



VILLAGE  
OF  
KEY BISCAINE

# Annual Budget

2<sup>nd</sup> Hearing

Fiscal Year 2020 - 2021



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 just 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 the different sections of the book.

## Organization of this Book

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

- **Introduction** – This section contains the Guide for Readers, Organizational Chart, and the Village Profile.
- **Budget Process** – Discusses the process of how the budget is created the budget calendar, goals and objectives.
- **Budget Message** – A letter from the Village Manager and an overview of the budget process.
- **Organizational Chart** – A functional organizational chart showing the hierarchy of Village functions.
- **Authorized Positions** – This section discusses changes to personnel and shows all positions within the Village.
- **Financial Policies** – A discussion of our financial policies.
- **General Fund** – This section contains a detailed revenue summary and explanation, expenditure summary, and a breakdown of each department which includes its function, objectives, performance measures, accomplishments, authorized positions and budget highlights.
- **Stormwater Fund** – This section contains a detailed revenue and expenditure summary for the Stormwater Fund.
- **Transportation Fund** – This section contains a detailed revenue and expenditure summary for the Transportation Fund.
- **Solid Waste Fund** – This section contains a detailed revenue and expenditure summary for the Solid Waste Fund.
- **Land Trust Fund** – This section contains a detailed revenue and expenditure summary for the Land Trust Fund.
- **Capital Projects Fund** – This section contains a list of Capital Projects, and a detailed revenue and expenditure summary for the Capital Projects Fund, and a 5-Year Capital Improvement Program.

## Glossary

The budget is organized into a line-item budget. We have included a glossary of Financial Terms and object codes and their meanings to help understand what types of expenses are included in each line.



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## Village Council



Michael W. Davey  
Mayor



Brett Moss  
Vice Mayor



Luis Lauredo  
Councilmember



Edward London  
Councilmember



Allison McCormick  
Councilmember



Katie Petros  
Councilmember



Ignacio J. Segurola  
Councilmember

## Charter Officers



Andrea Agha  
Village Manager



Jocelyn Koch  
Village Clerk



Chad Friedman  
Village Attorney

## Administrative Personnel

Thomas Fossler, Esq., Chief of Staff

Benjamin Nussbaum, CPA, Chief Financial Officer

Jake Ozyman, MSCM, P.E., ENV SP, Building, Zoning, & Planning & Public Works Director

Eric Lang, Fire Chief

Charles Press, Police Chief

Todd Hofferbeth, Director of Parks & Recreation

Juan C. Gutierrez, Human Resources Director

*"To provide a safe, quality environment for all islanders through responsible government."*

The following information is intended to be a guide to the reader in finding information in the budget document of planned programs, services and financial information. The Fiscal Year 2020-2021 Key Biscayne Budget compiles financial and service delivery data in a single source document for easy reference. The Fiscal Year 2020-2021 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, 2020 through September 30, 2021. The departmental budget sections provide goals, objectives and performance measures 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 reader of all 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 the reader 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 2020-2021

Key Biscayne is a prestigious, residential community which is a seven-mile-long, two-mile-wide barrier island only minutes from downtown Miami and is in Miami-Dade County. It is the southernmost barrier island in the United States of America. Two ocean resorts attract visitors throughout the year. Local retail business activity serves the needs of the community residents and visitors to the island. The Village of Key Biscayne celebrated its 29<sup>th</sup> Anniversary on June 18, 2020. This section provides a brief history and profile of the Village and how it has become the 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 2020-2021

On November 9, 1947, official ceremonies marked the opening of the Rickenbacker Causeway, connecting Key Biscayne to the mainland. Subsequently, the Mathesons 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 1955.

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 maintenance, a full-service building, planning, zoning and code compliance service, a

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# Village Profile

Budget Year 2020-2021

recreational facility, community engagement activities, solid waste collection, and a comprehensive storm water management system. Certain other services such as the public school and library systems, potable water, and sewer infrastructure are provided through Miami-Dade County.

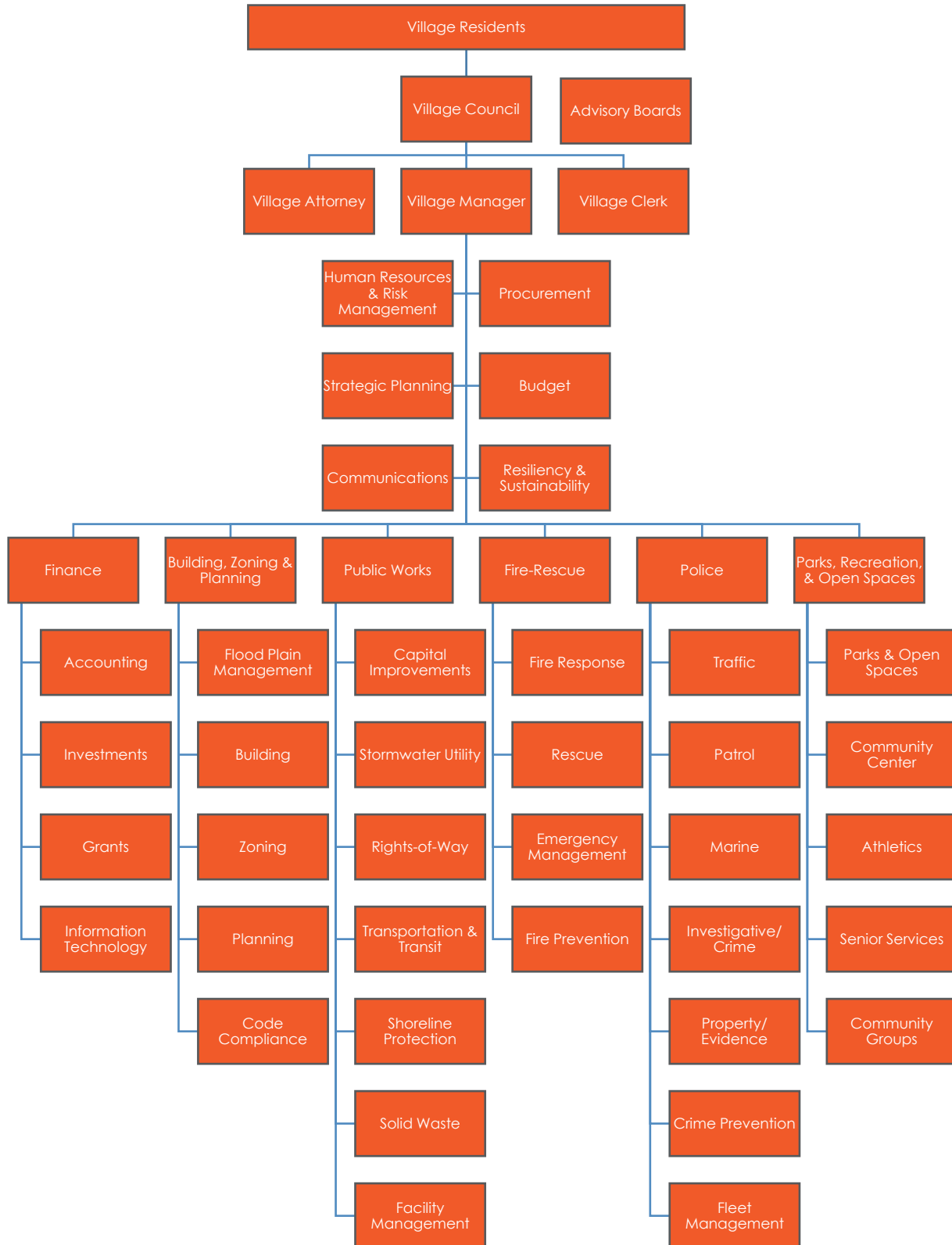
## **Local Economy**

The Village of Key Biscayne enjoys a favorable economic environment and local indicators point to continued future stability. This exclusive community is comprised of 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 affluent exclusive residential housing stock and shopping centers. There is no industrial area in the community.



# Organizational Chart

## Budget Year 2020-2021



"To provide a safe, quality environment for all islanders through responsible government."



# Authorized Positions

## Budget Year 2020-2021

Office of the Village Manager (02) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
Village Manager	1	1	1	1
Assistant Manager	0	1	0	0
Finance Director/CFO	1	0	1	1
Comptroller	0	0	1	1
Chief of Staff / Assistant to the Village Manager	1	1	1	1
Human Resources/Risk Management Director	1	1	1	1
IT Administrator	1	1	1	1
Accounting Clerk	1	0	0	0
Accounting & Payroll Clerk	0	1	1	1
Assistant to IT Administrator	1	1	1	1
Receptionist/Executive Assistant	1	1	1	0
Procurement Specialist	0	0	0	1
Chief Resilience & Sustainability Officer	0	0	1	1
Community Engagement & Communications Officer	0	0	0	1
<b>FT Total</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>11</b>

Village Clerk (03) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
Village Clerk	1	1	1	1
Assistant to Clerk	1	0	0	0
Executive Assistant	0	1	1	1
<b>FT Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

Building (07) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
Director	1	1	1	0
Building Official	1	1	1	1
Chief Permit Clerk	1	1	1	0
Permit Clerks	3	3	2	2
Special Projects Coordinator	0	0	1	1
Executive Assistant Code Compliance /BTR	1	1	0	0
Administrative Assistant/Records Technician	0	0	1	0
Chief Code Enforcement Officer	1	1	0	0

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# Authorized Positions

## Budget Year 2020-2021

Chief Building Inspector/Facilities Management	1	1	1	1
Chief Electrical Inspector	1	1	1	1
Chief Plumbing Inspector	1	1	1	1
Building Inspector	1	1	1	1
Senior Executive Assistant	1	1	1	1
<b>FT Sub-Total</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>9</b>
<b>Building (07) Part Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
PT Mechanical Inspector	1	1	1	1
PT Inspector	3	3	3	2
PT Greeter	0	1	0	0
PT Plan Reviewer	1	0	0	0
<b>PT Sub-Total</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>3</b>
<b>Total</b>	<b>18</b>	<b>18</b>	<b>16</b>	<b>12</b>

<b>Planning, Zoning &amp; Code Compliance (07) Full Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
Plan Reviewer	1	1	1	1
Executive Assistant Code Compliance/BTR	0	0	1	1
Code Compliance Officer	2	2	0	1
<b>FT Total</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>

<b>Police (08) Full Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
<b>Full Time</b>				
Chief of Police	1	1	1	1
Deputy Chief of Police	2	2	2	2
Police Lieutenant	3	3	3	3
Police Sergeant	5	5	5	5
Police Officer	25	25	25	25
Fleet Maintenance & Service Coordinator	1	1	1	1
Municipal Utility Worker	1	1	1	1
Information Systems Administrator	1	1	1	1
Senior Executive Assistant	1	1	1	1
Executive Assistant	1	1	1	1
Administrative Services Manager	1	0	0	0
Executive Services Administrator	0	1	1	1

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# Authorized Positions

## Budget Year 2020-2021

Dispatchers	4	3	3	3
Administrative Services Coordinator	0	1	1	1
Communications Supervisor	1	1	1	1
<b>FT Total</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>

<b>Fire (06) Full Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
Fire Chief	1	1	1	1
Deputy Fire Chief	2	2	2	2
Fire Captains	3	3	3	3
Executive Assistant to the Fire Chief	0	1	1	1
Fire Lieutenants	7	7	7	7
Drivers/Engineers	12	12	12	12
Firefighters/Paramedics	14	14	14	14
Administrative Assistant/Records Technician	1	0	0	1
<b>FT Sub-Total</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>41</b>
<b>Fire (06) Part Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
PT Inspectors - Fire Prevention	1	1	1	1
PT Community Outreach Liaison	1	1	1	0
<b>PT Sub-Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>Total</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>

<b>Public Works (10) Full Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
Public Works Director	0	1	1	1
Public Works Superintendent	1	0	0	0
Engineer 1	0	0	1	1
Maintenance Laborer	1	1	1	0
Maintenance Supervisor	1	1	1	1
Resiliency Coordinator	0	1	1	1
Horticulturist	0	0	1	1
Administrative Assistant/Records Technician	0	0	0	1
GIS Specialist	1	0	0	0
Administrative Assistant	1	1	0	0
<b>FT Sub-Total</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>
<b>Public Works (10) Part Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>

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# Authorized Positions

## Budget Year 2020-2021

PT Storm Water Representative	1	1	0	0
PT Special Projects Coordinator	0	1	0	0
<i>PT Sub-Total</i>	<i>1</i>	<i>2</i>	<i>0</i>	<i>0</i>
<b>Total</b>	<b>6</b>	<b>7</b>	<b>6</b>	<b>6</b>

	FY17-18	FY18-19	FY19-20	FY20-21
<b>Parks &amp; Recreation (11) Full Time</b>				
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	0	0	1	1
Administrative Assistant	1	1	0	0
<b>FT Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

	FY17-18	FY18-19	FY19-20	FY20-21
<b>Community Center (12) Full Time</b>				
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	0	1	1	1
<b>FT Sub-Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>

	FY17-18	FY18-19	FY19-20	FY20-21
<b>Community Center (12) Part Time</b>				
Life Guards	9	7	7	7
Room Monitors	23	23	23	23
Toddler Room	4	4	4	4
Front Desk	10	10	10	10
<b>PT Sub-Total</b>	<b>46</b>	<b>44</b>	<b>44</b>	<b>44</b>

	FY17-18	FY18-19	FY19-20	FY20-21
<b>Community Center (12) Seasonal</b>				
Summer Camp Counselor	10	10	10	10
<b>Seasonal Sub-Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Total</b>	<b>61</b>	<b>60</b>	<b>60</b>	<b>60</b>

	FY17-18	FY18-19	FY19-20	FY20-21
<b>Athletics (13) Full Time</b>				

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# Authorized Positions

## Budget Year 2020-2021

Athletics Coordinator	1	1	0	0
Assistant Athletic Coordinator	1	1	1	1
<b>FT Sub-Total</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>Athletics (13) Part Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
PT Personnel	3	3	3	4
<b>PT Sub-Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>
<b>Total</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>5</b>

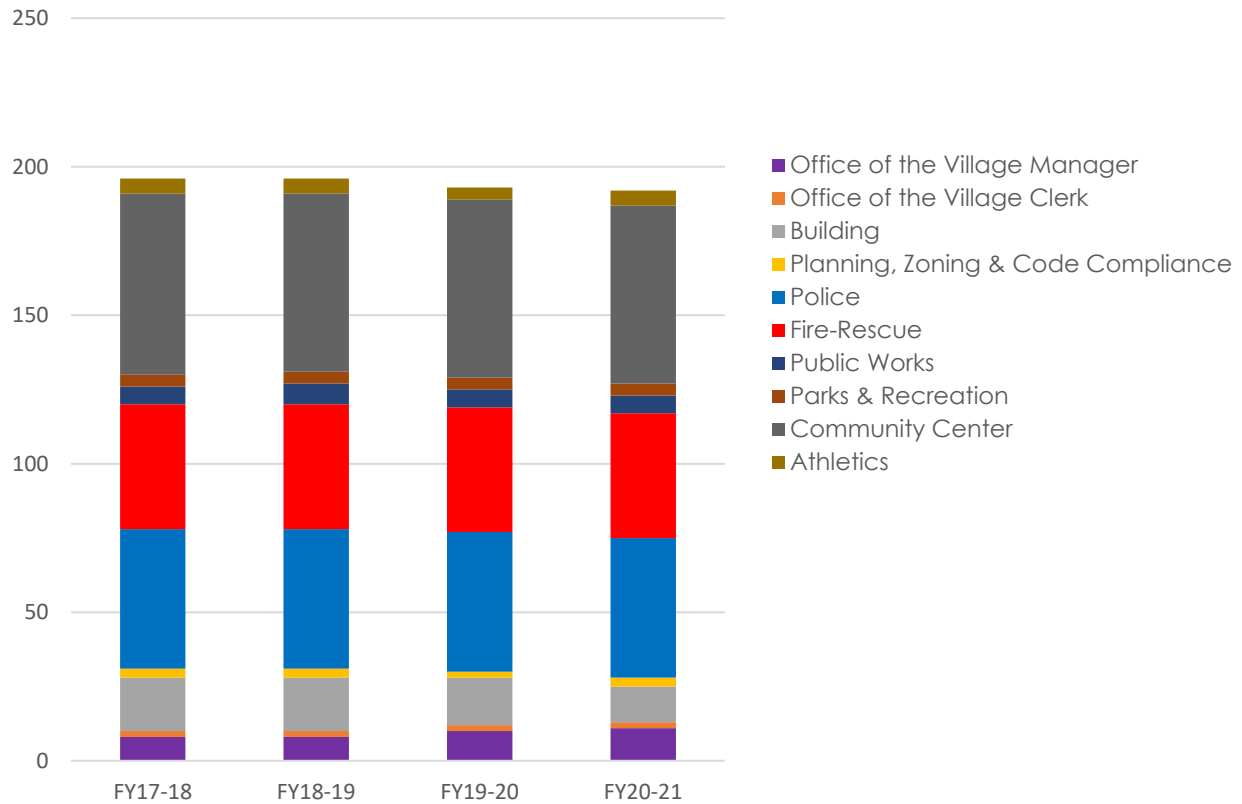
	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
<b>TOTAL Full Time</b>	<b>129</b>	<b>130</b>	<b>130</b>	<b>130</b>
TOTAL Part Time	57	56	53	52
TOTAL Seasonal	10	10	10	10
<b>GRAND TOTAL</b>	<b>196</b>	<b>196</b>	<b>193</b>	<b>192</b>



# Authorized Positions

## Budget Year 2020-2021

### Personnel Summary



### Staff Level Changes

The following are descriptions of changes in levels of staffing or reorganizations planned for the budget year by department or division:

#### Office of the Village Manager

- Receptionist/Executive Assistant – Transferred to Public Works and assigned additional “311” call center responsibilities.
- Procurement Specialist – Transferred from Building and assigned Procurement responsibilities.
- Community Engagement & Communications Officer – Fulltime position to manage the Village’ communication channels.



# Authorized Positions

## Budget Year 2020-2021

### Building

- Eliminated one Chief Permit Clerk position
- Reduced Permit Clerk positions from three to two in anticipation of new electronic permitting system reducing current workload. Third Permit Clerk was transferred to Office of the Village Manager to fill Procurement Specialist position.
- Added Facility Manager responsibilities to Chief Building Inspector. Expanded role of Chief Building Inspector, no additional staffing.

### Planning, Zoning & Code Compliance

- In-house of Code Compliance Officer from current contracted agent.
- Executive Assistant Code Compliance/BTR position frozen. Code compliance functions are to be handled by the Code Compliance Officer. The Village plans to automate the Business Tax Receipt administration function through the electronic permitting system.

### Fire-Rescue

- Administrative Assistant/Records Technician transferred from Building Department to absorb and expand the community outreach function that had been handled by the part-time Community Outreach Liaison.
- Part-time Community Outreach Liaison position reduced from one to zero. Function has been absorbed by Administrative Assistant/Records Technician.

### Public Works

- Administrative Assistant/Records Technician position filled with transfer from Receptionist/Executive Assistant position in the Office of the Village Manager. Position to take on 311 Call Center functions, assist with digitization project, and assist in automating the BTR function.
- Eliminated one Maintenance Laborer position

### **Allocations**

Certain members of staff may have responsibilities that span multiple departments. In such circumstances, the Village has allocated the cost of this employee to each department based on the employee's time spent on each function. The result is a budget that more accurately shows the cost of providing services. The employees listed below have been allocated in the following manner:



# Authorized Positions

## Budget Year 2020-2021

[See Chart on Following Page]

Position	Department	Allocation
Chief Resiliency & Sustainability Officer	Manager	25% General Fund – Manager 25% Stormwater Fund 25% Solid Waste Fund 25% Transportation Fund
Building Official	Building	95% General Fund – Building 5% General Fund – Planning & Zoning
Senior Executive Assistant	Building	45% General Fund – Public Works 20% General Fund – Building 20% General Fund – Planning & Zoning 15% Stormwater Fund
Public Works Director	Public Works	45% General Fund – Public Works 20% General Fund – Building 20% General Fund – Planning & Zoning 15% Stormwater Fund
Maintenance Supervisor	Public Works	80% General Fund – Public Works 20% Stormwater Fund
Resiliency Coordinator	Public Works	50% General Fund – Public Works 50% Stormwater Fund
Horticulturist	Public Works	50% General Fund – Public Works 50% General Fund – Planning & Zoning
Administrative Assistant/Records Technician	Public Works	85% General Fund – Public Works 15% Stormwater Fund
Parks & Athletics Program Manager	Parks & Recreation	50% General Fund – Parks & Recreation 50% General Fund - Athletics



# Budget Process

## Budget Year 2020-2021

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 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 broad 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.

### **Strategic Priorities**

On May 18, 2019, the Village Council set its core values and strategic priorities. The following year, on May 8, 2020, the Village Council was presented with a 2022 Action Plan based on the core values and strategic priorities set the previous year. This framework was used to direct the Village's efforts and actions and to guide the budget process.

The Village Council determined the following Strategic Priorities:

#### *Improve Community Resilience and Sustainability*



Deliver government services with environmental consciousness and actively take steps toward improving water quality around Village beaches, preparing the Village for major storm events, and restoring the health of our beaches.

#### *Deliver More Efficient Government*



Through constant self-assessment, find means to provide the same or better services with less impact to taxpayers while providing enhanced financial transparency and implement new channels to engage resident input.



# Budget Process

## Budget Year 2020-2021

### *Deliver High Quality of Life Improvements to Residents*



Build a stronger sense of community and deliver engaging social activities and amenities to residents through the expansion of existing facilities as well as the acquisition and improvement of new facilities and social programs.



### *Ensure A Safe and Secure Community*

Maintain top-tier public safety services with high responsiveness, public awareness, community support, and crime and fire prevention.

## **Mission Statement**

“To provide a safe, quality environment for all islanders through responsible government.”

## **Budget Development**

The development of the next fiscal year's budget begins in January when the 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 2021 operating budget, departments analyzed existing services and potential services in light of 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 Process

Budget Year 2020-2021

## **Budget Procedures**

### Balanced Budget

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

### 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.



# Budget Process

Budget Year 2020-2021

The Comprehensive Annual Financial Report (CAFR) 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 Comprehensive Annual Financial Report 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.

## 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.



# Fund Structure

## Budget Year 2020-2021

In governmental accounting, all financial transactions are organized within 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 six funds:

1. General Fund,
2. Transportation Special Revenue Fund,
3. PROS Land Trust Special Revenue Fund,
4. Capital Improvements Fund,
5. Stormwater Utility Fund, and
6. Solid Waste Fund.

A fund is defined as 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.

For more detailed information regarding the funds, please 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 Office of the Village Manager.

### 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. Additionally, the fund received a share of the Rickenbacker toll revenue which is pledged for the debt service on the Crandon Boulevard Phase III roadway Improvements. 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 Chief Resiliency and Sustainability Officer.



# Fund Structure

## Budget Year 2020-2021

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

The PROS 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 to readers of 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 purposed 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.

### *Capital Improvements Fund*

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

### *Stormwater Utility System 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 canals 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 to 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 2020-2021

### Funds Oversight

The Matrix below identifies all funds and the functional unit overseeing them.

	Office of the Village Manager	Parks & Recreation Department	Public Works Department
<b>General Fund</b>	•		
<b>Transportation Special Revenue Fund</b>	•		
<b>PROS Land Trust Fund</b>		•	
<b>Capital Improvements Funds</b>	•		
<b>Stormwater Utility System Fund</b>			•
<b>Solid Waste Fund</b>			•



# Budget Message

## Budget Year 2020-2021

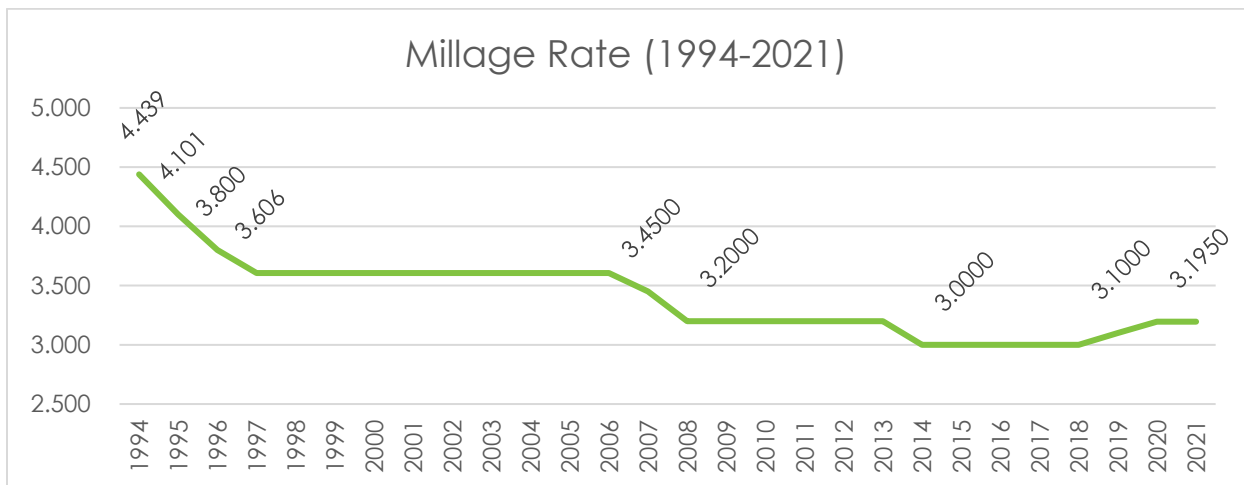
### Introduction

The Proposed Fiscal Year 2021 General Fund Budget for the Village of Key Biscayne is \$34,097,521, which includes \$33,478,275 for operations and \$619,247 to fund the Parks, Recreation & Open Space Land Trust ("PROS Land Trust") (\$248,971) and Compensated Absences Reserve (\$370,276). Fiscal Year 2021 total operating expenditures represent a decrease of \$2,398,157 or -6.68% from Fiscal Year 2020 Adopted Budget. Overall decrease in the Village Budget can be attributed to completion of debt service on Civic Center construction, impacts of Covid-19 on athletics and program providers at the Community Center, reduced reliance on contracted services combined with increased responsibilities of in-house staff and other management decisions. The estimated property assessment for Fiscal Year 2021 is \$8.203 billion, representing a decrease of -1.3% from Fiscal Year 2020.

The Fiscal Year 2021 Budget has been defined by one core tenet: as people around the globe and Key Biscayners brace for the economic realities of COVID-19, the Village government is committed to provide excellence while realizing cost savings without compromising core government services.

### Adopted Millage

The Village of Key Biscayne continues to hold the distinction of having the lowest millage rate of any municipality in Miami-Dade County, followed by Bal Harbour than Aventura. Despite the economic pressures, the Proposed Budget levies lower property taxes on our residents and businesses using a millage rate of 3.1950 which is slightly lower than the rolled back rate of 3.2187 and the same millage rate as in Fiscal Year 2020.



*"To provide a safe, quality environment for all islanders through responsible government."*



# Budget Message

## Budget Year 2020-2021

### Review of Revenues

General fund revenues are expected to total \$34,097,521, which represents a \$2,240,130 or -6.16% decrease from Fiscal Year 2020. Ad-Valorem taxes account for almost 73% of the revenues. The decrease can be attributed to lower ad valorem revenue, the impacts of COVID-19 on state sales tax, interest earnings, building permits and inspection fees, and Community Center service charges. Below is a breakdown of the General Fund revenues:

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed	variance dollar	%
Ad-Valorem Taxes	25,146,639	25,224,921	24,897,098	(\$327,823)	-1%
Utility Taxes	2,128,408	2,132,788	2,127,596	(\$5,192)	0%
Communication Services Tax	681,648	707,896	600,000	(\$107,896)	-15%
Licenses & Permits	1,702,501	1,579,114	1,548,458	(\$30,656)	-2%
Franchise Fees	192,753	832,997	1,189,629	\$356,632	43%
State Shared Revenue	1,398,523	1,426,648	1,162,528	(\$264,120)	-19%
Local Shared Revenue	67,294	110,337	113,612	\$3,275	3%
Service Charges	3,387,135	3,161,769	1,784,756	(\$1,377,013)	-44%
Fines & Forfeitures	233,845	224,754	49,917	(\$174,837)	-78%
Other Revenue	728,467	552,124	599,089	\$46,965	9%
Interest Income	146,174	100,000	24,838	(\$75,162)	-75%
Transfer In	5,710	284,303	-	(\$284,303)	-100%
<b>Total Revenues</b>	<b>\$35,819,096</b>	<b>\$36,337,651</b>	<b>\$34,097,521</b>	<b>(\$2,240,130)</b>	<b>-6%</b>

### Revenue Major Drivers

#### Ad-Valorem Taxes

-\$327,823

Utilized a millage rate lower than the rolled back rate which provides a tax break to non-homesteaded property owners. Properties subject to the homestead tax



# Budget Message

## Budget Year 2020-2021

exemption may still be subject to a 3% increase in property taxes per the Save Our Homes Act as amended in 1992.

### Service Charges

-\$1,377,013

Community center and sports program revenues are severely impacted by the effects of Covid-19 as the Community Center has been closed for six (6) months. We expect revenues to fully recover within six months into Fiscal Year 2021.

### Franchise Fees

+\$356,632

The Village negotiated and entered a new franchise fee agreement with FPL, which is projected to yield revenue of \$1.2 million compared to the \$600k the Village had received through its previous agreement with Miami-Dade County that expired requiring the Village to execute its own agreement with the Utility or forfeit the revenue.

### State Shared Revenue

-\$264,120

State revenue shares of sales tax heavily impacted by COVID-19 disruption to tourism and sales.

### Licenses & Permits

-\$30,656

Building permit and related development activity is severely impacted by COVID-19. Despite the reduction in permit activity (-\$77,393), the Village's permit fee schedule as implemented fully depleted the Building Reserve. Plans for Fiscal Year 2021 include amending the building permit fee schedule to more accurately reflect a revenue neutral fee schedule. New fees projected to take hold in third quarter of Fiscal Year 2021 combined with the anticipated rebound in permit activity (+\$46,987). The Village must also look closely at Building Department expenditures to shore up the deficit.

### Communication Services Tax

-\$107,896

Based on Village's five-year actual trend. CST revenues are anticipated to continue to decline per the State of Florida's Office of Economic and Demographic Research revenue estimate.



# Budget Message

## Budget Year 2020-2021

### Fines & Forfeitures

-\$174,837

Changed accounting treatment of Red-Light Camera Fees. Because funds are remitted directly to the State, revenues and expenditures are no longer budgeted in the General Fund Operating budget as the activity is fiscally net neutral. The Village still carries a modest administrative burden in administering the program.

### Interest Income

-\$75,162

Federal Reserve lowered interest rates due to weakened economy to 0.10%. The Village was on track to quadruple investment income prior to the devastating effects of COVID-19.

### **Review of Expenditures**

The total Proposed General Fund Budget for Fiscal Year 2021 is \$34,097,521, which includes the operating budget (\$33,478,275) and transfers to the PROS Land Trust (\$248,971) and Compensated Absence Reserve (\$370,276). The operating budget decreased by \$2,398,157 or -6.68% from Fiscal Year 2020. The decrease is associated with the completion of one-time funding items, final payment of the first series of bonds for the construction of the civic center, effective negotiations of insurance premiums, reductions in personnel spending and contracted services, and deferred improvements. On the following page is a breakdown of the General Fund Expenditures.



# Budget Message

## Budget Year 2020-2021

	FY2019	FY2020	FY2021	variance	
	Actual	Adopted	Proposed	dollar	%
Council	130,489	119,516	78,984	(\$40,532)	-34%
Advisory Boards	71,421	214,500	92,000	(\$122,500)	-57%
Community Groups	120,086	208,305	204,305	(\$4,000)	-2%
Manager	2,152,035	2,610,060	2,432,834	(\$177,226)	-7%
Clerk	387,396	437,032	383,956	(\$53,076)	-12%
Attorney	654,133	640,000	590,000	(\$50,000)	-8%
Debt Service	4,201,488	4,166,287	3,313,326	(\$852,961)	-20%
Building Division	1,788,742	1,733,010	1,523,401	(\$208,608)	-12%
Planning, Zoning & Code	634,821	548,274	445,221	(\$103,053)	-19%
Police	7,792,044	8,324,136	8,173,641	(\$150,495)	-2%
Fire Rescue	8,330,753	8,400,032	8,619,235	\$219,203	3%
Public Works	2,094,813	2,754,032	2,693,498	(\$60,534)	-2%
Parks & Recreation	1,567,430	1,735,910	1,592,934	(\$142,976)	-8%
Community Center	2,884,963	3,356,217	2,790,075	(\$566,142)	-17%
Athletic Division	563,849	629,121	544,865	(\$84,256)	-13%
<b>Total Expenditures</b>	<b>\$33,374,463</b>	<b>\$35,876,432</b>	<b>\$33,478,275</b>	<b>(\$2,398,157)</b>	<b>-7%</b>

**Excess  
(Revenues)/Expenditures**

	<b>\$2,444,633</b>	<b>\$461,220</b>	<b>\$619,247</b>
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**Other (Sources)/Uses**

Building Inspection Reserves	-	-	-
Parks & Rec Open Space	-	-	-
Lands Trust	(250,506)	252,249	248,971
Capital Improvement Fund	(2,291,440)	208,971	-
Compensated Absence Reserve	-	-	370,276

**Excess  
(Revenues)/Expenditures**

	<b>\$4,986,579</b>	<b>\$0</b>	<b>\$0</b>
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"To provide a safe, quality environment for all islanders through responsible government."



# Budget Message

## Budget Year 2020-2021

### Expenditure Major Drivers

#### Advisory Boards

-\$122,500

Though shown in the budget for ease of reference, Advisory Boards and Community Groups do not have discretion over Village expenditures. Advisory Boards must go through Council prior to expending funds and the Community Groups similarly must go through Village staff. In prior Fiscal Years, these appropriations, though used on Advisory Board and Community Group activity, were spread throughout Council and other department budgets.

The reduction in Fiscal Year 2021 to the Advisory Boards Budget reflects the elimination of the one-time urban planner expense in Fiscal Year 2020 for the Vision Board (\$100,000) and Parks and Open Space Board (\$14,000), a reduction under Education Advisory Board reflecting a reduction of \$4,000 each for both MAST Academy and the Key Biscayne K-8 Center (\$8,000), and the elimination of board expense funding (\$500).

#### Personnel Costs – Collective Bargaining Agreements

+\$229,113

Pursuant to our collective bargaining agreements, merit (4%) and step (5%) increases and longevity bonuses (4%) are budgeted for all eligible employees.

#### Personnel Costs - Benefits

+\$404,833

Health insurance costs increased by 6.85% (negotiated down from 13% increase) and employee enrollment changes from last year (+\$326,493). Corrected compensation categories subject to workers' compensation (+\$78,340).

#### Personnel Costs – Staffing

-\$481,354

Offsetting the other increases to personnel costs, some employees have retired or left the organization and have been/will be backfilled with entry level salaries (-\$144,201). One position, Code Compliance/BTR, was frozen for Fiscal Year 2021 and remains unfunded (-\$107,016), and one Public Works Maintenance Laborer has been eliminated (-\$71,383). Corrected payout of longevity bonuses based on collective bargaining agreements (-\$95,508). Changes to staffing practices to reduce overtime (-\$63,246).



# Budget Message

## Budget Year 2020-2021

### Debt Service

-\$834,214

The first series of bonds issued for the construction of the civic center has been fully paid off in Fiscal Year 2020.

### Major Repairs

-\$226,000

Repairs that were budgeted in Fiscal Year 2020 have been completed or funding will be carried forward to complete the projects in the Fiscal Year 2020 Year-End Budget Amendment.

### Deferred Spin Bike Refresh & Software Purchase

-\$90,000

Being financially prudent, the Village has deferred two scheduled improvements that were not mission critical for Fiscal Year 2021 to pursue in future years when revenues recover. The first was the replacement of spin bikes at the Community Center (-\$45,000) and the second was practices and procedures review software in Fire-Rescue (-\$45,000).

### Revenue Sharing Programs (Athletics/Program Providers)

-\$585,000

The Village anticipates COVID-19 to have a significant impact on athletic and program providers at the Community Center. As most of these services are provided through revenue-sharing agreements, the impact is to both revenues and expenditures.

### Red-Light Camera Fees

-\$174,837

Changed accounting treatment of Red-Light Camera Fees. Because funds are remitted directly to the State, funds are no longer budgeted in the General Fund Operating budget as either revenue or expense.

### Less Reliance on Contracted Services

-\$259,000

Through professional development of staff, several functions have been in-housed or removed resulting in net savings such as the reduction to professional services in Building (-\$75,000), removing the local lobbyist from Council per Council direction (-\$18,000), reducing the number of beach funding consultants from



# Budget Message

## Budget Year 2020-2021

three to two (-\$30,000), reducing the Financial Advisor retainer fee (-\$44,000), and in-housing one Code Compliance Officer (-\$53,000).

### Property & Liability Insurance

-\$32,345

Leveraging competitive pressure, Village staff was able to negotiate a favorable 6% reduction from prior year's property and liability insurance rates.

### Attorney's Fees

-\$50,000

Reduction to Attorney's Fees.

## Departmental Highlights

### Manager

#### *Shores, Storms, and Streets*

The Office of the Village Manager is poised to tackle the greatest threats to the community's safety and quality of life through infrastructure investments: 1) rehabilitation of the Key Biscayne shoreline; 2) improving the stormwater system to handle sunny-day flooding and other tidal influence or precipitation intensity issues; 3) improving roadways; and 4) undergrounding utilities.

In Fiscal Year 2021, the Village will perform a beach nourishment and dune restoration project; the nourishment is entirely grant funded. The Village is also beginning its work on the design criteria packages for up to \$18 million in stormwater infrastructure improvements as soon as Q1 (Stormwater Utility Fund). The goal will be to design improvements that will help the Village clear water after significant storm events. As the stormwater improvements are made, the Village will simultaneously look to improve the affected roadways, replacing them with roads that are designed with resiliency and multimodal transportation in mind. Finally, the Village will engage FPL for the binding cost estimate and electric utility design necessary to underground utilities, another effort that will occur as the stormwater improvements are made to minimize disruption to roadways.

#### *Financial Transparency, Collections & Grants*

The Finance Department is taking steps next year to improve financial transparency by providing monthly reports and implementing software that will provide residents instant insight into Village finances. The Finance Department



# Budget Message

## Budget Year 2020-2021

also plans to improve collection rates and diversify revenue streams through Fiscal Year 2021. The Village is currently pursuing over \$30 Million in grant opportunities that will be incorporated in the budget at the time of award agreement.

### *Technology, Communication and Community Engagement*

Information and technology are rapidly evolving in the Village. New technologies provide significant improvements to streamline business processes, keep the community informed and engaged through diverse channels of communication including a new website and enhanced Channel 77 programming in Fiscal Year 2021.

### *311 Call Center and Customer Service*

In collaboration with the Police Department Dispatch, the Village will improve its responsivity to phone inquiries. Utilizing existing personnel and technology, telephone calls made to the Village will be centralized for first answer resolution or routing to the appropriate department through a centralized 311 Call Center. Human Resources will provide gold-standard customer service training for all current Village employees and new-hires. Administration has embraced a service excellence model for internal stakeholders that will notably improve operational efficiency for public safety, public works, parks and recreation and our capital improvement program.

### Building

#### *Floodplain Management*

The Building Department will review the Village's floodplain ordinance to identify and bring amendments aimed at improving the Village's resilience to sea level rise.

#### *Building Fees*

In Fiscal Year 2021, the Village will re-evaluate the current fee schedule and provide recommendations to achieve a revenue neutral Building Department.

### Police

#### *Disruption Management Plan*

The Police Department, in a cross-jurisdictional effort with Miami-Dade County and City of Miami, will work toward the adoption of a Rickenbacker Causeway/Crandon Boulevard Traffic Disruption Plan with the goal of improving traffic flow during disrupting events.



# Budget Message

## Budget Year 2020-2021

### *Youth Engagement*

The Police Department plans to continue its anti-bullying, vaping, and delinquency campaigns through its DARE program.

### *Completion of 5<sup>th</sup> Accreditation Commission for Law Enforcement*

Our Village Police Department is on track to complete its 5<sup>th</sup> Florida Accreditation Commission for Law Enforcement by Q1 of Fiscal Year 2021.

### Fire-Rescue

#### *Comprehensive Emergency Management Plan Update*

The Fire-Rescue Department will bring an amendment to the Village's Comprehensive Emergency Management Plan to memorialize the lessons learned throughout the response to COVID-19. Simultaneously, the Plan will be updated to reflect response plans in the event of a catastrophic failure to Bear Cut Bridge.

#### *Succession Planning*

With several of our Fire-Rescue senior leadership positions entering the DROP, the Fire-Rescue Department will accelerate leadership positions and training to bring the next generation of leaders to the fore.

### Public Works

#### *Beach Management*

The Public Works Department, with the assistance of the Chief Resiliency Officer, plans to implement a multi-faceted approach to improve its beach management program. This means more sand and less seaweed on the beach, which in turn should help improve water quality. Funding for water quality testing and monitoring, and seed money to explore new beach management technologies has been included in Fiscal Year 2021.

#### *Landscaping*

In Fiscal Year 2020, the Village awarded a new performance-based Landscape contract, with the goal of improving landscape appearance Village-wide. In Fiscal Year 2021, the department will refine the existing maintenance and inspection program to ensure the contractor is held to the standards of the contract and keep the Village looking beautiful.



# Budget Message

## Budget Year 2020-2021

### *Public Engagement*

The Public Works Department will schedule semi-annual Town Hall meetings with residents to promote understanding of Village projects, practices and procedures.

### *Annual Work Plan*

An Annual Work Plan will be published starting in Q1 of Fiscal Year 2021, which will establish the priorities, roles in major Village goals, key projects, and general assumptions about ongoing maintenance within the Public Works Department.

### Parks, Recreation, & Open Spaces

#### *Harbor Park*

The Parks, Recreation & Open Spaces ("PROS") Department will develop and implement, in collaboration with the Public Works Department, the short and long-term plans for Harbor Park. This includes putting in place certain grading and landscaping improvements to use the area as a temporary green space and the planning and design of a long-term improvement for the area as a Village park.

#### *Online Community Center Rentals*

In Fiscal Year 2021, the PROS will launch the online portal for its registration portal allowing residents to make reservations virtually.

## **Special Revenue Funds Highlights**

### *Capital Improvement Fund*

The Village of Key Biscayne is committed to the long-term survival of the Island Paradise of Key Biscayne. The Village's Five-Year Capital Improvement Plan (CIP) is strategically focused on delivering shoreline protection, utility undergrounding, and roadway improvements with a responsible and financially sound funding strategy. The critical infrastructure improvements are essential to survival. These improvements will preserve quality of life, protect property value, and provide the Village with the competitive advantage that will secure our future.

Below is the summary of recommended Fiscal Year 2021 CIP budget as it relates to the Village Council's goals and objectives which are indicated in orange below. A brief project summary, including total project cost, Fiscal Year 2021 proposed allocation, previously allocated funds, and the Fiscal Year 2021 deliverables are provided for each project.



# Budget Message

## Budget Year 2020-2021

### Resiliency, Sustainability and Quality of Life FY21 CIP Budget

- Utility Undergrounding  
\$200,000
- Shoreline Protection - 2021 Beach and Dune Re-nourishment  
\$2,315,000
- Crandon Boulevard Bike and Pedestrian Improvements  
\$200,000
- Crandon Boulevard Electrical Updates  
\$125,000
- Community Center Roof Membrane/Silicone  
\$200,000
- St. Agnes Field Improvements  
\$100,000
- Beach and Lake Park Improvements  
\$300,000

**TOTAL**  
**\$3,440,000**

### *Transportation Fund*

The Village of Key Biscayne is interested in promoting alternative mobility options in the community to improve bike and pedestrian safety, reduce our environmental impact (e.g. lower carbon foot print), enhance well-being by using more physical alternatives for transportation, reduce vehicular congestion/traffic through infrastructure improvements, leverage new technologies and promote low impact locomotion.

Freebee, an on-demand and circulator ride service free to the community was introduced to the Village in December 2016 and ridership has increased annually. The level of service included in the FY21 Proposed Budget includes five electric vehicles, four for on-demand services and one vehicle serving as circulators running on a predetermined route

### *Parks, Recreation, & Open Spaces Land Trust Fund*

The Trust Fund will continue to receive the 1% transfer of ad-valorem revenue to build its reserve for targeted land acquisitions and develop the recent Harbor properties to use the area as a temporary green space and the planning and design of a long-term improvement for the area as a Village park that will contribute to the Village's overall flood management.



# Budget Message

## Budget Year 2020-2021

### Enterprise Funds Highlights

#### *Solid Waste Fund*

The Village will continue improving the collection rate of past due balances and complete the solicitation for proposals for a new solid waste vendor to improve both the reliability and quality of the service.

#### *Stormwater Fund*

The Village will secure a new bond issuance, encompassing the refinancing and new money, to support approximately \$18 million for stormwater improvements that address Village wide flooding. The Village is actively seeking innovative solutions and new technologies to promote the recovery of the precious natural asset enjoyed by Villagers: Biscayne Bay.



# Financial Policies

## Budget Year 2020-2021

### Overview

The following financial policy statements are the basis of the daily operations of the Village of Key Biscayne. The financial policy statements 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 budget will provide for adequate maintenance of capital assets and equipment and for their orderly replacement.
- The Village will maintain a continuing budgetary control system to ensure that it adheres to the budget.
- 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.

### Capital Improvement Policies

- The Village will update its multi-year plan for capital improvements.
- The Village will enact an annual capital budget based on the multi-year Capital Improvement Plan.
- A Capital Project is a capital outlay that results in or contributes to the acquisition of, or improvement to, a capital asset with an anticipated cost equal to or exceeding one hundred thousand dollars (\$100,000) and with an anticipated useful life equal to or exceeding five (5) years. This definition includes, but is not limited to, Capital Projects undertaken for the following purposes:
  - Acquire new or expand existing physical facilities or infrastructure;
  - Acquire large scale renewal, improvement, or replacement of physical facilities or infrastructure that is not routine maintenance. Renewal and improvement expenditures are those that improve an asset's productivity, significantly extend its useful life, or change the character of the asset;



# Financial Policies

## Budget Year 2020-2021

- Acquire major pieces of equipment, vehicles, and other capital stock, including expenditures when aggregated or consolidated into a single project meeting both criteria set forth above; or
- Procure engineering or architectural studies and services related to public improvements that will, or are intended to, be future Capital Projects.
- The Village will coordinate development of the capital improvement budget with development of 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 particular 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
  - 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.



# Financial Policies

## Budget Year 2020-2021

- The Village will confine long-term borrowing to capital improvements or 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 possible, 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 good 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 will try 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 takes in to account 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
- 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 & liquidity concerns. A bond rating from Moody's Standard & Poor, or Fitch rating service will be obtained

*"To provide a safe, quality environment for all islanders through responsible government."*



# Financial Policies

## Budget Year 2020-2021

- The Village of Key Biscayne will make 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 when 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.
- Any approved or budgeted project not completed by fiscal year end; the appropriation for that project 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 creates a new revenue source and restricts its use). Effectively, 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-



# Financial Policies

## Budget Year 2020-2021

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 contain in the 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.

### 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 in excess of 1 year.
- Asset Categorization



# Financial Policies

## Budget Year 2020-2021

- The Village shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
  - Buildings
  - Improvements
  - Furnitures, 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.
- Depreciation 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.
  - Construction in progress projects are not subject to depreciation until the projected 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 are 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
  - Building Improvements – 30 years
  - Equipment:
    - Boats – 10 years
    - Trucks – 7years



# Financial Policies

## Budget Year 2020-2021

- 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
- Five Year Capital Plan
- The Village prepares a Five-Year Capital Plan which reports the capital asset budget needs 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 governs the purchasing policy of the Village.
- Items covered by this policy:
  - Materials
  - Supplies
  - Equipment
  - Improvements
  - Services
- Budget Limitations
- The Village Manager may only purchase or contract for 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 \$5,000.00. However, shopping for best price/value is encouraged regardless of dollar 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.



# Financial Policies

## Budget Year 2020-2021

- Purchases ranging between \$5,000 and \$50,000 within budgeted funds require departments to prepare a small scope of work or specification and 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 \$50,000.00 and greater require Council approval and compliance 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 where 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 3 quotes or engage in a formal competitive bidding process
  - Fill out the requisition form and submit to the Village Manager's Office for approval and subsequent issue of a purchase order
  - The requisition form is then routed for approvals 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
- 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 memo written



# Financial Policies

## Budget Year 2020-2021

to the Village Manager that describes the circumstances of the emergency, the actions taken to address it, a basis for 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 2020, the CPI is -0.5% thus resulting in no adjustment for FY21.

#### Merits, Step Increases, Longevity

Merit were budgeted at 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 were budgeted at 5% step increase based on their CBA Agreements up to their maximum salary range

Longevity bonuses were budgeted at 4% lump sum bonus for all eligible employees not currently receiving a longevity pay increase based on the maximum score achievable on the annual performance evaluation and having completed 15 years of service to the Village.

#### 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 FY21 is based on the 10/01/2019 actuarial valuation report and is 18.16% and 15.40% of covered payroll for Fire and Police employees, respectively. The additional \$500k Village pension contribution made pursuant to Ordinance 2019-10 was made after the valuation report date and will have an impact on the FY 22 employer contribution rates. 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%.



# Financial Policies

## Budget Year 2020-2021

### Compensated Absences

Sworn Police Officers and Firefighters who enter the Deferred Retirement Option Plan (DROP) have their pension benefits frozen. Since 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 compensated absences to account for the fact that the employee must terminate employment within 5 year 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.

### Cost Allocations

The following expenses were allocated amongst the departments based on their use of the shared resource.

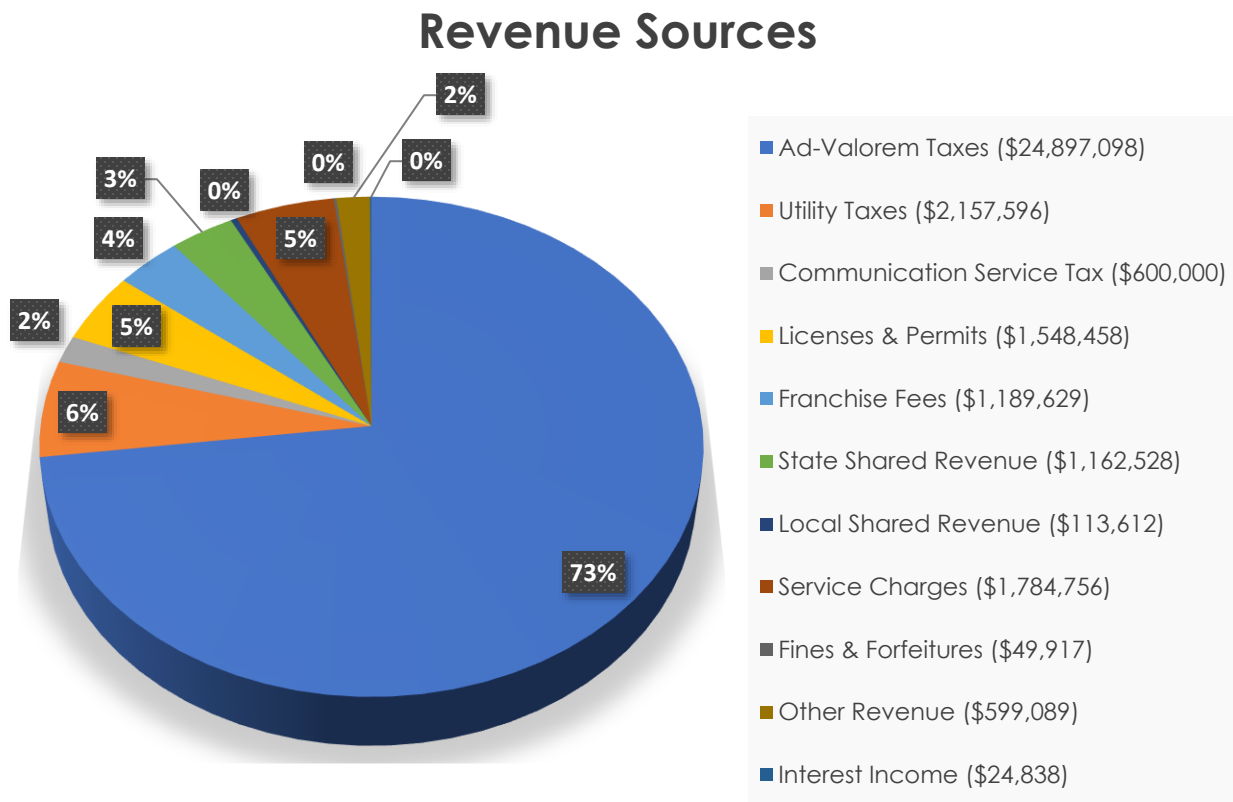
- IT Expenses (allocated based on Network Users, Phone Counts, User Accounts, or directly allocated to 1 department where applicable)
  - Telecommunications
  - Audio-Visual
  - End-User Software
  - Backend Maintenance
  - Security
  - Hardware
  - Equipment Leases
- Property & Liability Insurance (allocated based on square footage, vehicle values, employee count)
- Utilities (allocated based on historical trend)
- Facilities Maintenance (allocated based on historical trend)



# Revenues

## Budget Year 2020-2021

As a matter of general policy, Village revenue estimates are budgeted conservatively in order to avoid possible shortfalls due to unanticipated changes in the economy or slowing in the rate of construction activity. General Fund revenues are projected to significantly decrease in Fiscal Year 2021. The projections are based on historic collection data, inflation, and general economic growth/decline projections. The main revenue category for the Village continues to be Ad-Valorem Tax which is projected to decrease by 1% but accounts for 73% of all revenues in the General Fund.





# Revenues

## Budget Year 2020-2021

### Summary

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed	variance	
				dollar	%
Ad-Valorem Taxes	25,146,639	25,224,921	24,897,098	(\$327,823)	-1%
Utility Taxes	2,128,408	2,132,788	2,127,596	(\$5,192)	0%
Communication Services Tax	681,648	707,896	600,000	(\$107,896)	-15%
Licenses & Permits	1,702,501	1,579,114	1,548,458	(\$30,656)	-2%
Franchise Fees	192,753	832,997	1,189,629	\$356,632	43%
State Shared Revenue	1,398,523	1,426,648	1,162,528	(\$264,120)	-19%
Local Shared Revenue	67,294	110,337	113,612	\$3,275	3%
Service Charges	3,387,135	3,161,769	1,784,756	(\$1,377,013)	-44%
Fines & Forfeitures	233,845	224,754	49,917	(\$174,837)	-78%
Other Revenue	728,467	552,124	599,089	\$46,965	9%
Interest Income	146,174	100,000	24,838	(\$75,162)	-75%
Transfer In	5,710	284,303	-	(\$284,303)	-100%
<b>Total Revenues</b>	<b>\$35,819,096</b>	<b>\$36,337,651</b>	<b>\$34,097,521</b>	<b>(\$2,240,130)</b>	<b>-6%</b>

### Revenue Changes Rationale

#### Ad-Valorem

##### Millage Rate

The Village's current year adopted 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. The 3.000 millage rate is the minimum rate to qualify for State Revenue Sharing per FL Statute 218.23(c).



# Revenues

## Budget Year 2020-2021

Municipalities or County Areas	Total 2020	City/Unincorporated Millage		School Millages			Regional Millages				County Wide Millages				Other
		City / UMMSA Millage	Debt Service	Operating Millage	Voted Operating	Debt Service	So Fla Wtr Mgmt	Env Proj	Okeechobee Basin	FIND	County Millage	Debt Service	Fire & Rescue	Library	
Key Biscayne	16.5268	3.2187		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780		0.2840	0.4507
Bal Harbour	17.4102	1.9654		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207		0.4507
Aventura	17.4549	1.7261		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Uninc. County	17.6571	1.9283		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Doral	17.8082	1.9000	0.1794	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Sunny Isles	17.9288	2.2000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Palmetto Bay	17.9638	2.2350		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Miami Lakes	18.0415	2.3127		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Pinecrest	18.1278	2.3990		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Cutler Bay	18.3788	2.6500		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Coral Gables	18.8671	5.5590		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780		0.2840	0.4507
Hialeah	19.3259	6.3018		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780			0.4507
Bay Harbor Island	19.3533	3.6245		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Miami Beach	19.3596	5.7288	0.3227	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780		0.2840	0.4507
Sweetwater	19.7236	3.9948		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Surfside	19.8448	4.4000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207		0.4507
South Miami	20.0288	4.3000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Medley	20.5288	4.8000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Virginia Gardens	20.7288	5.0000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Hialeah Gardens	20.8901	5.1613		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Miami	21.2981	7.6665	0.3235	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780		0.2840	0.4507
Indian Creek	22.0288	6.3000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
North Miami Beach	22.2469	6.2000	0.6021	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207		0.4507
West Miami	22.6146	6.8858		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
North Bay Village	22.6575	5.8500	1.0787	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Florida City	22.9146	7.1858		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
North Miami	22.9448	7.5000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207		0.4507
Miami Springs	23.2516	7.5228		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Miami Gardens	23.4966	6.9363	0.8315	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Miami Shores	23.7232	7.9000	0.3784	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207		0.4507
El Portal	24.0288	8.3000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Golden Beach	24.1288	7.7720	0.6280	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Biscayne Park	25.4288	9.7000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Opa-Locka	25.5288	9.8000		6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207	0.2840	0.4507
Homestead	25.8933	10.0000	0.4485	6.1860	0.7500	0.1930	0.1103	0.0380	0.1192	0.0320	4.6669	0.4780	2.4207		0.4507

### 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%

"To provide a safe, quality environment for all islanders through responsible government."



# Revenues

## Budget Year 2020-2021

### Property Demographics

Percent of Taxes Levied by Property Type								
Real Property						Tangible Property		Total
Residential (93.2%)			Non-Residential (6.3%)			Tangible Person. Prop.		
Homestead	Non-Homestead	Vacant Lots	Commercial	Industrial	Institution.	Other	Business Equip. & Furn.	
31.1%	60.4%	1.7%	6.2%	0.0%	0.0%	0.1%	0.5%	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.

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

The proposed millage rate of 3.1950 is less than the rolled back rate of 3.2187



# Revenues

## Budget Year 2020-2021

Taxable Value	Units	Mills	Discount Rate	Millage Rate	Ad-Valorem Taxes
			95%		
8,202,651,483	1,000	8,202,651	7,792,519	3.1950	24,897,098

Florida law requires municipalities 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 25-51(a) allows for a 10% excise tax on Electricity, Water, Metered Gas, Bottled Gas, Coal, and Fuel Oil. Our projections show a slight increase in electric utility tax due to the stay at home orders as a result of COVID-19 as the residential electricity use increase is higher on a square footage basis compared to commercial properties however the water and gas taxes collections have been declining over the last few years.

### 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. These community center and sports program revenues are severely affected by the effects of COVID-19 as the Community Center has been closed since March will begin Fiscal Year 2021 in the recovery phase.

### 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%. Fiscal Year 2021 will be the first full year of the new franchise agreement.

### 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 Legislature. It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of



# Revenues

## Budget Year 2020-2021

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.

The state sales tax receipts are received by the Village on a 3-month lag. The revenue share for the preliminary months affected by COVID-19 experienced a decrease in sales tax revenue as consumer and tourism spending was limited due to the stay at home orders. We are budgeting conservatively for FY 21 as we believe we will still be in the recovery phase in October and due to record level unemployment, disposable income is low.

Additional state shared revenue comes from the Department of Revenue Firefighters' Supplemental Compensation Trust Fund. Section 175 premium taxes not distributed to a jurisdiction as a result 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.

### Licenses & Permits

This category includes Building Permits, Business Tax Receipts, Fire Inspections, and other miscellaneous permits provided by the Village. Building Permits were severely impacted by the stay at home emergency orders as a result of COVID-19 and the surplus fund balance from prior years was fully depleted during FY 20. The Village launched their new building permit fee software in August 2020 which will allow for close monitoring of building activity to develop a fee structure that is cost neutral.

### 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 state 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.



# Revenues

## Budget Year 2020-2021

### 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%
<b>Total CST Rate</b>		<b>13.16%</b>

### Other Revenue

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

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

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 2020-2021

### 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 Year 2021 due to the fact that proceeds received by the Village are a liability.

### Local Shared Revenue

Memorization of Understanding (MOU) with Miami-Dade County School to provide the Village with funding in the amount of \$70,337 per School for which a School Based Law Enforcement Officer is assigned. The primary mission of the SBLEO is to support the MDSPD by providing a visible deterrent to crime and a safe learning environment for all students and staff.

### Interest Income

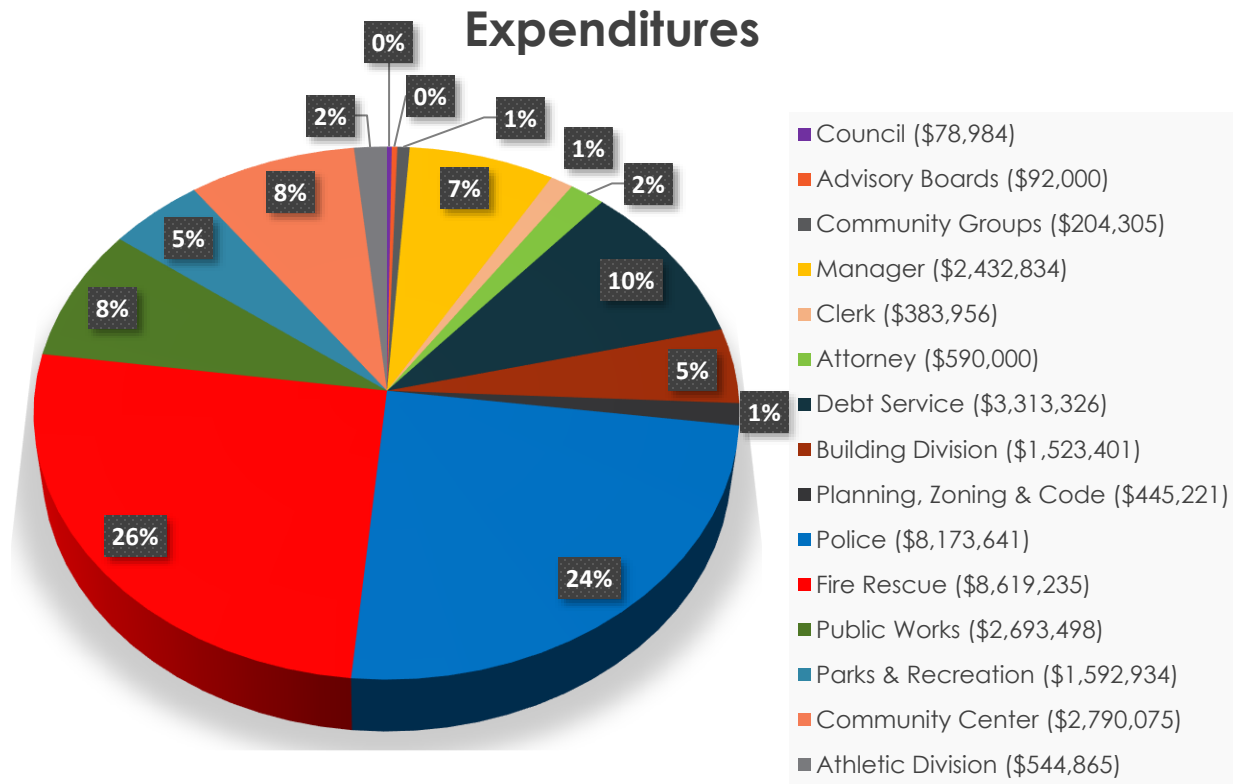
The Village must adhere to its investment policy which optimizes investment returns only after first addressing safety & liquidity concerns. While the Village was able to increase interest income during FY 20 due to the implementation of a cash flow management system and by consolidating and re-negotiating with current bank providers, the interest income is projected to be lower in FY 21 due to the federal reserve's lowering of the interest rate due to the weakened economy. In March 2020, the Federal Reserve System Board of Governors voted unanimously to set the interest rate paid on required and excess reserve balances at 0.10%. Notwithstanding, the Village seeks to take advantage of the low interest rates on the borrowing side by re-financing current debt and issuing Stormwater Bonds at historically low interest rates.



# Expenditures

## Budget Year 2020-2021

The \$33,478,275 Proposed Fiscal Year 2021 Budget allocates funds to Council, Advisory Boards, Community Groups, eleven departments, debt service, and amounts for the Parks, Recreation & Open Spaces Land Trust as listed 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 2021 Budget expenditures have decreased a total of 7% over the Fiscal Year 2020 expenditures. This decrease can be attributed to the completion of one-time funding items, final payment of the first series of bonds for the construction of the civic center, effective negotiations of insurance premiums, reductions in personnel spending contracted services, and deferred improvements.



*"To provide a safe, quality environment for all islanders through responsible government."*



# Expenditures

## Budget Year 2020-2021

### Summary

	FY2019	FY2020	FY2021	variance	
	Actual	Adopted	Proposed	dollar	%
Council	130,489	119,516	78,984	(\$40,532)	-34%
Advisory Boards	71,421	214,500	92,000	(\$122,500)	-57%
Community Groups	120,086	208,305	204,305	(\$4,000)	-2%
Manager	2,152,035	2,610,060	2,432,834	(\$177,226)	-7%
Clerk	387,396	437,032	383,956	(\$53,076)	-12%
Attorney	654,133	640,000	590,000	(\$50,000)	-8%
Debt Service	4,201,488	4,166,287	3,313,326	(\$852,961)	-20%
Building Division	1,788,742	1,733,010	1,523,401	(\$208,608)	-12%
Planning, Zoning & Code	634,821	548,274	445,221	(\$103,053)	-19%
Police	7,792,044	8,324,136	8,173,641	(\$150,495)	-2%
Fire Rescue	8,330,753	8,400,032	8,619,235	\$219,203	3%
Public Works	2,094,813	2,754,032	2,693,498	(\$60,534)	-2%
Parks & Recreation	1,567,430	1,735,910	1,592,934	(\$142,976)	-8%
Community Center	2,884,963	3,356,217	2,790,075	(\$566,142)	-17%
Athletic Division	563,849	629,121	544,865	(\$84,256)	-13%
<b>Total Expenditures</b>	<b>\$33,374,463</b>	<b>\$35,876,432</b>	<b>\$33,478,275</b>	<b>(\$2,398,157)</b>	<b>-7%</b>

#### Excess (Revenues)/Expenditures

	<b>\$2,444,633</b>	<b>\$461,220</b>	<b>\$619,247</b>
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#### Other (Sources)/Uses

Building Inspection Reserves	-	-	-
Parks & Rec Open Space Lands Trust	(250,506)	252,249	248,971
Capital Improvement Fund	(2,291,440)	208,971	-
Compensated Absence Reserve	-	-	370,276
<b>Excess (Revenues)/Expenditures</b>	<b>\$4,986,579</b>	<b>\$0</b>	<b>\$0</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Expenditures

## Budget Year 2020-2021

### Expenditure Major Drivers by Department

#### Village Council

-\$40,532

While the Mayor and Village Council receive no compensation for their services as elected officials, there is however expenditures covered in the budget. The Fiscal Year 2021 Budget for Village Council has decreased due to the elimination of local lobbyist services (-\$18,000), the reduction of travel and per diem expenses (-\$2,300), and the reallocation of property and liability insurance premiums (-\$20,232).

#### Advisory Boards

-\$122,500

Advisory Boards are appointed by and serve at the leisure of the Village Council. They are comprised of volunteers that serve for the specific purpose of providing the Village Council with advice and recommendations on particular topics within their jurisdiction. Members of advisory boards receive no compensation for their service, however, during their work, there are expenditures covered in the budget. The Fiscal Year 2021 Budget for Advisory Boards has decreased due to the one-time funding of an urban planner for the 2040 Strategic Vision Board and Parks and Open Space Board (-\$114,000), a reduction to the education stipend facilitated by the Education Advisory Board (-\$8,000) and a reduction to committee expenses (-\$500).

#### Community Groups

-\$4,000

This section of the budget provides for community sponsored events and services that are coordinated by local resident volunteers. The decrease in the Fiscal Year 2021 Budget can be attributed to a reduction in funding for Youth Council (-\$5,000) and new funding for K-8 Senior Volunteers (\$1,000).

