

NOTE: A three-minute maximum time limit will be imposed on all comments from the public, regardless of the subject matter. A request form is available from the Deputy Town Clerk; fill it in and return it to her prior to the start of the meeting. When you speak, you must come to the podium in the front and clearly state your name and address for the record. Please turn off or mute your cell phone or pager at the start of the meeting.

**TOWN OF BAY HARBOR ISLANDS
MORRIS N. BROAD COMMUNITY CENTER
1175 95TH STREET
BAY HARBOR ISLANDS, FL 33154**

**FINAL BUDGET PUBLIC HEARING
AGENDA**

September 27, 2023
6:30 PM

CALL TO ORDER: Approximately 6:30 p.m.

PLEDGE OF ALLEGIANCE:

ROLL CALL:

1. **Announcement** of the proposed FY 2024 property tax rate of 3.1728 mills per \$1,000 taxable value. The "rolled-back" millage rate is 2.7234 mills per \$1,000 taxable value. The proposed FY 2024 Millage Rate is 16.50% more than the rolled-back rate, needed to fund expenditures and expenses for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024. Enclosed are supporting documents.
2. **Consideration and Approval** of a resolution adopting a final millage rate of 3.1728 mills for the Fiscal Year 2023/2024, which is 16.50% greater than the rolled back rate of 2.7234 mills. Enclosed is a copy of the proposed resolution.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, MIAMI-DADE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; ANNOUNCING THE ADOPTED FINAL MILLAGE RATE OF 3.1728 MILLS, WHICH IS GREATER THAN THE ROLLED BACK RATE OF 2.7234 MILLS, COMPUTED PURSUANT TO STATE LAW; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.

STAFF RECOMMENDATION: Council's Discretion

POLL VOTE

3. **Consideration and Approval** of a resolution adopting a final budget for the Fiscal Year commencing October 1, 2023 and ending September 30, 2024. Enclosed is a copy of the proposed resolution and Town of Bay Harbor Islands Fiscal Year 2024 Budget.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING FOR EXPENDITURE OF BUDGETED FUNDS; PROVIDING FOR BUDGETARY CONTROLS; PROVIDING FOR GRANTS AND GIFTS; PROVIDING FOR BUDGET AMENDMENTS; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.

STAFF RECOMMENDATION: Council's Discretion

POLL VOTE

ADJOURNMENT: Approximately 6:45 p.m.

Pursuant to Florida Statutes 286.0105, the Town hereby advises the public that should any person decide to appeal any decision of the Town Council with respect to any matter to be considered at this meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

AGENDA ITEM REPORT

September 27, 2023

ITEM NUMBER: 1.

ITEM: Announcement of the proposed FY 2024 property tax rate of 3.1728 mills per \$1,000 taxable value. The "rolled-back" millage rate is 2.7234 mills per \$1,000 taxable value. The proposed FY 2024 Millage Rate is 16.50% more than the rolled-back rate, needed to fund expenditures and expenses for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024. Enclosed are supporting documents.

DESCRIPTION:

Pursuant to Section 200.065, Florida Statutes each taxing authority (TA) levying a millage rate must publicly announce the following information before adopting the millage resolution:

- Taxing authority's name
- Rolled-back rate
- Percentage increase over the rolled-back rate
- Millage rate to be levied

RECOMMENDED ACTION:

FINANCIAL ANALYSIS:

There is no financial impact.

BUDGET IMPACT:

Submitted By: Yvonne Hamilton, Town Clerk

ATTACHMENTS

None

AGENDA ITEM REPORT

September 27, 2023

ITEM NUMBER: 2.

ITEM: Consideration and Approval of a resolution adopting a final millage rate of 3.1728 mills for the Fiscal Year 2023/2024, which is 16.50% greater than the rolled back rate of 2.7234 mills. Enclosed is a copy of the proposed resolution.

DESCRIPTION:

At the first budget public hearing on September 13th, 2023, the Town adopted Resolution No. 2324 approving a proposed and tentative millage rate of 3.1728 mills for FY2023-2024. The millage rate has been noticed by advertisement. The tentative millage rate of 3.1728 mills for FY2023-2024 is equal to millage rate set in the prior FY2022-2023, the rolled-back millage rate of 2.7234 mills is the current year aggregate rolled-back rate. The millage rate supports and provides the necessary funding for the Town's budget. The adoption of the budget is inseparable from the adoption of the Town's operating millage rate.

This will be the second of two public hearings regarding the millage rate. The Council may make modifications downward to the millage at this meeting, but it may not increase the rate that was noticed to property owners.

If the Council fails to adopt a millage rate, the law will require the tax collector to use the rolled-back rate of 2.7234 mills as the millage rate for the Town.

RECOMMENDED ACTION:

Council's Discretion

FINANCIAL ANALYSIS:

The property tax millage rate of 3.1728 mills for \$1,000 taxable value is an appropriate rate to fund the Fiscal Year 2023/2024 operations for the Town of Bay Harbor Islands.

BUDGET IMPACT:

Submitted By: Yvonne Hamilton, Town Clerk

ATTACHMENTS

1.	Second Hearing - Millage Rate Memo FY2024
2.	Resolution - Final Millage Rate



TOWN OF BAY HARBOR ISLANDS MEMORANDUM

DATE: SEPTEMBER 22, 2023
TO: HONORABLE MAYOR, VICE-MAYOR, AND MEMBERS OF THE TOWN COUNCIL
FROM: MARIA LASDAY, TOWN MANAGER
RE: MILLAGE RATE ADOPTION RESOLUTION FOR FY 2024

At the first budget public hearing on September 13th, 2023, the Town adopted Resolution No. 2324 approving the proposed and tentative millage rate of 3.1728 mills for FY2023-2024. The millage rate has been noticed by advertisement. The tentative millage rate of 3.1728 mills for FY2023-2024 is equal to millage rate set in the prior FY2022-2023, the rolled-back millage rate of 2.7234 mills is the current year aggregate rolled-back rate. The millage rate supports and provides the necessary funding for the Town's budget. The adoption of the budget is inseparable from the adoption of the Town's operating millage rate.

This will be the second of two public hearings regarding the millage rate. The Council may make modifications downward to the millage at this meeting, but it may not increase the rate that was noticed to property owners.

If the Council fails to adopt a millage rate, the law will require the tax collector to use the rolled-back rate of 2.7234 mills as the millage rate for the Town.

The Town's Administration recommends approval of the resolution that would adopt the final FY 2023-2024 millage rate of 3.1728 mills.

RESOLUTION NO. _____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, MIAMI-DADE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; ANNOUNCING THE ADOPTED FINAL MILLAGE RATE OF 3.1728 MILLS, WHICH IS GREATER THAN THE ROLLED BACK RATE OF 2.7234 MILLS, COMPUTED PURSUANT TO STATE LAW; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser (“Property Appraiser”) has certified the taxable value within the Town of Bay Harbor Islands (the “Town”) for the year 2023 which includes all real property within the Town; and

WHEREAS, on September 13, 2023, the Town of Bay Harbor Islands, of Miami-Dade County, Florida, held a Tentative Budget Hearing pursuant to Florida Statute 200.065 and adopted Resolution No. 2324 setting a tentative millage rate at 3.1728 mills for the Fiscal Year commencing October 1, 2023; and

WHEREAS, the Town Council finds that it is necessary to levy and adopt a final ad valorem millage rate in the Town; and

WHEREAS, the Town Council and the Town Manager have reviewed the Town’s proposed Fiscal Year 2023-2024 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and have determined that the tentative millage rate levy set forth herein provides the necessary funds for such expenditures.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. That the above stated recitals are hereby adopted and confirmed.

Section 2. Adopting Final Millage Rate and Announcing Percentage Increase. The final millage rate to be levied for the Town of Bay Harbor Islands for the Fiscal Year commencing October 1, 2023 and ending September 30, 2024, is hereby fixed, and adopted at 3.1728 mills per \$1,000.00 of assessed property value. The final millage rate of 3.1728 mills is greater than the rolled back rate of 2.7234 mills, computed pursuant to State law with a 16.50% increase.

Section 3. This resolution will take effect immediately upon its adoption .

DULY ADOPTED at a public hearing this 27th day of September 2023.

Time Adopted:_____

Final Vote At Adoption:

Council Member Stephanie Bruder	_____
Council Member Teri D’Amico	_____
Council Member Molly Diallo	_____
Council Member Robert Yaffe	_____
Council Member Isaac Salver	_____
Vice Mayor Joshua Fuller	_____
Mayor Elizabeth Tricoche	_____

Elizabeth Tricoche
Mayor

ATTEST:

Yvonne P. Hamilton, CMC
Town Clerk

APPROVED AS TO FORM:

Greenspoon Marder, LLP
Town Attorneys
By: Joseph S. Geller, Esq.

AGENDA ITEM REPORT

September 27, 2023

ITEM NUMBER: 3.

ITEM: Consideration and Approval of a resolution adopting a final budget for the Fiscal Year commencing October 1, 2023 and ending September 30, 2024. Enclosed is a copy of the proposed resolution and Town of Bay Harbor Islands Fiscal Year 2024 Budget.

DESCRIPTION:

The preparation of the FY 2023-24 Operating and Capital Budgets for the Town of Bay Harbor Islands was developed using Town policies, financial, non-financial information, and economic climate. All certainly affected the Tentative Operating Budget adopted by the Town Council per Resolution No. 2325 on September 13, 2023. This memorandum is prepared to provide the Town Council with the most up-to-date information, to offer proposed changes that if approved, will amend the Tentative Budget along with any floor amendments approved at the Second/Final Budget Hearing to become the FY 2023-24 Adopted Operating Budget. The Town's Final Proposed Budget remains at \$49,348,958.

General Fund Changes

The total General Fund appropriation for FY 2023-24 Final Proposed Budget is \$17,855,701 from the \$18,300,165, presented on September 13, 2023. The proposed changes total a reduction of \$444,464. The Town used a lower than anticipated appropriation from the General fund balance.

Capital Projects Fund Changes

The total Capital Projects Fund appropriation for FY 2023-24 Final Proposed Budget is \$3,111,000 rather than \$2,661,000. The change of \$450,000 ensures that projects slated to commence or be completed within Fiscal Year 2023-24, will be achieved even with inherent complexities in the construction industry from uncertainty and economic pressures arise. The tentative budget left no room for adjustments of any kind and unfunded surprises. It became increasingly evident that this change is necessary to avoid potential delays in amendments.

Special Revenue Changes

The FY 2023-24 Preliminary Budget as of September 13, 2022, is \$781,229 to include the Town of Bay Harbor Islands Bright Paths Youth Development Program, rather than \$822,932 presented on September 13, 2023. The proposed change is \$41,703. It is recommended that the budget be revised to reflect the in-kind reduction of \$41,703 in the Town's Youth Program.

Causeway Fund Changes

The Causeway Fund appropriation for FY 2023-24 Final Proposed Budget is \$17,598,612 rather than \$17,584,842. The modest change of \$13,770 is due to personnel costs resulting from the new funding allocation townwide.

Sewer Fund Changes

The Sewer Fund appropriation for FY 2023-24 Final Proposed Budget is \$4,340,089 rather than \$4,333,476. The modest change of \$6,613 is due to personnel costs resulting from the new funding allocation townwide.

Water Fund Changes

The Water Fund appropriation for FY 2023-24 Final Proposed Budget is \$2,655,205 rather than \$2,649,267. The modest change of \$5,938 is due to personnel costs resulting from the new funding allocation townwide.

Parking Fund Changes

The Parking Fund appropriation for FY 2023-24 Final Proposed Budget is \$1,275,359 rather than \$1,270,895. The modest change of \$4,464 is due to personnel costs resulting from the new funding allocation townwide.

Solid Waste Fund Changes

The Solid Waste Fund appropriation for FY 2023-24 Final Proposed Budget is \$1,027,759 rather than \$1,026,604. The modest change of \$1,155 is due to personnel costs resulting from the new funding allocation townwide.

Stormwater Fund Changes

The Stormwater Fund appropriation for FY 2023-24 Final Proposed Budget is \$704,004 rather than \$699,777. The modest change of \$4,227 is due to personnel costs resulting from the new funding allocation townwide.

RECOMMENDED ACTION:

Council's Discretion

FINANCIAL ANALYSIS:

Final budget setting appropriations for the Town of Bay Harbor Islands operating and capital improvement Budget for Fiscal Year 2024.

BUDGET IMPACT:

Submitted By: Yvonne Hamilton, Town Clerk

ATTACHMENTS

1.	Resolution - Budget Adoption FY 2024-
2.	Change Memo for 9-27-23 Agenda
3.	Bay Harbor Islands Final Annual Budget 2023-24

RESOLUTION NO. _____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING FOR EXPENDITURE OF BUDGETED FUNDS; PROVIDING FOR BUDGETARY CONTROLS; PROVIDING FOR GRANTS AND GIFTS; PROVIDING FOR BUDGET AMENDMENTS; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser (“Property Appraiser”) has certified the taxable value within the Town of Bay Harbor Islands (the “Town”) for the year 2023 which includes all real property within the Town; and

WHEREAS, on July 27, 2023, the Town of Bay Harbor Islands, Miami-Dade County, Florida, adopted Resolution No. 2310 determining the proposed millage rate for the Fiscal Year 2023-2024 and further adopted Resolution No. 2325 adopting a tentative budget for Fiscal Year 2023-2024; and

WHEREAS, on September 13, 2023, the Town of Bay Harbor Islands, Miami-Dade County, Florida, adopted Resolution No. 2325 adopting a Tentative Budget; and

WHEREAS, the Town Manager has submitted to the Town Council a final budget and an explanatory budget message for Fiscal Year 2023-2024 showing estimates of revenues and expenditures, together with the character and object of expenditures and an estimate of all municipal projects pending or to be undertaken; and

WHEREAS, the Town Council and the Town Manager have reviewed the Town’s proposed Fiscal Year 2023-2024 budget and determined the proposed millage rate levy to provide the necessary funds for such expenditures; and

WHEREAS, the Town of Bay Harbor Islands of Miami-Dade County, Florida, set forth appropriations and revenue estimate for the budget for Fiscal Year 2023-2024 in the amount of \$49,348,958.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. That the above stated recitals are hereby adopted and confirmed.

Section 2. Adopting Final Budget. The Town's Final Budget for the Fiscal Year commencing October 1, 2023 and ending September 30, 2024, as shown on the attached Exhibit A, which is incorporated herein, is hereby approved, and adopted.

Section 3. Authorizing Expenditures of Budgeted Funds. Funds appropriated in the Budget may be expended by and with the approval of the Town Manager in accordance with the provisions of the Town Charter, Town Code, and applicable laws. Town funds shall be expended in accordance with the appropriations provided in the Budget adopted herein and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the Town Charter, Town Code, and applicable laws.

Encumbrances (transactions that reserve funding for contracted purchases of goods or services made in prior fiscal year) are re-appropriated as part of the subsequent year's budget in a reserve for encumbrances. The undisbursed balance of any appropriation for incurred obligations for goods or services that has been approved and contracted for in the prior fiscal year as encumbrances against the undisbursed balances of such appropriations that is proven to be legal, due, and unpaid, shall be carried forward.

Section 4. Budget Control. The Budget establishes a limitation on expenditures by fund total. Fund limitations require that the total sum allocated to each fund for operating and capital expenses not be increased or decreased without specific authorization by a duly enacted Resolution effecting such amendment or transfer. Therefore, the Town Manager and/or designee may authorize transfers from one individual line-item account to another and from one department to another so long as the line item and department accounts are within the same fund.

Section 5. Grants and Gifts. If and when the Town receives monies from any source, be it private or public, by grant, gift, or otherwise, to which there is attached, as a condition of acceptance, any limitation regarding the use of expenditures of the monies received, the funds so received need not to be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget and the integrity of the monies received by the Town under grants and gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and, where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon same.

Section 6. Amendments. If the Town Manager determines that an operating or capital fund total will exceed its original appropriation, then Town Manager is hereby authorized and directed to prepare such Resolutions as may be necessary and proper to amend the Budget.

Section 7. Effective Date. That this Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED this 27th day of September 2023.

Time: _____

FINAL VOTE ON ADOPTION:

Council Member Stephanie Bruder _____

Council Member Teri D'Amico _____

Council Member Molly Diallo _____

Council Member Robert Yaffe _____

Council Member Isaac Salver _____

Vice Mayor Joshua Fuller _____

Mayor Elizabeth Tricoche _____

ELIZABETH TRICOCHÉ
MAYOR

ATTEST:

YVONNE HAMILTON
TOWN CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

GREENSPOON MARDER LLP
TOWN ATTORNEYS
By: JOSEPH S. GELLER, ESQ.



**TO: Honorable Mayor and Members
of the Town Council**

DATE: September 27, 2023

FROM: Maria Lasday

**SUBJECT: Information for
the Second Budget Hearing -
FY 2023-24 Tentative Budget**

The preparation of the FY 2023-24 Operating and Capital Budgets for the Town of Bay Harbor Islands was developed using Town policies, financial, non-financial information, and economic climate. All certainly affected the Tentative Operating Budget adopted by the Town Council per Resolution No. 2325 on September 13, 2023. This memorandum is prepared to provide the Town Council with the most up-to-date information, to offer proposed changes that if approved, will amend the Tentative Budget along with any floor amendments approved at the Second/Final Budget Hearing to become the FY 2023-24 Adopted Operating Budget. The Town's Final Proposed Budget remains at \$49,348,958.

General Fund Changes

The total General Fund appropriation for FY 2023-24 Final Proposed Budget is \$17,855,701 from the \$18,300,165, presented on September 13, 2023. The proposed changes total a reduction of \$444,464. The Town used a lower than anticipated appropriation from the General fund balance.

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The total Capital Projects Fund appropriation for FY 2023-24 Final Proposed Budget is \$3,111,000 rather than \$2,661,000. The change of \$450,000 ensures that projects slated to commence or be completed within Fiscal Year 2023-24, will be achieved even with inherent complexities in the construction industry from uncertainty and economic pressures arise. The tentative budget left no room for adjustments of any kind and unfunded surprises. It became increasingly evident that this change is necessary to avoid potential delays in amendments.

Special Revenue Changes

The FY 2023-24 4,004 Preliminary Budget as of September 13, 2022, is \$781,229 to include the Town of Bay Harbor Islands Bright Paths Youth Development Program, rather than \$822,932 presented on September 13, 2023. The proposed change is \$41,703. It is recommended that the budget be revised to reflect the in-kind reduction of \$41,703 in the Town's Youth Program.

Causeway Fund Changes

The Causeway Fund appropriation for FY 2023-24 Final Proposed Budget is \$17,598,612 rather than \$17,584,842. The modest change of \$13,772 is due to personnel costs resulting from the new funding allocation townwide.

Sewer Fund Changes

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Solid Waste Fund Changes

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Stormwater Fund changes

The Stormwater Fund appropriation for FY 2023-24 Final Proposed Budget is \$704,004 rather than \$699,777. The modest change of \$4,227 is due to personnel costs resulting from the new funding allocation townwide.

