

TOWN OF BAY HARBOR ISLANDS FLORIDA

ADOPTED ANNUAL BUDGET 2023-2024





Town of Bay Harbor Islands FY 2023-24 Adopted Budget



Adopted Version - 10/01/2023





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INTRODUCTION





Budget Message

Maria Lasday, Town Manager

October 1, 2023

Honorable Mayor, Vice Mayor, and Members of the Town Council,

It is my privilege to present the Town of Bay Harbor Islands Fiscal Year 2024 (FY 2024) Adopted 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 FY 2024 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; temporary relocation of Town Hall facilities; enhancement of Community Services programming including athletics & the Youth Development Program partially funded by the Children's Trust; continued Project Design & Environment (PD&E) stage of replacing Broad Causeway toll bridge; 92nd Street and 96th Street Park renovation projects completion; upgrading utility services equipment and infrastructure; addressing a master Stormwater improvement 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 Economic Development, **E**fficiency and Excellence, **N**atural Settings, **S**ervice & **S**afety. A more detailed analysis of the strategic initiatives can be found in the 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 2024 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.

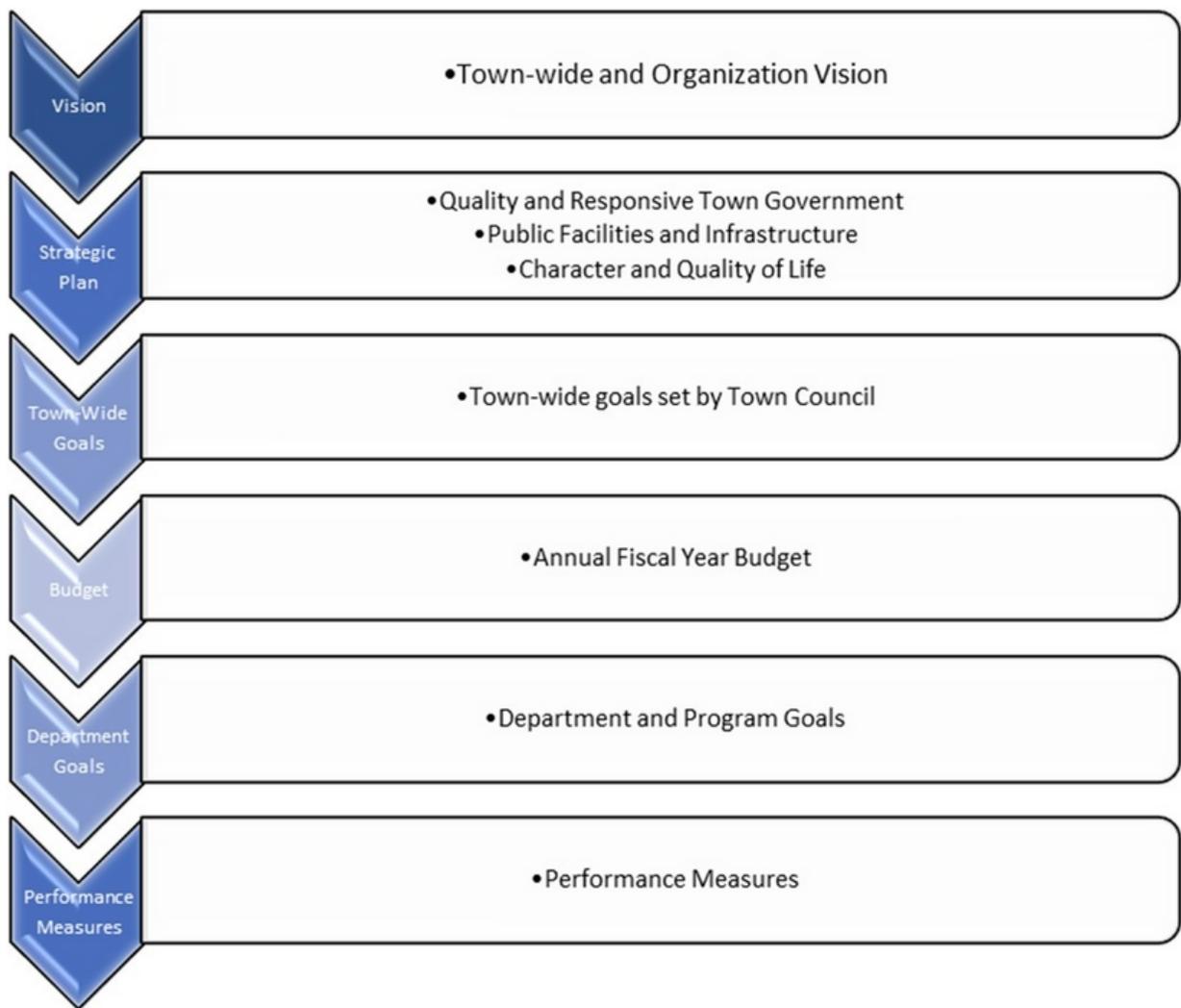
As we envision our future ten years from now, we see the Town of Bay Harbor Islands remaining true to the inspired legacy of our founders, stunning architecture and natural beauty, acclaimed shopping, restaurants and hotels, a cosmopolitan culture, and an involved citizenry committed to civic and philanthropic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



The town government is supported by a respected Mayor, Vice Mayor and Town Council, a skilled and dedicated staff, and by the active volunteer participation of many citizens. The Town of Bay Harbor Islands provides 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.

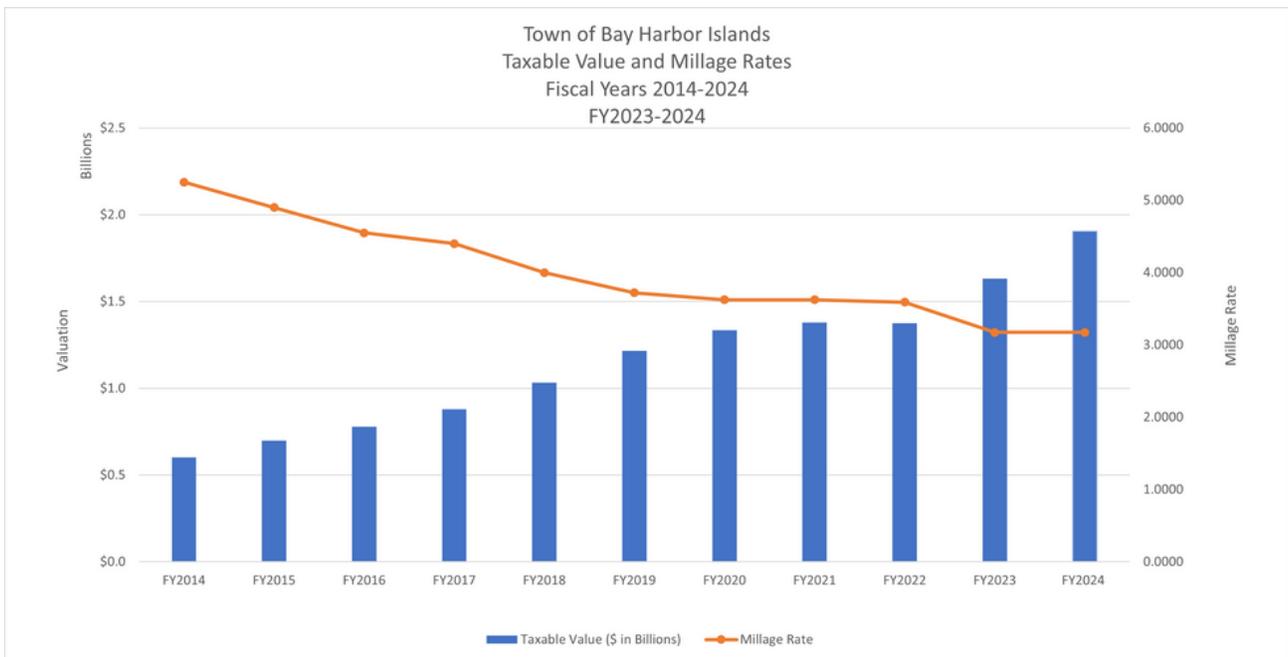
The strategic plan and organizational vision guide enable the decision-making process as the elected officials and staff develop Town-wide, department and program goals, and the annual budget. We then use performance measures to track our progress in achieving the goals that have been set.

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 greater detail in the department sections of this document.



Millage and Taxable Value

The FY 2024 budget maintains the Town's general operating millage rate at 3.1728, which is the same as FY 2023. The Town's, rolled-back rate is 2.7234 mills. The millage rate combined with the Town's overall 17% increase in gross taxable value plus new construction valued at \$7.65 million on the tax roll, will generate \$876,852 more net property tax revenue compared to last fiscal year. The Miami-Dade County Property Appraiser reported on July 1, 2023, the 2023 Taxable Value of \$1,904,907,986: an increase of \$276,365,229 million over the 2022 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 total net operating budget for FY 2024 is \$49,498,958 which is \$20,348,209 more than the FY 2023 adopted net operating budget, due to capital infrastructure projects. The FY 2024 budget will require appropriations from Fund Balance reserves.



Personnel Services

Personnel Services costs represent 27% of the total budget and 49% of the General Fund budget. The funded General employee compensation projections are based on a 4% to 7% cost-of-living adjustment (COLA), and a 2.5% to 5% (Merit) based on the employee's Collective Bargaining Agreement (CBA) and status. The CBA contract with Law Enforcement was executed during FY 2021 and is valid through September 30, 2023. Pension contributions were projected using the estimated rates calculated by the Town Actuary, for General employees 22.79%, and Police Officers 31.52%.

The staffing additions are:

General Fund

- One (1) Assistant Finance Director full-time position was added to assist in accomplishing the day-to-day financial and accounting objectives of the Town, to include staff supervision and maintenance of the Town financial system under the Generally Accepted Accounting Principles (GAAP). The position will focus on compliance with various Federal, State and local requirements, 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.
- Three (3) Police Officers full-time positions will be funded to ensure the Police Department is appropriately staffed. The new Police Officers will supplement police operations, facilitating a reduction in police overtime, increased visibility, and will facilitate additional Police Marine unit operations.

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

General Fund

General Fund revenues for FY 2024 are \$17,855,701, a net increase of \$5,468,831, or 46% from FY 2023. The General Fund expenditures, net of anticipated reserve increases, are \$17,855,701, a net increase of \$5,468,831, or 46% from FY 2023.

In addition to the new positions under staffing changes above, the FY 2024 General Fund budget includes funds for the following:

- New valuation for Transfer of Development Rights (TDR) expenditures
- National League of Cities membership fees
- Executive 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.
- Adopted a budget for the Bright Paths Youth Development program funded partially by the Children's Trust.
- Separate the transfers to other funds into a non-departmental section.
- Funding for Annual Art Festival.

The budget includes new capital projects in FY 2024 that would require a transfer of \$2,136,000 to the Capital Projects Fund. These transfers are primarily for the Town Hall Project, Public Safety, and Parks Improvements, accounted for in the Capital Projects Fund, instead of the General Fund.



Capital Outlay and Capital Projects Fund

Capital Outlay and Capital Improvements Projects can affect the Town's operating budget by increasing expenditures and being offset by projected savings or new revenues generated by the project. In FY 2024 the Town will invest a total of \$19,099,862 in capital. 83% in improvements other than buildings, 8% in Town Hall Project, 8% in Machinery and Equipment, and 1% in computer software.

- Police Radio Communications Replacement – Handheld Motorola Police radios.
- License Plate Reader (LPR) System Lease payment.
- New Patrol Vehicles, Emergency Lighting and other required outfitting.
- 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.
- 92nd Street Dog Park Renovation.

The Firearm Replacement and Upgrade program as well as Lifescan - digital fingerprinting was advanced to FY 2024 by a budget amendment. These projects are currently in the procurement stage.

Park Impact Fund

In FY 2024 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 budgeted in the Park Impact Fund in the amount of \$200,000. The appropriations for 96th Street Park Construction in the amount of \$470,000 that were made in FY 2023 and not expended will be carried forward to FY 2024.

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, a fund balance of \$9,832 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 2024 proposed budget for Causeway Fund will fund many capital outlay improvement projects.

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

During FY 2022 the Town issued a Request for Qualifications and received proposals from five (5) engineering firms to replace the low bascule main bridge. The selection committee reviewed proposals from these engineering companies and after long consideration concluded that Atkins North America, Inc. would be the best suitable for the 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 entry to TPO programming. The appropriations that are not expended in the FY 2023 budget year will be carried forward to the FY 2024 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 include 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
- Replacement of Broad Causeway Bridge - PD&E Study
- Artificial Reef Project funding for Phase I and Phase II
- Seawall Replacement at 9600 West Bay Harbor Drive funding with a grant
- West Relief Bridge-N Miami Design & Construction

Sewer and Water Fund

A water rate increase of 9.64%, which represents a pass-through increase for our customers as a result of Miami-Dade County Water and Sewer Department’s rate increase for water purchased by the utility. The FY 2024 proposed budget includes a rate increase for water service revenue projections.

The City of Miami Beach adds a surcharge to the County’s rates to determine the rates charged to the Town for wastewater removal. The Town analyzed proposal from the City of Miami Beach for the surcharge increase and projected a 5.17% increase to the wholesale sewer rate in FY 2024. The FY 2024 budget includes a rate increase for sewer service revenue 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 station #1.
- Upsizing of Sewer Main Terminal MH (from 15” to 18”).
- Lease payment for water truck Utility Body #615
- Block 11 Water Main Replacement
- Water Meter Replacement.
- Ejector Station Replacement.
- Force Main Feasibility Study.
- Manhole Frame & Cover Replacement.
- Master Pump Station Replacement.
- New Dodge 3500 to replace # 183.

The Town continues to pursue grants for its Capital Projects.

Parking Fund

In FY 2024, parking revenues are projected to be \$1,110,000 with an additional \$165,3569 of appropriated fund balance. The expenditures include (1) Parking and Crossing Guard Supervisor, (1) Parking Enforcement Officer, and operating expenses such as merchant fees, operating supplies, repairs & maintenance of equipment and other recurring charges.

Notable Parking Fund capital outlay expenditures that are budgeted in Fiscal Year 2024 are below:

- Concrete Panel Fence Replacement.
- Handheld Radio-Motorola.
- Parking Meter Machine Software.
- New split AC Unit Replacement program on an as-needed basis.
- Landscape Maintenance - Brightview with replacement.
- Replace Expansion Joints in PG decking.
- Vehicle-Ford Escape 3 Year.



Solid Waste

In FY 2024, 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 during the budget year, which includes a build-in CPI adjustment. Solid Waste Fund operating and capital expenses are projected to be \$1,027,759.

Stormwater Fund

In FY 2024 Stormwater budget is projected to increase by \$163,004, The Stormwater Fund revenues include \$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 2023 budget to enable the commencement of design of this project and carry forward the unexpended appropriations to the FY 2024.

Millage Recommendation

The millage rate recommendation of 3.1728 mills for FY2024 is the same as for FY2023. The rolled-back millage rate is 2.7234. It is calculated based on an overall increase in the final gross taxable value of 17%, as per Property Appraisers' certified values as of July 1, 2023. The increase in the final gross taxable value is (\$276 million) and the proposed millage rate will generate \$876,852. The total taxes to be levied are \$6,043,892. This millage rate will generate budgeted property tax revenue of \$5,741,697 for FY 2024, which is 95% of the total tax levy of \$6,043,892.

The Town's FY 2024 rolled-back millage rate is 2.7234 which is lower than the millage rate adopted for FY 2023 in the prior year. The Town Council have selected an operating millage rate to be equal to the prior year (FY 2023) rolled-back rate and prior year operating millage rate, this is 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 18.8% in FY 2023, 17.8% and 32.5% in FY 2024. New construction from remaining infill properties is minimal, hence the decrease in new construction, 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 of 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,



Maria Lasday
Town Manager

 COMMUNITY

 INNOVATION

 TRADITION

 INTEGRITY

 ZONING & ECONOMIC
DEVELOPMENT

 EFFICIENCY & EXCELLENCE

 NATURAL SETTINGS

 SERVICE & SAFETY

Guide to the Budget Document

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 2024 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 2022, budgeted Fiscal Year 2022, and budgeted Fiscal Year 2023. 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.



Principal Officials of the Town of Bay Harbor Islands

TOWN OF BAY HARBOR ISLANDS
ANNUAL ADOPTED BUDGET
FISCAL YEAR 2023-2024

Mayor Elizabeth Tricoche
Vice Mayor Joshua D. Fuller
Council Member Stephanie Bruder
Council Member Molly Winters Diallo
Council Member Teri D'Amico
Council Member Isaac Salver
Council Member Robert H. Yaffe



Council Members



Mayor Elizabeth Tricoche



Vice Mayor Joshua D. Fuller



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

Lindsley Noel, Chief of Police

Donald Blanchard, Deputy Chief of Police

Brian Stewart, Finance Director

Sandra Siefken, Assistant Finance Director

Yvonne Hamilton, Town Clerk

Regine Choute, Community Services Director

Joel Jacobi, Children's Trust Program Director

Rodney Carrero-Santana, Town Engineer

Jason Atkinson, 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



Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of Bay Harbor Islands
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morrill

Executive Director

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, 2022. 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.



History of Town



Town of Bay Harbor Islands

The Town of Bay Harbor Islands is a town in Miami-Dade County, Florida, United States. The population was 5,922 at the 2022 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 communities 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, 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 among the beautiful and majestic palms. On the most western 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 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 has become one of the most promising emerging suburbs in Miami. It is a 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 a mixed-use development consisting of residential units, and commercial space.

Population

The US Census Bureau 2022 population estimate of the Town of Bay Harbor Islands is 5,922 full-time residents, and the daytime population is estimated at 4,995, which represents the effect of persons coming into or leaving the community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services, which directly impacts operational costs.

Demographics

The information in the population overview graphs reflects the 2022 US Census data. Data comes from the US Census Bureau.

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

The Incumbent Council

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

- Mayor Elizabeth Tricoche
- Vice Mayor Joshua D. Fuller
- 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 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 Elizabeth Tricoche
etricoche@bayharborislands-fl.gov (<mailto:etricoche@bayharborislands-fl.gov>)

Vice Mayor Joshua D. Fuller
jfuller@bayharborislands-fl.gov (<mailto:jfuller@bayharborislands-fl.gov>)

Council Member Stephanie Bruder
sbruder@bayharborislands-fl.gov (<mailto:sbruder@bayharborislands-fl.gov>)

Council Member Molly Diallo
mdiallo@bayharborislands-fl.gov (<mailto:mdiallo@bayharborislands-fl.gov>)

Council Member Teri D'Amico
tdamico@bayharborislands-fl.gov (<mailto:tdamico@bayharborislands-fl.gov>)

Council Member Isaac Salver
isalver@bayharborislands-fl.gov (<mailto:isalver@bayharborislands-fl.gov>)

Council Member Robert H Yaffe
ryaffe@bayharborislands-fl.gov (<mailto: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 broadcast over the internet. They are currently held at the Morris N. Broad Community Center, 1175 95th St. Bay Harbor Islands, FL and begin at 7:00p.m. Other properly noticed meetings may be held as needed. Please check the Town of Bay Harbor Islands website [bayharborislands-fl.gov](http://www.bayharborislands-fl.gov) (<https://www.bayharborislands-fl.gov>) to verify the dates of all meetings.

Communications

Some events like the adoption of ordinances are noticed in the *Miami Daily Business Review* and the *Miami Herald* 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, a lot of information about the Town and current events may be found on the Town's official website, [bayharborislands-fl.gov](http://www.bayharborislands-fl.gov) (<https://www.bayharborislands-fl.gov>), and on its popular social media pages, [Facebook.com/bayharborislands](https://www.facebook.com/bayharborislands) (<https://www.facebook.com/bayharborislands>) and Instagram.com/bayharborislands (<https://Instagram.com/bayharborislands>).

Town Facilities

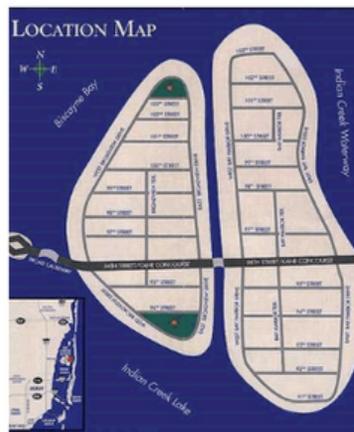
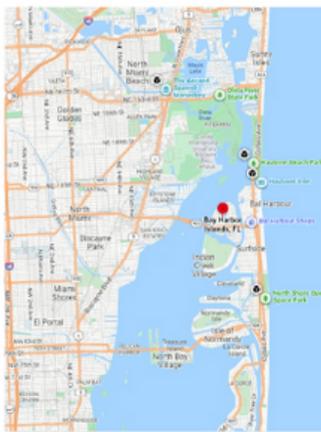
The Town of Bay Harbor Islands is engaged in a range of services, so it has developed a number of facilities over the years from various public properties: The current Government Center which houses Town Hall, the Police Department and Building Department is being demolished in this current fiscal year and staff will be moving to Temporary trailers located at 95th Street; 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.



Location

The Town of Bay Harbor Islands is made up of two kidney-shaped islands that cover less than a half-square mile of land, making it one of the smallest towns in Miami-Dade County. But what we lack in size, we make up for in our lush, green surroundings, waterfront views, thriving community and perfect location. Known as "The Best-Kept Secret on the Water," our little Town truly exudes affordable luxury.

Visitors to Bay Harbor Islands are pleasantly surprised to discover a quaint and elegant two block business district on Kane Concourse (96th Street). Along the beautifully landscaped Concourse, visitors will 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 "For You" sculpture shines brightly, capturing the very essence of the beautiful islands that make up the Town.



Population Overview



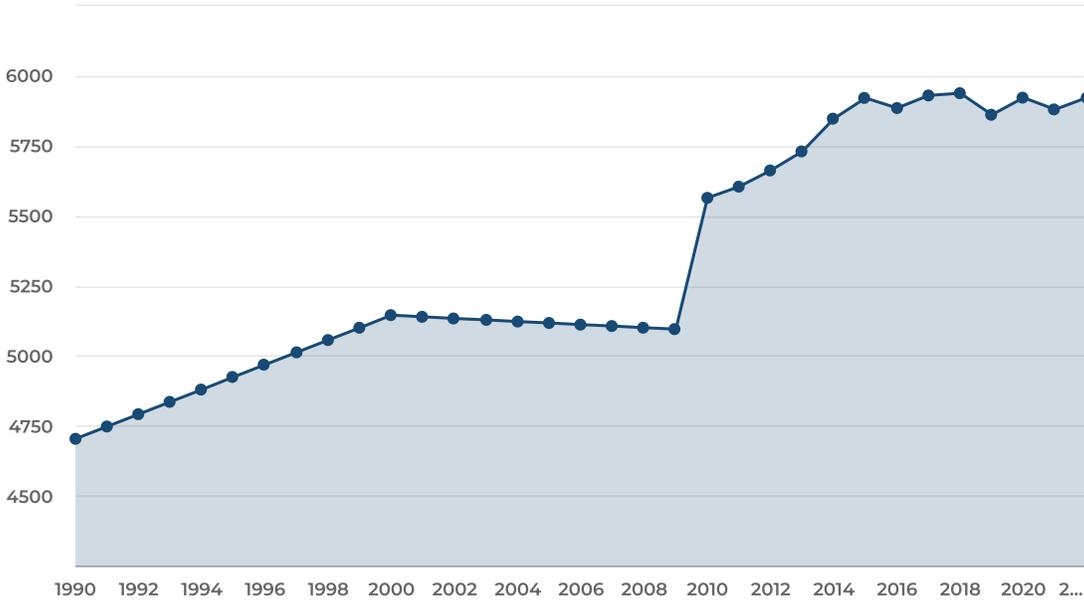
TOTAL POPULATION

5,922

▲ **.7%**
vs. 2021

GROWTH RANK

9 out of **413**
Municipalities in Florida



* Data Source: Client entered data for year 2022



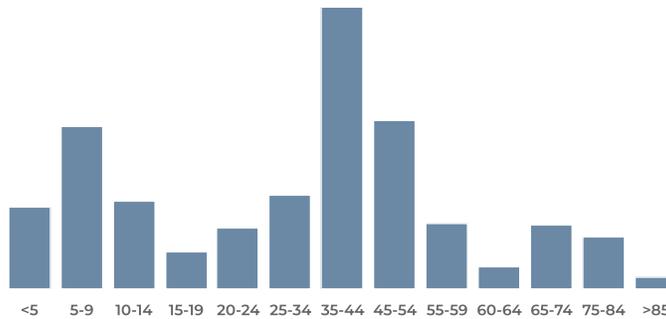
DAYTIME POPULATION

4,995

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

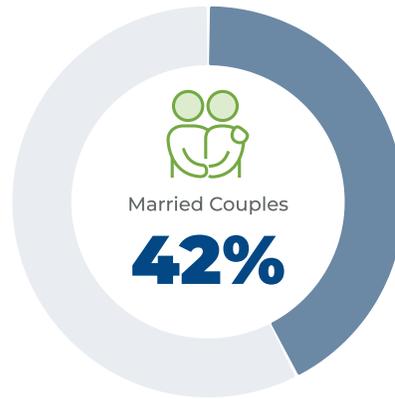
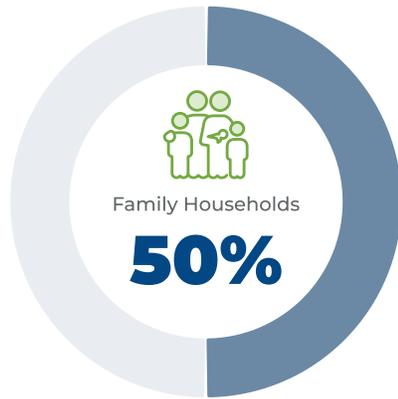
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

2,173

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 9%

lower than state average



▲ 5%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Median Income

\$73,587

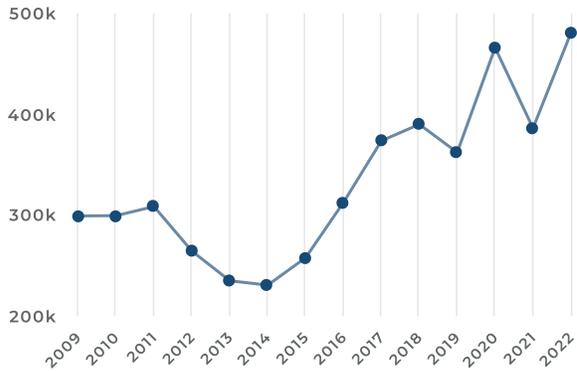
** Data Source: Bay Harbor Islands, FL 2022*



Housing Overview



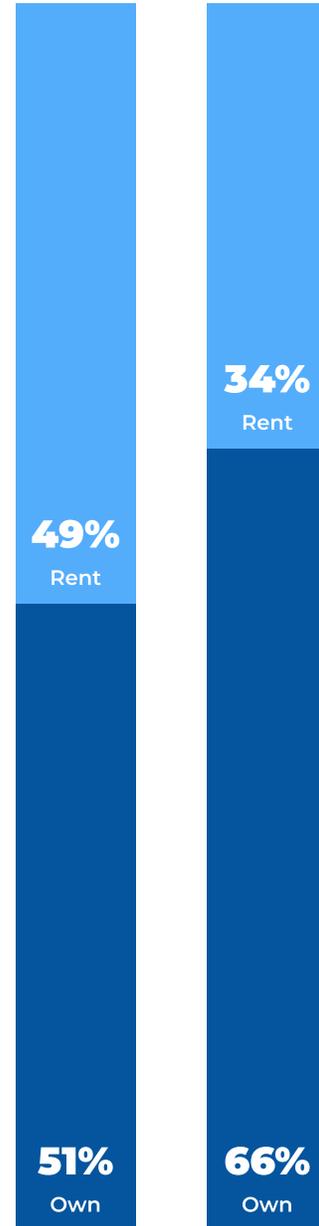
2022 MEDIAN HOME VALUE
\$480,600



* Data Source: Bay Harbor Islands, FL 2022

HOME OWNERS VS RENTERS

Bay Harbor Islands State Avg.



HOME VALUE DISTRIBUTION



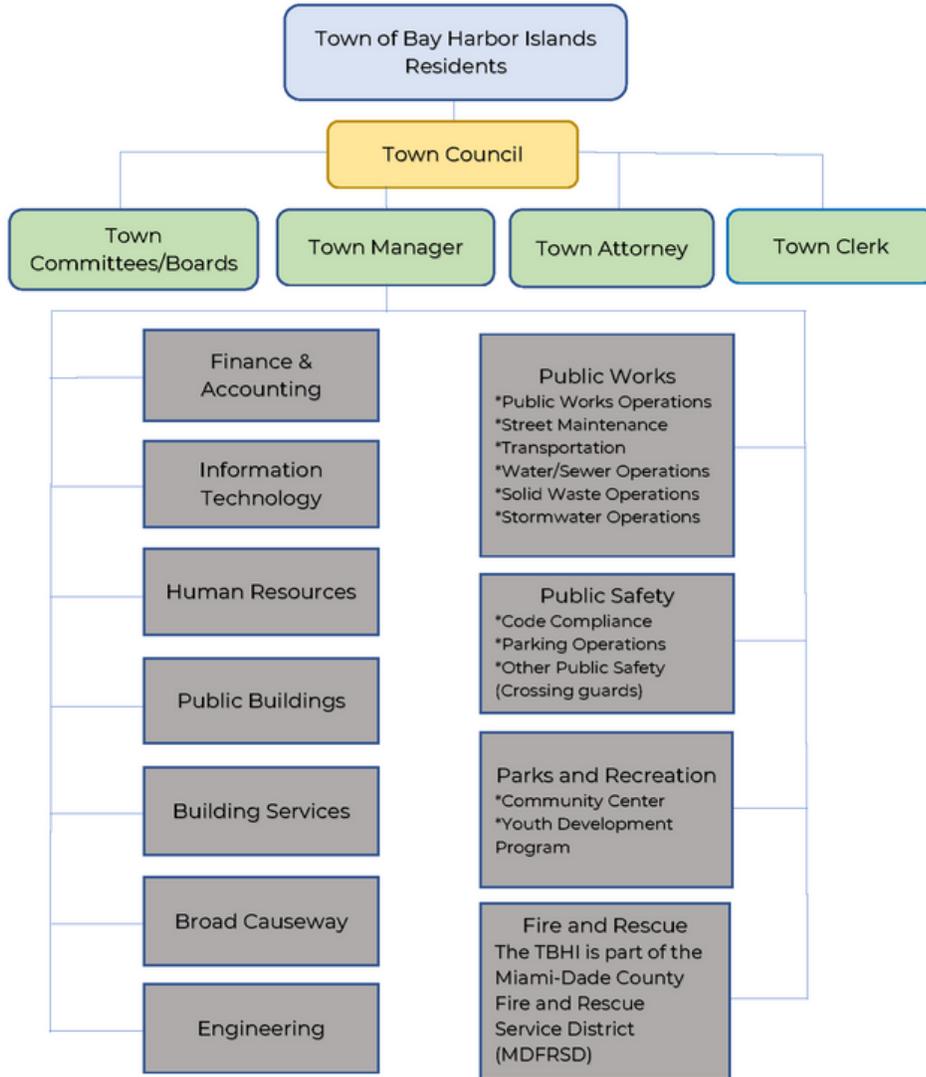
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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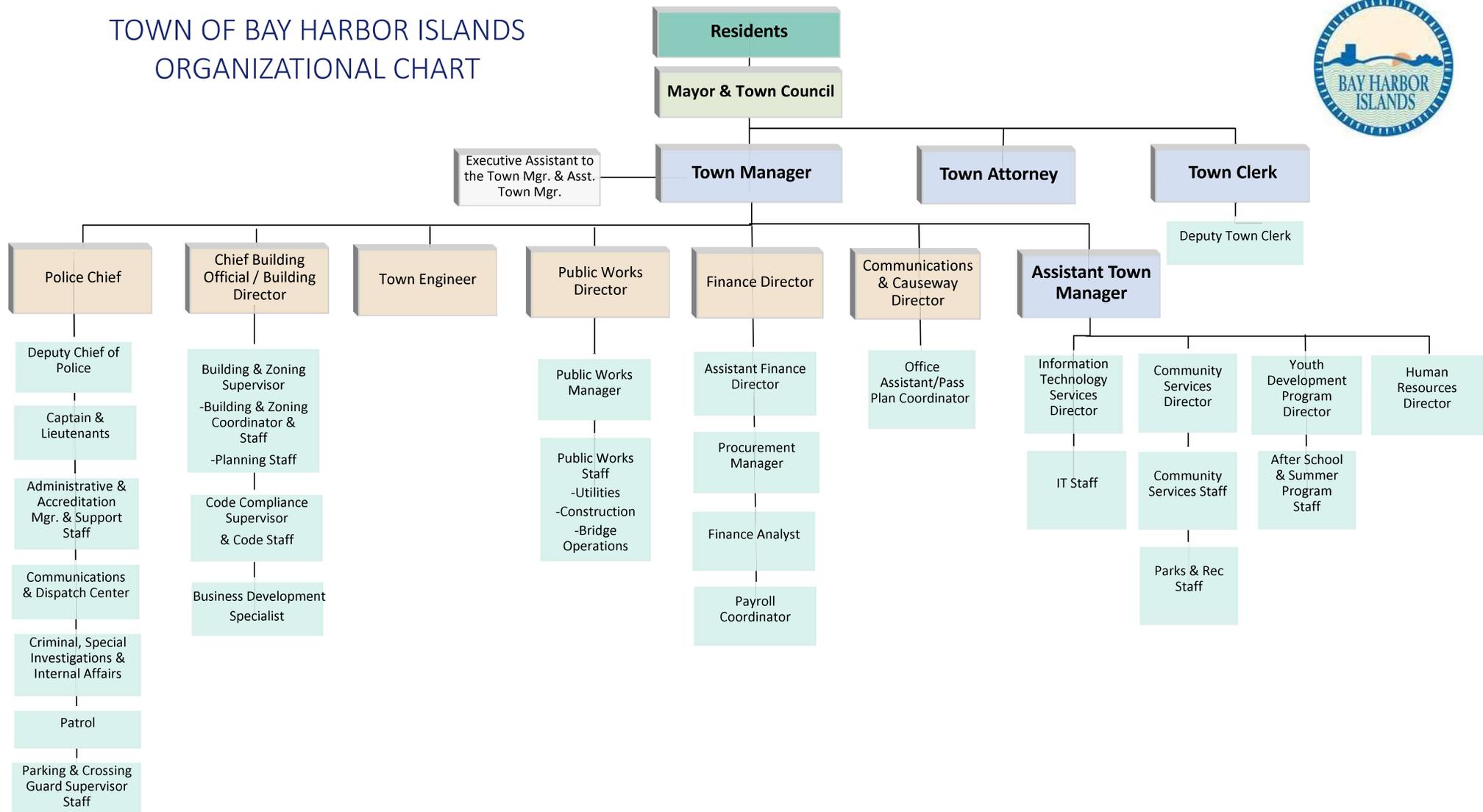


Government Structure

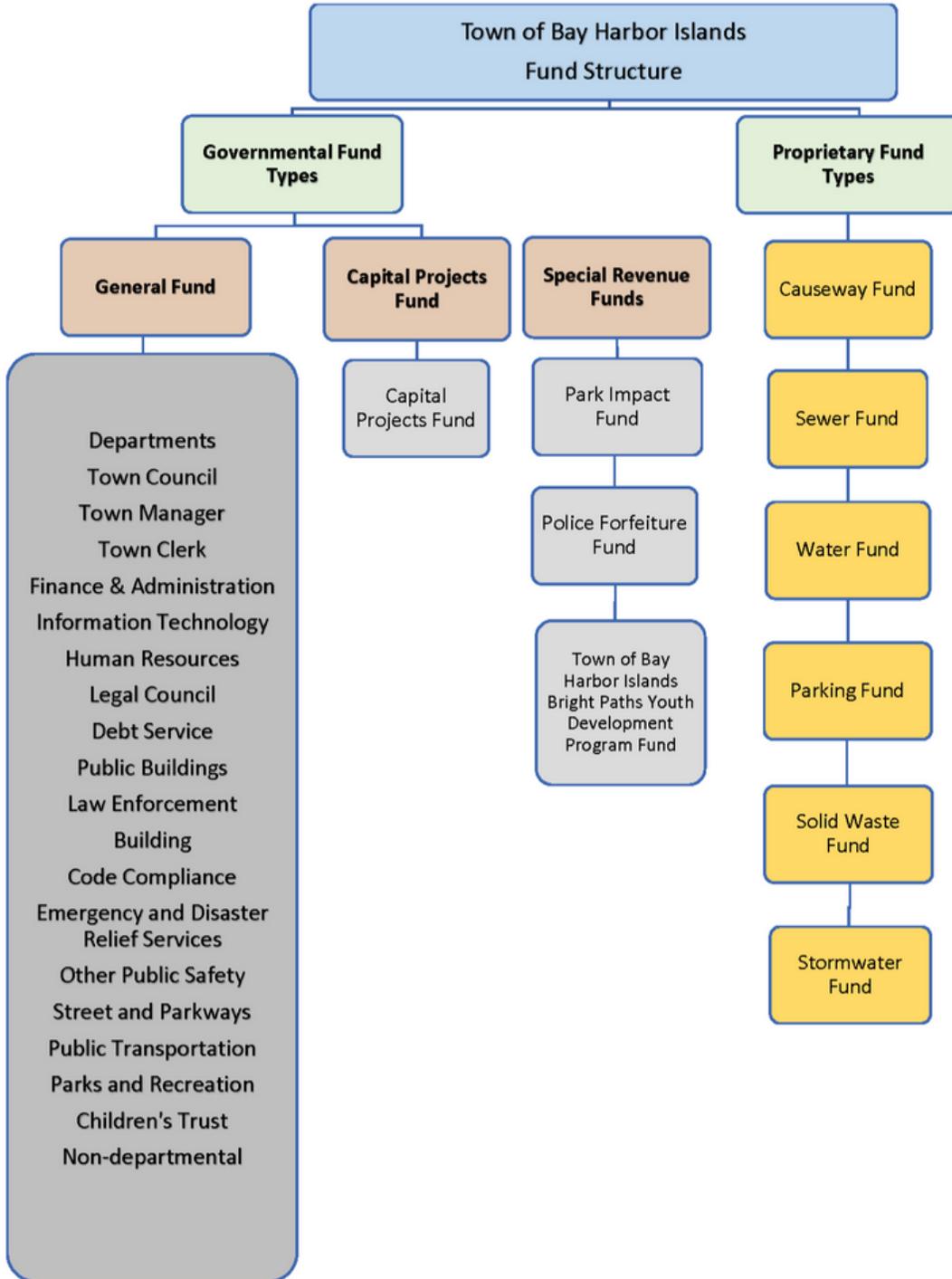
Town of Bay Harbor Islands Government Structure



TOWN OF BAY HARBOR ISLANDS ORGANIZATIONAL CHART



Fund Structure



Fund Types and 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.

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.

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.

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 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.



SPECIAL REVENUE FUNDS

Fund 104 – Bright Paths Youth Development Program

This fund is used for the purpose of administering the Bright Paths Youth Development Program, which will be partially funded by the Children's Trust. It is classified as a special revenue fund.

Fund 302 – Park Impact Fund

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

Fund 303 - Police Forfeiture Fund

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

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 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.

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 costs of the Town's contribution to keep the Retirement Plan fully funded are budgeted in the various departments.

Budget Overview

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.

Policy Document

The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2023, and ending September 30, 2024, 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 2023) adopted budget to the recommended upcoming year (FY 2024), 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 2024, for example, means the fiscal year running October 1, 2023, through September 30, 2024.

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.



Budget Summary

**THE ADOPTED OPERATING BUDGET EXPENDITURES OF
THE TOWN OF BAY HARBOR ISLANDS
ARE 67.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund	3.1728				
Voted Fund	0.0000				
ESTIMATED REVENUES:	General Fund	Special Revenue Fund	Capital Projects	Enterprise Fund	Total All Funds
TAXES					
Millage per \$1,000					
Ad Valorem Taxes 3.1728	\$5,741,697				\$5,741,697
Ad Valorem Taxes 0.0000 (Voted debt)					
Franchise & Utility Taxes	1,195,092				1,195,092
Sales and Use taxes	4,100,000			715,000	4,815,000
Charges for Services	154,300			16,036,224	16,190,524
Intergovernmental	1,431,163	320,000	850,000	832,500	3,433,663
Fines and Forfeitures	100,000			10,000	110,000
Miscellaneous	20,000			142,149	162,149
Licenses and Permits	2,110,000			285,000	2,395,000
TOTAL SOURCES	\$14,852,252	\$320,000	\$850,000	\$18,020,873	\$34,043,125
Transfers In	1,125,000	276,397	2,136,000		3,537,397
Fund Balances/Reserves/Net Assets	1,878,449	209,832	125,000	9,830,155	12,043,436
TOTAL REVENUES TRANSFERS BALANCES	\$17,855,701	\$806,229	\$3,111,000	\$27,851,028	\$49,623,958
EXPENDITURES					
General Government	6,203,793		2,050,000		8,253,793
Culture and Recreation	1,631,233	596,397	720,000		2,947,630
Transportation	1,038,091		230,000	18,998,971	20,267,062
Public Safety	6,513,220	9,832	111,000		6,634,052
Physical Environment		200,000		8,727,057	8,927,057
TOTAL SOURCES	\$15,386,337	\$806,229	\$3,111,000	\$27,726,028	\$47,029,594
Transfers Out	2,412,397				2,412,397
Fund Balances/Reserves/Net Assets	56,967				56,967
TOTAL APPROPRIATED EXPENDITURES	\$ 17,855,701	\$ 806,229	\$ 3,111,000	\$ 27,726,028	\$ 49,498,958



Property Value and Millage Summary

Property Value	Amount	%
2022 Taxable Value	\$ 1,628,542,757	
Increase/Decrease (-) to 2023 Taxable Value	268,708,904	16.5%
Current Year Taxable Value	1,897,251,661	
Current Year Additions (New Construction)	7,656,325	0.40%
Current Year Taxable Value for Operating Purposes	\$ 1,904,907,986	17%

15 Year Millage, Taxable Value and Revenue History

Fiscal Year	Millage Rate	Taxable Value	Percent Change in	Property Tax Revenue	
			Taxable Value	Gross	Net (95%)
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	1,333,876,001	9.8%	4,834,634	4,592,902
2021	3.6245	1,378,221,700	3.3%	4,995,365	4,745,597
2022	3.5900	1,374,484,392	-0.3%	4,934,399	4,687,679
2023	3.1728	1,628,542,757	18.5%	5,167,040	4,908,688
2024	3.1728	\$1,904,907,986	17.0%	\$6,043,892	\$5,741,697

FY 2024 Value of 1 Mill		
Mills	Gross Revenue	Net Revenue (95%)
1.00	\$1,904,908	\$1,809,663
0.75	1,428,681	1,357,247
0.50	952,454	904,831
0.40	761,963	723,865
0.30	571,472	542,899
0.25	476,227	452,416
0.10	\$190,491	\$180,966



Basis of Budgeting

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.



Financial Policies

Procurement Policy:

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

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

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

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

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

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

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

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

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

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

(d) *Exception to procurement limitation.* The town manager may procure automobile fuel, legal advertisements and normal utilities including gas, electric and communication services in an amount in excess of \$20,000.00 without the approval of the town council, provided the procurement is consistent with the town budget.

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

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

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

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

(Ord. No. 881, §1, 5-11-09)



Sec. 2-1.3. - Emergency procurements.

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

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

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.4. - Cone of silence.

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

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.5. - Reserved.

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

Sec. 2-1.6. - Bid awards.

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

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.7. - Bid opening procedure

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

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.8. - Tabulation and recommendation.

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

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.9. - Action by council.

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

(Ord. No. 881, §1, 5-11-09)

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

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

(Ord. No. 881, §1, 5-11-09)



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 Islands' 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 a 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 on 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 are 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.
- A. **Repurchase/Reverse Repurchase Agreements** (including Town bank accounts "swept" into an "overnight repo"– Securities referred to in paragraph A or B of 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 AAA/Aaa/AAA from Standard & Poor's, Moody's, or Fitch respectively, and neither Standard & Poor's, Moody's, or Fitch may rate this security below AAA/Aaa/AAA respectively. If the AAA/Aaa/AAA 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 AA-/Aa3/AA- 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 AA-/Aa3/AA- respectively and neither Standard & Poor's, Moody's, or Fitch may rate this security below AA-/Aa3/AA- 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 funds must carry a AAAM rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.
- A. **Repurchase/Reverse Repurchase Agreements** – At the time of purchase, the counter-party to any such agreements must carry short-term credit ratings which conform to those required by paragraph D of 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 five 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 five 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 three 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.

A. 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:

Type of Instrument	Maximum (%)	Individual Issue (%)
A. United States Treasury	100	5
A1. United States Agency	100	5
B. Government Sponsored Enterprises (GSE)	75	5
C. State & Local Government	50	5
D. Corporations	25	5
E. Bank Deposit	50	50
E1. Certificate of Deposit	50	25
F. Local Government Investment Pools	50	25
G. State Board of Administration Pool (SBA)	50	25



H. Money Market Mutual Funds	50	25
I. Repurchase/Reverse Repo Agreements	50	25

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 average return on 90-Day Treasury Bills, the state investment pool (SBA) or the average rate of Fed funds. These indices are considered benchmarks for lower risk 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

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.

A. 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.

B. 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.

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



Budget Timeline

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 28, 2023, 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 occurred in September 2023. The first was held September 13rd, 2023, and the second September 27th, 2023.

Town Council Approval

A current year proposed millage rate is required before August 4, 2023. 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.

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 2022 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.

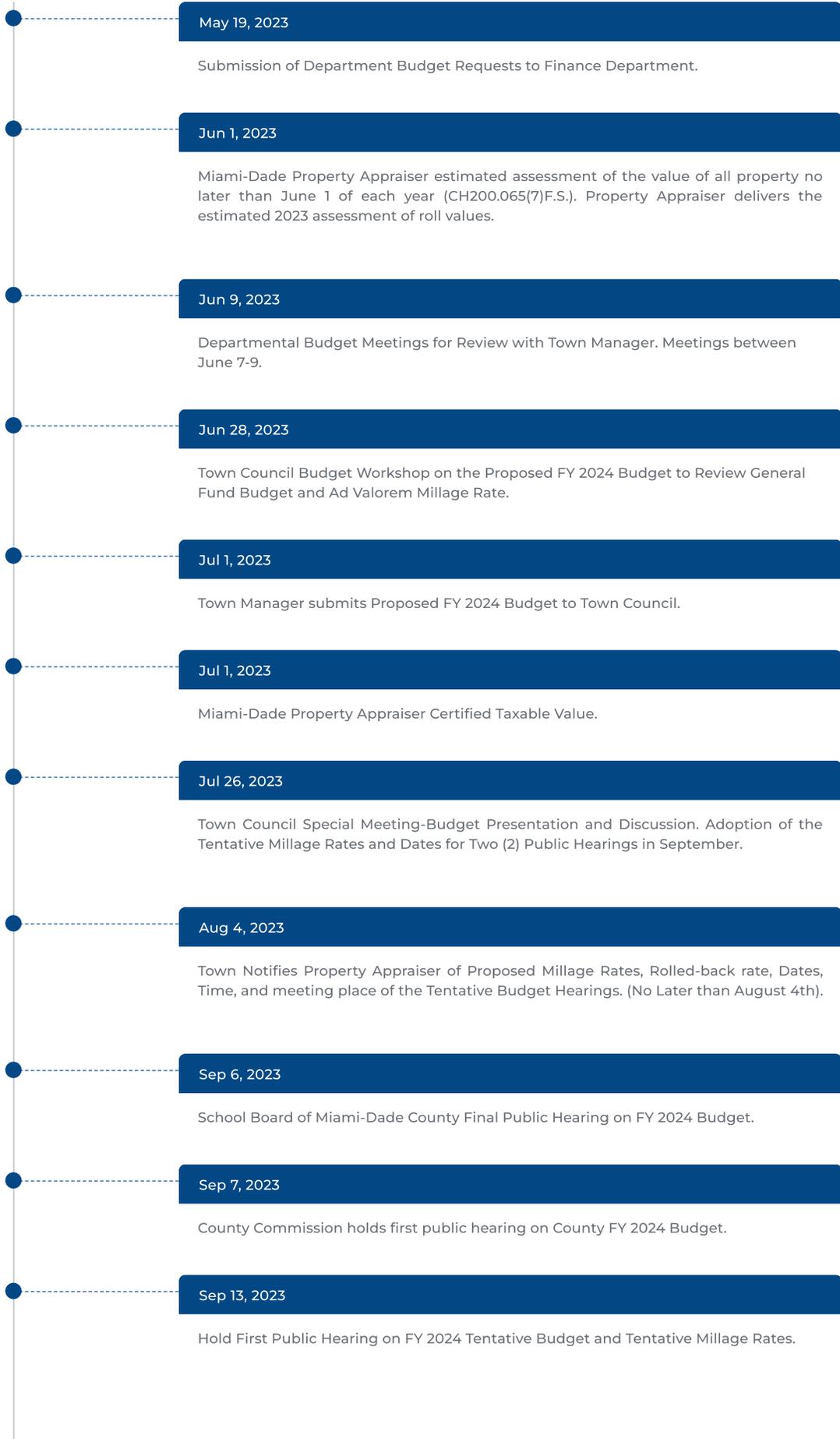
Transparency

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.







BUDGET OVERVIEW



Executive Overview

Issues Influencing the Budget

The FY 2024 annual budget is balanced, and the Town's millage rate is set to 3.1728 which is the same as in previous 2023 Fiscal Year. The net increase in certified final gross taxable property value is approximately \$263 million, or 19%. New construction projects added to the tax roll amounted to \$7.656 million. Existing property values increased which is 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, FY2021 and FY 2022 and increased again in FY 2023.

In FY 2023 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 pandemic that arose in FY2020 continues to cause a serious public health risk, and may continue to impact and pose uncertain economic challenges during FY 2024 as the Center for Disease Control (CDC) continues to monitor for new variants and standing their potential impact on public health.

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 · Intergovernmental Coordination Element
- Infrastructure · Capital Improvements
- Conservation · 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 2024 Annual Budget was adopted on September 27th, 2023. 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 Plan

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 the Town of Bay Harbor Islands are centered on a matrix of one-word descriptors. These words represent the values the Town holds; 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 provided for 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 a checklist for conducting park maintenance and general infrastructure maintenance throughout 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 the 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.





Short-term Factors

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 maintaining 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 2024 budget. On September 27, 2023, at 7:00 p.m. the Town Council held a public hearing at The Community Services Center, 1175 95th Street, Bay Harbor Islands, Florida, to discuss increases to water and sewer rates. The following increases were adopted at the public hearing: a water rate increase of 9.64% and a sewer rate increase of 5.17%, which represents a pass-through increase for our customers as a result of Miami-Dade County Water and Sewer Department's rate increases.

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

Capital Outlay and Capital Improvements Projects can affect the Town's operating budget by increasing expenditures and offset by projected savings or new revenues generated by the project. In FY 2024 the Town will invest a total of \$19,099,862 in Machinery 8%, Buildings 8%, Improvements (excl. Buildings) 83% and computer software 1%.

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.

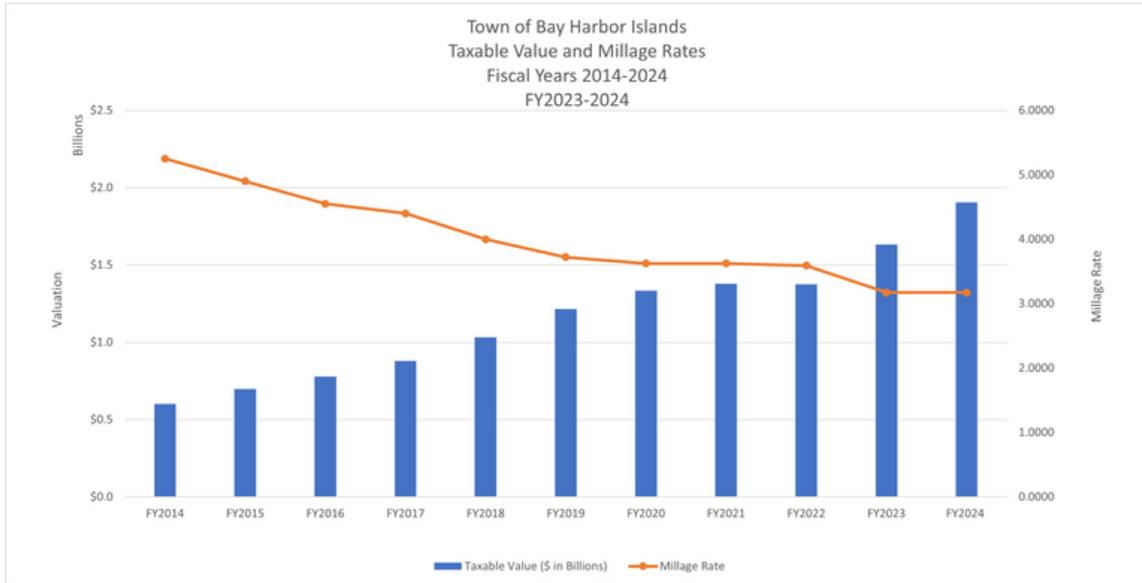
Five-Year Financial Forecast 2023 – 2027, which projects revenues that may be available in future years and expenditures that may be necessary for Town operations and activities in line with the identified strategic priorities and goals; and/or funding decisions may be compared.

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.



Budget Highlights

- Total July 1st, 2023, taxable assessed property value is \$1,904,907,986 a net increase of \$276.3 million, or 17%.
- New estimated construction projects added to the tax roll amounted to \$7.656 million.
- Existing property values increased approximately 12.4% from the prior fiscal year.
- The operating millage rate is the same as the prior year of 3.1728 mills, the rolled-back rate is 2.7234. The millage rate will be levied on every \$1,000 of taxable property value. The lowered millage rate combined with the net increase in assessed values will generate approximately \$876,852 more property tax revenue.
- The adopted net operating budget for Fiscal Year 2024 for all funds totals \$49,498,958.



Property Taxes

The Town's taxable property value is \$1.905 billion, a 17% increase from last year. The Fiscal Year 2024 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 2.7234, 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 \$5.7 million for the General Fund and represents 32% of total General Fund revenues.

10-Year Property Trend				
Fiscal Year	Taxable Value	Percent Change in Taxable Value	Millage Rate	General Fund Tax Revenue*
2015	\$ 698,927,405	16.1%	4.9000	\$ 3,253,507
2016	\$ 778,065,824	11.3%	4.5500	\$ 3,363,190
2017	\$ 880,111,322	13.1%	4.4000	\$ 3,678,865
2018	\$ 1,031,587,742	17.2%	3.9990	\$ 3,919,053
2019	\$ 1,214,738,329	17.8%	3.7199	\$ 4,292,770
2020	\$ 1,333,876,001	9.8%	3.6245	\$ 4,592,902
2021	\$ 1,378,221,700	3.3%	3.6245	\$ 4,745,596
2022	\$ 1,374,484,392	-0.3%	3.5900	\$ 4,687,679
2023	\$ 1,628,542,757	18.5%	3.1728	\$ 4,908,688
2024	\$ 1,904,907,986	17.0%	3.1728	\$ 5,741,697

* Budgeted at 95%

FY 2024 Value of 1 Mill

Mills	Gross Revenue	Net Revenue (95%)
1.00	\$1,904,908	\$1,809,663
0.75	\$1,428,681	\$1,357,247
0.50	\$952,454	\$904,831
0.40	\$761,963	\$723,865
0.30	\$571,472	\$542,899
0.25	\$476,227	\$452,416
0.10	\$190,491	\$180,966



Capital Improvements

In Fiscal Year 2024 the capital improvement projects are budgeted for \$3,111,000 primarily to account for several government projects, such as: The Town Hall Demolition, design and temporary accommodation, milling and resurfacing, artificial reef, the 92nd Street Dog Park, the 96th Street Kayak Park Renovation, several; streets and parkways projects, generators for the Modulares, Community Center and the Pump Station.

Annual Net Operating Budget and Capital Improvements

	Adopted Budget FY 2022-2023	%	Adopted Budget FY 2023-2024	%	\$ Change over FY 2023	% Change over FY 2023
Net Operating Budget	\$29,150,749		\$46,387,958		\$20,006,209	69%
Capital Projects	342,000	1%	3,111,000	6%	2,769,000	810%
Total Net Operating Budget	\$29,492,749		\$49,498,958		\$22,775,209	77%

	Adopted Budget FY 2022-2023	%	Adopted Budget FY 2023-2024	%	\$ Change over FY 2023	% Change over FY 2023
Net Operating Budget						
General Fund	\$12,205,870	41%	\$17,855,701	36%	\$5,649,831	46%
Special revenue Funds						
Youth Development Program Fund	-	0%	596,397	1%	596,397	0%
Capital Projects	342,000	1%	3,111,000	6%	2,769,000	810%
Park Impact Fund	202,000	1%	200,000	0%	(2,000)	-1%
Police Forfeiture Fund	47,985	0%	9,832	0%	(38,153)	-80%
Enterprise Funds						
Causeway Fund	9,560,500	32%	17,723,612	36%	8,163,112	85%
Sewer Fund	2,934,644	10%	4,340,089	9%	1,405,445	48%
Water Fund	1,400,000	5%	2,655,205	5%	1,255,205	90%
Parking Fund	1,382,750	5%	1,275,359	3%	(107,391)	-8%
Solid Waste Fund	876,000	3%	1,027,759	2%	151,759	17%
Stormwater Fund	541,000	2%	704,004	1%	163,004	30%
Total Net Operating Budget	\$29,492,749	100%	\$49,498,958	100%	\$20,006,209	68%

General Fund Reserves

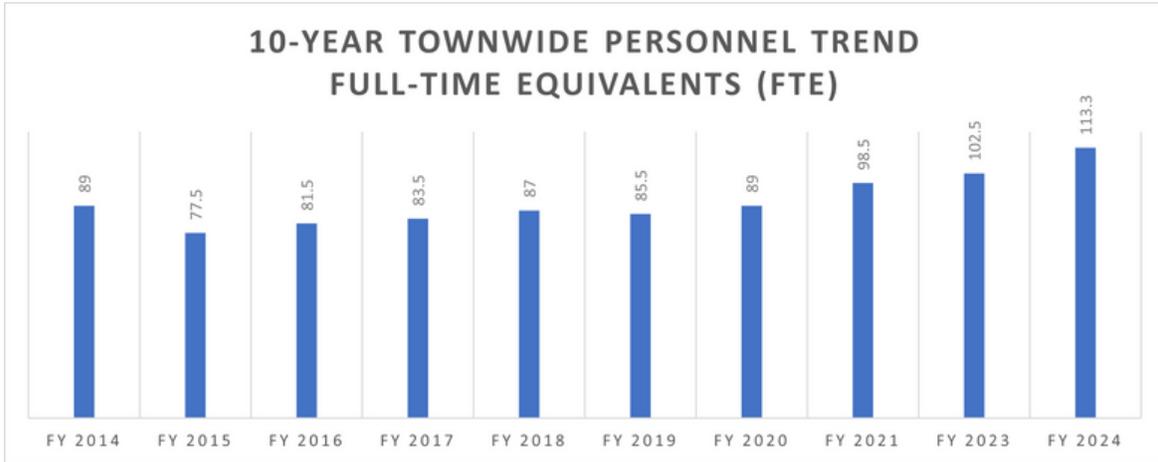
The Fiscal Year 2024 budget, Fund Balance in General fund is expected to fund \$1,811,000 for a portion of the Capital Projects. This amount represents either full funding or partial funding as a match to expected grant income of \$850,000. Grant income is not the sole funding source for capital projects. The General Fund estimated ending unrestricted reserve balance is projected at \$15,153,418 at the end of Fiscal Year 2024.



Personnel Changes

Staffing

In Fiscal Year 2024, the number of full-time equivalents (FTEs) in the Town is 113.3, a net increase of 10.8 FTEs across all funds.



Fund	Dept	Status F/P/Tmp	Position	Description
001	5130	FT	ASSISTANT FINANCE DIRECTOR	(New Position) - previously outsourced to the Finance Department
001	5190	FT	FACILITY TECHNICIAN	(New Position) - Public Buildings
001	5210	FT	CAPTAIN	(New position) - Restored vacant position
001	5210	FT	POLICE OFFICER	(New position) - As per Council's request, funded from Causeway Fund
001	5210	FT	POLICE OFFICER	(New position) - As per Council's request, funded from Causeway Fund
001	5210	FT	ADMINISTRATIVE COORDINATOR	(New position) - Police Department
001	5240	FT	TOWN PLANNER	(New Position) - Vacant Position - Currently outsourced
001	5290	FT	SCHOOL MONITOR	(New Position) - as per Town Manager
001	5290	FT	PARKS MONITOR	(New Position) - as per Town Manager
001	5380	FT	UTILITIES OPERATIONS SUPERVISOR	(New Position) - Vacant
104	5725	PT	SUMMER AID 2	(New Position) - Funded by the Children's Trust
104	5725	PT	SUMMER AID 3	(New Position) - Funded by the Children's Trust
402	5350	FT	UTILITY COMPLIANCE ASSOCIATE	(New Position) - Vacant



Fund	Department	Funded FY 2022				Funded FY 2023				Funded FY 2024			
		Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's
General Fund	Legislative	0.0	0.0	7.0	0.0	0.0	0.0	7.0	0.0	0.0	0.0	7.0	0.0
	Town Manager	1.2	0.0	0.0	1.2	1.5	0.0	0.0	1.5	1.5	0.0	0.0	1.5
	Town Clerk	1.0	0.0	0.0	1.0	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7
	Finance	1.0	0.0	0.0	1.0	1.4	0.0	0.0	1.4	1.9	0.0	0.0	1.9
	IT Department	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7
	HR Department	0.3	0.0	0.0	0.3	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7
	Legal Council	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Public Buildings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Law Enforcement	34.0	3.0	0.0	35.5	35.0	2.0	0.0	36.0	37.0	2.0	0.0	38.0
	Building	4.0	7.0	0.0	7.5	4.0	8.0	0.0	8.0	4.3	8.0	0.0	8.3
	Code Compliance	1.3	0.0	0.0	1.3	1.3	0.0	0.0	1.3	1.3	0.0	0.0	1.3
	Other Public Safety	0.0	11.0	0.0	5.5	0.0	11.0	0.0	5.5	0.0	11.0	0.0	5.5
	Streets and Parkways	1.3	0.0	0.0	1.3	2.6	0.0	0.0	2.6	3.6	0.0	0.0	3.6
	Public Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Parks and Recreation	10.0	9.0	0.0	14.0	5.0	7.0	0.0	8.5	5.0	9.0	0.0	9.5
	Youth Dev Program	0.0	0.0	0.0	0.0	2.0	5.0	0.0	4.5	2.0	6.0	0.0	5.0
General Fund Total		54.9	30.0	7.0	69.4	55.0	33.0	7.0	71.5	58.7	36.0	7.0	76.7
Capital Projects Fund		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Park Impact Fund		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Forfeiture Fund		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Causeway Fund		19.7	0.0	0.0	19.7	20.8	0.0	0.0	20.8	23.5	0.0	0.0	23.5
Sewer Fund		2.8	0.0	0.0	2.8	2.9	0.0	0.0	2.9	3.6	0.0	0.0	3.6
Water Fund		4.2	0.0	0.0	4.2	4.1	0.0	0.0	4.1	5.6	0.0	0.0	5.6
Parking Fund		1.6	1.0	0.0	1.0	2.7	0.0	0.0	2.7	2.8	0.0	0.0	2.8
Solid Waste Fund		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Storm Water Fund		0.3	0.0	0.0	1.5	0.3	0.0	0.0	0.3	1.0	0.0	0.0	1.0
ALL FUNDS TOTAL		83.5	31.0	7.0	98.5	85.7	33.0	7.0	102.3	95.3	36.0	7.0	113.3



FUND SUMMARIES





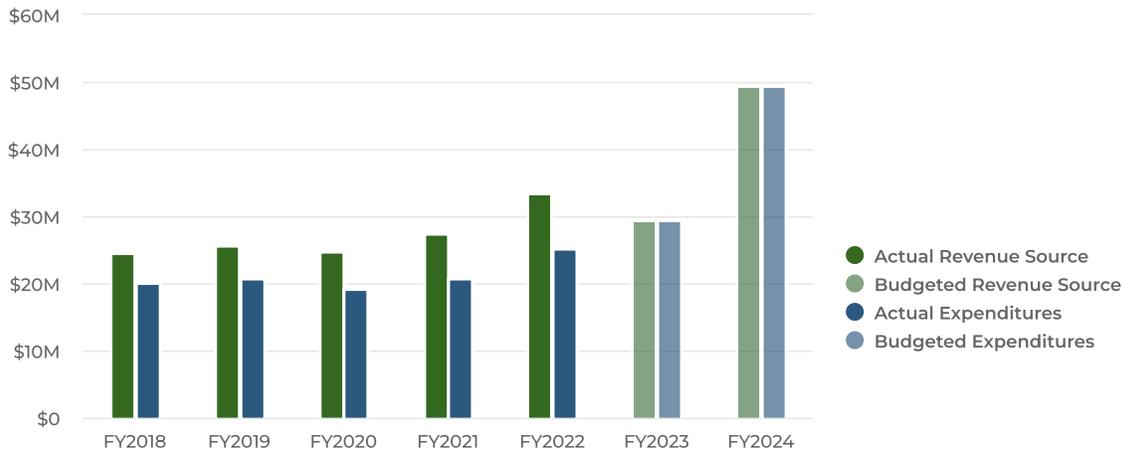
All Funds Summary

The Fiscal Year budget for the Town of Bay Harbor Islands includes revenues and expenditures for the following funds:

- Governmental Funds
 - General Fund
 - Special Revenue Funds
 - Capital Projects Fund
- Proprietary Funds
 - Enterprise Funds

Summary

The Town of Bay Harbor Islands is projecting \$49.5M of revenue in FY2024, which represents a 67.8% increase over the prior year. Budgeted expenditures are projected to increase by 67.8% or \$20.01M to \$49.5M in FY2024.