#### Manager

-\$177,226

The Fiscal Year 2021 Budget for the Village Manager is at \$2,432,834, a decrease from prior year. The decrease is due to a net reduction in professional services (-\$381,500), savings on the Financial Advisor contract (-\$44,000), the consolidation and reduction to office supplies (-\$8,000), a reduction to training (-\$5,600) and the reallocation of IT software and hardware expenses (-\$113,894). Offsetting this are new items: increase to personnel costs per collective bargaining agreement



# Expenditures

## Budget Year 2020-2021

increases and three new positions, Chief Resiliency Officer, Procurement Specialist, and Communications Officer (\$211,075), additional funding for a best practices analysis (\$43,000), a grants consultant at \$3,000/grant (\$15,000), employee engagement team building events (\$8,000), fees for single audit required by the federal government as the Village was awarded significant grant funding in prior year (\$12,000), audio-visual costs for Channel 77 (\$17,693), new finance and procurement software license fees (\$69,000).

### Clerk

-\$53,076

The Clerk's budget has decreased in Fiscal Year 2021. This decrease is primarily due to a reduction in personnel costs (-\$61,784). This was offset by an increase in operating costs (\$8,708) due to increases in travel and per diem, operating supplies, facility management, and the reallocation of IT expenses.

### Attorney

-\$50,000

The Village Attorney's budget decreased in Fiscal Year 2021 for legal counsel on undergrounding utilities (-\$25,000) and special counsel for litigation (-\$25,000).

### Debt Service

-\$852,961

The first series of bonds issued for the construction of the civic center was fully paid off in Fiscal Year 2020 and is not included in Fiscal Year 2021 (-\$852,961).

### Building

-\$209,608

The Fiscal Year 2021 Budget for Building decreased from prior year by 12%. This decrease is primarily due to the rehiring of a permit clerk position at entry rate and reduction of permit clerks from three to two (-\$147,201) and a reduction to professional services for one-time implementation costs, contracts to backfill building official and inspector positions during leave, and a facilities consultant to review and evaluate facility needs (-\$84,177). Offsetting this are new licensing fees for the building permitting system (\$9,372) and new IT hardware expenses for iPads for inspectors and replacement of old workstations (\$12,417).



# Expenditures

## Budget Year 2020-2021

### Planning, Zoning & Code

-\$103,053

The budget for Planning, Zoning, & Code has decreased by 19% in Fiscal Year 2021. This decrease is due to the in-housing of a contracted code enforcement officer position (-\$98,982) and the reallocation of IT expenses (-\$12,562).

### Police

-\$150,495

The Police Budget decreased by 2% in Fiscal Year 2021. The decrease is due to the change in accounting treatment of Red Light Camera services (-\$124,251) a reduction in IT expenses (-\$109,136), less travel and per diem for trainings (-\$17,405), the elimination of plant care and golf cart rental from rentals and leases (-\$4,300), less scheduled trainings (-\$23,760), reduction to operating supplies (-\$36,000), and the elimination of a maintenance reserve (-\$10,000). Offsetting this is an increase to personnel costs per the collective bargaining agreement (\$46,352), higher level of service for crossing guards (\$41,662), renewals and new software (\$37,102), a reallocation and increase to utilities (\$21,000) and the introduction of motorcycle leases to the Police operating budget (\$24,000).

### Fire Rescue

\$219,203

The Fire Rescue budget for Fiscal Year 2021 has increased by 3% over prior year. The increase can be attributed to an increase in personnel costs per the collective bargaining agreement (\$83,821), additional annual medical exams and testing fees for promotion opportunities (\$17,000), Fire's allocation of IT expenses (\$48,708), Fire's allocation of property and liability costs (\$30,612), new uniforms and bunker gear cleaning (\$12,324), additional vehicle fuel (\$4,716), operating supplies for medical and fire response (\$5,884), fall-off of one-time capital expenses (-\$104,500), and an allotment for facility repairs (\$65,000).

### Public Works

-\$60,534

In Fiscal Year 2021, the Public Works budget has decreased by 2% from prior year. This decrease is primarily due to savings from the new landscape maintenance contract and reductions to beach maintenance contingency (-\$39,000), the Public Work's allocation of utilities (-\$94,948), the Public Work's allocation of IT expenses (-\$4,382), a reduction to operating supplies for small tools (-\$8,500), the reallocation and decrease in property and liability premiums (-\$9,342) and a reduction in one-time capital expenditures (-\$14,376). Offsetting this is the net



# Expenditures

## Budget Year 2020-2021

increase associated with in-housing an arborist position and eliminating a public works maintenance laborer position (\$6,133), funding to seed capital improvement project development (\$35,000), funding to replace landscape lighting with recessed lighting on per replacement basis (\$40,000), additional repairs to Village Green sewer pump, vehicles, roadway, and sidewalks (\$30,000).

### Parks & Recreation

-\$142,976

The Parks & Recreation budget decreased by 8% in Fiscal Year 2021. The decrease is attributed to the elimination of an athletics coordinator position in Athletics and the allocation of 50% of the cost of the Parks & Athletics Program Manager, which is serving both divisions in Fiscal Year 2021 (-\$56,734). Operating expenses also decreased due to the fall-off of professional service fees for the biannual community satisfaction survey (-\$25,000), completion of the no further action certification from DERM for the 530 Crandon Boulevard property (-\$9,000), fall-off of one-time Village Green grass replacement (-\$60,000), reduced social programming as a result of Covid-19 (-\$92,304), and reduced operating supplies for social programs (-\$7,000).

Offsetting the decrease are increased utility fees to cover annual increase and amount for MAST Academy and K-8 Ballpark Field Lights (\$22,069), reallocation of property and liability insurance (\$34,559), additional funding for specialty field maintenance on athletic fields (\$20,000), additional cleanings for park, field, and bathroom facilities (\$10,000), and lighting for 125 Coconut palms along Crandon Boulevard (\$45,500).

### Community Center

-\$566,142

The Community Center division budget decreased by 17% for Fiscal Year 2021. This decrease is primarily due to a decrease in community programming put on by local instructors (-\$458,000). For all local program providers, the Village enters a revenue share agreement in which the Village retains a portion of registration fees and remits the rest to the local instructor. This line decreased because the Village anticipates an impact to community programming in the first quarter of Fiscal Year 2021 while the community recovers from the disruption caused by Covid-19. The other major decrease is in repairs and maintenance as many one-time repair costs that were funded in Fiscal Year 2020 have fallen off from Fiscal Year 2021 (-\$233,700). Offsetting the increase is a planned refresh of cardio equipment for the gym when the Community Center is able to reopen (\$120,000).



# Expenditures

## Budget Year 2020-2021

### Athletics

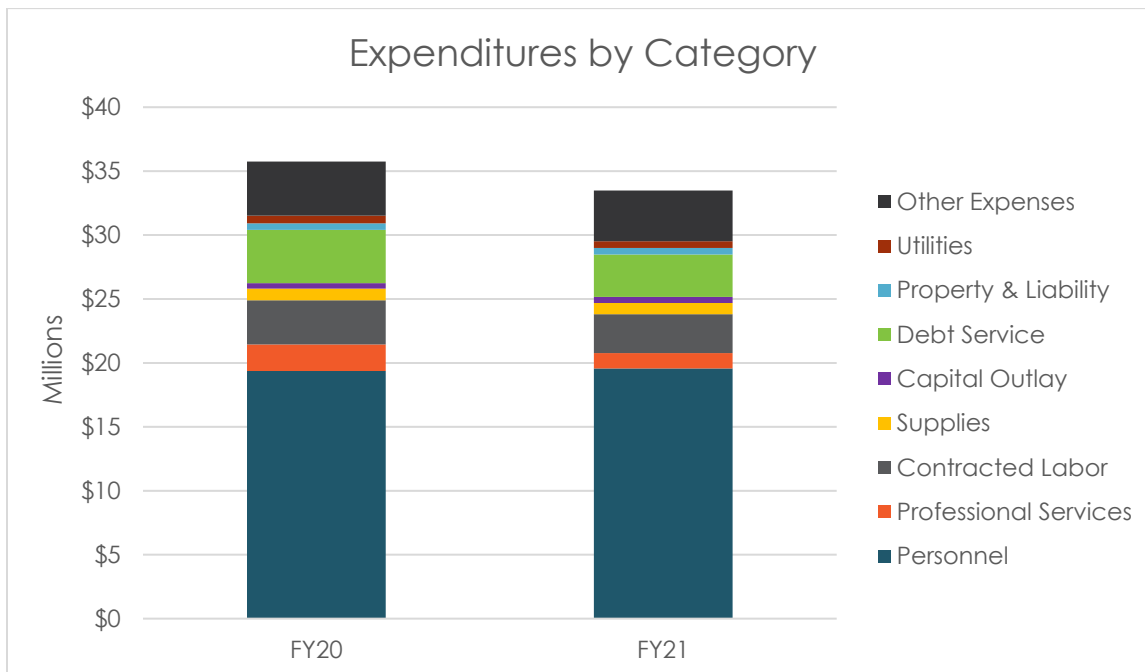
-\$84,256

The Athletics division budget decreased by 13% for Fiscal Year 2021. The decrease is due to the change in how the Village will handle soccer programming registration (-\$150,000). In prior years, the Village would collect a \$150,000 performance bond and hold the funds until completion of the soccer programmed season, at which point it would be returned to the program provider. Moving forward, the Village has entered a contractual arrangement with the program provider to ensure completion of the season without the need to withhold registration fees. Offsetting the decrease is an increase to personnel costs reflecting the allocated Parks & Athletics Program Manager (\$45,494) and an anticipated increase in Field Hockey registration (\$23,000).

### **Review of Expenditures Village-wide by Category**

#### Summary

Village expenditures can be broken down into ten categories: 1) Personnel; 2) Professional Services; 3) Contracted Labor; 4) Office Supplies; 5) Operating Supplies; 6) Capital Outlay; 7) Debt Service; 8) Property & Liability Insurance; 9) Utilities; and 10) Other Expenses. The chart below shows the percentage of how the Fiscal Year 2021 Operating Expenditures fall into these categories.





# Expenditures

## Budget Year 2020-2021

### Personnel

\$200,773

Personnel increases Village-wide due to several bargained for salary and benefit increases that occur each year pursuant to the collective bargaining agreements in place for unionized employees. Other contributing factors are changes to the number of positions Village-wide. See Authorized Positions section.

### Professional Services

-\$871,950

This includes, but is not limited to, contracted professionals from a learned profession such as medical doctors, lawyers, engineers, scientists, and other professions where the staple of the service is of an intellectual character. In Fiscal Year 2021, the Village has in-housed positions that were budgeted as professional services in prior year such as the Arborist, Code Compliance Officer, Chief Resiliency and Sustainability Officer, and Communications Officer. The Village has also eliminated a beach consultant and local lobbyist, reduced its reliance on contracted professionals for engineering, financial advising, and legal services, and has reduced the budget to backfill positions on leave with professional contractors.

### Contracted Labor

-\$424,764

Contracted Labor includes expenditures for non-professional services. Included in this category are the revenue share agreements with local community program providers that offer classes and other activities at the Community Center. The major decrease between prior year and Fiscal Year 2021 is due to the anticipated impact Covid-19 will have on local community program providers at the Community Center. Another contributing factor to the decrease is contract savings on landscaping services in the Public Works budget.

### Supplies

-\$30,735

Village-wide the cost for supplies has decreased, in part, as another cost savings aimed at easing pressure on ad valorem taxes as residents recover from Covid-19, and in other part, pushing the Village toward less reliance on supplies as the organization continues to advance digital solutions.



# Expenditures

## Budget Year 2020-2021

### Capital Outlay

\$57,112

Expenditures in this category are associated with the acquisition or improvement of major equipment and facilities. By their nature, capital outlay expenditures are one-time costs. In Fiscal Year 2021, all funding for one-time acquisitions has fallen off and been replaced by funding to replace the cardio equipment at the Community Center.

### Debt Service

-\$852,961

The first series of bonds issued for the construction of the civic center has been fully paid off in Fiscal Year 2020.

### Property & Liability Insurance

\$2,296

After leveraging competitive pressure, the Village was able to negotiate favorable property and liability insurance rate premiums going into Fiscal Year 2021. In Fiscal Year 2020, the total cost of property and liability insurance was higher than budgeted (\$512,704), coming in at \$536,541 (\$23,837 over). For Fiscal Year 2021, the Village has negotiated an annual rate at \$515,000.

### Utilities

-\$74,523

Based on review of FPL energy audit completed August 2019, as well as the Key Biscayne Sustainability Report (2017) prepared by D-squared Engineering, the Village anticipates energy conservation savings are most prevalent with regard to maintenance and operation of HVAC system (Firehouse, Community Center and Village Offices including Police Department) as well as lighting (operation and type of lighting). In Fiscal Year 2021, the Village will explore opportunities to reduce its energy consumption in its three major facilities: Village Hall, Community Center, and Fire Station. Switching to energy efficient lighting does require an initial investment which is intended to pay for itself via cost savings after a period of amortization.

### Other Expenses

-\$277,154

These are uncategorized costs that departments require to provide service programs. Costs include software licenses, repairs and maintenance, trainings, travel, merchant fees, promotional materials and events, and other



# Expenditures

## Budget Year 2020-2021

miscellaneous costs. The decrease in Fiscal Year 2021 is driven by Covid-19's impact to social events and activities in the Parks, Recreation & Open Spaces and Community Center budgets. Another contributing factor is the \$150,000 performance bond for the Soccer program in the Athletics budget, which the Village will no longer collect in Fiscal Year 2021.



# Village Council, Advisory Boards, & Community Groups

## Budget Year 2020-2021

### Function

The Council, as the legislative body of the Village, determines public policy 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.

### Performance Measures

Below is a breakdown of the Village Council's activities by calendar year.

	2017	2018	2019	2020
Meetings	11	12	13	8
Special Meetings	7	14	6	5
Resolutions	57	58	76	49
Ordinances	8	9	12	3
Workshops	3	2	9	5

### Budget Highlights

#### Council

##### Professional Services (31)

**\$56,000**

This line decreased by \$18,000 due to the elimination of the local lobbyist funding.

##### Travel & Per Diem (40)

**\$9,000**

This line decreased by \$2,300 pursuant to Council's decision to reduce its travel budget in Fiscal Year 2021 as many conferences are being held virtually.



# Village Council, Advisory Boards, & Community Groups

## Budget Year 2020-2021

### Property & Liability Insurance (45)

\$0

This line item includes the cost of property and liability insurance. This line decreased by 20,232 primarily due to an analysis and re-allocation of property and liability insurance costs based on the benefits of each policy.

### Advisory Boards

#### Vision Board (48.150)

\$0

This line item included the cost of an urban planner to facilitate and prepare the 2040 Strategic Vision Plan and provide urban planning services to the Parks and Open Spaces Board. No additional funding is necessary in Fiscal Year 2021, and therefore the line has decreased by \$114,000.

#### Education Advisory Board (49.426)

\$57,000

This line decreased by \$8,000 reflecting a reduction of \$4,000 from both MAST Academy and the Key Biscayne K-8 Center.

#### Committee Expenses (48.200)

\$0

This line covered miscellaneous committee expenses but has been eliminated in Fiscal Year 2021 for a decrease of \$500 from prior year.

### Community Groups

#### Funding to Remain at Fiscal Year 2020 Amounts

\$204,305

The Village Council approved funding for the Community Groups in the same amount as Fiscal Year 2020 with the exceptions that Youth Council has a reduced budget of \$5,000, K-8 Senior Volunteers was approved for \$1,000 in Fiscal Year 2021, and funding for in-person community events would be held in a pandemic event reserve to be used on events when and if conditions permit at the time of the event.



# Village Council, Advisory Boards, & Community Groups

## Budget Year 2020-2021

### Council

Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD (4/30/20)	Adopted	Proposed	dollar	%
<b>Operating Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$60,833	\$67,874	\$32,488	\$74,000	\$56,000	(\$18,000)	-24%
40.000 - TRAVEL & PER DIEM	\$9,720	\$7,291	\$7,781	\$11,300	\$9,000	(\$2,300)	-20%
41.000 - COMMUNICATIONS INFRASTRUCTURE	\$7,597	\$6,050	\$0	\$0	\$0	\$0	
43.000 - UTILITIES	\$4,547	\$4,669	\$2,063	\$0	\$0	\$0	
45.000 - PROPERTY & LIABILITY INSURANCE	\$18,687	\$19,539	\$20,958	\$20,232	\$0	(\$20,232)	-100%
47.000 - PRINTING & BINDING	\$0	\$917	\$0	\$1,000	\$1,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$22,946	\$21,919	\$4,974	\$9,500	\$9,500	\$0	0%
54.000 - SUBSCRIPTIONS & MEMBERSHIP	\$1,862	\$2,231	\$2,221	\$3,484	\$3,484	\$0	0%
<b>Subtotal - Operating</b>	<b>\$126,191</b>	<b>\$130,489</b>	<b>\$70,486</b>	<b>\$119,516</b>	<b>\$78,984</b>	<b>(\$40,532)</b>	<b>-34%</b>
<b>Total Council Expenses</b>	<b>\$126,191</b>	<b>\$130,489</b>	<b>\$70,486</b>	<b>\$119,516</b>	<b>\$78,984</b>	<b>(\$40,532)</b>	<b>-34%</b>

### Advisory Boards

Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Discretionary Spending</b>							
48.100 - ART IN PUBLIC PLACES	\$9,450	\$17,900	\$8,600	\$35,000	\$35,000	\$0	0%
48.150 - VISION BOARD	\$0	\$0	\$0	\$114,000	\$0	(\$114,000)	-100%
49.426 - EDUCATION ADVISORY BOARD	\$59,985	\$53,521	\$0	\$65,000	\$57,000	(\$8,000)	-12%
48.200 - COMMITTEE EXPENSES	\$0	\$0	\$0	\$500	\$0	(\$500)	-100%
<b>Subtotal - Discretionary</b>	<b>\$69,435</b>	<b>\$71,421</b>	<b>\$8,600</b>	<b>\$214,500</b>	<b>\$92,000</b>	<b>(\$122,500)</b>	<b>-57%</b>
<b>Total Advisory Board Expenses</b>	<b>\$69,435</b>	<b>\$71,421</b>	<b>\$8,600</b>	<b>\$214,500</b>	<b>\$92,000</b>	<b>(\$122,500)</b>	<b>-57%</b>



# Village Council, Advisory Boards, & Community Groups

## Budget Year 2020-2021

### Community Groups Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Discretionary Spending</b>							
48.400 - VILLAGE OF KINDNESS	\$0	\$4,500	\$1,321	\$5,000	\$5,000	\$0	0%
48.500 - HISTORICAL SOCIETY	\$15,731	\$13,535	\$0	\$15,000	\$15,000	\$0	0%
49.421 - YOUTH COUNCIL	\$0	\$0	\$0	\$10,000	\$5,000	(\$5,000)	-50%
49.422 - YOUTH LEADERSHIP	\$0	\$0	\$18,031	\$17,000	\$17,000	\$0	0%
49.425 - KEY BISCAYNE COMPOSTING	\$0	\$0	\$0	\$13,805	\$13,805	\$0	0%
48.400 - TRAP, NEUTER, & RELEASE PROGRAM	\$13,260	\$14,999	\$8,197	\$15,000	\$15,000	\$0	0%
49.100 - ACTIVE SENIORS ON THE KEY CLUB	\$48,529	\$39,679	\$19,714	\$34,000	\$34,000	\$0	0%
49.433 - K-8 SENIOR VOLUNTEERS	\$0	\$0	\$0	\$0	\$1,000	\$1,000	
49.436 - PANDEMIC EVENT RESERVE	\$34,613	\$47,372	\$44,923	\$98,500	\$98,500	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$112,133</b>	<b>\$120,086</b>	<b>\$92,186</b>	<b>\$208,305</b>	<b>\$204,305</b>	<b>(\$4,000)</b>	<b>-2%</b>
<b>Total Community Expenses</b>	<b>\$112,133</b>	<b>\$120,086</b>	<b>\$92,186</b>	<b>\$208,305</b>	<b>\$204,305</b>	<b>(\$4,000)</b>	<b>-2%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Office of the Village Manager

## Budget Year 2020-2021

### Function

The Village Manager is the Chief Administrative Officer of the Village. The Manager is responsible to the 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 appointed by, and serves at the pleasure of, the Village Council, is directly responsible for executing Village laws and ordinances, and implementation of policies set forth by the Village Council. The Manager's Office provides support to all Village operating Departments for coordination, financial, budgetary, human resource, procurement, communication, information technology and other administrative needs.

### FY21 Objectives

The following objectives were developed to provide a strategic North Star of the anticipated accomplishments for this Office as they relate to the Village Council's goals and objectives which are indicated in orange below.



#### Improve Community Resilience and Sustainability

- Deliver a high standard of infrastructure to preserve the Village and minimize its impact on the environment with resilience and sustainability practices and policies, and develop a public awareness campaign to ensure community engagement and awareness of resilience and sustainability initiatives
- Develop a resiliency & sustainability action plan that reconciles the efforts of past plans with gaps identified with in-house expertise. The action plan will focus on developing projects or initiatives that address 1) protection of the shoreline, 2) management of stormwater aggravated by increasing tidal influence and precipitation intensity, 3) improving roadways, and 4) underground utilities to minimize storm impacts while enhancing the overall aesthetics of the community.
- Review current Village practices to ensure we minimize our carbon footprint.



#### Deliver More Efficient Government

- Deliver high-quality government service for less.
- Produce monthly reports on financial status and key projects for Council

*"To provide a safe, quality environment for all islanders through responsible government."*



# Office of the Village Manager

## Budget Year 2020-2021

- Enhance and diversify revenue sources for improved financial stability by pursuing grant opportunities and revising user fees to adjust for the effects of inflation and other variables
- Implement financial management software for improved efficiency and transparency of Village financial transactions and to provide early working view of budget variances. Includes implementation of financial transparency module in Q3-Q4 of FY21
- Increase solid waste service fee collection by improving customer database and assessing past due accounts with interest and penalties
- Improve procurement practices for faster, more flexible purchasing while ensuring competitive pricing and best value through standardization, modern technology, vendor management, and contract administration
- Maintain an efficient and responsive island government, which upholds a gold standard of service, community engagement, and commits to the goals of the strategic plan
- Sustain and enhance cohesive, multi-faceted communications strategy (i.e., crisis management, community engagement, social media, public relations, media relations, marketing, and campaigns.) to achieve excellence in all Village communication
- Establish the Village government's branding by creating internal and external brand style guide
- Reignite the Village of Key Biscayne brand—foster and reinforce sense of community with stakeholders, including Village residents and staff, as well as visitors and potential new residents
- Improve resident service and experience by implementing a centralized “311” Contact Center to provide a fast, simple, and convenient way for residents to get information on Village government services
- Adopt long-term (5-year) information technology management and funding strategy with critical items, such as support in-house hardware and software, achieve process efficiency, increase cyber-security, automate manual



# Office of the Village Manager

## Budget Year 2020-2021

processes, and provide Village government services via website

- Conduct gold-standard customer service training for employees to provide greater level of customer service
- Enhance employee engagement and solicit feedback to determine areas of improvement, increase work productivity, and promote a healthy workplace



### Deliver High Quality of Life Improvements to Residents

- Invest in residential character and community enhancement to improve the appearance of the Village and the quality of life for coastal, residential living
- Preserve Island Paradise and prepare for the demands of the community as Key Biscayne needs change
- Continue to provide a high standard of parks, recreation, and open spaces to best serve the community and embrace
- Promote cultural value and increase the amount and variety of arts, music, education and culture in the Village to provide opportunities for community interaction and enrichment



### Ensure a Safe and Secure Community

- Maintain the Village's high standard of fire and police service
- Enhance safety and security for pedestrians and bicyclists



## **Performance Measures**

The following indicators are relevant to each Department's objectives and provide the performance measurements that will be utilized by the Manager's Office to assess the effectiveness and quality of services. The Manager's Office has identified the indicators provided herein; however, we are still developing the mechanisms to collect and report some of the data points.



# Office of the Village Manager

## Budget Year 2020-2021

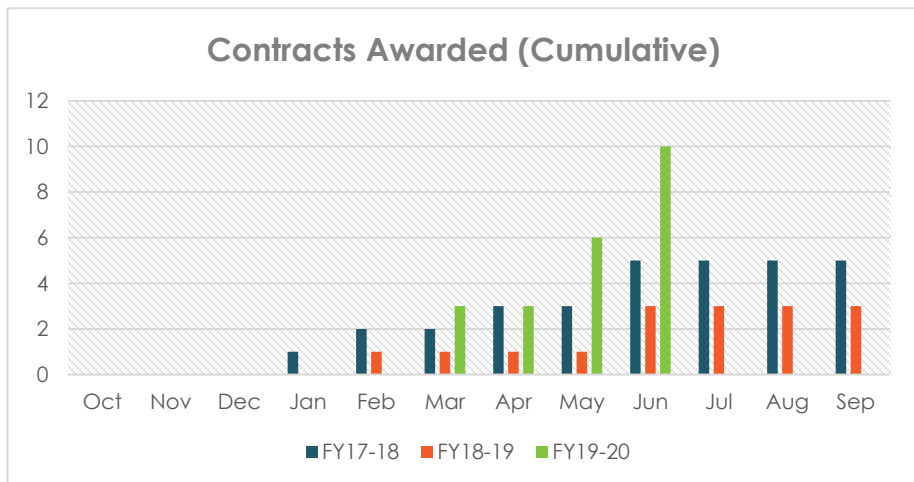
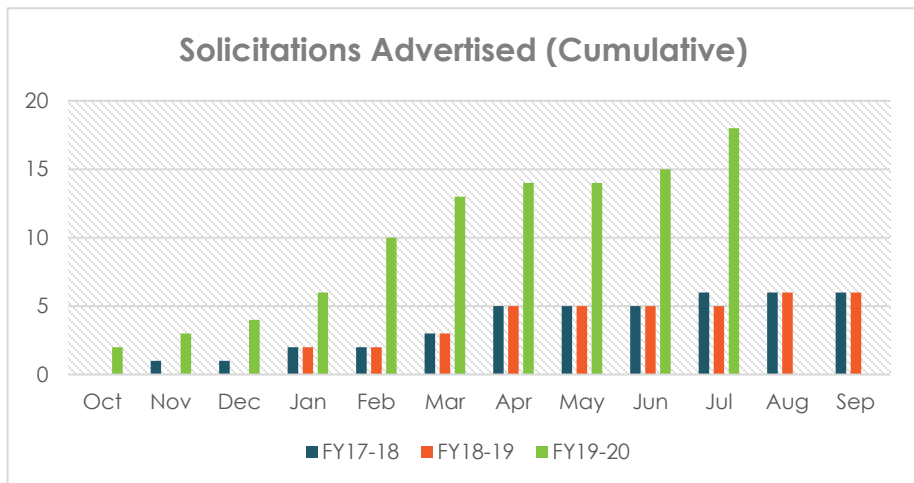
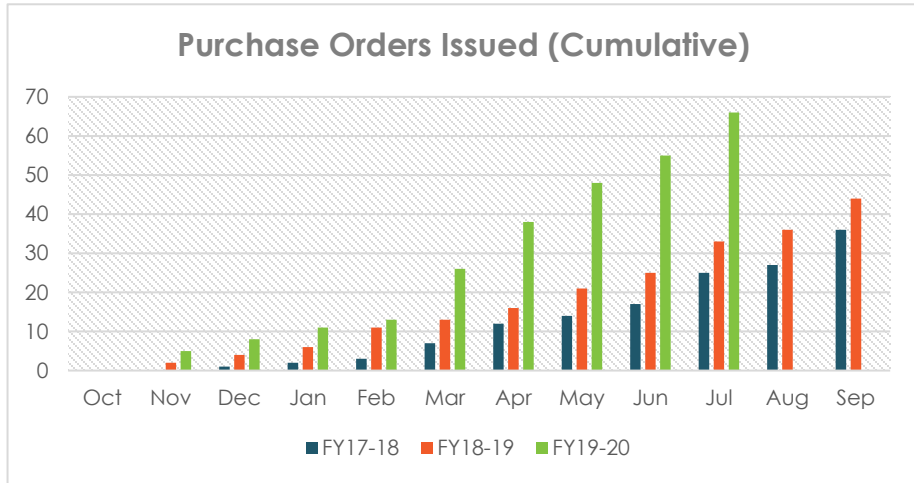
Objective	Metrics																																																				
 <p>Improving Revenue Collections</p>	<div data-bbox="492 384 1401 863"> <h3>Solid Waste Collections</h3> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>FY17-18</td> <td>\$730,000</td> </tr> <tr> <td>FY18-19</td> <td>\$770,000</td> </tr> <tr> <td>FY19-20</td> <td>\$825,000</td> </tr> </tbody> </table> </div> <div data-bbox="492 877 1401 1356"> <h3>Stormwater Collections</h3> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>FY17-18</td> <td>\$950,000</td> </tr> <tr> <td>FY18-19</td> <td>\$930,000</td> </tr> <tr> <td>FY19-20</td> <td>\$1,150,000</td> </tr> </tbody> </table> </div>	Fiscal Year	Amount	FY17-18	\$730,000	FY18-19	\$770,000	FY19-20	\$825,000	Fiscal Year	Amount	FY17-18	\$950,000	FY18-19	\$930,000	FY19-20	\$1,150,000																																				
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 <p>Improving Processing of Invoices</p>	<div data-bbox="492 1388 1401 1866"> <h3>Invoices Paid (Cumulative)</h3> <table border="1"> <thead> <tr> <th>Month</th> <th>FY17-18</th> <th>FY18-19</th> <th>FY19-20</th> </tr> </thead> <tbody> <tr><td>Oct</td><td>500</td><td>400</td><td>100</td></tr> <tr><td>Nov</td><td>1000</td><td>1000</td><td>200</td></tr> <tr><td>Dec</td><td>1500</td><td>1400</td><td>500</td></tr> <tr><td>Jan</td><td>2000</td><td>1800</td><td>1000</td></tr> <tr><td>Feb</td><td>2500</td><td>2200</td><td>1400</td></tr> <tr><td>Mar</td><td>3000</td><td>2600</td><td>1800</td></tr> <tr><td>Apr</td><td>3500</td><td>3000</td><td>2200</td></tr> <tr><td>May</td><td>4000</td><td>3400</td><td>2600</td></tr> <tr><td>Jun</td><td>4500</td><td>3800</td><td>3000</td></tr> <tr><td>Jul</td><td>5000</td><td>4200</td><td>3400</td></tr> <tr><td>Aug</td><td>5500</td><td>4600</td><td>3800</td></tr> <tr><td>Sep</td><td>6000</td><td>5000</td><td>4200</td></tr> </tbody> </table> </div>	Month	FY17-18	FY18-19	FY19-20	Oct	500	400	100	Nov	1000	1000	200	Dec	1500	1400	500	Jan	2000	1800	1000	Feb	2500	2200	1400	Mar	3000	2600	1800	Apr	3500	3000	2200	May	4000	3400	2600	Jun	4500	3800	3000	Jul	5000	4200	3400	Aug	5500	4600	3800	Sep	6000	5000	4200
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# Office of the Village Manager

## Budget Year 2020-2021

Improve  
Procurement  
Practices





# Office of the Village Manager

## Budget Year 2020-2021

### Prior Year's Accomplishments

The following section lists the accomplishments of the Manager's Office for Fiscal Year 2020 to date:

#### Finance Division

- Implemented quarterly progress updates on critical financial status and key projects from staff to Council, increasing transparency and accountability. Continuously enhanced reporting, including all line items by Department on a monthly basis
- Ensured all equivalent residential units ("ERU") are accounted for and billed correctly, securing previously unrecognized funding for stormwater infrastructure improvements in an amount to be finalized over the summer
- Increased solid waste service revenue and collection rate by billing for past due balances, interest, and penalties previously unrecognized to yield approximately \$730,000 of Village provided services that had not been paid for by our customers
- Increased solid waste service collection rate for FY20 to over 67%, higher than FY19's collection rate of 53%
- Saved \$30K over 9 months in FY20 by holding solid waste vendor accountable for billing units
- Enhanced and diversified revenue sources by consolidating bank accounts to take advantage of higher interest earning accounts, increasing interest income by almost \$150K from FY19 despite decreasing interest rates
- Increased state revenue share of Fire Chapter 175 pension by \$100K by properly reporting all eligible expenses to Florida Division of Retirement
- Renegotiated merchant processing fees by nearly ½ % which resulted in savings of over \$22k annually

#### Information Technology Division

- Developed a renewal and replacement policy and implemented Phase I of the workstation replacement program
- Implemented new tracking system for more accurate reporting of IT help-desk requests to better utilize time and allocation of resources
- Created a comprehensive IT inventory tracking system to efficiently track and manage telecommunication utilization, hardware, software, audiovisual



# Office of the Village Manager

## Budget Year 2020-2021

equipment, etc., and reallocated costs by Department to promote cost savings and elimination of duplicative items

- Implemented new electronic permitting system in the Building Department

### **Procurement Division**

- Implemented purchase order system to gain greater oversight of Village expenditures
- Increased purchasing threshold to allow greater flexibility in purchasing
- Successful procurement and negotiation of financial management software to be implemented from June through December 2020, increasing transparency, accountability, and fiscal oversight
- Standardization of solicitation documents to decrease process time and empower user departments to administer their own simple purchases
- Successful procurement and negotiation of Village website redesign contract
- Implemented paperless procurement system that allows online bid submission, electronic evaluation, and vendor management
- Designed, implemented, and awarded the Village's first performance-based contract improving measurable outcomes and enhancing the Island's natural beauty

### **Human Resources Division**

- Onboarded Chief of Staff, Chief Financial Officer, and Chief Resiliency and Sustainability Officer
- Implemented ADP Workforce Now time and attendance system, established proper and accurate time reporting, accruals, and leave management (which allowed the Village to establish financial policies surrounding compensated absence liability)
- Transitioned Retirement Plan from ICMA to Empower, improving employee benefits while saving money for the Village and employees
- Secured favorable annual renewals to employee benefit plans

### **Communication Division**

- Reintroduced Village government branding and developed branding assets (i.e., e-signature, brand colors, logos, etc.)
- Implemented a crisis communication strategy in response to COVID-19



# Office of the Village Manager

## Budget Year 2020-2021

- Absorbed Village Connect email (5,900 subscribers, 41% open rate, +6% vs. previous 90 days)
- Developed content in English and Spanish
- Created COVID-19 webpage
- Activated three Instagram accounts specific to mission driven Departments
  - @KeyBiscayneFire (947 followers)
  - @KeyBiscaynePolice (1,789 followers)
  - @KeyBiscayneCommunityCenter (1,058 followers)
- Leveraged Village Government Access cable TV Channels 77 to broadcast Public Service Announcements (PSA) and Senior programming in collaboration with Key Biscayne Community Center and Foundation
- Activated Village of Key Biscayne COVID-19 Response Call Center in collaboration with Key Biscayne Community Center
- Brokered media relationships with local, regional, and online publications (i.e., Islander News, Key News, Miami Today, Miami Herald, Sun Sentinel, CBS, Time Out, Latino Broadcasting, WLRN, CBS, NBC, etc.)
- Leveraged community engagement and community partners, such as the Key Biscayne Community Foundation, Chamber of Commerce, and residents as volunteers

### **Resiliency & Sustainability Division**

- Onboarded the Village's first Chief Resiliency & Sustainability Officer
- Established, in collaboration with the Key Biscayne Community Foundation, a drive-thru Covid-19 Testing site
- Negotiated and executed new contract with free transportation provider (FreeBee) securing CITT funding to fully fund the service
- Resumed water quality testing and monitoring at two ocean side and two bayside locations to develop baseline for future efforts to improve water quality
- Developed and brought for Council approval a Year-Round Landscape Irrigation Water Conservation Ordinance designed to reduce water consumption throughout the island
- Oversaw completion of the third, and final, year of biological and physical monitoring of the 2017 Beach Nourishment project
- Overseeing the design of 2021 Beach Nourishment project



# Office of the Village Manager

## Budget Year 2020-2021

### Authorized Positions

Office of the Village Manager (02) Full Time	FY17 -18	FY18 -19	FY19 -20	FY20 -21
Village Manager	1	1	1	1
Assistant Manager	0	1	0	0
Finance Director/CFO	1	0	1	1
Comptroller	0	0	1	1
Chief of Staff/Assistant to the Village Manager	1	1	1	1
Human Resources/Risk Management Director	1	1	1	1
IT Administrator	1	1	1	1
Accounting Clerk	1	0	0	0
Accounting & Payroll Clerk	0	1	1	1
Assistant to IT Administrator	1	1	1	1
Receptionist/Executive Assistant	1	1	1	0
Procurement Specialist	0	0	0	1
Chief Resilience & Sustainability Officer	0	0	1	1
Community Engagement & Communications Officer	0	0	0	1
<b>FT Total</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>11</b>

### Budget Highlights

#### Personnel & Benefits (12-24&55)

**\$1,077,543**

Personnel costs increased by \$174,125 and covers the salary and benefits for positions authorized under this Office. The increase was mainly due to the recruitment and hiring of a Chief Resiliency and Sustainability Officer. In addition, communication support was historically allocated across several Departments; it is now centralized in the Manager's Office. The five- year historic average for communication services provided by consultants to the Village was approximately \$137,000, which includes \$72,000 for base communication support and \$65,000 for special projects and crisis communications. The FY21 proposed budget represents a salary savings of at least \$50,000 with an increased level of service using in-house talent.



# Office of the Village Manager

## Budget Year 2020-2021

### Professional Services (31)

**\$210,000**

This line item is primarily for beach funding lobbyist services (\$162,000), grant writing services which will be offset by the grant proceeds when awarded (\$15,000), employee development (\$8,000), best practices analysis (\$50,000) and funding for the FY21 Strategic Retreat (\$5,000). The line item has a net decrease of \$351,500 due to the movement of salaries for the Community Engagement & Communications Officer and Chief Resiliency and Sustainability Officer to personnel costs; the completion of a one-time implementation cost for a new financial system; and, the one-time cost of the Classification and Compensation study.

### Accounting & Auditing (32)

**\$115,600**

This line item includes all services received from independent certified public accountants. Professional financial services decreased by \$35,000 due to the new contract procured in FY20, which resulted in a savings of \$44,000.

### Contract Services-Custodial (34)

**\$8,931**

This line item includes custodial, janitorial, and other services procured independently by contract. Contractual services increased by \$2,100 to cover additional hydrostatic cleanings (2 per month) from our janitorial contractor as part of the response effort to combat a resurgence of COVID-19.

### Travel & Per Diem (40)

**\$7,800**

This line item includes the cost of public transportation, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses. Travel and per diem increased \$3,500 from the prior year and covers additional travel for professional conferences and legislative priorities, such as the annual ICMA conference to promote professional development within this Office.

### Communications Infrastructure (41)

**\$40,448**

This line item includes Internet services, telecommunication devices, telecommunication accessories, as well as service plans for long distance and local service. Telecommunication was increased by \$13,764, primarily due to an increase in the number of E3 Microsoft Office 365 licenses to enable the use of



# Office of the Village Manager

## Budget Year 2020-2021

cloud-based services like Teams (\$3,462), costs for audio-visual maintenance of Channel 77 (\$17,693), and the SAAS and hosting fees for the new website (\$5,600/year). There were also anticipated savings with AT&T Club Account (savings of \$1,881), Verizon mobile devices (savings of \$1,027), and the termination of Accrisoft website SAAS and hosting fees (savings of \$5,263).

### Postage & Freight (42)

**\$3,000**

This line item has no net change from the prior year.

### Utilities (43)

**\$7,316**

This line item includes electricity, gas, water, waste disposal, and other public utility services. Utilities increased by \$785 and covers this Office's cost allocation for electric and water and sewer service for Village Hall. The increase was determined using a linear forecast of the Village's five-year actual trend.

### Rentals & Leases (44)

**\$7,955**

This line item includes amounts paid for the lease or rent of copy machines, shredding services, plant care or other equipment. Rentals and leases increased by \$1,888 to reflect prior year actuals.

### Property & Liability Insurance (45)

**\$28,616**

This line increased due to an analysis and reallocation of the property and liability insurance policy based on which departments receive benefits under the individual policies (\$9,331). Village-wide, property and liability insurance rates are estimated to decrease by 6%.

### Repairs & Maintenance to Village Hall (46)

**\$7,790**

This line item includes costs anticipated for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Repairs and maintenance to Village Hall decreased by \$2,210 to reflect projected year actuals.

### Printing & Binding (47)

**\$600**



# Office of the Village Manager

## Budget Year 2020-2021

This line item includes the costs of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Printing and binding increased by \$1,200 to cover the cost of additional printed materials for marketing campaigns.

### Promotional Activities (48)

**\$18,500**

Funds included for advertising and hiring costs (\$3,000). Sponsorship costs for events such as the Annual Winter Festival, Aqua Party, and others that had been previously expensed under Contingencies have also been moved to this line in the amount of \$15,500.

### Other Current Charges (49)

**\$20,000**

Costs under this line are mostly employee activities and events put together by human resources merchant services fees for transactions conducted via credit card. Other current charges increased by \$3,100. This includes additional funds for team building (\$500), administrative professionals' day (\$300) Thanksgiving Luncheon (\$500) and Health Fair (\$200). The amount of \$1,600 has also been included to cover credit card fees that were not budgeted for in prior years.

### Office Supplies (51)

**\$16,000**

This line item includes materials and supplies such as stationary, preprinted forms, paper, charts, maps, and other office supplies required for daily operations. Office supplies increased by \$8,000 primarily due to the reallocation of Operating Supply expenses to this line (\$8,000).

### Operating Supplies (52)

**\$0**

This line item includes consumable supplies needed to conduct operations such as food, fuel, lubricants, chemicals, uniforms, etc. Operating supplies decreased by \$16,000 due to the reallocation of the budget amount to Office Supplies. Examining prior year actuals, most of the expenditures under this line should have been classified as office supplies. Next year, we propose combining the budgeted funds under Office Supplies and reducing the funds allocated for these items by \$8,000.



# Office of the Village Manager

## Budget Year 2020-2021

### Subscriptions & Memberships (54)

**\$94,314**

This line item includes fees for organizations' subscriptions, maintenance/support agreement and software licenses. Subscriptions and memberships increased by \$26,634 to cover the annual software as a service cost for the new financial management system (\$49,000), a financial transparency upgrade planned for FY21 (\$13,000) and a virtual procurement portal (\$7,000). This line also experienced reductions through the reallocation of IT expenses based on actual network/phone user allocations by Department (-\$47,366).

### Training (55)

**\$4,000**

This line item includes education and training costs for professional development. Education and training decreased by \$5,600 from a decision to freeze all unnecessary training for FY21.

### Capital Outlay (64)

**\$13,367**

This line item includes fixed assets under \$50,000 and includes items such as IT equipment, office furniture or equipment, and other machinery and equipment. This line item decreased by \$78,376 from prior year due to the reallocation of IT hardware expenses by user. The FY21 allocation in the Manager's The total costs for IT hardware planned for next fiscal year are the replacement of our secondary server (\$15,000) as it has reached the end of its useful life, workstation replacements pursuant to our renew and refresh policy (workstations aged 4+ years) (\$28,650), emergency battery replacements (\$6,000), replacement of server hard drives (\$2,500) and replacement of wireless access points (\$1,500).

### Grants – Educational Initiatives (82)

**\$35,000**

This line item includes funding recommended in consultation with the Education Advisory Board and in concert with our Education Compact with Miami Dade County Public Schools. Funding is for professional development – advanced academics, Cambridge materials and supplies, technology components, STEM supplies and extra-curricular activities transportation for Mast Academy (\$26,000), Key Biscayne K-8 Center (\$26,000) and Coral Gables Senior High (\$5,000). Funding is also allocated for the address verification program at MAST Academy (\$35,000). The line item for educational initiatives decreased by \$8,000 due to a decreased recommended request from the Educational Advisory Board.



# Office of the Village Manager

## Budget Year 2020-2021

### Contingency (91)

**\$15,500**

This line item is reserved for contingent events, conditions, or emergencies that are unanticipated. Contingency experienced no net increase or decrease, however, the promotional items that were included in prior years has been reallocated to Promotional Activities above. A new amount of \$15,500 has been allocated for contingent events such as unforeseen facility repairs.



# Office of the Village Manager

## Budget Year 2020-2021

### Manager Proposed Budget - FY2021

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$682,594	\$811,477	\$789,325	\$956,197	\$1,077,543	\$121,346	13%
14.000 - OVERTIME	\$0	\$9,640	\$38,134	\$76,414	\$78,000	\$1,586	2%
15.000 - SPECIAL PAY	\$0	\$4,149	\$13,979	\$29,412	\$31,740	\$2,328	8%
18.000 - COMPENSATED LEAVE	\$124,898	\$96,171	\$0	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$49,841	\$71,167	\$60,805	\$76,813	\$97,041	\$20,228	26%
22.100 - RETIREMENT CONTRIBUTIONS	\$69,418	\$75,037	\$81,696	\$114,744	\$147,149	\$32,405	28%
23.000 - LIFE & HEALTH INSURANCE	\$70,141	\$91,880	\$99,631	\$105,177	\$137,714	\$32,537	31%
24.000 - WORKERS' COMPENSATION	\$1,888	(\$5,466)	\$1,490	\$1,530	\$2,175	\$645	42%
<b>Subtotal - Personnel</b>	<b>\$998,780</b>	<b>\$1,154,055</b>	<b>\$1,085,060</b>	<b>\$1,360,287</b>	<b>\$1,571,362</b>	<b>\$211,075</b>	<b>16%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$238,866	\$253,149	\$207,393	\$591,500	\$210,000	(\$381,500)	-64%
32.000 - ACCOUNTING & AUDITING	\$174,750	\$261,204	\$120,187	\$151,100	\$115,600	(\$35,500)	-23%
34.000 - CONTRACT SERVICES	\$8,445	\$8,398	\$6,425	\$6,831	\$8,931	\$2,100	31%
40.000 - TRAVEL & PER DIEM	\$16,775	\$15,379	\$5,887	\$4,300	\$7,800	\$3,500	81%
41.100 - COMMUNICATIONS INFRASTRUCTURE	\$53,495	\$47,655	\$24,793	\$26,571	\$40,448	\$13,877	52%
42.000 - FREIGHT & POSTAGE SERVICES	\$3,587	\$6,424	\$2,764	\$3,000	\$3,000	\$0	0%
43.000 - UTILITY SERVICES	\$8,657	\$6,690	\$4,734	\$6,531	\$7,316	\$785	12%
44.000 - RENTALS & LEASES	\$6,161	\$10,007	\$6,395	\$6,067	\$7,955	\$1,888	31%
45.000 - PROPERTY & LIABILITY INSURANCE	\$20,555	\$19,879	\$21,062	\$19,285	\$28,616	\$9,331	48%
46.000 - REPAIRS & MAINTENANCE SERVICES	\$28,621	\$11,869	\$4,899	\$10,000	\$7,790	(\$2,210)	-22%
47.000 - PRINTING & BINDING	\$758	\$535	\$257	\$800	\$600	(\$200)	-25%
48.000 - PROMOTIONAL ACTIVITIES	\$222,303	\$208,057	\$104,640	\$209,735	\$225,235	\$15,500	7%
49.000 - OTHER CURRENT CHARGES	\$86,240	\$40,932	\$25,008	\$16,900	\$20,000	\$3,100	18%
51.000 - OFFICE SUPPLIES	\$10,216	\$7,358	\$1,910	\$8,000	\$16,000	\$8,000	100%
52.000 - OPERATING SUPPLIES	\$14,125	\$37,791	\$8,919	\$16,000	\$0	(\$16,000)	-100%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$26,040	\$24,913	\$25,216	\$67,180	\$94,314	\$27,134	40%
55.000 - TRAINING	\$0	\$1,447	\$0	\$9,600	\$4,000	(\$5,600)	-58%
64.000 - CAPITAL OUTLAY	\$37,072	\$0	\$39,951	\$45,871	\$13,367	(\$32,504)	-71%
82.000 - EDUCATIONAL INITIATIVES	\$0	\$28,127	\$8,165	\$35,000	\$35,000	\$0	0%
91.000 - CONTINGENCIES	\$47,658	\$8,165	\$8,822	\$15,500	\$15,500	\$0	0%
<b>Subtotal - Operational</b>	<b>\$1,004,326</b>	<b>\$997,980</b>	<b>\$627,427</b>	<b>\$1,249,772</b>	<b>\$861,472</b>	<b>(\$388,300)</b>	<b>-31%</b>
<b>Total Manager Expenses</b>	<b>\$2,003,105</b>	<b>\$2,152,035</b>	<b>\$1,712,487</b>	<b>\$2,610,060</b>	<b>\$2,432,834</b>	<b>(\$177,226)</b>	<b>-7%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Office of the Village Clerk

## Budget Year 2020-2021

### 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 not handled by someone else. 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.

### FY21 Objectives

The following objectives were developed to provide a strategic North Star of the anticipated accomplishments for this Office as they relate to the Village Council's goals and objectives which are indicated in orange below.



#### Deliver More Efficient Government

- To complete and distribute Council meeting Agendas to the Council, staff and public five days prior to the scheduled meeting.
- To maintain accurate minutes of the proceedings of the Council.
- To publish public notices as required by law.
- To serve as the Supervisor of Elections for municipal elections.
- To process and maintain custody of agreements, contracts, ordinances, resolutions and proclamations.
- To maintain custody of Village records and coordinate the optical-imaging and storage of said records.
- To provide clerical and research support for members of the Council.
- To administer the publication of the Village Charter, code book and supplements under contract with Municipal Code Corporation.



# Office of the Village Clerk

## Budget Year 2020-2021

- To provide information and records research to the Council, the public and staff.
- To provide notary service and administer oaths of office to committee members, police and fire officers, and other Village Officials.
- To compile and maintain the Clerk's Office Procedures and Information Manual.
- To serve as the Financial Disclosure Coordinator with the State of Florida Commission on Ethics and the Records Management Liaison with the State of Florida Department of State.
- To maintain custody of the Village Seal.
- To serve as liaison between the public and Council as directed.
- Village Clerk is working towards her education and the goal of being a Certified Municipal Clerk.
- Improve inter-departmental communication and efficiencies.
- Communicate effectively across the Village utilizing Channel 77 to televise Council meetings, Workshops and Town Hall meetings to reach the largest audience in the most efficient manner.
- Utilize best business practices for effective service delivery and apply flexibility to resources allocation across divisions.
- Apply technology effectively to provide increased and improved access to materials online and increase staff's ability to respond quickly and accurately to customer requests.
- Realize efficiencies by coordinating activities and standardizing processes across the Village.
- Ensure a high level of integrity and honesty in performance of work duties.



# Office of the Village Clerk

## Budget Year 2020-2021

### Authorized Positions

	FY17-18	FY18-19	FY19-20	FY20-21
<b>Village Clerk (03) Full Time</b>				
Village Clerk	1	1	1	1
Assistant to Clerk	1	0	0	0
Executive Assistant	0	1	1	1
<b>FT Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Budget Highlights

#### Personnel & Benefits (12-24)

**\$194,570**

Personnel costs decreased by \$61,784 and covers the salary and benefits for positions authorized under this Office. The decrease was mainly due to the departure of the previous Village Clerk and the hiring of a new Clerk at starting salary.

#### Contract Services- Facility Mgmt (34)

**\$8,931**

This line item includes custodial, janitorial, and other services procured independently by contract. Contractual services increased by \$2,100 to cover additional hydrostatic cleanings (2 per month) from our janitorial contractor as part of the response effort to combat a resurgence of COVID-19.

#### Travel & Per Diem (40)

**\$8,000**

This line item includes the cost of public transportation, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses. Travel and per diem increased \$5,380 from the prior year and covers additional travel for professional conferences.

#### Communications Infrastructure (41)

**\$47,982**

This line item includes Internet services, telecommunication devices, telecommunication accessories, as well as service plans for long distance and local service. Telecommunication was increased by \$2,282, primarily due to an analysis and re-allocation of IT expenses based on actual use.



# Office of the Village Clerk

## Budget Year 2020-2021

### Utilities (43)

**\$7,137**

This line item includes electricity, gas, water, waste disposal, and other public utility services. Utilities increased by \$627 and covers this Office's cost allocation for electric and water and sewer service for Village Hall. The increase was determined using a linear forecast of the Village's five-year actual trend.

### Rentals & Leases (44)

**\$4,100**

This line item includes amounts paid for the lease or rent of copy machines, shredding services, plant care or other equipment. Rentals and leases decreased by \$2,000 to reflect prior year actuals.

### Property & Liability Insurance (45)

**\$9,803**

This line item includes the cost of property and liability insurance. This line decreased by \$3,918 primarily due to an analysis and re-allocation of property and liability insurance costs based on the benefits of each policy.

### Repairs & Maintenance - Village Hall (46)

**\$6,240**

This line item includes costs anticipated for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Repairs and maintenance to Village Hall increased by \$240 to reflect projected year actuals.

### Operating Supplies (52)

**\$2,000**

This line item includes consumable supplies needed to conduct operations such as food, fuel, lubricants, chemicals, uniforms, etc. Operating supplies increased by \$2,000 for video and filming supplies.

### Subscriptions & Memberships (54)

**\$5,676**

This line item includes fees for organizations' subscriptions, maintenance/support agreement and software licenses. Subscriptions and memberships increased by \$2,530 due to an analysis and re-allocation of IT expenses based on actual use.

### Capital Outlay



# Office of the Village Clerk

## Budget Year 2020-2021

\$11,068

This line item includes fixed assets under \$50,000 and includes items such as IT equipment, office furniture or equipment, and other machinery and equipment. This line item increased by \$1,068 from prior year due to the reallocation of IT hardware expenses by user. These hardware expenses are part of the IT renewal and replacement program for laptops and workstations.

### Clerk Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD (6/30/20)	FY2020 Adopted	FY2021 Proposed	variance	
						dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$172,177	\$178,060	\$110,281	\$189,943	\$138,100	(\$51,843)	-27%
14.000 - OVERTIME	\$0	\$444	\$0	\$300	\$300	\$0	0%
15.000 - OTHER PAY	\$0	\$0	\$2,000	\$12,878	\$7,641	(\$5,237)	-41%
18.000 - COMPENSATED LEAVE	\$30,756	\$6,319	\$42,772	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$14,947	\$14,268	\$12,149	\$15,540	\$11,173	(\$4,367)	-28%
22.000 - RETIREMENT CONTRIBUTIONS	\$20,275	\$21,200	\$11,282	\$22,794	\$16,572	(\$6,222)	-27%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$14,532	\$13,297	\$9,664	\$14,605	\$20,547	\$5,942	41%
24.000 - WORKERS COMPENSATION	\$387	\$321	\$286	\$294	\$237	(\$57)	-19%
<b>Subtotal - Personnel</b>	<b>\$253,074</b>	<b>\$233,909</b>	<b>\$188,434</b>	<b>\$256,354</b>	<b>\$194,570</b>	<b>(\$61,784)</b>	<b>-24%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$15,750	\$0	\$0	\$0	\$0	\$0	
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$8,445	\$8,398	\$6,425	\$6,831	\$8,931	\$2,100	31%
40.000 - TRAVEL & PER DIEM	\$6,845	\$8,087	\$0	\$2,620	\$8,000	\$5,380	205%
41.100 - COMMUNICATIONS INFRASTRUCTURE	\$68,140	\$45,483	\$7,851	\$45,700	\$47,982	\$2,282	5%
42.000 - POSTAGE & FREIGHT	\$1,312	\$771	\$863	\$1,000	\$1,000	\$0	0%
43.000 - UTILITIES	\$8,505	\$6,662	\$4,731	\$6,510	\$7,137	\$627	10%
44.000 - RENTALS & LEASES	\$5,765	\$4,999	\$3,434	\$6,100	\$4,100	(\$2,000)	-33%
45.000 - PROPERTY & LIABILITY INSURANCE	\$12,673	\$13,271	\$15,560	\$13,721	\$9,803	(\$3,918)	-29%
46.000 - REPAIRS & MAINTENANCE - VLLG HALL	\$6,570	\$7,766	\$4,487	\$6,000	\$6,240	\$240	4%
47.000 - PRINTING, BINDING & IMAGING	\$5,071	\$130	\$2,231	\$5,000	\$5,000	\$0	0%
49.000 - CURRENT CHARGES	\$46,369	\$48,993	\$26,968	\$69,050	\$69,050	\$0	0%
51.000 - OFFICE SUPPLIES	\$7,389	\$5,905	\$5,977	\$5,000	\$5,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$2,000	\$2,000	
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$2,733	\$3,021	\$2,544	\$3,146	\$5,676	\$2,530	80%
64.000 - CAPITAL OUTLAY	\$7,596	\$0	\$0	\$10,000	\$11,068	\$1,068	11%
<b>Subtotal - Operational</b>	<b>\$203,162</b>	<b>\$153,487</b>	<b>\$81,071</b>	<b>\$180,678</b>	<b>\$190,986</b>	<b>\$10,308</b>	<b>6%</b>
<b>Total Clerk Expenses</b>	<b>\$456,236</b>	<b>\$387,396</b>	<b>\$269,505</b>	<b>\$437,032</b>	<b>\$385,556</b>	<b>(\$51,476)</b>	<b>-12%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Village Attorney

## Budget Year 2020-2021

### Function

The Village Council, pursuant to Section 3.05 of the Village Charter, may appoint the Village Attorney under such terms and conditions as are consistent with the Charter and as may be established by the Council. The Village Attorney's role is to interpret and apply the relevant law with the primary goal of protecting the interests of the Village.

The Village Attorney provides legal counsel to the Village on a regular basis in the following areas:

- General municipal
- Labor and Employment
- Land Use & Zoning
- Environmental
- Sunshine Law
- Ethics
- Public records
- Emergency management
- Procurement
- Drafting and/or review of contracts
- Litigation
- Utility
- Police Legal Advisor related
- Code Compliance
- Real estate and related matters
- Construction
- Drafting resolutions and ordinances
- Preventive advice relating to contested matters
- Local, State, and National Legislative matters

### FY21 Objectives

The following objectives were developed to provide a strategic North Star of the anticipated accomplishments for the Village Attorney as they relate to the Village Council's goals and objectives which are indicated in orange below.



# Village Attorney

## Budget Year 2020-2021



### Deliver More Efficient Government

- To continue to provide the Village with legal counsel that assists the Village in accomplishing its goals while continuing to avoid costly litigation.
- To try to satisfactorily resolve pending litigation. If settlement is not possible, to pursue litigation to a successful conclusion.
- To continue to approach problems as opportunities for arriving at creative solutions.
- To continue to provide unbiased objective legal counsel.
- To continue to work with the administration in order to standardize forms and procedures to reduce legal costs.

### **Prior Year's Accomplishments**

Over the last year, the Village Attorney has drafted numerous resolutions, ordinances, emergency orders, and contracts that were necessary to accomplish the goals of the Village and protect its interests. In addition, the Village Attorney was successful in defending the Village against several lawsuits and other administrative hearings. However, our proudest accomplishment over the last year, was our ability to assist the Village in its response to the COVID-19 pandemic.

### **Budget Highlights**

#### Legal Counsel – Underground Utilities (31.310)

**\$50,000**

This line decreased by \$25,000 to adjust toward prior year actuals.

#### Legal Counsel – Litigation – Special Counsel (31.600)

**\$25,000**

This line decreased by \$25,000 to adjust toward prior year actuals.



# Village Attorney

## Budget Year 2020-2021

### Attorney Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
31.100 - LEGAL COUNSEL - GENERAL	\$481,164	\$429,646	\$211,021	\$300,000	\$300,000	\$0	0%
31.200 - LEGAL COUNSEL - LAWSUITS	\$19,746	\$81,774	\$19,291	\$100,000	\$100,000	\$0	0%
31.300 - LEGAL COUNSEL - LABOR RELATIONS	\$103,340	\$100,155	\$49,340	\$75,000	\$75,000	\$0	0%
31.310 - LEGAL COUNSEL - UNDERGROUND UTILITIES	\$0	\$32,458	\$240	\$75,000	\$50,000	(\$25,000)	-33%
31.400 - LEGAL COUNSEL - LAND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
31.410 - LEGAL COUNSEL - SPECIAL COUNSEL	\$0	\$0	\$0	\$25,000	\$25,000	\$0	0%
31.500 - LEGAL COUNSEL - BOND COUNSEL	\$52	\$160	\$0	\$15,000	\$15,000	\$0	0%
31.600 - LEGAL COUNSEL - LITIGATION - SPECIAL COUNSEL	\$179,035	\$9,940	\$0	\$50,000	\$25,000	(\$25,000)	-50%
<b>Total Attorney Expenses</b>	<b>\$783,337</b>	<b>\$654,133</b>	<b>\$279,892</b>	<b>\$640,000</b>	<b>\$590,000</b>	<b>(\$50,000)</b>	<b>-8%</b>



# Debt Service

## Budget Year 2020-2021

### **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. 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 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 (\$82 million) or an amount that exceeds 15% of the annual general fund expenditures (\$5.1 million), whichever is greater.



# Debt Service

## Budget Year 2020-2021

### **OUTSTANDING DEBT**

#### CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2011A

On June 13, 2011, the Village issued \$6,890,000 of Capital Improvement Revenue Refunding Bonds, Series 2011A for the purpose of refunding the Village's Capital Improvement Revenue Bonds, Series 2000. The bonds mature on December 1, 2020. The Village has pledged non-ad valorem revenues to secure payment of the principal and interest on the bonds. The bonds are due in annual principal installments on each December 1, commencing December 1, 2011. Interest accrues at 2.31% per annum.

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

#### 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.

#### 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



# Debt Service

## Budget Year 2020-2021

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.

### 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 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.

### 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



# Debt Service

## Budget Year 2020-2021

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.

### 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. Debt service for fiscal year 2019 was \$28,134 and state revenue sharing was \$348,151. 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.

### CAPITAL LEASES

The Village has entered into lease purchase agreements for financing the acquisition of Police vehicles, a Fire truck, and Police CAD software and equipment in the General Fund and Capital Improvement Fund. The lease agreements qualify as capital leases for accounting purposes and have been recorded at the present value of the future minimum lease payments as of the inception date.



# Debt Service

## Budget Year 2020-2021

### Debt Service Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD(4/30/20)	Adopted	Proposed	dollar	%
71.000 - PRINCIPAL - CIVIC CENTER #1	\$740,000	\$775,000	\$815,000	\$815,000	\$0	(\$815,000)	-100%
71.100 - PRINCIPAL - CIVIC CENTER #2	\$715,000	\$735,000	\$750,000	\$750,000	\$770,000	\$20,000	3%
71.200 - PRINCIPAL - CIVIC CENTER #3	\$650,000	\$670,882	\$509,412	\$680,882	\$685,882	\$5,000	1%
71.300 - PRINCIPAL - CIVIC CENTER #4	\$170,000	\$170,000	\$135,000	\$175,000	\$195,000	\$20,000	11%
71.400 - PRINCIPAL - SEWER LOAN #1	\$24,617	\$25,252	\$25,902	\$25,902	\$26,570	\$668	3%
71.500 - PRINCIPAL - SEWER LOAN #2	\$225,856	\$230,287	\$116,868	\$234,887	\$239,537	\$4,650	2%
71.600 - PRINCIPAL - SCHOOL IMPROVE BOND #1	\$0	\$295,197	\$298,450	\$298,450	\$301,712	\$3,262	1%
71.700 - PRINCIPAL - SCHOOL IMPROVE BOND #2	\$265,000	\$270,000	\$280,000	\$280,000	\$285,000	\$5,000	2%
71.800 - PRINCIPAL - VEHICLE LEASES (COMBINED)	\$465,689	\$494,981	\$343,318	\$468,584	\$475,662	\$7,078	2%
71.000 - INTEREST - CIVIC CENTER #1	\$94,777	\$60,906	\$20,657	\$19,214	\$0	(\$19,214)	-100%
71.200 - INTEREST - CIVIC CENTER #2	\$65,047	\$53,039	\$21,356	\$32,175	\$10,819	(\$21,356)	-66%
71.300 - INTEREST - CIVIC CENTER #3	\$90,455	\$78,874	\$46,264	\$59,187	\$39,133	(\$20,054)	-34%
72.400 - INTEREST - CIVIC CENTER #4	\$23,920	\$20,905	\$12,306	\$15,524	\$10,179	(\$5,345)	-34%
72.500 - INTEREST - SEWER LOAN #1	\$3,517	\$2,882	\$2,232	\$2,232	\$1,565	(\$667)	-30%
72.600 - INTEREST - SEWER LOAN #2	\$62,291	\$0	\$27,305	\$52,270	\$47,620	(\$4,650)	-9%
72.700 - INTEREST - SCHOOL IMPROVE BOND #1	\$140,174	\$146,797	\$68,179	\$116,842	\$131,696	\$14,854	13%
72.800 - INTEREST - SCHOOL IMPROVE BOND #2	\$128,108	\$149,744	\$44,721	\$93,564	\$85,767	(\$7,797)	-8%
72.900 - INTEREST - VEHICLE LEASES (COMBINED)	\$28,582	\$21,742	\$10,399	\$14,261	\$7,184	(\$7,077)	-50%
72.904 - INTEREST - ESTIMATED DEBT SERVICE CIP 2020	\$0	\$0	\$0	\$32,313	\$0	(\$32,313)	-100%
<b>Total Debt Service Expenses</b>	<b>\$3,893,033</b>	<b>\$4,201,488</b>	<b>\$3,527,368</b>	<b>\$4,166,287</b>	<b>\$3,313,326</b>	<b>(\$852,961)</b>	<b>-20%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Building Department

Budget Year 2020-2021

## 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.

## FY21 Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives which are indicated in orange below.



### Improve Community Resilience and Sustainability

- Review the Village's floodplain ordinance to identify possible improvements the Village's resiliency to sea level rise.



### Deliver More Efficient Government

- Re-evaluate recently implemented fee schedule and provide recommendations to achieve revenue neutral. The Village has fully depleted the Building Reserve.
- Ensure proper staffing and organization to meet customer demands.
- Implement Accela Citizen Access Portal to increase efficiency and accuracy of permitting, to provide timely service, prevent delays in permit issuance and project completion; improved efficiencies to be achieved in both the office and in the field.
- Go live with Electronic Plan Review; train staff and acquire equipment to prepare for electronic plan reviews
- Ensure applicants have a high level of understanding of the process and know what to expect by the time they submit an application.
- Reduce walk-in traffic by 20%
- Conduct gold-standard customer service training for employees to provide greater level of customer service

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# Building Department

## Budget Year 2020-2021

- Engage client input including survey using stand in lobby to solicit feedback and determine improvement areas
- Expedite digitalization of records stored offsite.



### Ensure a Safe and Secure Community

- Provide enhanced training for officials to keep up to date with the latest code changes, to continue the proper application of the building codes and inspections, and to keep residents safe in the built environment.
- Improve damage assessment efficiency to help assess and identify areas and levels of damage and assist in the restoration of habitable structures.