Summary of Changes

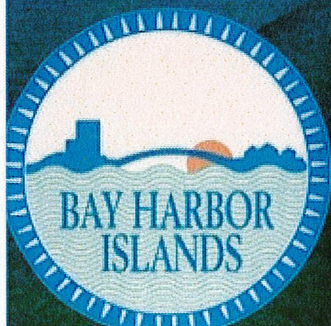
Fund#	Fund Name	Final Budget 2023-24 - 2nd Hearing	Tentative Budget 2023-24	Changes
001	General Fund	\$17,855,701.00	\$18,300,165.00	(\$444,464.00)
301	Capital Projects	\$3,111,000.00	\$2,661,000.00	\$450,000.00
<u>Special Revenue Funds:</u>				
104	After School & Summer Program Fund	\$571,397.00	\$613,100.00	(\$41,703.00)
302	Park Impact Fund	\$200,000.00	\$200,000.00	\$0.00
303	Police Forfeiture Fund	\$9,832.00	\$9,832.00	\$0.00
<u>Enterprise funds:</u>				
401	Causeway Fund	\$17,598,612.00	\$17,584,842.00	\$13,770.00
402	Sewer Fund	\$4,340,089.00	\$4,333,476.00	\$6,613.00
403	Water Fund	\$2,655,205.00	\$2,649,267.00	\$5,938.00
404	Parking Fund	\$1,275,359.00	\$1,270,895.00	\$4,464.00
405	Solid Waste Fund	\$1,027,759.00	\$1,026,604.00	\$1,155.00
406	Stormwater Fund	\$704,004.00	\$699,777.00	\$4,227.00
Total		\$49,348,958.00	\$49,348,958.00	\$0.00

TOWN OF BAY HARBOR ISLANDS FLORIDA

FINAL ANNUAL BUDGET 2023-2024



BAY HARBOR
ISLANDS





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Appropriations By Fund & Department

Changes over Fiscal Year 2023



High-Level Budget Summary



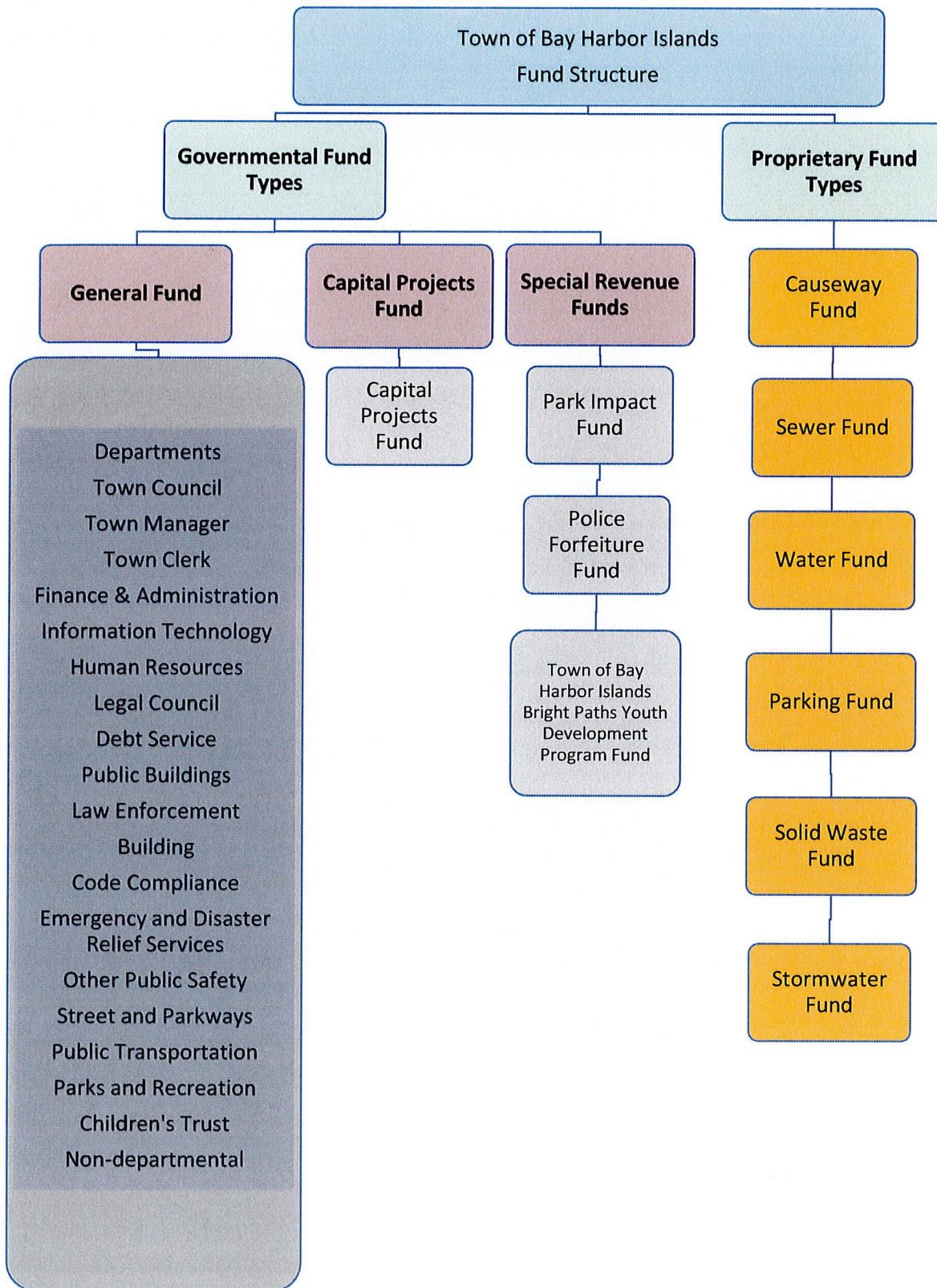
Town of Bay Harbor Islands
Final High Level Budget Summary
Fiscal Year 2023-24

Fund#	Fund Name	Final Budget	2023-
		2024	(2nd
		Hearing - 9-27-23)	
001	General Fund	\$17,855,701.00	
301	Capital Projects	\$3,111,000.00	
<u>Special Revenue Funds:</u>			
104	Town of Bay Harbor Islands Bright Paths Youth Development Program Fund	\$571,397.00	
302	Park Impact Fund	\$200,000.00	
303	Police Forfeiture Fund	\$9,832.00	
<u>Enterprise funds:</u>			
401	Causeway Fund	\$17,598,612.00	
402	Sewer Fund	\$4,340,089.00	
403	Water Fund	\$2,655,205.00	
404	Parking Fund	\$1,275,359.00	
405	Solid Waste Fund	\$1,027,759.00	
406	Stormwater Fund	\$704,004.00	
Total		\$49,348,958.00	



Town of Bay Harbor Islands Fund Structure

Town of Bay Harbor Islands Fund Structure





All Funds Budget Summary/Structure

ALL FUNDS BUDGET SUMMARY/STRUCTURE

FY 2023-2024
TOTAL OPERATING BUDGET
\$49,348,958

GOVERNMENTAL FUNDS

PROPRIETARY FUNDS

General Fund
\$17,855,701

Capital Project Fund
\$3,111,000

Special Revenue Funds
\$781,229

Enterprise Funds
\$27,601,028

Town Council
\$274,313

Debt Service
\$498,132

Park Impact Fund
\$200,000

Causeway Fund
\$17,598,612

Office of Town Manager
\$614,217

Public Buildings
\$1,305,239

Police Forfeiture Fund
\$9,832

Sewer Fund
\$4,340,089

Town Clerk
\$349,613

Law Enforcement
\$5,957,489

Town of Bay Harbor Islands
Bright Paths Youth Development Program Fund
\$571,397

Water Fund
\$2,655,205

Finance & Administration
\$608,035

Building
\$1,452,176

Parking Fund
\$1,275,359

Information Technology
\$678,658

Code Compliance
\$211,953

Public Transportation
\$278,500

Solid Waste Fund
\$1,027,359

Human Resources
\$180,410

Other Public Safety
\$243,778

Parks and Recreation
\$1,631,233

Legal Council
\$243,000

Streets and Parkways
\$759,591

Non-Departmental
\$2,569,364

Stormwater Fund
\$704,004



Position Summary Schedule



Town of Bay Harbor Islands
Position Summary Schedule by Department
Final Budget 2023-24

Departments	Adopted Budget 2022-23	Additions	Reductions	Position Count FY 2023-24
5110 TOWN COUNCIL	7			7
5120 OFFICE OF TOWN MANAGER	6			6
5125 TOWN CLERK	2			2
5130 FINANCE AND ADMINISTRATION	4	1		5
5135 INFORMATION TECHNOLOGY	3			3
5137 HUMAN RESOURCES	2			2
5190 PUBLIC BUILDINGS	0	1		1
5210 LAW ENFORCEMENT - POLICE DISPATCHERS & ADMINISTRATIVE	9	1		10
5210 LAW ENFORCEMENT - POLICE OFFICERS & DETECTIVES	27	2		29
5240 BUILDING (PUBLIC SAFETY)	12	1		13
5245 CODE COMPLIANCE (PUBLIC SAFETY)	2			2
5290 OTHER PUB SAFETY (PARKS MONITOR)	0	1		1
5290 OTHER PUB SAFETY (SCHOOL CROSSING GUARDS)	11			11
5290 OTHER PUB SAFETY (SCHOOL MONITOR)	0	1		1
5330 WATER FUND	3			3
5350 SEWER FUND	1	1		2
5380 STORMWATER	0	1		1
5410 STREETS AND PARKWAYS	5	1		6
5415 CAUSEWAY	11			11
5450 PARKING FUND	2			2
5720 PARKS AND RECREATION	10		(3)	7
5725 CHILDREN'S TRUST	5	3		8
Total Count	122	14	(3)	133



Revenue Sources by Fund(detail)



REVENUES SOURCES BY FUND (detail)

TOTAL REVENUES		Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>General Fund (001)</u>					
Ad Valorem Taxes					
311100.00	Ad Valorem Taxes	4,766,371	4,636,413	4,998,082	5,741,697
Total Ad Valorem Taxes		4,766,371	4,636,413	4,998,082	5,741,697
Franchise & Utility Taxes					
313000.00	Franchise Fees-FPL	433,221	335,000	325,000	425,000
313002.00	Franchise Fees-Peoples' Gas'	33,282	25,000	40,000	30,000
314004.00	Utility Taxes-FPL	552,148	430,000	600,000	525,000
314006.00	Utility Tax - Peoples' Gas'	20,148	19,000	20,000	20,000
315000.00	Communications Services Tax	174,894	170,000	165,000	195,092
Total Franchise & Utility Taxes		1,213,693	979,000	1,150,000	1,195,092
Sales Proceeds (TDR)					
369002.22	TDR Sale Proceeds	2,000	0	0	4,100,000
Total Sales Proceeds (TDR)		2,000	0	0	4,100,000
Charges for Services					
341900.00	Election Qualifying Fees	45	30	30	50
347200.00	Recreation Program Fees	244,003	265,000	280,000	150,000
347200.10	Recreation Program Fees	2,140	0	0	250
349001.00	Surcharge - Police Details	0	2,000	2,000	0
362000.00	Rents & Royalties	5,525	1,500	3,000	4,000
Total Charges for Services		251,713	268,530	285,030	154,300
Fines and Forfeitures					
351001.00	Fines-Building Code Violations	456,677	25,000	21,000	90,000
354000.00	Ticket Surcharges (Cross Gd)	63,034	25,000	25,000	5,000
359001.00	Traffic Fines	16,308	10,000	20,000	5,000
359002.00	Second Dollar Funding	448	1,000	1,000	0
Total Fines and Forfeitures		536,467	61,000	67,000	100,000
Intergovernmental					
312400.00	Gas Tax - Six Cents	68,674	65,000	66,000	67,872
312400.10	Gas Tax - Six Cents	26,283	24,000	20,000	25,000

TOTAL REVENUES		Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
312520.00	Casualty Ins Premium Tax (Pol)	59,799	52,000	50,000	20,000
335121.00	Sales Tax-Mun Rev Shr	91,481	110,000	140,000	80,000
335122.00	Fuel Tax-Mun Rev Shar	138,498	55,000	60,000	156,847
335150.00	Alcoholic Beverage Licenses	3,181	3,500	4,000	3,000
335180.00	Sales Tax-Half Cent	613,780	405,000	505,000	583,056
335185.00	Transportation Surtax	373,654	220,000	295,000	379,388
Total Intergovernmental		1,375,349	934,500	1,140,000	1,315,163
Other Income					
384000.50	Other Fin Sources - Bond Prem	189,163	0	0	0
Total Other Income		189,163	0	0	0
Grant Income					
331100.00	Federal Grant-General Gov't'	1,450,723	1,500,722	0	0
331501.00	Federal Grant-Disaster Relief	0	0	0	0
331700.00	Fed Grants-Culture/Recreation	0	0	66,251	66,000
334701.00	State Grants - Culture/Rec.	0	0	50,000	50,000
334701.10	State Grants - Culture/Rec.	0	0	135,000	0
337300.01	Grant - S. FL Water Mgmt. Dist.	54,833	0	0	0
Total Grant Income		1,505,556	1,500,722	251,251	116,000
Miscellaneous					
361000.00	Bond Interest-Ch 185 (Police)	-1,021	0	0	0
361004.00	Interest Earnings-Mellon Trust	48,791	55,000	55,000	20,000
361300.00	Change in Fair Value of Invest	-354,816	0	0	-100,000
364001.00	Sale of Fixed Assets	0	18,000	5,000	0
367000.00	Gain or Loss on Investments	-6,362	0	0	0
369000.00	Other Miscellaneous Revenues	209,177	65,500	112,076	100,000
Total Miscellaneous		-104,231	138,500	172,076	20,000
Licenses and Permits					
321000.00	Occupational License Fees	110,054	110,000	95,000	80,000
321000.01	Occupational License Fees	100,500	0	6,500	0
321000.02	Occupational License Fees	23,300	0	20,000	10,000
322000.00	Building Permit Fees	0	1,550,000	0	0
322001.00	Building Permits	0	0	1,262,000	1,390,000
322002.00	Electrical Permits	198,717	0	80,000	30,000

TOTAL REVENUES		Actual	Adopted	Adopted	Final
		2021-2022	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024
322003.00	Plumbing Permits	205,757	0	40,000	20,000
322004.00	Air Conditioning Permits	56,067	0	120,000	50,000
322900.00	Other Licenses & Permits - Right of wa	0	0	0	20,000
329000.00	Other Licenses & Permits	503,156	0	200,000	500,000
329000.11	Other Licenses & Permits	7,765	0	0	10,000
329000.20	Other Licenses & Permits	298,635	0	0	0
329000.22	Other Licenses & Permits	500	0	0	0
Total Licenses and Permits		1,504,451	1,660,000	1,823,500	2,110,000
Transfers In					
382004.00	Contribution from Water Fund	200,000	200,000	200,000	200,000
382005.00	Contribution from Causeway Fd	1,659,060	1,659,060	1,659,060	550,000
382007.00	Contribution from Sewer Fund	525,000	525,000	525,000	250,000
Total Transfers In		2,384,060	2,384,060	2,384,060	1,000,000
Appropriation from Fund Balance					
382010.00	Appropriation	0	2,485,990	1,671,126	2,003,449
Total Appropriation from Fund Balance		0	2,485,990	1,671,126	2,003,449
Total 001 - General Fund		13,624,594	15,048,715	13,942,125	17,855,701

Town of Bay Harbor Islands Bright Paths Youth Development Program (104)

Grant Income					
334701.10	State Grants - Culture/Rec.	0	0	0	320,000
Total Grant Income		0	0	0	320,000
Transfers In					
381000.00	Transfers from Other Funds	0	0	0	251,397
Total Transfers In		0	0	0	251,397
Bright Paths Youth Development Program		0	0	0	571,397

Capital Projects (301)

Other Income					
384000.50	Other Fin Sources - Bond Prem	213,176	0	0	0
Total Other Income		213,176	0	0	0
Grant Income					
334100.00	State Grants - General Government	0	0	0	850,000

TOTAL REVENUES	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
Total Grant Income	0	0	0	850,000
Transfers In				
381000.00 Transfers from Other Funds	627,800	627,800	402,000	2,261,000
Total Transfers In	627,800	627,800	402,000	2,261,000
Appropriation from Fund Balance				
382010.00 Appropriation	0	0	138,287	0
Total Appropriation from Fund Balance	0	0	138,287	0
Total 301 - Capital Projects	840,976	627,800	540,287	3,111,000

Park Impact Fund (302)

Other Income				
230005.30 Park Impact Fees	48,038	0	2,000	0
Total Other Income	48,038	0	2,000	0
Licenses and Permits				
324610.00 Impact Fee - Parks & Rec	0	0	470,000	0
Total Licenses and Permits	0	0	470,000	0
Other Uses				
400299.10 Appropriate Fund Balance	0	500,000	200,000	0
Total Other Uses	0	500,000	200,000	0
Appropriation from Fund Balance				
382010.00 Appropriation	0	0	0	200,000
Total Appropriation from Fund Balance	0	0	0	200,000
Total 302 - Park Impact Fund	48,038	500,000	672,000	200,000

Police Forfeiture Fund (303)

Miscellaneous				
369000.00 Other Miscellaneous Revenues	0	50	0	0
Total Miscellaneous	0	50	0	0
Transfers In				
381000.00 Transfers from Other Funds	4,187	4,187	0	0
Total Transfers In	4,187	4,187	0	0
Appropriation from Fund Balance				
382010.00 Appropriation	0		47,985	9,832

TOTAL REVENUES	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
Total Appropriation from Fund Balance	0		47,985	9,832
Total 303 - Police Forfeiture Fund	4,187	4,237	47,985	9,832

Causeway Fund (401)

Charges for Services

344621.00 FTE Toll Receipts	9,441,893	8,700,000	8,700,000	10,487,496
344622.00 FTE Credit Card Fees	-210,201	0	0	-223,605
344623.00 FTE Management Fees	-538,065	0	0	-572,597
344625.00 Annual Pass Sales	486,547	515,000	515,000	551,973
Total Charges for Services	9,180,174	9,215,000	9,215,000	10,243,267

Grant Income

334490.10 St Grant-Kane Concourse Lndscp	0	0	255,000	0
334490.30 St Grant-Kane Concourse Lndscp	0	0	0	0
Total Grant Income	0	0	255,000	0

Miscellaneous

361000.00 Bond Interest-Ch 185 (Police)	0	0	0	0
361004.00 Interest Earnings-Mellon Trust	27,600	30,000	30,000	0
361300.00 Change in Fair Value of Invest	-200,890	0	0	0
362000.00 Rents & Royalties	109,437	50,000	60,000	100,000
367000.00 Gain or Loss on Investments	-3,001	0	0	0
369000.00 Other Miscellaneous Revenues	-2,296	0	500	0
Total Miscellaneous	-69,150	80,000	90,500	100,000

Appropriation from Fund Balance

400299.10 Appropriate Fund Balance	0	3,688,704	2,385,281	7,255,345
Total Appropriation from Fund Balance	0	3,688,704	2,385,281	7,255,345

Total 401 - Causeway Fund	9,111,025	12,983,704	11,945,781	17,598,612
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Sewer Fund (402)

Charges for Services

343500.00 Sewage Disposal Fees	2,656,302	2,456,000	2,629,644	3,019,664
350000.00 Doubtful Accounts	35,070	0	0	0
Total Charges for Services	2,691,372	2,456,000	2,629,644	3,019,664

Grant Income

TOTAL REVENUES		Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
331100.00	Federal Grant-General Gov't'	0	0	0	0
334350.00	Federal Grant-General Gov't'	0	0	0	522,500
334360.00	State Grants - Stormwater	0	0	295,000	0
Total Grant Income		0	0	295,000	522,500
Miscellaneous					
359100.00	Late Fees	18,519	0	0	0
369000.00	Other Miscellaneous Revenues	13,300	10,000	10,000	16,243
Total Miscellaneous		31,819	10,000	10,000	16,243
Appropriation from Fund Balance					
400299.10	Appropriate Fund Balance	0	182,621	978,548	0
Total Appropriation from Fund Balance		0	182,621	978,548	0
Appropriation from Fund Balance					
382010.00	Appropriation	0		0	781,682
Total Appropriation from Fund Balance		0		0	781,682
Total 402 - Sewer Fund		2,723,192	2,648,621	3,913,192	4,340,089

