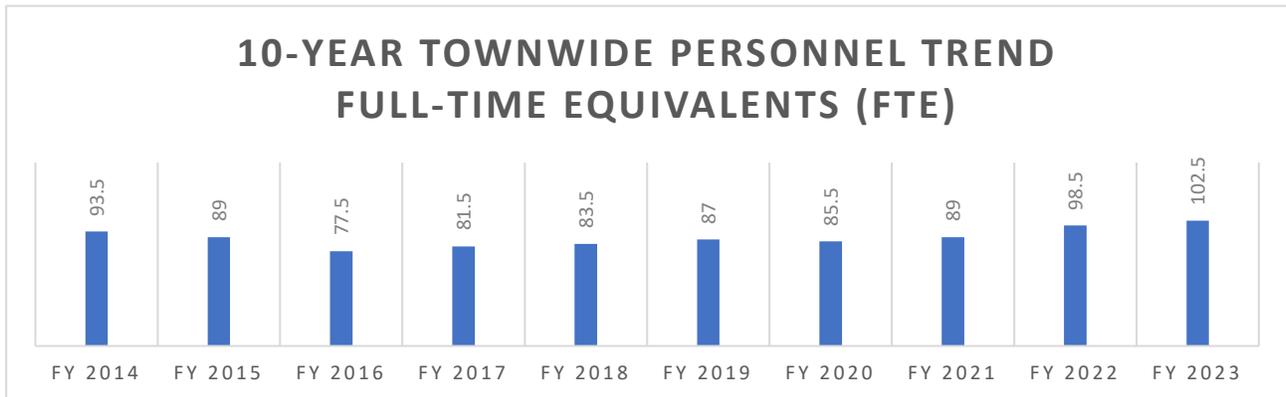
*Budgeted at 95%



Staffing

In Fiscal Year 2023, the number of full-time equivalents (FTEs) in the Town is 102.5, a net increase of 4.0 FTEs across all funds.

Three new full-time position and one new part-time positions in the General Fund and one new part-time position converted to full-time in the Parking Fund have been added (4 FTEs); The following table provides a glance at staffing levels over a 10-year period.



Staff position additions for Fiscal Year 2023:

General Fund

Additions:

One (1) full-time Procurement Officer/Controller position will enable the Town to centralize procurement process.

One (1) full-time HR Generalist position will facilitate efficiency dealing with the personnel management and federal and state filings.

One (1) full-time Police Officers will supplement police operations, facilitating a reduction in police overtime, increase police visibility and presence, also the position will be primarily designated for a full-time Police Marine unit operation.

Parking Fund

One (1) part-time parking enforcement officer who works second shift and additionally enforce parking will be converted into a full-time position.

Capital Improvements

In Fiscal Year 2023 the new capital improvement projects are budgeted for \$342,000 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.

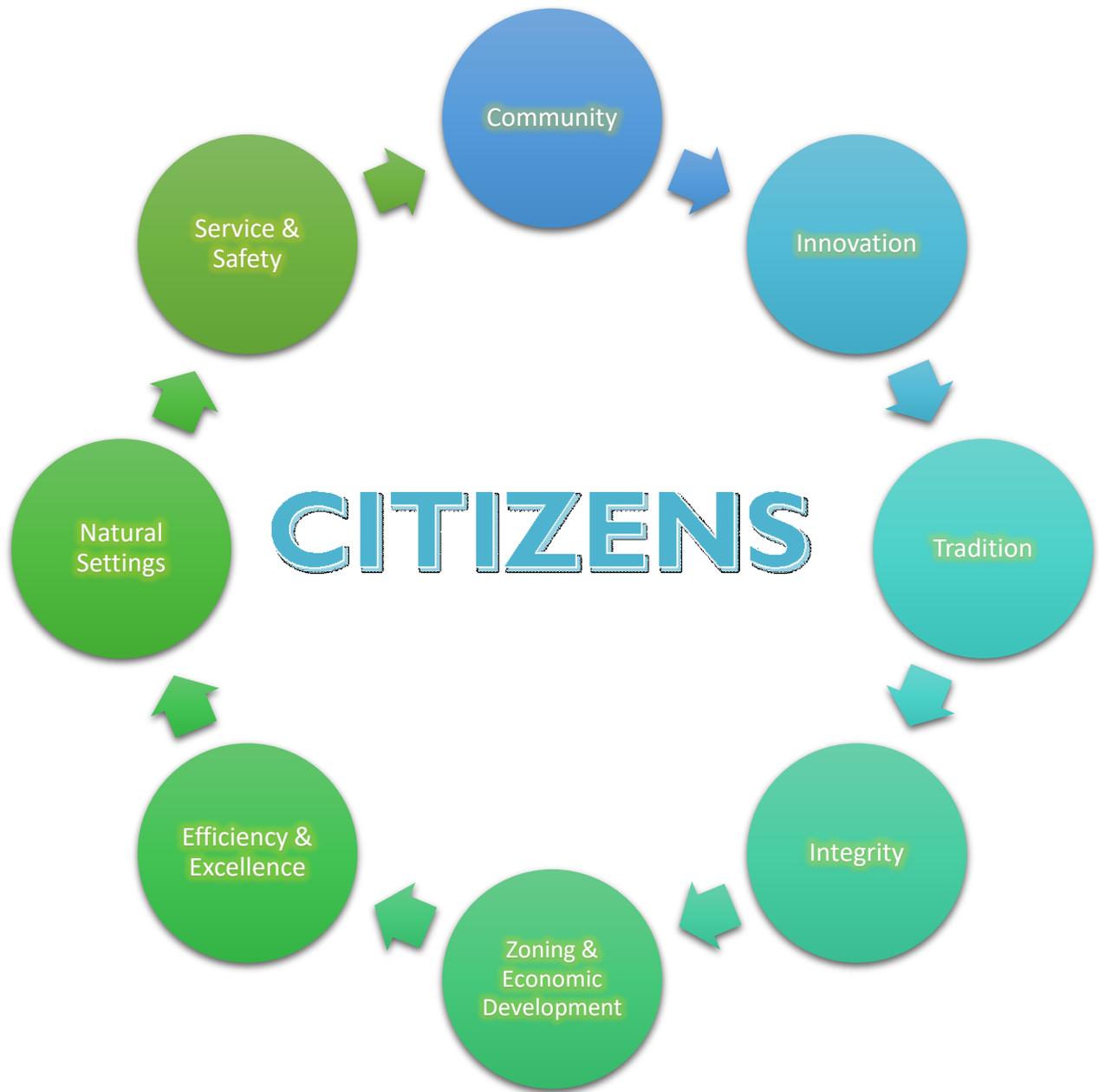
Annual net Operating Budget and Capital Improvements

Net Operating Budget	FY 2021/2022 Budget		FY 2022/2023 Budget		\$ Change	% Change
Net Operating Budget	\$ 28,096,992		\$ 29,150,749		\$ 1,053,757	3.8%
Capital Improvements	\$ 234,000		\$ 342,000		\$ 108,000	46.2%
Total Net Operating Budget	28,330,992		29,492,749		1,161,757	4.1%

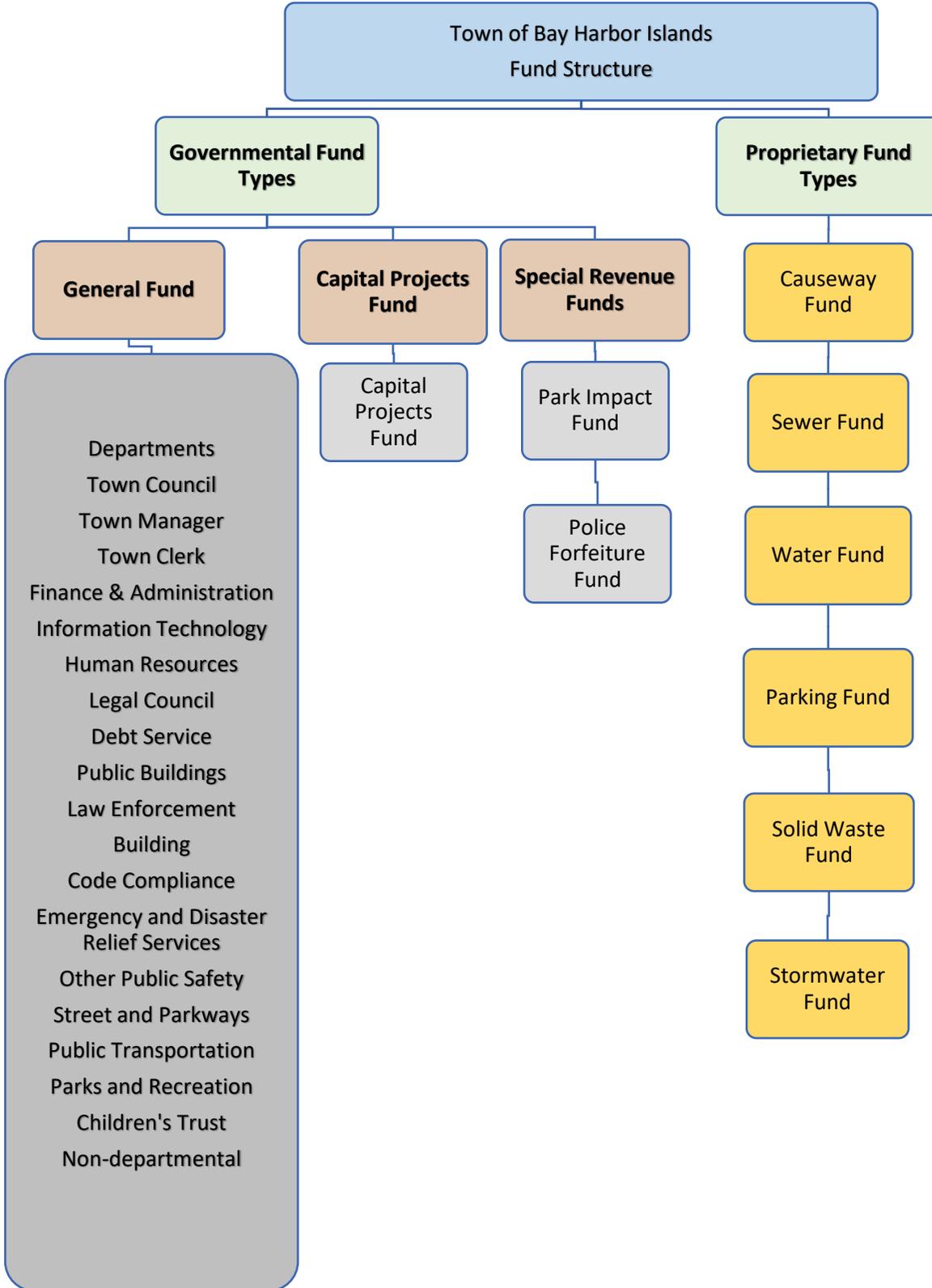
Net Operating Budget	FY 2021/2022 Budget	%	FY 2022/2023 Budget	%	\$ Change	% Change
General Fund	\$12,328,004	43.9%	\$12,205,870	41.9%	\$ (122,134)	-1.0%
Special Revenue Funds						
Park Impact Fund	\$ 500,000	1.8%	\$ 202,000	0.7%	\$ (298,000)	-59.6%
Police Forfeiture Fund	\$ 50,084	0.2%	\$ 47,985	0.2%	\$ (2,099)	-4.2%
Enterprise Funds						
Causeway Fund	\$ 9,295,000	33.1%	\$ 9,560,500	32.8%	\$ 265,500	2.9%
Sewer Fund	\$ 2,466,000	8.8%	\$ 2,934,644	10.1%	\$ 468,644	19.0%
Water Fund	\$ 1,400,000	5.0%	\$ 1,400,000	4.8%	\$ -	0.0%
Parking Fund	\$ 857,863	3.1%	\$ 1,382,750	4.7%	\$ 524,887	61.2%
Solid Waste Fund	\$ 876,000	3.1%	\$ 876,000	3.0%	\$ -	0.0%
Stormwater Fund	\$ 324,041	1.2%	\$ 541,000	1.9%	\$ 216,959	67.0%
Total Net Operating Budget	28,096,992	100.0%	29,150,749	100.0%	1,053,757	3.8%

General Fund Reserves

The Fiscal Year 2023 budget will continue maintain Town’s financial stability since the Town management budgeted only \$50,000 appropriations of Fund Balance in General Fund for additional expenditures for the Town’s 75th Anniversary event, requested by the Town Council. The General Fund ending unrestricted reserve balance is projected at \$14,404,047 at the end of Fiscal Year 2023.



Town of Bay Harbor Islands Fund Structure



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: Town Council, Office of Town Manager, Town Clerk, Finance & Administration, Information Technology, Human Resources, Legal Counsel, Debt Service, Public Buildings, Law Enforcement, Building, Code Compliance, Other Public Safety, Street and Parkways, Public Transportation, Parks and Recreation, Children's Trust and Non-Departmental.

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.

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.

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.

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 Employee's Retirement 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 2022-2023**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF BAY HARBOR ISLANDS
ARE 4.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund	3.1728							
Voted Fund	0.0000							
ESTIMATED REVENUES:	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds	
TAXES:	Millage per \$1,000							
Ad Valorem Taxes	3.1728	\$4,921,530					\$4,921,530	
Ad Valorem Taxes	0.0000 (Voted debt)						\$0	
Franchise/Utility Taxes		1,150,000					1,150,000	
Sales and Use Taxes		86,000					86,000	
Charges for Services		283,030			\$15,268,144		15,551,174	
Intergovernmental		1,255,250			565,000		1,820,250	
Fines and Forfeitures		117,000			20,000		137,000	
Miscellaneous		162,000			841,750		1,003,750	
Licenses and Permits		1,797,000	2,000				1,799,000	
TOTAL SOURCES		\$ 9,771,810	\$2,000	\$0	\$0	\$16,694,894	\$0	\$26,468,704
Transfers In		2,384,060			342,000			2,726,060
Fund Balances/Reserves/Net Assets		50,000	247,985					297,985
TOTAL REVENUES, TRANSFERS & BALANCES		\$12,205,870	\$249,985	\$0	\$342,000	\$16,694,894	\$0	\$29,492,749
EXPENDITURES/EXPENSES								
:								
General Government		\$2,341,268						\$2,341,268
Public Safety		6,342,128	47,985		342,000			6,732,113
Physical Environment					4,535,135			4,535,135
Transportation		1,073,609			8,448,411			9,522,020
Culture and Recreation		1,603,110	200,000					1,803,110
Other Financing Uses		503,755			443,984			947,739
TOTAL EXPENDITURES		\$11,863,870	\$247,985	\$0	\$342,000	\$13,427,530	\$0	\$25,881,385
Transfers Out		342,000				2,384,060		2,726,060
Fund Balances/Reserves/Net Assets		0	2,000			883,304		885,304
TOTAL FINANCING USES		\$12,205,870	\$249,985	\$0	\$342,000	\$16,694,894	\$0	\$29,492,749

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

2021 Preliminary Taxable Value	1,374,484.392	
Increase/Decrease (-) to 2022 Taxable Value	<u>169,987,369</u>	<u>12.4%</u>
Current Year Estimated Taxable Value	1,544,471,761	
Current Year Additions (New Construction)	<u>88,331,457</u>	<u>6.4%</u>
Current Year Estimated Taxable Value for Operating Purposes	<u>1,632,803,218</u>	<u>18.8%</u>

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%)
2009	4.4120	858,724,442	-2.5%	3,788,692	3,599,257
2010	5.2971	762,700,165	-11.2%	4,040,099	3,838,094
2011	5.2971	606,645,530	-20.5%	3,213,462	3,052,789
2012	5.2971	577,100,052	-4.9%	3,056,957	2,904,109
2013	5.5297	579,865,315	0.5%	3,206,487	3,046,163
2014	5.2500	602,162,980	3.8%	3,161,356	3,003,288
2015	4.9000	698,927,405	16.1%	3,424,744	3,253,507
2016	4.5500	778,065,824	11.3%	3,540,199	3,363,189
2017	4.4000	880,111,322	13.1%	3,872,490	3,678,866
2018	3.9990	1,031,587,742	17.2%	4,125,319	3,919,053
2019	3.7199	1,214,738,329	17.8%	4,518,705	4,292,770
2020	3.6245	1,333,786,001	9.8%	4,834,307	4,592,592
2021	3.6245	1,378,221,700	3.3%	4,995,365	4,745,597
2022	3.5900	1,374,484,392	-0.3%	4,934,999	4,687,679
2023	3.1728	1,632,803,218	18.8%	4,921,530	4,921,530

FY 2022 Value of 1 Mill*		
Mills	Gross Revenue	Net Revenue (95%)
1.00	1,632,803	1,551,163
0.75	1,224,602	1,163,372
0.50	816,402	775,581
0.40	653,121	620,465
0.30	489,841	465,349
0.25	408,201	387,791
0.10	163,280	155,116

- Based on July 1st, 2022 Miami-Dade County Property Appraiser 2022 Estimated Taxable Values

TOWN-WIDE PERSONNEL COMPLEMENT

Positions by Fund and Department

Fund	Department	Funded FY 2021				Funded FY 2022				Funded FY 2023			
		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	-	-	-	7.0	-	-	-	7.0	-
	Town Manager	1.7	-	-	1.7	1.2	-	-	1.2	1.5	-	-	1.5
	Town Clerk	1.0	-	-	1.0	1.0	-	-	1.0	0.7	-	-	0.7
	Finance	1.0	-	-	1.0	1.0	-	-	1.0	1.4	-	-	1.4
	IT Department	0.3	-	-	0.3	0.7	-	-	0.7	0.7	-	-	0.7
	HR Department	0.3	-	-	0.3	0.7	-	-	0.7	0.7	-	-	0.7
	Legal Council	-	-	-	-	-	-	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
	Public Buildings	-	-	-	-	-	-	-	-	-	-	-	-
	Law Enforcement	29.0	2.0	-	30.0	34.0	3.0	-	35.5	35.0	2.0	-	36.0
	Building	3.0	5.0	-	5.5	4.0	7.0	-	7.5	4.0	8.0	-	8.0
	Code Compliance	2.0	-	-	2.0	1.3	-	-	1.3	1.3	-	-	1.3
	Other Public Safety	-	10.0	-	5.0	-	11.0	-	5.5	-	11.0	-	5.5
	Streets and Parkways	1.3	-	-	1.3	1.3	-	-	1.3	2.6	-	-	2.6
	Public Transportation	-	-	-	-	-	-	-	-	-	-	-	-
	Parks and Recreation	9.0	6.0	-	12.0	10.0	9.0	-	14.0	5.0	7.0	-	8.5
	Children's Trust	-	-	-	-	-	-	-	-	2.0	5.0	-	4.5
General Fund Total		48.8	23.0	7.0	60.3	54.9	30.0	7.0	69.4	55.0	33.0	7.0	71.5
	Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-
	Park Impact Fund	-	-	-	-	-	-	-	-	-	-	-	-
	Police Forfeiture Fund	-	-	-	-	-	-	-	-	-	-	-	-
	Causeway Fund	18.2	1.0	-	18.7	19.7	-	-	19.7	20.8	-	-	20.8
	Sewer Fund	3.6	-	-	3.6	2.8	-	-	2.8	2.9	-	-	2.9
	Water Fund	4.3	-	-	4.3	4.2	-	-	4.2	4.1	-	-	4.1
	Parking Fund	0.6	-	-	0.6	1.6	1.0	-	2.1	2.7	-	-	2.7
	Solid Waste Fund	-	-	-	-	-	-	-	-	-	-	-	-
	Storm Water Fund	1.6	-	-	1.6	0.3	-	-	0.3	0.3	-	-	0.3
ALL FUNDS TOTAL		77.1	24.0	7.0	89.1	83.5	31.0	7.0	98.5	85.7	33.0	7.0	102.3

Summary Of New Program Modifications FY 2023

General Fund

Town Council – The Town Council’s Budget was decreased by \$25,500. The Group Insurance line item / expenditure to provide Health Insurance for Town Council members was decreased to reflect the cost for coverage more accurately. The other adjustments to the Town Council’s budget, compared to the prior year, were slight reductions to postage, purchase of promotional items such as t-shirts, caps, badges, and other miscellaneous items, and slight a reduction in registrations to conferences and seminars.

Town Manager’s Department – The Town Manager’s Department Budget was increased \$57,335. Personnel Services increased due to salary allocation of Recording Specialist Marlon Martinez’s compensation from the Town Clerk’s department to the Town Manager’s department. As a result of the Cost-of-Living Adjustment (COLA) and merit increases in personnel compensation, the Town Manager’s department budgeted an increase in F.I.C.A Taxes. However, these increases were offset by the Retirement Contribution reductions, due to the Town’s Retirement Fund being substantially overfunded and actuarial valuation reduced the minimum required contributions. Other budget reductions in the Town Manager department are as follows: appraisals for TDRs, rebranding, which was offset by (1) an increase in postage for regular mail, (2) an increase in property & casualty insurance, (3) an increase in Council approved promotional activities, and (4) to purchase National League of Cities (NLC) Membership.

Town Clerk’s Department – The Town Clerk’s Department Budget was decreased by \$46,633. Personnel Services decreased due to the allocation of Recording Specialist Marlon Martinez’s compensation from the Town Clerk’s department to the Town Managers’ department. The decrease in Retirement Contributions will be prevalent Town-wide, since the Town’s Retirement Fund is overfunded, and actuarial valuations have reduced the minimum required contributions. Other adjustments that were made to the Town Clerk’s department were (1) a reduction in Professional Services for document scanning, (2) a reduction in the amount budgeted for traveling to conferences, document shipping via FedEx, repairs and maintenance to the equipment, legal advertising for ordinances, and public hearings and (3) a reduction in expenditures to attend the seminars (due to a reduction in staff members at the department). However, some of these reductions were offset by an increase in Other Contractual Services for software and Spaceboard/Laserfiche annual fees.

Finance & Administration – The Town’s Finance Department is requesting to add a Purchasing Officer/Controller position. Therefore, the Finance Department’s Personnel Services expenditures, as well as F.I.C.A. Taxes, are budgeted to increase. However, the increase will be offset by:

The salary budgeted for Procurement Officer/Controller was set to \$93,600. The intent is to hire the qualified individual to help with Public Works Department needs and other necessary administrative work.

- 1) the elimination of the Town’s consultant Ann DeStefanis accounting services, and
- (2) the reduction in the Retirement Contribution expenditure.

The decrease in Retirement Contributions will be prevalent Town wide, since the Town’s Retirement Fund is overfunded, and actuarial valuations have reduced the minimum required contributions.

Town’s consultant Ann DeStefanis services can be replaced with Budget Preparation software. We will need to budget an annual subscription fee to add the needed Budget Preparation software such as OpenGov or similar.

The Town’s Finance Department is additionally requesting an increase in training allocations, such as

Microsoft Products for current and future staff.

Information Technology – The Town’s Information Technology Department Budget was increased by \$63,599. The budgeted increase is related to the Personnel Services expenditure for planned COLA and Merit increases, which is offset by Retirement Contributions reduction as expected through the Town.

The Information Technology Department requests an increase in their budget for the following expenditures:

1. Enhancement of the Network Security.
2. A BHI Virtual Server replacement; and
3. An increase in BHIPD and BHI exchange 365 email backup expenditures.

The Information Technology Department budgeted a reduction the following line items:

4. In travel and per diem.
5. Repairs and maintenance.
6. Other current charges.
7. Operating supplies; and
8. Publications and training expenditures to attend conferences.

Human Resources – The Town’s Human Resources Department Budget was decreased by \$699.00. The Town’s Human Resources Department is requesting to hire a HR Generalist, which will replace Contractual Human Resources’ services.

The Human Resources department budgeted a reduction in the following items:

1. Travel and per diem activities.
2. Monies for Town Employee Dinner funded by the Broad Foundation (monies will be carried forwarded from the current FY 2021-2022; and
3. Other Current Charges which, include background checks (physical & fingerprinting).
- 4.

The Town’s Human Resources Department increased the budget for certifications and Town compliance training activities.

Legal Counsel Department – The Town’s Legal Counsel Department budget for Legal Services provided by Joseph Geller from Marder Greenspoon LLP was increased by \$60,000, due to the Town Council’s Approved increase in monthly retainer.

Public Buildings Department – The Town’s Public Buildings Department’s budget was decreased by \$109,811.00.

The Other Contractual Services line item was increased for AC preventative maintenance at the Community Center.

The Town’s Public Buildings Department’s line-item decreases were as follows:

1. Reduction in Professional Services;
2. Utility Services;
3. Insurance;
4. Repairs and Maintenance; and
5. Capital Outlay - Improvements

Law Enforcement Department – The Town’s Police Department’s budget was decreased by 97,130.00. The Town’s Police Department is requesting one new Police Officer. This Officer will supplement police operations, facilitating a reduction in police overtime, increased police visibility, and

will be primarily designated for full-time Police Marine unit operations.

The Town's Police Department's budget was increased for the following reasons:

1. The requested additional police officer.
2. The Collective Bargaining Agreement's (CBA) required COLA and Merit adjustments.
3. F.I.C.A Taxes; and
4. Unemployment and Workers Compensation insurance expenditures.

The budget also includes the following other increased expenditures:

5. Pre-employment fitness testing for duty (which is usually performed by a physician and/or psychologist).
6. Adobe licensing.
7. Police department fleet vehicle Maintenance and Repairs.
8. Police promotional items (such as coins, vehicle wraps, event gifts and badges); and
9. Operating Supplies (most notably vehicle fuel due to the increased fuel cost at the pump).

The proposed budget increases are offset by (1) a Retirement Contributions' reduction as expected by the Town, (2) a budgeted decrease in Rent and Leases due to expiring lease payments for a few vehicles, and (3) a reduction in property & casualty insurance premium expenditures.

Notable Capital Improvements for fiscal year 2022-2023 (these are budgeted in General Capital Projects Fund):

- Motorola Police Handheld Radios
- LPR System
- Police Vehicles, Lighting and Outfitting
- Ballistic Vests
- Tasers – Taser Replacement Program
- Vehicle Radio System Replacement
- Body Worn Cameras
- Automated Vehicle Locator System (GPS)
- Vehicle Replacement Program
- Keytrack – Access Key Accountability Software

Building Department – The Town's Building Department's budget was increased by \$36,143.00. There is a budgeted increase in (1) Personnel Services due to a planned increase in COLA and Merit increases, (2) F.I.C.A Taxes, and (3) Retirement Contributions.

The other increased budgeted expenditures were for Operating Supplies and for Professional Services, which includes a flood consultant. These increases were offset by the following decreased budgeted expenditures:

1. Other Contractual Services - a reduction of Central Square license fees (it will be carried forward from current FY 2021-2022 year);
2. Communication expenditures for Earthlink office phones; and
3. Basic communication functions (Expenditure moved to Information Technology department).

Code Compliance Department – The Town's Code Compliance Department's budget was decreased by \$7,399. The proposed budgeted includes an increase for Personnel Services due to planned COLA and Merit adjustment, which was offset by a reduction in overtime pay and by a Retirement

Contributions reduction, as expected through the Town.

The Code Compliance budget includes the following reductions:

1. Travel & per diem;
2. Repairs & maintenance; and
3. Operating Supplies.
4. There is a budgeted increase in Publication and Training.

Other Public Safety Department – The Town’s Other Public Safety Department budget was increased by \$20,001.

An increase was budgeted for the following reasons:

1. COLA and Merit adjustments.
2. Actual hours worked by School Crossing Guards.
3. To add an additional crossing guard (position has been vacant); and
4. F.I.C.A Taxes.

Streets and Parkways Department – The Town’s Streets and Parkways Department budget was increased by \$1,439. An increase was budgeted for the following reasons:

1. COLA and Merit Increases for Department Staff; (Engineering technician resigned and will not be replaced during next fiscal year 2023. The Personnel Services will be estimate expenditures will be decreased by \$27,303).
2. Reclassification of two employees from the Parks and Recreation Department to the Street and Parkways Department (Personnel Services increased for planned salary and benefit adjustments); and
3. F.I.C.A Taxes; and
4. Operating Supplies expenditures (speed bump installations).
- 5.

The increases were partially offset by a Retirement Contributions reduction, as expected through the Town.

The proposed draft budget includes a decrease for the following items:

1. Utilities Services; and
2. Repairs and Maintenance.

Notable Capital Improvements for fiscal year 2022-2023:

- Ford F-150 Lightning AWD Crew Cab
- Milling and Resurfacing Streets. (The \$220,000 budgeted expenditures for the milling and resurfacing streets will be advanced to this fiscal year 2022 with the budget amendment).

Public Transportation Department – The Town’s Public Transportation Department budget was increased by \$150,500.00. The budgeted increase was needed to pay for the approved Bay Harbor Islands On-Demand Shuttle Program.

Parks and Recreation Department – The Town’s Parks and Recreation Department budget was decreased by \$735,340. There is a decrease in the following line items related to personnel:

is due to the following reasons:

1. Personnel Services expenditures decreased since 2 employees are now included in the Street and Parkways department and a Children’s Trust Department was created (3 employees are now in the Children’s Trust Department;
2. F.I.C.A Taxes; and
3. Retirement Contributions.

4. The estimated expenditures related to the operating expenditures were increased by \$50,000.000 for tutoring programs.

There is a decrease in the following line items related to operating expenditures:

1. Repairs & Maintenance.
2. Printing & Binding.
3. Other Current Charges; and
4. Publication and training.

The proposed budget includes a \$75,000 increase to the Other Current Charges -Town Events line item for the Town's 75th anniversary celebration.

Notable Capital Improvements for fiscal year 2022-2023:

- 92nd Street Dog Park Renovation

Children Trust Department – A new Children's Trust Department was created to provide Children's Trust services for the Town's residents. The Children's Trust Budget includes staff allocations from the Parks and Recreation department.

The Children's Trust Department is requesting Two part-time (2) with an ESE designation and two (2) part-time positions are being moved from Parks and Recreation staff to the Children's Trust Department. Consequently, the Salaries and Wages, FICA Taxes and Group Insurance line items have been increased.

The Children's Trust Department is also budgeting the following line-item increases:

1. Operating Expenditures increased for Professional Services (a grant writer and therapist fees).
2. Other Contractual Services for additional contracted tutoring (1099s);
3. Printing and Binding of flyers and binders for parents.
4. Promotional Activities for event promotional items.
5. Other Current Charges - computer cart, laptops/l-pads, curriculum materials for tutors.
6. Office Supplies – Miscellaneous; and
7. Publications and Training expenditures.