Summary of New Program Modifications FY 2024

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.

Town Council – The Town Council’s Budget was increased by \$59,426. This amount reflects increases in personnel costs, mostly due to rising employee benefits. In fiscal year 2024, operating costs are expected to align with the town’s functions, cost centers and funds.

Town Manager’s Department – The Town Manager’s Department Budget increased by \$101,302. Although normal increases in personnel costs and soaring group insurance are higher in fiscal year 2024, nonetheless, there is a net decrease of 0.6% in that category. The reduction is directly related to the realignment of personnel costs to reflect the Town’s focus on proprietary activities such as Causeway, Sewer, Water and Stormwater. Operating expenses, on the other hand, increased mostly due to an appropriation for disaster relief, additional promotional activities to include increasing team-building engagements. Other reductions stemmed from savings as per the alignment of cost allocation of operating costs based on functions and priorities as well.



Town Clerk's Department – The Town Clerk's Department Budget was increased by \$119,930. This amount reflects normal increases in personnel costs, mostly due to rising employee benefits, merit increases, cost of living and pension expenses. Operating expenses increased as well, mainly because of expected early voting, regular election day, printing, and binding, and increases for equipment leases; plus, normal increases in Other Contractual Services for Space board/Laserfiche annual fees. Additional capital outlay for public records software was added.

Finance & Administration – The Town's Finance Department Budget was increased by \$313,284. This amount includes the addition of a new position of Assistant Director for Finance with all related personnel benefits therein. This position was previously outsourced. However, it has become more cost-effective to secure an permanent in-house to enhance stability and assist with all financial and accounting affairs of the Town. The increase is also related to the realignment of personnel costs to reflect the Town's focus on proprietary activities such as Causeway, Sewer, Water and Stormwater. Operating expenses expanded as well to accommodate items such as publications and training, accounting, and auditing services, training, and additional implementation costs.

Information Technology – The Town's Information Technology Department Budget was increased by \$144,962. The budgeted increase is related to the Personnel Services expenditure for the planned cost of living and Merit increases, higher pension expenses as per actuarial analysis.

Operating Expenses increased by the following expenditures:

- Relocation plan due to the upcoming demolition of Town Hall building.
- Additional Camera for the Elementary School as mandated by Council.
- Security System at West Island.
- An increase in BHIPD and BHI exchange 365 email backup expenditures.
- Additional 20 licenses for Adobe.
- Additional drop box for Town users.
- Software licenses for Town Hall and the Community Center.

Operating Reductions were as follows:

- Repairs and maintenance.
- Town internet connection costs.
- Some operating supplies; and improvements.

Human Resources – The Town's Human Resources Department Budget increased by \$50,563. This net increase comprises normal rises in Personnel Services expenditure for the planned cost of living, merit increases, and higher pension expenses as per actuarial analysis. Net Operating Expenses, on the other hand, decreased due mainly to reductions in promotional team-building activities which were transferred to the Town Manager's office. Few operating increases were for expected tuition reimbursement and employee uniforms.

Legal Counsel Department – The Town's Legal Counsel Department budget for Legal Services provided by Joseph Geller from Marder Greenspoon LLP was increased by \$3,000.

Public Buildings Department – The Town's Public Buildings Department's budget was increased by \$1,119,719. This amount reflects normal increases in personnel costs, mostly due to rising employee benefits, merit increases, cost of living and pension expenses. Operating expenses increased as well, mainly due to market increases in utility services, additional repair, and preventive maintenance of the town's buildings. The budget also includes additional acquisition of machinery and equipment in the amount of \$780,000 which includes new generators for Town facilities, in support of operational goals.

Law Enforcement Department – The Town's Police Department's budget was increased by \$1,257,382 due to the realignment of needed capital outlay accounted for the operating budget rather than the capital projects fund that house capital improvement projects/ infrastructure. Personnel costs increased slightly due to a combination of factors. There is an addition of two police officers who will supplement police operations, facilitate a reduction in police overtime, increase police visibility, and will be primarily designated for full-time Police Marine unit operations. There was a reduction of personnel costs in General fund directly related to the realignment of personnel costs to personnel costs funding centers. Lastly, increases were included for regular planned, negotiated cost of living and merit increases, and higher pension expenses as per actuarial analysis for the upcoming fiscal year.

The budget also includes the following other increased expenditures:

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

Notable Capital Assets to be acquired in fiscal year 2023-2024 (these are budgeted in General Fund):



- Body Worn Cameras.
- Ford Police Interceptor Utility.
- Motorola Police Handheld Radios.
- LPR System.
- Police Vehicles, Lighting and Outfitting.
- Emergency Management Marine Vessel.
- Ballistic Vests.
- Tasers – Taser Replacement Program.
- Vehicle Radio System Replacement.
- 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 \$201,300. There is a budgeted increase in (1) Personnel Services with the addition of a Town Planner due to a planned increase in COLA and merit increases, plus inherent economic increases in all other employee benefit costs categories across the national market (pension expenses).

The increase in operating rentals, leases and other contractual services was offset by some reductions in professional services, computer software and other current charges.

Code Compliance Department – The Town’s Code Compliance Department’s budget was increased by \$25,879. The budget includes a steep rise in all employee benefit costs nationwide, plus normal increases in Personnel Services due to planned COLA and Merit adjustment, which was offset by a reduction in overtime costs. There was also a slight increase in machinery and equipment.

Other Public Safety Department – The Town’s Other Public Safety Department budget was increased by \$138,707.

An increase was budgeted for the following reasons:

- Additional coverage to monitor schools.
- Realignment of personnel costs funding allocation under appropriate cost centers.
- Actual hours worked by School Crossing Guards.

Streets and Parkways Department – The Town’s Streets and Parkways Department budget was decreased by \$35,518. Although normal increases in personnel costs and soaring group insurance are higher in fiscal year 2024, nonetheless, there is a net decrease in this department. The reduction is directly related to the realignment of building improvements.

This increase was budgeted for the following reasons:

- Normal increases for planned salary adjustment i.e., COLA and Merit Increases for employees.
- Rising inherent employee benefits costs nationwide.
- Realignment of personnel costs funding allocation between cost centers.
- Pension expenses.

The budget also includes an increase for the following items:

- Utilities Services.
- Repairs and Maintenance.
- Acquisition of operational machinery and equipment.

Some savings were achieved in operating supplies, publications, and other current charges.

Notable Capital Improvements for fiscal year 2023-2024:

- Streets milling and resurfacing.
- The installation of Crosswalks from the school to the Community Center.
- The LED Street light Upgrade.

Parks and Recreation Department – The Town’s Parks and Recreation Department budget was decreased by \$178,110. The following line items related to personnel services were reduced for the following reasons:

- While all normal increases in COLA and Merit applied to employees, Personnel Services expenditures directly related to the Youth Development Program, funded by the Children’s Trust, are now under a new department named Youth Development Program, generating savings for parks.
- As a result, all related employee salaries and benefits costs were reduced as well.
- The Park attendant serving parks is now under the purview of the Street and Parkways Director.



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

- Repairs & Maintenance.
- Printing & Binding.
- Operating Supplies.
- Publication and training.
- Tutoring programs.
- Grant writing.

The proposed budget also includes the following increases in the following expenditure items:

- Seniors on-the-go weekend program.
- Cheerleading activities and competitions,
- Soccer activities and related competitions.
- Halloween event.
- New Town Events.
- Snow day event.
- Annual Town Festival and organizer costs.
- Mobile dance floor for a concert.

Notable Capital Improvements for fiscal year 2023-2024:

- 92nd Street Dog Park Renovation.
- The Artificial Reef.

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.

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 three Special Revenue Funds are: 1) Bright Paths Youth Development Program Fund, 2) Park Impact Fund, and 3) Police Forfeiture Fund.

Bright Paths Youth Development Program – The Department was created to provide After Care and Summer Programs Services for the Town’s residents. The Youth Development program includes staff allocations from the Parks and Recreation department. Its total budget for the fiscal year 2023-2024 is \$596,397. The Children’s trust will contribute \$320,000 for this program while the General fund will match this funding by \$446,410.

The Youth Development Program will operate with two full-time positions; a Program Director/Certified teacher and Program Coordinator/Teacher to administer the program; three part-time (3) employees to support the Youth Development Program for after-school and summer, and three (3) part-time positions for the summer. Consequently, the salaries and related personnel costs were increased to reflect normal increases such as COLA and Merit.

The Youth Development Program is also budgeting the following line-item increases:

- A variety of fitness programs.
- Promotional Activities for event promotional items.
- Field trips.
- Staff development and training.
- Program supplies and curriculum materials.
- Office Supplies – Miscellaneous; and
- Publications and Binding.

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. The Town has allocated a portion of those funds for the 96th Street Park Construction.



Police Forfeiture Fund - The Police Forfeiture Fund includes monies received from the Federal Law Enforcement Division for Asset Forfeiture. These monies must be used for certain Police Department expenditures. The current balance in this fund is \$9,832, which can be used for any qualified law enforcement activities.

Enterprise Funds

The Town's Proprietary Funds are 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.

Causeway Fund - The Causeway Fund budgeted expenses grew by 85.4% or \$8.16M as compared to the 2023 budget. Projected revenues are expected to grow by 86.7% or \$8.2M as compared to the 2023 budget. This inflow includes toll receipts, annual passes, rents & royalties, awarded grants and use of fund balance to carry out objectives of Causeway activities.

The sharp increase in expenses is attributed to an aggressive schedule to begin or complete Causeway projects in the fiscal year 2024. Below are notable Capital Improvements for fiscal year 2023-2024:

- o Seawall Replacement 9600 West Bay Harbor River.
- o Replacement & moving of Causeway Servers from Town Building to Surpass Gantry.
- o Bridge Signs Installation.
- o Rehabilitation of Broad Causeway.
- o LED Lighting Upgrade - Kane Concourse & Broad Causeway.
- o Indian Creek Bridge-Structural Repairs - Design & Construction.
- o Replacement of Broad Causeway Bridge - PD&E Study.
- o West Relief Bridge-N Miami - Design & Construction.
- o Waterway Bridge Structural Repairs (Middle Bridge).

This large increase was offset by some reductions as follows:

- o Due to the realignment of cots within existing cost centers, net personnel costs decreased even when normal increases in COLA and Merit were applied, and employee personnel benefits costs rose considerably for this upcoming year.
- o A retirement contribution reduction, as expected by the Town.
- o A decrease in expenses related to Professional Services due to the removal of design services expenses as the Town Engineer performs these services.
- o Repairs & Maintenance of the Causeway (such as iguana relocation expenditures and asphalt/concrete repair costs were reduced) was decreased.
- o Other Current Charges expenditure charges have decreased since PASS Plan Administrator laptop was purchased in the current Fiscal Year.
- o Publication and Training expenditures decreased.

The decrease in expenditures was offset by an increase in costs related to Utility Services, Operating Supplies, Causeway insurance, Travel, and other contractual services.

Sewer Fund - The Sewer Fund includes a budgeted increase of \$1,553,981.

The Sewer Fund includes the following line-item increases:

- o A new position titled Utilities Operations Supervisor is to be shared between the Water, Sewer and Stormwater departments.
- o Salary and benefit adjustments due to planned COLA and Merit Increases.
- o Rising personnel costs include pension expenses.
- o Personnel cost allocation throughout cost centers and funds.

Below are notable Capital Improvements for fiscal year 2023-2024:

- o Force Main Feasibility Study.
- o Block 11 Sewer Extension Upsizing.
- o Manhole and Pipe Lining.
- o Ejector Station Replacement.
- o Master Pump Station Replacement.

The Sewer Fund includes the following decreases:

- o Accounting & auditing due to new allocation of cost throughout cost centers.
- o Utility services based on trends.
- o Operating Supplies.
- o Debt service as per debt service schedule.
- o Overtime pay.



Water Fund – The Water Fund includes a budgeted increase of \$1,283,629. The Water Fund includes the following line-item increases:

- A new position titled Utilities Operations Supervisor is to be shared between the Water, Sewer and Stormwater departments.
- Salary and benefit adjustments due to planned COLA and Merit Increases.
- Rising personnel benefits costs include pension expense.

Personnel cost allocation throughout cost centers and funds expenses other than personnel increases include:

- Professional Services increase to provide for annual leak detection services.
- Bulk Water Purchases.
- Rental and leases.
- Major improvements.

The Water Fund includes the following line-item decreases:

- Repairs and Maintenance for watermain repairs.
- Other current charges.
- Operating supplies.
- Accounting & auditing due to new allocation of cost throughout cost centers.

Notable Capital Improvements for fiscal year 2023-2024:

- Water Meter Replacement - *Mixed Match Water Meter Boxes*.
- Block 11 Water Main Replacement.

Parking Fund – The Parking Fund budgeted expenses grew by 14.2% or \$1,159,054, where projected revenues are conservatively estimated at \$1.2M or 7.8% less than fiscal year 2023.

An increase was budgeted for the following reasons:

- Normal increases for planned salary adjustment i.e., COLA and Merit Increases for employees.
- Rising inherent employee benefits costs nationwide.
- Realignment of personnel costs funding allocation between cost centers.
- Pension expenses.
- Repairs & Maintenance.
- Printing & Binding.
- Increase in credit card fees.
- Acquisition of Machinery & Equipment such as radios, cameras, a new split AC unit.
- Utility fees.
- Rentals and leases.
- Improvements as only a handful of improvements remain to be completed in 2024.

Notable Capital Improvements for fiscal year 2023-2024:

- Replacement of expansion joints in PG decking.
- Concrete panel fence replacement.
- The Parking Fund includes the following line-item decreases:

The Parking Fund includes the following line-item decreases in Revenue:

- Reduction in Rent & Royalties,
- Reduction in Parking Fines.
- Reduction in Permit Sales.

All decreases in revenues are due to several factors such as parking limitations on certain lots:

1. 1020 92nd lot reduced for Doggy Park extension.
2. 1020 95th lot/ reduced for new town hall modulars took over 75% of the lot.
3. 1100 97th Lot reduced /Terra group 1177 - 96st project site made an agreement with prior administration that took over 70% of the lot.
4. North Service Roadblock 11 was reduced to 70% for the new parking garage/Management block several parking spaces for legal reasons. This is also causing permit sales to be lower for the next 2 -3 years.

Solid Waste Fund – The Solid Waste Fund includes a budgeted increase of \$168,359. The Solid Waste Fund includes the following line-item increases in expenses:

- Normal increases for planned salary adjustment i.e., COLA and Merit Increases for employees.
- Rising inherent employee benefits costs nationwide.
- Realignment of personnel costs funding allocation between cost centers.
- Pension expenses.

Conversely, it is expected that revenues increase proportionally as well through Disposal Fees, regular business, and daily pick-up fees.

Stormwater Fund – The Stormwater Fund includes a budgeted increase of \$460,953. A new position titled Utilities Operations Supervisor is to be shared between the Water, Sewer, and Stormwater departments.

- Salary and benefit adjustments due to planned COLA and Merit Increases.



- Rising personnel benefits costs, to include pension expense.
 - Personnel cost allocation throughout cost centers and funds.
- The Stormwater Fund was increased for the Pump Station Installation on West Bay Harbor Dr. & 95 Street.

All Funds Summary Comprehensive Summary

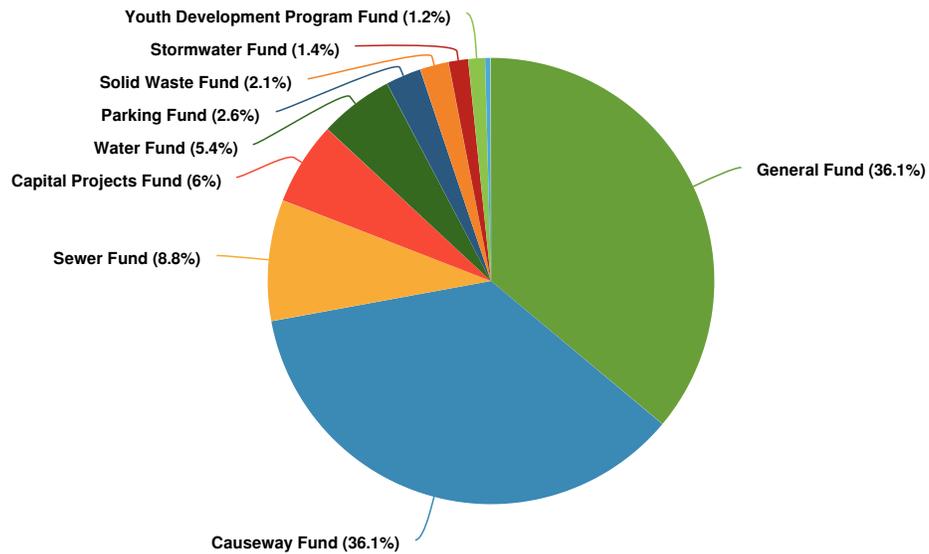


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Revenue by Fund

2024 Revenue by Fund

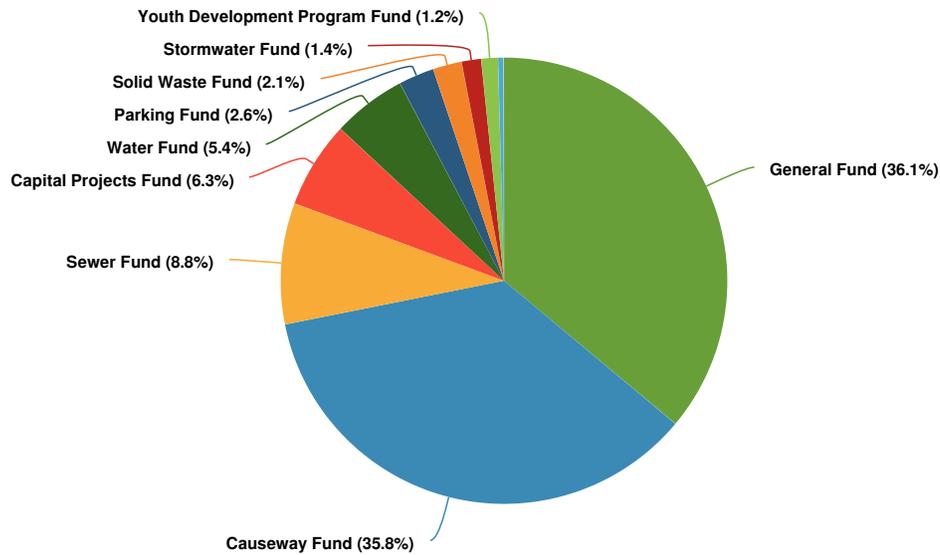


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
General Fund	\$11,884,015	\$16,046,832	\$12,205,871	\$17,855,701	46.3%
Capital Projects Fund	\$0	\$840,976	\$342,000	\$2,986,000	773.1%
Park Impact Fund	\$0	\$575,399	\$202,000	\$200,000	-1%
Police Forfeiture Fund	\$0	\$54,221	\$47,985	\$9,832	-79.5%
Youth Development Program Fund	\$0	\$0	\$0	\$596,397	N/A
Causeway Fund	\$9,522,254	\$9,117,434	\$9,560,500	\$17,848,612	86.7%
Sewer Fund	\$2,711,280	\$2,723,192	\$2,934,644	\$4,340,089	47.9%
Water Fund	\$1,337,842	\$1,268,563	\$1,400,000	\$2,655,205	89.7%
Parking Fund	\$878,308	\$1,149,602	\$1,382,750	\$1,275,359	-7.8%
Solid Waste Fund	\$895,321	\$1,066,196	\$876,000	\$1,027,759	17.3%
Stormwater Fund	\$433,655	\$621,343	\$541,000	\$704,004	30.1%
Total:	\$27,662,676	\$33,463,756	\$29,492,750	\$49,498,958	67.8%



Expenditures by Fund

2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
General Fund	\$10,288,656	\$13,249,801	\$12,205,871	\$17,855,701	46.3%
Capital Projects Fund	\$0	\$417,192	\$342,000	\$3,111,000	809.6%
Park Impact Fund	\$0	\$22,730	\$202,000	\$200,000	-1%
Police Forfeiture Fund	\$0	\$10,068	\$47,985	\$9,832	-79.5%
Youth Development Program Fund	\$0	\$0	\$0	\$596,397	N/A
Causeway Fund	\$5,323,653	\$6,371,968	\$9,560,500	\$17,723,612	85.4%
Sewer Fund	\$2,272,089	\$2,322,117	\$2,934,644	\$4,340,089	47.9%
Water Fund	\$1,397,082	\$1,179,873	\$1,400,000	\$2,655,205	89.7%
Parking Fund	\$595,506	\$641,144	\$1,382,750	\$1,275,359	-7.8%
Solid Waste Fund	\$787,885	\$841,524	\$876,000	\$1,027,759	17.3%
Stormwater Fund	\$224,337	\$234,818	\$541,000	\$704,004	30.1%
Total:	\$20,889,207	\$25,291,235	\$29,492,750	\$49,498,958	67.8%



The General Fund is the principal fund of the Town and is used to account for all activities of the Town not specifically required to be reported in a separate fund. The General Fund accounts for the normal recurring activities of the Town. The General Fund is a Governmental Fund and is a major fund.

Revenues: General Fund revenues primarily consist of taxes levied and collected by the Town. Additional revenues come from franchise service fees, utility service fees, intergovernmental revenues, licenses and permits (examples include business licenses and building permits), charges for services (examples include all parks & recreation registration fees), fines and forfeitures (examples include all court fines collected by the Town), as well as donations and grants from outside agencies. The Town also receives other financing sources.

Expenditures: General Fund expenditures and other financing uses are divided by department. Expenditures are divided amongst the following departments:

- Non-departmental
- Town Council
- Office of the Town Manager
- Town Clerk
- Finance and Administration
- Information Technology (I.T.)
- Human Resources
- Legal Council
- Debt Service
- Public Buildings
- Law Enforcement
- Building
- Code Compliance
- Other Public Safety
- Streets and Parkways
- Parks and Recreation
- Public Transportation



General Fund

In addition, expenditures within each department are divided up into the following expense categories:

Personnel: Expenditures related to providing salaries, wages, and benefits to current and retired Town employees.

Operating: Expenditures related to funding the day-to-day operations related to providing Town services to the citizens of Bay Harbor Islands.

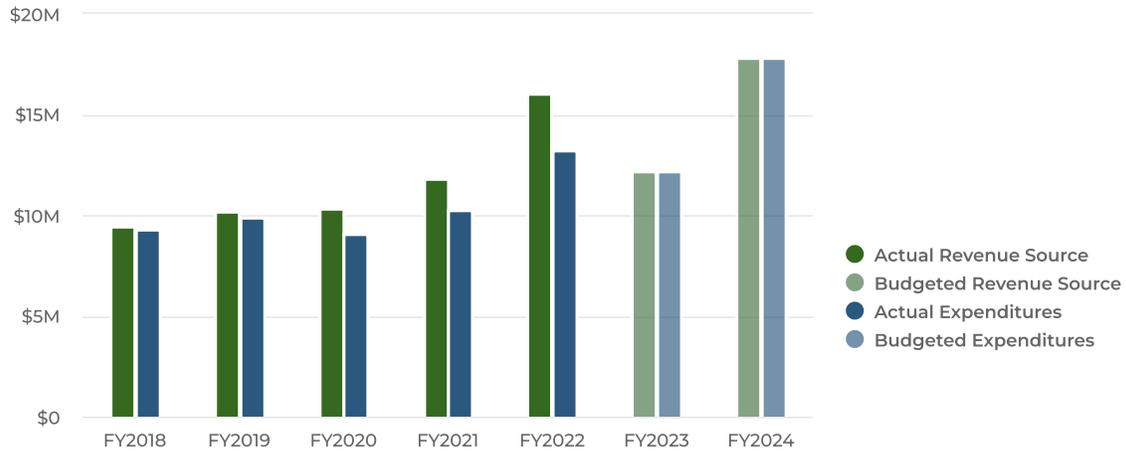
Capital: Expenditures related to the acquisition of long-lived assets that will be used in operations. Examples of such expenditures include land, buildings, vehicles, and heavy machinery.

Debt Service: Expenditures related to the payment of debt obligations directly from the General Fund.

Other Financing Uses: This consists primarily of transfers to other funds such as transfers to the debt service fund. This is for bond issuances that are paid directly from the debt service.

Summary

The Town of Bay Harbor Islands is projecting \$17.86M of revenue in FY2024, which represents a 46.3% increase over the prior year. Budgeted expenditures are projected to increase by 46.3% or \$5.65M to \$17.86M in FY2024.



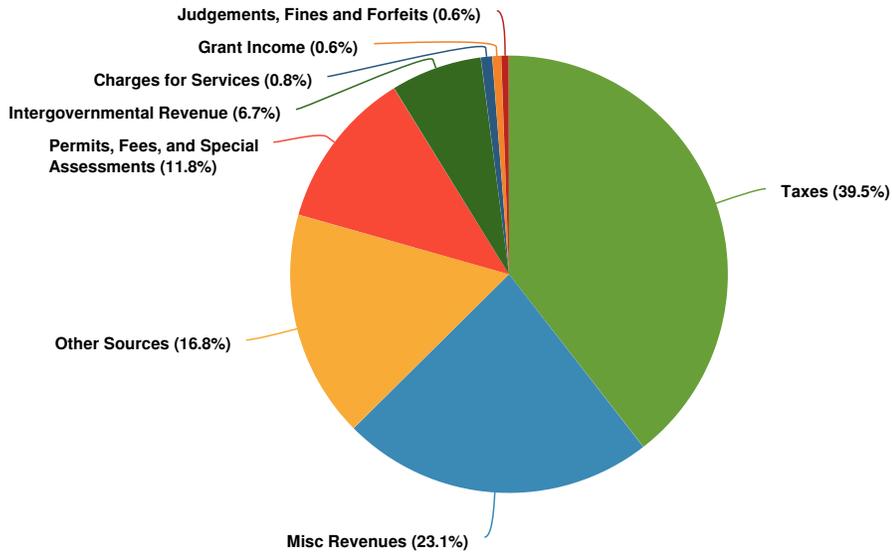
General Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	\$10,451,026	\$12,046,511	\$14,843,419	\$18,709,857
Revenues				
Permits, Fees, and Special Assessments	\$898,314	\$3,961,719	\$1,817,000	\$2,110,000
Taxes	\$6,013,542	\$6,134,820	\$6,207,530	\$7,049,661
Intergovernmental Revenue	\$961,489	\$1,240,397	\$1,004,000	\$1,202,291
Charges for Services	\$161,061	\$246,188	\$282,030	\$150,300
Judgements, Fines and Forfeits	\$50,231	\$536,467	\$67,000	\$100,000
Misc Revenues	\$59,327	-\$96,706	\$143,000	\$4,124,000
Other Sources	\$2,043,829	\$2,573,223	\$2,434,060	\$3,003,449
Grant Income	\$1,696,222	\$1,450,723	\$251,251	\$116,000
Total Revenues:	\$11,884,015	\$16,046,832	\$12,205,871	\$17,855,701
Expenditures				
Personnel Services	\$6,418,574	\$6,772,978	\$7,129,198	\$8,734,039
Operating Expenses	\$2,658,226	\$3,177,268	\$3,925,302	\$4,603,603
Capital Outlay	\$494,522	\$1,211,091	\$305,616	\$1,502,272
Debt Service	\$507,334	\$580,083	\$503,755	\$498,132
Non-Operating Expenses	\$210,000	\$1,508,382	\$342,000	\$2,517,655
Total Expenditures:	\$10,288,656	\$13,249,801	\$12,205,871	\$17,855,701
Total Revenues Less Expenditures:	\$1,595,359	\$2,797,031	\$0	\$0
Ending Fund Balance:	\$12,046,385	\$14,843,542	\$14,843,419	\$18,709,857

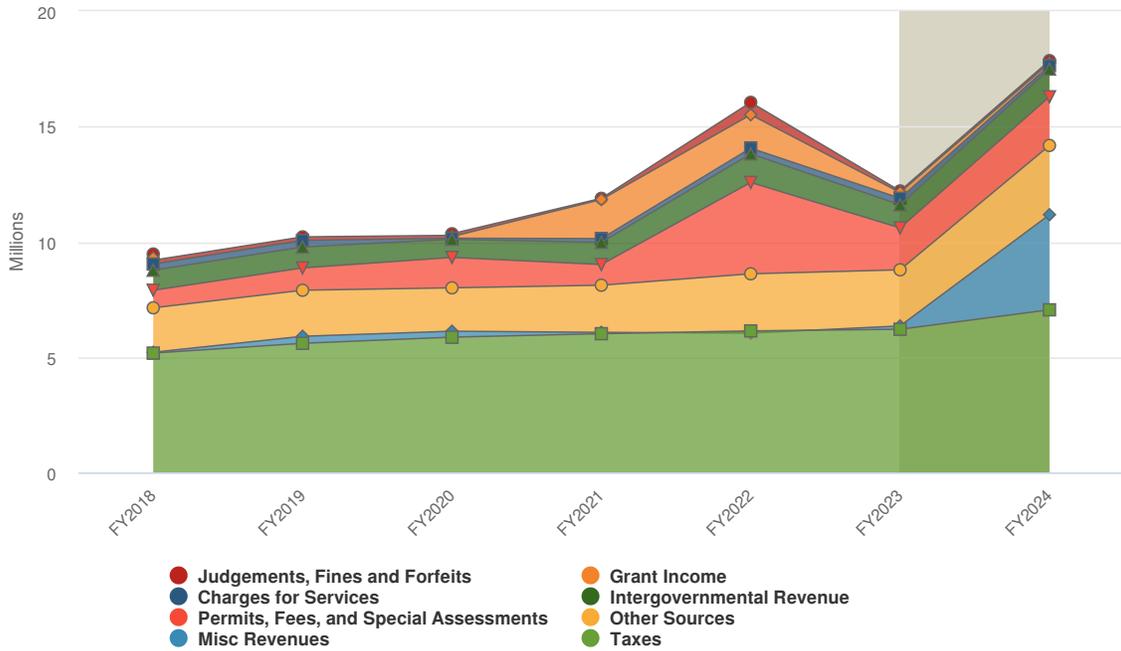


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments					
Occupational License Fees	\$95,240	\$110,054	\$95,000	\$80,000	-15.8%
TDR Fees	\$500	\$100,500	\$0	\$0	0%
Lien Search Fees	\$13,939	\$23,300	\$20,000	\$10,000	-50%
Building Permits	\$333,440	\$2,457,268	\$1,262,000	\$1,390,000	10.1%
Electrical Permits	\$120,775	\$198,717	\$80,000	\$30,000	-62.5%
Plumbing Permits	\$35,011	\$205,757	\$40,000	\$20,000	-50%
Air Conditioning Permits	\$113,311	\$56,067	\$120,000	\$50,000	-58.3%
Right of Way Permit	\$0	\$0	\$0	\$20,000	N/A
Impact Fee - Parks & Rec	\$1,716	\$0	\$0	\$0	0%
Other Licenses & Permits	\$184,382	\$503,156	\$200,000	\$500,000	150%
Plan Digitizing Fee	\$0	\$7,765	\$0	\$10,000	N/A
Technology Fee	\$0	\$298,635	\$0	\$0	0%
Upfront Fee	\$0	\$500	\$0	\$0	0%
Total Permits, Fees, and Special Assessments:	\$898,314	\$3,961,719	\$1,817,000	\$2,110,000	16.1%
Taxes					
Ad Valorem Taxes	\$4,760,975	\$4,766,371	\$4,921,530	\$5,741,697	16.7%
Gas Tax - Six Cents	\$65,069	\$68,674	\$66,000	\$67,872	2.8%
Gas Tax - Three Cent	\$24,668	\$26,283	\$20,000	\$25,000	25%
Casualty Ins Premium Tax (Pol)	\$48,791	\$59,799	\$50,000	\$20,000	-60%
Franchise Fees-FPL	\$373,600	\$433,221	\$325,000	\$425,000	30.8%
Franchise Fees-Peoples' Gas'	\$27,400	\$33,282	\$40,000	\$30,000	-25%
Utility Taxes-FPL	\$526,610	\$552,148	\$600,000	\$525,000	-12.5%
Utility Tax - Peoples' Gas'	\$20,937	\$20,148	\$20,000	\$20,000	0%
Communications Services Tax	\$165,492	\$174,894	\$165,000	\$195,092	18.2%
Total Taxes:	\$6,013,542	\$6,134,820	\$6,207,530	\$7,049,661	13.6%
Intergovernmental Revenue					
Sales Tax-Mun Rev Shr	\$131,535	\$91,481	\$140,000	\$80,000	-42.9%
Fuel Tax-Mun Rev Shar	\$54,775	\$138,498	\$60,000	\$156,847	161.4%
Alcoholic Beverage Licenses	\$3,716	\$3,181	\$4,000	\$3,000	-25%
Sales Tax-Half Cent	\$504,873	\$613,780	\$505,000	\$583,056	15.5%
Transportation Surtax	\$266,589	\$338,624	\$295,000	\$379,388	28.6%
Grant - Miami Dade County	\$0	\$54,833	\$0	\$0	0%
Total Intergovernmental Revenue:	\$961,489	\$1,240,397	\$1,004,000	\$1,202,291	19.8%
Charges for Services					
Election Qualifying Fees	\$30	\$45	\$30	\$50	66.7%
Recreation Program Fees	\$160,813	\$244,003	\$280,000	\$150,000	-46.4%

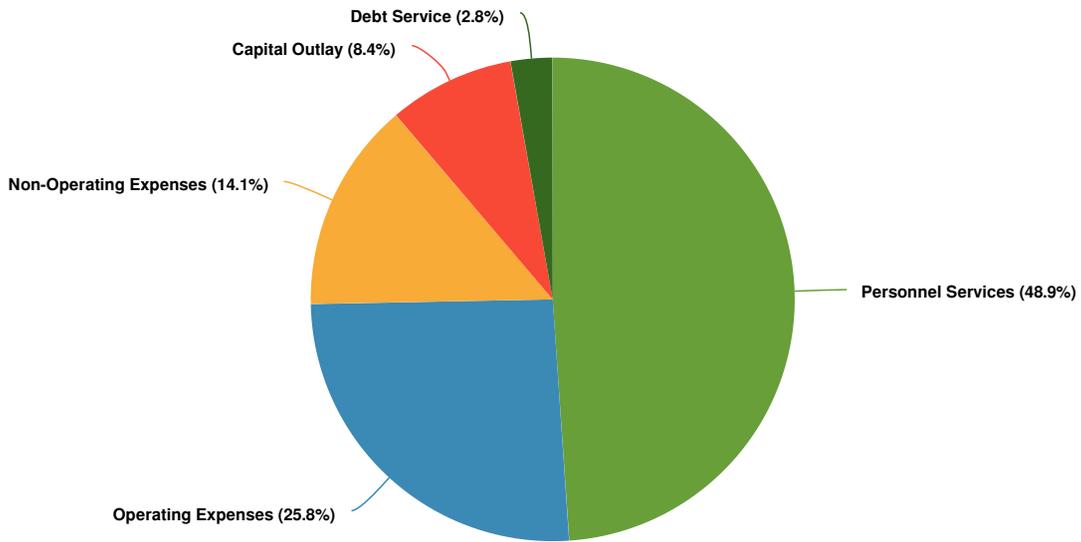


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Tennis Court Fees	\$0	\$2,140	\$0	\$250	N/A
Surcharge - Police Details	\$218	\$0	\$2,000	\$0	-100%
Total Charges for Services:	\$161,061	\$246,188	\$282,030	\$150,300	-46.7%
Judgements, Fines and Forfeits					
Fines-Building Code Violations	\$20,092	\$456,677	\$21,000	\$90,000	328.6%
Ticket Surcharges (Cross Gd)	\$23,061	\$63,034	\$25,000	\$5,000	-80%
Traffic Fines	\$6,531	\$16,308	\$20,000	\$5,000	-75%
Second Dollar Funding	\$547	\$448	\$1,000	\$0	-100%
Total Judgements, Fines and Forfeits:	\$50,231	\$536,467	\$67,000	\$100,000	49.3%
Misc Revenues					
Interest Earnings	-\$562	-\$1,021	\$0	\$0	0%
Interest Earnings-Mellon Trust	\$49,633	\$48,791	\$55,000	\$20,000	-63.6%
Change in Fair Value of Invest	-\$101,699	-\$354,816	\$0	-\$100,000	N/A
Rents & Royalties	\$2,840	\$5,525	\$3,000	\$4,000	33.3%
Sale of Fixed Assets	\$0	\$0	\$5,000	\$0	-100%
Gain or Loss on Investments	\$29,021	-\$6,362	\$0	\$0	0%
Other Miscellaneous Revenues	\$80,094	\$209,177	\$80,000	\$100,000	25%
TDR Sale Proceeds	\$0	\$2,000	\$0	\$4,100,000	N/A
Total Misc Revenues:	\$59,327	-\$96,706	\$143,000	\$4,124,000	2,783.9%
Other Sources					
Contribution from Water Fund	\$245,000	\$200,000	\$200,000	\$200,000	0%
Contribution from Causeway Fd	\$1,300,000	\$1,659,060	\$1,659,060	\$550,000	-66.8%
Contribution from Cswy Fund	\$0	\$0	\$0	\$125,000	N/A
Contribution from Sewer Fund	\$498,829	\$525,000	\$525,000	\$250,000	-52.4%
Appropriation from Fund Balance	\$0	\$0	\$50,000	\$1,878,449	3,656.9%
Other Fin Sources-Leased Assets	\$0	\$189,163	\$0	\$0	0%
Total Other Sources:	\$2,043,829	\$2,573,223	\$2,434,060	\$3,003,449	23.4%
Grant Income					
Federal Grant-General Gov't'	\$1,500,722	\$1,450,723	\$0	\$0	0%
Federal Grant-Disaster Relief	\$195,500	\$0	\$0	\$0	0%
Fed Grants-Culture/Recreation	\$0	\$0	\$66,251	\$66,000	-0.4%
State Grant-Disaster Relief	\$0	\$0	\$135,000	\$0	-100%
State Grant-Culture/Rec.	\$0	\$0	\$50,000	\$50,000	0%
Total Grant Income:	\$1,696,222	\$1,450,723	\$251,251	\$116,000	-53.8%
Total Revenue Source:	\$11,884,015	\$16,046,832	\$12,205,871	\$17,855,701	46.3%

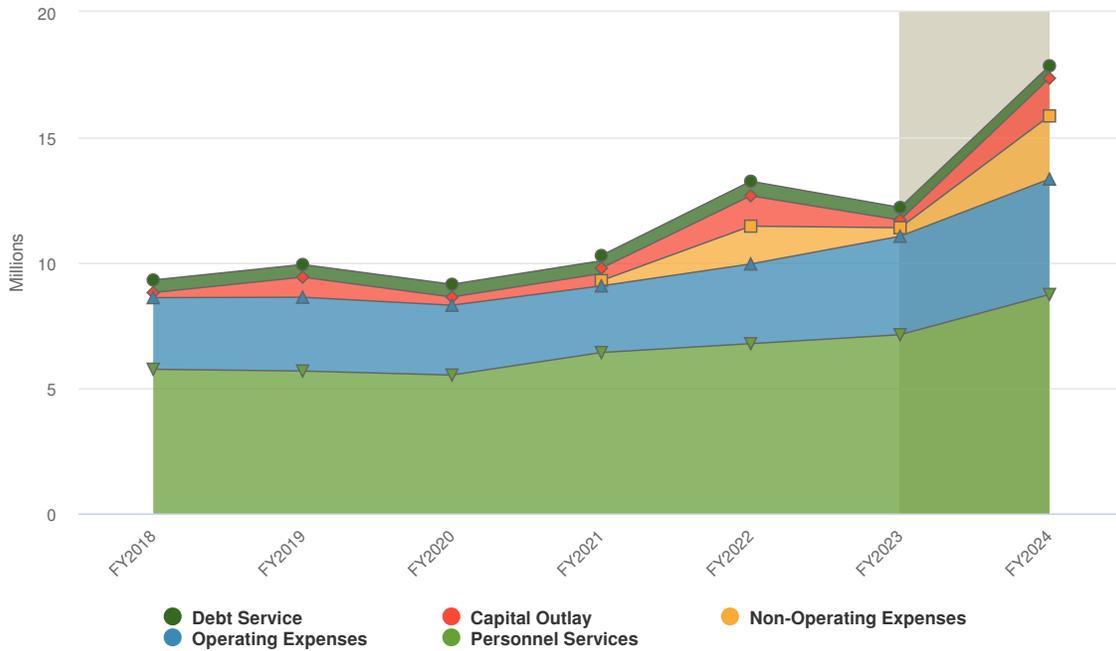


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

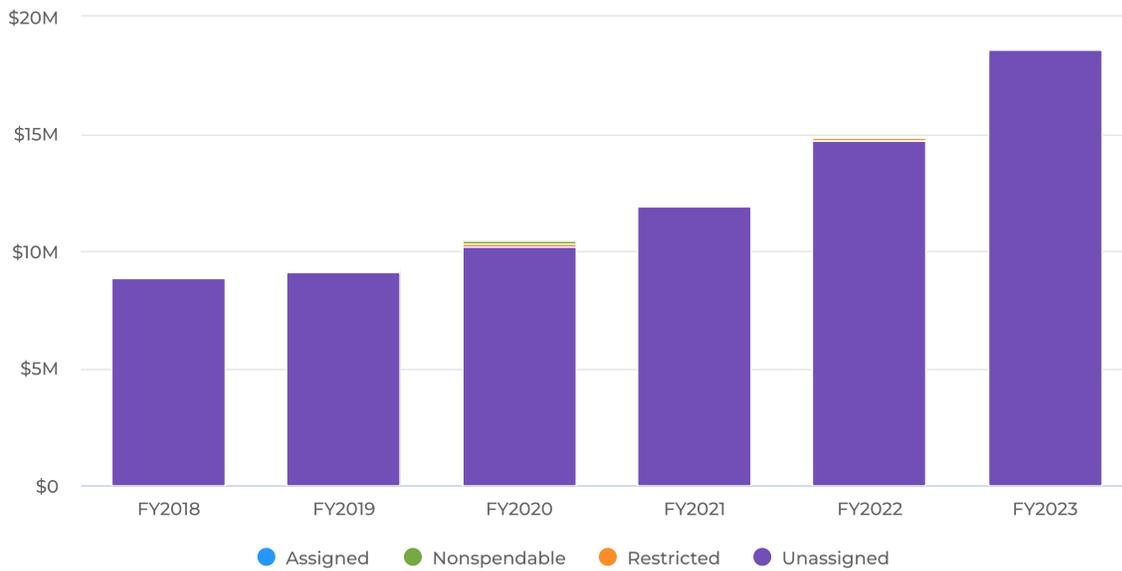


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$6,418,574	\$6,772,978	\$7,129,198	\$8,734,039	22.5%
Operating Expenses	\$2,658,226	\$3,177,268	\$3,925,302	\$4,603,603	17.3%
Capital Outlay	\$494,522	\$1,211,091	\$305,616	\$1,502,272	391.6%
Debt Service	\$507,334	\$580,083	\$503,755	\$498,132	-1.1%
Non-Operating Expenses	\$210,000	\$1,508,382	\$342,000	\$2,517,655	636.2%
Total Expense Objects:	\$10,288,656	\$13,249,801	\$12,205,871	\$17,855,701	46.3%

Fund Balance

Projections



	FY2023
Fund Balance	—
Unassigned	\$18,575,670
Assigned	\$0
Restricted	\$112,617
Nondisposable	\$21,570
Total Fund Balance:	\$18,709,857



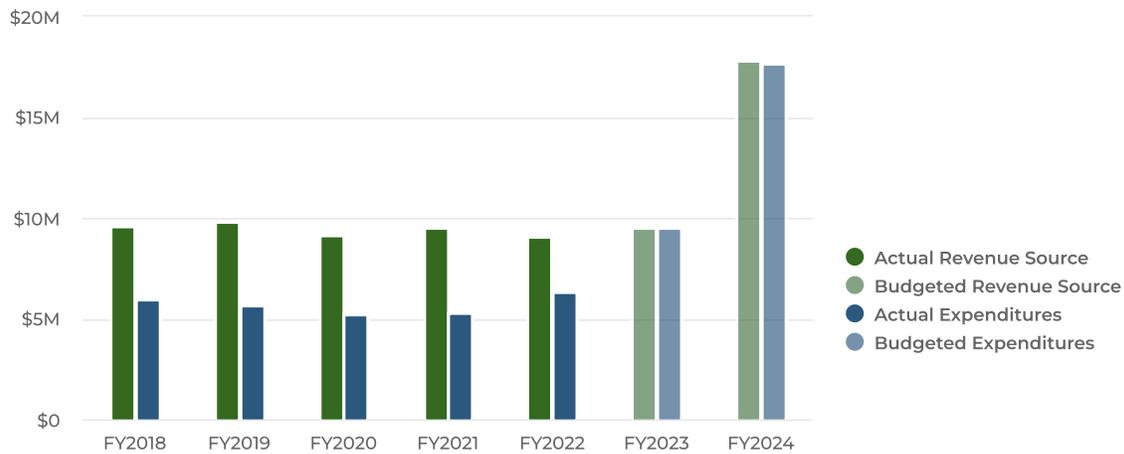


Causeway Fund

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. 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.

Summary

The Town of Bay Harbor Islands is projecting \$17.85M of revenue in FY2024, which represents a 86.7% increase over the prior year. Budgeted expenditures are projected to increase by 85.4% or \$8.16M to \$17.72M in FY2024.



Causeway Fund Comprehensive Summary

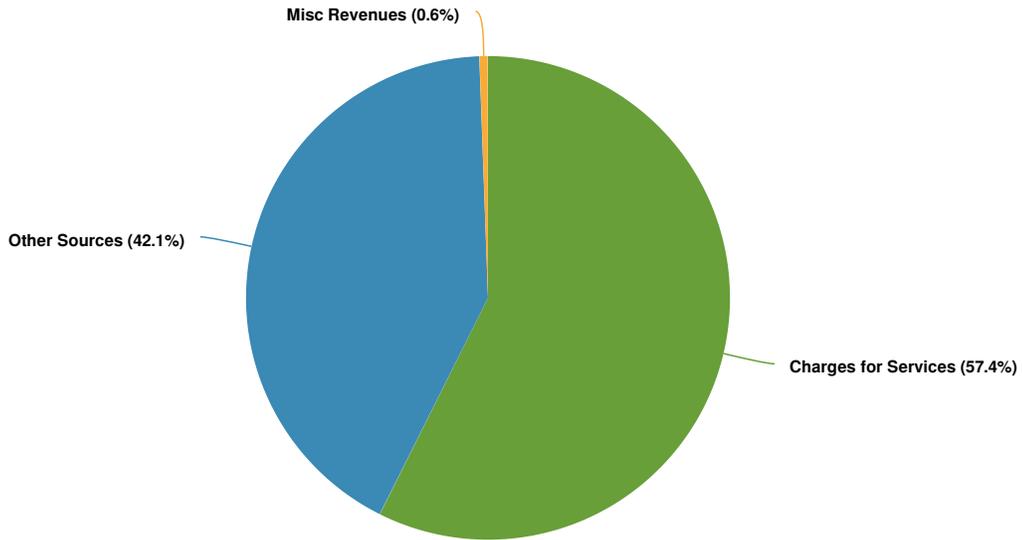
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	\$14,510,096	\$18,862,845	\$21,744,360	\$23,767,133
Revenues				
Intergovernmental Revenue	\$248,642	\$0	\$255,000	\$0
Charges for Services	\$9,181,817	\$9,180,174	\$9,215,000	\$10,243,267
Misc Revenues	\$91,795	-\$62,741	\$90,500	\$100,000
Other Sources	\$0	\$0	\$0	\$7,505,345
Total Revenues:	\$9,522,254	\$9,117,434	\$9,560,500	\$17,848,612
Expenditures				
Personnel Services	\$1,236,433	\$1,646,661	\$2,216,165	\$2,485,010
Operating Expenses	\$2,584,351	\$2,861,379	\$1,406,107	\$2,110,360
Capital Outlay	\$0	\$24,744	\$3,045,000	\$11,495,480



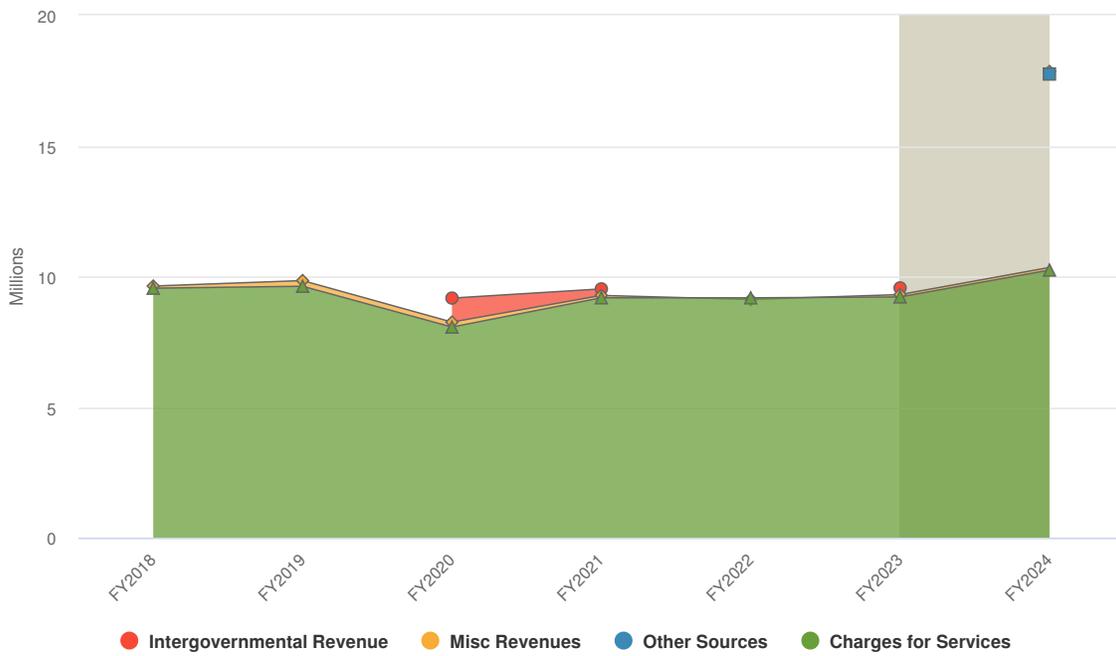
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Debt Service	\$202,869	\$180,125	\$1,108,817	\$1,082,762
Non-Operating Expenses	\$1,300,000	\$1,659,060	\$1,784,411	\$550,000
Total Expenditures:	\$5,323,653	\$6,371,968	\$9,560,500	\$17,723,612
Total Revenues Less Expenditures:	\$4,198,601	\$2,745,465	\$0	\$125,000
Ending Fund Balance:	\$18,708,697	\$21,608,310	\$21,744,360	\$23,892,133

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

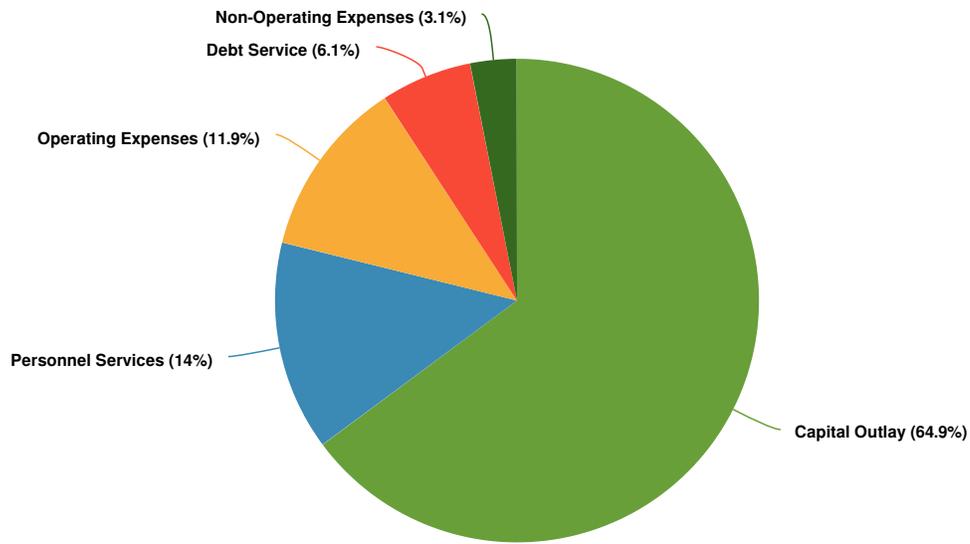
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue					
St Grant-9600 WBH Seawall	\$0	\$0	\$255,000	\$0	-100%
State Grant-ICW Bridge	\$248,642	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$248,642	\$0	\$255,000	\$0	-100%
Charges for Services					
FTE Toll Receipts	\$9,441,849	\$9,441,893	\$8,700,000	\$10,487,496	20.5%
FTE Credit Card Fees	-\$185,468	-\$210,200	\$0	-\$223,605	N/A
FTE Management Fees	-\$523,119	-\$538,065	\$0	-\$572,597	N/A
Annual Pass Sales	\$448,555	\$486,547	\$515,000	\$551,973	7.2%
Total Charges for Services:	\$9,181,817	\$9,180,174	\$9,215,000	\$10,243,267	11.2%
Misc Revenues					
Interest Earnings-Mellon Trust	\$27,954	\$27,600	\$30,000	\$0	-100%
Change in Fair Value of Invest	-\$58,060	-\$200,890	\$0	\$0	0%
Rents & Royalties-Lease Revenue	\$104,300	\$115,325	\$60,000	\$100,000	66.7%



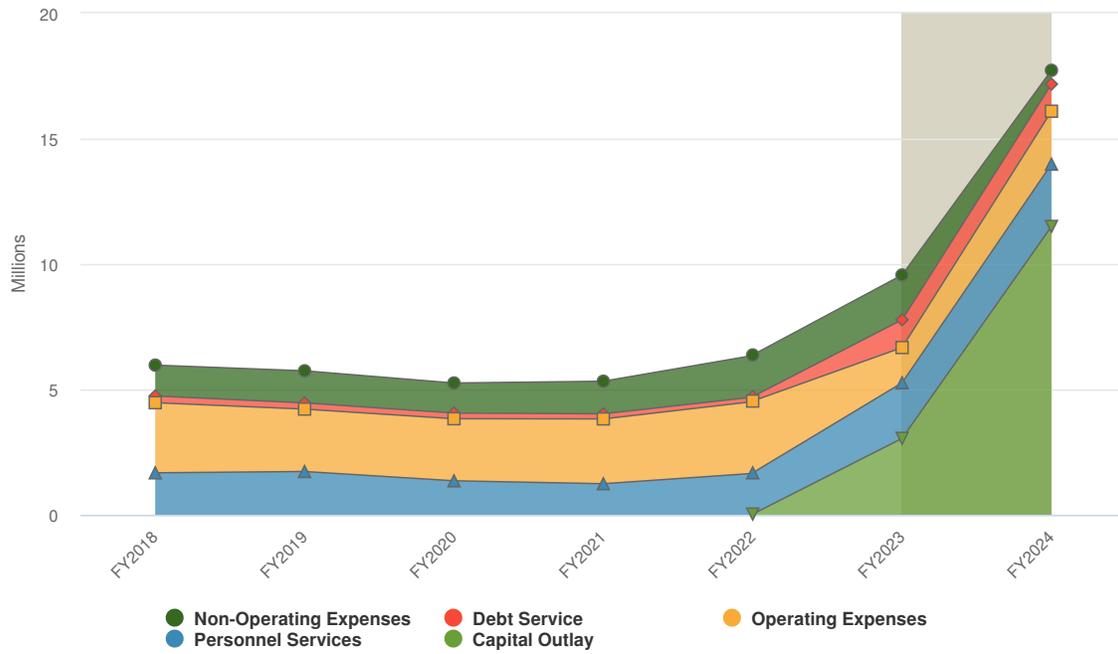
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Lease Revenue Internet	\$0	\$521	\$0	\$0	0%
Gain or Loss on Investments	\$16,954	-\$3,001	\$0	\$0	0%
Other Miscellaneous Revenues	\$647	-\$2,296	\$500	\$0	-100%
Total Misc Revenues:	\$91,795	-\$62,741	\$90,500	\$100,000	10.5%
Other Sources					
Appropriate Fund Balance	\$0	\$0	\$0	\$7,505,345	N/A
Total Other Sources:	\$0	\$0	\$0	\$7,505,345	N/A
Total Revenue Source:	\$9,522,254	\$9,117,434	\$9,560,500	\$17,848,612	86.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



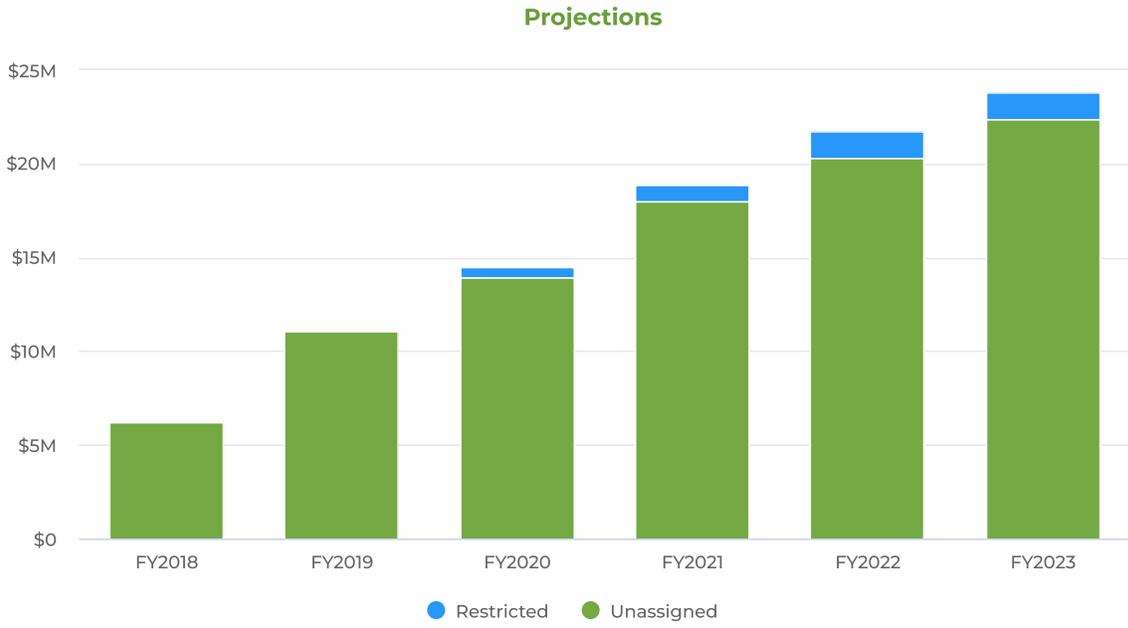
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$1,236,433	\$1,646,661	\$2,216,165	\$2,485,010	12.1%
Operating Expenses	\$2,584,351	\$2,861,379	\$1,406,107	\$2,110,360	50.1%
Capital Outlay	\$0	\$24,744	\$3,045,000	\$11,495,480	277.5%
Debt Service	\$202,869	\$180,125	\$1,108,817	\$1,082,762	-2.3%
Non-Operating Expenses	\$1,300,000	\$1,659,060	\$1,784,411	\$550,000	-69.2%
Total Expense Objects:	\$5,323,653	\$6,371,968	\$9,560,500	\$17,723,612	85.4%

Fund Balance



	FY2023
Fund Balance	—
Unassigned	\$22,352,605
Restricted	\$1,414,528
Total Fund Balance:	\$23,767,133



Sewer Fund

The Sewer Fund is a type of enterprise fund. The Town provides sewer services to customers within the Town. Charges for the services are made based upon the amount of 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 sewer operations. The fund operates under the Public Works Department. The Sewer Fund is funded through charges for services to residential and commercial customers for wastewater charges. The Town provides safe and environmentally sound removal of wastewater from the customers' property. The Town pays the City of Miami Beach for wastewater disposal. Charges for Services revenue support the operations and capital costs of the Sewer Fund.

Summary

The Town of Bay Harbor Islands is projecting \$4.34M of revenue in FY2024, which represents a 47.9% increase over the prior year. Budgeted expenditures are projected to increase by 47.9% or \$1.41M to \$4.34M in FY2024.

The Town maintains and operates an in-house Sewer distribution system. 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 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 system development fees are also collected to offset the impact of growth from serving new customers and development.

Sewer operations are under the supervision of the Public Works Director/Town Engineer. The sewer utility services are provided by the Town with the aim of providing safe and environmentally sound removal of wastewater.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. The Town budget for a 5.17% increase to the wholesale sewer rate in FY 2024. 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 2024.

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 2023 budget to actual variances from:

- o Decrease in water net operating expenses.
- o Decrease in debt service allocation.
- o Decrease in renewal & replacement of capital projects.
- o 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 2024. Therefore, WASD will pass through to the City of Miami Beach a credit true-up for wastewater cost variances.

The FY 2024 budget includes the rate increase for water service revenue projections, since Miami Dade County's WASD rate increase to both wholesale water and wastewater has been received. The Town's current budget for FY 2024 rate structure is projected to increase and fully offset current MDC rate.

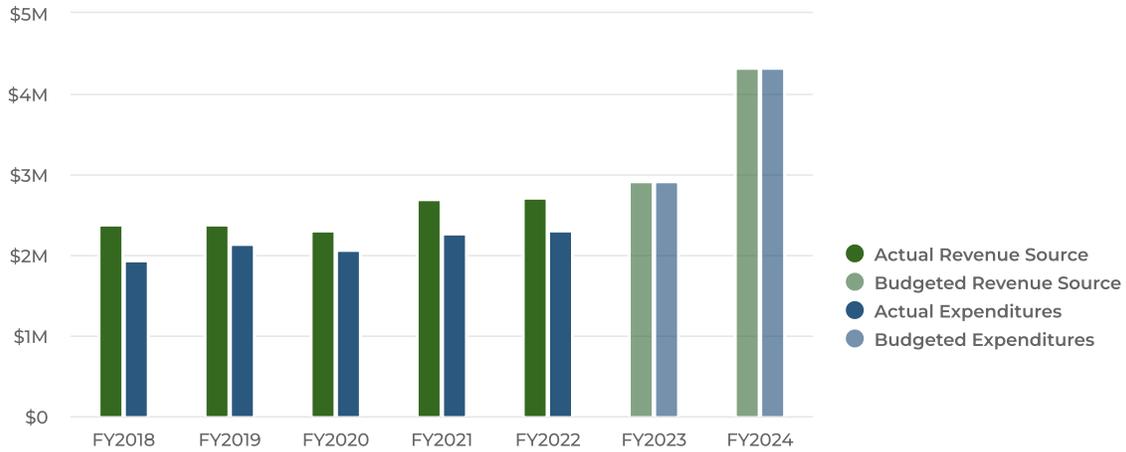
The FY 2024 budget includes an annual rate increase for Sewer service revenue projections, since the City of Miami Beach added 5.17% surcharge to the WASD rate, the Town passed this rate increase to the Town's residents.