Water Fund (403)

Charges for Services					
343300.00	Water Sales	1,409,041	1,350,000	1,350,000	1,300,000
350000.00	Doubtful Accounts	17,963	0	0	0
Total Charges for Services		1,427,004	1,350,000	1,350,000	1,300,000
Miscellaneous					
359100.00	Late Fees	5,451	0	0	53,000
361004.00	Interest Earnings-Mellon Trust	29,313	35,000	35,000	12,048
361300.00	Change in Fair Value of Invest	-213,127	0	0	-100,000
367000.00	Gain or Loss on Investments	-3,805	0	0	0
369000.00	Other Miscellaneous Revenues	23,727	15,000	15,000	50,120
Total Miscellaneous		-158,441	50,000	50,000	15,168
Appropriation from Fund Balance					
400299.10	Appropriate Fund Balance	0	0	29,200	1,340,037
Total Appropriation from Fund Balance		0	0	29,200	1,340,037
Total 403 - Water Fund		1,268,563	1,400,000	1,429,200	2,655,205

TOTAL REVENUES	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>Parking Fund (404)</u>				
Licenses and Permits				
344502.00 Parking Permit Sales	225,760	290,000	195,000	150,000
Total Licenses and Permits	225,760	290,000	195,000	150,000
Parking Fines				
351602.00 Parking Fines	40,233	20,000	20,000	10,000
Total Parking Fines	40,233	20,000	20,000	10,000
Sales				
324411.00 Parking Trust Receipts	66,699	60,000	560,000	600,000
344501.00 Parking Meter Collections	17,729	10,000	0	10,000
344505.00 Parking PaybyPhone Receipts	185,680	120,500	135,000	100,000
344506.00 Pkg-PaybyPhone CC Charges	0	0	0	0
344550.00 Parking Agreement Fees	7,430	180,000	500	5,000
344645.00 Credit Card Processing Charges	0	10,000	0	0
Total Sales	277,538	380,500	695,500	715,000
Charges for Services				
362000.00 Rents & Royalties	188,918	130,000	130,000	100,000
Total Charges for Services	188,918	130,000	130,000	100,000
Miscellaneous				
369000.00 Other Miscellaneous Revenues	270	500	250	0
Total Miscellaneous	270	500	250	0
Licenses and Permits				
344502.01 Parking Permit Sales	21,950	0	20,500	10,000
344502.02 Parking Permit Sales	240,996	0	262,000	100,000
344502.03 Parking Permit Sales	45,036	0	35,000	10,000
344502.04 Parking Permit Sales	11,759	0	9,500	10,000
344502.05 Parking Permit Sales	14,186	0	15,000	5,000
Total Licenses and Permits	333,927	0	342,000	135,000
Fund Balance / Retained Earnings				
400199.10 Appropriate Fund Balance	0	36,864	37,885	165,359
Total Fund Balance / Retained Earnings	0	36,864	37,885	165,359
Total 404 - Parking Fund	1,066,647	857,864	1,420,635	1,275,359

TOTAL REVENUES	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>Solid Waste Fund (405)</u>				
Charges for Services				
343401.10 Apartment Collection Fees	103,209	100,000	100,000	110,000
343401.20 Apartment Collection Fees	581,420	490,000	507,228	550,000
343401.40 Apartment Collection Fees	118,720	150,000	150,000	110,000
343402.00 Daily Collection Fees	108,168	95,000	95,000	110,000
343403.00 Business Regular Pickup Fees	131,904	40,000	40,000	99,000
350000.00 Doubtful Accounts	12,247	0	0	0
369001.00 Garbage Container Charges	4,468	0	0	5,000
Total Charges for Services	1,060,137	875,000	892,228	984,000
Miscellaneous				
359100.00 Late Fees	6,059	0	0	6,027
369000.00 Other Miscellaneous Revenues	0	1,000	1,000	0
Total Miscellaneous	6,059	1,000	1,000	6,027
Appropriation from Fund Balance				
382010.00 Appropriation	0	0	0	37,732
Total Appropriation from Fund Balance	0	0	0	37,732
Total 405 - Solid Waste Fund	1,066,196	876,000	893,228	1,027,759

Stormwater Fund (406)

Charges for Services				
343550.00 Stormwater Fees	261,865	231,000	231,000	389,293
350000.00 Doubtful Accounts	2,725	0	0	0
Total Charges for Services	264,590	231,000	231,000	389,293
Grant Income				
331100.00 Federal Grant-General Gov't'	0	0	310,000	310,000
389200.00 Federal Grants	0	0	0	0
Total Grant Income	0	0	310,000	310,000
Miscellaneous				
359100.00 Late Fees	1,473	0	0	4,711
369000.00 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous	1,473	0	0	4,711
Transfers In				

TOTAL REVENUES		Actual	Adopted	Adopted	Final
		2021-2022	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024
381000.00	Transfers from Other Funds	299,000	299,000	0	0
Total Transfers In		299,000	299,000	0	0
Appropriation from Fund Balance					
382010.00	Appropriation	0	0	0	0
Total Appropriation from Fund Balance		0	0	0	0
Total 406 - Stormwater Fund		565,063	530,000	541,000	704,004
Grand Total		30,318,479	35,476,941	35,345,433	49,348,958



General Fund Departmental Budgets

Town Council

Services, Functions, and Activities:

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

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

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

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

001 GENERAL FUND

Town Council (5110):

	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
APPROPRIATIONS				
Personnel Services	\$ 66,509	\$ 104,007	\$ 85,007	\$ 102,007
Operating Expenditures/Expenses	\$ 91,377	\$ 136,350	\$ 186,850	\$ 172,306
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL	\$157,886	\$ 240,357	\$ 271,857	\$ 274,313

Significant Changes (+/-) from FY 2023 Adopted Budget	
Personnel Services	
Group insurance, professional service	\$12,000
Operating Expenses	
Travel & per Diem, Communications & Freight, Publications & Training	-8,000
Printing, Promotional Activities, publications & Training	-5,500
Operating supplies and other charges	3,956

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:	0	0	7	0	0	0	7	0

001 General Fund

Town Council (5110):

Line Item Prefix: 001.5110.		Adopted Budget 2022-2023	Final Budget 2023-2024
<u>Personnel Services</u>			
400011.000	Executive Salaries	\$ 7	\$ 7
400023.000	Group Insurance	\$ 85,000	\$ 102,000
Total Personnel Services		\$ 85,007	\$ 102,007
<u>Operating Expenses</u>			
400031.000	Professional Services	\$ 55,000	\$ 50,000
400034.000	Other Contractual Services	\$ -	\$ -
400040.000	Travel & Per Diem	\$ 25,000	\$ 20,000
400041.000	Communications and Freight	\$ 17,000	\$ 14,000
400045.000	Insurance	\$ 1,500	\$ 1,500
400047.000	Printing & Binding	\$ 45,000	\$ 40,000
400048.000	Promotional Activities	\$ 3,500	\$ 2,500
400049.000	Other Current Charges	\$ 28,850	\$ 33,850
400054.000	Publications & Training	\$ 9,500	\$ 10,000
400052.000	Operating Supplies	\$ 1,500	\$ 456
Total Operating Expenses		\$ 186,850	\$ 172,306
<u>Capital Outlay</u>			
400063.000	Improvements (Excl. Buildings)	-	-
400064.000	Machinery & Equipment	-	-
400066.000	Computer Software	-	-
Total Capital Outlay		\$ -	\$ -
TOTAL DEPARTMENT EXPENDITURES		\$ 271,857	\$ 274,313



Office of 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.

Fiscal Year 2023 Accomplishments:

- Coordinated with staff to carry out the policies adopted by the Town Council.
- Continued to work with Miami-Dade County, other municipalities, and environmental organizations on ideas to make the Town more environmentally resilient.
- Continued facilitation to obtain the Town of Bay Harbor Police Department accreditation, staffing of dispatchers and sworn officers, and address traffic issues including speeding.
- Continued to work with staff to provide a better working environment and to promote retention of our highly qualified personnel, maintain high morale and work ethic.
- Implemented and monitored budgeted departmental reorganization.
- Hired and onboarded key personnel (Chief of Police, Public Works Director, Town Engineer, Procurement Officer)
- Participated in all the Regular and Special Council meetings, where the legislative directives by the Town Council are discussed and laws governing the Town are passed.
- Participated in all the meetings of the Town's Retirement System Board, who protects the financial health of our employees' funds.
- Implemented Freebee On Demand shuttle program for the Town.
- Obtained grant funding for critical projects such as bridge work and Town Hall temporary relocation.
- Received grant funding from the Children's Trust for afterschool and summer camp activities.
- Coordinated public outreach to keep the public informed of key issues.
- Worked daily with citizenry to address other pending issues.
- Implemented new efforts to apply for various grants concentrating on infrastructure.

- Coordinated efforts to review and revise Town Zoning Code.

Fiscal Year 2024 Primary Objectives:

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

- Infrastructure Improvements: Broad Causeway toll bridge replacement project, other bridge repairs, 92nd Street Park, 96th Street Park, Stormwater improvements, and road improvements etc.
- Demolition of existing Town Hall, temporary relocation of facilities and began design and construction process for new Town Hall facilities.
- Sea level rise: Continue to address this concern for our coastal community.
- Grant applications: Continue efforts to apply for various grants concentrating on infrastructure.
- Succession planning: It is of critical importance for any organization to provide stability to its staff. In order to take advantage of the institutional memory and experience we do invest in training and educating existing staff so that they can advance to higher positions within the organization. Programs will be provided for educational opportunities.
- Employee morale and loyalty: Employees should learn to love their workplace. It is the most efficient way to achieve quality products. Again, we have to invest in programs to improve the working environment, such as, adequate space and equipment.
- Five Year Financial Projection Plan: Continue to analyze projections on the Town's capacity to provide better services and facilities.

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

	FY 2021	FY 2022	FY 2023	FY2024
Performance Measures	Actual	Estimated	Estimated	
On-Demand Transportation Services Implementation	1	1	1	
Resiliency and Sustainability Projects (Stormwater Master Plan)	1	2	2	
Complete Town Hall/Council Chambers and Public Works Lunchroom Renovation	75%	25%	0%	
Comprehensive Plan Amendments	60%	40%	0%	
Town Rebranding Project	50%	25%	25%	

001 GENERAL FUND

Office of Town Manager (5120):

APPROPRIATIONS	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
Personnel Services	\$ 260,628	\$ 228,801	\$ 263,376	\$ 252,288
Operating Expenditures/Expenses	\$ 199,661	\$ 226,778	\$ 314,023	\$ 361,929
Capital Outlay	-	-	-	-
	\$ 460,290	\$ 455,579	\$ 577,399	\$ 614,217

Significant Changes (+/-) from FY 2023 Adopted Budget	
<u>Personnel Services</u>	
Regular Salaries & Wages	\$ (16,805)
<u>Operating Expenses</u>	
Professional and other contractual services	\$ 7,000
Promotional Activities	\$ 40,000

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	1			1	1			1
Assistant Town Manager ¹	1			1	1			1
Executive Assistant ¹	1			1	1			1
Office Assistant ¹	1			1	1			1
Business Specialist ¹	1			1	1			1
Social Media/SunPass/Pass Plan Manager ¹	1			1	1			1
Total:	6			6	6			6

¹ General Fund Allocation. In FY 2023 & 2024, the positions are split funded between General Funds and Enterprise Funds.

001 General Fund

Office of Town Manager (5120):

Line Item Prefix: 001.5120.		Adopted Budget 2022-2023	Final Budget 2023-2024
Personnel Services			
400012.000	Regular Salaries & Wages	\$ 201,926	\$ 185,121
400014.000	Overtime Pay	\$ 3,500	\$ -
400021.000	F.I.C.A. Taxes	\$ 15,715	\$ 14,262
400022.000	Pension Expense	\$ 17,215	\$ 21,420
400023.000	Group Insurance	\$ 22,493	\$ 26,992
400024.000	Workers' Compensation'	\$ 1,500	\$ 3,558
400025.000	Unemployment Compensation	\$ 1,027	\$ 935
Total Personnel Services		\$ 263,376	\$ 252,288
Operating Expenses			
400031.000	Professional Services	\$ 88,000	\$ 52,500
400034.000	Other Contractual Services	\$ 27,500	\$ 20,000
400034.332	Other Contractual Services -Disaster Preparedness & Relief	\$ -	\$ 50,000
400040.000	Travel & Per Diem	\$ 22,603	\$ 23,600
400041.000	Communications and Freight	\$ 16,000	\$ 16,000
400044.000	Rentals & Leases	\$ 2,700	\$ -
400045.000	Insurance	\$ 25,000	\$ 25,000
400046.000	Repairs & Maintenance	\$ 20	\$ -
400047.000	Printing & Binding	\$ 8,000	\$ 9,000
400048.000	Promotional Activities	\$ 40,000	\$ 80,000
400049.000	Other Current Charges	\$ 36,500	\$ 41,000
400051.000	Office Supplies	\$ 30,000	\$ 30,000
400052.000	Operating Supplies	\$ 1,500	\$ 1,500
400054.000	Publications & Training	\$ 16,200	\$ 13,329
Total Operating Expenses		\$ 314,023	\$ 361,929
Capital Outlay			
400063.000	Improvements (Excl. Buildings)	-	-
400064.000	Machinery & Equipment	-	-
400066.000	Computer Software	-	-
Total Capital Outlay		\$ -	\$ -
TOTAL DEPARTMENT EXPENDITURES		\$ 577,399	\$ 614,217



Town Clerk Department

Town Clerk Department

Services, Functions, and Activities:

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

Town Clerk Administration:

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

Fiscal Year 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.

Fiscal Year 2024 Objectives

- Working on 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	FY 2022	FY 2023	FY 2024
	Actual	Actual	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

001 GENERAL FUND

Town Clerk (5125):

<u>APPROPRIATIONS</u>	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
Personnel Services	\$ 124,325	\$ 125,645	\$ 104,705	\$ 184,847
Expenditures/Expenses	\$ 123,079	\$ 180,284	\$ 152,671	\$ 159,571
Capital Outlay	\$ -	\$ 47,200	\$ 8,000	\$ 5,195
TOTAL	\$ 247,405	\$ 353,129	\$ 265,376	\$ 349,613

Significant Changes (+/-) from FY 2023 Adopted Budget	
Personnel Services	
Regular Salaries & Wages	\$ 66,255
Group Insurance	\$ 4,108
Operating Expenses	
Professional Services	\$ (17,000)
Rentals & Leases	\$ (3,900)
Printing & Binding	\$ 7,300
Other Current Charges	\$ 21,000

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Town Clerk¹	1			1	1			1
Deputy Town Clerk¹	1			1	1			1
Total:	2			2	2			2

¹ General Fund Allocation. In FY 2023 & 2024, the positions are split funded between General Funds and Enterprise Funds.

001 GENERAL FUND

Town Clerk (5125):

Line Item Prefix: 001.5125.		Adopted Budget 2022-2023	Final Budget 2023-2024
<u>Personnel Services</u>			
400012.000	Regular Salaries & Wages	\$ 66,093	\$ 132,348
400014.000	Overtime Pay	\$ 3,000	\$ -
400021.000	F.I.C.A. Taxes	\$ 5,286	\$ 10,155
400022.000	Pension Expense	\$ 7,827	\$ 15,314
400023.000	Group Insurance	\$ 20,541	\$ 24,649
400024.000	Workers' Compensation'	\$ 1,613	\$ 1,712
400025.000	Unemployment Compensation	\$ 345	\$ 669
Total Personnel Services		\$ 104,705	\$ 184,847
<u>Operating Expenses</u>			
400031.000	Professional Services	\$ 32,000	\$ 15,000
400032.000	Accounting & Auditing	\$ -	\$ -
400034.000	Other Contractual Services	\$ 38,745	\$ 38,745
400040.000	Travel & Per Diem	\$ 3,000	\$ 3,000
400041.000	Communications and Freight	\$ 500	\$ 500
400044.000	Rentals & Leases	\$ 13,126	\$ 9,226
400044.500	Rentals & Leases	\$ -	\$ -
400045.000	Insurance	\$ 2,000	\$ 2,000
400046.000	Repairs & Maintenance	\$ 1,000	\$ 500
400047.000	Printing & Binding	\$ 11,700	\$ 19,000
400049.000	Other Current Charges	\$ 45,600	\$ 66,600
400052.000	Operating Supplies	\$ 1,500	\$ 1,500
400054.000	Publications & Training	\$ 3,500	\$ 3,500
Total Operating Expenses		\$ 152,671	\$ 159,571
<u>Capital Outlay</u>			
400063.000	Improvements (Excl. Buildings)	-	-
400064.000	Machinery & Equipment	-	-
400066.000	COMPUTER SOFTWARE	\$ 8,000	\$ 5,195
Total Capital Outlay		\$ 8,000	\$ 5,195
TOTAL DEPARTMENT EXPENDITURES		\$ 265,376	\$ 349,613



Finance & Administration Department

Services, Functions, and Activities:

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

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

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

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

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

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

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

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

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

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

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

Fiscal Year 2023 Accomplishments

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

Fiscal Year 2024 Objectives

- Complete the Annual Comprehensive Financial Report (ACFR) before March 31, 2024 and submit for the Certificate of Achievement for Excellence in Financial Reporting.
- Submit the Annual Budget for the Distinguished Budget Presentation Award by the Government Finance Officers Association.
- Review of online payment options for Town services and review merchant fee rates.
- Establish additional front desk cashiering workstation with credit card reading terminals, cash drawers and receipt printers.
- Implement ACFR issuance through the Tyler Technologies ERP System.
- Implement Executime - Time and Attendance Payroll System Town Wide.

	FY 2021	FY 2022	FY 2023	FY2024
Performance Measures	Actual	Estimated	Estimated	Estimated
Complete Comprehensive Annual Financial Report (CAFR) before March 31, 2023	1	1	1	
Complete and Submit Annual Budget to FGFOA for Distinguished Budget Presentation Award	1	1	1	
Implement ACFR issuance through ERP	0	0	1	
Implement Budget Preparation Software	0	0	1	
Implement ExecuTime – Time and Attendance	0	0	1	

001 GENERAL FUND

Finance & Administration (5130):

	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
APPROPRIATIONS				
Personnel Services	\$ 168,817	\$ 137,375	\$ 184,012	\$ 352,084
Operating Expenditures/Expenses	\$ 129,930	\$ 108,420	\$ 220,789	\$ 242,660
Capital Outlay	\$ 16,471	\$ 66,000	\$ 10,000	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ 13,291
TOTAL	\$ 315,217	\$ 311,795	\$ 414,801	\$ 608,035

Significant Changes (+/-) from FY 2023 Adopted Budget	
Personnel Services	
Regular Salaries & Wages	\$ 136,268.00
Pension Expense	\$ 21,416.00
Operating Expenses	
Professional Services	\$ 15,000.00

Personnel Complement								
Position Title	FY 2022-2023				FY 2023-2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Finance Director ¹	1			1	1			1
Assistant Finance Director					1			1
Procurement Officer/Controller ¹	1			1	1			1
Accounts Payable Coordinator ¹	1			1				
Payroll Coordinator ¹	1			1	1			1
Finance Analyst ¹					1			1
Total:	4			4	5			5

¹ General Fund Allocation. In FY 2023 & 2024, the positions are split funded between General Funds and Enterprise Funds.