Special Revenue Funds

Park Impact Fees Fund - Pursuant to the Town of Bay Harbor Islands Ordinance No. 784 passed on November 14th, 2005, the Town requires Staff to collect park impact fees on new residential construction. All monies received must be used for park improvements.

Notable Capital Improvements for fiscal year 2022-2023:

- Park Impact Fund - 96th Street Park Construction

Police Forfeiture Fund - The Police Forfeiture Fund includes monies received from the Federal Law Enforcement Division Asset Forfeiture. These monies must be use for certain Police Department expenditures.

Enterprise Funds

Causeway Fund – The Causeway Fund includes a budgeted increase of \$838,190. The Causeway Fund includes the following changes:

1. Salary and benefit adjustment increases due to planned COLA and Merit Increases.

2. F.I.C.A Tax Increase.
3. A Retirement Contributions reduction, as expected through the Town.
4. A decrease for budgeted expenditures related to Professional Services due to design services expenditures being removed – the Town Engineer performs these services.
5. Repairs & Maintenance of the Causeway (such as iguana relocation expenditures and asphalt/concrete repair costs were reduced) was decreased.
6. Other Current Charges expenditures were decreased since PASS Plan Administrator laptop was purchased in the current Fiscal Year.
7. Publication and Training expenditures were decreased.
8. The proposed decrease in expenditures were offset by an increase in costs related to utilities in Utilities Service (Electrical and Water utilities to the Causeway).

Notable Capital Improvements for fiscal year 2022-2023:

- BC-159: Indian Creek Bridge – Structural Repairs
- BC-161: Waterway Bridge Structural Repairs (Middle Bridge)
- BC-158: Rehabilitation of Broad Causeway Bridge No 875010
- Kane Concourse – Permeable Paving Replacement
- Alternative energy options (charging stations)
- Artificial Reef Project (Phase I and Phase II)
- Seawall Replacement 9600 West Bay Harbor Drive (Grant Project)

Sewer Fund – The Sewer Fund includes a budgeted increase of \$332,780. The Sewer Fund includes the following line-item increases:

1. Salary and benefit adjustments due to planned COLA and Merit Increases.
2. F.I.C.A Tax.
3. Communications (Sewer Flood Alarm Phone Service); and
4. Utility Services (electric billing for main sewer pumps/compressor).

The Sewer Fund includes the following decreases:

1. Retirement Contributions reduction, as expected through the Town.
2. Professional Services due to Mandated Smoke test performed during current Fiscal Year FY 2021-2022, and.
3. Repairs and Maintenance to sewer main/lateral point repairs being done during current Fiscal Year FY 2021-2022.

Notable Capital Improvements for fiscal year 2022-2023:

- SCADA Implementation
- Continue T-Liner Installation
- Repairs to Master Pump Station #1 (D)
- Upsizing of Sewer Main – Terminal MH (From 15” to 18”)

Water Fund – The Water Fund includes a budgeted decrease of \$58,573.00. The Water Fund includes the following line-item increases:

1. An increase in the Salary and benefit adjustments line item due to planned COLA and Merit Increases.
2. Professional Services increase to provide for annual leak detection services.
3. Utility Services; and
4. Repairs and Maintenance for watermain repairs.

The Water Fund includes the following line-item decreases:

1. A reduction in Overtime budgeted.

2. A Retirement Contributions reduction, as expected through the Town.
3. The water purchase budget was decreased.

Notable Capital Improvements for fiscal year 2022-2023:

- Replace Mixed Match Water Meter Boxes
- Water Truck (Lease or Purchase)

Parking Fund – The Parking Fund includes a budgeted increase of \$245,455.00. The Parking Fund includes the following line-item increases:

1. Salary and benefit adjustments were increased due to planned COLA and Merit Increases.
2. F.I.C.A Tax;
3. An increase to Rents and Leases to account for Hippoland and Bay Harbor Executive lease payments; and
4. An increase in Other Current Charges to account for Hippoland and Bay Harbor Executive Offices property tax payment, and
5. Credit Card Merchant fees.

The Parking Fund includes the following line-item decreases:

1. A Retirement Contributions reduction, as expected through the Town.
2. Other Contractual Services.
3. Communication and Freight; and
4. Repairs and Maintenance.

Notable Capital Improvements for fiscal year 2022-2023:

- New Split AC unit replacement, as needed.
- Consulting Engineering Services for Block11 Parking Garage-Including sizing, design, and permitting.

Solid Waste Fund – The Solid Waste Fund includes a budgeted increase of \$18,000.00. The Solid Waste Fund includes the following line-item increases:

1. Disposal Fees - regular and daily pick-up fees; and
2. Operating Supplies increased since Coastal Waste and Recycling increased their fees by CPI, which is allowed contractually.

Stormwater Fund – The Stormwater Fund includes a budgeted increase of \$208,347. The Stormwater Fund was increased for capital outlay stormwater improvements.

Notable Capital Improvements for fiscal year 2022-2023:

- Design of Stormwater Improvements on West Bay Harbor Drive-South of 96th Street-State Grant.
- Construction of Stormwater Improvements on West Bay Harbor Drive-South of 96th Street-State Grant.

FY 2023 Staff Adjustments/Reclassifications

Add Positions:

General Fund

1. Finance Department - A Procurement Officer/Controller position is requested for Town-wide Procurement needs, as well as General Ledger and Budgetary Control purposes.
2. Human Resources – Human Resources Generalist requested to replace an employee who has recently resigned from employment at the Town of Bay Harbor Islands in the Human Resources department.
3. Police Department – A Police Officer was requested mainly for a full-time Marine Unit.
4. Children’s Trust – Three (3) Part-time tutors requested to start the Children’s Trust program at the Community Center. One (1) full-time staff and two (2) part-time staff positions from Parks and Recreation department were reclassified to the Children’s Trust Department.



ALL FUNDS BUDGET SUMMARY/STRUCTURE

FY 2021-2022
TOTAL OPERATING BUDGET
\$29,492,749

GOVERNMENTAL FUNDS

PROPRIETARY FUNDS

General Fund
\$12,205,870

Capital Project
Fund
\$342,000

Special
Revenue Fuds
\$249,985

Enterprise Funds
\$16,694,894

Town Council
\$214,857

Debt Service
\$503,755

Park Impact
Fund
\$202,000

Causeway Fund
\$9,560,500

Office of Town
Manger
\$512,915

Public
Buildings
\$185,520

Police
Forfeiture
Fund \$47,985

Sewer Fund
\$2,934,644

Town Clerk
\$229,683

Law
Enforcement
\$4,800,107

Water Fund
\$1,400,000

Finance &
Administration
\$294,751

Building
\$1,250,876

Public
Transportation
\$278,500

Parking Fund
\$1,382,750

Information
Technology
\$533,696

Code
Compliance
\$186,074

Parks and
Recreation
\$1,453,123

Solid Waste Fund
\$876,000

Human
Resources
\$129,847

Other Public
Safety
\$105,071

Children's
Trust
\$149,987

Stormwater Fund
\$541,000

Legal Council
\$240,000

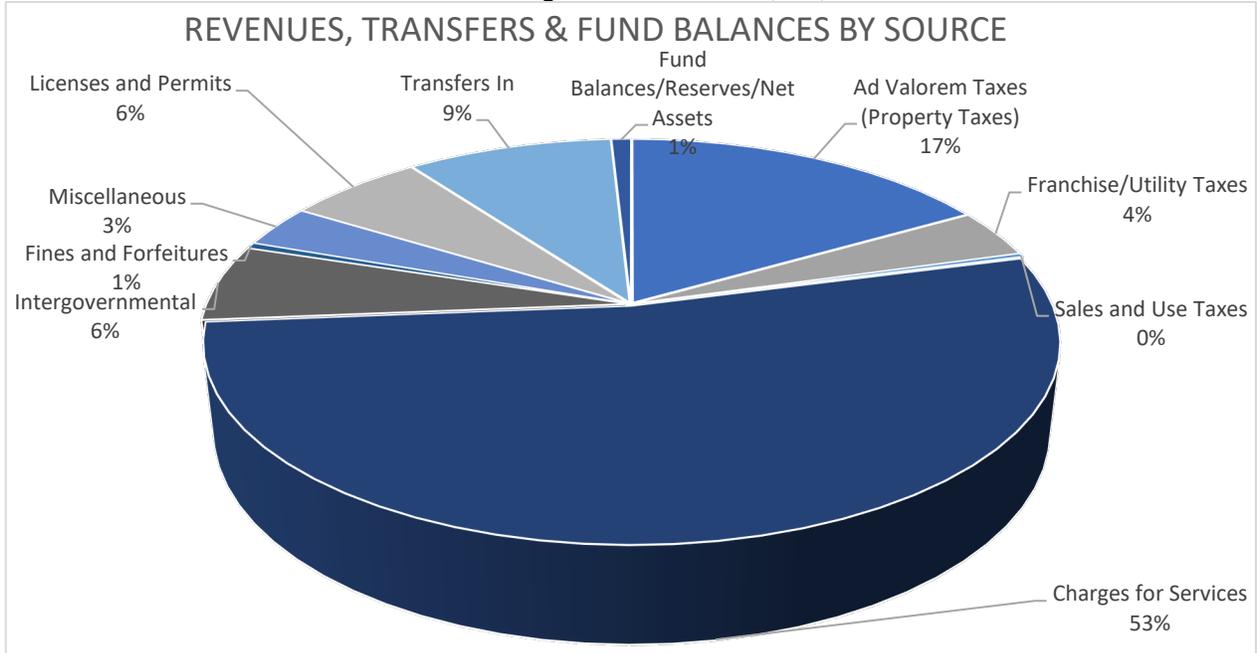
Streets and
Parkways
\$795,109

Non-
Departmental
\$342,000

ALL FUNDS BUDGET SUMMARY CHART

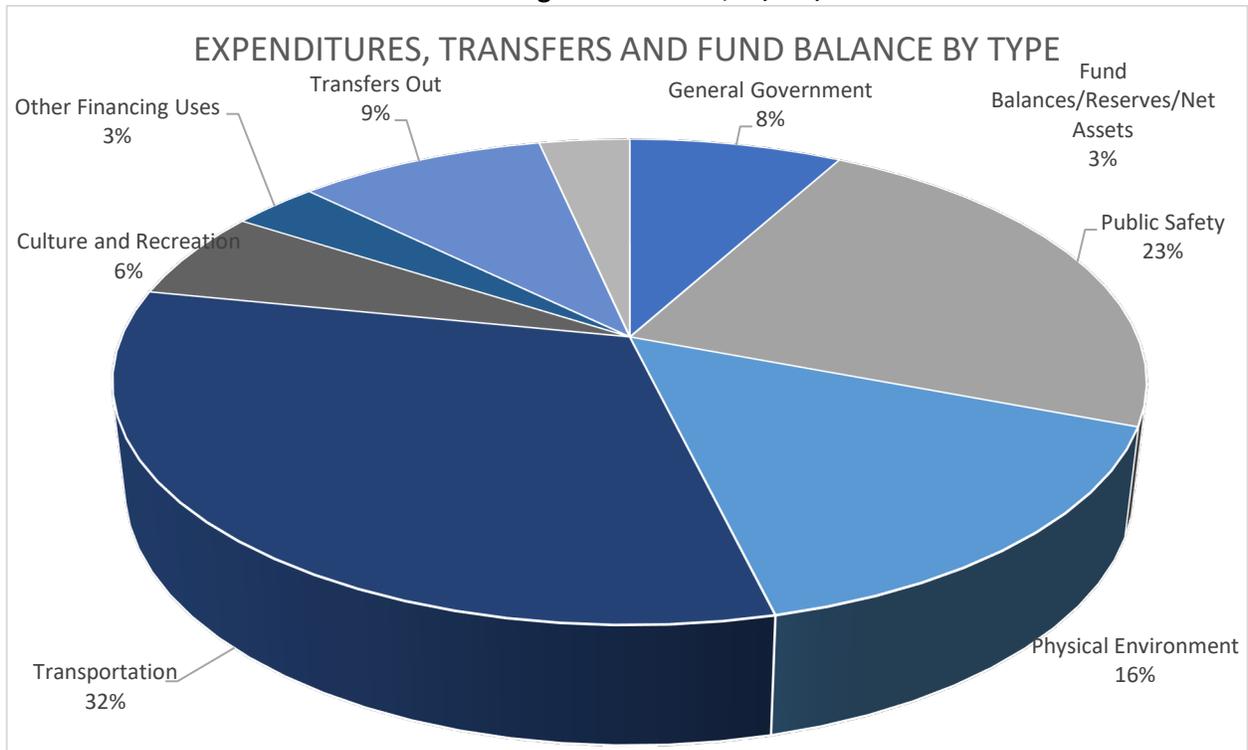
REVENUES, TRANSFERS & FUND BALANCE BY SOURCE

FY2023 Budget – All Funds \$29,492,749



EXPENDITURES, TRANSFERS AND FUND BALANCE BY TYPE

FY 2023 Budget – All Funds \$29,492,749



ALL FUNDS SCHEDULE OF REVENUES

REVENUE SOURCE	Actual 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Adopted Budget 2022-2023
GENERAL FUND (001) - MAJOR FUND				
Real Property Taxes	4,760,975	4,745,596	4,636,414	4,921,530
Sales and Use Taxes	89,737	82,000	89,000	86,000
Franchise and Utility Taxes	1,114,039	995,000	979,000	1,150,000
Intergovernmental - Federal/State	1,010,279	746,000	845,500	1,054,000
Grant Revenue	1,696,222	0	1,266,000	251,250
Licenses	95,240	85,000	110,000	95,000
Permits	802,574	770,000	1,550,000	1,722,000
Fines and Forfeitures	50,231	122,000	61,000	67,000
Charges for Services	163,901	140,030	268,530	285,030
Miscellaneous	56,487	95,000	138,500	140,000
TDR Sales Proceeds	500	0	0	0
Interfund Transfers	2,043,829	2,043,829	2,384,060	2,384,060
Appropriate Fund Balance	0	535,000	0	50,000
Total General Fund	11,884,015	10,359,455	12,328,004	12,205,870
CAPITAL PROJECTS FUND (301) - NONMAJOR FUND				
Impact Fee - Parks & Rec	0	0	0	0
Miscellaneous	0	0	234,000	342,000
Appropriate Fund Balance	0	0	0	0
Total Capital Projects Fund	0	0	234,000	342,000
PARK IMPACT FUND (302) - NONMAJOR FUND				
Impact Fee - Parks & Rec	0	0	0	2,000
Miscellaneous	0	0	0	0
Appropriate Fund Balance	0	0	500,000	200,000
Total Park Impact Fund	0	0	500,000	202,000
POLICE FORFEITURE FUND (303) - NONMAJOR FUND				
Fines and Forfeitures	0	0	0	0
Miscellaneous	0	0	50	0
Appropriate Fund Balance	0	0	50,034	47,985
Total Police Forfeiture Fund	0	0	50,084	47,985

ALL FUNDS SCHEDULE OF REVENUES

REVENUE SOURCE	Actual 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Adopted Budget 2022-2023
ENTERPRISE FUNDS				
CAUSEWAY FUND (401) - MAJOR FUND				
Intergovernmental: Federal/State Grant	248,642	0	0	255,000
Service Revenues	9,181,817	8,815,000	9,215,000	9,215,000
Miscellaneous	91,795	75,000	80,000	90,500
Total Causeway Fund	9,522,254	8,890,000	9,295,000	9,560,500
SEWER FUND (402) - MAJOR FUND				
Service Revenues	2,700,007	2,465,000	2,456,000	2,924,644
Miscellaneous	11,273	10,000	10,000	10,000
Total Sewer Fund	2,711,280	2,475,000	2,466,000	2,934,644
WATER FUND (403) - MAJOR FUND				
Service Revenues	1,321,422	1,375,000	1,350,000	1,350,000
Miscellaneous	17,203	60,000	50,000	50,000
Total Water Fund	1,338,626	1,435,000	1,400,000	1,400,000
PARKING FUND (404) - MAJOR FUND				
Service Revenues	672,789	415,000	630,500	692,500
Miscellaneous	205,519	175,000	190,500	690,250
Appropriated Fund Balance	0	210,067	36,863	0
Total Parking Fund	878,308	800,067	857,863	1,382,750
SOLID WASTE FUND (405) - MAJOR FUND				
Service Revenues	893,269	825,000	875,000	875,000
Miscellaneous	2,052	5,000	1,000	1,000
Appropriated Fund Balance	0	0	0	0
Total Solid Waste Fund	895,321	830,000	876,000	876,000
STORMWATER FUND (406) - MAJOR FUND				
Service Revenues	223,655	210,000	231,000	541,000
Miscellaneous		0	0	0
Transfer-In	210,000			
Appropriated Fund Balance	0	111,681	93,041	0
Total Stormwater Fund	433,655	321,681	324,041	541,000
TOTAL REVENUES - ALL FUNDS	27,663,459	25,111,203	28,330,992	29,492,749

ALL FUNDS SCHEDULE OF EXPENDITURES

APPROPRIATIONS	Actual 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Adopted Budget 2022-2023
GENERAL FUND (001) - MAJOR FUND				
Personnel Services	6,418,574	5,944,176	7,159,809	7,129,198
Operating Expenses	2,658,226	3,016,398	3,579,250	3,875,302
Capital Outlay	704,522	891,525	1,072,808	305,616
Debt Service	507,334	507,356	516,138	503,755
Transfer to Other Funds	\$ -	\$ -	\$ -	342,000
Fund Balance Increase(Decrease)	\$ -	\$ -	\$ -	-
Total General Fund	10,288,656	10,359,455	12,328,004	12,205,871
CAPITAL PROJECTS FUND (301) - NONMAJOR FUND				
Capital Expenditures - Capital Improvement Projects	-	-	234,000	342,000
Non-Operating Expenses	-	-	-	-
Fund Balance Increase(Decrease)	-	-	-	-
Total Capital Projects Fund	0	0	234,000	342,000
PARK IMPACT FUND (302) - NONMAJOR FUND				
Personnel Services	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	500,000	200,000
Fund Balance Increase(Decrease)	-	-	-	-
Total Park Impact Fund	0	0	500,000	200,000
POLICE FORFEITURE FUND (303) - NONMAJOR FUND				
Personnel Services	-	-	-	-
Operating Expenses	-	-	50,084	47,985
Capital Outlay	-	-	-	-
Fund Balance Increase(Decrease)	-	-	-	-
Total Police Forfeiture Fund	0	0	50,084	47,985

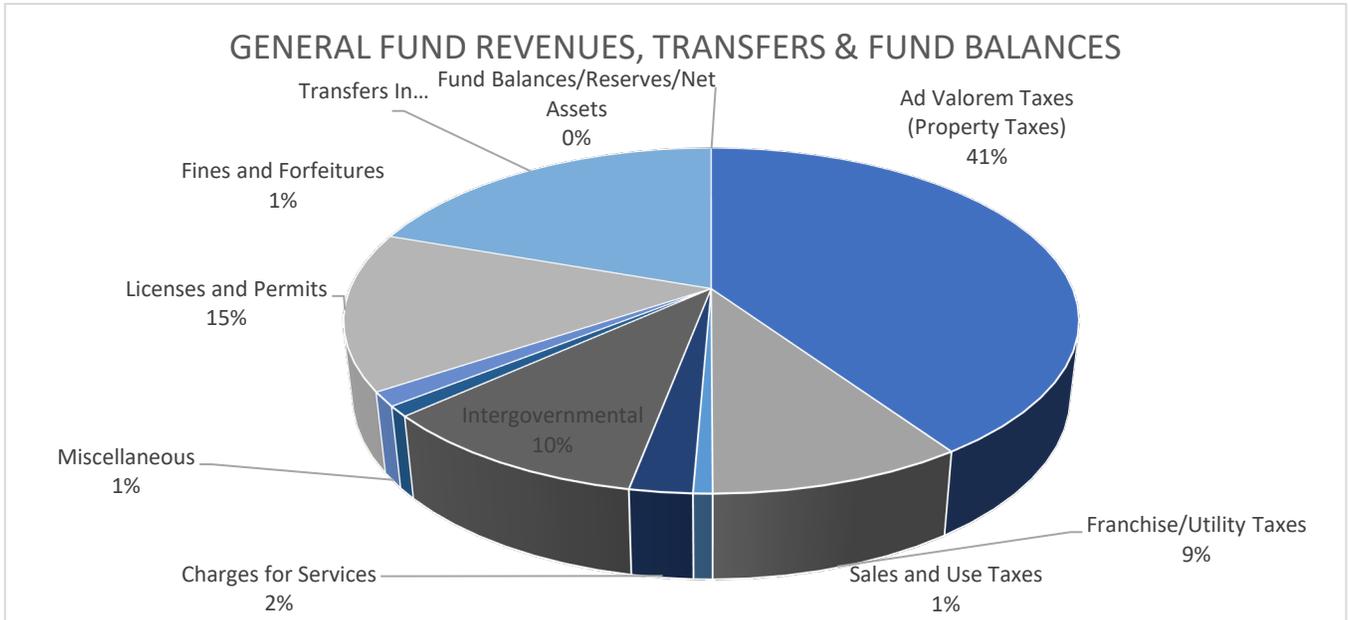
ALL FUNDS SCHEDULE OF EXPENDITURES

APPROPRIATIONS	Actual	Adopted	Adopted	Adopted
ENTERPRISE FUNDS	2020-2021	Budget	Budget	Budget
CAUSEWAY FUND (401) - MAJOR FUND	2020-2021	2020-2021	2021-2022	2022-2023
Personnel Services	1,236,433	1,718,365	2,118,425	2,216,165
Operating Expenses	2,584,351	971,963	1,303,857	1,406,107
Capital Outlay	-	1,415,000	2,320,000	3,045,000
Debt Service	202,869	1,109,445	1,108,929	1,108,818
Interfund Transfers	1,300,000	1,300,000	1,659,060	1,659,060
Fund Balance Increase(Decrease)	-	2,375,227	784,729	125,351
Total Causeway Fund	5,323,653	8,890,000	9,295,000	9,560,501
SEWER FUND (402) - MAJOR FUND				
Personnel Services	231,100	386,536	389,070	393,441
Operating Expenses	1,540,929	1,058,040	1,230,250	1,215,330
Capital Outlay	-	450,250	316,000	652,337
Debt Service	1,230	75,320	-	-
Interfund Transfers	498,829	498,829	525,000	525,000
Fund Balance Increase(Decrease)	-	6,025	5,680	148,536
Total Sewer Fund	2,272,089	2,475,000	2,466,000	2,934,644
WATER FUND (403) - MAJOR FUND				
Personnel Services	280,529	410,975	444,266	412,696
Operating Expenses	871,553	755,934	730,545	744,146
Capital Outlay	-	6,000	9,000	14,734
Debt Service	-	-	-	-
Interfund Transfers	245,000	245,000	200,000	200,000
Fund Balance Increase(Decrease)	-	17,091	16,189	28,424
Total Water Fund	1,397,082	1,435,000	1,400,000	1,400,000
PARKING FUND (404) - MAJOR FUND				
Personnel Services	143,023	215,214	248,192	262,021
Operating Expenses	391,723	153,593	139,184	202,800
Capital Outlay	-	12,500	52,500	207,500
Debt Service	60,760	418,760	417,988	443,984
Interfund Transfers	-	-	-	-
Fund Balance Increase(Decrease)	-	-	-	266,445
Total Parking Fund	595,506	800,067	857,864	1,382,750
SOLID WASTE FUND (405) - MAJOR FUND				
Personnel Services	-	-	-	-
Operating Expenses	787,885	761,788	841,400	859,400
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Interfund Transfers	-	-	-	-
Fund Balance Increase(Decrease)	-	68,212	34,600	16,600
Total Solid Waste Fund	787,885	830,000	876,000	876,000
STORMWATER FUND (406) - MAJOR FUND				
Personnel Services	40,497	56,204	50,791	48,226
Operating Expenses	183,839	177,977	173,250	194,825
Capital Outlay	-	87,500	100,000	-
Debt Service	-	-	-	-
Fund Balance Increase(Decrease)	-	-	-	297,949
Total Stormwater Fund	224,337	321,681	324,041	541,000
TOTAL REVENUES - ALL FUNDS	20,889,208	25,111,203	28,330,993	29,490,749

GENERAL FUND BUDGET SUMMARY CHART

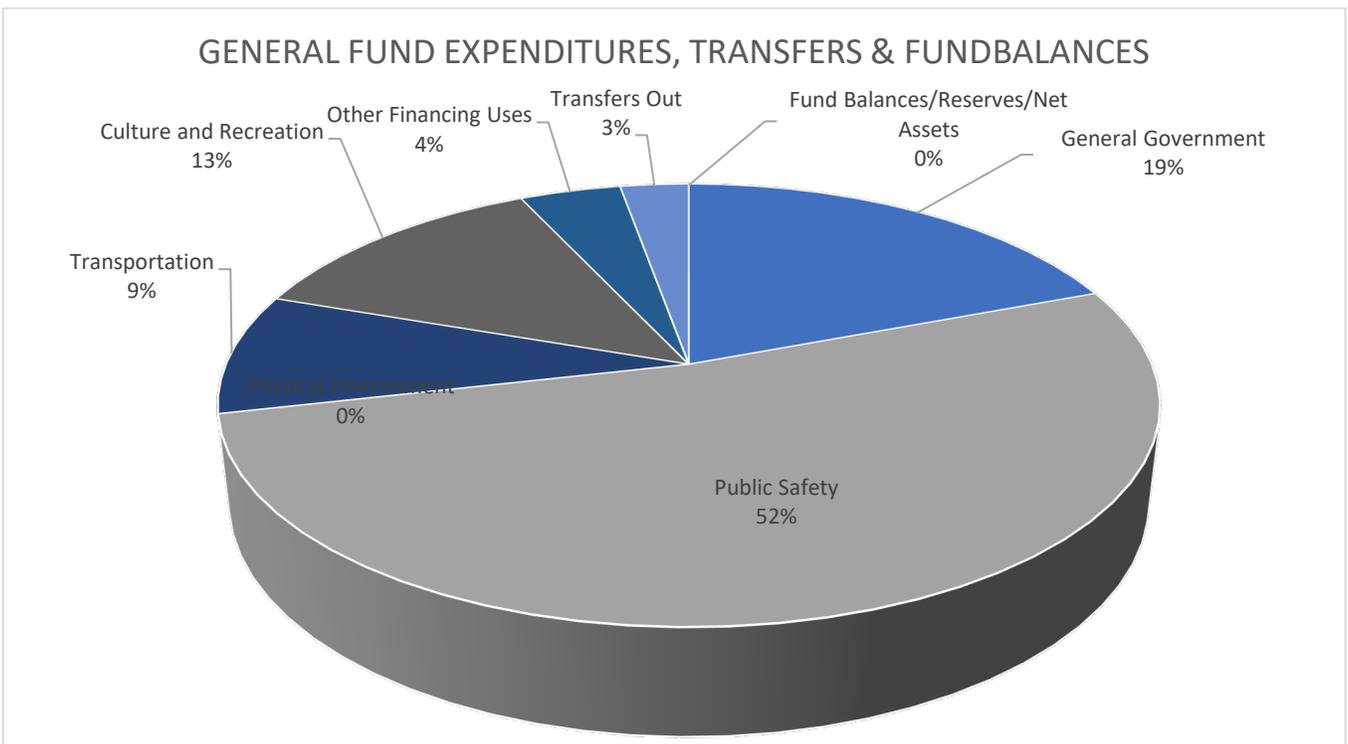
Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$12,205,870



Where Do the Funds Go?

