



VILLAGE OF KEY BISCAYNE

Annual Budget
Fiscal Year 2022 - 2023



The Village of Key Biscayne, Florida was incorporated June 18, 1991.

Village Seal Description

One of the oldest and most recognizable landmarks in South Florida, the lighthouse was first constructed in 1825. It has a colorful, well-documented history. It stands in the Bill Baggs Cape Florida State Recreation Area. Like all lighthouses, it is a symbol of familiar homecoming to sailors, fishermen, and landlubbers alike. It also represents man-made structures of lasting quality, strength, and safety in an uncertain world.

The coconut palm has been a popular symbol of peaceful nature for many tropical areas around the world. Key Biscayne was once a plantation for this versatile tree.

The two sea birds, against the backdrop of the moon, stand for the animals with whom we share our environment.

The sun, sustainer of life, which figures prominently in many municipal emblems around the state, usually depicted at high noon, has just disappeared below the horizon, creating one of those sunsets that occur every once in a while. This kind of mood and feeling evoke a universal human reaction – a powerful visual reminder of the potential beauty and transitory nature of all things.

The moon is shown on our seal not just to be different from other communities, not only for its magical qualities, but also because we have been told that one of the earliest local Indian dialects contained a word-picture phrase, “Bischiyano,” meaning, simply – “Favorite Path of the Rising Moon.”

Adoption of the Village Seal took place on June 8, 1993, and adoption of the description of the Village Seal took place on August 10, 1993.

We have made every effort to make this book as easy as possible to read, but we understand how difficult it can be to find what you are looking for in such a complex document. To make your search easier, we have provided a number of tools to direct you to what you are in search of.

Table of Contents

The Table of Contents starts on the next page and provides an overview of each section of the book.

Organization of this Book

The Village of Key Biscayne Annual Budget is divided into the following sections:

- **Introduction** – This section contains a guide for readers, identification of the Village Councilmembers and Charter officers, Village Profile, Village Manager's Vision, a discussion of the budgeting process and an overview of the millage rate and cost allocations.
- **Financial Policies** – Outlines our financial policies
- **General Fund** – This section contains a detailed revenue summary explanation, expenditure outline, and a breakdown of each department which includes its function, accomplishments, objectives, authorized positions, budgets and highlights.
- **Capital Improvement Program** – This section contains a list of approved 5-year Capital Improvement Projects, project descriptions as well as overall projected cost and budgetary allocations.
- **Special Revenue Transportation Fund** – This section contains a detailed revenue and expenditure summary for the Transportation Fund.
- **Parks, Rec & Open Spaces Land Trust Fund** – This section contains a detailed revenue and expenditure summary for the Land Trust Fund
- **Stormwater Enterprise Fund** – This section contains a detailed revenue and expenditure summary for the Stormwater Fund.
- **Solid Waste Enterprise Fund** – This section contains a detailed revenue and expenditure summary for the Solid Waste Fund.

Glossary

The budget is organized as a line-item budget. We have included a glossary of financial terms and object codes and their meanings to help understand the types of expenses that are included in each line.

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Village Council



Michael W. Davey
Mayor



Brett Moss
Vice Mayor



Franklin H. Caplan
Councilmember



Luis Lauredo
Councilmember



Edward London
Councilmember



Allison McCormick
Councilmember



Ignacio J. Seguro
Councilmember

Charter Officers



Steven C. Williamson
Village Manager



Jocelyn Koch
Village Clerk



Chad Friedman
Village Attorney

Administrative Personnel

Jocelyne Moussavou, Chief of Staff
Benjamin Nussbaum, CPA, Chief Financial Officer
Jake Ozyman, PE, Public Works Director
Jeremy Calleros Gauger, Building Director
Eric Lang, Fire Chief
Francis "Frank" Sousa, Police Chief
Todd Hofferbeth, Director of Parks & Recreation
Juan C. Gutierrez, Human Resources Director

The following information is intended to be a guide to find information in the budget document of planned programs, services, and financial information. The Fiscal Year 2022-2023 Key Biscayne Budget compiles financial and service delivery data in a single source document for easy reference. The Fiscal Year 2022-2023 budget is intended to serve four purposes.

A Policy Guide

As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Village will provide during the twelve-month period from October 1, 2022, through September 30, 2023. The departmental budget sections provide objectives, performance measures and highlights for each department.

A Financial Plan

As a financial plan, the budget details the costs associated with providing municipal services and how they will be funded. The General Fund Section includes a summary and detailed description of all revenues and expenditures. The budget document explains the underlying assumptions for the revenue estimates and discusses significant revenue trends. In addition, there is discussion of the Village's accounting structure and budgetary policies.

An Operations Guide

As an operations guide, the budget details how departments and the General Fund are organized. The budget informs the activities, services and functions carried out by each department. In addition, the budget provides for performance measurements of organization-wide objectives to aid in monitoring the progress of the Village. Each departmental budget section includes a description of the department's function, its goals and objectives, performance indicators, authorized positions, budget highlights, and the budgetary appropriation.

A Communication Device

As a communication device, the budget provides summary information to aid in interpreting the document. Charts, graphs, tables, and text are included in every section to consolidate the information as much as possible. The budget document also includes a detailed table of contents and a glossary of terms to make it easy to locate and understand its contents. Finally, the budget includes the Budget Message Section, which provides readers with a condensed analysis of the fiscal plans of the Village for the upcoming fiscal year.

Village Profile

Budget Year 2022-2023



Key Biscayne is a vibrant, residential community of more than 14,800 residents on a seven-mile-long, two-mile-wide barrier island only minutes from downtown Miami. It is the southernmost barrier island in the United States and enjoys a high quality of life, a thriving commercial district, and a resilient environment. Incorporated in 1991, the Village of Key Biscayne is celebrating its 31st Anniversary this year. This section provides a brief history and profile of the Village and how it has become the vibrant Island Paradise that it is today.

History



Key Biscayne was discovered in 1513 when Juan Ponce de Leon charted the area and named it Santa Marta, claiming the area for Spain. However, archeological excavation suggests the Tequesta Indians pre-dated Ponce de Leon and inhabited the island more than 1,000 years prior. After Florida became a United States Territory in 1821, our iconic Cape Florida Lighthouse was constructed in 1825 and situated on the southern tip of Bill Baggs Cape Florida State Recreation Area. This lighthouse has remained as one of South Florida's oldest standing structures, becoming a famous landmark for the Key.

In 1908, William J. Matheson began purchasing real estate on the island and by 1928 owned approximately 1,700 acres of the island. In 1940, the heirs to the Matheson family donated the northern half of their Key Biscayne holdings to Dade County for use as a public park with the condition that the County construct a causeway and park. Shortly afterward, World War II occurred, and construction was delayed.

Village Profile

Budget Year 2022-2023



On November 9, 1947, official ceremonies marked the opening of the Rickenbacker Causeway, connecting Key Biscayne to the mainland. Subsequently, the Matheson's transferred 975 acres to the County to build the park and beaches that are now Crandon Park. The new access, beaches, and park made the island a highly desirable area to live and visit. The remaining Matheson land soon became an area to develop premier residential and resort communities.



In 1950, the Mackle Brothers broke ground and constructed the island's first residential development. The construction of the original shopping plaza and beach front Key Biscayne Hotel followed shortly thereafter. Within the span of five years, the island community swelled from 29 residents to 2,500 residents by 1995. The Village was incorporated as a new municipality in 1991, becoming the first new city in Miami-Dade County in over fifty years.



Profile of the Government

The Village of Key Biscayne operates under the council-manager form of government. Policymaking and legislative authority are vested in a governing council consisting of the mayor and six other council members. The council is responsible for, among other things, passing ordinances and resolutions, adopting the annual budget, appointing the Village Manager, the Village Clerk, and the Village Attorney. The Village Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the daily operations of the government, and for appointing the heads of various departments.

The Village of Key Biscayne offers a wide range of services, including police protection, fire and emergency medical service, public works infrastructure and maintenance, a full-service building, zoning, and planning service activities, solid waste collection, and a comprehensive storm water management system.

Village Profile

Budget Year 2022-2023



Certain services are provided through the Miami-Dade County Public School system and the County Library system.

Local Economy

The Village of Key Biscayne enjoys a favorable economic environment and local indicators point towards continued future stability. This thriving and vibrant community is comprised of diverse, well-educated, and involved citizens who take a genuine interest in the social, business, cultural and governing aspects of their Village. The Village is comprised of high-value residential housing stock and shopping centers. There is no industrial area in the community.

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Village Manager's Message

Budget Year 2022-2023



I am eager to take on my second year as your Village Manager. It is an honor and privilege to serve the community of Key Biscayne. Our village is truly an Island Paradise, unparalleled by any other. The Village staff and I have listened and heard what you, our residents, have asked for and we are excited to present our Fiscal Year 2023 Budget to meet your expectations.

First, I want to thank the Village Council for its guidance and the Village staff for their hard work and diligence in creating a solid budget that is both efficient and effective in achieving our goals. This year's budget takes into consideration the economic challenges our community currently faces, a combined 10% increase in assessed property values, and an approximate 9% inflation rate. We worked hard to keep costs as low as possible while still ensuring that the Village can provide the public safety, services and infrastructure our residents need, desire and expect. In fact, we did this while still lowering the village millage rate two years in a row. The budget is designed to use our resources wisely. Whereas last year's budget set the foundation for what was needed to guide the Village in the years to come, this year we are concentrating on maintaining what we have while also building for a better future.

We imagine the Village of Key Biscayne as a thriving and vibrant community with a high quality of life, a strong sense of place, and a passionate dedication to purposefully elevating our Island Paradise to create a stronger, more resilient future. Our team is poised and ready to deliver. We are a values-based organization that puts residents first, emphasizes teamwork, stresses stewardship, pursues excellent results, and empowers our employees to get things done for our community.

This year, as I highlighted, it is time to take care of what we have. We want to build on the positive things our predecessors have done to create the exceptional quality of life our residents now enjoy. We want to keep it that way. This year's budget designates \$4.7 million to maintain, repair and renovate Village facilities, parks and athletic fields, roadways, stormwater systems, and landscaping. The budget also allocates \$18.6 million to deliver the world class police and fire rescue services that our residents cherish and are renowned as one of Miami-Dade County's best and highly rated throughout the State of Florida. As we focus on maintaining and repairing our current facilities, parks and roads, we are also investing in the future. We have a \$7.7 million capital improvements plan that intends to reduce street flooding, protect our utilities, address Crandon Blvd traffic and safety, complete Paradise Park, and enhance Beach Park, Village Green and our athletic fields. The good news about this year's capital program is that of the \$7.7 million, only \$700,000 of your taxpayer money will be placed against these projects. Our team has diligently assembled the other \$7 million from external

Village Manager's Message

Budget Year 2022-2023



funding sources, such as: \$2.8 million from the American Rescue Plan, \$3.1 million in grants and state revolving funds, and \$1.1 million from state appropriations, special revenue and other designated funds.

Specific services and projects you can expect to see this year are:

- Enhancing our *community policing program* to reduce disorder, prevent crime, and improve traffic safety while increasing citizen engagement
- Completing *Paradise Park* as the prominent, inclusive and outdoor gathering space in the heart of our Village civic center
- Repairing and renovating *Beach Park* for all residents to enjoy our only public oceanfront park
- Enhancing the *Community Center and Village Green* with innovative operations, more functional equipment and improved appearance
- Improving our *existing sports venues* and increasing access to *additional fields and courts* to offer more opportunities for our active youth population
- Expanding *senior and youth programs* to provide more appealing and engaging recreation, social and educational activities
- Refurbishing *Crandon Boulevard* to enhance vehicle, bicycle, pedestrian and golf cart traffic flow and safety
- Pursuing *alternative transportation solutions* such as more FreeBees and busses to reduce automobile traffic, improve access to key destinations, alleviate parking concerns, and reduce environmental impacts
- Coordinating with Miami-Dade County and the City of Miami to optimize the *Rickenbacker Causeway master plan* and the *Bear Cut Bridge improvements*
- Developing and implementing a *resilient infrastructure plan* to safeguard our shorelines, reduce flooding, improve roadways, harden utilities, and strengthen our seawalls to protect our residents' lives, property, and future economic viability
- Implementing an *operations, maintenance, and repair program* to improve our facilities, landscaping and grounds, parks and beach, rights-of-way, stormwater systems and athletic fields
- Implementing a *resident customer service program* that brings it all together to respond to and anticipate our residents' needs, requests, and expectations

Our mission is supported in this year's budget through these thoughtful and much needed projects. Informed by our residents' input, our seven strategic goals remain steady. We aim to ensure we have a safe and secure village; a thriving

Village Manager's Message

Budget Year 2022-2023



and vibrant community and local marketplace; engaging and active programs and public spaces; accessible, connected, and mobile transportation systems; and a resilient and sustainable environment and infrastructure. Finally, in all that we do, we consider the village residents our customers. My commitment to you is to provide the most effective and efficient government services while ensuring we communicate and collaborate along the way.

Budget Process

Budget Year 2022-2023



In accordance with the Village of Key Biscayne Charter, Article III, (Section 3.03, Powers and Duties of the Village Manager (Subsection 5)), the Village Manager must prepare and submit to the Village Council a proposed budget and capital improvement program. This section provides an overview of the Village of Key Biscayne's budget process for matching Village priorities with available resources; and the financial policies that guide budget decisions and spending in the Village.

How the Budget Was Created

The Village of Key Biscayne begins its budget process with a strategic planning process to identify the needs and priorities of the community that results in goals to guide the Village's budget process: our Strategic Priorities. These are combined with preliminary projection of revenues and expenditures based on financial trends and analysis that continue to be refined throughout the budget process.

Budget Development

The development of the next fiscal year's budget begins in March when the Village Manager's Office and Department leaders hold a strategic planning meeting to align with the Village Council's goals and objectives. In developing the Fiscal Year 2022 operating budget, departments analyzed existing services and potential services considering the Council's priorities. The budget identifies added and removed services, which are then quantified in the line-item budget. They reflect not only the strategic priorities as set by the Village Council, but also the policy initiatives that contribute to the long-term financial health of the Village.

Departments set goals to meet the needs identified in the strategic priorities. To meet these goals, departments have specific objectives that are measured through key performance indicators. Individual staff member's objectives and performance measures are then linked to the department's objectives, showing each employee what the end result of their work should be and how they contribute to the goals of the Village. In this way, the budget becomes a tool to monitor operating performance.

The performance measures included in each department's summary is designed to show how the department's objectives support the strategic priorities.

Budget Procedures

Balanced Budget

Each annual budget adopted by the Village Council shall be a balanced budget in accordance with the Village of Key Biscayne Charter, Article IV, (Section 4.05a).

Budget Process

Budget Year 2022-2023



Budget Adoption

The Council shall by ordinance adopt the annual budget on or before the last day of September of each year. If it fails to adopt the annual budget by this date, the Council may by resolution direct that the amount appropriated for current operations for the then ending fiscal year be deemed appropriate for the ensuing fiscal year for a period of fifteen (15) days and may be renewed by resolution each fifteen (15) days, with all items in it prorated accordingly, until such time as the Council adopts an annual budget for the ensuing fiscal year. An ordinance adopting an annual budget shall constitute appropriations of the amounts specified therein. (Section 4.05b)

Specific Appropriation

The budget shall be specific as to the nature of each category of appropriations therein. Further changes such as transferring of available funds within a specific department, may be authorized by the Village Manager. Reasonable appropriations may be made for contingencies, but not within defined spending categories. (Section 4.05c)

Budget Amendments

The annual budget is adopted by ordinance and may only be amended by ordinance. Contingency funds may only be transferred by the budget amendment process. (Section 4.07 a-b)

Budget Basis

The General or Operating Fund, Budget of the Village of Key Biscayne is prepared on a modified accrual basis. Briefly, this means that obligations of the Village, such as outstanding purchase orders, are considered as encumbrances and are budgeted as expenses. Revenues are recognized only when they are actually received. The Village follows guidelines established by the Florida Department of Banking and Finance, the Government Finance Officers Association in association with the American Institute of Certified Public Accountants, the Charter of the Village of Key Biscayne and the Auditor General of the State of Florida.

The Annual Comprehensive Financial Report (ACFR) shows the status of the Village's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). In most cases this conforms to the method by which the Village prepares its budget. The ACFR shows fund expenditures and revenues on both a (GAAP) basis and budget basis for comparison purposes. Except that (GAAP) does not take encumbrances into account until they become payable.

Budget Process

Budget Year 2022-2023



Enterprise Funds

Solid Waste, Stormwater Utility, and Transportation Funds are budgeted on a full accrual basis. Not only are expenditures recognized when a commitment is made, but revenues are also recognized when they are obligated to the Village.

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Budget Summary

Budget Year 2022-2023



Budget Summary

The proposed Fiscal Year 2023 General Fund Budget for the Village of Key Biscayne is \$36,910,974 which includes operations and maintenance, the Parks, Recreation & Open Space Land Trust ("PROS Land Trust"), and funding for capital improvements. Fiscal Year 2023 total operating budget represents an increase of 4.2% from Fiscal Year 2022 Budget. The estimated property assessment for Fiscal Year 2023 is \$9.1 billion, representing an increase of 10.0% from Fiscal Year 2022

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Proposed	variance dollar	%
Operating Revenues							
Property Taxes	25,400,645	25,532,172	25,242,898	25,130,245	27,249,779	2,119,534	8.4%
Utility Taxes	2,128,389	2,224,417	2,384,820	2,382,768	2,440,000	57,232	2.4%
Communication Services Tax	681,648	651,615	650,817	620,000	680,000	60,000	9.7%
Franchise Fees	192,753	837,835	1,216,940	1,224,000	1,250,000	26,000	2.1%
Licenses & Permits	1,658,676	1,251,238	2,160,920	1,800,000	276,000	(1,524,000)	-84.7%
Intergovernmental	2,006,651	1,846,525	2,093,545	1,879,089	2,255,000	375,911	20.0%
Charges for Services	3,155,092	3,095,796	1,510,582	2,350,000	2,430,000	80,000	3.4%
Interest Income	146,174	193,369	36,920	20,000	230,048	210,048	1050.2%
Contributions	4,700	1,150	3,651	-	-	-	-
Miscellaneous Revenue	257,811	120,614	214,403	99,908	100,147	239	0.2%
Total Revenues	35,632,539	35,754,731	35,515,496	35,506,010	36,910,974	1,404,964	4.0%
Operating Expenditures							
Council	130,491	102,296	43,448	22,984	59,484	36,500	158.8%
Council Initiatives	99,547	84,988		37,800	-	(37,800)	-100.0%
Clerk	387,395	364,561	355,605	407,309	412,587	5,278	1.3%
Administration	2,164,653	2,665,805	2,627,056	2,850,436	3,017,818	167,382	5.9%
Attorney	654,133	542,687	505,763	590,000	598,000	8,000	1.4%
Debt Service	4,259,117	4,152,212	13,453,302	2,051,917	2,014,833	(37,084)	-1.8%
Planning, Zoning & Code	658,106	532,349	376,865	550,976	545,548	(5,428)	-1.0%
Building	1,788,741	1,804,410	1,376,092	1,756,006		(1,756,006)	-100.0%
Public Works	2,094,389	2,187,424	2,912,245	3,455,151	4,719,415	1,264,264	36.6%
Police	7,682,898	8,576,831	8,125,951	8,932,062	9,221,721	289,659	3.2%
Fire Rescue	8,210,230	8,866,498	8,337,994	8,910,504	9,395,300	484,796	5.4%
Parks & Recreation	1,567,683	1,178,303	1,132,730	1,802,111	2,008,303	206,192	11.4%
Community Center	2,881,563	2,249,502	2,071,251	3,111,013	3,019,984	(91,029)	-2.9%
Athletic Division	563,859	474,720	421,433	577,709	1,000,483	422,774	73.2%
Community Groups	120,085	138,636	156,337	198,730		(198,730)	-100.0%
Total Operating Expenditures	33,262,890	33,921,222	41,896,072	35,254,708	36,013,476	758,768	2.2%
Other Sources / (Uses)							
Transfer to PROS Land Trust	(254,006)	(255,322)	(252,430)	(251,302)	(272,498)	(21,196)	8.4%
Grant Revenue	62,174	323,185	534,166	3,316,983		(3,316,983)	-100.0%
Refunding Bonds Proceeds	-	-	11,238,000	-		-	-
Transfer to CIP Fund	(4,292,381)	(208,971)	(1,125,000)	(3,316,983)	(625,000)	2,691,983	-81.2%
Total Other Sources / (Uses)	(4,484,213)	(141,108)	10,394,736	(251,302)	(897,498)	(646,196)	257%
Change in Fund Balance	(2,114,564)	1,692,401	4,014,160	-	-	-	

Proposed Budget Structural Changes

Budget Summary

Budget Year 2022-2023



In FY 2023, several structural changes were made to the budget to allow for increased financial control, better transparency, and ease of operations.

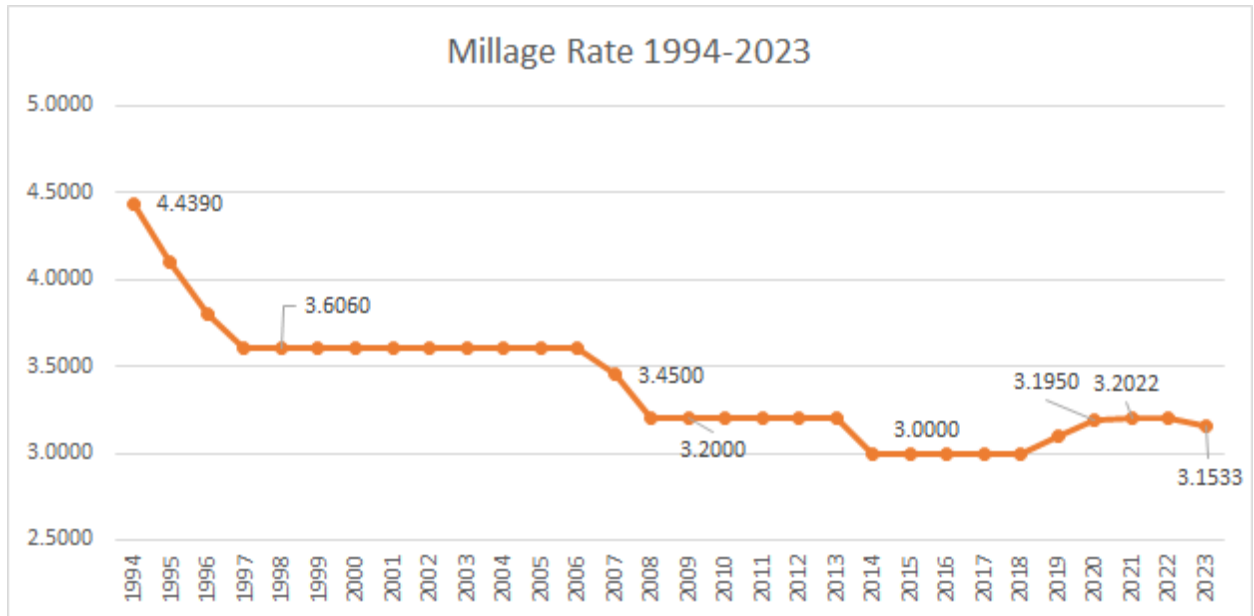
- Council & Council Initiatives are consolidated to align common efforts and simplify accounting
- A stand-alone Building Special Revenue Fund has been established to create a restricted account that captures building related revenues and expenses to centralize and better analyze operations
- All facilities maintenance & repairs have been centralized in the Public Works Department to better manage the program and improve budgeting, accounting and work return on investment
- All athletic field costs are transferred to the Athletics Department to capture all the expenses associated with athletic fields into a single account to better analyze operations
- Community Groups are moved into the Parks & Recreation and Public Works Departments to better align funding with the departments providing the services and to allow direct oversight of community program and event operations and funding
- Select employee costs proportions were reallocated across special revenue funds (Transportation, Building, Stormwater and Solid Waste) to better align costs to work performed and to free up more special revenue to pay for fund related investments
- Software expenses are moved from Subscriptions & Memberships to operating supplies due to changes in GFOA Uniform Accounting Systems Manual

Proposed Millage

The Village of Key Biscayne continues to hold the distinction of having the lowest overlapping millage rate of any municipality in Miami-Dade County. Despite significant ongoing economic pressures, the Proposed Budget levies property taxes on our residents and businesses using a millage rate of 3.1533

Budget Summary

Budget Year 2022-2023



Revenue Summary

General fund revenues are expected to total \$36,910,974 which represents a 4.0% increase from Fiscal Year 2022. Ad-Valorem taxes account for approximately 74% of all general fund revenues.

Expenditure Summary

The total proposed General Fund Budget for Fiscal Year 2023 is \$36,910.974 which includes an operating expense of \$36,013,476, a transfer to the PROS Land Trust of \$272,498 and a transfer to the CIP Fund of \$625,000. The operating expenditure budget increased by \$758,768 or 2.2% from Fiscal Year 2022 budget.