001 General Fund

Finance & Administration (5130):

Line Item Prefix: 001.5130.		Adopted Budget 2022-2023	Final Budget 2023-2024
<u>Personnel Services</u>			
400012.000	Regular Salaries & Wages	\$ 140,309	\$ 276,577
400014.000	Overtime Pay	\$ 5,000	\$ -
400021.000	F.I.C.A. Taxes	\$ 11,116	\$ 21,158
400022.000	Pension Expense	\$ 10,580	\$ 31,996
400023.000	Group Insurance	\$ 14,667	\$ 20,100
400024.000	Workers' Compensation¹	\$ 1,613	\$ 856
400025.000	Unemployment Compensation	\$ 727	\$ 1,397
Total Personnel Services		\$ 184,012	\$ 352,084
<u>Operating Expenses</u>			
400031.000	Professional Services	\$ 68,000	\$ 83,000
400032.000	Accounting & Auditing	\$ 29,319	\$ 32,000
400034.000	Other Contractual Services	\$ 97,000	\$ 87,000
400040.000	Travel & Per Diem	\$ 4,050	\$ 4,050
400041.000	Communications and Freight	\$ 200	\$ 600
400044.000	Rentals & Leases	\$ 3,600	\$ 6,000
400045.000	Insurance	\$ 700	\$ 4,300
400046.000	Repairs & Maintenance	\$ 250	\$ 200
400047.000	Printing & Binding	\$ 6,400	\$ 7,000
400049.000	Other Current Charges	\$ 5,800	\$ 10,600
400052.000	Operating Supplies	\$ 3,000	\$ 3,395
400054.000	Publications & Training	\$ 2,470	\$ 4,515
Total Operating Expenses		\$ 220,789	\$ 242,660
<u>Capital Outlay</u>			
400063.000	Improvements (Excl. Buildings)	-	-
400064.000	Machinery & Equipment	-	-
400066.000	Computer Software	\$ 10,000	\$ -
Total Capital Outlay		\$ 10,000	\$ -
<u>Other Uses</u>			
400199.000	Other Uses	\$ -	\$ 13,291
Total Other Uses		\$ -	\$ 13,291
TOTAL DEPARTMENT EXPENDITURES		\$ 414,801	\$ 608,035



Information Technology Department

Services, Functions, and Activities:

Information Technology Department works in partnership with other Town's departments to effectively utilize information technology to enhance productivity and increase efficiencies while providing services to the citizens of the Town. 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 System include:

- 1) Accounting, Miscellaneous Receivables, Purchasing, and Fixed Assets.
- 2) Utility Billing.
- 3) Site Plan Reviewing, Building Permits, Occupational Licenses and Code Enforcement.
- 4) Computer Aided Dispatch and Records Management.
- 5) Payroll and Personnel Management.
- 6) Cash Receipts; and
- 7) Land Parcel Management.

In addition, there are several supporting modules which communicate with the primary mini-computer applications which allow both citizens and city staff to conduct business processes and inquiries over the intranet/internet.

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

Information Technology Department services include but not limited to:

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

Fiscal Year 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.

Fiscal Year 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.

	FY 2023	FY 2024	FY 2025	FY 2026
Performance Measures	Actual	Estimated	Estimated	Estimated
Install an estimated 25 security camera to garage and integrate to video software grid.	100%	0%	0%	0%
Integrate approximately 100 security cameras in town to software security grid.	100%	0%	0%	0%
Install a new 10 camera grid at 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%
Installed and configure new AVI system for town's council chamber in the community center	100%	0%	0%	0%
Replaced and configured new HyperV servers to the Town's Council Chambers	0%	100%	0%	0%
Installed and configured a new AVI system for the Town's council chamber	30%	Canceled due to Building issues	0%	0%
Relocate BHI and BHIPD network to electrical room in the garage at the at Community Center building	20%	80%	0%	0%
Relocate all personnel and equipment for both BHI and PD to new trailers to new location	25%	75%	0%	0%

001 GENERAL FUND

Information Technology (5135)

APPROPRIATIONS	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
Personnel Services	\$ 86,007	\$ 86,741	\$ 98,900	\$ 108,570
Operating Expenditures/Expenses	\$ 356,041	\$ 399,356	\$ 433,272	\$ 475,088
Capital Outlay	\$ 37,500	\$ 132,000	\$ 47,500	\$ 60,000
Other Uses	\$ -	\$ -	\$ -	\$ 35,000
TOTAL	\$ 479,548	\$ 618,097	\$ 579,672	\$ 678,658

Significant Changes (+/-) from FY 2023 Adopted Budget	
Personnel Services	
Regular Salaries & Wages	\$ 7,453
Group Insurance	\$ (6,252)
Operating Expenses	
Professional Services	\$ 80,000
Repairs & Maintenance	\$ (18,800)
Operating Supplies	\$ (27,500)
Capital Outlay	
Improvements (excl. Buildings)	\$ (37,500)
Machinery & Equipment	\$ 60,000

001 General Fund

Information Technology (5135):

Line Item Prefix:		Adopted Budget	Final Budget
001.5135.		2022-2023	2023-2024
<u>Personnel Services</u>			
400012.000	Regular Salaries & Wages	\$ 67,756	\$ 75,209
400014.000	Overtime Pay	\$ 2,000	\$ -
400021.000	F.I.C.A. Taxes	\$ 5,336	\$ 5,854
400022.000	Pension Expense	\$ 6,164	\$ 8,703
400023.000	Group Insurance	\$ 16,741	\$ 17,000
400024.000	Workers' Compensation'	\$ 600	\$ 1,424
400025.000	Unemployment Compensation	\$ 303	\$ 380
Total Personnel Services		\$ 98,900	\$ 108,570
<u>Operating Expenses</u>			
400031.000	Professional Services	\$ 64,000	\$ 144,000
400034.000	Other Contractual Services	\$ 67,000	\$ 71,000
400040.000	Travel & Per Diem	\$ -	\$ 5,000
400041.000	Communications and Freight	\$ 105,772	\$ 104,888
400045.000	Insurance	\$ 1,500	\$ 1,500
400046.000	Repairs & Maintenance	\$ 96,300	\$ 77,500
400049.000	Other Current Charges	\$ 12,000	\$ 12,000
400052.000	Operating Supplies	\$ 82,700	\$ 55,200
400054.000	Publications & Training	\$ 4,000	\$ 4,000
Total Operating Expenses		\$ 433,272	\$ 475,088
<u>Capital Outlay</u>			
400063.000	Improvements (excl. Buildings)	\$ 37,500	\$ -
400064.000	Machinery & Equipment	\$ -	\$ 60,000
400066.000	COMPUTER SOFTWARE	\$ 10,000	
Total Capital Outlay		\$ 47,500	\$ 60,000
<u>Other Uses</u>			
400199.000	Other Uses	\$ -	\$ 35,000
Total Other Uses		\$ -	\$ 35,000
TOTAL DEPARTMENT EXPENDITURES		\$ 579,672	\$ 678,658



Human Resources Department

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.

Services, Functions, and Activities:

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.

Fiscal Year 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.



- **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.



Fiscal Year 2024 Goals & 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.

	FY 2021	FY 2022	FY 2023
Performance Measures	Actual	Estimated	Estimated
Convert employee policy manual to individual polices	0	0	1
Form a Town Safety Committee	0	0	1
Implement online employment application and tracking system	0	1	Completed
Percentage of total personnel files to convert to digital format	25%	50%	75%
Percentage of job descriptions completed	25%	100%	Completed

001 GENERAL FUND

Human Resources (5137)

APPROPRIATIONS	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
Personnel Services	\$ 51,912	\$ 43,696	\$ 69,662	\$ 109,810
Operating Expenditures/Expenses	\$122,275	\$ 136,850	\$ 100,667	\$ 70,600
Capital Outlay	\$ -	\$ 25,000	\$ -	\$ -
TOTAL	\$174,187	\$ 205,546	\$ 170,329	\$ 180,410

Significant Changes (+/-) from FY 2023 Adopted Budget	
Personnel Services	
Regular Salaries & Wages	\$ 29,779
Pension Expense	\$ 5,795
Operating Expenses	
Promotional Activities	\$ (30,190)
Other Current Charges	\$ (8,877)

001 GENERAL FUND

Human Resources (5137)

Line Item Prefix: 001.5137.		Adopted Budget 2022-2023	Final Budget 2023-2024
<u>Personnel Services</u>			
400012.000	Regular Salaries & Wages	\$ 55,866	\$ 85,645
400021.000	F.I.C.A. Taxes	\$ 4,274	\$ 6,652
400022.000	Pension Expense	\$ 3,470	\$ 9,910
400023.000	Group Insurance	\$ 5,262	\$ 6,314
400024.000	Workers' Compensation'	\$ 550	\$ 856
400025.000	Unemployment Compensation	\$ 240	\$ 433
Total Personnel Services		\$ 69,662	\$ 109,810
<u>Operating Expenses</u>			
400034.000	Other Contractual Services	\$ 8,600	\$ 13,600
400040.000	Travel & Per Diem	\$ 3,600	\$ 4,100
400041.000	Communications and Freight	\$ -	\$ 100
400045.000	Insurance	\$ 1,200	\$ 1,200
400047.000	Printing & Binding	\$ 100	\$ -
400048.000	Promotional Activities	\$ 44,690	\$ 14,500
400049.000	Other Current Charges	\$ 29,677	\$ 20,800
400052.000	Operating Supplies	\$ 1,500	\$ 5,000
400054.000	Publications & Training	\$ 11,300	\$ 11,300
Total Operating Expenses		\$ 100,667	\$ 70,600
<u>Capital Outlay</u>			
400063.000	Improvements (excl. Buildings)	\$ -	\$ -
400064.000	Machinery & Equipment	\$ -	\$ -
400066.000	COMPUTER SOFTWARE	\$ -	\$ -
Total Capital Outlay		\$ -	\$ -
TOTAL DEPARTMENT EXPENDITURES		\$ 170,329	\$ 180,410



Legal Counsel Department

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

Services, Functions, and Activities:

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

Fiscal Year 2022 Accomplishments:

- Prepared, attended, and rendered advice to the Town Council, Planning & Zoning Board, as needed.
- Transition of legal services from Frank Simone to Joseph Geller from Greenspoon Marder LLP, municipal law firm with various areas of expertise.
- As directed by the Town Council, represented the Town at local, regional, state, and federal meetings, hearings, and conferences.
- In addition to general municipal services, provided specialized legal services in the areas of litigation and appeal, ethics, real estate and leasing, police matters, labor and employment, and land use and zoning.
- Provided assistance with numerous procurements and preparation of solicitation documents (RFPs, RFQs and Bids), and contracts and agreements for a myriad of goods and services.
- Prepared numerous Code amendments to Zoning Code and Land Development Regulations.
- Assisted the Town with the 2022 municipal election and all issues related to same.

Fiscal Year 2023 Objectives:

- Support the Town Council, Town Boards and Committees, Town Manager and Town departments and staff with their legal needs, including initiatives and legislation proposed by the newly elected Mayor and Town Council.
- Research and draft opinions on legal matters in response to requests of the Town Council and Town Administration.
- Provide orientation and ethics training to Mayor and Councilors, including Public Records Law and Sunshine Law.
- Monitor changes in law and legislation that may affect the Town at county, state, and federal levels.
- Provide legal advice and support in the development and implementation of new Zoning Code and various Code amendments.
- Provide legal advice and support in connection with various proposed referendums and ballot questions, including charter amendments.
- Provide legal advice and support in connection with various procurement projects, including

RFQs and RFPs, and solicitation of RFQs for goods and services.

- Review and analyze existing contracts regarding modification and termination as directed by Mayor and Town Council.

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

001 GENERAL FUND
Legal Counsel (5140):

APPROPRIATIONS	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
Operating Expenditures/Expenses	\$219,801	\$180,000	\$260,000	\$243,000
TOTAL	\$219,801	\$180,000	\$260,000	\$243,000

Significant Changes (+/-) from FY 2023 Adopted Budget	
Personnel Services	
	\$ -
Operating Expenses	
Professional Services	\$ (17,000)

[illegible]

001 GENERAL FUND
Legal Counsel (5140):

Line Item Prefix: 001.5137.		Adopted Budget 2022-2023	Final Budget 2023-2024
<u>Personnel Services</u>			
400012.000	Regular Salaries & Wages	\$ -	\$ -
Total Personnel Services		\$ -	\$ -
<u>Operating Expenses</u>			
400031.000	Professional Services	\$260,000	\$243,000
Total Operating Expenses		\$260,000	\$243,000
<u>Capital Outlay</u>			
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -
400064.000	Machinery & Equipment	\$ -	\$ -
400066.000	Computer Software	\$ -	\$ -
Total Capital Outlay		\$ -	\$ -
TOTAL DEPARTMENT EXPENDITURES		\$ 260,000	\$ 243,000



Debt Service Department

Services, Functions, and Activities:

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

Refunding and Improvement Revenue Bonds – Series 2016. On September 29, 2016, the Town issued Bonds in the amount of \$3,085,000 to advance refund the Series 2003B bonds. The bonds, including the payment of interest are secured by a pledge by the Town to budget and appropriate an amount from non-ad valorem revenues. As of September 30, 2021, the deferred gain on refunding balance is \$53,195. The total principal and interest remaining on the bond is \$4,219,400. The note bears interest at a variable rate between 2% to 5%, with annual payments and semi-annual interest payments due through October 1, 2034.

DEBT PAYOUT FOR FINANCIAL STATEMENTS		
	PRINCIPAL	INTEREST
2022	10,000.00	109,600.00
2023	10,000.00	109,250.00
2024	10,000.00	108,950.00
2025	10,000.00	108,750.00
2026	10,000.00	108,583.00
2027-2031	950,000.00	493,987.00
2032-2035	2,055,000.00	125,325.00
	<u>3,055,000.00</u>	<u>1,164,400.00</u>

Refunding Note – Series 2012. On December 3, 2012, the Town borrowed \$4,709,000 [Promissory Refunding Note, Series 2012 (Sales Tax)] from a financial institution as a direct borrowing and used the proceeds to refund a portion (\$4,445,000) of its Revenue Bonds, Series 2003B. There was no deferred amount on refunding. The note, including the payment of interest is secured by a pledge of the Town's half-cent sales tax, franchise fees, and utility taxes. The total principal and interest remaining on the note is \$2,666,832. For the current year, pledged revenues were \$1,453,420 and debt service on the note was \$383,281. The note bears interest at 2.09% with annual principal payments and semi-annual interest payments due through December 1, 2027.

DEBT PAYOUT FOR F/S		
	PRINCIPAL	INTEREST
2022	334,000.00	48,362.60
2023	339,000.00	41,329.75
2024	345,000.00	34,181.95
2025	354,000.00	26,877.40
2026	362,000.00	19,395.20
2027-2028	747,000.00	15,685.45
	<u>2,481,000.00</u>	<u>185,832.35</u>

001 GENERAL FUND
Debt Service (5170):

APPROPRIATIONS	Actual 2021-2022	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Final Budget 2023-2024
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures/Expenses	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 580,083	\$ 516,138	\$ 503,755	\$ 498,132
TOTAL	\$ 580,083	\$ 516,138	\$ 503,755	\$ 498,132

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

Personnel Services

Operating Expenses

Capital Outlay

[illegible]

001 General Fund

Debt Service (5170):

Line Item Prefix: 001.5170.		Adopted Budget 2022-2023	Final Budget 2023-2024
<u>Personnel Services</u>			
400012.000	Regular Salaries & Wages	\$ -	\$ -
Total Personnel Services		\$ -	\$ -
<u>Operating Expenses</u>			
400031.000	Professional Services	\$ -	\$ -
Total Operating Expenses		\$ -	\$ -
<u>Capital Outlay</u>			
400063.000	Improvements (Excl. Buildings)	\$ -	\$ -
400064.000	Machinery & Equipment	\$ -	\$ -
400066.000	COMPUTER SOFTWARE	\$ -	\$ -
Total Capital Outlay		\$ -	\$ -
<u>Debt Service</u>			
400071.000	Principal Payments	\$ 349,000	\$ 355,000
400072.000	Interest	\$ 150,580	\$ 143,132
400073.000	Other Debt Service Costs	\$ 4,175	\$ -
Total Debt Service		\$ 503,755	\$ 498,132
TOTAL DEPARTMENT EXPENDITURES		\$ 503,755	\$ 498,132



Public Building Department

Services, Functions, and Activities:

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

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

Fiscal Year 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.

Fiscal Year 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.

	FY 2021	FY 2022	FY 2023	FY 2024
Performance Measures	Actual	Estimated	Estimated	Estimated
Interior remodel of Town Hall, Building and Zoning, Town Council Chambers, and Town Hall Annex Buildings.	50%	50%	0%	
Ongoing cleaning and reorganization of the maintenance shop (PW).	Ongoing	Ongoing	Ongoing	
Public Works Breakroom Remodel	40%	60%	0%	
Replacement of existing fuel pumps at Town Hall.	100%	0%	0%	
Replace landscaping around Town Hall.	80%	20%	Ongoing	
Mill & Resurface Town Hall parking lot and replace existing sidewalks adjacent to Town Hall.	90%	10%	0%	
Establish a completely digital Mobile Service Order (MSO) software and issue iPads to Public Works personnel	0	80%	20%	
Make all Public Buildings American Disability Act compliant.	0%	0%	80%	
Replace AC Chiller for Town Hall/Annex Building/Police Department and Building and Zoning Buildings.	0%	0%	100%	
Design and install new "Town Hall and Police Department" illuminated signs based upon new branding strategy.	0%	0%	100%	
Design/Install "LOVE" sculpture in Town Hall elevator lobby.	0%	100%	0%	

	FY 2021	FY 2022	FY 2023	FY 2024
Performance Measures	Actual	Estimated	Estimated	Estimated
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

Mill & Resurface Town Hall parking lot and replace existing sidewalks adjacent to Town Hall.	90%	10%	0%	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%



Financial Summary by Fund



001 General Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>FUNDS AVAILABLE</u>				
Ad Valorem Taxes	4,766,371	\$4,636,413	\$4,998,082	\$5,741,697
Franchise & Utility Taxes	1,213,693	\$979,000	\$1,150,000	\$1,195,092
Sales Proceeds (TDR)	2,000	\$0	\$0	\$4,100,000
Charges for Services	251,713	\$268,530	\$285,030	\$154,300
Other Income	2,100,980	\$995,500	\$1,207,000	\$1,415,163
Grant Income	1,505,556	\$1,500,722	\$251,251	\$116,000
Miscellaneous	-104,231	\$138,500	\$172,076	\$20,000
Licenses and Permits	1,504,451	\$1,660,000	\$1,823,500	\$2,110,000
Transfers In	2,384,060	\$2,384,060	\$2,384,060	\$1,000,000
Appropriation from Fund Balance	0	\$2,485,990	\$1,671,126	\$2,003,449
TOTAL REVENUES	13,624,594	\$15,048,715	\$13,942,125	\$17,855,701
<u>APPROPRIATIONS</u>				
Personnel Services	6,772,978	\$7,159,809	\$7,410,261	\$8,634,039
Operating Expenditures/Expenses	3,180,156	\$3,693,862	\$4,960,721	\$4,603,603
Capital Outlay	1,270,059	\$2,747,920	\$665,388	\$1,502,272
Debt Service	580,083	\$516,137	\$503,755	\$498,132
Other Uses	0	\$0	\$0	\$105,258
Transfers out	930,987	\$930,987	\$402,000	\$2,512,397
TOTAL APPROPRIATIONS	12,734,262	\$15,048,715	\$13,942,125	\$17,855,701
NET RESULTS	\$890,332	\$0	\$0	\$0