Total General Fund Expenditures, Transfers, & Fund Balance \$12,205,870



**001 General Fund
TOTAL REVENUES**

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.9990.					
Real Property Taxes					
311100.000	Ad Valorem Taxes (Current & Delinquent)	4,760,975	4,745,596	4,636,414	4,921,530
TOTAL	Real Property Tax	4,760,975	4,745,596	4,636,414	4,921,530
Sales & Use Tax					
312400.000	First Local Option Fuel Tax - Six Cent	65,069	62,000	65,000	66,000
312400.100	Second Local Option Fuel Tax - Three Cent	24,668	20,000	24,000	20,000
TOTAL	Sales & Use Tax	89,737	82,000	89,000	86,000
Franchise & Utility Taxes					
313000.000	Franchise Fees - FPL	373,600	325,000	335,000	325,000
313002.000	Franchise Fees - People's Gas'	27,400	20,000	25,000	40,000
314004.000	Utility Taxes - FPL	526,610	460,000	430,000	600,000
314006.000	Utility Tax - People's Gas'	20,937	15,000	19,000	20,000
315000.000	Communications Service Tax	165,492	175,000	170,000	165,000
TOTAL	Franchise & Utility Taxes	1,114,039	995,000	979,000	1,150,000
Intergovernmental - Federal/State					
312520.000	Casualty Insurance Premium Tax (Police)	48,791	40,000	52,000	50,000
335121.000	Sales Tax - Municipal Revenue Share	131,535	95,000	110,000	140,000
335122.000	Fuel Tax - Municipal Revenue Share	54,775	36,000	55,000	60,000
335150.000	Alcoholic Beverage License	3,716	-	3,500	4,000
335180.000	Sales Tax - Half Cent Sales Tax	504,873	375,000	405,000	505,000
335185.000	Transportation Surtax	266,589	200,000	220,000	295,000
TOTAL	Intergovernmental - Federal/State	1,010,279	746,000	845,500	1,054,000
Grant Revenue					
331100.000	Federal Grant – Disaster Relief	195,500	-	50,000	-
331100.000	FDOT Grant - On Demand Service				66,250
331100.000	State Grant – FRDAP 92 nd Street Dog Park				50,000
331100.000	State Grant – Children Trust				135,000
331100.000	Federal Grant - General Government	1,500,722	-	1,216,000	-
TOTAL	Grant Revenue	1,696,222	-	1,266,000	251,250
Licenses & Permits					
321000.000	Occupational License Fees	95,240	85,000	110,000	95,000
321000.020	Lien Search Fees	13,939	-	-	20,000
322000.000	Permit & Technology Fees	-	-	1,550,000	-
322001.000	Building Permits	333,440	580,000	0	1,262,000
322002.000	Electrical Permits	120,775	10,000	-	80,000
322003.000	Plumbing Permits	35,011	20,000	-	40,000
322004.000	Air Conditioning Permits	113,311	10,000	-	120,000
324610.000	Impact Fee - Parks & Rec	1,716	-	-	-
329000.000	Other Licenses & Permits	184,382	150,000	0	200,000
TOTAL	Licenses & Permits	897,814	855,000	1,660,000	1,817,000

Fines & Forfeitures					
351001.000	Fines-Building Code Violations	20,092	60,000	25,000	21,000
354000.000	Ticket Surcharges (Cross GD)	23,061	35,000	25,000	25,000
359001.000	Traffic Fines	6,531	27,000	10,000	20,000
359002.000	Second Dollar Funding	547	-	1,000	1,000
359005.000	Misdemeanor Fines	-	-	-	-
TOTAL	Fines & Forfeitures	50,231	122,000	61,000	67,000
Charges for Services					
341900.000	Election Qualification Fees	30	30	30	30
347200.000	Recreation Program Fees	160,813	130,000	265,000	280,000
349001.000	Surcharge - Police Details	218	4,000	2,000	2,000
362000.000	Rents & Royalties	2,840	6,000	1,500	3,000
TOTAL	Charges for Services	163,901	140,030	68,530	285,030
Miscellaneous					
361000.000	Interest Earnings	-562	-	-	-
361004.000	Interest Earnings - Mellon Trust School Resource Officer	49,633	50,000	55,000	55,000
396000.000	Reimbursement	0	0	0	30,000
361300.000	Change in Fair Value of Investment	-101,699	-	-	-
367000.000	Gain or Loss on Investment	29,021	-	-	-
364001.000	Sale of Fixed Assets	-	-	18,000	5,000
369000.000	Other Miscellaneous Revenues	80,094	45,000	65,500	50,000
TOTAL	Miscellaneous	56,487	95,000	138,500	140,000
TDR Sales Proceeds					
369002.222	TDR Sale Proceeds	500	-	-	-
TOTAL	TDR Sale Proceeds	500	-	-	-
Interfund Transfers					
382005.000	Contribution from Causeway Fund	1,300,000	1,300,000	1,659,060	1,659,060
382007.000	Contribution from Sewer Fund	498,829	498,829	525,000	525,000
382004.000	Contribution from Water Fund	245,000	245,000	200,000	200,000
TOTAL	Interfund Transfers	2,043,829	2,043,829	2,384,060	2,384,060
Appropriated Fund Balance					
382010.000	Appropriated Fund Balance	-	535,000	-	50,000
TOTAL	Appropriated Fund Balance	-	535,000	-	50,000
TOTAL	GENERAL FUND REVENUES	11,884,015	10,359,455	12,328,004	12,205,870

001 General Fund

TOTAL EXPENDITURES

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget	Budget	Budget
		2020-2021	2020-2021	2021-2022	2022-2023
Line Item					
Personnel Services					
400011.000	Executive Salaries	7	7	7	7
400012.000	Regular Salaries & Wages	4,460,983	4,073,136	4,992,572	5,426,896
400014.000	Overtime Pay	319,046	187,629	193,500	191,080
400021.000	F.I.C.A. Taxes	357,631	325,948	396,733	429,775
400022.000	Retirement Contributions	732,464	683,673	809,717	313,595
400023.000	Group Insurance	479,157	595,768	685,005	678,005
400024.000	Worker's Compensation	58,951	57,650	56,626	63,104
400025.000	Unemployment Compensation	10,336	20,365	25,649	26,736
Total	Personnel Services	6,418,574	5,944,176	7,159,809	7,129,198
Operating Expenses					
400026.000	Police Detail Receipts	0	0	0	0
400031.000	Professional Services	477,703	577,840	565,100	678,600
400032.000	Accounting & Auditing	21,875	21,875	22,000	22,000
400034.000	Other Contractual Services	596,106	655,219	732,430	860,272
400034.400	COVID19 Pandemic Expenses	77,581	0	0	0
400040.000	Travel and Per Diem	1,900	18,100	81,703	72,203
400041.000	Communications	128,026	155,268	146,164	138,372
400043.000	Utility Services	134,357	149,560	149,000	142,000
400044.000	Rentals & Leases	133,358	205,578	142,461	123,320
400045.000	Insurance	99,061	80,418	80,850	87,350
400046.000	Repairs & Maintenance	226,555	216,978	307,515	284,915
400047.000	Printing and Binding	58,961	79,010	90,640	87,640
400048.000	Promotional Activities	17,341	21,500	45,500	48,000
400049.000	Other Current Charges	228,193	248,855	338,712	324,810
400049.010	Other Current Charges-Aftercare	66,373	108,200	167,880	168,500
400049.020	Other Current Charges-Camps	16,300	43,000	43,000	93,000
400049.030	Other Current Charges-Town Events	55,928	92,200	180,900	283,500
400051.000	Office Supplies	20,787	25,000	30,000	31,500
400052.000	Operating Supplies	270,659	278,119	364,725	389,775
400054.000	Publications and Training	27,163	39,679	90,670	89,545
Total	Operating Expenses	2,658,226	3,016,398	3,579,250	3,925,302
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	379,775	592,500	828,808	295,616
400064.000	Machinery & Equipment	78,222	219,025	0	0
400066.000	Computer Software	36,525	15,000	10,000	10,000
Total	Capital Outlay	494,522	826,525	838,808	305,616
Debt Service					
400071.000	Principal Payment	338,000	338,000	344,000	349,000
400072.000	Interest	165,181	165,181	167,963	150,580
400073.000	Other Debt Service Cost	4,153	4,175	4,175	4,175
Total	Debt Service	507,334	507,356	516,138	503,755
Non-Operating Expense					
	Transfer to Other Funds	210,000		234,000	342,000
	Reserves/Return to Fund Balance		65,000		
Total	Non-operating Expenditures	210,000	65,000	234,000	342,000
TOTAL	GENERAL FUND EXPENDITURE	10,288,656	10,359,455	12,328,004	12,205,871

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

	General Fund	Capital Projects Fund	Special Revenue Fund ¹	Enterprise Funds ²	TOTAL ALL FUNDS
October 1, 2021, Fund Balance	12,207,201	160,690	577,395	53,862,519	66,807,805
Fiscal Year 2022 Estimated					
FY 2022 Estimated Revenues*	15,597,306	627,800	4,567	14,620,074	30,849,747
FY 2022 Estimated Expenditures*	13,350,459	195,906	25,140	11,226,718	24,798,223
Net Increase (Decrease) in Fund Balance/Net Assets	2,246,846	431,894	(20,573)	3,393,356	6,051,524
September 30, 2022 Fund Balance (Estimated)*	14,454,047	592,584	556,822	57,255,875	72,859,329
Fiscal Year 2023					
FY 2023 Budgeted Revenues	12,155,870	342,000	2,000	16,694,594	29,366,598
FY 2023 Budgeted Expenditures	12,205,870	342,000	247,985	15,701,590	28,619,579
Net Increase (Decrease) in Fund Balance/Net Assets	-	-	(245,985)	993,004	747,019
September 30, 2023 Fund Balance (Projected)	14,404,047	592,584	310,837	58,248,879	73,606,348

*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, 2021 Fund Balance	257,361	50,034	577,395
Fiscal Year 2022 Estimated			
FY 2022 Estimated Revenues*	-	4,567	4,567
FY 2022 Estimated Expenditures*	18,524	6,616	25,140
Net Increase (Decrease) in Fund Balance/Net Assets	(18,524)	(2,049)	(20,573)
September 30, 2022 Fund Balance (Estimated)*	508,837	47,985	556,822
Fiscal Year 2023			
FY 2023 Budgeted Revenues	2,000	-	2,000
FY 2023 Budgeted Expenditures	200,000	47,985	247,985
Net Increase (Decrease) in Fund Balance/Net Assets	(198,000)	(47,985)	(245,985)
September 30, 2023 Fund Balance (Projected)	310,837	-	310,837

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

**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, 2021 Fund Balance	35,602,253	5,682,089	3,935,906	6,742,746	704,249	1,195,276	53,862,519
Fiscal Year 2022 Estimated							
FY 2022 Estimated Revenues*	8,494,606	2,414,117	1,301,527	877,188	1,029,838	502,798	14,620,074
FY 2022 Estimated Expenditures*	6,195,065	2,080,588	952,639	816,198	675,615	506,614	11,226,718
Net Increase (Decrease) in Fund Balance/Net Assets	2,299,541	333,529	348,888	60,991	354,223	(3,815)	3,393,356
September 30, 2022 Fund Balance (Estimated)*¹	37,901,794	6,015,618	4,284,794	6,803,737	1,058,472	1,191,461	57,255,875
Fiscal Year 2023							
FY 2023 Budgeted Revenues	9,560,500	2,934,344	1,400,000	1,382,750	876,000	541,000	16,694,594
FY 2023 Budgeted Expenditures	9,435,150	2,786,108	1,371,576	1,116,305	859,400	243,051	15,811,590
Net Increase (Decrease) in Fund Balance/Net Assets	125,350	148,236	28,424	266,445	16,600	297,949	883,004
September 30, 2023 Fund Balance (Projected)	38,027,144	6,163,854	4,313,218	7,070,182	1,075,072	1,489,410	58,138,879

*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 on October 1, 2022.

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 2023 property taxes will account for 40% 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 the governing body.

How assessed value is calculated (Ref 193.155, F.S.):

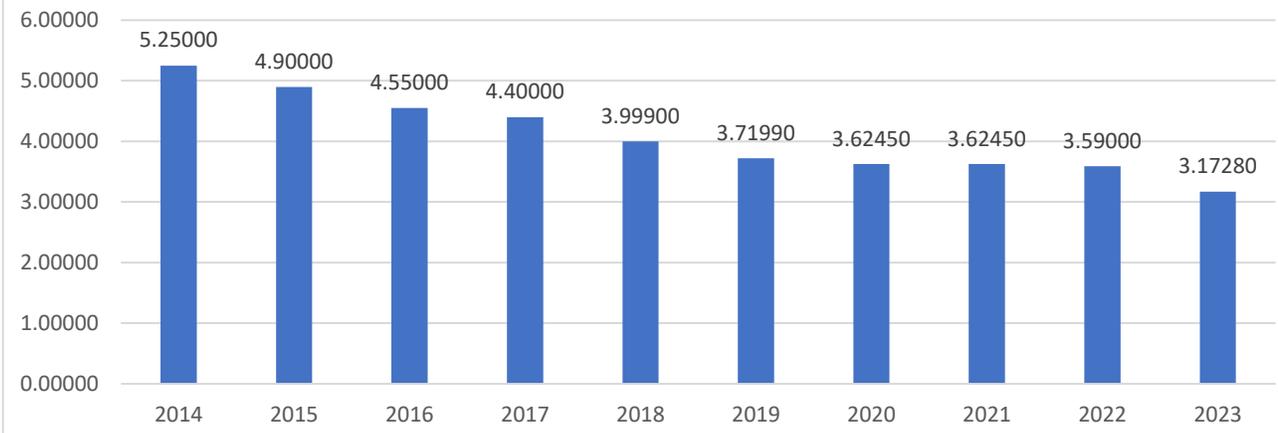
1. Homestead Exemption Cap – Beginning in the second year a property receives a homestead exemption, the assessed value increase is limited to no more than 3% or the current consumer price index (CPI), whichever is lower, regardless of how much the market value increases. This limit excludes new construction, additions, and other qualified changes to the property. As the market value increases greater than the assessed value, the difference between these two numbers is the homestead assessment difference (commonly known as the Save Our Homes Cap).
2. Portability – Up to \$500,000 of a homestead assessment differential (difference between the market and assessed values) of a property may be transferred to a new homestead property. The new homestead must be established within two years, that is, two consecutive January 1sts after the abandonment of the previous homestead.
3. Non-Homestead Cap – Properties without a homestead exemption automatically benefit from a Non-Homestead Cap. This limits the increases in the assessed value to no more than 10% each year regardless of how much the market value increases. This limitation does not apply to the School Board portion of property valuation and corresponding taxes.

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 consider early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser’s July 1, 2022, Preliminary Taxable Value for the FY 2023 budget is \$1,632,803,218. This value is 18.8% or \$259,135,228 more than last year. The net increase is attributed to an increase of \$169,987,639 or 12.4% in existing property values, and an increase in new construction of \$88,331,457 or 6.4%. The FY 2023 Proposed Budget operating millage rate is reduced to 3.1728 mills. The graph below illustrates the 10-year history for the Town’s property tax revenue.

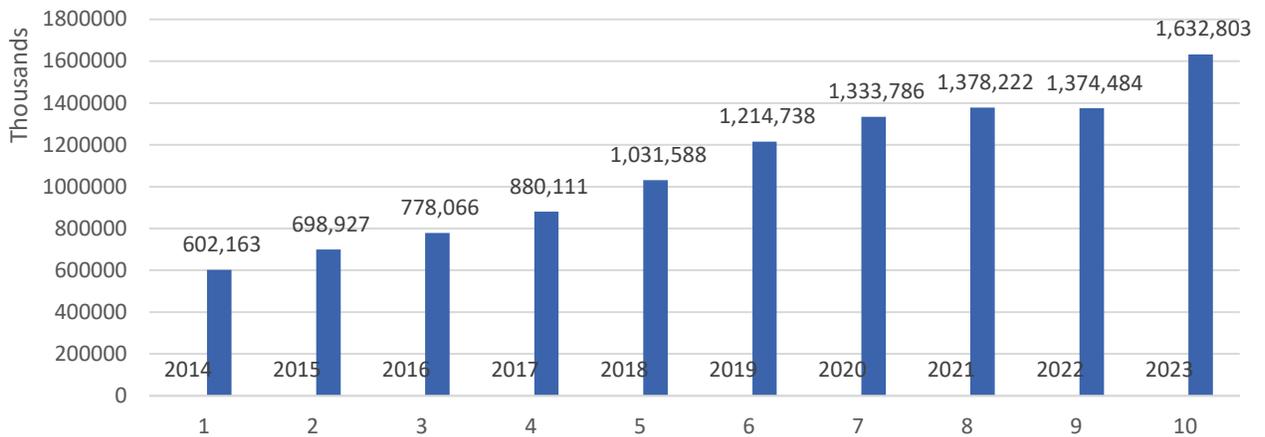
Property Tax Revenue



Property Tax Millage Rates



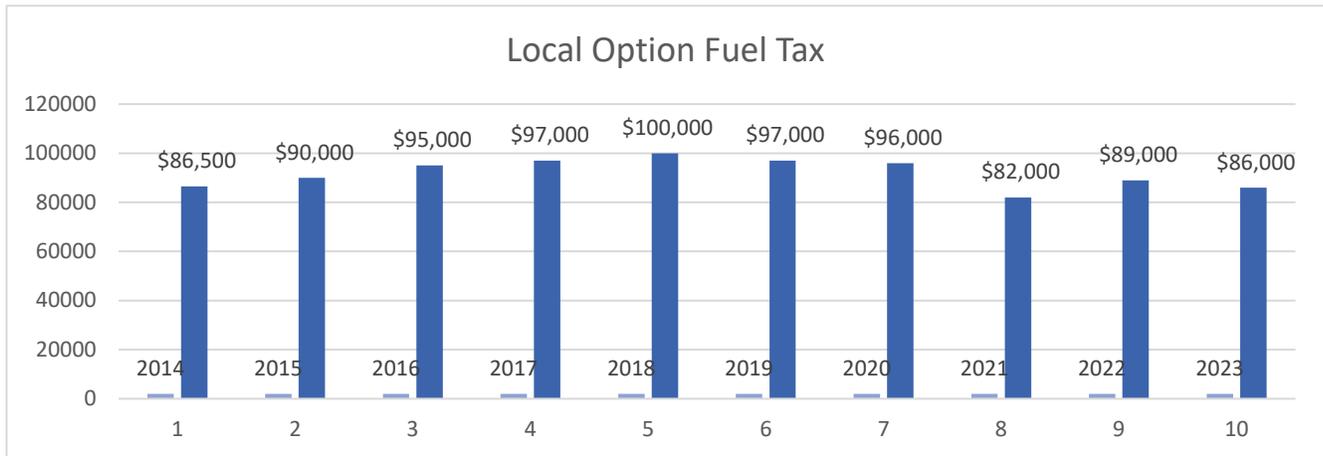
Bay Harbor Islands Taxable Values



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. In FY 2023, the State revenue forecasts a 3% increase in this revenue as the economy continues its recovery to pre-pandemic levels.



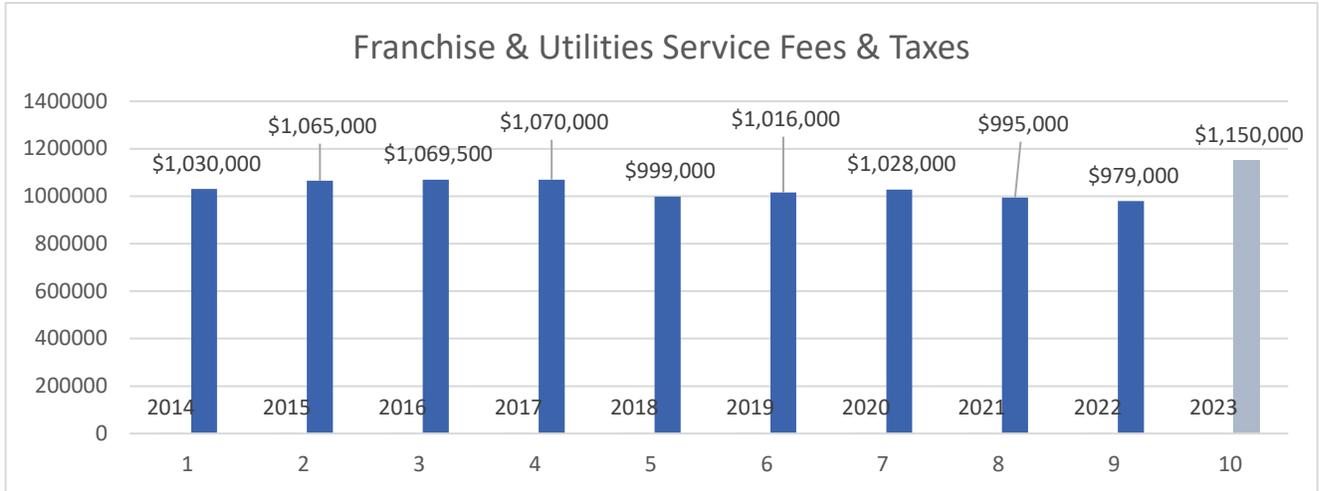
Franchise, Utility, Communications, and Occupational (Local Business) Taxes

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 2023 these revenue sources will account for approximately 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. Electric franchise fees are based on the utility’s revenues, which are expected to increase from new development.

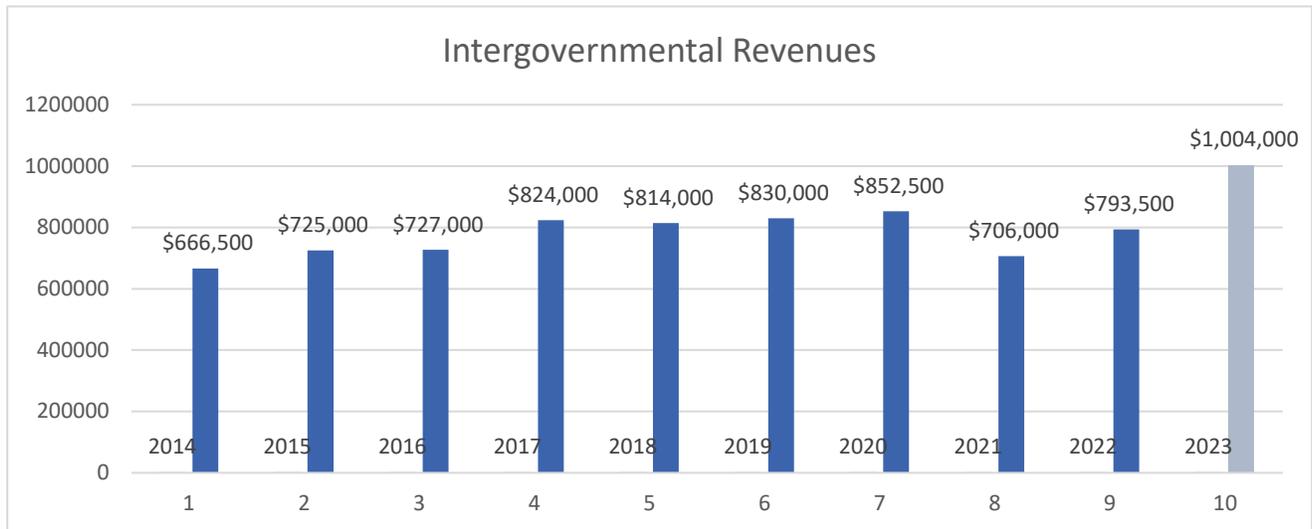
Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Town of Bay Harbor Islands and may be levied at a maximum rate of 10% for each utility.

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.



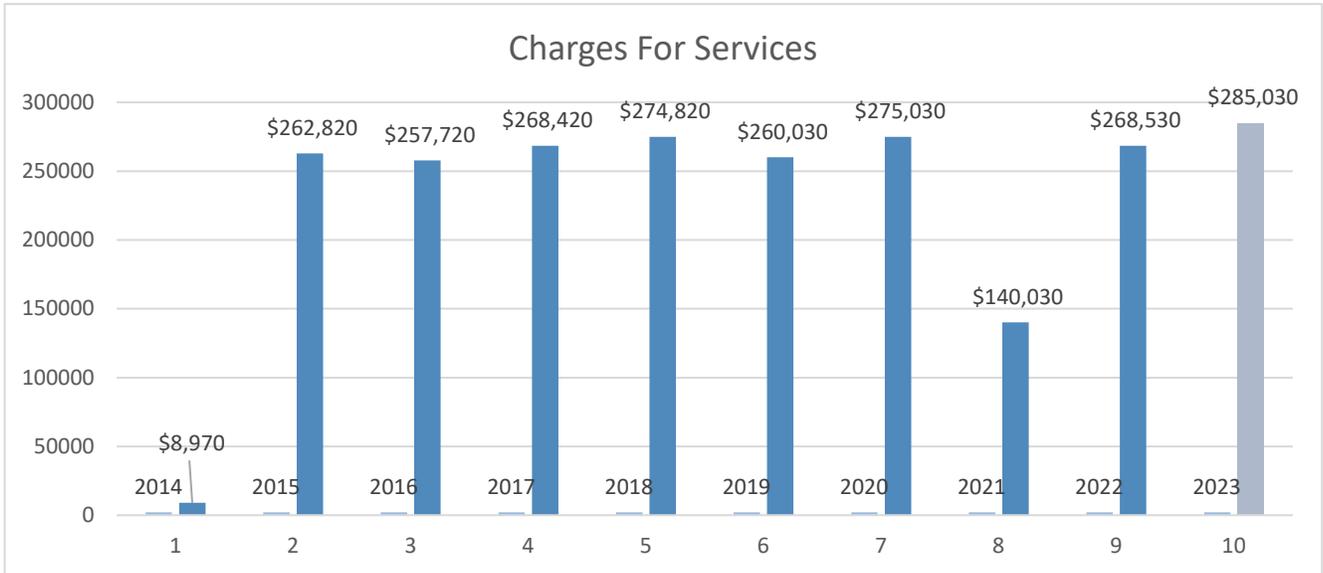
Intergovernmental Revenue

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 2023 intergovernmental revenues will account for 9% 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. Municipalities are required to budget at least 95% of the State’s estimates.



Services Revenues

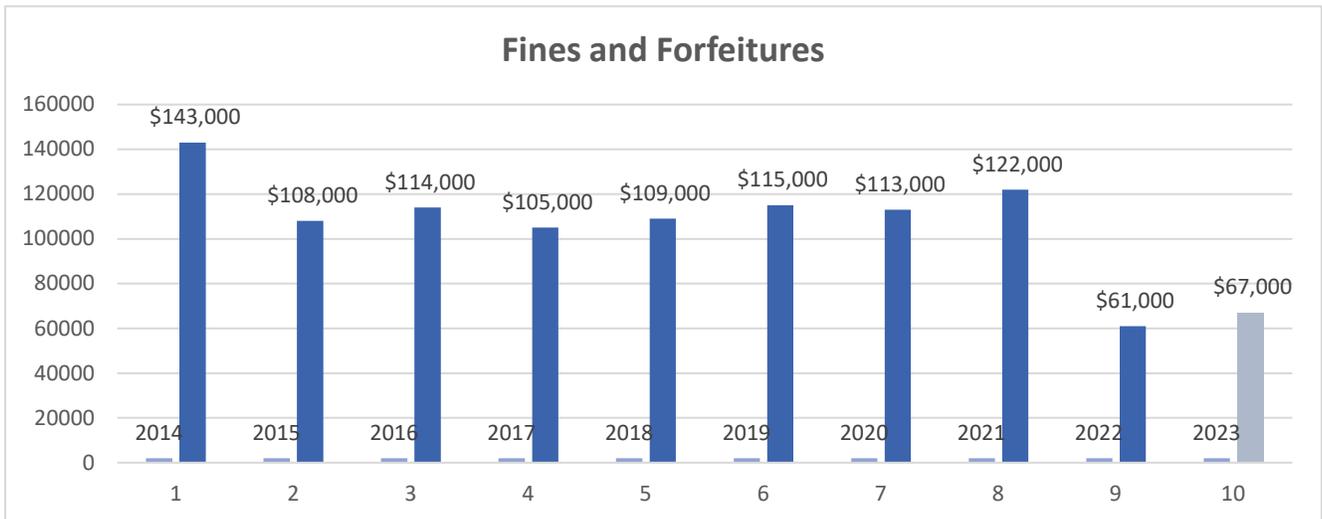
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Police Detail fees. In FY 2020, recreational fees declined due to facility closures during pandemic. In FY 2023 these revenues represent 2% of General Fund revenue. In FY 2023, these revenues are projected as follows: 1) Recreation fees \$280,000; and Special Police Detail \$2,000; and Rents & Royalties \$3,000. The Town estimates a 5.4% 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 2023 General Fund total revenues from this source are projected to increase to \$67,000, mainly from an estimated increase in 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 2023, the Town is budgeting \$251,250 in grant revenues, primarily for the FDOT Grant for On-demand Services, FRDAP 92nd Street Dog Park Renovation, and Children's Trust funds that should be received within next Fiscal Year.

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 2023, miscellaneous revenues are estimated a \$140,000.

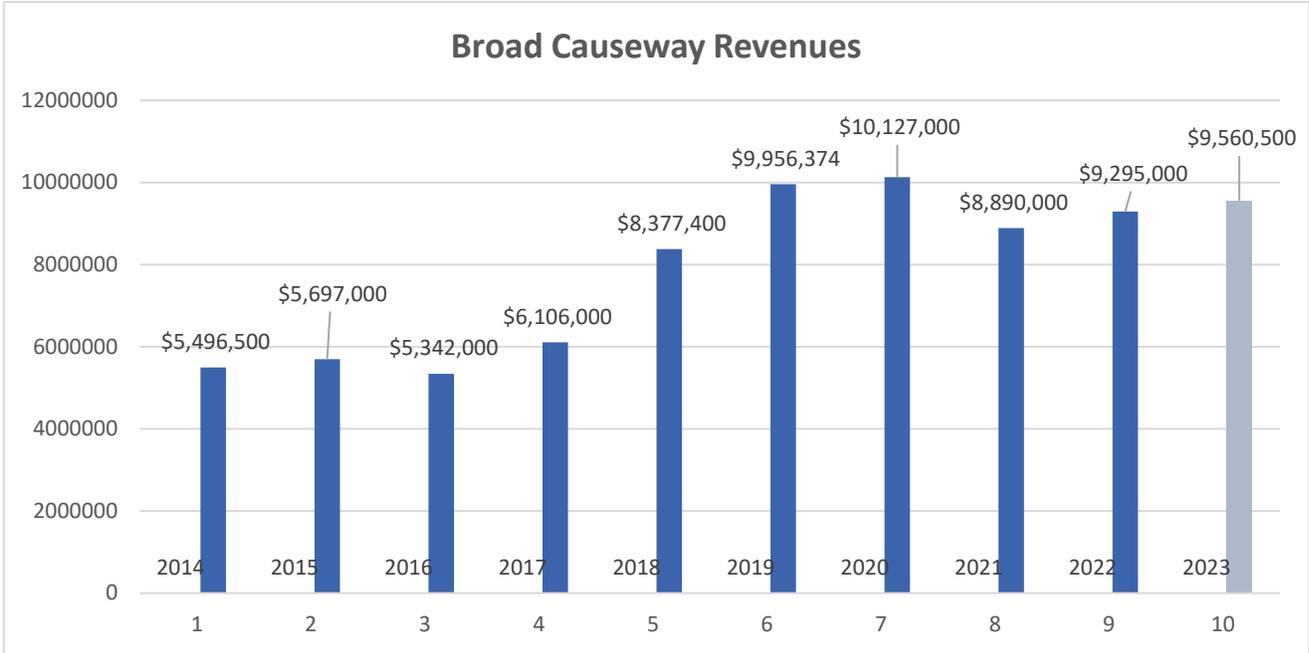
Appropriations and Transfers:

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 more than expenditures in prior periods. For FY 2023, a balanced budget is proposed with no appropriation (use) of General Fund unassigned balance (reserves). FY 2022 is projected to end with \$14,581,273 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 2023 the General Fund includes \$2,384,060 in interfund transfers.