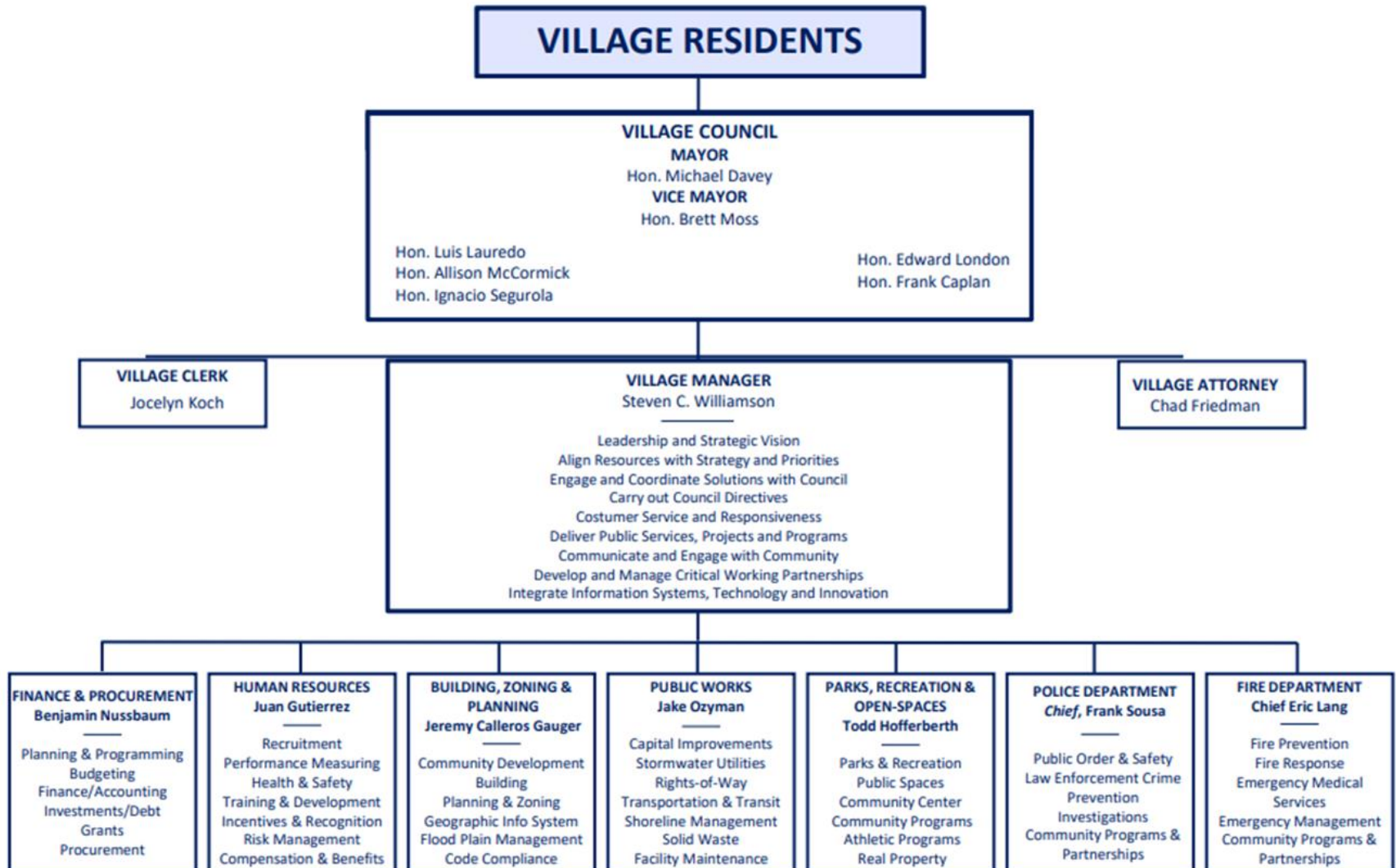
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Budget Summary

Budget Year 2022-2023



Village of Key Biscayne Functional Organization Chart





Budget Summary

Budget Year 2022-2023

Village Authorized Positions

Administration Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Village Manager	1	1	1	1
Chief Financial Officer	1	1	1	1
Comptroller	1	1	1	1
Chief of Staff	1	1	1	1
Human Resources/Risk Management Director	1	1	1	1
IT Administrator	1	1	1	1
Accounting & Payroll Clerk	1	1	1	1
Assistant to IT Administrator	1	1	1	1
Receptionist/Executive Assistant	1	0	1	1
Procurement Officer	0	0	1	1
Procurement Spec./ Financial Analyst I	0	1	1	1
Chief Resiliency & Sustainability Officer	1	1	0	0
Community Engage & Comm. Officer	0	1	1	1
FT Total	10	11	12	12

Village Clerk Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Village Clerk	1	1	1	1
Executive Assistant	1	1	1	1
FT Total	2	2	2	2

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Budget Summary

Budget Year 2022-2023



Building Full Time	FY19-20	FY20-21	FY21-22	FY22-23
BZP Director	1	0	1	1
Building Official	1	1	1	1
Chief Permit Clerk	1	0	0	0
Permit Clerks	2	2	2	2
Special Projects Coordinator	1	1	0	0
Admin. Assistant/Records Technician	1	0	1	1
Chief Building Inspector	1	1	1	1
Chief Electrical Inspector	1	1	1	1
Chief Plumbing Inspector	1	1	1	0
Building Inspector	1	1	1	1
Senior Executive Assistant	1	1	1	1
<i>FT Sub-Total</i>	<i>12</i>	<i>9</i>	<i>10</i>	<i>9</i>
Building Part Time	FY19-20	FY20-21	FY21-22	FY22-23
PT Mechanical Inspector	1	1	1	1
PT Inspector	3	2	0	0
PT Plumbing Inspector	0	0	0	1
PT Permit Clerk	0	0	1	1
<i>PT Sub-Total</i>	<i>4</i>	<i>3</i>	<i>2</i>	<i>3</i>
<i>Total</i>	<i>16</i>	<i>12</i>	<i>12</i>	<i>12</i>

Planning, Zoning & Code Compliance Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Plan Reviewer	1	1	1	1
Executive Asst /BTR	1	1	1	1
Code Compliance Officer	0	1	2	2
<i>FT Total</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>4</i>

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Budget Summary

Budget Year 2022-2023

Police Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Full Time				
Chief of Police	1	1	1	1
Deputy Chief of Police	2	2	1	1
Police Major	0	0	0	1
Police Lieutenant	3	3	4	3
Police Sergeant	5	5	5	5
Police Officer	25	25	27	27
Fleet Maintenance & Service Coordinator	1	1	1	1
Municipal Utility Worker	1	1	1	0
Information Systems Administrator	1	1	1	1
Senior Executive Assistant	1	1	1	1
Executive Assistant	1	1	1	1
Executive Services Administrator	1	1	1	1
Dispatcher Supervisor	1	1	1	1
Dispatchers	3	3	3	3
Administrative Services Coordinator	1	1	1	1
FT Total	47	47	49	48

Fire Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Fire Chief	1	1	1	1
Deputy Fire Chief	2	2	2	2
Fire Captains	3	3	3	3
Fire Lieutenants	7	7	7	7
Drivers/Engineers	12	12	12	12
Firefighters/Paramedics	14	14	14	14
Inspector - Fire Prevention	0	0	1	1
Executive Assistant to the Fire Chief	1	1	1	1
Administrative Assistant/Records Technician	0	1	0	0
FT Sub-Total	40	41	41	41
Fire Part Time	FY19-20	FY20-21	FY21-22	FY22-23
PT Inspector - Fire Prevention	1	1	1	1
PT Community Outreach Liaison	1	0	0	0
PT Sub-Total	2	1	1	1
Total	42	42	42	42

Budget Summary

Budget Year 2022-2023



Community Center Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Youth Services Coordinator	1	1	1	1
Front Desk Manager	1	1	1	1
Adult Program Manager	1	1	1	1
Senior Recreation Supervisor	1	1	1	1
Gym Attendant	1	1	1	1
Head Lifeguard	1	1	1	1
<i>FT Sub-Total</i>	<i>6</i>	<i>6</i>	<i>6</i>	<i>6</i>
Community Center Part Time	FY19-20	FY20-21	FY21-22	FY22-23
Life Guards	7	7	7	7
Room Monitors / Beach Rangers	23	23	23	23
Toddler Room	4	4	4	4
Front Desk	10	10	10	10
<i>PT Sub-Total</i>	<i>44</i>	<i>44</i>	<i>44</i>	<i>44</i>
Community Center Seasonal	FY19-20	FY20-21	FY21-22	FY22-23
Summer Camp Counselor	10	10	10	10
<i>Seasonal Sub-Total</i>	<i>10</i>	<i>10</i>	<i>10</i>	<i>10</i>
Total	60	60	60	60

Athletics Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Athletics Coordinator	1	1	1	1
<i>FT Sub-Total</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
Athletics Part Time	FY19-20	FY20-21	FY21-22	FY22-23
PT Athletics Staff	3	4	4	4
<i>PT Sub-Total</i>	<i>3</i>	<i>4</i>	<i>4</i>	<i>4</i>
Total	4	5	5	5

Parks & Recreation Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Parks, Recreation & Open Spaces Director	1	1	1	1
Assistant Parks & Recreation Director	1	1	1	1
Executive Administrative Assistant	1	1	1	1
Parks & Athletics Program Manager	1	1	1	1
Community Program Coordinator	0	0	1	1
<i>FT Sub-Total</i>	<i>4</i>	<i>4</i>	<i>5</i>	<i>5</i>

	FY19-20	FY20-21	FY21-22	FY22-23
TOTAL Full Time	130	130	139	138
TOTAL Part Time	53	52	51	52
TOTAL Seasonal	10	10	10	10
GRAND TOTAL	193	192	200	200



Budget Summary

Budget Year 2022-2023

Cost Allocation

Certain members of staff have responsibilities that span multiple functions. In such circumstances, the Village has allocated the cost of these employees to the appropriate funding sources based on the individual employee's time spent on each function. The result is a budget that more accurately aligns with the cost of providing services. The employees listed below have been allocated in the following manner:

Position	Home Department	Allocation
Building, Zoning, & Planning Director	Building	50% Building Fund 50% General Fund - Planning & Zoning
Senior Executive Assistant	Building	35% General Fund – Public Works 30% Building Fund 20% General Fund – Planning & Zoning 15% Solid Waste Fund
Chief Resiliency & Sustainability Officer	Public Works	75% General Fund – Public Works 25% Stormwater Fund
Public Works Director	Public Works	65% General Fund – Public Works 25% Stormwater Fund 10% Solid Waste Fund
Maintenance Supervisor	Public Works	80% General Fund – Public Works 20% Transportation Fund
Maintenance Laborer (2)	Public Works	80% General Fund – Public Works 10% Solid Waste Fund 10% Stormwater Fund
Resiliency Coordinator	Public Works	50% General Fund – Public Works 50% Building Fund
Horticulturist	Public Works	50% General Fund – Public Works 50% General Fund – Planning & Zoning
Superintendent	Public Works	75% General Fund - Public Works 25% Stormwater
CIP Program Manager	Public Works	75% General Fund - Public Works 25% Stormwater
Parks & Athletics Program Manager	Parks & Recreation	50% General Fund – Parks & Recreation 50% General Fund - Athletics
Code Compliance (2)	Planning & Zoning	50% General Fund - Planning & Zoning 50% Building Fund
Engineer	Public Works	75% General Fund - Public Works 25% Stormwater



Financial Policies

Budget Year 2022-2023

Overview

The following financial policy statements guide the daily operations of the Village of Key Biscayne. These policies define objectives, establish rules with parameters, and express guidelines for fiscal conduct by the Village in connection with the operating budget and capital improvement program.

Operating Budget Policies

- The Village will pay for all current expenditures with current revenues. The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.
- The Village will maintain a continuing budgetary control system to ensure that it maintains line-item integrity.
- The administration will prepare monthly reports comparing actual revenues and expenditures with budgeted amounts for all funds.
- Wherever possible, the Village will integrate performance measurements and productivity indicators in the budget.
- The budget will provide for adequate maintenance of capital assets and equipment and for their orderly replacement.

Capital Improvement Policies

- The Village will annually update its six (6) year Capital Improvements Plan, including the budget year and the subsequent five program years.
- The Village will enact an annual capital budget based on the multi-year Capital Improvement Plan.
- A capital project is a project that adds to, helps maintain, or improves a Village asset with an anticipated cost equal to or exceeding fifty thousand dollars (\$50,000) or with an anticipated useful life equal to or exceeding seven (7) years. This definition includes, but is not limited to, capital projects undertaken for the following purposes:
 - Construction of a new facility (i.e., a public building, roadways, recreational facilities)
 - Addition, renovation, or expansion of an existing facility.
 - Nonrecurring major repair or rehabilitation of all or a part of an asset, facility or its grounds, or equipment.
 - Non-routine purchase or replacement of major equipment.

Financial Policies

Budget Year 2022-2023



- Planning, feasibility, engineering, or design study related to an individual capital improvements project or to a program that is implemented through individual capital improvement projects.
 - Planning, feasibility, engineering, or design study with a cost equal to or exceeding \$50,000 or more that is directly related to a project on the capital improvements program.
 - Any acquisition of land for a public purpose.
- The Village will develop the capital improvement budget in conjunction with the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- The Village will maintain a balanced mix of financing sources including, but not limited to, pay-as-you-go, grants, and debt without excessive reliance on any one source, and shall consider the following factors in evaluating the suitability of funding options for projects:
 - Legality
 - Equity
 - Effectiveness
 - Acceptability
 - Affordability
 - Ease of Administration
 - Efficiency
- The Village shall maintain its capital asset inventory at a level adequate to protect the Village's capital investment, avoid disruption of service delivery, and to minimize future maintenance and replacement costs.
- The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Village Council for approval.
- The Village will determine the least costly financing method for all new projects.

Debt Management Policies

- The total principal of debt of the Village shall be limited to the greater of the following:
 - One percent of the total assessed value of all property within the Village, as certified to the Village by the Dade County Property Appraiser, for the current fiscal year; or

Financial Policies

Budget Year 2022-2023



- That amount which would require annual principal and interest payments on Debt during any fiscal year to exceed 15 percent of general fund expenditures for the previous full fiscal year.
- The Village will confine long-term borrowing to capital improvements or major projects that cannot be financed from current revenues or fund balances while preserving the desired fund balance.
- When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
- The Village will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.
- Whenever feasible, the Village will use current revenues, or other self-supporting bonds instead of general obligation bonds.
- The Village will not use long-term debt for current operations.
- The Village will maintain consistent communications with bond rating agencies regarding its financial condition.
- The Village will strive to maintain or improve our bond rating. The Village will follow a policy of full disclosure on every financial report and borrowing prospectus.

Revenue Policies

- The Village strives to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.
- The Village will estimate its annual revenues by an objective, analytical process, wherever practical.
- The Village will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually.
- The Village will develop a long-term revenue projection system that considers new capital assets and the necessary cost of maintenance.
- Each year, the Village will analyze the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

Investment Policies

- The Village of Key Biscayne will invest its funds in accordance with Florida Statute 218.415 and its internal Investment Policy



Financial Policies

Budget Year 2022-2023

- The funds will be invested based upon the following priorities:
 - Safety of principal
 - To meet the liquidity needs of the Village
 - Optimize investment returns after first addressing safety and liquidity concerns.
- The Village of Key Biscayne will conduct a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability
- The Village will pool cash from several different funds for investment purposes, where permitted by law
- The Village will invest its idle cash on a continuous basis

Fund Balance Policies

- Surplus funds in the general fund at the end of each fiscal year not placed by the Council in a restricted reserve fund shall be used either to reduce Debt or to reduce taxes in the next fiscal year. The allocation of surplus funds between restricted reserve funds, Debt reduction and tax reduction shall be at the discretion of the Village Council.
- To provide for emergencies, the Village shall maintain non-restricted reserve funds in an amount not less than \$2 million or in an amount greater than \$2 million but not greater than 20 percent of general fund expenditures for the previous full fiscal year.
- The Village will prioritize the use of most restrictive fund balances sources first before using new revenues or unrestricted fund balances.
- The appropriations of any approved or budgeted project not completed by the end of the fiscal year shall be carried forward to the next fiscal year. Purchase orders will lapse at fiscal year-end and be re-encumbered at the beginning of the next year for expenses not incurred by the last day of the fiscal year.
- The Village of Key Biscayne shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance. Fund Balance will be classified as follows:
 - Non-expendable fund balance includes amounts that are not in spendable form or are required to be maintained intact (principal of endowment funds).
 - Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers) constitutionally or through enabling legislation that

Financial Policies

Budget Year 2022-2023



creates a new revenue source and restricts its use). Restrictions may be changed or lifted only with the consent of resource providers.

- Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of decision-making authority. Commitments may be changed or lifted only by Village Council taking the same formal action that imposed the constraint originally. Committed fund balance shall include encumbrances outstanding at year end.
- Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body which the governing body delegated the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.
- Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.

Accounting, Auditing and Financial Reporting Policies

- The Village has established and will maintain a high standard of accounting practices.
- The Village financial system will be maintained in conformity with generally accepted accounting principles. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- Wherever possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- An independent public accounting firm selected by the Village Council will perform an annual audit and will publicly issue a financial opinion.

Financial Policies

Budget Year 2022-2023



Capital Assets Policies

- **Threshold:** The Village will capitalize all individual assets and infrastructure with a cost of \$5,000 or more, and a useful life of more than 1 year.
- **Asset Categorization:** The Village shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
 - Buildings
 - Improvements
 - Furniture, Fixtures, & Equipment
 - Stormwater Utility System
- **Capital Outlay:** Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
- **Deprecation Method:** GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
 - The Village will use the straight-line depreciation method.
 - There will be no depreciation on land, rights-of-way, or other assets with an indefinite life.
 - Projects under construction are not subject to depreciation until the project is completed.
 - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- **Capital Assets**
- **Assets vs. Repair & Maintenance:** GASB 34 requires that repair and maintenance items be expenses rather than capitalized assets.
 - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
 - The Village will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.
- **Estimated Useful Assets Life:** The estimated useful lives of the assets are based on Village experience and established projections reflected in the five-year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:
 - Land – indefinite
 - Rights-of-Way – indefinite
 - Buildings – 25-50 years



Financial Policies

Budget Year 2022-2023

- Building Improvements – 30 years
- Equipment:
 - Boats – 10 years
 - Trucks – 7years
 - Cars – 5 years
 - Furniture – 5 Years
 - Office Equipment – 5 years
 - Computer software – 5 years
- Infrastructure:
 - Roads – 25 years
 - Stormwater system – 50 years
 - Sidewalks – 20 years
- Six-Year Capital Improvements Plan
 - The Village prepares a Six-Year Capital Improvements Plan that consists of a Budget-Year component and a five-year capital improvements program to project the capital requirements for the Village.
- Fixed Asset Accounting: The Village will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements released by GASB or its successor organization.

Purchasing Policies

- Sections 2-81 through 2-90 of the Village Code of Ordinances govern the purchasing policy of the Village. Items covered by this policy include:
 - Materials
 - Supplies
 - Equipment
 - Improvements
 - Services
- Budget Limitations: The Village Manager and Directors may only purchase or contract items or services that are within budgeted funds. Any item that exceeds budgeted funds requires a budget revision prior to executing the purchase or contract. Any purchase that requires a budget revision must be approved by the Village Manager or, if it exceeds the Village Manager's authority for budget revisions, it must be approved by Council.
- Purchasing Thresholds & Purchase Orders: There is no requirement for competitive quotes for purchases that are less than \$5,000. However, shopping for the best price/value is encouraged regardless of the dollar

Financial Policies

Budget Year 2022-2023



amount. One written quotation serves as support for the purchase. Purchases in this category do not require submission of a requisition unless the vendor requires a purchase order prior to placing the order.

- Purchases ranging between \$5,000 and \$50,000 within budgeted funds require departments to prepare a scope of work or purchase specification and to solicit quotes from at least three (3) vendors in the industry. At this range, a purchase order must be obtained prior to initiating any purchases. A purchase order is obtained by submitting a requisition that details the purchase, including any backup necessary to show compliance with Section 2-83, and obtaining the written approval of the department director, Chief Financial Officer, and Village Manager.
- Purchases of \$50,000 and greater require Village Council approval and must comply with Section 2-83, competitive bid requirements, unless waived by Council. A purchase order must be obtained prior to initiating any purchases within this range.
- Competitive Bid Requirements: On occasions when competitive bidding is required, the Village Manager directs the following:
 - Bid proposals, including specifications, are prepared.
 - Sealed bids shall be solicited from three persons or firms engaged in providing the goods or services that the Village is seeking.
 - May publish a public invitation to bid.
 - Bids will be awarded to the lowest responsive bidder as determined by the Village Council or the Village Manager.
 - The Village has the right to reject any or all bids.
- Procedures for obtaining a Purchase Order
 - Obtain three quotes or engage in a formal competitive bidding process
 - Fill out the requisition form and submit it to the Village Manager for approval and subsequent issue of a purchase order
 - The requisition form is then routed for approval to the Department Director, the Chief Financial Officer, and the Village Manager
 - A purchase order is generated after the requisition form has obtained all required approvals
 - Orders are not placed until receipt of an approved purchase order with the Village Manager's signature
 - The requisition form and backup will be retained with a copy of the purchase order for record keeping

Financial Policies

Budget Year 2022-2023



- **Emergency Purchases:** In an emergency circumstance, whether a declared state of emergency or circumstances that require immediate action, competitive bidding requirements may be suspended. All emergency purchases require the approval of the Village Manager prior to obligating Village funds. Any request for emergency purchase must be made through a memorandum written to the Village Manager that describes the circumstances of the emergency, the actions taken to address it, a reason why normal purchasing procedures cannot be followed, the cost of the purchase, and quotations, if any, solicited from vendors.

Budget Practices

Cost of Living Adjustments (COLA)

Cost of Living Adjustments are based on the CPI for All Urban Consumers for the Miami-Fort Lauderdale Area (all items index) published by the U.S. Department of Labor Bureau of Labor Statistics. However, if the CPI is more than four percent (4%), the salary increase will be four percent (4%) and if the CPI is negative, employees will not receive a salary increase. For the 12-month period ending April 2022, the CPI is 9.6% thus resulting in a 4% increase in FY23.

Merits, Step Increases, Longevity

Merit increases are budgeted at a 4% increase based on the maximum score achievable on the annual performance evaluation up to the salary maximum for the position.

Sworn Police Officers and Firefighters are budgeted at 5% step increase based on their CBA Agreements up to their maximum salary range

Longevity bonuses are budgeted at 4% lump sum bonus for all administrative employees based on the maximum score achievable on the annual performance evaluation, having completed 15 years of service to the Village, and not having reached the maximum salary for their position.

Sworn Police Officers and Firefighters are budgeted at 5% longevity step increase based upon the completions of 15 and 20 years of service based on their CBA Agreements.

Retirement Contributions

All sworn police officers and firefighters are required to participate in the Police and Firefighter's Defined Benefit Pension Plan which was established in October 1997. The current contribution by each eligible employee is 10 and one-half (10 ½ %) percent. The employer contribution for FY23 is based on the 10/01/2021



Financial Policies

Budget Year 2022-2023

actuarial valuation report and is 12.55% and 13.57% of covered payroll for Fire and Police employees, respectively.

Sworn Police Officers and Firefighters who enter the Deferred Retirement Option Plan (DROP) have their pension benefits frozen. Even though the employee and employer no longer contribute to the plan, the Village is budgeting the value of what would have been the employer retirement contribution as retirement contributions to account for the fact that the employee must terminate employment within five years of entering the DROP. This will help the Village increase the reserves to alleviate the cost of accrued vacation, sick, and compensated absence balances that will be due to the officer when they separate from employment.

The Village offers a 401(a) Money Purchase Plan to its qualified full-time general employees. The Village currently contributes 12% of the employee's base salary to the 401(a) plan and the employee contributes a mandatory 6%.

Cost Allocations

The following expenses are allocated to departments based on their use of the shared resource.

- IT Expenses (allocated based on Network Users, Phone Counts, User Accounts, or directly allocated to one department where applicable)
 - Telecommunications
 - Audio-Visual
 - End-User Software
 - Backend Maintenance
 - Security
 - Hardware
 - Equipment Leases
- Property and Liability Insurance (allocated based on square footage, vehicle values, employee count)
- Utilities (allocated based on specific electric and water meters)
- Janitorial expenses (allocated based on square footage, hours of service, specific activities)

Fund Structure

Budget Year 2022-2023



In governmental accounting, all financial transactions are organized across several funds. According to the National Council on Governmental Accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Funds Overview:

The Village of Key Biscayne's budget consists of seven funds:

1. General Fund
2. Transportation Special Revenue Fund
3. Parks, Recreation and Open-Space Land Trust Special Revenue Fund
4. Building Special Revenue Fund
5. Capital Improvements Fund
6. Stormwater Utility Fund
7. Solid Waste Fund

These funds are established to attain certain objectives or to simply segregate activities. For more detailed information regarding each fund, refer to the fund sections in this document.

General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the major operating fund of the Village of Key Biscayne. Oversight of this fund is primarily the function of the Administration.

Transportation Special Revenue Fund

The Transportation Fund receives a share of sales tax revenue from the state government to be used on the transportation system within the Village of Key Biscayne and a proportional share based on population of the half-cent sales tax levied in Miami-Dade County, of which 20% must be used for public transit projects. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for a particular purpose. Oversight of this fund is primarily the function of the Administration.

Parks Recreational Open Space (PROS) Land Trust Special Revenue Fund

The PROS Land Trust Fund was created in 2011 via Section 2-81 & 2-82 of the Code of Ordinances and presented as a separate fund in Fiscal Year 2018 to provide more transparency in our financial statements. The Trust Fund is funded annually from a 1% transfer of Ad-Valorem revenues from the General Fund pursuant to Ordinance 2016-5. Disbursements from the PROS Lands Trust Fund shall be made only for the acquisition of properties which have been approved for purchase or lease by the Village Council, improvements to the property which enhance the recreational and open space purposed for which the land was acquired, and all costs associated

Fund Structure

Budget Year 2022-2023



with each acquisition such as appraisals, surveys, title search work, real property taxes, documentary stamps and surtax fees, and other transaction costs. Oversight of this fund is primarily the function of the Parks & Recreation Director.

Building Special Revenue Fund

The Building Department reviews and processes all residential and commercial permit applications to ensure compliance with the Florida Building Code, the Florida Fire Protection Code, the Florida Energy Code, FEMA regulations, and applicable Miami-Dade ordinances governing the construction, alteration, and maintenance of buildings and structures within the Village for the protection of residents and property. This service includes architectural as well as structural, mechanical, plumbing, and electrical plan reviews and subsequent field inspections. Oversight of this fund is primarily the function of the Building, Zoning & Planning Director.