104 Town of Bay Harbor Islands Bright Paths Youth Development Program

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>FUNDS AVAILABLE</u>				
Grant Income	0	\$0	\$0	\$320,000
Transfers In	0	\$0	\$0	\$251,397
TOTAL REVENUES	0	\$0	\$0	\$571,397
<u>APPROPRIATIONS</u>				
Personnel Services	0	\$0	\$0	\$341,563
Operating Expenditures/Expenses	0	\$0	\$0	\$195,834
Other Uses	0	\$0	\$0	\$34,000
TOTAL APPROPRIATIONS	0	\$0	\$0	\$571,397
NET RESULTS	\$0	\$0	\$0	\$0



301 Capital Projects - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>FUNDS AVAILABLE</u>				
Other Income	213,176	\$0	\$0	\$0
Grant Income	0	\$0	\$0	\$850,000
Transfers In	627,800	\$627,800	\$402,000	\$2,261,000
Appropriation from Fund Balance	0	\$0	\$138,287	\$0
TOTAL REVENUES	840,976	\$627,800	\$540,287	\$3,111,000
<u>APPROPRIATIONS</u>				
Operating Expenditures/Expenses	0	\$0	\$143,690	\$0
Capital Outlay	349,803	\$627,800	\$396,597	\$2,661,000
Debt Service	7,019	\$0	\$0	\$0
Other Uses	0	\$0	\$0	\$450,000
TOTAL APPROPRIATIONS	356,822	\$627,800	\$540,287	\$3,111,000
NET RESULTS	\$484,154	\$0	\$0	\$0



302 Park Impact Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
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FUNDS AVAILABLE

Other Income	48,038	\$0	\$2,000	\$0
Licenses and Permits	0	\$0	\$470,000	\$0
Other Uses	0	\$500,000	\$200,000	\$0
Appropriation from Fund Balance	0	\$0	\$0	\$200,000
TOTAL REVENUES	48,038	\$500,000	\$672,000	\$200,000

APPROPRIATIONS

Capital Outlay	22,730	\$500,000	\$670,000	\$200,000
Other Uses	0	\$0	\$2,000	\$0
TOTAL APPROPRIATIONS	22,730	\$500,000	\$672,000	\$200,000

NET RESULTS	\$25,308	\$0	\$0	\$0
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303 Police Forfeiture Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
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FUNDS AVAILABLE

Miscellaneous	0	\$50	\$0	\$0
Transfers In	4,187	\$4,187	\$0	\$0
Appropriation from Fund Balance	0		\$47,985	\$9,832
TOTAL REVENUES	4,187	\$4,237	\$47,985	\$9,832

APPROPRIATIONS

Operating Expenditures/Expenses	10,068	\$54,271	\$47,985	\$9,832
Other Uses	0	\$50,034	\$0	\$0
TOTAL APPROPRIATIONS	10,068	\$104,305	\$47,985	\$9,832

NET RESULTS	(\$5,881)	(\$100,068)	\$0	\$0
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402 Sewer Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>FUNDS AVAILABLE</u>				
Charges for Services	2,691,372	\$2,456,000	\$2,629,644	\$3,019,664
Grant Income	0	\$0	\$295,000	\$522,500
Miscellaneous	31,819	\$10,000	\$10,000	\$16,243
Appropriation from Fund Balance	0	\$182,621	\$978,548	\$0
Appropriation from Fund Balance	0		\$0	\$781,682
TOTAL REVENUES	<u>2,723,192</u>	<u>\$2,648,621</u>	<u>\$3,913,192</u>	<u>\$4,340,089</u>
<u>APPROPRIATIONS</u>				
Personnel Services	258,299	\$389,070	\$416,761	\$563,125
Operating Expenditures/Expenses	1,538,818	\$1,372,871	\$1,419,094	\$1,786,964
Capital Outlay	0	\$356,000	\$1,552,337	\$1,740,000
Debt Service	0	\$0	\$0	\$0
Transfers out	525,000	\$525,000	\$525,000	\$250,000
TOTAL APPROPRIATIONS	<u>2,322,117</u>	<u>\$2,642,941</u>	<u>\$3,913,192</u>	<u>\$4,340,089</u>
NET RESULTS	<u>\$401,075</u>	<u>\$5,680</u>	<u>\$0</u>	<u>\$0</u>



403 Water Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
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FUNDS AVAILABLE

Charges for Services	1,427,004	\$1,350,000	\$1,350,000	\$1,300,000
Miscellaneous	-158,441	\$50,000	\$50,000	\$15,168
Appropriation from Fund Balance	0	\$0	\$29,200	\$1,340,037
TOTAL REVENUES	1,268,563	\$1,400,000	\$1,429,200	\$2,655,205

APPROPRIATIONS

Personnel Services	273,574	\$444,266	\$431,480	\$568,895
Operating Expenditures/Expenses	706,300	\$730,545	\$778,786	\$773,200
Capital Outlay	0	\$9,000	\$18,934	\$1,113,110
Other Uses	0	\$16,189	\$0	\$0
Transfers out	200,000	\$200,000	\$200,000	\$200,000
TOTAL APPROPRIATIONS	1,179,873	\$1,400,000	\$1,429,200	\$2,655,205
NET RESULTS	\$88,689	\$0	\$0	\$0



404 Parking Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>FUNDS AVAILABLE</u>				
Sales	543,532	\$690,500	\$910,500	\$875,000
Charges for Services	188,918	\$130,000	\$130,000	\$100,000
Miscellaneous	270	\$500	\$250	\$0
Licenses and Permits	333,927	\$0	\$342,000	\$135,000
Fund Balance / Retained Earnings	0	\$36,864	\$37,885	\$165,359
TOTAL REVENUES	1,066,647	\$857,864	\$1,420,635	\$1,275,359
<u>APPROPRIATIONS</u>				
Personnel Services	136,202	\$248,192	\$270,409	\$409,282
Operating Expenditures/Expenses	446,902	\$139,184	\$261,573	\$290,400
Capital Outlay	4,912	\$52,500	\$207,500	\$138,000
Debt Service	53,128	\$417,988	\$443,984	\$437,677
Other Uses	0	\$0	\$237,169	\$0
TOTAL APPROPRIATIONS	641,144	\$857,864	\$1,420,635	\$1,275,359
NET RESULTS	\$425,503	\$0	\$0	\$0



405 Solid Waste Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>FUNDS AVAILABLE</u>				
Charges for Services	1,060,137	\$875,000	\$892,228	\$984,000
Miscellaneous	6,059	\$1,000	\$1,000	\$6,027
Appropriation from Fund Balance	0	\$0	\$0	\$37,732
TOTAL REVENUES	1,066,196	\$876,000	\$893,228	\$1,027,759
<u>APPROPRIATIONS</u>				
Personnel Services	0	\$0	\$0	\$105,759
Operating Expenditures/Expenses	841,524	\$841,400	\$893,228	\$922,000
Other Uses	0	\$34,600	\$0	\$0
TOTAL APPROPRIATIONS	841,524	\$876,000	\$893,228	\$1,027,759
NET RESULTS	\$224,672	\$0	\$0	\$0



406 Stormwater Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>FUNDS AVAILABLE</u>				
Charges for Services	264,590	\$231,000	\$231,000	\$389,293
Grant Income	0	\$0	\$310,000	\$310,000
Miscellaneous	1,473	\$0	\$0	\$4,711
Transfers In	299,000	\$299,000	\$0	\$0
Appropriation from Fund Balance	0	\$0	\$0	\$0
TOTAL REVENUES	565,063	\$530,000	\$541,000	\$704,004
<u>APPROPRIATIONS</u>				
Personnel Services	39,654	\$50,791	\$51,960	\$201,404
Operating Expenditures/Expenses	195,164	\$196,188	\$196,889	\$252,600
Capital Outlay	0	\$609,000	\$0	\$250,000
Other Uses	0	\$0	\$292,151	\$0
TOTAL APPROPRIATIONS	234,818	\$855,979	\$541,000	\$704,004
NET RESULTS	\$330,245	(\$325,979)	\$0	\$0



406 Stormwater Fund - Financial Summary

	Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022-2023	Final Budget 2023-2024
<u>FUNDS AVAILABLE</u>				
Charges for Services	264,590	\$231,000	\$231,000	\$389,293
Grant Income	0	\$0	\$310,000	\$310,000
Miscellaneous	1,473	\$0	\$0	\$4,711
Transfers In	299,000	\$299,000	\$0	\$0
Appropriation from Fund Balance	0	\$0	\$0	\$0
TOTAL REVENUES	565,063	\$530,000	\$541,000	\$704,004
<u>APPROPRIATIONS</u>				
Personnel Services	39,654	\$50,791	\$51,960	\$201,404
Operating Expenditures/Expenses	195,164	\$196,188	\$196,889	\$252,600
Capital Outlay	0	\$609,000	\$0	\$250,000
Other Uses	0	\$0	\$292,151	\$0
TOTAL APPROPRIATIONS	234,818	\$855,979	\$541,000	\$704,004
NET RESULTS	\$330,245	(\$325,979)	\$0	\$0



Five-Year capital Plan



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 replacement	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 replacement	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 Traverse KJ240871	29,129	0	0	0	0	0
Vehicle Dodge Charger	10,900	5,450	5,450	5,450	0	0

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 1GNSCLED2PR204518 (En)	97,000	52,000	52,000	52,000	52,000	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
Speed bump and sign installation	0	20,000	0	0	0	0
Ford 150 AWD Crew Cab	0	10,500	10,500	10,500	10,500	10,500
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
5210 Law Enforcement						
301.5190.400062.000- Buildings						
Town Hall Demolition	250,000	500,000	0	0	0	0

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Town Hall Design		900,000	0	0	0	0
Temporary Town Hall	400,000	200,000	200,000	200,000	200,000	200,000
<i>Summary for Buildings</i>	650,000	1,600,000	200,000	200,000	200,000	200,000
<u>301.5210.400063.000- Improvements (excl. Buildings)</u>						
New Patrol Emergency Lighting and Installation	91,000	55,000	55,000	55,000	60,000	60,000
LPR System	60,000	30,000	30,000	30,000	33,000	33,000
Automated Vehicle Locator (vehicle GPS)- 60 month term	52,000	26,000	26,000	26,000	26,000	26,000
<i>Summary for Improvements (excl. Buildings)</i>	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
<i>Summary for Improvements (excl. Buildings)</i>	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	0	250,000	0	0	0	0
<i>Summary for Improvements (excl. Buildings)</i>	0	720,000	200,000	0	0	0
Total Capital Outlay for Fund 301	853,000	2,661,000	711,000	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
<i>Summary for Improvements (excl. Buildings)</i>	0	200,000	500,000	0	0	0
Total Capital Outlay for Fund 302	0	200,000	500,000	0	0	0

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>						
Waterway Bridge Structural Repairs (Middle Bridge)	40,000	2,108,000	336,000	0	0	0
Replacement of Broad Causeway Bridge - Design	0	0	0	15,000,000	0	0
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
Seawall Replacement 9600 West Bay Harbor River	0	500,000	300,000	0	0	0
West Relief Bridge-N Miami - Design & Construction	73,000	2,124,000	336,000	0	0	0
Replacement of Broad Causeway Bridge - PD&E Study-	0	2,800,000	2,500,000			
Indian Creek Bridge-Structural Repairs - Design & Constructi	115,000	2,052,000	436,000	0	0	0
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
Bridge Signs Installation	0	15,000	0	0	0	0
<i>Summary for Improvements (excl. Buildings)</i>	228,000	11,483,000	4,358,000	15,050,000	#####	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
<i>Summary for Machinery & Equipment</i>	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

402.5350.400063.000- Improvements (excl. Buildings)

Master Pump Station Replacement	0	400,000	2,500,000	0	0	0
Ejector Station Replacement	0	450,000	455,000	460,000	0	0
Manhole Frame & Cover Replacement	0	200,000	200,000	100,000	0	0
Block 11 Sewer Extension Upsizing	185,500	400,000	300,000	0	0	0

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Force Main Feasibility Study	0	130,000	0	0	0	0
Manhole and Pipe Lining	0	100,000	200,000	200,000	0	0
<i>Summary for Improvements (excl. Buildings)</i>	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
<i>Summary for Machinery & Equipment</i>	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	
Water Meter Replacement	0	800,000	50,000	0	0	0
<i>Summary for Improvements (excl. Buildings)</i>	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
<i>Summary for Improvements (excl. Buildings)</i>	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
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

Description	PRIOR YEARS	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
<i>Summary for Machinery & Equipment</i>	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
<i>Summary for Computer Software</i>	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
<i>Summary for Improvements (excl. Buildings)</i>	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	11,397,362	17,179,262	26,005,402	25,886,696



Appropriation By Fund & Department



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5110 Town Council

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Personnel Services</u>					
400011.000	Executive Salaries	0	7	7	7
400023.000	Group Insurance	66,509	104,000	85,000	102,000
TOTAL	Personnel Services	66,509	104,007	85,007	102,007

001 5110 Town Council

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	21,783	20,000	55,000	50,000
400034.000	Other Contractual Services	275	0	0	0
400040.000	Travel & Per Diem	7,987	20,000	25,000	20,000
400041.000	Communications and Freight	7,035	20,000	17,000	14,000
400045.000	Insurance	1,420	1,500	1,500	1,500
400047.000	Printing & Binding	30,309	45,000	45,000	40,000
400048.000	Promotional Activities	0	3,500	3,500	2,500
400049.000	Other Current Charges	14,842	18,850	28,850	33,850
400052.000	Operating Supplies	35	2,500	1,500	456
400054.000	Publications & Training	7,691	5,000	9,500	10,000
TOTAL	Operating Expenditures/Expen	91,377	136,350	186,850	172,306
Total Appropriations - Dept 5110		157,886	240,357	271,857	274,313



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5120 Office of Town Manager					
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	199,103	165,977	201,926	185,121
400014.000	Overtime Pay	2,099	3,500	3,500	0
400021.000	F.I.C.A. Taxes	12,796	12,965	15,715	14,262
400022.000	Pension Expense	25,561	30,519	17,215	21,420
400023.000	Group Insurance	18,811	13,493	22,493	26,992
400024.000	Workers' Compensation'	2,257	1,500	1,500	3,558
400025.000	Unemployment Compensation	0	847	1,027	935
TOTAL	Personnel Services	260,628	228,801	263,376	252,288
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5120 Office of Town Manager					
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	77,537	82,500	88,000	52,500
400034.000	Other Contractual Services	4,684	30,000	27,500	20,000
400034.332	Other Contractual Services -Disaster Prep	0	0	0	50,000
400040.000	Travel & Per Diem	10,049	22,178	22,603	23,600
400041.000	Communications and Freight	12,794	11,000	16,000	16,000
400044.000	Rentals & Leases	2,004	2,700	2,700	0
400045.000	Insurance	34,402	3,500	25,000	25,000
400046.000	Repairs & Maintenance	0	0	20	0
400047.000	Printing & Binding	0	10,000	8,000	9,000
400048.000	Promotional Activities	0	0	40,000	80,000
400049.000	Other Current Charges	22,489	19,500	36,500	41,000
400051.000	Office Supplies	19,715	30,000	30,000	30,000
400052.000	Operating Supplies	2,727	2,200	1,500	1,500
400054.000	Publications & Training	13,262	13,200	16,200	13,329
TOTAL	Operating Expenditures/Expen	199,661	226,778	314,023	361,929
Total Appropriations - Dept 5120		460,290	455,579	577,399	614,217



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5125 Town Clerk

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	90,737	79,083	66,093	132,348
400014.000	Overtime Pay	0	3,000	3,000	0
400021.000	F.I.C.A. Taxes	6,962	6,279	5,286	10,155
400022.000	Pension Expense	12,380	14,719	7,827	15,314
400023.000	Group Insurance	8,793	20,541	20,541	24,649
400024.000	Workers' Compensation'	2,427	1,613	1,613	1,712
400025.000	Unemployment Compensation	3,025	410	345	669
TOTAL	Personnel Services	124,325	125,645	104,705	184,847

001 5125 Town Clerk

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	15,637	54,612	32,000	15,000
400032.000	Accounting & Auditing	0	37,445	0	0
400034.000	Other Contractual Services	11,210	0	38,745	38,745
400040.000	Travel & Per Diem	965	6,000	3,000	3,000
400041.000	Communications and Freight	3,117	1,000	500	500
400044.000	Rentals & Leases	5,918	8,126	13,126	9,226
400044.500	Rentals & Leases	0	0	0	0
400045.000	Insurance	2,130	2,000	2,000	2,000
400046.000	Repairs & Maintenance	3,225	2,200	1,000	500
400047.000	Printing & Binding	14,448	9,200	11,700	19,000
400049.000	Other Current Charges	60,799	52,600	45,600	66,600
400052.000	Operating Supplies	3,115	1,500	1,500	1,500
400054.000	Publications & Training	2,516	5,600	3,500	3,500
TOTAL	Operating Expenditures/Expen	123,079	180,283	152,671	159,571

001 5125 Town Clerk

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Capital Outlay</u>					
400066.000	COMPUTER SOFTWARE	0	47,200	8,000	5,195
TOTAL	Capital Outlay	0	47,200	8,000	5,195

Total Appropriations - Dept 5125

247,405 353,128 265,376 349,613



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5130 Finance and Administration					
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	123,729	95,209	140,309	276,577
400014.000	Overtime Pay	0	5,000	5,000	0
400021.000	F.I.C.A. Taxes	9,216	7,666	11,116	21,158
400022.000	Pension Expense	15,115	14,719	10,580	31,996
400023.000	Group Insurance	18,329	12,667	14,667	20,100
400024.000	Workers' Compensation'	2,427	1,613	1,613	856
400025.000	Unemployment Compensation	0	501	727	1,397
TOTAL	Personnel Services	168,817	137,375	184,012	352,084
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5130 Finance and Administration					
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	42,246	34,500	68,000	83,000
400032.000	Accounting & Auditing	19,955	22,000	29,319	32,000
400034.000	Other Contractual Services	56,825	26,500	97,000	87,000
400040.000	Travel & Per Diem	0	3,050	4,050	4,050
400041.000	Communications and Freight	642	200	200	600
400044.000	Rentals & Leases	2,986	3,600	3,600	6,000
400045.000	Insurance	710	700	700	4,300
400046.000	Repairs & Maintenance	0	500	250	200
400047.000	Printing & Binding	2,102	6,400	6,400	7,000
400049.000	Other Current Charges	3,920	5,000	5,800	10,600
400052.000	Operating Supplies	395	3,500	3,000	3,395
400054.000	Publications & Training	149	2,470	2,470	4,515
TOTAL	Operating Expenditures/Expen	129,930	108,420	220,789	242,660
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5130 Finance and Administration					
<u>Capital Outlay</u>					
400066.000	COMPUTER SOFTWARE	16,471	66,000	10,000	0
TOTAL	Capital Outlay	16,471	66,000	10,000	0
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5130 Finance and Administration					
<u>Other Uses</u>					
400199.000	Program Contingency- Unfunded Finance	0	0	0	13,291
TOTAL	Other Uses	0	0	0	13,291
Total Appropriations - Dept 5130		315,217	311,795	414,801	608,035