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.



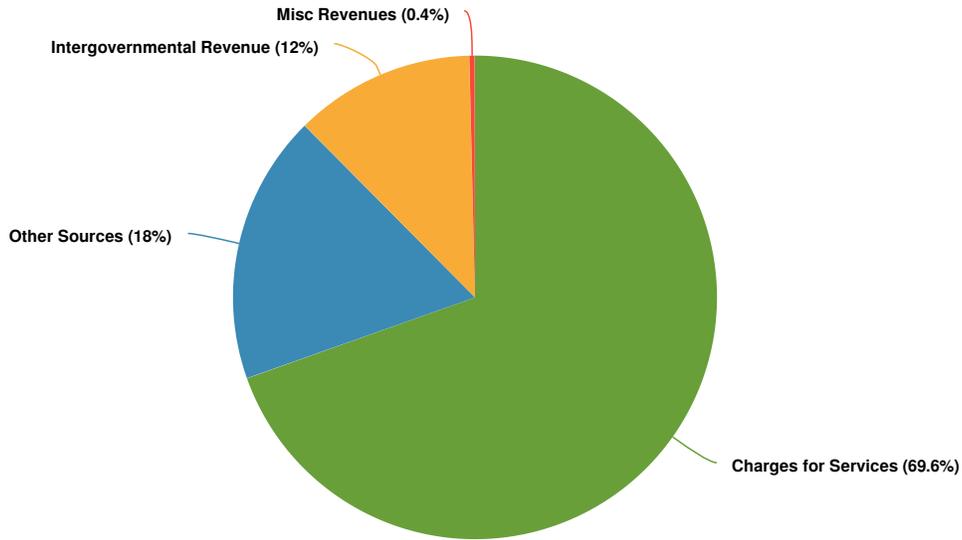
Sewer Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	\$2,164,079	\$2,133,378	\$2,561,463	\$2,182,604
Revenues				
Intergovernmental Revenue	\$250,000	\$0	\$295,000	\$522,500
Charges for Services	\$2,450,007	\$2,656,302	\$2,629,644	\$3,019,664
Judgements, Fines and Forfeits	\$10,798	\$53,589	\$0	\$0
Misc Revenues	\$475	\$13,300	\$10,000	\$16,243
Other Sources	\$0	\$0	\$0	\$781,682
Total Revenues:	\$2,711,280	\$2,723,192	\$2,934,644	\$4,340,089
Expenditures				
Personnel Services	\$231,100	\$258,299	\$393,441	\$563,125
Operating Expenses	\$1,540,929	\$1,538,818	\$1,215,330	\$1,786,964
Capital Outlay	\$0	\$0	\$652,337	\$1,740,000
Debt Service	\$1,230	\$0	\$0	\$0
Non-Operating Expenses	\$498,829	\$525,000	\$673,536	\$250,000
Total Expenditures:	\$2,272,089	\$2,322,117	\$2,934,644	\$4,340,089
Total Revenues Less Expenditures:	\$439,191	\$401,075	\$0	\$0
Ending Fund Balance:	\$2,603,270	\$2,534,453	\$2,561,463	\$2,182,604



Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



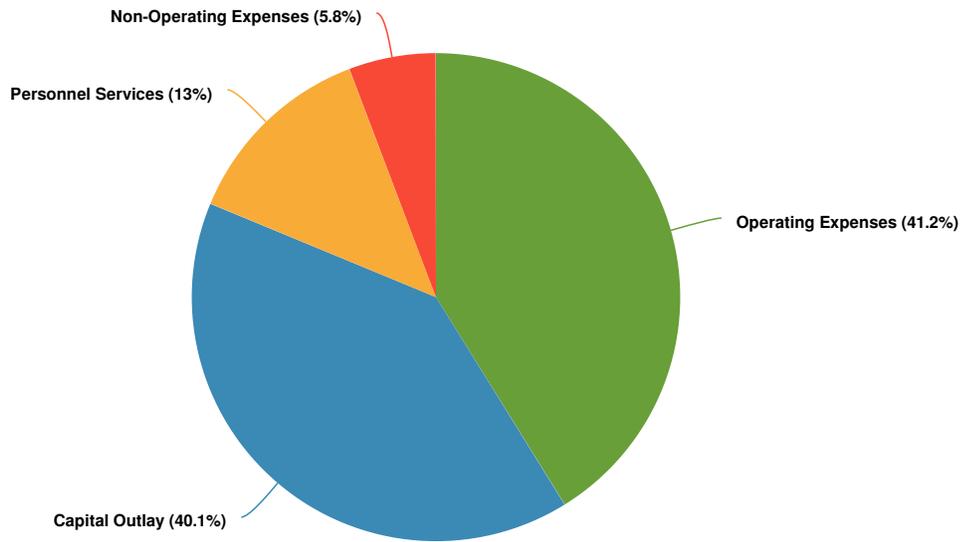
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue					
Federal Grant-General Gov't'	\$250,000	\$0	\$295,000	\$0	-100%
State Grant-Sewer	\$0	\$0	\$0	\$522,500	N/A
Total Intergovernmental Revenue:	\$250,000	\$0	\$295,000	\$522,500	77.1%
Charges for Services					
Sewage Disposal Fees	\$2,450,007	\$2,656,302	\$2,629,644	\$3,019,664	14.8%
Total Charges for Services:	\$2,450,007	\$2,656,302	\$2,629,644	\$3,019,664	14.8%
Judgements, Fines and Forfeits					
Doubtful Accounts	\$10,798	\$35,070	\$0	\$0	0%
Late Fees - Delinquent Accounts	\$0	\$18,519	\$0	\$0	0%
Total Judgements, Fines and Forfeits:	\$10,798	\$53,589	\$0	\$0	0%
Misc Revenues					
Other Miscellaneous Revenues	\$475	\$13,300	\$10,000	\$16,243	62.4%
Total Misc Revenues:	\$475	\$13,300	\$10,000	\$16,243	62.4%
Other Sources					
Appropriation from Fund Balance	\$0	\$0	\$0	\$781,682	N/A
Total Other Sources:	\$0	\$0	\$0	\$781,682	N/A
Total Revenue Source:	\$2,711,280	\$2,723,192	\$2,934,644	\$4,340,089	47.9%

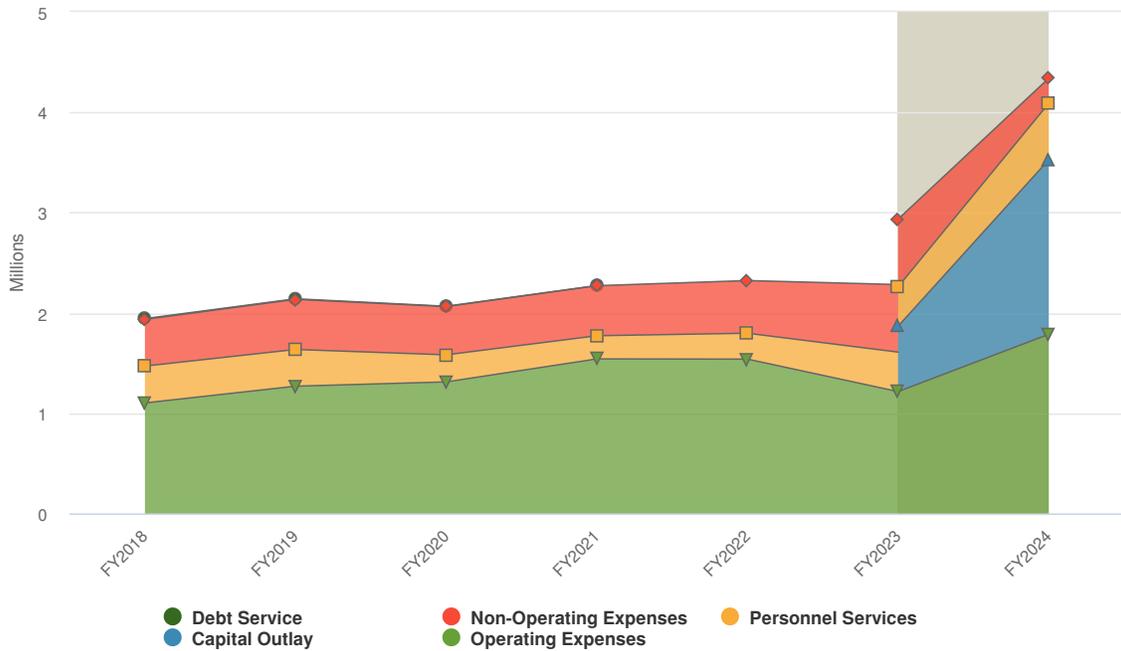


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

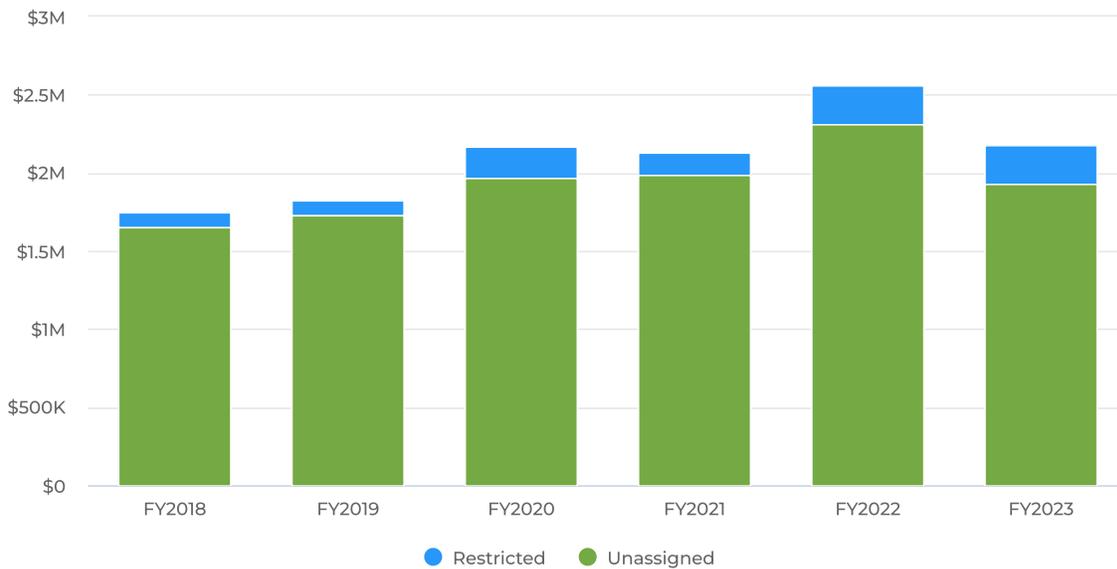


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$231,100	\$258,299	\$393,441	\$563,125	43.1%
Operating Expenses	\$1,540,929	\$1,538,818	\$1,215,330	\$1,786,964	47%
Capital Outlay	\$0	\$0	\$652,337	\$1,740,000	166.7%
Debt Service	\$1,230	\$0	\$0	\$0	0%
Non-Operating Expenses	\$498,829	\$525,000	\$673,536	\$250,000	-62.9%
Total Expense Objects:	\$2,272,089	\$2,322,117	\$2,934,644	\$4,340,089	47.9%

Fund Balance

Projections



	FY2023
Fund Balance	—
Unassigned	\$1,930,500
Restricted	\$252,104
Total Fund Balance:	\$2,182,604





Water Fund

The Water Fund is a type of enterprise fund. The Town provides water 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 operations. The fund operates under the Public Works Department. The water is funded through charges for services to residential and commercial customers for water charges. The Town purchases water from Miami Dade County. Charges for service revenue support the operations and capital costs of the Water Fund.

Summary

The Town of Bay Harbor Islands is projecting \$2.66M of revenue in FY2024, which represents a 89.7% increase over the prior year. Budgeted expenditures are projected to increase by 89.7% or \$1.26M to \$2.66M in FY2024.

The Town maintains and operates an in-house water collection and distribution system. 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 the General Fund Debt Service (5170) Department. Allowable water system development fees are also collected to offset the impact of growth from serving new customers and development.

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. 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 2024 WASD adopted a 9.64% 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 2023 budgeted to actual variances from the following:

- o Increase/decrease in water net operating expenses.
- o Increase/decrease in debt service allocation.
- o Increase/decrease in renewal & replacement of capital projects.
- o 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.

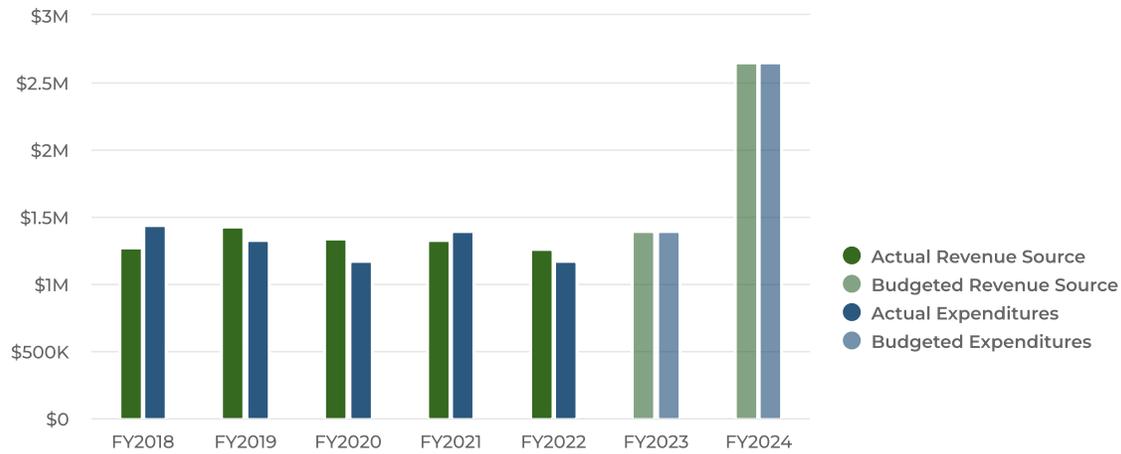
The FY 2024 budget includes the rate increase for water service revenue projections, since Miami-Dade County's WASD rate increase for both wholesale water and wastewater has been received. The Town's current budget for FY 2024 rate structure is projected to increase and fully offset the current MDC rate.

The Water division's billing and collection functions are managed by the Finance Department staff as well as the 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.

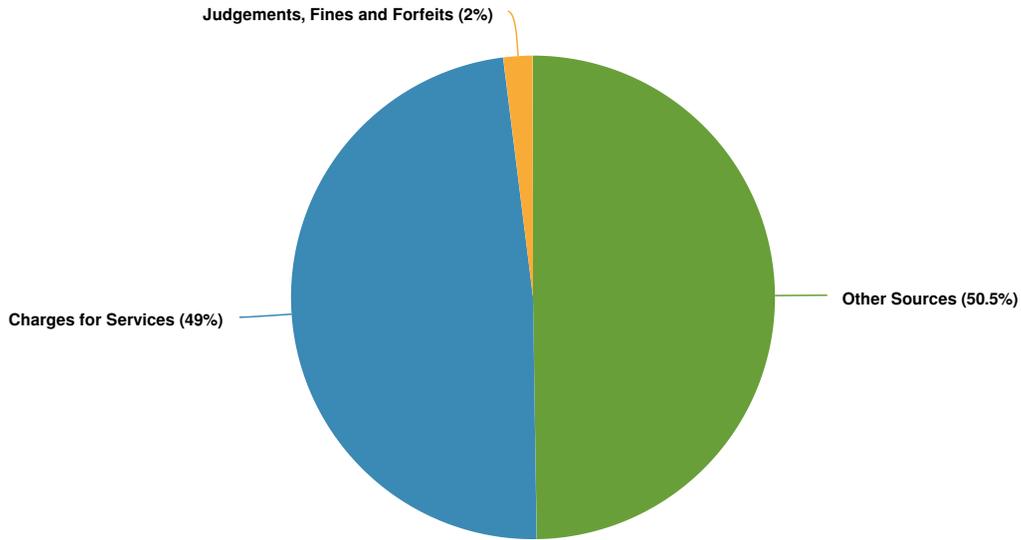


Water Fund Comprehensive Summary

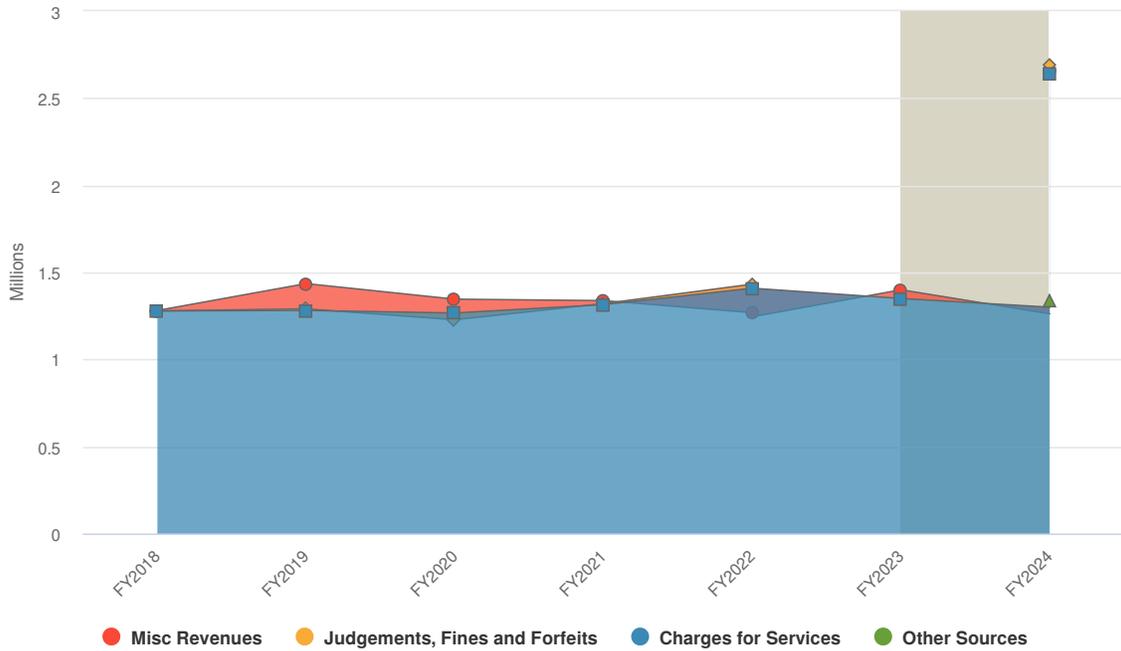
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	\$2,785,014	\$2,794,685	\$2,947,287	\$3,140,538
Revenues				
Charges for Services	\$1,314,837	\$1,409,041	\$1,350,000	\$1,300,000
Judgements, Fines and Forfeits	\$5,802	\$23,414	\$0	\$53,000
Misc Revenues	\$17,203	-\$163,893	\$50,000	-\$37,832
Other Sources	\$0	\$0	\$0	\$1,340,037
Total Revenues:	\$1,337,842	\$1,268,563	\$1,400,000	\$2,655,205
Expenditures				
Personnel Services	\$280,529	\$273,574	\$412,696	\$568,895
Operating Expenses	\$871,553	\$706,300	\$744,146	\$773,200
Capital Outlay	\$0	\$0	\$14,734	\$1,113,110
Non-Operating Expenses	\$245,000	\$200,000	\$228,424	\$200,000
Total Expenditures:	\$1,397,082	\$1,179,873	\$1,400,000	\$2,655,205
Total Revenues Less Expenditures:	-\$59,240	\$88,689	\$0	\$0
Ending Fund Balance:	\$2,725,774	\$2,883,374	\$2,947,287	\$3,140,538

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

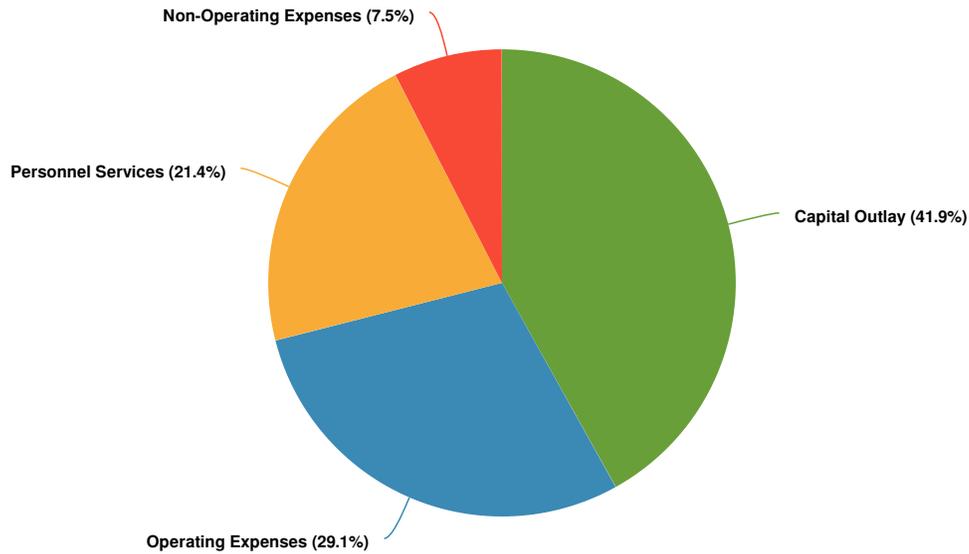


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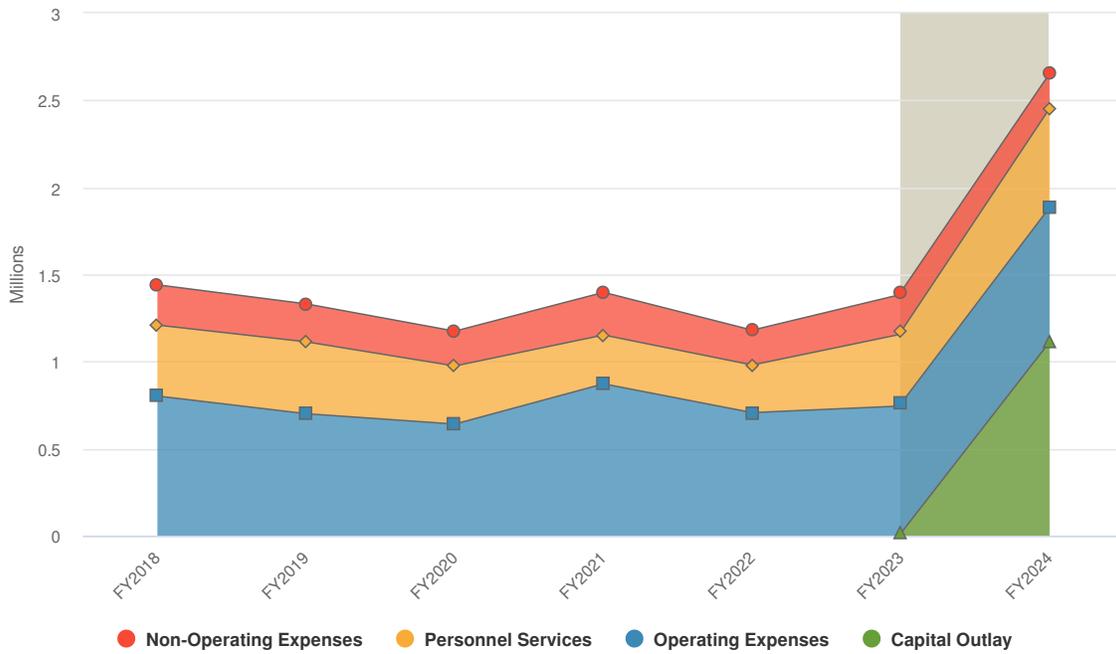
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Water Sales	\$1,314,837	\$1,409,041	\$1,350,000	\$1,300,000	-3.7%
Doubtful Accounts	\$5,802	\$17,963	\$0	\$0	0%
Late Fees - Delinquent Accounts	\$0	\$5,451	\$0	\$53,000	N/A
Interest Earnings-Mellon Trust	\$29,750	\$29,313	\$35,000	\$12,048	-65.6%
Change in Fair Value of Invest	-\$60,008	-\$213,127	\$0	-\$100,000	N/A
Gain or Loss on Investments	\$16,301	-\$3,805	\$0	\$0	0%
Other Miscellaneous Revenues	\$31,162	\$23,727	\$15,000	\$50,120	234.1%
Appropriate Fund Balance	\$0	\$0	\$0	\$1,340,037	N/A
Total Revenue Source:	\$1,337,842	\$1,268,563	\$1,400,000	\$2,655,205	89.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



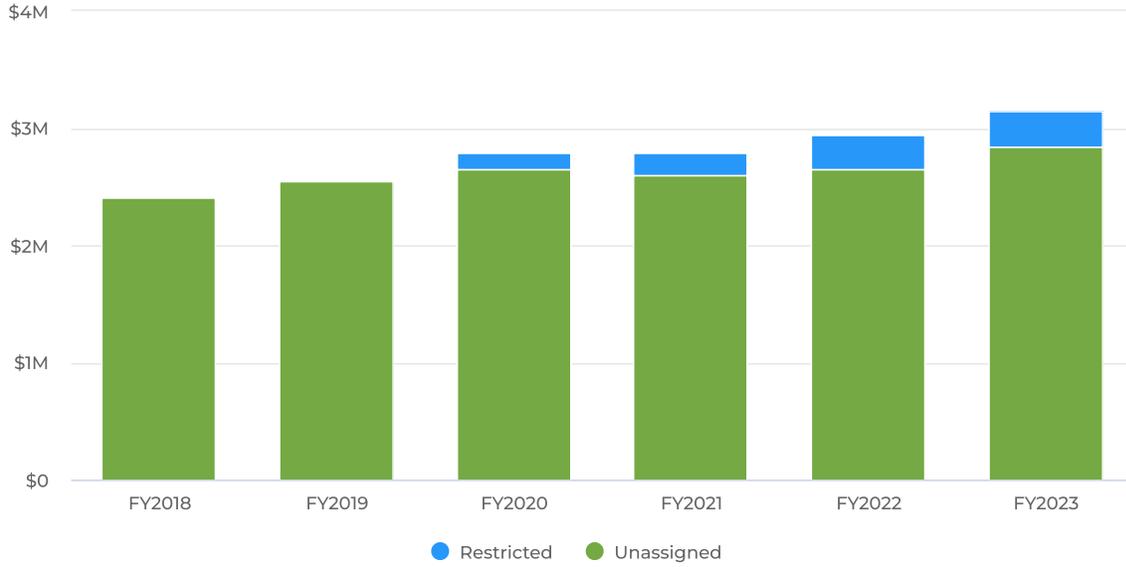
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$280,529	\$273,574	\$412,696	\$568,895	37.8%
Operating Expenses	\$871,553	\$706,300	\$744,146	\$773,200	3.9%
Capital Outlay	\$0	\$0	\$14,734	\$1,113,110	7,454.7%
Non-Operating Expenses	\$245,000	\$200,000	\$228,424	\$200,000	-12.4%
Total Expense Objects:	\$1,397,082	\$1,179,873	\$1,400,000	\$2,655,205	89.7%



Fund Balance

Projections



	FY2023
Fund Balance	—
Unassigned	\$2,836,569
Restricted	\$303,969
Total Fund Balance:	\$3,140,538



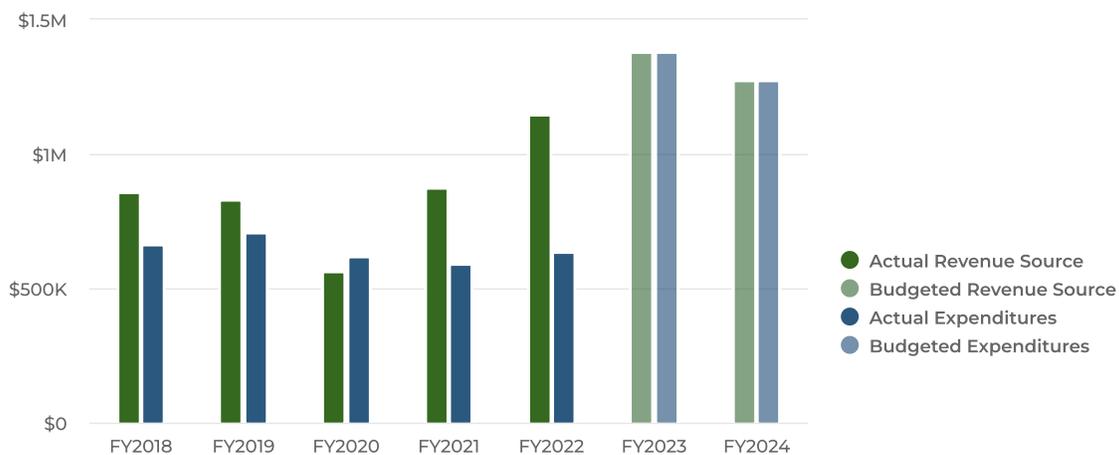
Parking Fund

The Municipal Parking Fund is a type of enterprise fund. The Town provides locations for customers for parking throughout the Town. Charges for the services are made based upon the amount of 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.

The Town currently operates several parking lots and on-street parking spaces to provide parking throughout Town. The Town also operates a Municipal Parking Garage.

Summary

The Town of Bay Harbor Islands is projecting \$1.28M of revenue in FY2024, which represents a 7.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.8% or \$107.39K to \$1.28M in FY2024.



Parking Fund Comprehensive Summary

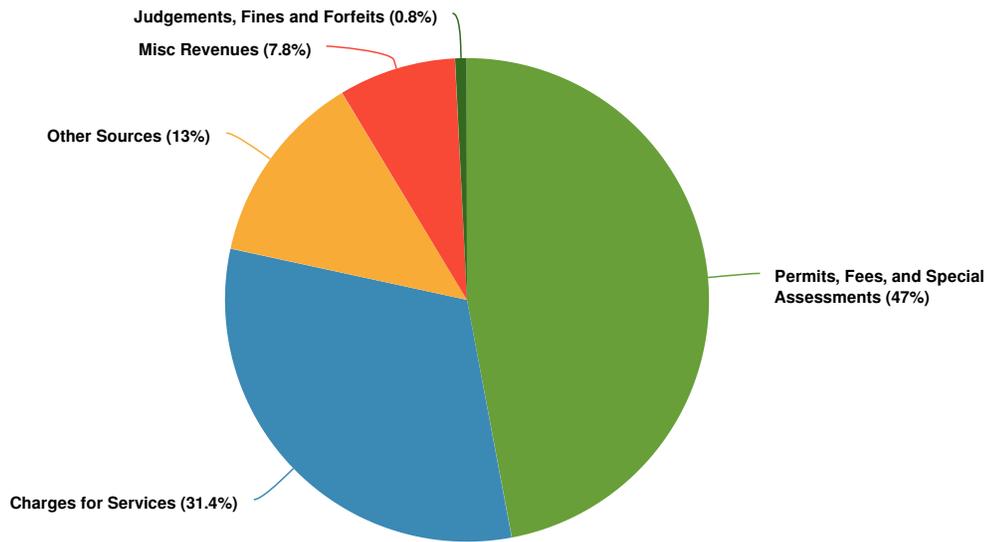
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	\$385,338	\$577,731	\$907,029	\$1,841,707
Revenues				
Permits, Fees, and Special Assessments	\$75,226	\$66,699	\$560,000	\$600,000
Charges for Services	\$641,686	\$770,527	\$672,500	\$400,000
Judgements, Fines and Forfeits	\$31,103	\$40,233	\$20,000	\$10,000
Misc Revenues	\$130,293	\$272,143	\$130,250	\$100,000
Other Sources	\$0	\$0	\$0	\$165,359
Total Revenues:	\$878,308	\$1,149,602	\$1,382,750	\$1,275,359
Expenditures				
Personnel Services	\$143,023	\$136,202	\$262,021	\$409,282
Operating Expenses	\$391,723	\$446,902	\$202,800	\$290,400
Capital Outlay	\$0	\$4,912	\$207,500	\$138,000



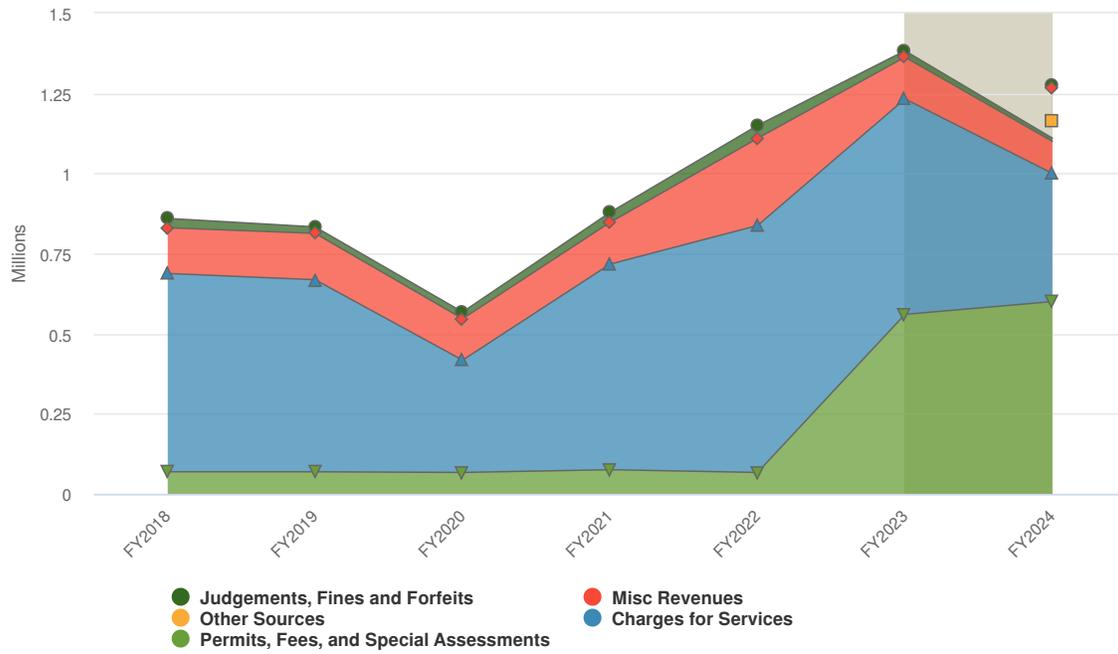
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Debt Service	\$60,760	\$53,128	\$443,984	\$437,677
Non-Operating Expenses	\$0	\$0	\$266,445	\$0
Total Expenditures:	\$595,506	\$641,144	\$1,382,750	\$1,275,359
Total Revenues Less Expenditures:	\$282,801	\$508,458	\$0	\$0
Ending Fund Balance:	\$668,139	\$1,086,189	\$907,029	\$1,841,707

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

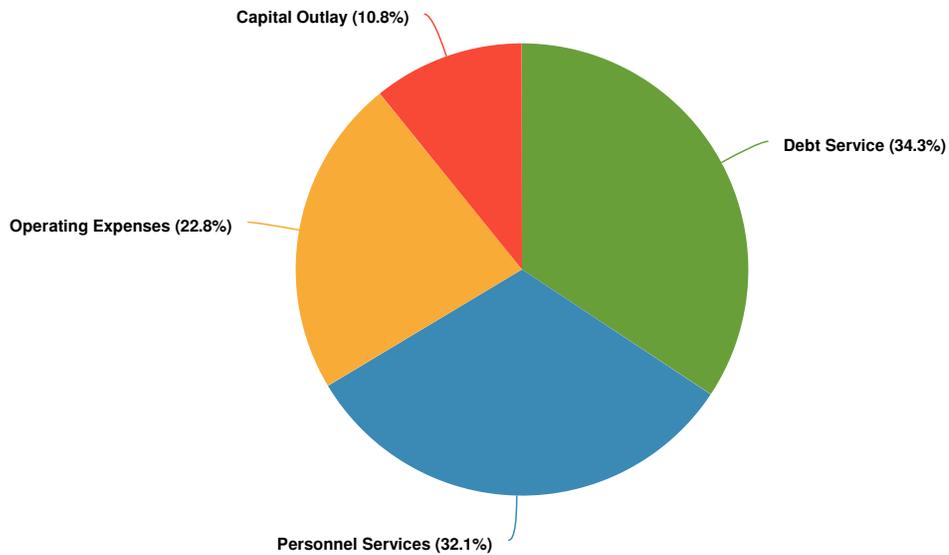
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments					
Parking Trust Receipts	\$75,226	\$66,699	\$560,000	\$600,000	7.1%
Total Permits, Fees, and Special Assessments:	\$75,226	\$66,699	\$560,000	\$600,000	7.1%
Charges for Services					
Parking Meter Collections	\$2,057	\$17,729	\$0	\$10,000	N/A
Parking Permit Sales	\$297,343	\$225,760	\$195,000	\$150,000	-23.1%
Parking Permit Sales Green	\$20,924	\$21,950	\$20,500	\$10,000	-51.2%
Parking Permit Sales Blue	\$116,331	\$240,996	\$262,000	\$100,000	-61.8%
Parking Permit Sales Orange	\$31,984	\$45,036	\$35,000	\$10,000	-71.4%
Parking Permit Sales Brown	\$7,484	\$11,759	\$9,500	\$10,000	5.3%
Parking Permit Sales Red	\$3,863	\$14,186	\$15,000	\$5,000	-66.7%
Parking PaybyPhone Receipts	\$138,820	\$185,680	\$135,000	\$100,000	-25.9%
Pkg-PaybyPhone CC Charges	-\$10,249	\$0	\$0	\$0	0%
Parking Agreement Fees	\$5,625	\$7,430	\$500	\$5,000	900%
Credit Card Processing Charges	\$27,503	\$0	\$0	\$0	0%
Total Charges for Services:	\$641,686	\$770,527	\$672,500	\$400,000	-40.5%



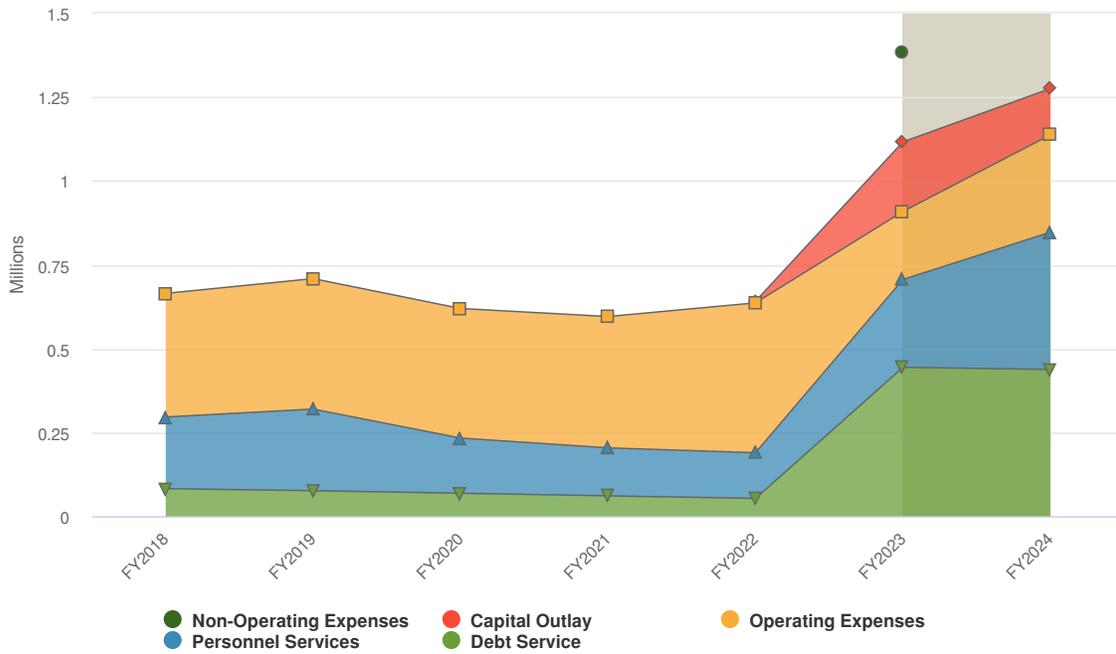
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Judgements, Fines and Forfeits					
Parking Fines	\$31,103	\$40,233	\$20,000	\$10,000	-50%
Total Judgements, Fines and Forfeits:	\$31,103	\$40,233	\$20,000	\$10,000	-50%
Misc Revenues					
Rents & Royalties	\$130,053	\$150,646	\$130,000	\$100,000	-23.1%
Revenue-Lease Internet	\$0	\$121,227	\$0	\$0	0%
Other Miscellaneous Revenues	\$240	\$270	\$250	\$0	-100%
Total Misc Revenues:	\$130,293	\$272,143	\$130,250	\$100,000	-23.2%
Other Sources					
Appropriate Fund Balance	\$0	\$0	\$0	\$165,359	N/A
Total Other Sources:	\$0	\$0	\$0	\$165,359	N/A
Total Revenue Source:	\$878,308	\$1,149,602	\$1,382,750	\$1,275,359	-7.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



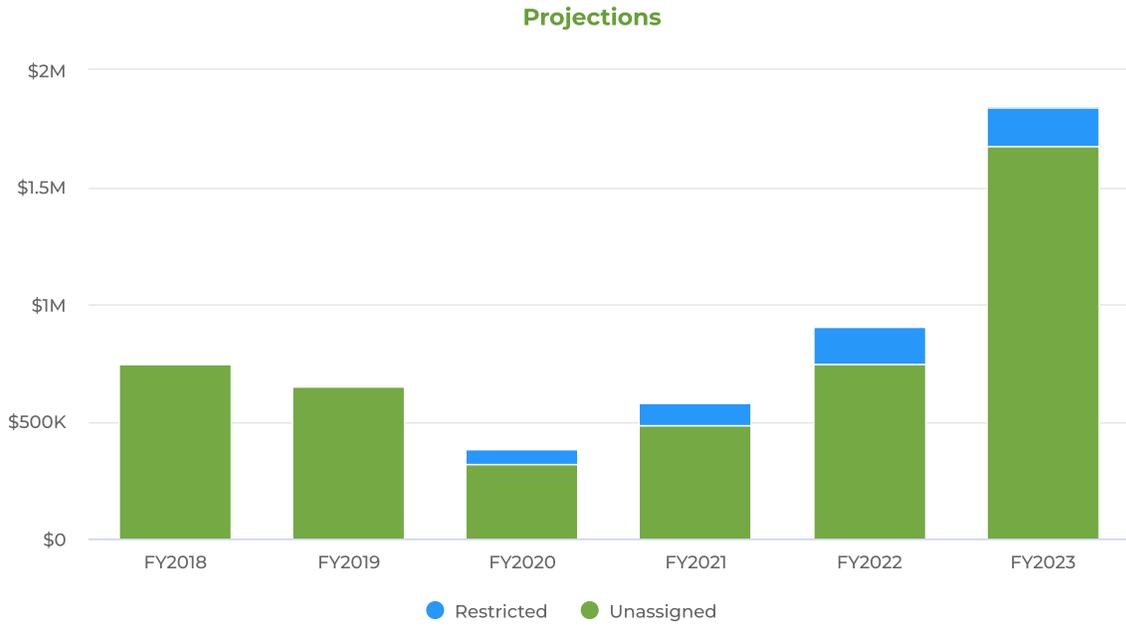
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$143,023	\$136,202	\$262,021	\$409,282	56.2%
Operating Expenses	\$391,723	\$446,902	\$202,800	\$290,400	43.2%
Capital Outlay	\$0	\$4,912	\$207,500	\$138,000	-33.5%
Debt Service	\$60,760	\$53,128	\$443,984	\$437,677	-1.4%
Non-Operating Expenses	\$0	\$0	\$266,445	\$0	-100%
Total Expense Objects:	\$595,506	\$641,144	\$1,382,750	\$1,275,359	-7.8%

Fund Balance



	FY2023
Fund Balance	—
Unassigned	\$1,677,458
Restricted	\$164,249
Total Fund Balance:	\$1,841,707

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.

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.

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. Solid waste 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.

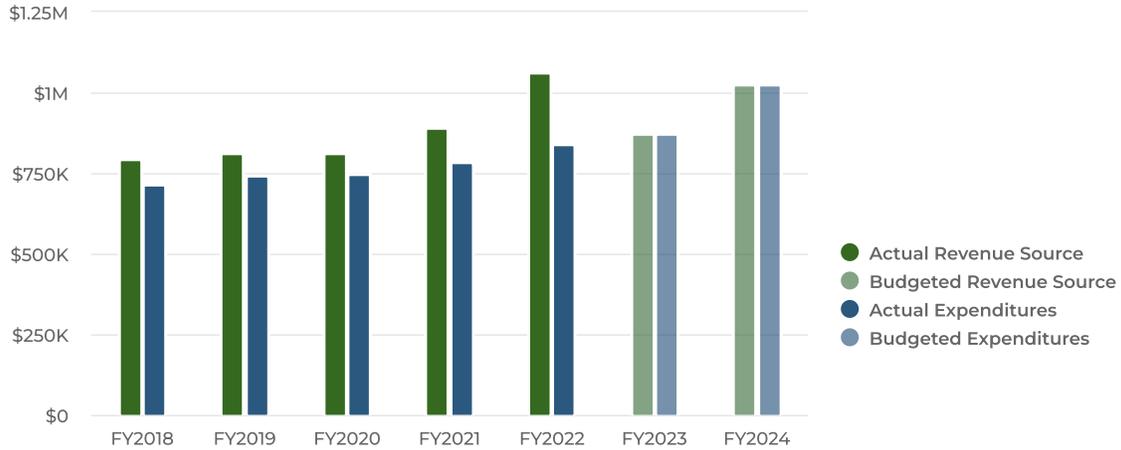
General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.



Solid Waste Fund

Summary

The Town of Bay Harbor Islands is projecting \$1.03M of revenue in FY2024, which represents a 17.3% increase over the prior year. Budgeted expenditures are projected to increase by 17.3% or \$151.76K to \$1.03M in FY2024.



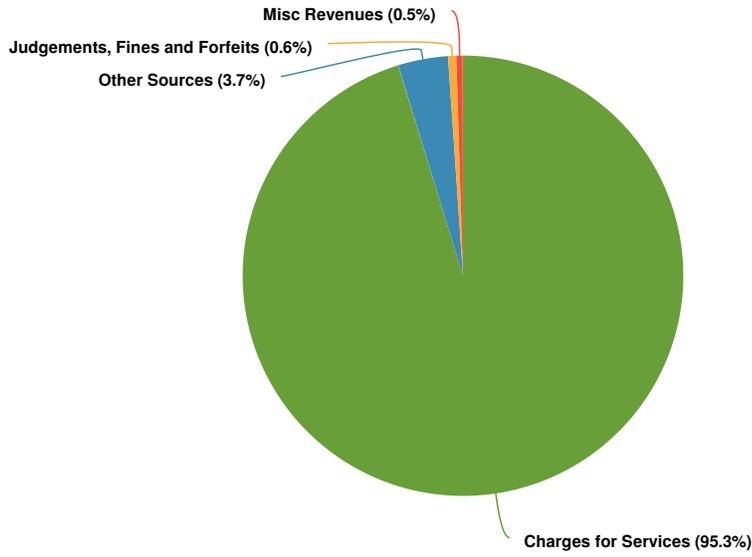
Solid Waste Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	\$593,935	\$702,811	\$928,918	\$1,159,610
Revenues				
Charges for Services	\$888,796	\$1,043,422	\$875,000	\$979,000
Judgements, Fines and Forfeits	\$4,473	\$18,307	\$0	\$6,027
Misc Revenues	\$2,052	\$4,468	\$1,000	\$5,000
Other Sources	\$0	\$0	\$0	\$37,732
Total Revenues:	\$895,321	\$1,066,196	\$876,000	\$1,027,759
Expenditures				
Personnel Services	\$0	\$0	\$0	\$105,759
Operating Expenses	\$787,885	\$841,524	\$859,400	\$922,000
Non-Operating Expenses	\$0	\$0	\$16,600	\$0
Total Expenditures:	\$787,885	\$841,524	\$876,000	\$1,027,759
Total Revenues Less Expenditures:	\$107,436	\$224,672	\$0	\$0
Ending Fund Balance:	\$701,371	\$927,483	\$928,918	\$1,159,610

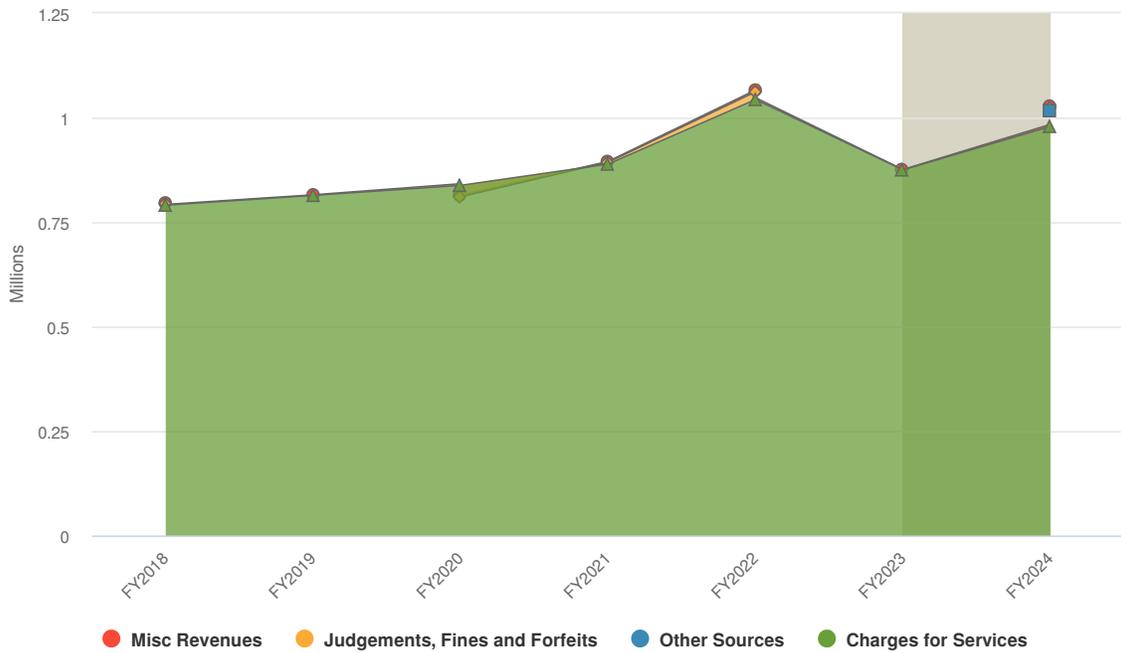


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

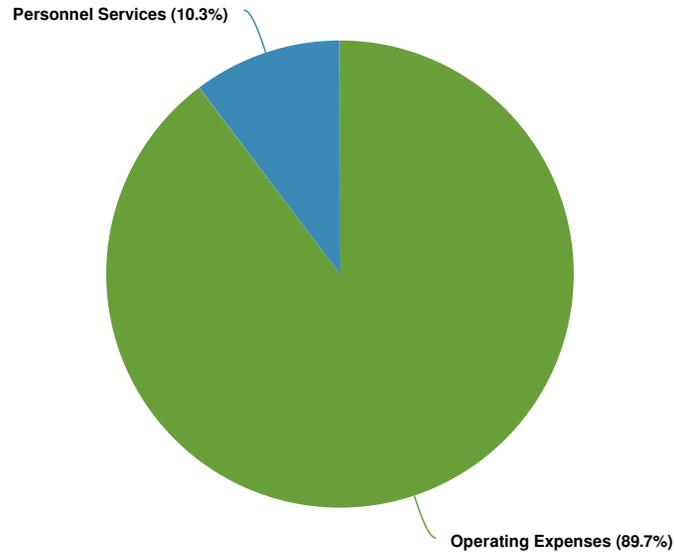


Grey background indicates budgeted figures.

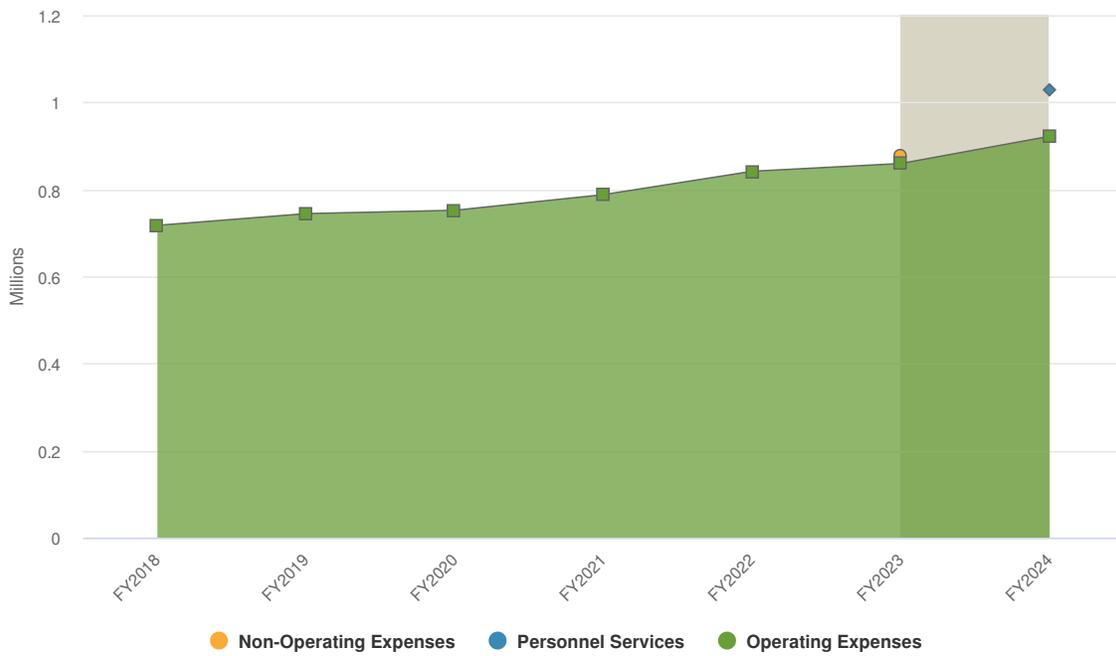
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Single Family Collection Fees	\$100,846	\$103,209	\$100,000	\$110,000	10%
Multi-Family Collection Fees	\$503,764	\$581,420	\$490,000	\$550,000	12.2%
Apartment Collection Fees	\$120,087	\$118,720	\$150,000	\$110,000	-26.7%
Daily Collection Fees	\$94,609	\$108,168	\$95,000	\$110,000	15.8%
Business Regular Pickup Fees	\$69,491	\$131,904	\$40,000	\$99,000	147.5%
Doubtful Accounts	\$4,473	\$12,247	\$0	\$0	0%
Late Fees - Delinquent Accounts	\$0	\$6,059	\$0	\$6,027	N/A
Other Miscellaneous Revenues	\$54	\$0	\$1,000	\$0	-100%
Garbage Container Charges	\$1,998	\$4,468	\$0	\$5,000	N/A
Appropriation from Fund Balance	\$0	\$0	\$0	\$37,732	N/A
Total Revenue Source:	\$895,321	\$1,066,196	\$876,000	\$1,027,759	17.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$0	\$0	\$0	\$105,759	N/A
Operating Expenses	\$787,885	\$841,524	\$859,400	\$922,000	7.3%
Non-Operating Expenses	\$0	\$0	\$16,600	\$0	-100%
Total Expense Objects:	\$787,885	\$841,524	\$876,000	\$1,027,759	17.3%

Fund Balance



	FY2023
Fund Balance	—
Unassigned	\$1,159,610
Total Fund Balance:	\$1,159,610

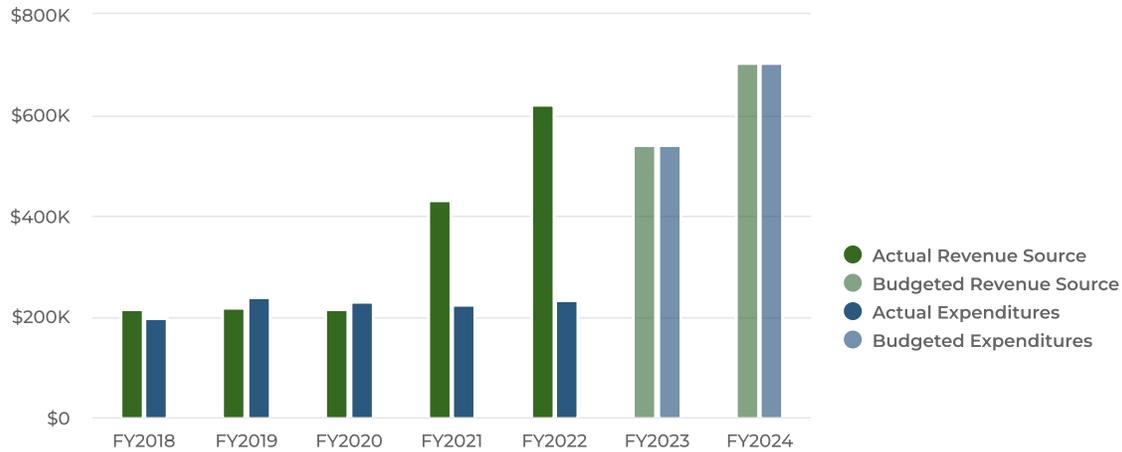


Stormwater Fund

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.

Summary

The Town of Bay Harbor Islands is projecting \$704K of revenue in FY2024, which represents a 30.1% increase over the prior year. Budgeted expenditures are projected to increase by 30.1% or \$163K to \$704K in FY2024.