Capital Improvements Program Fund

The Capital Project Program fund is used to account for financial resources used for the acquisition of capital assets or the construction of major capital facilities other than those accounted for in proprietary funds or in the Transportation Fund. The Capital Improvements Program fund generally receives an annual budget transfer of surplus funds from the General Fund. Oversight of this fund is primarily the function of the Administration.

Stormwater Utility Fund

The Stormwater Utility Fund accounts for the financial resources received and allocated on behalf of the Stormwater Utility maintained by the Village of Key Biscayne. The funds are used to maintain the stormwater system and drainage facilities located within the Village. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position and cash flows. Oversight of this fund is primarily the function of the Public Works Department.

Solid Waste Fund

The Solid Waste Fund accounts for the financial resources received and allocated on behalf of the Solid Waste services provided pursuant to Section 2-62 of the Code of Ordinances. The charges for services are used to contract solid waste, recycling, and bulk trash services for the Village's single-family residences and duplexes. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position and cash flows. Oversight of this fund is primarily the function of the Public Works Department.

Fund Structure

Budget Year 2022-2023



Funds Oversight

The Matrix below identifies all funds and the department overseeing them.

	Administration	PROS	Public Works	Building
General Fund	•			
Transportation Special Revenue Fund	•	•		
PROS Land Trust Fund		•		
Building Fund				•
Capital Improvements Program Fund	•			
Stormwater Utility Fund			•	
Solid Waste Fund			•	•

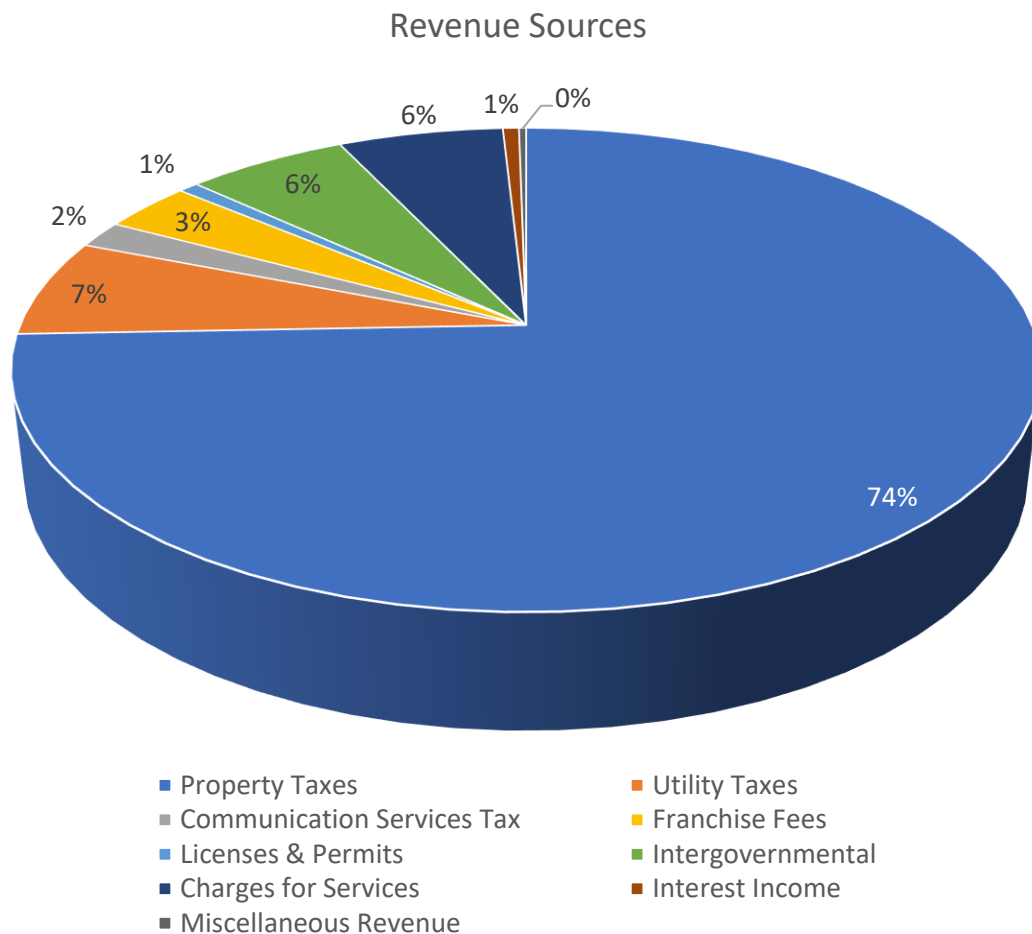
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Revenues

Budget Year 2022-2023



As a matter of general policy, Village revenue estimates are budgeted conservatively to avoid possible shortfalls due to unanticipated changes in the economy or a slowing in the rate of construction activity. The projections are based on historic collection data, inflation, general economic growth/decline projections, and the Florida Department of Revenue's Office of Tax Research estimates. The main revenue category for the Village continues to be Ad-Valorem Tax which is projected to increase by 8.4% and accounts for 74% of all revenues in the General Fund.



Summary

Revenues

Budget Year 2022-2023



	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Proposed	variance dollar	%
Operating Revenues							
Property Taxes	25,400,645	25,532,172	25,242,898	25,130,245	27,249,779	2,119,534	8.4%
Utility Taxes	2,128,389	2,224,417	2,384,820	2,382,768	2,440,000	57,232	2.4%
Communication Services Tax	681,648	651,615	650,817	620,000	680,000	60,000	9.7%
Franchise Fees	192,753	837,835	1,216,940	1,224,000	1,250,000	26,000	2.1%
Licenses & Permits	1,658,676	1,251,238	2,160,920	1,800,000	276,000	(1,524,000)	-84.7%
Intergovernmental	2,006,651	1,846,525	2,093,545	1,879,089	2,255,000	375,911	20.0%
Charges for Services	3,155,092	3,095,796	1,510,582	2,350,000	2,430,000	80,000	3.4%
Interest Income	146,174	193,369	36,920	20,000	230,048	210,048	1050.2%
Contributions	4,700	1,150	3,651	-	-	-	-
Miscellaneous Revenue	257,811	120,614	214,403	99,908	100,147	239	0.2%
Total Revenues	35,632,539	35,754,731	35,515,496	35,506,010	36,910,974	1,404,964	4.0%

Ad-Valorem

Millage Rate

The Village's current year proposed millage rate is currently the lowest total millage rate among the thirty-five municipalities in Miami-Dade County and well below the statutory limit of 10.0 mills. Since its first year of incorporation, the Village averaged a millage rate of 3.4420, and was able to maintain the rate of 3.2000 since 2008 for six consecutive years. In 2014, the millage rate was further reduced to an all-time low of 3.0000 mills.

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Revenues

Budget Year 2022-2023



Municipalities or County Areas	Total Millage 2022	City/Unincorporated Millages			School Millages		Regional Millages				County Wide Millages				Other
		City / UMMSA Millage	Debt Service	Misc. Millage	Operating	Debt Service	So Fla Wtr Mgmt	Env Proj	Okeechobee Basin	FIND	County Millage	Debt Service	Fire & Rescue	Library	Children's Trust
Key Biscayne	15.8911	3.1533			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Bal Harbour	16.8185	1.9654			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Aventura	16.8604	1.7261			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Uninc. County	17.0433	1.9090			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Sunny Isles	17.1343	2.0000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Miami Lakes	17.4470	2.3127			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Pinecrest	17.4843	2.3500			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Palmetto Bay	17.5343	2.4000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Doral	17.4153	1.8000	0.4810		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Cutler Bay	18.0731	2.9388			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Coral Gables	18.2968	5.5590			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853		0.2812	0.5000
Miami Beach	18.7893	5.8155	0.2360		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853		0.2812	0.5000
Hialeah	18.7584	6.3018			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853			0.5000
Bay Harbor Island	18.3071	3.1728			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Medley	18.3343	3.2000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Sweetwater	19.1291	3.9948			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Surfside	19.0531	4.2000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965		0.5000
South Miami	19.1342	3.9999			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Miami Beach	19.7610	5.8155	0.2360	0.9717	6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853		0.2812	0.5000
Virginia Gardens	19.7343	4.6000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Hialeah Gardens	20.2956	5.1613			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Miami	20.6152	7.5539	0.3235		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853		0.2812	0.5000
Miami (DDA)	21.0833	7.5539	0.3235	0.4681	6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853		0.2812	0.5000
Indian Creek	21.4343	6.3000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
No. Miami Beach	21.5274	6.2000	0.4743		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965		0.5000
North Bay Village	21.7944	5.8302	0.8299		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
West Miami	21.8135	6.6792			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
North Miami	22.3531	7.5000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965		0.5000
Florida City	22.0642	6.9299			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Miami Springs	22.1333	6.9990			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Miami Gardens	22.6776	6.9363	0.6070		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965		0.5000
Miami Shores	22.9377	7.9000	0.1846		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965		0.5000
Homestead	21.4136	6.2055	0.3550		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965		0.5000
El Portal	23.4343	8.3000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Golden Beach	23.5343	7.7350	0.6650		6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Opa-Locka	24.4843	9.3500			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000
Biscayne Park	24.8343	9.7000			6.4240	0.1650	0.0948	0.0327	0.1026	0.0320	4.6202	0.4853	2.3965	0.2812	0.5000

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Revenues

Budget Year 2022-2023



Assessed Value History

Tax Roll Year	Budget Year	Prelim Taxable Value	% Change
2000	2001	2,499,049,161	11.9%
2001	2002	2,731,833,645	9.3%
2002	2003	3,259,919,981	19.3%
2003	2004	3,661,114,546	12.3%
2004	2005	3,875,335,376	5.9%
2005	2006	4,287,674,948	10.6%
2006	2007	5,630,046,023	31.3%
2007	2008	6,514,112,802	15.7%
2008	2009	6,434,727,418	-1.2%
2009	2010	5,936,216,017	-7.7%
2010	2011	5,429,760,280	-8.5%
2011	2012	5,522,872,647	1.7%
2012	2013	5,778,632,344	4.6%
2013	2014	6,151,903,029	6.5%
2014	2015	6,697,657,229	8.9%
2015	2016	7,721,748,524	15.3%
2016	2017	8,339,284,877	8.0%
2017	2018	8,646,769,884	3.7%
2018	2019	8,532,625,700	-1.3%
2019	2020	8,310,656,693	-2.6%
2020	2021	8,202,651,483	-1.3%
2021	2022	8,269,112,147	0.8%
2022	2023	9,096,495,184	10.0%

Property Demographics

Percent of Taxes Levied by Property Type								
Real Property							Tangible Prop.	Total
Residential (92.9%)			Non-Residential (6.5%)				Tangible Prop.	
Homestead	Non-Homestead	Vacant Lots	Commercial	Industrial	Institution.	Other	Bus.s Equip. & Furn.	
32.3%	58.9%	1.7%	6.4%	0.0%	0.0%	0.1%	0.6%	100.0%

Amendment 10 is a benefit of the homestead exemption that provides homeowners protection by limiting the maximum that the assessed value of their home for tax purposes can be raised to 3%, or the CPI whichever is lower. Voters approved this amendment in 1992 to the Florida Constitution, which was effective January 1, 1995.

Revenues

Budget Year 2022-2023



Constitutional Amendment 1, approved by Florida voters on January 29, 2008, was a provision to limit increases in the annual assessment of Non-Homestead properties to ten percent (10%). The base-year for implementing this change was 2008 and assessments were capped beginning in 2009. It was set to expire on January 1, 2019 but was approved by more than 60% of Florida voters on November 6, 2018.

Setting the Millage

"Rolled Back Rate" - The rate that would generate the same amount of property tax revenues as approved for the prior year, less allowances for new construction, additions, deletions, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year's value.

- Established by the Truth in Millage (TRIM) law in the 1980s
- When the tax base increases, the rolled-back rate is less than the prior year's rate
- When the tax base decreases, the rolled back rate is more than the prior year's rate (in effect a "rolled-up" rate)
- A tax rate higher than the rolled-back rate must be advertised with a "NOTICE OF TAX INCREASE" for the Final Budget Public Hearing

Proposed Millage Rate

Taxable Value	Units	Mills	Discount Rate (95%)	Millage Rate	Ad-Valorem Taxes
\$9,096,495,184	1,000	9,096,495	8,641,670	3.1533	\$27,249,779

Florida law requires municipalities to budget at minimum 95% of ad-valorem taxes which accounts for the 4% discount property owners get if they pay their bills in November plus a 1% contingency that is allowed for adjustments to the tax roll by the property appraiser or value adjustment board to the July 1st roll that is used for budget.

Utility Taxes

Section 166.231 (A), Florida Statutes, authorizes the Village to collect Utility Taxes. The Utility Tax line item is derived from a 10% tax levied on each customer's electric, water and gas bill. The revenue trend is based on electricity consumption and is budgeted using the previous year's revenue. On March 12, 2021, Florida Power & Light Company (FPL) filed a petition with the Florida Public Service Commission (PSC) for a base rate increase in order to recover costs of operating the utility and include the consolidation of Gulf Power Company's rates with FPL rates.

Revenues

Budget Year 2022-2023



Communications Services Tax

Communications services tax is comprised of two portions: The Florida communications services tax and the local communications services tax. Dealers must itemize and separately show taxes on their customer's bill and the taxes must be identified as Florida communications services and local communications services tax, respectively. Dealers must add the communications services tax to the price of the communications services sold and may not absorb or relieve the customer of all or any part of the communications services tax. The tax is applied to all communications services bills issued to customers on and after October 1, 2001. The Village revenue projections are based on the State of Florida revenue estimates and show a declining trend as more customers are "cutting the cord"

Calculation of Communications Service Tax

State of Florida CST Rate	4.92%	
Gross Receipts additional rate	0.15%	
Total State Tax Rate		5.07%
Gross Receipts Tax Rate		2.37%
State Tax + Gross Receipts Tax = "Florida CST"		7.44%
VKB Local Rate	5.22%	
County Surtax	0.50%	
Total Local Rate		5.72%
Total CST Rate		13.16%

Franchise Fees

The Village entered into a new franchise agreement with FPL (Resolution 2019-7) providing for the payment of fees at the rate of 6% to the Village in exchange for the nonexclusive right and privilege of supplying electricity and other services within the Village free of competition from the Village. The new agreement is projected to earn revenue of \$1.2 million compared to the previous \$600 thousand agreement with Miami-Dade County when the rate was 3%.

Licenses & Permits

This category includes Business Tax Receipts, fire inspections, and other miscellaneous permits provided by the Village. The Village's adopted a new fire inspection permit fee schedule in 2022 which will more accurately reflect a revenue neutral fee schedule and generate an adequate fee to cover the costs of providing the service.

Intergovernmental - State Shared Revenue

Authorized in 1982, the Local Government Half-Cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Florida Legislature. It distributes a portion of state sales tax revenue via three separate distributions to eligible county

Revenues

Budget Year 2022-2023



or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

Chapter 82-154, Florida Statutes, provides for local government half-cent sales tax funds generated by 9.653% of the state sales tax. The distribution formula is based on population. This revenue is leveling off as population in the Village is relatively stable.

During the 2021 session, the Florida Legislature passed the most significant Florida tax legislation in recent memory. Senate Bill 50 will modernize Florida's sales and use tax system to impose tax collection obligations on remote sellers and marketplace providers. The bill also deletes a provision that exempts an out-of-state dealer that makes retail sales into Florida from collecting and remitting any local option surtax

The State Revenue Sharing provides for revenue from 32.4% of the tax on each pack of cigarettes, plus \$.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The Village's share of this fund is determined by a complex formula involving State, County and Village population figures, property valuations and sales tax collections.

Intergovernmental Chapter 175 & 185

Chapter 175 Premium Tax Distribution: Gross premium tax receipts of 1.85% collected on property insurance policies

Chapter 185: Gross premium tax receipts of 0.85% on all casualty insurance premiums

Limitation on Chapter 175 disbursements: any municipality or special fire control district participating in the firefighters' pension trust fund pursuant to the provisions of this chapter, whether under a chapter plan or local law plan, shall be limited to receiving any moneys from such fund in excess of that produced by one-half of the excise tax, as provided for in s. 175.101; however, any such municipality or special fire control district receiving less than 6 percent of its fire department payroll from such fund shall be entitled to receive from such fund the amount determined under s. 175.121, in excess of one-half of the excise tax, not to exceed 6 percent of its fire department payroll. Payroll amounts of members included in the Florida Retirement System shall not be included. It means that Chapter 175 pension plans receive either: the maximum premium taxes available, 6% of its total calendar year payroll or no less than half the available premium taxes. Whichever amount is the middle figure, that is the amount the plan will receive

Revenues

Budget Year 2022-2023



Year Calculated	Year Received	Fire	Fire Supp	Total Fire		Police		Grand Total
2015	2016	225,893	34,223	260,116		137,178		397,294
2016	2017	265,846	3,968	269,814		140,927		410,741
2017	2018	274,524	4,067	278,591		189,602		468,193
2018	2019	379,846	-	379,846		156,922		536,768
2019	2020	405,304	-	405,304		153,785		559,089
2020	2021	442,551	-	442,551		157,622		600,173
2021	2022	326,627	-	326,627		264,391		591,018

Intergovernmental – Firefighters' Supplemental Compensation Trust Fund

Additional state shared revenue comes from the Department of Revenue Firefighters' Supplemental Compensation Trust Fund. Section 175 premium taxes not distributed to a jurisdiction because of the payroll limitation are transferred to the Trust Fund which supports the supplemental compensation stipends available to firefighters who attain higher educational opportunities that directly relate to the improvement of the health and safety of the firefighters and the citizens they protect.

Service Charges

Service Charges are comprised of Community Center membership and activity fees, sports programs, fire rescue transport fees, and other miscellaneous services the Village provides.

Other Revenue - Fines & Forfeitures

Red light camera citations carry a \$158 penalty. When the \$158 penalty is the result of a local government enforcement, \$75 is retained by the local government and \$83 is deposited with the Department of Revenue (DOR). DOR subsequently distributes the penalty by depositing \$70 in the General Revenue Fund, \$10 in the Department of Health (DOH) Administrative Trust Fund, and \$3 in the Brain and Spinal Injury Trust Fund

The Village of Key Biscayne remits the \$75 to our red-light camera vendor, as it is a revenue neutral contract. Red Light camera fees are not shown as a revenue in Fiscal Years beginning 2021 because proceeds received by the Village are a liability.

This category also includes fines for building, fire code, and property violations.

Interest Income

The Village must adhere to its investment policy which optimizes investment returns only after first addressing safety and liquidity concerns. Due to the Federal Reserve raising interest rates in 2022, the Village expects higher interest rates to continue into FY23.

Expenditures

Budget Year 2022-2023



The Fiscal Year 2023 Budget allocates funds to the operating expenses of the Village Council and ten operational departments as outlined below. The department expenditure budgets itemize the funding that provides for the overall administration and management of all governmental functions and activities of the Village. The monies allocated to each department ensure the proper implementation of policies and ordinances adopted by the Village Council in an efficient and effective manner. The Adopted Fiscal Year 2023 Budget expenditures have increased over the Fiscal Year 2022 expenditures by 2.2%. This increase can be attributed to a steep rise in the national and local Consumer Price Index which affects personnel costs, vendor and contracted expenses, and the Village's enhanced focus on maintenance.

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Proposed	variance dollar	%
Operating Expenditures							
Council	130,491	102,296	43,448	22,984	59,484	36,500	158.8%
Council Initiatives	99,547	84,988		37,800	-	(37,800)	-100.0%
Clerk	387,395	364,561	355,605	407,309	412,587	5,278	1.3%
Administration	2,164,653	2,665,805	2,627,056	2,850,436	3,017,818	167,382	5.9%
Attorney	654,133	542,687	505,763	590,000	598,000	8,000	1.4%
Debt Service	4,259,117	4,152,212	13,453,302	2,051,917	2,014,833	(37,084)	-1.8%
Planning, Zoning & Code	658,106	532,349	376,865	550,976	545,548	(5,428)	-1.0%
Building	1,788,741	1,804,410	1,376,092	1,756,006		(1,756,006)	-100.0%
Public Works	2,094,389	2,187,424	2,912,245	3,455,151	4,719,415	1,264,264	36.6%
Police	7,682,898	8,576,831	8,125,951	8,932,062	9,221,721	289,659	3.2%
Fire Rescue	8,210,230	8,866,498	8,337,994	8,910,504	9,395,300	484,796	5.4%
Parks & Recreation	1,567,683	1,178,303	1,132,730	1,802,111	2,008,303	206,192	11.4%
Community Center	2,881,563	2,249,502	2,071,251	3,111,013	3,019,984	(91,029)	-2.9%
Athletic Division	563,859	474,720	421,433	577,709	1,000,483	422,774	73.2%
Community Groups	120,085	138,636	156,337	198,730		(198,730)	-100.0%
Total Operating Expenditures	33,262,890	33,921,222	41,896,072	35,254,708	36,013,476	758,768	2.2%

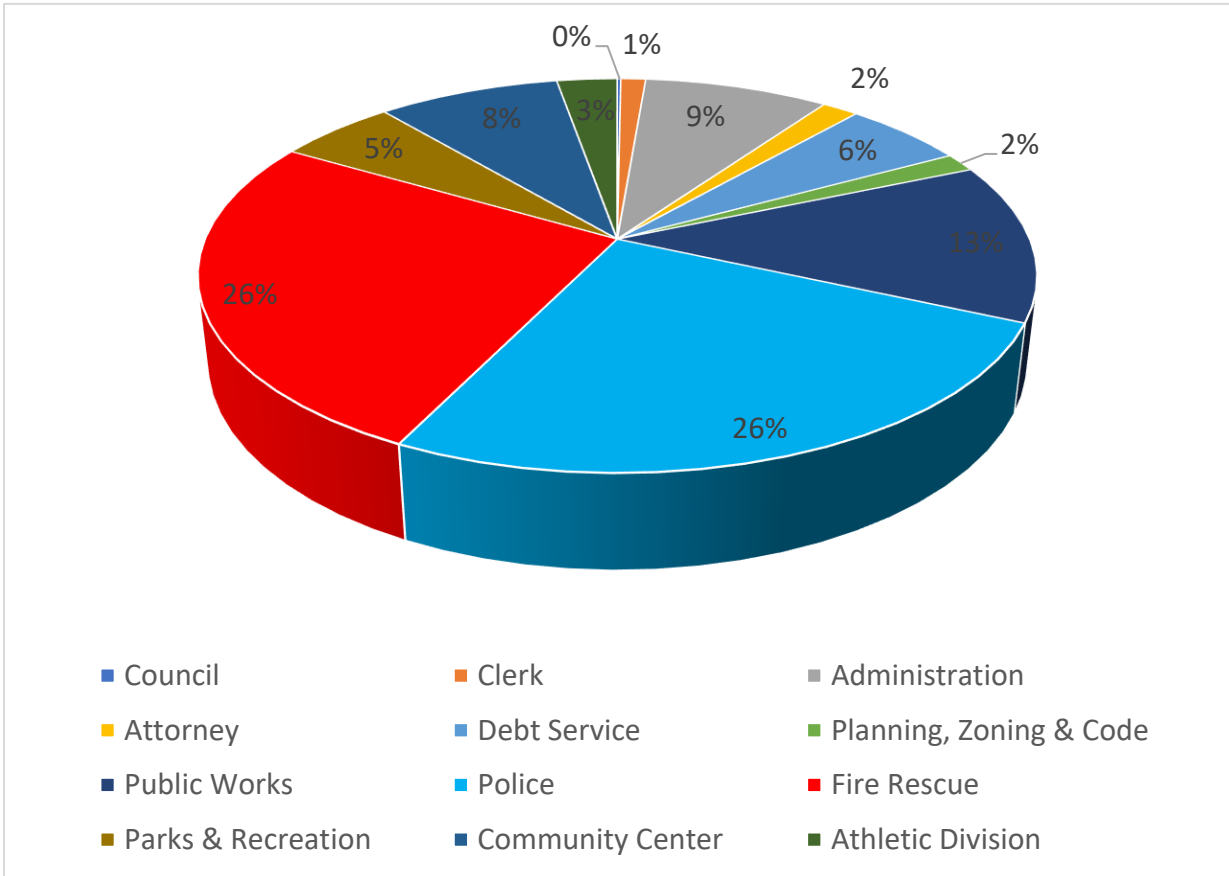
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Expenditures

Budget Year 2022-2023



Operating Expenditures by Department



Operating Expenses by Category

Description	FY 22 Budget	FY 23 Proposed	Diff	% Diff	% of Total
Personnel Costs	20,043,529	21,472,536	1,429,007	7.1%	59.6%
Debt Service	2,051,917	2,014,833	(37,084)	-1.8%	5.6%
Prof./Contract Services	5,732,268	6,135,774	403,506	7.0%	17.0%
Other Operating Exp.	5,670,988	6,390,333	719,345	12.7%	17.7%
Total	33,498,702	36,013,476	2,514,774	7.5%	100.0%

*Note - FY 22 Budget shown without Building Department expenses for comparison purposes

Debt Service

Budget Year 2022-2023



Bonds

Revenue Bonds which can be issued only by the authorization of the Village Council, must be secured by a pledge of an appropriate and adequate revenue stream. Revenue Bonds which can be issued only by the authorization of the Village Council, must be secured by a pledge of an appropriate and adequate revenue stream. All current debt is financed by Revenue Bonds as bank loans pledged by Covenant to Budget legally available non-ad-valorem revenues.