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5135 Information Technology					
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	60,690	59,469	67,756	75,209
400014.000	Overtime Pay	340	2,000	2,000	0
400021.000	F.I.C.A. Taxes	4,441	4,702	5,336	5,854
400022.000	Pension Expense	9,271	10,926	6,164	8,703
400023.000	Group Insurance	10,362	8,741	16,741	17,000
400024.000	Workers' Compensation'	903	600	600	1,424
400025.000	Unemployment Compensation	0	303	303	380
TOTAL	Personnel Services	86,007	86,741	98,900	108,570
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5135 Information Technology					
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	13,278	12,000	64,000	144,000
400034.000	Other Contractual Services	63,860	63,300	67,000	71,000
400040.000	Travel & Per Diem	414	6,000	0	5,000
400041.000	Communications and Freight	96,088	106,556	105,772	104,888
400045.000	Insurance	1,420	1,500	1,500	1,500
400046.000	Repairs & Maintenance	80,099	98,000	96,300	77,500
400049.000	Other Current Charges	9,887	20,000	12,000	12,000
400052.000	Operating Supplies	90,564	86,000	82,700	55,200
400054.000	Publications & Training	431	6,000	4,000	4,000
TOTAL	Operating Expenditures/Expenses	356,041	399,356	433,272	475,088
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5135 Information Technology					
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	37,500	115,000	37,500	0
400064.000	Machinery & Equipment		0	0	60,000
400066.000	COMPUTER SOFTWARE	0	17,000	10,000	
TOTAL	Capital Outlay	37,500	132,000	47,500	60,000
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5135 Information Technology					
<u>Other Uses</u>					
400199.000	Program Contingency- Unfunded IT incid	0	0	0	35,000
TOTAL	Other Uses	0	0	0	35,000
Total Appropriations - Dept 5135		479,548	618,097	579,672	678,658



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5137 Human Resources					
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	37,650	31,165	55,866	85,645
400021.000	F.I.C.A. Taxes	2,793	2,384	4,274	6,652
400022.000	Pension Expense	4,701	5,612	3,470	9,910
400023.000	Group Insurance	6,016	3,762	5,262	6,314
400024.000	Workers' Compensation'	753	500	550	856
400025.000	Unemployment Compensation	0	273	240	433
TOTAL	Personnel Services	51,912	43,696	69,662	109,810
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5137 Human Resources					
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	1,486	0	0	0
400034.000	Other Contractual Services	27,697	39,500	8,600	13,600
400040.000	Travel & Per Diem	1,202	4,600	3,600	4,100
400041.000	Communications and Freight	39	200	0	100
400045.000	Insurance	1,420	1,200	1,200	1,200
400047.000	Printing & Binding	237	0	100	0
400048.000	Promotional Activities	20,064	64,500	44,690	14,500
400049.000	Other Current Charges	53,664	17,800	29,677	20,800
400051.000	Office Supplies	99	0	0	0
400052.000	Operating Supplies	345	500	1,500	5,000
400054.000	Publications & Training	16,022	8,550	11,300	11,300
TOTAL	Operating Expenditures/Expen	122,275	136,850	100,667	70,600
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5137 Human Resources					
<u>Capital Outlay</u>					
400066.000	COMPUTER SOFTWARE	0	25,000	0	0
TOTAL	Capital Outlay	0	25,000	0	0
Total Appropriations - Dept 5137		174,187	205,546	170,329	180,410



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5140 Legal Counsel					
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	219,801	180,000	260,000	243,000
TOTAL	Operating Expenditures/Expen	219,801	180,000	260,000	243,000
Total Appropriations - Dept 5140		219,801	180,000	260,000	243,000



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5170 Debt Service					
<u>Debt Service</u>					
400071.000	Principal Payments	344,000	344,000	349,000	355,000
400072.000	Interest	157,963	167,962	150,580	143,132
400073.000	Other Debt Service Costs	4,139	4,175	4,175	0
400074.000	Combined Debt Service	73,483	0	0	0
400075.000	Lease Assets Interest-Modified Accrual	499	0	0	0
TOTAL	Debt Service	580,083	516,137	503,755	498,132
Total Appropriations - Dept 5170		580,083	516,137	503,755	498,132



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5190 Public Buildings

Personnel Services

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400012.000	Regular Salaries & Wages	0	0	0	186,249
400021.000	F.I.C.A. Taxes	0	0	0	14,347
400022.000	Pension Expense	0	0	0	21,552
400023.000	Group Insurance	0	0	0	23,400
400024.000	Workers' Compensation'	0	0	0	600
400025.000	Unemployment Compensation	0	0	0	941
TOTAL	Personnel Services	0	0	0	247,089

001 5190 Public Buildings

Operating Expenditures/Expenses

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400031.000	Professional Services	0	1,000	0	20,000
400034.000	Other Contractual Services	99,606	63,195	67,445	60,000
400041.000	Communications and Freight	43	0	0	0
400043.000	Utility Services	25,278	35,000	53,240	53,500
400044.000	Rentals & Leases	33,490	30,000	30,000	20,000
400045.000	Insurance	3,549	15,000	5,000	0
400046.000	Repairs & Maintenance	108,550	51,625	96,387	109,000
400049.000	Other Current Charges	3,312	3,400	3,400	3,400
400052.000	Operating Supplies	4,312	8,000	10,250	12,250
400057.000	Relocation	0	0	400,000	0
TOTAL	Operating Expenditures/Expen	278,140	207,220	665,722	278,150

301 5190 Public Buildings

Capital Outlay

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400062.000	Buildings	0	0	0	1,600,000
400063.000	Improvements (excl. Buildings)	0	0	0	0
400064.000	Machinery & Equipment	7,672	0	117,865	780,000
TOTAL	Capital Outlay	451,487	877,750	286,772	2,380,000

Total Appropriations - Dept 5190		729,627	1,084,970	952,494	2,905,239
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5210 Law Enforcement

Personnel Services

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400012.000	Regular Salaries & Wages	2,924,580	2,987,738	3,251,014	3,332,970
400014.000	Overtime Pay	245,559	175,000	175,000	185,000
400021.000	F.I.C.A. Taxes	225,799	241,949	262,090	254,972
400022.000	Pension Expense	378,856	569,534	220,000	565,848
400023.000	Group Insurance	273,652	322,642	322,642	329,612
400024.000	Workers' Compensation'	58,509	38,000	44,338	61,285
400025.000	Unemployment Compensation	0	15,814	17,130	16,837
TOTAL	Personnel Services	4,106,953	4,350,677	4,292,214	4,746,524

001 5210 Law Enforcement

Operating Expenditures/Expenses

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400031.000	Professional Services	15,734	25,100	33,100	35,200
400034.000	Other Contractual Services	29,604	66,050	72,974	72,874
400040.000	Travel & Per Diem	6,605	12,000	14,000	17,000
400041.000	Communications and Freight	276	1,000	1,000	1,000
400044.000	Rentals & Leases	5,153	67,085	47,944	40,859
400044.500	Rentals & Leases	1,412	0	23,000	0
400045.000	Insurance	38,260	35,000	30,000	30,000
400046.000	Repairs & Maintenance	95,062	86,000	92,800	98,800
400047.000	Printing & Binding	4,023	3,800	3,800	5,300
400048.000	Promotional Activities	5,108	2,500	8,000	12,000
400049.000	Other Current Charges	9,054	14,000	14,000	16,300
400051.000	Office Supplies	0	0	320	0
400052.000	Operating Supplies	7,815	54,271	47,985	9,832
400052.111	Operating Supplies	0	0	2,100	0
400054.000	Publications & Training	19,832	36,650	37,900	56,800
TOTAL	Operating Expenditures/Expen	433,961	600,831	798,488	631,940

301 5210 Law Enforcement

Capital Outlay

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400063.000	Improvements (excl. Buildings)	136,627	297,000	342,000	111,000
400064.000	Machinery and Equipment	0	330,800	54,597	0
400066.000	Computer Software	0	0	0	80,000
TOTAL	Capital Outlay	195,595	627,800	396,597	699,857

301 5210 Law Enforcement

Debt Service

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

400074.000	Combined Debt Service	6,497	0	0	0
400075.000	Combined Debt Service	522	0	0	0
TOTAL	Debt Service	7,019	0	0	0
Total Appropriations - Dept 5210		4,743,528	5,579,308	5,487,299	6,078,321



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5240 Building

Personnel Services

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400012.000	Regular Salaries & Wages	594,611	762,634	930,440	953,321
400021.000	F.I.C.A. Taxes	44,825	58,342	71,179	72,975
400022.000	Pension Expense	61,136	29,000	40,500	55,536
400023.000	Group Insurance	36,421	59,962	71,962	87,354
400024.000	Workers' Compensation'	2,257	1,500	1,700	3,558
400025.000	Unemployment Compensation	500	3,392	3,492	4,816
TOTAL	Personnel Services	739,751	914,830	1,119,273	1,177,560

001 5240 Building

Operating Expenditures/Expenses

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400031.000	Professional Services	198,648	185,000	200,000	125,000
400034.000	Other Contractual Services	24,679	80,000	22,000	62,750
400040.000	Travel & Per Diem	0	1,600	2,100	1,600
400041.000	Communications and Freight	20	6,008	600	600
400044.000	Rentals & Leases	9,705	12,120	24,120	45,870
400044.500	Rentals & Leases	0	0	0	0
400045.000	Insurance	4,969	4,300	4,300	4,300
400046.000	Repairs & Maintenance	0	1,000	250	500
400047.000	Printing & Binding	3,779	6,000	6,000	6,000
400049.000	Other Current Charges	25,410	0	32,014	12,650
400051.000	Office Supplies	184	0	0	0
400052.000	Operating Supplies	6,198	1,000	2,000	2,551
400054.000	Publications & Training	867	2,875	7,400	6,675
TOTAL	Operating Expenditures/Expen	274,459	299,903	300,784	268,496

301 5240 Building

Capital Outlay

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400063.001	Improvements (excl. Buildings)	0	0	0	0
400064.000	Machinery & Equipment	0	0	0	6,120
400066.000	COMPUTER SOFTWARE	17,235	203,475	0	0
TOTAL	Capital Outlay	17,235	203,475	0	6,120

Total Appropriations - Dept 5240		1,031,445	1,418,208	1,420,057	1,452,176
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5245 Code Compliance

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	107,187	96,707	106,632	101,116
400014.000	Overtime Pay	0	3,500	1,000	1,000
400021.000	F.I.C.A. Taxes	7,529	7,666	8,234	7,755
400022.000	Pension Expense	15,114	18,045	9,946	11,700
400023.000	Group Insurance	23,309	36,063	36,063	43,276
400024.000	Workers' Compensation'	2,709	1,800	1,640	4,270
400025.000	Unemployment Compensation	0	501	538	511
TOTAL	Personnel Services	155,847	164,282	164,053	169,628

001 5245 Code Compliance

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	1,486	0	0	7,000
400040.000	Travel & Per Diem	516	4,000	3,000	3,000
400041.000	Communications and Freight	21	0	0	0
400044.000	Rentals & Leases	2,065	6,600	6,600	6,600
400044.500	Rentals & Leases	0	0	0	4,885
400045.000	Insurance	710	650	650	650
400046.000	Repairs & Maintenance	1,642	5,140	3,140	3,740
400047.000	Printing & Binding	108	1,300	1,300	1,300
400052.000	Operating Supplies	2,700	9,500	5,500	5,500
400054.000	Publications & Training	1,616	2,000	3,000	3,050
TOTAL	Operating Expenditures/Expen	10,864	29,190	23,190	35,725

301 5245 Code Compliance

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	0	0	0	0
400064.000	Machinery & Equipment		0	0	6,600
TOTAL	Capital Outlay	0	0	0	6,600

Total Appropriations - Dept 5245		166,711	193,472	187,243	211,953
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5250 Emergency and Disaster Relief S					
<u>Operating Expenditures/Expenses</u>					
400034.400	Other Contractual Services	9,592	10,000	0	0
TOTAL	Operating Expenditures/Expen	9,592	10,000	0	0
Total Appropriations - Dept 5250		9,592	10,000	0	0



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5290 Other Public Safety

Personnel Services

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400012.000	Regular Salaries & Wages	0	0	0	147,490
400013.000	Other Salaries & Wages	83,481	71,405	91,409	79,813
400021.000	F.I.C.A. Taxes	6,326	5,462	6,993	11,303
400022.000	Pension Expense	0	0	0	0
400024.000	Workers' Compensation'	1,505	1,000	1,000	1,577
400025.000	Unemployment Compensation	1,222	369	369	745
TOTAL	Personnel Services	92,534	78,236	99,771	240,928

001 5290 Other Public Safety

Operating Expenditures/Expenses

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400034.000	Other Contractual Services	0	0	300	0
400049.000	Other Current Charges	0	2,500	2,500	0
400052.000	Operating Supplies	1,536	2,600	2,800	2,800
400054.000	Publications & Training	0	50	0	50
TOTAL	Operating Expenditures/Expen	1,536	5,150	5,600	2,850

Total Appropriations - Dept 5290	94,070	83,386	105,371	243,778
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
302 5310 Park Impact Fund					
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	22,730	500,000	670,000	200,000
TOTAL	Capital Outlay	22,730	500,000	670,000	200,000
Total Appropriations - Dept 5310		22,730	500,000	670,000	200,000



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
403 5330 Water					
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	272,379	281,253	292,983	390,406
400014.000	Overtime Pay	11,118	15,000	13,000	12,000
400021.000	F.I.C.A. Taxes	20,269	22,663	23,408	29,866
400022.000	Pension Expense	44,683	53,348	28,977	45,174
400022.555	Pension Expense	-116,415	0	0	0
400023.000	Group Insurance	36,478	67,247	68,207	81,848
400023.555	Group Insurance	235	0	0	0
400024.000	Workers' Compensation'	4,825	3,206	3,306	7,629
400025.000	Unemployment Compensation	0	1,549	1,599	1,972
TOTAL	Personnel Services	273,574	444,266	431,480	568,895

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
403 5330 Water					
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	1,100	7,400	41,500	10,000
400032.000	Accounting & Auditing	4,506	5,000	8,215	4,200
400034.000	Other Contractual Services	27,889	13,150	13,350	30,000
400034.100	Bulk Water Purchases	486,246	550,000	550,000	600,000
400040.000	Travel & Per Diem	0	750	3,000	3,000
400041.000	Communications and Freight	0	1,000	1,000	1,000
400043.000	Utility Services	0	0	1,000	1,000
400044.000	Rentals & Leases	0	9,500	4,675	17,000
400045.000	Insurance	23,439	14,500	14,500	0
400046.000	Repairs & Maintenance	7,779	39,900	42,775	33,000
400047.000	Printing & Binding	0	0	250	500
400049.000	Other Current Charges	43,234	27,345	36,245	26,000
400052.000	Operating Supplies	43,195	60,500	60,776	45,000
400054.000	Publications & Training	0	1,500	1,500	2,500
400059.000	Depreciation	68,912	0	0	0
TOTAL	Operating Expenditures/Expen	706,300	730,545	778,786	773,200

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
403 5330 Water					
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	0	9,000	18,934	1,113,110
400064.000	Machinery & Equipment	0	0	0	0
TOTAL	Capital Outlay	0	9,000	18,934	1,113,110

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
403 5330 Water					



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

Transfers out

400091.001	Transfer for Debt Service	0	0	0	0
400091.500	Transfer for Debt Service	200,000	200,000	200,000	200,000
TOTAL	Transfers out	200,000	200,000	200,000	200,000
Total Appropriations - Dept 5330		1,179,873	1,383,811	1,429,200	2,655,205



Town of Bay Harbor Islands

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Appropriations by Fund and Department

405 5340 Solid Waste

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	0	0	0	88,296
400021.000	F.I.C.A. Taxes	0	0	0	6,800
400022.000	Pension Expense	0	0	0	10,217
400024.000	Workers' Compensation'	0	0	0	0
400025.000	Unemployment Compensation	0	0	0	446
TOTAL	Personnel Services	0	0	0	105,759

405 5340 Solid Waste

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	0	1,000	1,000	1,000
400032.000	Accounting & Auditing	2,575	2,500	5,128	2,500
400034.300	Other Contractual Services	724,540	755,000	735,000	792,750
400034.350	Other Contractual Services	78,879	77,521	146,200	99,750
400034.400	Other Contractual Services	25,772	0	0	0
400049.000	Other Current Charges	0	900	900	21,000
400052.000	Operating Supplies	8,320	4,479	5,000	5,000
400059.000	Depreciation	1,438	0	0	0
TOTAL	Operating Expenditures/Expen	841,524	841,400	893,228	922,000
Total Appropriations - Dept 5340		841,524	841,400	893,228	1,027,759



Town of Bay Harbor Islands

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Appropriations by Fund and Department

402 5350 Sewer

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	249,064	241,209	285,312	393,752
400014.000	Overtime Pay	10,213	25,000	25,000	20,000
400021.000	F.I.C.A. Taxes	18,125	20,365	23,739	30,120
400022.000	Pension Expense	40,152	47,938	26,563	45,562
400022.555	Pension Expense	-104,975	0	0	0
400023.000	Group Insurance	37,489	47,819	49,259	59,111
400023.555	Group Insurance	242	0	0	0
400024.000	Workers' Compensation'	7,988	5,308	5,408	12,591
400025.000	Unemployment Compensation	0	1,431	1,480	1,989
TOTAL	Personnel Services	258,299	389,070	416,761	563,125

402 5350 Sewer

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	60,224	196,271	160,227	230,000
400032.000	Accounting & Auditing	7,082	7,500	12,737	7,600
400034.000	Other Contractual Services	8,418	12,900	13,405	80,000
400034.200	Other Contractual Services	958,214	970,000	970,000	1,204,664
400040.000	Travel & Per Diem	0	750	750	1,500
400041.000	Communications and Freight	1,850	2,500	4,000	3,000
400043.000	Utility Services	54,352	45,000	60,000	55,000
400044.000	Rentals & Leases	0	4,500	4,500	23,000
400045.000	Insurance	25,053	22,000	22,000	0
400046.000	Repairs & Maintenance	194,514	85,450	125,450	140,000
400046.183	Repairs & Maintenance	0	0	0	0
400049.000	Other Current Charges	476	500	500	700
400052.000	Operating Supplies	5,653	24,500	44,525	40,000
400054.000	Publications & Training	600	1,000	1,000	1,500
400059.000	Depreciation	222,382	0	0	0
TOTAL	Operating Expenditures/Expenses	1,538,818	1,372,871	1,419,094	1,786,964

402 5350 Sewer

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	0	356,000	1,552,337	1,680,000
400064.000	Machinery & Equipment	0	0	0	60,000
TOTAL	Capital Outlay	0	356,000	1,552,337	1,740,000

402 5350 Sewer

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

Debt Service

400072.000	Interest	0	0	0	0
400074.000	Combined Debt Service	0	0	0	0
TOTAL	Debt Service	0	0	0	0

402 5350 Sewer

Transfers out

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400091.001	Transfer for Debt Service	0	0	0	250,000
400091.500	Transfer for Debt Service	525,000	525,000	525,000	0
TOTAL	Transfers out	525,000	525,000	525,000	250,000
Total Appropriations - Dept 5350		2,322,117	2,642,941	3,913,192	4,340,089



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

406 5380 Stormwater

Personnel Services

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400012.000	Regular Salaries & Wages	39,278	30,647	37,680	160,773
400014.000	Overtime Pay	272	2,500	2,500	2,000
400021.000	F.I.C.A. Taxes	2,793	2,536	3,074	12,309
400022.000	Pension Expense	5,000	10,000	3,318	18,603
400022.555	Pension Expense	-13,025	0	0	0
400023.000	Group Insurance	4,376	4,288	4,528	5,436
400023.555	Group Insurance	28	0	0	0
400024.000	Workers' Compensation'	933	620	650	1,471
400025.000	Unemployment Compensation	0	200	210	812
TOTAL	Personnel Services	39,654	50,791	51,960	201,404

406 5380 Stormwater

Operating Expenditures/Expenses

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400031.000	Professional Services	13,450	23,938	19,000	50,000
400032.000	Accounting & Auditing	1,289	1,500	2,564	1,400
400034.000	Other Contractual Services	106,516	105,000	105,000	85,000
400043.000	Utility Services	0	2,000	2,000	2,000
400044.000	Rentals & Leases	0	0	0	3,000
400045.000	Insurance	4,176	4,000	4,000	0
400046.000	Repairs & Maintenance	21,910	52,000	50,000	100,000
400049.000	Other Current Charges	3,342	3,200	7,100	6,200
400052.000	Operating Supplies	250	2,500	4,750	3,000
400054.000	Publications & Training	639	2,050	2,475	2,000
400059.000	Depreciation	43,591	0	0	0
TOTAL	Operating Expenditures/Expen	195,164	196,188	196,889	252,600