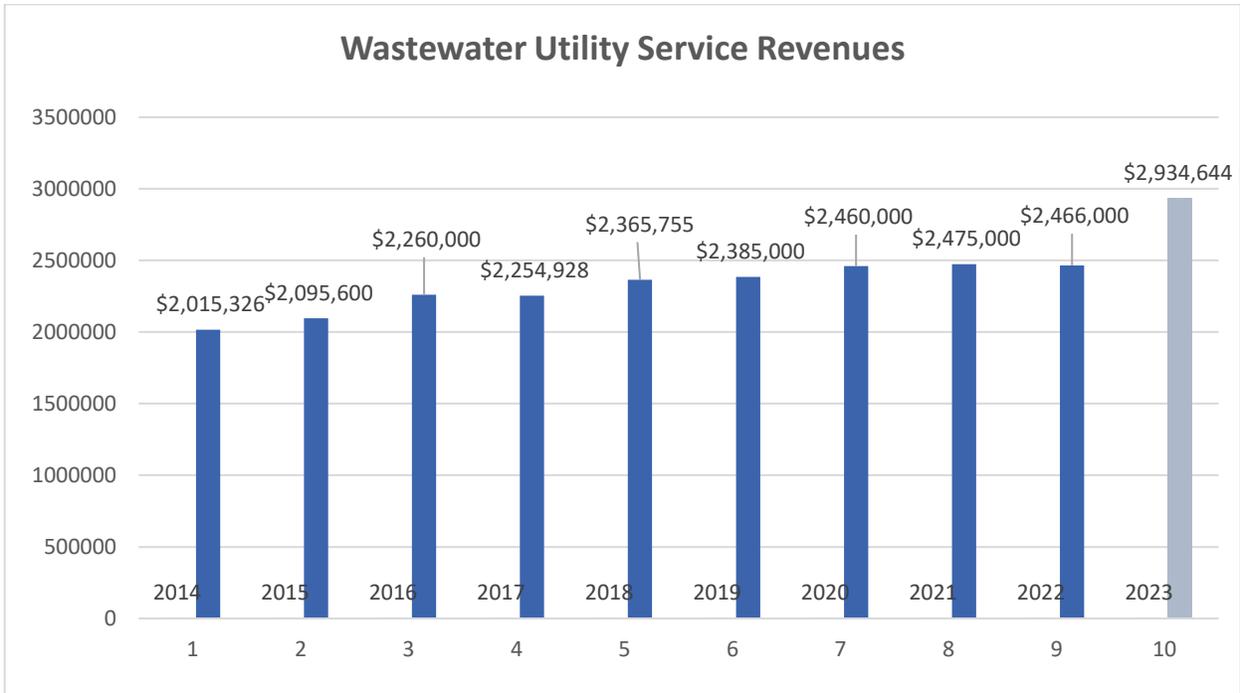
Enterprise Fund Service Revenues represent fees generated from services provided by the Town for Broad Causeway, Water and Sewer, Parking, Solid Waste collection, and Stormwater.

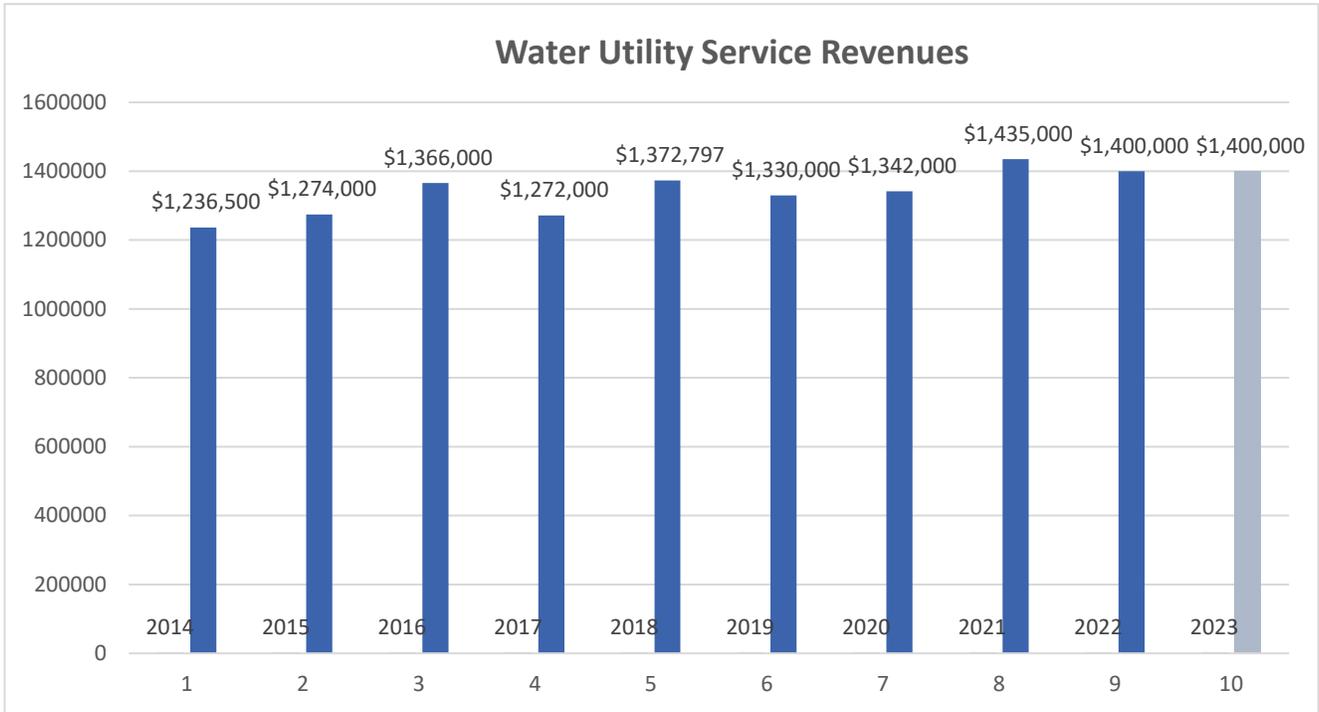
Broad Causeway Fund: Water and Wastewater RevenuesThe Broad Causeway Fund is a type of enterprise fund. The Town owns Broad Causeway bridge that connects barrier islands with through intercostal waterway to the mainland State of Florida. The residents and visitors are required to pay the nominal fee 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 2023 is \$9,560,500 and increased from prior Fiscal Year by 2.8%.



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. Revenue estimates for FY 2023 includes an increase of 6% for sewer rates, and there is no adjustment to FY 2023 water flow rate.





Municipal Parking Fund: Parking Service Revenues

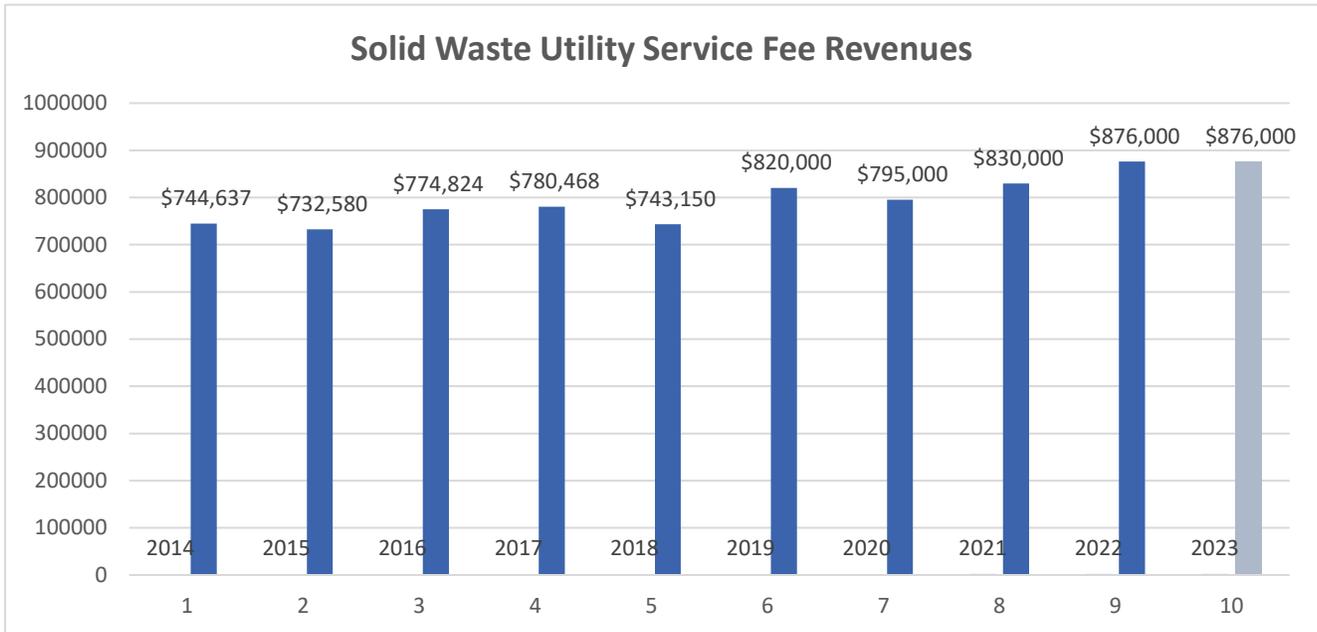
The Town operates and maintains several public parking lots and on-street parking for access to the 195th Street, and Kane Concourse, and other Town locations. Charges for services are generated from metered parking fees, permit parking fees and leasing fees, permit parking fees and leasing fees. The Town is evaluating parking rates. Revenue is forecast to increase 38% in FY 2023. The increase is primarily attributed to the Parking Trust revenue for the two developments that does not have appropriate parking required by the Town’s building code.



Solid Waste Fund: Solid Waste Service Revenues

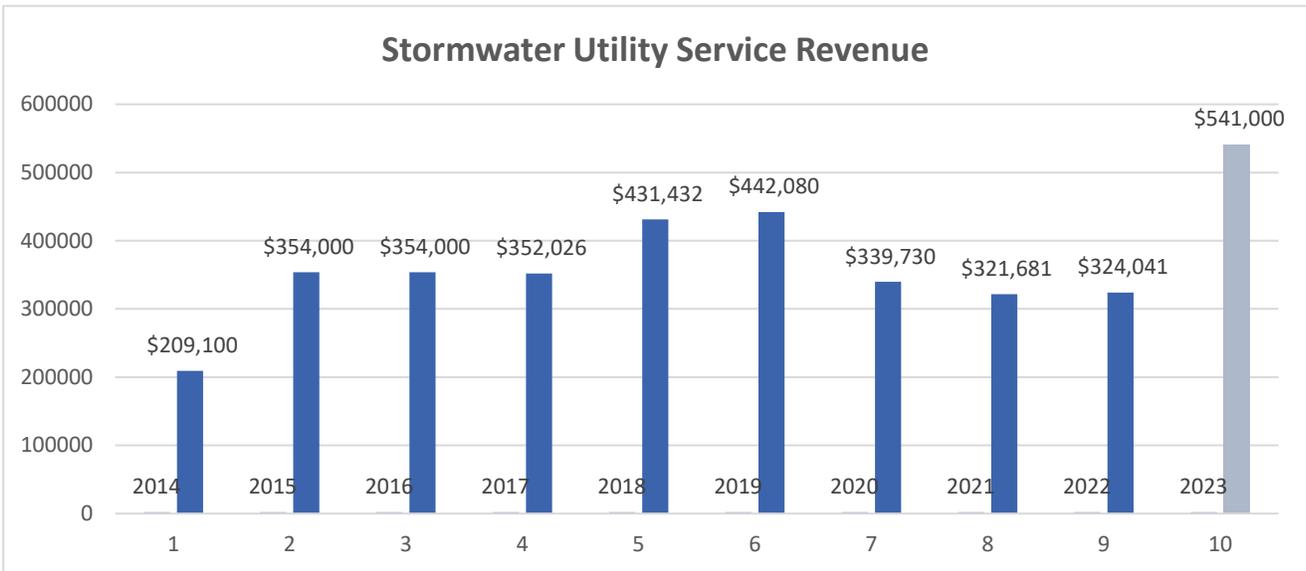
The Town contracts Coastal Waste and Recycling for operations to provide solid waste and recycling collection and disposal to residential and commercial properties. Charges for Services are generated from user fees for garbage collection and recycling collection. The Town rate it charges customers will

remain constant in FY 2023, therefore, no increase in these revenues as the timing of future in-fill projects and developments coming online cannot be estimated.



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 increased due to projected FDEP Grant revenues which will address master Stormwater Plan projects.





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
	2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
<u>FUNDS AVAILABLE</u>				
Real Property Taxes	4,760,975	4,745,596	4,636,414	4,921,530
Sales and Use Taxes	89,737	82,000	89,000	86,000
Franchise and Utility Taxes	1,114,039	995,000	979,000	1,150,000
Intergovernmental - Federal/State	1,010,279	746,000	845,500	1,054,000
Grant Revenue	1,696,222	-	1,266,000	251,250
Licenses	95,240	85,000	110,000	95,000
Permits	802,574	770,000	1,550,000	1,722,000
Fines and Forfeitures	50,231	122,000	61,000	67,000
Charges for Services	163,901	140,030	268,530	285,030
Miscellaneous	56,487	95,000	138,500	140,000
TDR Sales Proceeds	500	-	-	-
Interfund Transfers	2,043,829	2,043,829	2,384,060	2,384,060
Appropriate Fund Balance	-	535,000	-	50,000
TOTAL REVENUES:	<u>11,884,015</u>	<u>10,359,455</u>	<u>12,328,004</u>	<u>12,205,870</u>
 <u>APPROPRIATIONS</u>				
Personnel Costs	6,418,574	5,944,176	7,159,809	7,129,198
Operating Expenses	2,658,226	3,016,398	3,579,250	3,925,302
Capital Outlay	704,522	891,525	1,072,808	305,616
Debt Service	507,334	507,356	516,138	503,755
Transfers to Other Funds	-	-	-	342,000
TOTAL APPROPRIATIONS:	<u>10,288,656</u>	<u>10,359,455</u>	<u>12,328,004</u>	<u>12,205,871</u>
NET RESULTS:	<u>1,595,359</u>	<u>(0)</u>	<u>(0)</u>	<u>(1)</u>

001 General Fund

TOTAL REVENUES

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget	Budget	Budget
Line Item Prefix: 001.9990.		2020-2021	2020-2021	2021-2022	2022-2023
Real Property Taxes					
311100.000	Ad Valorem Taxes (Current & Delinquent)	4,760,975	4,745,596	4,636,414	4,921,530
TOTAL	Real Property Tax	4,760,975	4,745,596	4,636,414	4,921,530
Sales & Use Tax					
312400.000	First Local Option Fuel Tax - Six Cent	65,069	62,000	65,000	66,000
312400.100	Second Local Option Fuel Tax - Three Cent	24,668	20,000	24,000	20,000
TOTAL	Sales & Use Tax	89,737	82,000	89,000	86,000
Franchise & Utility Taxes					
313000.000	Franchise Fees - FPL	373,600	325,000	335,000	325,000
313002.000	Franchise Fees - People's Gas'	27,400	20,000	25,000	40,000
314004.000	Utility Taxes - FPL	526,610	460,000	430,000	600,000
314006.000	Utility Tax - People's Gas'	20,937	15,000	19,000	20,000
315000.000	Communications Service Tax	165,492	175,000	170,000	165,000
TOTAL	Franchise & Utility Taxes	1,114,039	995,000	979,000	1,150,000
Intergovernmental - Federal/State					
312520.000	Casualty Insurance Premium Tax (Police)	48,791	40,000	52,000	50,000
335121.000	Sales Tax - Municipal Revenue Share	131,535	95,000	110,000	140,000
335122.000	Fuel Tax - Municipal Revenue Share	54,775	36,000	55,000	60,000
335150.000	Alcoholic Beverage License	3,716	-	3,500	4,000
335180.000	Sales Tax - Half Cent Sales Tax	504,873	375,000	405,000	505,000
335185.000	Transportation Surtax	266,589	200,000	220,000	295,000
TOTAL	Intergovernmental - Federal/State	1,010,279	746,000	845,500	1,054,000
Grant Revenue					
331100.000	Federal Grant – Disaster Relief	195,500	-	-	-
331100.000	FDOT Grant - On Demand Service	-	-	50,000	66,250
331100.000	State Grant – Childrens' Trust	-	-	-	135,000
331100.000	Federal Grant - General Government	1,500,722	-	1,216,000	-
TOTAL	Grant Revenue	1,696,222	-	1,266,000	251,250
Licenses & Permits					
321000.000	Occupational License Fees	95,240	85,000	110,000	95,000
321000.020	Lien Search Fees	13,939	-	-	20,000
322000.000	Permit & Technology Fees	-	-	1,550,000	-
322001.000	Building Permits	333,440	580,000	0	1,262,000
322002.000	Electrical Permits	120,775	10,000	-	80,000
322003.000	Plumbing Permits	35,011	20,000	-	40,000
322004.000	Air Conditioning Permits	113,311	10,000	-	120,000
324610.000	Impact Fee - Parks & Rec	1,716	-	-	-
329000.000	Other Licenses & Permits	184,382	150,000	0	200,000
TOTAL	Licenses & Permits	897,814	855,000	1,660,000	1,817,000

**001 General Fund
TOTAL REVENUES**

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.9990.					
<u>Fines & Forfeitures</u>					
351001.000	Fines-Building Code Violations	20,092	60,000	25,000	21,000
354000.000	Ticket Surcharges (Cross GD)	23,061	35,000	25,000	25,000
359001.000	Traffic Fines	6,531	27,000	10,000	20,000
359002.000	Second Dollar Funding	547	-	1,000	1,000
000	Misdemeanor Fines	-	-	-	-
TOTAL	Fines & Forfeitures	50,231	122,000	61,000	67,000
<u>Charges for Services</u>					
341900.000	Election Qualification Fees	30	30	30	30
347200.000	Recreation Program Fees	160,813	130,000	265,000	280,000
349001.000	Surcharge - Police Details	218	4,000	2,000	2,000
362000.000	Rents & Royalties	2,840	6,000	1,500	3,000
TOTAL	Charges for Services	163,901	140,030	268,530	285,030
<u>Miscellaneous</u>					
361000.000	Interest Earnings	-562	-	-	-
361004.000	Interest Earnings - Mellon Trust	49,633	50,000	55,000	55,000
396000.000	School Resource Officer Reimbsmt.	-	-	-	30,000
361300.000	Change in Fair Value of Investment	-101,699	-	-	-
367000.000	Gain or Loss on Investment	29,021	-	-	-
364001.000	Sale of Fixed Assets	-	-	18,000	5,000
369000.000	Other Miscellaneous Revenues	80,094	45,000	65,500	50,000
TOTAL	Miscellaneous	56,487	95,000	138,500	140,000
<u>TDR Sales Proceeds</u>					
369002.222	TDR Sale Proceeds	500	-	-	-
TOTAL	TDR Sale Proceeds	500	-	-	-
<u>Interfund Transfers</u>					
382005.000	Contribution from Causeway Fund	1,300,000	1,300,000	1,659,060	1,659,060
382007.000	Contribution from Sewer Fund	498,829	498,829	525,000	525,000
382004.000	Contribution from Water Fund	245,000	245,000	200,000	200,000
TOTAL	Interfund Transfers	2,043,829	2,043,829	2,384,060	2,384,060
<u>Appropriated Fund Balance</u>					
382010.000	Appropriated Fund Balance	-	535,000	-	50,000
TOTAL	Appropriated Fund Balance	-	535,000	-	50,000
TOTAL	GENERAL FUND REVENUES	11,884,015	10,359,455	12,328,004	12,205,870

001 General Fund

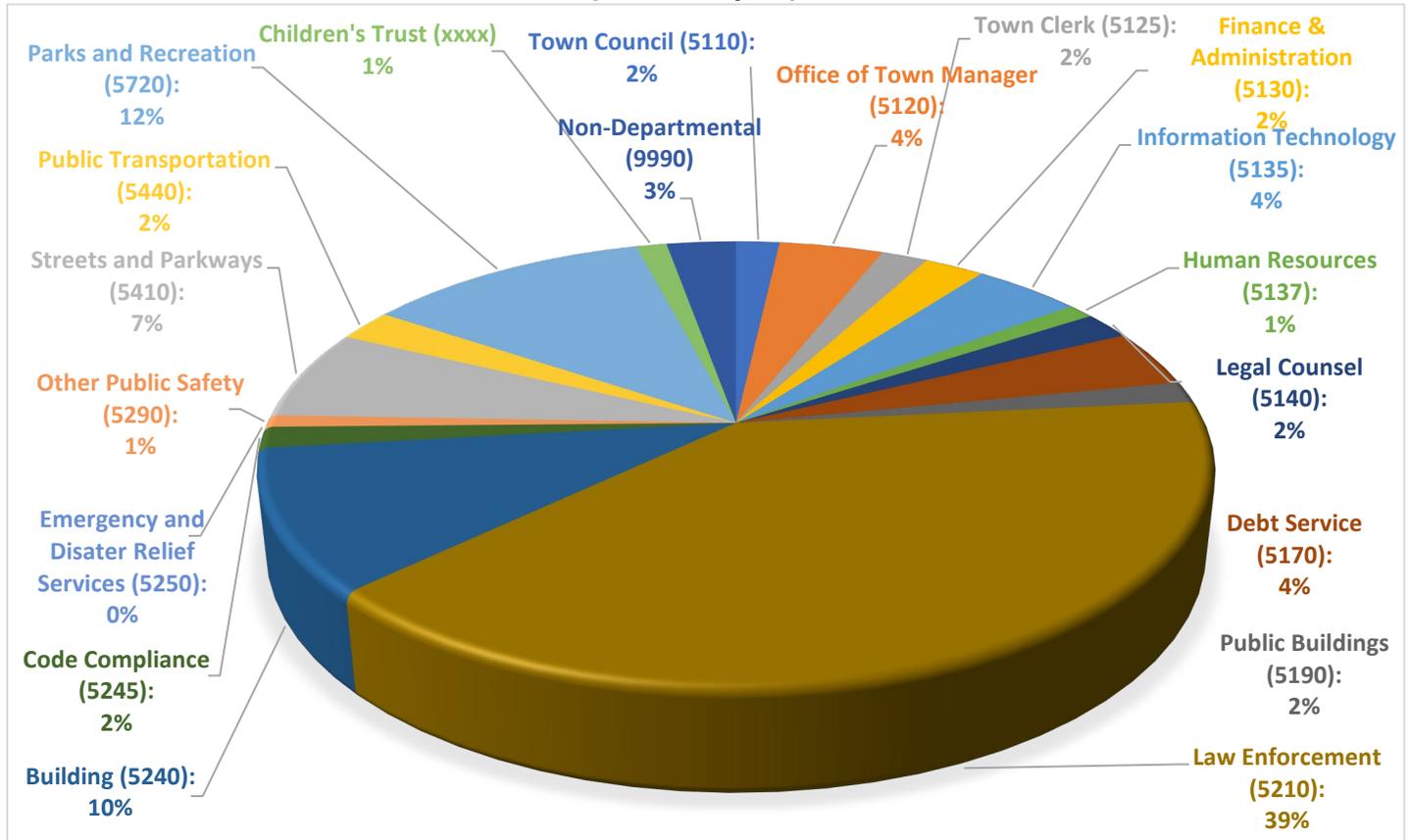
TOTAL EXPENDITURES

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item		2020-2021	2020-2021	2021-2022	2022-2023
Personnel Services					
400011.000	Executive Salaries	7	7	7	7
400012.000	Regular Salaries & Wages	4,460,983	4,073,136	4,992,572	5,426,896
400014.000	Overtime Pay	319,046	187,629	193,500	191,080
400021.000	F.I.C.A. Taxes	357,631	325,948	396,733	429,775
400022.000	Retirement Contributions	732,464	683,673	809,717	313,595
400023.000	Group Insurance	479,157	595,768	685,005	678,005
400024.000	Worker's Compensation	58,951	57,650	56,626	63,104
400025.000	Unemployment Compensation	10,336	20,365	25,649	26,736
Total	Personnel Services	6,418,574	5,944,176	7,159,809	7,129,198
Operating Expenses					
400026.000	Police Detail Receipts	-	-	-	-
400031.000	Professional Services	477,703	577,840	565,100	678,600
400032.000	Accounting & Auditing	21,875	21,875	22,000	22,000
400034.000	Other Contractual Services	596,106	655,219	732,430	860,272
400034.400	COVID19 Pandemic Expenses	77,581	-	-	-
400040.000	Travel and Per Diem	1,900	18,100	81,703	72,203
400041.000	Communications	128,026	155,268	146,164	138,372
400043.000	Utility Services	134,357	149,560	149,000	142,000
400044.000	Rentals & Leases	133,358	205,578	142,461	123,320
400045.000	Insurance	99,061	80,418	80,850	87,350
400046.000	Repairs & Maintenance	226,555	216,978	307,515	284,915
400047.000	Printing and Binding	58,961	79,010	90,640	87,640
400048.000	Promotional Activities	17,341	21,500	45,500	48,000
400049.000	Other Current Charges	228,193	248,855	338,712	324,810
400049.010	Other Current Charges-Aftercare	66,373	108,200	167,880	168,500
400049.020	Other Current Charges-Camps	16,300	43,000	43,000	93,000
400049.030	Other Current Charges-Town Events	55,928	92,200	180,900	283,500
400051.000	Office Supplies	20,787	25,000	30,000	31,500
400052.000	Operating Supplies	270,659	278,119	364,725	389,775
400054.000	Publications and Training	27,163	39,679	90,670	89,545
Total	Operating Expenses	2,658,226	3,016,398	3,579,250	3,925,302
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	379,775	592,500	828,808	295,616
400064.000	Machinery & Equipment	78,222	219,025	-	-
400066.000	Computer Software	36,525	15,000	10,000	10,000
Total	Capital Outlay	494,522	826,525	838,808	305,616
Debt Service					
400071.000	Principal Payment	338,000	338,000	344,000	349,000
400072.000	Interest	165,181	165,181	167,963	150,580
400073.000	Other Debt Service Cost	4,153	4,175	4,175	4,175
Total	Debt Service	507,334	507,356	516,138	503,755
Non-Operating Expense					
400091.000	Transfer to Other Funds	210,000	-	234,000	342,000
400091.000	Reserves/Return to Fund Balance	-	65,000	-	-
Total	Non-operating Expenditures	1,143,392	65,000	65,000	234,000
TOTAL	GENERAL FUND EXPENDITURE	10,288,656	10,359,455	12,328,004	12,205,871

General Fund Expenditures Summary by Department

Department	Actual 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Adopted Budget 2022-2023
Town Council (5110):	83,908	111,930	240,357	214,857
Office of Town Manager (5120):	521,048	451,436	455,580	512,915
Town Clerk (5125):	209,082	245,693	276,316	229,683
Finance & Administration (5130):	212,770	222,029	245,795	294,751
Information Technology (5135):	358,737	359,613	496,097	533,696
Human Resources (5137):	74,294	95,706	130,546	129,847
Legal Counsel (5140):	186,061	243,600	180,000	240,000
Debt Service (5170):	507,334	507,356	516,138	503,755
Public Buildings (5190):	455,243	362,668	426,028	185,520
Law Enforcement (5210):	4,481,792	4,267,092	4,897,237	4,800,107
Building (5240):	795,665	811,694	1,214,733	1,250,876
Code Compliance (5245):	244,890	219,686	193,472	186,074
Emergency and Disaster Relief Services (5250):	77,581	-	-	-
Other Public Safety (5290):	86,203	73,153	83,386	105,071
Streets and Parkways (5410):	670,690	528,296	755,857	795,109
Public Transportation (5440):	88,415	158,000	128,000	278,500
Parks and Recreation (5720):	1,234,944	1,701,504	2,088,463	1,453,123
Children's Trust (xxxx)	-	-	-	149,987
Non-Departmental (9990)	-	-	-	342,000
Total:	10,288,656	10,359,455	12,328,004	12,205,871

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
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ 7	\$ 7	\$ 104,007	\$ 85,007
Operating Expenses	83,901	111,923	136,350	129,850
Capital Outlay	-	-	-	-
TOTAL	\$ 83,908	\$ 111,930	\$ 240,357	\$ 214,857

Significant Changes (+/-) from FY 2022 Adopted Budget
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Personnel Services
Health Insurance Provided to Council Members reduced since true cost is available (19,000)

Operating Expenses
Postage - Post Office Permit (3,000)
T-Shirts, Caps, Badges and Other Miscellaneous (1,000)
Registration to conferences and seminars (2,500)

Capital Outlay

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	Funded				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
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Suffix	Object Description				
<u>Personnel Services</u>					
400011.000	Executive Salaries	7	7	7	7
400023.000	Group Insurance	-	-	104,000	85,000
Total	Executive Salaries	\$ 7	\$ 7	\$104,007	\$ 85,007
<u>Operating Expenses</u>					
400031.000	Professional Services	28,850	18,000	20,000	20,000
400034.000	Other Contractual Services	-	-	-	-
400040.000	Travel and Per Diem	1,525	9,600	20,000	20,000
400041.000	Communications	5,423	16,740	20,000	17,000
400045.000	Insurance	1,385	1,233	1,500	1,500
400047.000	Printing and Binding	34,013	42,000	45,000	45,000
400048.000	Promotional Activities	1,209	4,500	3,500	3,500
400049.000	Other Current Charges	8,990	15,850	18,850	18,850
400052.000	Operating Supplies	870	1,500	2,500	1,500
400054.000	Publications and Training	1,636	2,500	5,000	2,500
Total	Operating Expenses	\$ 83,901	\$ 111,923	\$ 136,350	\$ 129,850
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 83,908	\$ 111,930	\$ 240,357	\$ 214,857



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 responsibilities as designated and include, but are not limited to coordination of intergovernmental efforts, implementation of Town strategies and priorities, special/capital project management and procurement management. Additional duties include but 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 2022 Accomplishments:

- Coordinated with staff to carry out the policies adopted by the Town Council.
- Continued to work with Miami-Dade County, other municipalities, and environmental organizations on ideas to make the Town more environmentally resilient.
- Continued facilitation to obtain the Town of Bay Harbor Police Department accreditation, staffing of dispatchers and sworn officers, and address traffic issues including speeding.
- 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.
- Implemented and monitored budgeted departmental reorganization.
- Hired and onboarded key personnel (Building Official, restructured several departments and promoted staff within the departments such as Code Enforcement and Parking Fund).
- Participated in all the Regular and Special Council meetings, where the legislative directives by the Town Council are discussed and laws governing the Town are passed.
- 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 the public informed of key issues.
- Worked daily with citizenry to address other pending issues.
- Implemented new effort to apply for various grants concentrating on infrastructure.
- Coordinated efforts to review and revise Town Zoning Code.