General Obligation Bonds can only be issued by voter approval at a referendum authorizing the pledge of the full faith and credit of the Village. The State of Florida does not impose a limit on the amount of debt a municipality may incur. The legal authority for borrowing monies is provided to the Village by Sections 166.021 and 166.111, Florida Statutes. The Village has no outstanding general obligation debt.

Debt Restrictions

The Village Charter requires five (5) affirmative votes for any borrowing (Section 4.10) and the adopted annual budget must be balanced (Section 4.05). Section 4.10 of the Charter requires the debt be limited by Ordinance. Also, State law prohibits a mill rate in excess of 10 mills. Section 4.03 (9) requires that each elector receive a notice by mail of the action by Council to initiate a capital project in excess of \$500,000.

The Master Plan requires that the Village pursue a prudent policy of borrowing for capital improvements or other purposes (Policy 1.15). The Financial Policy Statement has six (6) guidelines regarding debt.

Ordinance 97-1, January 16, 1997, limits outstanding debt. Debt means any financial obligation of the Village which is not required to be repaid within one year of its incurrence, excluding debt payable from an Enterprise Fund. Based on the 2021 budget and in accordance with Section 4.10 of the Village Charter, the limit is 1% of assessed valuation or an amount that exceeds 15% of the annual general fund expenditures, whichever is greater.

Outstanding Debt

CAPITAL IMPROVEMENT REVENUE REFUNDING 2021

On January 15, 2021, the Village issued \$11,238,000 of Capital Improvement Revenue Refunding Bonds, Series 2021 for the purpose of refunding and consolidating the Village's following existing debt:

1. *Capital Improve. Revenue Refunding Bonds, Series 2011B (1,430,325)*
2. *Capital Improve. & Land Acquisition Rev Refunding Bond 2011 (\$372,258)*
3. *School Improve. Revenue Bonds, Series 2012 (\$3,913,286)*
4. *School Improve. Revenue Bonds, Series 2014 (\$2,988,619)*

Debt Service

Budget Year 2022-2023



5. *Sewer Improvement Revenue Bonds, Series 2016 (\$2,493,546)*

The bond refunding and consolidation will save the Village \$754,000 in present value savings. The bonds retain the original maturation date of each underlying original issuance, and the final maturity will occur on October 1, 2032. The Village has pledged non-ad valorem revenues to secure payment on the principal and interest on the bonds. The bonds bear interest on the outstanding principal balance from its date of issuance payable semi-annually on each April 1 and October 1, at an interest rate equal to 1.235% per annum

For historical purposes, the refunded debt is presented below:

1. CAPITAL IMPROVEMENTS REVENUE REFUNDING BONDS, SERIES 2011B

On August 1, 2011, the Village issued \$7,130,000 of Capital Improvement Revenue Refunding Bonds, Series 2011B for the purpose of refunding the Village's Capital Improvement Revenue Bonds, Series 2002. The bonds mature on November 1, 2022. The Village has pledged non-ad valorem revenues to secure payment of the principal and interest on the bonds. The bonds bear interest on the outstanding principal balance from its date of issuance payable quarterly on the first day of each February, May, August and November commencing November 1, 2011, at an interest rate equal to 2.41% per annum.

Effective January 1, 2018, the Tax Cuts and Jobs Act amended the interest rate of this bond, increasing the interest to 2.81% per annum

2. CAPITAL IMPROVEMENT AND LAND ACQUISITION REVENUE REFUNDING BONDS, SERIES 2011

On August 1, 2011, the Village issued the \$1,865,000 Capital Improvement and Land Acquisition Revenue Refunding Bonds, Series 2011 for the purpose of refunding the Capital Improvement and Land Acquisition Revenue Bonds, Series 2004. The Village has pledged non-ad valorem revenues to secure payment of the principal and interest on the bonds. The bonds mature on November 1, 2022. The bonds bear interest on the outstanding principal balance from its date of issuance payable quarterly on the first day of each February, May, August and November, commencing November 1, 2011, at an interest rate equal to 2.41% per annum.

Effective January 1, 2018, the Tax Cuts and Jobs Act amended the interest rate of this bond, increasing the interest rate to 2.92% per annum. As a result of this amended rate and the Village's historical principal payments on the bond, the bond's final debt service payment is expected to be August 1, 2022.

3. SCHOOL IMPROVEMENT REVENUE BONDS, SERIES 2012

On October 24, 2012, the Village issued \$5,575,000 of School Improvement Revenue Bonds, Series 2012 for the purpose of providing a portion of the financing

Debt Service

Budget Year 2022-2023



of a permanent secondary educational facility and recreational fields owned and operated by the School Board of Miami-Dade County for Village residents located at the Mast Academy campus as well as necessary renovations of the Key Biscayne K-8 Center, financing architectural, engineering, environmental, legal, and other planning costs related thereto, and paying cost of issuance of the bonds. The bonds mature on October 1, 2032. The bonds bear interest on the outstanding principal balance from its date of issuance payable semiannually on each April 1 and October 1 (the "interest payment dates") commencing April 1, 2013, at an interest rate equal to 3.35% per annum. The bonds require the Village to appropriate in its annual budget, from non-ad valorem revenues amounts sufficient to cover debt service.

4. SCHOOL IMPROVEMENT REVENUE BONDS, SERIES 2014

On July 1, 2014, the Village issued \$4,575,000 of School Improvement Revenue Bonds, Series 2014 for the purpose of providing an additional portion of the financing of a permanent secondary educational facility and recreational fields owned and operated by the School Board of Miami-Dade County for Village residents located at the Mast Academy campus as well as necessary renovations of the Key Biscayne K-8 Center, financing architectural, engineering, environmental, legal, and other planning costs related thereto, and paying cost of issuance of the bonds. The bonds mature on October 1, 2029. Principal of the bonds are paid in annual installments on each October 1, commencing October 1, 2015. The bonds bear interest on the outstanding principal balance from its date of issuance payable semi-annually on each April 1 and October 1 (the "interest payment dates") commencing October 1, 2014, at an interest rate equal to 2.76% per annum. The bonds require the Village to appropriate in its annual budget, from non-ad valorem revenues amounts sufficient to cover debt service.

5. SEWER IMPROVEMENT REVENUE BONDS, SERIES 2016

On June 29, 2016, the Village issued \$3,490,000 of Sewer Improvement Revenue Bonds, Series 2016 for the purpose of refinancing the State Revolving Fund Loan, 2009. The bonds require the Village to appropriate in its annual budget, from non-ad valorem revenue amounts sufficient to cover debt service. The bonds mature on February 15, 2030. The bonds bear interest on the outstanding principal balance from its date of issuance payable semi-annually on each February 15 and August 15, at an interest rate equal to 1.97% per annum.

STATE REVOLVING FUND LOAN, 1996

In June 1996, the Village entered into a loan agreement in the amount of \$887,983 for the financing of the planning and engineering of the proposed sanitary sewer construction project under a State Revolving Fund Loan. The loan is secured by the state revenue sharing funds. The loan is payable in semi-annual payments over 20 years beginning on April 15, 2003 at an interest rate of 2.56% per annum. The loan matures on October 15, 2022.

Debt Service

Budget Year 2022-2023



FIRE ENGINE BANK LOAN

On May 10, 2021, the Village entered into a loan agreement for the purpose of financing the acquisition of Fire Engine Truck. The loan matures on October 1, 2030. The loan bears interest on the outstanding principal balance from its date of issuance payable semiannually on each April 1 and October 1 commencing October 1, 2021, at an interest rate equal to 1.764% per annum.

Debt Service								
Fiscal Year 2022-2023								
Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 YTD 6/30	FY2022 Budget	FY2023 Proposed	variance	
							dollar	%
71.000 - PRINCIPAL - CIVIC CENTER #1	775,000	815,000	-	-			-	
71.100 - PRINCIPAL - CIVIC CENTER #2	735,000	750,000	770,000	-			-	
71.200 - PRINCIPAL - CIVIC CENTER #3	670,882	680,882	1,581,471	-			-	
71.300 - PRINCIPAL - CIVIC CENTER #4	170,000	175,000	425,000	-			-	
71005 - PRINCIPAL - SEWER LOAN #1	25,252	25,902	26,570	27,254	27,254	13,888	(13,366)	-49%
71.500 - PRINCIPAL - SEWER LOAN #2	230,287	234,887	2,476,853	-			-	
71.600 - PRINCIPAL - SCHOOL IMPROVE BOND #1	295,197	298,450	4,178,242	-			-	
71.700 - PRINCIPAL - SCHOOL IMPROVE BOND #2	270,000	280,000	3,250,000	-			-	
71.800 - PRINCIPAL - VEHICLE LEASES & EQUIPMENT	494,981	468,584	475,661	-			-	
71012 - PRINCIPAL - CAP IMPROVEMENT REV REFUNDING (2021)	-	-	-	1,631,000	1,819,000	1,819,000	-	0%
71013 - PRINCIPAL - FIRE ENGINE (2021)	-	-	-	-	75,000	75,000	-	0%
71.000 - INTEREST - CIVIC CENTER #1	60,906	20,657		-			-	
71.200 - INTEREST - CIVIC CENTER #2	53,039	32,174	10,819	-			-	
71.300 - INTEREST - CIVIC CENTER #3	78,874	59,187	31,992	-			-	
72.400 - INTEREST - CIVIC CENTER #4	20,905	15,787	5,439	-			-	
72005 - INTEREST - SEWER LOAN #1	2,882	2,232	1,565	880	880	178	(702)	-80%
72.600 - INTEREST - SEWER LOAN #2	57,629	53,145	16,693	-			-	
72.700 - INTEREST - SCHOOL IMPROVE BOND #1	146,797	136,493	36,756	-			-	
72.800 - INTEREST - SCHOOL IMPROVE BOND #2	149,744	89,571	23,619	-			-	
72.900 - INTEREST - VEHICLE LEASES & EQUIPMENT	21,742	14,261	3,962	-			-	
72012 - INTEREST - CAP IMPROVEMENT REV REFUNDING (2021)			138,661	59,323	118,647	96,183	(22,464)	-19%
72013 - INTEREST - FIRE ENGINE (2021)			-	-	11,136	10,584	(552)	-5%
Total Debt Service Expenses	4,259,117	4,152,212	13,453,302	1,718,457	2,051,917	2,014,833	(37,084)	-1.81%

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Village Council & Initiatives

Budget Year 2022-2023



Function

The Council, as the legislative body of the Village, determines public policy and the budget to meet community needs and appoints a Village Manager who is responsible for administration of that policy and managing the Village's departments and services. The Council also appoints the Village Clerk and the Village Attorney. The Council is responsible for the overall direction of the Village and general welfare of Key Biscayne residents.

Village Council elections are held on the first Tuesday after the first Monday of November, every even numbered year. To be eligible to seek office, a person must be a resident of the Village of Key Biscayne for at least one year and be a qualified elector of the Village

Budget

Council								
Fiscal Year 2022-2023								
COUNCIL	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
Description	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
Discretionary								
(31.000) PROFESSIONAL SERVICES	67,875	62,905	-	-			-	0.00%
(40.000) TRAVEL & PER DIEM	7,291	7,663	215	2,150	9,000	9,000	-	0.00%
(41.000) COMMUNICATIONS	6,050	-	-	-		-	-	0.00%
(43.000) UTILITY SERVICES	4,669	2,063	-	-		-	-	0.00%
(45.000) PROPERTY & LIABILITY INSURANCE	19,539	21,029	-	-		-	-	0.00%
(47.000) PRINTING & BINDING	917	-	297	384	1,000	1,000	-	0.00%
(48.000) PROMOTIONAL ACTIVITIES		-	-	-		36,500	36,500	
(49.000) OTHER CURRENT CHARGES	-	-	-	-		-	-	0.00%
(52.000) OPERATING SUPPLIES	21,919	6,415	17,199	4,589	9,500	9,500	-	0.00%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	2,231	2,221	2,820	-	3,484	3,484	-	0.00%
Grand Total	130,491	102,296	20,531	7,123	22,984	59,484	36,500	158.81%

Function

"Council Initiatives" members are either elected or appointed individuals whose purpose is to advise the Village Council about activities in the areas represented

Prior Year's Significant Accomplishments

- Finalized Vision board plan draft

Office of the Village Clerk

Budget Year 2022-2023



Function

The Village Clerk acts as Secretary to the Council by recording and maintaining accurate minutes of the proceedings of the Village Council, publishing public notices, and maintaining custody of all official records. The Village Clerk serves as the Supervisor of Elections for the Village. The Village Clerk administers the publication of the Village Code, code supplements and the Village Charter. The Village Clerk provides notary services and administers oaths of office to Village officials. Serves as Financial Disclosure Coordinator with the State of Florida Commission on Ethics and serves as the Records Management Liaison with the State of Florida Department of State.

Prior Year's Significant Accomplishments

- Implemented Laserfiche to improve document storage and sharing capabilities
- Successfully maintained custody of Village records and coordinated the optical-imaging and storage of said records
- Served as a liaison between the public and Council as required while maintaining the utmost level of professionalism and efficiency
- Completed and distributed Council meeting Agendas to the Council, staff and public five days prior to the scheduled meeting
- Facilitated the election process utilizing cutting edge technology for a more efficient process
- Implemented electronic Campaign Finance Software for municipal elections to improve the reporting process for Mayoral and Councilmember candidates and improve access by residents for reporting information.

Goals, Objectives, and Actions

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values:



Effective and Efficient Government Services

- Improve public records request process to include a more streamlined online procedure
- Increase opportunities to serve as a liaison between Village staff and Council members
- Develop and maintain closed captioning services for public meetings

Office of the Village Clerk

Budget Year 2022-2023



Authorized Positions

Village Clerk Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Village Clerk	1	1	1	1
Executive Assistant	1	1	1	1
FT Total	2	2	2	2

Budget

Clerk								
Fiscal Year 2022-2023								
CLERK	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
Description	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
Non-Discretionary (Personnel)								
(12.000) REGULAR SALARIES	178060	151,796	144,198	109,897	149,000	168,000	19,000	13%
(14.000) OVERTIME	444	-	-	-	1,000	1,000	-	0%
(15.000) SPECIAL PAY	6319	50,359	-	4,577	17,000	13,000	(4,000)	-24%
(21.000) PAYROLL TAXES	14268	15,644	10,594	8,569	13,000	14,000	1,000	8%
(22.000) RETIREMENT CONTRIBUTIONS	21200	13,357	13,248	11,598	18,000	21,000	3,000	17%
(23.000) LIFE AND HEALTH INSURANCE	13297	10,978	15,595	18,314	21,000	22,000	1,000	5%
(24.000) WORKERS' COMPENSATION	321	335	262	175	200	200	-	0%
Subtotal	233,909	242,469	183,897	153,130	219,200	239,200	20,000	9%
Discretionary								
(31.000) PROFESSIONAL SERVICES	-	-	16,969	-	2,500	-	(2,500)	0%
(34.000) CONTRACT SERVICES	8,398	8,587	8,676	2,841	3,963	9,900	5,937	150%
(40.000) TRAVEL & PER DIEM	8,087	48	2,022	2,130	5,880	5,928	48	1%
(41.000) COMMUNICATIONS	45,483	13,450	8,347	7,936	24,682	13,503	(11,179)	-45%
(42.000) FREIGHT & POSTAGE SERVICES	771	1,484	449	217	1,000	500	(500)	-50%
(43.000) UTILITY SERVICES	6,662	6,734	6,158	4,674	8,065	8,160	95	1%
(44.000) RENTALS & LEASES	4,999	5,079	5,208	4,097	4,350	4,350	-	0%
(45.000) PROPERTY & LIABILITY INSURANCE	13,271	15,985	8,109	8,038	8,022	8,269	247	3%
(46.000) REPAIR & MAINTENANCE SERVICES	7,766	7,283	2,060	3,291	6,240	-	(6,240)	0%
(47.000) PRINTING & BINDING	130	2,231	3,100	-	5,000	2,500	(2,500)	-50%
(49.000) OTHER CURRENT CHARGES	48,993	48,463	70,692	8,580	81,550	65,800	(15,750)	-19%
(51.000) OFFICE SUPPLIES	5,905	8,745	8,855	7,176	5,000	5,000	-	0%
(52.000) OPERATING SUPPLIES	-	84	17,290	44,586	2,000	23,891	21,891	1095%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	3,021	3,023	3,563	1,929	23,197	19,894	(3,303)	-14%
(55.000) TRAINING	-	-	2,350	150	5,000	5,000	-	0%
(64.000) CAPITAL OUTLAY	-	896	4,999	-	1,660	692	(968)	-58%
Subtotal	153,486	122,092	168,848	95,646	188,109	173,387	(14,722)	-7.83%
Grand Total	387,395	364,561	352,744	248,776	407,309	412,587	5,278	1.30%

Office of the Village Attorney

Budget Year 2022-2023



Function

The Office of the Village Attorney was created and is detailed in Section 3.05 of the Village Charter. The primary purpose of the Attorney is to provide legal services to the Village. The Village Attorney is appointed directly by the Village Council. As the Village's legal counsel, the Attorney is committed to serving the public of Key Biscayne by providing legal advice to the Village Council and Village Staff.

The Village of Key Biscayne receives legal services under contract with the law firm of Weiss, Serota, Helfman, Cole & Bierman, P.L.

The firm provides legal advice and services to the Village on a regular basis in the following areas:

- Personnel matters
- Land use & zoning
 - matters
 - Sunshine Law
 - Drafting and/or review of contracts
 - Litigation
 - Stormwater utility
 - Police related legal advice
 - Conflict of interest issues
 - Lien procedures
 - Real estate and related matters
 - Construction Law and related matters
 - Public Records Law
 - Drafting resolutions and ordinances
 - Preventive advice relating to contested matters
 - State and National Legislative matters

Prior Year's Significant Accomplishments

- Successfully defended the Village's General Obligation Bond
- Drafted numerous ordinances and resolutions including comprehensively amending and revising the Village's zoning code and stormwater fees
- Successfully obtained approximately \$17,000 in surplus funds in order to pay off a delinquent solid waste account
- Handled several election related issues
- Provided high quality, cost efficient, and timely day to day legal counsel

Office of the Village Attorney

Budget Year 2022-2023



Goals, Objectives, and Actions

The department has set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values.



Effective and Efficient Government Services

- Provide the Village with legal advice that helps the Village accomplish its goals while continuing to avoid costly litigation
- Resolve pending litigation; if settlement is not possible, pursue litigation to a successful conclusion
- Approach problems as opportunities for arriving at creative solutions
- Provide unbiased legal advice
- Work with Administration to standardize forms and procedures to reduce the need for legal work and associated costs

Budget

Attorney								
Fiscal Year 2022-2023								
ATTORNEY	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
Description	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
LEGAL COUNSEL - GENERAL	429,646	401,938	328,453	187,488	300,000	308,000	8,000	3%
LEGAL COUNSEL - LAWSUITS	81,774	50,901	129,857	53,754	100,000	100,000	-	0%
LEGAL COUNSEL - LABOR RELATIONS	100,155	68,398	35,887	4,403	60,000	60,000	-	0%
LEGAL COUNSEL-UNDERGROUND UTILITIES	32,458	2,080	420	45	50,000	50,000	-	0%
LEGAL COUNSEL - BOND COUNSEL	160	19,370	7,986	-	15,000	15,000	-	0%
LEGAL COUNSEL - SPECIAL PROJECTS	9,940		3,160	24,000	25,000	40,000	15,000	60%
LEGAL COUNSEL - CHARTER REVIEW COMMISSION			-	-	15,000	-	(15,000)	-100%
LEGAL COUNSEL - LITIGATION			-	-	25,000	25,000	-	0%
Grand Total	654,133	542,687	505,763	269,690	590,000	598,000	8,000	1.36%

Administration

Budget Year 2022-2023



Function

The Village Manager is the Chief Administrative Officer of the Village. The Manager is responsible to the Village Council for the administration of all Village affairs, including planning, organizing, directing, staffing, coordinating, and budgeting for the widespread programs and services provided to Village residents, businesses, and guests. The Village Manager is appointed by and serves at the pleasure of the Village Council and is directly responsible for executing Village laws, ordinances, and implementation of policies set forth by the Village Council. The Manager's Office provides support to all Village operating departments for coordination of financial, human resources, procurement, communication, information technology and other administrative efforts.

Prior Year's Significant Accomplishments:

- Passed ordinance to use uniform tax collection for Solid Waste and Stormwater fees
- Launched new Village website
- Collected \$220,000 in past due solid waste accounts
- Renegotiated property, liability, workers comp insurance, saving \$109,000
- Installed Laserfiche web portal for review and access to Village contracts and documents
- Expanded employee recognition opportunities and events
- Implemented Village's Council meeting Cynapp/Zoom capability

Goals, Objectives, and Actions

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values.



Effective and Efficient Government Services

- Improve resident experience and service whilst delivering superior public safety, services, programs and infrastructure to our residents
- Diversify revenue and funding sources to create a more agile financial system and to protect the Village from unforeseeable economic fluctuations
- Fiscal and procurement stewardship and transparency of the investment of tax-payer money in order to provide the services they expect

Administration

Budget Year 2022-2023



- A forward-looking recruitment and retention of talented employees to effectively administer a safe, thriving, engaging and resilient village
- Build and maintain an information technology systems network that improves interoperability, safeguards data, and simplifies and enhances communications



Communicate and Collaborate with Community and Partners

- Provide timely and accurate communications transmitted in the right places to keep our residents aware of village operations and activities
- Maintain engagement with and presence in the community to encourage community involvement, enthusiasm and support
- Develop a stronger and larger state and regional partner network to improve relationships and increase external support and resources to help achieve village goals
- Augment awareness of community group efforts
- Refine accessibility of information on website

Authorized Positions

Administration Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Village Manager	1	1	1	1
Chief Financial Officer	1	1	1	1
Comptroller	1	1	1	1
Chief of Staff	1	1	1	1
Human Resources/Risk Management Director	1	1	1	1
IT Administrator	1	1	1	1
Accounting & Payroll Clerk	1	1	1	1
Assistant to IT Administrator	1	1	1	1
Receptionist/Executive Assistant	1	0	1	1
Procurement Officer	0	0	1	1
Procurement Spec./ Financial Analyst I	0	1	1	1
Chief Resiliency & Sustainability Officer	1	1	0	0
Community Engage & Comm. Officer	0	1	1	1
FT Total	10	11	12	12

Administration

Budget Year 2022-2023



Budget

Administration								
Fiscal Year 2022-2023								
	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
Description	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
Non-Discretionary (Personnel)								
(12.000) REGULAR SALARIES	773,244	1,101,824	1,041,202	906,853	1,357,000	1,456,000	99,000	7%
(14.000) OVERTIME	47,874	61,654	45,527	21,930	81,000	20,000	(61,000)	-75%
(15.000) SPECIAL PAY	100,320	25,689	14,342	20,668	42,000	37,000	(5,000)	-12%
(21.000) PAYROLL TAXES	71,167	85,669	93,591	77,675	107,000	108,000	1,000	1%
(22.000) RETIREMENT CONTRIBUTIONS	75,037	116,254	114,610	82,102	163,000	175,000	12,000	7%
(23.000) LIFE AND HEALTH INSURANCE	91,880	137,869	104,522	98,845	143,000	141,000	(2,000)	-1%
(24.000) WORKERS' COMPENSATION	(5,466)	1,763	(500)	1,113	2,000	2,000	-	0%
Subtotal	1,154,056	1,530,722	1,413,294	1,209,186	1,895,000	1,939,000	44,000	2%
Discretionary							-	
(31.000) PROFESSIONAL SERVICES	253,149	316,123	232,545	195,503	347,000	375,000	28,000	8%
(32.000) ACCOUNTING & AUDITING	261,204	167,085	111,104	83,765	88,000	87,500	(500)	-1%
(34.000) CONTRACT SERVICES	8,398	8,587	8,676	7,804	10,886	39,258	28,372	261%
(40.000) TRAVEL & PER DIEM	15,379	6,451	2,322	7,475	11,000	15,000	4,000	36%
(41.000) COMMUNICATIONS	47,655	25,870	22,290	10,726	58,129	41,062	(17,067)	-29%
(42.000) FREIGHT & POSTAGE SERVICES	6,424	3,814	1,861	1,233	4,000	4,000	-	0%
(43.000) UTILITY SERVICES	6,690	6,953	6,489	13,387	8,267	22,557	14,290	173%
(44.000) RENTALS & LEASES	10,007	9,010	11,833	9,338	7,617	7,760	143	2%
(45.000) PROPERTY & LIABILITY INSURANCE	19,879	21,376	28,289	25,164	24,441	24,821	380	2%
(46.000) REPAIR & MAINTENANCE SERVICES	11,869	7,939	14,676	9,620	7,790	-	(7,790)	-100%
(47.000) PRINTING & BINDING	535	4,045	1,486	402	1,000	1,000	-	0%
(48.000) PROMOTIONAL ACTIVITIES	205,300	206,375	125,000	600	112,035	135,535	23,500	21%
(49.000) OTHER CURRENT CHARGES	43,689	34,971	107,245	90,234	49,900	49,500	(400)	-1%
(51.000) OFFICE SUPPLIES	7,358	7,323	22,186	13,732	16,000	18,500	2,500	16%
(52.000) OPERATING SUPPLIES	65,198	14,584	116,752	88,582	-	135,514	135,514	0%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	24,913	27,229	5,686	9,007	138,832	9,156	(129,676)	-93%
(55.000) TRAINING	1,430	1,222	439	-	8,955	22,601	13,646	152%
(64.000) CAPITAL OUTLAY	-	38,401	-	-	6,084	4,485	(1,599)	-26%
(82.000) EDUCATIONAL INITIATIVES	-	-	4,817	12,988	35,000	35,000	-	0%
(91.000) CONTINGENCIES / EMERGENCIES	21,520	227,725	-	-	20,500	50,000	29,500	144%
Subtotal	1,010,597	1,135,083	823,696	579,560	955,436	1,078,249	122,813	13%
Grand Total	2,164,653	2,665,805	2,236,990	1,788,747	2,850,436	3,017,249	166,813	6%

Planning, Zoning and Code

Budget Year 2022-2023



Function

Zoning and Planning Division

The Zoning and Planning Division is responsible for reviewing plans for enforcement with the zoning and land development regulations and providing information to residents and architects on the development potential of a property. Division makes recommendations to the Village Council regarding site plan Review applications and variances, and prepares studies as directed.