406 5380 Stormwater

Capital Outlay

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400063.000	Improvements (excl. Buildings)	0	609,000	0	250,000
TOTAL	Capital Outlay	0	609,000	0	250,000

Total Appropriations - Dept 5380		234,818	855,979	248,849	704,004
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5410 Streets and Parkways

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	152,534	69,546	134,391	235,109
400014.000	Overtime Pay	9,775	0	0	0
400021.000	F.I.C.A. Taxes	12,258	5,320	10,281	17,996
400022.000	Pension Expense	10,490	13,074	7,065	27,205
400023.000	Group Insurance	26,200	20,394	24,474	30,369
400024.000	Workers' Compensation'	3,010	2,000	2,100	4,744
400025.000	Unemployment Compensation	0	363	413	1,188
TOTAL	Personnel Services	214,266	110,697	178,724	316,611

001 5410 Streets and Parkways

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	0	0	0	0
400034.000	Other Contractual Services	183,026	212,840	212,840	220,000
400040.000	Travel & Per Diem	0	1,000	1,000	1,000
400041.000	Communications and Freight	387	200	200	200
400043.000	Utility Services	75,847	80,000	75,000	85,000
400044.000	Rentals & Leases	2,350	8,330	8,330	4,000
400045.000	Insurance	6,388	5,500	5,500	0
400046.000	Repairs & Maintenance	25,608	39,850	35,200	45,000
400047.000	Printing & Binding	0	0	210	250
400049.000	Other Current Charges	25	40	40	30
400052.000	Operating Supplies	31,735	34,550	38,150	30,000
400054.000	Publications & Training	780	2,851	2,850	2,000
TOTAL	Operating Expenditures/Expen	326,146	385,161	379,320	387,480

001 5410 Streets and Parkways

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	344,351	704,116	295,616	0
400064.000	Machinery & Equipment	0	0	0	55,500
TOTAL	Capital Outlay	344,351	704,116	295,616	285,500
Total Appropriations - Dept 5410		884,762	1,199,974	853,660	989,591



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

401 5415 Causeway Operations

Personnel Services

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400012.000	Regular Salaries & Wages	1,549,582	1,404,903	1,673,556	1,634,634
400014.000	Overtime Pay	90,478	68,000	68,000	68,000
400021.000	F.I.C.A. Taxes	117,265	112,677	133,229	125,100
400022.000	Pension Expense	222,154	265,235	147,891	202,692
400022.555	Pension Expense	-578,789	0	0	0
400023.000	Group Insurance	239,447	257,015	261,815	313,478
400023.555	Group Insurance	1,546	0	0	0
400024.000	Workers' Compensation'	4,978	3,308	3,508	7,848
400025.000	Unemployment Compensation	0	7,287	7,387	8,258
TOTAL	Personnel Services	1,646,661	2,118,425	2,295,386	2,360,010

401 5415 Causeway Operations

Operating Expenditures/Expenses

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400031.000	Professional Services	204,814	239,000	256,000	269,000
400032.000	Accounting & Auditing	26,394	30,000	45,197	25,000
400034.000	Other Contractual Services	422,920	509,222	510,022	670,000
400040.000	Travel & Per Diem	0	1,500	1,500	15,000
400041.000	Communications and Freight	0	26,500	26,500	26,500
400043.000	Utility Services	82,578	72,600	95,700	115,700
400044.000	Rentals & Leases	0	34,660	34,660	34,660
400044.500	Rentals & Leases	851	0	0	0
400045.000	Insurance	311,375	250,000	350,000	700,000
400046.000	Repairs & Maintenance	66,620	85,475	137,556	136,000
400046.197	Repairs & Maintenance	56	0	0	0
400049.000	Other Current Charges	9,894	0	10,000	5,000
400052.000	Operating Supplies	29,783	44,900	35,950	110,000
400054.000	Publications & Training	287	10,000	3,500	3,500
400059.000	Depreciation	1,705,809	0	0	0
TOTAL	Operating Expenditures/Expen	2,861,379	1,303,857	1,506,585	2,110,360

401 5415 Causeway Operations

Capital Outlay

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400060.000	Amortization-Finance Lease	24,744	0	0	0
400064.000	Machinery & Equipment	0	0	29,000	12,480
TOTAL	Capital Outlay	24,744	0	29,000	12,480

401 5415 Causeway Operations

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

Debt Service

400071.000	Principal Payments	0	941,000	965,000	989,000
400072.000	Interest	179,832	167,929	143,817	93,762
400072.500	Interest	293	0	0	0
TOTAL	Debt Service	180,125	1,108,929	1,108,817	1,082,762
		Actual	Adopted	Adopted	Final
		2021-2022	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024
401 5415 Causeway Operations					
Transfers out					
400091.000	Transfer for Debt Service	0	0	0	0
400091.100	Transfer for Debt Service	1,659,060	1,659,060	1,659,060	550,000
TOTAL	Transfers out	1,659,060	1,659,060	1,659,060	550,000
Total Appropriations - Dept 5415		6,371,968	6,190,271	6,598,848	6,115,612



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 5440 Public Transit					
<u>Operating Expenditures/Expenses</u>					
400034.000	Other Contractual Services	96,856	120,000	270,500	270,500
400052.000	Operating Supplies	11,667	8,000	9,000	8,000
TOTAL	Operating Expenditures/Expen	108,523	128,000	279,500	278,500
Total Appropriations - Dept 5440		108,523	128,000	279,500	278,500



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

404 5450 Parking

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	146,120	166,238	194,406	293,635
400014.000	Overtime Pay	340	12,000	12,000	12,000
400021.000	F.I.C.A. Taxes	10,893	13,635	15,790	22,513
400022.000	Pension Expense	26,883	26,500	17,844	33,976
400022.555	Pension Expense	-70,048	0	0	0
400023.000	Group Insurance	18,583	27,119	27,599	40,200
400023.555	Group Insurance	120	0	0	0
400024.000	Workers' Compensation'	3,311	2,200	2,250	5,475
400025.000	Unemployment Compensation	0	500	520	1,483
TOTAL	Personnel Services	136,202	248,192	270,409	409,282

404 5450 Parking

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	0	1,000	750	750
400032.000	Accounting & Auditing	2,575	2,500	4,217	2,300
400034.000	Other Contractual Services	7,699	6,900	7,119	20,500
400041.000	Communications and Freight	19,442	30,000	32,000	33,500
400043.000	Utility Services	34,265	26,100	35,600	33,600
400044.000	Rentals & Leases	33,669	7,202	38,500	32,000
400044.500	Rentals & Leases	441	0	0	0
400045.000	Insurance	8,351	8,000	8,200	8,200
400046.000	Repairs & Maintenance	25,673	33,730	41,436	49,450
400047.000	Printing & Binding	0	0	7,252	20,000
400049.000	Other Current Charges	47,072	8,952	71,198	73,100
400052.000	Operating Supplies	15,430	14,800	15,300	17,000
400059.000	Depreciation	252,285	0	0	0
TOTAL	Operating Expenditures/Expen	446,902	139,184	261,573	290,400

404 5450 Parking

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Capital Outlay</u>					
400060.000	Amortization-Finance Lease	4,912	0	0	0
400063.000	Improvements (excl. Buildings)	0	52,500	207,500	35,000
400064.000	Machinery & Equipment		0	0	78,000
400066.000	COMPUTER SOFTWARE		0	0	25,000
TOTAL	Capital Outlay	4,912	52,500	207,500	138,000

404 5450 Parking

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

Debt Service

400071.000	Principal Payments	0	369,000	397,000	397,000
400072.000	Interest	52,991	48,988	46,984	40,677
400072.500	Interest	136	0	0	0
TOTAL	Debt Service	53,128	417,988	443,984	437,677
Total Appropriations - Dept 5450		641,144	857,864	1,183,466	1,275,359



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5720 Parks and Recreation

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Personnel Services</u>					
400012.000	Regular Salaries & Wages	517,065	573,639	458,842	406,447
400014.000	Overtime Pay	7,512	1,500	1,500	30,000
400021.000	F.I.C.A. Taxes	39,375	43,998	35,216	31,103
400022.000	Pension Expense	65,590	103,569	40,695	41,783
400023.000	Group Insurance	66,104	82,740	82,740	99,288
400024.000	Workers' Compensation	9,782	6,500	6,500	15,419
400025.000	Unemployment Compensation	0	2,876	2,302	2,053
TOTAL	Personnel Services	705,429	814,822	627,795	626,093

001 5720 Parks and Recreation

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Operating Expenditures/Expenses</u>					
400031.000	Professional Services	639	0	0	0
400034.000	Other Contractual Services	23,448	18,600	18,600	22,815
400040.000	Travel & Per Diem	671	1,274	1,350	1,350
400041.000	Communications and Freight	1,313	0	150	0
400043.000	Utility Services	39,732	34,000	44,500	34,000
400044.000	Rentals & Leases	0	3,900	3,900	3,900
400044.500	Rentals & Leases	0	0	1,834	0
400045.000	Insurance	11,257	10,000	10,000	10,000
400046.000	Repairs & Maintenance	23,467	23,200	24,600	17,600
400047.000	Printing & Binding	861	8,940	7,940	4,500
400049.000	Other Current Charges	149,890	210,022	179,670	198,150
400049.010	Other Current Charges	101,673	167,880	168,500	145,700
400049.020	Other Current Charges	32,597	43,000	93,000	81,500
400049.030	Other Current Charges	100,235	180,900	429,833	453,200
400049.031	Other Current Charges		0	0	25,000
400052.000	Operating Supplies	17,149	7,500	7,500	4,500
400054.000	Publications & Training	1,907	5,425	2,925	2,925
TOTAL	Operating Expenditures/Expen	504,839	714,641	994,302	1,005,140

001 5720 Parks and Recreation

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
<u>Capital Outlay</u>					
400063.000	Improvements (excl. Buildings)	154,884	692,379	17,500	0
TOTAL	Capital Outlay	154,884	692,379	17,500	720,000

Total Appropriations - Dept 5720	1,365,152	2,221,842	1,639,597	2,351,233
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Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

001 5725 Children's Trust

Personnel Services

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400012.000	Regular Salaries & Wages	0	0	94,225	0
400014.000	Overtime Pay	0	0	80	0
400021.000	F.I.C.A. Taxes	0	0	0	19,206
400022.000	Pension Expense	0	0	0	21,274
400023.000	Group Insurance	0	0	0	40,000
400024.000	Workers' Compensation	0	0	0	627
400025.000	Unemployment Compensation	0	0	0	392
TOTAL	Personnel Services	0	0	122,769	341,563

001 5725 Children's Trust

Operating Expenditures/Expenses

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400031.000	Professional Services	0	0	15,000	0
400034.000	Other Contractual Services	0	0	0	0
400047.000	Printing & Binding	0	0	1,000	0
400048.000	Promotional Activities	0	0	2,000	0
400049.000	Other Current Charges	0	0	7,650	0
400049.015	Other Current Charges	0	0	0	39,127
400049.016	Other Current Charges	0	0	0	4,200
400049.017	Other Current Charges	0	0	0	15,925
400049.018	Other Current Program Charges	0	0	0	6,400
400049.019	Other Current Charges - Screening	0	0	0	700
400051.000	Office Supplies	0	0	1,500	0
400052.000	Operating Supplies	0	0	0	12,800
400054.000	Publications & Training	0	0	2,500	0
400054.015	Publications & Training	0	0	0	400
TOTAL	Operating Expenditures/Expen	0	0	37,218	195,834

104 5725 Children's Trust

Other Uses

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
400199.000	Program Contingency - in kind	0	0	0	34,000
TOTAL	Other Uses	0	0	0	34,000
Total Appropriations - Dept 5725		0	0	159,987	571,397



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department

		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
301 9990 Non-Departmental					
<u>Capital Outlay</u>					
400067.000	Leased Assets-Capital Outlay- Modified A	213,176	0	0	0
TOTAL	Capital Outlay	402,339	0	0	0
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 9990 Non Departmental					
<u>Other Uses</u>					
400199.000	Program Contingency- Unfunded incident	0	0	0	56,967
400299.000	Change in Balances/Reserves	0	0	2,000	0
400299.100	Appropriate Fund Balance	0	50,034	0	0
TOTAL	Other Uses	0	885,552	531,320	506,967
		Actual 2021-2022	Adopted Budget 2021- 2022	Adopted Budget 2022- 2023	Final Budget 2023-2024
001 9990 Non-Departmental					
<u>Transfers out</u>					
400091.000	Transfer for Capital Projects	930,987	930,987	402,000	2,261,000
400091.001	Transfer for the Children's Trust Match	0	0	0	251,397
400091.600	Transfer for Debt Service	0	0	0	0
TOTAL	Transfers out	930,987	930,987	402,000	2,512,397
Total Appropriations - Dept 9990		1,333,326	1,816,539	933,320	3,019,364