Fiscal Year 2023 Primary Objectives:

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

- Infrastructure Improvements: Broad Causeway toll bridge replacement project, other bridge repairs, 92nd Street Park, 96th Street Park, Stormwater improvements, and road improvements etc.
- Sea level rise: Continue to address this concern for our coastal community .
- Grant applications: Continue efforts to apply for various grants concentrating on infrastructure.
- Modified Shuttle and On-demand transit: Implement to the modified shuttle / on-demand system.
- 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 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
On-Demand Transportation Services Implementation	1	1	1
Resiliency and Sustainability Projects (Stormwater Master Plan)	1	2	2
Complete Town Hall/Council Chambers and Public Works Lunchroom Renovation	75%	25%	0%
Comprehensive Plan Amendments	60%	0%	40%
Town Rebranding Project	50%	25%	25%

001 GENERAL FUND

Office of Town Manager (5120):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ 259,465	\$ 244,553	\$ 228,801	\$ 253,912
Operating Expenses	261,583	206,883	226,779	259,003
Capital Outlay	-	-	-	-
TOTAL	\$ 521,048	\$ 451,436	\$ 455,580	\$ 512,915

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments(Town Manager/Assistant Town Manager)		35,949
F.I.C.A. Taxes Increase		2,750
Retirement Contributions Reduced		(13,768)
<u>Operating Expenses</u>		
Appraisals (TDR) Reduced		(7,500)
Rebranding Reduced		(2,500)
Postage for regular mail and special notices		2,000
Insurance Increased		21,500
Newsletter Printing		(2,000)
Promotional Activities Increased (Town Manager housing allowance)		20,000
NLC Memberships		1,000

Capital Outlay

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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
Office Assistant ¹	0.08			0.08	0.08			0.08
Business Specialist ¹	-			-	0.34			0.34
Social Media/SunPass/Pass Plan Manager ¹	0.08			0.08	0.08			0.08
Total:	1.18	0.00	0.00	1.18	1.52	0.00	0.00	1.52

¹ General Fund Allocation. In FY 2022 & 2023, 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
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.5120.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	189,916	165,943	165,977	201,926
400014.000	Overtime Pay	-	3,319	3,500	3,500
400021.000	F.I.C.A. Taxes	16,321	12,949	12,965	15,715
400022.000	Retirement Contributions	29,882	29,882	30,519	16,751
400023.000	Group Insurance	22,187	30,465	13,493	13,493
400024.000	Worker's Compensation	1,159	1,165	1,500	1,500
400025.000	Unemployment Compensation	-	830	847	1,027
Total	Personnel Services	\$ 259,465	\$ 244,553	\$ 228,801	\$ 253,912
Operating Expenses					
400031.000	Professional Services	80,125	72,900	82,500	75,000
400034.000	Other Contractual Services	35,453	37,500	30,000	27,500
400040.000	Travel and Per Diem	(549)	8,500	22,179	22,603
400041.000	Communications	16,397	15,600	11,000	13,000
400044.000	Rentals & Leases	2,967	-	2,700	2,700
400045.000	Insurance	32,653	3,083	3,500	25,000
400047.000	Printing and Binding	2,375	6,000	10,000	8,000
400048.000	Promotional Activities	-	-	-	20,000
400049.000	Other Current Charges	63,674	29,500	19,500	19,500
400051.000	Office Supplies	20,787	25,000	30,000	30,000
400052.000	Operating Supplies	1,436	1,700	2,200	1,500
400054.000	Publications and Training	6,265	7,100	13,200	14,200
Total	Operating Expenses	\$ 261,583	\$ 206,883	\$ 226,779	\$ 259,003
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 521,048	\$ 451,436	\$ 455,580	\$ 512,915



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:

- Conducts 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 2022 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: Regular Council, Review 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.
- Maintained, created, and posted all Town meetings and public notices on the Town's website, Bulletin Board, and website calendar.
- Coordinated newly elected official professional photos, Dais name plates, business cards, apparel, and electronic equipment.

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 2023 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 2021	FY 2022	FY 2023
	Actual	Estimated	Estimated
Public records requests	167	172	192
Public notices posted	35	37	40
Municode codifications	2	2	2
Ordinances processed	15	17	20
Resolutions processed	18	20	24
Liens recorded	5	7	7
Lobbyist registrations processed	6	6	6
Board and committee meeting minutes completed	25	27	30
Lien Search Report	750	300	350

001 GENERAL FUND
Town Clerk (5125):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ 129,738	\$ 120,775	\$ 125,645	\$ 102,512
Operating Expenses	79,344	109,918	150,671	127,171
Capital Outlay	-	15,000	-	-
TOTAL	\$ 209,082	\$ 245,693	\$ 276,316	\$ 229,683

Significant Changes (+/-) from FY 2022 Adopted Budget

Personnel Services

Planned salary and benefits adjustments(Recording Specialist allocated to Town Manager Department)	(12,990)
Retirement Contributions Reduced	(9,085)

Operating Expenses

Professional Services - Records Management (Scanning Permanent Documents)	(10,000)
Other Contractual Services - Closed Captioning, Minutes Posting and Record Destruction	1,300
Travel & Per Diem - Travel to Conferences Increased	(3,000)
Repairs & Maintenance - Office Equipment Repairs & Maintenance Increased	(1,200)
Printing & Biding - Replace Election Signs, Town Letterhead, Other Signs Increased	(1,000)
Other Current Charges - Legal Advertisement Increased	(7,000)
Publication & Training - Membership Dues, Seminar Attendance Increased	(2,100)

Capital Outlay

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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	-			-
Total:	1.02	0.00	0.00	1.02	0.68	0.00	0.00	0.68

¹ General Fund Allocation. In FY 2022 & 2023, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

001 General Fund Town Clerk (5125):

Line Item Prefix: 001.5125.		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	89,272	79,875	79,083	66,093
400014.000	Overtime Pay	-	1,598	3,000	3,000
400021.000	F.I.C.A. Taxes	6,956	6,233	6,279	5,286
400022.000	Retirement Contributions	14,384	14,384	14,719	5,634
400023.000	Group Insurance	17,521	16,673	20,541	20,541
400024.000	Worker's Compensation	1,605	1,613	1,613	1,613
400025.000	Unemployment Compensation	-	399	410	345
Total	Personnel Services	\$ 129,738	\$ 120,775	\$ 125,645	\$ 102,512
Operating Expenses					
400031.000	Professional Services	388	5,000	25,000	15,000
400034.000	Other Contractual Services	21,732	32,845	37,445	38,745
400040.000	Travel and Per Diem	-	-	6,000	3,000
400041.000	Communications	197	500	1,000	500
400044.000	Rentals & Leases	8,192	8,323	8,126	8,126
400045.000	Insurance	2,077	1,850	2,000	2,000
400046.000	Repairs & Maintenance	-	-	2,200	1,000
400047.000	Printing and Binding	7,067	8,200	9,200	8,200
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	38,156	50,600	52,600	45,600
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	631	1,200	1,500	1,500
400054.000	Publications and Training	904	1,400	5,600	3,500
Total	Operating Expenses	\$ 79,344	\$109,918	\$ 150,671	\$127,171
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	\$ 209,082	\$ 245,693	\$ 276,316	\$ 229,683



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 2022 Accomplishments

- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the Fiscal Year 2021-2022 Annual Budget. This was the first ever Distinguished Budget Presentation Award in the Town’s history.
- Completed the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2021 and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Town received the Award for the previous FY 2020.
- Continue to complete bank reconciliations within 45 business days or less.
- Continued Monthly Budget to Actual report for monthly Commission with one-month prior information.
- Began to implemented ERP Purchases Orders and new Purchase Order Terms and Conditions.
- Continue composing of the Town’s first Finance Manual and Standard Operating Procedure Manual.
- Implemented new Fixed Assets, Accounts Receivable and Benefit Management modules in Tyler Technologies ERP system.

Fiscal Year 2023 Objectives

- Complete the Comprehensive Annual Financial Report (CAFR) before March 31, 2023 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 of online payment options for Town services and review merchant fee rates.
- Establish additional front desk cashiering workstation with credit card reading terminals, cash drawers and receipt printers.
- Implement ACFR issuance through the Tyler Technologies ERP System.
- Implement Executime - Time and Attendance Payroll System Town Wide.

	FY 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Complete Comprehensive Annual Financial Report (CAFR) before March 31, 2023	1	1	1
Complete and Submit Annual Budget to FGFOA for Distinguished Budget Presentation Award	1	1	1
Implement ACFR issuance through ERP	0	0	1
Implement Budget Preparation Software	0	0	1
Implement ExecuTime – Time and Attendance	0	0	1

001 GENERAL FUND

Finance & Administration (5130):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ 130,413	\$ 130,857	\$ 137,375	\$ 183,281
Operating Expenses	82,357	91,172	108,420	111,470
Capital Outlay	-	-	-	-
TOTAL	\$ 212,770	\$ 222,029	\$ 245,795	\$ 294,751

Significant Changes (+/-) from FY 2022 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (Requesting to add Purchasing Officer/Controller)	45,100
F.I.C.A. Taxes Increased	3,450
Retirement Contributions Reduced	(2,870)
Operating Expenses	
Professional Services - reduced Consultant Ann DeStefanis expenditures	(16,500)
Other Contractual Services - Budget Preparation subscription	18,500
Travel & Per Diem - Training for Staff Members	1,000
Other Current Charges - Car Allowance and Application Fees Increased	800
Capital Outlay	

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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
New Position Purchasing Officer/Controller¹	-			-	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	1.36	0.00	0.00	1.36

¹ General Fund Allocation. In FY 2022 & 2023, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

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

Line Item Prefix: 001.5130.		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	91,489	87,861	95,209	140,309
400014.000	Overtime Pay	-	4,393	5,000	5,000
400021.000	F.I.C.A. Taxes	6,789	7,057	7,666	11,116
400022.000	Retirement Contributions	15,822	15,822	14,719	11,849
400023.000	Group Insurance	14,530	13,495	12,667	12,667
400024.000	Worker's Compensation	1,783	1,790	1,613	1,613
400025.000	Unemployment Compensation	-	439	501	727
Total	Personnel Services	\$ 130,413	\$ 130,857	\$ 137,375	\$ 183,281
Operating Expenses					
400031.000	Professional Services	32,750	34,000	34,500	18,000
400032.000	Accounting & Auditing	21,875	21,875	22,000	22,000
400034.000	Other Contractual Services	21,096	25,000	26,500	45,000
400040.000	Travel and Per Diem	-	-	3,050	4,050
400041.000	Communications & Freight	589	200	200	200
400044.000	Rentals & Leases	1,823	3,360	3,600	3,600
400045.000	Insurance	692	617	700	700
400046.000	Repairs & Maintenance	250	250	500	250
400047.000	Printing and Binding	2,297	3,400	6,400	6,400
400049.000	Other Current Charges	54	500	5,000	5,800
400052.000	Operating Supplies	650	1,500	3,500	3,000
400054.000	Publications and Training	280	470	2,470	2,470
Total	Operating Expenses	\$ 82,357	\$ 91,172	\$ 108,420	\$ 111,470
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	-	-	-	-
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 212,770	\$ 222,029	\$ 245,795	\$ 294,751



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
- 7) 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 2022 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.
- Relocated all servers to new server room at the Council Chambers.
- Integrated about 100 cameras in Town to surveillance security grid.

Fiscal Year 2023 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.
- Finish installation of new Audio-Video Information (AVI) system for Town’s Council Chambers.
- Implement free Town wide wireless access point (WAP) for all Town of Bay Harbor Islands employees and Bay Harbor Islands Police Department.

	FY 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Install an estimated 25 security camera to garage and integrate to video software grid.	50%	50%	0%
Integrate approximately 100 security cameras in town to software security grid.	80%	20%	0%
Relocate all servers to new server room at Council Chambers	0%	100%	0%
Installed and implement new wide are wireless connectivity for all TBHI	0%	20%	80%
Installed and configure new AVI system for town’s council chamber	0%	80%	20%
Replaced and configured new HyperV servers to the Town’s Council Chambers	0%	100%	0%
Move and replaced all servers, firewalls, and switches for SunPass network	20%	20%	60%

001 GENERAL FUND
Information Technology (5135):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ 62,575	\$ 59,021	\$ 86,741	\$ 90,424
Operating Expenses	296,163	300,592	399,356	433,272
Capital Outlay	-	-	10,000	10,000
TOTAL	\$ 358,737	\$ 359,613	\$ 496,097	\$ 533,696

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments		8,287
Retirement Contributions Reduced		(5,238)
<u>Operating Expenses</u>		
Professional Services		52,000
Other Contractual Service		3,700
Travel & Per Diem - Travel to Conferences Increase		(6,000)
Repairs & Maintenance - Access Control, CitizenServe, Online Productivity Form		(1,700)
Other Current Charges - PCI Compliance, Network Vulnerability Test Expenditure		(8,000)
Operating Supplies - Invoice Scanner Expenditures Increased		(3,300)
Publications & Training - Conference Fees and Staff Training Expenditures Increased		(2,000)
<u>Capital Outlay</u>		

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	Funded				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
I.T. Specialist ¹					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 FY2022 & 2023, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

001 General Fund Information Technology (5135):

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.5135.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	43,643	38,175	59,469	67,756
400014.000	Overtime Pay	-	1,909	2,000	2,000
400021.000	F.I.C.A. Taxes	3,336	3,066	4,702	5,336
400022.000	Retirement Contributions	6,874	6,874	10,926	5,688
400023.000	Group Insurance	8,146	8,227	8,741	8,741
400024.000	Worker's Compensation	576	579	600	600
400025.000	Unemployment Compensation	-	191	303	303
Total	Personnel Services	\$ 62,575	\$ 59,021	\$ 86,741	\$ 90,424
Operating Expenses					
400031.000	Professional Services	16,645	12,000	12,000	64,000
400034.000	Other Contractual Services	42,946	48,080	63,300	67,000
400040.000	Travel and Per Diem	-	-	6,000	-
400041.000	Communications & Freight	105,086	114,660	106,556	105,772
400045.000	Insurance	1,385	1,233	1,500	1,500
400046.000	Repairs & Maintenance	59,163	62,800	98,000	96,300
400049.000	Other Current Charges	-	-	20,000	12,000
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	70,938	61,819	86,000	82,700
400054.000	Publications and Training	-	-	6,000	4,000
Total	Operating Expenses	\$ 296,163	\$ 300,592	\$ 399,356	\$ 433,272
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	10,000	10,000
Total	Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,000
TOTAL	DEPARTMENT EXPENSES	\$ 358,737	\$ 359,613	\$ 496,097	\$ 533,696



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 descriptions.
- **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 W-4, 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 Director 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 2022 Accomplishments:

- We were very fortunate to not experience any premium increase to the group health insurance in 2022. However, this is not the case for the 2023 fiscal year. As a result of the pandemic, the initial medical insurance increase was 14.5% but we were able to negotiate it down to 9% if we stay with United Healthcare.
- The Town's experience modification rate (formula based on our historical cost of injuries and future risk chances) decreased from 1.30 to 1.09 which notes that the Town is considered safer than other organizations.
- Revamped the HR Department's web page:
 - Made sure that the state and federal labor law information was up-to-date.
 - Added the 2022 employee benefits guide.
 - Added the latest actuarial reports and disclosures for the Town's pension.

- Coordinated mandatory training for all employees regarding the following topics: Violence in the Workplace, Sexual Harassment and Racial Discrimination prevention, as well as, a specialized class for supervisors and management staff.
- Purchased and distributed over 500 take-home COVID kits for Town employees.
- Drafted monthly employee newsletter celebrating service anniversaries, employee birthdays, and monthly awareness campaigns.

Fiscal Year 2023 Objectives:

- Continue to 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 2021	FY 2022	FY 2023
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	1	Completed
Percentage of total personnel files to convert to digital format	25%	50%	75%
Percentage of job descriptions completed	25%	100%	Completed

001 GENERAL FUND
Human Resources (5137)

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ 39,304	\$ 47,503	\$ 43,696	\$ 69,247
Operating Expenses	34,990	48,203	86,850	60,600
Capital Outlay	-	-	-	-
TOTAL	\$ 74,294	\$ 95,706	\$ 130,546	\$ 129,847

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments (requested HR Generalist)		24,701
F.I.C.A. Taxes Increased		1,890
Retirement Contributions Reduced		(1,057)
<u>Operating Expenses</u>		
Other Contractual Services - Scanning Services Decreased		(900)
Travel & Per Diem - Travel to Conferences Increased		(1,000)
Promotional Activities - Town Employee Dinner, Town Celebrations, Team Building Increased		(25,000)
Other Current Charges - Background Checks Increased		(2,000)
Publications and Training - Conference Fees and Membership Fees Increased		2,750
<u>Capital Outlay</u>		

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Human Resource Director ¹	0.34			0.34	0.34			0.34
New Position HR Generalist¹					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 FY 2022 & 2023, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

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

Line Item Prefix: 001.5137.		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	6,832	32,136	31,165	55,866
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	2,014	2,458	2,384	4,274
400022.000	Retirement Contributions	5,787	5,787	5,612	4,555
400023.000	Group Insurance	4,670	6,428	3,762	3,762
400024.000	Worker's Compensation	-	533	500	550
400025.000	Unemployment Compensation	-	161	273	240
Total	Executive Salaries	\$ 39,304	\$ 47,503	\$ 43,696	\$ 69,247
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	2,001	17,000	14,500	13,600
400040.000	Travel and Per Diem	-	-	4,600	3,600
400041.000	Communications & Freight	78	-	200	100
400044.000	Rentals & Leases	-	-	-	-
400045.000	Insurance	1,385	1,233	1,200	1,200
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	15,132	11,000	39,500	14,500
400049.000	Other Current Charges	15,334	13,700	17,800	15,800
400052.000	Operating Supplies	119	270	500	500
400054.000	Publications and Training	942	5,000	8,550	11,300
Total	Operating Expenses	\$ 34,990	\$ 48,203	\$ 86,850	\$ 60,600
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 74,294	\$ 95,706	\$ 130,546	\$ 129,847



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 from Joseph Geller as Town Attorney with the law 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 Towns' 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 2022 Accomplishments:

- Prepared, attended, and rendered advice to the Town Council, Planning & Zoning Board, as needed.
- 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 2022 municipal election and all issues related to same.

Fiscal Year 2023 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 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Ordinances (drafted)	15	17	20
Resolutions	18	20	24
Commission/special meetings, workshops, and hearings	25	27	30

001 GENERAL FUND
Legal Counsel (5140):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	186,061	243,600	180,000	240,000
Capital Outlay	-	-	-	-
TOTAL	\$ 186,061	\$ 243,600	\$ 180,000	\$ 240,000

Significant Changes (+/-) from FY 2022 Adopted Budget

Personnel Services

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

Operating Expenses

Professional Services - Legal Advice services increased according to contract. 60,000

Capital Outlay

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
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	186,061	243,600	180,000	240,000
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	\$ 186,061	\$ 243,600	\$ 180,000	\$ 240,000
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 186,061	\$ 243,600	\$ 180,000	\$ 240,000



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, 2021, the deferred gain on refunding balance is \$53,195. The total principal and interest remaining on the bond is \$4,219,400. 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
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	10,000.00	108,583.00
2027-2031	950,000.00	493,987.00
2032-2035	2,055,000.00	125,325.00
	3,055,000.00	1,164,400.00

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 \$2,666,832. For the current year, pledged revenues were \$1,453,420 and debt service on the note was \$383,281. 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
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	362,000.00	19,395.20
2027-2028	747,000.00	15,685.45
	2,481,000.00	185,832.35

001 GENERAL FUND
Debt Service (5170):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	507,334	507,356	516,138	503,755
TOTAL	\$ 507,334	\$ 507,356	\$ 516,138	\$ 503,755

Significant Changes (+/-) from FY 2022 Adopted Budget
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- Personnel Services _____
- Operating Expenses _____
- Capital Outlay _____

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	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
Debt Service (5170):**

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
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	338,000	338,000	344,000	349,000
400072.000	Interest	165,181	165,181	167,963	150,580
400073.000	Other Debt Service Cost	4,153	4,175	4,175	4,175
Total	Debt Service	\$ 507,334	\$ 507,356	\$ 516,138	\$ 503,755
TOTAL	DEPARTMENT EXPENSES	\$ 507,334	\$ 507,356	\$ 516,138	\$ 503,755



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, roofing, 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 2022 Accomplishments:

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

- All emergency work orders completed within 24-hours.
- Interior remodel of Public Works Breakroom, Building & Zoning Department, and Town Council Chambers.
- Ongoing cleaning and reorganization of the maintenance shop (Public Works).
- Replace landscaping around Town Hall.
- Mill & Resurface Town Hall parking lot and replace existing sidewalks adjacent to Town Hall.
- Installation of the “LOVE” sculpture and landscaping in the Town Hall Breezway.
- Established a completely digital Mobile Service Orders (MSO) software and issued iPads for Public Works staff.

Fiscal Year 2023 Objectives:

- Complete 98% of all non-emergency work orders within five working days of request.
- Create a comprehensive maintenance plan.
- Refurbish Town Hall Administration Building and Public Works Restrooms 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.

	FY 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Interior remodel of Town Hall, Building and Zoning, Town Council Chambers, and Town Hall Annex Buildings.	50%	50%	0%
Ongoing cleaning and reorganization of the maintenance shop (PW).	Ongoing	Ongoing	Ongoing
Public Works Breakroom Remodel	40%	60%	0%
Replacement of existing fuel pumps at Town Hall.	100%	0%	0%
Replace landscaping around Town Hall.	80%	20%	Ongoing
Mill & Resurface Town Hall parking lot and replace existing sidewalks adjacent to Town Hall.	90%	10%	0%
Establish a completely digital Mobile Service Order (MSO) software and issue iPads to Public Works personnel	0	80%	20%
Make all Public Buildings American Disability Act compliant.	0%	0%	80%
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%	0%	100%
Design/Install "LOVE" sculpture in Town Hall elevator lobby.	0%	100%	0%

001 GENERAL FUND
Public Buildings (5190):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	245,777	207,668	207,220	185,520
Capital Outlay	209,466	155,000	218,808	-
TOTAL	\$ 455,243	\$ 362,668	\$ 426,028	\$ 185,520

Significant Changes (+/-) from FY 2022 Adopted Budget
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<u>Personnel Services</u>		
The Public Buildings Department has no positions that associated with this department		-
<u>Operating Expenses</u>		
Professional Services - Engineering, Design, Renovate Expenditures decreased		(1,000)
Other Contractual Services - AC Preventative Maintenance		4,250
Utility Services - Electrical and Water/Sewer Charges for Town Hall Increased		(2,000)
Insurance - Insurance Expenditures reallocated to other departments		(10,000)
Repairs & Maintenance - AC System Repairs to Town Center and Community Center Decreased		(13,200)
<u>Capital Outlay</u>		
Improvements (Excl. Buildings) - Restroom Renovation/Council Chambers Renovation		(88,111)

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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):**

		Actual	Adopted	Adopted	Adopted
Line Item Prefix: 001.5190.		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
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	-	-	1,000	-
400034.000	Other Contractual Services	114,534	62,580	63,195	67,445
400040.000	Travel and Per Diem	-	-	-	-
400041.000	Communications	-	-	-	-
400043.000	Utility Services	34,434	31,560	35,000	33,000
400044.000	Rentals & Leases	27,729	30,000	30,000	30,000
400045.000	Insurance	3,462	17,878	15,000	5,000
400046.000	Repairs & Maintenance	55,154	54,900	51,625	38,425
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	2,644	2,600	3,400	3,400
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	7,821	8,150	8,000	8,250
400054.000	Publications and Training	-	-	-	-
Total	Operating Expenses	\$ 245,777	\$ 207,668	\$ 207,220	\$ 185,520
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	\$ 174,610	\$ 35,000	\$ 218,808	-
400064.000	Machinery & Equipment	34,856	120,000	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ 209,466	\$ 155,000	\$ 218,808	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 455,243	\$ 362,668	\$ 426,028	\$ 185,520



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 2022 Accomplishments:

- A full assessment was conducted, and the Bay Harbor Islands Police Department was reaccredited on June 16th, 2022.
- Promoted new Deputy Chief of Police Lindsley Noel.
- Two Police Officers were promoted to Corporal Positions.
- Hired and trained four new Police Officers.
- Hired and trained a new dispatcher.
- Six police vehicles were purchased with lighting and the required police vehicle outfitting package.
- Body Worn cameras were procured for every Police Officer and Body Worn camera system was implemented. The corresponding software system records and retains captures videos according to State and County laws and requirements, to enhancing transparency and community relationships.
- A new Police Department owned electrical low-speed vehicle (golf-cart) was purchased.
- New Tasers (TASER 7) were procured for every officer.
- Laptops were purchased to meet technology needs.
- Researched continued for the Drone Program. Members were interviewed and selected for assignment to the Drone Program.
- Integration with RMS Vendor was completed. We are in the process of testing the data submission to the Florida Incident-Based Reporting System and the National Incident-Based Reporting System for compliance.
- Procured new Police Bicycles.
- Motorola Police Radios were purchased to enhance police communications.
- Enhanced equipment and training needs of the department to respond to and control critical incident/active shooter situations at high-risk targets within the 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.

- 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.
- Certified two newly appointed officers for the DARE Program.
- Swearing-in of Police Explorers.
- Conducted a Hurricane Response Plan – Tabletop Exercise.
- Sponsored two Police Officer Trainees for Academy (Rego in the month of June and Estopinan in the month of August).
- 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.

Fiscal Year 2023 Objectives:

- Conduct an audit at the end of year one, March 31, 2023, to ensure that all mandated proofs required to meet CFA Standards have been met.
- Continue to develop innovative traffic safety and traffic control efforts through enforcement, education, and design while working in partnership with State and County departments.
- Apply for COA with FAA to approve DRONE flight for Law Enforcement. Purchase Drone equipment and send members for training.
- Purchase Biometric Scanning Equipment and implement policy/procedures for applicants' background processing.
- Six police vehicles will be purchased with lighting, to include required police outfitting packages.
- Fill two Full-Time dispatch positions that are currently vacant to minimize Police Department overtime.
- Hire a Marine Patrol Officer at a full-time capacity to increase marine enforcement and decrease crimes trends on the Biscayne Bay waterways.
- Acquire and install newly updated vehicle radio systems for new vehicles. Old radios will phase out, as part of our capital improvement plan.
- Acquire, replace, and train officers on a new firearm/optics and lights.
- Additional training in the topic of active shooter, to be conducted at a off-site shoot house facility.

	FY 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Crime Prevention / Community Events	293	300	350
Traffic Crash Investigations	53	60	65
Traffic Citations	1,197	1,300	1,300
Traffic Warnings	798	800	900
Parking Citations	120	150	200
Code Violations Calls	65	70	75

001 GENERAL FUND

Law Enforcement (5210)

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ 4,090,117	\$ 3,732,348	\$ 4,350,677	\$ 4,222,214
Operating Expenses	351,781	435,719	546,560	577,893
Capital Outlay	39,893	99,025	-	-
TOTAL	\$ 4,481,792	\$ 4,267,092	\$ 4,897,237	\$ 4,800,107

Significant Changes (+/-) from FY 2022 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (One Police Officers for full-time Marine Unit)	263,276
F.I.C.A. Taxes Increased	20,141
Retirement Contributions Reduced	(419,534)
Workers Compensation	6,338
Unemployment Insurance	1,316

Operating Expenses

Professional Services expenditures increased	6,500
Other Contractual Services - Investigative and Database for Records Software, Police Reserve Program Exp. Increased	6,924
Rental & Leases - Expiring Vehicle Leases Decrease	(19,141)
Insurance - Property and Casualty Insurance Allocation Increased	(5,000)
Repairs & Maintenance - Marine Vessel Docking Fees, Bicycle and Vehicle Maintenance Exp. Increased	6,800
Promotional Activities - Police Promotional Items Expenditure Decreased	5,500
Operating Supplies - Pizza with a Cop, Evidence Processing, Field Force Equipment, Firearm Training & Duty Ammunition	28,500
Publication & Training - Education Tuition Reimbursement, Train-the-Trainer, Law Enforcement Analyst Academy Exp. Increased	1,250

Capital Outlay

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	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
Deputy Chief of Police	1.00			1.00	1.00			1.00
Police Lieutenant	1.00			1.00	1.00			1.00
Police Sergeant	4.00			4.00	4.00			4.00
Police Corporal	4.00			4.00	6.00			6.00
Police Detective	2.00			2.00	2.00			2.00
Police Officer (Requested 1 New Police Officer)	15.00			15.00	13.00			13.00
School Resource Officer (SRO)		1.00		0.50		1.00		0.50
POLICE DISPATCHERS & ADMINISTRATIVE								
Executive 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			1.00	1.00			1.00
Police Dispatcher (Requested Part Time Dispatcher)	3.00	2.00		3.50	4.00	1.00		4.50
Total:	34.00	3.00	0.00	35.50	35.00	2.00	0.00	36.00



001 General Fund Law Enforcement (5210):

Line Item Prefix: 001.5210.		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	2,762,541	2,521,777	2,987,738	3,251,014
400014.000	Overtime Pay	314,391	175,000	175,000	175,000
400021.000	F.I.C.A. Taxes	228,341	206,303	241,949	262,090
400022.000	Retirement Contributions	494,216	445,426	569,534	150,000
400023.000	Group Insurance	249,881	332,414	322,642	322,642
400024.000	Worker's Compensation	40,746	38,819	38,000	44,338
400025.000	Unemployment Compensation	-	12,609	15,814	17,130
Total	Personnel Services	\$4,090,117	\$3,732,348	\$4,350,677	\$4,222,214
Operating Expenses					
400026.000	Police Detail Receipts	-	-	-	-
400031.000	Professional Services	10,480	11,840	25,100	31,600
400034.000	Other Contractual Services	39,870	46,375	66,050	72,974
400040.000	Travel and Per Diem	923	-	12,000	12,000
400041.000	Communications	94	1,000	1,000	1,000
400043.000	Utility Services	-	-	-	-
400044.000	Rentals & Leases	58,483	128,085	67,085	47,944
400045.000	Insurance	34,724	33,909	35,000	30,000
400046.000	Repairs & Maintenance	47,237	42,060	86,000	92,800
400047.000	Printing and Binding	3,979	5,000	3,800	3,800
400048.000	Promotional Activities	1,000	6,000	2,500	8,000
400049.000	Other Current Charges	1,030	6,000	14,000	14,000
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	143,285	139,500	197,375	225,875
400054.000	Publications and Training	10,677	15,950	36,650	37,900
Total	Operating Expenses	\$ 351,781	\$ 435,719	\$ 546,560	\$ 577,893
Capital Outlay					
400063.000	Improvements (excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	39,893	99,025	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ 39,893	\$ 99,025	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$4,481,792	\$4,267,092	\$4,897,237	\$4,800,107



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 2022 Accomplishments:

- FEMA's National Flood Insurance Program's Recertification was completed and accepted in 2022.

- Maintained a rank in the Building Code Effectiveness Grading Schedule by the Insurance Services Office. Recertification was completed in 2022.
- 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 33rd Virtual Florida Association of Code Enforcement Educational Conference.

Fiscal Year 2023 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 34th Annual Florida Association of Code Enforcement Educational Conference.