### **Performance Measures**


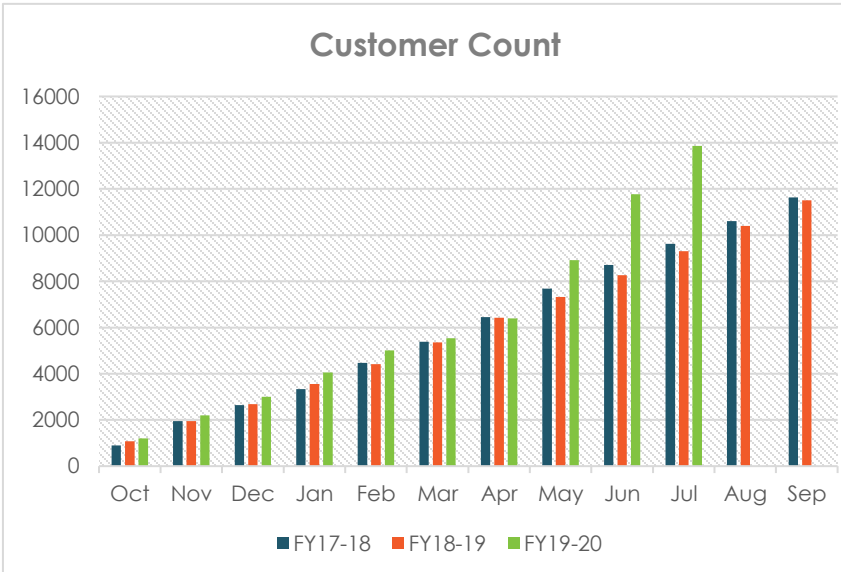
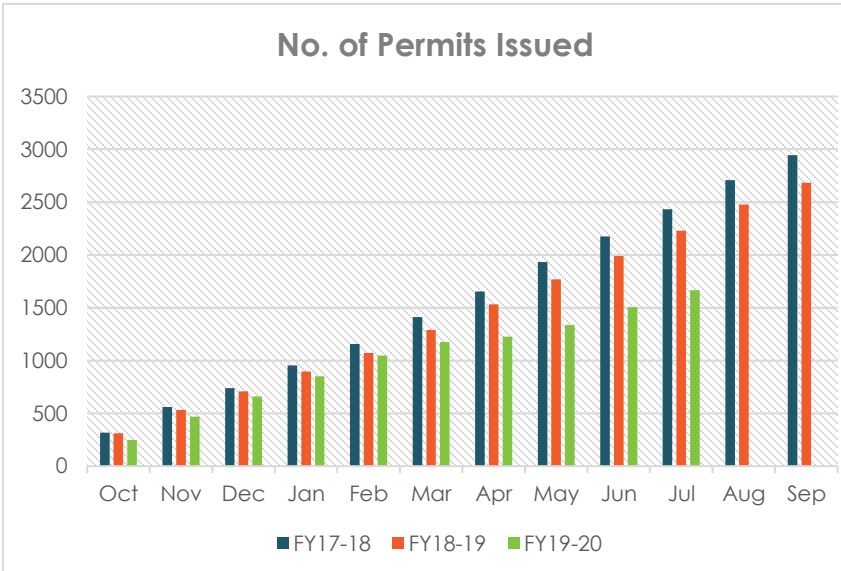
The following indicators are relevant to the department's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Average customer waiting time for permit counter = 15 minutes
- Overall Permit Issuance Time for New Residence = 30 days
- Overall Permit Issuance Time for Interior Alteration = 30 days



# Building Department

## Budget Year 2020-2021

Objective	Metrics																																																																																																								
 <p>Deliver More Efficient Government</p>	<h3>Customer Count</h3>  <table border="1"><thead><tr><th>Month</th><th>FY17-18</th><th>FY18-19</th><th>FY19-20</th></tr></thead><tbody><tr><td>Oct</td><td>1000</td><td>1200</td><td>1100</td></tr><tr><td>Nov</td><td>2000</td><td>2200</td><td>2100</td></tr><tr><td>Dec</td><td>2500</td><td>2800</td><td>2700</td></tr><tr><td>Jan</td><td>3500</td><td>4000</td><td>3800</td></tr><tr><td>Feb</td><td>4500</td><td>4800</td><td>4600</td></tr><tr><td>Mar</td><td>5500</td><td>5800</td><td>5600</td></tr><tr><td>Apr</td><td>6500</td><td>6800</td><td>6600</td></tr><tr><td>May</td><td>7500</td><td>8000</td><td>7800</td></tr><tr><td>Jun</td><td>8500</td><td>9500</td><td>9300</td></tr><tr><td>Jul</td><td>9500</td><td>10500</td><td>10300</td></tr><tr><td>Aug</td><td>10500</td><td>11500</td><td>11300</td></tr><tr><td>Sep</td><td>11500</td><td>12500</td><td>12300</td></tr></tbody></table> <h3>No. of Permits Issued</h3>  <table border="1"><thead><tr><th>Month</th><th>FY17-18</th><th>FY18-19</th><th>FY19-20</th></tr></thead><tbody><tr><td>Oct</td><td>300</td><td>350</td><td>320</td></tr><tr><td>Nov</td><td>500</td><td>550</td><td>520</td></tr><tr><td>Dec</td><td>700</td><td>750</td><td>720</td></tr><tr><td>Jan</td><td>900</td><td>950</td><td>920</td></tr><tr><td>Feb</td><td>1100</td><td>1150</td><td>1120</td></tr><tr><td>Mar</td><td>1300</td><td>1350</td><td>1320</td></tr><tr><td>Apr</td><td>1500</td><td>1550</td><td>1520</td></tr><tr><td>May</td><td>1700</td><td>1750</td><td>1720</td></tr><tr><td>Jun</td><td>1900</td><td>1950</td><td>1920</td></tr><tr><td>Jul</td><td>2100</td><td>2150</td><td>2120</td></tr><tr><td>Aug</td><td>2300</td><td>2350</td><td>2320</td></tr><tr><td>Sep</td><td>2500</td><td>2550</td><td>2520</td></tr></tbody></table>	Month	FY17-18	FY18-19	FY19-20	Oct	1000	1200	1100	Nov	2000	2200	2100	Dec	2500	2800	2700	Jan	3500	4000	3800	Feb	4500	4800	4600	Mar	5500	5800	5600	Apr	6500	6800	6600	May	7500	8000	7800	Jun	8500	9500	9300	Jul	9500	10500	10300	Aug	10500	11500	11300	Sep	11500	12500	12300	Month	FY17-18	FY18-19	FY19-20	Oct	300	350	320	Nov	500	550	520	Dec	700	750	720	Jan	900	950	920	Feb	1100	1150	1120	Mar	1300	1350	1320	Apr	1500	1550	1520	May	1700	1750	1720	Jun	1900	1950	1920	Jul	2100	2150	2120	Aug	2300	2350	2320	Sep	2500	2550	2520
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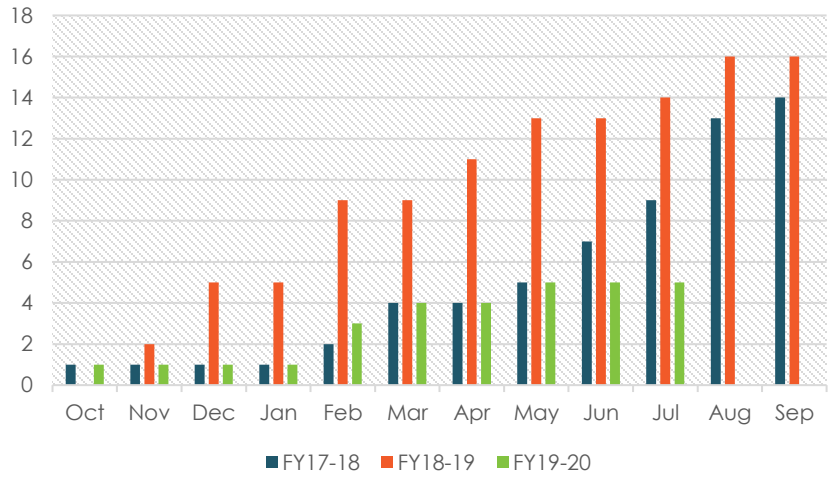
# Building Department

## Budget Year 2020-2021

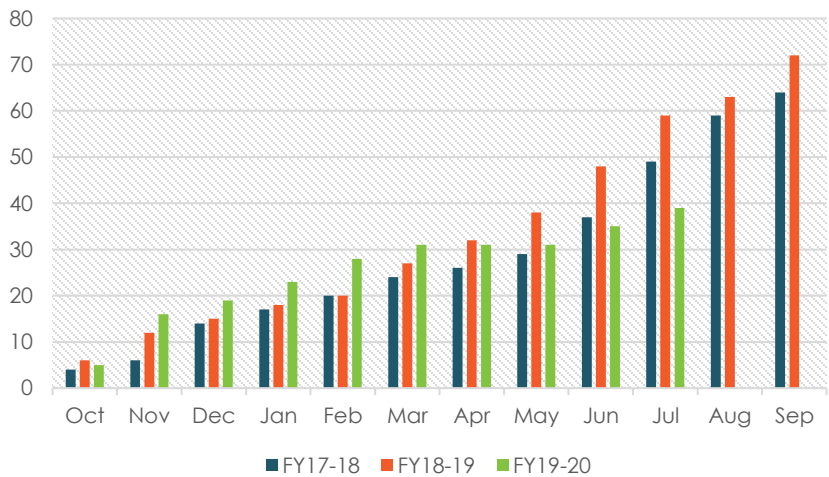


Deliver More Efficient  
Government

### No. of Certificates of Occupancy Issued



### No. of Certificates of Completion Issued





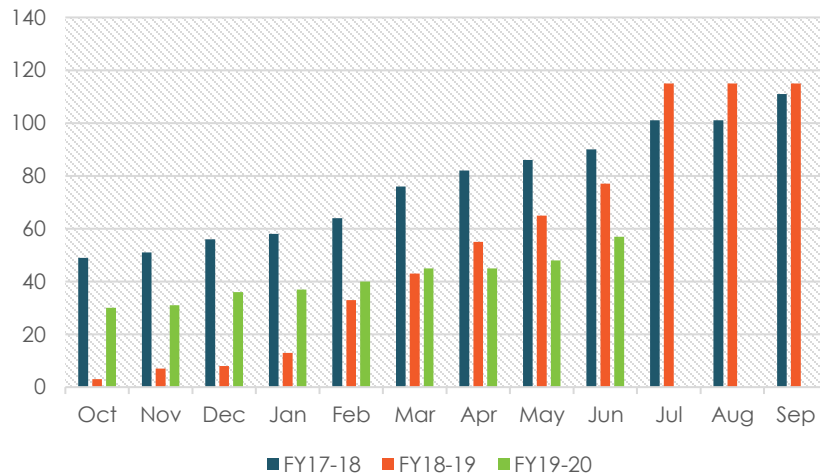
# Building Department

Budget Year 2020-2021



Deliver More Efficient  
Government

No. of Certificates of Use Issued



## Prior Year's Accomplishments

The following section lists the accomplishments of the Administration for Fiscal Year 2020.

- FY20 (October 1, 2019 to June 15, 2020)
  - Permits Applied: 1,467
  - Permits Issued: 1,405
  - Inspections Performed: 1,772
- Created Chief Building Inspector/Facilities Manager Position to oversee the maintenance and repairs of all three (3) buildings.
- Trained personnel to champion floodplain management inhouse, resulting in an increase of Certified Floodplain Managers from 1 to 3
- Completed 5-year Community Rating System (CRS) recertification, which is a voluntary, incentive-based community program that recognizes, encourages, and rewards local floodplain management activities that exceed the minimum standards of the National Flood Insurance Program (NFIP).
- Completed Community Assisted Visit (CAV) that provides technical assistance for the Department and assures the Village is adequately enforcing its floodplain management regulations.
- Finalizing the Building Code Effectiveness Grading Schedule (BCEGS) which assesses the building codes in effect in a particular community and

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# Building Department

## Budget Year 2020-2021

how the community enforces its building codes, with special emphasis on mitigation of losses from natural hazards

- Completed digitalization of 100% of the plans and permits stored in the building department.

### Authorized Positions

<b>Building (07) Full Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
Director	1	1	1	0
Building Official	1	1	1	1
Chief Permit Clerk	1	1	1	0
Permit Clerks	3	3	2	2
Special Projects Coordinator	0	0	1	1
Executive Assistant Code Compliance /BTR	1	1	0	0
Administrative Assistant/Records Technician	0	0	1	0
Chief Code Enforcement Officer	1	1	0	0
Chief Building Inspector/Facilities Management	1	1	1	1
Chief Electrical Inspector	1	1	1	1
Chief Plumbing Inspector	1	1	1	1
Building Inspector	1	1	1	1
Senior Executive Assistant	1	1	1	1
<b>FT Sub-Total</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>9</b>
<b>Building (07) Part Time</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
PT Mechanical Inspector	1	1	1	1
PT Inspector	3	3	3	2
PT Greeter	0	1	0	0
PT Plan Reviewer	1	0	0	0
<b>PT Sub-Total</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>3</b>
<b>Total</b>	<b>18</b>	<b>18</b>	<b>16</b>	<b>12</b>



# Building Department

Budget Year 2020-2021

## Budget Highlights

### Personnel & Benefits (12-24&55)

\$1,178,092

Personnel costs decreased by \$168,046 and covers the salary and benefits for positions authorized under this Department. The decrease was mainly due to the departure of two employees and filling the positions at entry rate (-\$140,437). Additionally, there is an allocation out to other departments for employees providing inter-departmental service, such as the Director that also oversees Public Works, Zoning & Planning, and Stormwater Utility (-\$59,991). Tuition Reimbursement was also reduced by \$10,000 because the department does not anticipate any employees to pursue higher education in Fiscal Year 2021. Offsetting these decreases, health insurance increased by \$30,555 due to changes in employee coverage selections and a Village-wide increase to health insurance rates of 6.85%.

### Professional Services (31)

\$45,000

This line item covers for miscellaneous professional services on as needed basis to help continue operations in event of shortage or unavailability of resource, such as building official, plan examiners, inspectors, clerks, etc. In addition, further configuration of online permitting system and floodplain management are budgeted under this line item. This line reduced by \$75,000 in part due to a decreased need to contract professional services due to new employees' smaller leave banks (-\$45,000). The other reduction occurred because the Accela Citizen Access Payment Module implementation that was budgeted in Fiscal Year 2020 does not require additional funding to complete the project (-\$30,000).

### Contract Services (34)

\$23,064

This line item includes cost allocation for facility maintenance services. The increase of \$3,670 was attributed to the cost allocation and the annual increase of the Village's facility management contract.

### Communications Infrastructure (41)

\$17,259

The \$1,931 increase is due to the appropriate cost share allocation across all Village departments for IT connectivity including internet, data cards etc.



# Building Department

## Budget Year 2020-2021

### Utilities (43)

\$15,153

This line item includes cost associated with electrical power, water and sewer consumption village wide. Actual historic data varies widely. Staff is assessing the variation to determine the actual need. This budget allocation may be low considering the splash pad at the Village Green has been off throughout COVID-19.

### Property, & Liability Insurance (45)

\$25,400

This line decreased due to an analysis and reallocation of the property and liability insurance policy based on which departments receive benefits under the individual policies (-\$7,781). Village-wide, property and liability insurance rates are estimated to decrease by 6%.

### Printing and Scanning (47)

\$74,000

This line item includes cost incurred for printing and digitizing historical records of the Building Division. There are total of 739 out of 1,745 boxes of records remaining and they are being stored at an offsite facility. It is estimated that it will take two years to review, index, and digitize, and total cost is estimated at \$130,000.

### Operating Supplies (52)

\$13,500

The decrease of \$38,367 is due primarily to the reclassification of IT software license expenses from this line to Subscription and Memberships to align with other Departments.

### Subscriptions & Memberships (54)

\$59,815

The increase of \$56,613 is due to the reclassification of IT software from Operating Supplies (\$38,367) and other IT cost allocations for backend support software (\$4,400) and security software and maintenance (\$4,833).

### Capital Outlay Equipment (64)

\$12,417



# Building Department

## Budget Year 2020-2021

This line includes acquisitions of capital assets. This line increased by \$8,417 due to the cost allocation of IT hardware for workstation and server replacements, and backup batteries.

### Building Division

#### Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD 6/30/20	FY2020 Adopted	FY2021 Proposed	variance dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$1,002,007	\$1,070,689	\$771,306	\$975,940	\$824,811	(\$151,129)	-15%
14.000 - OVERTIME	\$2,857	\$3,377	\$2,368	\$3,000	\$3,000	\$0	100%
15.000 - OTHER PAY	\$0	\$15,782	\$6,600	\$27,762	\$47,489	\$19,727	100%
18.000 - COMPENSATED LEAVE	\$138,680	\$22,281	\$428	\$20,845	\$0	(\$20,845)	100%
21.000 - PAYROLL TAXES	\$86,266	\$78,052	\$58,193	\$74,436	\$69,666	(\$4,770)	-6%
22.000 - RETIREMENT CONTRIBUTIONS	\$109,887	\$142,009	\$92,478	\$109,984	\$97,409	(\$12,575)	-11%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$106,874	\$84,348	\$103,812	\$89,030	\$119,585	\$30,555	34%
24.000 - WORKERS COMPENSATION	\$13,983	\$11,515	\$13,923	\$14,296	\$16,132	\$1,836	13%
55.200 - TUITION REIMBURSEMENT	\$0	\$0	\$0	\$10,000	\$0	(\$10,000)	-100%
<b>Subtotal - Personnel</b>	<b>\$1,460,556</b>	<b>\$1,428,054</b>	<b>\$1,049,108</b>	<b>\$1,325,293</b>	<b>\$1,178,092</b>	<b>(\$147,201)</b>	<b>-11%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$52,294	\$113,429	\$34,376	\$120,000	\$45,000	(\$75,000)	-63%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$20,208	\$21,690	\$16,629	\$19,394	\$23,064	\$3,670	19%
40.000 - TRAVEL & PER DIEM	\$15,656	\$24,049	\$1,952	\$5,310	\$5,310	\$0	0%
41.100 - COMMUNICATION INFRASTRUCTURE	\$13,925	\$18,569	\$7,197	\$15,222	\$17,259	\$2,037	13%
42.000 - POSTAGE & FREIGHT	\$1,223	\$222	\$432	\$500	\$500	\$0	0%
43.000 - UTILITIES	\$22,575	\$17,549	\$12,879	\$16,274	\$15,153	(\$1,121)	-7%
44.000 - RENTALS & LEASES	\$12,261	\$10,091	\$5,138	\$10,150	\$8,450	(\$1,700)	-17%
45.000 - PROPERTY & LIABILITY - INSURANCE	\$30,647	\$31,704	\$32,740	\$33,181	\$25,400	(\$7,781)	-23%
46.000 - REPAIRS & MAINT - VLLG HALL	\$17,622	\$12,009	\$14,355	\$13,188	\$3,492	(\$9,695)	-74%
47.000 - PRINTING & SCANNING	\$33,774	\$22,296	\$43,140	\$73,479	\$74,000	\$521	1%
49.000 - OTHER CURRENT CHARGES	\$2,716	\$36,573	\$16,835	\$30,000	\$30,000	\$0	0%
51.000 - OFFICE SUPPLIES	\$6,956	\$5,881	\$2,755	\$9,000	\$9,000	\$0	0%
52.100 - OPERATING SUPPLIES	\$24,383	\$41,807	\$47,014	\$51,867	\$13,500	(\$38,367)	-74%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$5,807	\$3,881	\$1,425	\$3,202	\$59,815	\$56,613	1768%
55.000 - EDUCATION & TRAINING	\$710	\$938	\$270	\$2,950	\$2,950	\$0	0%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$53,462	\$0	\$0	\$4,000	\$12,417	\$8,417	210%
<b>Subtotal - Operational</b>	<b>\$314,221</b>	<b>\$360,687</b>	<b>\$237,137</b>	<b>\$407,717</b>	<b>\$345,309</b>	<b>(\$62,407)</b>	<b>-15%</b>
<b>Total Building Division Expenses</b>	<b>\$1,774,776</b>	<b>\$1,788,742</b>	<b>\$1,286,247</b>	<b>\$1,733,010</b>	<b>\$1,523,401</b>	<b>(\$209,608)</b>	<b>-12%</b>

\*This division is partially funded by **Proposed Building Permit Revenues of \$1,301,053**. Per FL Statutes 553.80(7) building permit fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The estimated annual revenue derived from fees may not exceed the total estimated annual costs of allowable activities.

"To provide a safe, quality environment for all islanders through responsible government."



# Zoning & Planning Division

Budget Year 2020-2021

## 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 Enforcement Division

The Code Enforcement 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.

## FY21 Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives which are indicated in orange below.



### Improve Community Resilience and Sustainability

- Transition Code Enforcement Officer from contractor to inhouse to improve the appearance of the community and prepare for the demands as the Village changes. In order help keep the community resilient and safe in the built environment; Code Enforcement also enforces environmental issues related to the marine turtles, stormwater sediment and erosion control, tree trimming, and construction sites.
- Zoning Ordinance Review. To continue amending Zoning Code for improved efficiency and accuracy, to incentivize residential resiliency and sustainability in development, and integrate village-wide resiliency.



### Deliver More Efficient Government

- Continue to process, monitor, evaluate and incorporate amendments to the Master Plan, Concurrency Regulations and other issues that relate to the overall planning of the Village.
- Ensure proper staffing and organization to continue processing requests for permits, inspections and variances. Efficiency is

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# Zoning & Planning Division

## Budget Year 2020-2021

important in providing effective timely service to prevent delays in permit issuance and project completion.



### Ensure a Safe and Secure Community

- Improve code compliance first emphasizing Commercial property enforcement, then residential awareness/education followed by enforcement.

### **Performance Measures**

The following indicators are relevant to the department's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.


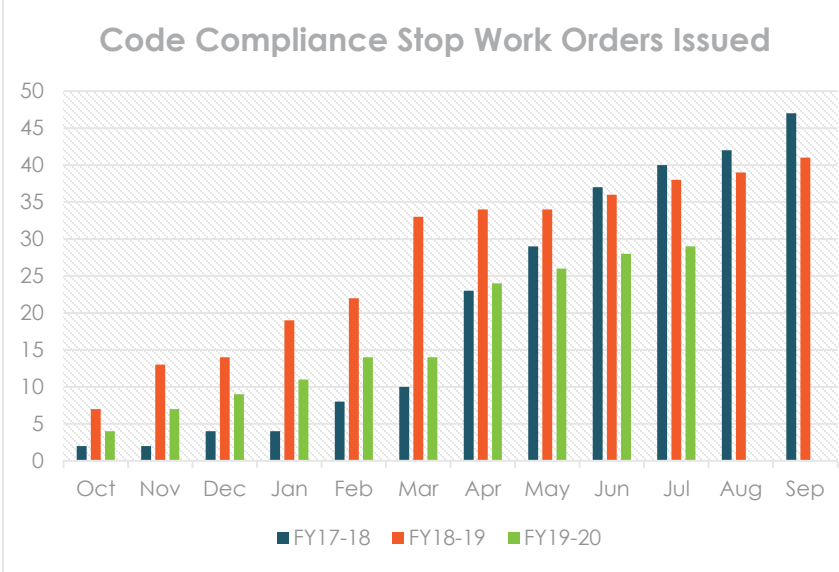

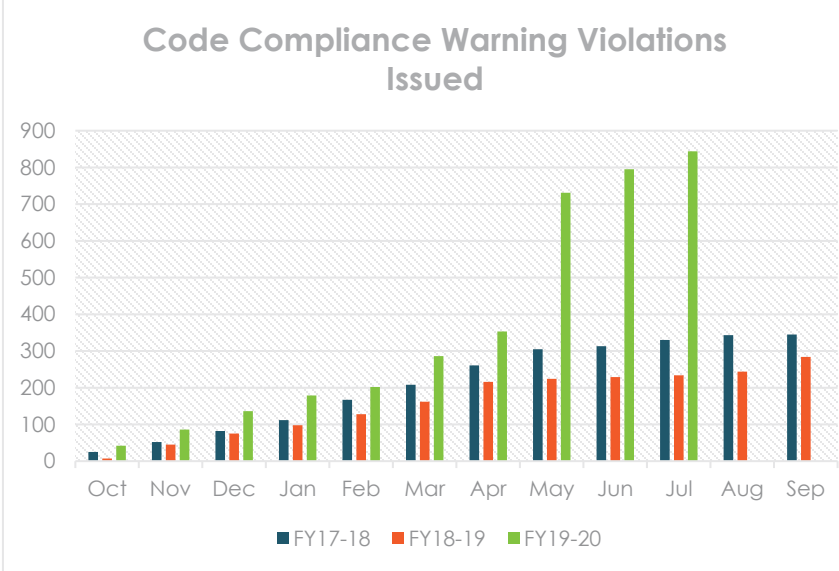
FY20 data (October 1, 2019 to May 31, 2020)

- Inspections: 2,435
- Cases Opened: 685
- Cases Closed: 653
- Warning Notices: 610
- Violation Notices: 75
- Stop Work Order: 26
- Special Magistrate Cases: 19
- Business Tax Receipts: 1356 receipts issued
- Business Tax has achieved 94.09% compliance this year



# Zoning & Planning Division

## Budget Year 2020-2021

Objective	Metrics																																																				
 <p>Preventing Unlicensed Construction</p>	<h3>Code Compliance Stop Work Orders Issued</h3>  <table border="1"> <caption>Code Compliance Stop Work Orders Issued</caption> <thead> <tr> <th>Month</th> <th>FY17-18</th> <th>FY18-19</th> <th>FY19-20</th> </tr> </thead> <tbody> <tr><td>Oct</td><td>2</td><td>7</td><td>4</td></tr> <tr><td>Nov</td><td>2</td><td>13</td><td>7</td></tr> <tr><td>Dec</td><td>4</td><td>14</td><td>9</td></tr> <tr><td>Jan</td><td>4</td><td>19</td><td>11</td></tr> <tr><td>Feb</td><td>8</td><td>22</td><td>14</td></tr> <tr><td>Mar</td><td>10</td><td>33</td><td>14</td></tr> <tr><td>Apr</td><td>23</td><td>34</td><td>24</td></tr> <tr><td>May</td><td>29</td><td>34</td><td>26</td></tr> <tr><td>Jun</td><td>37</td><td>36</td><td>28</td></tr> <tr><td>Jul</td><td>40</td><td>38</td><td>29</td></tr> <tr><td>Aug</td><td>42</td><td>39</td><td>31</td></tr> <tr><td>Sep</td><td>47</td><td>41</td><td>33</td></tr> </tbody> </table>	Month	FY17-18	FY18-19	FY19-20	Oct	2	7	4	Nov	2	13	7	Dec	4	14	9	Jan	4	19	11	Feb	8	22	14	Mar	10	33	14	Apr	23	34	24	May	29	34	26	Jun	37	36	28	Jul	40	38	29	Aug	42	39	31	Sep	47	41	33
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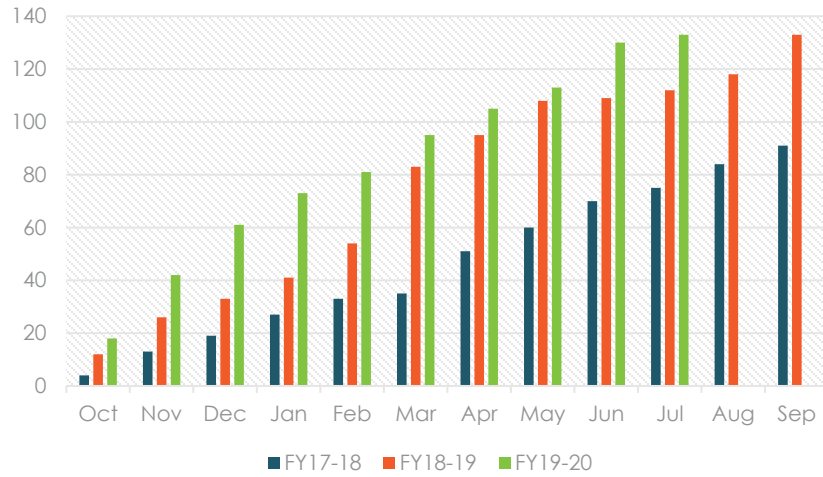
# Zoning & Planning Division

## Budget Year 2020-2021

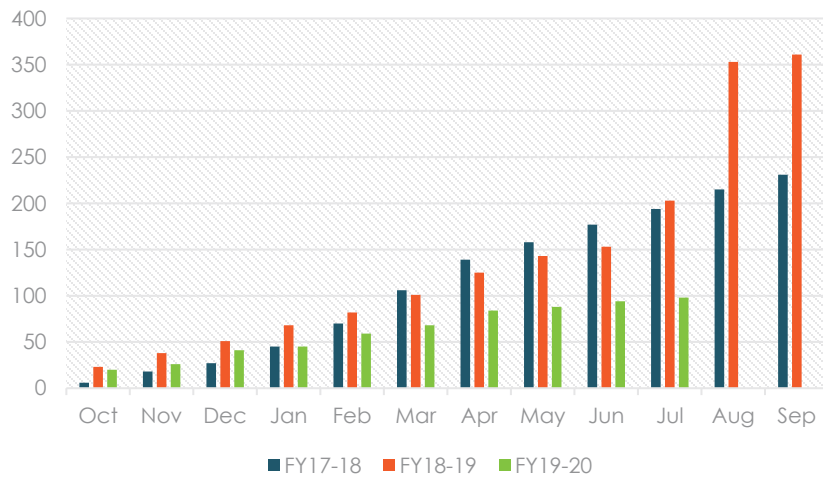


Code  
Compliance  
Enforcement

### Code Compliance Civil Violations Issued



### No. of Complaint Based Inspection





# Zoning & Planning Division

Budget Year 2020-2021

## Prior Year's Accomplishments

The following section lists the accomplishments of the Administration for Fiscal Year 2020.

### Zoning Ordinance Review:

- A working group including local residents, architects, engineers, lawyers, and contractors was established to review the current zoning code and propose revisions for improved efficiency and accuracy. To date, eleven meetings were held within the working group. A community forum to introduce zoning code amendments is scheduled on July 16, 2020, and ordinances will be brought before the council during August and September of 2020.

## Authorized Positions

Planning, Zoning & Code Compliance (07) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
Plan Reviewer	1	1	1	1
Executive Assistant Code Compliance/BTR	0	0	1	1
Code Compliance Officer	2	2	0	1
<b>FT Total</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>

## Budget Highlights

### Personnel & Benefits (12-24)

**\$373,265**

Personnel costs increased by \$51,018 and covers the salary and benefits for positions authorized under this department. The increase was mainly due to transitioning the Code Compliance Officer from contractor to inhouse, as well as 50% salary share of the full-time horticulturalist.

### Professional Services (31)

**\$27,500**

This line item covers for miscellaneous professional services on as needed basis to help continue operations in event of shortage or unavailability of resource, such as planner, zoning plan examiner, code enforcement officer, etc.



# Zoning & Planning Division

Budget Year 2020-2021

## Communications Infrastructure (41)

\$4,141

The \$12,562 decrease is due to the appropriate cost share allocation across all Village departments for IT connectivity including internet, data cards etc.

## Property, & Liability Insurance (45)

\$25,400

This line decreased due to an analysis and reallocation of the property and liability insurance policy based on which departments receive benefits under the individual policies (-\$7,781). Village-wide, property and liability insurance rates are estimated to decrease by 6%.



# Zoning & Planning Division

## Budget Year 2020-2021

### Zoning & Planning Division

Proposed Budget - FY2021

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$423,225	\$413,265	\$146,994	\$229,552	\$292,945	\$63,393	28%
14.000 - OVERTIME	\$1,124	\$1,651	\$21	\$0	\$0	\$0	100%
15.000 - OTHER PAY	\$39,052	\$4,048	\$1,200	\$25,551	\$18,281	(\$7,270)	100%
21.000 - PAYROLL TAXES	\$27,661	\$31,038	\$9,814	\$19,339	\$14,116	(\$5,223)	-27%
22.000 - RETIREMENT CONTRIBUTIONS	\$33,932	\$26,821	\$15,093	\$27,547	\$19,948	(\$7,599)	-28%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$32,051	\$26,469	\$14,402	\$19,016	\$26,358	\$7,342	39%
24.000 - WORKERS COMPENSATION	\$4,469	\$3,701	\$1,210	\$1,242	\$1,617	\$375	30%
<b>Subtotal - Personnel</b>	<b>\$561,514</b>	<b>\$506,993</b>	<b>\$188,734</b>	<b>\$322,247</b>	<b>\$373,265</b>	<b>\$51,018</b>	<b>16%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$0	\$80,702	\$75,630	\$177,500	\$27,500	(\$150,000)	-85%
33.000 - COURT REPORTING - SPCL MAGISTRATES	\$603	\$1,179	\$893	\$2,000	\$2,000	\$0	0%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$4,030	\$2,410	\$1,807	\$1,000	\$2,563	\$1,563	156%
40.000 - TRAVEL & PER DIEM	\$2,560	\$5,326	\$0	\$3,220	\$3,220	\$0	0%
41.100 - COMMUNICATIONS INFRASTRUCTURE	\$5,586	\$6,613	\$2,250	\$16,703	\$4,141	(\$12,562)	-75%
42.000 - POSTAGE & FREIGHT	\$1,992	\$540	\$949	\$1,100	\$1,100	\$0	0%
43.000 - UTILITIES	\$2,959	\$2,454	\$1,333	\$2,771	\$7,262	\$4,491	162%
44.000 - RENTALS & LEASES	\$1,560	\$953	\$456	\$1,054	\$4,302	\$3,248	308%
45.000 - PROPERTY & LIABILITY - INSURANCE	\$4,499	\$5,229	\$5,256	\$4,871	\$3,568	(\$1,303)	-27%
46.000 - REPAIRS & MAINT - VLLG HALL	\$2,604	\$1,243	\$1,656	\$1,490	\$524	(\$965)	-65%
47.000 - PRINTING & SCANNING	\$9,160	\$1,577	\$1,812	\$3,000	\$3,000	\$0	0%
51.000 - OFFICE SUPPLIES	\$1,064	\$1,333	\$1,382	\$1,000	\$1,000	\$0	0%
52.100 - OPERATING SUPPLIES	\$6,832	\$5,696	\$1,534	\$3,400	\$3,400	\$0	0%
54.000 - MEMBERSHIP & DUES	\$9,477	\$8,972	\$796	\$5,068	\$3,308	(\$1,760)	-35%
55.000 - EDUCATION & TRAINING	\$1,183	\$3,602	\$0	\$1,050	\$1,050	\$0	0%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$5,706	\$0	\$762	\$800	\$4,018	\$3,218	402%
<b>Subtotal - Operational</b>	<b>\$59,814</b>	<b>\$127,828</b>	<b>\$96,516</b>	<b>\$226,027</b>	<b>\$71,956</b>	<b>(\$154,071)</b>	<b>-68%</b>
<b>Total Zoning &amp; Planning Division Expenses</b>	<b>\$621,327</b>	<b>\$634,821</b>	<b>\$285,250</b>	<b>\$548,274</b>	<b>\$445,221</b>	<b>(\$103,053)</b>	<b>-19%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Fire-Rescue Department

Budget Year 2020-2021

## Function

The Fire Rescue Department is a full service, all-hazards emergency response organization that is staffed with highly trained firefighter-paramedics. The Fire Rescue Department is known to respond 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. This is not just the Fire Rescue Department but from the Village as a whole. Hurricane preparation and response is the most prevalent but in 2020 we have been faced with the preparation, response and recovery to the Coronavirus (COVID-19). The COVID-19 emergency has been the longest declared emergency in Village's history. During this time, Emergency Management has also mitigated multiple full closures of the Rickenbacker Causeway, prepared for hurricane season and is monitoring civil unrest in Miami and the country, due to the tragic death of George Floyd.

The Fire Rescue Department has a unique relationship with the Village residents and the department prides itself as an accredited agency and is constantly pursuing excellence.

## FY21 Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for the department as they relate to the Village Council's Goals and Objective which are indicated in orange below.



### Improve Community Resilience and Sustainability

- Establish an Emergency Management Division to align Village resources toward emergency response and manage potential cost.
- Update Comprehensive Emergency Management Plan to reflect pandemic response.
- Update Comprehensive Emergency Management Plan to reflect catastrophic failure of Bear Cut Bridge contingency plan annex is coordination with Miami-Dade County Department of Emergency Management.

*"To provide a safe, quality environment for all islanders through responsible government."*



# Fire-Rescue Department

## Budget Year 2020-2021

- Pursue grant funding toward a hardened Emergency Operations Center on the 2<sup>nd</sup> Floor of the Fire Station. If awarded, the Village intends to proceed with the project in its Five-Year Capital Improvement Plan.



### Ensure a safe and secure community

- Succession Planning Accelerate leadership positions
- Create training and compliance officer
- Create EMS officer for EMS Division
- Appoint new Accreditation Manger
- Continue to provide outstanding levels of service
- Explore emergency monitoring center
- Continue to provide Teen Talk Speakers Series aimed at Risk Reduction


### **Performance Measures**

The following indicators are relevant to the department's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.



# Fire-Rescue Department

## Budget Year 2020-2021

Objective	Metrics																																																				
 <p>Ensure a Safe and Secure Community</p>	<h3>CPR Citizens Trained (Cumulative)</h3> <table border="1"> <caption>CPR Citizens Trained (Cumulative)</caption> <thead> <tr> <th>Month</th> <th>FY17-18</th> <th>FY18-19</th> <th>FY19-20</th> </tr> </thead> <tbody> <tr><td>Oct</td><td>5</td><td>15</td><td>10</td></tr> <tr><td>Nov</td><td>25</td><td>45</td><td>35</td></tr> <tr><td>Dec</td><td>25</td><td>55</td><td>50</td></tr> <tr><td>Jan</td><td>35</td><td>75</td><td>70</td></tr> <tr><td>Feb</td><td>50</td><td>75</td><td>70</td></tr> <tr><td>Mar</td><td>55</td><td>100</td><td>70</td></tr> <tr><td>Apr</td><td>65</td><td>100</td><td>70</td></tr> <tr><td>May</td><td>75</td><td>130</td><td>70</td></tr> <tr><td>Jun</td><td>75</td><td>155</td><td>70</td></tr> <tr><td>Jul</td><td>75</td><td>170</td><td>70</td></tr> <tr><td>Aug</td><td>110</td><td>185</td><td>70</td></tr> <tr><td>Sep</td><td>180</td><td>200</td><td>70</td></tr> </tbody> </table>	Month	FY17-18	FY18-19	FY19-20	Oct	5	15	10	Nov	25	45	35	Dec	25	55	50	Jan	35	75	70	Feb	50	75	70	Mar	55	100	70	Apr	65	100	70	May	75	130	70	Jun	75	155	70	Jul	75	170	70	Aug	110	185	70	Sep	180	200	70
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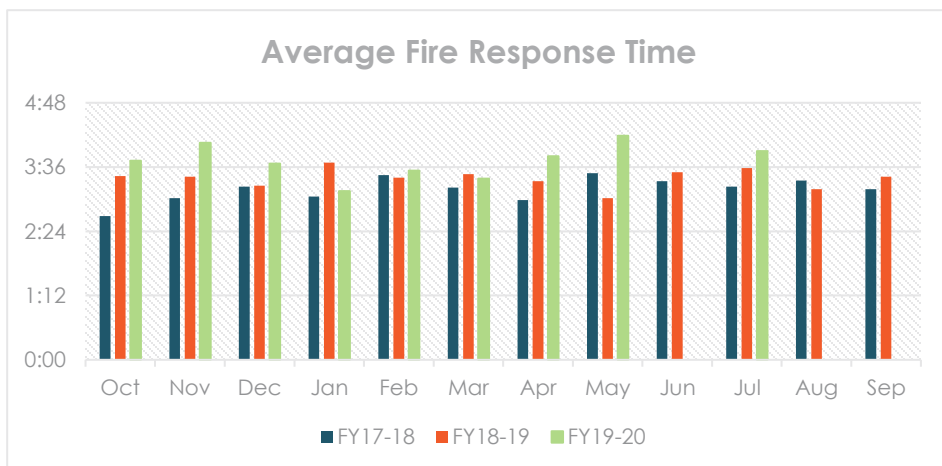
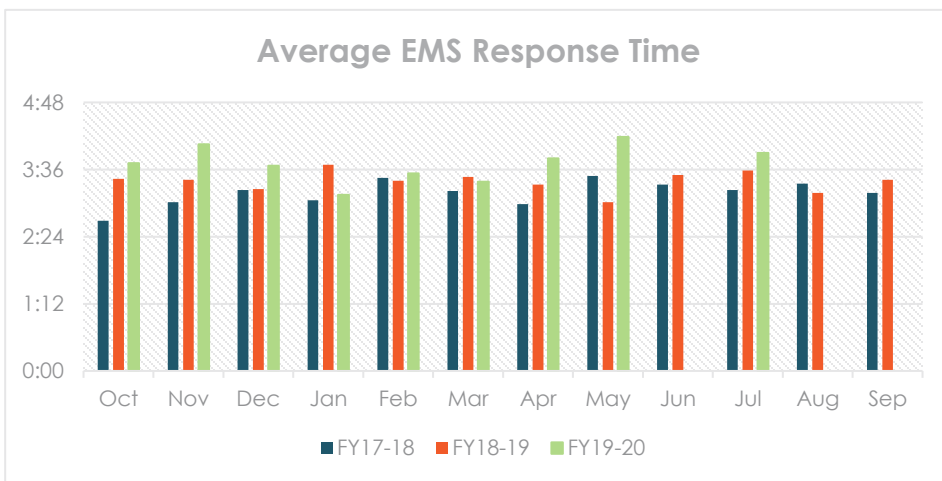
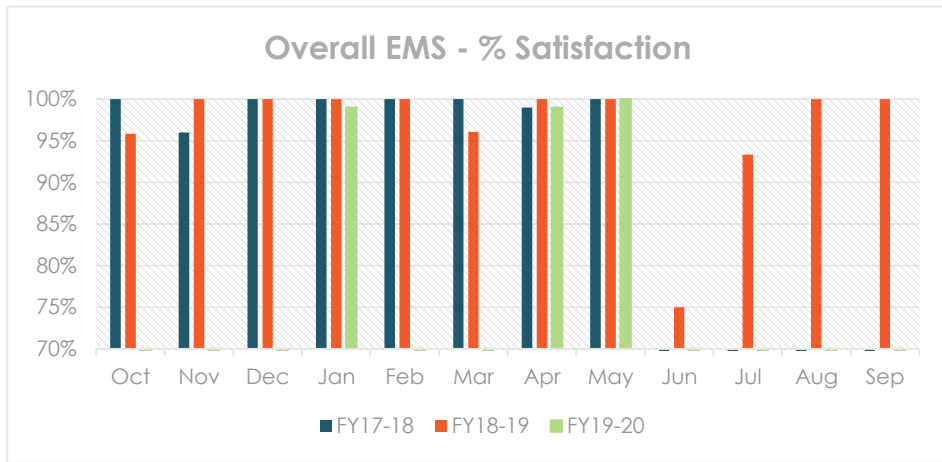


# Fire-Rescue Department

## Budget Year 2020-2021



Ensure a Safe and Secure Community





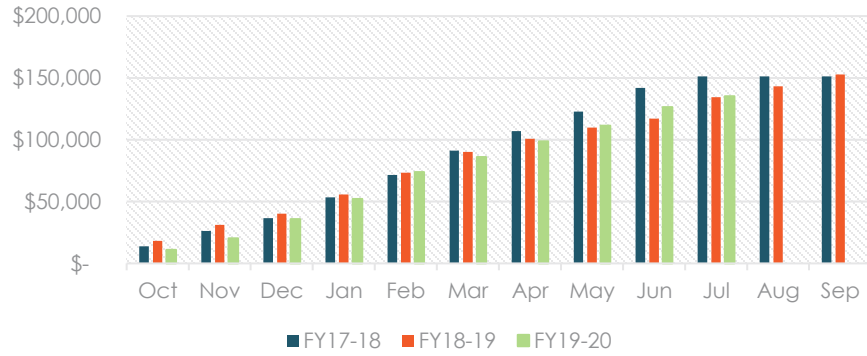
# Fire-Rescue Department

## Budget Year 2020-2021

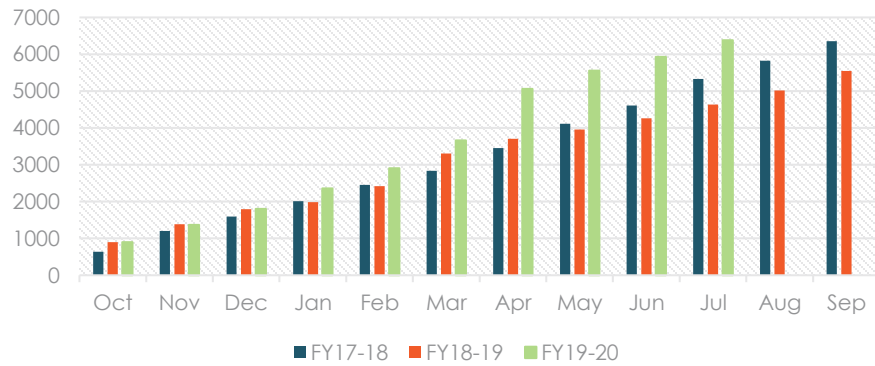


Deliver More  
Efficient  
Government

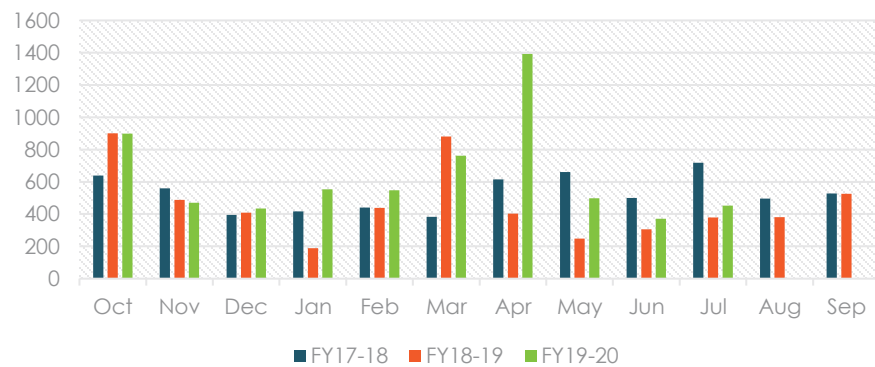
### EMS Collections (Cumulative)



### Total Overtime Hours (Cumulative)



### Monthly Total Overtime Hours





# Fire-Rescue Department

## Budget Year 2020-2021



Deliver More Efficient Government

### FY20-21 Proposed Targets

Objective	Indicator	FY 18-19 Actual	FY 19-20 YTD	FY 20-21 Proposed
Quality of Life	Citizen Trained in CPR	201	73	180
Quality of Life	Simultaneous Alarms	12%	10%	<15%
Quality of Life	Overall EMS % of Satisfaction	97%	N/A	>95%
Quality of Life	Total Inspection Activities	2,057	872	>2,000
Quality of Life	Community Programing	81	21	>70
Efficient Government	% EMS Response Time 6 Minutes or less	96%	94%	>90%

"To provide a safe, quality environment for all islanders through responsible government."



# Fire-Rescue Department

Budget Year 2020-2021

Efficient Government	EMS Average Response Time	3:23	3:36	<3:45
Efficient Government	% Fire Response Time 6 Minutes or less	95%	96%	>90%
Efficient Government	Fire Average Response Time	3:44	3:35	<4:00
Efficient Government	EMS Collections	\$152,824	\$85,931	>150,000
Efficient Government	Total Overtime Hours	5,544	5,057	<6,500
Resiliency	Total Sick Hours	3,591	1,526	<3,500
Resiliency	Vacant and Injured Positions	2	2	<3
Resilience	Grant Funding	\$15,427	\$15,427	\$400,000

## Prior Year's Accomplishments

The following section lists the accomplishments of the Fire Rescue Department for fiscal year 2020.

### Fire Rescue Programs

- The department will respond to 1,700 calls for service. Approximately 1,400 per 10,000 residents.
- The Department's average response time is 3:37 minutes per call. Arriving in less than 6 minutes 96% of the time.
- The Department completed its Annual Compliance Report maintaining its position as the 4th longest accredited department in the Nation.

### Fire

- Firefighters will have completed over 8,000 hours of training and used 23% less Sick time than the previous 5-year average.
- The Department's average response time on Fire response is 3:38 minutes per call. Arriving in less than 6 minutes 95% of the time.
- Filled two vacant firefighter positions with highly experienced firefighters
- Purchased 12 sets of Firefighter turnout gear, replacing end of life PPE with higher performance modern gear.

### Rescue/EMS

- The Department's average response time on EMS response is 3:36 minutes per call. Arriving in less than 6 minutes 96% of the time.

*"To provide a safe, quality environment for all islanders through responsible government."*



# Fire-Rescue Department

## Budget Year 2020-2021

- Purchased two Cardiac Monitor defibrillators called Lifepak 15, as part of 2019 CIP to replace end of life older units. The enhanced Advanced Cardiac Life Support diagnosis and therapy blood gas monitoring for Carbon Monoxide, enhanced reporting and communication with online medical control cardiologist
- Purchased 2 Lucas mechanical CPR devices to replace end of life older units. They provide enhance circulation in Cardiac Arrest patients providing for cutting edge improvements in Cardiac Arrest therapies
- Purchased an EleGard elevated CPR system. EleGard is a patient positioning device that allows for Heads up CPR. Elevating the head of a patient in cardiac arrest in conjunction with other implemented arrest protocols has been demonstrated to reduce intracranial pressure, improve cerebral perfusion pressure and improve coronary perfusion pressure. This cutting-edge technology is part of the department's aggressive attempts to increase cardiac arrest resuscitation.

### Community Risk Reduction

- The department will conduct community outreach events reaching out to residents. (Teen Talk, Stop the Bleed, CPR, Open House).
- The Fire Prevention Bureau will review over 600 construction plans and conduct over 800 Life Safety Inspections

### Emergency Management

- Emergency Management coordinated the preparation, response and recovery to COVID-19. This was the longest declared emergency in the history of the Village.
- Purchased new radios as part of the CIP

### Authorized Positions

Fire (06) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
Fire Chief	1	1	1	1
Deputy Fire Chief	2	2	2	2
Fire Captains	3	3	3	3
Executive Assistant to the Fire Chief	0	1	1	1
Fire Lieutenants	7	7	7	7
Drivers/Engineers	12	12	12	12
Firefighters/Paramedics	14	14	14	14
Administrative Assistant/Records Technician	1	0	0	1



# Fire-Rescue Department

## Budget Year 2020-2021

	<i>FT Sub-Total</i>	<b>40</b>	<b>40</b>	<b>40</b>	<b>41</b>
		<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>
<b>Fire (06) Part Time</b>					
PT Inspectors - Fire Prevention		1	1	1	1
PT Community Outreach Liaison		1	1	1	0
	<i>PT Sub-Total</i>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>
	<b>Total</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>

### Budget Highlights

The Fire Rescue Department budget is a total of \$8,660,734, which is \$240,702 (3%) greater than Fiscal Year 2020 Adopted Budget.

#### Personnel & Benefits (12-24&55)

**\$7,224,133**

Personnel costs increased by a net \$83,821 and covers the salary and benefits for positions authorized under this Department. Salaries decreased as a result of filling three vacancies at the current starting salary for a firefighter paramedic at \$63,616 (-\$6,076). Additionally, one part-time position, the Community Outreach Liaison, was converted to a full-time position and filled with an employee transferred from the Building Department.

Overtime decreased from prior year due to staffing changes meant to minimize overtime (-\$21,640). The majority of this funding is allocated to minimum staffing. Everyday, there must be a minimum of 8 people on duty. If a firefighter paramedic calls out sick, is injured or the department has vacancies, there will be a need to hire overtime. Overtime is paid anytime a shift personnel works over 48 hours per week

Other pay (15) was decreased by a net of \$40,623. This line item includes Vacation Excess, Acting Pay, Holiday Pay, Incentive Pay, Stipends for Continuing Education, and Longevity Bonuses.

Vacation Excess is vacation time that is paid out when personnel have reached 480 hours of vacation time. Any accruals above 480 hours are paid. This line item is budgeted to be the same as prior year.

Acting Pay is budgeted for when personnel work above their rank and are compensated for the hours they work with higher levels of responsibilities. This line item has increased by \$7,000 due to a greater demand for acting personnel.



# Fire-Rescue Department

## Budget Year 2020-2021

Holiday Pay is budgeted to pay when personnel work during holidays and they elect to be paid versus bank their time as "comp time". This line item has increased by \$3,125 based on actual projections.

Incentive Pay is an educational incentive that provides funding from the state of Florida. The Village is reimbursed for this each quarter. As of the most recent submittal to the state, there are 11 personnel eligible for the two-year degree in the amount of \$50 per month. There are 12 personnel eligible for the four-year degree incentive of \$110 per month. This reimbursable line item is up \$4,440 because of additional personnel that have qualified for the program.

Stipend for Continuing Education Units (CEUs) is provided to each firefighter paramedic assigned to shift work. Each two-year cycle, every paramedic is required to take a 30-hour refresher course; which includes 2 hours in pediatric emergencies. Of the 30 hours, 24 hours must be taken in person and frequently our personnel attend the University of Miami Miller School of Medicine Gordon Center to take Advanced Cardiac Life Support, Pediatric Advanced Life Support, and Advanced Stroke Life Support; these are a few examples of the outstanding training Key Biscayne Fire Rescue receives. Each year, the 35 paramedics assigned to shift receive \$600, and the 23 inspectors and instructors receive \$454 for additional required CEUs. The benefit to the Village is this is a fixed cost that historically is a savings to paying overtime for the same amount of hours. Additional personnel qualified this year and the line item increased by \$1,994.

Longevity Bonus is provided to each employee based on a performance evaluation of up to 4% for personnel that have been at the Village for more than 15 years. This item decreased as part of a correction to the application of longevity bonuses under the collective bargaining agreement (-\$57,182).

Compensated Absences (18) reduced by a total of \$61,158. This line includes a sell back of time provided for under the collective bargaining agreement and the pay out of accrued leave for outgoing or retiring personnel.

CBA Request (Sellback) is funding for time banks that are unfunded liabilities. Each year personnel are allowed to sell time. This sale of time is requested in May to allow the department to budget for an October sale of time. It is a mechanism to reduce the unfunded liabilities by reducing time banks. It also allows for the sick time incentive program that was implemented during the last negotiations. It has reduced sick time use and reduced overtime



# Fire-Rescue Department

## Budget Year 2020-2021

associated with personnel calling out sick. In Fiscal Year 2021, the requests to sell back time came in \$61,158 under the request from the prior year.

Also budgeted under this line is funding to pay out the accrued leave of retiring or outgoing personnel. In Fiscal Year 2021, the department does not anticipate any retiring firefighters (-\$20,000).

FICA tax (21) is a combination of a 6.2% Social Security tax and a 1.45% Medicare tax that the IRS imposes on employee's earnings. This line item is correlated with salaries. This line decreased by \$1,730 from prior year.

Retirement Contributions (22) includes the cost of pension contributions which decreased by \$191,905. In addition, this line item includes two full-time general employees' 401 contributions.

Life, Health, Disability Insurance (23) includes the Village's contribution for health insurance, life insurance and accidental death or disability. In addition, the two general employees receive long term disability. This item increased by \$142,840 due to a Village-wide increase to health insurance rates by 6.85%.

Worker's Compensation (24) includes the cost of worker's compensation. This line increased by \$46,242

Tuition Reimbursements (55) increased by \$15,000 due to more personnel attending professional development classes seeking degree. It is expected that 6 firefighter paramedics are interested in attending college or university. The allocation should be \$10,000 per person and the department has projected the cost to be \$30,000.

### Professional Services (31)

**\$47,000**

This line item includes budgeted funds for hiring expenses, medical exams for personnel and fees for accreditation. The testing fees that are allocated are to demonstrate proficiencies as driver engineers, to be assigned. This includes a written test and practical testing. It provides assurance that personnel have demonstrated the skills, knowledge and abilities to drive vehicles and operate controls in a high stress environment. The Driver Assignment is a professional development step in taking on higher levels of responsibilities. The next rank to firefighter is Lieutenant, and the department is expected to provide a written and performance test for this rank in 2021. In a similar way to the driver test, the lieutenant test assesses the skills, knowledge and abilities of the mid-level



# Fire-Rescue Department

## Budget Year 2020-2021

manager. This role is responsible for the performance of response unit and at times the entire shift. This line item increased by \$17,000 due to a projected turn over and the need to test for both drivers and lieutenants in the same year. In addition, the increase of expected medicals based on personnel being qualified to participate in the program.

### Other Contractual Services (34)

**\$562,903**

This line item includes amounts paid to the Village's custodial services provider for the annual contract for custodial services. The Fire Rescue Department manages most of our own services and this contract provides basic janitorial services and cleaning of the Fire Department Administrative Offices.

The Automatic Aid and Ancillary Services agreement is an annual contract with the City of Miami. This contract has been in place since the department's inception in 1993. The Department is supported like a Miami Fire Department station. Some of the services include automatic dispatch of emergency units to incidents on Key Biscayne. This is different than mutual aid because it is automatic. All of the emergency response capabilities of the City of Miami are available to the Village. In addition, the agreement provides for repairs of the 5-emergency response apparatus, fuel, expendable EMS supplies, training and the infrastructure support of emergency radio communications and alerting. It is recommended to continue this agreement to support the department's response. This line item increased by \$6,025 due to the cost sharing of custodial services.

### Travel & Per Diem (40)

**\$22,840**

This line item includes amounts paid for transportation, lodging, meals, and other incidental travel expenses associated with trainings that support the development and skill of firefighter-paramedics, drivers, and leadership. This line decreased by \$5,000 as the department anticipates less travel for trainings in early Fiscal Year 2021.

### Communications Infrastructure (41)

**\$61,791**



# Fire-Rescue Department

## Budget Year 2020-2021

This line item includes amounts paid for communications infrastructure related costs to operate the Fire Rescue Department. This includes satellite phones, cellular phone and data, hardwire data lines, cable services and virtual connectivity through Microsoft. This line item increased because the Fire Rescue Department is absorbing the cost of all the satellite phones and the projected cost associated with taking all personnel to a virtual Microsoft 365 platform, the increase is \$9,961.

### Postage and Freight (42)

**\$500**

This line item includes amounts paid for fees associated with postage and freight.

### Utilities (43)

**\$35,283**

This line item includes amounts paid for utilities that include electric, water and sewer, and propane. There is an increase of \$2,955.

### Rentals & Leases (44)

**\$4,140**

This line item includes amounts paid for the expense associated with equipment and services that include the office copier, water filtration, shredding services and a carpet service. The line item had a minimal reduction of \$300.

### Property & Liability Insurance (45)

**\$164,231**

This line item includes costs incurred for property and liability insurance and has increased by \$30,612. For additional information see Financial Policies Memo that references a 6% decrease and reallocation based on policy benefits.

### Repairs and Maintenance (46)

**\$81,300**

This line item includes the costs associated with maintaining the Fire Rescue building. This includes service agreements and maintenance costs of elevators, fire alarms, fire sprinklers, emergency generator, HVAC, plumbing, electrical, overhead doors, pest control and appliances. This line item has been decreased by \$5,700.



# Fire-Rescue Department

## Budget Year 2020-2021

### Printing and Binding (47)

\$2,640

This line item includes cost associated with printing promotional materials, manuals and other printed needs. This item is increased by \$1,320 due to the promotional testing expected to occur in 2021.

### Promotional Activities (48)

\$12,000

This line item includes costs associated with outreach activities to include fire prevention week, burn week, CPR programs, Stop the Bleed Programs and supporting open houses and prompting the Fire Rescue Department.

### Other Current Charges (49)

\$20,200

This line item includes amounts paid for the service charges and reimbursements for transport fees. This is the cost associated with collecting an estimated \$150,000 in transport fees. The result is a net positive for the Village. This line item has increased by \$7,000 based on actuals.

### Office Supplies (51)

\$6,000

This line item includes materials and supplies such as stationary, preprinted forms, paper, charts, maps, and other office supplies required for daily operations. Increase of \$2,000 due to demand.

### Operating Supplies (52)

\$107,724

This line item includes consumable supplies needed to conduct operations such as fuel, lubricants, chemicals, uniforms, fire and ems equipment. Operating supplies increased by \$5,884 based on actual expenses. Uniforms increased by \$12,324 due to cost of cleaning firefighting gear as part of the cancer reduction initiatives the department has adopted. Finally, the fuel cost increased based on actual costs.



# Fire-Rescue Department

## Budget Year 2020-2021

### Subscriptions & Memberships (54)

**\$69,441**

This line item includes subscription costs of books, publications, software, magazines, newspapers, and other subscription-based publications or services. This line item increased by \$26,036 due to the analysis and reallocation based on actual cost share.

### Capital Outlay (64)

**\$172,610**

This line item includes fixed assets under \$100,000 and includes items such as motor vehicles, heavy equipment, office furniture or equipment, and other machinery and equipment. There is funding to replace end of life personnel protective equipment (Bunker Gear) and maintain the fire rescue building. This line had a net increase of \$23,110 due to no new funds budgeted for Fiscal Year 2020 repairs (-\$104,500) and additional funds for fire facility repairs (\$65,000) and IT hardware (\$18,765).

### **Unfunded Initiatives**

The department has established several objectives that are unfunded as of the 1<sup>st</sup> Budget Hearing; but are recommended, in order to continue maintaining the expected level of service into the future. These initiatives include:

1. Establishing an EMS Division and promote an EMS Division Lieutenant on a 40-hour week. The annual cost for this position would be \$137,614 plus benefits based on a senior level lieutenant.
2. Establishing a Training and Compliance Officer to create an opportunity for accelerating experience in key leadership positions, due to expected department turnover. The annual cost for this position would be \$137,614 plus benefits based on a senior level lieutenant.
3. Establish additional dispatch personnel to expand monitoring capabilities. This would allow a centralized location to monitor inputs for emergency responses in real time. This could expedite emergency response. It would require at least



# Fire-Rescue Department

## Budget Year 2020-2021

one person staffing for the expected staffed hours. Example: 12 hours per day, 7 days per week vs 24 hours per day, 7 days per week. The projection of cost is based on 4 positions to staff 24 hours per day at a cost of estimated at \$300,000.

4. The projected needs in fire prevention calls for 1 additional person to conduct the required 265 annual fire inspections and keep up with demands of permits and plan reviews. The 265 occupancies account for an additional estimated 795 inspections. Based on history it requires a minimum of 3 visits to each occupancy that quickly comes into compliance.

Currently there is a full-time assistant fire marshal and 1 part time inspector working about 15 hours per week. Approximately 1.5 people handle the permit and plan review. The total projected need is 2.5 personnel assigned to fire prevention. \$80,000 request.

5. The concept of establishing an Emergency Management Division under the Fire Rescue Department would capture funding that is being allocated for preparation, response and recovery. This is expected to be implement with the new financial system. The Village is actively perusing a grant to build a hardened Emergency Operation Center on the 2<sup>nd</sup> floor of the Fire Rescue Building. This item also appears in the CIP subject to the grant award. \$650,000 request.



# Fire-Rescue Department

## Budget Year 2020-2021

### Fire Rescue Proposed Budget - FY2021

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD(6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$4,136,247	\$4,308,142	\$3,056,062	\$4,348,043	\$4,341,967	(\$6,076)	0%
14.000 - OVERTIME	\$313,495	\$284,619	\$202,291	\$311,640	\$290,000	(\$21,640)	-7%
15.000 - OTHER PAY	\$125,977	\$306,391	\$102,006	\$317,966	\$277,343	(\$40,623)	-13%
18.000 - COMPENSATED LEAVE	\$133,253	\$457,280	\$21,580	\$270,703	\$209,545	(\$61,158)	-23%
21.000 - PAYROLL TAXES	\$328,741	\$355,188	\$248,508	\$384,336	\$382,606	(\$1,730)	0%
22.000 - RETIREMENT CONTRIBUTIONS	\$646,666	\$871,998	\$575,110	\$878,718	\$889,684	\$10,966	1%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$403,896	\$394,998	\$443,303	\$416,878	\$559,718	\$142,840	34%
24.000 - WORKERS COMPENSATION	\$254,900	\$220,305	\$191,893	\$197,028	\$243,270	\$46,242	23%
55.100 - TUITION REIMBURSEMENTS	\$6,009	\$10,844	\$9,228	\$15,000	\$30,000	\$15,000	100%
<b>Subtotal - Personnel</b>	<b>\$6,349,186</b>	<b>\$7,209,766</b>	<b>\$4,849,981</b>	<b>\$7,140,312</b>	<b>\$7,224,133</b>	<b>\$83,821</b>	<b>1%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$46,625	\$24,948	\$6,153	\$30,000	\$47,000	\$17,000	57%
34.000 - OTHER CONTRACT SERVICES	\$576,996	\$564,069	\$376,617	\$556,878	\$562,903	\$6,025	1%
40.000 - TRAVEL & PER DIEM	\$36,066	\$22,354	\$17,248	\$27,840	\$22,840	(\$5,000)	-18%
41.100 - COMMUNICATION INFRASTRUCTURE	\$48,579	\$60,213	\$36,030	\$51,830	\$61,791	\$9,961	19%
42.000 - POSTAGE & FREIGHT	\$1,145	\$605	\$586	\$500	\$500	\$0	0%
43.000 - UTILITIES	\$33,702	\$36,236	\$20,923	\$32,328	\$35,283	\$2,955	9%
44.000 - RENTALS & LEASES	\$7,945	\$6,713	\$4,492	\$7,000	\$4,140	(\$2,860)	-41%
45.000 - PROPERTY & LIABILITY INSURANCE	\$125,711	\$122,305	\$136,771	\$133,619	\$164,231	\$30,612	23%
46.000 - REPAIRS & MAINTENANCE	\$64,378	\$86,689	\$29,144	\$87,000	\$81,300	(\$5,700)	-7%
47.000 - PRINTING & BINDING	\$365	\$922	\$678	\$1,320	\$2,640	\$1,320	100%
48.000 - PROMOTIONAL ACT - FIRE PREVENTION	\$13,600	\$4,449	\$1,890	\$12,000	\$12,000	\$0	0%
49.000 - OTHER CURRENT CHARGES	\$5,923	\$15,707	\$92,925	\$13,200	\$20,200	\$7,000	53%
51.000 - OFFICE SUPPLIES	\$3,840	\$2,521	\$4,456	\$4,000	\$6,000	\$2,000	50%
52.000 - OPERATING SUPPLIES	\$92,043	\$102,358	\$62,107	\$84,800	\$107,724	\$22,924	27%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$35,371	\$40,903	\$24,120	\$43,405	\$69,441	\$26,036	60%
55.000 - TRAINING	\$37,878	\$22,995	\$18,656	\$24,500	\$24,500	\$0	0%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$20,314	\$7,000	\$40,845	\$149,500	\$172,610	\$23,110	15%
80.000 - GRANT & RESERVE EXPENDITURES	\$170,223	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal - Operational</b>	<b>\$1,320,702</b>	<b>\$1,120,986</b>	<b>\$873,641</b>	<b>\$1,259,720</b>	<b>\$1,395,102</b>	<b>\$135,382</b>	<b>11%</b>
<b>Total Fire Rescue Expenses</b>	<b>\$7,669,888</b>	<b>\$8,330,753</b>	<b>\$5,723,622</b>	<b>\$8,400,032</b>	<b>\$8,619,235</b>	<b>\$219,203</b>	<b>3%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Police Department

## Budget Year 2020-2021

### 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 36 sworn law enforcement officers and 11 civilian support personnel, which includes those in Communications, Information Technology, Fleet Maintenance, Computer Aided Dispatch/Records Management System, and a Property and Evidence Unit. Each of these functions combined provides the highest level of service and response to this community.

### FY21 Goals and Objectives

The following goals and objectives were developed to provide a dashboard of our Department's partnership with the Village Council's goals and objectives.



#### Improve Community Resilience and Sustainability

- Adopt a Rickenbacker Causeway/Crandon Boulevard Traffic Disruption Management Plan, in collaboration with Miami-Dade County and City of Miami via joint resolution by FY2021. Long-term consideration of a Comprehensive Rickenbacker Causeway Plan to include a Causeway Information Center by FY2022 Q1.



#### Deliver More Efficient Government

- Develop and implement a "311 Call Center" to respond to village-wide phone inquiries. This objective should be accomplished over the summer of 2020 utilizing existing administrative staff. The Police Department is spearheading this initiative in coordination and with resources from within the Village Manager's Office and Fire Department.
- Consistent review of departmental budget ensuring a more consistent, efficient, and effective delivery of police services.



#### Ensure a Safe and Secure Community

- DARE/SRO's will continue with an Anti-Bullying campaign at schools within the community with the ultimate goal of developing a program that focuses on issues such as Juveniles, Cyber Bullying, Self-esteem, vaping, delinquency and victimization.



# Police Department

## Budget Year 2020-2021

- Continue to protect our cyber system through the use of federal, state and local mandates and guidelines.
- Conduct two (2) virtual Coffee with a Cop events.
- Conduct community presentations twice a year as a crime prevention tool covering topics regarding safety, elderly presentations, fraud, etc. (Town Hall style)
- The department DARE/SRO Officers are part of the THREAT Assessment Team for all schools. Provide plans for Active Killer Survival Training and other emergency responses.
- Increase Department's Police Bicycle Program, using all sworn members, including top staff to continue and conduct patrol rides throughout the community during peak traffic and pedestrian hours. This Community Policing effort increases visibility and a sense of safety for our citizens and visitors.
- To prioritize Crime Prevention by using programs that are inclusive to our residents along with innovating proactive patrol strategies.
- Complete the Police Department's 5th Florida Accreditation Commission for Law Enforcement (State Accreditation) onsite (final inspection) in December 2020.