Town of Bay Harbor Islands

Final Budget 2023-2024

Appropriations by Fund and Department



Changes over Fiscal Year 2023

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Building	1,420,057	1,452,176	32,119	
Communications and Freight	600	600	-	0%
F.I.C.A. Taxes	71,179	72,975	1,796	3%
Group Insurance	71,962	87,354	15,392	21%
Machinery & Equipment	-	6,120	6,120	0%
Operating Supplies	2,000	2,551	551	28%
Other Current Charges	32,014	12,650	(19,364)	-60%
Pension Expense	40,500	55,536	15,036	37%
Professional Services	200,000	125,000	(75,000)	-38%
Publications & Training	7,400	6,675	(725)	-10%
Regular Salaries & Wages	930,440	953,321	22,881	2%
Rentals & Leases	24,120	45,870	21,750	90%
Repairs & Maintenance	250	500	250	100%
Travel & Per Diem	2,100	1,600	(500)	-24%
Unemployment Compensation	3,492	4,816	1,324	38%
Workers' Compensation'	1,700	3,558	1,858	109%
Insurance	4300	4300	-	0%
Printing & Binding	6000	6000	-	0%
Other Contractual Services	22,000	62,750	40,750	185%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Town of Bay Harbor Islands Bright Paths				
Youth Development Program	159,987	-	(159,737)	
F.I.C.A. Taxes	7,214	-	(7,214)	-100%
Group Insurance	21,000	-	(21,000)	-100%
Office Supplies	1,500	-	(1,500)	-100%
Operating Supplies	1,500	-	(1,500)	-100%
Other Current Charges	7,650	-	(7,650)	-100%
Overtime Pay	80	-	(80)	-100%
Printing & Binding	1,000	-	(1,000)	-100%
Professional Services	15,000	-	(15,000)	-100%
Promotional Activities	2,000	-	(2,000)	-100%
Publications & Training	2,500	-	(2,500)	-100%
Regular Salaries & Wages	94,225	-	(94,225)	-100%
Workers' Compensation	250	-		
Other Contractual Services	6,068	-	(6,068)	-100%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Code Compliance	187,243	211,953	24,710	
Communications and Freight	-	-	-	0%
F.I.C.A. Taxes	8,234	7,755	(479)	-6%
Group Insurance	36,063	43,276	7,213	20%
Insurance	650	650	-	0%
Machinery & Equipment	-	6,600	6,600	0%
Operating Supplies	5,500	5,500	-	0%
Overtime Pay	1,000	1,000	-	0%
Pension Expense	9,946	11,700	1,754	18%
Printing & Binding	1,300	1,300	-	0%
Professional Services	-	7,000	7,000	0%
Publications & Training	3,000	3,050	50	2%
Regular Salaries & Wages	106,632	101,116	(5,516)	-5%
Rentals & Leases	6,600	11,485	4,885	0%
Repairs & Maintenance	3,140	3,740	600	19%
Travel & Per Diem	3,000	3,000	-	0%
Unemployment Compensation	538	511	(27)	-5%
Workers' Compensation'	1,640	4,270	2,630	160%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Debt Service	503,755	498,132	(5,623)	
Combined Debt Service	-	-	-	0%
Lease Assets Interest-Modified Accrual	-	-	-	0%
Other Debt Service Costs	4,175	-	(4,175)	-100%
Principal Payments	349,000	355,000	6,000	2%
Interest	150,580	143,132	(7,448)	-5%
Emergency and Disaster Relief Services	-	-	-	0%
Other Contractual Services	-	-	-	0%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Finance and Administration	414,801	608,035	193,234	
Accounting & Auditing	29,319	32,000	2,681	9%
Communications and Freight	200	600	400	200%
COMPUTER SOFTWARE	10,000	-	(10,000)	-100%
F.I.C.A. Taxes	11,116	21,158	10,042	90%
Group Insurance	14,667	20,100	5,433	37%
Insurance	700	4,300	3,600	514%
Operating Supplies	3,000	3,395	395	13%
Other Current Charges	5,800	10,600	4,800	83%
Overtime Pay	5,000	-	(5,000)	-100%
Pension Expense	10,580	31,996	21,416	202%
Printing & Binding	6,400	7,000	600	9%
Professional Services	68,000	83,000	15,000	22%
Publications & Training	2,470	4,515	2,045	83%
Regular Salaries & Wages	140,309	276,577	136,268	97%
Rentals & Leases	3,600	6,000	2,400	67%
Repairs & Maintenance	250	200	(50)	-20%
Travel & Per Diem	4,050	4,050	-	0%
Unemployment Compensation	727	1,397	670	92%
Workers' Compensation'	1,613	856	(757)	-47%
Program Contingency- Unfunded Finance				
incidentals & needs for Reorg	-	13,291	13,291	0%
Other Contractual Services	97,000	87,000	(10,000)	-10%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Human Resources	170,329	180,410	10,081	
Communications and Freight	-	100	100	0%
COMPUTER SOFTWARE	-	-	-	0%
F.I.C.A. Taxes	4,274	6,652	2,378	56%
Group Insurance	5,262	6,314	1,052	20%
Insurance	1,200	1,200	-	0%
Office Supplies	-	-	-	0%
Operating Supplies	1,500	5,000	3,500	233%
Other Current Charges	29,677	20,800	(8,877)	-30%
Pension Expense	3,470	9,910	6,440	186%
Printing & Binding	100	-	(100)	-100%
Professional Services	-	-	-	0%
Promotional Activities	44,690	14,500	(30,190)	-68%
Publications & Training	11,300	11,300	-	0%
Regular Salaries & Wages	55,866	85,645	29,779	53%
Travel & Per Diem	3,600	4,100	500	14%
Unemployment Compensation	240	433	193	80%
Workers' Compensation'	550	856	306	56%
Other Contractual Services	8,600	13,600	5,000	58%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Information Technology	579,672	678,658	108,986	
Communications and Freight	105,772	104,888	(884)	-1%
COMPUTER SOFTWARE	10,000			
F.I.C.A. Taxes	5,336	5,854	518	10%
Group Insurance	16,741	17,000	259	2%
Improvements (excl. Buildings)	37,500	-	(37,500)	-100%
Insurance	1,500	1,500	-	0%
Machinery & Equipment	-	60,000	60,000	0%
Operating Supplies	82,700	55,200	(27,500)	-33%
Other Current Charges	12,000	12,000	-	0%
Overtime Pay	2,000	-	(2,000)	-100%
Pension Expense	6,164	8,703	2,539	41%
Professional Services	64,000	144,000	80,000	125%
Publications & Training	4,000	4,000	-	0%
Regular Salaries & Wages	67,756	75,209	7,453	11%
Repairs & Maintenance	96,300	77,500	(18,800)	-20%
Travel & Per Diem	-	5,000	5,000	0%
Unemployment Compensation	303	380	77	25%
Workers' Compensation'	600	1,424	824	137%
Program Contingency- Unfunded IT				
incidentals for emergencies and Town	-	35,000	35,000	0%
Other Contractual Services	67,000	71,000	4,000	6%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Law Enforcement	4,899,027	5,957,489	1,058,462	
Communications and Freight	1,000	1,000	-	0%
COMPUTER SOFTWARE	-	80,000	80,000	0%
F.I.C.A. Taxes	262,090	254,972	(7,118)	-3%
Group Insurance	322,642	329,612	6,970	2%
Insurance	30,000	30,000	-	0%
Machinery & Equipment	-	508,857	508,857	0%
Office Supplies	320	-	(320)	-100%
Operating Supplies	227,975	235,975	8,000	-96%
Other Current Charges	14,000	16,300	2,300	16%
Overtime Pay	175,000	185,000	10,000	6%
Pension Expense	220,000	565,848	345,848	157%
Printing & Binding	3,800	5,300	1,500	39%
Professional Services	33,100	35,200	2,100	6%
Promotional Activities	8,000	12,000	4,000	50%
Publications & Training	37,900	56,800	18,900	50%
Regular Salaries & Wages	3,251,014	3,332,970	81,956	3%
Rentals & Leases	70,944	40,859	(30,085)	-115%
Repairs & Maintenance	92,800	98,800	6,000	6%
Travel & Per Diem	14,000	17,000	3,000	21%
Unemployment Compensation	17,130	16,837	(293)	-2%
Workers' Compensation'	44,338	61,285	16,947	38%
Other Contractual Services	72,974	72,874	(100)	0%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Legal Counsel	260,000	243,000	(17,000)	
Professional Services	260,000	243,000	(17,000)	-7%
Non Departmental	-	56,967	56,967	
Program Contingency- Unfunded incidentals & Rolled over items approved	-	56,967	56,967	0%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Non-Departmental	402,000	2,512,397	2,110,397	
Transfer for Capital Projects	402,000	2,261,000	1,859,000	462%
Transfer for Debt Service	-	-	-	0%
Transfer for the Children's Trust Match	-	251,397	251,397	0%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Office of Town Manager	577,399	614,217	36,818	
Communications and Freight	16,000	16,000	-	0%
F.I.C.A. Taxes	15,715	14,262	(1,453)	-9%
Group Insurance	22,493	26,992	4,499	20%
Insurance	25,000	25,000	-	0%
Office Supplies	30,000	30,000	-	0%
Operating Supplies	1,500	1,500	-	0%
Other Current Charges	36,500	41,000	4,500	12%
Overtime Pay	3,500	-	(3,500)	-100%
Pension Expense	17,215	21,420	4,205	24%
Printing & Binding	8,000	9,000	1,000	13%
Professional Services	88,000	52,500	(35,500)	-40%
Promotional Activities	40,000	80,000	40,000	100%
Publications & Training	16,200	13,329	(2,871)	-18%
Regular Salaries & Wages	201,926	185,121	(16,805)	-8%
Rentals & Leases	2,700	-	(2,700)	-100%
Repairs & Maintenance	20	-	(20)	-100%
Travel & Per Diem	22,603	23,600	997	4%
Unemployment Compensation	1,027	935	(92)	-9%
Workers' Compensation'	1,500	3,558	2,058	137%
Other Contractual Services	27,500	20,000	(7,500)	-27%
Other Contractual Services -Disaster				
Preparedness & Relief	-	50,000	50,000	0%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Other Public Safety	105,371	243,778	138,407	
F.I.C.A. Taxes	6,993	11,303	4,310	62%
Operating Supplies	2,800	2,800	-	0%
Other Current Charges	2,500	-	(2,500)	-100%
Other Salaries & Wages	91,409	79,813	(11,596)	-13%
Pension Expense	-	-	-	0%
Publications & Training	-	50	50	0%
Regular Salaries & Wages	-	147,490	147,490	0%
Unemployment Compensation	369	745	376	102%
Workers' Compensation'	1,000	1,577	577	58%
Other Contractual Services	300	-	(300)	-100%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Parks and Recreation	1,639,597	1,631,233	(8,364)	
Communications and Freight	150	-	(150)	-100%
F.I.C.A. Taxes	35,216	31,103	(4,113)	-12%
Group Insurance	82,740	99,288	16,548	20%
Improvements (excl. Buildings)	17,500	-	(17,500)	-100%
Insurance	10,000	10,000	-	0%
Operating Supplies	7,500	4,500	(3,000)	-40%
Other Current Charges	871,003	903,550	32,547	-10%
Overtime Pay	1,500	30,000	28,500	1900%
Pension Expense	40,695	41,783	1,088	3%
Printing & Binding	7,940	4,500	(3,440)	-43%
Professional Services	-	-	-	0%
Publications & Training	2,925	2,925	-	0%
Regular Salaries & Wages	458,842	406,447	(52,395)	-11%
Rentals & Leases	5,734	3,900	(1,834)	-100%
Repairs & Maintenance	24,600	17,600	(7,000)	-28%
Travel & Per Diem	1,350	1,350	-	0%
Unemployment Compensation	2,302	2,053	(249)	-11%
Utility Services	44,500	34,000	(10,500)	-24%
Workers' Compensation	6,500	15,419	8,919	137%
Other Contractual Services	18,600	22,815	4,215	23%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Public Buildings	952,863	1,305,239	352,376	
F.I.C.A. Taxes	-	14,347	14,347	0%
Group Insurance	-	23,400	23,400	0%
Improvements (excl. Buildings)	168,907	-	(168,907)	-100%
Insurance	5,000	-	(5,000)	-100%
Machinery & Equipment	117,865	780,000	662,135	-100%
Operating Supplies	10,250	12,250	2,000	20%
Other Current Charges	3,400	3,400	-	0%
Pension Expense	-	21,552	21,552	0%
Professional Services	-	20,000	20,000	0%
Regular Salaries & Wages	-	186,249	186,249	0%
Relocation	400,000	-	(400,000)	-100%
Rentals & Leases	30,000	20,000	(10,000)	-33%
Repairs & Maintenance	96,387	109,000	12,613	13%
Unemployment Compensation	369	941	572	155%
Utility Services	53,240	53,500	260	0%
Workers' Compensation'	-	600	600	0%
Other Contractual Services	67,445	60,000	(7,445)	-11%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Public Transit	279,500	278,500	(1,000)	
Operating Supplies	9,000	8,000	(1,000)	-11%
Other Contractual Services	270,500	270,500	-	0%
Streets and Parkways	853,660	759,591	(94,069)	
Communications and Freight	200	200	-	0%
F.I.C.A. Taxes	10,281	17,996	7,715	75%
Group Insurance	24,474	30,369	5,895	24%
Improvements (excl. Buildings)	295,616	-	(295,616)	-100%
Insurance	5,500	-	(5,500)	-100%
Machinery & Equipment	-	55,500	55,500	0%
Operating Supplies	38,150	30,000	(8,150)	-21%
Other Current Charges	40	30	(10)	-25%
Overtime Pay	-	-	-	0%
Pension Expense	7,065	27,205	20,140	285%
Printing & Binding	210	250	40	19%
Professional Services	-	-	-	0%
Publications & Training	2,850	2,000	(850)	-30%
Regular Salaries & Wages	134,391	235,109	100,718	75%
Rentals & Leases	8,330	4,000	(4,330)	-52%
Repairs & Maintenance	35,200	45,000	9,800	28%
Travel & Per Diem	1,000	1,000	-	0%
Unemployment Compensation	413	1,188	775	188%
Utility Services	75,000	85,000	10,000	13%
Workers' Compensation'	2,100	4,744	2,644	126%
Other Contractual Services	212,840	220,000	7,160	3%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Town Clerk	265,376	349,613	84,237	
Accounting & Auditing	-	-	-	0%
Communications and Freight	500	500	-	0%
COMPUTER SOFTWARE	8,000	5,195	(2,805)	-35%
F.I.C.A. Taxes	5,286	10,155	4,869	92%
Group Insurance	20,541	24,649	4,108	20%
Insurance	2,000	2,000	-	0%
Operating Supplies	1,500	1,500	-	0%
Other Current Charges	45,600	66,600	21,000	46%
Overtime Pay	3,000	-	(3,000)	-100%
Pension Expense	7,827	15,314	7,487	96%
Printing & Binding	11,700	19,000	7,300	62%
Professional Services	32,000	15,000	(17,000)	-53%
Publications & Training	3,500	3,500	-	0%
Regular Salaries & Wages	66,093	132,348	66,255	100%
Rentals & Leases	13,126	9,226	(3,900)	-30%
Repairs & Maintenance	1,000	500	(500)	-50%
Travel & Per Diem	3,000	3,000	-	0%
Unemployment Compensation	345	669	324	94%
Workers' Compensation'	1,613	1,712	99	6%
Other Contractual Services	38,745	38,745	-	0%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Town Council	271,857	274,313	2,456	
Communications and Freight	17,000	14,000	(3,000)	-18%
Executive Salaries	7	7	-	0%
Group Insurance	85,000	102,000	17,000	20%
Insurance	1,500	1,500	-	0%
Operating Supplies	1,500	456	(1,044)	-70%
Other Current Charges	28,850	33,850	5,000	17%
Printing & Binding	45,000	40,000	(5,000)	-11%
Professional Services	55,000	50,000	(5,000)	-9%
Promotional Activities	3,500	2,500	(1,000)	-29%
Publications & Training	9,500	10,000	500	5%
Travel & Per Diem	25,000	20,000	(5,000)	-20%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Town of Bay Harbor Islands Bright Paths				
Youth Dev. Program	-	571,397	571,397	
F.I.C.A. Taxes	-	19,206	19,206	0%
Group Insurance	-	40,000	40,000	0%
Operating Supplies	-	12,800	12,800	0%
Other Current Charges	-	59,852	59,852	0%
Other Current Program Charges	-	6,400	6,400	0%
Pension Expense	-	21,274	21,274	0%
Professional Services	-	115,682	115,682	0%
Promotional Activities	-	-	-	0%
Publications & Training	-	400	400	0%
Regular Salaries & Wages	-	260,064	260,064	0%
Unemployment Compensation	-	392	392	0%
Workers' Compensation	-	627	627	0%
Other Contractual Services	-	-	-	0%
Other Current Charges - Screening	-	700	700	0%
Program Contingency - in kind	-	34,000	34,000	0%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Law Enforcement	540,287	111,000	(429,287)	
Improvements (excl. Buildings)	342,000	111,000	(231,000)	-68%
Machinery and Equipment	54,597	-	(54,597)	-100%
Rentals & Leases	143,690	-	(143,690)	-100%
Non Departmental	-	450,000	450,000	
Program Contingency- Unfunded and Projects targeting compliance	-	450,000	450,000	0%
Parks and Recreation	-	720,000	720,000	
Improvements (excl. Buildings)	-	720,000	720,000	0%
Public Buildings	-	1,600,000	1,600,000	
Buildings	-	1,600,000	1,600,000	0%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Streets and Parkways	-	230,000	230,000	
Improvements (excl. Buildings)	-	230,000	230,000	0%
Park Impact Fund	672,000	200,000	(472,000)	
Non-Departmental	2,000	-	(2,000)	-100%
Change in Balances/Reserves	2,000	-	(2,000)	-100%
Improvements (excl. Buildings)	670,000	200,000	(470,000)	-70%
Law Enforcement	47,985	9,832	(38,153)	
Operating Supplies	47,985	9,832	(38,153)	-80%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Causeway Operations	11,943,848	17,598,612	5,654,764	
Accounting & Auditing	45,197	25,000	(20,197)	-45%
Amortization-Finance Lease	-	-	-	0%
Communications and Freight	26,500	26,500	-	0%
Depreciation	-	-	-	0%
F.I.C.A. Taxes	133,229	125,100	(8,129)	-6%
Group Insurance	261,815	313,478	51,663	20%
Improvements (excl. Buildings)	5,345,000	11,483,000	6,138,000	115%
Insurance	350,000	700,000	350,000	100%
Machinery & Equipment	29,000	12,480	(16,520)	-57%
Operating Supplies	35,950	110,000	74,050	206%
Other Current Charges	10,000	5,000	(5,000)	-50%
Overtime Pay	68,000	68,000	-	0%
Pension Expense	147,891	202,692	54,801	37%
Principal Payments	965,000	989,000	24,000	2%
Professional Services	256,000	269,000	13,000	5%
Publications & Training	3,500	3,500	-	0%
Regular Salaries & Wages	1,673,556	1,634,634	(38,922)	-2%
Rentals & Leases	34,660	34,660	-	0%
Repairs & Maintenance	137,556	136,000	(1,556)	-1%
Transfer for Debt Service	1,659,060	550,000	(1,109,060)	-67%
Travel & Per Diem	1,500	15,000	13,500	900%
Unemployment Compensation	7,387	8,258	871	12%
Utility Services	95,700	115,700	20,000	21%
Workers' Compensation'	3,508	7,848	4,340	124%
Interest	143,817	93,762	(50,055)	-35%
Other Contractual Services	510,022	670,000	159,978	31%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Non-Departmental	292,151	-	(292,151)	
Change in Balances/Reserves	292,151	-	(292,151)	-100%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Sewer	3,913,192	4,340,089	426,897	
Accounting & Auditing	12,737	7,600	(5,137)	-40%
Combined Debt Service	-	-	-	0%
Communications and Freight	4,000	3,000	(1,000)	-25%
Depreciation	-	-	-	0%
F.I.C.A. Taxes	23,739	30,120	6,381	27%
Group Insurance	49,259	59,111	9,852	20%
Improvements (excl. Buildings)	1,552,337	1,680,000	127,663	8%
Insurance	22,000	-	(22,000)	-100%
Machinery & Equipment	-	60,000	60,000	0%
Operating Supplies	44,525	40,000	(4,525)	-10%
Other Current Charges	500	700	200	40%
Overtime Pay	25,000	20,000	(5,000)	-20%
Pension Expense	26,563	45,562	18,999	72%
Professional Services	160,227	230,000	69,773	44%
Publications & Training	1,000	1,500	500	50%
Regular Salaries & Wages	285,312	393,752	108,440	38%
Rentals & Leases	4,500	23,000	18,500	411%
Repairs & Maintenance	125,450	140,000	14,550	12%
Transfer for Debt Service	525,000	250,000	(275,000)	-100%
Travel & Per Diem	750	1,500	750	100%
Unemployment Compensation	1,480	1,989	509	34%
Utility Services	60,000	55,000	(5,000)	-8%
Workers' Compensation'	5,408	12,591	7,183	133%
Interest	-	-	-	0%
Other Contractual Services	983,405	1,284,664	301,259	521%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Water	1,429,200	2,655,205	1,226,005	
Accounting & Auditing	8,215	4,200	(4,015)	-49%
Communications and Freight	1,000	1,000	-	0%
Depreciation	-	-	-	0%
F.I.C.A. Taxes	23,408	29,866	6,458	28%
Group Insurance	68,207	81,848	13,641	20%
Improvements (excl. Buildings)	18,934	1,113,110	1,094,176	5779%
Insurance	14,500	-	(14,500)	-100%
Machinery & Equipment	-	-	-	0%
Operating Supplies	60,776	45,000	(15,776)	-26%
Other Current Charges	36,245	26,000	(10,245)	-28%
Overtime Pay	13,000	12,000	(1,000)	-8%
Pension Expense	28,977	45,174	16,197	56%
Printing & Binding	250	500	250	100%
Professional Services	41,500	10,000	(31,500)	-76%
Publications & Training	1,500	2,500	1,000	67%
Regular Salaries & Wages	292,983	390,406	97,423	33%
Rentals & Leases	4,675	17,000	12,325	264%
Repairs & Maintenance	42,775	33,000	(9,775)	-23%
Transfer for Debt Service	200,000	200,000	-	0%
Travel & Per Diem	3,000	3,000	-	0%
Unemployment Compensation	1,599	1,972	373	23%
Utility Services	1,000	1,000	-	0%
Workers' Compensation'	3,306	7,629	4,323	131%
Bulk Water Purchases	550,000	600,000	50,000	9%
Other Contractual Services	13,350	30,000	16,650	125%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Non-Departmental	237,169	-	(237,169)	
Change in Balances/Reserves	237,169	-	(237,169)	-100%
Parking	1,183,466	1,275,359	91,893	
Accounting & Auditing	4,217	2,300	(1,917)	-45%
Communications and Freight	32,000	33,500	1,500	5%
COMPUTER SOFTWARE	-	25,000	25,000	0%
Depreciation	-	-	-	0%
F.I.C.A. Taxes	15,790	22,513	6,723	43%
Group Insurance	27,599	40,200	12,601	46%
Improvements (excl. Buildings)	207,500	35,000	(172,500)	-83%
Insurance	8,200	8,200	-	0%
Machinery & Equipment	-	78,000	78,000	0%
Operating Supplies	15,300	17,000	1,700	11%
Other Current Charges	71,198	73,100	1,902	3%
Overtime Pay	12,000	12,000	-	0%
Pension Expense	17,844	33,976	16,132	90%
Principal Payments	397,000	397,000	-	0%
Printing & Binding	7,252	20,000	12,748	176%
Professional Services	750	750	-	0%
Regular Salaries & Wages	194,406	293,635	99,229	51%
Rentals & Leases	38,500	32,000	(6,500)	-17%
Repairs & Maintenance	41,436	49,450	8,014	19%
Unemployment Compensation	520	1,483	963	185%
Utility Services	35,600	33,600	(2,000)	-6%
Workers' Compensation'	2,250	5,475	3,225	143%
Interest	46,984	40,677	(6,307)	-13%
Other Contractual Services	7,119	20,500	13,381	188%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Solid Waste	893,228	1,027,759	134,531	
Accounting & Auditing	5,128	2,500	(2,628)	-51%
Depreciation	-	-	-	0%
F.I.C.A. Taxes	-	6,800	6,800	0%
Operating Supplies	5,000	5,000	-	0%
Other Current Charges	900	21,000	20,100	2233%
Pension Expense	-	10,217	10,217	0%
Professional Services	1,000	1,000	-	0%
Regular Salaries & Wages	-	88,296	88,296	0%
Unemployment Compensation	-	446	446	0%
Workers' Compensation'	-	-	-	0%
Other Contractual Services	881,200	892,500	11,300	-24%

	Adopted Budget 2022-2023	Final Budget 2023- 2024	Major changes	% changes
Stormwater	248,849	704,004	455,155	
Accounting & Auditing	2,564	1,400	(1,164)	-45%
Depreciation	-	-	-	0%
F.I.C.A. Taxes	3,074	12,309	9,235	300%
Group Insurance	4,528	5,436	908	20%
Improvements (excl. Buildings)	-	250,000	250,000	0%
Insurance	4,000	-	(4,000)	-100%
Operating Supplies	4,750	3,000	(1,750)	-37%
Other Current Charges	7,100	6,200	(900)	-13%
Overtime Pay	2,500	2,000	(500)	-20%
Pension Expense	3,318	18,603	15,285	461%
Professional Services	19,000	50,000	31,000	163%
Publications & Training	2,475	2,000	(475)	-19%
Regular Salaries & Wages	37,680	160,773	123,093	327%
Rentals & Leases	-	3,000	3,000	0%
Repairs & Maintenance	50,000	100,000	50,000	100%
Unemployment Compensation	210	812	602	287%
Utility Services	2,000	2,000	-	0%
Workers' Compensation'	650	1,471	821	126%
Other Contractual Services	105,000	85,000	(20,000)	-19%