Code Compliance Division

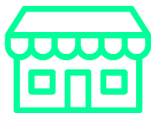
The Code Compliance Division enforces the zoning and land development regulations, the property maintenance standards ordinance, and violations of the Florida building code. Division administers the Special Magistrates Board. Staff administers the issuance of Business Tax Receipts.

Prior Year's Significant Accomplishments

- Developed the Rickenbacker Causeway Concept
- Coordinated and hosted Vision Plan workshops
- Enhanced building recertification compliance and process
- Restructured building and fire permitting and Inspection fees
- Improved code compliance responsiveness and enforcement

Goals, Objectives, and Actions

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values:



Thriving and Vibrant Community and Marketplace

- Update Village Master Plan based on Vision Plan adoption
- Develop Complete Street Master Plan
- Revise land-use & zoning codes and modify design & building standards (based on an approved Vision Plan) to compatibly shape and enrich village re/development, quality of life, safety and resilience
- Improving Business Tax Receipts process and collections
- Complete design of new public library to provide space for cultural, social and educational activities and improved programs to better connect our community

Planning, Zoning and Code

Budget Year 2022-2023



Authorized Positions

Planning, Zoning & Code Compliance Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Plan Reviewer	1	1	1	1
Executive Asst /BTR	1	1	1	1
Code Compliance Officer	0	1	2	2
FT Total	2	3	4	4

Budget

Zoning & Planning								
Fiscal Year 2022-2023								
PLANNING & ZONING								
Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 YTD 6/30	FY2022 Budget	FY2023 Proposed	variance dollar	%
Non-Discretionary (Personnel)								
(12.000) REGULAR SALARIES	413,265	214,110	253,518	259,161	267,000	278,000	11,000	4%
(14.000) OVERTIME	1,651	21	1,181	-	3,000	3,000	-	0%
(15.000) SPECIAL PAY	25,432	93,977	4,505	4,381	17,000	6,000	(11,000)	-65%
(21.000) PAYROLL TAXES	31,038	16,614	20,109	27,049	22,000	22,000	-	0%
(22.000) RETIREMENT CONTRIBUTIONS	26,821	19,851	8,583	16,256	32,000	34,000	2,000	6%
(23.000) LIFE AND HEALTH INSURANCE	26,469	16,709	20,005	19,983	52,000	43,000	(9,000)	-17%
(24.000) WORKERS' COMPENSATION	3,701	1,252	953	990	2,000	3,000	1,000	50%
SALARY ALLOCATION					84,000	89,000	5,000	6%
Subtotal	528,377	362,534	308,854	327,819	479,000	478,000	(1,000)	-16%
Discretionary								
(31.000) PROFESSIONAL SERVICES	80,702	135,110	36,186	-	31,200	31,200	-	0%
(33.000) COURT REPORTER SERVICES	1,179	1,950	1,248	361	2,000	2,000	-	0%
(34.000) CONTRACT SERVICES	2,410	2,410	2,490	799	1,114	1,459	345	31%
(40.000) TRAVEL & PER DIEM	5,326	60	316	1,079	3,280	3,340	60	2%
(41.000) COMMUNICATIONS	6,613	3,347	4,568	2,412	5,340	1,883	(3,457)	-65%
(42.000) FREIGHT & POSTAGE SERVICES	540	1,006	376	212	1,100	1,100	-	0%
(43.000) UTILITY SERVICES	2,454	1,902	6,211	2,003	8,208	2,484	(5,724)	-70%
(44.000) RENTALS & LEASES	953	707	397	1,574	495	495	-	0%
(45.000) PROPERTY & LIABILITY INSURANCE	5,229	5,321	3,527	3,017	3,011	3,437	426	14%
(46.000) REPAIR & MAINTENANCE SERVICES	3,143	2,270	1,863	2,236	524	-	(524)	-100%
(47.000) PRINTING & BINDING	1,577	2,917	502	880	3,000	3,000	-	0%
(51.000) OFFICE SUPPLIES	1,333	1,453	2,961	933	1,000	1,000	-	0%
(52.000) OPERATING SUPPLIES	7,442	10,566	5,693	2,912	5,000	14,919	9,919	198%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	7,226	796	135	1,195	3,844	-	(3,844)	-100%
(55.000) TRAINING	3,602		-	-	1,200	-	(1,200)	-100%
(64.000) CAPITAL OUTLAY			-	-	1,660	1,231	(429)	-26%
Subtotal	129,729	169,815	66,472	19,610	71,976	67,548	(4,428)	-6%
Grand Total	658,106	532,349	375,326	347,430	550,976	545,548	(5,428)	-0.99%

Public Works Department

Budget Year 2022-2023



Function

The Public Works Department is responsible for design, construction, renovation, operation, and maintenance of public assets including but not limited to stormwater infrastructure, roadway streets, sidewalks, street and landscape lighting, greenspace management, and shoreline management.

Prior Year's Significant Accomplishments

- Completed Crandon Boulevard Traffic Flow and Safety Study
- Completed data collection for village-wide Pavement Conditions Index
- Completed construction of Fernwood Road drainage and parking improvements project
- Gained inclusion on M-DC Transportation Improvement Program to receive Road Impact Fee (RIF) dollars for Crandon Blvd, Harbor Dr and West Mashta Dr roadway projects
- Completed Beach Club sewer extension
- Developed and implemented seaweed/sargassum removal and composting plan
- Further delineated the Vessel Exclusion Zone offshore Key Biscayne Beach
- Initiated a stormwater treatment technology pilot program
- Initiated the 30% design for the K-8 elementary school stormwater basin
- Secured easement agreement for beach access path at the Island House

Goals, Objectives, and Actions

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values:



Accessible, Mobile, and Connected Transportation

- Construct a renewed Crandon Blvd to improve vehicle, golf cart, bicycle and pedestrian traffic flow, access and safety
- Develop a Rickenbacker Causeway concept plan that represents the village's interests and facilitates collaboration that leads to a joint master plan to guide future development
- Purchase three new FreeBees to help reduce automobile traffic, improve access to key destinations, alleviate parking concerns, and reduce environmental impacts

Public Works Department

Budget Year 2022-2023



- Create a Complete Streets Master Plan to guide future roadway investment integrated with the resilient infrastructure plan and prioritizing safe multi-modal movement along Key Biscayne beautiful designed and functional rights-of-way
- Construct two new beach pathways to increase resident and visitor access to our seaside



Resilient and Sustainable Infrastructure and Environment

- Develop a long-term resilient infrastructure plan to guide the investment and construction necessary to protect our residents' lives, property and future economic viability
- Design stormwater systems, roadways, and utilities to address sea-level rise and more frequent and severe storms
- Become included in the US Army Corps of Engineers FY23 Work Plan to begin a Beach and Back-Bay Feasibility Study to safeguard the village against sea-level rise and storm-surge to protect our residents' lives, property and future economic viability
- Develop and manage an operations, maintenance and repair program to focus effort and improve our facilities, landscaping, parks, athletic fields, stormwater systems, and rights-of-way
- Enact a seawall ordinance to guide future requirements to protect bayside private property and the western side of the island
- Implement facility solar power options or participate in FPL Solar Together program



Effective and Efficient Government Services

- Review high value service contracts for solid waste and Village-wide landscaping
- Develop a facilities management program (OMR) - Village Hall, Fire Station, Community Center, Parks
- Develop a 20-Year Long-Term Infrastructure Plan (LTIP) and integrate with OM&R program

Public Works Department

Budget Year 2022-2023



Authorized Positions

Public Works Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Public Works Director	1	1	1	1
Chief Resiliency & Sustainability Officer	0	0	1	1
Superintendent	0	0	1	1
Engineer	1	1	1	1
CIP Program / Grants Manager	0	0	1	1
Maintenance Laborer	1	0	1	2
Maintenance Supervisor	1	1	1	1
Resiliency Coordinator	1	1	1	1
Horticulturist	1	1	1	1
Administrative Assistant/Records Technician	0	1	0	0
FT Total	6	6	9	10

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Public Works Department

Budget Year 2022-2023



Budget

Public Works								
Fiscal Year 2022-2023								
PUBLIC WORKS	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
Description	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
Non-Discretionary (Personnel)								
TRANSPORTATION								
(12.000) REGULAR SALARIES	247,404	172,464	317,925	417,696	894,000	1,013,000	119,000	13%
(14.000) OVERTIME	3,369	311	1,829	3,657	7,000	7,000	-	0%
(15.000) SPECIAL PAY	2,491	24,916	13,498	8,446	23,000	19,000	(4,000)	-17%
(21.000) PAYROLL TAXES	24,216	17,650	25,321	31,667	68,000	76,000	8,000	12%
(22.000) RETIREMENT CONTRIBUTIONS	27,744	28,372	27,916	31,565	108,000	122,000	14,000	13%
(23.000) LIFE AND HEALTH INSURANCE	41,311	38,541	51,634	51,856	124,000	125,000	1,000	1%
(24.000) WORKERS' COMPENSATION	18,811	11,193	7,496	6,722	12,000	12,000	-	0%
ALLOCATION OF SALARIES					(453,671)	(362,000)	91,671	-20%
Subtotal	365,346	293,447	445,619	551,610	782,329	1,012,000	229,671	29%
Discretionary								
TRANSPORTATION								
(31.000) PROFESSIONAL SERVICES	52,264	12,699	6,883	52,146	105,000	207,050	102,050	97%
(34.000) CONTRACT SERVICES	955,056	1,142,143	1,392,548	1,111,040	1,831,898	2,034,182	202,284	11%
(40.000) TRAVEL & PER DIEM	8,907	2,309	913	2,138	10,090	11,210	1,120	11%
(41.000) COMMUNICATIONS	20,756	10,478	16,215	4,726	7,409	7,440	31	0%
(42.000) FREIGHT & POSTAGE SERVICES	318	585	226	103	400	400	-	0%
(43.000) UTILITY SERVICES	352,860	297,402	211,704	275,571	281,207	321,501	40,294	14%
(44.000) RENTALS & LEASES	6,786	6,090	6,270	291	1,250	1,250	-	0%
(45.000) PROPERTY & LIABILITY INSURANCE	13,483	15,985	6,007	6,690	6,676	6,296	(380)	-6%
(46.000) REPAIR & MAINTENANCE SERVICES	204,503	261,393	272,138	253,304	309,380	990,664	681,284	220%
(49.000) OTHER CURRENT CHARGES	43,022	280	-	-	-	-	-	0%
(51.000) OFFICE SUPPLIES	1,810	991	4,862	657	2,000	2,000	-	0%
(52.000) OPERATING SUPPLIES	61,884	53,995	92,892	76,576	58,300	88,085	29,785	51%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	5,088	52,527	5,503	908	42,591	17,260	(25,331)	-59%
(55.000) TRAINING	1,816	16,184	6,031	575	13,500	18,000	4,500	33%
(64.000) CAPITAL OUTLAY	490	2,297	-	-	3,121	2,077	(1,044)	-33%
(91.000) CONTINGENCIES / EMERGENCIES		18,619	-	-		-	-	0%
Subtotal	1,729,043	1,893,977	2,022,191	1,784,725	2,672,822	3,707,415	1,034,593	39%
Grand Total	365,346	2,187,424	2,467,810	2,336,335	3,455,151	4,719,415	1,264,264	36.59%

Police Department

Budget Year 2022-2023



Function

The Village of Key Biscayne Police Department is a multi-functional organization that provides all law enforcement services to the Village, except for violent crime investigations, SWAT response, or the use of K-9 officers. The Police Department is staffed by 38 sworn law enforcement officers and 10 civilian professional staff personnel; which includes those in Communications, Accreditation, Special Projects, Information Technology, Fleet Maintenance, Administrative Support & Assistance, Computer Aided Dispatch & Records Management System, and a Property & Evidence Unit. Each of these functions combined provides the highest level of service and response to this community.

Prior Year's Significant Accomplishments

- Enacted a community policing program to reduce disorder and prevent crime while increasing citizen engagement
- Amended golf cart ordinance to enhance safety & compliance
- Developed and implemented "Scoot Safe" campaign to improve safety of electric scooters in the Village.
- Hosted over 50 public outreach events including quarterly joint Police & Fire Public Safety Days to showcase all the Village's public safety assets and programs.
- Partnered with adjacent law enforcement agencies to enhance traffic safety along Rickenbacker Causeway and in Crandon Park
- Extended vessel exclusion zones to safely delineate maritime recreation activities
- Achieved second safest city in Florida designation

Goals, Objectives, and Actions

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values:



Safe and Secure Village

- Maintain and improve the implemented village policing program to reduce disorder, address traffic safety and prevent crime while increasing citizen engagement

Police Department

Budget Year 2022-2023



- Purchase a new marine patrol vessel to conduct high-visibility marine patrols to deter public nuisance and encourage safe boating through education and enforcement
- Install a new village-wide camera system to better surveil hot spots and to focus law enforcement efforts and resources to reduce disorder and crime
- Procure five additional police vehicles to improve law enforcement presence and mobility and to deploy advanced technology and communications capability

Authorized Positions

Police Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Full Time				
Chief of Police	1	1	1	1
Deputy Chief of Police	2	2	1	1
Police Major	0	0	0	1
Police Lieutenant	3	3	4	3
Police Sergeant	5	5	5	5
Police Officer	25	25	27	27
Fleet Maintenance & Service Coordinator	1	1	1	1
Municipal Utility Worker	1	1	1	0
Information Systems Administrator	1	1	1	1
Senior Executive Assistant	1	1	1	1
Executive Assistant	1	1	1	1
Executive Services Administrator	1	1	1	1
Dispatcher Supervisor	1	1	1	1
Dispatchers	3	3	3	3
Administrative Services Coordinator	1	1	1	1
FT Total	47	47	49	48

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Police Department

Budget Year 2022-2023



Budget

Police

Fiscal Year 2022-2023

	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
Description	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
Non-Discretionary (Personnel)								
(12.000) REGULAR SALARIES	3,917,185	4,213,526	4,057,915	2,896,214	4,542,000	4,755,000	213,000	5%
(14.000) OVERTIME	432,605	368,433	485,627	200,590	334,000	367,000	33,000	10%
(15.000) SPECIAL PAY	542,702	344,419	406,653	285,537	413,000	402,000	(11,000)	-3%
(21.000) PAYROLL TAXES	355,142	367,361	376,818	239,411	397,000	416,000	19,000	5%
(22.000) RETIREMENT CONTRIBUTIONS	658,678	1,144,082	650,276	371,422	777,000	898,391	121,391	16%
(23.000) LIFE AND HEALTH INSURANCE	432,726	609,472	423,722	382,058	621,000	594,000	(27,000)	-4%
(24.000) WORKERS' COMPENSATION	146,221	145,032	98,102	62,189	80,000	83,000	3,000	4%
Subtotal	6,485,259	7,192,325	6,499,113	4,437,421	7,164,000	7,515,391	351,391	5%
Discretionary								
(31.000) PROFESSIONAL SERVICES	8,463	12,085	34,573	14,243	112,295	37,150	(75,145)	-67%
(32.000) ACTUARIAL AND RED LIGHT MAGISTRATES			4,950	(1,000)		-	-	0%
(33.000) COURT REPORTER SERVICES	500	-	-	-	1,000	-	(1,000)	-100%
(34.000) CONTRACT SERVICES	264,954	160,827	255,758	225,480	257,466	261,281	3,815	1%
(35.000) INVESTIGATIONS	1,755	(1,490)	3,012	90	3,000	2,000	(1,000)	-33%
(40.000) TRAVEL & PER DIEM	17,156	13,094	6,192	6,319	51,805	83,132	31,327	60%
(41.000) COMMUNICATIONS	82,767	61,218	73,038	43,924	76,825	95,472	18,647	24%
(42.000) FREIGHT & POSTAGE SERVICES	805	1,890	904	805	1,604	1,604	-	0%
(43.000) UTILITY SERVICES	42,130	40,560	36,186	33,382	47,236	55,632	8,396	18%
(44.000) RENTALS & LEASES	15,018	31,252	52,651	19,446	29,797	32,042	2,245	8%
(45.000) PROPERTY & LIABILITY INSURANCE	116,460	143,841	130,690	116,341	116,106	131,348	15,242	13%
(46.000) REPAIR & MAINTENANCE SERVICES	182,473	131,398	169,469	112,458	197,194	134,140	(63,054)	-32%
(47.000) PRINTING & BINDING	1,755	8,162	6,388	9,034	13,500	15,600	2,100	16%
(48.000) PROMOTIONAL ACTIVITIES	17,102	23,218	13,057	15,196	34,455	34,455	-	0%
(51.000) OFFICE SUPPLIES	11,954	12,792	14,274	18,231	14,500	23,000	8,500	59%
(52.000) OPERATING SUPPLIES	227,164	199,396	367,680	424,503	270,601	667,384	396,783	147%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	146,289	169,539	11,066	3,570	355,998	10,890	(345,108)	-97%
(55.000) TRAINING	34,652	30,534	17,061	22,568	64,680	61,200	(3,480)	-5%
(64.000) CAPITAL OUTLAY	26,242	205,650	44,299	505	120,000	60,000	(60,000)	-50%
(91.000) CONTINGENCIES / EMERGENCIES		140,540	-	-		-	-	0%
Subtotal	1,197,639	1,384,506	1,241,247	1,065,095	1,768,062	1,706,330	(61,732)	-3%
Grand Total	7,682,898	8,576,831	7,740,360	5,502,516	8,932,062	9,221,721	289,659	3.2%

Fire Rescue

Budget Year 2022-2023



Function

The Fire-Rescue Department is a full service, all-hazards emergency response organization staffed with highly trained firefighter-paramedics. The Fire-Rescue Department responds to fire and medical emergencies and is trained to mitigate car accidents, hazardous material emergencies, boating accidents, emergencies on the water, entrapments underground, and high angle rescue are some examples of what the department is prepared for. Additionally, the department coordinates the Village's emergency management response.

Emergency Management guides the preparation, response and recovery phase of large-scale responses that impact the Village's safety, infrastructure, and ability to provide mission critical services.

Prior Year's Significant Accomplishments

- Replaced Key Biscayne Fire Engine 2
- Completed annual inspections on all multi-family (54/64 total units)
- Developed a Hurricane Plan and training and exercise program to better prepare Village and staff for disaster response

Goals, Objectives, and Actions

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values:



Safe and Secure Village

- Perform annual fire prevention inspections
- Approve engineered life safety plan for high-rise buildings
- Prepare for Accreditation Site Visit to pursue excellence
- Establish a well-trained Incident Management Team to manage small to large scale emergencies

Fire Rescue

Budget Year 2022-2023



Authorized Positions

Fire Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Fire Chief	1	1	1	1
Deputy Fire Chief	2	2	2	2
Fire Captains	3	3	3	3
Fire Lieutenants	7	7	7	7
Drivers/Engineers	12	12	12	12
Firefighters/Paramedics	14	14	14	14
Inspector - Fire Prevention	0	0	1	1
Executive Assistant to the Fire Chief	1	1	1	1
Administrative Assistant/Records Technician	0	1	0	0
<i>FT Sub-Total</i>	<i>40</i>	<i>41</i>	<i>41</i>	<i>41</i>
Fire Part Time	FY19-20	FY20-21	FY21-22	FY22-23
PT Inspector - Fire Prevention	1	1	1	1
PT Community Outreach Liaison	1	0	0	0
<i>PT Sub-Total</i>	<i>2</i>	<i>1</i>	<i>1</i>	<i>1</i>
Total	42	42	42	42

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Fire Rescue

Budget Year 2022-2023



Budget

Fire-Rescue								
Fiscal Year 2022-2023								
	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
Description	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
Non-Discretionary (Personnel)								
(12.000) REGULAR SALARIES	4,308,142	4,260,244	4,224,829	3,140,085	4,600,000	4,876,000	276,000	6%
(14.000) OVERTIME	284,619	263,742	527,790	423,810	350,000	484,000	134,000	38%
(15.000) SPECIAL PAY	763,672	376,484	233,940	176,360	412,000	603,000	191,000	46%
(21.000) PAYROLL TAXES	355,189	353,564	357,403	253,426	394,000	429,000	35,000	9%
(22.000) RETIREMENT CONTRIBUTIONS	751,475	1,364,496	845,344	299,418	1,096,000	941,627	(154,373)	-14%
(23.000) LIFE AND HEALTH INSURANCE	394,998	570,403	424,812	382,794	584,000	599,000	15,000	3%
(24.000) WORKERS' COMPENSATION	220,305	223,009	150,778	87,262	138,000	159,318	21,318	15%
Subtotal	7,078,400	7,411,942	6,764,896	4,763,154	7,574,000	8,091,945	517,945	7%
Discretionary								
(31.000) PROFESSIONAL SERVICES	24,948	24,118	31,395	18,930	45,500	46,500	1,000	2%
(34.000) CONTRACT SERVICES	564,069	561,912	562,165	461,098	618,575	627,336	8,761	1%
(40.000) TRAVEL & PER DIEM	22,354	19,861	10,006	8,794	22,840	28,627	5,787	25%
(41.000) COMMUNICATIONS	60,213	45,430	47,230	25,556	51,459	28,742	(22,717)	-44%
(42.000) FREIGHT & POSTAGE SERVICES	605	1,066	778	432	500	500	-	0%
(43.000) UTILITY SERVICES	36,236	43,004	30,261	27,135	39,870	45,732	5,862	15%
(44.000) RENTALS & LEASES	6,713	6,643	7,901	3,945	6,549	5,749	(800)	-12%
(45.000) PROPERTY & LIABILITY INSURANCE	122,305	136,690	162,355	142,257	141,969	156,238	14,269	10%
(46.000) REPAIR & MAINTENANCE SERVICES	86,690	47,783	60,501	76,019	75,750	34,850	(40,900)	-54%
(47.000) PRINTING & BINDING	922	1,513	1,176	496	2,640	2,640	-	0%
(48.000) PROMOTIONAL ACTIVITIES	4,449	2,357	4,641	10,364	12,000	12,000	-	0%
(49.000) OTHER CURRENT CHARGES	15,706	102,998	20,944	12,392	19,800	20,120	320	2%
(51.000) OFFICE SUPPLIES	2,521	2,485	5,047	2,814	6,000	6,000	-	0%
(52.000) OPERATING SUPPLIES	102,357	86,084	191,185	102,855	79,724	154,646	74,922	94%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	40,903	34,548	15,027	8,315	80,702	52,598	(28,104)	-35%
(55.000) TRAINING	33,839	66,266	59,257	24,528	44,500	44,500	-	0%
(64.000) CAPITAL OUTLAY	7,000	93,077	48,825	-	88,126	36,577	(51,549)	-58%
(80.000) GRANTS & AID	-	15,427	-	-	-	-	-	0%
(91.000) CONTINGENCIES / EMERGENCIES	-	163,294	-	-	-	-	-	0%
Subtotal	1,131,830	1,454,556	1,258,695	925,928	1,336,504	1,303,355	(33,149)	-2%
Grand Total	8,210,230	8,866,498	8,023,591	5,689,083	8,910,504	9,395,300	484,796	5.44%

Parks, Community Center & Athletics

Budget Year 2022-2023



Function

The primary function of the Parks, Community Center, and Athletics departments is to provide residents of the Village of Key Biscayne with access to world class, environmentally sustainable facilities, programs, and events that meet the emotional, social, and physical needs of the community.

These departments program, manage, maintain, and operate parks and recreational facilities owned by the Village. Through inter-local and joint use agreements, a wide variety of cultural, recreational, and athletic events are held at Calusa Park, St. Agnes School field, Key Biscayne K8 School, and MAST Academy.

Prior Year's Significant Accomplishments

Parks Department

- Completed Lake Park renovation
- Resurfaced Village Green sidewalks and Calusa Park pathway
- Resurfaced and updated Calusa Park courts and facilities
- Applied and received a \$200,000 grant for development of Paradise Park
- Implemented kite surfing program to improve safety and enjoyment

Community Center Department

- Replaced spin bikes
- Held a 10-week youth summer camp program
- Returned Community Center to pre-COVID 19 hours of operation
- Replaced HVAC unit
- Produced the first "Active Islander" since the summer 2020 brochure was canceled due to COVID-19.