### **Performance Measures**

*The following indicators are relevant to the department's objectives as well as provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.*



# Police Department

## Budget Year 2020-2021

Objective: Maintain Core Services at Excellent LOS		FISCAL YEAR 2019-2020													
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	AVG	
SERVICE	# of Case Clearances	6	3	2	3	3	7	2	3	1	1	2	7	3	
	# of Traffic Crashes	16	5	21	12	16	26	23	9	11	13	19	8	15	
	# of PSA's	5	5	4	0	3	9	1	4	5	2	11	1	4	
	Average Emergency Response Time	2:38	2:53	3:35	3:59	3:46	3:50	3:41	3:22	3:46	2:10	2:35	3:14	3:17	
	Average Regular Response Time	5:22	5:31	5:46	5:36	5:29	5:47	5:42	5:46	5:52	5:22	4:58	6:06	5:36	
	# of Uniform Traffic Citation	65	84	219	277	148	146	119	115	52	48	104	64	120	
	# of Parking Citation	58	35	47	46	14	17	27	52	20	11	18	17	30	
	# of Red Light Camera Citation	153	83	75	134	101	81	92	74	101	101	127	161	107	
	# of Written Traffic Warnings	54	58	102	90	63	56	40	40	37	30	42	43	55	
	# of Golf Cart Registration	11	20	14	21	16	20	22	11	32	24	24	33	21	
	# of Loose Dog Civil Citations	0	0	1	0	0	0	0	0	1	3	1	1	1	
	# of Noise Nuisance	0	1	1	0	0	0	0	0	0	0	0	0	0	
	# of Arrests	3	3	2	2	3	2	2	4	2	0	2	6	3	
	# of Crime of Opportunity Notices	87	105	100	97	96	90	95	110	48	24	35	6	74	
	# of Watch Orders (Home Security Check for Home Owners)	553	365	339	426	437	268	374	378	314	382	528	247	384	
	# of Business Check	30	44	32	62	88	74	62	52	20	22	25	14	44	
	# of Area Check	13	13	17	23	18	38	34	33	6	17	31	67	26	
Park & Walk	71	47	64	72	62	48	44	53	38	32	28	27	49		
# of Directed Patrols	505	355	385	414	373	344	338	358	225	274	390	391	363		
Objective: Enhance Community Engagement		FISCAL YEAR 2019-2020													
ENHANCEMENT	Community Bike Rides	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Objective: Reduce Bullying		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	AVG
	DARE Events	71	59	52	53	52	3	9	8	0	0	3	52	30	
Reported Bullying Cases	0	0	0	0	2	0	0	1	0	0	0	0	0	0	
Objective:		FISCAL YEAR 2019-2020													
OVERTIME	Regular Overtime Hours														
	Regular Overtime Paid in \$\$														
	COVID-19 Overtime Hours														
	COVID-19 Overtime Paid in \$\$														


Objective: Maintain Core Services at Excellent LOS		FISCAL YEAR 2020-2021														
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	AVG	YTD	
SERVICE	# of Case Clearances	5	5	1	10	5	4	11	5	1	12	9		6	68	
	# of Traffic Crashes	12	17	11	9	17	15	2	5	14	8	7		11	117	
	# of PSA's	5	7	0	5	13	2	2	15	10	5	0:00		6	64	
	Average Emergency Response Time	2:12	3:54	4:40	1:16	3:27	3:42	1:17	2:10	2:58	1:45	1:40		2:38	5:01	
	Average Regular Response Time	5:21	5:16	5:43	4:40	5:57	5:55	4:52	5:00	6:09	6:08	4:52		5:26	11:53	
	# of Uniform Traffic Citation	105	71	127	149	78	27	1	19	17	12	28		58	634	
	# of Parking Citation	25	22	32	16	16	8	0	4	6	8	0:00		13	142	
	# of Red Light Camera Citation	158	92	95	96	88	95	43	34	75	74	70		84	920	
	# of Written Traffic Warnings	22	12	24	26	14	5	0	0	0	20	0:00		13	145	
	# of Golf Cart Registration	18	17	12	17	43	20	0	0	0	0	0		12	127	
	# of Loose Dog Civil Citations	1	3	0	0	0	0	0	0	0	0	0:00		0	4	
	# of Noise Nuisance	0	0	0	0	2	0	0	0	0	0	1		0	3	
	# of Arrests	5	1	2	3	5	3	9	5	4	10	0:00		5	50	
	# of Crime of Opportunity Notices	11	5	5	8	6	4	0	14	12	18	4		8	87	
	# of Watch Orders (Home Security Check for Home Owners)	167	122	265	225	111	77	11	28	23	86	0:00		107	1176	
	# of Business Check	14	22	30	23	12	4	4	1	0	0	1		10	111	
	# of Area Check	54	35	38	36	45	84	65	7	8	48	0:00		42	467	
Park & Walk	49	56	56	69	39	48	27	11	9	9	5		34	378		
# of Directed Patrols	302	83	268	218	113	76	42	12	20	55	40		112	1229		
Objective: Enhance Community Engagement		FISCAL YEAR 2020-2021														
ENHANCEMENT	Community Bike Rides	0	0	10	11	9	25	0	0	0	0	0		5	55	
	Objective: Reduce Bullying		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	AVG	YTD
	DARE Events	77	52	52	52	52	2	0	0	0	0	0		26	287	
Reported Bullying Cases	1	0	0	0	0	0	0	0	0	0	0		0	1		
Objective:		FISCAL YEAR 2020-2021														
OVERTIME	Regular Overtime Hours	217	570.5	487	566.23	457	446	201.5	154.25	369	405	378		386	4251	
	Regular Overtime Paid in \$\$	\$15,021	\$35,017	\$31,374	\$25,238	\$25,377	\$29,079	\$13,218	\$9,381	\$23,026	\$25,806	\$24,633		\$23,379	\$257,169	
	COVID-19 Overtime Hours							173.5	488	156.75	87	4		182	909	
	COVID-19 Overtime Paid in \$\$							\$27,460	\$44,700	\$33,737	\$31,403	\$347		\$27,530	\$137,648	

"To provide a safe, quality environment for all islanders through responsible government."



# Police Department

## Budget Year 2020-2021

Objective	Metrics																																																				
 <p>Ensure a Safe and Secure Community</p>	<p><b>No. of Case Clearances (Cumulative)</b></p> <table border="1"> <caption>No. of Case Clearances (Cumulative)</caption> <thead> <tr> <th>Month</th> <th>FY17-18</th> <th>FY18-19</th> <th>FY19-20</th> </tr> </thead> <tbody> <tr><td>Oct</td><td>5</td><td>5</td><td>5</td></tr> <tr><td>Nov</td><td>10</td><td>10</td><td>10</td></tr> <tr><td>Dec</td><td>15</td><td>15</td><td>15</td></tr> <tr><td>Jan</td><td>20</td><td>20</td><td>20</td></tr> <tr><td>Feb</td><td>25</td><td>25</td><td>25</td></tr> <tr><td>Mar</td><td>30</td><td>30</td><td>30</td></tr> <tr><td>Apr</td><td>35</td><td>35</td><td>35</td></tr> <tr><td>May</td><td>40</td><td>40</td><td>40</td></tr> <tr><td>Jun</td><td>45</td><td>45</td><td>45</td></tr> <tr><td>Jul</td><td>50</td><td>50</td><td>50</td></tr> <tr><td>Aug</td><td>55</td><td>55</td><td>55</td></tr> <tr><td>Sep</td><td>60</td><td>60</td><td>60</td></tr> </tbody> </table>	Month	FY17-18	FY18-19	FY19-20	Oct	5	5	5	Nov	10	10	10	Dec	15	15	15	Jan	20	20	20	Feb	25	25	25	Mar	30	30	30	Apr	35	35	35	May	40	40	40	Jun	45	45	45	Jul	50	50	50	Aug	55	55	55	Sep	60	60	60
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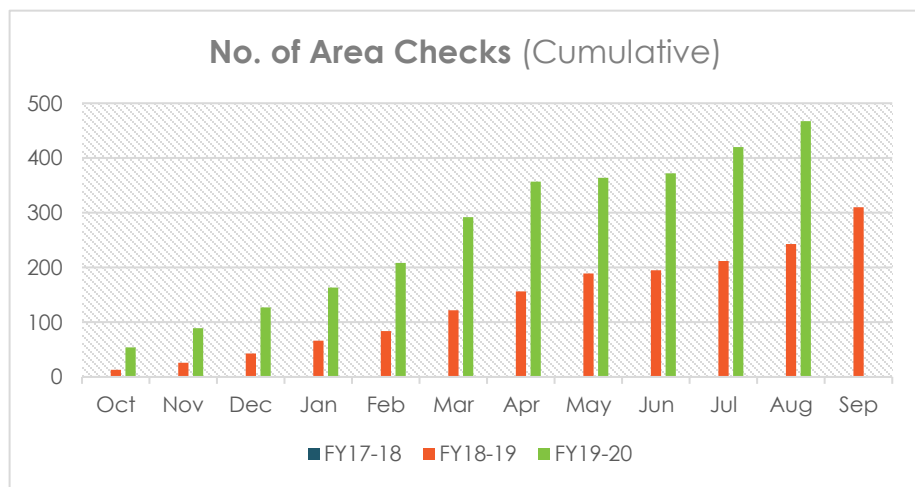
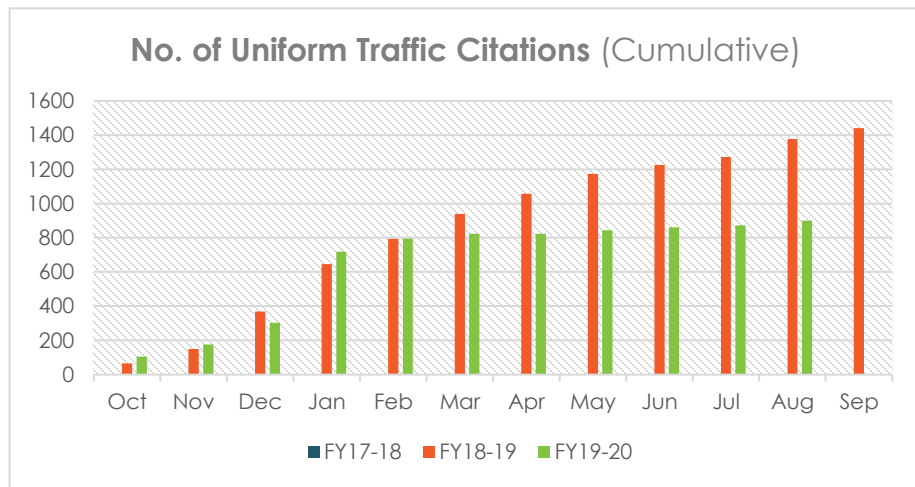
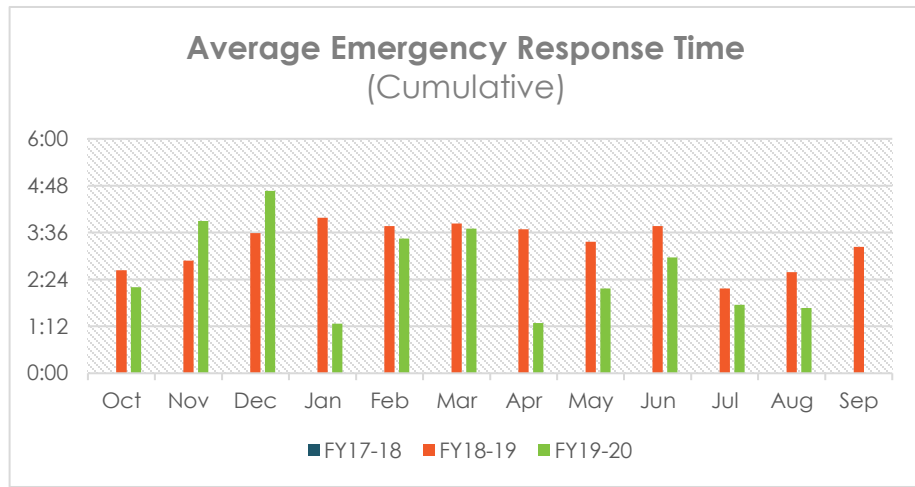


# Police Department

## Budget Year 2020-2021



Ensure a Safe and Secure Community



"To provide a safe, quality environment for all islanders through responsible government."

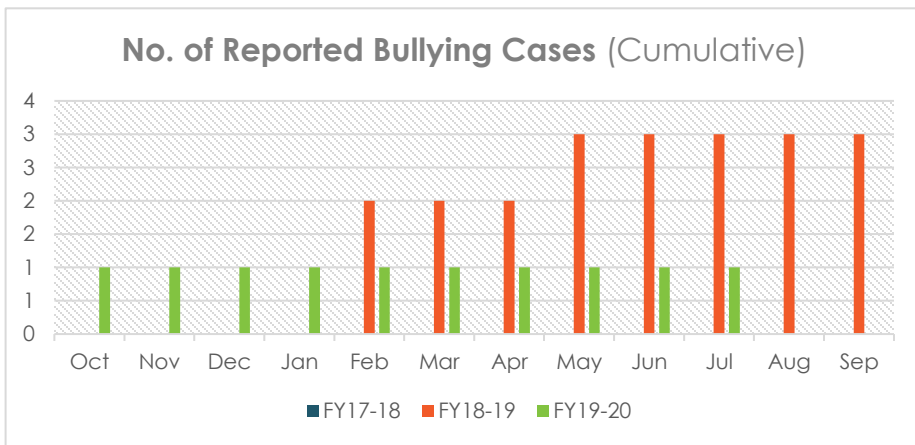
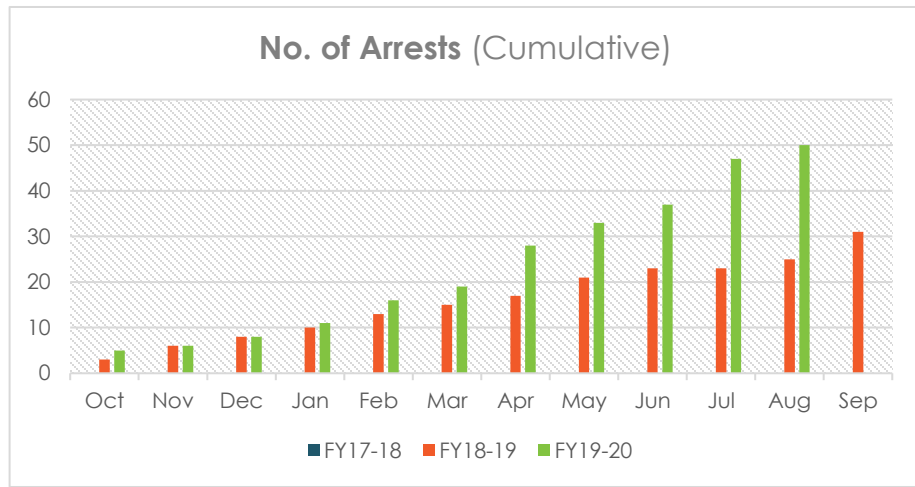


# Police Department

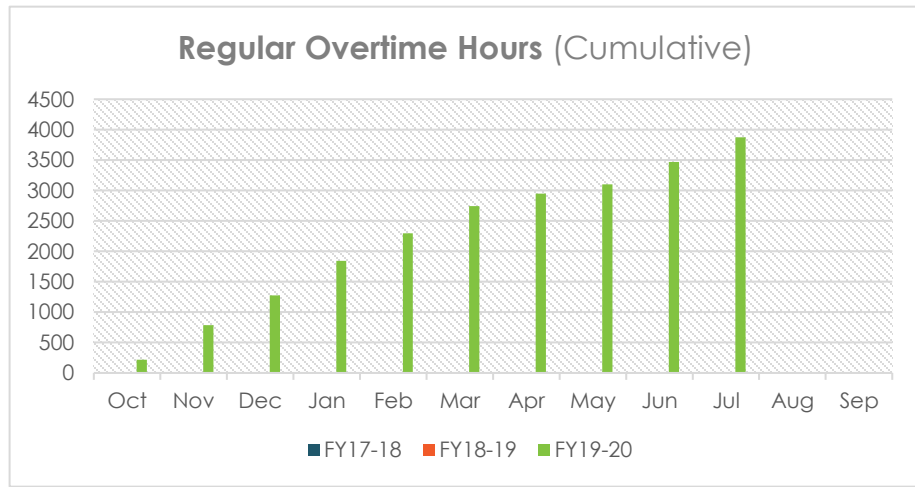
## Budget Year 2020-2021



Ensure a Safe and Secure Community



Deliver More Efficient Government





# Police Department

## Budget Year 2020-2021

### **Prior Year's Accomplishments**

The following section lists the accomplishments of the Department for FY2020.

- Village of Key Biscayne was recognized as one of the top 3 safest cities in the State of Florida.
- Created the first social media channel (Instagram) for the Key Biscayne Police Department.
- Both Detectives were recognized as the best in Miami-Dade County from the Law Enforcement Officer's Foundation (LEO) on March 2020.
- Established and completed seven Village wide Anti-Bullying Programs, which included school children and the adult community.
- Implemented long-term high security solution for Information Technology within the Village of Key Biscayne.
- Instituted national program "It's Time" by distributing Crime Prevention reminders to every doorstep in Key Biscayne.
- Provided Active Shooter Training to all five (5) schools within the Village of Key Biscayne boundaries.
- Conducted three (3) Distracted Driving Courses at St. Agnes and Community Church.
- Conducted 13 DARE classes: 300 Middle DARE students / 300 Pre-K / Kindergarten in a period of 11 weeks (3 Hours per day X 5 days). Grand total of 165 hours.
- Advised the K-8 School Safety Patrol Program (Approx. 20 students).
- Police Bicycle Patrol Program: The department certified and has begun deploying police officers and staff members on patrol rides throughout the community.



# Police Department

## Budget Year 2020-2021

### Authorized Positions

Police (08) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
<b>Full Time</b>				
Chief of Police	1	1	1	1
Deputy Chief of Police	2	2	2	2
Police Lieutenant	3	3	3	3
Police Sergeant	5	5	5	5
Police Officer	25	25	25	25
Fleet Maintenance & Service Coordinator	1	1	1	1
Municipal Utility Worker	1	1	1	1
Information Systems Administrator	1	1	1	1
Senior Executive Assistant	1	1	1	1
Executive Assistant	1	1	1	1
Administrative Services Manager	1	0	0	0
Executive Services Administrator	0	1	1	1
Dispatchers	4	3	3	3
Administrative Services Coordinator	0	1	1	1
Communications Supervisor	1	1	1	1
<b>FT Total</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>

### Budget Highlights

The Police Department budget is a total of \$8,203,932, which is \$120,204 (-1%) less than Fiscal Year 2020 Adopted Budget.

#### Personnel & Benefits (12-24&55)

**\$6,787,490**

Personnel costs increased by a net of \$46,352 and covers the salary and benefits for positions authorized under this Department. Salaries & Wages, Other Pay, and Payroll Taxes, and Workers' Compensation increased by primarily due to step increases for eligible employees under the collective bargaining agreement (\$82,417). Overtime decreased from prior year due to staffing changes meant to minimize overtime (-\$13,646). Compensated leave decreased because the department does not expect any officers to retire in Fiscal Year 2021 (-\$13,600). Retirement Contributions decreased in response to the most recent actuarial report, which dictates the Village's contribution toward the Police Pension (-\$39,565). Health insurance increased due to a Village-wide increase to health



# Police Department

## Budget Year 2020-2021

insurance rates by 6.85% (\$39,565). Tuition Reimbursement has decreased because the department does not expect any officers to enroll in college or university in Fiscal Year 2021 (-\$38,500).

### Professional Services (31)

**\$33,675**

This line item is for the provision of annual physical exams and stress tests for sworn employees (per CBA). Included is mandatory pre-employment examinations for new employees. In Fiscal Year 2021, the department has shifted toward utilizing in-house staff for IT implementations and eliminated \$25,000 that would have been used on contracted services. Offsetting this, the department has increased its funding for pre-employment examinations and annual medical exams by \$9,050.

### Contract Services (34)

**\$228,120**

This line item has decreased by \$70,448 from prior year. In large part, this is due to the change in accounting treatment of Red Light Camera fees, which are now booked as a liability and no longer included in the budget (-\$124,251). Custodial Services, another contract service, increased due to a Village-wide increase in the contract price (\$12,141). Additionally, the Crossing Guard Program increased from Fiscal Year 2020 due to increasing the contracted level of service to staff the Crandon-Harbor and Crandon-Grand Bay intersections (\$41,662). The 2.5% increase is a result of a contractual hourly rate increase, uniform expenses and increasing insurance costs. Also included in the increase is state mandated training for a total of 76-hours at \$28.49 per hour.

### Travel & Per Diem (40)

**\$24,780**

This line item decreased by \$17,405 due to the department's significant reduction to training. This is not a sustainable reduction, however, it will not impact the department's effectiveness in the short-term.

### Communication Infrastructure (41)

**\$78,750**

This line item decreased by \$12,303 due to decreases on the following items, which were reduced because the service is no longer needed, or fewer lines are needed:

- Phone Lines (AT&T) Building Phone System: Village Shared (-\$5,000)

*"To provide a safe, quality environment for all islanders through responsible government."*



# Police Department

## Budget Year 2020-2021

- Verizon Wireless Jet Packs and cell phones (-\$4,850)
- Long distance charges (-\$973): line item was removed
- Comcast Xfinity Internet access for Police IT / HQ / Mashta and Crandon LPR Sites (-\$400)
- Comcast Xfinity MetroE Virtual Private Network (VPN) Field Laptops (-\$400)
- Comcast Xfinity Cable TV (-\$680)

### Postage & Freight (42)

**\$1,604**

This line item includes all mailing and package services produced. Postage & Freight increased \$200 to cover the cost of the upcoming Accreditation assessment postage and mailing fees.

### Utilities (43)

**\$41,801**

The Utilities line item increased due to a Village-wide increase to electricity and water services (\$3,086).

### Rentals & Leases (44)

**\$43,225**

This line item increased by \$21,200. Plant Care, a service that provided and maintained plants within the department (-\$4,000) and the annual golf cart rental for the 4<sup>th</sup> of July (-\$400) were eliminated. There is a new rental cost for portable generators into this line item for the License Plate Readers ("LPR's") (\$1,500). Motorcycle leases, which had been included in prior Capital Improvement Plans, is now included in the operating budget (\$24,000).

### Property, & Liability Insurance (45)

**\$132,200**

This line decreased due to a Village-wide decrease to property and liability insurance rates in the estimated amount of 6% (-\$1,419).

### Repairs & Maintenance Total (46)

**\$188,944**

In total, this line reduced by \$3,000.

#### Repairs & Maintenance - Village Hall (46)

**\$50,624**



# Police Department

## Budget Year 2020-2021

This line item includes departmental costs incurred for the repair and maintenance of buildings and associated equipment, including all service contracts. Repairs and Maintenance increased \$1,000 to cover the cost of the Convergent Technology maintenance service contract, which supports the operation of security cameras and magnetic locks throughout Village Hall.

### Repairs and Maintenance - Vehicles (46)

**\$90,500**

This line item has an increase of \$7,000 due to two (2) full fleet decontaminations per year, as a precautionary measure to safeguard against exposure to COVID-19 and any other pathogens.

This line item also includes vehicle repairs and maintenance that include, fleet maintenance & repairs, biohazard clean-up, towing expenses, paint & body repairs, equipment & graphics, vehicle registrations, vehicle rentals for staff vehicles - undergoing repair, boat trailer and miscellaneous equipment such as keys, batteries, speedometer calibrations.

### Repairs & Maintenance – Equipment (46)

**\$27,800**

This line item is for the repair and maintenance of equipment including all maintenance and service contracts. This line item has a decrease of \$11,000 from prior year due to the removal of the diving equipment, IT equipment (servers, laptops, workstations – no longer covered by warranty), ACP server rack, Dell storage disk upgrade (-\$15,500). New items include the maintenance for a new LPR reader (\$1,000), new desk phone sets (no longer covered under warranty)(\$2,000), and an increase for miscellaneous IT equipment parts such as batteries and screens to account for the deferred replacement of laptops and computers (\$1,500).

### Repairs & Maintenance – Boat (46)

**\$20,520**

This line item is for the repair and maintenance of the two (2) police vessels. This item remained the same from last year due to the anticipated use and that scheduled maintenance costs will remain the same for Fiscal Year 2021.

### Printing & Binding (47)

**\$15,000**



# Police Department

## Budget Year 2020-2021

This line item is for printing and binding such as printed forms, letterhead and envelopes, certificates and plaques, business cards, golf cart and bicycle decals, FTO & Dispatch training books, brochures, "We Care" signs for crime prevention, recruitment program brochures and victim's rights brochures (English/Spanish). This line item has an increase of \$4,500, due to Victims' Rights Brochures changes required by Florida State Statute, to include Marsy's Law.

### Promotional Activities -D.A.R.E (48)

**\$13,455**

This line decreased by \$9,770 from prior year. This decrease is due to the elimination of Anti-Bullying (Retro Bill presentation and travel) (-\$5,500) and Halloween Safety (-\$4,270). The department anticipates funding these programs through alternative revenue sources in Fiscal Year 2021.

### Office Supplies (51)

**\$15,000**

This line item is for office supplies such as IT supplies, replacement chairs, accreditation, and miscellaneous (paper, pen, ink, folders, etc.). This line item has a decrease of \$1,500 from prior year, due to the line item removal administrative desks replacement for lieutenants' office.

### Operating Supplies Total (52)

**\$227,560**

In total, this line has decreased by \$23,000 from prior year.

### Operating Supplies (52)

**\$33,560**

This line item has a decrease of \$4,900 due to the decrease in supplies needed for the Crime Scene Unit (-\$1,000), Investigations Unit (-\$2,000), Logistical Resources (-\$1,000), and Property & Evidence Unit (-\$400). In addition, there was a decrease in supplies for the destruction of drugs and guns due to the anticipation of less destruction in Fiscal Year 2021 (-\$500).

### Operating Supplies - Vehicle Fuel (52)

**\$79,200**

This line item is for Vehicle Fuel to include, Police Vehicles, Police Officer payroll deductions ( $\$30 \times 26 - \$780 \times 35 = +\$27,300$ ) and, Generator Fuel. A Fuel Cost Analysis revealed a daily average fluctuating market cost. These



# Police Department

## Budget Year 2020-2021

costs remain in line with the Fiscal Year 2021 budget as the department anticipates the fuel cost to remain the same.

### Operating Supplies - Uniforms (52)

**\$73,000**

This line item is for Uniforms to include, Annual Uniform Allowance (36 sworn X \$700), Badges, Honor Guard Uniforms (increased in the amount of \$500), New Employees, Motorcycle Squad, Marine Patrol, Replacements and Dispatchers.

This line item has an increase of \$500 due the resignation of three prior serving Honor Guard members, and the full outfitting of three new members.

### Operating Supplies - Range Expenses (52)

**\$29,220**

This line item is for operating supplies such as range expenses, firearms cleaning supplies, range supplies, targets, ammo, simulation FX, rifle ammo and the introduction of a new rifle program. This line item has an increase of \$4,920, due to the addition of a new rifle program along with a slight increase of range fees.

### Operating Supplies - Equipment (52)

**\$7,300**

This line item is for operating supplies equipment such as police radio batteries, and smart trailer batteries. This line item has a decrease of \$4,000 due to the reduction of miscellaneous replacements and taser holsters.

### Operating Supplies – Boat Fuel (52)

**\$22,300**

This line item was reduced by \$2,700 based on actual trend for the prior five years.

### Subscriptions & Memberships (54)

**\$293,717**

This line increased by \$34,612 from prior year. Memberships for Notary Public (-\$400), the Two Hundred Club of Greater Miami (-\$400), and the Miami-Dade Chiefs September Awards (-\$2,500) were eliminated and one membership to



# Police Department

## Budget Year 2020-2021

LeadsOnline for police detectives was increased (\$100). Software costs increased by \$37,102 and includes increases to Superior/Central Square CADRMS annual maintenance (\$9,750), software licenses (\$18,039), Body Cam video storage (\$10,000), GPS Fleet Management (\$1,898) and phone system maintenance (\$750). Accreditation annual fees also increased by \$710.

### Training (55)

**\$27,120**

Training was reduced from prior year adopted budget by \$23,760. This is a temporary measure that is not sustainable in the long run but will not decrease the effectiveness of the Key Biscayne Police Department in Fiscal Year 2021.

### Capital Outlay (64)

**\$30,000**

Capital Outlay decreased by \$70,000 from prior year. This is due to deferred improvements to the CADRMS system (-\$25,000), server replacements (-\$25,000), and elimination of maintenance reserves (-\$20,000). The department has funded the IT equipment (laptops and workstations) renewal and refresh program.



# Police Department

## Budget Year 2020-2021

### Police

#### Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD (6/30/20)	FY2020 Adopted	FY2021 Proposed	variance	
						dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$3,769,500	\$3,917,185	\$3,042,869	\$4,195,626	\$4,235,340	\$39,714	1%
14.000 - OVERTIME	\$444,341	\$432,605	\$249,624	\$356,000	\$342,354	(\$13,646)	-4%
15.000 - OTHER PAY	\$368,295	\$480,691	\$159,300	\$402,941	\$422,906	\$19,965	5%
18.000 - COMPENSATED LEAVE	\$236,110	\$62,012	\$31,147	\$13,600	\$0	(\$13,600)	-100%
21.000 - PAYROLL TAXES	\$350,584	\$355,142	\$262,855	\$372,082	\$377,489	\$5,407	1%
22.000 - RETIREMENT CONTRIBUTIONS	\$746,222	\$742,917	\$620,402	\$738,996	\$699,431	(\$39,565)	-5%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$446,082	\$432,726	\$470,848	\$489,035	\$558,281	\$69,246	14%
24.000 - WORKERS COMPENSATION	\$166,080	\$146,221	\$125,987	\$129,358	\$146,689	\$17,331	13%
55.200 - TUITION REIMBURSEMENT	\$336	\$4,493	\$8,930	\$43,500	\$5,000	(\$38,500)	-89%
<b>Subtotal - Personnel</b>	<b>\$6,527,551</b>	<b>\$6,573,991</b>	<b>\$4,971,962</b>	<b>\$6,741,138</b>	<b>\$6,787,490</b>	<b>\$46,352</b>	<b>1%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$14,897	\$8,463	\$2,709	\$49,625	\$33,675	(\$15,950)	-32%
33.000 - RED LIGHT CAMERA - SPCL MAGISTRATES	\$750	\$500	\$0	\$1,000	\$1,000	\$0	0%
34.000 - OTHER CONTRACT SERVICES	\$300,011	\$264,954	\$135,075	\$298,568	\$228,120	(\$70,448)	-24%
35.000 - INVESTIGATION EXPENSE	\$1,408	\$1,755	(\$2,290)	\$3,000	\$3,000	\$0	0%
40.000 - TRAVEL & PER DIEM	\$39,567	\$17,156	\$11,434	\$42,185	\$24,780	(\$17,405)	-41%
41.000 - COMMUNICATIONS	\$78,037	\$82,767	\$43,721	\$89,943	\$78,750	(\$11,193)	-12%
42.000 - POSTAGE & FREIGHT	\$1,753	\$805	\$1,318	\$1,404	\$1,604	\$200	14%
43.000 - UTILITIES	\$51,049	\$42,130	\$28,412	\$38,715	\$41,801	\$3,086	8%
44.000 - RENTALS & LEASES	\$11,327	\$15,018	\$25,193	\$22,025	\$43,225	\$21,200	96%
45.000 - PROPERTY & LIABILITY INSURANCE	\$122,108	\$116,460	\$143,922	\$133,619	\$132,200	(\$1,419)	-1%
46.000 - REPAIRS & MAINTENANCE	\$195,930	\$182,472	\$90,836	\$191,944	\$188,944	(\$3,000)	-2%
47.000 - PRINTING & BINDING	\$8,433	\$1,755	\$6,387	\$10,500	\$15,000	\$4,500	43%
48.000 - PROMOTIONAL ACTIVITIES - D.A.R.E. PROGRAM	\$16,625	\$17,102	\$21,278	\$23,225	\$13,455	(\$9,770)	-42%
51.000 - OFFICE SUPPLIES	\$13,797	\$11,954	\$4,541	\$16,500	\$15,000	(\$1,500)	-9%
52.000 - OPERATING SUPPLIES	\$243,360	\$252,071	\$104,316	\$250,760	\$214,760	(\$36,000)	-14%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$99,580	\$146,289	\$133,676	\$259,105	\$293,717	\$34,612	13%
55.000 - TRAINING	\$43,385	\$30,159	\$9,415	\$50,880	\$27,120	(\$23,760)	-47%
64.000 - CAPITAL OUTLAY - POLICE EQUIPMENT	\$79,574	\$26,242	\$178,562	\$100,000	\$30,000	(\$70,000)	-70%
<b>Subtotal - Operational</b>	<b>\$1,321,592</b>	<b>\$1,218,053</b>	<b>\$938,505</b>	<b>\$1,582,998</b>	<b>\$1,386,151</b>	<b>(\$180,897)</b>	<b>-12%</b>
<b>Total Police Expenses</b>	<b>\$7,849,143</b>	<b>\$7,792,044</b>	<b>\$5,910,467</b>	<b>\$8,324,136</b>	<b>\$8,173,641</b>	<b>(\$150,495)</b>	<b>-2%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Public Works

## Budget Year 2020-2021

### Function

The Public Works Department is responsible for design, construction, renovation, operation, and maintenance of public assets including stormwater infrastructure, streets, sidewalks, lighting, landscaping, and shoreline.

### FY21 Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives which are indicated in orange below.



#### Improve community resilience and sustainability

- Deliver stormwater and right-of-way improvements program
- Deliver 2021 beach re-nourishment project
- Support the adoption of new solid waste ordinance, improve Village-wide recycling, and procure new solid waste contract
- Ensure compliance with septic to sewer conversion and collaborate with the county to help improve the condition of sewer system
- Implement multi-faceted approach to improve the beach, mitigate poor water quality, and seaweed inundation



#### Deliver more efficient government

- Contract Owner's Rep/Capital Improvements Program Manager to prepare and administer a wide range of major capital projects
- Construct a storage facility for public works
- Use Sound Capital Maintenance Planning and Asset Management Principles to Support Existing and Future Operation and Maintenance Requirements
- Fully utilize Cityworks asset management tool to inventory, inspect and track all infrastructure and assets
- Publish an Annual Work Plan including establishing priorities, roles in major Village goals, selected key projects, and general assumptions about ongoing maintenance.
- Develop methods to measure customer satisfaction
- Implement "Citizen Engagement System". Request Management System to allow online service request process and tracking system for service requests



# Public Works

## Budget Year 2020-2021

- Engage a new full-time communications position to implement communication strategy and enhance public communication/engagement through coordinated events and programs
- Schedule semi-annual Public Works Town Hall meetings with residents to increase resident understanding of the function, practices and procedures of the Public Works Department
- Schedule Customer Service Training for Employees to improve employee customer service skills

### Deliver high quality of life improvements to residents



- Create landscape maintenance and inspection program
- Implement and supervise the recently awarded performance-based landscape Contract to provide specific quality standards based on measurable outcomes of the services rendered, rather than specific processes, methods, and procedures
- Continue beach grooming seven days a week and haul excess seaweed to maintain a clean beach for residents and visitors to enjoy
- Enhance parking capacity, with priority at Village Green and Civic Center.
- Deliver Crandon Boulevard holiday lighting project
- Deliver landscape lighting upgrades project

### Ensure a safe and secure community



- Get Council Direction for Village-wide street lighting program and implement
- Prepare a 5-year Right-of-Way maintenance program that is described in policy (e.g. potholes, crack sealing, sidewalk and curb replacement, asphalt rehabilitation, right-of-way management, swales, and signs, signals and lighting). All systems will be evaluated to develop a data driven program to maintain assets
- Complete Safe Routes to School Project
- Implement Crandon Bike/Pedestrian Safety Plan with physical improvements (signage, geometric changes, green bike lanes, speed control, signalization, lighting, etc.)
- Assess the cost/benefit for improved streetlighting level of service



# Public Works

## Budget Year 2020-2021

### Performance Measures

The following indicators are relevant to the department's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.





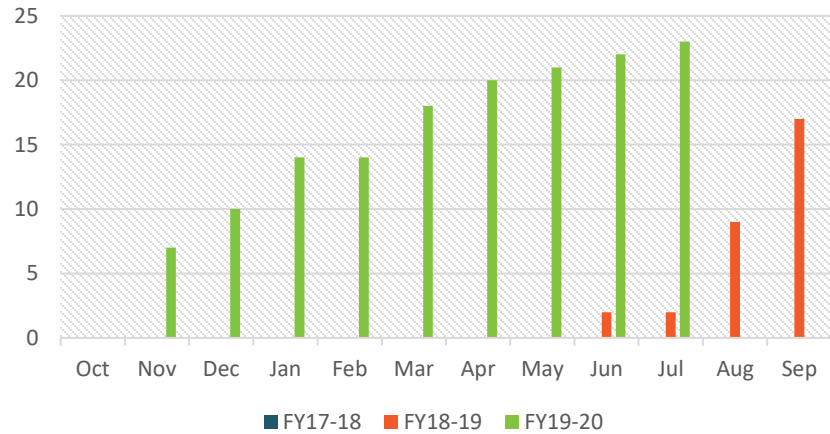
# Public Works

## Budget Year 2020-2021



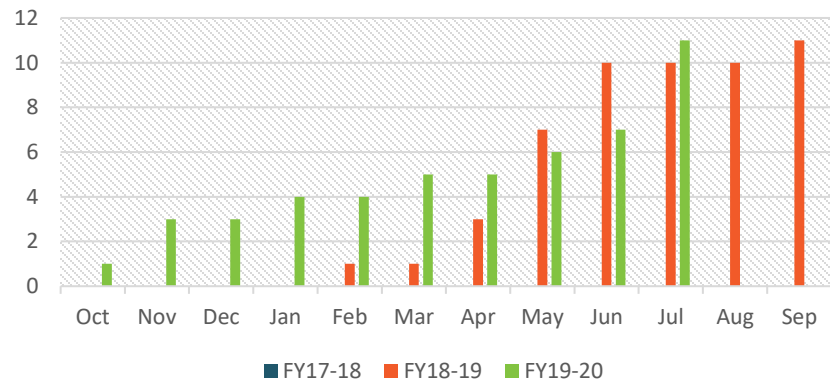
Improve  
Community  
Resilience

### Pollution Control Boxes Cleaned



Deliver More  
Efficient  
Government

### Garbage Service Complaints Addressed





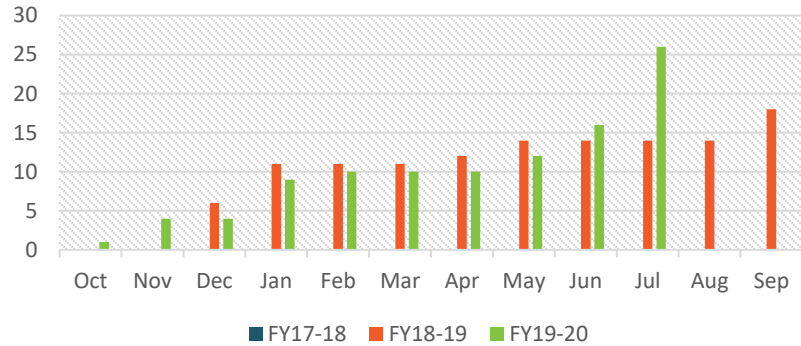
# Public Works

## Budget Year 2020-2021

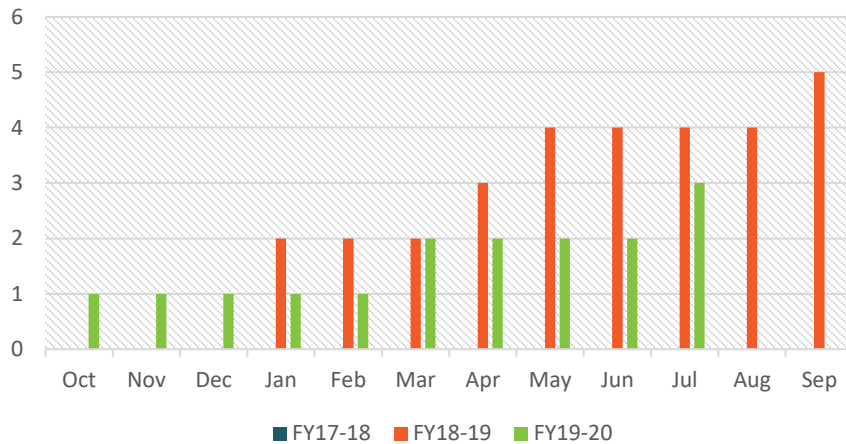


Deliver More  
Efficient  
Government

### Recycling Service Complaints Addressed



### Bulk Waste Service Complaints Addressed





# Public Works

## Budget Year 2020-2021

### Prior Year's Accomplishments

The following section lists the accomplishments of the Public Works Department for Fiscal Year 2020.

- Procured Design/Build Criteria and Surveying Professional Services contracts
- Finished the Design of the SRTS Project and in conjunction with the Educational Advisory Board, coordinated and implemented public outreach
- In conjunction with Beautification Board, staff Developed a performance-based landscape contract to provide specific quality standards based on measurable outcomes of the services rendered, rather than specific processes, methods, and procedures.
- Completed over 4,250 linear feet of sidewalk and curb repairs Village-wide.
- Painted and treated all bus shelters for termites.
- Painted all bus benches and streetlight poles along Crandon Boulevard and government center.

### Authorized Positions

	FY17-18	FY18-19	FY19-20	FY20-21
<b>Public Works (10) Full Time</b>				
Public Works Director	0	1	1	1
Public Works Superintendent	1	0	0	0
Engineer 1	0	0	1	1
Maintenance Laborer	1	1	1	0
Maintenance Supervisor	1	1	1	1
Resiliency Coordinator	0	1	1	1
Horticulturist	0	0	1	1
Administrative Assistant/Records Technician	0	0	0	1
GIS Specialist	1	0	0	0
Administrative Assistant	1	1	0	0
<b>FT Sub-Total</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>
<b>Public Works (10) Part Time</b>				
PT Storm Water Representative	1	1	0	0
PT Special Projects Coordinator	0	1	0	0
<b>PT Sub-Total</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>6</b>	<b>7</b>	<b>6</b>	<b>6</b>



# Public Works

## Budget Year 2020-2021

### Budget Highlights

#### Personnel & Benefits

**\$446,953**

This line item increased by \$51,133 and covers full time positions authorized in the chart above. The reduction of \$46,206 in FT Salaries is due to cost allocations against other funds for staff that perform duties on the stormwater system as well as a staff member exchange between PW and the Manager's office. Both actions impact the budget elsewhere, this is a net neutral impact to the bottom line. In addition, this line includes the benefits of the salaries allocated to other Funds and Departments. The allocation out of FT Salaries also includes the value of each employee's benefits as well. Offsetting this, other benefits increased by \$97,339 in large part due to the addition of the horticulturist and administrative assistant's benefits and a Village-wide increase to health insurance rates at 6.85%.

#### Professional Services (31)

**\$35,000**

This line item covers for miscellaneous architectural and engineering services to develop CIP identified after budget adoption. This line item has a net decrease of \$15,000. This decrease is due to the in-house hiring of a horticulturist (-\$50,000, included in Personnel Costs) and an increase to miscellaneous architectural and engineering services to develop capital improvement projects (\$35,000).

#### Contract Services (34)

**\$1,457,315**

This line item includes a variety of contractual services such as landscaping, tree trimming, beach maintenance, janitorial services for parks and critter removal. Under the recently awarded performance-based landscape contract, the basic landscape service cost reduced by the amount of \$42,171. The budget includes additional funding for beautification projects (\$25,000) and storm preparation (\$25,000). The base service level for tree trimming cost was reduced due to the newly awarded contract (-\$18,000) and we have enhanced the level of service for tree replacements (\$75,000). In addition to the current hauling level of service, the Village could allocate additional funds, currently unfunded, in the amount of \$845,928 to haul all seaweed to Virginia Key or \$1,085,928 to haul to the existing landfill if an agreement cannot be accomplished with the City of Miami.



# Public Works

## Budget Year 2020-2021

### Travel & Per Diem (40)

**\$10,330**

Includes transponders for 5 employees, attendance at the annual regional climate summit, hurricane conference and cityworks (asset management system) annual conference.

### Telecommunications Infrastructure (41)

**\$5,666**

is due to the appropriate cost share allocation across all village departments for IT connectivity including internet, data cards etc.

### Utilities (43)

**\$248,856**

This line item includes cost associated with electrical power, water and sewer consumption village wide. Actual historic data varies widely. Staff is assessing the variation to determine the actual need. This budget allocation may be low considering the splash pad at the Village Green has been off throughout COVID-19.

### Rentals & Leases (44)

**\$6,592**

This line item includes the rental for the mailing machine, copy machine and storage.

### Property and Liability Insurance (45)

**\$6,076**

This line decreased due to an analysis and reallocation of the property and liability insurance policy based on which departments receive benefits under the individual policies (-\$9,342). Village-wide, property and liability insurance rates are estimated to decrease by 6%.

### Repairs and Maintenance (46)

**\$361,660**

This line item includes costs incurred for the repair and maintenance of buildings and equipment, electrical and plumbing Village-wide, roadway, traffic calming, sidewalk and ADA improvements, replacement of street signs, flags, including all maintenance and service contracts for fountains and sewer pumps. The



# Public Works

## Budget Year 2020-2021

breakdown of the total cost: \$161,000 for right of way, \$14,780 for facilities, electrical \$75,000, plumbing \$35,000 and other miscellaneous \$35,880.

### Office Supplies (51)

**\$2,000**

Cost of office supplies.

### Operating Supplies (52)

**\$51,300**

This line item includes costs for supplies consumed in the conduct of daily field operations. There is a \$8,500 decrease due to new landscape maintenance contract.

### Subscriptions and Memberships (54)

**\$42,226**

Professional memberships (APWA, Florida Engineering Society) and software cost allocation.

### Training (56)

**\$13,500**

This line item includes cost for the Cityworks conference, climate leadership summit and continuing education.

### Capital Outlay (64)

**\$5,624**

IT renewal and refresh cost allocation for Public Works.

## **Unfunded**

### Contract Services (34)

**\$1,085,928**

The current beach maintenance allocation funds the current level of hauling. In addition to the current hauling level of service, the Village could allocate additional funds, currently unfunded, in the amount of \$845,928 to haul all seaweed to Virginia Key or \$1,085,928 to haul to the existing landfill if an agreement cannot be accomplished with the City of Miami.



# Public Works

## Budget Year 2020-2021

### Public Works Department

Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - FT SALARIES	\$246,514	\$247,404	\$125,237	\$289,978	\$243,772	(\$46,206)	-16%
14.000 - OVERTIME	\$1,870	\$3,369	\$311	\$4,000	\$7,000	\$3,000	75%
15.000 - OTHER PAY	\$0	\$413	\$6,600	\$10,735	\$18,345	\$7,610	71%
18.000 - COMPENSATED ABSENCES	\$45,972	\$0	\$0	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$30,987	\$24,216	\$11,173	\$21,486	\$36,468	\$14,982	70%
22.000 - RETIREMENT CONTRIBUTIONS	\$19,814	\$27,744	\$20,847	\$34,797	\$57,217	\$22,420	64%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$38,243	\$41,311	\$29,379	\$25,441	\$68,031	\$42,590	167%
24.000 - WORKERS COMPENSATION	\$22,869	\$18,811	\$9,138	\$9,383	\$16,120	\$6,737	72%
<b>Subtotal - Personnel</b>	<b>\$406,269</b>	<b>\$363,267</b>	<b>\$202,685</b>	<b>\$395,820</b>	<b>\$446,953</b>	<b>\$51,133</b>	<b>13%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$141,399	\$52,264	\$12,669	\$50,000	\$35,000	(\$15,000)	-30%
34.000 - OTHER CONTRACT SERVICES	\$940,110	\$957,557	\$777,509	\$1,496,315	\$1,457,315	(\$39,000)	-3%
40.000 - TRAVEL & PER DIEM	\$4,895	\$8,907	\$2,055	\$10,150	\$10,330	\$180	2%
41.100 - TELECOMMUNICATIONS	\$18,880	\$20,756	\$7,857	\$10,048	\$5,666	(\$4,382)	-44%
42.000 - POSTAGE	\$553	\$318	\$345	\$400	\$400	\$0	0%
43.000 - UTILITIES	\$262,236	\$352,860	\$198,709	\$343,804	\$248,856	(\$94,948)	-28%
44.000 - RENTALS & LEASES	\$6,509	\$6,786	\$4,708	\$6,092	\$6,592	\$500	8%
45.000 - PROPERTY & LIABILITY INSURANCE	\$13,153	\$13,483	\$15,995	\$15,418	\$6,076	(\$9,342)	-61%
46.000 - REPAIRS & MAINTENANCE	\$231,160	\$204,502	\$187,790	\$287,030	\$361,660	\$74,630	26%
49.000 - OTHER CURRENT CHARGES - STORM PREP	\$1,876,084	\$43,022	\$280	\$0	\$0	\$0	
51.000 - OFFICE SUPPLIES	\$2,701	\$1,810	\$991	\$2,000	\$2,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$55,406	\$61,884	\$37,955	\$59,800	\$51,300	(\$8,500)	-14%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$2,251	\$5,088	\$21,528	\$43,155	\$42,226	(\$929)	-2%
55.000 - TRAINING	\$6,888	\$1,816	\$2,905	\$14,000	\$13,500	(\$500)	-4%
64.000 - CAPITAL OUTLAY	\$38,262	\$490	\$2,297	\$20,000	\$5,624	(\$14,376)	-72%
<b>Subtotal - Operational</b>	<b>\$3,600,488</b>	<b>\$1,731,546</b>	<b>\$1,273,593</b>	<b>\$2,358,212</b>	<b>\$2,246,545</b>	<b>(\$111,667)</b>	<b>-5%</b>
<b>Total Public Works Expenses</b>	<b>\$4,006,757</b>	<b>\$2,094,813</b>	<b>\$1,476,278</b>	<b>\$2,754,032</b>	<b>\$2,693,498</b>	<b>(\$60,534)</b>	<b>-2%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

### Function

The Parks, Recreation and Open Spaces Department's primary function is to provide the Village of Key Biscayne residents of all ages access to first class and environmentally sensitive system of green and open space, facilities, programs and events that meet the emotional, social and physical needs of the community.

The Department manages, maintains and operates parks and recreation facilities owned by the Village including the Community Center, Village Green, 401 Hampton Park, Beach Park, and Dog Park. In addition, the Department manages, maintains and operates facilities including Calusa Park, St. Agnes field, Key Biscayne K-8 field, and MAST Academy field through inter-local and joint use agreements enabling the Department to offer significantly more programming. The Department coordinates improvements, potential new partnerships, and acquisitions of land with the goal of increasing the green space and recreational opportunities available to residents.

The Department uses these facilities to program a wide variety of special events, cultural, recreational, and athletic activities.

### FY21 Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives which are indicated in orange below.



#### Improve Community Resilience and Sustainability

- Assist in the implementation of both the short-term and long-term plans for the development of Harbor Park
- Amend the joint use agreement with Miami-Dade County Public Schools to allow for the installation of solar panels and complete the installation



#### Deliver More Efficient Government

- Submit grants for the purchase and development of Harbor Park
- Reassess the launch of the Community Center online registration portal



# Parks, Rec & Open Spaces

## Budget Year 2020-2021



### Deliver High Quality of Life Improvements to Residents

- Award and complete the construction of the park at 530 Crandon Boulevard
- Complete the Crandon Boulevard beautification by replacing the outlets saw the median palms may lit for 2020 holiday season.
- Enhance parking capacity at the Village Green and Civic Center addressing the top barrier of residents accessing recreational facilities
- Increase community wide events by implementing 2 new events
- Continue to work with Miami-Dade County to explore opportunities to improve Key Biscayne branch library
- Acquire the Village Hall parking lot from Miami-Dade County

### **Performance Measures**

The following indicators are relevant to the department's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

Objective	Metrics								
 <p>Deliver More Efficient Government</p>	<h3>Amount of Grant Awards</h3>  <table border="1"><thead><tr><th>Fiscal Year</th><th>Amount</th></tr></thead><tbody><tr><td>FY 18-19 Actual</td><td>\$1,080,000</td></tr><tr><td>FY 19-20 YTD</td><td>\$200,000</td></tr><tr><td>FY 20-21 Proposed</td><td>\$1,800,000</td></tr></tbody></table>	Fiscal Year	Amount	FY 18-19 Actual	\$1,080,000	FY 19-20 YTD	\$200,000	FY 20-21 Proposed	\$1,800,000
Fiscal Year	Amount								
FY 18-19 Actual	\$1,080,000								
FY 19-20 YTD	\$200,000								
FY 20-21 Proposed	\$1,800,000								
	<h3>Percent Award v. Application</h3>  <table border="1"><thead><tr><th>Fiscal Year</th><th>Percent</th></tr></thead><tbody><tr><td>FY 18-19 Actual</td><td>75%</td></tr><tr><td>FY 19-20 YTD</td><td>50%</td></tr><tr><td>FY 20-21 Proposed</td><td>100%</td></tr></tbody></table>	Fiscal Year	Percent	FY 18-19 Actual	75%	FY 19-20 YTD	50%	FY 20-21 Proposed	100%
Fiscal Year	Percent								
FY 18-19 Actual	75%								
FY 19-20 YTD	50%								
FY 20-21 Proposed	100%								

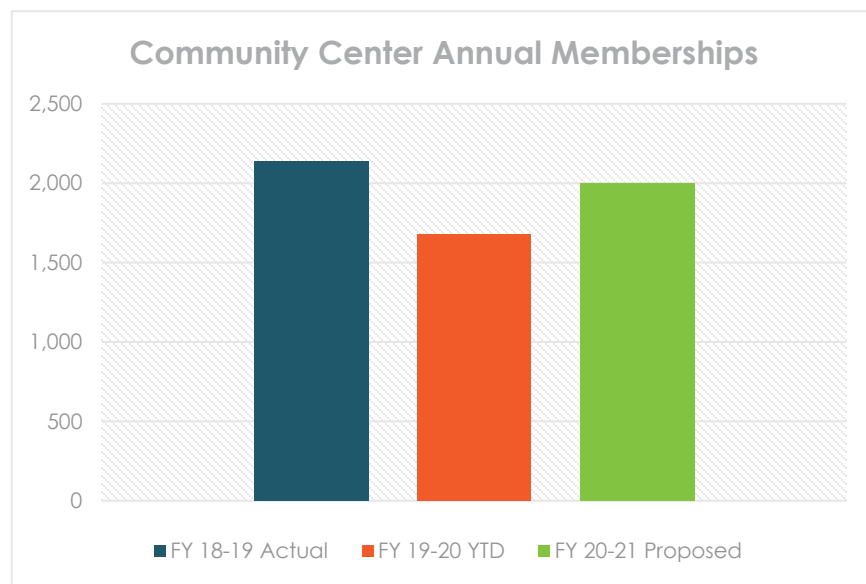
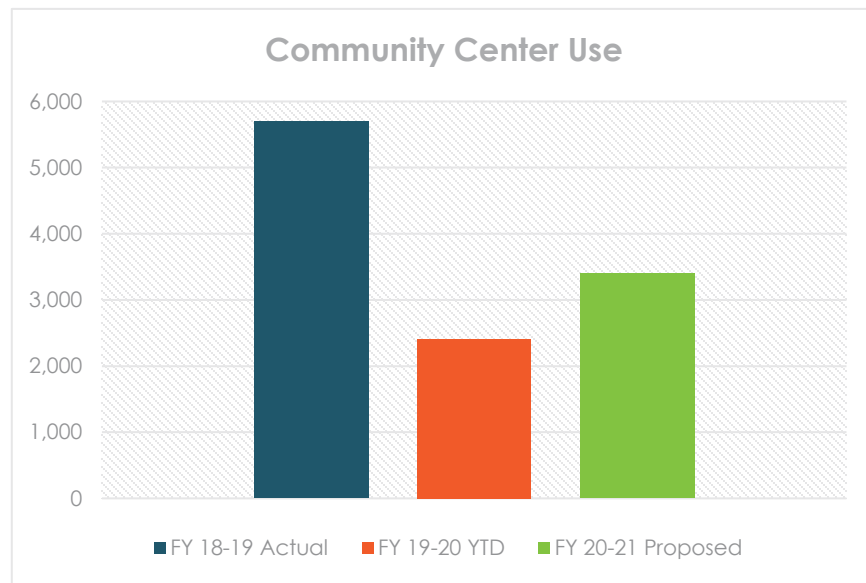


# Parks, Rec & Open Spaces

## Budget Year 2020-2021



Deliver High Quality  
of Life





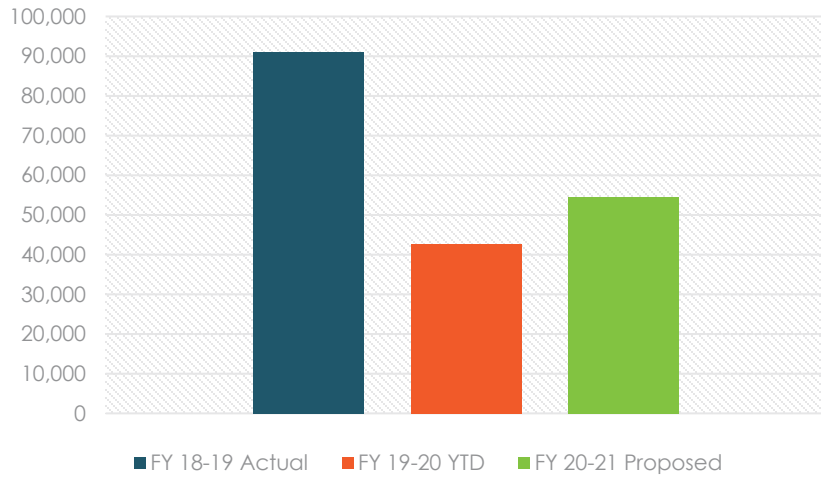
# Parks, Rec & Open Spaces

## Budget Year 2020-2021



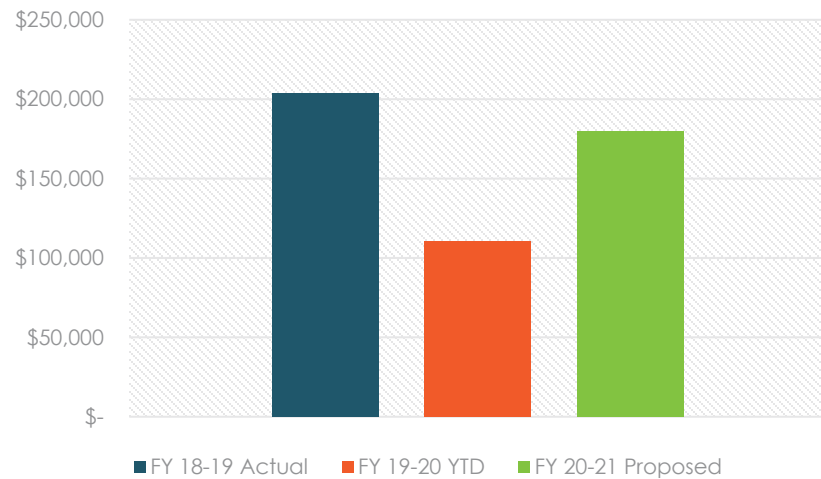
Deliver High Quality of Life

### Community Center Attendance



Deliver More Efficient Government

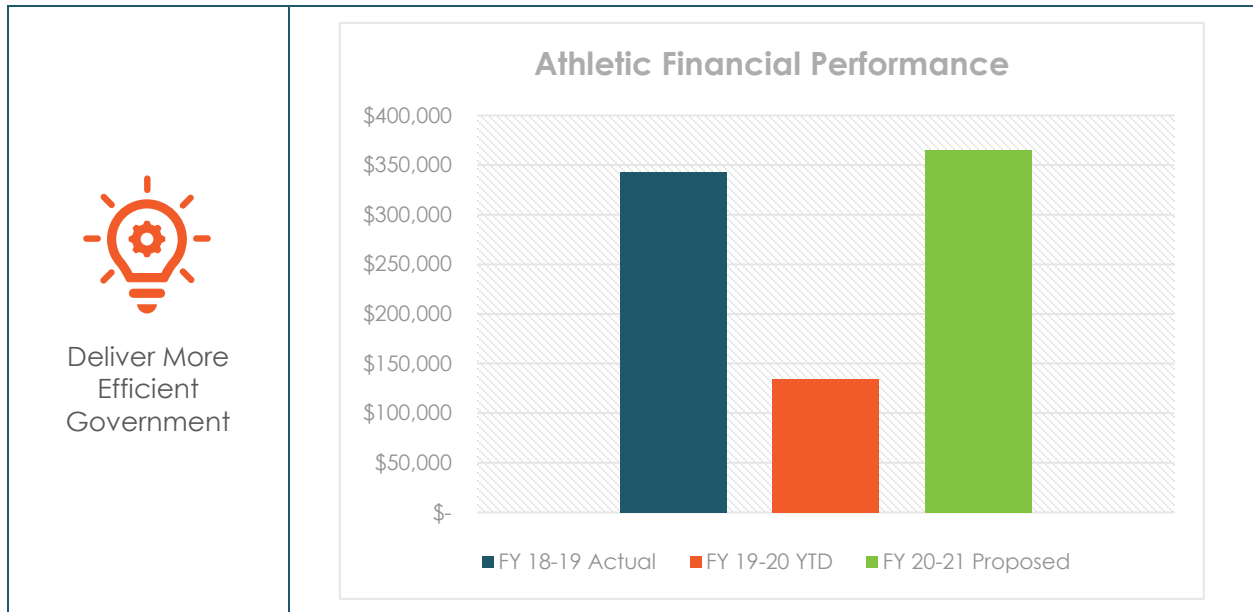
### Community Center Financial Performance





# Parks, Rec & Open Spaces

## Budget Year 2020-2021



### Prior Year's Accomplishments

The following section lists the accomplishments of the Parks, Recreation, & Open Spaces Department for Fiscal Year 2020.

#### Parks Division

- Closed on the 571 & 599 Harbor properties.
- Produced the new "Fall Festival" community event.
- Completed DERM mandated additional testing required to seek closure of the monitoring wells located within 530 Crandon Boulevard.
- Completed the inaugural decorating of the Civic Center complex for the holidays.
- Staffed the Art in Public Places, Concert Series, Athletics, Parks and Open Space and Education advisory boards as well as serving as Village liaison to the Community Groups and numerous committees.
- Staffed the Miami-Dade County Parks Recreation and Open Space "Moving to the new normal" working group.
- Planned and implemented new community wide special events like the bunny visits, graduation parade and drive-in movies.

#### Community Center Division

- Onboarded a full-time head lifeguard to manage the aquatic facility
- Provided staff support to the Covid-19 call center, Joint Information Center and testing site.

*"To provide a safe, quality environment for all islanders through responsible government."*



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

- Coordinated and implemented the successful reopening and monitoring of Crandon Park trails, Village parks and the beach with beach ambassadors working closely with Miami-Dade County.
- Transitioned to virtual recreation programs, activities and events

### Athletics Division

- Eliminated the Athletics Coordinator position and added the duties to the newly created Parks and Athletics Program Manager position resulting in a salary saving of \$73,240.
- Implementing “moving to a new normal” phase II athletic programming.

### Authorized Positions

Parks & Recreation (11) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
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	0	0	1	1
Administrative Assistant	1	1	0	0
<b>FT Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

Community Center (12) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
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	0	1	1	1
<b>FT Sub-Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
Community Center (12) Part Time	FY17-18	FY18-19	FY19-20	FY20-21
Life Guards	9	7	7	7
Room Monitors	23	23	23	23
Toddler Room	4	4	4	4
Front Desk	10	10	10	10
<b>PT Sub-Total</b>	<b>46</b>	<b>44</b>	<b>44</b>	<b>44</b>



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

Community Center (12) Seasonal	FY17-18	FY18-19	FY19-20	FY20-21
Summer Camp Counselor	10	10	10	10
<b>Seasonal Sub-Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Total</b>	<b>61</b>	<b>60</b>	<b>60</b>	<b>60</b>

Athletics (13) Full Time	FY17-18	FY18-19	FY19-20	FY20-21
Athletics Coordinator	1	1	0	0
Assistant Athletic Coordinator	1	1	1	1
<b>FT Sub-Total</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>
Athletics (13) Part Time	FY17-18	FY18-19	FY19-20	FY20-21
PT Personnel	3	3	3	4
<b>PT Sub-Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>
<b>Total</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>5</b>

### Budget Highlights

#### Parks & Recreation Division

##### Personnel & Benefits (12-24&55)

**\$525,819**

Personnel costs decreased by \$56,734 from prior year. This decrease is largely due to the reallocation of the Parks and Athletics Program Manager that is allocated in both Parks & Recreation and Athletics Division (-\$57,083).

##### Professional Services (31)

**\$18,000**

This line item decreased by \$34,000 from prior year. Included in this line is \$18,000 for a grants consultant who will work with the staff to prepare and administer three (3) grants the department intends on submitting this year. If successful, the estimated award total is \$1,800,000. The expenditure, application and potential award are contingent on State of Florida budget appropriations. The decrease is due to the final testing of the monitoring wells located at 530 Crandon being completed (-\$9,000) and completion of the Citizen Satisfaction Survey in Fiscal Year 2020 (-\$25,000).



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

### Travel & Per Diem (40)

**\$1,350**

This line item includes the cost of public transportation, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses. Travel and per diem decreased \$450 from the prior year due to fewer adult and senior trips expected in the first quarter of next fiscal year.

### Communications (41)

**\$12,611**

This line item decreased by \$4,074 due to the analysis and reallocation of IT costs based on actual use. See Financial Policies Section.

### Utilities-Field Lights (43)

**\$58,775**

This line item includes the electrical service for the field lights at the Village Green, St. Agnes, MAST Academy and the Key Biscayne K-8. In addition, included in this line item is a portion of water service for the Village Green, the water service required to irrigate the St. Agnes field and a fifty (50%) share of the water and electric services required at the MAST Academy storage and bathroom facility. This line item by \$19,000 based on actuals and \$3,000 to reflect the operation of the newly installed Key Biscayne K-8 lights for a full year.

### Rentals & Leases (44)

**\$71,800**

In the Parks Division this line item includes amounts paid for the annual St. Agnes field lease agreement executed in 2019. The increase of \$1,800 to \$61,800 is in accordance with the agreement. Also included, is a copier lease and the rental of parking spaces and bathrooms at the Presbyterian Church (\$10,000).

### Property, & Liability Insurance (45)

**\$65,394**

This line increased due to an analysis and reallocation of the property and liability insurance policy based on which departments receive benefits under the individual policies (\$34,559). Village-wide, property and liability insurance rates are estimated to decrease by 6%.



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

### Repairs & Maintenance (46)

**\$288,000**

This line item includes costs incurred for the repair and maintenance parks and playgrounds. Electrical repairs, field and bathroom cleaning, playground equipment, annual playground mulch replenishment and other repairs are included in this line item (\$56,000). Repairs and maintenance increased by \$2,000 to cover the costs associated with the required cleaning of bathrooms during Covid-19. This line item also includes costs associated with maintain the athletic facilities at St. Agnes, Village Green, Key Biscayne K-8 and MAST Academy (\$160,000). This line item decreased by \$40,000 due to expected savings resulting from the newly executed contract with SFM.

### Promotional Event (48)

**\$389,373**

This line item includes the costs of producing community events. \$21,000 has been removed from this budget due to events that will likely not take place in the first quarter like Veteran's Day and the Boat Parade. \$30,000 has been added to this line item for the Village's 30<sup>th</sup> Anniversary of Incorporation celebration generating a net increase of \$9,000.

#### *Promotional Event-Winterfest*

**\$110,500**

This line item includes the costs of producing installing the holiday décor and community event. The December 5, 2020 Winterfest Event cost of \$35,400 has been removed from the budget. The Holiday Décor bid alternate to light the 125 medians palms has been added at a cost of \$45,500. This results in a net increase of \$10,100 in this line item.

#### *Promotional Event-Concert Series*

**\$22,500**

This line item has been reduced by \$22,500 as there will be no concerts in the first quarter of the fiscal year and the series is completed by the end of the second quarter.



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

### *Promotional Event-Lighthouse Run-11*

**\$0**

This line item has been eliminated as the November 14<sup>th</sup> Lighthouse run will not take place. The significant planning and ordering of t-shirts, awards and other items would need to be completed by July to make the event feasible.

### Current Charges (49)

**\$74,104**

This line item has been reduced to as the department expects less senior transportation and activity services will be offered in the first quarter of Fiscal Year 2021 resulting in a decrease of \$24,701.

### Office Supplies (51)

**\$6,000**

This line item includes materials and supplies such as stationary, preprinted forms, paper, charts, maps, and other office supplies required for daily operations. This line item increased by \$1,000.

### Operating Supplies (52)

**\$22,250**

This line item includes for supplies needed to conduct parks and athletic programming that are not associated with a specific athletic program such as field paint, goals, hoops, and nets. Operating supplies decreased by \$7,000 to less expected activity.

### Capital Outlay (64)

**\$3,674**

This line item includes fixed assets such as office furniture and equipment. This line decreased by a net total of \$11,326 due to the anticipated completed purchase of a beach camera (-\$15,000) and an allocation of new IT hardware (\$3,674).

## **Community Center Division**

### Personnel & Benefits (12-24&55)

**\$1,089,900**

Personnel costs decreased by \$22,401 from prior year. This decrease is largely due



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

to a reduction in Vacation Excess (-\$10,099), Longevity Bonuses (-\$2,895), and the resulting impact to FICA taxes (-\$25,032). Offsetting this decrease were increases to other benefits such as life, health and disability insurance, retirement contributions, and workers' compensation (\$9,378).