	FY 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Completed Plan Reviews	3,425	3,500	4,000
Completed Inspections	7,850	8,000	8,500
Code: Building Cases	2	5	10
Forty Year CaseManagement	12	15	18

001 GENERAL FUND

Building (5240):

	Actual 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Adopted Budget 2022-2023
APPROPRIATIONS				
Personnel Services	\$ 606,578	\$ 592,312	\$ 914,830	\$ 1,001,156
Operating Expenses	152,562	219,382	299,903	249,720
Capital Outlay	36,525	-	-	-
TOTAL	\$ 795,665	\$ 811,694	\$ 1,214,733	\$ 1,250,876

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments		45,887
F.I.C.A. Taxes Increased		3,510
Retirement Contributions		36,929
<u>Operating Expenses</u>		
Professional Services - Town Planner Services Fee Budget Increased		15,000
Other Contractual Services - Scanning Services and CentralSquare Maintenance Fee Budget Increased		(60,000)
Travel & Per Diem - Travel to Conferences Increased		(5,408)
Operating Supplies - Fuel and Uniforms Budget Decreased		1,000
<u>Capital Outlay</u>		

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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			1.00
Building & Zoning Supervisor	1.00			1.00	1.00			1.00
Building Clerk	1.00			1.00	1.00			1.00
Scanning Specialist	1.00			1.00	1.00			1.00
Building & Roofing Inspector		1.00		0.50		1.00		0.50
Structural Plan Examiner		1.00		0.50		2.00		1.00
Electrical Inspector/Plans Examiner		1.00		0.50		1.00		0.50
Mechanical 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
Building Permit Coordinator		1.00		0.50		1.00		0.50
Total:	4.00	7.00	0.00	7.50	4.00	8.00	0.00	8.00

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

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.5240.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	479,145	447,789	762,634	808,521
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	35,698	34,256	58,342	61,852
400022.000	Retirement Contributions	51,087	51,087	29,000	65,929
400023.000	Group Insurance	39,002	55,287	59,962	59,962
400024.000	Worker's Compensation	1,646	1,654	1,500	1,500
400025.000	Unemployment Compensation	-	2,239	3,392	3,392
Total	Personnel Services	\$ 606,578	\$ 592,312	\$ 914,830	\$1,001,156
Operating Expenses					
400031.000	Professional Services	122,404	179,000	185,000	200,000
400034.000	Other Contractual Services	306	5,000	80,000	20,000
400040.000	Travel and Per Diem	-	-	1,600	1,600
400041.000	Communications	27	6,088	6,008	600
400044.000	Rentals & Leases	13,064	12,120	12,120	12,120
400045.000	Insurance	4,846	4,316	4,300	4,300
400046.000	Repairs & Maintenance	-	1,188	1,000	200
400047.000	Printing and Binding	4,301	5,820	6,000	6,000
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	3,680	-	-	-
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	1,089	3,000	1,000	2,000
400054.000	Publications and Training	2,846	2,850	2,875	2,900
Total	Operating Expenses	\$ 152,562	\$ 219,382	\$ 299,903	\$ 249,720
Capital Outlay					
400063.000	Improvements (excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	36,525	-	-	-
Total	Capital Outlay	\$ 36,525	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 795,665	\$ 811,694	\$1,214,733	\$1,250,876



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 2022 Accomplishments:

- Presented twenty-five cases before the Code Enforcement Special Master.
- Attended the 33rd 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 2023 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.
- Continue to review the demolition and/or preconstruction staging plans for compliance with the Town's Code.
- Register all condominium, multi-family, homeowners and cooperative associations within the Town of Bay Harbor Islands.

	FY 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Cases opened	1,600	1,980	2,000
Cases closed	1,520	1,881	1,950
Percentage of resolved cases	95%	95%	98%
Code fines collected	\$14,100.00	\$438,845.00	\$21,000.00

001 GENERAL FUND
Code Compliance (5245):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ 235,091	\$ 202,235	\$ 164,282	\$ 162,884
Operating Expenses	9,799	17,451	29,190	23,190
Capital Outlay	-	-	-	-
TOTAL	\$ 244,890	\$ 219,686	\$ 193,472	\$ 186,074

Significant Changes from FY 2022 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments		9,925
Overtime Pay		(2,500)
Retirement Contributions		9,268
<u>Operating Expenses</u>		
Travel & Per Diem - Travel to Conferences		(1,000)
Repairs & Maintenance - Lawn Services and Vehicle Maintenance Budget		(2,000)
Operating Supplies - Vehicle Fuel and Field Computers Expenditure		(4,000)
Publication and Training - Memberships, Training and Notary Expenditure Increased		1,000
<u>Capital Outlay</u>		

Personnel Complement								
Position Title	FY 2021-2022 Funded				FY 2022-2023 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Enforcement Supervisor ¹	0.34			0.34	0.34			0.34
Code Compliance Officer ¹	1.00			1.00	1.00			1.00
Total:	1.34	0.00	0.00	1.34	1.34	0.00	0.00	1.34

¹ General Fund Allocation. In FY 2022 & 2023, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

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

		Actual	Adopted	Adopted	Adopted
			Budget	Budget	Budget
Line Item Prefix: 001.5245.		2020-2021	2020-2021	2021-2022	2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	164,877	132,840	96,707	106,632
400014.000	Overtime Pay	-	-	3,500	1,000
400021.000	F.I.C.A. Taxes	11,536	10,162	7,666	8,234
400022.000	Retirement Contributions	23,921	23,921	18,045	8,777
400023.000	Group Insurance	32,954	32,835	36,063	36,063
400024.000	Worker's Compensation	1,803	1,813	1,800	1,640
400025.000	Unemployment Compensation	-	664	501	538
Total	Personnel Services	\$ 235,091	\$ 202,235	\$ 164,282	\$ 162,884
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	-	-	-	-
400040.000	Travel and Per Diem	-	-	4,000	3,000
400041.000	Communications	-	-	-	-
400044.000	Rentals & Leases	5,514	6,600	6,600	6,600
400045.000	Insurance	692	617	650	650
400046.000	Repairs & Maintenance	1,113	3,580	5,140	3,140
400047.000	Printing and Binding	60	650	1,300	1,300
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	-	-	-	-
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	2,245	5,600	9,500	5,500
400054.000	Publications and Training	175	404	2,000	3,000
Total	Operating Expenses	\$ 9,799	\$ 17,451	\$ 29,190	\$ 23,190
Capital Outlay					
400063.000	Improvements (excl. Buildings)	-	-	-	-
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 244,890	\$ 219,686	\$ 193,472	\$ 186,074



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 2023, 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, FY 2021 and FY 2022 will have actual expenditures associated with the COVID19 Pandemic. In FY 2022 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
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	77,581	-	-	-
Capital Outlay	-	-	-	-
TOTAL	\$ 77,581	\$ -	\$ -	\$ -

Significant Changes (+/-) from FY 2022 Adopted Budget
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<u>Personnel Services</u>	\$ -
<u>Operating Expenses</u>	\$ -
<u>Capital Outlay</u>	\$ -

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	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
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
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	77,581	-	-	-
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	\$ 77,581	\$ -	\$ -	\$ -
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 77,581	\$ -	\$ -	\$ -



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 2022 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 2023 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 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Number of Crossing Guards	10	10	11

001 GENERAL FUND
Other Public Safety (5290):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2020-2021	2020-2021	2021-2022	2022-2023
<u>APPROPRIATIONS</u>				
Personnel Services	\$ 85,086	\$ 70,453	\$ 78,236	\$ 99,771
Operating Expenses	1,117	2,700	5,150	5,300
Capital Outlay	-	-	-	-
TOTAL	\$ 86,203	\$ 73,153	\$ 83,386	\$ 105,071

Significant Changes from FY 2022 Adopted Budget
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<u>Personnel Services</u>		
Planned salary and benefits adjustments		20,004
F.I.C.A. Taxes Increased		1,531
<u>Operating Expenses</u>		
<u>Capital Outlay</u>		

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Crossing Guard		11.0		5.5		11.0		5.50
Total:	0.00	11.0	0.00	5.5	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.		2020-2021	2020-2021	2021-2022	2022-2023
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	74,231	64,232	71,405	91,409
400014.000	Overtime Pay	-	-	-	-
400021.000	F.I.C.A. Taxes	5,624	4,914	5,462	6,993
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	-
400024.000	Worker's Compensation	981	986	1,000	1,000
400025.000	Unemployment Compensation	4,250	321	369	369
Total	Personnel Services	\$ 85,086	\$ 70,453	\$ 78,236	\$ 99,771
<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	-	-	2,500	2,500
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	1,117	2,650	2,600	2,800
400054.000	Publications and Training	-	50	50	-
Total	Operating Expenses	\$ 1,117	\$ 2,700	\$ 5,150	\$ 5,300
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	-	-	-	-
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 86,203	\$ 73,153	\$ 83,386	\$ 105,071



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 2022 Accomplishments:

- Leased two new F-150 trucks for department to replace those at the 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.
- Replaced missing Raised Pavement Markers throughout Town.
- Installed speed bumps in specific locations throughout the Town to increase safety of our pedestrians.

Fiscal Year 2023 Objectives:

- Mill and resurface, repair curb & guttering for a section of East Bay Harbor Drive, north of 96th Street.

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

Performance Measures	FY 2021	FY 2022	FY 2023
	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 north of Kane Concourse on East Island.	0%	100%	0%
Mill and resurface, repair curb & guttering for a section of East Bay Harbor Drive, north of 96 th Street.	0%	0%	100%
Maintain green path by patching and repainting.	33%	33%	33%
Remove damaged or faded regulatory street signage and install new.	5	10	10
Replace missing Raised Pavement Markers throughout Town.	33%	33%	33%

001 GENERAL FUND
Streets and Parkways (5410):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
<u>APPROPRIATIONS</u>				
		\$		
Personnel Services	\$ 119,591	110,473	\$ 110,697	\$ 120,383
Operating Expenses	366,742	390,323	385,160	379,110
Capital Outlay	184,357	27,500	260,000	295,616
		\$		
TOTAL	\$ 670,690	528,296	\$ 755,857	\$ 795,109

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments		14,757
F.I.C.A. Taxes Increased		1,129
Operating Expenses		(6,200)
<u>Operating Expenses</u>		
Utility Service - Electrical and Water Budget Decreased		(5,000)
Repairs and Maintenance - ADA Repairs, Repairs to Roadways, Pavement Marking for Roadways Expenditures Increased		(4,650)
Operating Supplies - MOT Safety, Barrels and Barricades Expenditures Decreased		3,600
<u>Capital Outlay</u>		
Improvements (Excl. Buildings) - Street Milling and Resurfacing, Ford F-150		35,616

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Director of Public Works ¹	0.34			0.34	-			-
Maintenance Worker ¹	0.60			0.60	0.30			0.30
Park Attendant (moved from Parks & Rec.)	-			-	2.00			2.00
Administrative AP & Utilities Coordinator ¹	0.34			0.34	0.34			0.34
Total:	1.28	0.00	0.00	1.28	2.64	0.00	0.00	2.64

¹ General Fund Allocation. In FY 2022 & 2023, 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
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.5410.					
Suffix	Object Description				
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	77,873	70,488	69,546	84,303
400014.000	Overtime Pay	4,442	1,410	-	-
400021.000	F.I.C.A. Taxes	6,295	5,500	5,320	6,449
400022.000	Retirement Contributions	12,693	12,693	13,074	6,874
400023.000	Group Insurance	16,134	17,866	20,394	20,394
400024.000	Worker's Compensation	2,153	2,164	2,000	2,000
400025.000	Unemployment Compensation	-	352	363	363
Total	Executive Salaries	\$ 119,591	\$ 110,473	\$ 110,697	\$ 120,383
<u>Operating Expenses</u>					
400031.000	Professional Services	-	1,500	-	-
400034.000	Other Contractual Services	210,955	212,739	212,840	212,840
400040.000	Travel and Per Diem	-	-	1,000	1,000
400041.000	Communications	136	480	200	200
400043.000	Utility Services	61,552	84,000	80,000	75,000
400044.000	Rentals & Leases	13,231	13,190	8,330	8,330
400045.000	Insurance	6,231	5,549	5,500	5,500
400046.000	Repairs & Maintenance	44,716	34,350	39,850	35,200
400047.000	Printing and Binding	-	-	-	-
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	25	35	40	40
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	27,236	35,730	34,550	38,150
400054.000	Publications and Training	2,660	2,750	2,850	2,850
Total	Operating Expenses	\$ 366,742	\$ 390,323	\$ 385,160	\$ 379,110
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	180,884	27,500	260,000	295,616
400064.000	Machinery & Equipment	3,473	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ 184,357	\$ 27,500	\$ 260,000	\$ 295,616
TOTAL	DEPARTMENT EXPENSES	\$ 670,690	\$ 528,296	\$ 755,857	\$ 795,109



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 using 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.

Fiscal Year 2022 Accomplishments

- The Town has entered a contract with the BeeFree, LLC. Db a Freebee to provide on demand transit services for operating one or more vehicle(s), to provide the Town of Bay Harbor Islands residents with first/last mile transportation when requested through a ride-hailing application.
- Complimented existing Miami-Dade Transit (MDT) service.
- The Town is in communication with Florida Department of Transportation (FDOT) to fund this On-Demand Transit Services with the Grant.

Fiscal Year 2023 Objectives:

- Ensure that current shuttle service operations are safe, efficient, and functioning according to demand of Town's residents.
- Ensure that additional On-Demand Transit Services are operational, and residents can utilize first/last mile transportation services.

001 GENERAL FUND

Public Transportation (5440):

	Actual	Adopted Budget	Adopted Budget	Adopted Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	84,415	158,000	128,000	278,500
Capital Outlay	-	-	-	-
TOTAL	\$ 84,415	\$ 158,000	\$ 128,000	\$ 278,500

Significant Changes from FY 2022 Adopted Budget

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 Increased for FreeBee on-demand 150,500

Capital Outlay

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
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	-	-	-	-
400034.000	Other Contractual Services	82,281	150,000	120,000	270,500
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	6,135	8,000	8,000	8,000
400054.000	Publications and Training	-	-	-	-
Total	Operating Expenses	\$ 88,415	\$ 158,000	\$ 128,000	\$ 278,500
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 88,415	\$ 158,000	\$ 128,000	\$ 278,500



Parks and Recreation Department

Services, Functions, and Activities:

The Parks and Recreation Department provides a high quality recreational, leisure and education programs to residents of all ages. The Parks and Recreation 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 Parks and Recreation Department operates and provides for the planning, supervision, maintenance, and development of the Community Center, recreational programming, numerous special events that take place in Community Center and six Municipal Parks and operating two Tennis Courts. 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. The Parks and Recreation Department continues to focus on providing quality facilities to meet the recreational needs of the ever-changing Town demographics. 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 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. The Community Center and Tennis Courts operate year-round and provide quality programming and activities to all segments of the community. New programs are provided on an annual basis to meet community needs as they arise during the year.

Fiscal Year 2022 Accomplishments:

- Through on-going Global pandemic, the Town of Bay Harbor Islands and Parks and Recreation department continued to operations of the Community Center and provide services to adults/seniors/youth over the past year.
- Developed and expanded Tennis Courts program to meet the demands of the residents, established Tennis Courts calendar on Town's website.
- Offered a variety of other resources and stay at home programs to meet the needs of our patrons.
- Continued to run in person Adult and Youth Programs along with special events during the COVID-19 Pandemic that met all the New Normal Guidelines for safety.
- Developed 92nd Street Park amenities renovation plan and budget to address following issues: the amenities are outdated, limited in size and weekly/monthly maintenance and upkeep increases due to usage and park longevity.
- Reviewed programming fees for the residents and non-residents and proposed an increase in the fees to be considered at the Town Council meeting.

Fiscal Year 2023 Objectives:

- Successfully design and construct of the 96th Street Park renovation project.
- Successfully design and construct 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.
- Monitor the attendance of various programs attendance and ensure that Community Center

facilities are utilized efficiently, with a minimum idle time.

- Monitor the programs revenues and expenditures to determine that the programs are financially sustainable.

Performance Measures	FY 2021	FY 2022	FY 2022
	Actual	Estimated	Estimated
Youth Program Participants (Afterschool, Camps and Community Center Programs)	195	600	600
Senior Programs and Events such as Seniors on the Go	80	380	380
Adult Programs	30	150	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	3,200	3,200
Special Events (Outdoor Movies, Storytime at the Park,	260	880	880
Misc. Programs (Senior Game Day, Senior/Family Mantine and Game Room)	0	200	200

001 GENERAL FUND

Parks and Recreation (5720):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
APPROPRIATIONS	2020-2021	2020-2021	2021-2022	2022-2023
Personnel Services	\$ 660,610	\$ 633,639	\$ 814,822	\$ 624,638
Operating Expenses	340,053	472,865	689,641	828,485
Capital Outlay	234,281	595,000	584,000	-
TOTAL	\$1,234,944	\$1,701,504	\$2,088,463	\$1,453,123

Significant Changes (+/-) from FY 2022 Adopted Budget

Personnel Services

Planned salary and benefits adjustments (allocation of staff to Children’s Trust and Street & Parkways dpt.)	\$ (114,000)
F.I.C.A. Taxes	(8,782)
Retirement Contributions	(66,031)

Operating Expenses

Repairs & Maintenance - Water Fountain Bottle and Dog Park Water Fountains Decreased	(5,600)
Printing & Binding - Brochures and Programs Printing Expenditure Decreased	(1,000)
Other Current Charges - Senior/Adult/Youth Programming Expenditures Decreased	(5,352)
Other Current Charges - Town Events - BHI Concerts and Events Programming Increased	52,600
Publication and Training - Memberships, Training and Notary Expenditure Decreased	(2,500)
Other Current Charges – Camps, Tutoring for Summer Camp (3 Additional Contract PT Staff)	50,000

Capital Outlay

Improvements (Excl. Buildings) – All of the capital improvement projects will be advanced to FY 2022 with the budget amendment.	(350,000)
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Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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
Community Services and Events Coordinator	1.00			1.00	1.00			1.00
Custodian Community Center	1.00			1.00	-			-
Recreation Attendant	2.00			2.00	2.00			2.00
Athletic & Recreation Supervisor	1.00			1.00	1.00			1.00
Lead Park Attendant (moved to Street & Park)	1.00			1.00	-			-
Park Attendant (moved to Street & Park)	1.00			1.00	-			-
PT Attendant/Camp Counselor		5.00		2.50		-		-
PT Football/Basketball Coach		1.00		0.50		-		-
Children’s Trust Staff	2.00	2.00		3.00				
Total:	10.00	8.00	0.00	14.00	5.00	7.00	0.00	8.50

**001 General Fund
Parks and Recreation (5720):**

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.5720.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	461,164	432,020	573,639	458,842
400014.000	Overtime Pay	213	-	1,500	1,500
400021.000	F.I.C.A. Taxes	34,719	33,050	43,998	35,216
400022.000	Retirement Contributions	77,797	77,797	103,569	37,538
400023.000	Group Insurance	74,130	82,078	82,740	82,740
400024.000	Worker's Compensation	6,501	6,534	6,500	6,500
400025.000	Unemployment Compensation	6,085	2,160	2,876	2,302
Total	Personnel Services	\$ 660,610	\$ 633,639	\$ 814,822	\$ 624,638
Operating Expenses					
400031.000	Professional Services	-	-	-	-
400034.000	Other Contractual Services	24,933	18,100	18,600	18,600
400040.000	Travel and Per Diem	-	-	1,274	1,350
400041.000	Communications	-	-	-	-
400043.000	Utility Services	38,372	34,000	34,000	34,000
400044.000	Rentals & Leases	2,354	3,900	3,900	3,900
400045.000	Insurance	9,529	8,900	10,000	10,000
400046.000	Repairs & Maintenance	18,923	17,850	23,200	17,600
400047.000	Printing and Binding	4,869	7,940	8,940	7,940
400048.000	Promotional Activities	-	-	-	-
400049.000	Other Current Charges	94,606	130,070	185,022	179,670
400049.010	Other Current Charges-Aftercare	66,373	108,200	167,880	168,500
400049.020	Other Current Charges-Camps	16,300	43,000	43,000	93,000
400049.030	Other Current Charges-Town Events	55,928	92,200	180,900	283,500
400051.000	Office Supplies	-	-	-	-
400052.000	Operating Supplies	7,088	7,500	7,500	7,500
400054.000	Publications and Training	778	1,205	5,425	2,925
Total	Operating Expenses	\$ 340,053	\$ 472,865	\$ 689,641	\$ 828,485
Capital Outlay					
400063.000	Improvements (excl. Buildings)	\$ 24,281	\$ 530,000	\$ 350,000	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400091.000	Transfer to Reserves/Other Funds	210,000	65,000	234,000	-
Total	Capital Outlay	\$ 234,281	\$ 595,000	\$ 584,000	\$ -
TOTAL	DEPARTMENT EXPENSES	\$1,234,944	\$1,701,504	\$2,088,463	\$1,453,123



Children’s Trust Department

Services, Functions, and Activities:

The Town of Bay Harbor Islands will initiate Children’s Trust program activities starting with FY 2023. These programs will be aimed at serving the Ruth K. Broad K-8 school living within the Town of Bay Harbor Islands. The Town of Bay Harbor Islands has a diverse population consisting of Caucasian, Hispanic, Anglo, low income to middle income families. The Children’s Trust will establish after school/summer camp programs. For the After School and Summer Camp program the Children’s Trust intent to serve 60 kindergartens to eight (8) grade school children approximate ages 5-14 for each program. Nine (9) slots will be for special needs children and/or children with disabilities. The program will provide daily schedule of literacy, physical fitness, social skills, and family involvement.

Fiscal Year 2022 Accomplishments:

- Contracted the Grant Writer to ensure that Children’s Trust will be able to fully complete Grant application and submit for the Grant funding on timely basis.
- Evaluated Community Center for the Children’s Trust facilities compatibility for Children’s Trust program.
- Performed preliminary determination of the personnel needs to comply with Children’s trust specifications.

Fiscal Year 2023 Objectives:

- Offer the child enriching activities and to alleviate any circumstances that either the child or parents are going through by the child being able to attend the after school and/or summer camp.
- Prepare Community Center facilities to the Grant specified requirements.
- Ensure that personnel are screened and certified to provide Children’s Trust tutoring services.

	FY 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Employ appropriate number of Children’s Trust Full-Time Staff	0	0	2
Ensure the Children’s Trust is appropriately staffed by Part-Time Staff	0	0	5
Number of Children’s Enrolled	0	0	60

001 GENERAL FUND
Children's Trust (5800):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ 113,769
Operating Expenses	-	-	-	36,218
Capital Outlay	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ 149,987

Significant Changes from FY 2022 Adopted Budget

<u>Personnel Services</u>		
Planned Children Trust Personnel Expenditures (1st Year Program)		94,255
F.I.C.A Taxes		7,214
Group Insurance		12,000
<u>Operating Expenses</u>		
Professional Services - Grant Writer and Therapist services		15,000
Other Contractual Services - Additional Tutoring Services		6,068
Printing and Biding - Flyers and Binders for Parents		1,000
Promotional Activities - Event Promotional Items		2,000
Other Current Charges - Computer Cart, Laptops and Ipads, Curriculum Materials for Tutors		7,650
Office Supplies		1,500
Operating Supplies - any miscellaneous supplies		1,000
Publication and Training - re-certification		2,000

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Educational Programs Coordinator	-			-	1.00			1.00
REQUESTED - Tutor Position for Children Trust	-			-	3.00			1.50
Staff for Children Trust	-			-	1.00	2.00		2.00
Total:	0.00	0.00	0.00	0.00	2.00	5.00	0.00	4.50

**001 General Fund
Children's Trust (5800):**

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.5800.					
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	-	-	-	94,225
400014.000	Overtime Pay	-	-	-	80
400021.000	F.I.C.A. Taxes	-	-	-	7,214
400022.000	Retirement Contributions	-	-	-	-
400023.000	Group Insurance	-	-	-	12,000
400024.000	Worker's Compensation	-	-	-	250
400025.000	Unemployment Compensation	-	-	-	-
Total	Executive Salaries	\$ -	\$ -	\$ -	\$ 113,769
Operating Expenses					
400031.000	Professional Services	-	-	-	15,000
400034.000	Other Contractual Services	-	-	-	6,068
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	-	-	-	1,000
400052.000	Operating Supplies	-	-	-	2,000
400054.000	Publications and Training	-	-	-	7,650
Total	Operating Expenses	-	-	-	1,500
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
400066.000	Computer Software	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ -	\$ -	\$ -	\$ 149,987



Non-Departmental

Services, Functions, and Activities:

The Non-Departmental department is a method to reflect those General Fund expenditures which are not otherwise classified as identifiable. It includes any interfund transfers out of General Fund. In FY 2023, there is a General Fund transfer of \$342,000 to the Capital Projects Fund.

This allocation center may include other centralized costs which are not easily distributed. In FY 2023, there are no such cost that are allocated to the Non-Departmental section of General Fund budget.

The other significant items funded here might include allocations for a merit increase pool or paid parental leave for general employees and any other contingencies.

There are no personnel associated with this Non-Departmental section in General Fund.

001 GENERAL FUND
Non-Departmental (9990):

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
<u>APPROPRIATIONS</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfers to Other Funs	-	-	-	342,000
TOTAL	\$ -	\$ -	\$ -	\$ 342,000

Significant Changes from FY 2022 Adopted Budget
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Personnel Services _____

Transfers-Out to Other Funds _____

Transfer to Capital Improvement Fund 342,000

Personnel Complement									
Position Title	FY 2021-2022				FY 2022-2023				
	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
Children's Trust (5800):**

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 001.5800.					
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	\$ -	\$ -	\$ -	\$ -
Interfund Transfers/Return to Reserves					
	Transfers Out to Other Funds	-	-	-	342,000
	Reserves/Return to Fund Balance	-	-	-	-
Total	Interfund Transfers/Return to Reserves	\$ -	\$ -	\$ -	\$ 342,000
TOTAL	DEPARTMENT EXPENSES	\$ -	\$ -	\$ -	\$ 342,000



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 fundtransfers. In FY 2023, the Capital Project Fund will account for \$342,000 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)
5210 Department

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
REVENUES				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 234,000	\$ 342,000
Appropriate Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ 234,000	\$ 342,000
EXPENSES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	-	-	-	-
Capital Outlay	-	-	234,000	342,000
TOTAL EXPENSES	\$ -	\$ -	\$ 234,000	\$ 342,000
NET RESULTS	\$ -	\$ -	\$ -	\$ -

Significant Changes (+/-) from FY 2022 Adopted Budget

Personnel Services	\$ -	
Operating Expenses	\$ -	
Capital Outlay		\$ 108,000
Funding Police Department Capital Outlay projects		\$ 108,000

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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)
5210 Department

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Line Item Prefix: 301.5210.		2020-2021	2020-2021	2021-2022	2022-2023
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)	\$ -	\$ -	\$ 234,000	\$ 342,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ 234,000	\$ 342,000
TOTAL	DEPARTMENT EXPENSES	\$ -	\$ -	\$ 234,000	\$ 342,000

Capital Improvement Program:

Overview

Capital expenditures include money spent to acquire, construct, or upgrade the Town of Bay Harbor Islands' physical assets, such as buildings, infrastructure, machinery, equipment, and land. Capital expenditures and projects exceeding \$1,000 and having an expected life of five years or more are generally budgeted in the Town of Bay Harbor Islands' Capital Improvements Program (CIP).

The CIP is a five-year plan that identifies and prioritizes the Town's major capital projects and expenditures on an annual basis. The program aims to impact Town of Bay Harbor Islands' residents, businesses, and visitors through the provision of infrastructure that promotes health, safety, transportation, recreation, and other services. All projects and expenditures in the plan directly implement on or more of the Town's priorities.

The Town of Bay Harbor Islands' CIP serves to:

- Identify, plan, build and maintain capital infrastructure in a fiscally sound manner.
- Coordinate department resources and equipment.
- Effectively communicate the description, justification, and costs of projects to stakeholders.
- Identify funding sources and ongoing budget impacts of projects.
- Complete projects on schedule and within budget.
- Provide for an annual update to the CIP schedule.
- Allow for program adjustments due to changing priorities.
- Allow sufficient time to identify project financing and implementation measures.

Capital Improvement Program (CIP) projects are forecast in the Five-Year Capital Improvement Plan to allow for long range planning. The CIP development process involves 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. The projects included in the Five-Year CIP are related to both governmental and enterprise funds. Future operating cost (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual project. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be complete prior to year-end.

The Five-Year Capital Improvement Plan for Fiscal Years 2023-2027 estimates that \$71.6 million in funding will be needed for projects over the five-year period. Several infrastructure improvements projects, security and safety equipment, and the vehicle replacement program totaling \$3,618,837 are programmed and funded for implementation during Fiscal Year 2023. This CIP reflects the Town's long-term commitment to roads, stormwater management, water and sewer infrastructure, parks, public safety, addressing all the Town's owed bridges and replacement of Broad Causeway low bascule bridge, and other public infrastructure.

Capital Planning

Capital improvement planning is a year-round endeavor. Projects are planned and prioritized. Projects are identified through various means, such as needs analysis, professional studies, everyday operations of the Town, community outreach, department planning, and Town Council feedback and direction.

The annual process to develop a new Five-Year CIP kicks off each year in tandem with the annual budget development process. Department directors submit plans and cost estimates for needed capital improvements.

Project proposals submitted must meet the capital improvement criteria stated earlier for consideration. Funding sources for each project are identified, and departments are required to identify the ongoing operating budget impact of their projects. Each project must also further at least one priority of the Town's priorities set at Budget Workshop.

Capital projects submitted by the departments are evaluated, prioritized, and then combined to form the Five-Year CIP. The first year of the CIP is considered the Capital Improvement Program, of Capital Budget, and gets incorporated into the annual budget of the various funds as necessary to appropriate funding for the projects. These projects may be revised during the fiscal year to add, modify, and terminate projects as necessary. Development, monitoring and tracking of the CIP is the responsibility of the Town's administration.

Projects funded by the General Fund are not budgeted as capital projects directly in the annual budget. Instead, the approved total dollar amount for these projects is budgeted as an interfund transfer from the General Fund to the Capital Projects Fund. These projects are then implemented through the Capital Projects Fund. This methodology applies to projects funded by General Fund operating dollars and General Fund reserves.

Funds included in the annual budget that provide funding support for FY 2023 CIP projects include the Capital Improvement Project Fund, Park Impact Fee Fund, Causeway Fund, Sewer and Water Fund, Parking Fund, Stormwater Fund, American Rescue Plan Act (ARPA) funds, and Florida Department of Environmental Protection grants. Projects supported by these funds are based in each fund and appear in their related annual budget.

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. Projects that are expected to be completed during FY 2023 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.

There are several existing projects, funded in prior years, that are in the design phase or construction phase are planned to be carried forward to FY 2023. Therefore, the operating impact on the environment, and maintenance and operating costs will not affect the FY 2023 budget due to the stage of the project.