Athletics Department

- Successfully managed (6) six field sports programs and (2) two indoor athletic programs.
- Re-sodded the St. Agnes field and negotiating the lease agreement extension
- Conducted the first online registration for the volleyball program

Parks, Community Center & Athletics

Budget Year 2022-2023



Goals, Objectives, and Actions

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values:



Engaging and Active Open Spaces and Programs

- Complete construction of Paradise Park as the prominent, inclusive and outdoor gathering space in the heart of our Village civic center
- Repair and renovate Beach Park for all our residents to enjoy the beachfront
- Increase maintenance of our beach to improve the waterfront access and experience for all our residents and visitors
- Complete Village Green bathroom improvements and playground renovations to enhance the Village's central park experience
- Enhance Community Center with advanced operations, more functional equipment and improved appearance
- Improve youth programs and senior programs to offer tailored, more appealing and engaging recreation, social and educational activities

Authorized Positions

Parks & Recreation Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Parks, Recreation & Open Spaces Director	1	1	1	1
Assistant Parks & Recreation Director	1	1	1	1
Executive Administrative Assistant	1	1	1	1
Parks & Athletics Program Manager	1	1	1	1
Community Program Coordinator	0	0	1	1
FT Sub-Total	4	4	5	5

Community Center Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Youth Services Coordinator	1	1	1	1
Front Desk Manager	1	1	1	1
Adult Program Manager	1	1	1	1
Senior Recreation Supervisor	1	1	1	1
Gym Attendant	1	1	1	1
Head Lifeguard	1	1	1	1
FT Sub-Total	6	6	6	6

Parks, Community Center & Athletics

Budget Year 2022-2023



Community Center Part Time	FY19-20	FY20-21	FY21-22	FY22-23
Life Guards	7	7	7	7
Room Monitors / Beach Rangers	23	23	23	23
Toddler Room	4	4	4	4
Front Desk	10	10	10	10
<i>PT Sub-Total</i>	<i>44</i>	<i>44</i>	<i>44</i>	<i>44</i>
Community Center Seasonal	FY19-20	FY20-21	FY21-22	FY22-23
Summer Camp Counselor	10	10	10	10
<i>Seasonal Sub-Total</i>	<i>10</i>	<i>10</i>	<i>10</i>	<i>10</i>
<i>Total</i>	<i>60</i>	<i>60</i>	<i>60</i>	<i>60</i>

Athletics Full Time	FY19-20	FY20-21	FY21-22	FY22-23
Athletics Coordinator	1	1	1	1
<i>FT Sub-Total</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
Athletics Part Time	FY19-20	FY20-21	FY21-22	FY22-23
PT Athletics Staff	3	4	4	4
<i>PT Sub-Total</i>	<i>3</i>	<i>4</i>	<i>4</i>	<i>4</i>
<i>Total</i>	<i>4</i>	<i>5</i>	<i>5</i>	<i>5</i>

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Parks, Community Center & Athletics

Budget Year 2022-2023



Parks, Recreation, and Open Spaces (PROS) Department

Parks & Recreation

Fiscal Year 2022-2023

Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 YTD 6/30	FY2022 Budget	FY2023 Proposed	variance dollar	%
Non-Discretionary (Personnel)								
(12.000) REGULAR SALARIES	400,002	354,056	396,183	324,484	495,000	533,000	38,000	8%
(14.000) OVERTIME	4,332	1,514	-	2,434	4,000	4,000	-	0%
(15.000) SPECIAL PAY	33,866	38,528	3,850	3,577	35,000	50,000	15,000	43%
(21.000) PAYROLL TAXES	47,259	27,027	24,817	22,926	38,000	42,000	4,000	11%
(22.000) RETIREMENT CONTRIBUTIONS	43,485	41,354	37,642	26,543	60,000	64,000	4,000	7%
(23.000) LIFE AND HEALTH INSURANCE	23,421	20,564	24,158	29,325	56,000	47,000	(9,000)	-16%
(24.000) WORKERS' COMPENSATION	14,394	1,628	1,101	863	1,000	1,000	-	0%
SALARY ALLOCATION		-	-		(62,000)	(66,000)	(4,000)	6%
Subtotal	566,759	484,671	487,751	410,152	627,000	675,000	52,000	8%
Discretionary								
(31.000) PROFESSIONAL SERVICES	44,643	32,050	9,048	20,750	35,000	20,000	(15,000)	-43%
(34.000) CONTRACT SERVICES			-	12,236	47,068	49,974	2,906	6%
(40.000) TRAVEL & PER DIEM	8,740	594	1,232	285	1,800	1,800	-	0%
(41.000) COMMUNICATIONS	23,880	16,884	7,215	5,243	10,167	9,506	(661)	-7%
(43.000) UTILITY SERVICES	22,867	18,034	49,681	10,555	64,076	75,190	11,114	17%
(44.000) RENTALS & LEASES	53,424	63,372	63,604	58,898	78,655	-	(78,655)	-100%
(45.000) PROPERTY & LIABILITY INSURANCE	29,767	31,544	64,647	53,803	53,694	55,696	2,002	4%
(46.000) REPAIR & MAINTENANCE SERVICES	213,438	215,213	197,357	231,719	289,500	258,500	(31,000)	-11%
(48.000) PROMOTIONAL ACTIVITIES	382,994	216,601	132,564	369,257	469,853	699,363	229,510	49%
(49.000) OTHER CURRENT CHARGES	159,520	50,097	40,417	30,839	85,055	139,805	54,750	64%
(51.000) OFFICE SUPPLIES	6,114	685	1,482	1,595	6,000	6,000	-	0%
(52.000) OPERATING SUPPLIES	17,227	30,757	28,612	19,827	22,250	14,431	(7,819)	-35%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	7,296	8,396	1,726	499	5,672	-	(5,672)	-100%
(55.000) TRAINING	2,005	2,579	1,775	-	2,000	2,000	-	0%
(64.000) CAPITAL OUTLAY	28,809	6,826	9,446	9,036	4,321	1,038	(3,283)	-76%
Subtotal	1,000,724	693,632	608,807	824,542	1,175,111	1,333,303	158,192	13%
Grand Total	1,567,483	1,178,303	1,096,558	1,234,695	1,802,111	2,008,303	210,192	11.7%

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Parks, Community Center & Athletics

Budget Year 2022-2023



Community Center Department

Community Center

Fiscal Year 2022-2023

Description	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 YTD 6/30	FY2022 Budget	FY2023 Proposed	variance	
							dollar	%
Non-Discretionary (Personnel)								
12.000) REGULAR SALARIES	806,807	657,427	517,769	520,559	885,000	1,054,000	169,000	19%
14.000) OVERTIME	22,026	2,580	69	2,407	12,000	12,000	-	0%
15.000) SPECIAL PAY	12,322	18,530	6,452	-	22,000	15,000	(7,000)	-32%
21.000) PAYROLL TAXES	48,051	52,027	38,443	40,530	71,000	92,000	21,000	30%
22.000) RETIREMENT CONTRIBUTIONS	38,461	38,952	40,218	26,117	42,000	46,000	4,000	10%
23.000) LIFE AND HEALTH INSURANCE	41,213	86,183	50,339	48,355	67,000	81,000	14,000	21%
24.000) WORKERS' COMPENSATION	18,959	32,642	45,099	15,818	18,000	23,000	5,000	28%
Subtotal	987,839	888,341	698,389	653,786	1,117,000	1,323,000	206,000	18%
Discretionary								
31.000) PROFESSIONAL SERVICES	1,110,796	479,125	366,758	586,786	956,250	956,250	-	0%
34.000) CONTRACT SERVICES	243,194	248,654	251,235	187,513	261,553	298,734	37,181	14%
40.000) TRAVEL & PER DIEM	936	435	1,272	60	-	-	-	0%
41.000) COMMUNICATIONS	26,813	23,715	26,810	18,466	28,408	27,816	(592)	-2%
42.000) FREIGHT & POSTAGE SERVICES	1,037	1,291	3,066	1,904	1,800	1,800	-	0%
43.000) UTILITY SERVICES	122,729	96,289	86,574	85,834	115,120	125,600	10,480	9%
44.000) RENTALS & LEASES	13,239	15,914	11,595	13,618	13,011	14,511	1,500	12%
45.000) PROPERTY & LIABILITY INSURANCE	102,823	110,403	80,383	68,789	68,650	70,948	2,298	3%
46.000) REPAIR & MAINTENANCE SERVICES	150,631	207,220	197,079	114,880	195,900	23,700	(172,200)	-88%
48.000) PROMOTIONAL ACTIVITIES	27,136	12,147	2,549	6,617	15,000	-	(15,000)	-100%
49.000) OTHER CURRENT CHARGES	1,926	50,756	11,107	34,679	59,800	59,800	-	0%
51.000) OFFICE SUPPLIES	4,796	3,315	7,334	8,952	6,000	6,000	-	0%
52.000) OPERATING SUPPLIES	87,668	64,786	84,475	62,225	81,000	109,055	28,055	35%
54.000) SUBSCRIPTIONS & MEMBERSHIPS			3,396	317	34,499	-	(34,499)	-100%
64.000) CAPITAL OUTLAY		3,686	31,058	-	157,022	2,770	(154,252)	-98%
91.000) CONTINGENCIES / EMERGENCIES		43,425	-	-	-	-	-	0%
Subtotal	1,893,724	1,361,161	1,164,690	1,190,640	1,994,013	1,696,984	(297,029)	-15%
Grand Total	2,881,563	2,249,502	1,863,079	1,844,426	3,111,013	3,019,984	(91,029)	-3%

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Parks, Community Center & Athletics

Budget Year 2022-2023



Athletics Department

Athletics

Fiscal Year 2022-2023

ATHLETICS	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
Description	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
Non-Discretionary (Personnel)								
(12.000) REGULAR SALARIES	93,490	165,894	108,235	112,645	101,000	107,000	6,000	6%
(14.000) OVERTIME			288	3,376		-	-	
(15.000) SPECIAL PAY	56,432	6,214	-	-		-	-	
(21.000) PAYROLL TAXES	10,403	12,996	13,508	11,872	8,000	9,000	1,000	13%
(22.000) RETIREMENT CONTRIBUTIONS	5,963	8,962	17,088	12,007	6,000	6,000	-	0%
(23.000) LIFE AND HEALTH INSURANCE	26,918	10,002	5,241	8,366	7,000	8,000	1,000	14%
(24.000) WORKERS' COMPENSATION	5,856	3,676	2,557	1,771	2,000	3,000	1,000	50%
SALARY ALLOCATION					62,000	66,000	4,000	6%
Subtotal	199,062	207,744	146,919	150,037	186,000	199,000	13,000	7%
Discretionary								
(31.000) PROFESSIONAL SERVICES	1,498	2,923	13	27	-	-	-	0%
(34.000) CONTRACT SERVICES			494	-	3,500	3,500	-	0%
(40.000) TRAVEL & PER DIEM	60	84	252	-	-	-	-	0%
(41.000) COMMUNICATIONS	3,060	2,306	1,526	809	3,086	2,788	(298)	-10%
(42.000) FREIGHT & POSTAGE SERVICES			-	-	-	-	-	0%
(43.000) UTILITY SERVICES			-	-	-	18,000	18,000	0%
(44.000) RENTALS & LEASES			-	208	145	86,710	86,565	59700%
(45.000) PROPERTY & LIABILITY INSURANCE			0	1,554	1,551	1,619	68	4%
(46.000) REPAIR & MAINTENANCE SERVICES			-	-	-	215,000	215,000	
(48.000) PROMOTIONAL ACTIVITIES	360,179	261,663	253,762	319,675	380,500	449,500	69,000	18%
(51.000) OFFICE SUPPLIES			-	-	-	-	-	0%
(52.000) OPERATING SUPPLIES			171	436	-	21,301	21,301	0%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS			728	-	1,821	1,503	(318)	-17%
(64.000) CAPITAL OUTLAY			-	2,916	1,106	1,563	457	41%
Subtotal	364,797	266,976	256,946	325,626	391,709	801,483	409,774	105%
Grand Total	563,859	474,720	403,864	475,664	577,709	1,000,483	422,774	73.2%

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Building

Budget Year 2022-2023



Function

The Building Division's primary responsibility is the administration of the Florida Building Code. The division provides for the orderly processing of permits, performs inspections in a timely and safe manner, and ensures that construction complies with the provisions of all applicable codes, and ensures that all construction work has received building permits. The Building Division verifies that contractors have the proper credentials and licenses to perform work in the Village. Property owners and contractors that are working without permits receive violation notices, fines, and penalties. Floodplain Management is administrated under the Building Division.

Prior Year's Significant Accomplishments

- Issued 2,263 permits, performed 6,037 plan reviews, and conducted 7,007 inspections
- Implemented Accela Citizen Access Portal to increase efficiency and accuracy of permitting and provide timely service
- Ensured compliance with the 40-year certification program
- Implemented electronic plans review and Accela Citizens Access to improve plans, permit and inspection services

Goals, Objectives, and Actions

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values:



Thriving and Vibrant Community and Marketplace

- Continue to focus on building recertification and safety to protect our residents and their property
- Reduce private property flood insurance through improvement of National Flood Insurance Program Community Rating System from 8 to 6
- Fully implement electronic plans review and Accela Citizens Access portal to improve customer service, plans review, permitting and inspection services

Building

Budget Year 2022-2023



Authorized Positions

Building Full Time	FY19-20	FY20-21	FY21-22	FY22-23
BZP Director	1	0	1	1
Building Official	1	1	1	1
Chief Permit Clerk	1	0	0	0
Permit Clerks	2	2	2	2
Special Projects Coordinator	1	1	0	0
Admin. Assistant/Records Technician	1	0	1	1
Chief Building Inspector	1	1	1	1
Chief Electrical Inspector	1	1	1	1
Chief Plumbing Inspector	1	1	1	0
Building Inspector	1	1	1	1
Senior Executive Assistant	1	1	1	1
<i>FT Sub-Total</i>	<i>12</i>	<i>9</i>	<i>10</i>	<i>9</i>
Building Part Time	FY19-20	FY20-21	FY21-22	FY22-23
PT Mechanical Inspector	1	1	1	1
PT Inspector	3	2	0	0
PT Plumbing Inspector	0	0	0	1
PT Permit Clerk	0	0	1	1
<i>PT Sub-Total</i>	<i>4</i>	<i>3</i>	<i>2</i>	<i>3</i>
<i>Total</i>	<i>16</i>	<i>12</i>	<i>12</i>	<i>12</i>

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Building

Budget Year 2022-2023



Budget

Building								
Fiscal Year 2023								
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 YTD 6/30	FY2022 Budget	FY2023 Proposed	variance	
							dollar	%
BEGINNING FUND BALANCE	\$ 575,880	\$ 221,505	\$ (563,889)		\$ 13,493	\$(140,013)		
Revenues								
BUILDING PERMITS	1,354,673	1,003,841	1,878,175	1,469,000	1,600,000	1,925,000	325,000	20%
CERTIFICATE OF OCCUPANCY	5,240	4,351	4,487	2,861	2,500	3,500	1,000	40%
LIEN SEARCH FEES	23,376	25,564	58,628	27,960	-	40,000	40,000	
BUILDING CODE VIOLATIONS	59,450	31,455	12,065	11,950	-	15,000	15,000	
MISCELLANEOUS REVENUES	-	-	-	425	-	500	500	
INTEREST INCOME	-	-	-	-	-	-	-	
Total Revenues (Less Appropriation of Fund Balance)	1,442,739	1,065,211	1,953,355	1,512,196	1,602,500	1,984,000	381,500	24%
TOTAL RESOURCES AVAILABLE	2,018,619	1,286,716	1,389,466		1,615,993	1,843,987	381,500	0
Expenditures								
Non-Discretionary (Personnel)								
(12.000) REGULAR SALARIES	1,070,688	1,044,134	743,751	521,469	1,049,000	1,030,000	(19,000)	-2%
(14.000) OVERTIME	3,377	6,591	3,668	548	6,000	6,000	-	0%
(15.000) SPECIAL PAY	38,063	63,121	36,156	11,773	46,000	40,000	(6,000)	-13%
(21.000) PAYROLL TAXES	78,052	82,617	73,775	48,116	86,000	82,000	(4,000)	-5%
(22.000) RETIREMENT CONTRIBUTIONS	142,009	123,573	83,182	60,490	118,000	113,000	(5,000)	-4%
(23.000) LIFE AND HEALTH INSURANCE	84,348	127,863	90,762	88,277	148,000	123,000	(25,000)	-17%
(24.000) WORKERS' COMPENSATION	11,515	16,481	13,554	7,666	8,000	8,000	-	0%
ALLOCATION OF SALARIES & BENEFITS					(97,000)	(46,000)	51,000	-53%
Subtotal	1,428,052	1,464,380	1,044,848	738,341	1,364,000	1,356,000	(8,000)	-1%
Discretionary								
(31.000) PROFESSIONAL SERVICES	113,429	36,964	93,415	73,380	97,400	145,000	47,600	49%
(34.000) CONTRACT SERVICES	21,690	22,232	22,407	6,795	9,478	12,413	2,935	31%
(40.000) TRAVEL & PER DIEM	24,049	2,576	670	1,186	5,190	5,310	120	2%
(41.000) COMMUNICATIONS	18,569	8,640	9,526	6,458	15,722	13,838	(1,884)	-12%
(42.000) FREIGHT & POSTAGE SERVICES	222	529	355	550	500	500	-	0%
(43.000) UTILITY SERVICES	17,549	16,868	13,116	13,209	17,123	19,858	2,735	16%
(44.000) RENTALS & LEASES	10,091	7,899	3,744	6,983	5,748	5,748	-	0%
(45.000) PROPERTY & LIABILITY INSURANCE	31,704	32,120	25,110	22,091	22,046	21,789	(257)	-1%
(46.000) REPAIR & MAINTENANCE SERVICES	12,009	21,492	6,180	7,092	3,492	3,492	-	0%
(47.000) PRINTING & BINDING	22,296	44,697	4,810	24,374	74,000	33,500	(40,500)	-55%
(49.000) OTHER CURRENT CHARGES	36,573	20,902	56,720	39,607	30,000	30,000	-	0%
(51.000) OFFICE SUPPLIES	5,881	4,085	4,973	5,999	9,000	9,000	-	0%
(52.000) OPERATING SUPPLIES	41,808	104,556	69,211	45,597	11,500	85,712	74,212	645%
(54.000) SUBSCRIPTIONS & MEMBERSHIPS	3,881	1,848	4,409	880	64,473	2,990	(61,483)	-95%
(55.000) TRAINING	938	297	2,237	198	2,950	2,950	-	0%
(64.000) CAPITAL OUTLAY	8,373	-	14,242	-	23,384	4,485	(18,899)	-81%
(91.000) CONTINGENCIES / EMERGENCIES	-	60,520	-	-	-	-	-	
Subtotal	369,062	386,225	331,125	254,400	392,006	396,585	4,579	3%
Total Expenditures	1,797,114	1,850,605	1,375,973	992,740	1,756,006	1,752,585	(3,421)	0%
Excess (Revenues)/Expenditures	(354,375)	(785,394)	577,382		(153,506)	231,415		
ENDING FUND BALANCE	221,505	(563,889)	13,493		(140,013)	91,402		

Capital Improvement Program

Budget Year 2022-2023



Function

The Capital Improvement Program (CIP) is a thoughtful and deliberate blueprint for sustaining and improving the Village's infrastructure and assets. Projects on the CIP must align with the Village's Strategic Plan. The Village delivers CIP projects with a responsible and financially sound funding strategy. Each project in the CIP is categorized into the following focus areas.

- Resiliency
 - Stormwater, utility hardening, shoreline protection, sustainability initiatives, and alternative energy
- Parks and Recreation
 - Parks, open space, recreation, beach access paths, and athletics
- Public Safety
 - Fire and police projects and purchases to improve public safety
- General/Equipment
 - Administrative, information technology, and software upgrades and additions
- Transportation
 - Right-of-way including roads, pedestrian, and bicycle infrastructure
- Facilities
 - Village owned and operated facility upgrades, additions, and major repairs

There are a total of 30 CIP projects with funding allocated in FY23. This year's CIP includes projects in preparation for future large investments in the Village's resilience including shoreline protection, roadway improvements, and stormwater infrastructure. The cumulative value of the FY23 CIP is \$12,402,675 with \$625,000 coming from the General Fund.

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Capital Improvement Program

Budget Year 2022-2023



FY23 CIP Projects

PRI.	PROJECT NAME	CATEGORY	FY23	GF	ARPA	SR	GOB	SRF	GRANT	OTHER
1	Install Village-Wide Security and Surveillance System	Public Safety	\$ 300,000	\$ 75,000	\$ 75,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
1	Design K-8 School Central Stormwater Basin (Zone 1)	Resiliency	\$ 1,511,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 1,386,000	\$ -
1	Formulate and Promote R&SI3P	Resiliency	\$ 1,220,000	\$ -	\$ -	\$ -	\$ -	\$ 870,000	\$ 350,000	\$ -
1	Underground Electrical and Telecom Utilities	Resiliency	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
1	Conduct USACE Beach and Back-Bay Feasibility Study	Resiliency	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
1	R&SI3P Program Management/Construction Management	Resiliency	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -
1	Improve Crandon Blvd & Harbor Drive	Transportation	\$ 657,342	\$ -	\$ -	\$ 7,342	\$ -	\$ -	\$ 190,000	\$ 460,000
2	Renovate Women's Restroom Fire Department	Facilities	\$ 110,000	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Improve Beach Park	Parks & Recreation	\$ 470,000	\$ -	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Improve West Heather Dr Roadway and Stormwater System	Resiliency	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -
2	Install Stormwater Pump Station Back-up Generators	Resiliency	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Convert Streetlights to LED and Transition to FPL	Facilities	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Develop Beach Raker Parking Facility	Facilities	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Police Fleet Vehicles	General/Equipment	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Police Boat	General/Equipment	\$ 150,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -
3	Replace Community Center Cardio Equipment	General/Equipment	\$ 145,000	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Renovate Village Green Bathroom	Parks & Recreation	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replace Playground Equipment (under 5 area)	Parks & Recreation	\$ 200,000	\$ -	\$ 87,500	\$ -	\$ -	\$ -	\$ 112,500	\$ -
3	Construct Beach Access Path at Island House	Parks & Recreation	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Improve KB K-8 Athletic Field	Parks & Recreation	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Monitor Beach and Dunes	Resiliency	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
3	Procure Mobile Generator for Pump Stations	Resiliency	\$ 86,000	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Reconstruct Traffic Circles and Mill + Repave Harbor Drive	Transportation	\$ 2,675,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,675,885
3	Mill and Repave West Mashta	Transportation	\$ 538,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538,000
3	Repave Roadways Village-Wide	Transportation	\$ 471,559	\$ -	\$ 471,559	\$ -	\$ -	\$ -	\$ -	\$ -
4	Paint Village-Wide Facilities and Amenities	Facilities	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Replace Entry Block Sign	Facilities	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Replace Village Green Recreation Equipment	Parks & Recreation	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
5	Renovate Building Offices	Facilities	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
5	Improve Public Artwork	Parks & Recreation	\$ 47,889	\$ -	\$ 47,889	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 12,402,675	\$ 625,000	\$ 2,762,948	\$ 357,342	\$ 850,000	\$ 870,000	\$ 2,863,500	\$ 4,073,885

GF: General Fund

ARPA: American Rescue Plan Act

SR: Special Revenue Fund

GOB: General Obligation Bond

CWSRF: Clean Water State Revolving Loan Fund

Grant: Local, County, foundation, State, or Federal grant dollars

Other: Additional external funding acquired outside of a grant process. (i.e., State and Federal Appropriations, Citizens Independent Transportation Trust (CITT), Road Impact Fees (RIF), etc.)

Capital Improvement Program

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FY23 CIP Project Descriptions

Below is a summary of the FY23 budget projects including a brief project synopsis, total project cost, and funding sources.

Facilities

1. **Renovate Women's Restroom Fire Department**

Restroom renovation includes repair of a leak from the shower pane and complete reconstruction of existing restroom.

Total Project Cost: \$110,000

FY23 Proposed Allocation: \$110,000 (ARPA)

FY23 Project Phase: Design & Construction

2. **Convert Streetlights to LED and Transition to FPL**

Full conversion of all streetlights to LED and transition to FPL.

Total Project Cost: \$250,000

FY23 Proposed Allocation: \$250,000 (ARPA)

FY23 Project Phase: Construction

3. **Develop Beach Raker Parking Facility**

Identify and improve the site for storing the beach raker equipment.

Total Project Cost: \$50,000

FY23 Proposed Allocation: \$50,000 (ARPA)

FY23 Project Phase: Construction

4. **Paint Village Wide Facilities and Amenities**

Scheduled repainting of Village maintained amenities and facilities.

Total Project Cost: \$1,625,639

FY23 Proposed Allocation: \$200,000 (ARPA)

FY23 Project Phase: Construction

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5. Replace Entry-Block Sign

Replace outdated entry block signage with new sign to display public messaging.

Total Project Cost: \$50,000

FY23 Proposed Allocation: \$50,000 (ARPA)

FY23 Project Phase: Construction

6. Renovate Building Offices

Replace 20-year-old carpet, baseboards, paint, and associated work in the building services area.

Total Project Cost: \$75,000

FY23 Proposed Allocation: \$75,000 (Building Fund)

FY23 Project Phase: Construction

General/Equipment

7. Purchase Village Fleet Vehicles

Regular reoccurring purchase of new vehicles to replace those that have met their useful life, ensuring the Village's fleet remains safe and well-operating over time.

Total Project Cost: On-going

FY23 Proposed Allocation: \$300,000 (General Fund)

FY23 Project Phase: Regular purchase

8. Purchase Police Boat

The purchase of a replacement police boat.

Total Project Cost: \$150,000

FY23 Proposed Allocation: \$150,000 (General Fund: \$75,000, Waterways Assistance Grant: \$75,000)

FY23 Project Phase: One-time purchase

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Parks and Recreation

9. Improve Beach Park

First year of construction for the new design of Beach Park. Project scope includes renovation of existing structures, reconstruction of sidewalks, pathways, walls, and greenspaces.

Total Project Cost: \$2,250,063

FY23 Proposed Allocation: \$470,000 (ARPA)

FY23 Project Phase: Construction

10. Rehabilitate Village Green Bathroom

Design and construction of a new bathroom facility on the Village Green with storage capacity. The existing bathroom was opened in 1998 and lightly refurbished in 2015.

Total Project Cost: \$250,000

FY23 Proposed Allocation: \$250,000 (ARPA)

FY23 Project Phase: Design & Construction

11. Replace Playground Equipment (under 5)

Remove and replace the existing playground equipment in the under-5 area of the Village's playground.

Total Project Cost: \$200,000

FY23 Proposed Allocation: \$200,000 (ARPA: \$87,500, FRDAP: 112,500)

FY23 Project Phase: Construction

12. Improve Public Art

Major repairs, renovations, and new installations of public art throughout the Village. This project is reoccurring on an annual basis to ensure consistent upkeep and investment in the Village's public art.