### Professional Services-Program Revenue (31)

**\$687,000**

This line item decreased by \$585,000 or forty percent due to the estimated impacts from Covid-19. This line item represents payments to community center program providers. The revenue the Village receives exceed this expenditure as the community center retains a portion of the program fee.

### Contractual Services-Facility MGMT (34)

**\$258,600**

This line item increased by \$8,600 or three percent and includes custodial, janitorial, and other services procured independently by contract to maintain the community center. The services maintain the facility which is open one hundred and four (104) hours a week and three hundred and sixty-one days a year.

### Utilities (43)

**\$101,876**

This line item remains unchanged and provides the electricity and water and sewer services required by the community center and decreased by \$12,467 based on actuals.

### Property, & Liability Insurance (45)

**\$81,312**

This line decreased due to an analysis and reallocation of the property and liability insurance policy based on which departments receive benefits under the individual policies (-\$26,611). Village-wide, property and liability insurance rates are estimated to decrease by 6%.

### Repairs & Maintenance- Comm Center (46)

**\$177,300**

This line item included all the work required to keep the 45,000 square foot community center operating. This line item decreased by \$226,000 as many of the major repairs required had been budgeted in Fiscal Year 2020 and do not require additional funds in Fiscal Year 2021.



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

### Office Supplies (51)

\$6,000

This line item includes materials and supplies such as stationary, preprinted forms, paper, charts, maps, and other office supplies required for daily operations.

### Subscriptions & Memberships (54)

\$28,456

This line item includes software licenses, security software and maintenance. This line increased by \$28,456, which includes the reallocation of IT expenses based on use (\$11,456) and the Community Center operating system (\$17,000).

### Training (55)

\$2,000

Lifeguard training was reduced by \$1,000.

### Capital Outlay (64)

\$224,505

This line item was previously in the capital improvement plan. It includes funding for major repairs and replacements. For Fiscal Year 2021, the budget provides for major equipment repairs (\$75,000), replacement of 22 cardio machines (\$120,000), replacement of IT workstations and laptops (\$9,505), and a maintenance reserve (\$20,000).

## **Athletics Division**

### Personnel & Benefits (12-24&55)

\$173,865

Personnel costs increased by \$45,494 from prior year. This decrease is largely due to the reallocation of the Parks and Athletics Program Manager that is allocated in both Parks & Recreation and Athletics Division (\$57,083).

### Promo Activities – Sports Programs (48)

\$365,500

These line items contain the different athletic programs offered by the division. The budget is based on the previous season's enrollment revenue except for soccer who provides a \$150,000 performance bond that is a liability returned at the conclusion of the regular season, therefore, it is not included as an expense.



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

The decrease of \$127,750 is based on the department's anticipation that sports programs performance bond will not be collected in Fiscal Year 2021 with an offset of \$22,250 in anticipated increase in sports registrations when programs recover.

All of sports programs are cost neutral. The revenue generated is provided to the program for the costs associated with running the program. Depending on what sports take place, the decreased expense will result in an equal decreased in revenue. We do expect sports to modify their seasons as they can attempt to provide a full season this fiscal year.



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

### Parks & Recreation

Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$382,522	\$400,000	\$258,217	\$423,992	\$370,769	(\$53,223)	-13%
14.000 - OVERTIME	\$1,672	\$4,332	\$1,514	\$3,200	\$3,200	\$0	0%
15.000 - OTHER PAY	\$0	\$0	\$10,438	\$39,961	\$34,800	(\$5,161)	-13%
18.000 - COMPENSATED ABSENCES	\$25,706	\$33,866	\$0	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$28,368	\$47,259	\$18,519	\$33,241	\$33,122	(\$119)	0%
22.000 - RETIREMENT CONTRIBUTIONS	\$44,530	\$43,485	\$30,326	\$50,879	\$51,343	\$464	1%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$34,166	\$23,421	\$20,530	\$29,720	\$31,830	\$2,110	7%
24.000 - WORKERS COMPENSATION	\$17,380	\$14,394	\$1,519	\$1,560	\$755	(\$805)	-52%
55.200 - TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal - Personnel</b>	<b>\$534,344</b>	<b>\$566,757</b>	<b>\$341,063</b>	<b>\$582,553</b>	<b>\$525,819</b>	<b>(\$56,734)</b>	<b>-10%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$38,988	\$44,643	\$5,000	\$52,000	\$18,000	(\$34,000)	-65%
34.000 - CONTRACT SERVICES	\$0	\$0	\$1,400	\$50,000	\$50,000	\$0	0%
40.000 - TRAVEL & PER DIEM	\$8,888	\$8,740	\$414	\$1,800	\$1,350	(\$450)	-25%
41.000 - COMMUNICATIONS	\$16,007	\$23,880	\$13,658	\$16,685	\$12,611	(\$4,074)	-24%
43.000 - UTILITIES - FIELD LIGHTS	\$27,008	\$22,867	\$14,993	\$36,706	\$58,775	\$22,069	60%
44.000 - RENTALS & LEASES	\$50,996	\$53,425	\$61,572	\$70,000	\$71,800	\$1,800	3%
45.000 - PROPERTY & LIABILITY INSURANCE	\$28,748	\$29,767	\$31,562	\$30,835	\$65,394	\$34,559	112%
46.000 - REPAIRS & MAINTENANCE	\$271,337	\$213,437	\$150,515	\$327,500	\$288,000	(\$39,500)	-12%
48.000 - PROMO EVENTS - GENERAL	\$285,876	\$382,944	\$171,222	\$411,476	\$389,373	(\$22,103)	-5%
49.000 - CURRENT CHARGES	\$147,471	\$159,519	\$96,878	\$98,805	\$74,104	(\$24,701)	-25%
51.000 - OFFICE SUPPLIES	\$5,056	\$6,114	\$610	\$5,000	\$6,000	\$1,000	20%
52.000 - OPERATING SUPPLIES	\$17,936	\$17,226	\$7,852	\$29,250	\$22,250	(\$7,000)	-24%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$6,113	\$7,296	\$3,509	\$5,300	\$3,784	(\$1,516)	-29%
55.100 - TRAINING	\$4,955	\$2,005	\$2,139	\$3,000	\$2,000	(\$1,000)	-33%
64.000 - CAPITAL OUTLAY	\$15,539	\$28,809	\$6,077	\$15,000	\$3,674	(\$11,326)	-76%
<b>Subtotal - Operational</b>	<b>\$924,919</b>	<b>\$1,000,673</b>	<b>\$567,402</b>	<b>\$1,153,357</b>	<b>\$1,067,115</b>	<b>(\$86,242)</b>	<b>-7%</b>
<b>Total Parks &amp; Recreation Expenses</b>	<b>\$1,459,263</b>	<b>\$1,567,430</b>	<b>\$908,466</b>	<b>\$1,735,910</b>	<b>\$1,592,934</b>	<b>(\$142,976)</b>	<b>-8%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

### Community Center

Proposed Budget - FY2020

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD(6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$738,198	\$806,807	\$497,045	\$864,925	\$871,172	\$6,246	1%
14.000 - OVERTIME	\$0	\$22,026	\$1,628	\$12,000	\$12,000	\$0	0%
15.000 - OTHER PAY	\$0	\$0	\$3,490	\$34,446	\$21,452	(\$12,994)	-38%
18.000 - COMPENSATED ABSENCES	\$5,284	\$12,332	\$0	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$57,416	\$48,051	\$38,696	\$69,694	\$44,662	(\$25,032)	-36%
22.000 - RETIREMENT CONTRIBUTIONS	\$31,575	\$38,461	\$28,300	\$39,221	\$40,013	\$792	2%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$55,083	\$41,213	\$62,137	\$63,452	\$66,325	\$2,873	5%
24.000 - WORKERS COMPENSATION	\$23,027	\$18,959	\$27,819	\$28,563	\$34,276	\$5,713	20%
<b>Subtotal - Personnel</b>	<b>\$910,583</b>	<b>\$987,848</b>	<b>\$659,115</b>	<b>\$1,112,301</b>	<b>\$1,089,900</b>	<b>(\$22,401)</b>	<b>-2%</b>
<b>Operational Spending</b>							
31.000 - PROF SERVICES - PROGRAM REVENUE	\$1,219,889	\$1,110,796	\$462,227	\$1,145,000	\$687,000	(\$458,000)	-40%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$243,185	\$243,184	\$186,035	\$250,000	\$258,600	\$8,600	3%
40.000 - TRAVEL AND PER DIEM	\$0	\$936	\$112	\$0	\$0	\$0	
41.000 - COMMUNICATIONS	\$27,228	\$26,813	\$18,334	\$26,150	\$26,627	\$477	2%
42.000 - POSTAGE	\$1,701	\$1,037	\$886	\$1,000	\$1,000	\$0	0%
43.000 - UTILITIES	\$122,059	\$122,729	\$76,846	\$114,343	\$101,876	(\$12,467)	-11%
44.000 - RENTAL & LEASES	\$9,856	\$13,239	\$13,257	\$10,400	\$10,400	\$0	0%
45.000 - PROPERTY & LIABILITY INSURANCE	\$100,619	\$102,823	\$110,469	\$107,923	\$81,312	(\$26,611)	-25%
46.000 - REPAIRS & MAINTENANCE - COMM CENTER	\$130,999	\$150,631	\$69,619	\$411,000	\$177,300	(\$233,700)	-57%
48.000 - ADVERTISING	\$19,902	\$27,136	\$8,547	\$15,000	\$15,000	\$0	0%
49.000 - OTHER FEES	\$0	\$1,926	\$0	\$0	\$0	\$0	
51.000 - OFFICE SUPPLIES	\$5,603	\$4,796	\$2,382	\$6,000	\$6,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$75,494	\$73,209	\$47,176	\$82,100	\$82,100	\$0	0%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$0	\$14,460	\$0	\$0	\$28,456	\$28,456	
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$291,292	\$3,398	\$3,686	\$75,000	\$224,505	\$149,505	199%
<b>Subtotal - Operational</b>	<b>\$2,247,828</b>	<b>\$1,897,115</b>	<b>\$999,577</b>	<b>\$2,243,916</b>	<b>\$1,700,175</b>	<b>(\$543,741)</b>	<b>-24%</b>
<b>Total Community Center Expenses</b>	<b>\$3,158,411</b>	<b>\$2,884,963</b>	<b>\$1,658,693</b>	<b>\$3,356,217</b>	<b>\$2,790,075</b>	<b>(\$566,142)</b>	<b>-17%</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Parks, Rec & Open Spaces

## Budget Year 2020-2021

### Athletic Division

Proposed Budget - FY2021

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$147,543	\$93,488	\$119,292	\$88,246	\$150,955	\$62,709	71%
15.000 - OTHER PAY	\$4,130	\$56,432	\$0	\$7,742	\$0	(\$7,742)	-100%
21.000 - PAYROLL TAXES	\$11,411	\$10,403	\$9,027	\$7,344	\$7,182	(\$162)	-2%
22.000 - RETIREMENT CONTRIBUTIONS	\$13,234	\$5,963	\$6,453	\$5,357	\$5,265	(\$92)	-2%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$13,672	\$26,918	\$6,307	\$16,448	\$6,906	(\$9,542)	-58%
24.000 - WORKERS COMPENSATION	\$7,117	\$5,856	\$3,149	\$3,234	\$3,557	\$323	10%
<b>Subtotal - Personnel</b>	<b>\$197,107</b>	<b>\$199,060</b>	<b>\$144,228</b>	<b>\$128,371</b>	<b>\$173,865</b>	<b>\$45,494</b>	<b>35%</b>
<b>Operational Spending</b>							
34.000 - CONTRACT SERVICES - BACKGROUND CHECKS	\$1,943	\$1,498	\$2,923	\$500	\$3,500	\$3,000	600%
40.000 - TRAVEL AND PER DIEM	\$60	\$60	\$0	\$0	\$0	\$0	
41.000 - COMMUNICATIONS	\$2,856	\$3,060	\$1,505	\$2,000	\$2,000	\$0	0%
44.000 - RENTALS & LEASES - CRANDON PARK	\$17,788	\$0	\$0	\$0	\$0	\$0	
48.000 - PROMO ACTIVITIES - SPORTS PROGRAMS	\$448,323	\$360,172	\$245,307	\$493,250	\$365,500	(\$127,750)	-26%
54.000 - MEMBERSHIPS - ONLINE REGISTRATION		\$0	\$0	\$0	\$0	\$0	
82.000 - GRANTS - SPORTS EYE INJURY PROG		\$0	\$0	\$5,000	\$0	(\$5,000)	-100%
<b>Subtotal - Operational</b>	<b>\$470,970</b>	<b>\$364,789</b>	<b>\$249,735</b>	<b>\$500,750</b>	<b>\$371,000</b>	<b>(\$129,750)</b>	<b>-26%</b>
<b>Total Athletic Division Expenses</b>	<b>\$668,077</b>	<b>\$563,849</b>	<b>\$393,963</b>	<b>\$629,121</b>	<b>\$544,865</b>	<b>(\$84,256)</b>	<b>-13%</b>



# Capital Improvement Fund

## Budget Year 2020-2021

### Five-Year Capital Improvement Plan

The Village's Five-Year Capital Improvement Plan (CIP) is strategically focused on delivering shoreline protection, utility undergrounding, and roadway improvements with a responsible and financially sound funding strategy. The critical infrastructure improvements are essential to survival. These improvements will preserve quality of life, protect property value, and provide the Village with the competitive advantage that will secure our future.

At various Council meetings (i.e., January 28, February 11, and May 5, 2020) and at the Council Strategic Retreat on May 8, 2020, the Council discussed a potential bond issuance to fund essential resilience infrastructure improvements and other projects. The Village could proceed with a resilience bond referendum at the November 2020 general election. This item is set for discussion at the June 30, 2020 Council Meeting. In the meantime, the proposed plan pledges specific revenues that will become available in FY21 and FY22 to fund a \$50M resilience bond in FY22. Pledging funds as they become available eases the pressure on the current year's millage, allows time to plan and secure community support for the projects while revenues rebound and normalize.

The approximate amounts and revenue sources to support a \$50M resilience bond in FY22 include the additional utility franchise fee revenue due to the FY19 ratified agreement that will be realized in full in FY21 (\$600K), ad valorem revenue becoming available as the Civic Center #1 debt falls off the books in FY21 (\$800K), and finally, the ad valorem revenue becoming available as the Capital Improvement 2011A Refunding debt falls off the books in FY22 (\$780K). This approach will fund utility undergrounding (\$30M), shoreline protection beach nourishment and dune restoration projects in FY23 and FY25 (\$8M), and resilience driven roadway and complete street improvements (\$12M). Simultaneously, the Village will continue to pursue funding from FPL for our utility undergrounding project and participation in the United States Army Corp of Engineers ("USACE") 50-year federal shoreline protection project.

The Village will continue to advance the utility undergrounding project in FY21 using FY20 appropriation, 2021 beach nourishment project using entirely grant funds from the Florida Department of Environmental Protection ("FDEP") and from FEMA, as well as roadway improvements including traffic circles on Harbor Drive and Crandon Blvd. Bike and Pedestrian Improvements utilizing restricted revenues from the People's Transportation Plan ("PTP") administered by the Citizen's Independent Transportation Trust ("CITT"). In addition, the FY21



# Capital Improvement Fund

## Budget Year 2020-2021

Capital Budget allocates funding for prior commitments and necessary facility improvements consistent with the Financial Policies explained earlier in the budget narrative.

Below is the summary of recommended FY21 CIP budget as it relates to the Village Council's goals and objectives which are indicated in orange below. A brief project summary, including total project cost, FY21 proposed allocation, previously allocated funds, and the FY21 deliverables are provided for each project.

### Resiliency, Sustainability and Quality of Life FY21 CIP Budget

- Utility Undergrounding  
\$200,000
- Shoreline Protection - 2021 Beach and Dune Re-nourishment  
\$2,315,000
- Crandon Boulevard Bike and Pedestrian Improvements  
\$200,000
- Crandon Boulevard Electrical Updates  
\$125,000
- Community Center Roof Membrane/Silicone  
\$200,000
- St. Agnes Field Improvements  
\$100,000
- Beach and Lake Park Improvements  
\$300,000

**TOTAL**  
**\$3,440,000**

### **Budget Highlights**

#### Utility Undergrounding

**\$200,000**

Based on the substantial costs and impacts to the electrical grid caused by past hurricanes, FPL has embarked on a program to harden their network of poles supporting feeder infrastructure to increase their resiliency during future storm events. The Village decided that FPL's storm hardening program would have a negative impact on the Village's aesthetics. Considering those impacts along with the reliability and safety benefits, the Village decided that a



# Capital Improvement Fund

## Budget Year 2020-2021

conversion of the overhead utilities to an underground location, also known as undergrounding, should be pursued. The conversion from overhead to underground facilities will improve the safety, reliability, and aesthetics of the electric and communications infrastructure serving the Village.

Total Project Cost: \$49,200,000

FY21 Proposed Allocation: \$200,000

Previously Allocated: \$400,000

FY21 Deliverable: Design & Procurement

### Shoreline Protection - 2021 Beach and Dune Renourishment

**\$2,315,000**

Examination of historical data show that the central reach of the Key Biscayne beach (the sections that borders the Village) experiences approximately 7,000 cubic yards of erosion and 5 feet of shoreline loss per year. The project includes the restoration of the beach, and sand placement on the dunes using the design template that is authorized for beach compatible sand placement by the FDEP between reference monument R-101 and R-108, using fill material obtained from one or more of the approved upland sand mines.

Total Project Cost: \$2,695,000

FY21 Proposed Allocation: \$2,315,000

Previously Allocated: -

FY21 Deliverable: Construction

### Complete Streets: Crandon Boulevard Bike and Pedestrian Improvements

**\$200,000**

Crandon Boulevard is the main highway therefore, bisecting the Village. There is a heavy concentration of pedestrians, bicycles, local and tourist vehicles along the corridor. There are 13 pedestrian crossing locations along Crandon Boulevard. Nearly 30,000 vehicles per day use the road which, with a speed limit of 30 mph, operates at a Level of Service E, indicating heavy congestion. There have been 192 crashes on Crandon Blvd during the five-year period from 2013 and 2017; 36 of which involved 14 pedestrians and 22 cyclists. This is about 7 crashes per year involving pedestrians and cyclists. While the total number of crashes are statistically low, the bicycle and pedestrian crashes are seven times the expected value. The project will include reorganization of regulatory signage, repositioning rapid flashing beacons, reconsideration of marked



# Capital Improvement Fund

## Budget Year 2020-2021

crosswalks less than 600' in pacing, elimination of crosswalks at certain locations, increased pedestrian head start and crossing times in each signal phase, installation of pedestrian countdown signals where not in place, shortening pedestrian walking distance with curb extensions, and street lighting improvements.

*Total Project Cost: \$2,265,000*

*FY21 Proposed Allocation: \$200,000*

*Previously Allocated: \$200,000*

*FY21 Deliverable: Design & Partial Construction*

### Complete Streets – Traffic Circle Improvements

**\$500,000**

There are five major traffic circles located on the Harbor Drive corridor. These traffic circles promote calm and continuous flow of traffic, while providing esthetically pleasing look. Existing traffic circles are in desperate need of repair. Re-design of some of the circles are necessary in order to provide greater structural integrity, as well as geometric design to handle larger vehicles.

*Total Project Cost: \$1,870,000*

*FY22 Proposed Allocation: \$500,000*

*Previously Allocated: \$0*

*FY22 Deliverable: Design & Partial Construction*

### Crandon Bouvard Electrical Updates

**\$125,000**

There are hundreds of power receptacles located in the Crandon Boulevard median. Throughout the years, these power receptacles have been damaged, conduits have been broken, and entire system became obsolete. This project proposes installing new conduits, new wiring, and new recessed waterproof receptacles.

*Total Project Cost: \$150,000*

*FY21 Proposed Allocation: \$125,000*

*Previously Allocated: \$25,000*

*FY21 Deliverable: Construction*



# Capital Improvement Fund

## Budget Year 2020-2021

### Community Center Roof Membrane Repairs

**\$200,000**

There are numerous leaks in the Community Center Roof that needs to be repaired.

Total Project Cost: \$200,000

FY21 Proposed Allocation: \$200,000

Previously Allocated: \$0

FY21 Deliverable: Construction

### St. Agnes Field Improvements

**\$100,000**

The Village maintains playing fields at St. Agnes Catholic Church via management agreement between the Village and Archdiocese of Miami. The field is need of repairs which includes grading and sodding.

Total Project Cost: \$100,000

FY21 Proposed Allocation: \$100,000

Previously Allocated: \$0

FY21 Deliverable: Construction

### Beach and Lake Park Improvements

**\$300,000**

This project includes the following improvements: Lake Park: Replace roof structure, replace railing, refinishing masonry columns, refinishing floor with stamped concrete, and electrical updates. Beach Park: Replace roof structures on gazebo, men's bathroom, women's bathroom, and guard booth, remove pedestrian bridge, remove and replace railings, install new ADA ramp, paint, and landscape improvements.

Total Project Cost: \$660,000

FY21 Proposed Allocation: \$300,000

Previously Allocated: \$360,000

FY21 Deliverable: Design and Construction



# Capital Improvement Fund

## Budget Year 2020-2021

**Proposed Capital Improvement Fund Budget  
Consolidated Summary  
Fiscal Year 2021**

<b>BEGINNING FUND BALANCE</b>	<b>2,291,441</b>	<b>480,795</b>	<b>480,795</b>	<b>40,940,365</b>	<b>25,487,348</b>	<b>11,750,001</b>		
	<b>FY20 Adopted</b>	<b>FY20 YTD(6/30/20)</b>	<b>FY20 Projection</b>	<b>FY21 Proposed</b>	<b>FY22 Plan</b>	<b>FY23 Plan</b>	<b>FY24 Plan</b>	<b>FY25 Plan</b>
<b>Revenues and Other Sources</b>								
CARRYFORWARD OF APPROPRIATED FUND	2,349,511	-						
GRANT: SAFE ROUTES TO SCHOOL (FDOT)	867,000	78,069	867,000					
GRANT: ADAPTIVE SIGNALIZATION		126,889						
GRANT: FIRE EOC SERVER ROOM HARDENING								
GRANT: FLORIDA DEPT OF ENVIRONMENTAL PROTECTION (19DA5)			881,869					
GRANT: FLORIDA DEPT OF ENVIRONMENTAL PROTECTION (19DA4)				392,935				
GRANT: FLORIDA DEPT OF EMERGENCY MGMT				1,922,065				
GRANT: STATE LEGISLATIVE APPROPRIATION	100,000		100,000					
TRANSFER FROM TRANSPORTATION FUND	400,000	400,000	400,000		500,000	200,000	200,000	200,000
TRANSFER FROM GENERAL FUND OPERATIONS	208,971	208,971	208,971					
TRANSFER FROM GENERAL FUND WORKING	371,518		371,518	1,125,000				
DEBT: LOAN PROCEEDS	2,750,000		750,000		50,000,000		9,700,000	
<b>Total Revenues &amp; Transfers In</b>	<b>7,047,000</b>	<b>813,929</b>	<b>3,579,358</b>	<b>3,440,000</b>	<b>50,500,000</b>	<b>200,000</b>	<b>9,900,000</b>	<b>200,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>5,870,799</b>	<b>3,920,795</b>	<b>50,980,795</b>	<b>41,140,365</b>	<b>35,387,348</b>	<b>11,950,001</b>		
<b>Expenditures</b>								
<b>PUBLIC SAFETY</b>								
CCTV & SECURITY SYSTEM UPGRADE					115,000			
FIRE STATION RADIOS HARDWARE & SYSTEM	250,000	191,143	191,143					
FIRE ENGINE REPLACEMENT	750,000	-	750,000		600,000			
ISF: VEHICLES	300,000	-	60,000		300,000	300,000	300,000	300,000
LIFEPAK REPLACEMENTS						180,000		
FIRE EOC & SERVER ROOM IMPROVEMENTS								
APPARATUS ROOM FLOOR IMPROVEMENTS							70,000	70,000
STRETCHER REPLACEMENT					80,000			
SRTS - CONSTRUCTION	1,147,000	58,757	1,147,000					
<b>PUBLIC SAFETY SUBTOTAL:</b>	<b>2,447,000</b>	<b>249,900</b>	<b>2,148,143</b>	<b>-</b>	<b>1,095,000</b>	<b>480,000</b>	<b>370,000</b>	<b>370,000</b>
<b>RESILIENCE</b>								
UTILITY UNDERGROUNDING PROJECT	400,000	2,113	400,000	200,000	4,562,930	5,473,850	8,530,680	8,530,680
SHORELINE PROTECTION: USACE 50 YEAR PROJECT	600,000	4,242	200,000					
SHORELINE PROTECTION: BEACH	80,000	64,361	144,361					
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2021	70,000		80,000	2,315,000	80,000	80,000	80,000	
SHORELINE PROTECTION: DUNE RESTORATION	50,000		60,000					
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2023						2,500,000	80,000	80,000
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2025								2,500,000
ADAPTIVE SIGNALIZATION		(23,034)						
VILLAGE HALL SECOND FLOOR IMPROVEMENTS					250,000	250,000		
SOLAR ENERGY	40,000		40,000					
<b>RESILIENCE SUBTOTAL:</b>	<b>1,240,000</b>	<b>47,682</b>	<b>924,361</b>	<b>2,515,000</b>	<b>4,892,930</b>	<b>8,303,850</b>	<b>8,690,680</b>	<b>11,110,680</b>

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# Capital Improvement Fund

## Budget Year 2020-2021

QUALITY OF LIFE								
QUALITY OF LIFE: TRANSPORTATION								
COMPLETE STREETS: CRANDON BLVD BIKE AND PEDESTRIAN IMPROVEMENTS	200,000		200,000	200,000	932,500	932,500		
COMPLETE STREETS IMPROVEMENTS: TRAFFIC CIRCLES					500,000	456,667	456,667	456,667
COMPLETE STREETS: VILLAGE CENTER ROADWAY REDESIGN/PARKING IMPROVEMENTS	250,000		250,000					
MASTHA BRIDGE REPAIRS	50,000		50,000					
VILLAGE HALL PARKING					1,500,000	4,480,000		
QUALITY OF LIFE: BEAUTIFICATION								
CRANDON BLVD ELECTRICAL UPDATES	25,000		25,000	125,000				
VILLAGE ARTWORK	120,000				120,000		120,000	
QUALITY OF LIFE: FACILITIES								
COMMUNITY CENTER ROOF				200,000				
COMMUNITY CENTER EXPANSION	1,000,000						14,000,000	
QUALITY OF LIFE: PARKS AND OPEN SPACE								
SPORT LIGHTING		332,500	332,500					
ST. AGNES FIELD IMPROVEMENTS				100,000				
BEACH AND LAKE PARK IMPROVEMENTS	360,000		360,000	300,000				
KBPC IMPROVEMENTS AND PLAY FIELDS	55,000		100,000					
530 CRANDON PARK IMPROVEMENTS	1,200,000		1,000,000					
QUALITY OF LIFE: CULTURAL								
LIBRARY	100,000				1,000,000	1,000,000		
<b>QUALITY OF LIFE SUBTOTAL:</b>	<b>3,360,000</b>	<b>332,500</b>	<b>2,317,500</b>	<b>925,000</b>	<b>4,052,500</b>	<b>6,869,167</b>	<b>14,576,667</b>	<b>456,667</b>
<b>Total Expenditures</b>	<b>7,047,000</b>	<b>630,082</b>	<b>5,390,004</b>	<b>3,440,000</b>	<b>10,040,430</b>	<b>15,653,017</b>	<b>23,637,347</b>	<b>11,937,347</b>
<b>Excess Revenues/(Expenditures)</b>	<b>-</b>	<b>183,847</b>	<b>(1,810,646)</b>	<b>-</b>	<b>40,459,570</b>	<b>(15,453,017)</b>	<b>(13,737,347)</b>	<b>(11,737,347)</b>
<b>TOTAL ENDING FUND BALANCE</b>			<b>480,795</b>	<b>480,795</b>	<b>40,940,365</b>	<b>25,487,348</b>	<b>11,750,001</b>	<b>12,654</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Stormwater Enterprise Fund

## Budget Year 2020-2021

### Function

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 to 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 assessed against each developed property within the Village for services and facilities provided by the Stormwater System.

### FY21 Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives which are indicated in orange below.



#### Improve Community Resilience and Sustainability

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



#### Deliver Efficient Government and Financial Responsibility

- Ensure all Equivalent Residential Units (stormwater unit for fee) are accounted for and billed correctly.
- Target and apply for supplemental funding/grants for Village priorities.

### Prior Year's Accomplishments

The following section lists the accomplishments of the Administration for Fiscal Year 2020. 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:

- Entire stormwater system is ahead of schedule of 100% cleaning, where only 10% required by law



# Stormwater Enterprise Fund

## Budget Year 2020-2021

- 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
- Completed design for O-13 outfall reconstruction project, awarded construction contract, and set to complete by September 1, 2020

### **Budget Highlights**

#### Allocation of Salary and Benefits

**\$216,857**

Cost share for allocation of salary and benefits increased by \$82,120. The increase was mainly due to addition of cost share of new Chief Resiliency and Sustainability Officer position.

#### Operations & Maintenance

**\$455,000**

This line item includes all stormwater operation and maintenance that is performed at high level of service, which is a proactive approach that achieves regulatory compliance, water quality goals, and resident expectations while optimizing system functionality and minimizing repair and replacement costs. Summary of items included but not limited to:

- 100% of all catch basins cleaned annually (only 10% is required by law)
- 100% of all manholes cleaned annually
- 100% of all pipes cleaned annually
- 25% of drainage wells cleaned annually
- 100% of all pollution control boxed cleaned annually

#### Administrative Expenses

**\$28,500**

This line item includes National Pollution Discharge Elimination System (NPDES) program dues. There is a \$10,000 increase due to additional monitoring requirements that are now added.



# Stormwater Enterprise Fund

## Budget Year 2020-2021

### Appropriation for Stormwater Masterplan Year 1,2, and 3

**\$19,028,930**

The Village is responsible for protecting people and property in the Village of Key Biscayne from harmful stormwater runoff. The Village's Stormwater System is a very capital-intensive enterprise, which requires continuous investment in extensive above- and below-ground infrastructure. Continued investment in the drainage system is a prerequisite for the health and safety of the community it serves as well as economic growth and prosperity in the future. The 5-year Stormwater System CIP totals \$33,548,555 and funds capital improvements required to mitigate flood risk, ensure system reliability by replacing aging infrastructure and facilities, meet priorities, and increase the level of service at all measures where it is hampered by chronic flooding. \$19,028,930 will fund the first 3 years of the CIP.

#### Village of Key Biscayne Proposed Stormwater Enterprise Fund Budget Fiscal Year 2021

	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2020 YTD 06/30/2020	FY2021 Proposed	variance	
						dollar	%
<b>Revenues</b>							
344.00300 STORMWATER FEES	941,302	934,959	1,640,490	689,340	1,776,422	\$135,932	8%
361.00300 INTEREST INCOME	23,278	22,584	30,000	9,540	15,000	-\$15,000	-50%
384.00384 BOND PROCEEDS 2020 STORMWATER UTILITY	-	-	18,830,826	-	-	-\$18,830,826	-100%
CARRYFORWARD OF APPROPRIATED BOND FUNDS FOR YEARS 2&3 MAS	-	-	-	-	19,028,930	\$19,028,930	
<b>Total Revenues</b>	<b>964,580</b>	<b>957,543</b>	<b>20,501,316</b>	<b>698,880</b>	<b>20,820,352</b>	<b>\$319,036</b>	<b>2%</b>
<b>Expenditures</b>							
538.12000 ALLOCATION OF SALARY + BENEFITS	100,204	83,740	134,737	73,168	216,857	\$82,120	61%
538.31211 PROFESSIONAL SERVICES	160,783	90,328	20,000	-	-	-\$20,000	-100%
538.34110 OPERATIONS & MAINTENANCE	505,514	219,518	451,648	237,822	455,000	\$3,352	1%
538.34432 ADMINISTRATIVE EXPENSES	11,162	14,147	16,700	8,260	28,500	\$11,800	71%
538.46100 STRUCTURAL IMPROVEMENTS	-	-	44,400	1,000	-	-\$44,400	-100%
538.63141 APPROPRIATED FOR YEAR 1 MASTERPLAN	-	-	4,470,350	650	4,470,350	\$0	0%
538.63144 APPROPRIATED FOR YEARS 2&3 MASTERPLAN	-	-	14,558,580	-	14,558,580	\$0	0%
538.71100 PRINCIPAL EXPENSE 2016 UTILITY REFUNDING	-	-	362,952	362,952	371,482	\$8,530	2%
538.72100 INTEREST EXPENSE 2016 UTILITY REFUNDING	125,008	116,675	112,410	54,073	103,781	-\$8,629	-8%
538.72110 PRINCIPAL EXPENSE 2020 RESILIENCY BOND	-	-	-	-	-	\$0	
538.72110 INTEREST EXPENSE 2020 RESILIENCY BOND	-	-	329,539	-	615,802	\$286,263	87%
<b>Total Expenditures</b>	<b>902,671</b>	<b>524,408</b>	<b>20,501,316</b>	<b>737,925</b>	<b>20,820,352</b>	<b>\$319,036</b>	<b>2%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$61,909</b>	<b>\$433,135</b>	<b>\$0</b>	<b>-\$39,045</b>	<b>\$0</b>		

"To provide a safe, quality environment for all islanders through responsible government."



# Solid Waste Enterprise Fund

## Budget Year 2020-2021

### Function

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.

### FY21 Objectives

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.

The Village will be soliciting proposals for a new solid waste vendor to improve the reliability and quality of the service. Village staff initiated a resident survey to determine the preferred level of service for solid waste. The results will be incorporated in the scope development of the Request for Proposals ("RFP").

The Village Council will be considering a solid waste ordinance that will require bins to be shielded from view limiting any adverse impacts to the community's exquisite curb appeal.

### Performance Measures

The following indicators are relevant to the Fund's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.



# Solid Waste Enterprise Fund

## Budget Year 2020-2021

Objective	Indicator	FY 18-19	FY 19-20	FY 20-21
		Actual	YTD	Proposed
Increase Solid Waste Collection	% Billing Collected	53%	67%	70%

Additional metrics aimed at improving customer satisfaction and reducing total waste will be collected beginning in Fiscal Year 2021.

### Prior Year's Accomplishments

The Village has improved billing and collections. We have increased solid waste revenue and collection rate by billing for past due balances, interest, and penalties previously unrecognized to yield approximately \$730,000 of Village provided services that had not been paid for by our customers.

We have increased the solid waste collection rate for FY20 to over 67%, significantly higher than FY19's collection rate of 53%.

We have saved \$30k over 9 months in FY20 by holding the solid waste vendor accountable for billing units.

### Budget Highlights

It is important to note that the existing Village of Key Biscayne solid waste and recycling contract is due to expire in October 2020 and the current contract including administrative overhead is commonly considered to be unreasonably low (based on 1,283 single family homes at \$645/household/year). As such, the Proposed FY21 Budget increase is recommended in order to maintain the intended level of service (frequency of pick-ups for each service type), with improved quality over previous years.

The budget developed for FY21 is an estimate based on surveying a few other municipalities in the region. Communities that were considered to obtain costing and service information included: Pinecrest Village, Palmetto Bay, Town of Cutler Bay, City of Surfside, City of South Miami, City of Coral Gables, Village of Bal Harbour and the City of North Miami Beach.

Only two communities (City of Coral Gables and City of Surfside) provided costing and level of service information and the costing from these communities were considered in developing the FY21 budget estimate (see table below).



# Solid Waste Enterprise Fund

## Budget Year 2020-2021

Waste Stream	Level of Service		
	Key Biscayne	Surfside	Coral Gables
Solid Waste	2 pick-ups/wk	5 pick-ups/wk	2 pick-ups/wk
Recycling	1 pick-up/wk	1 pick-up/wk	1 pick-up/wk
Yard Waste	1 pick-up/wk	1 pick-up/wk	1 pick-up/wk
Bulk	1 pick-up/month	1 pick-up/wk	--
<b>Total Cost (\$/Household/yr)</b>	<b>\$ 645.00</b>	<b>\$ 319.00</b>	<b>\$ 810.00</b>

Based on the City of Coral Gables costing, the FY21 estimated vendor cost for solid waste and recycling on Key Biscayne was increased by approximately 25% from \$645 to \$810/household/year. It is unclear if that a 25% increase is sufficient as the solid waste/recycling service has not yet gone out to bid. Nevertheless, on the revenue side of the equation, allowing for a 10%-11% buffer, it is estimated that the Village should invoice households \$810/household/year. Given a total number of households to be served equal to 1,283, the total estimated solid waste/recycling vendor cost would be \$936,350/year. Revenues would equal \$1,039,230/year.

### Contractual Services

**\$936,950**

As discussed above, this line item includes the cost for the solid waste collection contract, which has been increased by 25% (\$157,983) according to our best estimates for the desired level of service.

### Allocation of Salary and Benefits

**\$49,775**

Chief Resiliency and Sustainability Officer salary is allocated across the General, Solid Waste, Transportation, and Stormwater Funds. See Village Manager & Administrative Services, Authorized Positions.

### Administrative Expenses

**\$7,500**

Increased by \$2,500 for postage and mailing and to file liens with the Miami-Dade County Property Appraiser's Office.



# Solid Waste Enterprise Fund

## Budget Year 2020-2021

### Uncollectable Accounts

**\$50,365**

Planning to include solid waste billing in our financial system to allow for online payments.

### Credit Card Fees

**\$5,000**

Increased by \$5,000 to budget for online payment processing.

### Village of Key Biscayne Proposed Solid Waste Enterprise Fund Budget Fiscal Year 2021

	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2020 YTD 06/30/2020	FY2021 Proposed	variance dollar	%
<b>Revenues</b>							
343.00300 SOLID WASTE REVENUE	817,991	815,607	825,600	817,439	1,039,230	213,630	26%
349.00300 OTHER REVENUE	23,510	7,550	26,000	244,801	10,000	(16,000)	-62%
<b>Total Revenues</b>	<b>841,501</b>	<b>823,156</b>	<b>851,600</b>	<b>1,062,240</b>	<b>1,049,230</b>	<b>197,630</b>	<b>23%</b>
<b>Expenditures</b>							
534.34000 CONTRACTUAL SERVICES	672,410	764,504	778,607	561,253	936,590	157,983	20%
534.12000 ALLOCATION OF SALARIES	-	-	-	-	49,775	49,775	
534.34100 ADMINISTRATIVE EXPENSES	8,057	7,619	5,000	6,864	7,500	2,500	50%
534.49100 UNCOLLECTIBLE ACCOUNTS	17,854	7,385	67,993	-	50,365	(17,628)	-26%
534.49150 CREDIT CARD FEES	-	-	-	1,372	5,000	5,000	
<b>Total Expenditures</b>	<b>698,321</b>	<b>779,508</b>	<b>851,600</b>	<b>569,489</b>	<b>1,049,230</b>	<b>197,630</b>	<b>23%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>143,179</b>	<b>43,648</b>	<b>0</b>	<b>492,751</b>	<b>0</b>		



# Special Revenue Transportation Fund

## Budget Year 2020-2021

### Function

The Village of Key Biscayne is interested in promoting alternative mobility options in the community to improve bike and pedestrian safety, reduce our environmental impact (e.g. lower carbon foot print), enhance well-being by using more physical alternatives for transportation, reduce vehicular congestion/traffic through infrastructure improvements, leverage new technologies and promote low impact locomotion.

Starting in December 2016, the Village, in partnership with the Key Biscayne Community Foundation, launched an electrified free public on demand and circulator transit service to enhance local transportation in the Village. The goal of the partnership that led to FreeBee on Key Biscayne was and continues to be to address the transportation and mobility issues found throughout Key Biscayne.

### FY21 Objectives

#### FreeBee Circulator and On-demand Transit Services

Freebee, an on-demand and circulator 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. In the last fiscal year (2019), Freebee serviced over 105,000 passengers and anticipated serving a projected amount of over 120,000 passengers in FY20 (prior to the effects of the COVID-19 pandemic), an increase in ridership-of over 14%. The Village will evaluate the ridership as we move into the New Normal which limits ridership to ensure safe passage for riders. Looking forward to FY21, the goal would be to continue growing the ridership and as needed, expand the service. The authorizing Resolution for this service would need to be modified to increase the expenditure authority in order to increase the level of service if desired.

Funding for the service is from a restricted Miami-Dade County revenue source that can only be used for transit and transportation services/projects. The Village's share of the People's Transportation Plan ("PTP") dollars is administered by the Citizens' Independent Transportation Trust (CITT). This revenue source will be utilized in FY21 to support the FreeBee transit service on Key Biscayne.

The level of service included in the FY21 Proposed Budget includes five electric vehicles, three for on-demand services and two vehicles serving as circulators running on a predetermined route. The hours of operation within the Village of Key Biscayne for FY21 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. Whenever the on-demand vehicles are not engaged in an active trip, they are available to run the "KB Loop," contributing to the circulator service until receiving



# Special Revenue Transportation Fund

## Budget Year 2020-2021

a request for on-demand service. Alternatively, if the circulator has low ridership, those vehicles can be shifted to support higher on demand service as needed. Both the on-demand and circulator routes provide ample public beach access for beach goers using public transit.

### Performance Measures

The following indicators are relevant to the Fund's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

Objective	Indicator	FY 18-19 Actual	FY 19-20 YTD (Feb.20)	FY 20-21 Proposed
Increase ridership	Number of completed rides	48,164	22,219	50,000
Increase ridership	Number of passengers served	75,715	35,511	80,000
Increase ridership	App Rides	28,595	12,022	30,000
Increase ridership	Flag Down Rides	19,569	10,197	21,000
Reduce Wait Time	Average wait time (ride request to selected)	2.83 min	2.48	2.5
Reduce Wait Time	Average wait time (ride request to pick-up)	11.23 min	9.82	10

### Prior Year's Accomplishments

The Village entered our own agreement with Freebee improving staff accountability, our ability to establish levels of service and oversight, while preserving the same competitive rates.

### Budget Highlights

In the current FY20, the Village Council approved \$422,000 in support of the FreeBee transit service with all costs incurred to be defrayed by PTP dollars available from Miami-Dade County as administered by the CITT. For FY21, the financial basis for the recently authorized "new" contract between the Village and FreeBee will remain the same at \$422,000. As previously stated, to capitalize on the flexible level of service provisions of the Village's contract, the authorizing resolution would need to be amended by the Village Council. The expense for this service is split between the on-demand, flag down service (\$252,000), and the fixed route circulator (\$170,000).



# Special Revenue Transportation Fund

## Budget Year 2020-2021

### 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 Village has pledged Transportation Surtax Revenues and Local Option Gas Tax revenues in the amounts of \$540,592 and \$213,463, respectively, to secure payment of the principal and interest on the bonds. 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.

#### 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 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.



# Special Revenue Transportation Fund

## Budget Year 2020-2021

### Village of Key Biscayne Proposed Special Revenue Transportation Fund Budget Fiscal Year 2021

	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2020 YTD 06/30/20	FY2021 Proposed	variance dollar	%
<b>BEGINNING FUND BALANCE</b>	\$ 1,541,029	\$ 1,831,441	\$ 2,036,456		\$ 2,036,456		
<b>Revenues</b>							
312.00410 LOCAL OPTION 6 CENT TAX (MOTOR & DIESEL FUEL)	154,320	156,198	157,741	80,707	140,271	(17,470)	-11%
312.00420 LOCAL OPTION 5 CENT TAX (MOTOR FUEL ONLY)	59,143	59,783	60,491	30,298	54,133	(6,358)	-11%
331.00351 TRANSPORTATION SURTAX (80% TRANSPORTATION)	432,554	440,230	408,000	219,854	394,711	(13,289)	-3%
331.00352 TRANSPORTATION SURTAX (20% TRANSIT)	108,138	110,058	102,000	54,963	98,679	(3,321)	-3%
331.00310 COUNTY TOLL BRIDGE REVENUE	365,000	365,000	365,000	365,000	365,000	0	0%
361.00360 INTEREST INCOME	170	230	1,000	18	200	(800)	-80%
370.00300 APPROPRIATION OF FUND BALANCE	-	-	411,950	-	-		-100%
<b>Total Revenues (Less Appropriation of Fund Balance)</b>	<b>1,119,325</b>	<b>1,131,499</b>	<b>1,506,182</b>	<b>750,840</b>	<b>1,052,994</b>	<b>(453,150)</b>	<b>-30%</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>2,660,354</b>	<b>2,962,940</b>	<b>3,542,638</b>	<b>750,840</b>	<b>3,089,450</b>		
<b>Expenditures</b>							
539.12190 TRANSIT ALLOCATION	-	4,190	-	2,315	14,889	14,889	
539.12189 TRANSPORTATION ALLOCATION	-	16,760	-	9,261	59,556	59,556	
541.63000 TRANSIT PROJECTS - MISC	-	-	82,494	-	-	(82,494)	-100%
541.63000 TRANSIT PROJECTS - FREEBEE ON DEMAND	172,001	115,344	252,000	103,125	252,000	-	0%
541.63000 TRANSIT PROJECTS - FREEBEE CIRCULATOR	119,198	184,167	170,000	70,833	170,000	-	0%
541.71000 PRINCIPAL - CRANDON PH 2	150,699	205,221	210,232	210,232	215,366	5,134	2%
541.71100 PRINCIPAL - CRANDON PH 3	298,726	311,913	329,301	242,336	345,812	16,511	5%
541.72000 INTEREST - CRANDON PH 2	29,890	43,677	30,553	22,440	25,419	(5,134)	-17%
541.72100 INTEREST - CRANDON PH 3	58,399	45,212	31,602	25,508	15,091	(16,511)	-52%
581.91000 OPERATING TRANSFER OUT (TO CIP FUND)	-	-	400,000	400,000	-	(400,000)	-100%
<b>Total Expenditures and Transfers</b>	<b>828,913</b>	<b>926,484</b>	<b>1,506,182</b>	<b>1,086,050</b>	<b>1,098,133</b>	<b>(408,050)</b>	<b>-27%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>290,412</b>	<b>205,015</b>	<b>0</b>	<b>(335,210)</b>	<b>(45,139)</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 1,831,441</b>	<b>\$ 2,036,456</b>	<b>\$ 2,036,456</b>		<b>\$ 1,991,318</b>		

"To provide a safe, quality environment for all islanders through responsible government."



# Parks, Rec & Open Spaces Land Trust Fund

Budget Year 2020-2021

## Function

The PROS 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 to readers of 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 purposed 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.

## FY21 Objectives

Development of the recent Harbor properties to use the area as a temporary green space and the planning and design of a long-term improvement for the area as a Village park that will contribute to the Village's overall flood management.

The Village will pursue the Florida Communities Trust Grant to partially off-set the cost of the land acquisition.

## Budget Highlights

The Trust Fund will continue to receive the 1% transfer of ad-valorem revenue to build its reserve for targeting land acquisitions.

## Prior Year's Accomplishments

Acquisition of the 571 & 599 Harbor properties.



# Parks, Rec & Open Spaces Land Trust Fund

## Budget Year 2020-2021

### Village of Key Biscayne Proposed Parks & Open Space Trust Fund Budget Fiscal Year 2021

	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2020 YTD 06/30/20	FY2021 Proposed
<b>BEGINNING FUND BALANCE</b>	\$ 6,136,730	\$ 7,214,656	\$ 7,465,163	\$ 7,465,163	\$ 3,585,985
<b>Revenues</b>					
102.00.311.00300 1% AD VALOREM TRANSFER IN	249,926	254,007	251,868	250,701	248,971
102.00.337.00332 GRANTS REVENUE	828,000	-	-	-	-
<b>Total Revenues (Less Appropriation of Fund Balance)</b>	<b>1,077,926</b>	<b>254,007</b>	<b>251,868</b>	<b>250,701</b>	<b>248,971</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>7,214,656</b>	<b>7,468,663</b>	<b>7,717,031</b>	<b>7,715,864</b>	<b>3,834,956</b>
<b>Expenditures</b>					
102.11.572.34200 CONTRACTUAL EXPENSES/LANDSCAPING	-	3,500	15,635	10,340	-
102.11.572.44100 RENTALS & LEASES	-	-	-	6,093	-
102.11.572.61100 ACQUISITIONS OF LAND FOR PARKS	-	-	4,115,411	4,128,561	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,500</b>	<b>4,131,046</b>	<b>4,144,994</b>	<b>-</b>
<b>Excess Revenues/(Expenditures)</b>	<b>1,077,926</b>	<b>250,507</b>	<b>(3,879,178)</b>	<b>(3,894,293)</b>	<b>248,971</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,214,656</b>	<b>\$ 7,465,163</b>	<b>\$ 3,585,985</b>	<b>\$ 3,570,870</b>	<b>\$ 3,834,956</b>



# Financial Terms Glossary

Budget Year 2020-2021

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.

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# Financial Terms Glossary

Budget Year 2020-2021

**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).

**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 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.

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# Financial Terms Glossary

Budget Year 2020-2021

**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 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.

**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 organizations expenditure to acquire or improve capital assets.

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# Financial Terms Glossary

Budget Year 2020-2021

**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.

**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.



# Financial Terms Glossary

Budget Year 2020-2021

**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.

**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



# Financial Terms Glossary

Budget Year 2020-2021

absence, 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 Glossary

Budget Year 2020-2021

## 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 entity's assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

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# Financial Terms Glossary

Budget Year 2020-2021

## 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).

**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.



# Financial Terms Glossary

Budget Year 2020-2021

**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 as a result 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.

**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 obligation 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 summarizes and articulates 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

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# Financial Terms Glossary

Budget Year 2020-2021

\$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.

**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.



# Financial Terms Glossary

Budget Year 2020-2021

## 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.

**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.



# Financial Terms Glossary

Budget Year 2020-2021

**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 Glossary

Budget Year 2020-2021

**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.

**Traunch:** 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 in order to reach that future.

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# Financial Terms Glossary

## Budget Year 2020-2021

### W

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



# Object Code Glossary

Budget Year 2020-2021

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 15<sup>th</sup> 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 15<sup>th</sup> or 20<sup>th</sup> 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



# Object Code Glossary

## Budget Year 2020-2021

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 1<sup>st</sup> 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 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.



# Object Code Glossary

Budget Year 2020-2021

- 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.
- 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



# Object Code Glossary

Budget Year 2020-2021

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. 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.



# Positions & Salaries

## Budget Year 2020-2021

Position	FY 2020		FY 2021	
	Salary	Total Compensation	Salary	Total Compensation
Village Manager	205,140	261,087	205,140	267,707
Chief Resiliency Officer	-	-	150,000	198,260
Chief Financial Officer	138,600	185,002	147,275	195,754
Human Resources Director	130,054	181,256	135,242	188,656
Comptroller	116,761	147,339	119,097	150,610
Chief of Staff	100,156	128,732	106,153	136,401
IT Administrator	97,465	128,473	97,465	143,455
Communications Officer	-	-	85,000	109,746
Accounting/Payroll Clerk	70,833	92,051	69,782	91,312
Procurement Specialist		-	56,625	75,362
Executive Assistant	43,852	64,922	-	-
Assistant to IT Administrator	53,334	76,451	54,459	78,697
Videographer for Council Meeting (OT)		40,237		37,734
Videographer for Council Meeting (OT)		36,743		40,969
Overtime & Other Benefits		17,994		5,391
<b>Total Administrative</b>	<b>956,196</b>	<b>1,360,287</b>	<b>1,226,238</b>	<b>1,720,053</b>
Village Clerk	122,566	160,870	70,591	97,618
Executive Assistant	67,376	87,741	67,509	96,949
Overtime & Other Benefits		7,743		
<b>Total Clerk</b>	<b>189,942</b>	<b>256,354</b>	<b>138,100</b>	<b>194,567</b>

"To provide a safe, quality environment for all islanders through responsible government."



# Positions & Salaries

## Budget Year 2020-2021

Building Official	197,083	253,414	150,000	203,007
Permit Clerk	59,829	78,718	34,982	59,987
Special Projects Coordinator	46,805	62,940	48,677	65,762
Permit Clerk	54,423	72,229	-	-
Permit Clerk	37,310	51,561	39,578	60,656
Admin Assistant / Records	52,743	70,171	-	-
Sr. Exec Assistant	86,750	115,048	86,750	115,600
Chief Building Inspector	116,899	166,098	137,899	208,319
Chief Electrical Inspect	104,282	141,899	110,254	150,310
Chief Plumbing Inspect	106,258	144,136	106,258	145,244
Building Inspector	97,335	131,866	97,335	143,955
Mechanical Inspect (PT)	47,240	53,749	48,067	54,777
Inspector (PT)	7,440	9,047	-	-
Inspector (PT)	6,439	7,057	15,000	16,477
Inspector (PT)	5,723	6,273	10,000	10,985
Overtime & Other Benefits		3,000		
<b>Total Building</b>	<b>1,026,560</b>	<b>1,367,207</b>	<b>884,800</b>	<b>1,235,079</b>
Plan Reviewer	103,231	137,632	103,231	149,484
Code Compliance Officer	-	-	63,000	97,064
Exec Asst/Code Compliance-BTR	67,844	88,443	-	-
<b>Total Planning</b>	<b>171,074</b>	<b>226,076</b>	<b>166,231</b>	<b>246,548</b>
Chief Of Police	187,697	244,202	187,697	251,520

"To provide a safe, quality environment for all islanders through responsible government."



# Positions & Salaries

## Budget Year 2020-2021

Deputy Chief of Police	156,262	220,805	156,262	230,794
Deputy Chief of Police	156,262	210,430	156,262	225,101
Police Lieutenant	116,864	159,466	122,691	179,104
Police Lieutenant	134,383	188,071	134,383	201,424
Police Lieutenant	141,103	190,825	141,104	208,889
Police Sergeant	126,378	182,783	126,378	195,869
Police Sergeant	120,360	164,215	120,360	172,198
Police Sergeant	127,593	178,962	127,593	187,304
Police Sergeant	116,152	163,632	120,360	176,641
Police Sergeant	82,011	111,789	86,100	118,131
Police Officer	98,019	145,445	98,018	155,797
Police Officer	73,712	111,446	77,398	117,877
Police Officer	103,909	148,014	103,909	156,185
Police Officer	69,788	94,836	73,267	100,289
Police Officer	63,676	96,820	69,470	105,800
Police Officer	63,676	88,645	66,859	93,665
Police Officer	93,279	129,875	93,279	139,826
Police Officer	108,065	153,784	57,816	91,160
Police Officer	65,315	99,483	69,239	106,148
Police Officer	98,961	146,375	98,961	158,512
Police Officer	67,745	92,570	68,533	99,991
Police Officer	72,782	98,919	76,420	104,602
Police Officer	69,071	93,634	72,524	104,950
Police Officer	70,656	101,471	74,178	108,597

*"To provide a safe, quality environment for all islanders through responsible government."*



# Positions & Salaries

## Budget Year 2020-2021

Police Officer	66,423	90,309	69,744	95,817
Police Officer	89,692	120,455	89,691	129,709
Police Officer	65,678	89,711	68,789	94,664
Police Officer	75,079	101,674	78,823	118,456
Police Officer	98,961	136,656	63,576	93,047
Police Officer	80,368	118,176	98,961	146,381
Police Officer	65,986	95,286	84,386	125,086
Police Officer	65,943	90,017	69,285	101,142
Police Officer	63,410	94,170	69,240	96,051
Police Officer	61,705	84,541	64,781	97,095
Police Officer	61,705	84,541	66,929	92,239
Executive Services Admin Mgr.	98,746	125,800	102,011	143,093
Senior Executive Assistant	89,753	118,814	89,753	126,803
Communications Supervisor	82,222	105,824	84,207	125,184
Non Sworn Police - Dispatchers	73,278	94,595	74,443	96,378
Non Sworn Police - Dispatchers	71,814	94,171	74,057	102,723
Non Sworn Police - Dispatchers	62,126	81,487	64,604	84,678
Administrative Services Coordinator	69,274	90,010	72,037	98,463
Executive Assistant	67,592	90,653	67,592	97,194
Municipal Utility Worker	39,856	60,869	41,450	63,771
Information Systems Administrator	93,731	119,519	93,731	124,008
Fleet Maintenance/Service Coordinat	65,567	90,721	68,183	100,377
Summer Intern			3,000	3,234
Overtime & Other Benefits		820,224		561,078



# Positions & Salaries

## Budget Year 2020-2021

<b>Total Police</b>	<b>4,192,625</b>	<b>6,614,716</b>	<b>4,238,339</b>	<b>6,707,044</b>
Fire Chief	195,875	261,409	195,875	283,957
Deputy Fire Chief	173,387	232,573	173,387	260,639
Deputy Fire Chief	173,387	233,966	173,387	262,293
Fire Captains	153,647	213,359	153,647	219,235
Fire Captains	153,647	204,007	153,647	223,895
Fire Captains	153,647	204,767	153,647	222,572
LT/Assistant Fire Marshall	137,614	193,487	137,614	225,779
Fire Lieutenant	121,185	168,398	121,185	200,280
Fire Lieutenant	133,606	183,850	133,606	206,990
Fire Lieutenant	121,185	164,370	121,185	179,792
Fire Lieutenant	133,606	190,190	133,606	204,167
Fire Lieutenant	121,185	168,190	121,185	183,821
Fire Lieutenant	133,606	185,728	133,606	192,591
Firefighters/Paramedics	98,690	129,509	98,690	141,894
Firefighters/Paramedics	72,299	97,272	75,914	123,019
Firefighters/Paramedics	64,566	88,151	70,137	118,401
Firefighters/Paramedics	72,289	97,260	75,904	113,750
Firefighters/Paramedics	66,931	90,092	70,137	100,041
Firefighters/Paramedics	77,003	102,453	77,326	120,125
Firefighters/Paramedics	84,764	113,594	65,121	104,142
Firefighters/Paramedics	98,690	133,893	85,567	132,638
Firefighters/Paramedics	77,496	103,756	81,359	115,519

*"To provide a safe, quality environment for all islanders through responsible government."*



# Positions & Salaries

## Budget Year 2020-2021

Firefighters/Paramedics	66,922	90,571	67,557	97,459
Firefighters/Paramedics	66,797	89,746	65,138	103,106
Firefighters/Paramedics	66,797	89,746	63,616	101,123
Firefighters/Paramedics	66,797	89,746	63,616	101,123
Firefighters/Paramedics	66,797	89,746	63,616	101,123
Fire - Drivers/Engineers	103,624	151,746	103,625	182,405
Fire - Drivers/Engineers	103,624	141,367	103,625	150,097
Fire - Drivers/Engineers	103,624	146,311	103,787	160,249
Fire - Drivers/Engineers	114,246	163,949	114,246	182,988
Fire - Drivers/Engineers	103,624	136,272	103,625	149,272
Fire - Drivers/Engineers	114,246	153,963	114,246	160,309
Fire - Drivers/Engineers	93,210	124,114	103,625	174,728
Fire - Drivers/Engineers	103,624	136,305	103,625	144,710
Fire - Drivers/Engineers	103,624	135,629	103,625	156,046
Fire - Drivers/Engineers	103,624	142,656	103,625	150,370
Fire - Drivers/Engineers	103,624	150,244	103,625	158,003
Fire - Drivers/Engineers	108,806	146,944	108,806	149,465
Executive Assistant	51,886	69,155	53,961	72,147
Administrative Assistant/Records			53,208	71,256
Community Outreach Liasion	48,720	52,517		
PT Inspector	35,513	38,379	35,438	39,871
Overtime & Other Benefits		592,608		542,368
<b>Total Fire Rescue</b>	<b>4,348,042</b>	<b>6,491,989</b>	<b>4,341,967</b>	<b>7,083,756</b>

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# Positions & Salaries

## Budget Year 2020-2021

Director BZP	157,092	202,092	166,097	213,195
Public Works Engineer 1	63,067	83,833	65,590	87,543
Public Works - Maintenance Supervisor	75,579	105,753	78,602	125,780
Public Works - Maintenance Labor	50,502	71,383		
Resiliency Coordinator	53,715	71,311	55,916	75,744
Executive Assistant		-	45,601	67,958
Horticulturist		-	65,000	101,609
Overtime & Other Benefits		1,500		8,156
<b>Total Public Works</b>	<b>399,954</b>	<b>535,871</b>	<b>476,807</b>	<b>679,985</b>
Parks & Recreation Director	164,491	215,956	164,491	222,255
Parks and Athletics Program Manager	78,608	104,704	81,745	114,166
Asst Recreation Director	119,317	150,618	117,577	153,311
Executive Administrative Assistant	61,576	80,769	64,039	89,718
Overtime & Other Benefits		3,200		3,450
<b>Total Parks &amp; Recreation</b>	<b>423,991</b>	<b>555,247</b>	<b>427,852</b>	<b>582,898</b>
Sports Coordinator	43,606	48,411	43,871	61,060
Part Time Positions	44,641	71,364	50,000	55,720
<b>Total Athletics</b>	<b>88,247</b>	<b>119,774</b>	<b>93,871</b>	<b>116,779</b>
Recreation - Admin (Gym Attendant)	21,701	34,072	24,753	37,741
Senior Recreation Supervisor	44,154	59,816	45,896	64,061
Adult Program Manager	89,081	130,976	89,081	143,694



# Positions & Salaries

## Budget Year 2020-2021

Youth Services Coord	63,431	97,641	65,245	104,065
Front Desk Manager	72,219	99,313	72,219	100,118
Head Lifeguard	36,606	51,952	36,244	52,145
Part-Time Positions	537,733	596,983	537,733	574,703
Overtime & Other Benefits				13,373
<b>Total Community Center</b>	<b>864,925</b>	<b>1,070,753</b>	<b>871,172</b>	<b>1,089,900</b>
<b>Grand Total</b>	<b>12,661,556</b>	<b>18,598,273</b>	<b>12,865,376</b>	<b>19,656,610</b>



# Budget Worksheets Table of Contents

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**Village of Key Biscayne**  
**Proposed General Fund Budget**  
**Consolidated Summary**  
**Fiscal Year 2021**

Millage =3.195

	FY2018 Actual	FY2019 Actual	FY2020 YTD (6/30/20)	FY2020 Adopted	FY2021 Proposed	variance dollar	%
Ad-Valorem Taxes	24,742,737	25,146,639	24,818,781	25,224,921	24,897,098	(\$327,823)	-1%
Utility Taxes	2,136,221	2,128,408	1,297,470	2,132,788	2,127,596	(\$5,192)	0%
Communication Services Tax	734,422	681,648	387,557	707,896	600,000	(\$107,896)	-15%
Licenses & Permits	1,220,012	1,702,501	969,497	1,579,114	1,548,458	(\$30,656)	-2%
Franchise Fees	655,599	192,753	385,506	832,997	1,189,629	\$356,632	43%
State Shared Revenue	1,411,741	1,398,523	781,636	1,426,648	1,162,528	(\$264,120)	-19%
Local Shared Revenue	60,659	67,294	14,287	110,337	113,612	\$3,275	3%
Service Charges	3,698,895	3,387,135	1,834,299	3,161,769	1,784,756	(\$1,377,013)	-44%
Fines & Forfeitures	252,893	233,845	41,649	224,754	49,917	(\$174,837)	-78%
Other Revenue	1,087,076	728,467	1,378,951	552,124	599,089	\$46,965	9%
Interest Income	37,333	146,174	168,598	100,000	24,838	(\$75,162)	-75%
Transfer In	-	5,710	-	284,303	-	(\$284,303)	-100%
<b>Total Revenues</b>	<b>\$36,037,587</b>	<b>\$35,819,096</b>	<b>\$32,078,231</b>	<b>\$36,337,651</b>	<b>\$34,097,521</b>	<b>(\$2,240,130)</b>	<b>-6%</b>
<b>Expenditures</b>							
Council	126,191	130,489	70,486	119,516	78,984	(\$40,532)	-34%
Advisory Boards	69,435	71,421	8,600	214,500	92,000	(\$122,500)	-57%
Community Groups	112,133	120,086	92,186	208,305	204,305	(\$4,000)	-2%
Manager	2,003,105	2,152,035	1,712,487	2,610,060	2,432,834	(\$177,226)	-7%
Clerk	456,236	387,396	269,503	437,032	383,956	(\$53,076)	-12%
Attorney	783,337	654,133	279,893	640,000	590,000	(\$50,000)	-8%
Debt Service	3,893,033	4,201,488	3,667,315	4,166,287	3,313,326	(\$852,961)	-20%
Building Division	1,774,776	1,788,742	1,286,245	1,733,010	1,523,401	(\$209,608)	-12%
Planning, Zoning & Code	621,327	634,821	285,251	548,274	445,221	(\$103,053)	-19%
Police	7,849,143	7,792,044	5,910,468	8,324,136	8,173,641	(\$150,495)	-2%
Fire Rescue	7,669,888	8,330,753	5,723,620	8,400,032	8,619,235	\$219,203	3%
Public Works	4,006,757	2,094,813	1,476,277	2,754,032	2,693,498	(\$60,534)	-2%
Parks & Recreation	1,459,263	1,567,430	918,081	1,735,910	1,592,934	(\$142,976)	-8%
Community Center	3,158,411	2,884,963	1,658,694	3,356,217	2,790,075	(\$566,142)	-17%
Athletic Division	668,077	563,849	393,963	629,121	544,865	(\$84,256)	-13%
<b>Total Expenditures</b>	<b>\$34,651,112</b>	<b>\$33,374,463</b>	<b>\$23,753,069</b>	<b>\$35,876,432</b>	<b>\$33,478,275</b>	<b>(\$2,398,157)</b>	<b>-7%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$1,386,475</b>	<b>\$2,444,633</b>	<b>\$8,325,162</b>	<b>\$461,220</b>	<b>619,247</b>		
<b>Other (Sources)/Uses</b>							
Building Inspection Reserves	(583,309)	-	-	-	-		
Parks & Rec Open Space Lands Trust	-	(250,506)	-	252,249	248,971		
Capital Improvement Fund	-	(2,291,440)	-	208,971	-		
Compensated Absence Reserve	-	-	-	-	370,276		
<b>Excess (Revenues)/Expenditures</b>	<b>\$1,969,784</b>	<b>\$4,986,579</b>	<b>\$8,325,162</b>	<b>\$0</b>	<b>(\$0)</b>		

# General Fund Revenues

## Proposed Budget - FY2021

General Fund Revenues	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
311.000 - AD VALOREM TAX	\$24,742,737	\$25,146,639	\$24,818,781	\$25,224,921	\$24,897,098	(\$327,823)	-1%
312.000 - CHAPTER 175/185 RETIREMENT TRUST FUNDS	\$870,899	\$540,834	\$0	\$536,768	\$559,089	\$22,321	4%
314.000 - UTILITY TAXES	\$2,136,221	\$2,128,408	\$1,297,470	\$2,132,788	\$2,127,596	(\$5,192)	0%
315.000 - COMMUNICATIONS SERVICES TAX	\$734,422	\$681,648	\$387,557	\$707,896	\$600,000	(\$107,896)	-15%
316.000 - LOCAL BUSINESS TAX RECEIPTS	\$161,477	\$219,070	\$163,999	\$196,960	\$157,193	(\$39,767)	-20%
322.000 - PERMIT FEES	\$1,049,632	\$1,434,367	\$774,936	\$1,331,891	\$1,356,612	\$24,721	2%
323.000 - FRANCHISE FEES - ELECTRIC	\$655,599	\$192,753	\$385,506	\$832,997	\$1,189,629	\$356,632	43%
329.000 - OTHER FEES	\$8,903	\$49,064	\$30,562	\$50,013	\$34,653	(\$15,360)	-31%
331.000 - GRANTS	\$53,210	\$37,388	\$1,352,648	\$0	\$0	\$0	
335.000 - STATE REVENUE SHARING	\$1,411,741	\$1,398,523	\$781,347	\$1,426,648	\$1,162,528	(\$264,120)	-19%
338.000 - LOCAL REVENUE SHARING	\$60,659	\$67,294	\$14,577	\$110,337	\$113,612	\$3,275	3%
342.000 - SERV CHRG - PUBLIC SAFETY	\$260,338	\$185,009	\$117,634	\$197,339	\$171,710	(\$25,629)	-13%
347.000 - SERV CHRG - COMMUNITY CENTER	\$3,413,388	\$3,163,636	\$1,691,864	\$2,933,926	\$1,580,915	(\$1,353,011)	-46%
349.000 - SERV CHRG - OTHER	\$25,169	\$38,490	\$24,801	\$30,504	\$32,131	\$1,627	5%
351.000 - RED LIGHT CAMERA FEES	\$94,839	\$72,215	\$0	\$124,251	\$0	(\$124,251)	-100%
354.000 - FINES & FORFEITURES	\$158,054	\$161,630	\$41,649	\$100,503	\$49,917	(\$50,586)	-50%
360.000 - MISCELLANEOUS REVENUE	\$21,732	\$22,103	\$19,329	\$15,356	\$40,000	\$24,644	160%
361.000 - INTEREST INCOME	\$37,333	\$146,174	\$168,568	\$100,000	\$24,838	(\$75,162)	-75%
364.000 - SALE OF FIXED ASSETS	\$36,350	\$110,650	\$0	\$0	\$0	\$0	
366.000 - DONATIONS & CONTRIBUTIONS	\$38,325	\$4,700	\$1,150	\$0	\$0	\$0	
369.000 - SETTLEMENTS & INSURANCE CLAIMS	\$66,560	\$12,792	\$5,852	\$0	\$0	\$0	
370.000 - TRANSFER IN FROM FUND BALANCE	\$0	\$5,710	\$0	\$284,303	\$0	(\$284,303)	-100%
<b>Total General Fund Revenues</b>	<b>\$36,037,587</b>	<b>\$35,819,096</b>	<b>\$32,078,230</b>	<b>\$36,337,401</b>	<b>\$34,097,521</b>	<b>(\$2,239,880)</b>	<b>-6%</b>

<b>BUDGET WORKSHEET</b>	Property taxes computed as a percentage of the Fair Market value of locally assessed real estate, and tangible personal property less any exclusions, differentials, exemptions and credits and expressed in mills. Ad Valorem taxes are recorded "net" of discounts, penalties and interest.
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**AD VALOREM TAXES**

**REVENUE CODE 311**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Ad valorem tax	\$25,146,639	\$25,224,921	\$24,818,781	24,897,098	(\$327,823)	-1%
<b>TOTAL</b>	<b>\$25,146,639</b>	<b>\$25,224,921</b>	<b>\$24,818,781</b>	<b>\$24,897,098</b>	<b>(\$327,823)</b>	<b>-1%</b>

<b>BUDGET WORKSHEET</b>	Chapter 175 Premium Tax Distribution (Fire): Gross premium tax receipts of 1.85% collected on property insurance policies written within the fire district in each calendar year. Chapter 185: Gross premium tax receipts of 0.85% on all casualty insurance premiums (Police)
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**CHAPTER 175/185 TRUST  
REVENUE CODE 312**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Chapter 175 - Firefighter Retirement Trust Fund	\$383,912	\$379,846	\$0	\$405,304	\$25,458	7%
Chapter 185 - Police Retirement Trust Fund	\$156,922	\$156,922	\$0	\$153,785	(\$3,137)	-2%
<b>TOTAL</b>	<b>\$540,834</b>	<b>\$536,768</b>	<b>\$0</b>	<b>\$559,089</b>	<b>\$22,321</b>	<b>4%</b>

**BUDGET WORKSHEET**

Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, liquefied petroleum gas (metered or bottled), manufactured gas (metered or bottled), and water services.