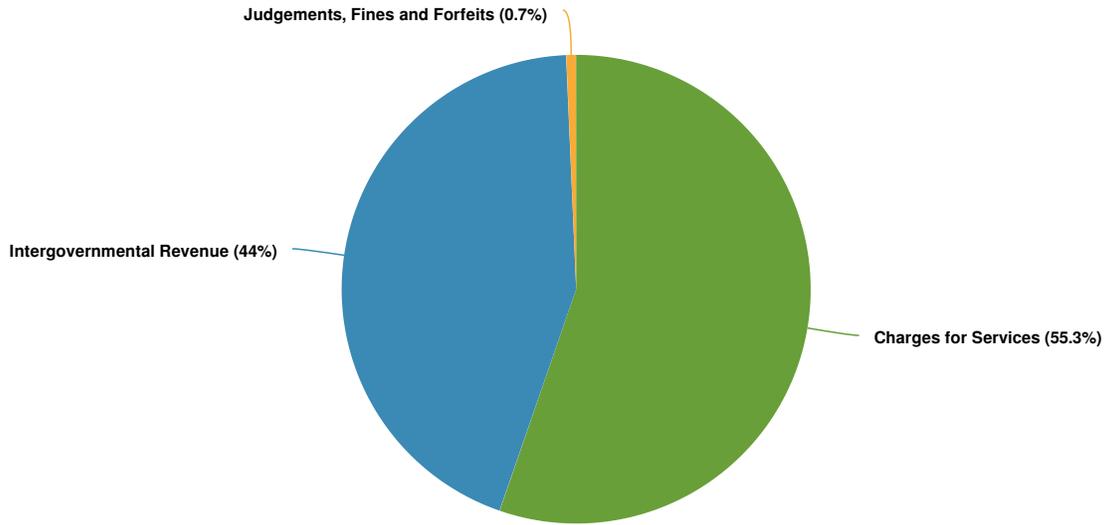
Stormwater Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	\$472,978	\$605,932	\$694,276	\$941,434
Revenues				
Intergovernmental Revenue	\$0	\$0	\$310,000	\$310,000
Charges for Services	\$222,753	\$318,145	\$231,000	\$389,293
Judgements, Fines and Forfeits	\$902	\$4,198	\$0	\$4,711
Other Sources	\$210,000	\$299,000	\$0	\$0
Total Revenues:	\$433,655	\$621,343	\$541,000	\$704,004
Expenditures				
Personnel Services	\$40,497	\$39,654	\$48,226	\$201,402
Operating Expenses	\$183,839	\$195,164	\$194,825	\$252,602
Capital Outlay	\$0	\$0	\$0	\$250,000
Non-Operating Expenses	\$0	\$0	\$297,949	\$0
Total Expenditures:	\$224,337	\$234,818	\$541,000	\$704,004
Total Revenues Less Expenditures:	\$209,318	\$386,525	\$0	\$0
Ending Fund Balance:	\$682,296	\$992,457	\$694,276	\$941,434

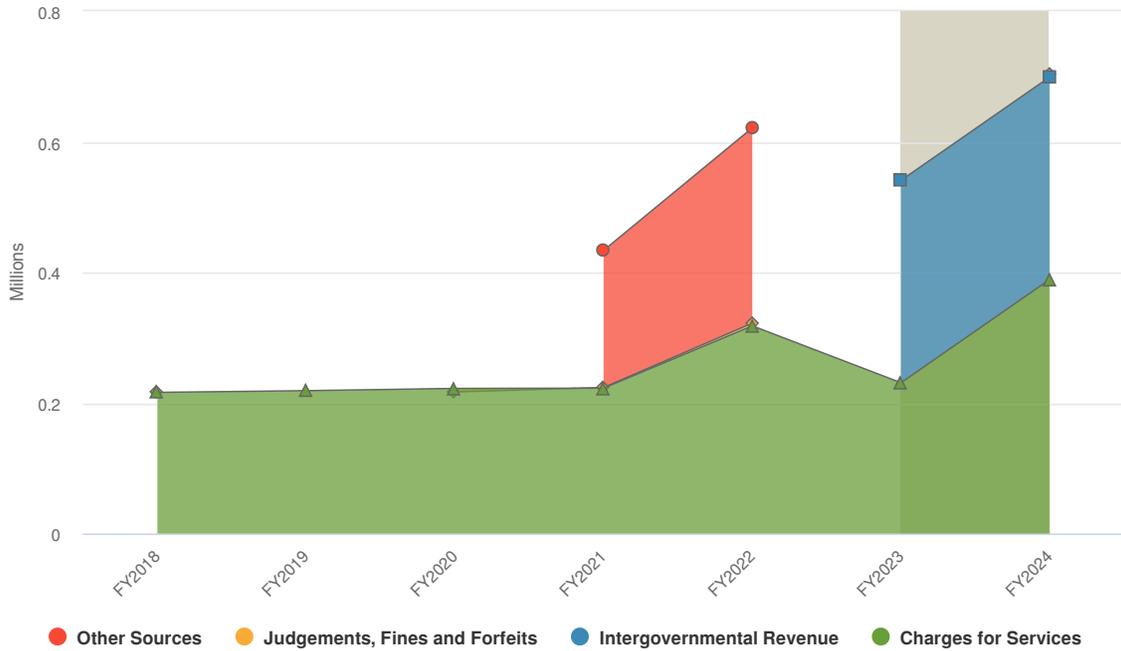


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



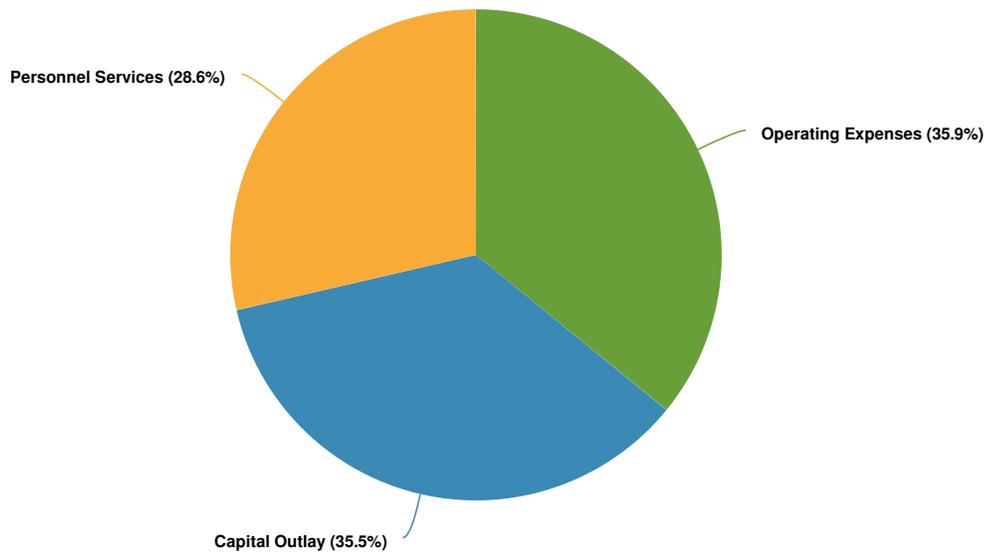
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue					
State Grant-General Gov't	\$0	\$0	\$310,000	\$310,000	0%
Total Intergovernmental Revenue:	\$0	\$0	\$310,000	\$310,000	0%
Charges for Services					
Stormwater Fees	\$222,753	\$318,145	\$231,000	\$389,293	68.5%
Total Charges for Services:	\$222,753	\$318,145	\$231,000	\$389,293	68.5%
Judgements, Fines and Forfeits					
Doubtful Accounts	\$902	\$2,725	\$0	\$0	0%
Late Fees - Delinquent Accounts	\$0	\$1,473	\$0	\$4,711	N/A
Total Judgements, Fines and Forfeits:	\$902	\$4,198	\$0	\$4,711	N/A
Other Sources					
Transfer from Other Funds	\$210,000	\$299,000	\$0	\$0	0%
Total Other Sources:	\$210,000	\$299,000	\$0	\$0	0%
Total Revenue Source:	\$433,655	\$621,343	\$541,000	\$704,004	30.1%

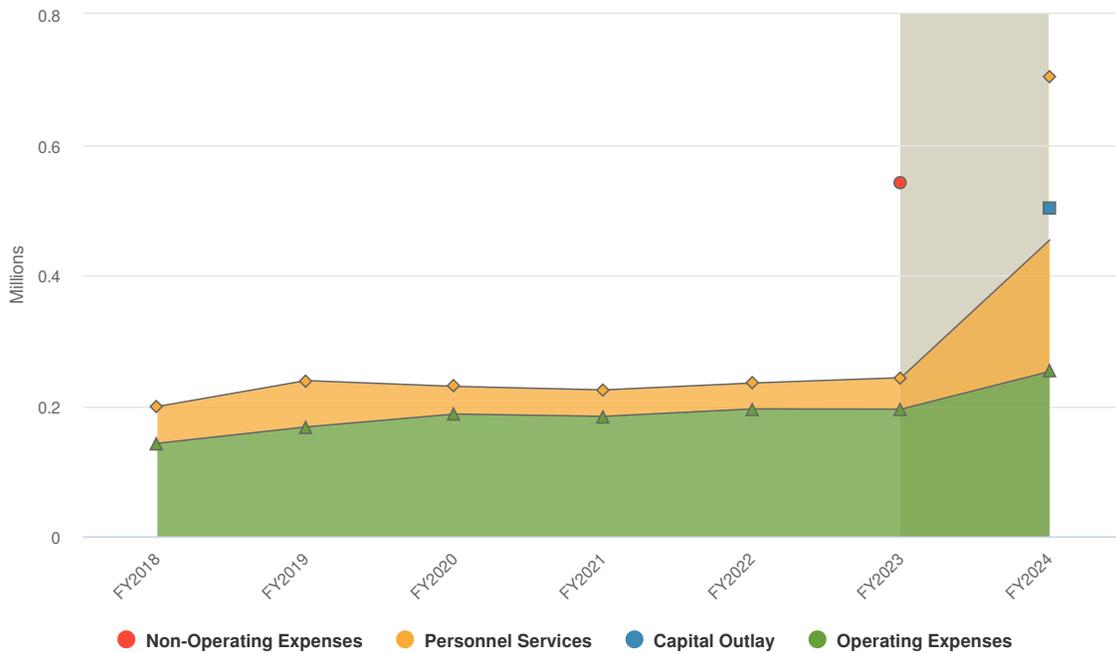


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

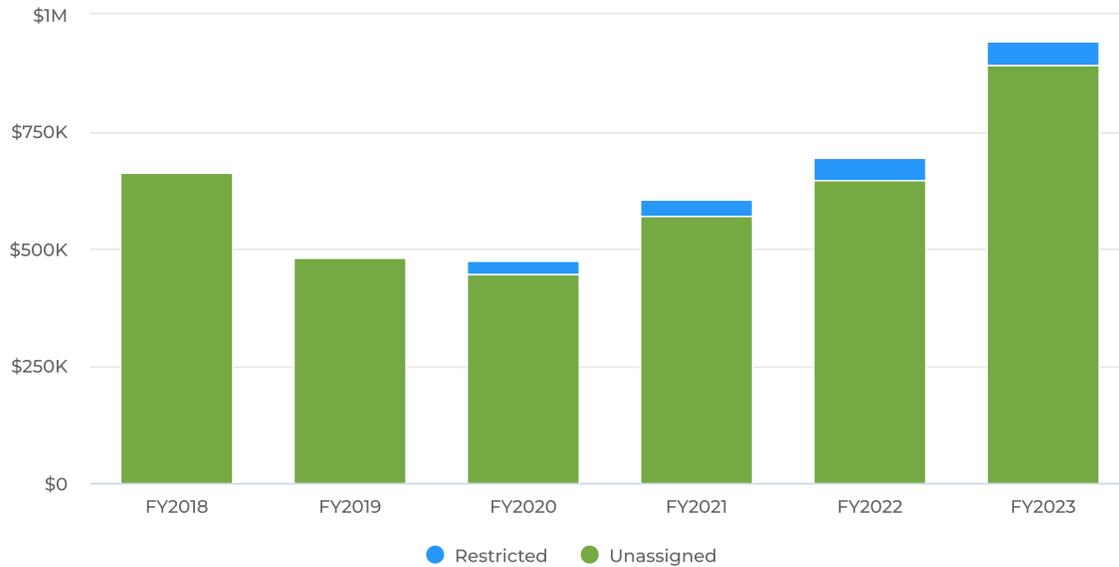


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$40,497	\$39,654	\$48,226	\$201,402	317.6%
Operating Expenses	\$183,839	\$195,164	\$194,825	\$252,602	29.7%
Capital Outlay	\$0	\$0	\$0	\$250,000	N/A
Non-Operating Expenses	\$0	\$0	\$297,949	\$0	-100%
Total Expense Objects:	\$224,337	\$234,818	\$541,000	\$704,004	30.1%

Fund Balance

Projections



	FY2023
Fund Balance	—
Unassigned	\$892,649
Restricted	\$48,785
Total Fund Balance:	\$941,434





Capital Projects Fund

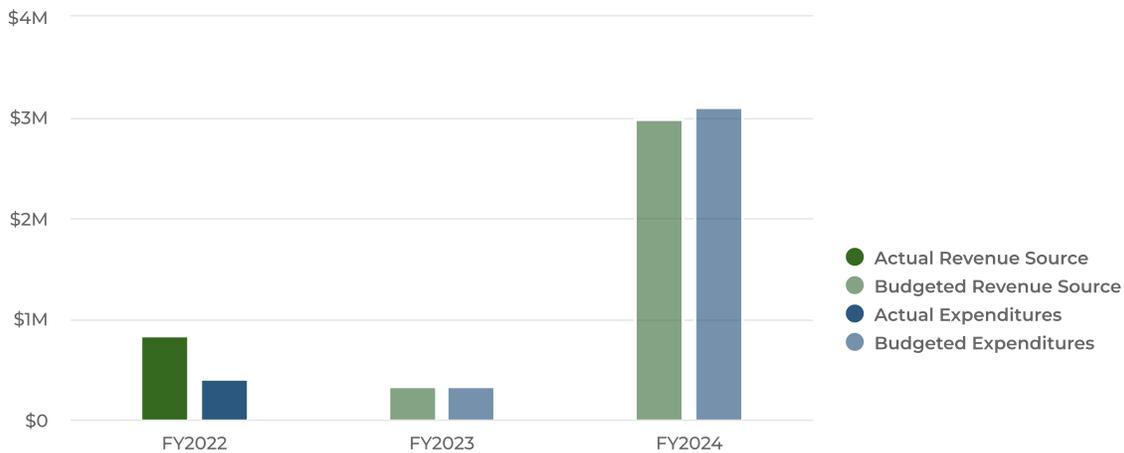
Capital Projects Fund is used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

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.

Summary

The Town of Bay Harbor Islands is projecting \$2.99M of revenue in FY2024, which represents a 773.1% increase over the prior year. Budgeted expenditures are projected to increase by 809.6% or \$2.77M to \$3.11M in FY2024.



Capital Projects Fund Comprehensive Summary

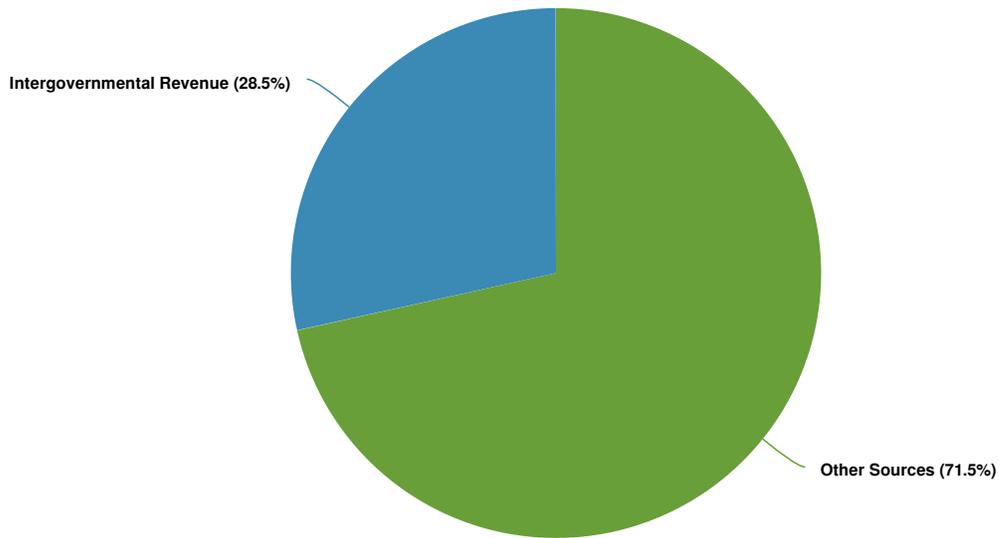
Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	\$160,689	\$584,474	\$1,378,815
Revenues			
Intergovernmental Revenue	\$0	\$0	\$850,000
Other Sources	\$840,976	\$342,000	\$2,136,000
Total Revenues:	\$840,976	\$342,000	\$2,986,000
Expenditures			
Operating Expenses	\$1,402	\$0	\$0



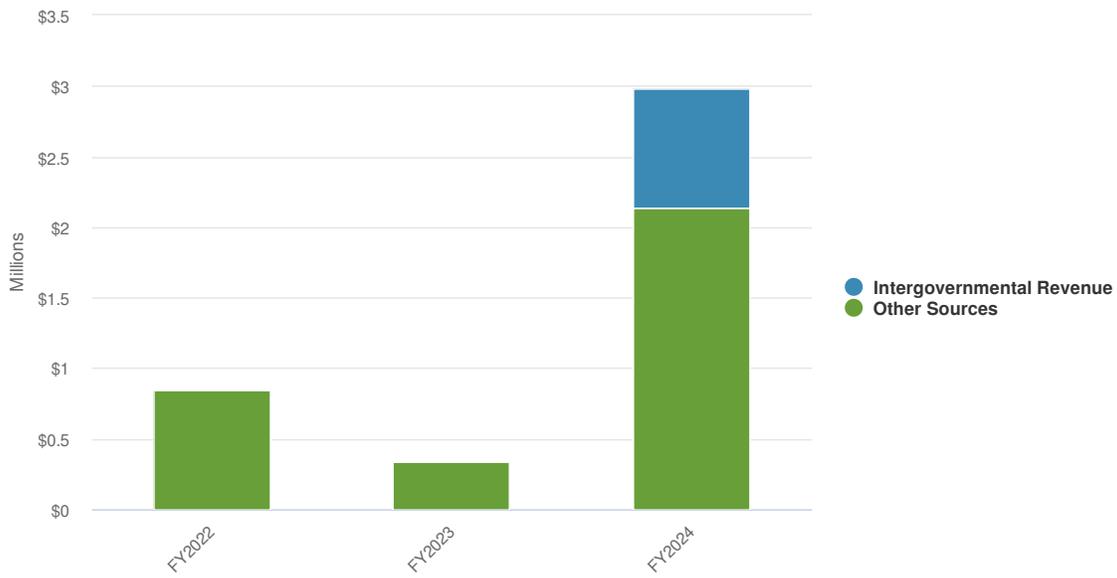
Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Capital Outlay	\$408,771	\$342,000	\$2,661,000
Debt Service	\$7,019	\$0	\$0
Non-Operating Expenses	\$0	\$0	\$450,000
Total Expenditures:	\$417,192	\$342,000	\$3,111,000
Total Revenues Less Expenditures:	\$423,784	\$0	-\$125,000
Ending Fund Balance:	\$584,473	\$584,474	\$1,253,815

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

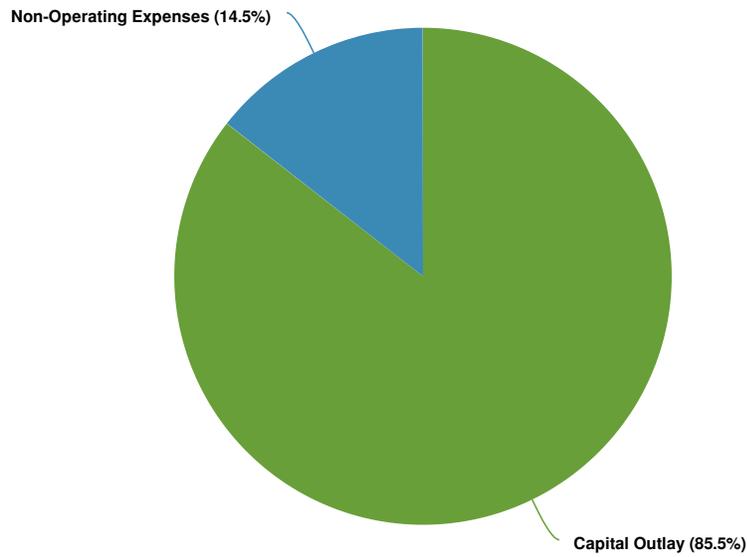


Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Intergovernmental Revenue				
State Grants - General Government	\$0	\$0	\$800,000	N/A
State Grants - General Government	\$0	\$0	\$50,000	N/A
Total Intergovernmental Revenue:	\$0	\$0	\$850,000	N/A
Other Sources				
Transfers from Other Funds	\$627,800	\$342,000	\$2,136,000	524.6%
Other Fin Sources-Leased Assets	\$213,176	\$0	\$0	0%
Total Other Sources:	\$840,976	\$342,000	\$2,136,000	524.6%
Total Revenue Source:	\$840,976	\$342,000	\$2,986,000	773.1%

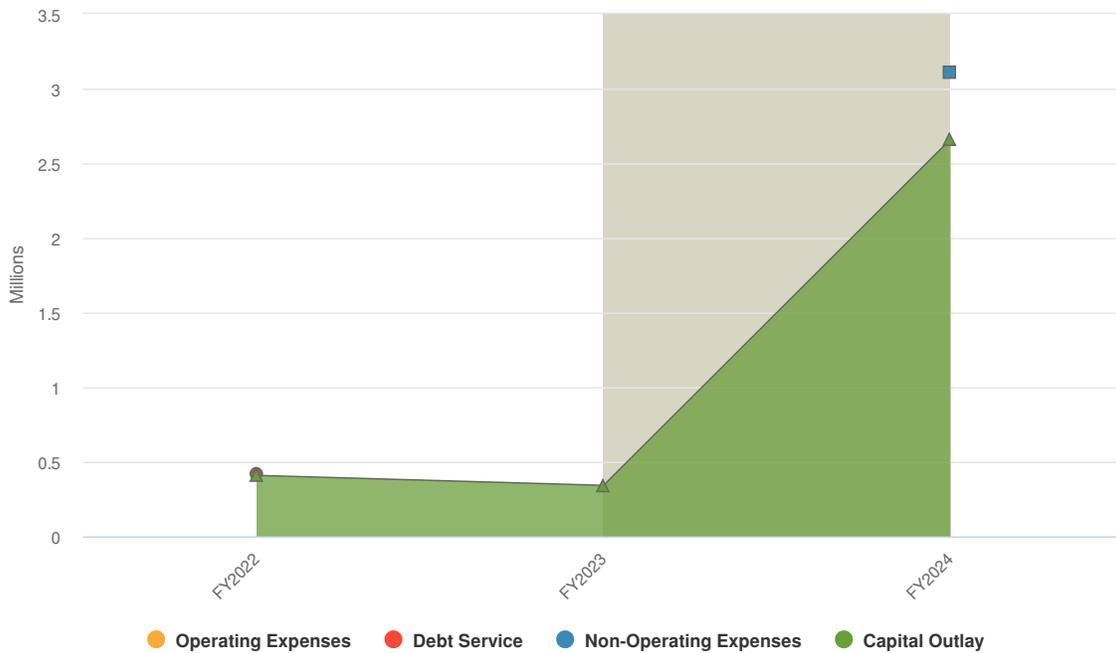


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$1,402	\$0	\$0	0%
Capital Outlay	\$408,771	\$342,000	\$2,661,000	678.1%
Debt Service	\$7,019	\$0	\$0	0%
Non-Operating Expenses	\$0	\$0	\$450,000	N/A
Total Expense Objects:	\$417,192	\$342,000	\$3,111,000	809.6%



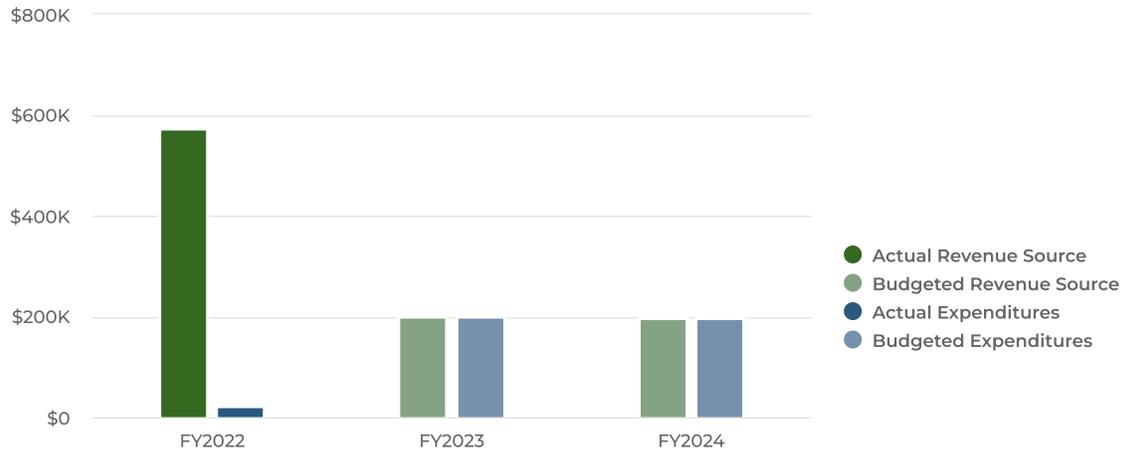


Park Impact Fund

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.

Summary

The Town of Bay Harbor Islands is projecting \$200K of revenue in FY2024, which represents a 1% decrease over the prior year. Budgeted expenditures are projected to decrease by 1% or \$2K to \$200K in FY2024.



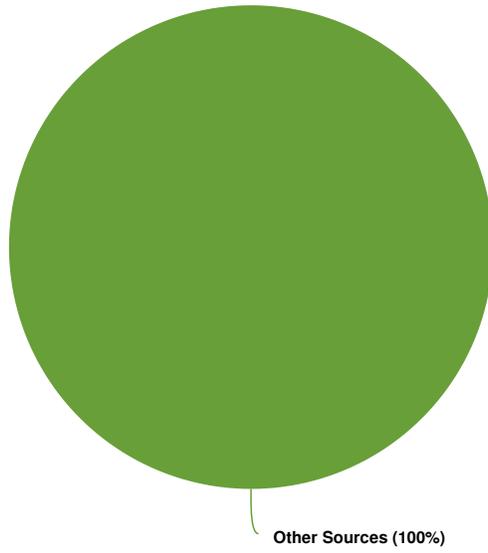
Park Impact Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	\$552,669	\$1,287,247
Revenues			
Permits, Fees, and Special Assessments	\$48,038	\$2,000	\$0
Other Sources	\$527,361	\$200,000	\$200,000
Total Revenues:	\$575,399	\$202,000	\$200,000
Expenditures			
Capital Outlay	\$22,730	\$200,000	\$200,000
Non-Operating Expenses	\$0	\$2,000	\$0
Total Expenditures:	\$22,730	\$202,000	\$200,000
Total Revenues Less Expenditures:	\$552,669	\$0	\$0
Ending Fund Balance:	N/A	\$552,669	\$1,287,247



Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

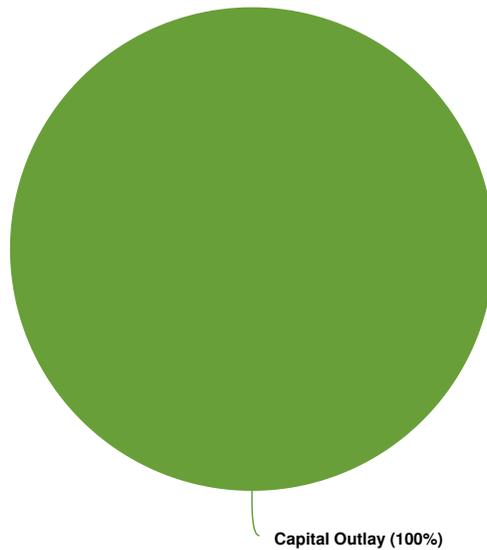


Grey background indicates budgeted figures.

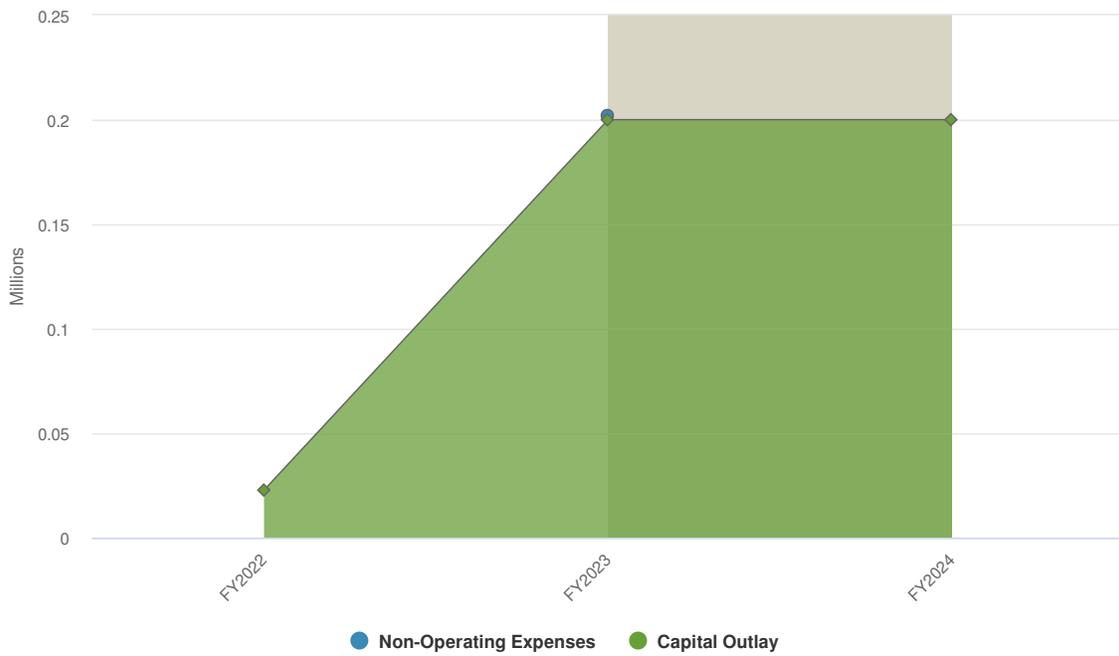
Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Permits, Fees, and Special Assessments				
Park Impact Fee	\$48,038	\$2,000	\$0	-100%
Total Permits, Fees, and Special Assessments:	\$48,038	\$2,000	\$0	-100%
Other Sources				
Transfers from Other Funds	\$527,361	\$0	\$0	0%
Appropriation from Fund Balance	\$0	\$0	\$200,000	N/A
Appropriate Fund Balance	\$0	\$200,000	\$0	-100%
Total Other Sources:	\$527,361	\$200,000	\$200,000	0%
Total Revenue Source:	\$575,399	\$202,000	\$200,000	-1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



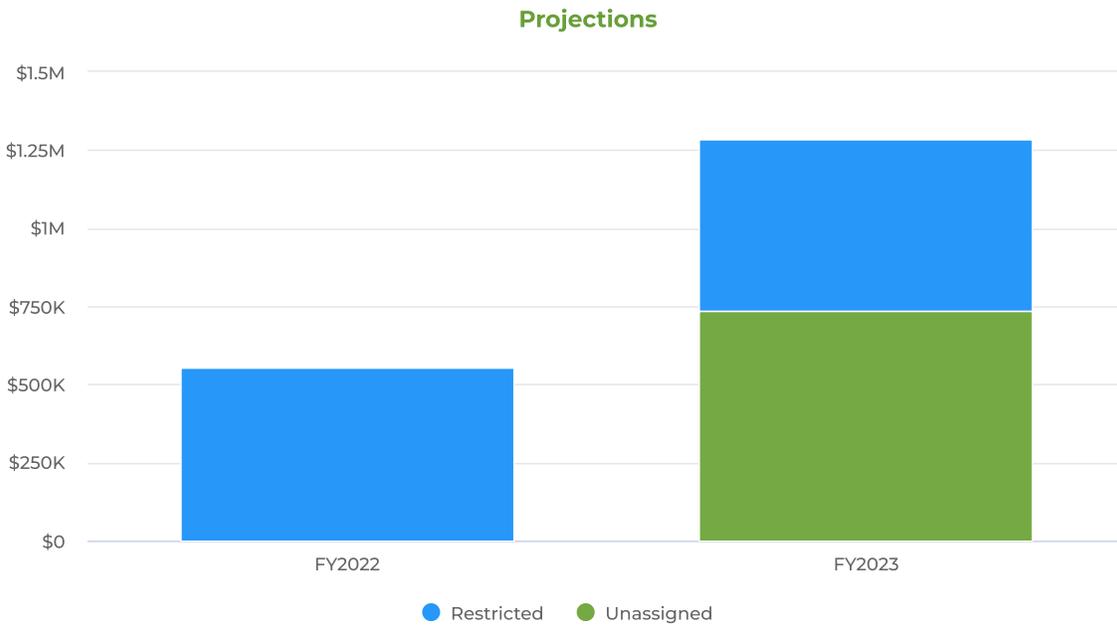
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Capital Outlay	\$22,730	\$200,000	\$200,000	0%
Non-Operating Expenses	\$0	\$2,000	\$0	-100%
Total Expense Objects:	\$22,730	\$202,000	\$200,000	-1%

Fund Balance



	FY2023
Fund Balance	—
Unassigned	\$734,578
Restricted	\$552,669
Total Fund Balance:	\$1,287,247

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.



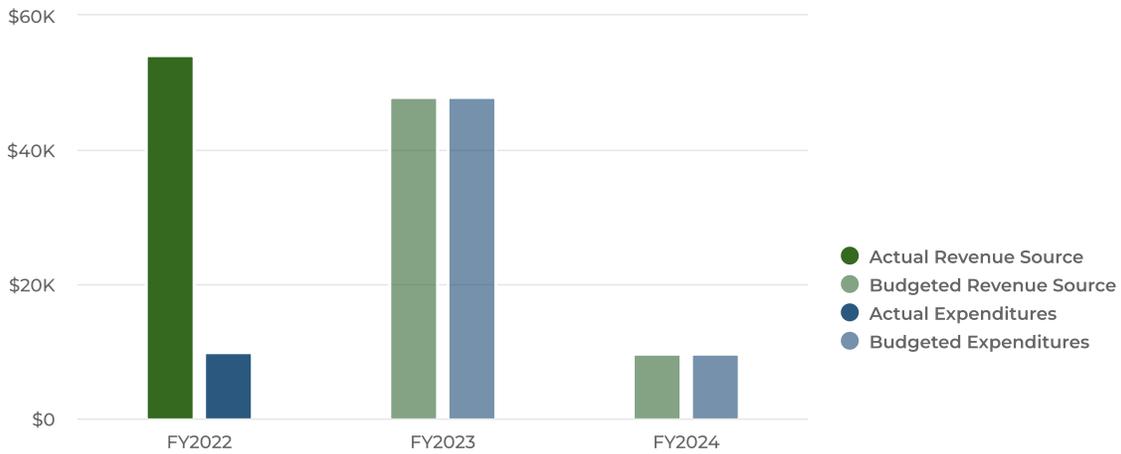
Police Forfeiture Fund

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.

Summary

The Town of Bay Harbor Islands is projecting \$9.83K of revenue in FY2024, which represents a 79.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 79.5% or \$38.15K to \$9.83K in FY2024.

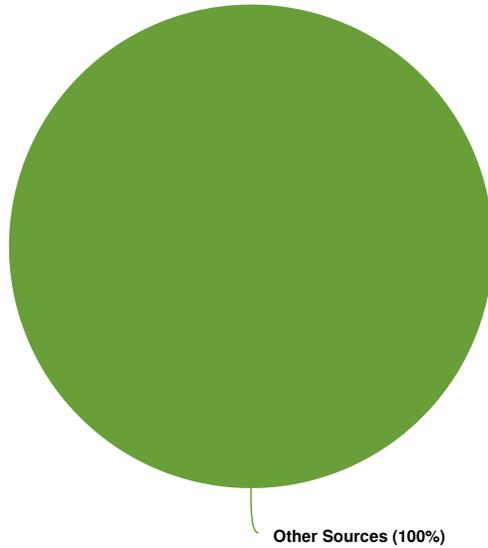


Police Forfeiture Fund Comprehensive Summary

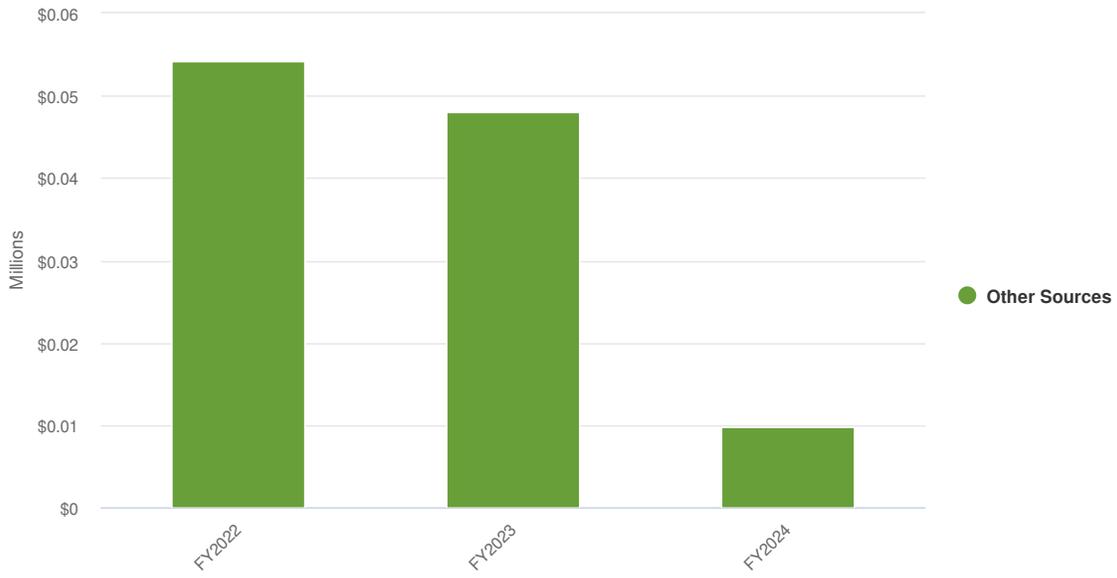
Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	\$44,153	\$9,832
Revenues			
Other Sources	\$54,221	\$47,985	\$9,832
Total Revenues:	\$54,221	\$47,985	\$9,832
Expenditures			
Operating Expenses	\$10,068	\$47,985	\$9,832
Total Expenditures:	\$10,068	\$47,985	\$9,832
Total Revenues Less Expenditures:	\$44,153	\$0	\$0
Ending Fund Balance:	N/A	\$44,153	\$9,832

Revenues by Source

Projected 2024 Revenues by Source

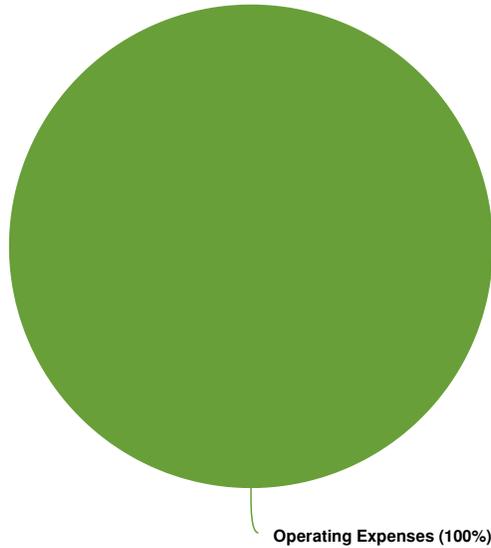


Budgeted and Historical 2024 Revenues by Source

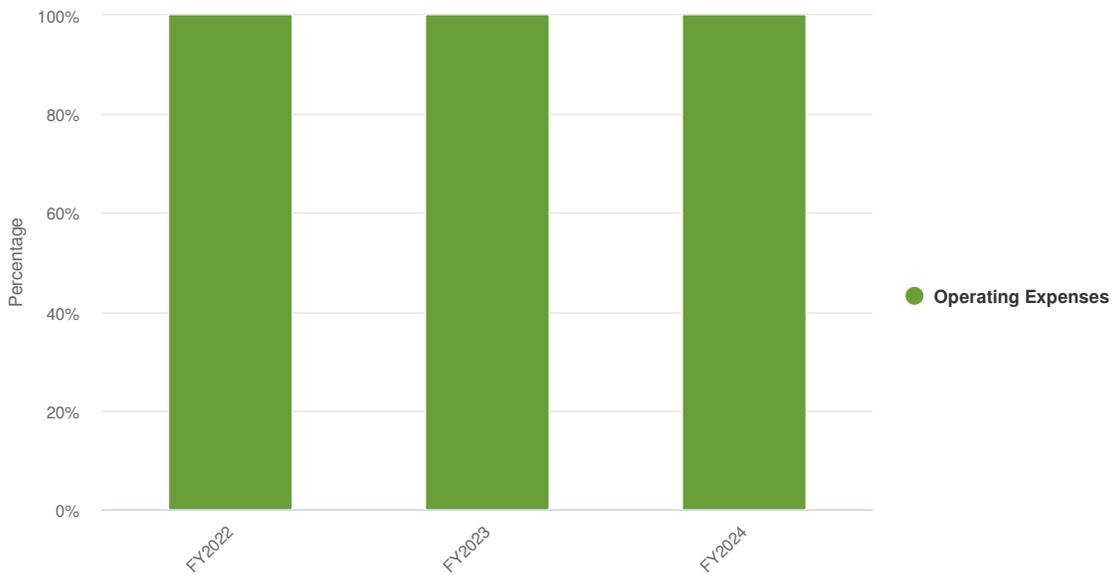


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

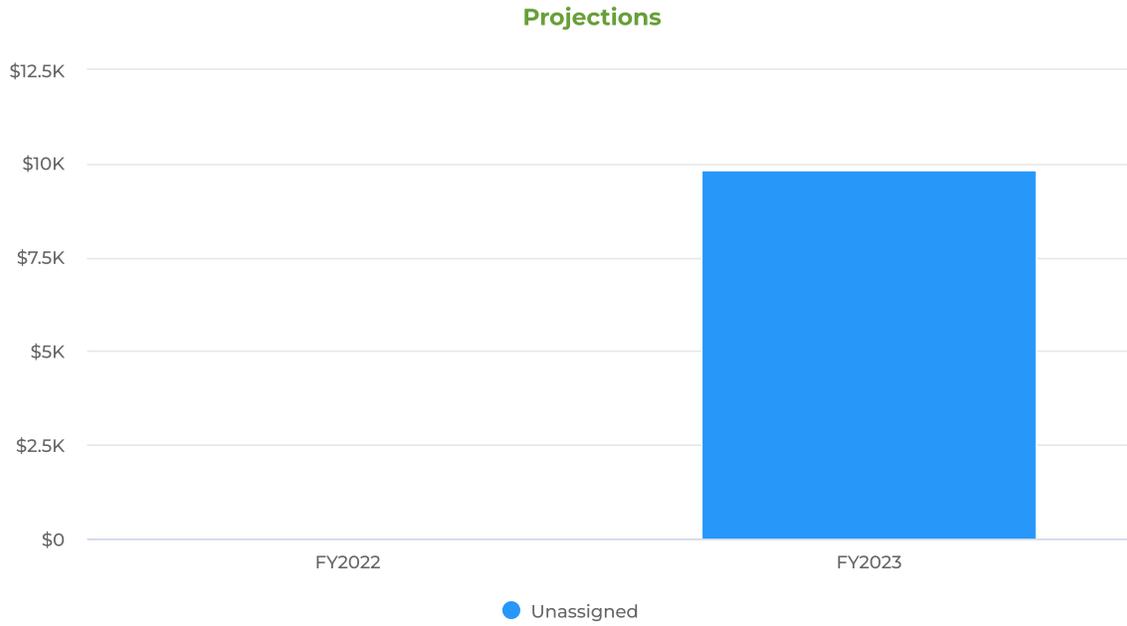


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$10,068	\$47,985	\$9,832	-79.5%
Total Expense Objects:	\$10,068	\$47,985	\$9,832	-79.5%

Fund Balance



	FY2023
Fund Balance	—
Unassigned	\$9,832
Total Fund Balance:	\$9,832



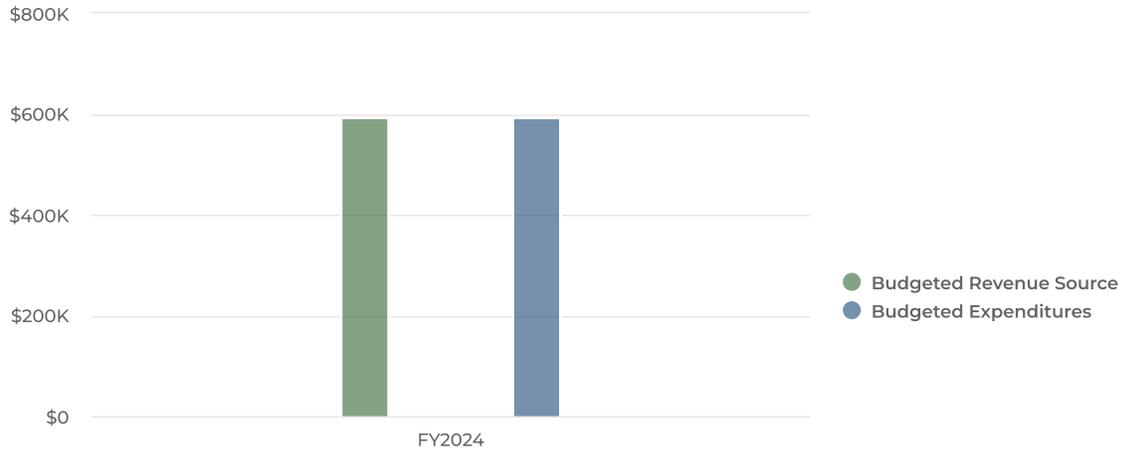


Youth Development Program Fund

The Bright Paths Youth Development Program is used for the purpose of administering an After School and Summer Program which will be partially funded by the Children’s Trust. It is classified as a special revenue fund.

Summary

The Town of Bay Harbor Islands is projecting \$596.4K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$596.4K in FY2024.



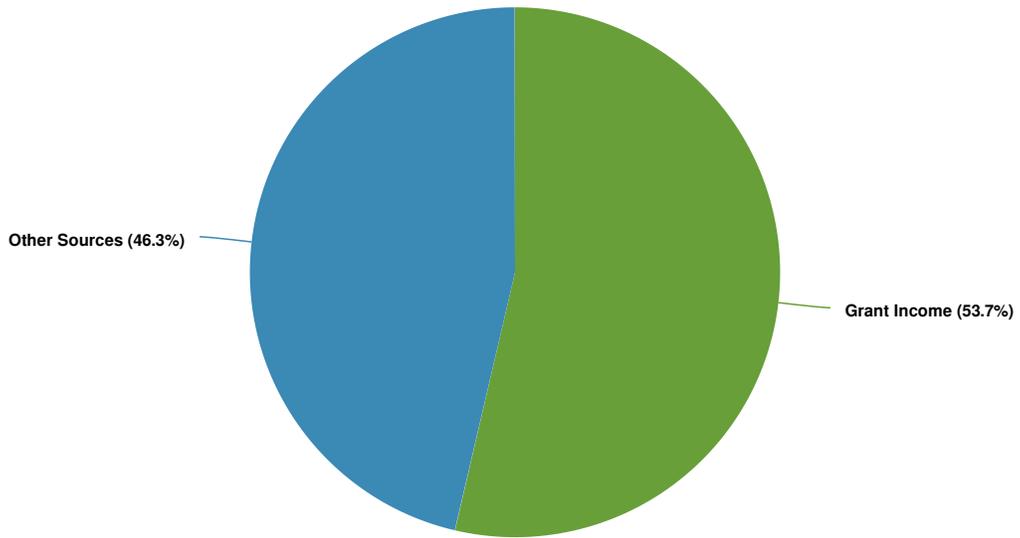
Youth Development Program Fund Comprehensive Summary

Name	FY2024 Adopted Budget
Beginning Fund Balance:	\$36,756
Revenues	
Other Sources	\$276,397
Grant Income	\$320,000
Total Revenues:	\$596,397
Expenditures	
Personnel Services	\$341,563
Operating Expenses	\$220,834
Non-Operating Expenses	\$34,000
Total Expenditures:	\$596,397
Ending Fund Balance:	\$36,756

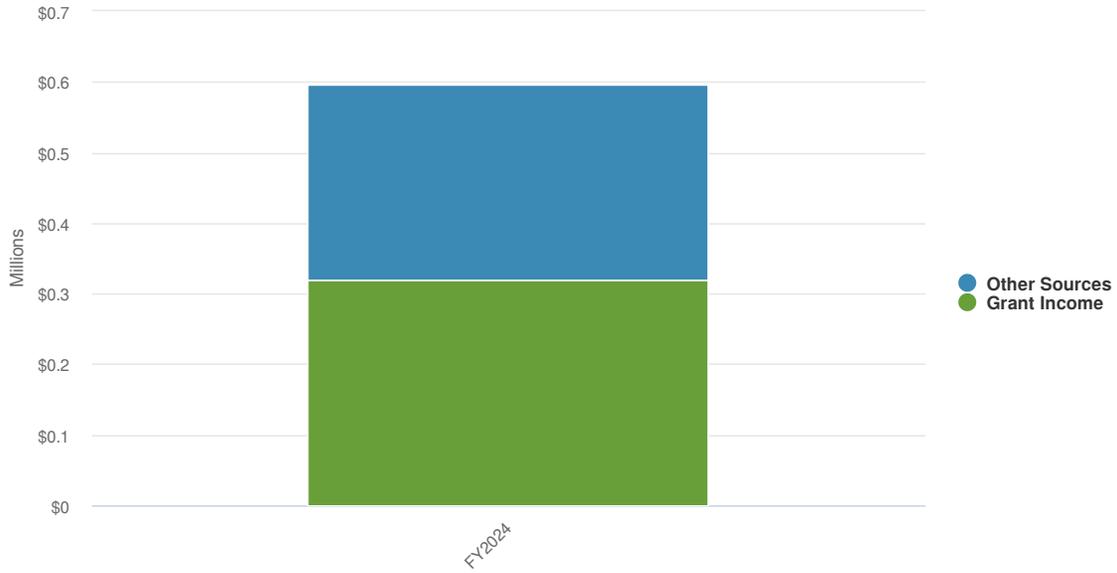


Revenues by Source

Projected 2024 Revenues by Source



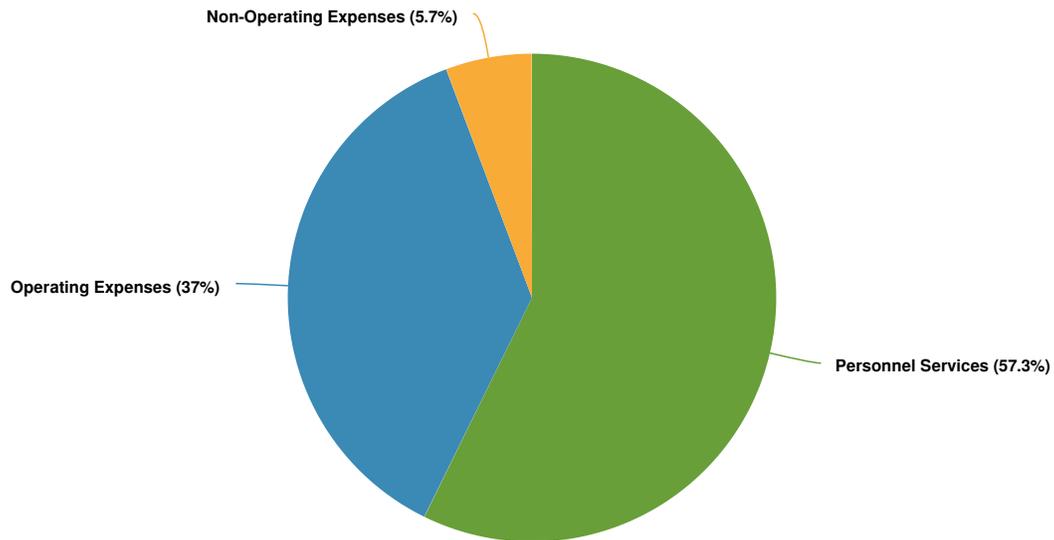
Budgeted and Historical 2024 Revenues by Source



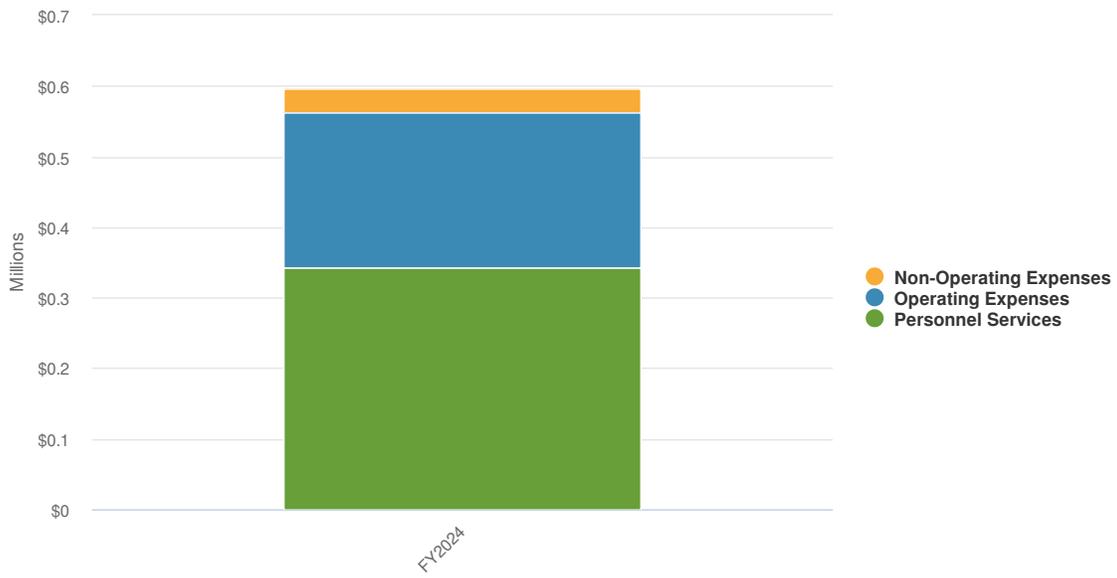
Name	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source		
Other Sources		
Transfers from Other Funds	\$276,397	N/A
Total Other Sources:	\$276,397	N/A
Grant Income		
Grant-Children's Trust	\$320,000	N/A
Total Grant Income:	\$320,000	N/A
Total Revenue Source:	\$596,397	N/A

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

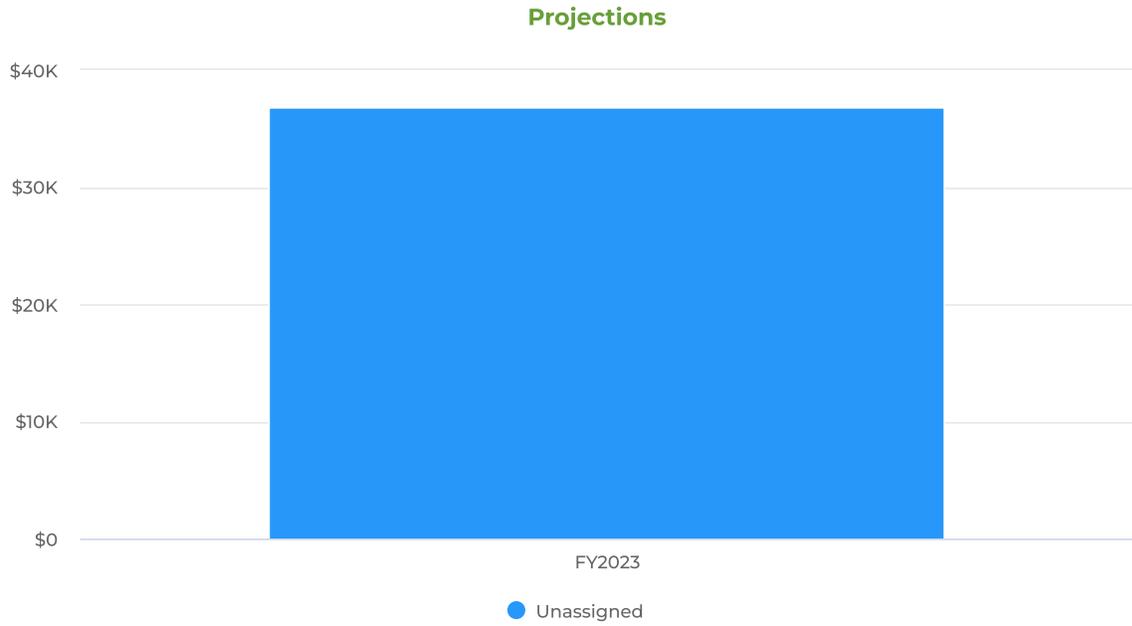


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects		
Personnel Services	\$341,563	N/A
Operating Expenses	\$220,834	N/A
Non-Operating Expenses	\$34,000	N/A
Total Expense Objects:	\$596,397	N/A

Fund Balance



	FY2023
Fund Balance	—
Unassigned	\$36,756
Total Fund Balance:	\$36,756



FUNDING SOURCES



Taxes Summary

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 2024, property taxes account for 32% 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 the 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).
 1. **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.
 2. **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.

Property Tax revenue is estimated each year, 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, 2023, Taxable Value for the FY 2024 budget is \$1,904,907,986. This value is 17% or \$276,365,229 more than last year. The net increase is attributed to an increase in existing property values, and an increase in new construction of \$7,656,325. The FY 2024 Budget operating millage rate is 3.1728 mills which is the same as FY 2023.

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. Local Option Fuel Tax will account for 1% of total General Fund revenues.

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 2024 these revenue sources will account for approximately 7% 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.

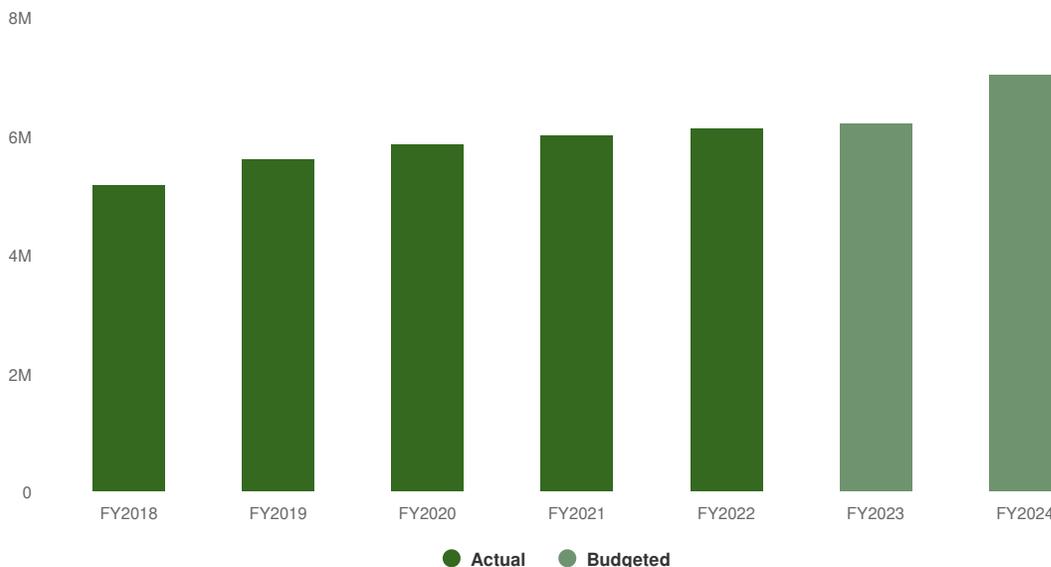


Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Town of Bay Harbor Islands and may be levied at a maximum rate of 10% for each utility.

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.

\$7,049,661 **\$842,131**
 (13.57% vs. prior year)

Taxes and Historical Budget vs. Actual



Taxes Summary Chart

Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
General Fund					
Taxes					
Ad Valorem Taxes	001.9990.311100.000	\$4,760,975	\$4,921,530	\$5,741,697	16.7%
Gas Tax - Six Cents	001.9990.312400.000	\$65,069	\$66,000	\$67,872	2.8%
Gas Tax - Three Cent	001.9990.312400.100	\$24,668	\$20,000	\$25,000	25%
Casualty Ins Premium Tax (Pol)	001.9990.312520.000	\$48,791	\$50,000	\$20,000	-60%
Franchise Fees-FPL	001.9990.313000.000	\$373,600	\$325,000	\$425,000	30.8%
Franchise Fees-Peoples' Gas'	001.9990.313002.000	\$27,400	\$40,000	\$30,000	-25%
Utility Taxes-FPL	001.9990.314004.000	\$526,610	\$600,000	\$525,000	-12.5%
Utility Tax - Peoples' Gas'	001.9990.314006.000	\$20,937	\$20,000	\$20,000	0%
Communications Services Tax	001.9990.315000.000	\$165,492	\$165,000	\$195,092	18.2%
Total Taxes:		\$6,013,542	\$6,207,530	\$7,049,661	13.6%
Total General Fund:		\$6,013,542	\$6,207,530	\$7,049,661	13.6%



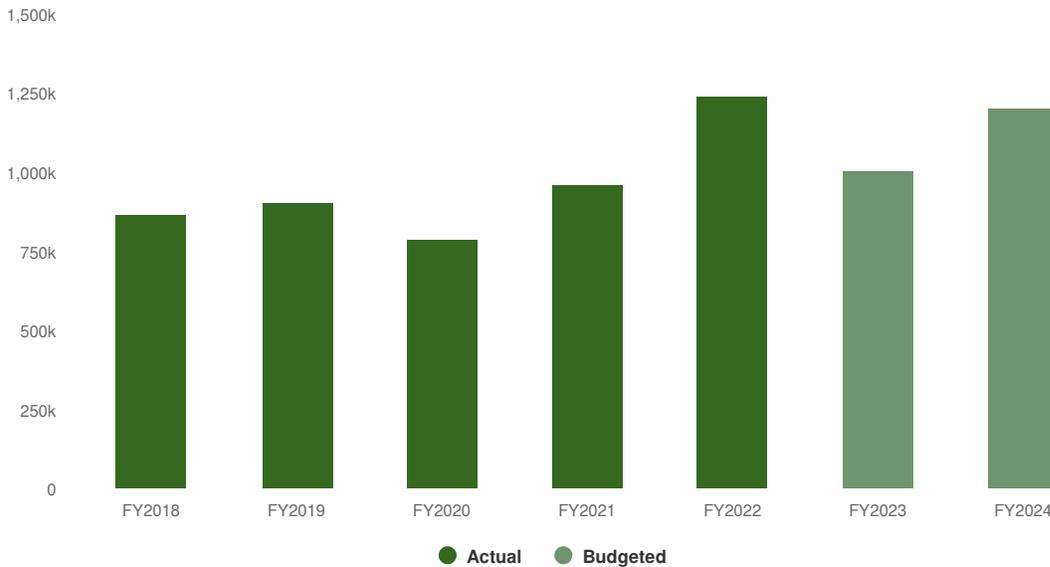
Intergovernmental Revenue Summary

Services Revenue

The Town receives revenue 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 2024, intergovernmental revenues will account for 7.4% 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.

\$1,202,291 **\$198,291**
(19.75% vs. prior year)

Intergovernmental Revenue Proposed and Historical Budget vs. Actual



Intergovernmental Revenue Summary



Loading Data

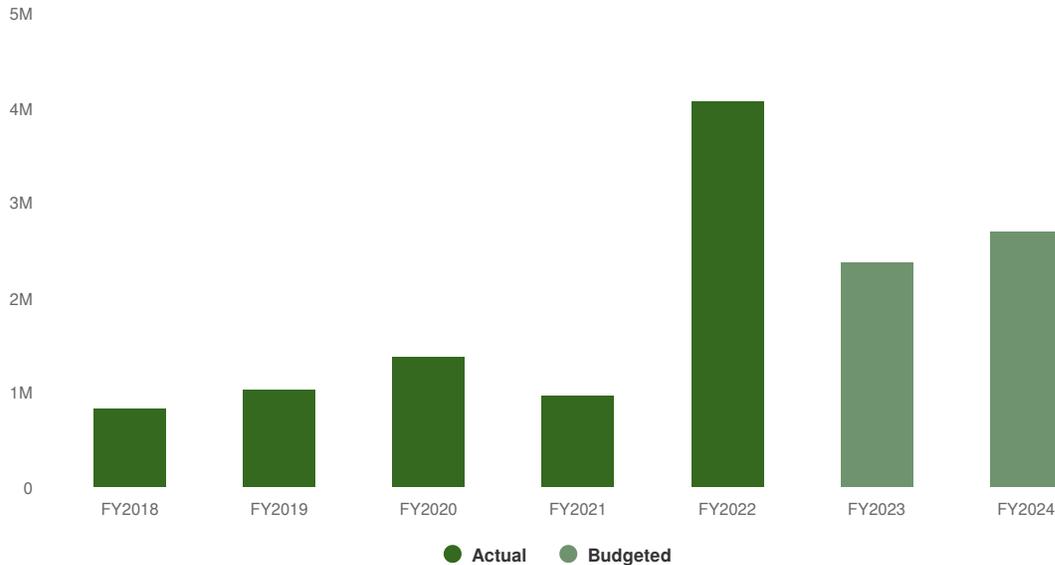
The updated data table is currently being generated.

Permits, Fees, and Special Assessments Summary

The third-largest revenue source for the General Fund is licenses, permits and special assessments. The bulk of this revenue category comes from building permits, which are budgeted at 12% of the total General Fund revenue. The remainder of this category is made up of Business Tax Receipts, Park Impact Fees, Parking Trust Receipts, construction and other permit fees.

\$2,710,000 **\$331,000**
(13.91% vs. prior year)

Permits, Fees, and Special Assessments Proposed and Historical Budget vs. Actual



Permits, Fees, and Special Assessments

Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
All Funds					
General Fund					
General Fund					
Permits, Fees, and Special Assessments					
Occupational License Fees	001.9990.321000.000	\$95,240	\$95,000	\$80,000	-15.8%
TDR Fees	001.9990.321000.010	\$500	\$0	\$0	0%
Lien Search Fees	001.9990.321000.020	\$13,939	\$20,000	\$10,000	-50%
Building Permits	001.9990.322001.000	\$333,440	\$1,262,000	\$1,390,000	10.1%
Electrical Permits	001.9990.322002.000	\$120,775	\$80,000	\$30,000	-62.5%
Plumbing Permits	001.9990.322003.000	\$35,011	\$40,000	\$20,000	-50%
Air Conditioning Permits	001.9990.322004.000	\$113,311	\$120,000	\$50,000	-58.3%
Right of Way Permit	001.9990.322900.000	\$0	\$0	\$20,000	N/A



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Impact Fee - Parks & Rec	001.9990.324610.000	\$1,716	\$0	\$0	0%
Other Licenses & Permits	001.9990.329000.000	\$184,382	\$200,000	\$500,000	150%
Plan Digitizing Fee	001.9990.329000.111	\$0	\$0	\$10,000	N/A
Total Permits, Fees, and Special Assessments:		\$898,314	\$1,817,000	\$2,110,000	16.1%
Total General Fund:		\$898,314	\$1,817,000	\$2,110,000	16.1%
Total General Fund:		\$898,314	\$1,817,000	\$2,110,000	16.1%
Special Revenue Fund					
Park Impact Fund					
Permits, Fees, and Special Assessments					
Park Impact Fee	302.9990.230005.300	\$0	\$2,000	\$0	-100%
Total Permits, Fees, and Special Assessments:		\$0	\$2,000	\$0	-100%
Total Park Impact Fund:		\$0	\$2,000	\$0	-100%
Total Special Revenue Fund:		\$0	\$2,000	\$0	-100%
Enterprise Fund					
Parking Fund					
Permits, Fees, and Special Assessments					
Parking Trust Receipts	404.9990.324411.000	\$75,226	\$560,000	\$600,000	7.1%
Total Permits, Fees, and Special Assessments:		\$75,226	\$560,000	\$600,000	7.1%
Total Parking Fund:		\$75,226	\$560,000	\$600,000	7.1%
Total Enterprise Fund:		\$75,226	\$560,000	\$600,000	7.1%
Total All Funds:		\$973,540	\$2,379,000	\$2,710,000	13.9%



Services Revenues Summary

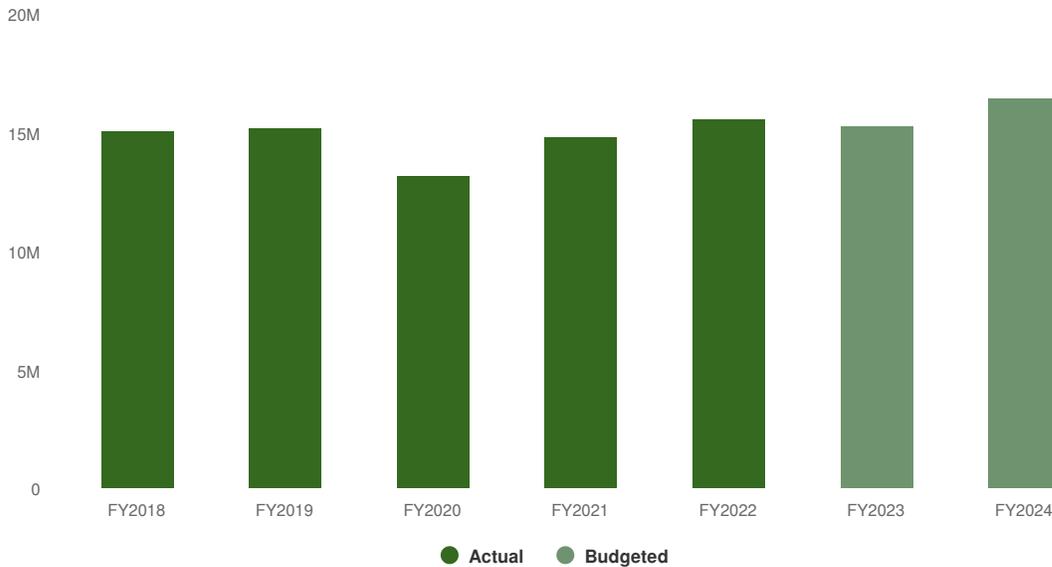
Services Revenues

General Fund Service 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. These revenues mostly consist of recreation fees. In FY 2024 these revenues represent 1% of General Fund revenue. A decrease in Recreation fees is estimated as growth in this revenue is mainly related to development and construction project activity.