TOWN OF BAY HARBOR ISLANDS

FY 2022 - 2027

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

Department	Projects	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	5YR TOTAL
GENERAL FUND CAPITAL IMPROVEMENT PROJECTS							
Information Technology (5135)	Video Camera Replacement	10,000	10,000	10,000	10,000	10,000	50,000
	Firewall replacement for BHI, Community Center, and BHI Police Department			21,000			21,000
Public Buildings (5190)	Replace Town Hall Generator				800,000	800,000	1,600,000
	Replace AC Chiller Unit		155,000				155,000
	Public Works Storage Building 95 th Parking Lot		350,000	300,000			650,000
	Town Hall rubber membrane roof replacement		375,000				375,000
Street & Parkways (5410)	ADA Improvements		10,000	10,000	10,000	10,000	40,000
	Ford F-150 Lightning AWD Crew Cab	10,500	10,500	10,500	10,500		42,000
	Milling and Resurfacing	220,000	250,000	250,000	250,000	250,000	1,220,000
Parks & Recreation (5720)	92nd Street Park Renovation		200,000				200,000
	96 th Street Kayak Park Renovation		200,000				200,000
	95th Street Gazebo/Shade		100,000				100,000
	95th Street Artificial Turf			200,000	200,000		400,000
	Total Projects	240,500	1,660,500	801,500	1,280,500	1,070,000	5,053,000

FY 2022 - 2027

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

Fund	Projects	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	5YR TOTAL
CAPITAL IMPROVEMENT FUND/SPECIAL REVENUE FUNDS CAPITAL IMPROVEMENT PROJECTS							
Capital Improvement Fund	Motorola Police Handheld Radios	25,000	25,000	25,000	25,000		100,000
	LPR System	30,000	30,000	30,000	30,000		120,000
	Police Vehicles Lighting and Outfitting	55,000	55,000	55,000	55,000	55,000	275,000
	New Police Vehicle Radios		20,000				20,000
	Ballistic Vests 5 Year Replacement	10,000	10,000	10,000	10,000	10,000	50,000
	Taser Replacement Program	13,800	13,800	13,800	13,800	13,800	69,000
	Vehicle Radio System Replacement	14,100	14,100	14,100	14,100	14,100	70,500
	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 Year 1	52,000	52,000	52,000	52,000	52,000	260,000
	Vehicle Replacement Program Year 2	62,000	62,000	62,000	62,000	62,000	310,000
	Vehicle Replacement Program Year 3		62,000	62,000	62,000	62,000	248,000

	Vehicle Replacement Program Year 4			52,000	52,000	52,000	156,000
	Vehicle Replacement Program Year 5				52,000	52,000	104,000
	Key Track – Key Access Accountability Software	4,100	4,100	4,100	4,100	4,100	20,500
Park Impact Fund	96th Street Park Construction	200,000	100,000	200,000	100,000	-	600,000
Total Projects		\$524,000	\$524,000	\$656,000	\$608,000	\$453,000	\$2,783,000

FY 2022 - 2027

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

Fund	Projects	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	5YR TOTAL
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ENTERPRISE FUNDS CAPITAL IMPROVEMENT PROJECTS

Causeway Fund	FDOT Inspection Report: Spall Replacement			120,000	25,000	75,000	220,000
	BC-160: PD&E Study-Broad Causeway Low Bascule Bridge Replacement		2,800,000	2,500,000	25,000,000	25,000,000	55,300,000
	BC-159: Indian Creek Bridge – Structural Repairs	400,000	500,000				900,000
	BC-161: Waterway Bridge Structural Repairs (Middle Bridge)	150,000					150,000
	Welcome Sign on Causeway		300,000				300,000
	BC-158: Rehabilitation of Broad Causeway Bridge No. 875010	2,000,000	1,500,000				3,500,000
	West Relief Bridge Repair Contract					500,000	500,000
	Waterway Bridge Repair Contract		400,000				400,000
	Kane Concourse - Permeable Paving Replacement	100,000					100,000
	Electric Vehicle Charging Stations	40,000					40,000
	Artificial Reef Project (Phase I and II)	100,000					100,000
	Seawall Replacement 9600 West Bay Harbor Drive (Grant Funded Project)	255,000					255,000
	Indian Creek Repair Contract			700,000			700,000
	Sewer Fund	BHI-206 SCADA Implementation: Successful Bidder	10,000	10,000			
Continue T-Liner Installation: LMK		297,337	200,000	200,000	200,000	200,000	1,097,337
Replacement of Master Pump Station #1 (D)		50,000					50,000
Replacement of Ejector's Pump Station (A) and (B)			50,000				50,000
Replacement of Ejector's Pump Station (C)					50,000		50,000
Replacement of 2-inch air lines (with HDPE Horizontal Directional Drilling)				75,000	300,000		375,000
Water Fund	Upsizing of Sewer Main – Terminal MH (From 15" to 18")		295,000				295,000
	Replace Mixed Match Water Meter Boxes		5,734			6,000	11,734
	Lease Water Truck #615 (Ford F 250 Utility Body)	9,000	9,000	9,000	9,000	9,000	45,000
Parking Fund	New Split AC Unit - Replace one Unit as Needed	7,500	7,500	7,500	7,500	7,500	37,500
	Replace expansion joints in PG decking		35,000	35,000	35,000	35,000	140,000
	Consulting Engineering services for Block 11 Parking Garage	200,000					200,000
	Block 11 Parking Garage Construction		5,000,000	1,000,000			6,000,000

Stormwater Fund	Construction of Stormwater Improvements on West Bay Harbor Drive – South of 96 th Street (State Grant Funded)	111,000					111,000
	Installation of inline check valves (tidal valves) on West Island’s Ocean Outfall	225,000					225,000
	Design and permitting of upsizing of Ocean Outfalls (117, 121, 123, 126, 127, and 128) on West Island			100,000			100,000
	Construction of upsizing of Ocean Outfalls (117, 121, 123, 126, 127, and 128)			250,000			250,000
	Design and permitting of upsizing of Ocean Outfalls (60, 63, 96, 105, 106 and 110) on East Island				100,000		100,000
	Construction of upsizing of Ocean Outfalls (60, 63, 96, 105, 106 and 110) on East Island					250,000	250,000
Total Projects		\$3,618,837	\$11,448,234	\$4,996,500	\$25,726,500	\$25,857,500	\$71,647,571



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>2020-2021</u>	Adopted Budget <u>2020-2021</u>	Adopted Budget <u>2021-2022</u>	Adopted Budget <u>2022-2023</u>
REVENUES				
Service Revenues				2,000
Miscellaneous Revenues				
Appropriate Fund Balance			500,000	200,000
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 202,000</u>
EXPENSES				
Personnel Services				
Operating Expenses				
Capital Outlay	-	-	500,000	200,000
TOTAL EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 200,000</u>
NET RESULTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>

Significant Changes from FY 2022 Adopted Budget +/-

Personnel Services

Operating Expenses

Capital Outlay

Planned Capital Outlay - 96th Street Park Construction

\$ (300,000)

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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

Line Item Prefix: 301.----		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget	Budget	Budget
		2020-2021	2020-2021	2021-2022	2022-2023
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)	\$ -	\$ -	\$ 500,000	\$ 200,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ 500,000	\$ 200,000
TOTAL	DEPARTMENT EXPENSES	\$ -	\$ -	\$ 500,000	\$ 200,000



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 2023, crime prevention/ community policing initiatives are funded, as well as police gym equipment.

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 2023 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 2023 is projected at \$47,985.

POLICE FORFEITURE FUND (303)
5210 Department

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
REVENUES				
Service Revenues				
Miscellaneous Revenues			\$ 50	
Appropriate Fund Balance	\$ -	\$ -	\$ 50,034	\$ 47,985
TOTAL REVENUES	\$ -	\$ -	\$ 50,084	\$ 47,985
EXPENSES				
Personnel Services				
Operating Expenses	-	-	50,084	47,985
Capital Outlay				
TOTAL EXPENSES	\$ -	\$ -	\$ 50,084	\$ 47,985
NET RESULTS	\$ -	\$ -	\$ -	\$ -

Significant Changes from FY 2022 Adopted Budget +/-

Personnel Services

Operating Expenses

Capital Outlay

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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)

5210 Department

		Actual	Adopted	Adopted	Adopted
			Budget	Budget	Budget
Line Item Prefix: 301.----		2020-2021	2020-2021	2021-2022	2022-2023
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	47,985
400054.000	Publications and Training	-	-	-	-
400059.000	Depreciation	-	-	-	-
Total	Operating Expenses	\$ -	\$ -	\$ 50,084	\$ 47,985
<u>Capital Outlay</u>					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -	\$ -	\$ -
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ -	\$ -	\$ 50,084	\$ 47,985



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
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
REVENUES				
Intergovernmental: Fed/State	\$ 248,642	\$ -	\$ -	\$ 255,000
Service Revenues	9,181,817	8,815,000	9,215,000	\$ 9,215,000
Miscellaneous Revenues	91,795	75,000	80,000	90,500
TOTAL REVENUES	9,522,254	8,890,000	9,295,000	9,560,500
EXPENSES				
Personnel Services	\$1,236,433	\$1,718,365	\$2,118,425	\$ 2,216,165
Operating Expenses	2,584,351	971,963	1,303,857	1,406,107
Capital Outlay	-	1,415,000	2,320,000	3,045,000
Debt Service	202,869	1,109,445	1,108,929	1,108,818
Interfund Transfers	1,300,000	1,300,000	1,659,060	1,659,060
TOTAL EXPENSES	\$5,323,653	\$6,514,773	\$8,510,271	\$ 9,435,150
NET RESULTS	\$4,198,601	\$2,375,227	\$ 784,729	\$ 125,350

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>	
Planned salary and benefits adjustments	209,725
F.I.C.A. Taxes	16,044
Retirement Contributions	(128,029)
<u>Operating Expenses</u>	
Professional Services - Design Services decreased	(18,000)
Utilities Services - Electrical and Water Utilities to Causeway Budget Increased	23,100
Repairs & Maintenance - Iguana Relocation, Toll Gantry Cameras and Sensors Repairs Budget Increased	(8,200)
Other Current Charges increased	10,000
Operating Supplies - Gantry Battery Backup, Toll Pass Plan Manager Laptop Budget Increased	(8,900)
Publications and Training - Employee Training Budget decreased	(6,500)
<u>Capital Outlay</u>	
BC-159: Indian Creek Bridge Structural Repairs; BC-161: Waterway Bridge Repairs; BC-158: Rehabilitation on Broad Causeway; Kane Concourse: Permeable Pavement; Electric Vehicle Stations; Artificial Reef Project; Seawall Replacement	725,000

Debt Service

Planned principal payments	24,000
Planned interest payments	(24,111)
Transfer to Other Funds	

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	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
Office Assistant/Pass Plan Clerk ¹	0.85			0.85	0.85			0.85
Director of Communications and Causeway Operations ¹	0.85			0.85	0.85			0.85
Town Clerk ¹	0.40			0.40	0.40			0.40
Business Specialist 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
Procurement Officer/Controller ¹	-			-	0.40			0.40
Payroll Coordinator ¹	0.40			0.40	0.40			0.40
Finance Analyst ¹	0.40			0.40	0.40			0.40
Information Systems Director ¹	0.40			0.40	0.40			0.40
IT Specialist ¹	0.40			0.40	0.40			0.40
HR Director ¹	0.40			0.40	0.40			0.40
HR Generalist ¹	-			-	-			-
Code Compliance Supervisor ¹	0.40			0.40	0.40			0.40
Director of Public Works ¹	0.40			0.40	-			-
Public Works Director/Town Engineer ¹	1.00			1.00	1.00			1.00
Administrative AP & Utilities Coordinator ¹	0.40			0.40	0.40			0.40
Operations Manager	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:	19.30	0.00	0.00	19.30	20.80	0.00	0.00	20.80

¹ General Fund Allocation. In FY 2022 & 2023, 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
		2020-2021	Budget	Budget	Budget
			2020-2021	2021-2022	2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	1,198,349	1,109,738	1,404,903	1,614,628
400014.000	Overtime Pay	71,141	49,938	68,000	68,000
400021.000	F.I.C.A. Taxes	89,603	88,715	112,677	128,721
400022.000	Retirement Contributions	199,837	199,837	265,235	137,206
400022.555	Pension Expense	(529,646)	-	-	-
400023.000	Group Insurance	198,721	261,280	257,015	257,015
400023.555	OPEB Expense	5,136	-	-	-
400024.000	Worker's Compensation	3,291	3,308	3,308	3,308
400025.000	Unemployment Compensation	-	5,549	7,287	7,287
Total	Personnel Services	\$1,236,433	\$1,718,365	\$2,118,425	\$2,216,165
Operating Expenses					
400031.000	Professional Services	104,947	133,500	239,000	231,000
400032.000	Accounting and Auditing	24,150	21,875	30,000	30,000
400034.000	Other Contractual Services	308,526	375,602	509,222	510,022
400040.000	Travel and Per Diem	-	-	1,500	1,500
400041.000	Communications	2,440	25,000	26,500	26,500
400043.000	Utility Services	61,829	66,600	72,600	95,700
400044.000	Rentals & Leases	28,131	28,160	34,660	34,660
400045.000	Insurance	256,119	224,926	250,000	350,000
400046.000	Repairs & Maintenance	72,868	63,900	85,475	77,275
400049.000	Other Current Charges	854	-	-	10,000
400052.000	Operating Supplies	35,394	32,400	44,900	35,950
400054.000	Publications and Training	-	-	10,000	3,500
400059.000	Depreciation	1,689,092	-	-	-
Total	Operating Expenses	\$2,584,351	\$ 971,963	\$1,303,857	\$1,406,107
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	1,415,000	\$2,320,000	\$ 3,045,000
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$1,415,000	\$2,320,000	\$3,045,000
Debt Service					
400071.000	Principal Payments	-	918,000	941,000	965,000
400072.000	Interest	202,869	191,445	167,929	143,818
Total	Debt Service	\$ 202,869	\$1,109,445	\$1,108,929	\$1,108,818
Interfund Transfers					
400091.000	Transfer to General Fund	1,300,000	1,300,000	1,659,060	1,659,060
Total	Interfund Transfers	\$1,300,000	\$1,300,000	\$1,659,060	\$1,659,060
TOTAL	DEPARTMENT EXPENSES	\$5,323,653	\$6,514,773	\$8,510,271	\$9,435,150



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/Town Engineer. 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 2023 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. The true-up is based on the variances in WASD's projected wholesale water expenses and the actual audited wholesale expenses.

WASD will pass through to wholesale water customers a true-up based upon FY 2021 budgeted to actual variances from the following:

- Increase/decrease in water net operating expenses.
- Increase/decrease in debt service allocation.
- Increase/decrease in renewal & replacement of capital projects.
- Decrease in interest earnings due to lower interest rates.

The true-up represents monies owed to WASD from wholesale customers or monies owed from WASD to wholesale customers and will be billed or credited during FY 2023. The Town's true-up adjustment is not known at this point for these wholesale water cost variances.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. The Town has projected a 5% increase to the wholesale sewer rate in FY 2023. The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal. Miami Beach has calculated rate it will charge to the Town for wastewater removal in FY 2023.

WASD annually passes through to wholesale wastewater customers a true-up adjustment. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report. The true-up is based on the variances in WASD's projected wholesale wastewater expenses and the actual audited wholesale expenses.

WASD will pass through to wholesale wastewater customers a true-up based upon FY 2021 budget to actual variances from:

- Decrease in water net operating expenses.
- Decrease in debt service allocation.
- Decrease in renewal & replacement of capital projects.
- Decrease in interest earnings due to lower interest rates.

This true-up will represent monies owed from WASD to wholesale wastewater customers and will be credited during FY 2023. Therefore, WASD will pass through to the City of Miami Beach a credit true-up for wastewater cost variances.

The FY 2023 estimated budget does not include rate increase for water service revenue projections, since Miami Dade County's WASD proposed rate increase to both wholesale water and wastewater has been received. The Town's current adopted FY 2023 rate structure is projected to be the same as FY 2022 and fully offset current MDC rate.

The FY 2023 estimated budget include annual rate increase for Sewer service revenue projections, since the City of Miami Beach added 5% surcharge to the WASD rate, the Town will pass this rate increase to the Town's residents.

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
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
REVENUES				
Service Revenues	\$2,700,007	\$2,465,000	\$2,456,000	\$ 2,924,644
Miscellaneous Revenues	11,273	10,000	10,000	10,000
TOTAL REVENUES	\$2,711,280	\$2,475,000	\$2,466,000	\$ 2,934,644
EXPENSES				
Personnel Services	\$ 231,100	\$ 386,536	\$ 389,070	\$ 393,441
Operating Expenses	1,540,929	1,058,040	1,230,250	1,215,330
Capital Outlay	-	450,250	316,000	652,337
Debt Service	1,230	75,320	-	-
Transfer to Other Funds	498,829	498,829	525,000	525,000
TOTAL EXPENSES	\$2,272,089	\$2,468,975	\$2,460,320	\$ 2,786,108
NET RESULTS	\$ 439,191	\$ 6,025	\$ 5,680	\$ 148,536

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>	
Planned salary and benefits adjustments	26,425
F.I.C.A. Taxes	2,022
Retirement Contributions	(24,076)
<u>Operating Expenses</u>	
Professional Services - Mandated Smoke Testing decreased	(16,950)
Communications	1,500
Utility Services - Electricity Expenditure for Water Pumps Expenditures Increased	5,000
Repairs and Maintenance - Main Sewer Pump, Air Compressor Repairs, Backhoe Rental Increased	(5,000)
<u>Capital Outlay</u>	
BHI - 206 SCADA Implementation Expenditures Budgeted in FY 2021, LMK T-Liner Installation Budgeted	336,337
<u>Debt Service</u>	
<u>Transfer to Other Funds</u>	

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	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
Office Assistant/Pass Plan Clerk ¹	0.01			0.01	0.01			0.01
Director of Communications and Causeway Operations ¹	0.01			0.01	0.01			0.01
Town Clerk ¹	0.12			0.12	0.12			0.12
Business Specialist 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
Procurement Officer/Controller ¹	-			-	0.12			0.12
Payroll Coordinator ¹	0.12			0.12	0.12			0.12
Finance Analyst ¹	0.12			0.12	0.12			0.12
Information Systems Director ¹	0.12			0.12	0.12			0.12
IT Specialist ¹	0.12			0.12	0.12			0.12
HR Director ¹	0.12			0.12	0.12			0.12
HR Generalist ¹	-			-	0.12			0.12
Code Compliance Supervisor ¹	0.12			0.12	0.12			0.12
Director of Public Works ¹	0.12			0.12	-			-
Administrative AP & Utilities Coordinator ¹	0.12			0.12	0.12			0.12
Water & Sewer Forman	1.00			1.00	1.00			1.00
Total:	2.82	0.00	0.00	2.82	2.94	0.00	0.00	2.94

¹ General Fund Allocation. In FY 2022 & 2023, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

SEWER FUND (402):
5350 Department

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget	Budget	Budget
Line Item Prefix: 402.5350.		2020-2021	2020-2021	2021-2022	2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	230,256	223,752	241,209	267,634
400014.000	Overtime Pay	8,081	44,750	25,000	25,000
400021.000	F.I.C.A. Taxes	16,513	20,540	20,365	22,387
400022.000	Retirement Contributions	40,292	40,292	47,938	23,862
400022.555	Pension Expense	(106,790)	-	-	-
400023.000	Group Insurance	38,997	53,326	47,819	47,819
400023.555	OPEB Expense	1,008	-	-	-
400024.000	Worker's Compensation	2,743	2,757	5,308	5,308
400025.000	Unemployment Compensation	-	1,119	1,431	1,431
Total	Personnel Services	\$ 231,100	\$ 386,536	\$ 389,070	\$ 393,441
Operating Expenses					
400031.000	Professional Services	63,435	15,600	53,650	36,700
400032.000	Accounting and Auditing	8,275	7,500	7,500	7,500
400034.000	Other Contractual Services	6,934	11,945	12,900	13,405
400034.200	Sewage Disposal Fees	1,087,403	840,000	970,000	970,000
400040.000	Travel and Per Diem	-	-	750	750
400041.000	Communications	573	2,500	2,500	4,000
400043.000	Utility Services	45,934	44,000	45,000	50,000
400044.000	Rentals & Leases	-	13,400	4,500	4,500
400045.000	Insurance	24,435	21,760	22,000	22,000
400046.000	Repairs & Maintenance	76,837	77,300	85,450	80,450
400049.000	Other Current Charges	341	400	500	500
400052.000	Operating Supplies	12,196	23,635	24,500	24,525
400054.000	Publications and Training	-	-	1,000	1,000
400059.000	Depreciation	214,567	-	-	-
Total	Operating Expenses	\$1,540,929	\$1,058,040	\$1,230,250	\$1,215,330
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ 450,250	\$ 316,000	\$ 652,337
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ 450,250	\$ 316,000	\$ 652,337
Debt Service					
400071.000	Principal Payments	-	75,320	-	-
400072.000	Interest	1,230	-	-	-
Total	Debt Service	\$ 1,230	\$ 75,320	\$ -	\$ -
Non-Operating Expenses					
400091.000	Transfer to Debt Service	498,829	498,829	525,000	525,000
Total	Non-Operating Expense	\$ 498,829	\$ 498,829	\$ 525,000	\$ 525,000
TOTAL	DEPARTMENT EXPENSES	\$2,272,089	\$2,468,975	\$2,460,320	\$2,786,108

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

	Actual	Adopted	Adopted	Adopted
	2020-2021	Budget	Budget	Budget
	<u>2020-2021</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
REVENUES				
Service Revenues	\$1,321,422	\$1,375,000	\$1,350,000	\$ 1,350,000
Miscellaneous Revenues	17,203	60,000	50,000	50,000
TOTAL REVENUES	<u>\$1,338,626</u>	<u>\$1,435,000</u>	<u>\$1,400,000</u>	<u>\$1,400,000</u>
EXPENSES				
Personnel Services	\$ 280,529	\$ 410,975	\$ 444,266	\$ 412,696
Operating Expenses	871,553	755,934	730,545	744,146
Capital Outlay	-	6,000	9,000	14,734
Debt Service	-	-	-	-
Transfer to Other Funds	245,000	245,000	200,000	200,000
TOTAL EXPENSES	<u>\$1,397,082</u>	<u>\$1,417,909</u>	<u>\$1,383,811</u>	<u>\$ 1,371,576</u>
NET RESULTS	<u>\$ (58,456)</u>	<u>\$ 17,091</u>	<u>\$ 16,189</u>	<u>\$ 28,424</u>

Significant Changes (+/-) from FY 2022 Adopted Budget
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<u>Personnel Services</u>	
Overtime Pay	(2,000)
Retirement Contributions	(29,358)
<u>Operating Expenses</u>	
Professional Service – Annual leak detection increased	9,100
Water Purchases - Water Purchases Budget Decreased	(50,000)
Utility Services - Expenditures increased	1,000
Repairs & Maintenance	2,875
<u>Capital Outlay</u>	
Capitalize Water Truck #165 Lease Payment, Replace Mixed and Matched Water Meter Boxes	5,734
<u>Debt Service</u>	
<u>Transfer to Other Funds</u>	

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	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
Office Assistant/Pass Plan Clerk ¹	0.03			0.03	0.03			0.03
Director of Communications and Causeway Operations ¹	0.03			0.03	0.03			0.03
Town Clerk ¹	0.08			0.08	0.08			0.08
Business Specialist 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
Procurement Officer/Controller ¹	-			-	0.08			0.08
Payroll Coordinator ¹	0.08			0.08	0.08			0.08
Finance Analyst ¹	0.08			0.08	0.08			0.08
Information Systems Director ¹	0.08			0.08	0.08			0.08
IT Specialist ¹	0.08			0.08	0.08			0.08
Human Resources Director ¹	0.08			0.08	0.08			0.08
HR Generalist ¹	-			-	0.08			0.08
Code Compliance Supervisor ¹	0.08			0.08	0.08			0.08
Director of Public Works ¹	0.08			0.08	-			-
Administrative AR & Utilities Coordinator ¹	0.08			0.08	0.08			0.08
Utility Customer Service Specialist	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:	4.26	0.00	0.00	4.26	4.06	0.00	0.00	4.06

¹ General Fund Allocation. In FY 2022 & 2023, 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
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	269,253	259,606	281,253	281,198
400014.000	Overtime Pay	12,358	12,980	15,000	13,000
400021.000	F.I.C.A. Taxes	19,859	20,853	22,663	22,506
400022.000	Retirement Contributions	46,749	46,749	53,348	23,990
400022.555	Pension Expense	(123,903)	-	-	-
400023.000	Group Insurance	51,721	66,318	67,247	67,247
400023.555	OPEB Expense	1,337	-	-	-
400024.000	Worker's Compensation	3,154	3,171	3,206	3,206
400025.000	Unemployment Compensation	-	1,298	1,549	1,549
Total	Personnel Services	\$ 280,529	\$ 410,975	\$ 444,266	\$ 412,696
Operating Expenses					
400031.000	Professional Services	-	7,700	7,400	16,500
400032.000	Accounting and Auditing	5,520	5,000	5,000	5,000
400034.000	Other Contractual Services	15,389	12,496	13,150	13,350
400034.100	Water Purchases	716,680	600,000	550,000	550,000
400040.000	Travel and Per Diem	-	-	750	1,000
400041.000	Communications	120	400	1,000	1,000
		900	-	-	1,000
400044.000	Rentals & Leases	-	9,950	9,500	9,500
400045.000	Insurance	16,290	14,506	14,500	14,500
400046.000	Repairs & Maintenance	31,029	37,775	39,900	42,775
400047.000	Printing & Binding	118	-	-	-
400049.000	Other Current Charges	20,804	22,662	27,345	27,245
400052.000	Operating Supplies	(4,259)	45,305	60,500	60,776
400054.000	Publications and Training	50	140	1,500	1,500
400059.000	Depreciation	68,912	-	-	-
Total	Operating Expenses	\$ 871,553	\$ 755,934	\$ 730,545	\$ 744,146
Capital Outlay					
400063.000	Improvements(Excl.Buildings)	\$ -	\$ 6,000	\$ 9,000	\$ 14,734
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ 6,000	\$ 9,000	\$ 14,734
Debt Service					
400071.000	Principal Payments	-	-	-	-
400072.000	Interest	-	-	-	-
Total	Debt Service	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenses					
400091.000	Transfer to General Fund	245,000	245,000	200,000	200,000
Total	Non-Operating Expense	\$ 245,000	\$ 245,000	\$ 200,000	\$ 200,000
TOTAL	DEPARTMENT EXPENSES	\$1,397,082	\$1,417,909	\$1,383,811	\$1,371,576



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.

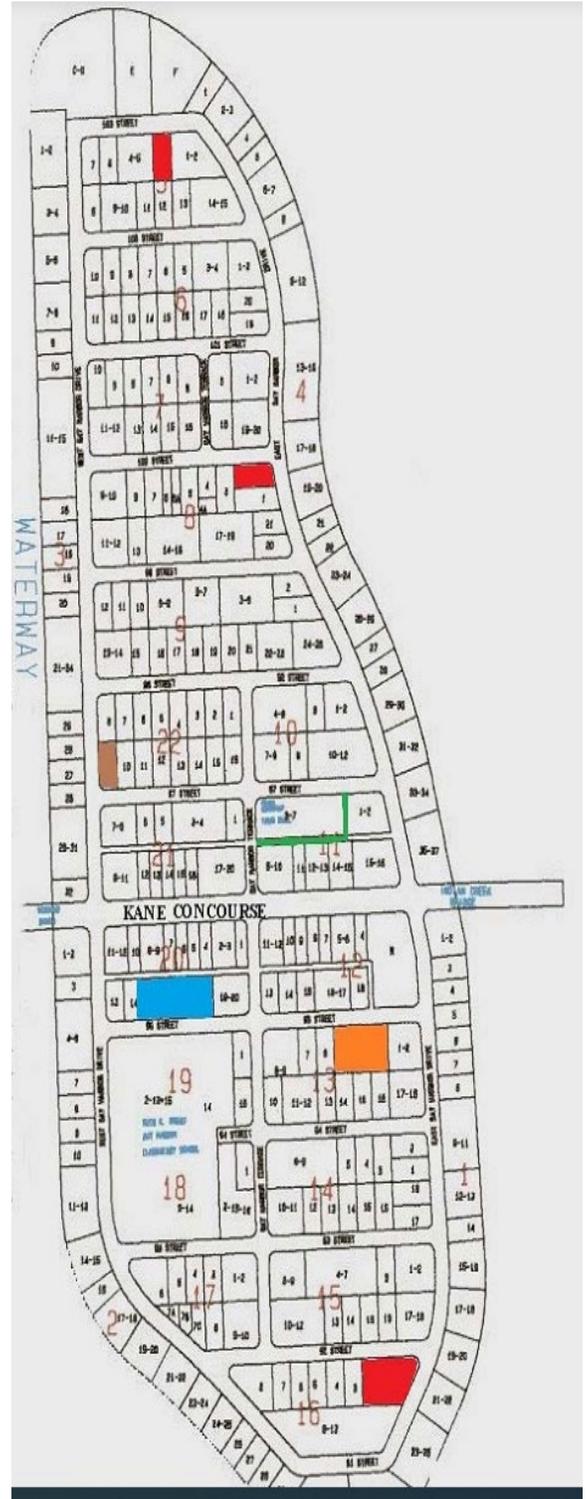
Municipal Surface Lot Locations:

- 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 2022 Accomplishments:

- Perform parking fees comparison report to the neighboring Cities and Town's parking fees and propose an adjustment to the Parking Fees at the Town of Bay Harbor Islands.
- Successfully negotiated parking arrangement with several different contractors to allow contractors parking at the designated paid parking spots.
- Employed part-time Parking Enforcement officer to address enforcement during high volume periods, business district area, and overlap time frames.