**UTILITY SERVICE TAXES**

**REVENUE CODE 314**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(314.00300) Utility Tax - Electric	\$1,590,920	\$1,566,518	\$1,009,982	\$1,588,669	\$22,151	1%
(314.00301) Utility Tax - Water	\$464,294	\$466,755	\$243,889	\$480,340	\$13,585	3%
(314.00302) Utility Tax - Gas	\$73,195	\$99,515	\$43,599	\$58,587	(\$40,928)	-41%
<b>TOTAL</b>	<b>\$2,128,408</b>	<b>\$2,132,788</b>	<b>\$1,297,470</b>	<b>\$2,127,596</b>	<b>(\$5,192)</b>	<b>0%</b>

**BUDGET WORKSHEET**

The Communications Services Tax is comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal

**COMMUNICATION SERVICES TAX**

**REVENUE CODE 315**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Communication Services Tax	\$681,648	\$707,896	\$387,557	\$600,000	(\$107,896)	-15%
<b>TOTAL</b>	<b>\$681,648</b>	<b>\$707,896</b>	<b>\$387,557</b>	<b>\$600,000</b>	<b>(\$107,896)</b>	<b>-15%</b>

**BUDGET WORKSHEET**

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government.

**BUSINESS TAX RECEIPTS**

**REVENUE CODE 316**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Local Business tax receipts	\$219,070	\$196,960	\$163,999	\$157,193	(\$39,767)	-20%
<b>TOTAL</b>	<b>\$219,070</b>	<b>\$196,960</b>	<b>\$163,999</b>	<b>\$157,193</b>	<b>(\$39,767)</b>	<b>-20%</b>

<b>BUDGET WORKSHEET</b>	Under Florida's Constitution, local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Building Permit Fees are a type of regulatory fee imposed pursuant to the local government's police powers in the exercise of its sovereign functions. The imposed fee cannot
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**PERMIT FEES**  
**REVENUE CODE 322**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(322.000) Building Permits	\$1,354,673	\$1,254,066	\$728,122	\$1,301,053	\$46,987	4%
(322.100) Public Works Permits	\$2,008	\$2,922	\$3,514	\$5,957	\$3,035	104%
(322.200) Fire Inspection Fees	\$77,685	\$74,903	\$43,300	\$49,602	(\$25,301)	-34%
<b>TOTAL</b>	<b>\$1,434,367</b>	<b>\$1,331,891</b>	<b>\$774,936</b>	<b>\$1,356,612</b>	<b>\$24,721</b>	<b>2%</b>

<b>BUDGET WORKSHEET</b>	Franchise Fees are a type of proprietary fee imposed based on the assertion that local governments have the exclusive legal right to impose such fees. The imposed fee must be reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government. Local governments may impose a fee upon a utility for the
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**FRANCHISE FEES**  
**REVENUE CODE 323**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Electric Franchise Fees - FPL	\$192,753	\$832,997	\$385,506	\$1,189,629	\$356,632	43%
<b>TOTAL</b>	<b>\$192,753</b>	<b>\$832,997</b>	<b>\$385,506</b>	<b>\$1,189,629</b>	<b>\$356,632</b>	<b>43%</b>

<b>BUDGET WORKSHEET</b>	Local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. The Other Permits and Fees account code should be used where the permit, fee or special assessment is not categorized by any other account code.
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**OTHER PERMITS  
REVENUE CODE 329**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(329.00300) Certificates of Occupancy	\$5,240	\$3,098	\$3,301	\$3,106	\$8	0%
(329.00317) Zoning & Site Plan Review Fees	\$38,114	\$41,745	\$26,570	\$31,127	(\$10,618)	-25%
(329.00339) Zoning Hearing Fees	\$1,943	\$2,914	\$0	\$0	(\$2,914)	-100%
Public Records Requests	\$3,767	\$2,256	\$691	\$420	(\$1,836)	-81%
<b>TOTAL</b>	<b>\$49,064</b>	<b>\$50,013</b>	<b>\$30,562</b>	<b>\$34,653</b>	<b>(\$15,360)</b>	<b>-31%</b>

<b>BUDGET WORKSHEET</b>	Includes revenues granted to local units from the federal government. Also includes all federally funded grant programs whether granted directly to the entity or administered by State agencies.
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**GRANTS**  
**REVENUE CODE 331**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(337.0032) Grants	\$2,300	\$0	\$1,352,648	\$0	\$0	
(337.0039) SBLEO (Moved to Local Revenue Sh	\$35,088	\$0	\$0	\$0	\$0	
<b>TOTAL</b>	<b>\$37,388</b>	<b>\$0</b>	<b>\$1,352,648</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>

<b>BUDGET WORKSHEET</b>	State Shared Revenues refer to local government entities sharing with other local government entities statewide through a DOR reallocation process. The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.
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**STATE REVENUE SHARING PROGRAM**

**REVENUE CODE 335**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(335.00300) State Revenue Sharing	\$348,151	\$355,115	\$213,065	278,109	(\$77,006)	-22%
(335.00301) Half Cent Sales Tax	\$1,020,608	\$1,043,533	\$545,900	861,979	(\$181,554)	-17%
(335.00302) Alcoholic Beverage Tax	\$19,464	\$10,000	\$5,822	-	(\$10,000)	-100%
(335.00303) Firefighters Supplement	\$10,300	\$18,000	\$16,560	22,440	\$4,440	25%
<b>TOTAL</b>	<b>\$1,398,523</b>	<b>\$1,426,648</b>	<b>\$781,347</b>	<b>\$1,162,528</b>	<b>(\$264,120)</b>	<b>-19%</b>

<b>BUDGET WORKSHEET</b>	Payments made by the local governments to other local governments in lieu of taxes it would normally have to pay if their property or other tax base would be subject to taxation.
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<b>LOCAL REVENUE SHARING PROGRAM</b>
<b>REVENUE CODE 338</b>

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Local Revenue Sharing - School Crossing Guard	\$65,025	\$40,000	\$13,394	\$43,066	\$3,066	8%
Local Revenue Sharing - School Resource Office	\$2,269	\$70,337	\$1,183	\$70,546	\$209	0%
<b>TOTAL</b>	<b>\$67,294</b>	<b>\$110,337</b>	<b>\$14,577</b>	<b>\$113,612</b>	<b>\$3,275</b>	<b>3%</b>

<b>BUDGET WORKSHEET</b>	Reflects all revenues stemming from current fire rescue, public safety and inspection charges for services.
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**SERVICE CHARGE REVENUE**  
**REVENUE CODE 342**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(342.00300) Fire Rescue Transport Fees	\$161,450	\$165,000	\$115,534	169,710	\$4,710	3%
(342.00301) Police Special Detail	\$21,559	\$32,339	\$0	-	(\$32,339)	-100%
(341.00910) Lobbyist Registration	\$2,000	\$0	\$2,100	\$2,000	\$2,000	
<b>TOTAL</b>	<b>\$185,009</b>	<b>\$197,339</b>	<b>\$117,634</b>	<b>\$171,710</b>	<b>(\$25,629)</b>	<b>-13%</b>

<b>BUDGET WORKSHEET</b>	Reflects all revenues stemming from recreational charges for current services.
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**SERVICE CHARGE REVENUE - RECREATION**  
**REVENUE CODE 347**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(347.00300) Community Center-Point-of-Sale	\$203,927	\$300,000	\$121,491	180,000	(\$120,000)	-40%
(347.00301) Community Center-Course Reven	\$1,438,221	\$1,500,000	\$549,360	900,000	(\$600,000)	-40%
(347.00302) Community Center-Facility Rental	\$26,727	\$23,199	\$8,044	13,919	(\$9,280)	-40%
(347.00303) Community Center -Memberships	\$1,151,993	\$607,477	\$839,902	121,495	(\$485,982)	-80%
(347.00304) Sports Program Revenue	\$342,769	\$503,250	\$173,067	365,500	(\$137,750)	-27%
<b>TOTAL</b>	<b>\$3,163,636</b>	<b>\$2,933,926</b>	<b>\$1,691,864</b>	<b>\$1,580,915</b>	<b>(\$1,353,011)</b>	<b>-46%</b>

<b>BUDGET WORKSHEET</b>	Other Charges for Services
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<b>OTHER CHARGES</b>						
<b>REVENUE CODE 349</b>						

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Lien Searches	\$23,376	\$20,228	\$16,989	\$24,489	\$4,261	21%
Golf Cart Registration	\$9,350	\$7,448	\$5,957	\$5,787	(\$1,661)	-22%
Fingerprints	\$1,220	\$840	\$300	\$300	(\$540)	-64%
Public Works Fees	\$4,105	\$1,328	\$1,555	\$1,555	\$227	17%
Research and Lien Letters	\$440	\$660	\$0	\$0	(\$660)	-100%
<b>TOTAL</b>	<b>\$38,490</b>	<b>\$30,504</b>	<b>\$24,801</b>	<b>\$32,131</b>	<b>\$1,627</b>	<b>5%</b>

<b>BUDGET WORKSHEET</b>	Includes revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement
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**JUDGEMENTS & FINES**

**REVENUE CODE 351**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>YTD (6/30/20)</b>	<b>PROPOSED</b>	<b>VARIANCE</b>	
	<b>FY2019</b>	<b>FY2020</b>	<b>FY2020</b>	<b>FY2021</b>	<b>DOLLARS</b>	<b>%</b>
Red Light Camera Fees	\$72,215	\$124,251	\$0	-	(\$124,251)	-100%
<b>TOTAL</b>	<b>\$72,215</b>	<b>\$124,251</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$124,251)</b>	<b>-100%</b>

<b>BUDGET WORKSHEET</b>	Reflects all revenues stemming from charges for local ordinance violations.
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**LOCAL FINES**  
**REVENUE CODE 354**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(354.00300) Building Code Violations	\$59,450	\$72,903	\$26,000	\$28,500	(\$44,403)	-61%
(354.00301) Property Maintenance Violations	\$7,000	\$0	\$6,500	\$6,500	\$6,500	
(354.00302) Fire Code Fees/Fines	\$0	\$0	\$75	\$0	\$0	
(354.00303) Fine & Forfeitures	\$95,180	\$27,600	\$9,074	\$14,917	(\$12,683)	-46%
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<b>TOTAL</b>	<b>\$161,630</b>	<b>\$100,503</b>	<b>\$41,649</b>	<b>\$49,917</b>	<b>(\$50,586)</b>	<b>-50%</b>

<b>BUDGET WORKSHEET</b>	Miscellaneous revenue
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**MISCELLANEOUS REVENUE**

**REVENUE CODE 360**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(360.00301) Miscellaneous Income	\$22,103	\$15,356	\$19,329	\$40,000	\$24,644	160%
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$22,103</b>	<b>\$15,356</b>	<b>\$19,329</b>	<b>\$40,000</b>	<b>\$24,644</b>	<b>160%</b>

<b>BUDGET WORKSHEET</b>	All interest earned on bank accounts, investments, contracts and notes.
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**INTEREST AND OTHER EARNINGS**  
**REVENUE CODE 361**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Interest Income	\$146,174	\$100,000	\$168,568	24,838	(\$75,162)	-75%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$146,174</b>	<b>\$100,000</b>	<b>\$168,568</b>	<b>\$24,838</b>	<b>(\$75,162)</b>	<b>-75%</b>

<b>BUDGET WORKSHEET</b>	
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**SALE OF FIXED ASSETS**

**REVENUE CODE 364**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Sale of fixed assets	\$110,650	\$0	\$0	\$0	\$0	
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<b>TOTAL</b>	<b>\$110,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>####</b>

<b>BUDGET WORKSHEET</b>	All interest earned on bank accounts, investments, contracts and notes.
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**DONATIONS & CONTRIBUTIONS**

**REVENUE CODE 366**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Donations & Contributions	\$4,700	\$0	\$1,150	\$0	\$0	
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<b>TOTAL</b>	<b>\$4,700</b>	<b>\$0</b>	<b>\$1,150</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>

<b>BUDGET WORKSHEET</b>	All interest earned on bank accounts, investments, contracts and notes.
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**SETTLEMENTS & INSURANCE CLAIMS**

**REVENUE CODE 369**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Insurance Claims	\$12,792	\$0	\$5,852	\$0	\$0	
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					\$0	
<b>TOTAL</b>	<b>\$12,792</b>	<b>\$0</b>	<b>\$5,852</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>

<b>BUDGET WORKSHEET</b>	All interest earned on bank accounts, investments, contracts and notes.
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**TRANSFER IN  
REVENUE CODE 370**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Transfer in from Fund Balance	\$5,710	\$284,303	\$0	\$0	(\$284,303)	-100%
IRMA Reimbursement From Fund Balance				\$0	\$0	
Compensated Absence Liability				\$0	\$0	
					\$0	
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<b>TOTAL</b>	<b>\$5,710</b>	<b>\$284,303</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$284,303)</b>	<b>-100%</b>

## Council

### Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD (4/30/20)	FY2020 Adopted	FY2021 Proposed	variance	
						dollar	%
<b>Operating Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$60,833	\$67,874	\$32,488	\$74,000	\$56,000	(\$18,000)	-24%
40.000 - TRAVEL & PER DIEM	\$9,720	\$7,291	\$7,781	\$11,300	\$9,000	(\$2,300)	-20%
41.000 - COMMUNICATIONS INFRASTRUCTURE	\$7,597	\$6,050	\$0	\$0	\$0	\$0	
43.000 - UTILITIES	\$4,547	\$4,669	\$2,063	\$0	\$0	\$0	
45.000 - PROPERTY & LIABILITY INSURANCE	\$18,687	\$19,539	\$20,958	\$20,232	\$0	(\$20,232)	-100%
47.000 - PRINTING & BINDING	\$0	\$917	\$0	\$1,000	\$1,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$22,946	\$21,919	\$4,974	\$9,500	\$9,500	\$0	0%
54.000 - SUBSCRIPTIONS & MEMBERSHIP	\$1,862	\$2,231	\$2,221	\$3,484	\$3,484	\$0	0%
<b>Subtotal - Operating</b>	<b>\$126,191</b>	<b>\$130,489</b>	<b>\$70,486</b>	<b>\$119,516</b>	<b>\$78,984</b>	<b>(\$40,532)</b>	<b>-34%</b>
<b>Total Council Expenses</b>	<b>\$126,191</b>	<b>\$130,489</b>	<b>\$70,486</b>	<b>\$119,516</b>	<b>\$78,984</b>	<b>(\$40,532)</b>	<b>-34%</b>

**BUDGET WORKSHEET**

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.

**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(31.100) State Relations Representative	\$22,917	\$56,000	\$24,325	\$56,000	\$0	0%
(31.200) Local Relations Representative	\$10,500	\$18,000	\$8,164	\$0	(\$18,000)	-100%
Professional fees - Legal	\$34,458	\$0	\$0	\$0	\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$67,874</b>	<b>\$74,000</b>	<b>\$32,488</b>	<b>\$56,000</b>	<b>(\$18,000)</b>	<b>-24%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM**

**OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(40.000) Travel & Per Diem	\$7,291	\$11,300	\$7,781	\$9,000	(\$2,300)	-20%
3rd Annual Best Practices Conference					\$0	
Miami Dade County League BOD Meeting					\$0	
Miami Dade County Days					\$0	
Dade Delegation					\$0	
Meeting expense reimbursements					\$0	
Good Gov't Initiative					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$7,291</b>	<b>\$11,300</b>	<b>\$7,781</b>	<b>\$9,000</b>	<b>(\$2,300)</b>	<b>-20%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**COMMUNICATION INFRASTRUCURE**

**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(41.100) Website Consulting	\$6,050	\$0	\$0	\$0	\$0	
Maintenance					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$6,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**  
**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Utilities	\$4,669	\$0	\$2,063	\$0	\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$4,669</b>	<b>\$0</b>	<b>\$2,063</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY & INSURANCE**

**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(45.100) Property/General Liability Insurance	\$19,539	\$20,232	\$20,958	\$0	(\$20,232)	-100%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$19,539</b>	<b>\$20,232</b>	<b>\$20,958</b>	<b>\$0</b>	<b>(\$20,232)</b>	<b>-100%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PRINTING & BINDING**

**OBJECT CODE 47.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(47.100) Printing & Binding	\$917	\$1,000	\$0	\$1,000	\$0	0%
Business cards, Letterhead					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$917</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**

**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(52.100) Operating supplies	\$21,919	\$9,500	\$4,974	\$9,500	\$0	0%
4th of July favors					\$0	
Bottled water service					\$0	
Catering - council meetings					\$0	
Council affairs (galas, dinners)					\$0	
July 4th car rental					\$0	
Council pictures					\$0	
Video equip. service plan					\$0	
Framing					\$0	
Signs					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$21,919</b>	<b>\$9,500</b>	<b>\$4,974</b>	<b>\$9,500</b>	<b>\$0</b>	<b>0%</b>

BUDGET WORKSHEET	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.					
<b>SUBSCRIPTIONS &amp; MEMBERSHIPS</b>						
<b>OBJECT CODE 54.000</b>						
DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(54.100) Memberships and Dues	\$2,231	\$3,484	\$2,221	\$3,484	\$0	0%
Florida League of Cities					\$0	
Florida League of Mayors					\$0	
National League of Cities					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$2,231</b>	<b>\$3,484</b>	<b>\$2,221</b>	<b>\$3,484</b>	<b>\$0</b>	<b>0%</b>

# Community Groups

## Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD (6/30/20)	FY2020 Adopted	FY2021 Proposed	variance	
						dollar	%
<b>Discretionary Spending</b>							
48.400 - VILLAGE OF KINDNESS	\$0	\$4,500	\$1,321	\$5,000	\$5,000	\$0	0%
48.500 - HISTORICAL SOCIETY	\$15,731	\$13,535	\$0	\$15,000	\$15,000	\$0	0%
49.421 - YOUTH COUNCIL	\$0	\$0	\$0	\$10,000	\$5,000	(\$5,000)	-50%
49.422 - YOUTH LEADERSHIP	\$0	\$0	\$18,031	\$17,000	\$17,000	\$0	0%
49.425 - KEY BISCAYNE COMPOSTING	\$0	\$0	\$0	\$13,805	\$13,805	\$0	0%
48.400 - TRAP, NEUTER, & RELEASE PROGRAM	\$13,260	\$14,999	\$8,197	\$15,000	\$15,000	\$0	0%
49.100 - ACTIVE SENIORS ON THE KEY CLUB	\$48,529	\$39,679	\$19,714	\$34,000	\$34,000	\$0	0%
49.433 - K-8 SENIOR VOLUNTEERS	\$0	\$0	\$0	\$0	\$1,000	\$1,000	
49.436 - PANDEMIC EVENT RESERVE	\$34,613	\$47,372	\$44,923	\$98,500	\$98,500	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$112,133</b>	<b>\$120,086</b>	<b>\$92,186</b>	<b>\$208,305</b>	<b>\$204,305</b>	<b>(\$4,000)</b>	<b>-2%</b>
<b>Total Community Expenses</b>	<b>\$112,133</b>	<b>\$120,086</b>	<b>\$92,186</b>	<b>\$208,305</b>	<b>\$204,305</b>	<b>(\$4,000)</b>	<b>-2%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (4/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Village of Kindness	\$4,500	\$5,000	\$0	\$5,000	\$0	0%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$4,500</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Historical Society	\$13,535	\$15,000	\$0	\$15,000	\$0	0%
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$13,535</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.
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**OTHER CURRENT CHARGES**

**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Youth Council	\$0	\$10,000	\$0	\$5,000	(\$5,000)	-50%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>(\$5,000)</b>	<b>-50%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.
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**OTHER CURRENT CHARGES**

**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Youth Leadership	\$0	\$17,000	\$18,031	\$17,000	\$0	0%
					\$0	
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<b>TOTAL</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$18,031</b>	<b>\$17,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.
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**OTHER CURRENT CHARGES**

**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Key Biscayne Composting	\$0	\$13,805	\$0		(\$13,805)	-100%
New Compost Site					\$0	
Additional Fencing/Installation for KB Village site				\$1,750	\$1,750	
Changes to build required for new site				\$1,000	\$1,000	
Marketing/Admin					\$0	
Compost Manager/Coordinator (10hr wk/52wks/@\$20/hr)				\$10,400	\$10,400	
Site Independent Contractors					\$0	
Caretaker (janitorial)(12hrs wk/52wks/@\$10/hr)					\$0	
Home Pick Up					\$0	
Freebee driver collection (Drivers 6hr/\$15/52wks)				\$4,680	\$4,680	
Pick-up Helper (6hrs/wk 52 wks @ \$10/hr)				\$3,120	\$3,120	
Other Expenses					\$0	
KB Farmers Market Stand				\$1,560	\$1,560	
Misc. Expenses (Supplies, Gas, etc.)				\$500	\$500	
In-Kind Services				\$6,800	\$6,800	
					\$0	
Less Revenues					\$0	
Enrollment Fees (250 neighbors @ \$50pp annual fee)				\$0	\$0	
Crowdfunding campaign				(\$2,000)	(\$2,000)	
Corporate Support/Funding from AZWC Grants				(\$2,000)	(\$2,000)	
Pick up fee per household (25 homes p/u members/ \$8/per)				(\$10,400)	(\$10,400)	
					\$0	
Adjustment based on First Hearing Direction from Council				(\$1,605)	(\$1,605)	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$13,805</b>	<b>\$0</b>	<b>\$13,805</b>	<b>\$0</b>	<b>0%</b>

**BUDGET WORKSHEET**

Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.

**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
T.N.R. Program	\$14,999	\$15,000	\$8,197	\$15,000	\$0	0%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$14,999</b>	<b>\$15,000</b>	<b>\$8,197</b>	<b>\$15,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**  
**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(49.100) Senior Programs (A.S.K. Club):</b>	<b>\$39,679</b>	<b>\$34,000</b>	<b>\$19,714</b>	<b>\$34,000</b>	\$0	0%
Events					\$0	
Monthly Lunches					\$0	
Newspapers & Magazines					\$0	
Advertising					\$0	
Instructor Fees					\$0	
Supplies & Equipment					\$0	
Foundation reimbursements					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$39,679</b>	<b>\$34,000</b>	<b>\$19,714</b>	<b>\$34,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.)
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**OTHER CURRENT CHARGES**

**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
K-8 Senior Volunteers	\$0	\$0	\$0	\$1,000	\$1,000	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.)
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**OTHER CURRENT CHARGES**  
**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(49.436) Pandemic Event Reserve</b>					\$0	
Key Biscayne Piano Festival	\$0	\$29,500	\$37,423	\$29,500	\$0	0%
Key Biscayne Car Week	\$0	\$20,000	\$0	\$20,000	\$0	0%
4th of July Committee	\$31,108	\$30,000	\$0	\$30,000	\$0	0%
City Theatre	\$12,264	\$15,000	\$7,500	\$15,000	\$0	0%
Art Festival/4th of July Picnic	\$4,000	\$4,000	\$0	\$4,000	\$0	0%
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$47,372</b>	<b>\$98,500</b>	<b>\$44,923</b>	<b>\$98,500</b>	<b>\$0</b>	<b>0%</b>

## Advisory Boards

Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD (6/30/20)	FY2020 Adopted	FY2021 Proposed	variance	
						dollar	%
<b>Discretionary Spending</b>							
48.100 - ART IN PUBLIC PLACES	\$9,450	\$17,900	\$8,600	\$35,000	\$35,000	\$0	0%
48.150 - VISION BOARD	\$0	\$0	\$0	\$114,000	\$0	(\$114,000)	-100%
49.426 - EDUCATION ADVISORY BOARD	\$59,985	\$53,521	\$0	\$65,000	\$57,000	(\$8,000)	-12%
48.200 - COMMITTEE EXPENSES	\$0	\$0	\$0	\$500	\$0	(\$500)	-100%
<b>Subtotal - Discretionary</b>	<b>\$69,435</b>	<b>\$71,421</b>	<b>\$8,600</b>	<b>\$214,500</b>	<b>\$92,000</b>	<b>(\$122,500)</b>	<b>-57%</b>
<b>Total Advisory Board Expenses</b>	<b>\$69,435</b>	<b>\$71,421</b>	<b>\$8,600</b>	<b>\$214,500</b>	<b>\$92,000</b>	<b>(\$122,500)</b>	<b>-57%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**  
**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Art in Public Places	\$17,900	\$35,000	\$8,600	\$35,000	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$17,900</b>	<b>\$35,000</b>	<b>\$8,600</b>	<b>\$35,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Urban Planner Services	\$0	\$114,000	\$0	\$0	(\$114,000)	-100%
					\$0	
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					\$0	
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<b>TOTAL</b>	<b>\$0</b>	<b>\$114,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$114,000)</b>	<b>-100%</b>

**BUDGET WORKSHEET**

Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.

**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Education Advisory Board	\$53,521	\$65,000		\$57,000	(\$8,000)	-12%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$53,521</b>	<b>\$65,000</b>	<b>\$0</b>	<b>\$57,000</b>	<b>(\$8,000)</b>	<b>-12%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**  
**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Committee Expenses	\$0	\$500	\$0	\$0	(\$500)	-100%
					\$0	
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<b>TOTAL</b>	\$0	\$500	\$0	\$0	(\$500)	-100%

**Manager**  
**Proposed Budget - FY2021**

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$682,594	\$811,477	\$789,325	\$956,197	\$1,077,543	\$121,346	13%
14.000 - OVERTIME	\$0	\$9,640	\$38,134	\$76,414	\$78,000	\$1,586	2%
15.000 - SPECIAL PAY	\$0	\$4,149	\$13,979	\$29,412	\$31,740	\$2,328	8%
18.000 - COMPENSATED LEAVE	\$124,898	\$96,171	\$0	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$49,841	\$71,167	\$60,805	\$76,813	\$97,041	\$20,228	26%
22.100 - RETIREMENT CONTRIBUTIONS	\$69,418	\$75,037	\$81,696	\$114,744	\$147,149	\$32,405	28%
23.000 - LIFE & HEALTH INSURANCE	\$70,141	\$91,880	\$99,631	\$105,177	\$137,714	\$32,537	31%
24.000 - WORKERS' COMPENSATION	\$1,888	(\$5,466)	\$1,490	\$1,530	\$2,175	\$645	42%
<b>Subtotal - Personnel</b>	<b>\$998,780</b>	<b>\$1,154,055</b>	<b>\$1,085,060</b>	<b>\$1,360,287</b>	<b>\$1,571,362</b>	<b>\$211,075</b>	<b>16%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$238,866	\$253,149	\$207,393	\$591,500	\$210,000	(\$381,500)	-64%
32.000 - ACCOUNTING & AUDITING	\$174,750	\$261,204	\$120,187	\$151,100	\$115,600	(\$35,500)	-23%
34.000 - CONTRACT SERVICES	\$8,445	\$8,398	\$6,425	\$6,831	\$8,931	\$2,100	31%
40.000 - TRAVEL & PER DIEM	\$16,775	\$15,379	\$5,887	\$4,300	\$7,800	\$3,500	81%
41.100 - COMMUNICATIONS INFRASTRUCTURE	\$53,495	\$47,655	\$24,793	\$26,571	\$40,448	\$13,877	52%
42.000 - FREIGHT & POSTAGE SERVICES	\$3,587	\$6,424	\$2,764	\$3,000	\$3,000	\$0	0%
43.000 - UTILITY SERVICES	\$8,657	\$6,690	\$4,734	\$6,531	\$7,316	\$785	12%
44.000 - RENTALS & LEASES	\$6,161	\$10,007	\$6,395	\$6,067	\$7,955	\$1,888	31%
45.000 - PROPERTY & LIABILITY INSURANCE	\$20,555	\$19,879	\$21,062	\$19,285	\$28,616	\$9,331	48%
46.000 - REPAIRS & MAINTENANCE SERVICES	\$28,621	\$11,869	\$4,899	\$10,000	\$7,790	(\$2,210)	-22%
47.000 - PRINTING & BINDING	\$758	\$535	\$257	\$800	\$600	(\$200)	-25%
48.000 - PROMOTIONAL ACTIVITIES	\$222,303	\$208,057	\$104,640	\$209,735	\$225,235	\$15,500	7%
49.000 - OTHER CURRENT CHARGES	\$86,240	\$40,932	\$25,008	\$16,900	\$20,000	\$3,100	18%
51.000 - OFFICE SUPPLIES	\$10,216	\$7,358	\$1,910	\$8,000	\$16,000	\$8,000	100%
52.000 - OPERATING SUPPLIES	\$14,125	\$37,791	\$8,919	\$16,000	\$0	(\$16,000)	-100%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$26,040	\$24,913	\$25,216	\$67,180	\$94,314	\$27,134	40%
55.000 - TRAINING	\$0	\$1,447	\$0	\$9,600	\$4,000	(\$5,600)	-58%
64.000 - CAPITAL OUTLAY	\$37,072	\$0	\$39,951	\$45,871	\$13,367	(\$32,504)	-71%
82.000 - EDUCATIONAL INITIATIVES	\$0	\$28,127	\$8,165	\$35,000	\$35,000	\$0	0%
91.000 - CONTINGENCIES	\$47,658	\$8,165	\$8,822	\$15,500	\$15,500	\$0	0%
<b>Subtotal - Operational</b>	<b>\$1,004,326</b>	<b>\$997,980</b>	<b>\$627,427</b>	<b>\$1,249,772</b>	<b>\$861,472</b>	<b>(\$388,300)</b>	<b>-31%</b>
<b>Total Manager Expenses</b>	<b>\$2,003,105</b>	<b>\$2,152,035</b>	<b>\$1,712,487</b>	<b>\$2,610,060</b>	<b>\$2,432,834</b>	<b>(\$177,226)</b>	<b>-7%</b>

<b>BUDGET WORKSHEET</b>	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.
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**SALARIES & WAGES**

**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(12.199) Salaries &amp; Wages</b>	<b>\$811,477</b>	<b>\$956,197</b>	<b>\$789,325</b>	<b>\$1,226,238</b>	\$270,041	28%
Allocation to Other Funds				(\$148,695)	(\$148,695)	
CRSO Salary/Benefits					\$0	
25% General Fund - Manager					\$0	
25% Stormwater					\$0	
25% Solid Waste					\$0	
25% Transportation					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$811,477</b>	<b>\$956,197</b>	<b>\$789,325</b>	<b>\$1,077,543</b>	<b>\$121,346</b>	<b>13%</b>

<b>BUDGET WORKSHEET</b>	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, Man Power Shortages, Specialized Trainings, etc.
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**OVERTIME**

**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(14.100) Overtime</b>					\$0	
Overtime for hourly administrative staff	\$9,640	\$5,000	\$38,134	\$5,000	\$0	0%
Overtime for videographers for Channel 77		\$71,414		\$73,000	\$1,586	2%
<b>Subtotals</b>	<b>\$9,640</b>	<b>\$76,414</b>	<b>\$38,134</b>	<b>\$78,000</b>	\$1,586	2%
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<b>TOTAL</b>	<b>\$9,640</b>	<b>\$76,414</b>	<b>\$38,134</b>	<b>\$78,000</b>	<b>\$3,172</b>	<b>4%</b>

<b>BUDGET WORKSHEET</b>	Includes educational incentive pay for law enforcement officers and firefighters. As well all employees receive Vacation Excess, Holiday Pay, Longevity Bonuses, and other forms of compensation provided for in the Collective Bargaining Agreements. See Object Code Glossary for more information.
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**SPECIAL PAY**  
**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(15.100) Vacation Excess</b>	\$0	\$11,413	\$0	\$13,441	\$2,028	18%
					\$0	
<b>(15.400) Other Pay - Longevity Bonus</b>	\$4,149	\$3,899	\$3,899	\$3,899	\$0	0%
					\$0	
<b>(15.600) Cell Phone/Car Allowance</b>	\$0	\$14,100	\$10,080	\$14,400	\$300	2%
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<b>TOTAL</b>	<b>\$4,149</b>	<b>\$29,412</b>	<b>\$13,979</b>	<b>\$31,740</b>	<b>\$2,328</b>	<b>8%</b>

**BUDGET WORKSHEET**

It is used to capture payments for non-productive salary-related time. This code is also use for Compensated Absences which captures payments for non-productive salary-related time like final vacation, sick and comp time to employees who separate from employment. See Object Code Glossary for more information.

**COMPENSATED LEAVE****OBJECT CODE 18.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(18.100) Compensated Leave</b>	<b>\$96,171</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	
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<b>TOTAL</b>	<b>\$96,171</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

<b>BUDGET WORKSHEET</b>	FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
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**PAYROLL TAXES**

**OBJECT CODE 21.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(21.000) FICA Tax</b>	<b>\$71,167</b>	<b>\$76,813</b>	<b>\$60,805</b>	<b>\$97,041</b>	\$20,228	26%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$71,167</b>	<b>\$76,813</b>	<b>\$60,805</b>	<b>\$97,041</b>	<b>\$20,228</b>	<b>26%</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
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<b>RETIREMENT CONTRIBUTIONS</b>						
<b>OBJECT CODE 22.000</b>						

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(22.100) Retirement Contributions</b>	<b>\$75,037</b>	<b>\$114,744</b>	<b>\$81,696</b>	<b>\$147,149</b>	<b>\$32,405</b>	<b>28%</b>
					\$0	
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<b>TOTAL</b>	<b>\$75,037</b>	<b>\$114,744</b>	<b>\$81,696</b>	<b>\$147,149</b>	<b>\$32,405</b>	<b>28%</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
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<b>LIFE AND HEALTH INSURANCE</b>
<b>OBJECT CODE 23.000</b>

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(23.100) Life, Health, Disability Insurance</b>	<b>\$91,880</b>	<b>\$105,177</b>	<b>\$99,631</b>	<b>\$137,714</b>	\$32,537	31%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$91,880</b>	<b>\$105,177</b>	<b>\$99,631</b>	<b>\$137,714</b>	<b>\$32,537</b>	<b>31%</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION**

**OBJECT CODE 24.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(24.100) Workers' Compensation</b>	<b>(\$5,466)</b>	<b>\$1,530</b>	<b>\$1,490</b>	<b>\$2,175</b>	\$645	42%
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>(\$5,466)</b>	<b>\$1,530</b>	<b>\$1,490</b>	<b>\$2,175</b>	<b>\$645</b>	<b>42%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(31.100) Professional Services</b>	\$60,367				\$0	
Strategic Planning	\$0	\$29,500	\$4,893	\$0	(\$29,500)	-100%
Financial System Implementation	\$0	\$40,000	\$47,830	\$0	(\$40,000)	-100%
Communications Program	\$0	\$179,000		\$0	(\$179,000)	-100%
Resilience Program	\$0	\$150,000		\$0	(\$150,000)	-100%
STRAP Workshop	\$0	\$5,000		\$5,000	\$0	0%
<u>Compensation Study</u>					\$0	
Class & Comp Study	\$0	\$19,000		\$0	(\$19,000)	-100%
Best Practice Analysis	\$0	\$7,000	\$11,300	\$50,000	\$43,000	614%
Beach Funding Consultants	\$178,942	\$162,000	\$143,370	\$132,000	(\$30,000)	-19%
Grants Consultant	\$0	\$0		\$15,000	\$15,000	
Marketing & Advertising for General Obliga	\$0	\$0		\$0	\$0	
Employee Engagement	\$0	\$0		\$8,000	\$8,000	
Videographer	\$2,590	\$0		\$0	\$0	
Sustainability Program	\$11,250	\$0		\$0	\$0	
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<b>TOTAL</b>	<b>\$253,149</b>	<b>\$591,500</b>	<b>\$207,393</b>	<b>\$210,000</b>	<b>(\$381,500)</b>	<b>-64%</b>

<b>BUDGET WORKSHEET</b>	Generally includes all services received from independent certified public accountants.
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**ACCOUNTING AND AUDITING**  
**OBJECT CODE 32.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(32.100) ACC &amp; Auditing - Independent Audit</b>					\$0	
Independent auditors	\$67,300	\$66,500	\$66,500	\$63,000	(\$3,500)	-5%
Single Audit Act	\$0	\$0	\$0	\$12,000		
<b>Subtotals</b>	<b>\$67,300</b>	<b>\$66,500</b>	<b>\$66,500</b>	<b>\$75,000</b>	<b>(\$3,500)</b>	<b>-5%</b>
					\$0	
<b>(32.200) ACC &amp; Auditing - Senior Accountant</b>	<b>\$23,083</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	
<b>(32.201) ADP Fees</b>					\$0	
ADP Payroll Svcs		\$25,000		\$25,000	\$0	0%
ADP Time and Attendance	\$17,964	\$8,000	\$25,925	\$8,000	\$0	0%
ADP General Ledger		\$1,600		\$1,600	\$0	0%
<b>Subtotals</b>	<b>\$17,964</b>	<b>\$34,600</b>	<b>\$25,925</b>	<b>\$34,600</b>	\$0	0%
					\$0	
<b>(32.300) ACC &amp; Auditing - Financial Advisor</b>	<b>\$152,856</b>	<b>\$50,000</b>	<b>\$27,762</b>	<b>\$6,000</b>	<b>(\$44,000)</b>	<b>-88%</b>
					\$0	
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<b>TOTAL</b>	<b>\$261,204</b>	<b>\$151,100</b>	<b>\$120,187</b>	<b>\$115,600</b>	<b>(\$47,500)</b>	<b>-31%</b>

<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**

**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(34.100) Facility Maintenance Contract</b>	<b>\$8,398</b>	<b>\$6,831</b>	<b>\$6,425</b>	<b>\$8,931</b>	\$2,100	31%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$8,398</b>	<b>\$6,831</b>	<b>\$6,425</b>	<b>\$8,931</b>	<b>\$2,100</b>	<b>31%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM**

**OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(40.100) Travel &amp; Per Diem</b>	<b>\$15,379</b>				\$0	
Travel for ICMA Conference		\$2,500	\$5,887	\$5,000	\$2,500	100%
Travel for Pension Conference		\$1,800		\$1,800	\$0	0%
Travel for Annual Climate Summit		\$0		\$0	\$0	
Travel for Federal and State Affairs (Federal shoreline, State appropriations, etc.)		\$0		\$1,000	\$1,000	
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<b>TOTAL</b>	<b>\$15,379</b>	<b>\$4,300</b>	<b>\$5,887</b>	<b>\$7,800</b>	<b>\$3,500</b>	<b>81%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**COMMUNICATION INFRASTRUCTURE**

**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(41.100) Communications Infrastructure</b>	<b>\$20,947</b>	<b>\$26,571</b>	<b>\$24,793</b>	<b>\$22,755</b>	<b>(\$3,816)</b>	<b>-14%</b>
AT&T (Metro-E Phone System)					\$0	
AT&T (Sip Trunks (50) Phone System)					\$0	
AT&T Club Account					\$0	
Verizon Mobile Phones					\$0	
Comcast (Metro-E Internet)					\$0	
Constant Contact					\$0	
Revize (Website SAAS and Host Fees)					\$0	
					\$0	
<b>(41.300) Audio-Visual</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,693</b>	<b>\$17,693</b>	
Broadcast Server Channel 77 (Telvue)					\$0	
BIS Council Chambers (A/V maintenance for Chambers)					\$0	
Comcast PEG channel (Public Access for Comcast)					\$0	
Comcast (TV Village Hall)					\$0	
					\$0	
					\$17,693	
					\$0	
<b>(41.100) Communications Website</b>	<b>\$26,708</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$47,655</b>	<b>\$26,571</b>	<b>\$24,793</b>	<b>\$40,448</b>	<b>\$13,877</b>	<b>52%</b>

<b>BUDGET WORKSHEET</b>	Cost of shipping packages and mailing documents
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**FREIGHT AND POSTAGE SERVICES**

**OBJECT CODE 42.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(42.100) Postage</b>	<b>\$6,424</b>	<b>\$3,000</b>	<b>\$2,764</b>	<b>\$3,000</b>	\$0	0%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$6,424</b>	<b>\$3,000</b>	<b>\$2,764</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**

**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(43.100) Utilities</b>					\$0	
Electric Service	\$6,690	\$6,531	\$4,734	3,925.15	(\$2,606)	-40%
Water & Sewer				3,390.72	\$3,391	
<b>Subtotals</b>	<b>\$6,690</b>	<b>\$6,531</b>	<b>\$4,734</b>	<b>\$7,316</b>	\$785	12%
					\$0	
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<b>TOTAL</b>	<b>\$6,690</b>	<b>\$6,531</b>	<b>\$4,734</b>	<b>\$7,316</b>	<b>\$785</b>	<b>12%</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
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**RENTALS AND LEASES**

**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(41.100) Rental &amp; Leases</b>					\$0	
Water Jugs	\$10,007	\$0	\$6,395	\$0	\$0	
Copier Lease		\$4,987		\$4,200	(\$787)	-16%
Plant Care		\$1,080		\$1,310	\$230	21%
Shredding Services		\$0		\$2,325	\$2,325	
Water Filtration System		\$0		\$120	\$120	
<b>Subtotals</b>		<b>\$10,007</b>		<b>\$6,067</b>	<b>\$6,395</b>	<b>\$7,955</b>
					\$0	
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<b>TOTAL</b>	<b>\$10,007</b>	<b>\$6,067</b>	<b>\$6,395</b>	<b>\$7,955</b>	<b>\$1,888</b>	<b>31%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY AND LIABILITY INSURANCE**

**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(45.100) Property & Liability Insurance	\$19,879	\$19,285	\$21,062	\$28,616	\$9,331	48%
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$19,879</b>	<b>\$19,285</b>	<b>\$21,062</b>	<b>\$28,616</b>	<b>\$9,331</b>	<b>48%</b>

**BUDGET WORKSHEET**

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.

**REPAIR AND MAINTENANCE SERVICES**

**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(46.100) Building Maintenance - Village Hall					\$0	
Pest Control Services	\$11,869	\$300	\$4,899	\$350	\$50	17%
Elevator Maintenance		\$300		\$550	\$250	83%
Electrical Repairs		\$2,900		\$1,000	(\$1,900)	-66%
Fire Alarm Service		\$100		\$90	(\$10)	-10%
Floor Mat Service		\$600		\$300	(\$300)	-50%
Misc. Repairs		\$5,800		\$3,500	(\$2,300)	-40%
AC Repairs & Maintenance		\$0		\$2,000	\$2,000	
<b>Subtotals</b>		<b>\$11,869</b>		<b>\$10,000</b>	<b>\$4,899</b>	<b>\$7,790</b>
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<b>TOTAL</b>	<b>\$11,869</b>	<b>\$10,000</b>	<b>\$4,899</b>	<b>\$7,790</b>	<b>(\$2,210)</b>	<b>-22%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PRINTING AND BINDING**

**OBJECT CODE 47.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(47.100) Printing &amp; Binding</b>	<b>\$535</b>	<b>\$800</b>	<b>\$257</b>	<b>\$600</b>	<b>(\$200)</b>	<b>-25%</b>
					\$0	
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<b>TOTAL</b>	<b>\$535</b>	<b>\$800</b>	<b>\$257</b>	<b>\$600</b>	<b>(\$200)</b>	<b>-25%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**  
**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(48.750) Advertising/Jobs</b>					\$0	
Marketing Materials	\$0	\$0	\$0	\$0	\$0	
Advertising	\$0	\$0	\$0	\$0	\$0	
Job Postings	\$2,757	\$3,000	\$1,452	\$3,000	\$0	0%
<b>Subtotals</b>	<b>\$2,757</b>	<b>\$3,000</b>	<b>\$1,452</b>	<b>\$3,000</b>	\$0	0%
					\$0	
<b>(48.800) Community Sponsorships (Moved from Obj 91)</b>					\$0	
Sponsorship - Annual Winter Festival	\$0	\$0	\$0	\$2,000	\$2,000	
Aqua Party - 2 Tables	\$0	\$0	\$0	\$5,000	\$5,000	
Families in Paradise Sponsorship	\$0	\$0	\$0	\$2,500	\$2,500	
Appreciation Luncheon - Sr. K-8 Volunteers	\$0	\$0	\$0	\$1,000	\$1,000	
Miami-Dade County League of Citites Spor	\$0	\$0	\$0	\$5,000	\$5,000	
<b>Subtotals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,500</b>	\$15,500	
					\$0	
<b>48.300) Key Biscayne Community Foundation</b>					\$0	
Environmental Resources	\$127,800	\$45,000	\$62,500	\$45,000	\$0	0%
Civic Engagement & Anti-bullying		\$25,000		\$25,000	\$0	0%
Arts & Culture		\$20,000		\$20,000	\$0	0%
Community workshops, info		\$17,500		\$17,500	\$0	0%
Additional community programs		\$10,000		\$10,000	\$0	0%
Admin of fiscal sponsorship		\$7,500		\$7,500	\$0	0%
<b>Subtotals</b>	<b>\$127,800</b>	<b>\$125,000</b>	<b>\$62,500</b>	<b>\$125,000</b>	\$0	0%
					\$0	
<b>(48.100) Chamber of Commerce</b>	<b>\$77,500</b>	<b>\$81,735</b>	<b>\$40,688</b>	<b>\$81,735</b>	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$208,057</b>	<b>\$209,735</b>	<b>\$104,640</b>	<b>\$225,235</b>	<b>\$15,500</b>	<b>7%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.
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**OTHER CURRENT CHARGES**  
**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(49.100) Other Current Charges & Obligations					\$0	
Holiday Party		\$6,000		\$6,000	\$0	0%
Quarterly Breakfast/Lunch w Manager Mee		\$2,400		\$2,400	\$0	0%
Team Building Event	\$39,407	\$1,500	\$25,008	\$2,000	\$500	33%
Administrative Professionals Day		\$700		\$1,000	\$300	43%
Corporate Run		\$1,000		\$1,000	\$0	0%
Thanksgiving Luncheon		\$4,500		\$5,000	\$500	11%
Health Fair	\$713	\$800		\$1,000	\$200	25%
Credit Card Fees	\$813	\$0		\$1,600	\$1,600	
					\$0	
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<b>TOTAL</b>	<b>\$40,932</b>	<b>\$16,900</b>	<b>\$25,008</b>	<b>\$20,000</b>	<b>\$3,100</b>	<b>18%</b>

<b>BUDGET WORKSHEET</b>	Includes materials and supplies such as paper, folders, printer's ink, pens, etc.
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**OFFICE SUPPLIES**  
**OBJECT CODE 51.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(51.100) Office Supplies</b>	<b>\$7,358</b>	<b>\$8,000</b>	<b>\$1,910</b>	<b>\$16,000</b>	<b>\$8,000</b>	<b>100%</b>
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$7,358</b>	<b>\$8,000</b>	<b>\$1,910</b>	<b>\$16,000</b>	<b>\$8,000</b>	<b>100%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**

**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(52.100) Operating Supplies	\$37,791	\$16,000	\$8,919	\$0	(\$16,000)	-100%
Move to Office Supplies based on use					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$37,791</b>	<b>\$16,000</b>	<b>\$8,919</b>	<b>\$0</b>	<b>(\$16,000)</b>	<b>-100%</b>

<b>BUDGET WORKSHEET</b>	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.
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**SUBSCRIPTIONS AND MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE		
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%	
<b>(54.100) Subscriptions &amp; Memberships</b>					\$0		
SHRM Membership		\$200	\$25,216	\$200	\$0	0%	
IPMA Membership		\$150		\$150	\$0	0%	
ICMA Membership		\$1,400		\$1,400	\$0	0%	
FL Bar Dues		\$350		\$350	\$0	0%	
FL CPA Dues		\$100		\$100	\$0	0%	
GFOA		\$190		\$190	\$0	0%	
AICPA		\$285		\$285	\$0	0%	
CGMA		\$140		\$140	\$0	0%	
FICPA		\$340		\$340	\$0	0%	
FGFOA		\$50		\$50	\$0	0%	
NIGP		\$200		\$200	\$0	0%	
GFOA Peer Review Certificate		\$0		\$500	\$500		
<b>Subtotals</b>	<b>\$0</b>	<b>\$3,405</b>			<b>\$3,905</b>	<b>\$500</b>	<b>15%</b>
<b>Software Licenses and Maintenance Agreements</b>						(\$63,775)	-100%
<b>(54.200) Backend Maintenance Contracts</b>				<b>\$6,856</b>	\$6,856		
CT Solutions (Phone System)					\$0		
Dell Server Maintenance Agreements					\$0		
HP Server Maintenance Agreements					\$0		
Dell EMC Maintenance Agreements (VNXe)					\$0		
Dell EMC Maintenance Agreements (Data I	<b>\$24,913</b>	<b>\$63,775</b>			\$0		
Proxy Networks / Landsweeper					\$0		
Digicert Certificate (Terminal Server)					\$0		
Barracuda Networks (Backup)					\$0		
Barracuda Cloud to Cloud (365 Backup)					\$0		
Samanage (IT Ticket System)					\$0		
Archive Social (Social Media Archive)					\$0		

<b>(54.300) Security Software Licenses &amp; Maintenance</b>				<b>\$5,553</b>	\$5,553	
Vipre Endpoint Protection (5 year)					\$0	
Dell SonicWall - Village Hall					\$0	
DUO Multi-factor authentication					\$0	
Carbon Black	<b>\$24,913</b>	<b>\$63,775</b>	\$25,216		\$0	
<b>(54.400) End-User Software</b>				<b>\$78,000</b>	\$78,000	
Adobe Cloud					\$0	
USTI Asyst (Will fall off in FY22)					\$0	
Microsoft Office 365					\$0	
Tyler Technologies Incode (Financial Softw	\$0	\$0	\$0		\$0	
Open Finance Module	\$0	\$0	\$0		\$0	
Bonfire e-Procurement Portal	\$0	\$0	\$0		\$0	
					\$0	
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<b>TOTAL</b>	<b>\$24,913</b>	<b>\$67,180</b>	<b>\$25,216</b>	<b>\$94,314</b>	<b>\$27,134</b>	<b>40%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING**  
**OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(55.100) Training</b>	<b>\$1,447</b>		<b>\$0</b>		\$0	
ICMA Conference		\$5,000		\$4,000	(\$1,000)	-20%
FL Public Pension Trustee		\$600		\$0	(\$600)	-100%
CPE Courses		\$1,000		\$0	(\$1,000)	-100%
CLE Courses		\$1,000		\$0	(\$1,000)	-100%
APA Payroll Course		\$1,000		\$0	(\$1,000)	-100%
FGFOA Course		\$1,000		\$0	(\$1,000)	-100%
Microsoft 365 Training		\$0		\$0	\$0	
					\$0	
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<b>TOTAL</b>	<b>\$1,447</b>	<b>\$9,600</b>	<b>\$0</b>	<b>\$4,000</b>	<b>(\$5,600)</b>	<b>-58%</b>

<b>BUDGET WORKSHEET</b>	Outlays for the acquisition of or addition to fixed assets. Example: Office furniture and equipment
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**CAPITAL OUTLAY/MACHINERY & EQUIPMENT**

**OBJECT CODE 64.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(64.300) IT Equipment</b>	<b>\$0</b>	<b>\$45,871</b>	<b>\$39,951</b>	<b>\$13,367</b>	<b>(\$32,504)</b>	<b>-71%</b>
UPS / UPS Batteries		\$3,371			(\$3,371)	-100%
Hard Drives (Server Spares)		\$2,500			(\$2,500)	-100%
Workstation Replace / Refresh		\$25,000			(\$25,000)	-100%
Server Replace / Refresh		\$15,000			(\$15,000)	-100%
Wireless Access Point Replacement (5 node replacement)		\$0			\$0	
See Exhibit for Breakdown					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$0</b>	<b>\$45,871</b>	<b>\$39,951</b>	<b>\$13,367</b>	<b>(\$78,376)</b>	<b>-171%</b>

<b>BUDGET WORKSHEET</b>	Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations. Example: Educational Initiatives.
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**GRANTS & AIDS  
OBJECT CODE 80.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(80.100) Educational Initiatives</b>	\$28,127		\$8,165		\$0	
Address Verification		\$35,000		\$35,000	\$0	0%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$28,127</b>	<b>\$35,000</b>	<b>\$8,165</b>	<b>\$35,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Reserved for contingent events, conditions or emergencies that are unanticipated.
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**CONTINGENCIES**  
**OBJECT CODE 91.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(91.100) Contingencies</b>					\$0	
<b>Sponsorships - Moved to Obj Code 48</b>						
Sponsorship - Annual Winter Festival		\$2,000			(\$2,000)	-100%
Aqua Party - 2 Tables	\$8,165	\$5,000	\$8,822		(\$5,000)	-100%
Families in Paradise Sponsorship		\$2,500			(\$2,500)	-100%
Appreciation Luncheon - Sr. K-8 Volunteers		\$1,000			(\$1,000)	-100%
Miami-Dade County League of Citites Spor		\$5,000			(\$5,000)	-100%
<b>Reserve for Contingent Events (NEW)</b>	\$0	\$0	\$0	\$15,500	\$15,500	
					\$0	
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<b>TOTAL</b>	<b>\$8,165</b>	<b>\$15,500</b>	<b>\$8,822</b>	<b>\$15,500</b>	<b>\$0</b>	<b>0%</b>

## Clerk

### Proposed Budget - FY2021

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$172,177	\$178,060	\$110,281	\$189,943	\$138,100	(\$51,843)	-27%
14.000 - OVERTIME	\$0	\$444	\$0	\$300	\$300	\$0	0%
15.000 - OTHER PAY	\$0	\$0	\$2,000	\$12,878	\$7,641	(\$5,237)	-41%
18.000 - COMPENSATED LEAVE	\$30,756	\$6,319	\$42,772	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$14,947	\$14,268	\$12,149	\$15,540	\$11,173	(\$4,367)	-28%
22.000 - RETIREMENT CONTRIBUTIONS	\$20,275	\$21,200	\$11,282	\$22,794	\$16,572	(\$6,222)	-27%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$14,532	\$13,297	\$9,664	\$14,605	\$20,547	\$5,942	41%
24.000 - WORKERS COMPENSATION	\$387	\$321	\$286	\$294	\$237	(\$57)	-19%
<b>Subtotal - Personnel</b>	<b>\$253,074</b>	<b>\$233,909</b>	<b>\$188,434</b>	<b>\$256,354</b>	<b>\$194,570</b>	<b>(\$61,784)</b>	<b>-24%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$15,750	\$0	\$0	\$0	\$0	\$0	
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$8,445	\$8,398	\$6,425	\$6,831	\$8,931	\$2,100	31%
40.000 - TRAVEL & PER DIEM	\$6,845	\$8,087	\$0	\$2,620	\$8,000	\$5,380	205%
41.100 - COMMUNICATIONS INFRASTRUCTURE	\$68,140	\$45,483	\$7,851	\$45,700	\$47,982	\$2,282	5%
42.000 - POSTAGE & FREIGHT	\$1,312	\$771	\$863	\$1,000	\$1,000	\$0	0%
43.000 - UTILITIES	\$8,505	\$6,662	\$4,731	\$6,510	\$7,137	\$627	10%
44.000 - RENTALS & LEASES	\$5,765	\$4,999	\$3,434	\$6,100	\$4,100	(\$2,000)	-33%
45.000 - PROPERTY & LIABILITY INSURANCE	\$12,673	\$13,271	\$15,560	\$13,721	\$8,203	(\$5,518)	-40%
46.000 - REPAIRS & MAINTENANCE - VLLG HALL	\$6,570	\$7,766	\$4,487	\$6,000	\$6,240	\$240	4%
47.000 - PRINTING, BINDING & IMAGING	\$5,071	\$130	\$2,231	\$5,000	\$5,000	\$0	0%
49.000 - CURRENT CHARGES	\$46,369	\$48,993	\$26,968	\$69,050	\$69,050	\$0	0%
51.000 - OFFICE SUPPLIES	\$7,389	\$5,905	\$5,977	\$5,000	\$5,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$2,000	\$2,000	
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$2,733	\$3,021	\$2,544	\$3,146	\$5,676	\$2,530	80%
64.000 - CAPITAL OUTLAY	\$7,596	\$0	\$0	\$10,000	\$11,068	\$1,068	11%
<b>Subtotal - Operational</b>	<b>\$203,162</b>	<b>\$153,487</b>	<b>\$81,071</b>	<b>\$180,678</b>	<b>\$189,386</b>	<b>\$8,708</b>	<b>5%</b>
<b>Total Clerk Expenses</b>	<b>\$456,236</b>	<b>\$387,396</b>	<b>\$269,505</b>	<b>\$437,032</b>	<b>\$383,956</b>	<b>(\$53,076)</b>	<b>-12%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REGULAR SALARIES**  
**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(12.000) Regular Salaries</b>	<b>\$178,060</b>	<b>\$189,943</b>	<b>\$110,281</b>	<b>\$138,100</b>	<b>(\$51,843)</b>	<b>-27%</b>
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<b>TOTAL</b>	<b>\$178,060</b>	<b>\$189,943</b>	<b>\$110,281</b>	<b>\$138,100</b>	<b>(\$51,843)</b>	<b>-27%</b>

<b>BUDGET WORKSHEET</b>	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, Man Power Shortages, Specialized Trainings, etc.
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**OVERTIME**

**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(14.000) Overtime</b>	<b>\$444</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	\$0	0%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$444</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>0%</b>

**BUDGET WORKSHEET**

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

**SPECIAL PAY****OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Vacation Excess	\$0	\$6,878	\$0	\$7,641	\$763	11%
Payout of excess vacation time					\$0	
					\$0	
Longevity Pay	\$0	\$0	\$0	\$0	\$0	
Longevity Bonus					\$0	
					\$0	
Cellphone/Car Allowances	\$0	\$6,000	\$2,000	\$0	(\$6,000)	-100%
Car Allowance					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$12,878</b>	<b>\$2,000</b>	<b>\$7,641</b>	<b>(\$5,237)</b>	<b>-41%</b>

<b>BUDGET WORKSHEET</b>	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
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**SPECIAL PAY**  
**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Compensated Absences	\$6,319	\$0	\$42,772	\$0	\$0	
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<b>TOTAL</b>	<b>\$6,319</b>	<b>\$0</b>	<b>\$42,772</b>	<b>\$0</b>	<b>\$0</b>	

<b>BUDGET WORKSHEET</b>	FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
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**PAYROLL TAXES**  
**OBJECT CODE 21.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
FICA Taxes	\$14,268	\$15,540	\$12,149	\$11,173	(\$4,367)	-28%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$14,268</b>	<b>\$15,540</b>	<b>\$12,149</b>	<b>\$11,173</b>	<b>(\$4,367)</b>	<b>-28%</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
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**RETIREMENT CONTRIBUTIONS**

**OBJECT CODE 22.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Retirement Contributions	\$21,200	\$22,794	\$11,282	\$16,572	(\$6,222)	-27%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$21,200</b>	<b>\$22,794</b>	<b>\$11,282</b>	<b>\$16,572</b>	<b>(\$6,222)</b>	<b>-27%</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
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**LIFE AND HEALTH INSURANCE**  
**OBJECT CODE 23.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Life, Health, Disability Insurance	\$13,297	\$14,605	\$9,664	\$20,547	\$5,942	41%
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$13,297</b>	<b>\$14,605</b>	<b>\$9,664</b>	<b>\$20,547</b>	<b>\$5,942</b>	<b>41%</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION**  
**OBJECT CODE 24.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Workers' Compensation	\$321	\$294	\$286	\$237	(\$57)	-19%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$321</b>	<b>\$294</b>	<b>\$286</b>	<b>\$237</b>	<b>(\$57)</b>	<b>-19%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Professional Services					\$0	
Manager's Search	\$0	\$0	\$0	\$0	\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**

**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Facility Management (Contracted)	\$8,398	\$6,831	\$6,425	\$8,931	\$2,100	31%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$8,398</b>	<b>\$6,831</b>	<b>\$6,425</b>	<b>\$8,931</b>	<b>\$2,100</b>	<b>31%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM**

**OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Travel and Per Diem	\$8,087		\$0	\$7,880	\$7,880	
FACC (2) and IIMC (1) Conferences		\$2,500			(\$2,500)	-100%
Transponder Renewal		\$120		\$120	\$0	0%
					\$0	
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<b>TOTAL</b>	<b>\$8,087</b>	<b>\$2,620</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$5,380</b>	<b>205%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**COMMUNICATION INFRASTRUCURE**

**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>Social Media - Disaster Communications</b>	<b>\$11,503</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	\$0	0%
					\$0	
<b>(41.100) Communications Website Maintena</b>	<b>\$16,920</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	
					\$0	
<b>IT Expenses</b>	<b>\$17,060</b>	<b>\$15,700</b>	<b>\$7,851</b>		<b>(\$15,700)</b>	-100%
<b>(41.200) Telecommunications</b>				<b>\$5,982</b>	\$5,982	
AT&T (Metro-E Phone System)					\$0	
AT&T (Sip Trunks (50) Phone System)					\$0	
AT&T (U-Verse Village Sign)					\$0	
AT&T Club Account					\$0	
Verizon					\$0	
Comcast (Metro-E Internet)					\$0	
<b>(41.300) Audio-Visual</b>				<b>\$12,000</b>	\$12,000	
Granicus (Video Streaming and Agenda Management)					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$45,483</b>	<b>\$45,700</b>	<b>\$7,851</b>	<b>\$47,982</b>	<b>\$2,282</b>	<b>5%</b>

<b>BUDGET WORKSHEET</b>	Cost of shipping packages and mailing documents
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**FREIGHT & POSTAGE SERVICES**

**OBJECT CODE 42.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>Postage and Freight</b>	<b>\$771</b>	<b>\$1,000</b>	<b>\$863</b>	<b>\$1,000</b>	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$771</b>	<b>\$1,000</b>	<b>\$863</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**

**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Utilities	\$6,662	\$6,510	\$4,731		(\$6,510)	-100%
Electric				\$3,829	\$3,829	
Water and Sewer				\$3,308	\$3,308	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$6,662</b>	<b>\$6,510</b>	<b>\$4,731</b>	<b>\$7,137</b>	<b>\$627</b>	<b>10%</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
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**RENTALS & LEASES**

**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Rentals and Leases	\$4,999		\$3,434		\$0	
Copier Lease (Clerk's Office)		\$5,000		\$3,000	(\$2,000)	-40%
Plant Care (PRORATED COST)		\$1,020		\$1,020	\$0	0%
Pitney Bowes Postage Machine (PRORATED COST)		\$80		\$80	\$0	0%
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$4,999</b>	<b>\$6,100</b>	<b>\$3,434</b>	<b>\$4,100</b>	<b>(\$2,000)</b>	<b>-33%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY & LIABILITY INSURANCE**

**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Property and Liability Insurance	\$13,271	\$13,721	\$15,560	\$8,203	(\$5,518)	-40%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$13,271</b>	<b>\$13,721</b>	<b>\$15,560</b>	<b>\$8,203</b>	<b>(\$5,518)</b>	<b>-40%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REPAIR & MAINTENANCE SERVICES**

**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Repairs and Maintenance - Village Hall	\$7,766		\$4,487		\$0	
Building Maintenance- Village Hall (PRORATED COST)		\$2,630		\$2,630	\$0	0%
Fire Alarm service (PRORATED COST)		\$150		\$150	\$0	0%
Semi Annual Sprinkler Inspection (PRORATED COST)		\$110		\$110	\$0	0%
Turtle fountain maint (PRORATED COST)		\$100		\$100	\$0	0%
Elevator Maintenance (PRORATED COST)		\$310		\$550	\$240	77%
Pest Control (PRORATED COST)		\$300		\$300	\$0	0%
Electrical Repairs (PRORATED COST)		\$600		\$600	\$0	0%
Plumbing Service (PRORATED COST)		\$350		\$350	\$0	0%
Consumable supplies (PRORATED COST)		\$1,450		\$1,450	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$7,766</b>	<b>\$6,000</b>	<b>\$4,487</b>	<b>\$6,240</b>	<b>\$240</b>	<b>4%</b>

**BUDGET WORKSHEET**

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.