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.

\$16,481,524 **\$1,226,350**
(8.04% vs. prior year)

Taxes and Historical Budget vs. Actual



Services Revenues

Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
All Funds					
General Fund					
General Fund					
Charges for Services					
Election Qualifying Fees	001.9990.341900.000	\$30	\$30	\$50	66.7%
Recreation Program Fees	001.9990.347200.000	\$160,813	\$280,000	\$150,000	-46.4%
Tennis Court Fees	001.9990.347200.100	\$0	\$0	\$250	N/A



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Surcharge - Police Details	001.9990.349001.000	\$218	\$2,000	\$0	-100%
Total Charges for Services:		\$161,061	\$282,030	\$150,300	-46.7%
Total General Fund:		\$161,061	\$282,030	\$150,300	-46.7%
Total General Fund:		\$161,061	\$282,030	\$150,300	-46.7%
Enterprise Fund					
Causeway Fund					
Charges for Services					
FTE Toll Receipts	401.9990.344621.000	\$9,441,849	\$8,700,000	\$10,487,496	20.5%
FTE Credit Card Fees	401.9990.344622.000	-\$185,468	\$0	-\$223,605	N/A
FTE Management Fees	401.9990.344623.000	-\$523,119	\$0	-\$572,597	N/A
Annual Pass Sales	401.9990.344625.000	\$448,555	\$515,000	\$551,973	7.2%
Total Charges for Services:		\$9,181,817	\$9,215,000	\$10,243,267	11.2%
Total Causeway Fund:		\$9,181,817	\$9,215,000	\$10,243,267	11.2%
Sewer Fund					
Charges for Services					
Sewage Disposal Fees	402.9990.343500.000	\$2,450,007	\$2,629,644	\$3,019,664	14.8%
Total Charges for Services:		\$2,450,007	\$2,629,644	\$3,019,664	14.8%
Total Sewer Fund:		\$2,450,007	\$2,629,644	\$3,019,664	14.8%
Water Fund					
Charges for Services					
Water Sales	403.9990.343300.000	\$1,314,837	\$1,350,000	\$1,300,000	-3.7%
Total Charges for Services:		\$1,314,837	\$1,350,000	\$1,300,000	-3.7%
Total Water Fund:		\$1,314,837	\$1,350,000	\$1,300,000	-3.7%
Parking Fund					
Charges for Services					
Parking Meter Collections	404.9990.344501.000	\$2,057	\$0	\$10,000	N/A
Parking Permit Sales	404.9990.344502.000	\$297,343	\$195,000	\$150,000	-23.1%
Parking Permit Sales Green	404.9990.344502.010	\$20,924	\$20,500	\$10,000	-51.2%
Parking Permit Sales Blue	404.9990.344502.020	\$116,331	\$262,000	\$100,000	-61.8%
Parking Permit Sales Orange	404.9990.344502.030	\$31,984	\$35,000	\$10,000	-71.4%
Parking Permit Sales Brown	404.9990.344502.040	\$7,484	\$9,500	\$10,000	5.3%



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Parking Permit Sales Red	404.9990.344502.050	\$3,863	\$15,000	\$5,000	-66.7%
Parking PaybyPhone Receipts	404.9990.344505.000	\$138,820	\$135,000	\$100,000	-25.9%
Pkg-PaybyPhone CC Charges	404.9990.344506.000	-\$10,249	\$0	\$0	0%
Parking Agreement Fees	404.9990.344550.000	\$5,625	\$500	\$5,000	900%
Credit Card Processing Charges	404.9990.344645.000	\$27,503	\$0	\$0	0%
Total Charges for Services:		\$641,686	\$672,500	\$400,000	-40.5%
Total Parking Fund:		\$641,686	\$672,500	\$400,000	-40.5%
Solid Waste Fund					
Charges for Services					
Single Family Collection Fees	405.9990.343401.100	\$100,846	\$100,000	\$110,000	10%
Multi-Family Collection Fees	405.9990.343401.200	\$503,764	\$490,000	\$550,000	12.2%
Apartment Collection Fees	405.9990.343401.400	\$120,087	\$150,000	\$110,000	-26.7%
Daily Collection Fees	405.9990.343402.000	\$94,609	\$95,000	\$110,000	15.8%
Business Regular Pickup Fees	405.9990.343403.000	\$69,491	\$40,000	\$99,000	147.5%
Total Charges for Services:		\$888,796	\$875,000	\$979,000	11.9%
Total Solid Waste Fund:		\$888,796	\$875,000	\$979,000	11.9%
Stormwater Fund					
Charges for Services					
Stormwater Fees	406.9990.343550.000	\$222,753	\$231,000	\$389,293	68.5%
Total Charges for Services:		\$222,753	\$231,000	\$389,293	68.5%
Total Stormwater Fund:		\$222,753	\$231,000	\$389,293	68.5%
Total Enterprise Fund:		\$14,699,896	\$14,973,144	\$16,331,224	9.1%
Total All Funds:		\$14,860,957	\$15,255,174	\$16,481,524	8%



Fines & Forfeitures Summary

Fines and Forfeitures

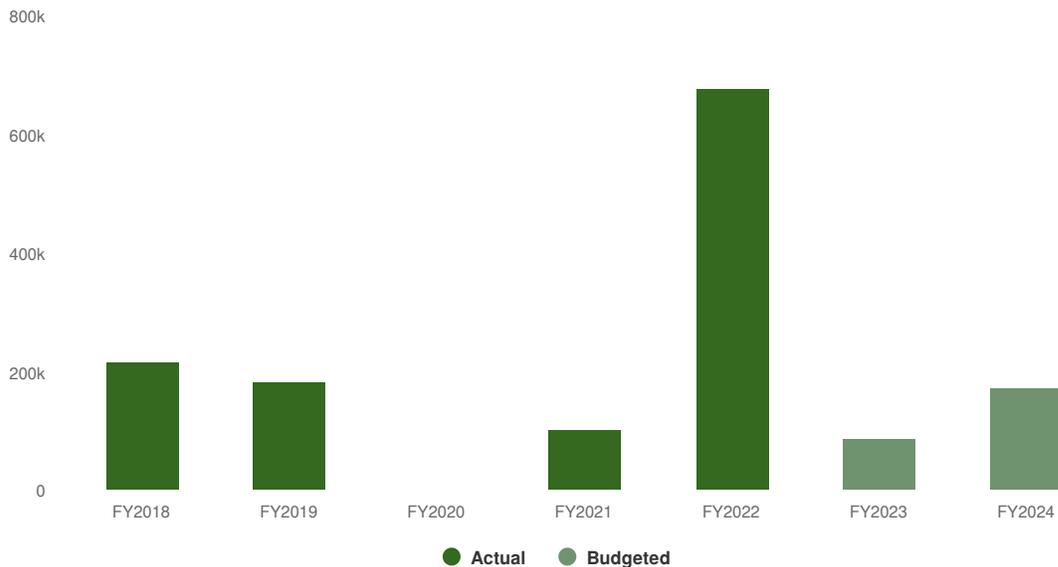
Fines derived from code enforcement and parking/traffic violations. FY 2024 total revenues from this source are projected to increase mainly from an estimated increase in traffic violation revenue and building code violation enforcement efforts. In FY 2024, Fines and Forfeitures will account for 0.6% of the total General Fund Revenues.

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.

Charges for water, sewer, solid waste and storm water fees shall be billed to each property owner monthly. Any payment that is not made within 30 days from the due date shall be assessed a three-percent late charge.

\$173,738 **\$86,738**
(99.70% vs. prior year)

Taxes and Historical Budget vs. Actual



Fines & Forfeitures Summary

Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
All Funds					
General Fund					
General Fund					
Judgements, Fines and Forfeits					
Fines-Building Code Violations	001.9990.351001.000	\$20,092	\$21,000	\$90,000	328.6%



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Ticket Surcharges (Cross Gd)	001.9990.354000.000	\$23,061	\$25,000	\$5,000	-80%
Traffic Fines	001.9990.359001.000	\$6,531	\$20,000	\$5,000	-75%
Second Dollar Funding	001.9990.359002.000	\$547	\$1,000	\$0	-100%
Total Judgements, Fines and Forfeits:		\$50,231	\$67,000	\$100,000	49.3%
Total General Fund:		\$50,231	\$67,000	\$100,000	49.3%
Total General Fund:		\$50,231	\$67,000	\$100,000	49.3%
Enterprise Fund					
Sewer Fund					
Judgements, Fines and Forfeits					
Doubtful Accounts	402.9990.350000.000	\$10,798	\$0	\$0	0%
Total Judgements, Fines and Forfeits:		\$10,798	\$0	\$0	0%
Total Sewer Fund:		\$10,798	\$0	\$0	0%
Water Fund					
Judgements, Fines and Forfeits					
Doubtful Accounts	403.9990.350000.000	\$5,802	\$0	\$0	0%
Late Fees - Delinquent Accounts	403.9990.359100.000	\$0	\$0	\$53,000	N/A
Total Judgements, Fines and Forfeits:		\$5,802	\$0	\$53,000	N/A
Total Water Fund:		\$5,802	\$0	\$53,000	N/A
Parking Fund					
Judgements, Fines and Forfeits					
Parking Fines	404.9990.351602.000	\$31,103	\$20,000	\$10,000	-50%
Total Judgements, Fines and Forfeits:		\$31,103	\$20,000	\$10,000	-50%
Total Parking Fund:		\$31,103	\$20,000	\$10,000	-50%
Solid Waste Fund					
Judgements, Fines and Forfeits					
Doubtful Accounts	405.9990.350000.000	\$4,473	\$0	\$0	0%
Late Fees - Delinquent Accounts	405.9990.359100.000	\$0	\$0	\$6,027	N/A
Total Judgements, Fines and Forfeits:		\$4,473	\$0	\$6,027	N/A
Total Solid Waste Fund:		\$4,473	\$0	\$6,027	N/A
Stormwater Fund					



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Judgements, Fines and Forfeits					
Doubtful Accounts	406.9990.350000.000	\$902	\$0	\$0	0%
Late Fees - Delinquent Accounts	406.9990.359100.000	\$0	\$0	\$4,711	N/A
Total Judgements, Fines and Forfeits:		\$902	\$0	\$4,711	N/A
Total Stormwater Fund:		\$902	\$0	\$4,711	N/A
Total Enterprise Fund:		\$53,078	\$20,000	\$73,738	268.7%
Total All Funds:		\$103,309	\$87,000	\$173,738	99.7%



Other Sources Summary

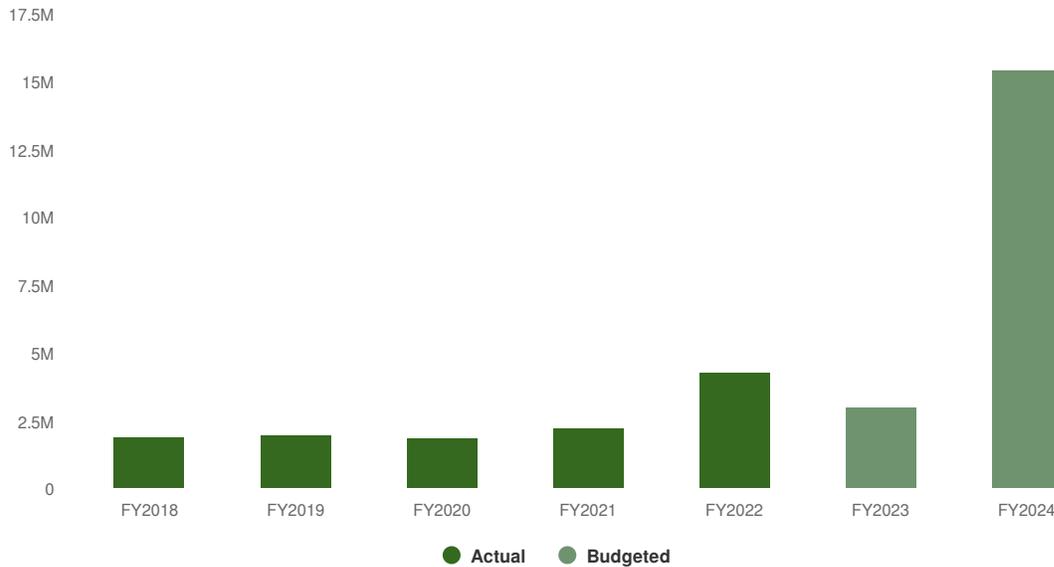
Appropriations and Transfers

Other financing sources are a separate category from revenues in accordance with Governmental Accounting Standards Board (GASB) standards and are inflows of resources that do not meet the definition of revenues. For ease of use, other financing sources are presented with revenues in this budget since they are inflows of resources where on the Town's financial statements they are netted with other financing uses and are shown separately from revenues and expenditures. The inflows of resources that fall into this category for the Town are transfers from other funds. For FY 2024, a balanced budget is proposed with appropriation (use) of General Fund unassigned balance (reserves) of \$1,878,449.

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 by the Causeway Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund, and Stormwater Fund to support their operations. In FY 2024, the General Fund includes \$1,125,000 in interfund transfers.

\$15,455,833 **\$12,431,788**
 (411.10% vs. prior year)

Taxes and Historical Budget vs. Actual



Taxes Summary Chart

Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
All Funds					
General Fund					
General Fund					
Other Sources					



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Contribution from Water Fund	001.9990.382004.000	\$245,000	\$200,000	\$200,000	0%
Contribution from Causeway Fd	001.9990.382005.000	\$1,300,000	\$1,659,060	\$550,000	-66.8%
Contribution from Cswy Fund	001.9990.382005.001	\$0	\$0	\$125,000	N/A
Contribution from Sewer Fund	001.9990.382007.000	\$498,829	\$525,000	\$250,000	-52.4%
Appropriation from Fund Balance	001.9990.382010.000	\$0	\$50,000	\$1,878,449	3,656.9%
Total Other Sources:		\$2,043,829	\$2,434,060	\$3,003,449	23.4%
Total General Fund:		\$2,043,829	\$2,434,060	\$3,003,449	23.4%
Total General Fund:		\$2,043,829	\$2,434,060	\$3,003,449	23.4%
Capital Project Fund					
Capital Projects Fund					
Other Sources					
Transfers from Other Funds	301.9990.381000.000	\$0	\$342,000	\$2,136,000	524.6%
Total Other Sources:		\$0	\$342,000	\$2,136,000	524.6%
Total Capital Projects Fund:		\$0	\$342,000	\$2,136,000	524.6%
Total Capital Project Fund:		\$0	\$342,000	\$2,136,000	524.6%
Special Revenue Fund					
Park Impact Fund					
Other Sources					
Appropriation from Fund Balance	302.9990.382010.000	\$0	\$0	\$200,000	N/A
Appropriate Fund Balance	302.9990.400299.100	\$0	\$200,000	\$0	-100%
Total Other Sources:		\$0	\$200,000	\$200,000	0%
Total Park Impact Fund:		\$0	\$200,000	\$200,000	0%
Police Forfeiture Fund					
Other Sources					
Appropriation from Fund Balance	303.9990.382010.000	\$0	\$0	\$9,832	N/A
Appropriat Fund Balance	303.9990.400299.100	\$0	\$47,985	\$0	-100%
Total Other Sources:		\$0	\$47,985	\$9,832	-79.5%
Total Police Forfeiture Fund:		\$0	\$47,985	\$9,832	-79.5%
Youth Development Program Fund					
Other Sources					
Transfers from Other Funds	104.9990.381000.000	\$0	\$0	\$276,397	N/A
Total Other Sources:		\$0	\$0	\$276,397	N/A
Total Youth Development Program Fund:		\$0	\$0	\$276,397	N/A



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Total Special Revenue Fund:		\$0	\$247,985	\$486,229	96.1%
Enterprise Fund					
Causeway Fund					
Other Sources					
Appropriate Fund Balance	401.9990.400299.100	\$0	\$0	\$7,505,345	N/A
Total Other Sources:		\$0	\$0	\$7,505,345	N/A
Total Causeway Fund:		\$0	\$0	\$7,505,345	N/A
Sewer Fund					
Other Sources					
Appropriation from Fund Balance	402.9990.382010.000	\$0	\$0	\$781,682	N/A
Total Other Sources:		\$0	\$0	\$781,682	N/A
Total Sewer Fund:		\$0	\$0	\$781,682	N/A
Water Fund					
Other Sources					
Appropriate Fund Balance	403.9990.400299.100	\$0	\$0	\$1,340,037	N/A
Total Other Sources:		\$0	\$0	\$1,340,037	N/A
Total Water Fund:		\$0	\$0	\$1,340,037	N/A
Parking Fund					
Other Sources					
Appropriate Fund Balance	404.9990.400199.100	\$0	\$0	\$165,359	N/A
Total Other Sources:		\$0	\$0	\$165,359	N/A
Total Parking Fund:		\$0	\$0	\$165,359	N/A
Solid Waste Fund					
Other Sources					
Appropriation from Fund Balance	405.9990.382010.000	\$0	\$0	\$37,732	N/A
Total Other Sources:		\$0	\$0	\$37,732	N/A
Total Solid Waste Fund:		\$0	\$0	\$37,732	N/A
Stormwater Fund					
Other Sources					
Transfer from Other Funds	406.9990.381000.000	\$210,000	\$0	\$0	0%
Total Other Sources:		\$210,000	\$0	\$0	0%
Total Stormwater Fund:		\$210,000	\$0	\$0	0%
Total Enterprise Fund:		\$210,000	\$0	\$9,830,155	N/A
Total All Funds:		\$2,253,829	\$3,024,045	\$15,455,833	411.1%



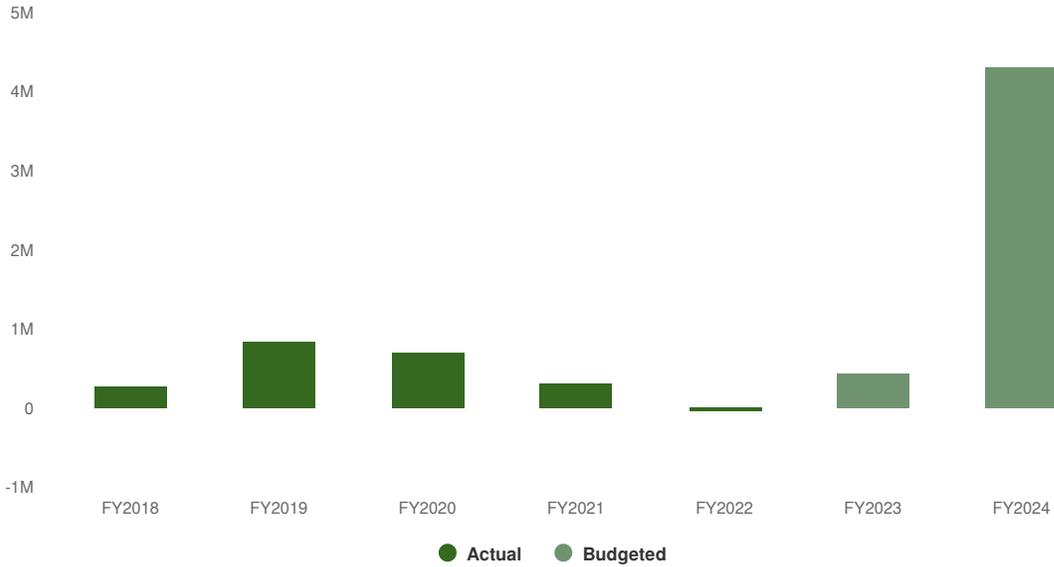
Miscellaneous Revenue

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

\$4,307,411 **\$3,882,661**
(914.11% vs. prior year)

Taxes and Historical Budget vs. Actual



Miscellaneous Revenues

Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
General Fund					
General Fund					
Misc Revenues					
Interest Earnings	001.9990.361000.000	-\$562	\$0	\$0	0%
Interest Earnings-Mellon Trust	001.9990.361004.000	\$49,633	\$55,000	\$20,000	-63.6%
Change in Fair Value of Invest	001.9990.361300.000	-\$101,699	\$0	-\$100,000	N/A
Rents & Royalties	001.9990.362000.000	\$2,840	\$3,000	\$4,000	33.3%
Sale of Fixed Assets	001.9990.364001.000	\$0	\$5,000	\$0	-100%
Gain or Loss on Investments	001.9990.367000.000	\$29,021	\$0	\$0	0%



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Other Miscellaneous Revenues	001.9990.369000.000	\$80,094	\$80,000	\$100,000	25%
TDR Sale Proceeds	001.9990.369002.222	\$0	\$0	\$4,100,000	N/A
Total Misc Revenues:		\$59,327	\$143,000	\$4,124,000	2,783.9%
Total General Fund:		\$59,327	\$143,000	\$4,124,000	2,783.9%
Total General Fund:		\$59,327	\$143,000	\$4,124,000	2,783.9%
Enterprise Fund					
Causeway Fund					
Misc Revenues					
Interest Earnings-Mellon Trust	401.9990.361004.000	\$27,954	\$30,000	\$0	-100%
Change in Fair Value of Invest	401.9990.361300.000	-\$58,060	\$0	\$0	0%
Rents & Royalties-Lease Revenue	401.9990.362000.000	\$104,300	\$60,000	\$100,000	66.7%
Gain or Loss on Investments	401.9990.367000.000	\$16,954	\$0	\$0	0%
Other Miscellaneous Revenues	401.9990.369000.000	\$647	\$500	\$0	-100%
Total Misc Revenues:		\$91,795	\$90,500	\$100,000	10.5%
Total Causeway Fund:		\$91,795	\$90,500	\$100,000	10.5%
Sewer Fund					
Misc Revenues					
Other Miscellaneous Revenues	402.9990.369000.000	\$475	\$10,000	\$16,243	62.4%
Total Misc Revenues:		\$475	\$10,000	\$16,243	62.4%
Total Sewer Fund:		\$475	\$10,000	\$16,243	62.4%
Water Fund					
Misc Revenues					
Interest Earnings-Mellon Trust	403.9990.361004.000	\$29,750	\$35,000	\$12,048	-65.6%
Change in Fair Value of Invest	403.9990.361300.000	-\$60,008	\$0	-\$100,000	N/A
Gain or Loss on Investments	403.9990.367000.000	\$16,301	\$0	\$0	0%
Other Miscellaneous Revenues	403.9990.369000.000	\$31,162	\$15,000	\$50,120	234.1%
Total Misc Revenues:		\$17,203	\$50,000	-\$37,832	-175.7%
Total Water Fund:		\$17,203	\$50,000	-\$37,832	-175.7%
Parking Fund					
Misc Revenues					
Rents & Royalties	404.9990.362000.000	\$130,053	\$130,000	\$100,000	-23.1%



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Other Miscellaneous Revenues	404.9990.369000.000	\$240	\$250	\$0	-100%
Total Misc Revenues:		\$130,293	\$130,250	\$100,000	-23.2%
Total Parking Fund:		\$130,293	\$130,250	\$100,000	-23.2%
Solid Waste Fund					
Misc Revenues					
Other Miscellaneous Revenues	405.9990.369000.000	\$54	\$1,000	\$0	-100%
Garbage Container Charges	405.9990.369001.000	\$1,998	\$0	\$5,000	N/A
Total Misc Revenues:		\$2,052	\$1,000	\$5,000	400%
Total Solid Waste Fund:		\$2,052	\$1,000	\$5,000	400%
Total Enterprise Fund:		\$241,819	\$281,750	\$183,411	-34.9%
Total:		\$301,146	\$424,750	\$4,307,411	914.1%



Enterprise Fund Service Revenues

Enterprise Fund Service Revenues

Represent fees generated from services provided by the Town for Broad Causeway, Water and Sewer, Parking, Solid Waste collection, and Stormwater.

Broad Causeway Fund: Water and Wastewater Revenues The Broad Causeway Fund is a type of enterprise fund. The Town owns Broad Causeway bridge that connects barrier islands with through intercostal waterway to the mainland State of Florida. The residents and visitors are required to pay a nominal fee while crossing the Broad Causeway eastbound or westbound. These fees are collected by charging SunPass or EZ-Pass transponders or by plate. The collected fees are deposited into the Town's separate bank account and are used to maintain Kane Concourse and Causeway operations. User fees 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.

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 service revenue support the operations and capital costs of the Water and Sewer Fund.

Municipal Parking Fund: Parking Service Revenues

The Town operates and maintains several public parking lots and on-street parking 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.

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 for residential and commercial properties. Charges for services are generated from user fees for garbage collection and recycling collection. The rate charged to customers will remain constant in FY 2024. Therefore, there is no increase in these revenues as the timing of future in-fill projects and developments coming online cannot be estimated.

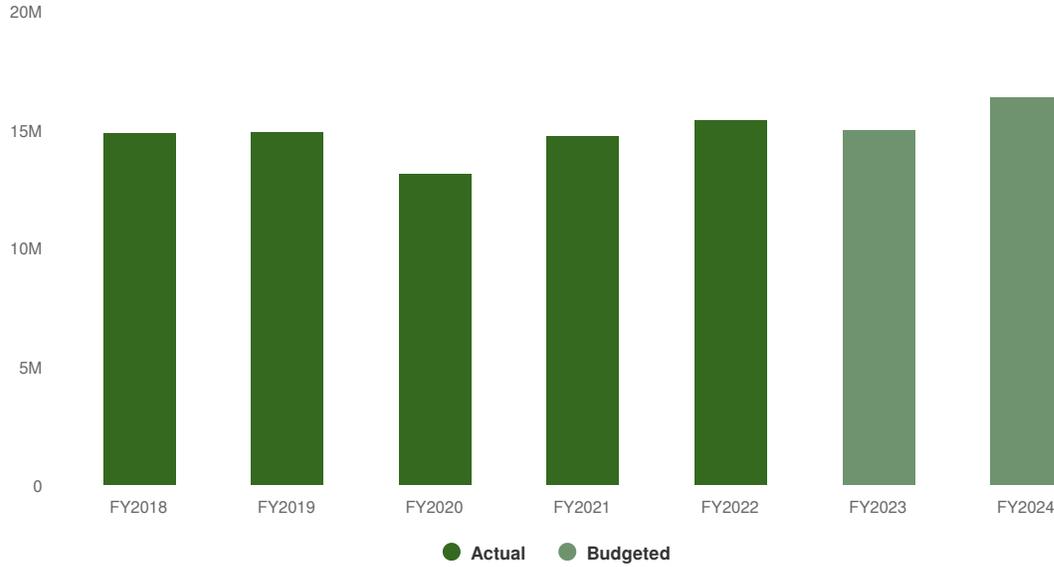
Stormwater Fund: Stormwater Service Revenues

Stormwater Utility Fees are collected to support the 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.



\$16,331,224 **\$1,358,080**
(9.07% vs. prior year)

Taxes and Historical Budget vs. Actual



Enterprise Fund Service Revenues



Loading Data

The updated data table is currently being generated.

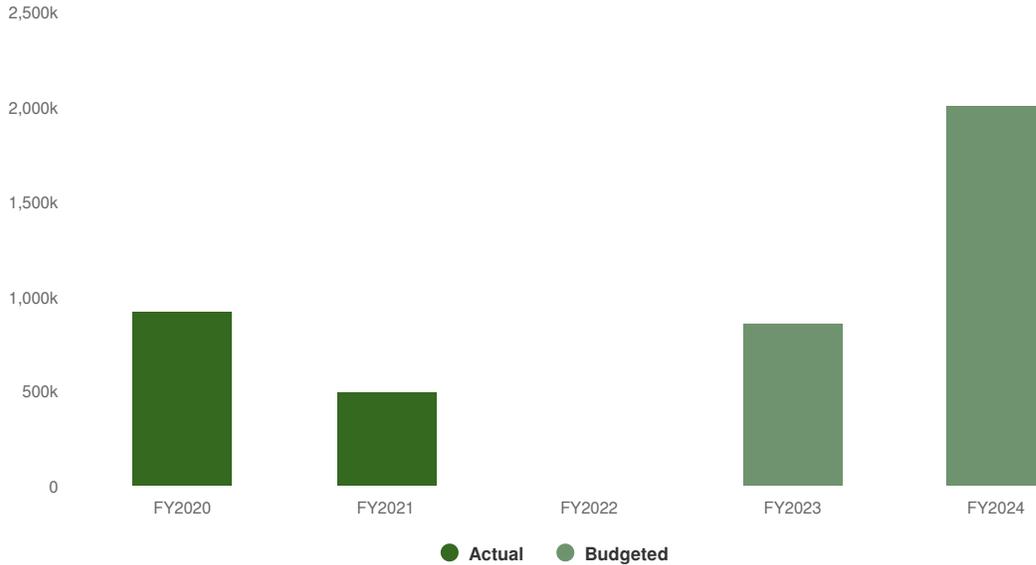
Grants Summary

Grant Revenue

In FY 2024, the Town is budgeting grant revenues, primarily for the FDOT Grant for On-demand Services, FRDAP 92nd Street Dog Park Renovation, Sewer Project, Stormwater Project, and Youth Services Program funded partially by the Children's Trust.

\$2,002,500 **\$1,142,500**
 (132.85% vs. prior year)

Taxes and Historical Budget vs. Actual



Taxes Summary Chart

Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Capital Project Fund					
Capital Projects Fund					
Intergovernmental Revenue					
State Grants - General Government	301.9990.334100.000	\$0	\$0	\$800,000	N/A
State Grants - General Government	301.9990.334100.001	\$0	\$0	\$50,000	N/A
Total Intergovernmental Revenue:		\$0	\$0	\$850,000	N/A
Total Capital Projects Fund:		\$0	\$0	\$850,000	N/A
Total Capital Project Fund:		\$0	\$0	\$850,000	N/A



Name	Account ID	FY2021 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Special Revenue Fund					
Youth Development Program Fund					
Grant Income					
Grant-Children's Trust	104.9990.334701.100	\$0	\$0	\$320,000	N/A
Total Grant Income:		\$0	\$0	\$320,000	N/A
Total Youth Development Program Fund:		\$0	\$0	\$320,000	N/A
Total Special Revenue Fund:		\$0	\$0	\$320,000	N/A
Enterprise Fund					
Causeway Fund					
Intergovernmental Revenue					
St Grant-9600 WBH Seawall	401.9990.334490.100	\$0	\$255,000	\$0	-100%
State Grant-ICW Bridge	401.9990.334490.300	\$248,642	\$0	\$0	0%
Total Intergovernmental Revenue:		\$248,642	\$255,000	\$0	-100%
Total Causeway Fund:		\$248,642	\$255,000	\$0	-100%
Sewer Fund					
Intergovernmental Revenue					
Federal Grant-General Gov't'	402.9990.331100.000	\$250,000	\$295,000	\$0	-100%
State Grant-Sewer	402.9990.334350.000	\$0	\$0	\$522,500	N/A
Total Intergovernmental Revenue:		\$250,000	\$295,000	\$522,500	77.1%
Total Sewer Fund:		\$250,000	\$295,000	\$522,500	77.1%
Stormwater Fund					
Intergovernmental Revenue					
State Grant-General Gov't'	406.9990.331100.000	\$0	\$310,000	\$310,000	0%
Total Intergovernmental Revenue:		\$0	\$310,000	\$310,000	0%
Total Stormwater Fund:		\$0	\$310,000	\$310,000	0%
Total Enterprise Fund:		\$498,642	\$860,000	\$832,500	-3.2%
Total:		\$498,642	\$860,000	\$2,002,500	132.8%



DEPARTMENTS



Town Council



Mayor Elizabeth Tricoche



Vice Mayor Joshua D. Fuller



Council Member
Stephanie Bruder



Council Member
Molly Diallo



Council Member
Teri D'Amico



Council Member
Isaac Salver



Council Member
Robert H. Yaffe

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.

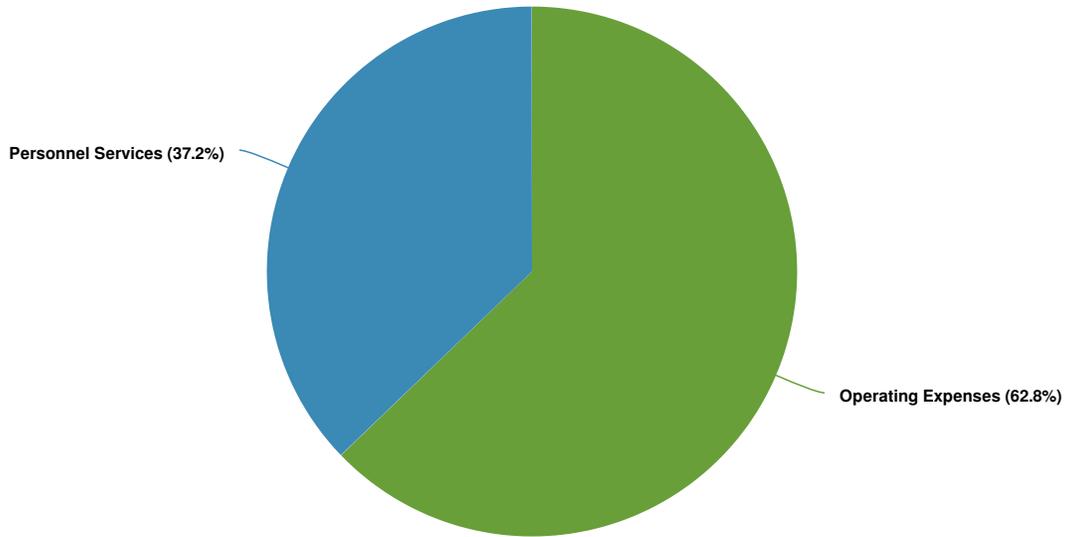
The Town Council Department consists of the Mayor, Vice Mayor and five Town Council Members. They are identified by name and title on the title page of this document. Collectively, the legislative body is responsible principally for setting the general policy direction of the Town. The Town Council makes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

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

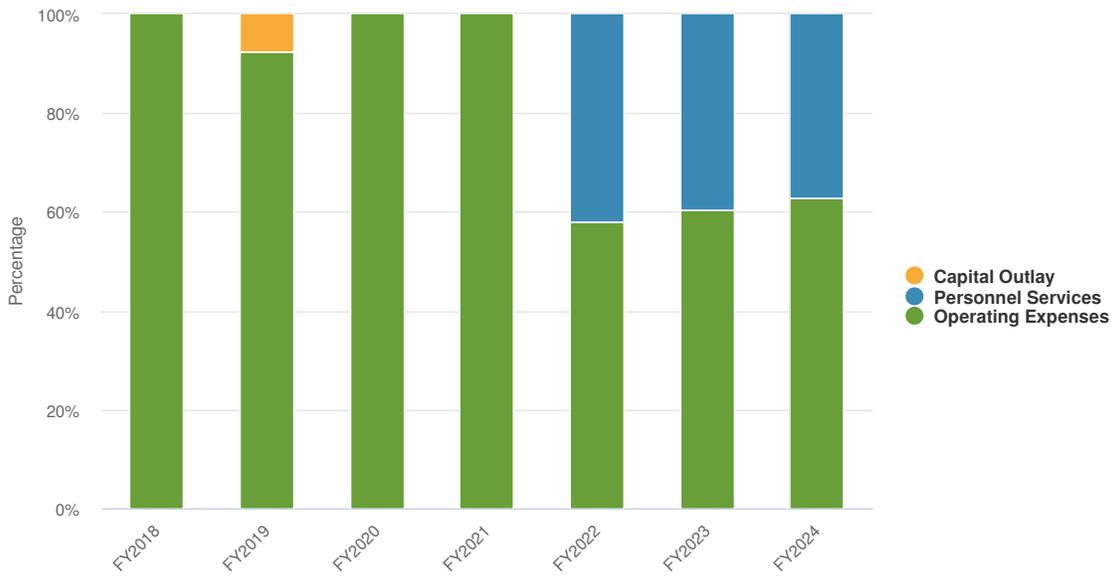
- 1) appointments,
- 2) establishing administrative departments through the adopted budget,
- 3) levying taxes and assessments,
- 4) authorizing bond issuance,
- 5) adopting and modifying the official Town map,
- 6) regulating development consistent with governing laws,
- 7) addressing neighborhood development,
- 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.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$7	\$66,509	\$85,007	\$102,007	20%
Operating Expenses	\$83,901	\$91,377	\$129,850	\$172,306	32.7%
Total Expense Objects:	\$83,908	\$157,886	\$214,857	\$274,313	27.7%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
Town Council						
Personnel Services						
Executive Salaries	001.5110.400011.000	\$7	\$0	\$7	\$7	0%
Group Insurance	001.5110.400023.000	\$0	\$66,509	\$85,000	\$102,000	20%
Total Personnel Services:		\$7	\$66,509	\$85,007	\$102,007	20%
Operating Expenses						
Professional Services	001.5110.400031.000	\$28,850	\$21,783	\$20,000	\$50,000	150%
Other Contractual Services	001.5110.400034.000	\$0	\$275	\$0	\$0	0%
Travel & Per Diem	001.5110.400040.000	\$1,525	\$7,987	\$20,000	\$20,000	0%
Communications and Freight	001.5110.400041.000	\$5,423	\$7,035	\$17,000	\$14,000	-17.6%
Insurance	001.5110.400045.000	\$1,385	\$1,420	\$1,500	\$1,500	0%
Printing & Binding	001.5110.400047.000	\$34,013	\$30,309	\$45,000	\$40,000	-11.1%
Promotional Activities	001.5110.400048.000	\$1,209	\$0	\$3,500	\$2,500	-28.6%
Other Current Charges	001.5110.400049.000	\$8,990	\$14,842	\$18,850	\$33,850	79.6%
Operating Supplies	001.5110.400052.000	\$870	\$35	\$1,500	\$456	-69.6%
Publications and Training	001.5110.400054.000	\$1,636	\$7,691	\$2,500	\$10,000	300%
Total Operating Expenses:		\$83,901	\$91,377	\$129,850	\$172,306	32.7%
Total Town Council:		\$83,908	\$157,886	\$214,857	\$274,313	27.7%
Total General Government:		\$83,908	\$157,886	\$214,857	\$274,313	27.7%
Total Expenditures:		\$83,908	\$157,886	\$214,857	\$274,313	27.7%



Performance Indicators

- Regular Town Council meetings are held on the third Wednesday of every month at 1175 95th Street, Bay Harbor Islands, FL 33154
- Town Council meetings are noted on the Town's website and the public is always welcome.
- Town Council meetings are streamed live on the Town's website.

Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	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:			7				7	

Office of Town Manager



Maria Lasday
Town Manager

Services, Functions, and Activities:

The Office of the 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, Annual Comprehensive Financial Report (ACFR) 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.

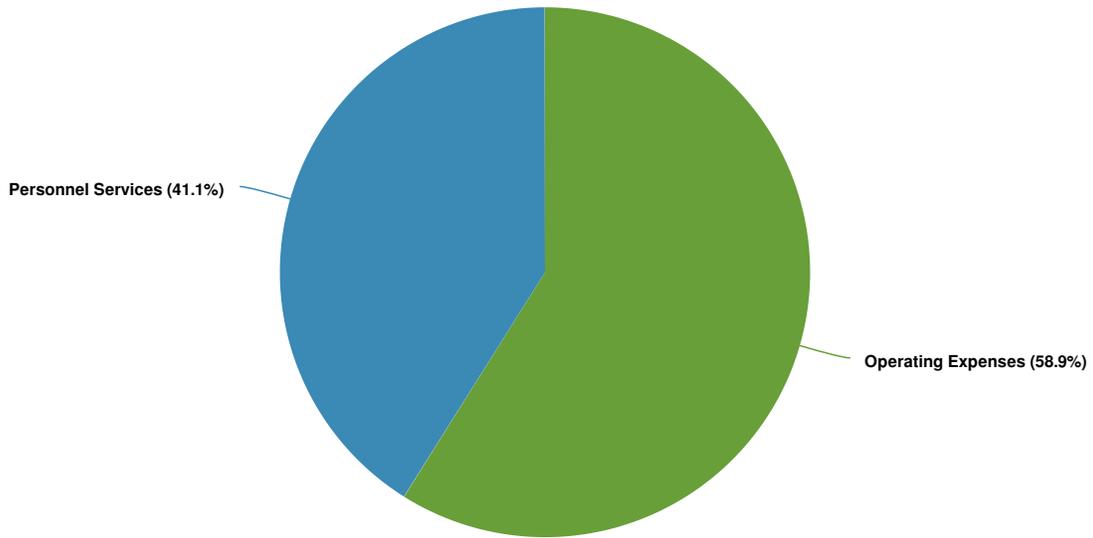
The Assistant Town Manager assists the Town Manager responsibilities as designated and include, but are not limited to coordination of intergovernmental efforts, implementation of Town strategies and priorities, special/capital project management and procurement management. Additional duties include but are not limited to supervision of Town Department Head projects, coordination of public outreach and communications, sustainability and resiliency initiatives, special events and intergovernmental efforts.

FY 2022-2023 Accomplishments

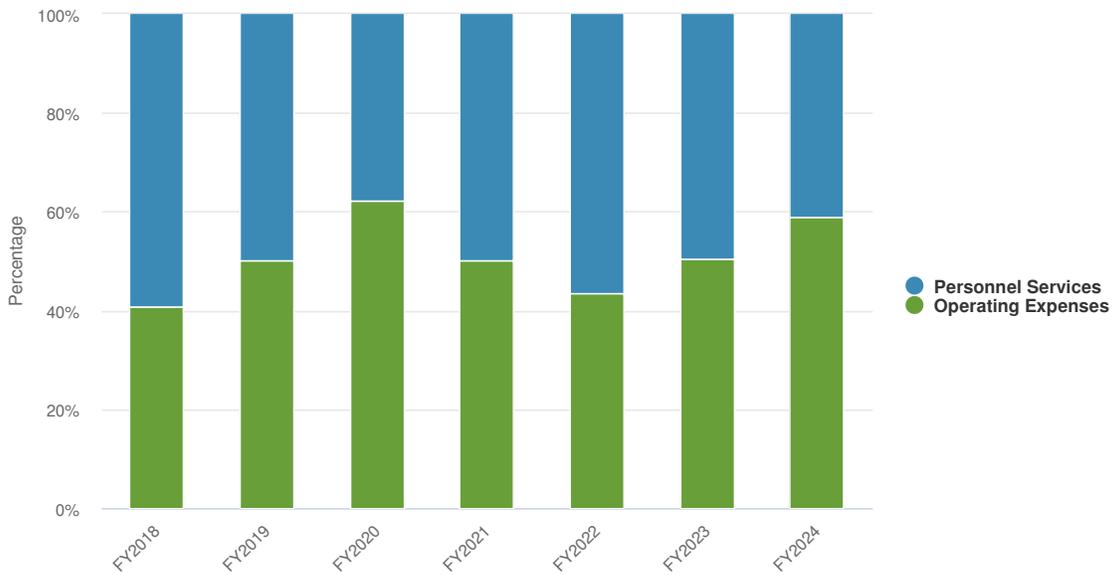
- Continued facilitating the Police Department's accreditation, staffing of dispatchers and sworn officers and efforts to address traffic issues, including speeding.
- Hired and onboarded key personnel (Chief of Police, Public Works Director, Town Engineer, Procurement Officer, Finance Director and Assistant Finance Director).
- Implemented the Freebee On-Demand shuttle program for the Town.
- Obtained grant funding for Children's Trust and critical projects such as bridge work, sewer upgrades, and generators.
- Successfully produced the Town's 75th Anniversary Celebration weekend and the 1st Annual Bay Harbor Islands Arts Festival
- Expanded our online services to include applications and/or payments for Toll Pass Plans, Annual Exclusive Parking Leases, Business Tax Receipts, Condominium Association Registration, ROW Permits and Special Event Permits.
- Enhanced the Town's CodeRED notifications, adding extreme weather alerts and opt-in translations for Spanish, French and Portuguese speakers.
- Facilitated the launch of the Broad Causeway Bridge Replacement Project PD&E Study.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$259,465	\$260,628	\$253,912	\$252,288	-0.6%
Operating Expenses	\$261,583	\$199,661	\$259,003	\$361,929	39.7%
Total Expense Objects:	\$521,048	\$460,290	\$512,915	\$614,217	19.8%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
Office of Town Manager						
Personnel Services						
Regular Salaries & Wages	001.5120.400012.000	\$189,916	\$199,103	\$201,926	\$185,121	-8.3%
Overtime Pay	001.5120.400014.000	\$0	\$2,099	\$3,500	\$0	-100%
F.I.C.A. Taxes	001.5120.400021.000	\$16,321	\$12,796	\$15,715	\$14,262	-9.2%
Retirement Contribution	001.5120.400022.000	\$29,882	\$25,561	\$16,751	\$21,420	27.9%
Group Insurance	001.5120.400023.000	\$22,187	\$18,811	\$13,493	\$26,992	100%
Workers' Compensation'	001.5120.400024.000	\$1,159	\$2,257	\$1,500	\$3,558	137.2%
Unemployment Compensation	001.5120.400025.000	\$0	\$0	\$1,027	\$935	-9%
Total Personnel Services:		\$259,465	\$260,628	\$253,912	\$252,288	-0.6%
Operating Expenses						
Professional Services	001.5120.400031.000	\$80,125	\$77,537	\$75,000	\$52,500	-30%
Other Contractual Services	001.5120.400034.000	\$35,453	\$4,684	\$27,500	\$20,000	-27.3%
Other Contractual Services- Hurricane Disaster	001.5120.400034.332	\$0	\$0	\$0	\$50,000	N/A
Travel & Per Diem	001.5120.400040.000	-\$549	\$10,049	\$22,603	\$23,600	4.4%
Communications and Freight	001.5120.400041.000	\$16,397	\$12,794	\$13,000	\$16,000	23.1%
Operating Rentals & Leases	001.5120.400044.000	\$2,967	\$2,004	\$2,700	\$0	-100%
Insurance	001.5120.400045.000	\$32,653	\$34,402	\$25,000	\$25,000	0%
Printing & Binding	001.5120.400047.000	\$2,375	\$0	\$8,000	\$9,000	12.5%
Promotional Activities	001.5120.400048.000	\$0	\$0	\$20,000	\$80,000	300%
Other Current Charges	001.5120.400049.000	\$63,674	\$22,489	\$19,500	\$41,000	110.3%
Office Supplies	001.5120.400051.000	\$20,787	\$19,715	\$30,000	\$30,000	0%
Operating Supplies	001.5120.400052.000	\$1,436	\$2,727	\$1,500	\$1,500	0%
Publications and Training	001.5120.400054.000	\$6,265	\$13,262	\$14,200	\$13,329	-6.1%
Total Operating Expenses:		\$261,583	\$199,661	\$259,003	\$361,929	39.7%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Total Office of Town Manager:		\$521,048	\$460,290	\$512,915	\$614,217	19.8%
Total General Government:		\$521,048	\$460,290	\$512,915	\$614,217	19.8%
Total Expenditures:		\$521,048	\$460,290	\$512,915	\$614,217	19.8%

FY 2023-2024 Objectives

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

- Produce the 2nd Annual Bay Harbor Islands Arts Festival
- Complete Infrastructure Improvements Indian Creek bridge repairs, 92nd Street Park, 96th Street Park, Storm water and sewer improvements, and road improvements etc.
- Continue facilitating the Broad Causeway Bridge Replacement Project.
- Demolition of existing Town Hall, temporary relocation of facilities and design and construction process for new Town Hall facilities.
- Perform a redesign of the Town's website.
- Continue expanding the services the Town offers online.

Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Expansion of on-Demand Transportation Services	1	1	1	1
Relocation of Town Hall to Trailers, demolition of existing Town Hall, and completion of bid for plans to begin design and construction of the new Town Hall	0	0	25%	75%
Secure and maintain Children's Trust Grant	0	0	1	1
Secure grants and legislative appropriations (vulnerability, sustainability, bridge work)	0	0	0	1
Ensure the FY 2024 budget and long-term plans implemented at the direction of the Council	1	1	1	1



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.34			0.34	0.10			0.10
Assistant Town Manager ¹	0.34			0.34	0.45			0.45
Executive Assistant ¹	0.34			0.34	0.55			0.55
Office Assistant/Pass Plan Coordinator ¹	0.01			0.01	0.08			0.08
Business Development Specialist ¹	0.34			0.34	0.25			0.25
Director of Communications & Causeway Programs/ SunPass/Pass Plan Manager ¹	0.08			0.08	0.08			0.08
Total:				1.45				1.51

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Town Clerk Department



Yvonne P. Hamilton
Town Clerk

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:

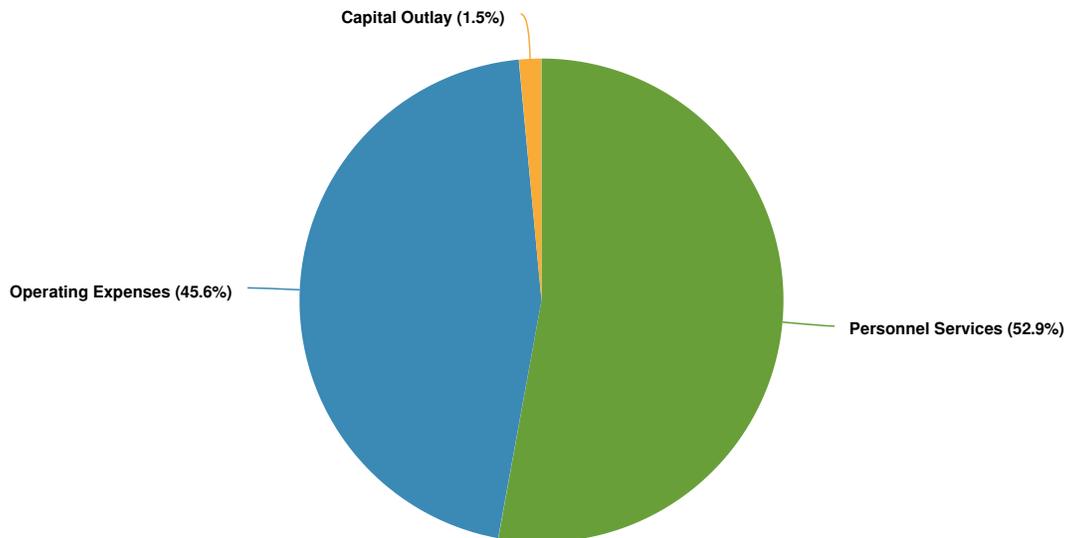
- Conducts municipal elections with the assistance of the Miami-Dade County Department of Elections.
- Monitor compliance of Town, County and State regulations pertaining to elections.
- Prepares agendas for Town Council Meetings, including staff reports, commission communications and other information 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 – Planning and Zoning Board, Litigation Committee, and Retirement Board.

FY 2022-2023 Accomplishments

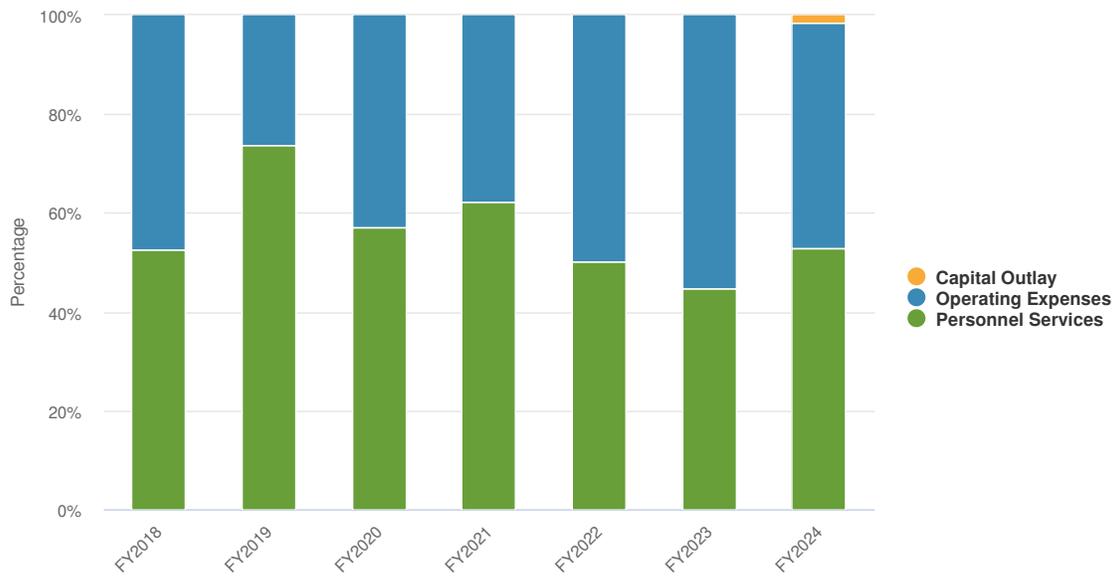
- The Town Clerk's Office implemented a new Public Records portal (Just FOIA) to track all requests in real time.
- Successfully conducted the 2023 Municipal Election.
- Closed Caption Service for Town livestreamed meetings.
- Disposed numerous documents after retention was met, in accordance with State Law.
- Attended Regular Town Council Meetings, Special Town Council Meetings, Retirement Board Meetings, Council Workshops, and Town Hall meetings.
- Prepared meeting minutes for: Town Council, Design Review Board, Parks & Recreation Committee, and Retirement System Board.
- 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.
- Filed in the Town Clerk's Office as official records all the adopted minutes, resolutions, and ordinances.
- Maintained all original agreements in electronic form.
- Assisted Council Members, Board and Committee members in filing their Form 1 (Financial Disclosure) 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 Town meetings and public notices on the Town's website, Bulletin Board, and website calendar.

Expenditure Category Summary

Budgeted Expenditures by Expense Type Expenditure Category Summary



Budgeted and Historical Expenditures by Expense Type Expenditure Category Summary



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services		\$129,738	\$124,325	\$102,512	\$184,847	80.3%
Operating Expenses		\$79,344	\$123,079	\$127,171	\$159,571	25.5%
Capital Outlay		\$0	\$0	\$0	\$5,195	N/A
Total Expense Objects:		\$209,082	\$247,405	\$229,683	\$349,613	52.2%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
Town Clerk						
Personnel Services						
Regular Salaries & Wages	001.5125.400012.000	\$89,272	\$90,737	\$66,093	\$132,348	100.2%
Overtime Pay	001.5125.400014.000	\$0	\$0	\$3,000	\$0	-100%
F.I.C.A. Taxes	001.5125.400021.000	\$6,956	\$6,962	\$5,286	\$10,155	92.1%
Retirement Contribution	001.5125.400022.000	\$14,384	\$12,380	\$5,634	\$15,314	171.8%
Group Insurance	001.5125.400023.000	\$17,521	\$8,793	\$20,541	\$24,649	20%
Workers' Compensation'	001.5125.400024.000	\$1,605	\$2,427	\$1,613	\$1,712	6.1%
Unemployment Compensation	001.5125.400025.000	\$0	\$3,025	\$345	\$669	93.9%
Total Personnel Services:		\$129,738	\$124,325	\$102,512	\$184,847	80.3%
Operating Expenses						
Professional Services	001.5125.400031.000	\$388	\$15,637	\$15,000	\$15,000	0%
Other Contractual Services	001.5125.400034.000	\$21,732	\$11,210	\$38,745	\$38,745	0%
Travel & Per Diem	001.5125.400040.000	\$0	\$965	\$3,000	\$3,000	0%
Communications and Freight	001.5125.400041.000	\$197	\$3,117	\$500	\$500	0%
Operating Rentals & Leases	001.5125.400044.000	\$8,192	\$5,918	\$8,126	\$9,226	13.5%
Insurance	001.5125.400045.000	\$2,077	\$2,130	\$2,000	\$2,000	0%
Repairs & Maintenance	001.5125.400046.000	\$0	\$3,225	\$1,000	\$500	-50%
Printing & Binding	001.5125.400047.000	\$7,067	\$14,448	\$8,200	\$19,000	131.7%
Other Current Charges	001.5125.400049.000	\$38,156	\$60,799	\$45,600	\$66,600	46.1%
Operating Supplies	001.5125.400052.000	\$631	\$3,115	\$1,500	\$1,500	0%
Publications and Training	001.5125.400054.000	\$904	\$2,516	\$3,500	\$3,500	0%
Total Operating Expenses:		\$79,344	\$123,079	\$127,171	\$159,571	25.5%
Capital Outlay						
Computer software	001.5125.400066.000	\$0	\$0	\$0	\$5,195	N/A
Total Capital Outlay:		\$0	\$0	\$0	\$5,195	N/A
Total Town Clerk:		\$209,082	\$247,405	\$229,683	\$349,613	52.2%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Total General Government:		\$209,082	\$247,405	\$229,683	\$349,613	52.2%
Total Expenditures:		\$209,082	\$247,405	\$229,683	\$349,613	52.2%

FY 2023-2024 Objectives

- Implementation of the Easy Vote portal, Electronic Campaign Reporting Software for electronic filing of Campaign Treasurer’s Reports.
- 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

Performance Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Public records requests	152	218	230
Public notices posted	24	46	51
Municode codifications	2	3	3
Ordinances processed	14	10	15
Resolutions processed	44	32	30
Liens recorded	17	10	9
Lobbyist registrations processed	14	58	35
Board and committee meeting minutes completed	24	21	21

Personnel Complement

Position Title	Personnel Complement							
	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk ¹	0.34			0.34	0.60			0.60
Deputy Town Clerk ¹	0.34			0.34	0.60			0.60
Total:	0.68			0.68	1.20			1.20

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into General Fund and Enterprise Funds.



Finance and Administration Department



Brian Stewart
Finance Director

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.

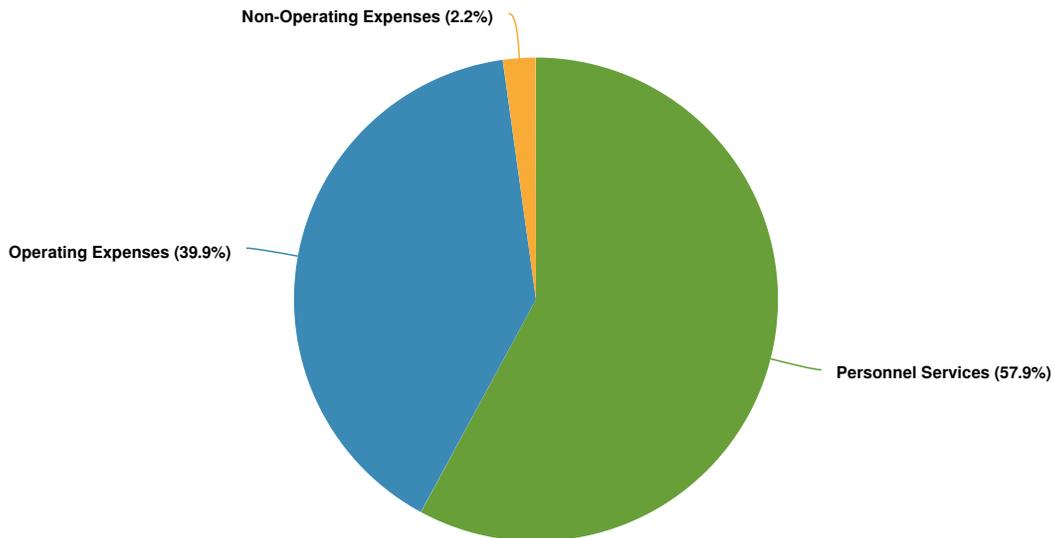


FY 2022-2023 Accomplishments

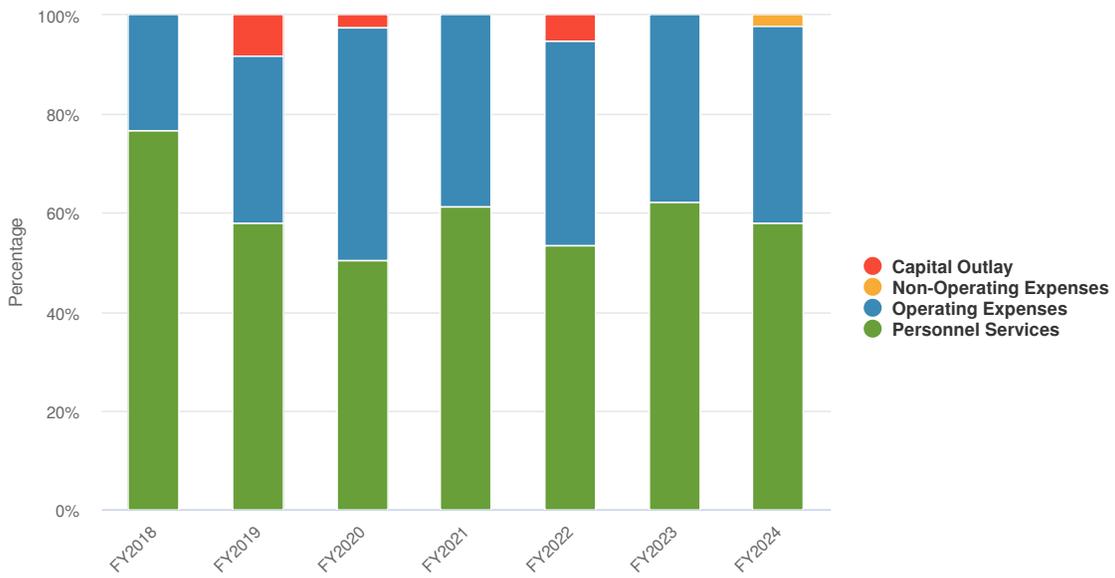
- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the Fiscal Year 2022-2023 Annual Budget. This was the second Distinguished Budget Presentation Award in the Town's history.
- Completed the Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022 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 2021.
- 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 implement 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.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services		\$130,413	\$168,817	\$183,281	\$352,084	92.1%
Operating Expenses		\$82,357	\$129,930	\$111,470	\$242,660	117.7%
Capital Outlay		\$0	\$16,471	\$0	\$0	0%
Non-Operating Expenses		\$0	\$0	\$0	\$13,291	N/A
Total Expense Objects:		\$212,770	\$315,217	\$294,751	\$608,035	106.3%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
Finance & Administration						
Personnel Services						
Regular Salaries & Wages	001.5130.400012.000	\$91,489	\$123,729	\$140,309	\$276,577	97.1%
Overtime Pay	001.5130.400014.000	\$0	\$0	\$5,000	\$0	-100%
F.I.C.A. Taxes	001.5130.400021.000	\$6,789	\$9,216	\$11,116	\$21,158	90.3%
Retirement Contribution	001.5130.400022.000	\$15,822	\$15,115	\$11,849	\$31,996	170%
Group Insurance	001.5130.400023.000	\$14,530	\$18,329	\$12,667	\$20,100	58.7%
Workers' Compensation'	001.5130.400024.000	\$1,783	\$2,427	\$1,613	\$856	-46.9%
Unemployment Compensation	001.5130.400025.000	\$0	\$0	\$727	\$1,397	92.2%
Total Personnel Services:		\$130,413	\$168,817	\$183,281	\$352,084	92.1%
Operating Expenses						
Professional Services	001.5130.400031.000	\$32,750	\$42,246	\$18,000	\$83,000	361.1%
Accounting & Auditing	001.5130.400032.000	\$21,875	\$19,955	\$22,000	\$32,000	45.5%
Other Contractual Services	001.5130.400034.000	\$21,096	\$56,825	\$45,000	\$87,000	93.3%
Travel & Per Diem	001.5130.400040.000	\$0	\$0	\$4,050	\$4,050	0%
Communications and Freight	001.5130.400041.000	\$589	\$642	\$200	\$600	200%
Operating Rentals & Leases	001.5130.400044.000	\$1,823	\$2,986	\$3,600	\$6,000	66.7%
Insurance	001.5130.400045.000	\$692	\$710	\$700	\$4,300	514.3%
Repairs & Maintenance	001.5130.400046.000	\$250	\$0	\$250	\$200	-20%
Printing & Binding	001.5130.400047.000	\$2,297	\$2,102	\$6,400	\$7,000	9.4%
Other Current Charges	001.5130.400049.000	\$54	\$3,920	\$5,800	\$10,600	82.8%
Operating Supplies	001.5130.400052.000	\$650	\$395	\$3,000	\$3,395	13.2%
Publications and Training	001.5130.400054.000	\$280	\$149	\$2,470	\$4,515	82.8%
Total Operating Expenses:		\$82,357	\$129,930	\$111,470	\$242,660	117.7%
Capital Outlay						
Computer Software	001.5130.400066.000	\$0	\$16,471	\$0	\$0	0%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Total Capital Outlay:		\$0	\$16,471	\$0	\$0	0%
Non-Operating Expenses						
Contingencies	001.5130.400199.000	\$0	\$0	\$0	\$13,291	N/A
Total Non-Operating Expenses:		\$0	\$0	\$0	\$13,291	N/A
Total Finance & Administration:		\$212,770	\$315,217	\$294,751	\$608,035	106.3%
Total General Government:		\$212,770	\$315,217	\$294,751	\$608,035	106.3%
Total Expenditures:		\$212,770	\$315,217	\$294,751	\$608,035	106.3%



FY 2023-2024 Objectives

- Complete the Annual Comprehensive Financial Report (ACFR) before March 31, 2024 and receive the Government Financial Officers Certification of Excellence in Financial Reporting for the fiscal year ending in September 30, 2023.
- Receive the Government Financial Officers Distinguished Budget Presentation Award for the Fiscal Year beginning October 1, 2023.
- 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 Project Accounting through ERP software.
- Implement Executime - Time and Attendance Payroll System Town Wide.
- Redesign the budget document to reflect changing practices in governmental budgeting and enhanced technology that will make information more accessible to the public.
- Initiate more efficient processes for payment processing.

Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Complete Comprehensive Annual Financial Report (ACFR) before March 31, 2024	1	1	1	1
Complete and submit for GFOA Annual Distinguished Budget Award	1	1	1	1
Complete Bank Reconciliations no later than 30 days after end of month closing	1	1	1	1
Implement Budget preparation software	0	0	0	1
Implement Executime -Time and Attendance	0	0	0	1

Personnel Complement

Position Title	Personnel Complement							
	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Finance Director ¹	0.34			0.34	0.50			0.50
Assistant Finance Director	-			-	0.50			0.50
Procurement Officer/Controller ¹	0.34			0.34	0.50			0.50
Accounts Payable Coordinator ¹	0.34			0.34	0.50			0.50
Payroll Coordinator ¹	0.34			0.34	0.50			0.50
Total:	1.36			1.36	2.5			2.5

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Information Technology Department



Roberto Gonzalez
Information Technology Director

Services, Functions, and Activities:

The 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. The 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 Systems 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:

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

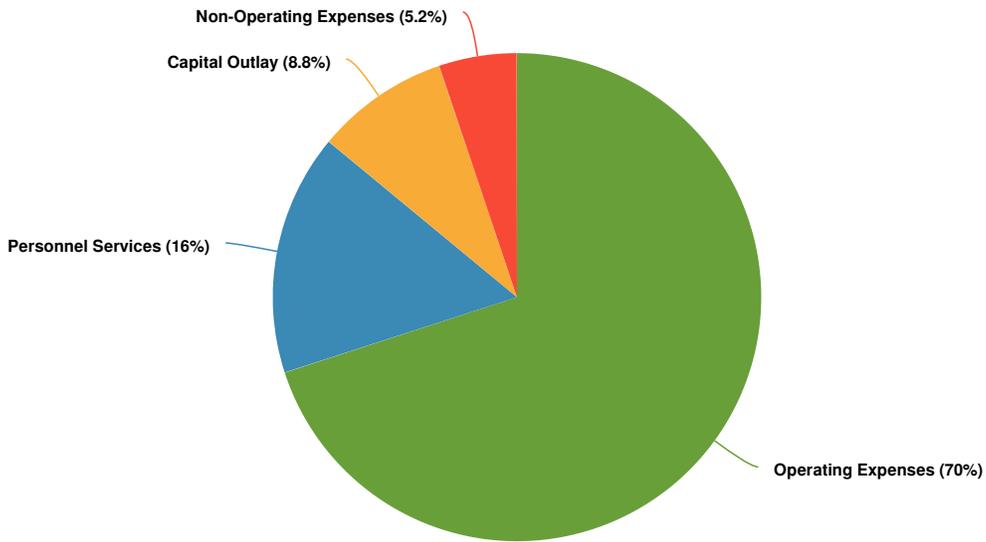
FY 2022-2023 Accomplishments

- Data networks' overall uptime was at 99.9% or better.
- Most of the 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.
- Install an estimated 25 security cameras to garage and integrate to video software grid.

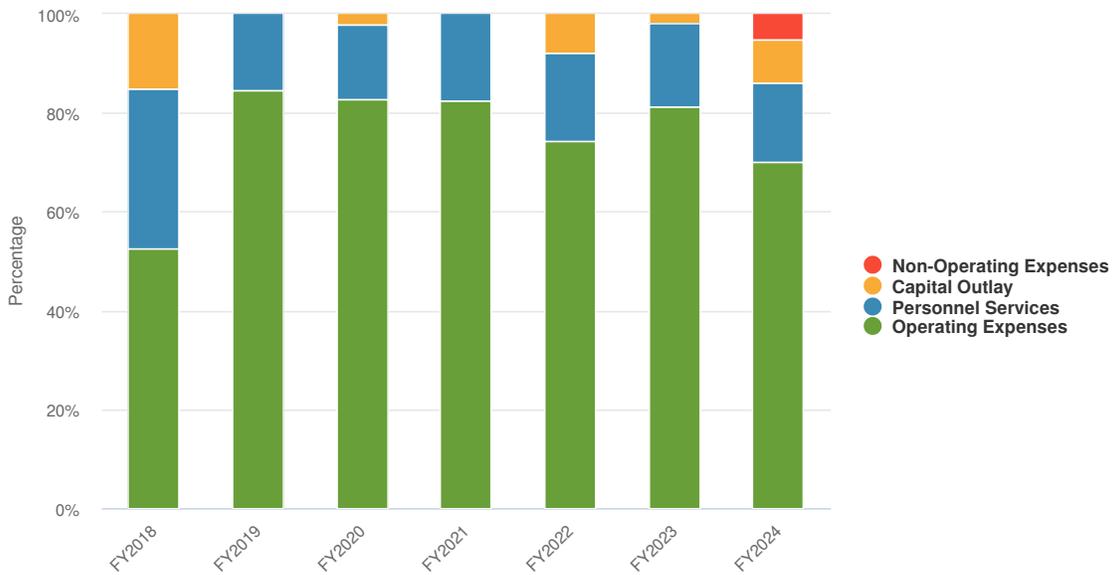


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$62,575	\$86,007	\$90,424	\$108,570	20.1%
Operating Expenses	\$296,163	\$356,041	\$433,272	\$475,088	9.7%
Capital Outlay	\$0	\$37,500	\$10,000	\$60,000	500%
Non-Operating Expenses	\$0	\$0	\$0	\$35,000	N/A
Total Expense Objects:	\$358,737	\$479,548	\$533,696	\$678,658	27.2%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
Information Technology						
Personnel Services						
Regular Salaries & Wages	001.5135.400012.000	\$43,643	\$60,690	\$67,756	\$75,209	11%
Overtime Pay	001.5135.400014.000	\$0	\$340	\$2,000	\$0	-100%
F.I.C.A. Taxes	001.5135.400021.000	\$3,336	\$4,441	\$5,336	\$5,854	9.7%
Retirement Contribution	001.5135.400022.000	\$6,874	\$9,271	\$5,688	\$8,703	53%
Group Insurance	001.5135.400023.000	\$8,146	\$10,362	\$8,741	\$17,000	94.5%
Workers' Compensation'	001.5135.400024.000	\$576	\$903	\$600	\$1,424	137.3%
Unemployment Compensation	001.5135.400025.000	\$0	\$0	\$303	\$380	25.4%
Total Personnel Services:		\$62,575	\$86,007	\$90,424	\$108,570	20.1%
Operating Expenses						
Professional Services	001.5135.400031.000	\$16,645	\$13,278	\$64,000	\$144,000	125%
Other Contractual Services	001.5135.400034.000	\$42,946	\$63,860	\$67,000	\$71,000	6%
Travel & Per Diem	001.5135.400040.000	\$0	\$414	\$0	\$5,000	N/A
Communications and Freight	001.5135.400041.000	\$105,086	\$96,088	\$105,772	\$104,888	-0.8%
Insurance	001.5135.400045.000	\$1,385	\$1,420	\$1,500	\$1,500	0%
Repairs & Maintenance	001.5135.400046.000	\$59,163	\$80,099	\$96,300	\$77,500	-19.5%
Other Current Charges	001.5135.400049.000	\$0	\$9,887	\$12,000	\$12,000	0%
Operating Supplies	001.5135.400052.000	\$70,938	\$90,564	\$82,700	\$55,200	-33.3%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Publications and Training	001.5135.400054.000	\$0	\$431	\$4,000	\$4,000	0%
Total Operating Expenses:		\$296,163	\$356,041	\$433,272	\$475,088	9.7%
Capital Outlay						
Improvements (Excl. Buildings)	001.5135.400063.000	\$0	\$37,500	\$0	\$0	0%
Machinery & Equipment	001.5135.400064.000	\$0	\$0	\$0	\$60,000	N/A
Computer Software	001.5135.400066.000	\$0	\$0	\$10,000	\$0	-100%
Total Capital Outlay:		\$0	\$37,500	\$10,000	\$60,000	500%
Non-Operating Expenses						
Other Uses	001.5135.400199.000	\$0	\$0	\$0	\$35,000	N/A
Total Non-Operating Expenses:		\$0	\$0	\$0	\$35,000	N/A
Total Information Technology:		\$358,737	\$479,548	\$533,696	\$678,658	27.2%
Total General Government:		\$358,737	\$479,548	\$533,696	\$678,658	27.2%
Total Expenditures:		\$358,737	\$479,548	\$533,696	\$678,658	27.2%

FY 2023-2024 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.
- Relocate all personnel and equipment for both BHI and PD to new trailers to new location.
- Relocate BHI and BHIPD network to electrical room in the garage at the at Community Center building.
- Move and replace all servers, firewalls, and switches for the SunPass network to gantry booth.
- Install a new 10 camera grid at elementary school.



Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated
Install an estimated 25 security cameras in the garage and integrate them into the video software grid.	100%	0%	0%	0%
Integrate approximately 100 security cameras in Town into a software security grid.	100%	0%	0%	0%
Install a new 10 camera grid at the Elementary School.	0%	100%	0%	0%
Move and replace all servers, firewalls, and switches for the SunPass network to gantry booth.	10%	90%	0%	0%
Install and configure a new AVI system for Town Council Chamber in the Community Center.	100%	0%	0%	0%
Replace and configure new HarperV servers to the Town Council Chambers.	0%	100%	0%	0%
Install and configure a new AVI system for Town Council Chamber.	30%	Cancelled due to building issues	0%	0%
Relocate BHI and BHIPD networks to the electrical room in the garage at the community center building.	20%	80%	0%	0%
Relocate all personnel and equipment for both BHI and BHIPD to new trailers to new location.	25%	75%	0%	0%

Personnel Complement

Position Title	Personnel Complement							
	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Information Systems Director ¹	0.34			0.34	0.35			0.35
Information Technology Specialist ¹	0.34			0.34	0.35			0.35
Total:	0.68			0.68	0.70			0.70

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund. Personnel Complement



Human Resources Department



Shaun Sharon Gelvez
Human Resources Director

Services, Functions, and Activities:

The Human Resources Department diligently strives to address the needs of the organization in a very comprehensive way, exemplifying a high degree of professionalism and concern for quality service that is helpful and honest. It is committed to recruiting, developing, and retaining qualified individuals to provide first-class services to Town customers, residents, and visitors. The team's goal is to provide a diverse, inclusive, productive, and safe place to work so that employees can focus on offering the excellent service that Bay Harbor Islands has come to expect.

The Human Resources Department is responsible for Town-wide activities in the following areas: employment and recruitment; employee benefits administration; employee health and wellness; employee development and training; labor and employee relations; legal compliance and litigation avoidance; and personnel records management. The Department also provides risk management and safety programs, including Town-wide insurance coverage for Workers' Compensation as well as property and casualty coverage.

FY 2022-2023 Accomplishments

- **Automated External Defibrillators (AEDs):** Six (6) AEDs were purchased and distributed for placement in key areas throughout the Town. Additionally, six (6) stop bleeding kits and child/infant keys were purchased. Four (4) of the AEDs were placed in wall cabinets with safety alarms and two (2) are being carried in on-duty patrol vehicles. The Department secured a \$6,000 grant award from the Florida League of Cities' 2022-2023 Matching Safety Grant.
- **Employee Awards Banquet:** The Department organized the awards banquet at the Miami Shores Country Club. Employees that reached milestone anniversaries during the pandemic (2020-2022) were recognized for their service. Besides service awards, a group of employees were selected by their colleagues and presented with the following awards: Innovation, Distinguished Performance, Customer Service, Fellowship, and Employee of the Year. The event introduced a new series of employee awards: Department of the Year, Staff of the Year, and Director of the Year.



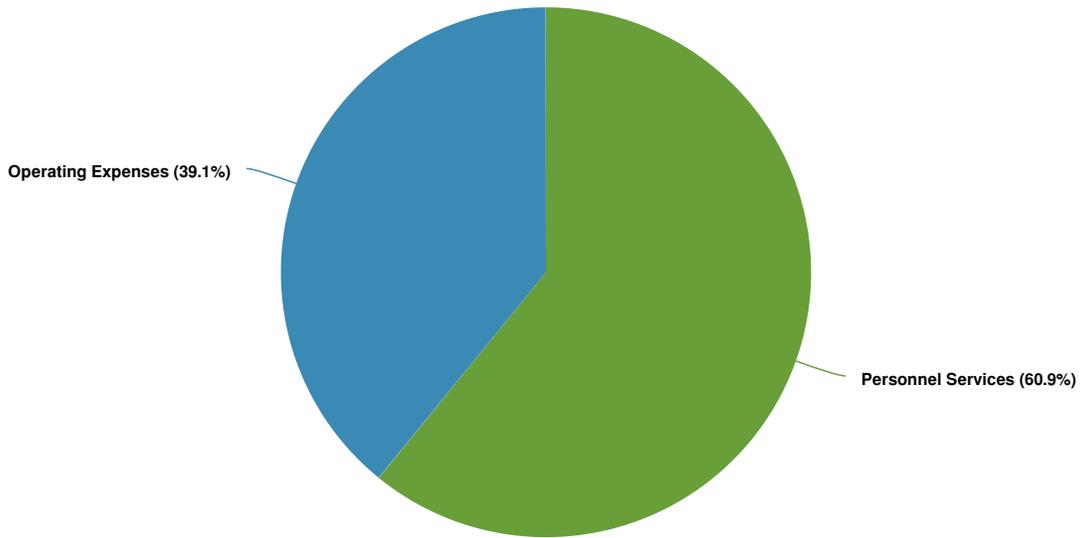
FY 2022-2023 Accomplishments

- **Employee Appreciation Events:** The Department organized several luncheons throughout the year. During Thanksgiving lunch, employees were presented with \$50 Publix gift cards and eligible for raffled prizes. At the end of year lunch, employees participated in an ugly sweater contest and were eligible for raffled prizes and \$100 Target gift cards.
- **Group Health Insurance Premiums:** As a result of the pandemic, in FY23, medical insurance premiums increased by 14.5%. However, during the insurance renewal process for FY24, the increased rate was negotiated down from 25% to 8% with United Healthcare.
- **Professional Development:** Attended the National Public Employer Labor Relations Conference. Additionally, earned the Public Human Resources Professional (PHRP) certification by the Florida Public Human Resources Association.
- **Pension Administration:** Served as interim pension administrator since April 2023. Organized two (2) BHI Employee Retirement Board meetings, distributed pension statements, and prepared several distributions.
- **Safety Trainings:** During FY2023, mandatory safety meetings & trainings for Public Works Department employees were coordinated through the Human Resources Department. Some of the topics discussed were bucket truck operation and maintenance, the purpose of safety, maintenance of traffic, and workplace violence.
- **Safety:** Procured and distributed 6 Automated External Defibrillators (AEDs) for placement in key areas throughout the Town and 6 stop bleeding kits. Four of the AEDs were placed in wall cabinets with safety alarms and two are being carried in on-duty patrol vehicles.

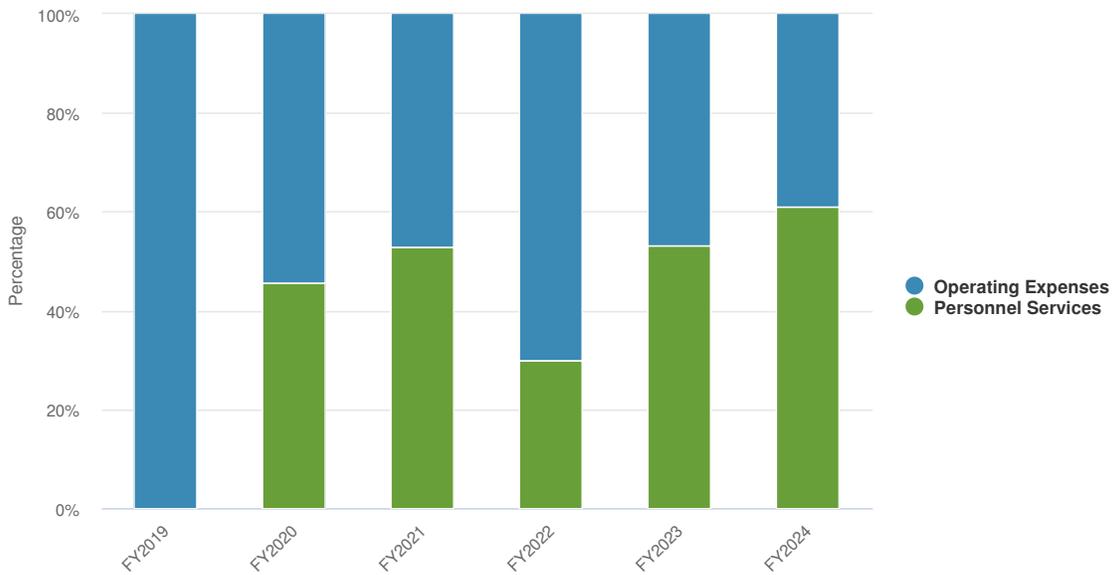


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$39,304	\$51,912	\$69,247	\$109,810	58.6%
Operating Expenses	\$34,990	\$122,275	\$60,600	\$70,600	16.5%
Total Expense Objects:	\$74,294	\$174,187	\$129,847	\$180,410	38.9%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
Human Resources						
Personnel Services						
Regular Salaries & Wages	001.5137.400012.000	\$26,832	\$37,650	\$55,866	\$85,645	53.3%
F.I.C.A. Taxes	001.5137.400021.000	\$2,014	\$2,793	\$4,274	\$6,652	55.6%
Retirement Contribution	001.5137.400022.000	\$5,787	\$4,701	\$4,555	\$9,910	117.6%
Group Insurance	001.5137.400023.000	\$4,670	\$6,016	\$3,762	\$6,314	67.8%
Workers' Compensation	001.5137.400024.000	\$0	\$753	\$550	\$856	55.6%
Unemployment Compensation	001.5137.400025.000	\$0	\$0	\$240	\$433	80.4%
Total Personnel Services:		\$39,304	\$51,912	\$69,247	\$109,810	58.6%
Operating Expenses						
Professional Services	001.5137.400031.000	\$0	\$1,486	\$0	\$0	0%
Other Contractual Services	001.5137.400034.000	\$2,001	\$27,697	\$13,600	\$13,600	0%
Travel & Per Diem	001.5137.400040.000	\$0	\$1,202	\$3,600	\$4,100	13.9%
Communications and Freight	001.5137.400041.000	\$78	\$39	\$100	\$100	0%
Insurance	001.5137.400045.000	\$1,385	\$1,420	\$1,200	\$1,200	0%
Printing & Binding	001.5137.400047.000	\$0	\$237	\$0	\$0	0%
Promotional Activities	001.5137.400048.000	\$15,132	\$20,064	\$14,500	\$14,500	0%
Other Current Charges	001.5137.400049.000	\$15,334	\$53,664	\$15,800	\$20,800	31.6%
Office Supplies	001.5137.400051.000	\$0	\$99	\$0	\$0	0%
Operating Supplies	001.5137.400052.000	\$119	\$345	\$500	\$5,000	900%
Publications and Training	001.5137.400054.000	\$942	\$16,022	\$11,300	\$11,300	0%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Total Operating Expenses:		\$34,990	\$122,275	\$60,600	\$70,600	16.5%
Total Human Resources:		\$74,294	\$174,187	\$129,847	\$180,410	38.9%
Total General Government:		\$74,294	\$174,187	\$129,847	\$180,410	38.9%
Total Expenditures:		\$74,294	\$174,187	\$129,847	\$180,410	38.9%

FY 2023-2024 Objectives

- **Certified Labor Relations Professional (CLRP) Designation** – Pursue CLRP designation through the National Public Employers Labor Relations Association (NPELRA) by applying for and taking the exam.
- **Discrimination & Harassment Prevention Efforts** – Require all employees to complete a training program supporting discrimination and harassment prevention efforts. 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.
- **Efficiency & Efficacy Study** – Review opportunities for improvement throughout the workforce that is clear and has measurable metrics and suggest individualized or departmental training and professional development.
- **Employee Policies Review & Update** – Although the current policy manual meets the minimum legal standards, the Department will review the manual with labor counsel and develop updated easy to understand policies using the same method (PowerDMS subscription) that BHIPD already uses that ensures that employees are kept informed on the latest policies and trainings, improves accountability with electronic signature capture and tracking, and promotes transparency.
- **Experience Modification Rate (lower rate)** – This rate is calculated by a formula that is based on our historical cost of injuries and future risk chances. During FY23, the rate slightly increased 7% from 1.09 to 1.17 which represents a rise in employee injury claims. It is the Department’s goal in FY24 to provide Town-wide safety training.
- **Florida Public Pension Trustee Association** – Become a member and take advantage of education opportunities to better assist employees and the members of the governing body.
- **Property & Casualty Insurance** – Seek competitive renewal options that support the Town’s procurement policies with updated property values.
- **Personnel Records (digitized)** – Convert all active personnel files into digital format using Laserfiche to be consistent with the Town Clerk’s document management. This method allows confidentiality, retrievability and redaction ease, with security tracking.
- **Wellness Initiatives** – Recommend and implement fun, new programs to promote mental and physical wellness.

Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Convert employee policy manuals into individual policies.	0	0	0	1
Form a Town Safety Committee.	0	0	0	1
Percentage of total personnel files to convert to digital format.	25%	50%	75%	100%
Percentage of job descriptions completed.	25%	50%	90%	100%



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Human Resources Director ¹	0.34			0.34	0.35			0.35
Human Resources Generalist ¹	0.34			0.34	0.35			0.35
Total:	0.68			0.68	0.70			0.70

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Legal Counsel Department



Joseph Geller
Town Attorney

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:

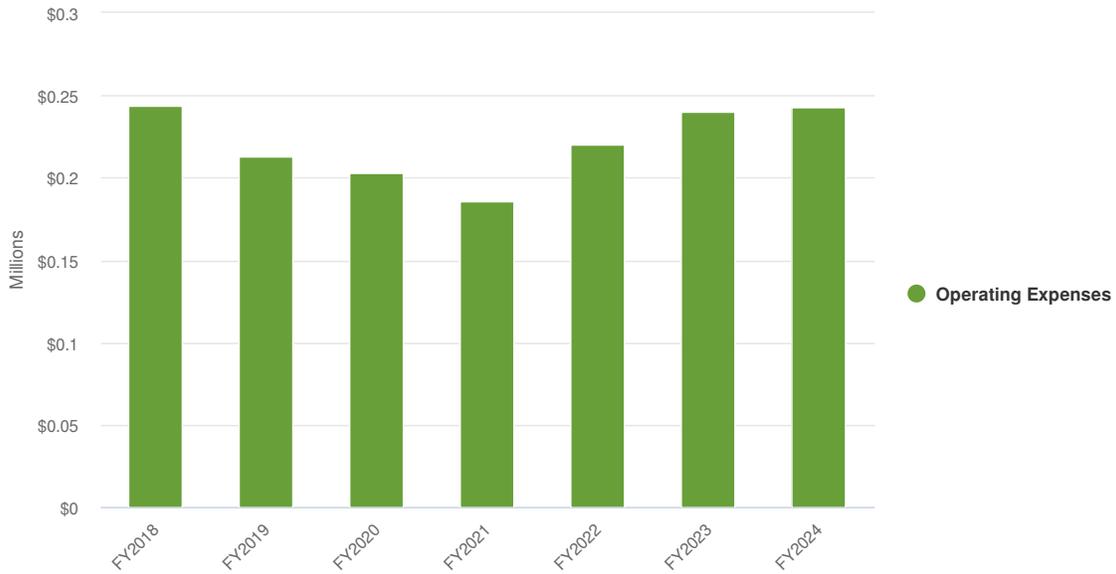
The Town Attorney prepares legislation (resolutions, ordinances) and contracts, provides in-house legal representation and legal advice to the Town Council, Town Administration and departments on all aspects of Towns' legal issues, provides labor and employment representation, retains subject matter 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.

FY 2022-2023 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.
- 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.

Expenditure Category Summary

Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Operating Expenses	\$186,061	\$219,801	\$240,000	\$243,000	1.3%
Total Expense Objects:	\$186,061	\$219,801	\$240,000	\$243,000	1.3%

FY 2023-2024 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.

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
Legal Counsel						
Operating Expenses						
Professional Services	001.5140.400031.000	\$186,061	\$219,801	\$240,000	\$243,000	1.3%
Total Operating Expenses:		\$186,061	\$219,801	\$240,000	\$243,000	1.3%
Total Legal Counsel:		\$186,061	\$219,801	\$240,000	\$243,000	1.3%
Total General Government:		\$186,061	\$219,801	\$240,000	\$243,000	1.3%
Total Expenditures:		\$186,061	\$219,801	\$240,000	\$243,000	1.3%

Performance Indicators

Performance Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Ordinances (drafted)	15	17	20
Resolutions	18	20	24
Council, special meetings, workshops, and hearings	25	27	30

Debt Service Department

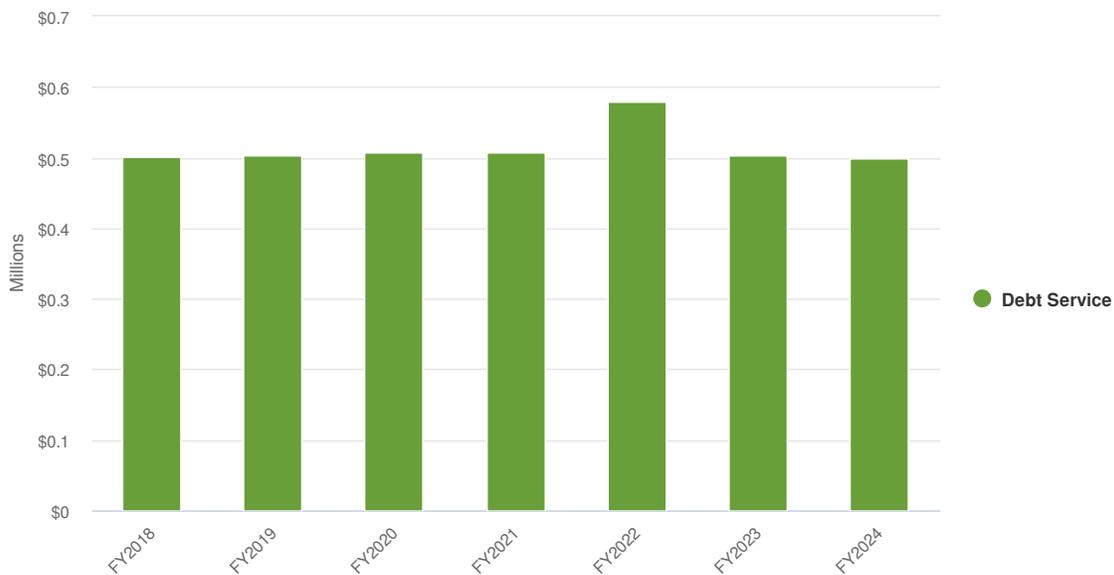
Services, Functions, and Activities:

The Debt Service Department tracks the Town of Bay Harbor Islands Sewer Fund's long-term debt. The Debt Service Department includes two long-term obligations by the Town of Bay Harbor Islands:

- 1) Refunding and Improvement Revenue Bond – Series 2016.
- 2) Refunding Note – Series 2012.

Expenditure Category Summary

Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Debt Service					
Principal Payments	\$338,000	\$344,000	\$349,000	\$355,000	1.7%
Interest	\$165,181	\$157,963	\$150,580	\$143,132	-4.9%
Other Debt Service Costs	\$4,153	\$4,139	\$4,175	\$0	-100%
Leased Assets-Principal Pmt-Modified Accrual	\$0	\$73,483	\$0	\$0	0%
Lease Assets-Interest-Modified Accrual	\$0	\$499	\$0	\$0	0%
Total Debt Service:	\$507,334	\$580,083	\$503,755	\$498,132	-1.1%
Total Expense Objects:	\$507,334	\$580,083	\$503,755	\$498,132	-1.1%



Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Other Financing Uses						
Debt Service						
Debt Service						
Principal Payments	001.5170.400071.000	\$338,000	\$344,000	\$349,000	\$355,000	1.7%
Interest	001.5170.400072.000	\$165,181	\$157,963	\$150,580	\$143,132	-4.9%
Other Debt Service Costs	001.5170.400073.000	\$4,153	\$4,139	\$4,175	\$0	-100%
Leased Assets-Principal Pmt- Modified Accrual	001.5170.400074.000	\$0	\$73,483	\$0	\$0	0%
Lease Assets-Interest- Modified Accrual	001.5170.400075.000	\$0	\$499	\$0	\$0	0%
Total Debt Service:		\$507,334	\$580,083	\$503,755	\$498,132	-1.1%
Total Debt Service:		\$507,334	\$580,083	\$503,755	\$498,132	-1.1%
Total Other Financing Uses:		\$507,334	\$580,083	\$503,755	\$498,132	-1.1%
Total Expenditures:		\$507,334	\$580,083	\$503,755	\$498,132	-1.1%



Public Building

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.

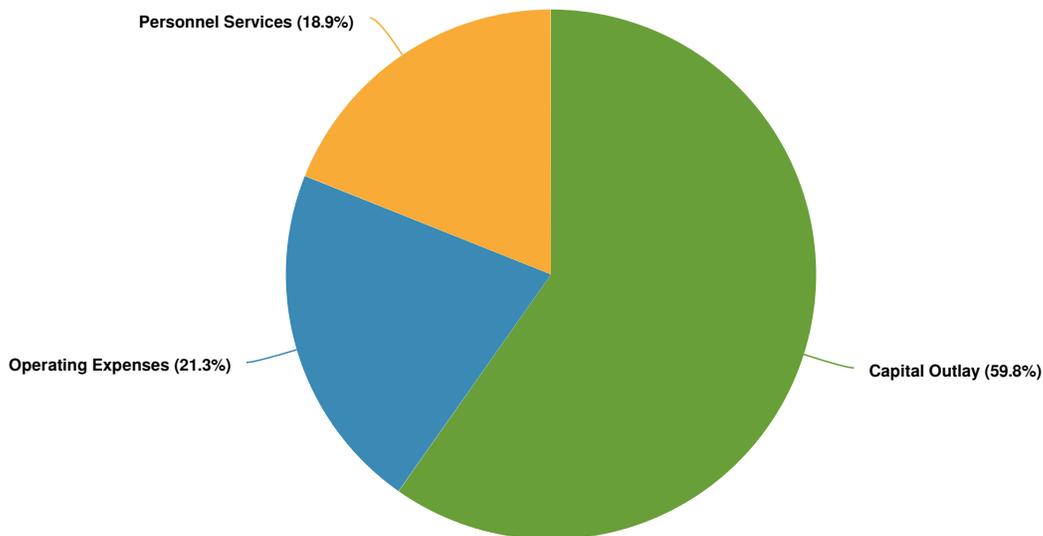
Direct costs for materials and supplies that cannot be assigned or charged to a department operating budget are charged to the Building Maintenance budget. Otherwise, these costs and HVAC maintenance are charged directly to the department or program where the repair has occurred. All in-house labor costs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

FY 2022-2023 Accomplishments

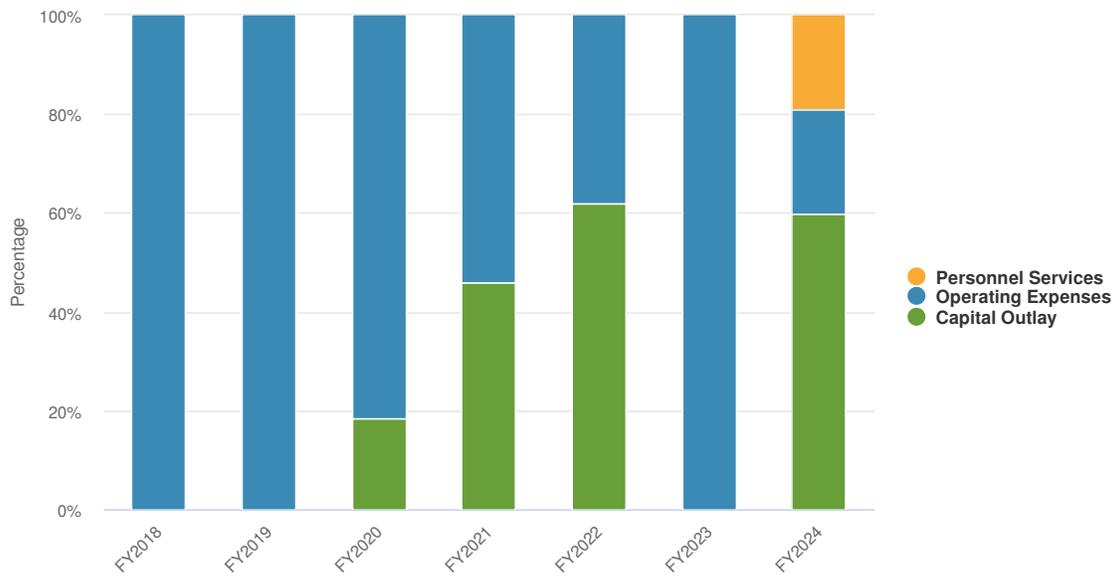
- Maintained operational capabilities despite having to relocate personnel on several occasions. Responded to most requests within 72-hours utilizing in-house staff and contracted personnel for HVAC requests.
- Most emergency requests addressed within 24-hours.
- Evaluated the structural, electrical, and mechanical components of Town Hall to provide the Town Council with engineering reports to make so they could make an informed decision on how to proceed with Town Hall.
- Performed multiple air quality inspections to ensure that Town staff was not exposed to a hazardous environment.
- Installed an ice machine with related plumbing fixtures in the Recreation Center.
- Passed regulatory inspections and Fire Department inspections.
- Created a habitable site out of the 95th Street Parking lot by procuring, designing, and installing water, sewer, and electrical services.
- Began the design to add capacity for the electrical equipment in the 95th Street Parking Garage.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$0	\$0	\$0	\$247,089	N/A
Operating Expenses	\$245,777	\$278,140	\$185,520	\$278,150	49.9%
Capital Outlay	\$209,466	\$451,487	\$0	\$780,000	N/A
Total Expense Objects:	\$455,243	\$729,627	\$185,520	\$1,305,239	603.6%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
Public Buildings						
Personnel Services						
Regular Salaries & Wages	001.5190.400012.000	\$0	\$0	\$0	\$186,249	N/A
F.I.C.A. Taxes	001.5190.400021.000	\$0	\$0	\$0	\$14,347	N/A
Retirement Contribution	001.5190.400022.000	\$0	\$0	\$0	\$21,552	N/A
Group Insurance	001.5190.400023.000	\$0	\$0	\$0	\$23,400	N/A
Workers' Compensation'	001.5190.400024.000	\$0	\$0	\$0	\$600	N/A
Unemployment Compensation	001.5190.400025.000	\$0	\$0	\$0	\$941	N/A
Total Personnel Services:		\$0	\$0	\$0	\$247,089	N/A
Operating Expenses						
Professional Services	001.5190.400031.000	\$0	\$0	\$0	\$20,000	N/A
Other Contractual Services	001.5190.400034.000	\$114,534	\$99,606	\$67,445	\$60,000	-11%
Communications and Freight	001.5190.400041.000	\$0	\$43	\$0	\$0	0%
Utility Services	001.5190.400043.000	\$34,434	\$25,278	\$33,000	\$53,500	62.1%
Operating Rentals & Leases	001.5190.400044.000	\$27,729	\$33,490	\$30,000	\$20,000	-33.3%
Insurance	001.5190.400045.000	\$3,462	\$3,549	\$5,000	\$0	-100%
Repairs & Maintenance	001.5190.400046.000	\$55,154	\$108,550	\$38,425	\$109,000	183.7%
Other Current Charges	001.5190.400049.000	\$2,644	\$3,312	\$3,400	\$3,400	0%
Operating Supplies	001.5190.400052.000	\$7,821	\$4,312	\$8,250	\$12,250	48.5%
Total Operating Expenses:		\$245,777	\$278,140	\$185,520	\$278,150	49.9%
Capital Outlay						
Improvements (excl. Buildings)	001.5190.400063.000	\$174,610	\$443,815	\$0	\$0	0%
Machinery & Equipment	001.5190.400064.000	\$34,856	\$7,672	\$0	\$780,000	N/A
Total Capital Outlay:		\$209,466	\$451,487	\$0	\$780,000	N/A
Total Public Buildings:		\$455,243	\$729,627	\$185,520	\$1,305,239	603.6%
Total General Government:		\$455,243	\$729,627	\$185,520	\$1,305,239	603.6%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Total Expenditures:		\$455,243	\$729,627	\$185,520	\$1,305,239	603.6%

FY 2023-2024 Objectives

- Move into the modulars that will act as the Temporary Town Hall.
- Procure and install generators for the Master Pump Station/Future Town Hall, Community Center, and Temporary Town Hall.
- Design and permit for the demolition of Town Hall, Annex Building, Water Tank Storage Area, and Fuel Tanks while keeping the Master Pump Station in operation.
- Hire a Facility Technician to make minor building repairs in Town Facilities and Parks and monitor the work of contractors. Will also be able to assist with furniture movement and installation when we transition to the Temporary Town Hall Facility.
- Procure storage structures to temporarily house items needed for Town operations.
- Begin Design of the new Town Hall.
- Pass all regulatory and Fire Department inspections.



Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Ongoing cleaning and reorganization of the maintenance shop (PW).	Ongoing	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	Ongoing
Establish a completely digital Mobile Service Order (MSO) software and issue iPads to Public Works personnel	0	0%	80%	20%
Make all Public Buildings American Disability Act compliant.	0%	0%	80%	100%
Replace AC Chiller for Town Hall/Annex Building/Police Department and Building and Zoning Buildings.	0%	0%	0%	100%
Design and install new "Town Hall and Police Department" illuminated signs based upon new branding strategy.	0%	0%	0%	100%
Interior remodel of Town Hall, Building and Zoning, Town Council Chambers, and Town Hall Annex Buildings.	50%	50%	0%	Complete
Ongoing cleaning and reorganization of the maintenance shop (PW).	Ongoing	Ongoing	Ongoing	Complete
Public Works Breakroom Remodel	40%	60%	0%	Complete
Replacement of existing fuel pumps at Town Hall.	100%	0%	0%	Withdrew
Replace landscaping around Town Hall.	80%	20%	Ongoing	Completed
Establish a completely digital Mobile Service Order (MSO) software and issue iPads to Public Works personnel	0	80%	20%	10%
Make all Public Buildings American Disability Act compliant.	0%	0%	80%	100%
Replace AC Chiller for Town Hall/Annex Building/Police Department and Building and Zoning Buildings.	0%	0%	100%	Withdrew
Design and install new "Town Hall and Police Department" illuminated signs based upon new branding strategy.	0%	0%	100%	Withdrew
Design/Install "LOVE" sculpture in Town Hall elevator lobby.	0%	100%	0%	Completed
Design/Install generators for the Master Pump Station/Future Town Hall, Community Center, and Temporary Town Hall.	0%	0%	0%	100%
Design and permit for the demolition of Town Hall, Annex Building, Water Tank Storage Area, and Fuel Tanks while keeping the Master Pump Station in operation	0%	0%	0%	100%
Design and permit the construction of the new Town Hall.	0%	0%	0%	80%



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Facility Technician	-			-	1.00			1.00
Public Works Director ¹	-			-	0.12			0.12
Operations Manager ¹	-			-	0.15			0.15
Electrician ¹	-			-	0.33			0.33
Custodian	-			-	2.00			2.00
Total:	-			-	3.60			3.60

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Law Enforcement Department



Lindsley Noel
Chief of Police

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:

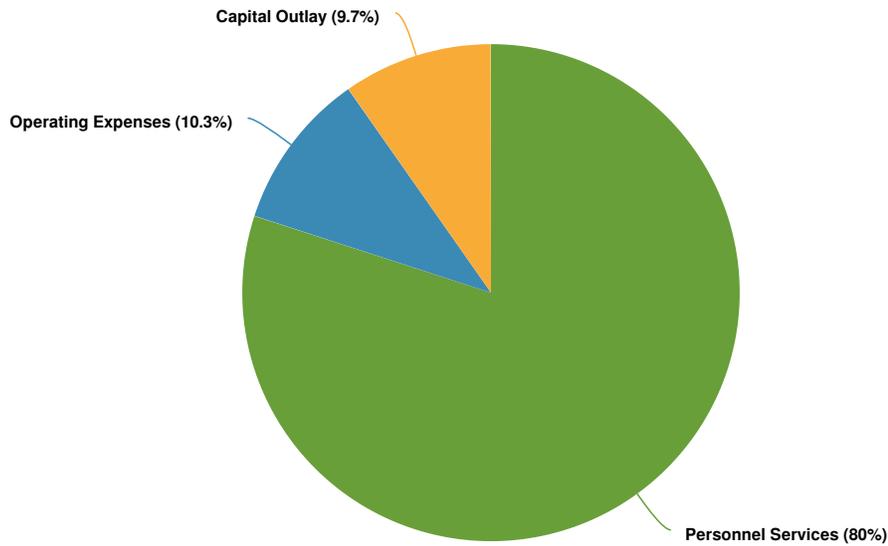
- Receipt, dispatch, and response to public safety calls
- Detection, prevention, deterrence, and reduction of crime through proactive and progressive community policing
- Addressing traffic, parking, and quality of life issues
- Conducting criminal investigations
- Investigating internal complaints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

FY 2022-2023 Accomplishments

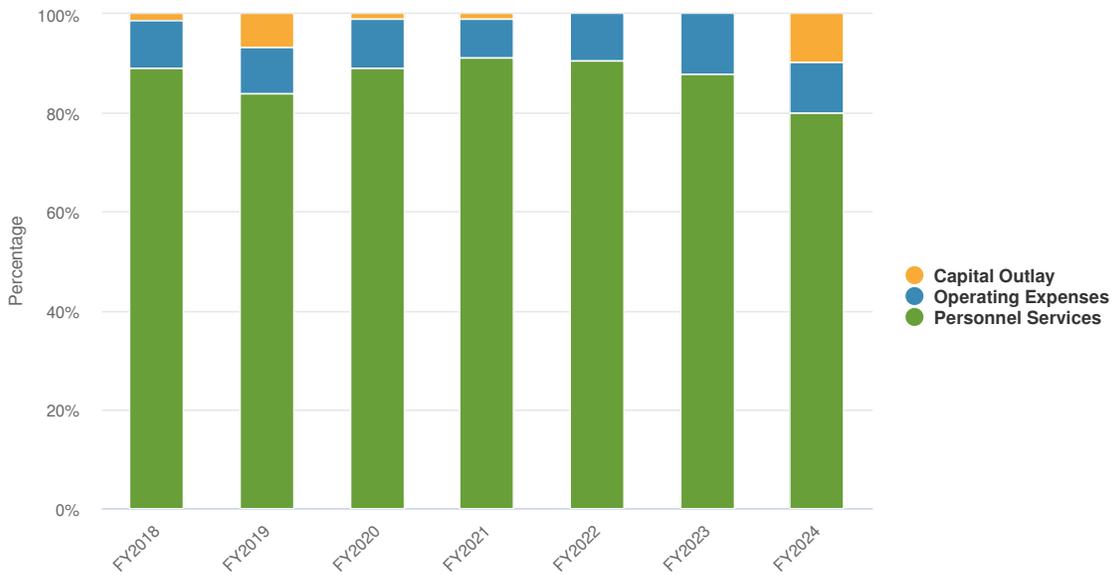
- Maintained State Accreditation Standards (currently in year 2 of the cycle). BHIPD created an accreditation team and assigned full-time position to ensure compliance.
- BHIPD welcomed newly promoted Chief of Police Lindsley Noel.
- Hired and trained 3 new Police Officers and 3 new dispatchers.
- Police Officer Trainees graduated from the Academy (Rego in the month of January and Estopinan in the month of March).
- Implemented the Member Wellness Program to include opening of the fitness facility.
- Assignment of full-time marine patrol officer to increase marine enforcement and decrease crimes trends on the Biscayne Bay waterways.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$4,090,117	\$4,106,953	\$4,222,214	\$4,846,524	14.8%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Operating Expenses	\$351,781	\$422,491	\$577,893	\$622,108	7.7%
Capital Outlay	\$39,893	\$0	\$0	\$588,857	N/A
Total Expense Objects:	\$4,481,792	\$4,529,445	\$4,800,107	\$6,057,489	26.2%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Safety						
Law Enforcement						
Personnel Services						
Regular Salaries & Wages	001.5210.400012.000	\$2,762,541	\$2,924,580	\$3,251,014	\$3,404,110	4.7%
Overtime Pay	001.5210.400014.000	\$314,391	\$245,559	\$175,000	\$185,000	5.7%
F.I.C.A. Taxes	001.5210.400021.000	\$228,341	\$225,799	\$262,090	\$260,414	-0.6%
Retirement Contribution	001.5210.400022.000	\$494,216	\$378,856	\$150,000	\$586,287	290.9%
Group Insurance	001.5210.400023.000	\$249,881	\$273,652	\$322,642	\$329,660	2.2%
Workers' Compensation'	001.5210.400024.000	\$40,746	\$58,509	\$44,338	\$63,846	44%
Unemployment Compensation	001.5210.400025.000	\$0	\$0	\$17,130	\$17,207	0.4%
Total Personnel Services:		\$4,090,117	\$4,106,953	\$4,222,214	\$4,846,524	14.8%
Operating Expenses						
Professional Services	001.5210.400031.000	\$10,480	\$15,734	\$31,600	\$35,200	11.4%
Other Contractual Services	001.5210.400034.000	\$39,870	\$29,604	\$72,974	\$72,874	-0.1%
Travel & Per Diem	001.5210.400040.000	\$923	\$6,605	\$12,000	\$17,000	41.7%
Communications and Freight	001.5210.400041.000	\$94	\$276	\$1,000	\$1,000	0%
Operating Rentals & Leases	001.5210.400044.000	\$58,483	\$5,153	\$47,944	\$40,859	-14.8%
Finance Rentals & Leases	001.5210.400044.500	\$0	\$10	\$0	\$0	0%
Insurance	001.5210.400045.000	\$34,724	\$38,260	\$30,000	\$30,000	0%
Repairs & Maintenance	001.5210.400046.000	\$47,237	\$95,062	\$92,800	\$98,800	6.5%
Printing & Binding	001.5210.400047.000	\$3,979	\$4,023	\$3,800	\$5,300	39.5%
Promotional Activities	001.5210.400048.000	\$1,000	\$5,108	\$8,000	\$12,000	50%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Other Current Charges	001.5210.400049.000	\$1,030	\$9,054	\$14,000	\$16,300	16.4%
Operating Supplies	001.5210.400052.000	\$143,285	\$193,771	\$225,875	\$235,975	4.5%
Publications and Training	001.5210.400054.000	\$10,677	\$19,832	\$37,900	\$56,800	49.9%
Total Operating Expenses:		\$351,781	\$422,491	\$577,893	\$622,108	7.7%
Capital Outlay						
Machinery & Equipment	001.5210.400064.000	\$39,893	\$0	\$0	\$508,857	N/A
Computer software	001.5210.400066.000	\$0	\$0	\$0	\$80,000	N/A
Total Capital Outlay:		\$39,893	\$0	\$0	\$588,857	N/A
Total Law Enforcement:		\$4,481,792	\$4,529,445	\$4,800,107	\$6,057,489	26.2%
Total Public Safety:		\$4,481,792	\$4,529,445	\$4,800,107	\$6,057,489	26.2%
Total Expenditures:		\$4,481,792	\$4,529,445	\$4,800,107	\$6,057,489	26.2%



FY 2023-2024 Objectives

- Hire Deputy Chief, promote Captain, promote Lieutenant.
- Sponsor one (1) police officer trainee for Law Enforcement Academy.
- Hire and Train Crime Analyst and Police Dispatchers.
- Create a Neighborhood resource officer outreach program.
- Complete police marine vessel floating dock with permitting and project implementation.
- Acquire inflatable emergency management marine vessel. The Town is susceptible to flooding and emergency exercises identified the need for a emergency vessel that can be rapidly deployed during search and rescue efforts.
- Narcan program will be expanded to equip every officer to include implementation and training of officers to combat fentanyl overdose/exposure.
- Acquire First Aid Training and CPR equipment. Offer CPR training for the public.

Performance Measures

Performance Measures	FY 2023 Estimated	FY 2023 Actual	FY 2024 Estimated
Crime Prevention / Community Events	350	348	350
Traffic Crash Investigations	65	89	75
Traffic Citations	1,300	2,670	3,000
Traffic Warnings	900	643	600
Parking Citations	200	2,817	2,500
Code Violations Calls	75	46	60

Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Chief of Police	1.00			1.00	1.00			1.00
Deputy Chief of Police	1.00			1.00	1.00			1.00
Captain	-			-	1.00			1.00
Police Lieutenant ¹	1.00			1.00	0.94			0.94
Police Sergeant ¹	4.00			4.00	3.61			3.61
Police Corporal ¹	6.00			6.00	3.28			3.28
Police Detective	2.00			2.00	2.00			2.00
Police Officer ¹	13.00			13.00	14.06			14.06
School Resource Officer (SRO)		1.00		0.50		1.00		0.50
POLICE DISPATCHERS & ADMINISTRATIVE								
Executive Assistant to Police Chief/Accreditation Mgr	1.00			1.00	1.00			1.00
Administrative Coordinator	1.00			1.00	1.00			1.00
Police Dispatcher Supervisor ¹	1.00			1.00	0.90			0.90
Police Dispatcher ¹	4.00	1.00		4.50	3.80	1.80		4.70
Crime Analyst	-			-	1.00			1.00
IT Technician ¹	-			-	0.70			0.70
Total:	35.00	2.00		36.00	35.29	2.80		36.69

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Other Public Safety



Ray Artica
Parking Enforcement Supervisor

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 on streets and other crossings.

Park Monitors Schedule.

- **Schedule: Location 1145 98th Street Winters Park**
- **Monday – Friday**
- **Hours from 03:30pm – 07:00pm**

One Park Monitor Schedule per-day.

- **Schedule: Location Ruth K. Broad Bay Harbor K-8 School field and Basketball court.**
- **Saturday – Sunday**
- **Hours from 12:00pm – 06:00pm**

One Park Monitor Schedule per-day.

Objective:

Incumbents patrol park facilities, school field, basket court and grounds informing patrons about rules and regulations.

- This includes explaining relating primarily to park usage and rules.
- Park monitors are unarmed and enforce park rules.
- Specific assignments are received from the parking department supervisor.
- Exercises independent judgment in determining the appropriate course of action when dealing with public nuisances, group conflict.
- **(Interact)** with general public interactions and determine when situations require law enforcement assistance/intervention.
- Provides a positive presence, promotes the enjoyment of parks and voluntary compliance with park rules ensuring proper use of property, facilities and amenities.
- Detects any reported or unreported hazards, possible safety problems, and violations to the proper department or parking supervisor.
- Interacts effectively with the public, greets park visitors, and explains park rules when ask, provides directions and handles public inquiries and complaints.

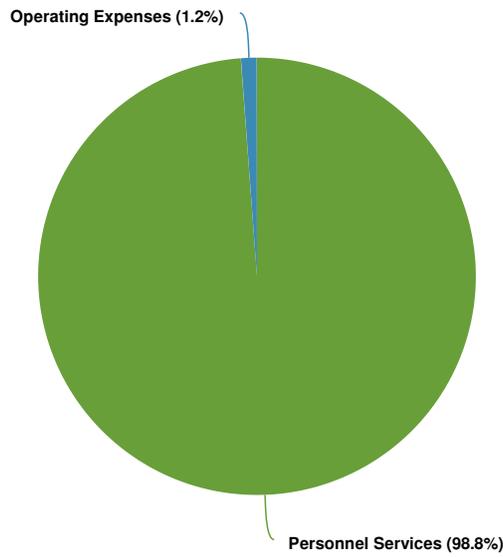
FY 2022-2023 Accomplishments

- 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.

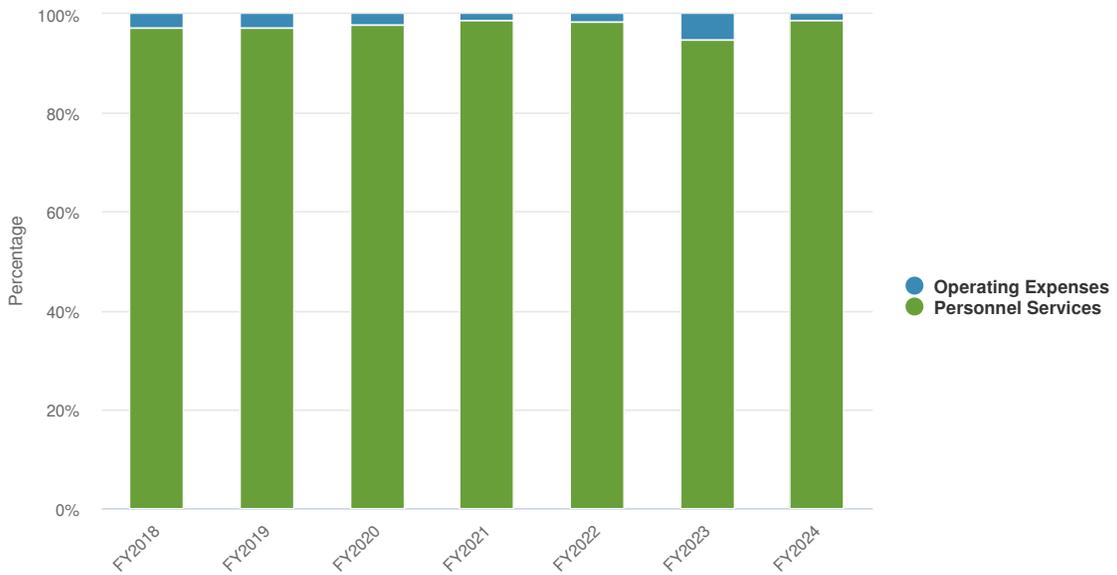


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$85,086	\$92,534	\$99,771	\$240,928	141.5%
Operating Expenses	\$1,117	\$1,536	\$5,300	\$2,850	-46.2%
Total Expense Objects:	\$86,203	\$94,070	\$105,071	\$243,778	132%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Safety						
Other Public Safety						
Personnel Services						
Regular Salaries & Wages	001.5290.400012.000	\$0	\$0	\$0	\$147,490	N/A
Other Salaries & Wages	001.5290.400013.000	\$74,231	\$83,481	\$91,409	\$79,813	-12.7%
F.I.C.A. Taxes	001.5290.400021.000	\$5,624	\$6,326	\$6,993	\$11,303	61.6%
Workers' Compensation'	001.5290.400024.000	\$981	\$1,505	\$1,000	\$1,577	57.7%
Unemployment Compensation	001.5290.400025.000	\$4,250	\$1,222	\$369	\$745	101.9%
Total Personnel Services:		\$85,086	\$92,534	\$99,771	\$240,928	141.5%
Operating Expenses						
Other Current Charges	001.5290.400049.000	\$0	\$0	\$2,500	\$0	-100%
Operating Supplies	001.5290.400052.000	\$1,117	\$1,536	\$2,800	\$2,800	0%
Publications and Training	001.5290.400054.000	\$0	\$0	\$0	\$50	N/A
Total Operating Expenses:		\$1,117	\$1,536	\$5,300	\$2,850	-46.2%
Total Other Public Safety:		\$86,203	\$94,070	\$105,071	\$243,778	132%
Total Public Safety:		\$86,203	\$94,070	\$105,071	\$243,778	132%
Total Expenditures:		\$86,203	\$94,070	\$105,071	\$243,778	132%



FY 2023-2024 Objectives

- This is a part-time position assisting and educating children in crossing.
- Pedestrian safety, pedestrians, especially children, in safely crossing streets and intersections by stopping traffic when necessary.
- Traffic Control, direct vehicular traffic to stop using a stop sign, hand signal, or other designated methods allowing children to cross safely.
- Safety education, educating children and pedestrians about safe crossing practices, emphasizing looking both ways, waiting for the signal light and crossing promptly.
- Monitor traffic, continuously monitor vehicular and pedestrian traffic to identify safe gaps for crossing.
- Alertness, remain alert and vigilant to changes in traffic patterns and unexpected situations.
- Assisting vulnerable individuals, those carrying heavy loads on the crossing safely.

Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Number of Crossing Guards	10	10	11	11

Personnel Complement

Position Title	Personnel Complement							
	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
School Crossing Guards		11		5.5		11		5.5
Parks Monitor		-		-		1		0.5
School Monitor		-		-		1		0.5
Total:		11		5.5		13		6.5



Parking Operations



Ray Artica
Parking Enforcement Supervisor

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 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. 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 spaces on-street parking. Parking also includes Municipal Garage.

Municipal Surface Lot Locations:

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

Parking Division operations are as follows:

- o The Parking Enforcement Supervisor oversees and manages the parking operations and enforcement for all on-street and off-street parking spaces, manages parking garage, 26 multi-space parking stations system, and Pay-by-Phone system application.
- o Parking operation technical installation of software and hardware repairs.
- o The Parking Enforcement Supervisor oversees and manages the approval, denial of parking permits allocation and special event permits approval within the town. The receptionist/office assistant is responsible for administrative duties, billing, the issuance of approximately 650 monthly business parking permits, and special event parking permits.
- o The Parking Enforcement Supervisor oversees and manages the parking trust with the assistance of the Business Development Specialist the financial aspects of the allocation of the revenue collection.
- o Public Works upkeep municipal surface parking lots, parking garage and areas with paid parking.
- o The Parking Enforcement Supervisor oversees and manages the town parking lease agreements with the assistance of business specialists. Thoroughly review the parking lease agreement negotiations between the Town.

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.

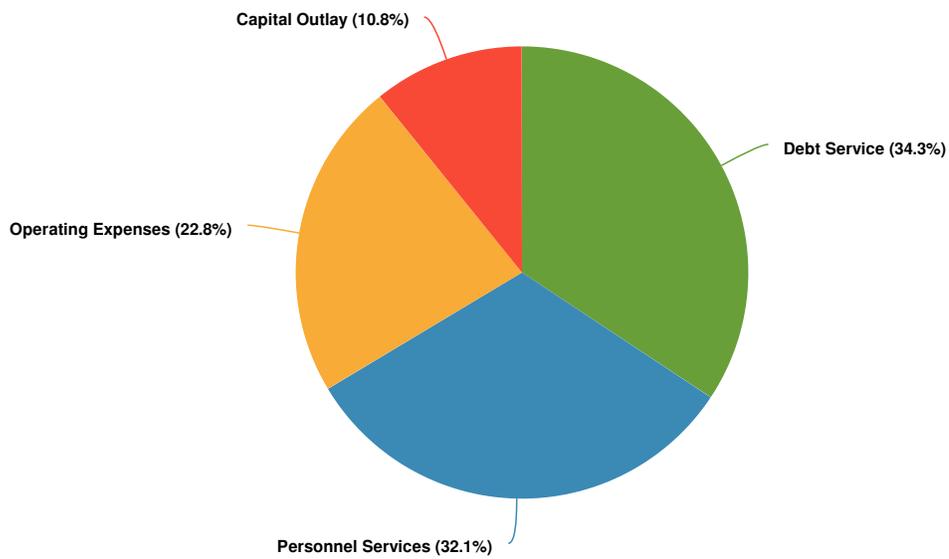


FY 2022-2023 Accomplishments

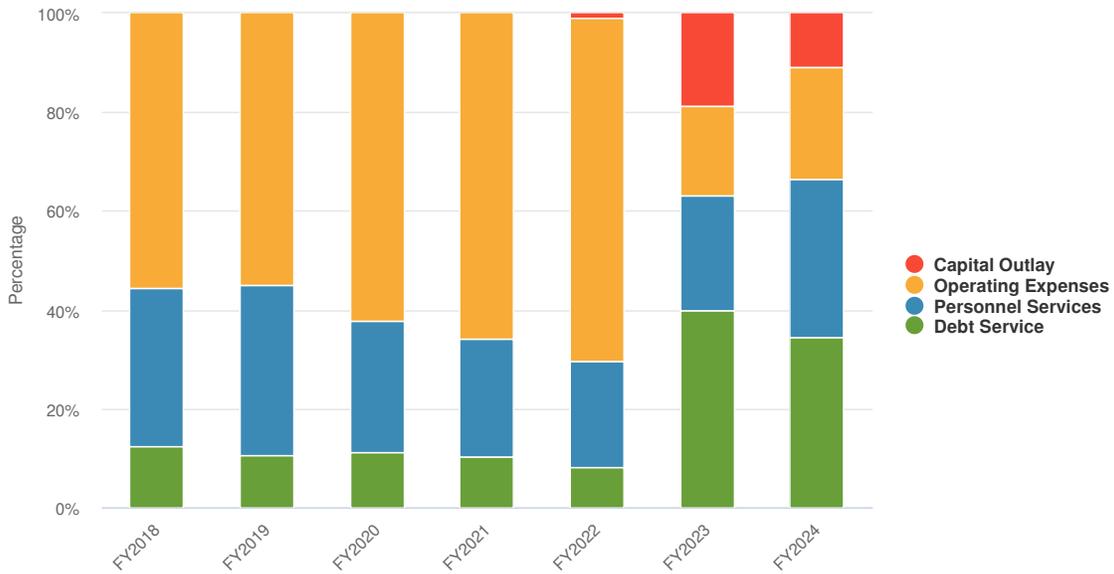
- Performed a parking fees comparison report on the neighboring cities and Town's parking fees and proposed an adjustment to the parking fees in the Town of Bay Harbor Islands.
- Successfully negotiated parking arrangements with several different contractors to allow contractors to park in the designated paid parking spots.
- Employed part-time Parking Enforcement officer to address enforcement during high volume periods, business district area, and overlap time frames.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$143,023	\$136,202	\$262,021	\$409,282	56.2%
Operating Expenses	\$391,723	\$446,902	\$202,800	\$290,400	43.2%
Capital Outlay	\$0	\$4,912	\$207,500	\$138,000	-33.5%
Debt Service	\$60,760	\$53,128	\$443,984	\$437,677	-1.4%
Total Expense Objects:	\$595,506	\$641,144	\$1,116,305	\$1,275,359	14.2%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Physical Environment						
Parking Fund						
Personnel Services						
Regular Salaries & Wages	404.5450.400012.000	\$144,580	\$146,120	\$188,513	\$293,635	55.8%
Overtime Pay	404.5450.400014.000	\$4,911	\$340	\$12,000	\$12,000	0%
F.I.C.A. Taxes	404.5450.400021.000	\$10,159	\$10,893	\$15,339	\$22,513	46.8%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Retirement Contribution	404.5450.400022.000	\$24,050	\$26,883	\$16,350	\$33,976	107.8%
Pension Expense	404.5450.400022.555	-\$63,742	-\$70,048	\$0	\$0	0%
Group Insurance	404.5450.400023.000	\$20,593	\$18,583	\$27,119	\$40,200	48.2%
OPEB Expense	404.5450.400023.555	\$532	\$120	\$0	\$0	0%
Workers' Compensation	404.5450.400024.000	\$1,941	\$3,311	\$2,200	\$5,475	148.9%
Unemployment Compensation	404.5450.400025.000	\$0	\$0	\$500	\$1,483	196.6%
Total Personnel Services:		\$143,023	\$136,202	\$262,021	\$409,282	56.2%
Operating Expenses						
Professional Services	404.5450.400031.000	\$0	\$0	\$750	\$750	0%
Accounting & Auditing	404.5450.400032.000	\$2,825	\$2,575	\$2,700	\$2,300	-14.8%
Other Contractual Services	404.5450.400034.000	\$5,723	\$7,699	\$4,500	\$20,500	355.6%
Communications and Freight	404.5450.400041.000	\$18,047	\$19,442	\$32,000	\$33,500	4.7%
Utility Services	404.5450.400043.000	\$24,987	\$34,265	\$26,100	\$33,600	28.7%
Operating Rentals & Leases	404.5450.400044.000	\$15,872	\$33,669	\$38,500	\$32,000	-16.9%
Finance Rentals & Leases	404.5450.400044.500	\$0	\$441	\$0	\$0	0%
Insurance	404.5450.400045.000	\$8,145	\$8,351	\$8,200	\$8,200	0%
Repairs & Maintenance	404.5450.400046.000	\$19,238	\$25,673	\$27,850	\$49,450	77.6%
Printing & Binding	404.5450.400047.000	\$0	\$0	\$0	\$20,000	N/A
Other Current Charges	404.5450.400049.000	\$18,862	\$47,072	\$46,900	\$73,100	55.9%
Operating Supplies	404.5450.400052.000	\$10,435	\$15,430	\$15,300	\$17,000	11.1%
Depreciation	404.5450.400059.000	\$267,590	\$252,285	\$0	\$0	0%
Total Operating Expenses:		\$391,723	\$446,902	\$202,800	\$290,400	43.2%
Capital Outlay						
Amortization Expense-Finance Lease	404.5450.400060.000	\$0	\$4,912	\$0	\$0	0%
Improvements (excl. Buildings)	404.5450.400063.000	\$0	\$0	\$207,500	\$35,000	-83.1%
Machinery & Equipment	404.5450.400064.000	\$0	\$0	\$0	\$78,000	N/A
COMPUTER SOFTWARE	404.5450.400066.000	\$0	\$0	\$0	\$25,000	N/A
Total Capital Outlay:		\$0	\$4,912	\$207,500	\$138,000	-33.5%
Debt Service						
Principal Payments	404.5450.400071.000	\$0	\$0	\$397,000	\$397,000	0%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Interest	404.5450.400072.000	\$60,760	\$52,991	\$46,984	\$40,677	-13.4%
Interest - Lease Assets	404.5450.400072.500	\$0	\$136	\$0	\$0	0%
Total Debt Service:		\$60,760	\$53,128	\$443,984	\$437,677	-1.4%
Total Parking Fund:		\$595,506	\$641,144	\$1,116,305	\$1,275,359	14.2%
Total Physical Environment:		\$595,506	\$641,144	\$1,116,305	\$1,275,359	14.2%
Total Expenditures:		\$595,506	\$641,144	\$1,116,305	\$1,275,359	14.2%

FY 2023-2024 Objectives

- As part of our ongoing efforts to enhance convenience and efficiency, we will be replacing the old hang parking decals with new removable decals.
- Considering the Virtual e-permitting system, the transition from physical permits to a virtual e-permit system, improving convenience, efficiency, and sustainability in our parking operations.