Total Project Cost: On-going

FY22 Proposed Allocation: \$47,899 (ARPA)

FY23 Project Phase: Planning, Design & Construction

Capital Improvement Program

Budget Year 2022-2023



13. Replace Community Center Cardio Equipment

Replace cardio equipment in the Community Center weight room that has met its useful life.

Total Project Cost: \$145,000

FY23 Proposed Allocation: \$145,000 (ARPA)

FY23 Project Phase: One-time purchase

14. Improve KB K-8 Athletic Field Park

Re-sodding and re-grading of KB K-8 athletic field.

Total Project Cost: \$75,000

FY23 Proposed Allocation: \$75,000 (General Funds)

FY23 Project Phase: Construction

15. Replace Village Green Recreation Equipment Replacement

Installation of new equipment and surface the area with an appropriate and safe surface.

Total Project Cost: \$200,000

FY23 Proposed Allocation: \$200,000 (ARPA)

FY23 Project Phase: Design & Construction

Public Safety

16. Install Village-Wide Security and Surveillance System

The first phase of implementation for the Village-wide security and surveillance system including the foundational network infrastructure and first set of security cameras are to be installed in FY23.

Total Project Cost: \$536,250

FY23 Proposed Allocation: \$300,000 (General Fund: \$75,000, ARPA: \$75,000, Forfeiture Fund: \$150,000)

FY23 Project Phase: Installation

Capital Improvement Program

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Resiliency

17. Design K-8 School Central Stormwater Basin (Zone 1)

This line item funds the project's design criteria package and a portion of the design-build contract.

Total Project Cost: \$33,208,130

FY23 Proposed Allocation: **\$1,511,000** (EPA STAG Community Grant: \$500,000, Stormwater Revenue Fund: \$125,000, Resilient Florida Grant: \$886,000)

FY23 Project Phase: Design

18. Formulate and Promote Resilient & Sustainable Infrastructure Integration & Implementation Plan

Professional services for development of resilient infrastructure improvements including shoreline protection, utility undergrounding, stormwater infrastructure improvements, and raising roadways.

Total Project Cost: \$1,870,000

FY23 Proposed Allocation: **\$1,220,000** (Clean Water State Revolving Loan Fund: \$870,000, Resilient Florida Grant: \$350,000)

FY23 Project Phase: Planning

19. Underground Electrical and Telecom Utilities

Implementation of the design and engineering performed for utility undergrounding.

Total Project Cost: \$13,000,000

FY23 Proposed Allocation: **\$500,000** (General Obligation Bond)

FY23 Project Phase: Construction

20. Conduct USACE Back Bay and Beach Feasibility Study

U.S. Army Corp of Engineers study of the Village's vulnerability from Biscayne Bay inundation and ocean-side beach erosion.

Total Project Cost: \$4,720,000

FY23 Proposed Allocation: **\$400,000** (US Army Corp of Engineers)

FY23 Project Phase: Study

21. Resilient Infrastructure Program and Construction Management

Professional services agreement for the program and construction management of the Village's resilient infrastructure integration and implementation plan.

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Total Project Cost: On-going

FY23 Proposed Allocation: **\$350,000** (General Obligation Bond)

FY23 Project Phase: Program and Construction Management

22. Improve West Heather Drive Roadway and Stormwater System

Reconstruction of a portion of West Heather Drive, including roadway grading, drainage, landscaping, curbs & gutters, sidewalks, landscaping, and street lighting.

Total Project Cost: \$4,000,000

FY23 Proposed Allocation: **\$650,000** (Biscayne Bay Water Quality Grant)

FY23 Project Phase: Design

23. Install Stormwater Pump Back-up Generators

Back-up generators to be used in the event of primary generator failure during a flood event.

Total Project Cost: \$150,000

FY23 Proposed Allocation: **\$150,000** (ARPA)

FY23 Project Phase: One-time purchase

24. Monitor Beach and Dune Renourishment

The final year of a three (3) year post construction monitoring process as required by FDEP for the 2021 beach and dune renourishment.

Total Project Cost: \$200,000

FY23 Proposed Allocation: **\$200,000** (General Fund: \$100,000, Beach Management Assistance Grant: \$100,000)

FY23 Project Phase: Monitoring

25. Procure Mobile Generator for Pump Stations

Mobile generator to be used in the event a fixed generator becomes inoperable during a flood event.

Total Project Cost: \$86,000

FY23 Proposed Allocation: **\$86,000** (ARPA)

FY23 Project Phase: One-time purchase

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Transportation

26. Improve Crandon Boulevard and Harbor Drive

Design and construction of improvements on Crandon Boulevard including reconfiguring intersections, signal optimization, updating signage, crosswalk optimization, leading pedestrian intervals, and separated green bicycle lanes, among others.

Total Project Cost: \$2,057,200

FY23 Proposed Allocation: **\$457,342** (Road Impact Fee: \$450,000, Special Revenue Fund: \$7,342)

FY23 Project Phase: Design & Construction

27. Reconstruct Traffic Circles and Mill and Repave Harbor Drive Roadway Pavers Village-Wide

Milling and resurfacing of Harbor Drive. Design and reconstruction of traffic circle at Harbor Drive and West Heather, Harbor Drive and Harbor Drive and West Mashta Drive to improve safe traffic mobility.

Total Project Cost: \$2,675,886

FY23 Proposed Allocation: **\$2,675,886** (Road Impact Fee)

FY23 Project Phase: Design & Construction

28. Mill and Re-pave West Mashta Drive

Milling and resurfacing of West Mashta Drive to maintain the road's condition.

Total Project Cost: \$538,000

FY23 Proposed Allocation: **\$538,000** (Road Impact Fee)

FY23 Project Phase: Design & Construction

29. Repave Roadways Village-Wide

The first phase of full replacement of all roadway pavers Village-wide.

Total Project Cost: \$2,605,661

FY23 Proposed Allocation: **\$471,559** (ARPA)

FY23 Project Phase: Construction

30. Construct Beach Access Path at Island House

Design and construction of the public beach access at the Sands condominium.

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Total Project Cost: \$530,000

FY23 Proposed Allocation: \$120,000 (ARPA)

FY23 Project Phase: Design & Minor Improvements

Capital Improvement Program FY24-28

The following tables illustrate the projects, their cost, and anticipated funding sources for the next five program years following FY23.

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Capital Improvement Program

Budget Year 2022-2023



Fiscal Year 2024

PRI.	PROJECT NAME	CATEGORY	FY24	GF	SR	GOB	CWSRF	GRANT	OTHER
1	Construct R&SI3P Zone 1	Resiliency	\$ 28,000,000	\$ -	\$ -	\$ 20,000,000	\$ 8,000,000	\$ -	\$ -
1	Conduct USACE Beach and Back-Bay Feasibility Study	Resiliency	\$ 1,862,500	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 1,582,500
1	R&SI3P Program Management/Construction Management	Resiliency	\$ 1,050,000	\$ -	\$ -	\$ 1,050,000	\$ -	\$ -	\$ -
1	Install Village-Wide Security and Surveillance System	Public Safety	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Replace Community Center Roof*	Parks & Recreation	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Acquire and Leverage Land to Support Enhanced Stormwater Systems	Resiliency	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -
2	Improve West Heather Dr Roadway and Stormwater System	Resiliency	\$ 3,350,000	\$ -	\$ -	\$ 3,350,000	\$ -	\$ -	\$ -
2	Renourish Beach and Dunes	Resiliency	\$ 1,880,000	\$ 940,000	\$ -	\$ -	\$ -	\$ -	\$ 940,000
2	Improve Beach Park	Parks & Recreation	\$ 551,250	\$ 551,250	\$ -	\$ -	\$ -	\$ -	\$ -
2	Replace KBFD Rescue 1	General/Equipment	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Redesign Rights of Way to Support Enhanced Stormwater Systems	Resiliency	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -
2	Renovate EOC and Integrate with Dispatch Room	Public Safety	\$ 400,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 300,000	\$ -
2	Replace Gymnasium Floor	Parks & Recreation	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Replace Cardiac Monitors x 4	Public Safety	\$ 126,000	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Expand Community Center (Planning and Design)*	Parks & Recreation	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replace Roadway and Crosswalk Pavers Village Wide	Transportation	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Construct Offshore Submerged Barrier to Reduce Beach Erosion	Resiliency	\$ 840,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 740,000	\$ -
3	Repave Roadways Village-Wide	Transportation	\$ 495,137	\$ 495,137	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Police Fleet Vehicles	General/Equipment	\$ 315,000	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replace Playground Equipment (over 5 area)	Parks & Recreation	\$ 315,000	\$ 157,500	\$ -	\$ -	\$ -	\$ 157,500	\$ -
3	Replace Community Center Generator	Facilities	\$ 262,500	\$ 65,625	\$ -	\$ -	\$ -	\$ 196,875	\$ -
3	Construct Beach Access Path at Island House	Parks & Recreation	\$ 410,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -
3	Construct Beach Access at Casa del Mar	Transportation	\$ 160,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -
4	Purchase Village Fire Fleet Vehicles	General/Equipment	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Convert Community Center to Solar Power	Facilities	\$ 262,500	\$ 65,625	\$ -	\$ -	\$ -	\$ 196,875	\$ -
4	Paint Village-Wide Facilities and Amenities	Facilities	\$ 210,000	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Convert Village Hall to Solar Power	Facilities	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -
4	Renovate Fire & Rescue Officers Bathroom	Facilities	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
5	Improve Public Artwork	Parks & Recreation	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 53,954,887	\$ 11,611,137	\$ -	\$ 29,400,000	\$ 8,500,000	\$ 1,921,250	\$ 2,522,500

Capital Improvement Program

Budget Year 2022-2023



Fiscal Year 2025

PRI.	PROJECT NAME	CATEGORY	FY25	GF	SR	GOB	CWSRF	GRANT	OTHER
1	Conduct USACE Beach and Back-Bay Feasibility Study	Resiliency	\$ 1,457,500	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 1,182,500
1	R&SI3P Program Management/Construction Management	Resiliency	\$ 1,102,500	\$ 602,500	\$ -	\$ 500,000	\$ -	\$ -	\$ -
1	Construct R&SI3P Zone 2	Resiliency	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ 10,000,000	\$ -	\$ -
1	Install Village-Wide Security and Surveillance System	Public Safety	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Construct Northwest Boundary Berm & Trail	Resiliency	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
2	Improve Beach Park	Parks & Recreation	\$ 578,813	\$ 578,813	\$ -	\$ -	\$ -	\$ -	\$ -
2	Replace MAST Athletic Field Turf	Parks & Recreation	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Improve Village Green Park Amenities	Parks & Recreation	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Replace KBFD Rescue 2	General/Equipment	\$ 525,000	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Replace Rescue Stretchers	General/Equipment	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Replace Fire Station Apparatus Room Doors	Facilities	\$ 330,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Repave Roadways Village-Wide	Transportation	\$ 519,894	\$ 519,894	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replace Roadway and Crosswalk Pavers Village Wide	Transportation	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Monitor Beach and Dunes	Resiliency	\$ 220,000	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000	\$ -
3	Renovate Community Center (OR Expand)*	Parks & Recreation	\$ 5,250,000	\$ 5,250,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Expand Community Center (Planning and Design)*	Parks & Recreation	\$ 16,000,000	\$ 16,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Renovate Beach Park Exterior Plaza	Parks & Recreation	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Develop Towers Triangle Park	Parks & Recreation	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Police Fleet Vehicles	General/Equipment	\$ 330,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Improve Village-Wide Irrigation Systems	Facilities	\$ 275,625	\$ -	\$ -	\$ -	\$ -	\$ 275,625	\$ -
3	Connect Community Center to Gravity Sewer System	Facilities	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Purchase Village Fire Fleet Vehicles	General/Equipment	\$ 44,000	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Mill and Repave Calusa Park Roadway	Transportation	\$ 165,375	\$ 165,375	\$ -	\$ -	\$ -	\$ -	\$ -
4	Paint Village-Wide Facilities and Amenities	Facilities	\$ 220,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Convert Village Hall & Fire Dept Interior Lighting to LED	Facilities	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
5	Improve Public Artwork	Parks & Recreation	\$ 79,000	\$ 79,000	\$ -	\$ -	\$ -	\$ -	\$ -
5	Renew Key Biscayne Heritage Trail	Parks & Recreation	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -
5	Construct EV Charging Stations	Facilities	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 62,772,706	\$ 28,679,581	\$ -	\$ 22,500,000	\$ 10,000,000	\$ 410,625	\$ 1,182,500

Capital Improvement Program

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Fiscal Year 2026

PRI.	PROJECT NAME	CATEGORY	FY26	GF	SR	GOB	CWSRF	GRANT	OTHER
1	Prepare Facilities for Building Recertification	Facilities	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
1	Construct RSI3P Zone 3	Resiliency	\$ 33,500,000	\$ -	\$ -	\$ 22,500,000	\$ 11,000,000	\$ -	\$ -
1	R&SI3P Program Management/Construction Management	Resiliency	\$ 1,157,626	\$ 578,813	\$ -	\$ 578,814	\$ -	\$ -	\$ -
2	Improve Village Green Park Amenities	Parks & Recreation	\$ 525,000	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Acquire and Leverage Land to Support Enhanced Stormwater Systems	Resiliency	\$ 5,512,500	\$ 5,512,500	\$ -	\$ -	\$ -	\$ -	\$ -
2	Construct Northwest Boundary Berm & Trail	Resiliency	\$ 2,500,000			\$ 2,500,000			
2	Redesign Rights of Way to Support Enhanced Stormwater Systems	Resiliency	\$ 551,250	\$ 551,250	\$ -	\$ -	\$ -	\$ -	\$ -
3	Convert Fire Station to Solar Power	Facilities	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
3	Convert Park Lights to LED	Facilities	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Police Fleet Vehicles	General/Equipment	\$ 345,000	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Public Works Dept Vehicles	General/Equipment	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Building Dept Vehicles	General/Equipment	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
3	Install St. Agnes Athletic Field Turf	Parks & Recreation	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Renovate Beach Park Exterior Plaza	Parks & Recreation	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Improve Police Boat Parking Area and Construct Boat Launch	Public Safety	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Construct Offshore Submerged Barrier to Reduce Beach Erosion	Resiliency	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
3	Monitor Beach and Dunes	Resiliency	\$ 230,000	\$ 115,000	\$ -	\$ -	\$ -	\$ 115,000	\$ -
3	Replace Roadway and Crosswalk Pavers Village Wide	Transportation	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Repave Roadways Village-Wide	Transportation	\$ 545,888	\$ 545,888	\$ -	\$ -	\$ -	\$ -	\$ -
4	Paint Village Wide Amenities	Facilities	\$ 231,000	\$ 231,000					
4	Improve Fire & Rescue Training Tower	Facilities	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Purchase Village Fire Fleet Vehicles	General/Equipment	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Improve Harbor Neighborhood Park	Parks & Recreation	\$ 400,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -
5	Improve Public Artwork	Parks & Recreation	\$ 82,500	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$51,330,764	\$12,636,951	\$ 50,000	\$27,078,814	\$11,000,000	\$565,000	\$ -

Capital Improvement Program

Budget Year 2022-2023



Fiscal Year 2027

PRI.	PROJECT NAME	CATEGORY	FY27	GF	SR	GOB	CWSRF	GRANT	OTHER
1	Construct RSI3P Zone 4	Resiliency	\$ 35,000,000	\$ -	\$ -	\$ 15,000,000	\$ 20,000,000	\$ -	\$ -
1	R&SI3P Program Management/Construction Management	Resiliency	\$ 1,215,506	\$ 607,753	\$ -	\$ 607,753	\$ -	\$ -	\$ -
1	Prepare Facilities for Building Recertification	Facilities	\$ 525,000	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Construct Northwest Boundary Berm & Trail	Resiliency	\$ 15,000,000			\$ 15,000,000			
2	Improve Village Green Park Amenities	Parks & Recreation	\$ 551,250	\$ 551,250	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replace Village Green Turf Fields	Parks & Recreation	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replace Roadway and Crosswalk Pavers Village Wide	Transportation	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Repave Roadways Village-Wide	Transportation	\$ 573,183	\$ 573,183	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Police Fleet Vehicles	General/Equipment	\$ 365,000	\$ 365,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Parks and Rec Bus	General/Equipment	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Monitor Beach and Dunes	Resiliency	\$ 240,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000	\$ -
4	Paint Village-Wide Facilities and Amenities	Facilities	\$ 242,550	\$ 242,550	\$ -	\$ -	\$ -	\$ -	\$ -
4	Purchase Village Fire Fleet Vehicles	Parks & Recreation	\$ 55,500	\$ 55,500	\$ -	\$ -	\$ -	\$ -	\$ -
5	Construct EV Charging Stations	Facilities	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
5	Improve Public Artwork	Parks & Recreation	\$ 87,000	\$ 87,000	\$ -	\$ -	\$ -	\$ -	\$ -
5	Rehabilitate Watch Area Bathroom	Facilities	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 58,054,989	\$ 7,327,236	\$ -	\$ 30,607,753	\$ 20,000,000	\$ 120,000	\$ -

Capital Improvement Program

Budget Year 2022-2023



Fiscal Year 2028

PRI.	PROJECT NAME	CATEGORY	FY28	GF	SR	GOB	CWSRF	GRANT	OTHER
1	Perform Repairs for Building Recertification	Facilities	\$ 551,250	\$ 551,250	\$ -	\$ -	\$ -	\$ -	\$ -
1	Construct RSI3P Zone 5	Resiliency	\$ 36,000,000	\$ -	\$ -	\$ 23,000,000	\$ 13,000,000	\$ -	\$ -
1	R&SI3P Program Management/Construction Management	Resiliency	\$ 1,276,282	\$ 638,141	\$ -	\$ 638,141	\$ -	\$ -	\$ -
2	Purchase Fire Engine (QUINT)	General/Equipment	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Improve Village Green Park Amenities	Parks & Recreation	\$ 578,813	\$ 578,813	\$ -	\$ -	\$ -	\$ -	\$ -
2	Replace Community Center Strength Equipment	Parks & Recreation	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
2	Acquire and Leverage Land to Support Enhanced Stormwater Systems	Resiliency	\$ 6,077,531	\$ 6,077,531	\$ -	\$ -	\$ -	\$ -	\$ -
2	Redesign Rights of Way to Support Enhanced Stormwater Systems	Resiliency	\$ 607,753	\$ 607,753	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Police Fleet Vehicles	General/Equipment	\$ 380,000	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Purchase Village Parks and Recreation Dept Vehicles	General/Equipment	\$ 62,000	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Replace Community Center Cardio Equipment	General/Equipment	\$ 255,256	\$ 255,256	\$ -	\$ -	\$ -	\$ -	\$ -
3	Construct Offshore Submerged Barrier to Reduce Beach Erosion	Resiliency	\$ 11,000,000	\$ -	\$ -	\$ 11,000,000	\$ -	\$ -	\$ -
3	Monitor Beach and Dunes	Resiliency	\$ 260,000	\$ 130,000	\$ -	\$ -	\$ -	\$ 130,000	\$ -
3	Replace Roadway and Crosswalk Pavers Village Wide	Transportation	\$ 840,000	\$ 840,000	\$ -	\$ -	\$ -	\$ -	\$ -
3	Repave Roadways Village-Wide	Transportation	\$ 601,842	\$ 601,842	\$ -	\$ -	\$ -	\$ -	\$ -
4	Purchase Village Fire Fleet Vehicles	General/Equipment	\$ 62,000	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -
4	Paint Village-Wide Facilities and Amenities	Facilities	\$ 254,678	\$ 254,678	\$ -	\$ -	\$ -	\$ -	\$ -
4	Construct Skate Park	Parks & Recreation	\$ 200,000	\$ 87,500	\$ -	\$ -	\$ -	\$ 112,500	\$ -
5	Improve Public Artwork	Parks & Recreation	\$ 92,000	\$ 92,000	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 60,949,404	\$ 13,068,763	\$ -	\$ 34,638,141	\$ 13,000,000	\$ 242,500	\$ -

Special Revenue Transportation Fund

Budget Year 2022-2023



Purpose

The Village of Key Biscayne is interested in promoting alternative mobility options to improve safety, reduce environmental impacts and enhance Villagers well-being with additional transportation options. By providing alternatives to personal vehicles and making necessary infrastructure improvements, the Village can reduce vehicular congestion, leverage new technologies, and promote safe and low impact mobility.

Prior Year's Significant Accomplishments

To date, use of the transit on-demand service remains high. Ridership has returned to pre-pandemic levels ranging from 5,000 to 7,000 passengers per month. Wait times (ride request to pick-up) have stayed relatively steady ranging from 9 to 11 minutes despite an increase in demand for the services. With the benefit of additional CITT funds and no additional cost to the community, the Village increased its fleet of vehicles from 5 to 6 in September 2022 to both reduce wait times and increase ridership.

Transit Overview

FreeBee, an on-demand ride service free to the community, was introduced to the Village in December 2016. Since then, the service has been widely accepted and utilized by Village residents.

The Village's share of the People's Transportation Plan ("PTP") dollars, administered by the Citizens' Independent Transportation Trust (CITT) fund the service. CITT is a restricted Miami-Dade County revenue source only used for transit and transportation services or projects. This revenue source will be utilized in FY23 to support the FreeBee transit service on Key Biscayne.

The level of service included in the FY23 Proposed Budget includes six on-demand electric vehicles. The hours of operation within the Village of Key Biscayne for FY23 continue to be 8:00am to 8:00pm on Sunday through Thursday, 8:00am to 10:00pm on Friday, and 10:00am to 10:00pm on Saturday.

The Village is partnering with the Miami-Dade County Transportation Planning Organization (TPO) to expand its fleet. The Village plans to add three (3) additional FreeBee vehicles to the fleet for FY23 with a grant from the Transit Development Grant from the Florida Department of Transportation (FDOT). This grant was applied for in FY22 and, if awarded to the Village, would become available in July of FY23. Additional vehicles will reduce wait times for users and hopefully result in more ridership due to the improved convenience of the service.

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Special Revenue Transportation Fund

Budget Year 2022-2023



Village of Key Biscayne Adopted Special Revenue Transportation Fund Budget Fiscal Year 2023

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 YTD 6/30	FY2022 Budget	FY 2023 Proposed	variance	
							dollar	%
BEGINNING FUND BALANCE	\$ 1,831,441	\$ 2,036,456	\$ 1,695,812		\$ 1,759,093	\$ 1,377,071		
Revenues								
LOCAL OPTION 6 CENT TAX (MOTOR & DIESEL FUEL)	156,198	135,801	140,581	85,271	139,000	148,000	9,000	6%
LOCAL OPTION 5 CENT TAX (MOTOR FUEL ONLY)	59,783	50,843	53,315	32,927	51,000	55,000	4,000	8%
TRANSPORTATION SURTAX (80% TRANSPORTATION)	440,230	385,516	469,264	294,566	450,400	720,000	269,600	60%
TRANSPORTATION SURTAX (20% TRANSIT)	110,058	96,379	117,316	73,642	112,600	180,000	67,400	60%
COUNTY TOLL BRIDGE REVENUE	365,000	365,000	365,000		-	-	-	
INTEREST INCOME	230	17			150	400	250	167%
Total Revenues (Less Appropriation of Fund Balance)	1,131,499	1,033,556	1,145,476	486,406	753,150	1,103,400	350,250	47%
TOTAL RESOURCES AVAILABLE	2,962,940	3,070,012	2,841,288		2,512,243	2,480,471		
Expenditures								
TRANSPORTATION ALLOCATION OF ADMIN EXPENSE	16,760	19,276	52,768	40,255	65,729	36,000	(29,729)	-45%
TRANSIT ALLOCATION OF ADMIN EXPENSE	4,190	4,819	13,193	3,682	16,432	9,000	(7,432)	-45%
TRANSPORTATION ALLOCATION OF DIRECT EXPENSE	-	-	-	-	-	20,000	20,000	
TRANSIT ALLOCATION OF DIRECT EXPENSE	-	-	-	-	-	5,000	5,000	
TRANSIT - ON DEMAND	115,344	218,865	321,137	277,440	422,000	830,000	408,000	97%
TRANSIT - CIRCULATOR	184,167	134,603	98,491		-	-	-	
PRINCIPAL - TRANSPORTATION TAX REFUNDING, SERIES 2011	205,221	210,232	215,366	165,967	220,625	226,013	5,388	2%
PRINCIPAL - ROAD IMPROVEMENT PHASE III, 2006	311,913	325,110	341,411	104,556	89,129	-	(89,129)	-100%
INTEREST - TRANSPORTATION TAX REFUNDING, SERIES 2011	43,677	29,281	24,116	14,622	20,160	14,772	(5,388)	-27%
INTEREST - ROAD IMPROVEMENT PHASE III, 2006	45,212	32,014	15,713	1,372	1,097	-	(1,097)	-100%
OPERATING TRANSFER OUT (TO CIP FUND)	-	400,000	-	300,000	300,000	-	(300,000)	-100%
Total Expenditures and Transfers	926,484	1,374,200	1,082,195	907,894	1,135,172	1,140,785	5,613	0%
Excess (Revenues)/Expenditures	205,015	(340,644)	63,281	(421,488)	(382,022)	(37,385)		
ENDING FUND BALANCE	\$ 2,036,456	\$ 1,695,812	\$ 1,759,093		\$ 1,377,071	\$ 1,339,686		

Major Budget Highlights & Changes

The fund is anticipated to receive more CITT revenue due to strong economic growth and the new census population totals which show an increase in population in the Village while the County-wide population decreased. The Village therefore will receive a larger portion of the ½ cent sales tax which due to increased economic activity, has resulted in a larger pool of funding overall. The existing on-demand transit service contract will expire at the end of June 2023. Consequently, we will competitively bid the service to increase capacity and continuously provide a quality transportation alternative for our residents.