**PRINTING & BINDING**

**OBJECT CODE 47.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Printing, Binding, and Imaging					\$0	
Miscellaneous Printing	\$130	\$5,000	\$2,231	\$5,000	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$130</b>	<b>\$5,000</b>	<b>\$2,231</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.					
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**OTHER CURRENT CHARGES**  
**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Ordinance Codification	\$2,486	\$3,000	\$7,169	\$3,000	\$0	0%
					\$0	
Election Expenses	\$7,279	\$5,000	\$3,720	\$5,000	\$0	0%
					\$0	
Election Advertising	\$4,740	\$5,000	\$0	\$5,000	\$0	0%
					\$0	
Legal Advertising	\$26,220	\$30,000	\$7,534	\$30,000	\$0	0%
					\$0	
Video Streaming	\$8,269		\$8,544		\$0	
Channel 77		\$11,050		\$11,050	\$0	0%
Closed Captioning Encoder		\$15,000		\$15,000	\$0	0%
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$48,993</b>	<b>\$69,050</b>	<b>\$26,968</b>	<b>\$69,050</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes materials and supplies such as paper, folders, printer's ink, pens, etc.
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**OFFICE SUPPLIES**

**OBJECT CODE 51.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Office supplies	\$5,905	\$5,000	\$5,977	\$5,000	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$5,905</b>	<b>\$5,000</b>	<b>\$5,977</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**

**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Operating Supplies (Video and Filming)	\$0	\$0	\$0	\$2,000	\$2,000	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	

<b>BUDGET WORKSHEET</b>	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.
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**SUBSCRIPTION & MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Memberships & Dues	\$3,021		\$2,544		\$0	
IIMC		\$220		\$220	\$0	0%
MDCCMA		\$150		\$150	\$0	0%
FACC (Clerk and Exec. Assistant)		\$900		\$900	\$0	0%
WENS (VINS)		\$150		\$150	\$0	0%
National League of Cities		\$1,600		\$1,600	\$0	0%
Amex Membership		\$126		\$125	(\$1)	-1%
					\$0	
<b>IT Expenses</b>					\$0	
Backend Software				\$1,212	\$1,212	
Security Software Licenses				\$1,318	\$1,318	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
<b>TOTAL</b>	<b>\$3,021</b>	<b>\$3,146</b>	<b>\$2,544</b>	<b>\$5,676</b>	<b>\$2,530</b>	<b>80%</b>

<b>BUDGET WORKSHEET</b>	Outlays for the acquisition of or addition to fixed assets. Example: Office furniture and equipment
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**CAPITAL OUTLAY/MACHINERY & EQUIPMENT**

**OBJECT CODE 64.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Capital Outlay	\$0				\$0	
Granicus Encoder	\$0	\$5,000	\$0	\$5,000	\$0	0%
Hotwire Encoder	\$0	\$5,000	\$0	\$5,000	\$0	0%
					\$0	
IT Hardware				\$1,068	\$1,068	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>MACHINERY AND EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$11,068</b>	<b>\$1,068</b>	<b>11%</b>

## Attorney

### Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
31.100 - LEGAL COUNSEL - GENERAL	\$481,164	\$429,646	\$211,021	\$300,000	\$300,000	\$0	0%
31.200 - LEGAL COUNSEL - LAWSUITS	\$19,746	\$81,774	\$19,291	\$100,000	\$100,000	\$0	0%
31.300 - LEGAL COUNSEL - LABOR RELATIONS	\$103,340	\$100,155	\$49,340	\$75,000	\$75,000	\$0	0%
31.310 - LEGAL COUNSEL - UNDERGROUND UTILITIES	\$0	\$32,458	\$240	\$75,000	\$50,000	(\$25,000)	-33%
31.400 - LEGAL COUNSEL - LAND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
31.410 - LEGAL COUNSEL - SPECIAL COUNSEL	\$0	\$0	\$0	\$25,000	\$25,000	\$0	0%
31.500 - LEGAL COUNSEL - BOND COUNSEL	\$52	\$160	\$0	\$15,000	\$15,000	\$0	0%
31.600 - LEGAL COUNSEL - LITIGATION - SPECIAL COU	\$179,035	\$9,940	\$0	\$50,000	\$25,000	(\$25,000)	-50%
<b>Total Attorney Expenses</b>	<b>\$783,337</b>	<b>\$654,133</b>	<b>\$279,892</b>	<b>\$640,000</b>	<b>\$590,000</b>	<b>(\$50,000)</b>	<b>-8%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROFESSIONAL SERVICES**  
**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLAR	%
General Services	\$429,646	\$300,000	\$211,021	\$300,000	\$0	0%
Lawsuits	\$81,774	\$100,000	\$19,291	\$100,000	\$0	0%
Labor Relations	\$100,155	\$75,000	\$49,340	\$75,000	\$0	0%
Underground Utilities	\$32,458	\$75,000	\$240	\$50,000	(\$25,000)	-33%
Land Development	\$0	\$0	\$0	\$0	\$0	
Special Counsel	\$0	\$25,000	\$0	\$25,000	\$0	0%
Bond Counsel	\$160	\$15,000	\$0	\$15,000	\$0	0%
Litigation - Special Counsel	\$9,940	\$50,000	\$0	\$25,000	(\$25,000)	-50%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$654,133</b>	<b>\$640,000</b>	<b>\$279,892</b>	<b>\$590,000</b>	<b>(\$50,000)</b>	<b>(\$0)</b>

## Debt Service

### Proposed Budget - FY2021

Operating Expenses	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
	Actual	Actual	YTD(6/30/20)	Adopted	Proposed	dollar	%
71.000 - PRINCIPAL - CIVIC CENTER #1	\$740,000	\$775,000	\$815,000	\$815,000	\$0	(\$815,000)	-100%
71.100 - PRINCIPAL - CIVIC CENTER #2	\$715,000	\$735,000	\$750,000	\$750,000	\$770,000	\$20,000	3%
71.200 - PRINCIPAL - CIVIC CENTER #3	\$650,000	\$670,882	\$509,412	\$680,882	\$685,882	\$5,000	1%
71.300 - PRINCIPAL - CIVIC CENTER #4	\$170,000	\$170,000	\$135,000	\$175,000	\$195,000	\$20,000	11%
71.400 - PRINCIPAL - SEWER LOAN #1	\$24,617	\$25,252	\$25,902	\$25,902	\$26,570	\$668	3%
71.500 - PRINCIPAL - SEWER LOAN #2	\$225,856	\$230,287	\$116,868	\$234,887	\$239,537	\$4,650	2%
71.600 - PRINCIPAL - SCHOOL IMPROVE BOND #1	\$0	\$295,197	\$298,450	\$298,450	\$301,712	\$3,262	1%
71.700 - PRINCIPAL - SCHOOL IMPROVE BOND #2	\$265,000	\$270,000	\$280,000	\$280,000	\$285,000	\$5,000	2%
71.800 - PRINCIPAL - VEHICLE LEASES (COMBINED)	\$465,689	\$494,981	\$468,584	\$468,584	\$475,662	\$7,078	2%
71.000 - INTEREST- CIVIC CENTER #1	\$94,777	\$60,906	\$20,657	\$19,214	\$0	(\$19,214)	-100%
71.200 - INTEREST- CIVIC CENTER #2	\$65,047	\$53,039	\$32,175	\$32,175	\$10,819	(\$21,356)	-66%
71.300 - INTEREST- CIVIC CENTER #3	\$90,455	\$78,874	\$46,264	\$59,187	\$39,133	(\$20,054)	-34%
72.400 - INTEREST- CIVIC CENTER #4	\$23,920	\$20,905	\$12,306	\$15,524	\$10,179	(\$5,345)	-34%
72.500 - INTEREST - SEWER LOAN #1	\$3,517	\$2,882	\$2,232	\$2,232	\$1,565	(\$667)	-30%
72.600 - INTEREST - SEWER LOAN #2	\$62,291	\$0	\$27,305	\$52,270	\$47,620	(\$4,650)	-9%
72.700 - INTEREST - SCHOOL IMPROVE BOND #1	\$140,174	\$146,797	\$68,179	\$116,842	\$131,696	\$14,854	13%
72.800 - INTEREST - SCHOOL IMPROVE BOND #2	\$128,108	\$149,744	\$44,721	\$93,564	\$85,767	(\$7,797)	-8%
72.900 - INTEREST - VEHICLE LEASES (COMBINED)	\$28,582	\$21,742	\$14,261	\$14,261	\$7,184	(\$7,077)	-50%
72.904 - INTEREST - ESTIMATED DEBT SERVICE CIP 2020	\$0	\$0	\$0	\$32,313	\$0	(\$32,313)	-100%
<b>Total Debt Service Expenses</b>	<b>\$3,893,033</b>	<b>\$4,201,488</b>	<b>\$3,667,315</b>	<b>\$4,166,287</b>	<b>\$3,313,326</b>	<b>(\$852,961)</b>	<b>-20%</b>

BUDGET WORKSHEET

For Debt Service - Principal

PRINCIPAL  
OBJECT CODE 71.000

DESCRIPTION	ACTUAL	ADOPTED	PROJECTED	MANAGER	VARIANCE	
	FY2019	FY2020	FY2020	APPROVED	DOLLARS	%
					\$0	
PRINCIPAL - CIVIC CENTER #1 (12/01)	\$815,000				\$0	
PRINCIPAL - CIVIC CENTER #2 (12/01)	\$750,000				\$0	
PRINCIPAL - CIVIC CENTER #3 (11/01, 02/01)	\$509,412				\$0	
PRINCIPAL - CIVIC CENTER #4 (11/01, 02/01)	\$135,000				\$0	
PRINCIPAL - SEWER LOAN #1 (10/15, 04/15)	\$25,902				\$0	
PRINCIPAL - SEWER LOAN #2 (02/15, 08/15)	\$116,868				\$0	
PRINCIPAL - SCHOOL IMPROVE BOND #	\$298,450				\$0	
PRINCIPAL - SCHOOL IMPROVE BOND #	\$280,000				\$0	
PRINCIPAL - POLICE VEHICLES (03/01)	\$66,725				\$0	
PRINCIPAL - RECREATION BUS (03/01)	\$35,557				\$0	
PRINCIPAL - FIRE RESCUE VEHICLES (04/01)	\$241,037				\$0	
PRINCIPAL - CODE ENFORCEMENT/BZP	\$0				\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$3,273,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

<b>BUDGET WORKSHEET</b>	For Debt Service - Interest
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**INTEREST  
OBJECT CODE 72.000**

DESCRIPTION	ACTUAL	ADOPTED	PROJECTED	MANAGER	VARIANCE	
	FY2019	FY2020	FY2020	APPROVED	DOLLARS	%
					\$0	
INTEREST- CIVIC CENTER #1 (12/01, 06/01)	\$20,657				\$0	
INTEREST- CIVIC CENTER #2 (12/01)	\$32,175				\$0	
INTEREST- CIVIC CENTER #3 (11/01, 02/01)	\$46,264				\$0	
INTEREST- CIVIC CENTER #4 (11/01, 02/01)	\$12,306				\$0	
INTEREST - SEWER LOAN #1 (10/15, 04/15)	\$2,232				\$0	
INTEREST - SEWER LOAN #2 (02/15, 08/15)	\$27,305				\$0	
INTEREST - SCHOOL IMPROVE BOND #1	\$68,179				\$0	
INTEREST - SCHOOL IMPROVE BOND #2	\$44,721				\$0	
INTEREST - POLICE VEHICLES (03/01)	\$1,936				\$0	
INTEREST - RECREATION BUS (03/01)	\$1,031				\$0	
INTEREST - FIRE RESCUE VEHICLES (04/01)	\$7,432				\$0	
INTEREST - CODE ENFORCEMENT/BZP/	\$0				\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$264,237</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Building Division

### Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD 6/30/20	FY2020 Adopted	FY2021 Proposed	variance	
						dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$1,002,007	\$1,070,689	\$771,306	\$975,940	\$824,811	(\$151,129)	-15%
14.000 - OVERTIME	\$2,857	\$3,377	\$2,368	\$3,000	\$3,000	\$0	100%
15.000 - OTHER PAY	\$0	\$15,782	\$6,600	\$27,762	\$47,489	\$19,727	100%
18.000 - COMPENSATED LEAVE	\$138,680	\$22,281	\$428	\$20,845	\$0	(\$20,845)	100%
21.000 - PAYROLL TAXES	\$86,266	\$78,052	\$58,193	\$74,436	\$69,666	(\$4,770)	-6%
22.000 - RETIREMENT CONTRIBUTIONS	\$109,887	\$142,009	\$92,478	\$109,984	\$97,409	(\$12,575)	-11%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$106,874	\$84,348	\$103,812	\$89,030	\$119,585	\$30,555	34%
24.000 - WORKERS COMPENSATION	\$13,983	\$11,515	\$13,923	\$14,296	\$16,132	\$1,836	13%
55.200 - TUITION REIMBURSEMENT	\$0	\$0	\$0	\$10,000	\$0	(\$10,000)	-100%
<b>Subtotal - Personnel</b>	<b>\$1,460,556</b>	<b>\$1,428,054</b>	<b>\$1,049,108</b>	<b>\$1,325,293</b>	<b>\$1,178,092</b>	<b>(\$147,201)</b>	<b>-11%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$52,294	\$113,429	\$34,376	\$120,000	\$45,000	(\$75,000)	-63%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$20,208	\$21,690	\$16,629	\$19,394	\$23,064	\$3,670	19%
40.000 - TRAVEL & PER DIEM	\$15,656	\$24,049	\$1,952	\$5,310	\$5,310	\$0	0%
41.100 - COMMUNICATION INFRASTRUCTURE	\$13,925	\$18,569	\$7,197	\$15,222	\$17,259	\$2,037	13%
42.000 - POSTAGE & FREIGHT	\$1,223	\$222	\$432	\$500	\$500	\$0	0%
43.000 - UTILITIES	\$22,575	\$17,549	\$12,879	\$16,274	\$15,153	(\$1,121)	-7%
44.000 - RENTALS & LEASES	\$12,261	\$10,091	\$5,138	\$10,150	\$8,450	(\$1,700)	-17%
45.000 - PROPERTY & LIABILITY - INSURANCE	\$30,647	\$31,704	\$32,740	\$33,181	\$25,400	(\$7,781)	-23%
46.000 - REPAIRS & MAINT - VLLG HALL	\$17,622	\$12,009	\$14,355	\$13,188	\$3,492	(\$9,695)	-74%
47.000 - PRINTING & SCANNING	\$33,774	\$22,296	\$43,140	\$73,479	\$74,000	\$521	1%
49.000 - OTHER CURRENT CHARGES	\$2,716	\$36,573	\$16,835	\$30,000	\$30,000	\$0	0%
51.000 - OFFICE SUPPLIES	\$6,956	\$5,881	\$2,755	\$9,000	\$9,000	\$0	0%
52.100 - OPERATING SUPPLIES	\$24,383	\$41,807	\$47,014	\$51,867	\$13,500	(\$38,367)	-74%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$5,807	\$3,881	\$1,425	\$3,202	\$59,815	\$56,613	1768%
55.000 - EDUCATION & TRAINING	\$710	\$938	\$270	\$2,950	\$2,950	\$0	0%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$53,462	\$0	\$0	\$4,000	\$12,417	\$8,417	210%
<b>Subtotal - Operational</b>	<b>\$314,221</b>	<b>\$360,687</b>	<b>\$237,137</b>	<b>\$407,717</b>	<b>\$345,309</b>	<b>(\$62,407)</b>	<b>-15%</b>
<b>Total Building Division Expenses</b>	<b>\$1,774,776</b>	<b>\$1,788,742</b>	<b>\$1,286,247</b>	<b>\$1,733,010</b>	<b>\$1,523,401</b>	<b>(\$209,608)</b>	<b>-12%</b>

\*This division is partially funded by **Proposed Building Permit Revenues of \$1,301,053**. Per FL Statutes 553.80(7) building permit fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The estimated annual revenue derived from fees may not exceed the total estimated annual costs of allowable activities.

<b>BUDGET WORKSHEET</b>	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.
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**REGULAR SALARIES**

**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(12.000) Salaries &amp; Wages</b>						
Regular Salaries	\$999,161	\$909,098	\$771,306	\$811,735	(\$97,363)	-11%
Part Time	\$71,528	\$66,842		\$73,067	\$6,225	9%
<b>Subtotals</b>	<b>\$1,070,689</b>	<b>\$975,940</b>	<b>\$771,306</b>	<b>\$884,802</b>	<b>(\$91,138)</b>	<b>-9%</b>
					\$0	
Allocation to Other Funds				(59,991)	(\$59,991)	
Director					\$0	
85% General Fund					\$0	
20% Building					\$0	
20% Planning					\$0	
45% Public Works					\$0	
15% Stormwater					\$0	
Executive Assistant					\$0	
85% General Fund					\$0	
20% Building					\$0	
20% Planning					\$0	
45% Public Works					\$0	
15% Stormwater					\$0	
Building Official					\$0	
95% Building					\$0	
5% Planning					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$1,070,689</b>	<b>\$975,940</b>	<b>\$771,306</b>	<b>\$824,811</b>	<b>(\$151,129)</b>	<b>-15%</b>

**BUDGET WORKSHEET**

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, Man Power Shortages, Specialized Trainings, etc.

**OVERTIME**

**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Overtime (Personnel Sheet)	\$3,377	\$3,000	\$2,368	\$0	(\$3,000)	-100%
Dept Request Overtime				\$3,000	\$3,000	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$3,377</b>	<b>\$3,000</b>	<b>\$2,368</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0%</b>

**BUDGET WORKSHEET**

Includes educational incentive pay for law enforcement officers and firefighters. As well all employees receive Vacation Excess, Holiday Pay, Longevity Bonuses, and other forms of compensation provided for in the Collective Bargaining Agreements. See Object Code Glossary for more information.

**SPECIAL PAY**

**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Vacation Excess	\$1,780	\$0		\$23,809	\$23,809	
Longevity Bonuses	\$14,002	\$17,562	\$0	\$12,880	(\$4,682)	-27%
Cellphone/Car Allowances	\$0	\$10,200	\$6,600	\$10,800	\$600	6%
					\$0	
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<b>TOTAL</b>	<b>\$15,782</b>	<b>\$27,762</b>	<b>\$6,600</b>	<b>\$47,489</b>	<b>\$19,727</b>	<b>71%</b>

<b>BUDGET WORKSHEET</b>	It is used to capture payments for non-productive salary-related time. This code is also use for Compensated Absences which captures payments for non-productive salary-related time like final vacation, sick and comp 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
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**COMPENSATED LEAVE**

**OBJECT CODE 18.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Compensated Absences	\$22,281	\$20,845	\$428	\$0	(\$20,845)	-100%
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$22,281</b>	<b>\$20,845</b>	<b>\$428</b>	<b>\$0</b>	<b>(\$20,845)</b>	<b>-100%</b>

<b>BUDGET WORKSHEET</b>	FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
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**PAYROLL TAXES**  
**OBJECT CODE 21.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
FICA Taxes	\$78,052	\$74,436	\$58,193	\$69,666	(\$4,770)	-6%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$78,052</b>	<b>\$74,436</b>	<b>\$58,193</b>	<b>\$69,666</b>	<b>(\$4,770)</b>	<b>-6%</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
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<b>RETIREMENT CONTRIBUTIONS</b>
<b>OBJECT CODE 22.000</b>

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Retirement Contributions	\$142,009	\$109,984	\$92,478	\$97,409	(\$12,575)	-11%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$142,009</b>	<b>\$109,984</b>	<b>\$92,478</b>	<b>\$97,409</b>	<b>(\$12,575)</b>	<b>-11%</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
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**LIFE AND HEALTH INSURANCE**

**OBJECT CODE 23.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Life. Health, Disability Insurance	\$84,348	\$89,030	\$103,812	\$119,585	\$30,555	34%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
<b>TOTAL</b>	<b>\$84,348</b>	<b>\$89,030</b>	<b>\$103,812</b>	<b>\$119,585</b>	<b>\$30,555</b>	<b>34%</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION**

**OBJECT CODE 24.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Workers' Compensation	\$11,515	\$14,296	\$13,923	\$16,132	\$1,836	13%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$11,515</b>	<b>\$14,296</b>	<b>\$13,923</b>	<b>\$16,132</b>	<b>\$1,836</b>	<b>13%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Building Official and Inspector Services (Contract)	\$71,068	\$75,000	\$33,351	\$30,000	(\$45,000)	-60%
Accela Citizen Access Payment Module Configuration (Contract)	\$0	\$30,000	\$0	\$0	(\$30,000)	-100%
Floodplain Management (Contract)	\$42,361	\$15,000	\$1,025	\$15,000	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$113,429</b>	<b>\$120,000</b>	<b>\$34,376</b>	<b>\$45,000</b>	<b>(\$75,000)</b>	<b>-63%</b>

<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**

**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Building Maintenance Contract	\$21,690	\$19,394	\$16,629	\$23,064	\$3,670	19%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
<b>TOTAL</b>	<b>\$21,690</b>	<b>\$19,394</b>	<b>\$16,629</b>	<b>\$23,064</b>	<b>\$3,670</b>	<b>19%</b>

**BUDGET WORKSHEET**

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.

**TRAVEL AND PER DIEM**

**OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Travel and Per Diem</b>	<b>\$24,049</b>	<b>\$5,310</b>	<b>\$1,952</b>	<b>\$5,310</b>	\$0	0%
Transponder Renewal (11x\$60)				\$660	\$660	
Conference Floodplain Management				\$1,500	\$1,500	
Conference Building Officials				\$2,400	\$2,400	
Conference Electrical				\$750	\$750	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$24,049</b>	<b>\$5,310</b>	<b>\$1,952</b>	<b>\$5,310</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**COMMUNICATION INFRASTRUCURE**

**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(41.000) Communications Website</b>	\$4,228	\$0	\$0	\$0	\$0	
					\$0	
<b>IT Expenses</b>	\$14,341	\$15,222	\$7,197	\$17,259	\$2,037	13%
<b>(41.100) Telecommunications</b>				\$17,259	\$17,259	
AT&T (Metro-E Phone System)					\$0	
AT&T (Sip Trunks (50) Phone System)					\$0	
AT&T Club Account					\$0	
Verizon					\$0	
Comcast (Metro-E Internet)					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	\$18,569	\$15,222	\$7,197	\$17,259	\$2,037	13%

<b>BUDGET WORKSHEET</b>	Cost of shipping packages and mailing documents
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**FREIGHT & POSTAGE SERVICES**

**OBJECT CODE 42.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Postage	\$222	\$500	\$432	\$500	\$0	0%
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$222</b>	<b>\$500</b>	<b>\$432</b>	<b>\$500</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**

**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Utilities					\$0	
Electric	\$17,549	\$16,274	\$12,879	8,129.72	(\$8,144)	-50%
Water & Sewer				7,022.82	\$7,023	
					\$0	
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					\$0	
<b>TOTAL</b>	\$17,549	\$16,274	\$12,879	\$15,153	(\$1,121)	-7%

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
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**RENTALS & LEASES**

**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Rentals and leases	\$10,091		\$5,138	\$0	\$0	
Canon copier \$700 p/mo (90%Bldg-10% ZPCC split)		\$7,000		\$5,300	(\$1,700)	-24%
Plant Care		\$2,700		\$2,700	\$0	0%
Pitney Bowes		\$100		\$100	\$0	0%
Water Filtration		\$350		\$350	\$0	0%
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					\$0	
<b>TOTAL</b>	<b>\$10,091</b>	<b>\$10,150</b>	<b>\$5,138</b>	<b>\$8,450</b>	<b>(\$1,700)</b>	<b>-17%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY & LIABILITY INSURANCE**

**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Property and Liability Insurance	\$31,704	\$33,181	\$32,740	\$25,400	(\$7,781)	-23%
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$31,704</b>	<b>\$33,181</b>	<b>\$32,740</b>	<b>\$25,400</b>	<b>(\$7,781)</b>	<b>-23%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REPAIR & MAINTENANCE SERVICES**

**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL FY2019	ADOPTED FY2020	YTD 6/30/20 FY2020	PROPOSED FY2021	VARIANCE	
					DOLLARS	%
Repairs and Maintenance - Village Hall	\$12,009		\$14,355	\$0	\$0	
Facilities Consultation (VH review and evaluation srvs)		\$9,177		\$0	(\$9,177)	-100%
CBM (additional hrs)		\$918		\$918	\$0	0%
Semi Annual Sprinkler Inspection(All Fire)		\$203		\$203	\$0	0%
Elevator maintenance		\$1,069		\$550	(\$519)	-49%
Floor mat service(ALSCO)		\$451		\$451	\$0	0%
AC maintenance(So. Comfort Solutions)		\$344		\$344	\$0	0%
Pest Control (Truly Nolen)		\$810		\$810	\$0	0%
Electrical Repairs		\$216		\$216	\$0	0%
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$12,009</b>	<b>\$13,188</b>	<b>\$14,355</b>	<b>\$3,492</b>	<b>(\$9,695)</b>	<b>-74%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PRINTING & BINDING**

**OBJECT CODE 47.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Printing and Scanning	\$22,296		\$43,140	\$0	\$0	
ADS (digitizing of records in Bldg Dept. and Storage)		\$68,000		\$68,000	\$0	0%
Printing (plan reproduction)		\$5,479		\$6,000	\$521	10%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$22,296</b>	<b>\$73,479</b>	<b>\$43,140</b>	<b>\$74,000</b>	<b>\$521</b>	<b>1%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.
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<b>OTHER CURRENT CHARGES</b>						
<b>OBJECT CODE 49.000</b>						

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Merchant Fees	\$36,573	\$30,000	\$16,835	\$30,000	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
<b>TOTAL</b>	\$36,573	\$30,000	\$16,835	\$30,000	\$0	0%

<b>BUDGET WORKSHEET</b>	Includes materials and supplies such as paper, folders, printer's ink, pens, etc.
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**OFFICE SUPPLIES**

**OBJECT CODE 51.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Office supplies	\$5,881	\$9,000	\$2,755	\$9,000	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$5,881</b>	<b>\$9,000</b>	<b>\$2,755</b>	<b>\$9,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**

**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Operating Supplies	\$13,785		\$6,882	\$0	\$0	
Coffee		\$5,600		\$5,600	\$0	0%
Supplies orderd by Janitorial Contractor		\$4,700		\$4,700	\$0	0%
Food, Misc. Supplies		\$500		\$500	\$0	0%
					\$0	
Uniforms	\$768	\$2,700	\$0	\$2,700	\$0	0%
					\$0	
Software Licenses*	\$27,254		\$40,132		\$0	
Accela Annual Software License		\$38,007			(\$38,007)	-100%
Adobe Licenses		\$360			(\$360)	-100%
*Moved to Obj Code 54 to align with other Depts.					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$41,807</b>	<b>\$51,867</b>	<b>\$47,014</b>	<b>\$13,500</b>	<b>(\$38,367)</b>	<b>-74%</b>

<b>BUDGET WORKSHEET</b>	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.
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**SUBSCRIPTION & MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Subscriptions &amp; Memberships</b>	<b>\$3,881</b>	<b>\$3,202</b>	<b>\$1,425</b>	<b>\$3,202</b>	\$0	0%
American Society of Floodplain Membership (1)		\$150		\$150	\$0	0%
Florida Floodplain Managers Association (3)		\$180		\$180	\$0	0%
American Concrete Institute (1)		\$290		\$290	\$0	0%
Professional Engineer license renewal (1)		\$100		\$100	\$0	0%
Florida Structural Engineers Association Membership (1)		\$160		\$160	\$0	0%
American Society of Civil Engineers Membership (1)		\$300		\$300	\$0	0%
International Code Council (2)		\$400		\$400	\$0	0%
South Florida Building Official Association (5)		\$540		\$540	\$0	0%
County and State License renewals (4)		\$40		\$40	\$0	0%
International Assoc of Electrical Insp (Crucet)		\$120		\$120	\$0	0%
Building Officials Principles & Practice Requirement (2)		\$500		\$500	\$0	0%
WENS text alerts (VINS)		\$282		\$282	\$0	0%
American Express annual membership		\$140		\$140	\$0	0%
					\$0	
<b>IT Expenses</b>					\$0	
<b>Backend Software</b>				<b>\$4,400</b>	\$4,400	
CT Solutions (Phone System)					\$0	
Dell Server Maintenance Agreements					\$0	
HP Server Maintenance Agreements					\$0	
Dell EMC Maintenance Agreements (VNXe3200)					\$0	
Dell EMC Maintenance Agreements (Data Domain)					\$0	
Proxy Networks / Landsweeper					\$0	
Digicert Certificate (Terminal Server)					\$0	
Barracuda Networks (Backup)					\$0	
Barracuda Cloud to Cloud (365 Backup)					\$0	
Samanage (IT Ticket System)					\$0	

<b>Security Software &amp; Maintenance</b>				<b>\$4,833</b>	\$4,833	
Vipre Endpoint Protection					\$0	
Dell Sonicwall - Village Hall					\$0	
Carbon Black					\$0	
<b>End-User Software</b>				<b>\$47,379</b>	\$47,379	
Accela (Civic Platform)					\$0	
Accela (Citizen Access)					\$0	
Accela (Permits Plus)					\$0	
Microsoft Office 365 (Office and Email)						
					\$0	
<b>TOTAL</b>	<b>\$3,881</b>	<b>\$3,202</b>	<b>\$1,425</b>	<b>\$59,815</b>	<b>\$56,613</b>	<b>1768%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING**

**OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Education & Training	\$938	\$2,950	\$270	\$0	(\$2,950)	-100%
Florida Floodplain Managers Association Seminars (3)		\$600		\$600	\$0	0%
BOAF Educational Conference		\$350		\$350	\$0	0%
Florida Floodplain Manager's Conference		\$400		\$400	\$0	0%
Florida Hurricane Conference		\$300		\$300	\$0	0%
International Association Electrical Inspectors Conference		\$350		\$350	\$0	0%
National Electrical Code Handbook		\$350		\$350	\$0	0%
Stormwater and Erosion Sediment Control (2)		\$600		\$600	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
<b>TOTAL</b>	<b>\$938</b>	<b>\$2,950</b>	<b>\$270</b>	<b>\$2,950</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING**  
**OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Tution Reimbursement	\$0	\$10,000	\$0	\$0	(\$10,000)	-100%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$10,000)</b>	<b>-100%</b>

<b>BUDGET WORKSHEET</b>	Outlays for the acquisition of or addition to fixed assets. Example: Office furniture and equipment
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**CAPITAL OUTLAY/MACHINERY & EQUIPMENT**

**OBJECT CODE 64.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Capital Outlay - Equipment	\$0	\$4,000	\$0	\$4,000	\$0	0%
iPads (\$800/unit for 5 inspectors)					\$0	
					\$0	
IT Hardware				\$8,417	\$8,417	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$12,417</b>	<b>\$8,417</b>	<b>210%</b>

## Zoning & Planning Division

### Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD (6/30/20)	FY2020 Adopted	FY2021 Proposed	variance dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$423,225	\$413,265	\$146,994	\$229,552	\$292,945	\$63,393	28%
14.000 - OVERTIME	\$1,124	\$1,651	\$21	\$0	\$0	\$0	100%
15.000 - OTHER PAY	\$39,052	\$4,048	\$1,200	\$25,551	\$18,281	(\$7,270)	100%
21.000 - PAYROLL TAXES	\$27,661	\$31,038	\$9,814	\$19,339	\$14,116	(\$5,223)	-27%
22.000 - RETIREMENT CONTRIBUTIONS	\$33,932	\$26,821	\$15,093	\$27,547	\$19,948	(\$7,599)	-28%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$32,051	\$26,469	\$14,402	\$19,016	\$26,358	\$7,342	39%
24.000 - WORKERS COMPENSATION	\$4,469	\$3,701	\$1,210	\$1,242	\$1,617	\$375	30%
<b>Subtotal - Personnel</b>	<b>\$561,514</b>	<b>\$506,993</b>	<b>\$188,734</b>	<b>\$322,247</b>	<b>\$373,265</b>	<b>\$51,018</b>	<b>16%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$0	\$80,702	\$75,630	\$177,500	\$27,500	(\$150,000)	-85%
33.000 - COURT REPORTING - SPCL MAGISTRATES	\$603	\$1,179	\$893	\$2,000	\$2,000	\$0	0%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$4,030	\$2,410	\$1,807	\$1,000	\$2,563	\$1,563	156%
40.000 - TRAVEL & PER DIEM	\$2,560	\$5,326	\$0	\$3,220	\$3,220	\$0	0%
41.100 - COMMUNICATIONS INFRASTRUCTURE	\$5,586	\$6,613	\$2,250	\$16,703	\$4,141	(\$12,562)	-75%
42.000 - POSTAGE & FREIGHT	\$1,992	\$540	\$949	\$1,100	\$1,100	\$0	0%
43.000 - UTILITIES	\$2,959	\$2,454	\$1,333	\$2,771	\$7,262	\$4,491	162%
44.000 - RENTALS & LEASES	\$1,560	\$953	\$456	\$1,054	\$4,302	\$3,248	308%
45.000 - PROPERTY & LIABILITY - INSURANCE	\$4,499	\$5,229	\$5,256	\$4,871	\$3,568	(\$1,303)	-27%
46.000 - REPAIRS & MAINT - VLLG HALL	\$2,604	\$1,243	\$1,656	\$1,490	\$524	(\$965)	-65%
47.000 - PRINTING & SCANNING	\$9,160	\$1,577	\$1,812	\$3,000	\$3,000	\$0	0%
51.000 - OFFICE SUPPLIES	\$1,064	\$1,333	\$1,382	\$1,000	\$1,000	\$0	0%
52.100 - OPERATING SUPPLIES	\$6,832	\$5,696	\$1,534	\$3,400	\$3,400	\$0	0%
54.000 - MEMBERSHIP & DUES	\$9,477	\$8,972	\$796	\$5,068	\$3,308	(\$1,760)	-35%
55.000 - EDUCATION & TRAINING	\$1,183	\$3,602	\$0	\$1,050	\$1,050	\$0	0%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$5,706	\$0	\$762	\$800	\$4,018	\$3,218	402%
<b>Subtotal - Operational</b>	<b>\$59,814</b>	<b>\$127,828</b>	<b>\$96,516</b>	<b>\$226,027</b>	<b>\$71,956</b>	<b>(\$154,071)</b>	<b>-68%</b>
<b>Total Zoning &amp; Planning Division Expenses</b>	<b>\$621,327</b>	<b>\$634,821</b>	<b>\$285,250</b>	<b>\$548,274</b>	<b>\$445,221</b>	<b>(\$103,053)</b>	<b>-19%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REGULAR SALARIES**

**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(12.000) Salaries &amp; Wages</b>	<b>\$413,265</b>	<b>\$229,552</b>	<b>\$146,994</b>	<b>\$166,231</b>	<b>(\$63,321)</b>	<b>-28%</b>
Regular Salaries	\$409,552	\$229,552		\$166,231	(\$63,321)	-28%
Parttime Salaries	\$3,713	\$0		\$0	\$0	
<b>Allocation from other Departments</b>				<b>\$126,714</b>		
Director						
85% General Fund						
20% Building						
20% Planning						
45% Public Works						
15% Stormwater						
Executive Assistant						
85% General Fund						
20% Building						
20% Planning						
45% Public Works						
15% Stormwater						
Building Official						
95% Building						
5% Planning						
Horticulturist						
50% Public Works						
50% Planning						
<b>TOTAL</b>	<b>\$413,265</b>	<b>\$229,552</b>	<b>\$146,994</b>	<b>\$292,945</b>	<b>\$63,393</b>	<b>28%</b>

<b>BUDGET WORKSHEET</b>	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, Man Power Shortages, Specialized Trainings, etc.
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**OVERTIME**  
**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(14.000) Overtime</b>	<b>\$1,651</b>	<b>\$0</b>	<b>\$21</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL</b>	<b>\$1,651</b>	<b>\$0</b>	<b>\$21</b>	<b>\$0</b>	<b>\$0</b>	

<b>BUDGET WORKSHEET</b>	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
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**SPECIAL PAY**  
**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Vacation Excess	\$7	\$17,293	\$0	\$10,551	(\$6,742)	-39%
Longevity Bonuses	\$4,040	\$6,458	\$0	\$4,130	(\$2,328)	-36%
Cellphone/Car stipends	\$0	\$1,800	\$1,200	\$3,600	\$1,800	100%
<b>TOTAL</b>	<b>\$4,048</b>	<b>\$25,551</b>	<b>\$1,200</b>	<b>\$18,281</b>	<b>(\$7,270)</b>	<b>-28%</b>

<b>BUDGET WORKSHEET</b>	It is used to capture payments for non-productive salary-related time. This code is also use for Compensated Absences which captures payments for non-productive salary-related time like final vacation, sick and comp 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
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**COMPENSATED LEAVE**  
**OBJECT CODE 18.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Compensated Absences	\$21,385	\$0	\$0	\$0	\$0	
<b>TOTAL</b>	\$21,385	\$0	\$0	\$0	\$0	

<b>BUDGET WORKSHEET</b>	FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
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**PAYROLL TAXES**

**OBJECT CODE 21.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>FICA Taxes</b>	<b>\$31,038</b>	<b>\$19,339</b>	<b>\$9,814</b>	<b>\$14,116</b>	<b>(\$5,223)</b>	<b>-27%</b>
<b>TOTAL</b>	<b>\$31,038</b>	<b>\$19,339</b>	<b>\$9,814</b>	<b>\$14,116</b>	<b>(\$5,223)</b>	<b>-27%</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
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<b>RETIREMENT CONTRIBUTIONS</b>
<b>OBJECT CODE 22.000</b>

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Retirement Contributions</b>	<b>\$26,821</b>	<b>\$27,547</b>	<b>\$15,093</b>	<b>\$19,948</b>	<b>(\$7,599)</b>	<b>-28%</b>
				\$0		
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<b>TOTAL</b>	<b>\$26,821</b>	<b>\$27,547</b>	<b>\$15,093</b>	<b>\$19,948</b>	<b>(\$7,599)</b>	<b>-28%</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
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LIFE AND HEALTH INSURANCE

OBJECT CODE 23.000

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Life. Health, Disability Insurance	\$26,469	\$19,016	\$14,402	\$26,358	\$7,342	39%
<b>TOTAL</b>	<b>\$26,469</b>	<b>\$19,016</b>	<b>\$14,402</b>	<b>\$26,358</b>	<b>\$7,342</b>	<b>39%</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION**

**OBJECT CODE 24.000**

DESCRIPTION	ACTUAL FY2019	ADOPTED FY2020	YTD (6/30/20) FY2020	PROPOSED FY2021	VARIANCE	
					DOLLARS	%
<b>Workers' Compensation</b>	<b>\$3,701</b>	<b>\$1,242</b>	<b>\$1,210</b>	<b>\$1,617</b>	\$375	30%
<b>TOTAL</b>	<b>\$3,701</b>	<b>\$1,242</b>	<b>\$1,210</b>	<b>\$1,617</b>	<b>\$375</b>	<b>30%</b>

<b>BUDGET WORKSHEET</b>	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. Example: Companies that performed
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**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Professional Services	\$65,356	\$177,500	\$75,630		(\$177,500)	-100%
Self Assessment	\$15,346					
(31.100) Professional Services				\$17,500		
Zoning Planner Srvs (Planner time-off)				\$10,000		
Code Enforcement Officer						
<b>TOTAL</b>	<b>\$80,702</b>	<b>\$177,500</b>	<b>\$75,630</b>	<b>\$27,500</b>	<b>(\$150,000)</b>	<b>-85%</b>

<b>BUDGET WORKSHEET</b>	This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions. Example: Red Light Camera Hearings, Special Magistrate, Code Enforcement Hearings, etc.
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**COURT REPORTER SERVICES**

**OBJECT CODE 33.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Court Reporting - Special Magistrates</b>	<b>\$1,179</b>	<b>\$2,000</b>	<b>\$893</b>	<b>\$2,000</b>	\$0	0%
<b>TOTAL</b>	<b>\$1,179</b>	<b>\$2,000</b>	<b>\$893</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**

**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Contract Services - Facility Management</b>	<b>\$2,410</b>	<b>\$1,000</b>	<b>\$1,807</b>	<b>\$2,563</b>	\$1,563	156%
<b>TOTAL</b>	<b>\$2,410</b>	<b>\$1,000</b>	<b>\$1,807</b>	<b>\$2,563</b>	<b>\$1,563</b>	<b>156%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM**

**OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Travel and Per Diem</b>	<b>\$5,326</b>	<b>\$3,220</b>	<b>\$0</b>	<b>\$3,220</b>	<b>\$0</b>	<b>0%</b>
Transponder Renewal (2BTR & ZP)		\$120		\$120	\$0	0%
APA Conference		\$1,600		\$1,600	\$0	0%
FABTO Conference (Orlando)		\$1,500		\$1,500	\$0	0%
<b>TOTAL</b>	<b>\$5,326</b>	<b>\$3,220</b>	<b>\$0</b>	<b>\$3,220</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**COMMUNICATION INFRASTRUCURE**

**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Communications Website</b>	\$532	\$0	\$0	\$0	\$0	
<b>Telecommunications</b>	\$6,081	\$5,903	\$2,250	\$4,141	(\$1,762)	-30%
AT&T (Metro-E Phone System)						
AT&T (Sip Trunks (50) Phone System)						
AT&T Club Account						
Microsoft Office 365 - E3						
Microsoft Office 365 - P2						
Verizon						
Verizon - New Phones / ipads						
Comcast (Metro-E Internet)						
<b>Code Compliance Campaign</b>	\$0	\$10,800	\$0	\$0	(\$10,800)	-100%
<b>TOTAL</b>	\$6,613	\$16,703	\$2,250	\$4,141	(\$12,562)	-75%

<b>BUDGET WORKSHEET</b>	Cost of shipping packages and mailing documents
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<b>FREIGHT &amp; POSTAGE SERVICES</b>
<b>OBJECT CODE 42.000</b>

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Postage	\$540	\$1,100	\$949	\$1,100	\$0	0%
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<b>TOTAL</b>	<b>\$540</b>	<b>\$1,100</b>	<b>\$949</b>	<b>\$1,100</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**

**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Utilities</b>	<b>\$2,454</b>	<b>\$2,771</b>	<b>\$1,333</b>	<b>\$7,262</b>	\$4,491	162%
Electric				\$3,897		
Water & Sewer				\$3,366		
<b>TOTAL</b>	<b>\$2,454</b>	<b>\$2,771</b>	<b>\$1,333</b>	<b>\$7,262</b>	<b>\$4,491</b>	<b>162%</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
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**RENTALS & LEASES**

**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Rentals and leases</b>	<b>\$953</b>	<b>\$1,054</b>	<b>\$456</b>	<b>\$2,151</b>	\$1,097	104%
Canon copier \$700 p/mo (90%Bldg-10% ZPCC split)		\$703		\$1,800	\$1,097	156%
Plant Care		\$305		\$305	\$0	0%
Pitney Bowes		\$10		\$10	\$0	0%
Water Filtration		\$36		\$36	\$0	0%
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<b>TOTAL</b>	<b>\$953</b>	<b>\$1,054</b>	<b>\$456</b>	<b>\$4,302</b>	<b>\$3,248</b>	<b>308%</b>



<b>BUDGET WORKSHEET</b>	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.
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**REPAIR & MAINTENANCE SERVICES**  
**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL FY2019	ADOPTED FY2020	YTD (6/30/20) FY2020	PROPOSED FY2021	VARIANCE	
					DOLLARS	%
<b>Repairs and Maintenance - Village Hall</b>	<b>\$1,243</b>	<b>\$1,490</b>	<b>\$1,656</b>	<b>\$524</b>	<b>(\$965)</b>	<b>-65%</b>
Facilities Consultation (VH review and evaluation srvs)		\$966		\$0	(\$966)	-100%
Fire Alarm Service		\$23		\$23	\$1	2%
Elevator maintenance		\$119		\$119	\$0	0%
CBM Additional Hours		\$210		\$210	\$0	0%
Floor mat service(ALSCO)		\$50		\$50	\$0	0%
AC maintenance(So. Comfort Solutions)		\$8		\$8	(\$0)	-4%
Pest Control (Truly Nolen)		\$90		\$90	\$0	0%
Electrical Repairs		\$24		\$24	\$0	0%
<b>TOTAL</b>	<b>\$1,243</b>	<b>\$1,490</b>	<b>\$1,656</b>	<b>\$524</b>	<b>(\$965)</b>	<b>-65%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PRINTING & BINDING**  
**OBJECT CODE 47.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Printing and Scanning	\$1,577	\$3,000	\$1,812	\$3,000	\$0	0%
<b>TOTAL</b>	<b>\$1,577</b>	<b>\$3,000</b>	<b>\$1,812</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes materials and supplies such as paper, folders, printer's ink, pens, etc.
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**OFFICE SUPPLIES**  
**OBJECT CODE 51.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Office supplies	\$1,333	\$1,000	\$1,382	\$1,000	\$0	0%
<b>TOTAL</b>	<b>\$1,333</b>	<b>\$1,000</b>	<b>\$1,382</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**  
**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Operating Supplies</b>	<b>\$2,978</b>	<b>\$2,400</b>	<b>\$1,257</b>	<b>\$2,400</b>	\$0	0%
Coffee		\$500		\$500	\$0	0%
Supplies orderd by Janitorial Contractor		\$1,200		\$1,200	\$0	0%
Food, Misc. Supplies		\$500		\$500	\$0	0%
Kitesurfing Material		\$200		\$200	\$0	0%
<b>Operating Supplies - Uniforms</b>	<b>\$580</b>	<b>\$1,000</b>	<b>\$277</b>	<b>\$1,000</b>	\$0	0%
<b>Operating Supplies - Vehicle Fuel</b>	<b>\$2,138</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	
<b>Operating Supplies - Software</b>						
Accela Annual Software License						
Adobe Licenses						
Moved to Obj 54 to align with other departments						
<b>TOTAL</b>	<b>\$5,696</b>	<b>\$3,400</b>	<b>\$1,534</b>	<b>\$3,400</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.
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**SUBSCRIPTION & MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Membership &amp; Dues</b>	<b>\$7,226</b>	<b>\$845</b>	<b>\$796</b>	<b>\$845</b>	\$0	0%
American Planning Assoc (1 ZP)		\$750		\$750	\$0	0%
Florida Association of Code Enforcement (1)		\$50		\$50	\$0	0%
FBTO Business Tax (1 BTR)		\$45		\$45	\$0	0%
<b>IT Expenses (Was Operating Supplies - Softw</b>	<b>\$1,746</b>	<b>\$4,223</b>	<b>\$0</b>	<b>\$2,463</b>	<b>(\$1,760)</b>	<b>-42%</b>
Backend Software Licenses				\$1,145		
Security Software Licenses				\$1,318		
<b>TOTAL</b>	<b>\$8,972</b>	<b>\$5,068</b>	<b>\$796</b>	<b>\$3,308</b>	<b>(\$1,760)</b>	<b>-35%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING**  
**OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Education &amp; Training</b>	<b>\$3,602</b>	<b>\$1,050</b>	<b>\$0</b>	<b>\$1,050</b>	<b>\$0</b>	<b>0%</b>
Florida Planning & Zoning Conference		\$700		\$700	\$0	0%
FBTO Training/Certification		\$350		\$350	\$0	0%
<b>TOTAL</b>	<b>\$3,602</b>	<b>\$1,050</b>	<b>\$0</b>	<b>\$1,050</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Outlays for the acquisition of or addition to fixed assets. Example: Office furniture and equipment
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**CAPITAL OUTLAY/MACHINERY & EQUIPMENT**

**OBJECT CODE 64.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Capital Outlay - Equipment	\$0		\$0	\$0		
iPads (\$800/unit for 5 inspectors)		\$800	\$762	\$1,600	\$800	100%
<b>IT Hardware</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,418</b>	\$2,418	
Server Replacement						
Workstaion Replacement						
UPS / Battery Replacement						
Replacement Hard Drives						
Wireless Access Point Replacement						
<b>TOTAL</b>	<b>\$0</b>	<b>\$800</b>	<b>\$762</b>	<b>\$4,018</b>	<b>\$3,218</b>	<b>402%</b>

**Police**  
**Proposed Budget - FY2021**

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$3,769,500	\$3,917,185	\$3,042,869	\$4,195,626	\$4,235,340	\$39,714	1%
14.000 - OVERTIME	\$444,341	\$432,605	\$249,624	\$356,000	\$342,354	(\$13,646)	-4%
15.000 - OTHER PAY	\$368,295	\$480,691	\$159,300	\$402,941	\$422,906	\$19,965	5%
18.000 - COMPENSATED LEAVE	\$236,110	\$62,012	\$31,147	\$13,600	\$0	(\$13,600)	-100%
21.000 - PAYROLL TAXES	\$350,584	\$355,142	\$262,855	\$372,082	\$377,489	\$5,407	1%
22.000 - RETIREMENT CONTRIBUTIONS	\$746,222	\$742,917	\$620,402	\$738,996	\$699,431	(\$39,565)	-5%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$446,082	\$432,726	\$470,848	\$489,035	\$558,281	\$69,246	14%
24.000 - WORKERS COMPENSATION	\$166,080	\$146,221	\$125,987	\$129,358	\$146,689	\$17,331	13%
55.200 - TUITION REIMBURSEMENT	\$336	\$4,493	\$8,930	\$43,500	\$5,000	(\$38,500)	-89%
<b>Subtotal - Personnel</b>	<b>\$6,527,551</b>	<b>\$6,573,991</b>	<b>\$4,971,962</b>	<b>\$6,741,138</b>	<b>\$6,787,490</b>	<b>\$46,352</b>	<b>1%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$14,897	\$8,463	\$2,709	\$49,625	\$33,675	(\$15,950)	-32%
33.000 - RED LIGHT CAMERA - SPCL MAGISTRATES	\$750	\$500	\$0	\$1,000	\$1,000	\$0	0%
34.000 - OTHER CONTRACT SERVICES	\$300,011	\$264,954	\$135,075	\$298,568	\$228,120	(\$70,448)	-24%
35.000 - INVESTIGATION EXPENSE	\$1,408	\$1,755	(\$2,290)	\$3,000	\$3,000	\$0	0%
40.000 - TRAVEL & PER DIEM	\$39,567	\$17,156	\$11,434	\$42,185	\$24,780	(\$17,405)	-41%
41.000 - COMMUNICATIONS	\$78,037	\$82,767	\$43,721	\$89,943	\$78,750	(\$11,193)	-12%
42.000 - POSTAGE & FREIGHT	\$1,753	\$805	\$1,318	\$1,404	\$1,604	\$200	14%
43.000 - UTILITIES	\$51,049	\$42,130	\$28,412	\$38,715	\$41,801	\$3,086	8%
44.000 - RENTALS & LEASES	\$11,327	\$15,018	\$25,193	\$22,025	\$43,225	\$21,200	96%
45.000 - PROPERTY & LIABILITY INSURANCE	\$122,108	\$116,460	\$143,922	\$133,619	\$132,200	(\$1,419)	-1%
46.000 - REPAIRS & MAINTENANCE	\$195,930	\$182,472	\$90,836	\$191,944	\$188,944	(\$3,000)	-2%
47.000 - PRINTING & BINDING	\$8,433	\$1,755	\$6,387	\$10,500	\$15,000	\$4,500	43%
48.000 - PROMOTIONAL ACTIVITES - D.A.R.E. PROGRAM	\$16,625	\$17,102	\$21,278	\$23,225	\$13,455	(\$9,770)	-42%
51.000 - OFFICE SUPPLIES	\$13,797	\$11,954	\$4,541	\$16,500	\$15,000	(\$1,500)	-9%
52.000 - OPERATING SUPPLIES	\$243,360	\$252,071	\$104,316	\$250,760	\$214,760	(\$36,000)	-14%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$99,580	\$146,289	\$133,676	\$259,105	\$293,717	\$34,612	13%
55.000 - TRAINING	\$43,385	\$30,159	\$9,415	\$50,880	\$27,120	(\$23,760)	-47%
64.000 - CAPITAL OUTLAY - POLICE EQUIPMENT	\$79,574	\$26,242	\$178,562	\$100,000	\$30,000	(\$70,000)	-70%
<b>Subtotal - Operational</b>	<b>\$1,321,592</b>	<b>\$1,218,053</b>	<b>\$938,505</b>	<b>\$1,582,998</b>	<b>\$1,386,151</b>	<b>(\$180,897)</b>	<b>-12%</b>
<b>Total Police Expenses</b>	<b>\$7,849,143</b>	<b>\$7,792,044</b>	<b>\$5,910,467</b>	<b>\$8,324,136</b>	<b>\$8,173,641</b>	<b>(\$150,495)</b>	<b>-2%</b>

<b>BUDGET WORKSHEET</b>	Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time (F/T) and part-time (P/T) employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.
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**REGULAR SALARIES**  
**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(12.000) Salaries &amp; Wages</b>	<b>\$3,917,185</b>	<b>\$4,195,626</b>	<b>\$3,042,869</b>	<b>\$4,235,340</b>	\$39,714	1%
Regular salaries	\$3,917,185	\$4,192,626		\$4,232,340	\$39,714	1%
Part-time wages	\$0	\$3,000		\$3,000	\$0	0%
(One part-time summer intern)					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$3,917,185</b>	<b>\$4,195,626</b>	<b>\$3,042,869</b>	<b>\$4,235,340</b>	<b>\$39,714</b>	<b>1%</b>

<b>BUDGET WORKSHEET</b>	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, Man Power Shortages, Specialized Trainings, etc.
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**OVERTIME**  
**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(14.100) Overtime</b>	<b>\$389,173</b>	<b>\$311,200</b>	<b>\$220,327</b>	<b>\$296,600</b>	<b>(\$14,600)</b>	<b>-5%</b>
DARE Class		\$700			(\$700)	-100%
Accreditation		\$3,000		\$4,000	\$1,000	33%
Annual Physicals		\$3,500		\$3,500	\$0	0%
Network Maintenance and Emergencies		\$10,000		\$10,000	\$0	0%
<del>Network Special Projects</del>		\$10,000		\$0	(\$10,000)	-100%
Public Records Request		\$1,000		\$1,000	\$0	0%
Court		\$10,000		\$10,000	\$0	0%
Late Case/Late Arrest/Call Out		\$15,000		\$15,000	\$0	0%
Election Day		\$500		\$500	\$0	0%
Honor Guard Detail		\$5,000		\$2,500	(\$2,500)	-50%
<del>In Kind Services</del>				\$0	\$0	
Man Power Shortage - Kelly Days		\$35,000		\$35,000	\$0	0%
Man Power Shortage - Dispatchers		\$40,000		\$40,000	\$0	0%
Man Power Shortage - Sick/Light Duty		\$35,000		\$35,000	\$0	0%
Man Power Shortage - Leave Taken		\$45,000		\$45,000	\$0	0%
Marine Patrol Special Events				\$0	\$0	
Other		\$5,000		\$5,000	\$0	0%
Red Light Camera Hearings		\$1,000		\$1,000	\$0	0%
Special Details		\$16,000		\$18,000	\$2,000	13%
Staff Meetings		\$1,000		\$1,500	\$500	50%
Traffic					\$0	
Training (Reduced Training by 35% in Obj 55)		\$73,000		\$69,600	(\$3,400)	-5%
<del>Investigations</del>		\$1,500		\$0	(\$1,500)	-100%
					\$0	
					\$0	
<b>(14.111) Dispatcher's OT in lieu of Kelly Day</b>	<b>\$43,432</b>	<b>\$44,800</b>	<b>\$29,297</b>	<b>\$45,754</b>	<b>\$954</b>	<b>2%</b>
					\$0	
<b>TOTAL</b>	<b>\$432,605</b>	<b>\$356,000</b>	<b>\$249,624</b>	<b>\$342,354</b>	<b>(\$13,646)</b>	<b>-4%</b>

<b>BUDGET WORKSHEET</b>	Includes educational incentive pay for law enforcement officers and firefighters. As well all employees receive Vacation Excess, Holiday Pay, Longevity Bonuses, and other forms of compensation provided for in the Collective Bargaining Agreements. See Object Code Glossary for more information.
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**SPECIAL PAY**  
**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(15.100) Vacation Excess	\$186,312	\$151,213	\$66,119	\$195,440	\$44,227	29%
					\$0	
(15.200) Acting Pay (Out of class)	\$1,708	\$3,500	\$0	\$5,000	\$1,500	43%
					\$0	
(15.300) Holiday Pay	\$132,878	\$133,000	\$57,034	\$133,000	\$0	0%
					\$0	
(15.400) Other Pay- Incentive	\$30,502	\$21,600	\$15,460	\$28,440	\$6,840	32%
					\$0	
(15.401) Police Assigned to School (SBLEO)	\$68,523	\$0	\$0	\$0	\$0	
					\$0	
(15.425) Other Pay - Off Duty	\$12,585	\$30,723	(\$7,860)	\$20,000	(\$10,723)	-35%
					\$0	
(15.450) Other Pay - Longevity Bonuses	\$48,182	\$62,905	\$28,547	\$41,026	(\$21,879)	-35%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$480,691</b>	<b>\$402,941</b>	<b>\$159,300</b>	<b>\$422,906</b>	<b>\$19,965</b>	<b>5%</b>

<b>BUDGET WORKSHEET</b>	It is used to capture payments for non-productive salary-related time. This code is also use for Compensated Absences which captures payments for non-productive salary-related time like final vacation, sick and comp 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
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**COMPENSATED LEAVE**

**OBJECT CODE 18.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Compensated Absences	\$62,012	\$13,600	\$31,147	\$0	(\$13,600)	-100%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	\$62,012	\$13,600	\$31,147	\$0	(\$13,600)	-100%

<b>BUDGET WORKSHEET</b>	FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
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**PAYROLL TAXES**  
**OBJECT CODE 21.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(21.100) FICA Taxes</b>	<b>\$355,142</b>	<b>\$372,082</b>	<b>\$262,855</b>	<b>\$377,489</b>	\$5,407	1%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$355,142</b>	<b>\$372,082</b>	<b>\$262,855</b>	<b>\$377,489</b>	<b>\$5,407</b>	<b>1%</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
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**RETIREMENT CONTRIBUTIONS  
OBJECT CODE 22.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(22.100) Retirement Contributions</b>	<b>\$742,917</b>	<b>\$757,996</b>	<b>\$620,402</b>	<b>\$699,431</b>	<b>(\$58,565)</b>	-8%
Pension Contribution		\$601,074		\$545,646	(\$55,428)	-9%
Chapter 185 Premium Tax Distribution		\$156,922		\$153,785	(\$3,137)	-2%
Fire Transport Fee Est. Reduction		(\$19,000)		\$0	\$19,000	-100%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
<b>TOTAL</b>	<b>\$742,917</b>	<b>\$738,996</b>	<b>\$620,402</b>	<b>\$699,431</b>	<b>(\$39,565)</b>	-5%

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
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<b>LIFE AND HEALTH INSURANCE</b>
<b>OBJECT CODE 23.000</b>

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(23.100) Health &amp; Life Insurance</b>	<b>\$432,726</b>	<b>\$489,035</b>	<b>\$470,848</b>	<b>\$558,281</b>	\$69,246	14%
Health Insurance					\$0	
Life Insurance/Long Term Disability					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$432,726</b>	<b>\$489,035</b>	<b>\$470,848</b>	<b>\$558,281</b>	<b>\$69,246</b>	<b>14%</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION**

**OBJECT CODE 24.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(24.100) Worker's Compensation</b>	<b>\$146,221</b>	<b>\$129,358</b>	<b>\$125,987</b>	<b>\$146,689</b>	\$17,331	13%
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$146,221</b>	<b>\$129,358</b>	<b>\$125,987</b>	<b>\$146,689</b>	<b>\$17,331</b>	<b>13%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(31.100) Professional Services - Recruiting &amp;</b>	<b>\$8,463</b>	<b>\$49,625</b>	<b>\$2,709</b>	<b>\$33,675</b>	<b>(\$15,950)</b>	<b>-32%</b>
Annual Exams/Fit for Duty/Hep B					\$0	
Fit for Duty Exam		\$400		\$400	\$0	0%
Annual Physical Exams & Strees Test		\$15,000		\$21,000	\$6,000	40%
Hep B		\$1,575		\$1,575	\$0	0%
					\$0	
Pre-employment Examinations					\$0	
Physical		\$1,500		\$2,050	\$550	37%
Polygraph		\$1,500		\$1,500	\$0	0%
Psychological		\$2,150		\$2,150	\$0	0%
Background Investigation		\$2,500		\$5,000	\$2,500	100%
Employment Ads		\$0			\$0	
					\$0	
<b>(31.200) Systems Implementations</b>		<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>-100%</b>
Used for assistance with IT implementation					\$0	
Eliminated from FY21 proposal					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$8,463</b>	<b>\$49,625</b>	<b>\$2,709</b>	<b>\$33,675</b>	<b>(\$31,900)</b>	<b>-64%</b>

<b>BUDGET WORKSHEET</b>	This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions. Example: Red Light Camera Hearings, Special Magistrate, Code Enforcement Hearings, etc.
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**COURT REPORTER SERVICES**  
**OBJECT CODE 33.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(33.100) Red Light Camera - Special Magistra</b>	<b>\$500</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	\$0	0%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$500</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**  
**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(34.100) Contract Services - Facility MGMT</b>	\$48,564	\$39,501	\$37,151	\$51,642	12,141.32	31%
					\$0	
					\$0	
<b>(34.200) Crossing Guard Outsourcing Program</b>	\$141,245	\$134,816	\$97,924	\$176,478	\$41,662	31%
School Crossing Guard Post	\$141,245	\$134,816		\$176,478	\$41,662	31%
Crandon Blvd Crossing Guard Post (Unfunded)	\$0			\$0	\$0	
					\$0	
					\$0	
<b>(34.300) Contract Services - Red Light</b>	\$75,145	\$124,251	\$0	\$0	(\$124,251)	-100%
Red Light Camera is booked as a liability					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	\$264,954	\$298,568	\$135,075	\$228,120	(\$28,786)	-10%

<b>BUDGET WORKSHEET</b>	Cost incurred for confidential matters handled pursuant to criminal investigations. Example: Police undercover tasks forces.
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**INVESTIGATIONS  
OBJECT CODE 35.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(35.100) Investigation</b>					\$0	
Rental of undercover vehicles/IRS Task Force	\$1,755	\$1,000	(\$2,290)	\$1,000	\$0	0%
Investigations		\$2,000		\$2,000	\$0	0%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$1,755</b>	<b>\$3,000</b>	<b>(\$2,290)</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM  
OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(40.100) Travel and Per Diem</b>	<b>\$17,156</b>	<b>\$12,160</b>	<b>\$11,434</b>	<b>\$12,160</b>	\$0	0%
Rickenbacker Causeway Transponders		\$2,160		\$2,160	\$0	0%
Sunpass		\$8,000		\$8,000	\$0	0%
(IRS Task Force - \$100 per month)		\$1,800		\$1,800	\$0	0%
Tolls		\$200		\$200	\$0	0%
					\$0	
					\$0	
<b>(40.200) Training</b>		<b>\$20,200</b>		<b>\$8,470</b>	<b>(\$11,730)</b>	<b>-58%</b>
Lodging		\$7,000		\$4,000	(\$3,000)	-43%
Per Diem/Meal Reimbursements		\$4,000		\$700	(\$3,300)	-83%
Tolls/Mileage/Parking/Taxis/Vehicle Rentals		\$3,000		\$500	(\$2,500)	-83%
Fuel Reimbursement		\$1,500		\$270	(\$1,230)	-82%
Airfare		\$1,700		\$0	(\$1,700)	-100%
Investigations (Lodging/Per Diem/Vehicle Rentals etc.)		\$3,000		\$3,000	\$0	0%
					\$0	
<b>(40.300) Accreditation</b>		<b>\$9,825</b>		<b>\$4,150</b>	<b>(\$5,675)</b>	<b>-58%</b>
FLA-PAC Conferences Lodging		\$2,325		\$1,650		
FLA-PAC Conferences Per Diem/Regs		\$1,800		\$900	(\$900)	-50%
Tolls/Mileage/Parking/Taxis/Vehicle Rentals		\$1,500		\$1,300	(\$200)	-13%
Lodging for 3 Assessors (Mock Accreditation)		\$2,000		\$0	(\$2,000)	-100%
Per Diem for 3 Assessors (Mock Accreditation)		\$1,500		\$0	(\$1,500)	-100%
Fuel Reimbursement		\$700		\$300	(\$400)	-57%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$17,156</b>	<b>\$42,185</b>	<b>\$11,434</b>	<b>\$24,780</b>	<b>(\$17,405)</b>	<b>-41%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**COMMUNICATION INFRASTRUCTURE**  
**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(41.100) Website Consulting</b>	<b>\$6,167</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	
					\$0	
<b>(41.200) Communications:</b>	<b>\$76,600</b>	<b>\$89,943</b>	<b>\$43,721</b>	<b>\$78,750</b>	<b>(\$11,193)</b>	-12%
Phone Lines (AT&T)		\$20,000		\$15,000	(\$5,000)	-25%
Air Cards for laptops and cell phones		\$44,850		\$40,000	(\$4,850)	-11%
Long distance		\$973		\$0	(\$973)	-100%
<del>Ethernet Data Line (AT&amp;T) MetroE Line</del>						
Comcast Xfinity MetroE Virtual Private Network		\$10,400		\$10,000	(\$400)	-4%
<del>Comcast Xfinity Internet ACCESS FOR</del>						
Police IT / HQ / Mashta and Crandon LPR		\$12,290		\$10,000	(\$2,290)	-19%
<del>Comcast Xfinity MetroE Internet</del>		\$3,680		\$0	(\$3,680)	-100%
Comcast Xfinity Basic Cable		\$750		\$3,000	\$2,250	300%
<del>AT&amp;T Internet MetroE Access for Police IT HQ</del>		\$0		\$0	\$0	
Dispatch backup lines (Cloud HOSTED) MITEL		\$0		\$750		
Anticipated Savings		(\$3,000)		\$0	\$3,000	-100%
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$82,767</b>	<b>\$89,943</b>	<b>\$43,721</b>	<b>\$78,750</b>	<b>(\$23,136)</b>	<b>-26%</b>

<b>BUDGET WORKSHEET</b>	Cost of shipping packages and mailing documents
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**FREIGHT & POSTAGE SERVICES**

**OBJECT CODE 42.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(42.100) Postage</b>	<b>\$805</b>	<b>\$1,404</b>	<b>\$1,318</b>	<b>\$1,604</b>	\$200	14%
Postage		\$1,150		\$1,350	\$200	17%
Postage Machine		\$254		\$254	\$0	0%
					\$0	
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<b>TOTAL</b>	<b>\$805</b>	<b>\$1,404</b>	<b>\$1,318</b>	<b>\$1,604</b>	<b>\$400</b>	<b>28%</b>

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**  
**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(43.100) Utilities</b>	<b>\$42,130</b>	<b>\$38,715</b>	<b>\$28,412</b>	<b>\$41,801</b>	\$3,086	8%
Electric Service				22,427.55	\$22,428	
Water & Sewer Service				19,373.94	\$19,374	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$42,130</b>	<b>\$38,715</b>	<b>\$28,412</b>	<b>\$41,801</b>	<b>\$44,888</b>	<b>116%</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
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**RENTALS & LEASES**  
**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(44.100) Rentals &amp; Leases</b>	<b>\$15,018</b>	<b>\$22,025</b>	<b>\$25,193</b>	<b>\$19,225</b>	<b>(\$2,800)</b>	-13%
Canon copier lease		\$14,000		\$14,000	\$0	0%
Water Coolers		\$1,500		\$1,500	\$0	0%
<i>Plant Care</i>		\$4,000		\$0	(\$4,000)	-100%
Pitney Bowes		\$225		\$225	\$0	0%
<i>Golf Cart Rental (4th of July)</i>		\$300		\$0	(\$300)	-100%
Portable AC Units		\$2,000		\$2,000	\$0	0%
Portable Generators (LPR Sites) New		\$0		\$1,500	\$1,500	
Motorcycle Leases (was in CIP in prior years)		\$0		\$24,000	\$24,000	
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<b>TOTAL</b>	<b>\$15,018</b>	<b>\$22,025</b>	<b>\$25,193</b>	<b>\$43,225</b>	<b>\$18,400</b>	<b>84%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY & LIABILITY INSURANCE**  
**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(45.100) Property &amp; Liability Insurance</b>	<b>\$116,460</b>	<b>\$133,619</b>	<b>\$143,922</b>	<b>\$132,200</b>	<b>(\$1,419)</b>	<b>-1%</b>
Reclass pending to Worker's Comp					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$116,460</b>	<b>\$133,619</b>	<b>\$143,922</b>	<b>\$132,200</b>	<b>(\$1,419)</b>	<b>-1%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REPAIR & MAINTENANCE SERVICES**

**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(46.100) Repairs &amp; Maint - Village Hall</b>	<b>\$57,287</b>	<b>\$49,624</b>	<b>\$24,913</b>	<b>\$50,624</b>	\$1,000	2%
Electrical		\$1,375		\$1,375	\$0	0%
Electrical Supplies		\$1,375		\$1,375	\$0	0%
Elevator Maintenance		\$1,950		\$1,950	\$0	0%
Elevator Test		\$238		\$238	\$0	0%
Fire Inspections (alarms, extinguishers)		\$916		\$916	\$0	0%
Sprinkler Maintenance		\$900		\$900	\$0	0%
Generator		\$1,125		\$1,125	\$0	0%
Generator Maintenance/Registration		\$900		\$900	\$0	0%
HVAC - PM Service Agreement		\$1,200		\$1,200	\$0	0%
HVAC - Maintenance		\$3,750		\$3,750	\$0	0%
Plumbing		\$1,250		\$1,250	\$0	0%
Roof Annual Maintenance		\$625		\$625	\$0	0%
Overhead Door		\$495		\$495	\$0	0%
Exterior Façade Cleaning		\$3,750		\$3,750	\$0	0%
Entrance Gate		\$625		\$625	\$0	0%
Miscellaneous repairs		\$10,250		\$10,250		
Born Free Pet Shelter		\$2,000		\$2,000	\$0	0%
Floor Mats Cleaning		\$2,000		\$2,000	\$0	0%
Lights/filters		\$1,000		\$1,000	\$0	0%
Pest Control		\$1,200		\$1,200	\$0	0%
Turtle fountain maint (Ozone Water)		\$1,200		\$1,200	\$0	0%
CCTV - Video Cameras		\$5,000		\$5,000	\$0	0%
Convergent Tech (Service Contract)		\$6,500		\$7,500	\$1,000	15%
Repairs Estimates to Building					\$0	
					\$0	
<b>(46.200) Repairs &amp; Maint - Vehicles</b>	<b>\$83,285</b>	<b>\$83,000</b>	<b>\$43,426</b>	<b>\$90,000</b>	\$7,000	8%
Fleet Maintenance & Repairs		\$55,000		\$55,000	\$0	0%
Full Decontamination Fleet Clean-up (Two annually)				\$7,000		
Biohazard Clean Up		\$500		\$500		
Minor Repairs		\$3,500		\$3,500	\$0	0%

Towing Expenses		\$1,000		\$1,000	\$0	0%
Paint and Body Repairs		\$8,000		\$8,000	\$0	0%
Equipment & Graphics		\$10,000		\$10,000	\$0	0%
Vehicle Registration		\$1,000		\$1,000	\$0	0%
Car Rentals (senior staff veh - undergoing repair)		\$1,000		\$1,000	\$0	0%
Boat Trailer		\$2,000		\$2,000	\$0	0%
Miscellaneous (keys, batteries, etc.)		\$1,000		\$1,000	\$0	0%
					\$0	
<b>(46.300) Repairs &amp; Maintenance - Equipment</b>	<b>\$23,439</b>	<b>\$38,800</b>	<b>\$15,171</b>	<b>\$27,800</b>	<b>(\$11,000)</b>	<b>-28%</b>
Calibration of Smith Scale		\$100		\$100	\$0	0%
Certification of Digital Sound Meter		\$500		\$500	\$0	0%
Radar & Laser Calibrations & Certifications		\$1,200		\$1,200	\$0	0%
Radio Repairs		\$2,500		\$2,500	\$0	0%
<del>Diving Equipment</del>		\$2,500		\$0	(\$2,500)	-100%
License Plate Reader		\$0		\$1,000	\$1,000	
Traffic and Motor Units calibrations		\$500		\$500	\$0	0%
Smart Trailer Calibrations		\$3,000		\$3,000	\$0	0%
Exercise Equipment repairs		\$1,500		\$1,500	\$0	0%
Desk Phone Set - no longer under warranty (replace) -NE		\$0		\$2,000	\$2,000	
IT Equipment (servers/laptops/work stations)		\$7,500		\$7,500	\$0	0%
ACP Server Rack - APC 3000VA RM Smart UPS		\$9,000		\$5,000	(\$4,000)	-44%
<del>Dell EMC VNXe Network attached storage disk upgrade</del>		\$9,000		\$0	(\$9,000)	-100%
Miscellaneous (Laptop Batteries and Screens)		\$1,500		\$3,000	\$1,500	100%
					\$0	
<b>(46.400) Repairs &amp; Maintenance - Boat</b>	<b>\$18,462</b>	<b>\$20,520</b>	<b>\$7,326</b>	<b>\$20,520</b>	<b>\$0</b>	<b>0%</b>
Boat Maintenance/Repairs		\$17,000		\$17,000	\$0	0%
Boat Registration		\$20		\$20	\$0	0%
Biohazard Clean Up		\$500		\$500	\$0	0%
Graphics		\$2,000		\$2,000	\$0	0%
Dock Repairs		\$1,000		\$1,000	\$0	0%
<b>TOTAL</b>	<b>\$182,472</b>	<b>\$191,944</b>	<b>\$90,836</b>	<b>\$188,944</b>	<b>(\$3,000)</b>	<b>-2%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PRINTING & BINDING**  
**OBJECT CODE 47.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(47.100) Printing &amp; Binding</b>	<b>\$1,755</b>	<b>\$10,500</b>	<b>\$6,387</b>	<b>\$15,000</b>	\$4,500	43%
Printed Forms, Letterhead and Envelopes		\$1,000		\$1,000	\$0	0%
Certificates and Plaques		\$1,000		\$1,000	\$0	0%
Business Cards		\$2,000		\$3,000	\$1,000	50%
Golf Carts and Bicycle Decals		\$2,000		\$1,500	(\$500)	-25%
FTO Training Books / Dispatch		\$1,000		\$1,000	\$0	0%
Brochures/Pamphlets/We Care Signs - Crime Prevention		\$3,000		\$5,000	\$2,000	67%
Recruitment Program Brochures		\$500		\$0	(\$500)	-100%
Victim's Rights Brochures (Spanish/English) - <b>NEW ITEM</b>		\$0		\$2,500	\$2,500	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$1,755</b>	<b>\$10,500</b>	<b>\$6,387</b>	<b>\$15,000</b>	<b>\$9,000</b>	<b>86%</b>

**BUDGET WORKSHEET**

Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.