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.04			0.04	0.05			0.05
Assistant Town Manager ¹	0.04			0.04	0.07			0.07
Executive Assistant ¹	0.04			0.04	0.06			0.06
Office Assistant/Pass Plan Coordinator ¹	0.02			0.02	0.25			0.25
Director of Communications & Causeway Programs/ SunPass/Pass Plan Manager ¹	0.02			0.02	0.02			0.02
Town Clerk ¹	0.04			0.04	0.04			0.04
Deputy Town Clerk ¹	0.04			0.04	0.04			0.04
Business Development Specialist ¹	0.04			0.04	0.40			0.40
Finance Director ¹	0.04			0.04	0.04			0.04
Assistant Finance Director ¹	-			-	0.04			0.04
Procurement Officer/Controller ¹	0.04			0.04	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
Human Resources Generalist ¹	0.04			0.04	0.04			0.04
Code Compliance Supervisor ¹	0.04			0.04	0.04			0.04
Code Compliance Officer ¹	-			-	0.04			0.04
Public Works Director ¹	-			-	0.02			0.02
Administrative AP & Utilities Coordinator ¹	0.04			0.04	-			-
Parking & Crossing Enforcement Supervisor ¹	1.00			1.00	1.00			1.00
Parking Enforcement Officer ¹	1.00			1.00	1.00			1.00
Town Planner ¹	-			-	0.04			0.04
Maintenance Worker II ¹	-			-	0.29			0.29
Maintenance Worker I ¹	-			-	0.15			0.15
Total:	2.68			2.68	3.87			3.87

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Building Department



Mike Mesa
Chief Building Official

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 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 Department's 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 ensure 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

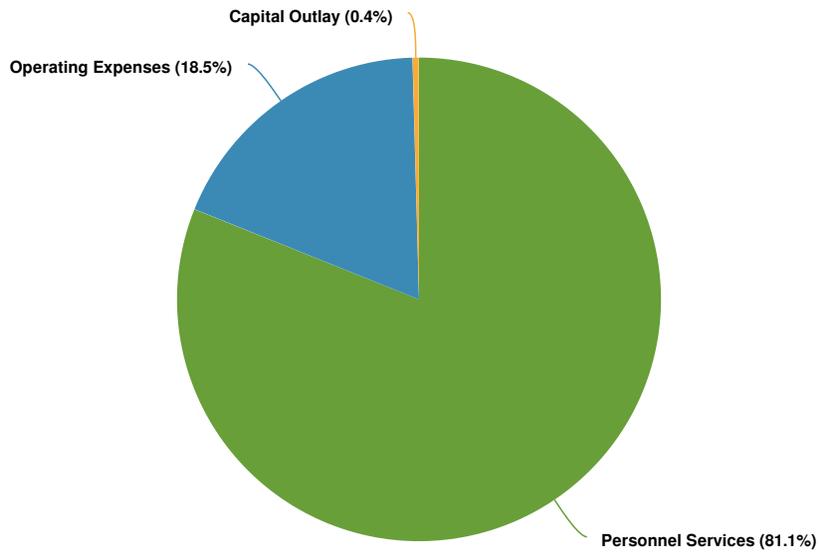
- Review construction documents including but not limited to building plans, structural observation and geotechnical reports, equipment and material specifications and shop drawings to ascertain compliance with the Florida Building Code and all applicable laws, statutes, and ordinances.

FY 2022-2023 Accomplishments

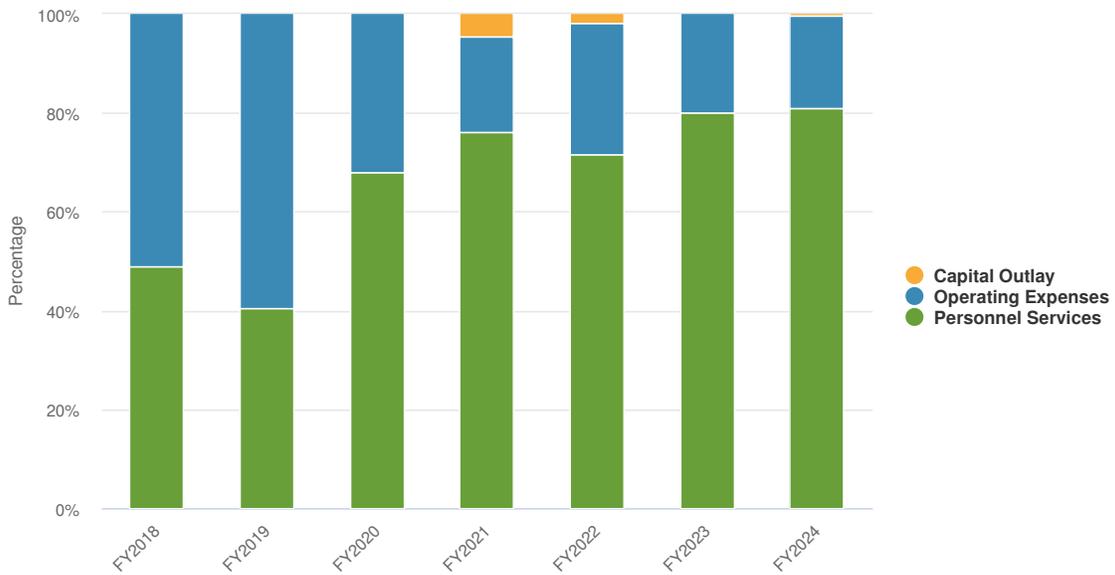
- FEMA's National Flood Insurance Program's Recertification was completed and accepted in 2022.
- Maintained a rank in the Building Code Effectiveness Grading Schedule by the Insurance Services Office. Recertification was completed in 2022.
- Attended the 34th Florida Association of Code Enforcement Educational Conference.
- Developed and currently managing a process to address all expired building permits within the Town's reporting and tracking system.
- ADA coordination for the Town of Bay Harbor Islands handicap accessibility issues.\
- 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.
- 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.
- 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.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$606,578	\$739,751	\$1,001,156	\$1,177,560	17.6%
Operating Expenses	\$152,562	\$274,459	\$249,720	\$268,496	7.5%
Capital Outlay	\$36,525	\$17,235	\$0	\$6,120	N/A
Total Expense Objects:	\$795,665	\$1,031,445	\$1,250,876	\$1,452,176	16.1%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Safety						
Building						
Personnel Services						
Regular Salaries & Wages	001.5240.400012.000	\$479,145	\$594,611	\$808,521	\$953,321	17.9%
F.I.C.A. Taxes	001.5240.400021.000	\$35,698	\$44,825	\$61,852	\$72,975	18%
Retirement Contribution	001.5240.400022.000	\$51,087	\$61,136	\$65,929	\$55,536	-15.8%
Group Insurance	001.5240.400023.000	\$39,002	\$36,421	\$59,962	\$87,354	45.7%
Workers' Compensation'	001.5240.400024.000	\$1,646	\$2,257	\$1,500	\$3,558	137.2%
Unemployment Compensation	001.5240.400025.000	\$0	\$500	\$3,392	\$4,816	42%
Total Personnel Services:		\$606,578	\$739,751	\$1,001,156	\$1,177,560	17.6%
Operating Expenses						
Professional Services	001.5240.400031.000	\$122,404	\$198,648	\$200,000	\$125,000	-37.5%
Other Contractual Services	001.5240.400034.000	\$306	\$24,679	\$20,000	\$62,750	213.8%
Travel & Per Diem	001.5240.400040.000	\$0	\$0	\$1,600	\$1,600	0%
Communications and Freight	001.5240.400041.000	\$27	\$20	\$600	\$600	0%
Operating Rentals & Leases	001.5240.400044.000	\$13,064	\$9,705	\$12,120	\$45,870	278.5%
Insurance	001.5240.400045.000	\$4,846	\$4,969	\$4,300	\$4,300	0%
Repairs & Maintenance	001.5240.400046.000	\$0	\$0	\$200	\$500	150%
Printing & Binding	001.5240.400047.000	\$4,301	\$3,779	\$6,000	\$6,000	0%
Other Current Charges	001.5240.400049.000	\$3,680	\$25,410	\$0	\$12,650	N/A
Office Supplies	001.5240.400051.000	\$0	\$184	\$0	\$0	0%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Operating Supplies	001.5240.400052.000	\$1,089	\$6,198	\$2,000	\$2,551	27.6%
Publications and Training	001.5240.400054.000	\$2,846	\$867	\$2,900	\$6,675	130.2%
Total Operating Expenses:		\$152,562	\$274,459	\$249,720	\$268,496	7.5%
Capital Outlay						
Machinery & Equipment	001.5240.400064.000	\$0	\$0	\$0	\$6,120	N/A
Computer Software	001.5240.400066.000	\$36,525	\$17,235	\$0	\$0	0%
Total Capital Outlay:		\$36,525	\$17,235	\$0	\$6,120	N/A
Total Building:		\$795,665	\$1,031,445	\$1,250,876	\$1,452,176	16.1%
Total Public Safety:		\$795,665	\$1,031,445	\$1,250,876	\$1,452,176	16.1%
Total Expenditures:		\$795,665	\$1,031,445	\$1,250,876	\$1,452,176	16.1%



FY 2023-2024 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 30-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 35th Annual Florida Association of Code Enforcement Educational Conference.

Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Completed Plan Reviews	3,425	24,910	24,467	24,500
Completed Inspections	7,850	2,736	2,714	8,750
Code: Building Cases	2	17	9	15
Thirty Year Case Management	12	18	25	22

Position Funding Source

Position Funding Source								
Position Title	FY 2022-2023				FY 2023-2024			
	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		2.00		1.00		2.00		1.00
Electrical Inspector/Plans Examiner		1.00		0.50		1.00		0.50
Mechanical Inspector/Plans Examiner		2.00		1.00		1.00		0.50
Plumbing Inspector/Plans Examiner		1.00		0.50		2.00		1.00
Building Permit Coordinator		1.00		0.50		1.00		0.50
Town Planner ¹		-		-	0.34			0.34
Total:	4.00	8.00		8.00	4.34	8.00		8.34

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Code Compliance Division



Evelyn Merizalde
Code Enforcement Supervisor

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.

Services, Functions, and Activities:

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.

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

Code Compliance officers receive complaints from the public and proactively address 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 Magistrate.

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; testify 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 Stop Work Orders for construction activity without required permits.
- Serving and posting 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 service 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 of signage in the public right-of-way.

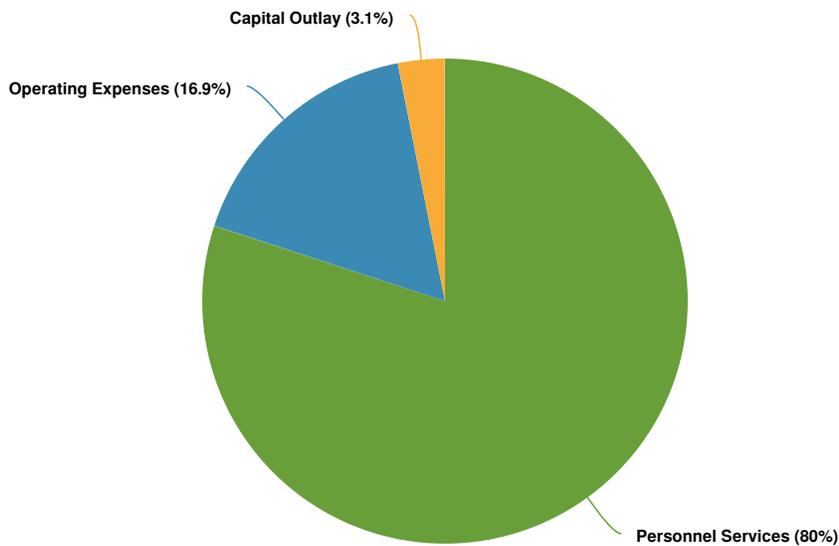


FY 2022-2023 Accomplishments

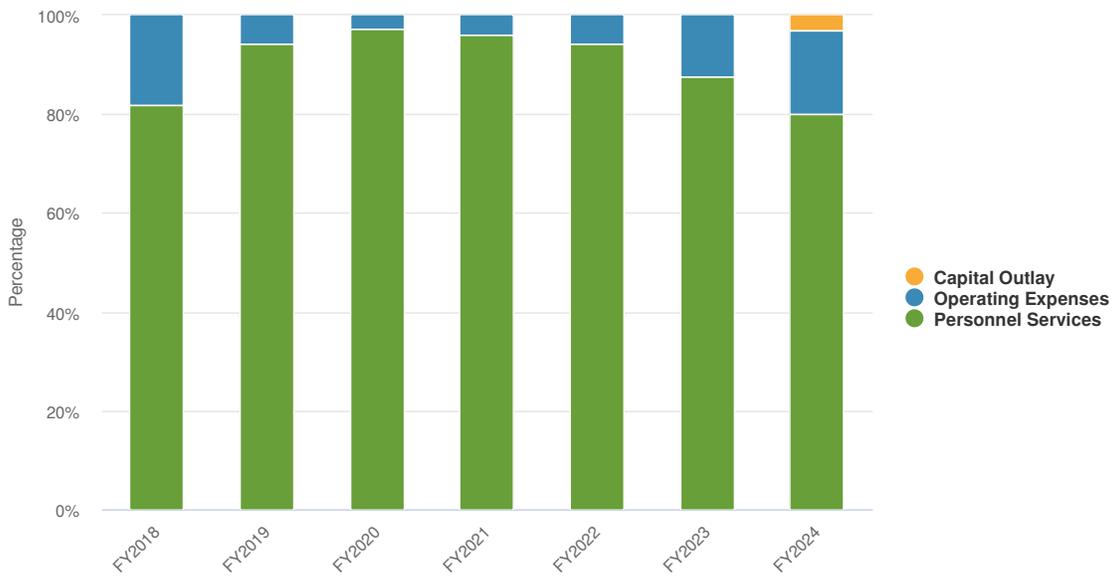
- Presented fifty-three cases before the Code Compliance Special Magistrate.
- Attended the 34rd Annual F.A.C.E Conference (Florida Association of Code Enforcement).
- Assisted other departments in the collection of overdue fees and revenues.
- Provided code compliance training to sworn police officers.
- Increased Code Compliance Officer presence on Saturdays.
- 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.
- Implemented the online association registration.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$235,091	\$155,847	\$162,884	\$169,628	4.1%
Operating Expenses	\$9,799	\$9,377	\$23,190	\$35,725	54.1%
Capital Outlay	\$0	\$0	\$0	\$6,600	N/A
Total Expense Objects:	\$244,890	\$165,225	\$186,074	\$211,953	13.9%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Safety						
Code Compliance						
Personnel Services						
Regular Salaries & Wages	001.5245.400012.000	\$164,877	\$107,187	\$106,632	\$101,116	-5.2%
Overtime Pay	001.5245.400014.000	\$0	\$0	\$1,000	\$1,000	0%
F.I.C.A. Taxes	001.5245.400021.000	\$11,536	\$7,529	\$8,234	\$7,755	-5.8%
Retirement Contribution	001.5245.400022.000	\$23,921	\$15,114	\$8,777	\$11,700	33.3%
Group Insurance	001.5245.400023.000	\$32,954	\$23,309	\$36,063	\$43,276	20%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Workers' Compensation'	001.5245.400024.000	\$1,803	\$2,709	\$1,640	\$4,270	160.4%
Unemployment Compensation	001.5245.400025.000	\$0	\$0	\$538	\$511	-5%
Total Personnel Services:		\$235,091	\$155,847	\$162,884	\$169,628	4.1%
Operating Expenses						
Professional Services	001.5245.400031.000	\$0	\$0	\$0	\$7,000	N/A
Travel & Per Diem	001.5245.400040.000	\$0	\$516	\$3,000	\$3,000	0%
Communications and Freight	001.5245.400041.000	\$0	\$21	\$0	\$0	0%
Operating Rentals & Leases	001.5245.400044.000	\$5,514	\$2,065	\$6,600	\$6,600	0%
Finance Rentals & Leases	001.5245.400044.500	\$0	\$0	\$0	\$4,885	N/A
Insurance	001.5245.400045.000	\$692	\$710	\$650	\$650	0%
Repairs & Maintenance	001.5245.400046.000	\$1,113	\$1,642	\$3,140	\$3,740	19.1%
Printing & Binding	001.5245.400047.000	\$60	\$108	\$1,300	\$1,300	0%
Operating Supplies	001.5245.400052.000	\$2,245	\$2,700	\$5,500	\$5,500	0%
Publications and Training	001.5245.400054.000	\$175	\$1,616	\$3,000	\$3,050	1.7%
Total Operating Expenses:		\$9,799	\$9,377	\$23,190	\$35,725	54.1%
Capital Outlay						
Machinery & Equipment	001.5245.400064.000	\$0	\$0	\$0	\$6,600	N/A
Total Capital Outlay:		\$0	\$0	\$0	\$6,600	N/A
Total Code Compliance:		\$244,890	\$165,225	\$186,074	\$211,953	13.9%
Total Public Safety:		\$244,890	\$165,225	\$186,074	\$211,953	13.9%
Total Expenditures:		\$244,890	\$165,225	\$186,074	\$211,953	13.9%



FY 2023-2024 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 Magistrate 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.

Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Cases opened	1,600	1,980	2,000	1,605
Cases closed	1,520	1,881	1,950	1,572
Percentage of resolved cases	94%	95%	98%	98%
Code Fines collected	\$14,100	\$438,845	\$21,000	\$31,650

Personnel Complement

Position Title	Personnel Complement							
	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Enforcement Supervisor ¹	0.34			0.34	0.64			0.64
Code Compliance Officer	1.00			1.00	0.64			0.64
Total:	1.34			1.34	1.28			1.28

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Streets & Parkways Department



Jason Atkinson
Director of Public Works

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.

Services, Functions, and Activities:

- **Administration:** The Street and Parkways Director is responsible for all administrative activity for the department such as management of all 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.

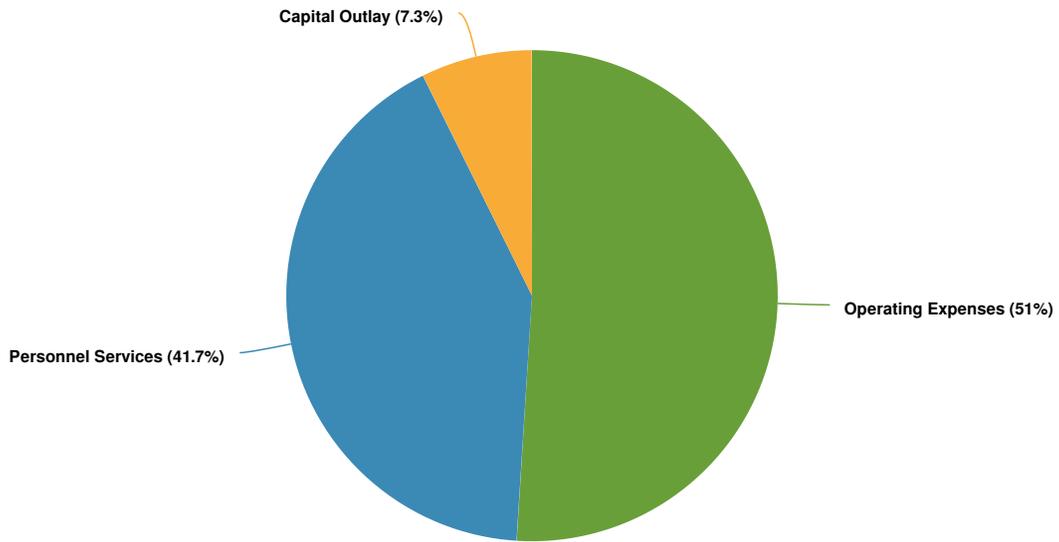
FY 2022-2023 Accomplishments

- Milled and resurfaced a section of the 1000 block on 95th Street.
- Paved and restriped the 95th Street Parking Lot.
- Stenciled and restriped over 50 parking spaces at the request of the Parking Department.
- Remove damaged or faded directional street signage and installed new.
- Replaced over 70 waste containers at customers' request.
- Replaced over 50 recycling containers at customers' request.
- Repaired and replaced over 30 streetlights with lighting issues.
- Replaced and repaired 17 dog waste stations.
- Picked up over 1,500 cubic yards of landscaping debris utilizing Town Staff.
- Removed over 240 cubic yards of solid waste utilizing Town staff.
- Performed over 600 hours of street sweeping utilizing contracted staff.
- Installed 22 speed humps in specific locations throughout the Town to increase safety of our pedestrians.
- Assisted with all special events that took place within the Town.
- Performed over 80 lane closure requests and Right-of-Way permit requests.
- Installed new landscaping in the planters along Kane Concourse.
- Replaced pavers on the North side of Kane Concourse.
- Began weekly sidewalk inspections of Kane Concourse.
- Replaced fence on the South side of the Indian Creek Bridge.

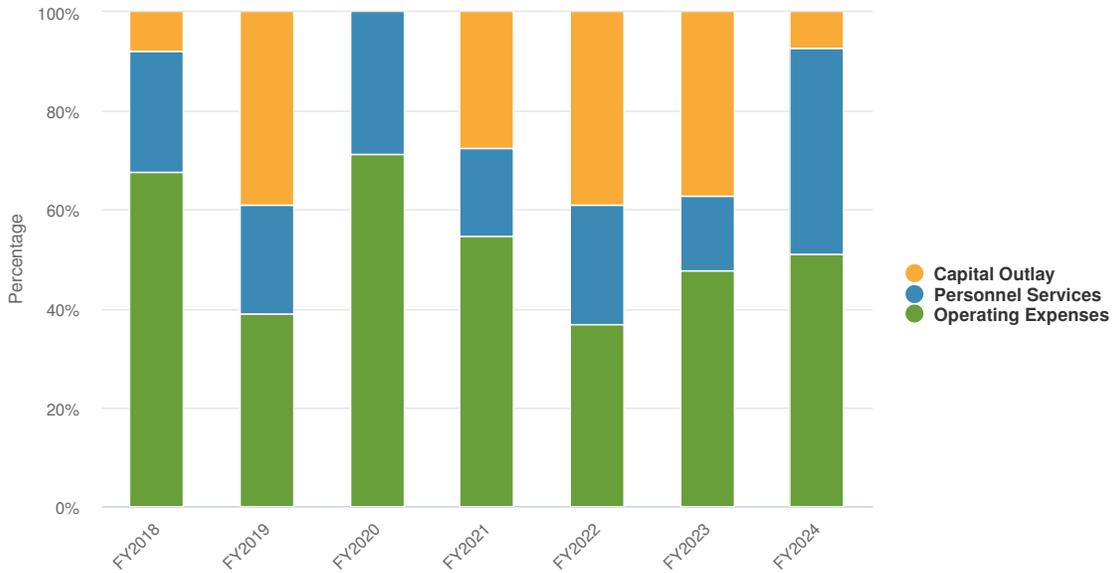


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$119,591	\$214,266	\$120,383	\$316,611	163%
Operating Expenses	\$366,742	\$326,146	\$379,110	\$387,480	2.2%
Capital Outlay	\$184,357	\$344,351	\$295,616	\$55,500	-81.2%
Total Expense Objects:	\$670,690	\$884,762	\$795,109	\$759,591	-4.5%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Transportation						
Streets and Parkways						
Personnel Services						
Regular Salaries & Wages	001.5410.400012.000	\$77,873	\$152,534	\$84,303	\$235,109	178.9%
Overtime Pay	001.5410.400014.000	\$4,442	\$9,775	\$0	\$0	0%
F.I.C.A. Taxes	001.5410.400021.000	\$6,295	\$12,258	\$6,449	\$17,996	179.1%
Retirement Contribution	001.5410.400022.000	\$12,693	\$10,490	\$6,874	\$27,205	295.8%
Group Insurance	001.5410.400023.000	\$16,134	\$26,200	\$20,394	\$30,369	48.9%
Workers' Compensation'	001.5410.400024.000	\$2,153	\$3,010	\$2,000	\$4,744	137.2%
Unemployment Compensation	001.5410.400025.000	\$0	\$0	\$363	\$1,188	227.3%
Total Personnel Services:		\$119,591	\$214,266	\$120,383	\$316,611	163%
Operating Expenses						
Other Contractual Services	001.5410.400034.000	\$210,955	\$183,026	\$212,840	\$220,000	3.4%
Travel & Per Diem	001.5410.400040.000	\$0	\$0	\$1,000	\$1,000	0%
Communications and Freight	001.5410.400041.000	\$136	\$387	\$200	\$200	0%
Utility Services	001.5410.400043.000	\$61,552	\$75,847	\$75,000	\$85,000	13.3%
Operating Rentals & Leases	001.5410.400044.000	\$13,231	\$2,350	\$8,330	\$4,000	-52%
Insurance	001.5410.400045.000	\$6,231	\$6,388	\$5,500	\$0	-100%
Repairs & Maintenance	001.5410.400046.000	\$44,716	\$25,608	\$35,200	\$45,000	27.8%
Printing & Binding	001.5410.400047.000	\$0	\$0	\$0	\$250	N/A
Other Current Charges	001.5410.400049.000	\$25	\$25	\$40	\$30	-25%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Operating Supplies	001.5410.400052.000	\$27,236	\$31,735	\$38,150	\$30,000	-21.4%
Publications and Training	001.5410.400054.000	\$2,660	\$780	\$2,850	\$2,000	-29.8%
Total Operating Expenses:		\$366,742	\$326,146	\$379,110	\$387,480	2.2%
Capital Outlay						
Improvements (excl. Buildings)	001.5410.400063.000	\$180,884	\$344,351	\$295,616	\$0	-100%
Machinery & Equipment	001.5410.400064.000	\$3,473	\$0	\$0	\$55,500	N/A
Total Capital Outlay:		\$184,357	\$344,351	\$295,616	\$55,500	-81.2%
Total Streets and Parkways:		\$670,690	\$884,762	\$795,109	\$759,591	-4.5%
Total Transportation:		\$670,690	\$884,762	\$795,109	\$759,591	-4.5%
Total Expenditures:		\$670,690	\$884,762	\$795,109	\$759,591	-4.5%



FY 2023-2024 Objectives

- Finalize Temporary Town Hall relocation.
- Complete Stormwater project along West BHD by RKBBH-K8.
- Install new sewer manhole covers and ejector pumps utilizing grant proceeds.
- Complete Sewer Project near Town Hall.
- Complete block 11 alley opening.
- Procure and install generators for the Master Pump Station/Future Town Hall, Community Center, and Temporary Town Hall. To be paid for from \$800K GRANT proceeds.
- Demolish Town Hall, Annex Building, Water Tank Storage Area, and Fuel Tanks while keeping the Master Pump Station in operation.

Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Lease additional utility vehicle(s) for Street Department operational efficiency.	0	1	2	1
Mill and resurface, repair curb & guttering for all interior roadways north of Kane Concourse on East Island.	0%	10%	0%	0%
Mill and resurface, repair curb & guttering on the missing sections of the East Island.	0%	0%	60%	80%
Maintain the green path by patching and repainting.	33%	33%	33%	0%
Remove damaged or faded directional street signage and install new.	5%	10%	10%	30%
Replace missing Raised Pavement Markers throughout Town.	33%	33%	33%	10%
Replace old streetlights with LED Streetlights on the West Island	0%	0%	0%	80%
Replace landscape lighting on Kane Concourse.	0%	0%	0%	100%



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	-			-	0.11			0.11
Park Attendant	2.00			2.00	1.00			1.00
Administrative AP & Utilities Coordinator ¹	0.34			0.34	0.10			0.10
Maintenance Worker I ¹	0.30			0.30	0.95			0.95
Maintenance Worker II ¹	-			-	0.71			0.71
Town Engineer ¹	-			-	0.20			0.20
Operations Manager ¹	-			-	0.15			0.15
Electrician ¹	-			-	0.50			0.50
Total:	2.64			2.64	3.72			3.72

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



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.

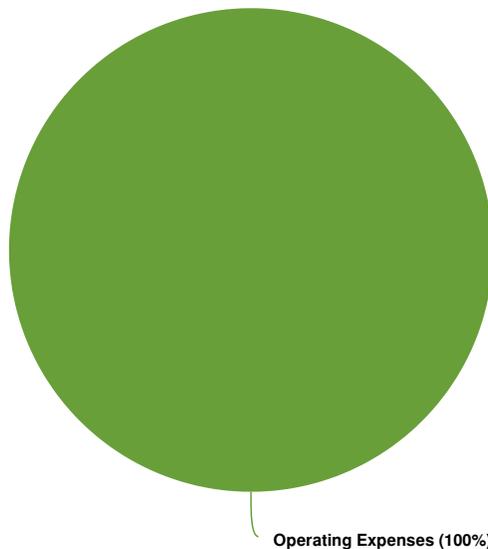
The balance of surtax proceeds (total less transit uses) may be spent on new projects or programs which provide transportation enhancement with a preference for improving pedestrian (non-motorized) safety and access to mass transit systems.

FY 2022-2023 Accomplishments

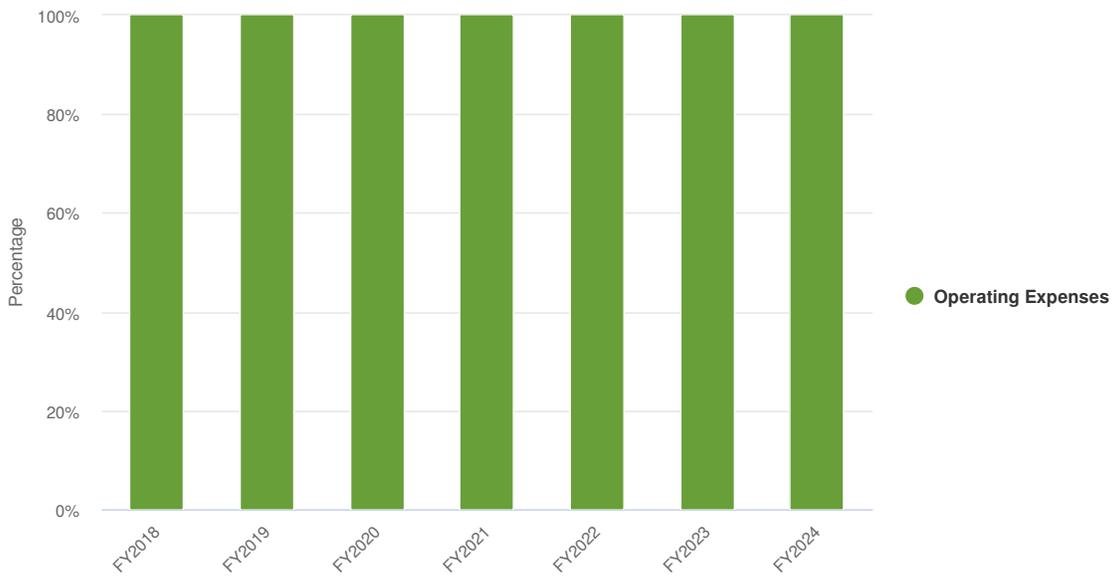
- The Town has entered a contract with the BeeFree, LLC. Dba Freebee to provide on demand transit services for operating one or more vehicle(s), to provide the Town of Bay Harbor Islands residents with first/last mile transportation when requested through a ride-hailing application.
- Florida Department of Transportation (FDOT) provides the Town grant funding to fund this On-Demand Transit Service.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Operating Expenses	\$88,415	\$108,523	\$278,500	\$278,500	0%
Total Expense Objects:	\$88,415	\$108,523	\$278,500	\$278,500	0%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Transportation						
Public Transportation						
Operating Expenses						
Other Contractual Services	001.5440.400034.000	\$82,281	\$96,856	\$270,500	\$270,500	0%
Operating Supplies	001.5440.400052.000	\$6,135	\$11,667	\$8,000	\$8,000	0%
Total Operating Expenses:		\$88,415	\$108,523	\$278,500	\$278,500	0%
Total Public Transportation:		\$88,415	\$108,523	\$278,500	\$278,500	0%
Total Transportation:		\$88,415	\$108,523	\$278,500	\$278,500	0%
Total Expenditures:		\$88,415	\$108,523	\$278,500	\$278,500	0%

FY 2023-2024 Objectives

- Ensure that transportation service operations are safe, efficient, and functioning according to demand of Town's residents

Parks and Recreation Department



Regine Watson
Community Services Director

The Parks and Recreation Department provides high quality recreational, leisure and educational programs for 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.

Services, Functions, and Activities:

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 the Community Center and six Municipal Parks and operates 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.

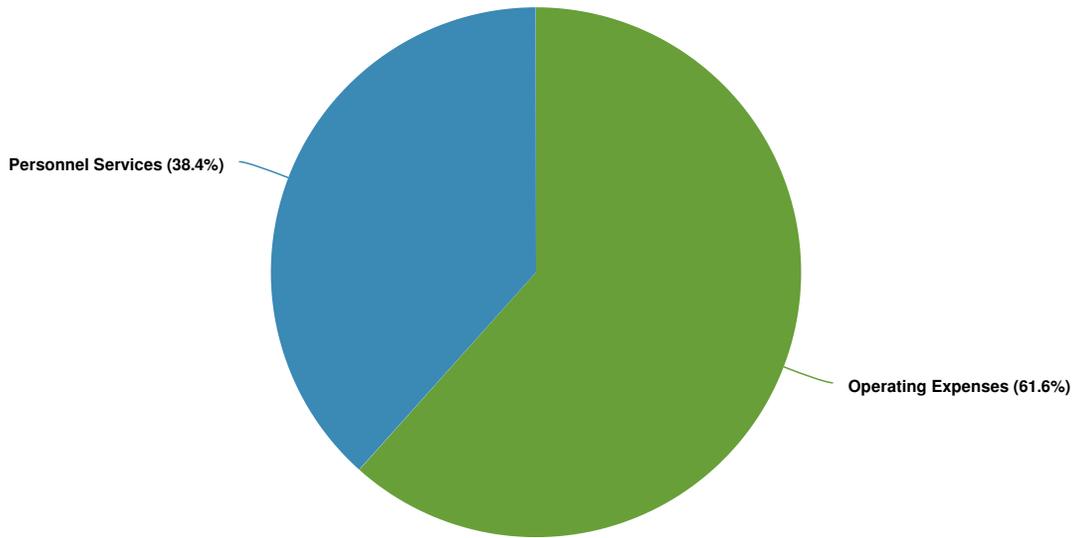
To accomplish community related objectives, the department continues its involvement in the coordination of numerous special events throughout the year. To accomplish the recreational objectives, the department continues offering diverse programming for all ages and abilities. The Community Center and Tennis Courts operate year-round and provide quality programming and activities for all segments of the community. New programs are provided on an annual basis to meet community needs as they arise during the year.

FY 2022-2023 Accomplishments

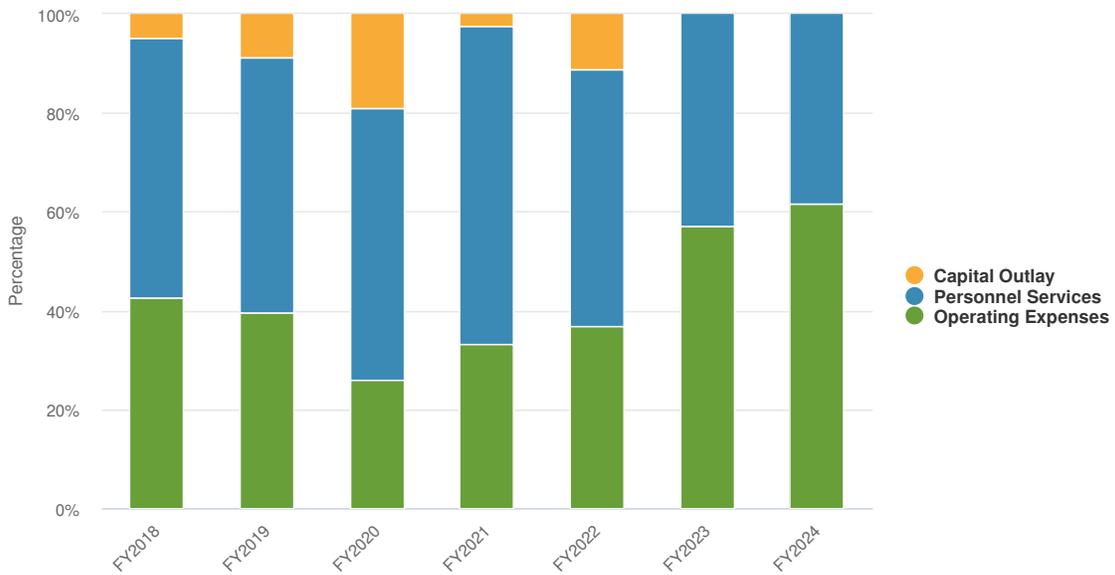
- Offered a variety of programs to meet the needs of the patrons.
- Finalize designs for the 92nd Street dog park and 96th Street Kayak launch renovation projects.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$660,610	\$705,429	\$624,638	\$626,093	0.2%
Operating Expenses	\$340,053	\$504,839	\$828,485	\$1,005,140	21.3%
Capital Outlay	\$24,281	\$154,884	\$0	\$0	0%
Total Expense Objects:	\$1,024,944	\$1,365,152	\$1,453,123	\$1,631,233	12.3%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Culture & Recreation						
Parks and Recreation						
Personnel Services						
Regular Salaries & Wages	001.5720.400012.000	\$461,164	\$517,065	\$458,842	\$406,447	-11.4%
Overtime Pay	001.5720.400014.000	\$213	\$7,512	\$1,500	\$30,000	1,900%
F.I.C.A. Taxes	001.5720.400021.000	\$34,719	\$39,375	\$35,216	\$31,103	-11.7%
Retirement Contribution	001.5720.400022.000	\$77,797	\$65,590	\$37,538	\$41,783	11.3%
Group Insurance	001.5720.400023.000	\$74,130	\$66,104	\$82,740	\$99,288	20%
Workers' Compensation'	001.5720.400024.000	\$6,501	\$9,782	\$6,500	\$15,419	137.2%
Unemployment Compensation	001.5720.400025.000	\$6,085	\$0	\$2,302	\$2,053	-10.8%
Total Personnel Services:		\$660,610	\$705,429	\$624,638	\$626,093	0.2%
Operating Expenses						
Professional Services	001.5720.400031.000	\$0	\$639	\$0	\$0	0%
Other Contractual Services	001.5720.400034.000	\$24,933	\$23,448	\$18,600	\$22,815	22.7%
Travel & Per Diem	001.5720.400040.000	\$0	\$671	\$1,350	\$1,350	0%
Communications and Freight	001.5720.400041.000	\$0	\$1,313	\$0	\$0	0%
Utility Services	001.5720.400043.000	\$38,372	\$39,732	\$34,000	\$34,000	0%
Operating Rentals & Leases	001.5720.400044.000	\$2,354	\$0	\$3,900	\$3,900	0%
Insurance	001.5720.400045.000	\$9,529	\$11,257	\$10,000	\$10,000	0%
Repairs & Maintenance	001.5720.400046.000	\$18,923	\$23,467	\$17,600	\$17,600	0%
Printing & Binding	001.5720.400047.000	\$4,869	\$861	\$7,940	\$4,500	-43.3%
Other Current Charges	001.5720.400049.000	\$94,606	\$149,890	\$179,670	\$198,150	10.3%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Other Current Charges - Aftercare	001.5720.400049.010	\$66,373	\$101,673	\$168,500	\$145,700	-13.5%
Other Current Charges - Camps	001.5720.400049.020	\$16,300	\$32,597	\$93,000	\$83,500	-10.2%
Other Current Charges - Town Events	001.5720.400049.030	\$55,928	\$100,235	\$283,500	\$451,200	59.2%
Other Current Charges-Festival	001.5720.400049.031	\$0	\$0	\$0	\$25,000	N/A
Operating Supplies	001.5720.400052.000	\$7,088	\$17,149	\$7,500	\$4,500	-40%
Publications and Training	001.5720.400054.000	\$778	\$1,907	\$2,925	\$2,925	0%
Total Operating Expenses:		\$340,053	\$504,839	\$828,485	\$1,005,140	21.3%
Capital Outlay						
Improvements (excl. Buildings)	001.5720.400063.000	\$24,281	\$154,884	\$0	\$0	0%
Total Capital Outlay:		\$24,281	\$154,884	\$0	\$0	0%
Total Parks and Recreation:		\$1,024,944	\$1,365,152	\$1,453,123	\$1,631,233	12.3%
Total Culture & Recreation:		\$1,024,944	\$1,365,152	\$1,453,123	\$1,631,233	12.3%
Total Expenditures:		\$1,024,944	\$1,365,152	\$1,453,123	\$1,631,233	12.3%

FY 2023-2024 Objectives

- o Complete construction of the 96th Street Kayak Launch renovation project.
- o Complete construction of the 92nd Street dog park reconstruction project.
- o Expand current and create program offerings to provide a variety of options that meet the diverse needs of the community.
- o Improve community engagement and participation.
- o Create and develop new special events to meet the needs of the community.
- o Monitor the attendance of various programs and ensure that Community Center facilities are utilized efficiently, with a minimum idle time.
- o Monitor the programs' revenues and expenditures to determine that the programs are financially sustainable.
- o Complete an artificial reef adjacent to Street launch.



Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Youth Program Participants (Afterschool, Camps and Community Center Programs)	195	381	339	600
Senior Programs and Events such as Seniors on the Go	80	320	380	400
Adult Programs	30	194	166	200
Special Events attendance (7 Concerts in the Park, 911 Event Halloween Parade, Veterans Day, Car Show, Snow Day, 5K Run and Walk, Picnic, Egg Hunt)	60	2,568	1,247 ¹	5,000
Special Events attendance (Outdoor Movies, Storytime at the Park)	260	920	560*	450
Misc. Programs (Senior Game Day and Game Room)	0	140	0 [^]	200

¹Some events were cancelled or rescheduled.

* Fewer outdoor movie nights (Oct-Dec were cancelled).

[^]Closed game room and senior game day, because of the Council Chamber's being transferred to the Community Center.

Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Community Services Director	1.00			1.00	1.00			1.00
Community Services & Events Coordinator	1.00			1.00	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
PT Attendant/Camp Counselor						2.00		1.00
Total:	5.00			5.00	5.00	2.00		6.00



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 the General Fund. In FY 2024, there is a General Fund transfer of \$2,136,000 to the Capital Projects Fund, and a transfer of \$276,397 to the Bright Paths Youth Development program.

This allocation center may include other centralized costs which are not easily distributed. In FY 2024, there are no such costs that are allocated to the Non-Departmental section of the 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 the General Fund.

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Transfers-Out						
Non-Departmental						
Capital Outlay						
Leased Assets-Capital Outlay-Mod Accrual	001.9990.400067.000	\$0	\$189,163	\$0	\$0	0%
Total Capital Outlay:		\$0	\$189,163	\$0	\$0	0%
Non-Operating Expenses						
Transfer to Other Funds	001.9990.400091.000	\$210,000	\$1,508,382	\$342,000	\$2,136,000	524.6%
Transfer to Other Funds	001.9990.400091.001	\$0	\$0	\$0	\$276,397	N/A
Contingencies	001.9990.400199.000	\$0	\$0	\$0	\$56,967	N/A
Total Non-Operating Expenses:		\$210,000	\$1,508,382	\$342,000	\$2,469,364	622%
Total Non-Departmental:		\$210,000	\$1,697,545	\$342,000	\$2,469,364	622%
Total Transfers-Out:		\$210,000	\$1,697,545	\$342,000	\$2,469,364	622%
Total Expenditures:		\$210,000	\$1,697,545	\$342,000	\$2,469,364	622%

Bright Paths Youth Development Program



Joel Jacobi
Program Director

Services, Functions, and Activities:

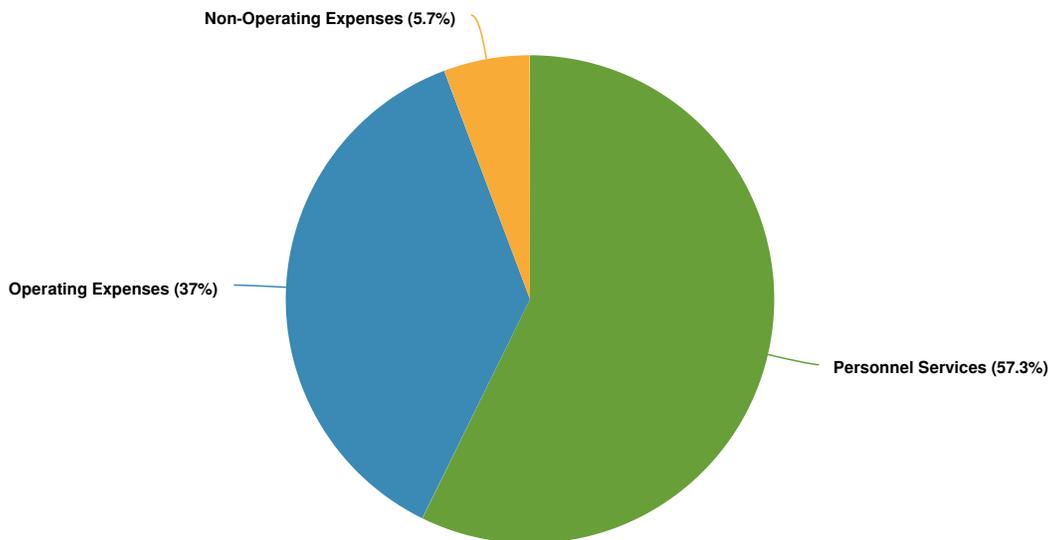
The Town of Bay Harbor Islands initiated a Bright Paths Youth Development Program in FY 2023, which is partially funded by a grant from the Children’s Trust. These programs are aimed at serving the Ruth K. Broad K-8 school living within the Town of Bay Harbor Islands. The Town of Bay Harbor Islands has a diverse population consisting of Caucasian, Hispanic, Anglo, low income to middle income families. The Town established after-school and summer camp programs. For 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 a daily schedule of literacy, physical fitness, social skills, and family involvement.

FY 2022-2023 Accomplishments

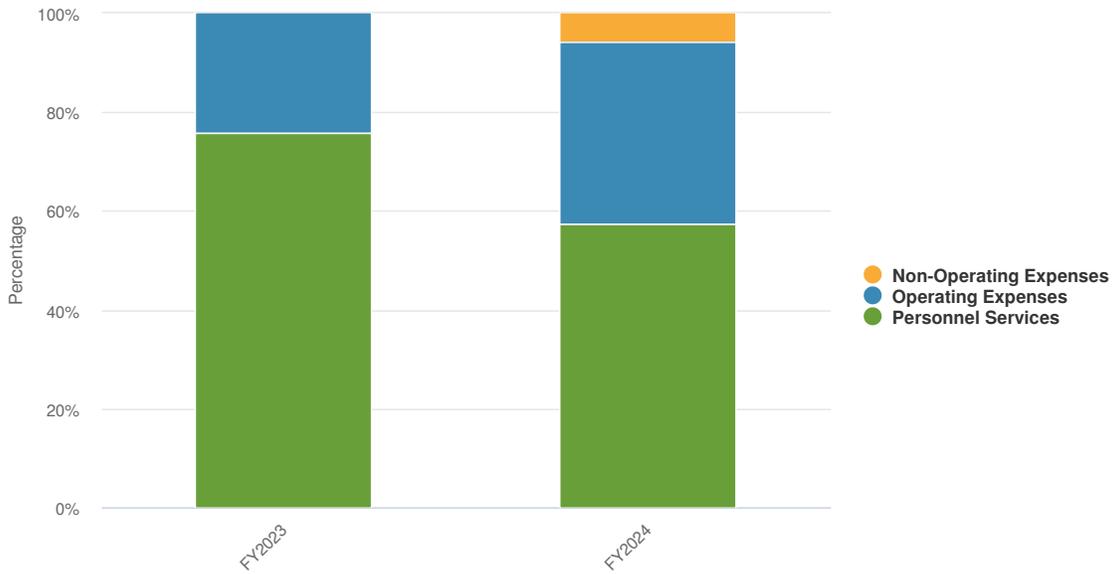
- Obtained grant funding in the amount of \$320,000 from the Children’s Trust for afterschool and summer camp programs.
- Updated Community Center facilities for the Bright Paths Youth Development Program are compatible with the Children’s Trust guidelines.
- Established programming and staff and began afterschool programming in August of 2023.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel Services	\$0	\$113,769	\$341,563	200.2%
Operating Expenses	\$0	\$36,218	\$220,834	509.7%
Non-Operating Expenses	\$0	\$0	\$34,000	N/A
Total Expense Objects:	\$0	\$149,987	\$596,397	297.6%

Expenditure Category Detail

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures					
Culture & Recreation					
Children's Trust					
Personnel Services					
Regular Salaries & Wages	001.5725.400012.000	\$0	\$94,225	\$0	-100%
Overtime Pay	001.5725.400014.000	\$0	\$80	\$0	-100%
F.I.C.A. Taxes	001.5725.400021.000	\$0	\$7,214	\$0	-100%
Group Insurance	001.5725.400023.000	\$0	\$12,000	\$0	-100%
Worker's Compensation	001.5725.400024.000	\$0	\$250	\$0	-100%
Regular Salaries & Wages	104.5725.400012.000	\$0	\$0	\$260,064	N/A
F.I.C.A. Taxes	104.5725.400021.000	\$0	\$0	\$19,206	N/A
Retirement Contributions	104.5725.400022.000	\$0	\$0	\$21,274	N/A



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Group Insurance	104.5725.400023.000	\$0	\$0	\$40,000	N/A
Worker's Compensation	104.5725.400024.000	\$0	\$0	\$627	N/A
Unemployment Compensation	104.5725.400025.000	\$0	\$0	\$392	N/A
Total Personnel Services:		\$0	\$113,769	\$341,563	200.2%
Operating Expenses					
Professional Services	001.5725.400031.000	\$0	\$15,000	\$0	-100%
Other Contractual Services	001.5725.400034.000	\$0	\$6,068	\$0	-100%
Printing & Bindigng	001.5725.400047.000	\$0	\$1,000	\$0	-100%
Promotional Activities	001.5725.400048.000	\$0	\$2,000	\$0	-100%
Other Current Charges	001.5725.400049.000	\$0	\$7,650	\$0	-100%
Office Supplies	001.5725.400051.000	\$0	\$1,500	\$0	-100%
Operating Supplies	001.5725.400052.000	\$0	\$1,000	\$0	-100%
Publications & Training	001.5725.400054.000	\$0	\$2,000	\$0	-100%
Professional Services	104.5725.400031.000	\$0	\$0	\$115,682	N/A
Other Contractual Services	104.5725.400034.000	\$0	\$0	\$25,000	N/A
Other Current Charges Advertsing	104.5725.400049.000	\$0	\$0	\$600	N/A
Indirect Cost	104.5725.400049.015	\$0	\$0	\$39,127	N/A
Travel (participants) Buses	104.5725.400049.016	\$0	\$0	\$4,200	N/A
Other (Admission to Field Trips)	104.5725.400049.017	\$0	\$0	\$15,925	N/A
Other Charges	104.5725.400049.018	\$0	\$0	\$6,400	N/A
Other Current Charges - Screening	104.5725.400049.019	\$0	\$0	\$700	N/A
Operating Supplies	104.5725.400052.000	\$0	\$0	\$12,800	N/A
Other (Required Staff Training)	104.5725.400054.015	\$0	\$0	\$400	N/A
Total Operating Expenses:		\$0	\$36,218	\$220,834	509.7%
Non-Operating Expenses					
Program Contingency - in kind	104.5725.400199.000	\$0	\$0	\$34,000	N/A
Total Non-Operating Expenses:		\$0	\$0	\$34,000	N/A
Total Children's Trust:		\$0	\$149,987	\$596,397	297.6%
Total Culture & Recreation:		\$0	\$149,987	\$596,397	297.6%
Total Expenditures:		\$0	\$149,987	\$596,397	297.6%



FY 2023-2024 Objectives

- Offer a free after-school and summer camp program filled with educational and enrichment activities

Performance Measures

Performance Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Employ the appropriated number of full-time staff	0	0	2	2
Ensure the program is appropriately staffed by part-time staff	0	0	5	6
Number of children enrolled	0	0	60	65

Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Program Director/Certified Teacher	1.00			1.00	1.00			1.00
Program Coordinator/Teacher	1.00			1.00	1.00			1.00
Youth Program Aide (1) Year and Summer			-	-		1.00		0.50
Youth Program Aide (2) Year and Summer			-	-		1.00		0.50
Youth Program Aide (3) Year and Summer			-	-		1.00		0.50
Youth Program Aide (1) Summer		1.00		0.5		1.00		0.50
Youth Program Aide (2) Summer		1.00		0.5		1.00		0.50
Youth Program Aide (3) Summer		1.00		0.5		1.00		0.50
Total:	2.00	3.00		3.50	2.00	6.00		5.00



Capital Projects

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

Funding for capital projects generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the “General Fund”). Additional revenue may derive from interest earnings or other permissible fund transfers. In FY 2023, the Capital Project Fund will account for Capital Outlay expenditures and the funds will be transferred from the General Fund.

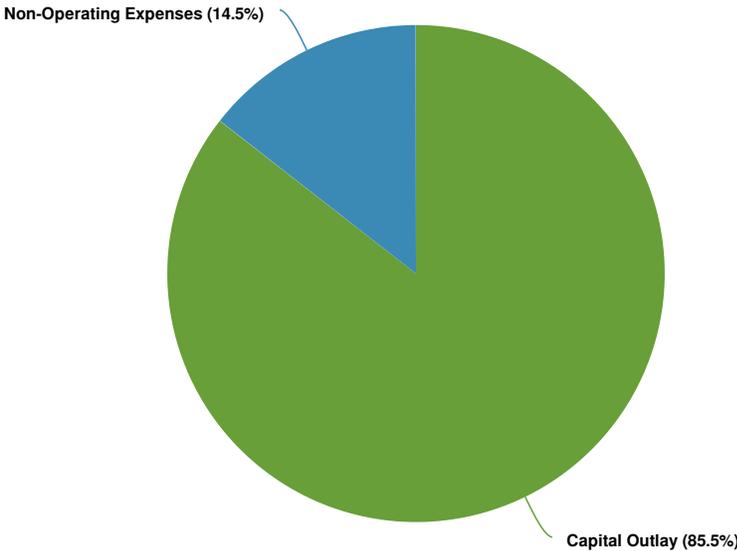
Expenditures for this fund are not generally restricted. Provided that the project meets the above qualifications, and appropriations are approved by the Town Council, the project qualifies for funding in this fund.

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.

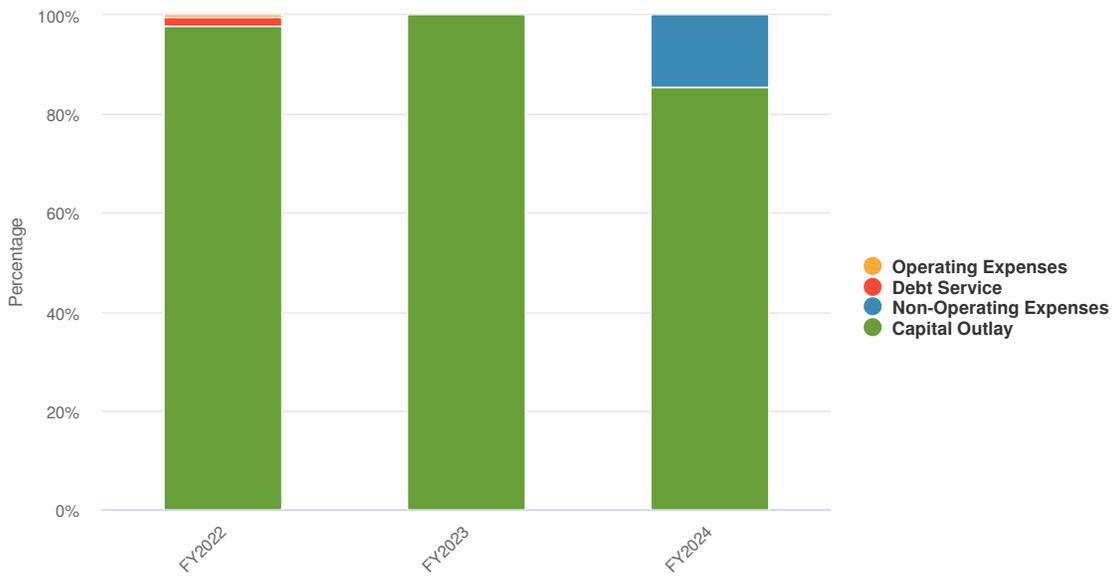
There are no personnel associated with this fund. Details on each of the projects within the Five-Year Capital Improvement Plan follow the financial pages of this fund.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$1,402	\$0	\$0	0%
Capital Outlay	\$408,771	\$342,000	\$2,661,000	678.1%
Debt Service	\$7,019	\$0	\$0	0%
Non-Operating Expenses	\$0	\$0	\$450,000	N/A
Total Expense Objects:	\$417,192	\$342,000	\$3,111,000	809.6%

Expenditure Category Detail

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures					
General Government					
Public Buildings					
Capital Outlay					
Buildings	301.5190.400062.000	\$0	\$0	\$1,600,000	N/A
Total Capital Outlay:		\$0	\$0	\$1,600,000	N/A
Total Public Buildings:		\$0	\$0	\$1,600,000	N/A
Total General Government:		\$0	\$0	\$1,600,000	N/A
Public Safety					
Law Enforcement					



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Operating Expenses					
Finance Rents & Leases	301.5210.400044.500	\$1,402	\$0	\$0	0%
Total Operating Expenses:		\$1,402	\$0	\$0	0%
Capital Outlay					
Improvements (excl. Buildings)	301.5210.400063.000	\$136,627	\$342,000	\$111,000	-67.5%
Machinery & Equipment	301.5210.400064.000	\$58,968	\$0	\$0	0%
Total Capital Outlay:		\$195,595	\$342,000	\$111,000	-67.5%
Debt Service					
Leased Assets-Principal Pmt.-Modified Accrual	301.5210.400074.000	\$6,497	\$0	\$0	0%
Leased Assets-Interest-Modified Accrual	301.5210.400075.000	\$522	\$0	\$0	0%
Total Debt Service:		\$7,019	\$0	\$0	0%
Total Law Enforcement:		\$204,016	\$342,000	\$111,000	-67.5%
Total Public Safety:		\$204,016	\$342,000	\$111,000	-67.5%
Culture & Recreation					
Parks and Recreation					
Capital Outlay					
Improvements (excl. Buildings)	301.5720.400063.000	\$0	\$0	\$720,000	N/A
Total Capital Outlay:		\$0	\$0	\$720,000	N/A
Total Parks and Recreation:		\$0	\$0	\$720,000	N/A
Total Culture & Recreation:		\$0	\$0	\$720,000	N/A
Transportation					
Streets and Parkways					
Capital Outlay					
Improvements (excl. Buildings)	301.5410.400063.000	\$0	\$0	\$230,000	N/A
Total Capital Outlay:		\$0	\$0	\$230,000	N/A
Total Streets and Parkways:		\$0	\$0	\$230,000	N/A
Total Transportation:		\$0	\$0	\$230,000	N/A
Transfers-Out					
Non-Departmental					
Capital Outlay					
Leased Assets-Capital Outlay-Mod Accrual	301.9990.400067.000	\$213,176	\$0	\$0	0%
Total Capital Outlay:		\$213,176	\$0	\$0	0%
Non-Operating Expenses					



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Contingencies	301.9990.400199.000	\$0	\$0	\$450,000	N/A
Total Non-Operating Expenses:		\$0	\$0	\$450,000	N/A
Total Non-Departmental:		\$213,176	\$0	\$450,000	N/A
Total Transfers-Out:		\$213,176	\$0	\$450,000	N/A
Total Expenditures:		\$417,192	\$342,000	\$3,111,000	809.6%



FY 2023-2024 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 30-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 35th Annual Florida Association of Code Enforcement Educational Conference.



Park Impact

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, parks, and recreational facilities. As such, the cost of new public facilities should be borne by new users to the extent that 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.

The FY 2024 budget includes \$200,000 for 96th Street Park Construction.

Expenditure Category Detail

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures					
Culture & Recreation					
Park Impact Fees Fund					
Capital Outlay					
Improvements (excl. Buildings)	302.5310.400063.000	\$22,730	\$200,000	\$200,000	0%
Total Capital Outlay:		\$22,730	\$200,000	\$200,000	0%
Total Park Impact Fees Fund:		\$22,730	\$200,000	\$200,000	0%
Total Culture & Recreation:		\$22,730	\$200,000	\$200,000	0%
Total Expenditures:		\$22,730	\$200,000	\$200,000	0%



Police Forfeiture



Lindsley Noel
Chief of Police

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 2024 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 \$9,832, which is appropriated for operating supplies in FY 2024.