In December 2021, the Village matured the Road Improvement Revenue Bonds, Series 2016, which financed a portion of the costs of road improvements within the Village (Crandon Boulevard Phase III)

Special Revenue Transportation Fund

Budget Year 2022-2023



Debt Service

TRANSPORTATION TAX REVENUE REFUNDING BONDS, SERIES 2011

On September 30, 2011, the Village issued \$2,808,952 of Transportation Tax Revenue Refunding Bonds, Series 2011 for the purpose of refunding the Transportation Tax Revenue Bonds, Series 2005. The 2005 bonds financed a portion of the costs of road improvements within the Village (Crandon Boulevard Improvements – Phase II). The bonds mature on July 1, 2025. The bonds bear interest on the outstanding principal balance from its date of issuance payable quarterly on each January 1, April 1, July 1, and October 1 commencing January 1, 2012, at an interest rate equal to 2.42% per annum.

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Parks, Rec & Open Spaces Land Trust Fund

Budget Year 2022-2023



Purpose

The Parks, Recreation and Open-Space Trust Fund was created in 2011 via Section 2-81 & 2-82 of the Village Code of Ordinances and presented as a separate fund in Fiscal Year 2018 to provide more transparency in the financial statements. The Trust is funded annually from a 1% transfer of Ad-Valorem revenues from the General Fund pursuant to Ordinance 2016-5. Disbursements from the PROS Lands Trust Fund shall be made only for the acquisition of properties which have been approved for purchase or lease by the Village Council, improvements to the property which enhance the recreational and open space purpose for which the land was acquired, and all costs associated with each acquisition including, but not limited to, appraisals, surveys, title search work, real property taxes, documentary stamps and surtax fees, and other transaction costs. Oversight of this fund is primarily the function of the Parks & Recreation Director.

Objectives

Improvements within Harbor Park will continue as the area is identified as green space and a public park that will contribute to the Village's overall flood management system.

The Village is seeking and will identify potential land acquisitions to provide additional parks, green spaces, and green based stormwater initiatives.

Major Budget Highlights & Changes

The Trust Fund will continue to receive the 1% transfer of ad-valorem revenue to build its reserve for targeted land acquisitions. It is projected that by the end of FY 23, the fund will have accumulated \$4.28 million.

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Parks, Rec & Open Spaces Land Trust Fund

Budget Year 2022-2023



Budget

Village of Key Biscayne Adopted Parks & Open Space Trust Fund Budget Fiscal Year 2023

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 YTD 6/30	FY2022 Budget	FY2023 Proposed	variance	
							dollar	%
BEGINNING FUND BALANCE	\$ 7,214,655	\$ 7,465,162	\$ 3,555,854		\$ 3,744,682	\$ 3,996,484		
Revenues								
1% AD VALOREM TRANSFER IN	254,007	255,322	252,429	245,610	251,302	272,498	21,196	8.4%
INTEREST INCOME		557	5,526	15,055	500	10,000	9,500	1900.0%
Total Revenues (Less Appropriation of Fund Balance)	254,007	255,879	257,955	260,665	251,802	282,498	30,696	12%
TOTAL RESOURCES AVAILABLE	7,468,662	7,721,041	3,813,809		3,996,484	4,278,982		
Expenditures								
CONTRACTUAL EXPENSES/LANDSCAPING	3,500	49,776	69,127		-	-	-	
RENTALS & LEASES	-				-	-	-	
ACQUISITIONS OF LAND FOR PARKS	-	4,115,411			-	-	-	
Total Expenditures	3,500	4,165,187	69,127		-	-	-	
Excess Revenues/(Expenditures)	250,507	(3,909,308)	188,828		251,802	282,498		
ENDING FUND BALANCE	\$ 7,465,162	\$ 3,555,854	\$ 3,744,682		\$ 3,996,484	\$ 4,278,982		

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Stormwater Enterprise Fund

Budget Year 2022-2023



Purpose

Pursuant to Chapter 166 and Section 403 of the Florida Statutes, the Village is authorized to construct, reconstruct, repair, improve and extend stormwater drainage management systems and establish just and equitable rates, fees and charges for the services and facilities provided by the stormwater system. The Stormwater Utility Fund was established effective June 22, 1993, per Ordinance No. 93-11 to provide for the collection, storage, treatment and conveyance of stormwater within the Village. A stormwater utility fee is assessed against each developed property within the Village for services and facilities provided by the Stormwater System.

Prior Year's Significant Accomplishments

The Village provided a higher level of service by providing flood protection and controlling pollutant loading in the stormwater system. The improvements consisted of one or a combination of the following:

- In collaboration with the Finance Department, passed a rate structure ordinance to provide more equity in the billing of stormwater fees using an impervious area and trip generation approach.
- Maintained 100% of stormwater system ahead of schedule, where only 10% required by law
- Monitored newly installed backflow prevention valves on most of the outfalls to Biscayne Bay and in the lowest lying areas within the Village
- Repaired stormwater conveyance elements such as gutters, catch basins, and pipes

The department set the following FY23 strategic goals, objectives, and actions to meet the Village's overall mission and values:

Objectives



Resilient and Sustainable Infrastructure and Environment

- Create a resilient island community with sustainable practices
- Secure a new bond issue, encompassing the refinancing and new money, to support approximately \$18M of Stormwater Utility CIP over the next 3 fiscal years.
- Initiate K-8 Design/Build project



Effective and Efficient Government Services

- Target and apply for supplemental funding/grants for Village priorities

Stormwater Enterprise Fund

Budget Year 2022-2023



Budget

Village of Key Biscayne Adopted Stormwater Enterprise Fund Budget Fiscal Year 2023

	FY2019	FY2020	FY2021	FY2022	FY2022	FY2023	variance	
	Actual	Actual	Actual	YTD 6/30	Budget	Proposed	dollar	%
Revenues								
344.00300 STORMWATER FEES	934,959	1,563,529	1,822,405	1,917,413	1,821,903	1,821,903	-	0%
361.00300 INTEREST INCOME	22,584	9,540	-	22	5,000	7,500	2,500	50%
Total Revenues	957,543	1,573,069	1,822,405	1,917,435	1,826,903	1,829,403	\$2,500	0%
Expenditures								
538.12000 ALLOCATION OF SALARY + BENEFITS	83,740	101,862	163,445	113,472	336,000	237,000	(99,000)	-29%
538.31211 PROFESSIONAL SERVICES	90,328	22,555	22,927			22,000	22,000	
538.34110 OPERATIONS & MAINTENANCE	219,518	437,629	439,206	274,863	305,000	335,500	30,500	10%
538.34432 ADMINISTRATIVE EXPENSES	14,147	11,907	21,590	30,272	28,500	30,000	1,500	5%
538.46100 STRUCTURAL IMPROVEMENTS	-	33,947	59,335	33,017	150,000	165,000	15,000	10%
538.71100 PRINCIPAL EXPENSE 2016 UTILITY REFUNDING	-		380,212		380,212	389,147	8,935	2%
538.72100 INTEREST EXPENSE 2016 UTILITY REFUNDING	116,675	108,145	99,416	45,240	94,948	81,336	(13,612)	-14%
TRANSFER OUT TO CIP			300,000	237,000	237,000	-	(237,000)	-100%
Total Expenditures	524,408	716,045	1,486,131	733,864	1,531,660	1,259,983	-\$271,677	-18%
Excess (Revenues)/Expenditures	\$433,135	\$857,024	\$336,274	\$1,183,570	\$295,243	\$569,420		

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Solid Waste Enterprise Fund

Budget Year 2022-2023



Purpose

The solid waste program provides residents in single family homes and duplexes reliable garbage and recycling pick up. Residents in single-family homes or duplexes receive two pick-ups of household garbage per week, yard waste pick-up is once per week and once-a-month bulk waste pick-up. Recycling pick-up for all areas is once per week (currently Wednesday). As in the previous year, there will be no service on these holidays: Fourth of July, Thanksgiving Day, and Christmas Day. The management of our solid waste, recycling and bulk trash pickup presents opportunities in the upcoming year to address concerns the Village has regarding the white glove retrieval and return of bins, the quality control over the recycling program as well as opportunities for composting or other means of sustainable re-use.

It is a priority to the Village to reduce, reuse and recycle. The Village's Chief Resilience and Sustainability Officer has been tasked with oversight of the solid waste program given the tremendous opportunity to reduce our waste output, ensure proper recycling through vendor accountability and public education, and establish a low impact sustainable solid waste program.

Budget

Village of Key Biscayne Adopted Solid Waste Enterprise Fund Budget Fiscal Year 2023

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 YTD 6/30	FY2022 Budget	FY2023 Proposed	variance	
							dollar	%
Revenues								
SOLID WASTE REVENUE	815,607	814,893	1,044,734	933,204	953,225	992,846	39,621	4%
OTHER REVENUE	7,550	247,029	51,922	60,662	-	5,000	5,000	#DIV/0!
Total Revenues	823,156	1,061,922	1,096,656	993,879	953,225	997,846	44,621	5%
Expenditures								
CONTRACTUAL SERVICES	764,504	746,215	930,925	571,505	850,000	943,000	93,000	11%
ALLOCATION OF SALARIES	-	-	47,433	25,526	54,011	57,000	2,989	6%
BANK/CREDIT CARD FEES	8,357	10,293	8,917	4,815	5,000	9,500	4,500	90%
Total Expenditures	772,861	756,508	987,275	601,846	909,011	1,009,500	100,489	11%
Excess (Revenues)/Expenditures	50,295	305,414	109,381	392,032	44,214	(11,654)		

Prior Year's Significant Accomplishments

- Collected over \$220,000 on past due balances, interest, and penalties previously unrecognized

Financial Terms

Budget Year 2022-2023



The Village of Key Biscayne Annual Budget is structured to be understandable and meaningful to both the general public and the organization. This glossary is provided to assist those unfamiliar with financial terms and a few terms specific to the Village's financial planning process.

A

Account: A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accountability: The state of being obligated to explain actions, to justify what was done. Accountability requires the justification for the raising of public resources and the purposes for which they are used.

Accounting System: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis of Accounting: The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Activity: Departmental efforts which contribute to the achievement of a specific set of program objectives, the smallest unit of the program budget.

Actual Prior Year: Actual amounts for the fiscal year preceding the current fiscal year which precedes the budget fiscal year.

Adopted Budget: The financial plan adopted by the Village Council as an ordinance which forms a basis for appropriations.

Ad Valorem Tax: Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

Allocation: The distribution of appropriated funds to a particular Fund or Department level authorized to incur obligations.

Appraise: To estimate the value, particularly the value of property.

Appropriation: The authorization by the governing body to make payments or incur obligations for specific purposes.

Appropriated Fund Balance: The amount of surplus funds available to finance operations of that fund in a subsequent year, or years.

Assess: To establish an official property value for taxation.

Assessed Value: A valuation set upon real estate by Metro Dade County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).

Financial Terms

Budget Year 2022-2023



Asset: Resources owned or held by governments which have monetary value. Assets may be tangible or intangible and are expressed in terms of cost or some other value. Probable future economic benefits obtained or controlled by the government as a result of past transactions or events.

B

Balanced Budget: Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the Village Council be balanced.

Balance Sheet: The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers -- and the related assets and liabilities -- are recognized in the accounts and reported on the financial statements. Specifically, it relates to the timing of measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Basis Points: The measure of the yield to maturity of an investment calculated to four decimal places. A basis point is 1/100th of 1 percent (.01 percent).

Beach Nourishment: The maintenance of a restored beach by the replacement of sand.

Bond: A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payments on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds: Resources derived from issuance of bonds for specific purposes and used to finance capital expenditures.

Bonded Indebtedness: Outstanding debt by issue of bonds which is repaid by ad valorem or other revenue.

Bond Rating: A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget (operating): A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate, usually for one year.

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

Financial Terms

Budget Year 2022-2023



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

Budget Document (Program and Financial Plan): The official written statement prepared by the Village staff reflecting the decisions made by the Council in their budget deliberations.

Budget Message: A general discussion of the proposed budget written by the Village Manager to the Village Council. The message provides the Village Council and the public with a general summary of the most important aspects of the budget.

Budget Ordinance: The schedule of revenues and expenditures for the upcoming fiscal year which is adopted by the Village Council each year.

Budget Process: The process of translating planning and programming decisions into specific financial plans.

C

Capacity: A measure of an organization's ability to provide customers with the demanded service or products, in the amount requested and in a timely manner.

Capital Expenditure: An organization's expenditure to acquire or improve capital assets.

Capital Improvement Program (CIP): A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

Capital Improvement Fund: An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Capital Outlay: The amount set aside in the operating budget each year for capital expenditures.

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

Capital Projects Budget: A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

Cash Basis: The accounting method which records revenues when they are received in cash and records expenditures when they are paid.

Cash Management: The process of managing monies for the Village to ensure maximum cash availability and maximum yield on short-term investments of idle cash.

Financial Terms

Budget Year 2022-2023



Certiorari: A judicial proceeding to review an assessment of real property.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Consolidated Budget: The consolidated budget section contains a summary of all Village funds and all revenues and expenditures.

Contingency Fund Account: An appropriation of money set aside for unexpected expenses. The amount needed is transferred by Village Council action to supplement an appropriate expenditure account, if necessary.

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

Cost Sharing: The contribution that a grantee must make to help fund the total cost of a project.

County Wide Service Area: Miami-Dade County is the regional government for all residents of the county. As the area-wide government, the county has the responsibility to provide certain services to all residents. The countywide services include public health care (Jackson Memorial Hospital), sheriff, jails, courts, mass transportation (Metrorail), environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers, and interest earnings. Emergency Management, Trauma Coordination, and Air Rescue are part of the Miami-Dade Fire Rescue Department, but are classified as county wide services and, therefore, are in the county wide budget, not in the Fire Rescue District budget. All of these services are provided for all residents (and visitors) in the county, regardless of where they live.

Current Revenues: Those revenues received within the present fiscal year.

Customer: The recipient of a product or service provided by the Village.

D

Debt Service: The annual payment of principal and interest on the Village's outstanding bonded indebtedness.

Debt Service Fund: Fund used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

Delinquent Taxes: Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

Financial Terms

Budget Year 2022-2023



Department: A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

Depreciation: Expiration in the service of life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence, or the portion of the cost of a capital asset which is charged as an expense during a fiscal period.

Disbursement: The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents. The Village has received this award since 1993.

E

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, legal, disability and life insurance plans.

Encumbrance: Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced. These funds cease to be an encumbrance when paid and become a disbursement.

Enterprise Fund: Funds established to account for operations which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees.

Equity: Balance remaining after liabilities are deducted from assets.

Equity Funding: Funding is accomplished with available resources and does not include leveraged resources. Project funding is dictated by the availability of cash.

Estimated Revenues: Projections of funds to be received during the fiscal year.

Expenditure: An expenditure is an outlay of money. It includes the cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. They also include such things as paying salaries of police, fire and others, purchasing materials, electricity, water and gas, and making long-term debt payments.

Financial Terms

Budget Year 2022-2023



F

Federal Emergency Management Agency (FEMA): Federal agency responsible for the overall coordination of federal disaster response and recovery activities including public assistance programs.

Final Budget: Term used to describe revenues and expenditures for the upcoming year beginning October 1st, and ending September 30th, as adopted by the Village Council.

Financial Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding. The Village policy was adopted August 10, 1993.

Financial Terms: A glossary of specialized financial terms.

Fiscal Year: The 12-month period to which the annual budget applies. The Village's fiscal year begins October 1st and ends on September 30th.

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

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fees: Fees levied by the Village in return for granting a privilege which permits the continual use of public property such as city streets, and usually involves the elements of monopoly and regulation.

Full Faith and Credit: A pledge of government's taxing power to repay debt obligations.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the General Fund, Refuse Collection and Recycling Fund, the Stormwater Utility Fund, and the Sanitary Sewer Fund.

Fund Balance: The excess of an entity's assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

G

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Financial Terms

Budget Year 2022-2023



General Fund: The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. **Note:** The General Fund is used to finance the ordinary operations of a governmental unit. The entity receives revenue from specific sources and spends it on specific activities.

General Ledger: A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing general obligation bonds, the Village of Key Biscayne pledges to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GFOA: Government Finance Officers Association. An organization founded to support the advancement of governmental accounting, auditing, and financial reporting.

Goal: A long-term, attainable target for an organization. An organization's vision of the future.

Goals and Objectives: A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each Village department or sub-department during a one-year period. It is not necessarily a fiscal period

Grant: A contribution by one governmental or other organizational unit to another. The contribution is usually made to aid in the support of a specified function (for example, public works).

I

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the Village that will be necessary because of the development.

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

Inter-fund Transfer: Equity funds transferred from one fund to another.

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

Financial Terms

Budget Year 2022-2023



Insurance Services Office/Commercial Risk Service (ISO): An insurance rating system used to rate the cost of insurance for property owners. The lower a district's rating the lower the cost of insurance. Village rating is a three.

L

Liabilities: Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item: A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated, and appropriated at this level.

M

Management Plan: The strategic planning items that summarize and articulate the Goals and Objectives for each department.

Millage rate: One mill equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value. The millage rate is a rate of taxation ultimately adopted by the Village Council.

Mill of Tax: A mill is a rate of tax equal to \$1 for each \$1,000 of assessed property value. If a house has a taxable value of \$50,000 and the millage rate is 1, then \$50 in taxes are assessed, and if the millage rate is 10, then \$500 in taxes are assessed.

Mission: A description of the scope and purpose of a Village department.

Modified Accrual Accounting: A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

N

Non-Departmental Appropriations (Expenditures): The costs of government services or operations which are not directly attributable to Village Departments.

O

Objective: A specific measurable and observable result of an organization's activity which advances the organization toward its goal.

Objects of Expenditure: Expenditure classifications are based upon the types or categories of goods and services purchased. See Object Code Glossary.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Financial Terms

Budget Year 2022-2023



Operating Budget: The Village's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

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

Ordinance: A formal legislative enactment by the Village Council. A law.

OSHA: Occupation Safety & Health Administration.

P

Personnel Services: Expenditures for salaries, wages, and related employee benefits.

Policy: A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

Productivity: A measure of the service output of Village programs compared to the per unit of resource input invested.

Programs and Objectives: The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.

Property Tax Rate: A tax based on the assessed value of the real property. It is also called an ad valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate. If a house has a taxable value of \$300,000 and the millage rate is 1, then \$300 in taxes are assessed, and if the millage rate is 10, then \$3,000 in taxes are assessed.

Property Tax Calculations. If the taxable value of a property after taking all exemptions is \$1,000,000, and the millage rate used to determine taxes is 3.20, then assessed taxes would be \$3,200. The calculation is performed by taking the taxable value (\$1,000,000) divided by 1,000 and multiplying it by the millage rate (3.20), the 2008 Fiscal Year rate.

Proposed Budget: The budget proposed by the Village Manager to the Village Council for review and approval.

R

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

Financial Terms

Budget Year 2022-2023



Reserve Fund: A fund established to accumulate money for a special purpose, such as the purchase of new equipment.

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

Revenue: Money that the Village of Key Biscayne receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to finance expenditures.

Risk Management: The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rolled Back Millage Rate: The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

S

Service: An activity that: produces an output that is not physical in nature; and produces an output that, when provided, provides utility to the customer in the form of intangible benefits.

Service Charges: The amount the Village receives for the provision of services and commodities, or the performance of specific services benefiting the person charged.

Special Assessment: A compulsory levy made against certain properties to defray part, or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.

Surplus: The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to fund balance in government accounting. That portion of the fund balance which is not reserved for specific purposes or obligations is called the undesignated fund balance; it is the true surplus.

T

Tax Base: Total assessed valuation of real property within the Village.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Financial Terms

Budget Year 2022-2023



Tax Roll: The official list of the Dade County Tax Assessor showing the amount of taxes imposed against each taxable property.

Taxing Limit: The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10 mills, or \$10 per thousand dollars of assessed value.

Transfers: Amounts transferred from one fund to finance activities in another fund.

Tranche: One of many influxes of cash which is part of a single round of investment.

TRIM: Truth in millage (section 200.065, Florida Statute).

Trust Fund: A fund used to account for assets held by the Village in a trustee capacity for individuals, other governments, or other funds.

U

Undesignated Fund Balance: That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined a surplus.

User Fee: Charges for specific services provided only to those paying such charges. Examples would be stormwater utility and refuse collection, disposal, and recycling fees.

Utility Taxes: Municipal charges levied by the Village on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telecommunications service.

V

Value: Worth of a product or service related to the use to which it can be put; reflection of the cost of a product or service measured in terms of labor time absorbed; present worth of future benefits that accrue from a product or service.

Values: The underlying beliefs and attitudes that help determine the behavior that individuals within an organization will display.

Vision: An objective that lies outside the range of planning. It describes an organization's most desirable future state, and it declares what the organization needs to care about most to reach that future.

W

Workload Indicators: An indication of the output of a department. It may consist of transactions, products, events, services, or persons served.

Financial Terms

Budget Year 2022-2023



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Object Code Glossary

Budget Year 2021-2022



Once the service level is defined, resources are allocated in the form of a line-item budget. The object codes below describe what types of expenses are included on each line.

- 12 REGULAR SALARIES** - Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force.
- 13 OTHER SALARIES** - Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force. This includes part-time, seasonal and paid interns.
- 14 OVERTIME** - Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. Includes Special Details, In-Kind Services, Manpower Shortages, Specialized Trainings, etc.
- 15 SPECIAL PAY** - Includes educational incentive pay for law enforcement officers and firefighters. As well, all employees receive Vacation Excess pay after accumulating the maximum allowable time of 480 hours. Employees who work during a holiday will receive Holiday Pay at time and a half for hours worked. A Longevity Bonus is awarded to an employee on their 15th year anniversary and every year thereafter if they have reached the top of their salary range and have not received a pay increase upon their 15th or 20th year anniversary under prior collective bargaining agreements. The amount of the bonus is determined based on the employee's performance evaluation score. The maximum is 4% of the base salary.
- 18 COMPENSATED LEAVE** - It is used to capture payments for non-productive salary-related time like final vacation, sick, and compensable time to employees who separate from employment. Example: Upon separation of employment, an employee shall be paid out for up to 480 hours of Vacation Time and 360 hours of Comp Time for Police and Fire (240 hours for civilians) at the current hourly rate. Sick Leave is paid out at a rate of 10% per year of service up to a maximum of 100% after 10 years of service at the employee's average hourly rate of pay during his/her employment. Fire Rescue employees are allowed to sell back time (vacation and/or compensable time) by submitting a written request no later than May 1st of each year and, if approved, they will receive pay during the first full pay period of the following October. However, at the discretion of the Manager employees will be allowed to sell back accrued time other times during the year if the employee can

Object Code Glossary

Budget Year 2021-2022



demonstrate financial hardship.

- 21 PAYROLL TAXES** - FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
- 22 RETIREMENT CONTRIBUTIONS** - Amounts contributed to a retirement fund.
- 23 LIFE AND HEALTH INSURANCE** - Includes life and health insurance premiums and benefits paid for employees.
- 24 WORKERS' COMPENSATION** - Premiums and benefits paid for Workers' Compensation insurance.
- 31 PROFESSIONAL SERVICES** - Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing.
- 32 ACCOUNTING AND AUDITING** - Generally includes all services received from independent certified public accountants.
- 33 COURT REPORTER SERVICES** - This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions. Example: Red Light Camera Hearings with Special Magistrate.
- 34 CONTRACT SERVICES** - Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, school crossing guards, landscaping services, etc.
- 35 INVESTIGATIONS** - Cost incurred for confidential matters handled pursuant to criminal investigations. Example: Police undercover tasks forces.
- 40 TRAVEL AND PER DIEM** - This includes the costs transportation and lodging. Reimbursements for use of personal vehicle, per diem, meals and incidental travel expenses. This cost is associated with out-of-town conferences, meetings, and training.
- 41 COMMUNICATIONS** - Used for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
- 42 FREIGHT & POSTAGE SERVICES** – Includes costs of shipping packages and mailing documents.

Object Code Glossary

Budget Year 2021-2022



- 43 UTILITY SERVICES** – Includes costs associated with the provision of electrical power, water and sewer and trash collection
- 44 RENTALS & LEASES** - Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
- 45 PROPERTY & LIABILITY INSURANCE** - Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.
- 46 REPAIR & MAINTENANCE SERVICES** - This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts as well as non-capital renovation.
- 47 PRINTING & BINDING** - Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Includes charges for printing letterhead, business cards, brochures, etc.
- 48 PROMOTIONAL ACTIVITIES** - Includes any type of promotional advertising on behalf of the Village. Example: Materials produced for the Police D.A.R.E. program or the Active Islander produced by the Village Community Center.
- 49 OTHER CURRENT CHARGES** - Includes current charges and obligations not otherwise classified. Example: team-building events, health fairs, credit card fees, bank fees, etc.)
- 51 OFFICE SUPPLIES** - Includes materials and supplies such as paper, folders, printer's ink, pens, etc.
- 52 OPERATING SUPPLIES** - All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, uniforms and other clothing. Example: Medical supplies used in the Fire-Rescue Department or Gym Wipes used in the Community Center.
- 54 SUBSCRIPTION & MEMBERSHIPS** - Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Microsoft Office licenses, professional membership dues, etc.
- 55 TRAINING** - Includes training and educational costs like training materials and registration fees. Example: Florida Climate Symposium.
- 60 CAPITAL OUTLAY** - Outlays for the acquisition of or addition to fixed assets.

Object Code Glossary

Budget Year 2021-2022



Example: Office furniture and equipment

- 70 DEBT SERVICE** - Outlays for debt service purposes (principal, interest, other debt service costs)
- 80 GRANTS & AIDS** - Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations. Example: Educational Initiatives.
- 91 CONTINGENCIES** - Reserved for contingent events, conditions or emergencies that are unanticipated.



Village of Key Biscayne

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