Fiscal Year 2023 Objectives:

- Convert Parking Enforcement Officer to full-time position 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
	2020-2021	Budget	Budget	Budget
	2020-2021	2020-2021	2021-2022	2022-2023
REVENUES				
Service Revenues		\$ 415,000	\$ 630,500	\$ 692,500
Miscellaneous Revenues	\$ 205,519	\$ 175,000	\$ 190,500	690,250
Appropriate Fund Balance	-	-	\$ 36,863	-
TOTAL REVENUES	\$ 878,308	\$ 590,000	\$ 857,863	\$ 1,382,750
EXPENSES				
Personnel Services	\$ 143,023	\$ 215,214	\$ 248,192	\$ 262,021
Operating Expenses	391,723	153,593	139,184	202,800
Capital Outlay	-	12,500	52,500	207,500
Debt Service	60,760	418,760	417,988	443,984
Transfer to Other Funds	-	-	-	-
TOTAL EXPENSES	\$ 595,506	\$ 800,067	\$ 857,864	\$ 1,116,305
NET RESULTS	\$ 282,801	\$ (210,067)	\$ (1)	\$ 266,445

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>		
Planned salary and benefits adjustments (Convert Part-Time Parking Enforcement Officer to Full-Time Position)		22,275
F.I.C.A. Taxes		1,704
Retirement Contributions		(10,150)
<u>Operating Expenses</u>		
Other Contractual Services - Otis Services Replaced by Delaware Elevator Maintenance Cost Reduced		(2,400)
Communication & Freight - Parkeon Communication Fees Budget Increased		2,000
Rental & Leases - Hippoland & KC Property Lease Payment Budget Increased		31,298
Repairs and Maintenance		(5,880)
Other Current Charges - Hippoland & KC Property Tax Budget Increased		37,948
<u>Capital Outlay</u>		
Consulting Engineering Services for Block 11 Parking Garage – includes sizing, design, permitting		155,000
<u>Debt Service</u>		
Planned Principal Payments		28,000
Planned Interest Payments		(2,004)
Transfer to Other Funds		

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.04			0.04	0.04			0.04
Assistant Town Manager ¹	0.04			0.04	0.04			0.04
Executive Assistant ¹	0.04			0.04	0.04			0.04
Office Assistant/Pass Plan Clerk ¹	0.02			0.02	0.02			0.02
Director of Communications and Causeway Operations ¹	0.02			0.02	0.02			0.02
Town Clerk ¹	0.04			0.04	0.04			0.04
Business Specialist ¹	0.04			0.04	0.04			0.04
Deputy Town Clerk ¹	0.04			0.04	0.04			0.04
Director of Finance ¹	0.04			0.04	0.04			0.04
Procurement Officer/Controller ¹	-			-	0.04			0.04
Payroll Coordinator ¹	0.04			0.04	0.04			0.04
Finance Analyst ¹	0.04			0.04	0.04			0.04
Information Systems Director ¹	0.04			0.04	0.04			0.04
IT Specialist ¹	0.04			0.04	0.04			0.04
Human Resources Director ¹	0.04			0.04	0.04			0.04
HR Generalist ¹	-			-	0.04			0.04
Code Compliance Supervisor ¹	0.04			0.04	0.04			0.04
Director of Public Works ¹	0.04			0.04	-			-
Administrative AP & Utilities Coordinator ¹	0.04			0.04	0.04			0.04
Parking & Crossing Enforcement Supervisor	1.00			1.00	1.00			1.00
Parking Enforcement Officer		1.00		0.50	1.00			1.00
Total:	1.60	1.00	0.00	2.10	2.68	1.00	0.00	2.68

¹ General Fund Allocation. In FY 2022 & 2023, the position is split funded in Causeway, Water, Sewer, Parking and Storm Water Funds.

PARKING FUND (404):
5450 Department

Line Item Prefix: 404.5450.		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget	Budget	Budget
Suffix	Object Description	2020-2021	2020-2021	2021-2022	2022-2023
Personnel					
Services					
400012.000	Regular Salaries & Wages	144,580	133,555	166,238	188,513
400014.000	Overtime Pay	4,911	12,020	12,000	12,000
400021.000	F.I.C.A. Taxes	10,159	11,136	13,635	15,339
400022.000	Retirement Contributions	24,050	24,050	26,500	16,350
400022.555	Pension Expense	(63,742)	-	-	-
400023.000	Group Insurance	20,593	31,834	27,119	27,119
400023.555	OPEB Expense	532	-	-	-
400024.000	Worker's Compensation	1,941	1,951	2,200	2,200
400025.000	Unemployment Compensation	-	668	500	500
Total	Personnel Services	\$ 143,023	\$ 215,214	\$ 248,192	\$ 262,021
Operating Expenses					
400031.000	Professional Services	-	-	1,000	750
400032.000	Accounting and Auditing	2,825	2,500	2,500	2,700
400034.000	Other Contractual Services	5,723	10,850	6,900	4,500
400041.000	Communications & Freight	18,047	29,000	30,000	32,000
400043.000	Utility Services	24,987	26,100	26,100	26,100
400044.000	Rentals & Leases	15,872	16,350	7,202	38,500
400045.000	Insurance	8,145	7,253	8,000	8,200
400046.000	Repairs & Maintenance	19,238	34,640	33,730	27,850
400047.000	Printing & Binding	-	-	-	-
400049.000	Other Current Charges	18,862	16,800	8,952	46,900
400052.000	Operating Supplies	10,435	10,100	14,800	15,300
400054.000	Publications and Training	-	-	-	-
400059.000	Depreciation	267,590	-	-	-
Total	Operating Expenses	\$ 391,723	\$ 153,593	\$ 139,184	\$ 202,800
Capital					
Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ 12,500	\$ 52,500	\$ 207,500
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ 12,500	\$ 52,500	\$ 207,500
Debt Service					
400071.000	Principal Payments	-	358,000	369,000	397,000
400072.000	Interest	60,760	60,760	48,988	46,984
Total	Debt Service	\$ 60,760	\$ 418,760	\$ 417,988	\$ 443,984
Non-Operating Expenses					
400091.000	Transfer to Debt Service	-	-	-	-
Total	Non-Operating Expense	\$ -	\$ -	\$ -	\$ -
TOTAL	DEPARTMENT EXPENSES	\$ 595,506	\$ 800,067	\$ 857,864	\$1,116,305



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/Town Engineer. 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 Coastal Waste and Recycling, 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 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Adopted Budget 2022-2023
REVENUES				
Service Revenues	\$ 893,269	\$ 825,000	\$ 875,000	\$ 875,000
Miscellaneous Revenues	2,052	5,000	1,000	1,000
TOTAL REVENUES	\$ 895,321	\$ 830,000	\$ 876,000	\$ 876,000
EXPENSES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	787,885	761,788	841,400	859,400
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer to Other Funds	-	-	-	-
TOTAL EXPENSES	\$ 787,885	\$ 761,788	\$ 841,400	\$ 859,400
NET RESULTS	\$ 107,436	\$ 68,212	\$ 34,600	\$ 16,600

Significant Changes (+/-) from FY 2022 Adopted Budget

Personnel Services

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

-

Operating Expenses

Operating Supplies Increased

3,000

SW Disposal Fees - Dailies Pickup Fees Budget Increased

15,000

Capital Outlay

Debt Service

Transfer to Other Funds

Position Title	Personnel Complement							
	FY 2021-2022				FY 2022-2023			
	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

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

		Actual	Adopted	Adopted	Adopted
		2020-2021	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
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	-	250	1,000	1,000
400032.000	Accounting and Auditing	2,825	2,500	2,500	2,500
400034.000	Other Contractual Services	-	-	-	-
400034.300	SW Disposal Fees-Reg Pickup	-	679,028	755,000	755,000
400034.350	SW Disposal Fees-Bus Regular	699,446	-	-	-
400034.400	SW Disposal Fees-Daily Pickup	83,369	77,160	80,000	95,000
400046.000	Repairs & Maintenance	-	-	-	-
400049.000	Other Current Charges	806	850	900	900
400052.000	Operating Supplies	-	2,000	2,000	5,000
400054.000	Publications and Training	-	-	-	-
400059.000	Depreciation	1,438	-	-	-
Total	Operating Expenses	\$ 787,885	\$ 761,788	\$ 841,400	\$ 859,400
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	\$ 787,885	\$ 761,788	\$ 841,400	\$ 859,400



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/Town Engineer. 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 adopted Resolutions No. 862 on September 24th, 2001. The Stormwater utility rate set by this resolution was to provide sufficient revenues to meet projected utility operations costs and any debt service that might be incurred. The FY 2023 budget does not include an annual rate increase for stormwater service revenue projections.

The monthly Stormwater utility rates for FY 2023 are: for each parcel of residential developed property was set at five dollars (\$5.00) per month, per ERU for each dwelling unit on the parcel; for each parcel of non-residential developed property, the rate was set at five dollars (\$5.00) per month, per ERU multiplied by the factor as set fourth in Section 20-15 (c.) and which has been established by Miami-Dade County, Florida.

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 stormevents. 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 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Adopted Budget 2022-2023
REVENUES				
Service Revenues	\$ 223,655	\$ 210,000	\$ 231,000	\$ 541,000
Miscellaneous Revenues	-	-	-	-
Transfer In form Other Funds	210,000	-	-	-
Appropriate Fund Balance	-	-	93,041	-
TOTAL REVENUES	\$ 433,655	\$ 210,000	\$ 324,041	\$ 541,000
EXPENSES				
Personnel Services	\$ 40,497	\$ 56,204	\$ 50,791	\$ 48,226
Operating Expenses	183,839	177,977	173,250	194,825
Capital Outlay	-	87,500	100,000	-
Debt Service	-	-	-	-
Transfer to Debt Service	-	-	-	-
TOTAL EXPENSES	\$ 224,337	\$ 321,681	\$ 324,041	\$ 243,051
NET RESULTS	\$ 209,318	\$(111,681)	\$ -	\$ 297,949

Significant Changes (+/-) from FY 2022 Adopted Budget

<u>Personnel Services</u>	
Planned salary and benefits adjustments	4,087
Retirement Contributions	(6,964)
<u>Operating Expenses</u>	
Professional Services – Engineering Consultant for Deep Well Injection Pumps	18,000
Repairs and Maintenance - Repairs to Deep Well Injection Pumps	(2,000)
Other Current Charges – NPDES permit fees: Miami-Dade County Increased	2,900
Operating Supplies - Inspect Outfalls Increased	2,250
<u>Capital Outlay</u>	
Master Stormwater Improvement Project (the expenditures were advanced to FY 2022 and will be carried forward)	(100,000)
<u>Debt Service</u>	
<u>Transfer to Other Funds</u>	

Personnel Complement								
Position Title	FY 2021-2022				FY 2022-2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.02			0.02	0.08			0.08
Assistant Town Manager ¹	0.02			0.02	0.08			0.08
Executive Assistant ¹	0.02			0.02	0.08			0.08
Office Assistant/Pass Plan Clerk ¹	0.01			0.01	0.01			0.01
Director of Communications and Causeway Operations ¹	0.01			0.01	0.01			0.01
Town Clerk ¹	0.02			0.02	0.08			0.08
Business Specialist ¹	0.02			0.02	0.08			0.08
Deputy Town Clerk ¹	0.02			0.02	0.08			0.08
Director of Finance ¹	0.02			0.02	0.08			0.08
Procurement Officer/Controller ¹	-			-	0.02			0.02
Payroll Coordinator ¹	0.02			0.02	0.08			0.08
Finance Analyst ¹	0.02			0.02	0.08			0.08
Information Systems Director ¹	0.02			0.02	0.08			0.08
IT Specialist ¹								
Human Resources Manager ¹	0.02			0.02	0.08			0.08
HR Generalist ¹	-			-	0.02			0.02
Code Compliance Supervisor ¹	0.02			0.02	0.08			0.08
Director of Public Works ¹	0.02			0.02	-			-
Administrative AP & Utilities Coordinator ¹	0.02			0.02	0.08			0.08
Maintenance Worker ¹	0.02			0.02	0.40			0.40
Total:	0.34	0.00	0.00	0.34	0.34	0.00	0.00	0.34

¹ General Fund Allocation. In FY 2022 & 2023, 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
		2020-2021	Budget	Budget	Budget
			2020-2021	2021-2022	2022-2023
Suffix	Object Description				
Personnel Services					
400012.000	Regular Salaries & Wages	41,107	40,130	30,647	34,734
400014.000	Overtime Pay	1,696	-	2,500	2,500
400021.000	F.I.C.A. Taxes	3,025	3,070	2,536	2,848
400022.000	Retirement Contributions	7,226	7,226	10,000	3,036
400023.000	Pension Expense	(19,152)	-	-	-
400023.000	Group Insurance	5,833	4,964	4,288	4,288
400023.555	OPEB Expense	151	-	-	-
400024.000	Worker's Compensation	610	613	620	620
400025.000	Unemployment Compensation	-	201	200	200
Total	Personnel Services	\$ 40,497	\$ 56,204	\$ 50,791	\$ 48,226
Operating Expenses					
400031.000	Professional Services	8,000	200	1,000	19,000
400032.000	Accounting and Auditing	1,320	1,250	1,500	1,500
400034.000	Other Contractual Services	103,569	105,000	105,000	105,000
400040.000	Travel and Per Diem	-	-	-	-
400043.000	Utility Services	-	2,000	2,000	2,000
400045.000	Insurance	4,072	3,627	4,000	4,000
400046.000	Repairs & Maintenance	35,640	59,500	52,000	50,000
400049.000	Other Current Charges	2,336	3,200	3,200	6,100
400052.000	Operating Supplies	-	2,500	2,500	4,750
400054.000	Publications and Training	50	700	2,050	2,475
400059.000	Depreciation	28,852	-	-	-
Total	Operating Expenses	\$ 183,839	\$ 177,977	\$ 173,250	\$ 194,825
Capital Outlay					
400063.000	Improvements (Excl. Buildings)	\$ -	\$ 87,500	\$ 100,000	\$ -
400064.000	Machinery & Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ 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	\$ 224,337	\$ 321,681	\$ 324,041	\$ 243,051

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)

Contract

s 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)

Investment Policy

I. Scope

The investment policy shall apply to funds under the control of the Town of Bay Harbor Islands in excess of those required to meet current expenses. This investment policy shall not apply to pension funds, including those funds in Florida Statutes chapters 175 and 185. Nor shall this investment policy apply to funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds, however, absent such other controlling documents this policy shall apply to such funds. The Finance Director or duly authorized personnel will consolidate, where practicable and allowable, for the purposes of investment, cash balances and investments from all funds covered by this policy to maximize investment earnings and reduce risks. The investment of funds shall comply with all controlling state statutes, ordinances and covenants covering the Town of Bay Harbor Island's investments.

II. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. Safety – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks the preservation of capital in the overall portfolio. The objective will be to limit credit risk and interest rate risk to a level commensurate with the risks associated with prudent investment practices and performance benchmarks, if applicable.

A. Credit Risk – The Town of Bay Harbor Islands will limit credit risk, the risk of loss due to the failure of the security issuer or backer, by diversifying the investment portfolio so that potential losses on individual securities will be minimized and by limiting investments to specified credit ratings.

B. Interest Rate Risk – The Town of Bay Harbor Islands will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by limiting the maximum duration of the overall portfolio to five years.

2. Liquidity – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). The portfolio may be placed in local government investment pools or money market mutual funds that offer same-day liquidity for short-term funds.

3. Yield – The investment portfolio shall be designed with the objective of attaining a market rate of return, as measured by specified benchmarks, throughout budgetary and economic

cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety, liquidity, and transparency objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A. A security with declining credit may be sold early to minimize loss of principal.
- B. A security swap that would improve the quality, yield, or target duration in the portfolio.
- C. Liquidity needs of the portfolio require that the security be sold.

4. **Transparency** – The Town of Bay Harbor Islands shall operate its portfolio in a transparent manner, making its periodic reports both available for public inspection and designed in a manner which communicates clearly and fully information about the portfolio, including market pricing, adjusted book value, yields, and CUSIPs of various securities.

III. Standards of Care

1. **Prudence** – The standard of prudence to be used by investment officials shall be the Prudent Person Rule and shall be applied in the context of managing an overall portfolio. Town of Bay Harbor Islands personnel, acting in accordance with this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the Town Manager in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The Town Manager has the discretion to report any material events to the Town Commission. The annual audit report shall be presented to the Town Commission. The Prudent Person Rule states that: "Investments should be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment."

2. **Ethics and Conflicts of Interest** – The Finance Director and other authorized personnel shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. These investment officials shall disclose to the Town Manager annually, in a written statement, any material interests in financial institutions with which they conduct business with the Town of Bay Harbor Islands. They shall further disclose any personal financial/investment positions that could be related to the performance of the Town's investment portfolio. They shall refrain from undertaking personal investment transactions with the same individual(s) with whom business is conducted on behalf of the Town of Bay Harbor Islands.

3. **Delegation of Authority** – Authority to manage the investment program is granted to the Finance Director and other authorized personnel. Additional authorized personnel include Controller and any other person or position approved by the Town Manager. The Town of Bay Harbor Islands may seek professional advice and therefore may contract with a federally registered investment advisory firm that specializes in public funds fixed income management. This engagement would be set forth in a separate Investment Advisory Agreement approved by the Finance Director. No person may engage in an investment transaction except as provided under the terms of this policy. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

4. Bid Process – The Finance Director or designee will determine the approximate maturity date and optimal types of investment based on the cash flow needs and market conditions, and solicit bids from a minimum of three qualified institutions as determined under Section III 3 and Section IV. Bids shall be held in confidence until the investment objective is determined and the bid has been awarded. Additional guidance is provided in the Florida Statutes. With the exception of new issues, this process is used for securities purchased or sold. In the event that three bids are not available, the Finance Director or designee may select a security based upon a documented comparison of similar securities.

IV. Broker Dealers, Safekeeping and Custody

1. Authorized Financial Dealers and Institutions – The Town shall maintain a list of qualified financial institutions as follows:

A. Qualified public depositories in accordance with Chapter 280, Florida Statutes.

B. A primary or regional broker dealer that qualifies under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule) with a minimum net capital of \$10 million (\$10,000,000); and Securities Investors Protection Corporation (SIPC).

Both lists shall be reviewed and updated by the Finance Director or designee at least annually.

2. Annual Review – An annual review of the qualified financial institutions and broker/dealers will be conducted by the Finance Director or designee. The distribution of trading among the approved broker/dealers of securities which at the time of purchase had maturities greater than 7 days shall be reported annually to the Town Manager, who may at his or her discretion report to Town Commission.

3. Delivery vs. Payment – Securities transactions between a broker-dealer and the safekeeping agent or custodian involving purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction.

4. Safekeeping, Custody & Perfection of Interest – Securities shall be held with a third party; and all securities purchased by, and all collateral obtained by, the unit of local government should be properly designated as an asset of the unit of local government. No withdrawal of securities, in whole or in part, shall be made from safekeeping or custody, except by an authorized staff member of the unit of local government. The Finance Director may execute a Third-Party Custodial Safekeeping Agreement that includes letters of authority from the Town, details of each party's responsibilities, notification of security purchases, sales, delivery, repurchase agreements, wire transfers, safe-keeping and transaction costs, procedures in case of wire failure, or other unforeseen mishaps including liability of each party.

V. Suitable and Authorized Investments

This investment policy shall be authorized by the Town Commission. Investments not listed in the investment policy are prohibited.

The investment portfolio shall be structured in such manner as to provide sufficient liquidity to pay obligations as they come due. To that end, the investment policy should direct that, to the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash-flow requirements.

Prior to conducting transactions as authorized by this policy the Finance Director shall determine the approximate maturity date based on cash-flow needs and market conditions, analyze and select one or more optimal types of investment, and competitively bid the security in question when feasible and appropriate. Except as otherwise required by law, the bid deemed to best meet the investment objectives shall be selected.

Consistent with the Florida Statutes the following investments will be permitted by this policy:

1. Authorized Issuers – The criteria for authorized investments is broken down into four sections. Each investment must comply with the provisions of each section. These sections address who can issue authorized investments, what minimum credit ratings these investments must have, what maturity or other limitations apply concerning interest rate risk, and how much of any security may be held. Subject to additional restrictions in this Part V, securities may be held that are issued by:

A. The United States Treasury and Agency Securities – Securities that are issued by the United States Treasury or those for which the full faith and credit of the United States government guarantees fully all principal and interests payments.

B. Government Sponsored Enterprises (GSE) – Securities issued by the Federal Farm Credit Bank (FFCB), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Federal Agricultural Mortgage Corporation (FAMC), Tennessee Valley Authority (TVA) or Student Loan Marketing Association (SLMA). Any other GSE shall be considered as corporate debt for the purposes of this Policy and shall be authorized under the criteria set forth in D, Corporations.

C. State & Local Governments – General or revenue obligation of any state of the United States, the District of Columbia, or any territorial possession of the United States, or, of any political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental entities.

D. Corporations – United States dollar denominated debt instruments issued by a corporation or bank which is organized and operated within the United States.

E. Certificates of Deposit – Non-negotiable interest-bearing time certificates of deposit or savings account in banks or savings associations organized under the laws of the state and/or national banks or savings associations organized under the laws of the United States, provided the deposits are secured by the Florida Security of Public Deposits Act, Chapter 280, Florida Statutes, and provided that the institution is not recognized on a credit watch information service list.

F. Local Government Investment Pools – Shares in local government investment pools organized under Chapter 163, Part I, Florida Statutes including the Florida League of Cities Investment Pool.

G. The State Board of Administration pool (SBA) – Shares in the SBA pool organized under Chapter 218, Part IV, Florida Statutes.

H. Money Market Mutual Funds – Shares of any money market fund that is registered as an investment company under the federal "Investment Company Act of 1940", as amended, which stipulates that a money market fund must have an average weighted maturity of 90 days or less.

I. Repurchase/Reverse Repurchase Agreements (including Town bank accounts "swept" into an "overnight repo"– Securities referred to in paragraph A or B of this Section 1 and that

can otherwise be purchased under this Policy may be subject to a Repurchase/Reverse Repurchase Agreement. Such securities subject to this agreement must have a coupon rate that is fixed from the time of settlement until its maturity date, and must be marketable. Such securities must be delivered to the Town or to a third-party custodian or third-party trustee for safekeeping on behalf of the Town of Bay Harbor Islands. The collateral securities of any repurchase/reverse repurchase agreement must be collateralized at no less than 102% and marked to market no less frequently than weekly. All approved institutions and dealers transacting repurchase/reverse repurchase agreements shall execute and perform as stated in the Master Repurchase Agreement. All repurchase/reverse repurchase agreement transactions shall adhere to the requirements of the Master Repurchase Agreement.

No Town of Bay Harbor Islands funds shall be invested in any security issued by entities authorized in this Section I on which the coupon rate (or a schedule of stepped fixed coupon rates) is not fixed from the time the security is settled until its maturity date, other than shares in qualified money market mutual funds or local government investment pool, unless the coupon rate is: (I) Established by reference to the rate on a United States treasury security with a maturity of one year or less, or to the United States dollar London Interbank Offered Rate (LIBOR) of one year or less maturity, or to the cost of funds index or the prime rate as published by the federal reserve; and (II) Expressed as a positive value of the referenced index plus or minus a fixed number of basis points. (b) A municipal index may be used for the investment of bond or note accounts from issues with coupons linked to the same index. (c) For purposes of this section, "maturity date" means the last possible date, barring default, that principal can be repaid to the purchaser.

2. Credit Ratings – Securities may be purchased if at the time of purchase the securities meet the following credit quality criteria:

A. United States Treasury and Agency securities – Ratings are not required for U.S. Treasury securities. Agencies backed by the full faith and credit of the United States government, such as Government National Mortgage Association (GNMA).

B. Government Sponsored Enterprises (GSE) – Authorization of the listed GSE in paragraph B of Section 1 is predicated upon these institutions maintaining at least two AAA/Aaa/AAA long-term credit ratings from Standard & Poor's, Moody's or Fitch respectively.

C. State & Local Governments – At the time of purchase, such securities must carry at least two long-term credit ratings of A/A/A from Standard & Poor's, Moody's, or Fitch respectively and neither Standard & Poor's, Moody's, or Fitch may rate this security below A/A/A respectively. If the A/A/A credit rating was achieved via some form of third party credit enhancement, then the underlying issuer must have two long-term credit ratings none of which may be below A-/A3/A- from Standard & Poor's, Moody's, or Fitch respectively. This criterion will not apply to the purchase of the outstanding debt of the City.

D. Corporations – At the time of purchase, all non-money market instruments must carry at least two long-term credit ratings of Standard & Poor's, Moody's or Fitch with minimum ratings of A-/A3/A- respectively and neither Standard & Poor's, Moody's, or Fitch may rate this security below A-/A3/A- respectively. For commercial paper, such securities must carry at least two short-term credit ratings of A1+ from Standard & Poor's, P1 from Moody's, or F1+ from Fitch.

Should a security's credit rating drop below these standards after purchase, the Town's authorized personnel shall act as Prudent Persons, in managing the risks associated with this security, and shall immediately notify the Town of Bay Harbor Island's governing board of such an event.

E. Banks Deposit or Certificate of Deposit – At the time of purchase, the qualified public depositories (QPD) must comply with Chapter 280.16 Florida Statutes. Such deposits in QPDs must be collateralized according to the statutory requirements.

F. Local Government Investment Pools – At the time of purchase, local government investment pool must carry a AAAM rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.

G. The State Board of Administration pool (SBA) – At the time of purchase, the state pool must carry a AAAM rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.

H. Money Market Mutual Funds – At the time of purchase, money market fund must carry a AAAM rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.

I. Repurchase/Reverse Repurchase Agreements – At the time of purchase the counterparty to any such agreements must carry short-term credit ratings which conform to those required by paragraph D of this section 2.

J. Deposits in Qualified Public Depositories (QPD) – Banks deposits for the Town of Bay Harbor Islands must comply with Chapter 280.16 Florida Statutes. Such deposits in QPD must be collateralized according to the statutory requirements.

3. Interest Rate Risk Restrictions – Securities may be purchased if at the time of purchase the securities meet the following credit quality criteria:

A. The United States Treasury and Agency securities backed by the full faith and credit of the United States government – At the time of purchase, securities should generally have a maturity no greater than of five years from the date of settlement to the maximum expected final maturity date based on a reasonable prepayment assumption at the time of settlement. The forward delivery period on such securities may not exceed 60 days unless the overall portfolio maturity is within the parameters established. The average life of agencies and mortgage backed securities, such as GNMA, shall be 15 years or less with a state maturity being within the normal range of pass-thru securities. They may only be five years with no extension risk beyond ten years.

B. Government Sponsored Enterprises [G.S.E.] – At the time of purchase, securities must have a maturity no greater than of ten years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days.

C. State & Local Governments – At the time of purchase, such securities must have a maturity no greater than of ten years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days. This criterion will not apply to the purchase of the outstanding debt of the Town.

D. Corporations – At the time of purchase, such securities must have a maturity no greater than ten years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days.

E. Banks Deposit or Certificate of Deposit – At the time of purchase, such securities must have a maturity no greater than three years from the date of settlement to the maximum possible maturity date.

F. Local Government Investment Pools – At the time of purchase, shares in the local government investment pool must be fully redeemable on the next business day.

G. The State Board of Administration pools (SBA) – At the time of purchase, shares in the SBA pool must be fully redeemable on the next business day.

H. Money Market Mutual Funds – At the time of purchase, shares in the money market fund must be fully redeemable on the next business day.

I. Repurchase/Reverse Repurchase Agreements – At the time of purchase such agreements must have a maturity no greater than one year from the date of settlement. The forward delivery period on such securities may not exceed 60 days.

J. Overall Portfolio Interest Rate Risk – At no time may the Town of Bay Harbor Islands purchase any security that would cause the portfolio of the Town to have a duration greater than five years.

4. Diversification Limits – Chapter 281.415 (8) Florida Statutes states that the investment policy shall provide for appropriate diversification of the investment portfolio. The specific diversification guidelines for the Town of Bay Harbor Islands will be determined based on the individual requirements of the Town of Bay Harbor Islands. The Finance Director or designee shall have the option to further restrict or increase investment percentages from time-to-time based on market conditions.

Any changes to the following percentage schedule compared to the total portfolio must be in writing:

<u>Type of Instrument</u>	<u>Maximum (%)</u>	<u>Individual Issue (%)</u>
A. United States Treasury	10	1
A1. United States Agency	10	1
B. Government Sponsored Enterprises (GSE)	7	1
C. State & Local Government	5	1
D. Corporations	2	1
E. Bank Deposit	5	5
E1. Certificate of Deposit	5	2
F. Local Government Investment Pools	5	2
G. State Board of Administration Pool (SBA)	5	2
H. Money Market Mutual Funds	5	2
I. Repurchase/Reverse Repo Agreements	5	2

VI. Internal Controls

The Finance Director shall establish and monitor a system of internal controls which shall be in writing and made a part of the Town’s operational procedures. The investment policy shall provide for review of such controls by independent auditors as part of any financial audit periodically required of the unit of local government. The internal controls should be designed to prevent losses of funds

which might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the Town of Bay Harbor Islands.

Internal controls shall include, but not be limited to: insure all securities are transferred only under the “delivery versus payment” method, accept receipts and confirmations of obligations in the name of the Town of Bay Harbor Islands, accept receipts and confirmations that fully described the obligation and state that the investment is held in the name of the Town of Bay Harbor Islands, provide for safekeeping with a third party custodian, and maintain adequate separation of duties for the process including written documentation of transactions, custodial safekeeping, supervisory control of employee actions and operations review, and performance evaluations and interim reporting.

VII. Reporting

A. Methods – The Finance Director shall provide the Town Manager an investment report periodically, including an analysis of the status of the current investment portfolio and transactions made. This analysis will be prepared in a manner that will allow the Town of Bay Harbor Islands to ascertain whether investment activities during the reporting period have conformed to the investment policy. This investment report shall include a list of securities in the portfolio by class or type, book value, income earned, and market value as of the report date. The report shall be in compliance with state law and shall be distributed as required by law.

B. Performance Standards – The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The benchmark for the portfolio could be the ICE BofA 1-10 year AAA-A US Corporate & Government Index. This index is considered a benchmark for corporate and government investment transactions and therefore comprise a minimum standard for the portfolio’s rate of return.

C. Portfolio Pricing – The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly.

D. Auditing – The annual audit of the Town’s financial records shall include a review of all investment activity for the year for compliance with investment policy and procedures, and a review of internal controls related to investment of Town funds.

VIII. Policy Considerations & Implementation

A. Exemption – Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

B. Continuing Education – Chapter 281.415 (14) Florida Statutes states that the investment policy shall provide for the local government’s officials responsible for making investment decisions. The Finance Director or designee responsible for making investment decisions must annually complete eight hours of continuing education in subjects or courses of study related to investment practices and products.

C. Indemnification – The Town Manager, Finance Director and other employees authorized to invest Town funds shall be personally indemnified in the event of investment loss provided investments are made in full compliance with these policies.

D. Amendments – This policy shall be reviewed on an annual basis. Any changes must be approved by the Town Commission.

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.*

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 towages 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.

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.

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.

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.

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.

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.