Expenditure Category Detail

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures					
Public Safety					
Law Enforcement					
Operating Expenses					
Office Supplies	303.5210.400051.000	\$2,253	\$0	\$0	0%
Operating Supplies	303.5210.400052.000	\$7,815	\$47,985	\$9,832	-79.5%
Total Operating Expenses:		\$10,068	\$47,985	\$9,832	-79.5%
Total Law Enforcement:		\$10,068	\$47,985	\$9,832	-79.5%
Total Public Safety:		\$10,068	\$47,985	\$9,832	-79.5%
Total Expenditures:		\$10,068	\$47,985	\$9,832	-79.5%

Causeway

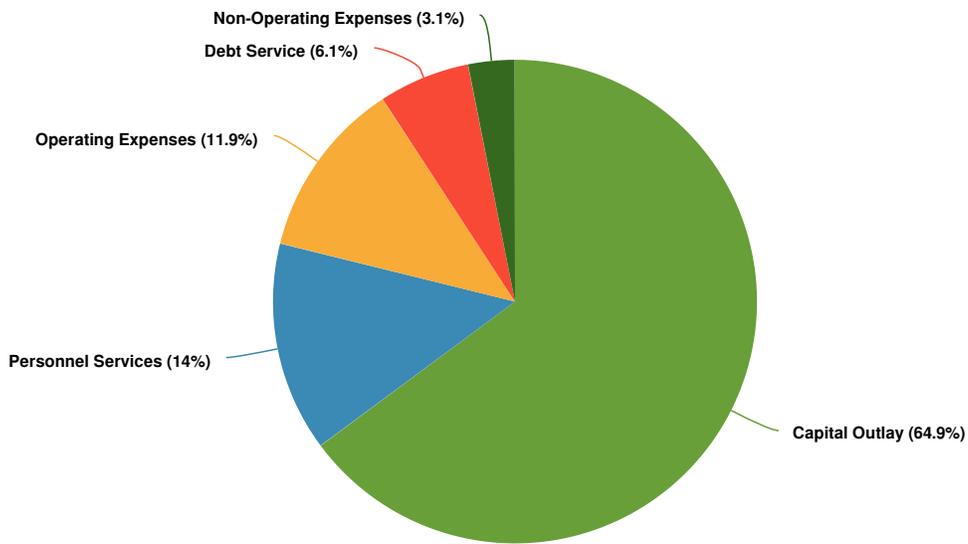


The Broad Causeway Fund is designated to account for toll revenue generated by residential and commercial traffic flow across the Intracoastal Waterway, separating the mainland from the coast, via the Broad Causeway and the Town's ICW Drawbridge, and through the Town of Bay Harbor Islands' two barrier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

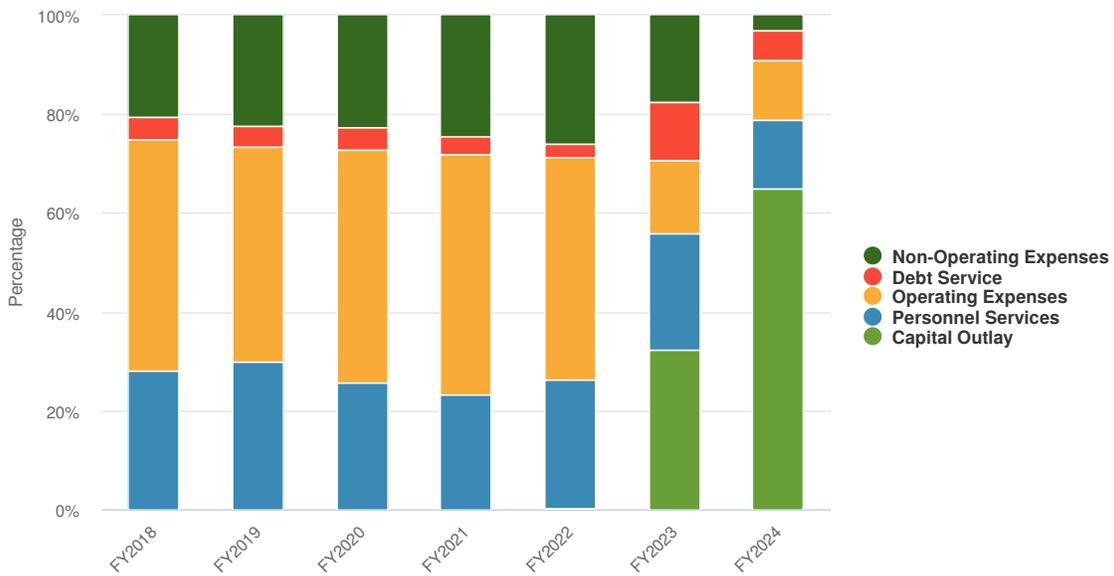
The Town maintains and operates a bascule bridge (drawbridge) over the Intracoastal Waterway. Usage fees, collected by means of SunPass® and TOLL-BY-PLATE™ technology, are charged to motorists for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued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

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$1,236,433	\$1,646,661	\$2,216,165	\$2,485,010	12.1%
Operating Expenses	\$2,584,351	\$2,861,379	\$1,406,107	\$2,110,360	50.1%
Capital Outlay	\$0	\$24,744	\$3,045,000	\$11,495,480	277.5%
Debt Service	\$202,869	\$180,125	\$1,108,817	\$1,082,762	-2.3%
Non-Operating Expenses	\$1,300,000	\$1,659,060	\$1,659,060	\$550,000	-66.8%
Total Expense Objects:	\$5,323,653	\$6,371,968	\$9,435,149	\$17,723,612	87.8%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Transportation						
Causeway Fund						
Personnel Services						
Regular Salaries & Wages	401.5415.400012.000	\$1,198,349	\$1,549,582	\$1,614,628	\$1,723,559	6.7%
Overtime Pay	401.5415.400014.000	\$71,141	\$90,478	\$68,000	\$68,000	0%
F.I.C.A. Taxes	401.5415.400021.000	\$89,603	\$117,265	\$128,721	\$131,903	2.5%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Retirement Contribution	401.5415.400022.000	\$199,837	\$222,154	\$137,206	\$228,240	66.3%
Pension Expense	401.5415.400022.555	-\$529,646	-\$578,789	\$0	\$0	0%
Group Insurance	401.5415.400023.000	\$198,721	\$239,447	\$257,015	\$313,539	22%
OPEB Expense	401.5415.400023.555	\$5,136	\$1,546	\$0	\$0	0%
Workers' Compensation'	401.5415.400024.000	\$3,291	\$4,978	\$3,308	\$11,049	234%
Unemployment Compensation	401.5415.400025.000	\$0	\$0	\$7,287	\$8,720	19.7%
Total Personnel Services:		\$1,236,433	\$1,646,661	\$2,216,165	\$2,485,010	12.1%
Operating Expenses						
Professional Services	401.5415.400031.000	\$104,947	\$204,814	\$231,000	\$269,000	16.5%
Accounting & Auditing	401.5415.400032.000	\$24,150	\$26,394	\$30,000	\$25,000	-16.7%
Other Contractual Services	401.5415.400034.000	\$308,526	\$422,920	\$510,022	\$670,000	31.4%
Travel & Per Diem	401.5415.400040.000	\$0	\$0	\$1,500	\$15,000	900%
Communications and Freight	401.5415.400041.000	\$2,440	\$0	\$26,500	\$26,500	0%
Utility Services	401.5415.400043.000	\$61,829	\$82,578	\$95,700	\$115,700	20.9%
Operating Rentals & Leases	401.5415.400044.000	\$28,131	\$0	\$34,660	\$34,660	0%
Finance Rentals & Leases	401.5415.400044.500	\$0	\$851	\$0	\$0	0%
Insurance	401.5415.400045.000	\$256,119	\$311,375	\$350,000	\$700,000	100%
Repairs & Maintenance	401.5415.400046.000	\$72,868	\$66,620	\$77,275	\$136,000	76%
Repairs & Maintenance #197	401.5415.400046.197	\$0	\$56	\$0	\$0	0%
Other Current Charges	401.5415.400049.000	\$854	\$9,894	\$10,000	\$5,000	-50%
Operating Supplies	401.5415.400052.000	\$35,394	\$29,783	\$35,950	\$110,000	206%
Publications and Training	401.5415.400054.000	\$0	\$287	\$3,500	\$3,500	0%
Depreciation	401.5415.400059.000	\$1,689,092	\$1,705,809	\$0	\$0	0%
Total Operating Expenses:		\$2,584,351	\$2,861,379	\$1,406,107	\$2,110,360	50.1%
Capital Outlay						
Amortization Exp. - Finance Lease	401.5415.400060.000	\$0	\$24,744	\$0	\$0	0%
Improvements (excl. Buildings)	401.5415.400063.000	\$0	\$0	\$3,045,000	\$11,483,000	277.1%
Machinery & Equipment	401.5415.400064.000	\$0	\$0	\$0	\$12,480	N/A



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Total Capital Outlay:		\$0	\$24,744	\$3,045,000	\$11,495,480	277.5%
Debt Service						
Principal Payments	401.5415.400071.000	\$0	\$0	\$965,000	\$989,000	2.5%
Interest	401.5415.400072.000	\$202,869	\$179,832	\$143,817	\$93,762	-34.8%
Interest - Lease Assets	401.5415.400072.500	\$0	\$293	\$0	\$0	0%
Total Debt Service:		\$202,869	\$180,125	\$1,108,817	\$1,082,762	-2.3%
Non-Operating Expenses						
Transfer to General Fund-Svcs	401.5415.400091.100	\$1,300,000	\$1,659,060	\$1,659,060	\$550,000	-66.8%
Total Non-Operating Expenses:		\$1,300,000	\$1,659,060	\$1,659,060	\$550,000	-66.8%
Total Causeway Fund:		\$5,323,653	\$6,371,968	\$9,435,149	\$17,723,612	87.8%
Total Transportation:		\$5,323,653	\$6,371,968	\$9,435,149	\$17,723,612	87.8%
Total Expenditures:		\$5,323,653	\$6,371,968	\$9,435,149	\$17,723,612	87.8%



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.40			0.40	0.65			0.65
Assistant Town Manager ¹	0.40			0.40	0.25			0.25
Director of Communications & Causeway Programs/ SunPass/Pass Plan Manager ¹	0.85			0.85	0.85			0.85
Office Assistant/Pass Plan Coordinator ¹	0.85			0.85	0.62			0.62
Executive Assistant ¹	0.40			0.40	0.25			0.25
Business Development Specialist ¹	0.40			0.40	0.20			0.20
Town Clerk ¹	0.40			0.40	0.20			0.20
Deputy Town Clerk ¹	0.40			0.40	0.20			0.20
Finance Director ¹	0.40			0.40	0.30			0.30
Assistant Finance Director ¹	-			-	0.30			0.30
Procurement Officer/Controller ¹	0.40			0.40	0.30			0.30
Payroll Coordinator ¹	0.40			0.40	0.30			0.30
Finance Analyst ¹	0.40			0.40	0.30			0.30
Information Systems Director ¹	0.40			0.40	0.45			0.45
IT Specialist ¹	0.40			0.40	0.45			0.45
Human Resources Director ¹	0.40			0.40	0.45			0.45
Human Resources Generalist ¹	-			-	0.45			0.45
Code Compliance Supervisor ¹	0.40			0.40	0.10			0.10
Code Compliance Officer ¹	-			-	0.10			0.10
Town Planner ¹	-			-	0.40			0.40
Public Works Director ¹	-			-	0.20			0.20
Town Engineer ¹	1.00			1.00	0.70			0.70
Administrative AP and Utilities Coordinator ¹	0.40			0.40	0.10			0.10
Operations Manager ¹	1.00			1.00	0.25			0.25
Maintenance Worker I ¹	3.00			3.00	1.65			1.65
Maintenance Worker II ¹	1.00			1.00	0.64			0.64
Causeway Electrician	1.00			1.00	0.14			0.14
IT Technician	1.00			1.00	0.30			0.30
Bridge Tender	4.00			4.00	4.00			4.00
Police Lieutenant ¹	-			-	0.06			0.06
Police Sergeants ¹	-			-	0.39			0.39
Police Officers ¹	-			-	1.94			1.94
Police Corporals ¹	-			-	0.72			0.72
Police Dispatcher Supervisor ¹	-			-	0.10			0.10
Police Dispatchers ¹	-			-	0.20	0.20		0.30
Total:	19.70			19.70	18.51	0.20		18.61

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Sewer

Sewer runs through the Town's collection system and is discharged under an agreement with the City of Miami Beach. The Town maintains and operates an in-house Sewer collection and distribution system. 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 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 system development fees are also collected to offset the impact of growth from serving new customers and development.

Sewer operations are under the supervision of the Public Works Director. The sewer utility services are provided by the Town with the aim of providing for a safe and environmentally sound removal of wastewater.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. The Town projects a pass-through increase to the wholesale sewer rate every year. The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal.

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 charges a pass-through true-up to wholesale wastewater customers based upon budget to actual variances from the prior year:

- 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.

The current budget includes an annual rate increase for Sewer service revenue projections, since the City of Miami Beach added a surcharge to the WASD rate, the Town will pass this rate increase to the Town's residents.

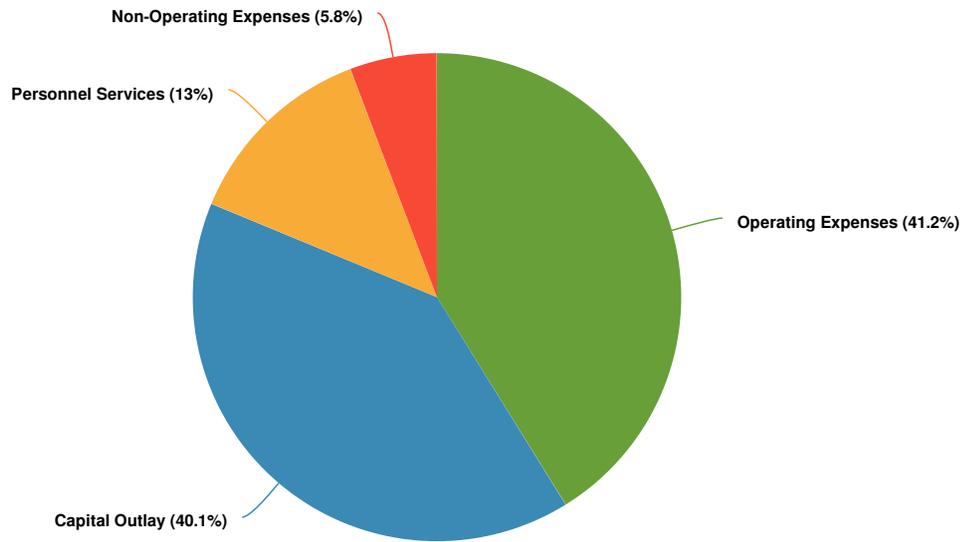
The Sewer division's billing and collection functions are managed by the Finance Department staff as well as the Utility Customer Service Specialist. The personnel costs are allocated to the Sewer Fund. General Town administrative support provides services for Sewer operations, such as: oversight, finance,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

Sewer Division

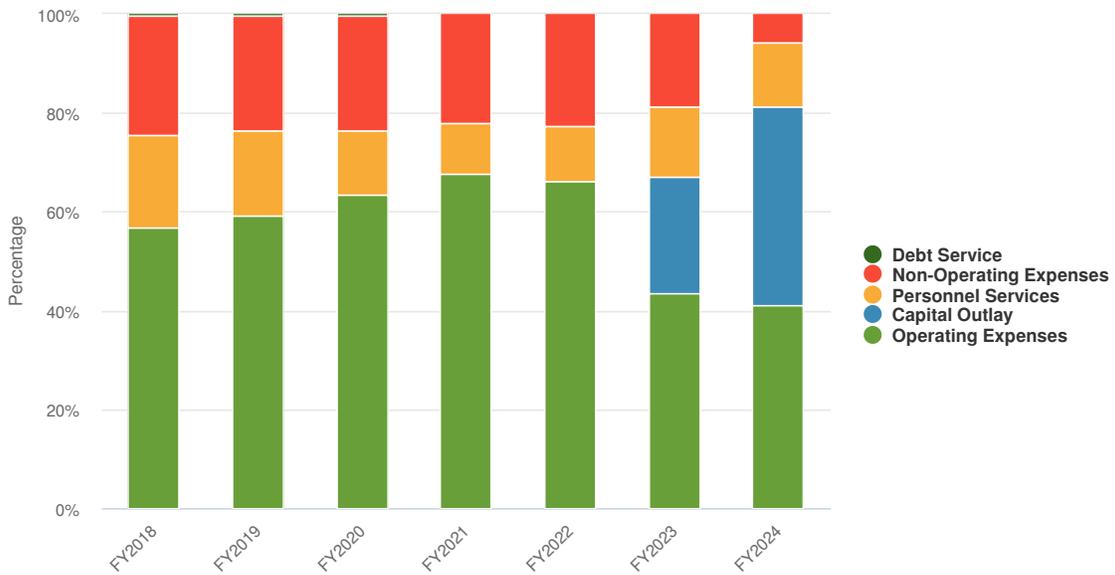
This division provides planning, maintenance and repair of sanitary sewer systems pipelines, valves, and manholes, along with maintenance and monitoring of sanitary and sewer pump stations.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$231,100	\$258,299	\$393,441	\$563,125	43.1%
Operating Expenses	\$1,540,929	\$1,538,818	\$1,215,330	\$1,786,964	47%
Capital Outlay	\$0	\$0	\$652,337	\$1,740,000	166.7%
Debt Service	\$1,230	\$0	\$0	\$0	0%
Non-Operating Expenses	\$498,829	\$525,000	\$525,000	\$250,000	-52.4%
Total Expense Objects:	\$2,272,089	\$2,322,117	\$2,786,108	\$4,340,089	55.8%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Physical Environment						
Sewer Fund						
Personnel Services						
Regular Salaries & Wages	402.5350.400012.000	\$230,256	\$249,064	\$267,634	\$393,752	47.1%
Overtime Pay	402.5350.400014.000	\$8,081	\$10,213	\$25,000	\$20,000	-20%
F.I.C.A. Taxes	402.5350.400021.000	\$16,513	\$18,125	\$22,387	\$30,120	34.5%
Retirement Contribution	402.5350.400022.000	\$40,292	\$40,152	\$23,862	\$45,562	90.9%
Pension Expense	402.5350.400022.555	-\$106,790	-\$104,975	\$0	\$0	0%
Group Insurance	402.5350.400023.000	\$38,997	\$37,489	\$47,819	\$59,111	23.6%
OPEB Expense	402.5350.400023.555	\$1,008	\$242	\$0	\$0	0%
Workers' Compensation	402.5350.400024.000	\$2,743	\$7,988	\$5,308	\$12,591	137.2%
Unemployment Compensation	402.5350.400025.000	\$0	\$0	\$1,431	\$1,989	39%
Total Personnel Services:		\$231,100	\$258,299	\$393,441	\$563,125	43.1%
Operating Expenses						
Professional Services	402.5350.400031.000	\$63,435	\$60,224	\$36,700	\$230,000	526.7%
Accounting & Auditing	402.5350.400032.000	\$8,275	\$7,082	\$7,500	\$7,600	1.3%
Other Contractual Services	402.5350.400034.000	\$6,934	\$8,418	\$13,405	\$80,000	496.8%
Sewage Disposal	402.5350.400034.200	\$1,087,403	\$958,214	\$970,000	\$1,204,664	24.2%
Travel & Per Diem	402.5350.400040.000	\$0	\$0	\$750	\$1,500	100%
Communications and Freight	402.5350.400041.000	\$573	\$1,850	\$4,000	\$3,000	-25%
Utility Services	402.5350.400043.000	\$45,934	\$54,352	\$50,000	\$55,000	10%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Operating Rentals & Leases	402.5350.400044.000	\$0	\$0	\$4,500	\$23,000	411.1%
Insurance	402.5350.400045.000	\$24,435	\$25,053	\$22,000	\$0	-100%
Repairs & Maintenance	402.5350.400046.000	\$75,840	\$194,514	\$80,450	\$140,000	74%
Repairs & Maintenance #183	402.5350.400046.183	\$997	\$0	\$0	\$0	0%
Other Current Charges	402.5350.400049.000	\$341	\$476	\$500	\$700	40%
Operating Supplies	402.5350.400052.000	\$12,196	\$5,653	\$24,525	\$40,000	63.1%
Publications and Training	402.5350.400054.000	\$0	\$600	\$1,000	\$1,500	50%
Depreciation	402.5350.400059.000	\$214,567	\$222,382	\$0	\$0	0%
Total Operating Expenses:		\$1,540,929	\$1,538,818	\$1,215,330	\$1,786,964	47%
Capital Outlay						
Improvements (excl. Buildings)	402.5350.400063.000	\$0	\$0	\$652,337	\$1,680,000	157.5%
Machinery & Equipment	402.5350.400064.000	\$0	\$0	\$0	\$60,000	N/A
Total Capital Outlay:		\$0	\$0	\$652,337	\$1,740,000	166.7%
Debt Service						
Interest	402.5350.400072.000	\$1,230	\$0	\$0	\$0	0%
Total Debt Service:		\$1,230	\$0	\$0	\$0	0%
Non-Operating Expenses						
Transfers out	402.5350.400091.001	\$0	\$0	\$0	\$250,000	N/A
Transfer for Debt Service	402.5350.400091.500	\$498,829	\$525,000	\$525,000	\$0	-100%
Total Non-Operating Expenses:		\$498,829	\$525,000	\$525,000	\$250,000	-52.4%
Total Sewer Fund:		\$2,272,089	\$2,322,117	\$2,786,108	\$4,340,089	55.8%
Total Physical Environment:		\$2,272,089	\$2,322,117	\$2,786,108	\$4,340,089	55.8%
Total Expenditures:		\$2,272,089	\$2,322,117	\$2,786,108	\$4,340,089	55.8%



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Director of communications & Causeway Programs/ SunPass/Pass Plan Manager ¹	0.01			0.01	0.01			0.01
Town Manager ¹	0.12			0.12	0.07			0.07
Assistant Town Manager ¹	0.12			0.12	0.09			0.09
Office Assistant/Pass Plan Coordinator ¹	0.01			0.01	0.01			0.01
Executive Assistant ¹	0.12			0.12	0.06			0.06
Business Development Specialist ¹	0.12			0.12	0.06			0.06
Town Clerk ¹	0.12			0.12	0.06			0.06
Deputy Town Clerk ¹	0.12			0.12	0.06			0.06
Finance Director ¹	0.12			0.12	0.06			0.06
Assistant Finance Director ¹	-			-	0.06			0.06
Procurement Officer/Controller ¹	0.12			0.12	0.06			0.06
Payroll Coordinator ¹	0.12			0.12	0.06			0.06
Finance Analyst ¹	0.12			0.12	0.06			0.06
Information Systems Director ¹	0.12			0.12	0.06			0.06
IT Specialist ¹	0.12			0.12	0.06			0.06
Human Resources Director ¹	0.12			0.12	0.06			0.06
Human Resources Generalist ¹	0.12			0.12	0.06			0.06
Code Compliance Supervisor ¹	0.12			0.12	0.12			0.12
Code Compliance Officer ¹	-			-	0.12			0.12
Utilities Operations Supervisor ¹	-			-	0.34			0.34
Utility Compliance Associate ¹	-			-	0.33			0.33
Town Planner ¹	-			-	0.12			0.12
Public Works Director ¹	-			-	0.30			0.30
Town Engineer ¹	-			-	0.05			0.05
Administrative AP and Utilities Coordinator ¹	0.12			0.12	0.20			0.20
Operations Manager ¹	-			-	0.01			0.01
Water Systems Coordinator ¹	-			-	0.46			0.46
Water and Sewer Foreman ¹	1.00			1.00	0.95			0.95
Water Specialist ¹	-			-	0.27			0.27
Total:	2.94			2.94	4.23			4.23

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Water

The Town maintains and operates an in-house Water collection and distribution system. 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 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 water system development fees are also collected to offset the impact of growth from serving new customers and development.

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

To meet the need for water, the Town purchases water from Miami-Dade County Water and Sewer Department (WASD), and for FY 2024 WASD adopted an 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 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 the current fiscal year. The Town's true-up adjustment is not known at this point for these wholesale water cost variances.

The current budget includes an annual rate increase for Water service revenue projections. Since Miami Dade County's WASD increased the rate, the Town will pass this rate increase to the residents.

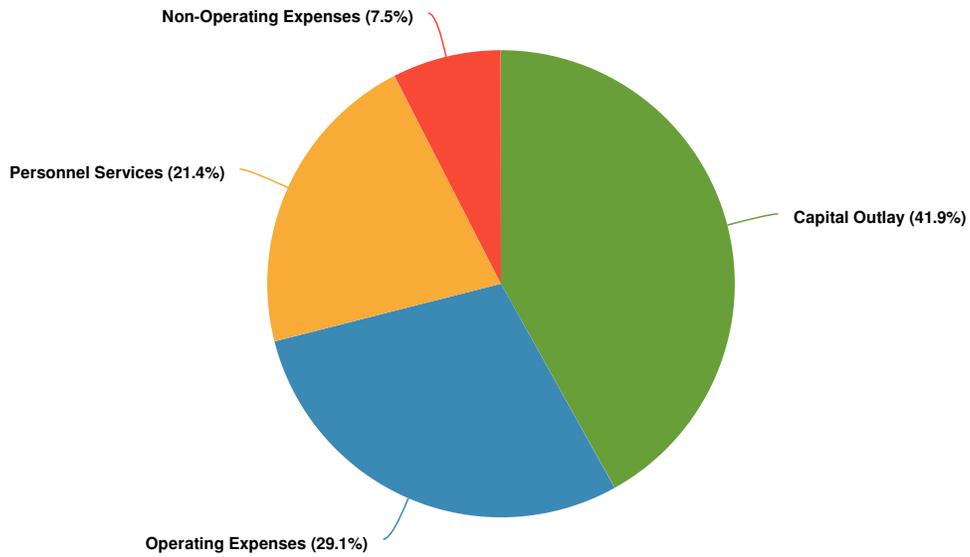
The Water division's billing and collection functions are managed by the Finance Department staff as well as the Utility Customer Service Specialist; the personnel costs are allocated to the Water Fund. General Town administrative support provides services for water and sewer operations such as: oversight,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

Water Division

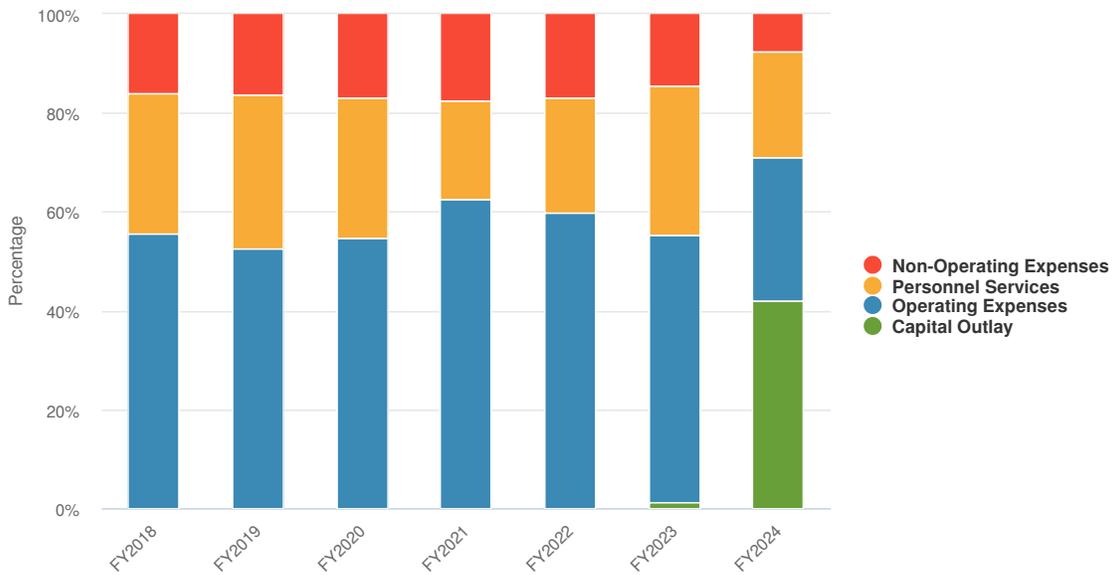
This division provides planning, maintenance and repair of water supply, valves, and hydrants. This division is also responsible for reading and installation of water meters and the related billing function.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$280,529	\$273,574	\$412,696	\$568,895	37.8%
Operating Expenses	\$871,553	\$706,300	\$744,146	\$773,200	3.9%
Capital Outlay	\$0	\$0	\$14,734	\$1,113,110	7,454.7%
Non-Operating Expenses	\$245,000	\$200,000	\$200,000	\$200,000	0%
Total Expense Objects:	\$1,397,082	\$1,179,873	\$1,371,576	\$2,655,205	93.6%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Physical Environment						
Water Fund						
Personnel Services						
Regular Salaries & Wages	403.5330.400012.000	\$269,253	\$272,379	\$281,198	\$390,406	38.8%
Overtime Pay	403.5330.400014.000	\$12,358	\$11,118	\$13,000	\$12,000	-7.7%
F.I.C.A. Taxes	403.5330.400021.000	\$19,859	\$20,269	\$22,506	\$29,866	32.7%
Retirement Contribution	403.5330.400022.000	\$46,749	\$44,683	\$23,990	\$45,174	88.3%
Pension Expense	403.5330.400022.555	-\$123,903	-\$116,415	\$0	\$0	0%
Group Insurance	403.5330.400023.000	\$51,721	\$36,478	\$67,247	\$81,848	21.7%
OPEB Expense	403.5330.400023.555	\$1,337	\$235	\$0	\$0	0%
Workers' Compensation	403.5330.400024.000	\$3,154	\$4,825	\$3,206	\$7,629	138%
Unemployment Compensation	403.5330.400025.000	\$0	\$0	\$1,549	\$1,972	27.3%
Total Personnel Services:		\$280,529	\$273,574	\$412,696	\$568,895	37.8%
Operating Expenses						
Professional Services	403.5330.400031.000	\$0	\$1,100	\$16,500	\$10,000	-39.4%
Accounting & Auditing	403.5330.400032.000	\$5,520	\$4,506	\$5,000	\$4,200	-16%
Other Contractual Services	403.5330.400034.000	\$15,389	\$27,889	\$13,350	\$30,000	124.7%
Water Purchases	403.5330.400034.100	\$716,680	\$486,246	\$550,000	\$600,000	9.1%
Travel & Per Diem	403.5330.400040.000	\$0	\$0	\$1,000	\$3,000	200%
Communications and Freight	403.5330.400041.000	\$120	\$0	\$1,000	\$1,000	0%
Utility Services	403.5330.400043.000	\$900	\$0	\$1,000	\$1,000	0%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Operating Rentals & Leases	403.5330.400044.000	\$0	\$0	\$9,500	\$17,000	78.9%
Insurance	403.5330.400045.000	\$16,290	\$23,439	\$14,500	\$0	-100%
Repairs & Maintenance	403.5330.400046.000	\$31,029	\$7,779	\$42,775	\$33,000	-22.9%
Printing & Binding	403.5330.400047.000	\$118	\$0	\$0	\$500	N/A
Other Current Charges	403.5330.400049.000	\$20,804	\$43,234	\$27,245	\$26,000	-4.6%
Operating Supplies	403.5330.400052.000	-\$4,259	\$43,195	\$60,776	\$45,000	-26%
Publications and Training	403.5330.400054.000	\$50	\$0	\$1,500	\$2,500	66.7%
Depreciation	403.5330.400059.000	\$68,912	\$68,912	\$0	\$0	0%
Total Operating Expenses:		\$871,553	\$706,300	\$744,146	\$773,200	3.9%
Capital Outlay						
Improvements (excl. Buildings)	403.5330.400063.000	\$0	\$0	\$14,734	\$1,113,110	7,454.7%
Total Capital Outlay:		\$0	\$0	\$14,734	\$1,113,110	7,454.7%
Non-Operating Expenses						
Transfers to Other Funds	403.5330.400091.000	\$0	\$0	\$200,000	\$0	-100%
Transfer for Debt Service	403.5330.400091.500	\$245,000	\$200,000	\$0	\$200,000	N/A
Total Non-Operating Expenses:		\$245,000	\$200,000	\$200,000	\$200,000	0%
Total Water Fund:		\$1,397,082	\$1,179,873	\$1,371,576	\$2,655,205	93.6%
Total Physical Environment:		\$1,397,082	\$1,179,873	\$1,371,576	\$2,655,205	93.6%
Total Expenditures:		\$1,397,082	\$1,179,873	\$1,371,576	\$2,655,205	93.6%



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Director of Communications & Causeway Programs/ SunPass/Pass Plan Manager ¹	0.03			0.03	0.03			0.03
Town Manager ¹	0.08			0.08	0.06			0.06
Assistant Town Manager ¹	0.08			0.08	0.07			0.07
Office Assistant/Pass Plan Coordinator ¹	0.03			0.03	0.03			0.03
Executive Assistant ¹	0.08			0.08	0.06			0.06
Business Development Specialist ¹	0.08			0.08	0.07			0.07
Town Clerk ¹	0.08			0.08	0.08			0.08
Deputy Town Clerk ¹	0.08			0.08	0.08			0.08
Finance Director ¹	0.08			0.08	0.08			0.08
Assistant Finance Director ¹	-			-	0.08			0.08
Procurement Officer/Controller ¹	0.08			0.08	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
Human Resources Generalist ¹	0.08			0.08	0.08			0.08
Code Compliance Supervisor ¹	0.08			0.08	0.08			0.08
Code Compliance Officer ¹	-			-	0.08			0.08
Utilities Operations Supervisor ¹	-			-	0.33			0.33
Utility Compliance Associate ¹	-			-	0.33			0.33
Town Planner ¹	-			-	0.08			0.08
Public Works Director ¹	-			-	0.10			0.10
Town Engineer ¹	-			-	0.03			0.03
Administrative AP and Utilities Coordinator ¹	0.08			0.08	0.40			0.40
Utility Customer Service Specialist	-			-	1.00			1.00
Operations Manager ¹	-			-	0.01			0.01
Water Systems Coordinator ¹	1.00			1.00	0.50			0.50
Water and Sewer Foreman ¹	-			-	0.01			0.01
Water Specialist	1.00			1.00	0.69			0.69
Total:	3.34			3.34	4.84			4.84

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Solid Waste

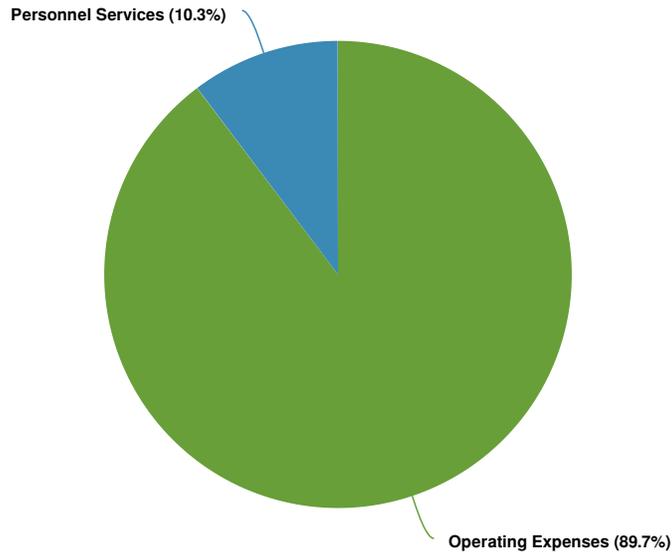
Solid Waste operations are under the supervision of the Public Works Director. The Solid Waste Fund accounts for the cost of operating and maintaining collection and disposal services for Town residents and commercial businesses/properties. Solid waste collection and disposal services are provided by 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 for 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.

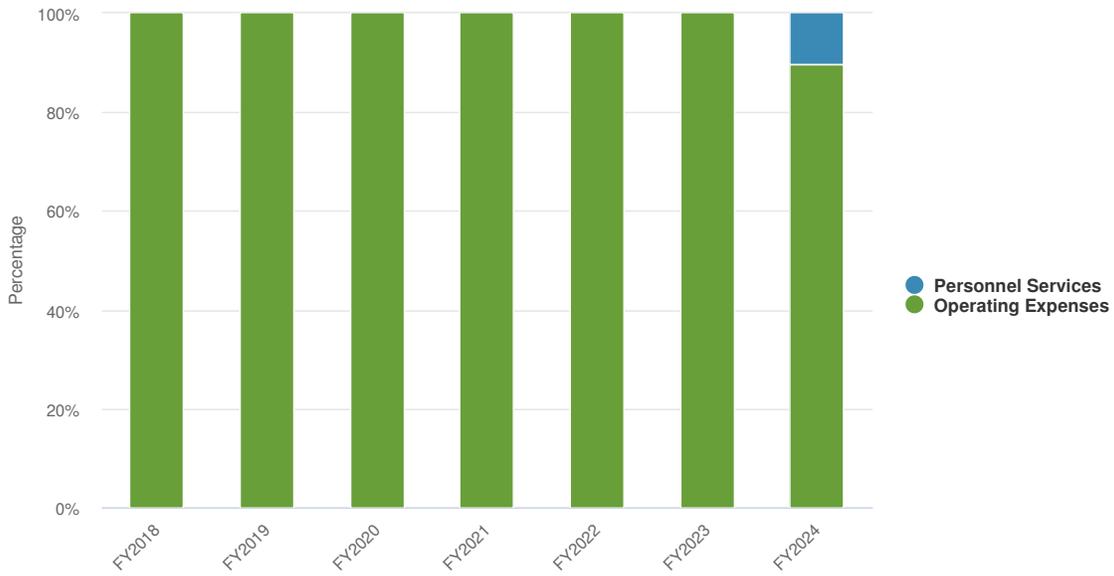
General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$0	\$0	\$0	\$105,759	N/A
Operating Expenses	\$787,885	\$841,524	\$859,400	\$922,000	7.3%
Total Expense Objects:	\$787,885	\$841,524	\$859,400	\$1,027,759	19.6%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Physical Environment						
Solid Waste Fund						
Personnel Services						
Regular Salaries & Wages	405.5340.400012.000	\$0	\$0	\$0	\$88,296	N/A
F.I.C.A. Taxes	405.5340.400021.000	\$0	\$0	\$0	\$6,800	N/A
Pension Expense	405.5340.400022.000	\$0	\$0	\$0	\$10,217	N/A
Unemployment Compensation	405.5340.400025.000	\$0	\$0	\$0	\$446	N/A
Total Personnel Services:		\$0	\$0	\$0	\$105,759	N/A



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Operating Expenses						
Professional Services	405.5340.400031.000	\$0	\$0	\$1,000	\$1,000	0%
Accounting & Auditing	405.5340.400032.000	\$2,825	\$2,575	\$2,500	\$2,500	0%
SW Disposal Fees-Reg Pickup	405.5340.400034.300	\$699,446	\$724,540	\$755,000	\$792,750	5%
SW Disposal Fees-Bus Regular	405.5340.400034.350	\$0	\$78,879	\$95,000	\$99,750	5%
SW Disposal Fees-Daily Pickup	405.5340.400034.400	\$83,369	\$25,772	\$0	\$0	0%
Other Current Charges	405.5340.400049.000	\$806	\$0	\$900	\$21,000	2,233.3%
Operating Supplies	405.5340.400052.000	\$0	\$8,320	\$5,000	\$5,000	0%
Depreciation expense	405.5340.400059.000	\$1,438	\$1,438	\$0	\$0	0%
Total Operating Expenses:		\$787,885	\$841,524	\$859,400	\$922,000	7.3%
Total Solid Waste Fund:		\$787,885	\$841,524	\$859,400	\$1,027,759	19.6%
Total Physical Environment:		\$787,885	\$841,524	\$859,400	\$1,027,759	19.6%
Total Expenditures:		\$787,885	\$841,524	\$859,400	\$1,027,759	19.6%

Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹					0.05			0.05
Maintenance Worker II ¹					0.18			0.18
Maintenance Worker I ¹					0.09			0.09
Total:	-			-	0.32			0.32

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Stormwater

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 and the 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.

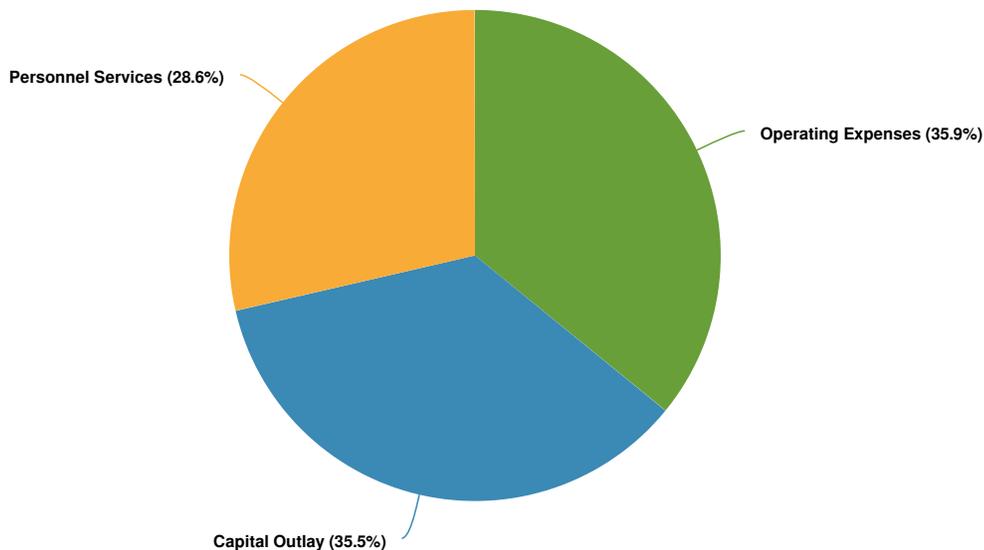
The monthly Stormwater utility rates for FY 2023 are: for each parcel of residential developed property was set at five dollars (\$5.00) per month, per ERU for each dwelling unit on the parcel; for each parcel of non-residential developed property, the rate was set at five dollars (\$5.00) per month, 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 storm events. Vacuum truck services as well as increased frequency in the street sweeping program to maintain the stormwater infrastructure are funded.

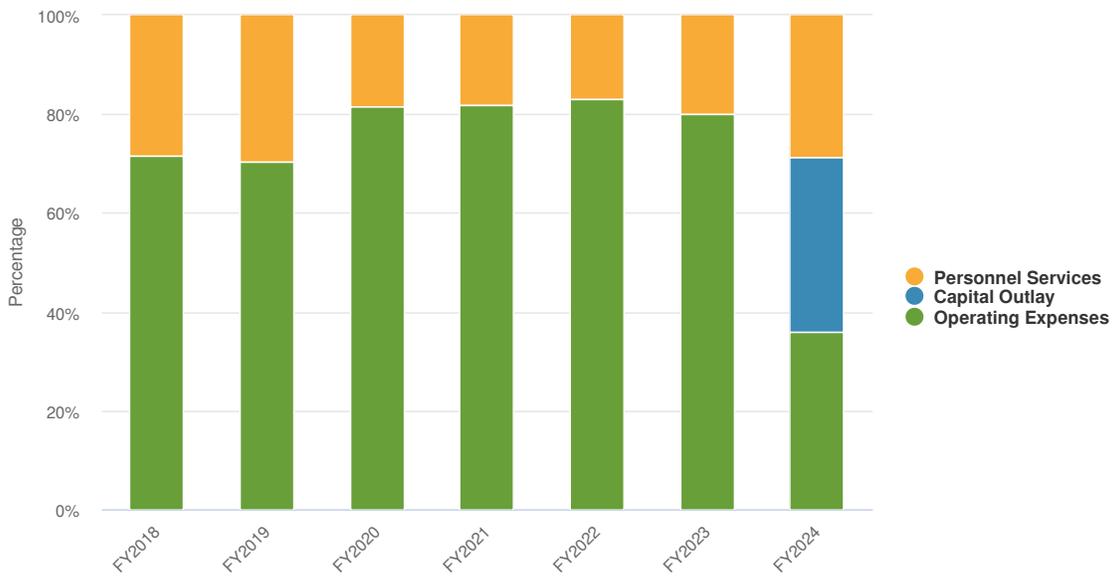
General Town administrative support provides services for stormwater operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Services	\$40,497	\$39,654	\$48,226	\$201,402	317.6%
Operating Expenses	\$183,839	\$195,164	\$194,825	\$252,602	29.7%
Capital Outlay	\$0	\$0	\$0	\$250,000	N/A
Total Expense Objects:	\$224,337	\$234,818	\$243,051	\$704,004	189.7%

Expenditure Category Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Physical Environment						
Stormwater Fund						
Personnel Services						
Regular Salaries & Wages	406.5380.400012.000	\$41,107	\$39,278	\$34,734	\$160,773	362.9%
Overtime Pay	406.5380.400014.000	\$1,696	\$272	\$2,500	\$2,000	-20%
F.I.C.A. Taxes	406.5380.400021.000	\$3,025	\$2,793	\$2,848	\$12,309	332.2%
Retirement Contribution	406.5380.400022.000	\$7,226	\$5,000	\$3,036	\$18,603	512.7%
Pension Expense	406.5380.400022.555	-\$19,152	-\$13,025	\$0	\$0	0%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Group Insurance	406.5380.400023.000	\$5,833	\$4,376	\$4,288	\$5,434	26.7%
OPEB Expense	406.5380.400023.555	\$151	\$28	\$0	\$0	0%
Workers' Compensation	406.5380.400024.000	\$610	\$933	\$620	\$1,471	137.3%
Unemployment Compensation	406.5380.400025.000	\$0	\$0	\$200	\$812	306%
Total Personnel Services:		\$40,497	\$39,654	\$48,226	\$201,402	317.6%
Operating Expenses						
Professional Services	406.5380.400031.000	\$8,000	\$13,450	\$19,000	\$50,000	163.2%
Accounting & Auditing	406.5380.400032.000	\$1,320	\$1,289	\$1,500	\$1,402	-6.5%
Other Contractual Services	406.5380.400034.000	\$103,569	\$106,516	\$105,000	\$85,000	-19%
Utility Services	406.5380.400043.000	\$0	\$0	\$2,000	\$2,000	0%
Rentals & Leases	406.5380.400044.000	\$0	\$0	\$0	\$3,000	N/A
Insurance	406.5380.400045.000	\$4,072	\$4,176	\$4,000	\$0	-100%
Repairs & Maintenance	406.5380.400046.000	\$35,640	\$21,910	\$50,000	\$100,000	100%
Other Current Charges	406.5380.400049.000	\$2,336	\$3,342	\$6,100	\$6,200	1.6%
Operating Supplies	406.5380.400052.000	\$0	\$250	\$4,750	\$3,000	-36.8%
Publications and Training	406.5380.400054.000	\$50	\$639	\$2,475	\$2,000	-19.2%
Depreciation	406.5380.400059.000	\$28,852	\$43,591	\$0	\$0	0%
Total Operating Expenses:		\$183,839	\$195,164	\$194,825	\$252,602	29.7%
Capital Outlay						
Improvements (excl. Buildings)	406.5380.400063.000	\$0	\$0	\$0	\$250,000	N/A
Total Capital Outlay:		\$0	\$0	\$0	\$250,000	N/A
Total Stormwater Fund:		\$224,337	\$234,818	\$243,051	\$704,004	189.7%
Total Physical Environment:		\$224,337	\$234,818	\$243,051	\$704,004	189.7%
Total Expenditures:		\$224,337	\$234,818	\$243,051	\$704,004	189.7%



Personnel Complement

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.08			0.08	0.07			0.07
Assistant Town Manager ¹	0.08			0.08	0.07			0.07
Director of Communications & Causeway Programs/ SunPass/Pass Plan Manager ¹	0.01			0.01	0.01			0.01
Office Assistant/Pass Plan Coordinator ¹	0.01			0.01	0.01			0.01
Executive Assistant ¹	0.08			0.08	0.02			0.02
Business Development Specialist ¹	0.08			0.08	0.02			0.02
Town Clerk ¹	0.08			0.08	0.02			0.02
Deputy Town Clerk ¹	0.08			0.08	0.02			0.02
Finance Director ¹	0.08			0.08	0.02			0.02
Assistant Finance Director ¹	-			-	0.02			0.02
Procurement Officer/Controller ¹	0.02			0.02	0.02			0.02
Payroll Coordinator ¹	0.08			0.08	0.02			0.02
Finance Analyst ¹	0.08			0.08	0.02			0.02
Information Systems Director ¹	0.08			0.08	0.02			0.02
IT Specialist ¹	-			-	0.02			0.02
Human Resources Director ¹	0.08			0.08	0.02			0.02
Human Resources Generalist ¹	0.02			0.02	0.02			0.02
Code Compliance Supervisor ¹	0.08			0.08	0.02			0.02
Code Compliance Officer ¹	-			-	0.02			0.02
Utilities Operations Supervisor ¹	-			-	0.33			0.33
Utility Compliance Associate ¹	-			-	0.34			0.34
Public Works Director ¹	-			-	0.10			0.10
Town Engineer ¹	-			-	0.02			0.02
Town Planner ¹	-			-	0.02			0.02
Administrative AP and Utilities Coordinator ¹	0.08			0.08	-			-
Operations Manager ¹	-			-	0.13			0.13
Water Systems Coordinator ¹	-			-	0.04			0.04
Water and Sewer Foreman ¹	-			-	0.04			0.04
Water Specialist ¹	-			-	0.04			0.04
Maintenance Worker ¹	0.4			0.4	-			-
Maintenance Worker II ¹	-			-	0.01			0.01
Total:	1.50			1.50	1.53			1.53

¹General Fund Allocation. In FY 2023 and FY 2024, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



CAPITAL IMPROVEMENTS



Capital Improvements 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 one 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 2024-2028 estimates that \$99.7 million in funding will be needed for projects over the five-year period. Several infrastructure improvement projects, security and safety equipment. 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 the 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 2024 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 on 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 being 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 and are planned to be carried forward to FY 2024. Therefore, the operating impact on the environment, and maintenance and operating costs will not affect the FY 2024 budget due to the stage of the project.

Five-Year Capital Plan

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
5125 Town Clerk						
<u>001.5125.400066.000- Computer Software</u>						
Public Record Software	0	5,195	5,195	5,195	5,195	5,195
<i>Summary for Computer Software</i>	0	5,195	5,195	5,195	5,195	5,195
5135 Information Technology						
<u>001.5135.400064.000- Machinery & Equipment</u>						
BHIPP video camera equipment maintenance and replacem	0	10,000	0	0	0	0
Video cameras, network switches and wireless extension	0	10,000	0	0	0	0
Computer replacements, monitors, printers, UPS batteries	0	30,000	10,000	10,000	10,000	10,000
BHI Video camera equipment maintenance and replacem	0	10,000	0	0	0	0
<i>Summary for Machinery & Equipment</i>	0	60,000	10,000	10,000	10,000	10,000
5190 Public Buildings						
<u>001.5190.400064.000- Machinery & Equipment</u>						
350 KW Generator (Pump Station)		350,000	0	0	0	0
150 KW Generator (Modulars)		180,000	0	0	0	0
250 KW Generator (Community Center, IT)		250,000	0	0	0	0
<i>Summary for Machinery & Equipment</i>		780,000	0	0	0	0
5210 Law Enforcement						
<u>001.5210.400064.000- Machinery & Equipment</u>						
Vehicle Chevrolet Tahoe 1GNLCDEC6LR307341	15,380	7,690	7,690	7,690	0	0
Vehicle Dodge Charger	10,900	5,450	5,450	5,450	0	0



Five-Year Capital Plan

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Vehicle Ford F150 XLT	7,660	7,660	7,660	7,660	7,660	0
Ford Police Interceptor Utility 1FM5K8AB7NGA39502	12,648	8,900	8,900	8,900	5,180	0
Firearm Replacement and Upgrade/Every 5 Years	30,000	0	0	0	0	0
AED Implementation Program	0	60,000	0	0	0	0
Mobile Command Unit	0	70,000	70,000	70,000	70,000	70,000
Vehicle Ford Police Interceptor Utility 1FM5K8AR6KGB44344	33,825	0	0	0	0	0
Emergency Management Marine Vessel	0	13,500	0	0	0	0
Vehicle Nissan Maxima 1N4AA6AV5KC380281	29,925	0	0	0	0	0
Ballistic Helmet - Patrol	7,500	1	1	1	1	1
Police Boat Dock Indian Creek	0	70,000	100,000			
Vehicle Chevrolet Tahoe 1GNSCLED7PR204028	11,004	11,004	11,004	11,004	11,004	0
Vehicle - Police Interceptor Utility - TBD - (4) (NEW)	52,000	0	0	0	0	0
Handheld Radio - Motorola Police Radios	50,000	25,000	25,000	25,000	27,500	27,500
Replacement Ballistic Vest - 5 Year replacement -1600 per u	24,400	10,000	10,000	10,000	11,000	11,000
Taser - Taser Replacement Program- 6 of 6 (Taser 7)-2300 p	13,800	13,800	13,800	13,800	15,000	15,000
Vehicle Radio Systems-Replacement Program- 4700 per unit	28,200	14,100	14,100	14,100	16,000	16,000
Body Worn Cameras- 5 year plan	100,000	50,000	50,000	50,000	55,000	55,000
Vehicle Chevrolet Tahoe 1GNSCLED2PR204518 (En)	97,000	52,000	52,000	52,000	52,000	0
Vehicle Chevrolet Tahoe 1GNSCLED8PR203955 (En)	11,004	11,004	11,004	11,004	11,004	0
Vehicle Chevrolet Traverse KJ240871	29,129	0	0	0	0	0
Vehicle Chevrolet Tahoe 1GNSCLED5PR203993 (En)	11,004	11,004	11,004	11,004	11,004	0
Vehicle Chevrolet Tahoe 1GNSCMKD3PR111422	11,640	11,640	11,640	11,640	11,640	0
Vehicle Ford Police Interceptor Utility 1FM5K8AB3NGA5032	8,900	8,900	8,900	8,900	8,900	0
Vehicle Ford Police Interceptor Utility 1FM5K8AB7NGA5854	9,200	9,200	9,200	9,200	9,200	0
Vehicle Ford Police Interceptor Utility 1FM5K8AB0NGA3951	8,900	8,900	8,900	8,900	8,900	0
Vehicle Ford Police Interceptor Utility 1FM5K8AB3NGA3964	8,900	8,900	8,900	8,900	8,900	0
Vehicle Ford Police Interceptor Utility 1FM5K8AB6NGA3956	9,200	9,200	9,200	9,200	9,200	0



Five-Year Capital Plan

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Vehicle Dodge Durango 1C4RDJFG1KC626518	28,745	0	0	0	0	0
Vehicle Chevrolet Tahoe 1GNSCLED5PR203945 (En)	11,004	11,004	11,004	11,004	11,004	0
Summary for Machinery & Equipment	671,868	508,857	465,357	365,357	360,097	194,501
001.5210.400066.000- Computer Software						
Records Management System Replacement	0	80,000	80,000	80,000	80,000	80,000
Summary for Computer Software	0	80,000	80,000	80,000	80,000	80,000
5240 Building						
001.5240.400064.000- Machinery & Equipment						
Vehicle 626 Ford Explorer 18572	18,000	6,120	6,120	0	0	0
Summary for Machinery & Equipment	18,000	6,120	6,120	0	0	0
5245 Code Compliance						
001.5245.400064.000- Machinery & Equipment						
Vehicle 180 Ford Escape 41962	8,136	6,600	6,600	6,600	0	0
Summary for Machinery & Equipment	8,136	6,600	6,600	6,600	0	0
5410 Streets and Parkways						
001.5410.400064.000- Machinery & Equipment						
LED Streetlight Upgrade - West Island	0	25,000	0	0	0	0
Ford 150 AWD Crew Cab	0	10,500	10,500	10,500	10,500	10,500
Speed bump and sign installation	0	20,000	0	0	0	0
Summary for Machinery & Equipment	0	55,500	10,500	10,500	10,500	10,500
Total Capital Outlay for Fund 001	698,004	1,502,272	583,772	477,652	465,792	300,196
5190 Public Buildings						
301.5190.400062.000- Buildings						
Town Hall Design		900,000	0	0	0	0



Five-Year Capital Plan

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Town Hall Demolition	250,000	500,000	0	0	0	0
Temporary Town Hall	400,000	200,000	200,000	200,000	200,000	200,000
Summary for Buildings	650,000	1,600,000	200,000	200,000	200,000	200,000
5210 Law Enforcement						
<u>301.5210.400063.000- Improvements (excl. Buildings)</u>						
Automated Vehicle Locator (vehicle GPS)- 60 month term	52,000	26,000	26,000	26,000	26,000	26,000
LPR System	60,000	30,000	30,000	30,000	33,000	33,000
New Patrol Emergency Lighting and Installation	91,000	55,000	55,000	55,000	60,000	60,000
Summary for Improvements (excl. Buildings)	203,000	111,000	111,000	111,000	119,000	119,000
5410 Streets and Parkways						
<u>301.5410.400063.000- Improvements (excl. Buildings)</u>						
Milling and Resurfacing	0	200,000	200,000	200,000	200,000	200,000
Install Crosswalk from school to Community Center	0	30,000	0	0	0	0
Summary for Improvements (excl. Buildings)	0	230,000	200,000	200,000	200,000	200,000
5720 Parks and Recreation						
<u>301.5720.400063.000- Improvements (excl. Buildings)</u>						
92nd St. Dog Park	0	470,000	200,000	0	0	0
Artificial Reef - Multi Fund Project	0	250,000	200,000	0	0	0
Summary for Improvements (excl. Buildings)	0	720,000	400,000	0	0	0
Total Capital Outlay for Fund 301	853,000	2,661,000	911,000	511,000	519,000	519,000
5310 Park Impact Fund						
<u>302.5310.400063.000- Improvements (excl. Buildings)</u>						
96th Street Kayak Park Renovation	0	200,000	500,000	0	0	0
Summary for Improvements (excl. Buildings)	0	200,000	500,000	0	0	0
Total Capital Outlay for Fund 302	0	200,000	500,000	0	0	0



Five-Year Capital Plan

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
5415 Causeway Operations						
<u>401.5415.400063.000- Improvements (excl. Buildings)</u>						
Replacement of Broad Causeway Bridge - Construction	0	0	0	0	25,000,000	25,000,000
Replacement & moving of Causeway Servers from Town Bui	0	325,000	0	0	0	0
Indian Creek Bridge-Structural Repairs - Design & Constructi	115,000	2,052,000	436,000	0	0	0
Replacement of Broad Causeway Bridge - Design	0	0	0	15,000,000	0	0
Bridge Signs Installation	0	15,000	0	0	0	0
Seawall Replacement 9600 West Bay Harbor River	0	500,000	300,000	0	0	0
Waterway Bridge Structural Repairs (Middle Bridge)	40,000	2,108,000	336,000	0	0	0
Replacement of Broad Causeway Bridge - PD&E Study-	0	2,800,000	2,500,000			
Rehabilitation of Broad Causeway	0	1,529,000	450,000	50,000	0	0
LED Lighting Upgrade - Kane Concourse & Broad Causeway	0	30,000	0	0	0	0
Artificial Reef - Multi Fund Project	0	0	0	0	0	0
West Relief Bridge-N Miami - Design & Construction	73,000	2,124,000	336,000	0	0	0
Summary for Improvements (excl. Buildings)	228,000	11,483,000	4,358,000	15,050,000	25,000,000	25,000,000
<u>401.5415.400064.000- Machinery & Equipment</u>						
Vehicle 627 Ford f-150 17787	18,720	6,240	6,240	0	0	0
Vehicle 628 Ford Cargo Van (Transit 150) 66147	18,720	6,240	6,240	0	0	0
Summary for Machinery & Equipment	37,440	12,480	12,480	0	0	0
Total Capital Outlay for Fund 401	265,440	11,495,480	4,370,480	15,050,000	25,000,000	25,000,000
5350 Sewer						
<u>402.5350.400063.000- Improvements (excl. Buildings)</u>						
Manhole and Pipe Lining	0	100,000	200,000	200,000	0	0
Ejector Station Replacement	0	450,000	455,000	460,000	0	0



Five-Year Capital Plan

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Master Pump Station Replacement	0	400,000	2,500,000	0	0	0
Force Main Feasibility Study	0	130,000	0	0	0	0
Block 11 Sewer Extension Upsizing	185,500	400,000	300,000	0	0	0
Manhole Frame & Cover Replacement	0	200,000	200,000	100,000	0	0
Summary for Improvements (excl. Buildings)	185,500	1,680,000	3,655,000	760,000	0	0
<u>402.5350.400064.000- Machinery & Equipment</u>						
New Dodge 3500 to replace # 183	0	60,000	0	0	0	0
Summary for Machinery & Equipment	0	60,000	0	0	0	0
Total Capital Outlay for Fund 402	185,500	1,740,000	3,655,000	760,000	0	0
5330 Water						
<u>403.5330.400063.000- Improvements (excl. Buildings)</u>						
Block 11 Water Main Replacement	0	300,000	0	0	0	0
Lease Truck #615 (GMC Sierra 3500)	13,200	13,110	13,110	13,110	13,110	0
Water Meter Replacement	0	800,000	50,000	0	0	0
Summary for Improvements (excl. Buildings)	13,200	1,113,110	63,110	13,110	13,110	0
Total Capital Outlay for Fund 403	13,200	1,113,110	63,110	13,110	13,110	0
5450 Parking						
<u>404.5450.400063.000- Improvements (excl. Buildings)</u>						
Replace Expansion Joints in PG decking	35,000	35,000	0	35,000	0	35,000
Summary for Improvements (excl. Buildings)	35,000	35,000	0	35,000	0	35,000
<u>404.5450.400064.000- Machinery & Equipment</u>						
Body Worn Cameras- 5 year plan	0	0	0	0	0	0
Handheld Radio - Motorola Police Radios	0	14,000	0	0	0	0
Concrete Panel Fence Replacement	0	50,000	0	0	0	0



Five-Year Capital Plan

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
New Split AC Unit - Replace one Unit as Needed	7,500	7,500	7,500	7,500	7,500	7,500
Vehicle - Ford Escape 3 year	0	6,500	6,500	0	0	0
Summary for Machinery & Equipment	7,500	78,000	14,000	7,500	7,500	7,500
404.5450.400066.000- Computer Software						
Parking Meter Machine Software	0	25,000	0	25,000	0	25,000
Summary for Computer Software	0	25,000	0	25,000	0	25,000
Total Capital Outlay for Fund 404	42,500	138,000	14,000	67,500	7,500	67,500
5380 Stormwater						
406.5380.400063.000- Improvements (excl. Buildings)						
Pump Station Installation on West Bay Harbor Dr. & 95 St.	0	250,000	1,500,000	0	0	0
Check Valve Installation on West Island	0	0	0	300,000	0	0
Summary for Improvements (excl. Buildings)	0	250,000	1,500,000	300,000	0	0
Total Capital Outlay for Fund 406	0	250,000	1,500,000	300,000	0	0
Grand Total	2,057,644	19,099,862	11,597,362	17,179,262	26,005,402	25,886,696



DEBT

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, 2023, the total principal and interest remaining on the bond is \$3,980,550. 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-BOND SERIES 2016

Fiscal Year ending Sept 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$10,000	\$108,950	\$118,950
2025	10,000	108,750	118,750
2026	10,000	108,538	118,538
2027	10,000	108,313	118,313
2028	10,000	108,075	118,075
2029-2033	1,930,000	371,050	2,301,050
2034-2035	<u>1,055,000</u>	<u>31,875</u>	<u>1,086,875</u>
Total	\$3,035,000	\$945,550	\$3,980,550

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 \$1,904,140. The note bears interest at 2.09% with annual principal payments and semi-annual interest payments due through December 1, 2027.

DEBT PAYOUT FOR FINANCIAL STATEMENTS-BOND SERIES 2012

Fiscal Year ending Sept 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$345,000	\$34,182	\$379,182
2025	354,000	\$26,877	380,877
2026	362,000	19,395	381,395
2027	370,000	11,746	381,746
2028	<u>377,000</u>	<u>3,940</u>	<u>380,940</u>
Total	\$1,808,000	\$96,140	\$1,904,140



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