**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(48.100) Promotional Activities - D.A.R.E Progra	\$17,102	\$23,225	\$21,278	\$13,455	(\$9,770)	-42%
<del>Anti-Bullying (Retro Bill Presentation and Hotel stay)</del>		\$5,500		\$0	(\$5,500)	-100%
Bike Safety		\$1,500		\$1,500	\$0	0%
Child Passenger Safety / Buckle-Up		\$750		\$750	\$0	0%
D.A.R.E. (Classroom)		\$2,000		\$2,000	\$0	0%
D.A.R.E. (Graduation)		\$3,100		\$3,100	\$0	0%
D.A.R.E. Art Contest		\$250		\$250	\$0	0%
<del>Halloween Safety</del>		\$4,270		\$0	(\$4,270)	-100%
Internet Safety		\$250		\$250	\$0	0%
Public Safety Day (Partner with Fire)		\$0		\$0	\$0	
Red Ribbon Week		\$5,000		\$5,000	\$0	0%
Safe Teen Driver		\$250		\$250	\$0	0%
Clean & Deodorize Daren Costume (new)		\$355		\$355	\$0	0%
					\$0	
STRAP Initiatives:					\$0	
Anti-bullying campaign (\$12k)					\$0	
					\$0	
Community Policing (Coffee with Cops, etc.) (\$12k)					\$0	
School Safety/Anti-Drug Campaign (\$20k)					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$17,102</b>	<b>\$23,225</b>	<b>\$21,278</b>	<b>\$13,455</b>	<b>(\$19,540)</b>	<b>-84%</b>

<b>BUDGET WORKSHEET</b>	Includes materials and supplies such as paper, folders, printer's ink, pens, etc.
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**OFFICE SUPPLIES  
OBJECT CODE 51.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(51.100) Office Supplies	\$11,954	\$16,500	\$4,541	\$15,000	(\$1,500)	-9%
IT Supplies		\$1,000		\$0	(\$1,000)	-100%
Replacement chairs		\$2,500		\$1,500	(\$1,000)	-40%
Accreditation		\$3,000		\$3,500	\$500	17%
Office Furniture for Lts		\$0		\$0	\$0	
Miscellaneous (paper, pens, ink, folders, etc.)		\$10,000		\$10,000	\$0	0%
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$11,954</b>	<b>\$16,500</b>	<b>\$4,541</b>	<b>\$15,000</b>	<b>\$1,500</b>	<b>9%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**  
**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>OPERATING SUPPLIES</b>	<b>\$62,470</b>	<b>\$38,460</b>	<b>\$13,991</b>	<b>\$33,560</b>	<b>(\$4,900)</b>	-13%
Custodial Consumables Supplies		\$4,000		\$4,000	\$0	0%
<del>Crime Scene Investigations Supplies</del>		\$1,000		\$0	(\$1,000)	-100%
Investigations Supplies Detectives/Admin Lt.		\$4,000		\$2,000	(\$2,000)	-50%
Social Media Supplies (PD IG Account)						
Boat Supplies		\$3,000		\$3,000	\$0	0%
Vehicle Supplies		\$4,000		\$4,000	\$0	0%
Logistical Resources for Events		\$1,000		\$0	(\$1,000)	-100%
Motor Unit		\$0		\$0	\$0	
Traffic Squad Supplies		\$1,000		\$1,000	\$0	0%
LETTF Service Charge (Law Enforcement Training Trust F		\$360		\$360	\$0	0%
Property & Evidence Supplies		\$800		\$400	(\$400)	-50%
Destruction of drugs, guns, etc.		\$1,500		\$1,000	(\$500)	-33%
Shredding of documents		\$1,500		\$1,500	\$0	0%
Traffic Safety Campaign (VPN Sign)		\$2,300		\$2,300	\$0	0%
*Miscellaneous Supplies (Special Events Planning/Incident		\$14,000		\$14,000	\$0	0%
(five year average \$35, 760)					\$0	
<b>OPERATING SUPPLIES VEHICLE FUEL</b>	<b>\$75,882</b>	<b>\$79,200</b>	<b>\$39,498</b>	<b>\$79,200</b>	<b>\$0</b>	<b>0%</b>
Vehicle Fuel - Police Vehicles		\$104,000		\$104,000	\$0	0%
Police Officer payroll deduction (\$30 x 26 pays X 35)		(\$27,300)		(\$27,300)	\$0	0%
Generator Fuel		\$2,500		\$2,500	\$0	0%
					\$0	
<b>OPERATING SUPPLIES - UNIFORMS</b>	<b>\$66,228</b>	<b>\$72,500</b>	<b>\$32,269</b>	<b>\$73,000</b>	<b>\$500</b>	<b>1%</b>
Annual Uniform Allowance (36 sworn)		\$25,200		\$25,200	\$0	0%
Badges		\$1,000		\$1,000	\$0	0%
Honor Guard Uniforms		\$1,000		\$1,500	\$500	50%
New Employees		\$15,000		\$15,000	\$0	0%
Motorcycle Squad		\$2,000		\$2,000	\$0	0%
Marine Patrol		\$0		\$0	\$0	
Uniform Replacements		\$26,300		\$26,300	(\$8,800)	-33%

Dispatchers		\$2,000		\$2,000	\$0	0%
					\$0	
<b>OPERATING SUPPLIES - RANGE EXPENSES</b>	<b>\$13,335</b>	<b>\$24,300</b>	<b>\$6,253</b>	<b>\$29,220</b>	\$4,920	20%
Firearms cleaning Supplies		\$1,100		\$1,100	\$0	0%
Range Supplies (moved from Operating Supplies)		\$500		\$700	\$200	40%
Targets		\$500		\$1,000	\$500	100%
TASER cartridges		\$2,500		\$0	(\$2,500)	-100%
Ammo (including Rifle Program)		\$11,400		\$15,840	\$4,440	39%
Range Fees		\$2,200		\$3,000	\$800	36%
Simunition FX		\$500		\$2,000	\$1,500	300%
Rifle Ammo		\$5,600		\$5,580	(\$20)	0%
					\$0	
<b>OPERATING SUPPLIES - EQUIPMENT</b>	<b>\$17,224</b>	<b>\$11,300</b>	<b>\$4,032</b>	<b>\$1,800</b>	(\$9,500)	-84%
<del>TASER Guns</del>		\$0		\$0	\$0	
<del>TASER Holsters</del>		\$800		\$0	(\$800)	-100%
<del>Laptop Batteries and Screens</del>		\$0		\$0	\$0	
Police Radio Batteries		\$1,000		\$1,000	\$0	0%
Smart Trailer Battery - <b>NEW ITEM</b>				\$800	\$800	
<del>GPS Units/Body Cams/Jet Packs-</del>		\$1,500		\$0	(\$1,500)	-100%
<del>Motorcycle Portable Battery Booster</del>		\$0		\$0	\$0	
<del>Drone - <b>NEW ITEM</b></del>		\$0		\$0	\$0	
<del>Miscellaneous (Replacements)-</del>		\$8,000		\$0	(\$8,000)	-100%
					\$0	
<b>OPERATING SUPPLIES - BOAT FUEL</b>	<b>\$16,932</b>	<b>\$25,000</b>	<b>\$8,273</b>	<b>\$15,000</b>	(\$10,000)	-40%
Boat Fuel (based on last 5 years average)					\$0	
					\$0	
Adjustment				-\$17,020	(\$17,020)	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$252,071</b>	<b>\$250,760</b>	<b>\$104,316</b>	<b>\$214,760</b>	<b>(\$36,000)</b>	<b>-14%</b>

<b>BUDGET WORKSHEET</b>	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.
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**SUBSCRIPTION & MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(54.100) Subscription &amp; Memberships</b>	<b>\$143,689</b>	<b>\$12,194</b>	<b>\$131,021</b>	<b>\$8,994</b>	<b>(\$3,200)</b>	<b>-26%</b>
Adobe Acrobat - Accreditation		\$250		\$250	\$0	0%
American Express (yearly fee)		\$125		\$125	\$0	0%
FBINAA (Press, & Younes)		\$240		\$240	\$0	0%
Florida Criminal Justice Executive Institute Assoc		\$75		\$75	\$0	0%
Florida Police Chiefs Association		\$450		\$450	\$0	0%
Blue Book Law Enforcement Directory		\$105		\$105	\$0	0%
Intl Association of Chiefs of Police		\$220		\$220	\$0	0%
Intl Association of Property & Evidence		\$50		\$50	\$0	0%
Miami-Dade Co Assoc of Chiefs of Police		\$400		\$400	\$0	0%
National Directory of Law Enforcement Admin		\$154		\$154	\$0	0%
Notary Public		\$400		\$0	(\$400)	-100%
Quickbooks (Licensing & Support)		\$2,500		\$2,500	\$0	0%
South Florida Crime Prevention Association		\$50		\$50	\$0	0%
The Two Hundred Club of Greater Miami		\$400		\$0	(\$400)	-100%
Vitrual Trainer (licensing)		\$750		\$750	\$0	0%
<del>Miami-Dade Chiefs September Awards</del>		\$2,500		\$0	(\$2,500)	-100%
LeadsOnLine (Detectives)		\$2,900		\$3,000	\$100	3%
CLEAR (Detectives)		\$400		\$400	\$0	0%
WENS Service (Village Emergency System)				\$0	\$0	
DEP Storage (generator)		\$25		\$25	\$0	0%
Internal Affairs (Younes, Valdes)		\$50		\$50	\$0	0%
Backgrounds (Younes, Valdes)		\$150		\$150	\$0	0%
					\$0	
<b>Court</b>		<b>\$5,640</b>		<b>\$5,640</b>	\$0	0%
County Court Stand by Program		\$2,500		\$2,500	\$0	0%
County Court E-Notify Program		\$140		\$140	\$0	0%
Ordinance Violations (4 Quarters) (Misdemeanors)		\$500		\$500	\$0	0%
Electronic A-Form		\$2,500		\$2,500	\$0	0%
					\$0	

<b>(54.200) Software</b>		<b>\$237,781</b>		<b>\$274,883</b>	\$37,102	16%
Computers and Servers: Support & Maintenance AND Software As A Service (SAAS)					\$0	
Superion/Central Square CAD/RMS/MCT/MFR annual ma		\$65,000		\$74,750	\$9,750	15%
Microsoft Enterprise Agreement (3 year contract)		\$35,000		\$48,500	\$13,500	39%
Digital Persona - Multi-Factor Authentication -MFA (FDLE		\$6,250		\$7,500	\$1,250	20%
Carbon Black (Antivirus) Next Generation End-Point Secu		\$15,000		\$15,000	\$0	0%
Avigilon CCTV Server Maintenance & Support		\$5,000		\$5,000	\$0	0%
Lenel OnGuard Key Card Server Maintenance & Support		\$12,000		\$12,000	\$0	0%
Microsoft Tech Plus Net (support calls)		\$5,000		\$5,000	\$0	0%
Misc. Software Licensing and Updates (Visio, Adobe, Ner		\$4,000		\$5,000	\$1,000	25%
Net Motion VPN Annual Service & Support (SAAS)		\$9,995		\$8,400	(\$1,595)	-16%
Proxy Networks Maintenance & Support (Remote Tech Su		\$2,500		\$2,875	\$375	15%
Replay Systems VPI Software Active (Recorder for Phone		\$5,750		\$6,750	\$1,000	17%
Sendio - Email spam application and server		\$8,500		\$6,760	(\$1,740)	-20%
Sonic Wall - Intrusion Content Filter & Support (Firewall)		\$6,000		\$6,900	\$900	15%
Investigations - Choice Point (Auto Track) -INVESTIGATIO		\$3,000		\$3,000	\$0	0%
Recruiting - Experian (credit report) - NEW EMPLOYEES		\$636		\$650	\$14	2%
AXON - Unlimited Cloud (Body Cam Videos)		\$35,000		\$45,000	\$10,000	29%
Verizon GPS Fleet Management & support		\$12,650		\$14,548	\$1,898	15%
CT Solutions Phone System Support and Maintenance		\$5,000		\$5,750	\$750	15%
Network Solutions: Domain Name Registration & SSL Cer		\$1,500		\$1,500	\$0	0%
					\$0	
<b>(54.200) Subscription &amp; Memberships - Accre</b>	<b>\$2,600</b>	<b>\$3,490</b>	<b>\$2,655</b>	<b>\$4,200</b>	\$710	20%
FLA-PAC Annual Fee		\$190		\$200	\$10	5%
Power Standards		\$1,000		\$1,500	\$500	50%
Power DMS Annual Maint Fee (Policy Software) Hosted		\$2,300		\$2,500	\$200	9%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$146,289</b>	<b>\$259,105</b>	<b>\$133,676</b>	<b>\$293,717</b>	<b>\$34,612</b>	<b>13%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING  
OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE		
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%	
(55.100) Training					\$0		
<i>FPCA Conference</i>		\$350	\$9,415	\$0	(\$350)	-100%	
<i>IACP Conference</i>		\$450		\$0	(\$450)	-100%	
Florida Crime Prevention		\$1,400		\$0	(\$1,400)	-100%	
<i>DARE Conferences -</i>		\$400		\$0	(\$400)	-100%	
FLA-PAC (Accreditation)		\$480		\$320	(\$160)	-33%	
CJIS/CJSTC Training Conference		\$900		\$300	(\$600)	-67%	
<i>Superion Conference</i>		\$750		\$0	(\$750)	-100%	
<i>Internal Affairs Conference</i>		\$150		\$0	(\$150)	-100%	
<i>Backgrounds Conference</i>		\$375		\$0	(\$375)	-100%	
Property & Evidence Conference		\$325		\$0	(\$325)	-100%	
<i>Diving Class/Certification</i>		\$4,000		\$0	(\$4,000)	-100%	
<i>Information Technology Training-</i>		\$0		\$0	\$0		
<i>(Network and email server, Superior (CAD), FDLE Confer</i>		\$0		\$0	\$0		
<i>Florida Leadership Academy (FLA)</i>		\$1,550		\$0	(\$1,550)	-100%	
<i>Senior Leadership Program (SLP)</i>		\$1,250		\$0	(\$1,250)	-100%	
Miscellaneous (based on last 5 year actuals)	30,159	38,500			26,500	(\$12,000)	-31%
						\$0	
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
					\$0		
<b>TOTAL</b>	<b>\$30,159</b>	<b>\$50,880</b>	<b>\$9,415</b>	<b>\$27,120</b>	<b>(\$23,760)</b>	<b>-47%</b>	

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING**  
**OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(55.200) Tuition Reimbursement</b>	<b>4,493</b>	<b>\$43,500</b>	<b>8,930</b>	<b>5,000</b>	<b>(\$38,500)</b>	<b>-89%</b>
					\$0	
Tuition Reimbursement history					\$0	
FY15 - \$0					\$0	
FY16 - \$2596.22					\$0	
FY17 - \$0					\$0	
FY18 - \$336					\$0	
FY19 - \$4,492.99					\$0	
Average \$1484					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$4,493</b>	<b>\$43,500</b>	<b>\$8,930</b>	<b>\$5,000</b>	<b>(\$38,500)</b>	<b>-89%</b>

<b>BUDGET WORKSHEET</b>	Outlays for the acquisition of or addition to fixed assets. Example: Office furniture and equipment
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**CAPITAL OUTLAY/MACHINERY & EQUIPMENT  
OBJECT CODE 64.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(64.100) Capital Outlay - Equipment</b>	<b>\$5,060</b>	<b>\$30,000</b>	<b>\$94,813</b>	<b>\$30,000</b>	\$0	0%
Workstations (10) 5 Year Replacement Plan		\$15,000		\$15,000	\$0	0%
Laptops (10) 3 Year Replacement Plan		\$15,000		\$15,000	\$0	0%
					\$0	
<b>Police Vehicles</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	
<b>Dell Servers 5-7 Year Replacement Plan</b>	<b>\$0</b>	<b>\$25,000</b>		<b>\$0</b>	<b>(\$25,000)</b>	-100%
<b>Enhanced Network Security</b>	<b>\$0</b>	<b>\$10,000</b>		<b>\$0</b>	<b>(\$10,000)</b>	-100%
<b>Superion/Central Square New Modules</b>	<b>\$0</b>	<b>\$25,000</b>		<b>\$0</b>	<b>(\$25,000)</b>	-100%
<b>Police Maintenance Reserves</b>	<b>\$0</b>	<b>\$10,000</b>		<b>\$0</b>	<b>(\$10,000)</b>	-100%
Marine Patrol Vessel Replacement Engines	\$0	\$0		\$0	\$0	
<b>Federal Expenditures</b>	<b>\$21,182</b>		<b>\$83,749</b>	<b>\$0</b>	\$0	
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<b>TOTAL</b>	<b>\$26,242</b>	<b>\$100,000</b>	<b>\$178,562</b>	<b>\$30,000</b>	<b>(\$70,000)</b>	<b>-70%</b>

## Fire Rescue

### Proposed Budget - FY2021

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD(6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$4,136,247	\$4,308,142	\$3,056,062	\$4,348,043	\$4,341,967	(\$6,076)	0%
14.000 - OVERTIME	\$313,495	\$284,619	\$202,291	\$311,640	\$290,000	(\$21,640)	-7%
15.000 - OTHER PAY	\$125,977	\$306,391	\$102,006	\$317,966	\$277,343	(\$40,623)	-13%
18.000 - COMPENSATED LEAVE	\$133,253	\$457,280	\$21,580	\$270,703	\$209,545	(\$61,158)	-23%
21.000 - PAYROLL TAXES	\$328,741	\$355,188	\$248,508	\$384,336	\$382,606	(\$1,730)	0%
22.000 - RETIREMENT CONTRIBUTIONS	\$646,666	\$871,998	\$575,110	\$878,718	\$889,684	\$10,966	1%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$403,896	\$394,998	\$443,303	\$416,878	\$559,718	\$142,840	34%
24.000 - WORKERS COMPENSATION	\$254,900	\$220,305	\$191,893	\$197,028	\$243,270	\$46,242	23%
55.100 - TUITION REIMBURSEMENTS	\$6,009	\$10,844	\$9,228	\$15,000	\$30,000	\$15,000	100%
<b>Subtotal - Personnel</b>	<b>\$6,349,186</b>	<b>\$7,209,766</b>	<b>\$4,849,981</b>	<b>\$7,140,312</b>	<b>\$7,224,133</b>	<b>\$83,821</b>	<b>1%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$46,625	\$24,948	\$6,153	\$30,000	\$47,000	\$17,000	57%
34.000 - OTHER CONTRACT SERVICES	\$576,996	\$564,069	\$376,617	\$556,878	\$562,903	\$6,025	1%
40.000 - TRAVEL & PER DIEM	\$36,066	\$22,354	\$17,248	\$27,840	\$22,840	(\$5,000)	-18%
41.100 - COMMUNICATION INFRASTRUCTURE	\$48,579	\$60,213	\$36,030	\$51,830	\$61,791	\$9,961	19%
42.000 - POSTAGE & FREIGHT	\$1,145	\$605	\$586	\$500	\$500	\$0	0%
43.000 - UTILITIES	\$33,702	\$36,236	\$20,923	\$32,328	\$35,283	\$2,955	9%
44.000 - RENTALS & LEASES	\$7,945	\$6,713	\$4,492	\$7,000	\$4,140	(\$2,860)	-41%
45.000 - PROPERTY & LIABILITY INSURANCE	\$125,711	\$122,305	\$136,771	\$133,619	\$164,231	\$30,612	23%
46.000 - REPAIRS & MAINTENANCE	\$64,378	\$86,689	\$29,144	\$87,000	\$81,300	(\$5,700)	-7%
47.000 - PRINTING & BINDING	\$365	\$922	\$678	\$1,320	\$2,640	\$1,320	100%
48.000 - PROMOTIONAL ACT - FIRE PREVENTION	\$13,600	\$4,449	\$1,890	\$12,000	\$12,000	\$0	0%
49.000 - OTHER CURRENT CHARGES	\$5,923	\$15,707	\$92,925	\$13,200	\$20,200	\$7,000	53%
51.000 - OFFICE SUPPLIES	\$3,840	\$2,521	\$4,456	\$4,000	\$6,000	\$2,000	50%
52.000 - OPERATING SUPPLIES	\$92,043	\$102,358	\$62,107	\$84,800	\$107,724	\$22,924	27%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$35,371	\$40,903	\$24,120	\$43,405	\$69,441	\$26,036	60%
55.000 - TRAINING	\$37,878	\$22,995	\$18,656	\$24,500	\$24,500	\$0	0%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$20,314	\$7,000	\$40,845	\$149,500	\$172,610	\$23,110	15%
80.000 - GRANT & RESERVE EXPENDITURES	\$170,223	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal - Operational</b>	<b>\$1,320,702</b>	<b>\$1,120,986</b>	<b>\$873,641</b>	<b>\$1,259,720</b>	<b>\$1,395,102</b>	<b>\$135,382</b>	<b>11%</b>
<b>Total Fire Rescue Expenses</b>	<b>\$7,669,888</b>	<b>\$8,330,753</b>	<b>\$5,723,622</b>	<b>\$8,400,032</b>	<b>\$8,619,235</b>	<b>\$219,203</b>	<b>3%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REGULAR SALARIES**

**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(12.000) Salaries &amp; Wages</b>	<b>\$4,263,938</b>	<b>\$4,348,043</b>	<b>\$3,056,062</b>	<b>\$4,341,967</b>	<b>(\$6,076)</b>	<b>0%</b>
Regular Salaries	\$4,214,555	\$4,263,810		\$4,306,529	\$42,719	1%
Part-time Wages	\$49,383	\$84,233		\$35,438	(\$48,795)	-58%
Executive Package	\$44,204	\$0		\$0	\$0	
<b>TOTAL</b>	<b>\$4,308,142</b>	<b>\$4,348,043</b>	<b>\$3,056,062</b>	<b>\$4,341,967</b>	<b>(\$6,076)</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	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, Man Power Shortages, Specialized Trainings, etc.
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**OVERTIME**  
**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(14.100) Overtime</b>	<b>\$284,619</b>	<b>\$311,640</b>	<b>\$202,291</b>	<b>\$290,000</b>	<b>(\$21,640)</b>	<b>-7%</b>
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<b>TOTAL</b>	<b>\$284,619</b>	<b>\$311,640</b>	<b>\$202,291</b>	<b>\$290,000</b>	<b>(\$21,640)</b>	<b>-7%</b>

**BUDGET WORKSHEET**

Includes educational incentive pay for law enforcement officers and firefighters. As well all employees receive Vacation Excess, Holiday Pay, Longevity Bonuses, and other forms of compensation provided for in the Collective Bargaining Agreements. See Object Code Glossary for more information.

**SPECIAL PAY**

**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(15.100) Vacation Excess	\$114,135	\$166,000	\$78,004	\$166,000	\$0	0%
(15.200) Acting Pay (Out of Class)	\$16,479	\$8,000	\$0	\$15,000	\$7,000	88%
(15.300) Holiday Pay	\$7,488	\$7,875	\$8,251	\$11,000	\$3,125	40%
(15.400) Incentive Pay (Educational Incentive	\$34,841	\$18,000	\$9,731	\$22,440	\$4,440	25%
(15.500) Stipend for Continuing Education	\$53,220	\$30,680	\$0	\$32,674	\$1,994	6%
Longevity Bonus	\$80,229	\$87,411	\$6,020	\$30,229	(\$57,182)	-65%
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<b>TOTAL</b>	<b>\$306,391</b>	<b>\$317,966</b>	<b>\$102,006</b>	<b>\$277,343</b>	<b>(\$40,623)</b>	<b>-13%</b>

<b>BUDGET WORKSHEET</b>	It is used to capture payments for non-productive salary-related time. This code is also used for Compensated Absences which captures payments for non-productive salary-related time like final vacation, sick and comp time to employees who separate from employment.
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**COMPENSATED LEAVE**

**OBJECT CODE 18.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(18.100) Compensated Absences</b>	<b>\$457,280</b>	<b>\$270,703</b>	<b>\$21,580</b>	<b>\$209,545</b>	<b>(\$61,158)</b>	<b>-23%</b>
CBA Requests (Sellback)	\$457,280	\$250,703	\$21,580	\$209,545	(\$41,158)	-16%
Village retirement contribution saved of Fire		\$0	\$0	\$0	\$0	
Accrued Leave Pay (Retiring/Outgoing Fire		\$20,000	\$0	\$0	\$0	(\$20,000)
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<b>TOTAL</b>	<b>\$457,280</b>	<b>\$270,703</b>	<b>\$21,580</b>	<b>\$209,545</b>	<b>(\$61,158)</b>	<b>-23%</b>

<b>BUDGET WORKSHEET</b>	FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
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**PAYROLL TAXES**

**OBJECT CODE 21.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(21.100) FICA Taxes</b>	<b>\$355,188</b>	<b>\$384,336</b>	<b>\$248,508</b>	<b>\$382,606</b>	<b>(\$1,730)</b>	<b>0%</b>
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<b>TOTAL</b>	<b>\$355,188</b>	<b>\$384,336</b>	<b>\$248,508</b>	<b>\$382,606</b>	<b>(\$1,730)</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund.
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**RETIREMENT CONTRIBUTIONS**  
**OBJECT CODE 22.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(22.100) Retirement Contributions</b>	<b>\$871,998</b>	<b>\$878,718</b>	<b>\$575,110</b>	<b>\$889,684</b>	\$10,966	1%
Pension Contribution	\$871,998	\$523,872	\$575,110	\$484,380	(\$39,492)	-8%
Chapter 175 Premium Tax Distribution		\$379,846		\$405,304	\$25,458	7%
Fire Transport Fee - Estimated Reduction		(\$25,000)			\$25,000	-100%
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<b>TOTAL</b>	<b>\$871,998</b>	<b>\$878,718</b>	<b>\$575,110</b>	<b>\$889,684</b>	<b>\$10,966</b>	<b>1%</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
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**LIFE AND HEALTH INSURANCE**  
**OBJECT CODE 23.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(23.100) Health &amp; Life Insurance</b>	<b>\$394,998</b>	<b>\$416,878</b>	<b>\$443,303</b>	<b>\$559,718</b>	\$142,840	34%
					\$0	
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<b>TOTAL</b>	<b>\$394,998</b>	<b>\$416,878</b>	<b>\$443,303</b>	<b>\$559,718</b>	<b>\$142,840</b>	<b>34%</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION**  
**OBJECT CODE 24.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(24.100) Workers' Compensation</b>	<b>\$220,305</b>	<b>\$197,028</b>	<b>\$191,893</b>	<b>\$243,270</b>	\$46,242	23%
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<b>TOTAL</b>	<b>\$220,305</b>	<b>\$197,028</b>	<b>\$191,893</b>	<b>\$243,270</b>	<b>\$46,242</b>	<b>23%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(31.100) Recruiting/Hiring/Physicals</b>	<b>\$16,559</b>	<b>\$17,500</b>	<b>\$6,153</b>	<b>\$24,000</b>	\$6,500	37%
Medical Exams		\$10,000		\$16,000	\$6,000	60%
Hiring		\$7,500		\$8,000	\$500	7%
					\$0	
<b>(31.300) Accreditation Fees</b>	<b>\$1,250</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$3,000</b>	\$0	0%
					\$0	
<b>(31.400) Testing Fees</b>	<b>\$7,139</b>	<b>\$9,500</b>	<b>\$0</b>	<b>\$20,000</b>	\$10,500	111%
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<b>TOTAL</b>	<b>\$24,948</b>	<b>\$30,000</b>	<b>\$6,153</b>	<b>\$47,000</b>	<b>\$17,000</b>	<b>57%</b>

<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**

**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(34.100) Facility Maintenance Contract</b>	<b>\$24,099</b>	<b>\$19,602</b>	<b>\$18,436</b>	<b>25,627.01</b>	\$6,025	31%
<b>(34.200) Automatic Aid Agreement</b>	<b>\$537,271</b>	<b>\$537,276</b>	<b>\$358,181</b>	<b>\$537,276</b>	\$0	0%
<b>(34.300) Transport</b>	<b>\$2,699</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	
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<b>TOTAL</b>	<b>\$564,069</b>	<b>\$556,878</b>	<b>\$376,617</b>	<b>\$562,903</b>	<b>\$6,025</b>	<b>1%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM**  
**OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(40.100) Travel and Per Diem</b>	<b>\$22,354</b>	<b>\$27,840</b>	<b>\$17,248</b>	<b>\$22,840</b>	<b>(\$5,000)</b>	<b>-18%</b>
Transponder renewal and Sunpass					\$0	
Mileage reimbursement					\$0	
Travel arrangements					\$0	
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<b>TOTAL</b>	<b>\$22,354</b>	<b>\$27,840</b>	<b>\$17,248</b>	<b>\$22,840</b>	<b>(\$5,000)</b>	<b>-18%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**TELECOMMUNICATION INFRASTRUCURE**

**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(41.100) Communications Website</b>	\$4,880	\$0	\$0	\$0	\$0	
					\$0	
<b>IT Expenses</b>	\$55,333	\$51,830	\$36,030	\$61,791	\$9,961	19%
<b>(41.200) Telecommunications</b>				\$59,791	\$59,791	
AT&T (Metro-E Phone System)					\$0	
AT&T (Sip Trunks (50) Phone System)					\$0	
AT&T Club Account					\$0	
Microsoft Office 365 (Office and Email)					\$0	
Verizon					\$0	
Comcast (Metro-E Internet)					\$0	
Satcom Global					\$0	
Verizon EOC Phones					\$0	
<b>(41.300) Audio Visual</b>				\$2,000	\$2,000	
Dish Fire					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	\$60,213	\$51,830	\$36,030	\$61,791	\$9,961	19%

<b>BUDGET WORKSHEET</b>	Cost of shipping packages and mailing documents
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**FREIGHT & POSTAGE SERVICES**  
**OBJECT CODE 42.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(42.000) Freight &amp; Postage</b>	<b>\$605</b>	<b>\$500</b>	<b>\$586</b>	<b>\$500</b>	<b>\$0</b>	<b>0%</b>
<b>TOTAL</b>	<b>\$605</b>	<b>\$500</b>	<b>\$586</b>	<b>\$500</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES  
OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>Utilities</b>	<b>\$36,236</b>	<b>\$32,328</b>	<b>\$20,923</b>	<b>\$35,283</b>	\$2,955	9%
(43.100) Electric Service				15,918		
(43.200) Water & Sewer Service				13,751		
(43.300) Propane (Siegel Gas)				5,614		
<b>TOTAL</b>	<b>\$36,236</b>	<b>\$32,328</b>	<b>\$20,923</b>	<b>\$35,283</b>	<b>\$2,955</b>	<b>9%</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
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**RENTALS & LEASES**

**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(44.000) Rentals and Leases</b>	<b>\$6,713</b>	<b>\$7,000</b>	<b>\$4,492</b>	<b>\$4,140</b>	<b>(\$2,860)</b>	<b>-41%</b>
Canon copier lease		\$3,600		\$300	(\$3,300)	-92%
Water filter service		\$800		\$800	\$0	0%
Storage		\$600		\$0	(\$600)	-100%
Shredding Service		\$2,000		\$2,000	\$0	0%
Alsco Floor Mat Service		\$0		\$1,040	\$1,040	
Item moved from 46.000						
<b>TOTAL</b>	<b>\$6,713</b>	<b>\$7,000</b>	<b>\$4,492</b>	<b>\$4,140</b>	<b>(\$2,860)</b>	<b>-41%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY & LIABILITY INSURANCE**  
**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(45.000) Property &amp; Liability Insurance</b>	<b>\$122,305</b>	<b>\$133,619</b>	<b>\$136,771</b>	<b>\$164,231</b>	\$30,612	23%
<b>TOTAL</b>	<b>\$122,305</b>	<b>\$133,619</b>	<b>\$136,771</b>	<b>\$164,231</b>	<b>\$30,612</b>	<b>23%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REPAIR & MAINTENANCE SERVICES**

**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(46.100) Building Maintenance - Fire Rescue</b>	<b>\$70,306</b>	<b>\$78,500</b>	<b>\$26,302</b>	<b>\$72,800</b>	<b>(\$5,700)</b>	<b>-7%</b>
Elevator Maintenance		\$11,400		\$11,400	\$0	0%
Elevator Test		\$950		\$950	\$0	0%
Fire Inspections (alarms, extinguishers)		\$2,000		\$2,000	\$0	0%
Fire Alarm Inspections		\$2,300		\$2,300	\$0	0%
Sprinkler Maintenance		\$1,800		\$1,800	\$0	0%
Generator		\$6,750		\$6,750	\$0	0%
Generator Maintenance/Registration		\$2,400		\$2,400	\$0	0%
HVAC - PM Service Agreement		\$6,400		\$6,400	\$0	0%
HVAC - Replacement		\$3,200		\$3,200	\$0	0%
Plumbing		\$2,500		\$2,500	\$0	0%
Facilities Contract		\$4,200		\$0	(\$4,200)	-100%
Overhead Door		\$6,800		\$6,800	\$0	0%
Electrical		\$3,600		\$3,600	\$0	0%
Rear Gate		\$1,750		\$1,750	\$0	0%
Miscellaneous repairs		\$7,650		\$7,650	\$0	0%
Floor Mats Cleaning		\$1,500		\$0	(\$1,500)	-100%
Lights/filters		\$4,200		\$4,200	\$0	0%
Pest Control		\$1,500		\$1,500	\$0	0%
CCTV - Video Cameras		\$1,200		\$1,200	\$0	0%
Commercial semi annual Hood cleaning		\$1,800		\$1,800	\$0	0%
Appliances		\$4,600		\$4,600	\$0	0%
<b>(46.200) Repairs &amp; Maintenance Vehicles</b>	<b>\$16,384</b>	<b>\$8,500</b>	<b>\$2,842</b>	<b>\$8,500</b>	<b>\$0</b>	<b>0%</b>
<b>TOTAL</b>	<b>\$86,689</b>	<b>\$87,000</b>	<b>\$29,144</b>	<b>\$81,300</b>	<b>(\$5,700)</b>	<b>-7%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PRINTING & BINDING**  
**OBJECT CODE 47.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(47.100) Printing &amp; Binding</b>	<b>\$922</b>	<b>\$1,320</b>	<b>\$678</b>	<b>\$2,640</b>	<b>\$1,320</b>	<b>100%</b>
Increase for testing/study material						
<b>TOTAL</b>	<b>\$922</b>	<b>\$1,320</b>	<b>\$678</b>	<b>\$2,640</b>	<b>\$1,320</b>	<b>100%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**  
**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(48.100) Promotional Activities - Fire Prevent</b>	<b>\$4,449</b>	<b>\$12,000</b>	<b>\$1,890</b>	<b>\$12,000</b>	\$0	0%
Promotional/Awards/etc.		\$4,600		\$4,600	\$0	0%
Public Education incl. CPR. & AED programs		\$5,800		\$5,800	\$0	0%
NFPA Programs		\$1,600		\$1,600	\$0	0%
<b>TOTAL</b>	<b>\$4,449</b>	<b>\$12,000</b>	<b>\$1,890</b>	<b>\$12,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.
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**OTHER CURRENT CHARGES**  
**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(49.100) Other Current Charges</b>	\$5,942	\$0	\$0	\$7,000	\$7,000	
<b>(49.103) Collection Fees for Rescue Transport</b>	\$9,764	\$13,200	\$6,774	\$13,200	\$0	0%
<b>(49.105) Fire Cancer Bill</b>	\$0	\$0	\$86,151	\$0	\$0	
<b>TOTAL</b>	<b>\$15,707</b>	<b>\$13,200</b>	<b>\$92,925</b>	<b>\$20,200</b>	<b>\$7,000</b>	<b>53%</b>

<b>BUDGET WORKSHEET</b>	Includes materials and supplies such as paper, folders, printer's ink, pens, etc. <input type="checkbox"/>
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**OFFICE SUPPLIES**

**OBJECT CODE 51.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(51.000) Office Supplies</b>	<b>\$2,521</b>	<b>\$4,000</b>	<b>\$4,456</b>	<b>\$6,000</b>	\$2,000	50%
<b>TOTAL</b>	<b>\$2,521</b>	<b>\$4,000</b>	<b>\$4,456</b>	<b>\$6,000</b>	<b>\$2,000</b>	<b>50%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**

**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(52.100) Operating Supplies</b>	<b>\$44,693</b>	<b>\$33,000</b>	<b>\$13,646</b>	<b>\$38,884</b>	\$5,884	18%
Medical Equipment				\$18,000		
Fire Equipment				\$10,884		
Operating Supplies				\$10,000		
Maintenance Agreement						
<b>(52.200) Uniforms</b>	<b>\$51,853</b>	<b>\$45,300</b>	<b>\$40,407</b>	<b>\$57,624</b>	\$12,324	27%
New Uniforms		\$18,000		\$21,624	\$3,624	20%
Cleaning		\$27,300		\$28,000	\$700	3%
Bunker Gear Cleaning- Cancer Initiative		\$0		\$8,000	\$8,000	
<b>(52.300) Vehicle Fuel</b>	<b>\$5,811</b>	<b>\$6,500</b>	<b>\$8,054</b>	<b>\$11,216</b>	\$4,716	73%
<b>TOTAL</b>	<b>\$102,358</b>	<b>\$84,800</b>	<b>\$62,107</b>	<b>\$107,724</b>	<b>\$22,924</b>	<b>27%</b>

<b>BUDGET WORKSHEET</b>	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.
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**SUBSCRIPTION & MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(54.100) Subscription &amp; Memberships</b>	<b>\$40,903</b>	<b>\$21,950</b>	<b>\$14,988</b>	<b>\$28,004</b>	\$6,054	28%
Physio Service Agreement		\$6,660		\$6,660	\$0	0%
IFSA (Int'l Fire Service Instruction Assoc.)		\$250		\$250	\$0	0%
Baldrige Group		\$3,000		\$3,000	\$0	0%
Equipment maintenance agreement		\$250		\$250	\$0	0%
FFMIA (FL Fire Marshall Inspector Assoc.)		\$75		\$75	\$0	0%
Fire Officers Association		\$150		\$300	\$150	100%
Florida Dept of Health		\$1,500		\$1,500	\$0	0%
Florida Fire Chiefs Assoc.		\$570		\$760	\$190	33%
IAFC (Int' Assoc. Fire Chiefs)		\$1,395		\$275	(\$1,120)	-80%
NFPA		\$1,500		\$1,500	\$0	0%
The 200 Club Dues		\$400		\$400	\$0	0%
Westnet (Station Bells) (charged to Operating Supplies)		\$6,200		\$12,400	\$6,200	100%
Miami Herald		\$0		\$634	\$634	
<b>IT Expenses</b>		<b>\$21,455</b>	<b>\$9,132</b>	<b>\$41,437</b>	\$19,982	93%
<b>(54.200) Backend Software</b>				\$8,588		
CT Solutions (Phone System)						
Dell Server Maintenance Agreements						
HP Server Maintenance Agreements						
Dell EMC Maintenance Agreements (VNXe3200)						
Dell EMC Maintenance Agreements (Data Domain)						
Proxy Networks / Landsweeper						
Digicert Certificate (Terminal Server)						
Microsoft Azure						
Barracuda Networks (Backup)						
Barracuda Cloud to Cloud (365 Backup)						
Samanage (IT Ticket System)						
<b>(54.300) Security Software</b>				\$8,348		
Vipre Endpoint Protection						

Dell Sonicwall - Village Hall						
Carbon Black						
<b>(54.400) End-User Software Licenses</b>				\$24,500		
Fire House (ESO)						
Safety Pad (Open Inc.)						
Target Solutions						
Mobile Eyes (Trademaster)						
PC Weather Products						
<b>TOTAL</b>	<b>\$40,903</b>	<b>\$43,405</b>	<b>\$24,120</b>	<b>\$69,441</b>	<b>\$26,036</b>	<b>60%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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<b>TRAINING</b>
<b>OBJECT CODE 55.000</b>

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(55.100) Training	\$22,995	\$24,500	\$18,656	\$24,500	\$0	0%
<b>TOTAL</b>	<b>\$22,995</b>	<b>\$24,500</b>	<b>\$18,656</b>	<b>\$24,500</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING**  
**OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(55.200) Tuition Reimbursement</b>	<b>\$10,844</b>	<b>\$15,000</b>	<b>\$9,228</b>	<b>\$30,000</b>	\$15,000	100%
<b>TOTAL</b>	<b>\$10,844</b>	<b>\$15,000</b>	<b>\$9,228</b>	<b>\$30,000</b>	<b>\$15,000</b>	<b>100%</b>

<b>BUDGET WORKSHEET</b>	Outlays for the acquisition of or addition to fixed assets. Example: Office furniture and equipment
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**CAPITAL OUTLAY/MACHINERY & EQUIPMENT**

**OBJECT CODE 64.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(64.100) Capital Outlay - Equipment</b>	<b>\$7,000</b>	<b>\$149,500</b>	<b>\$40,845</b>	<b>\$40,845</b>	<b>(\$108,655)</b>	<b>-73%</b>
Bunker Gear (Year 2 of 3 year program)		\$45,000		\$48,000	\$3,000	7%
Women's Bathroom Shower Pan		\$15,000		\$0	(\$15,000)	-100%
EMS Autopulse & Training		\$42,000		\$0	(\$42,000)	-100%
Lexipol (1-time \$45k recurring \$10-12k)		\$22,500		\$0	(\$22,500)	-100%
Enhanced replacement of EMS training mannequin		\$25,000		\$0	(\$25,000)	-100%
Repairs						
Fire Facility Repairs				\$65,000		
<b>(64.200) IT Hardware</b>		<b>\$0</b>		<b>\$18,765</b>	<b>\$18,765</b>	
Server Replacement						
Workstaion Replacement (need to allocate to specific dept)						
EOC Notebooks						
UPS / Battery Replacement						
Replacement Hard Drives						
Wireless Access Point Replacement						
<b>TOTAL</b>	<b>\$7,000</b>	<b>\$149,500</b>	<b>\$40,845</b>	<b>\$172,610</b>	<b>\$23,110</b>	<b>15%</b>

**BUDGET WORKSHEET**

Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations. Example: Educational Initiatives.

**GRANTS & AIDS  
OBJECT CODE 80.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD 6/30/20	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Grant - UASI Expenditures	\$0	\$0	\$0	\$0	\$0	
Fire Code Violation Reserves	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>

# Public Works Department

## Proposed Budget - FY2021

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD (6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - FT SALARIES	\$246,514	\$247,404	\$125,237	\$289,978	\$243,772	(\$46,206)	-16%
14.000 - OVERTIME	\$1,870	\$3,369	\$311	\$4,000	\$7,000	\$3,000	75%
15.000 - OTHER PAY	\$0	\$413	\$6,600	\$10,735	\$18,345	\$7,610	71%
18.000 - COMPENSATED ABSENCES	\$45,972	\$0	\$0	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$30,987	\$24,216	\$11,173	\$21,486	\$36,468	\$14,982	70%
22.000 - RETIREMENT CONTRIBUTIONS	\$19,814	\$27,744	\$20,847	\$34,797	\$57,217	\$22,420	64%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$38,243	\$41,311	\$29,379	\$25,441	\$68,031	\$42,590	167%
24.000 - WORKERS COMPENSATION	\$22,869	\$18,811	\$9,138	\$9,383	\$16,120	\$6,737	72%
<b>Subtotal - Personnel</b>	<b>\$406,269</b>	<b>\$363,267</b>	<b>\$202,685</b>	<b>\$395,820</b>	<b>\$446,953</b>	<b>\$51,133</b>	<b>13%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$141,399	\$52,264	\$12,669	\$50,000	\$35,000	(\$15,000)	-30%
34.000 - OTHER CONTRACT SERVICES	\$940,110	\$957,557	\$777,509	\$1,496,315	\$1,457,315	(\$39,000)	-3%
40.000 - TRAVEL & PER DIEM	\$4,895	\$8,907	\$2,055	\$10,150	\$10,330	\$180	2%
41.100 - TELECOMMUNICATIONS	\$18,880	\$20,756	\$7,857	\$10,048	\$5,666	(\$4,382)	-44%
42.000 - POSTAGE	\$553	\$318	\$345	\$400	\$400	\$0	0%
43.000 - UTILITIES	\$262,236	\$352,860	\$198,709	\$343,804	\$248,856	(\$94,948)	-28%
44.000 - RENTALS & LEASES	\$6,509	\$6,786	\$4,708	\$6,092	\$6,592	\$500	8%
45.000 - PROPERTY & LIABILITY INSURANCE	\$13,153	\$13,483	\$15,995	\$15,418	\$6,076	(\$9,342)	-61%
46.000 - REPAIRS & MAINTENANCE	\$231,160	\$204,502	\$187,790	\$287,030	\$361,660	\$74,630	26%
49.000 - OTHER CURRENT CHARGES - STORM PREP	\$1,876,084	\$43,022	\$280	\$0	\$0	\$0	
51.000 - OFFICE SUPPLIES	\$2,701	\$1,810	\$991	\$2,000	\$2,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$55,406	\$61,884	\$37,955	\$59,800	\$51,300	(\$8,500)	-14%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$2,251	\$5,088	\$21,528	\$43,155	\$42,226	(\$929)	-2%
55.000 - TRAINING	\$6,888	\$1,816	\$2,905	\$14,000	\$13,500	(\$500)	-4%
64.000 - CAPITAL OUTLAY	\$38,262	\$490	\$2,297	\$20,000	\$5,624	(\$14,376)	-72%
<b>Subtotal - Operational</b>	<b>\$3,600,488</b>	<b>\$1,731,546</b>	<b>\$1,273,593</b>	<b>\$2,358,212</b>	<b>\$2,246,545</b>	<b>(\$111,667)</b>	<b>-5%</b>
<b>Total Public Works Expenses</b>	<b>\$4,006,757</b>	<b>\$2,094,813</b>	<b>\$1,476,278</b>	<b>\$2,754,032</b>	<b>\$2,693,498</b>	<b>(\$60,534)</b>	<b>-2%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REGULAR SALARIES**

**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(12.199) Salaries &amp; Wages</b>	<b>\$247,404</b>	<b>\$289,978</b>	<b>\$125,237</b>	<b>\$476,807</b>	<b>\$186,829</b>	<b>64%</b>
Regular Salaries	\$235,715	\$289,978	\$125,237	\$476,807	\$186,829	64%
Part time	\$11,689	\$0	\$0	\$0	\$0	
					\$0	
<b>Allocation to Other Departments/Funds</b>				<b>(\$233,035)</b>	<b>(\$233,035)</b>	
Director					\$0	
85% General Fund					\$0	
20% Building					\$0	
20% Planning					\$0	
45% Public Works					\$0	
15% Stormwater					\$0	
Executive Assistant					\$0	
85% General Fund					\$0	
20% Building					\$0	
20% Planning					\$0	
45% Public Works					\$0	
15% Stormwater					\$0	
Resiliency Coordinator					\$0	
50% Public Works					\$0	
50% Stormwater					\$0	
Engineer 1					\$0	
50% Public Works					\$0	
50% Stormwater					\$0	
Maintenance Supervisor					\$0	
80% Public Works					\$0	
20% Stormwater					\$0	

Horticulturist					\$0	
50% Public Works					\$0	
50% Planning & Zoning (Code Enforcement)					\$0	
Administrative Assistant					\$0	
85% Public Works					\$0	
15% Stormwater					\$0	
<b>TOTAL</b>	<b>\$247,404</b>	<b>\$289,978</b>	<b>\$125,237</b>	<b>\$243,772</b>	<b>(\$46,206)</b>	<b>-16%</b>

<b>BUDGET WORKSHEET</b>	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, Man Power Shortages, Specialized Trainings, etc.
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**OVERTIME**  
**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(14.100) Overtime</b>	<b>\$3,369</b>	<b>\$4,000</b>	<b>\$311</b>	<b>\$7,000</b>	<b>\$3,000</b>	<b>75%</b>
Increased emergency calls for faster response					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$3,369</b>	<b>\$4,000</b>	<b>\$311</b>	<b>\$7,000</b>	<b>\$3,000</b>	<b>75%</b>

<b>BUDGET WORKSHEET</b>	Includes educational incentive pay for law enforcement officers and firefighters. As well all employees receive Vacation Excess, Holiday Pay, Longevity Bonuses, and other forms of compensation provided for in the Collective Bargaining Agreements. See Object Code Glossary for more information.
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**SPECIAL PAY**  
**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(15.100) Vacation Excess</b>	<b>\$413</b>	<b>\$535</b>	<b>\$0</b>	<b>\$5,000</b>	\$4,465	835%
					\$0	
<b>(15.600) Cellphone/Car allowance</b>	<b>\$0</b>	<b>\$10,200</b>	<b>\$6,600</b>	<b>\$10,200</b>	\$0	0%
Car allowance		\$7,800			(\$7,800)	-100%
Cellphone allowance (3 essential employees)		\$2,400			(\$2,400)	-100%
					\$0	
<b>(15.200) Longevity Pay</b>				<b>\$3,145</b>	\$3,145	
					\$0	
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<b>TOTAL</b>	<b>\$413</b>	<b>\$10,735</b>	<b>\$6,600</b>	<b>\$18,345</b>	(\$2,590)	-24%

<b>BUDGET WORKSHEET</b>	It is used to capture payments for non-productive salary-related time. This code is also use for Compensated Absences which captures payments for non-productive salary-related time like final vacation, sick and comp 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
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**COMPENSATED LEAVE**

**OBJECT CODE 18.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(18.000) Compensated Absence</b>	\$0	\$0	\$0	\$0	\$0	
					\$0	
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<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0	#####

<b>BUDGET WORKSHEET</b>	FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
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**PAYROLL TAXES**

**OBJECT CODE 21.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(21.100) FICA Taxes</b>	<b>\$24,216</b>	<b>\$21,486</b>	<b>\$11,173</b>	<b>\$36,468</b>	\$14,982	70%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$24,216</b>	<b>\$21,486</b>	<b>\$11,173</b>	<b>\$36,468</b>	<b>\$14,982</b>	<b>70%</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
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**RETIREMENT CONTRIBUTIONS**  
**OBJECT CODE 22.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(22.100) Retirement Contributions</b>	<b>\$27,744</b>	<b>\$34,797</b>	<b>\$20,847</b>	<b>\$57,217</b>	\$22,420	64%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$27,744</b>	<b>\$34,797</b>	<b>\$20,847</b>	<b>\$57,217</b>	<b>\$22,420</b>	<b>64%</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.					
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**LIFE AND HEALTH INSURANCE**  
**OBJECT CODE 23.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
(23.100) Health & Life Insurance	\$41,311	\$25,441	\$29,379	\$68,031	\$42,590	167%
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$41,311</b>	<b>\$25,441</b>	<b>\$29,379</b>	<b>\$68,031</b>	<b>\$42,590</b>	<b>167%</b>

<b>BUDGET WORKSHEET</b>	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION**

**OBJECT CODE 24.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(24.100) Worker's Compensation</b>	<b>\$18,811</b>	<b>\$9,383</b>	<b>\$9,138</b>	<b>\$16,120</b>	\$6,737	72%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$18,811</b>	<b>\$9,383</b>	<b>\$9,138</b>	<b>\$16,120</b>	<b>\$6,737</b>	<b>72%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROFESSIONAL SERVICES**  
**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(31.100) Professional Services - Consulting</b>	<b>\$39,264</b>	<b>\$0</b>	<b>\$1,292</b>	<b>\$35,000</b>	<b>\$35,000</b>	
Misc. Architectural/Engineering Services develop CIP projects				\$35,000	\$35,000	
<b>For example: Fernwood Parking Improvements, Beach Park Gazebo Improvement)</b>					<b>\$0</b>	
					\$0	
<b>(31.400) Professional Services - Horticulturist</b>	<b>\$13,000</b>		<b>\$11,377</b>	<b>\$0</b>	\$0	
Contract Compliance and Consultation		\$15,000		\$0	(\$15,000)	-100%
Staff liaison to Beautification Board		\$35,000		\$0	(\$35,000)	-100%
In-housed horticulturist (FY20)					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$52,264</b>	<b>\$50,000</b>	<b>\$12,669</b>	<b>\$35,000</b>	<b>\$20,000</b>	<b>40%</b>

<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**

**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(34.100) Contract - Facility MGMT</b>	<b>\$8,398</b>	<b>\$6,831</b>	<b>\$6,425</b>	<b>8,930.69</b>	\$2,100	31%
					\$0	
<b>(34.200) Contract - Scheduled Villagewide La</b>	<b>\$324,857</b>	<b>\$398,044</b>	<b>\$244,438</b>	<b>\$465,873</b>	\$67,829	17%
Basic Services		\$373,044		\$330,873		
Additional Services		\$25,000		\$50,000	\$25,000	100%
Small Landscape Projects (moved from obj 46)		\$60,000		\$60,000	\$0	0%
Storm Preparation				\$25,000		
					\$0	
<b>(34.300) Contract - Tree Trimming</b>	<b>\$161,575</b>	<b>\$285,000</b>	<b>\$72,306</b>	<b>\$342,672</b>	\$57,672	20%
Basic Tree Trimming Service	\$161,575	\$285,000	\$72,306	\$267,672		
Tree Replacement Program	\$0	\$0	\$0	\$75,000		
					\$0	
<b>(34.400) Contract - Beach Maintenance</b>	<b>\$235,980</b>	<b>\$499,740</b>	<b>\$319,982</b>	<b>\$486,339</b>	(\$13,401)	-3%
Base Service (5 days a week) @\$15,533/month				\$186,400		
Base Service + Weekend @\$3,973/month				\$47,676		
Second cleaning in the afternoon tide @\$1,500/week for 6 weeks				\$9,000	\$9,000	
Base Hauling Service				\$243,263		
Year around hauling to a site in Virginia Key, additional \$70,494 + Base + Weekend						
Year around hauling to a landfill, additional \$20,000 + \$70,494 + Base + Weekend						\$0
New Technologies and Permitting						\$0
					\$0	
<b>(34.500) Contract - Village Wide</b>	<b>\$52,237</b>	<b>\$81,000</b>	<b>\$39,649</b>	<b>\$61,000</b>	(\$20,000)	-25%
Janitorial services: Village Green/Beach Park		\$27,336		\$27,336	\$0	0%
Mosquito Control (three applications via truck Villagewide)		\$12,000		\$12,000	\$0	0%
Bees/Critter Removal		\$7,200		\$7,200	\$0	0%
Irrigation Repairs		\$10,000		\$0	(\$10,000)	-100%
Pest Control & Whitefly		\$10,000		\$0	(\$10,000)	-100%
Misc/unexpected (fence installations, locksmith, misc labo		\$14,464		\$14,464	\$0	0%
					\$0	

<b>(34.600) Contract - Periodic Landscape Maint</b>	<b>\$124,631</b>	<b>\$108,600</b>	<b>\$43,809</b>	<b>\$79,500</b>	<b>(\$29,100)</b>	<b>-27%</b>
Hourly Labor (Lake Park weed removal)		\$12,600		\$0	(\$12,600)	-100%
Removals, Relocations, mulch, sod, stump grinding		\$79,000		\$79,500	\$500	1%
K-8 Mulch and Prep (twice p/year)		\$5,000		\$0	(\$5,000)	-100%
Fertilization (required quarterly)		\$12,000		\$0	(\$12,000)	-100%
					\$0	
<b>(34.700) Contract Beach Maintenance Conting</b>	<b>\$42,613</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>-100%</b>
					\$0	
<b>(34.800) Contract Special Events</b>	<b>\$7,265</b>	<b>\$7,100</b>	<b>\$900</b>	<b>\$13,000</b>		
<b>TOTAL</b>	<b>\$957,557</b>	<b>\$1,496,315</b>	<b>\$777,509</b>	<b>\$1,457,315</b>	<b>(\$0)</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM  
OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
(40.000) Travel & Per Diem	<b>\$8,907</b>	<b>\$10,150</b>	<b>\$2,055</b>	<b>\$10,330</b>	\$180	2%
Transponder renewal \$60 (5)		\$300		\$480	\$180	60%
SE FL Regional Climate Leadership Summit (2)		\$4,600		\$4,600	\$0	0%
Nat'l Hurricane conference (1), Cityworks Conference (2)		\$5,250		\$5,250	\$0	0%
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<b>TOTAL</b>	<b>\$8,907</b>	<b>\$10,150</b>	<b>\$2,055</b>	<b>\$10,330</b>	<b>\$360</b>	<b>4%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**TELECOMMUNICATION INFRASTRUCURE**  
**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(41.100) Communications Website</b>	\$9,640	\$0	\$0	\$0	\$0	
					\$0	
<u><b>IT Expenses</b></u>	\$11,116	\$10,048	\$7,857	\$5,666	(\$4,382)	-44%
<b>(41.200) Telecommunications</b>				\$5,666	\$5,666	
AT&T (Metro-E Phone System)					\$0	
AT&T (Sip Trunks (50) Phone System)					\$0	
AT&T Club Account					\$0	
Microsoft Office 365 - E3					\$0	
Microsoft Office 365 - P2					\$0	
Verizon					\$0	
Verizon - New Phones / ipads					\$0	
Comcast (Metro-E Internet)					\$0	
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<b>TOTAL</b>	\$20,756	\$10,048	\$7,857	\$5,666	(\$4,382)	-44%

BUDGET WORKSHEET		Cost of shipping packages and mailing documents				
FREIGHT & POSTAGE SERVICES OBJECT CODE 42.000						
DESCRIPTION	ACTUAL FY2019	ADOPTED FY2020	YTD (6/30/20) FY2020	PROPOSED FY21	VARIANCE	
					DOLLARS	%
(42.100) Postage & Freight	\$318	\$400	\$345	\$400	\$0	0%
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<b>TOTAL</b>	<b>\$318</b>	<b>\$400</b>	<b>\$345</b>	<b>\$400</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**  
**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(43.100) Utilities</b>	<b>\$352,860</b>	<b>\$343,804</b>	<b>\$198,709</b>	<b>\$248,856</b>	<b>(\$94,948)</b>	<b>-28%</b>
Electric				133,517.37	\$133,517	
Water				115,338.40	\$115,338	
					\$0	
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<b>TOTAL</b>	<b>\$352,860</b>	<b>\$343,804</b>	<b>\$198,709</b>	<b>\$248,856</b>	<b>\$153,908</b>	<b>45%</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.
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**RENTALS & LEASES**

**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(44.100) Rentals &amp; Leases</b>	<b>\$6,786</b>	<b>\$6,092</b>	<b>\$4,708</b>	<b>\$6,592</b>	\$500	8%
Plant care		\$1,008		\$1,008	\$0	0%
Pitney Bowes		\$98		\$98	\$0	0%
Mobile Mini - Storage Container		\$4,986		\$4,986	\$0	0%
Copiers		\$0		\$500	\$500	
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<b>TOTAL</b>	<b>\$6,786</b>	<b>\$6,092</b>	<b>\$4,708</b>	<b>\$6,592</b>	<b>\$1,000</b>	<b>16%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY & LIABILITY INSURANCE**

**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(45.100) Property &amp; Liability Insurance</b>	<b>\$13,483</b>	<b>\$15,418</b>	<b>\$15,995</b>	<b>\$6,076</b>	<b>(\$9,342)</b>	<b>-61%</b>
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$13,483</b>	<b>\$15,418</b>	<b>\$15,995</b>	<b>\$6,076</b>	<b>(\$9,342)</b>	<b>-61%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REPAIR & MAINTENANCE SERVICES**

**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(46.100) Repairs &amp; Maint - Village Hall</b>	<b>\$13,112</b>	<b>\$14,630</b>	<b>\$9,302</b>	<b>\$14,780</b>	\$150	1%
Generator maintenance		\$2,600		\$2,600	\$0	0%
Elevator maintenance		\$400		\$550	\$150	38%
Facility Management Contractor		\$2,500		\$2,500	\$0	0%
Pest Control (Truly Nolen)		\$600		\$600	\$0	0%
Electrical Repairs		\$3,600		\$3,600	\$0	0%
Plumbing Service		\$1,300		\$1,300	\$0	0%
Floor mat service(ALSCO)		\$200		\$200	\$0	0%
AC maintenance(So. Comfort Solutions)		\$130		\$130	\$0	0%
Others (guter cleaning, locksmith, etc)		\$3,300		\$3,300	\$0	0%
					\$0	
<b>(46.200) Repairs &amp; Maint - Vehicles</b>	<b>\$15,993</b>	<b>\$6,000</b>	<b>\$3,168</b>	<b>\$10,000</b>	\$4,000	67%
					\$0	
<b>(46.300) Repairs &amp; Maint - General</b>	<b>\$17,899</b>	<b>\$15,000</b>	<b>\$20,077</b>	<b>\$25,000</b>	\$10,000	67%
Village Green Sewer Pump					\$0	
Flag Replacement/Repair					\$0	
					\$0	
<b>(46.400) Repairs &amp; Maint - Electrician Service</b>	<b>\$45,320</b>	<b>\$75,000</b>	<b>\$49,142</b>	<b>\$115,000</b>	\$40,000	53%
Regular Maintenance/Repairs		\$75,000		\$75,000	\$0	0%
Replacement of Landscape Lights		\$0		\$40,000	\$40,000	
					\$0	
<b>(46.500) Repairs &amp; Maint - Contracts</b>	<b>\$11,544</b>	<b>\$15,400</b>	<b>\$9,093</b>	<b>\$15,880</b>	\$480	3%
Fountain service - VG/Beach Park/Monaco		\$9,600		\$9,600	\$0	0%
Fountain service - Lake Park		\$1,800		\$2,280	\$480	27%
Lake Park Canal Mgmt		\$4,000		\$4,000	\$0	0%
					\$0	
<b>(46.600) Plumbing &amp; Backflow Recert</b>	<b>\$32,954</b>	<b>\$35,000</b>	<b>\$20,086</b>	<b>\$35,000</b>	\$0	0%
					\$0	

<b>(46.700) Repairs &amp; Maint - Roadway Improv</b>	<b>\$67,681</b>	<b>\$20,000</b>	<b>\$5,840</b>	<b>\$30,000</b>	\$10,000	50%
Roadway		\$10,000			(\$10,000)	-100%
Traffic Calming Repairs		\$10,000			(\$10,000)	-100%
					\$0	
<b>(46.113) Maintenance - Street Light Poles</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$4,800</b>	<b>\$15,000</b>	\$0	0%
Regular Maintenance		\$15,000	\$4,800	\$15,000	\$0	0%
					\$0	
					\$0	
					\$0	
<b>(46.414) Traffic Circles</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	\$0	0%
					\$0	
<b>(46.415) Sidewalk Repairs</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$5,750</b>	<b>\$20,000</b>	\$10,000	100%
					\$0	
<b>(46.416) ADA Improvements</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$54,717</b>	<b>\$50,000</b>	\$0	0%
					\$0	
<b>(46.417) Street Signs</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$5,815</b>	<b>\$11,000</b>	\$0	0%
<b>TOTAL</b>	<b>\$204,502</b>	<b>\$287,030</b>	<b>\$187,790</b>	<b>\$361,660</b>	<b>\$74,630</b>	<b>26%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.
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**OTHER CURRENT CHARGES**

**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
(49.100) Storm Expenses/Preparation	\$43,022	\$0	\$280	\$0	\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$43,022</b>	<b>\$0</b>	<b>\$280</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>

<b>BUDGET WORKSHEET</b>	Includes materials and supplies such as paper, folders, printer's ink, pens, etc.
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**OFFICE SUPPLIES**  
**OBJECT CODE 51.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(51.000) Office Supplies</b>	<b>\$1,810</b>	<b>\$2,000</b>	<b>\$991</b>	<b>\$2,000</b>	\$0	0%
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$1,810</b>	<b>\$2,000</b>	<b>\$991</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**

**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(52.100) Operating Supplies</b>	<b>\$34,106</b>	<b>\$33,800</b>	<b>\$26,849</b>	<b>\$33,800</b>	\$0	0%
Cleaning Supplies - Calusa, Vill Grn, & Beach parks		\$9,000		\$9,000	\$0	0%
Perfect Choice Refreshment Coffee		\$2,300		\$2,300	\$0	0%
Ready Refresh Water Service		\$1,000		\$1,000	\$0	0%
Coastal Building Supplies		\$1,500		\$1,500	\$0	0%
Pet Waste Bags		\$17,000		\$17,000	\$0	0%
Misc Vendors		\$3,000		\$3,000	\$0	0%
					\$0	
<b>(52.200) Operating Supplies - Vehicle Fuel</b>	<b>\$3,918</b>	<b>\$5,000</b>	<b>\$3,947</b>	<b>\$5,000</b>	\$0	0%
					\$0	
<b>(52.300) Operating Supplies - Uniforms</b>	<b>\$707</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$2,500</b>	\$0	0%
					\$0	
<b>(52.400) Operating Supplies - Small Tools</b>	<b>\$23,153</b>	<b>\$18,500</b>	<b>\$7,159</b>	<b>\$10,000</b>	<b>(\$8,500)</b>	-46%
					\$0	
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<b>TOTAL</b>	<b>\$61,884</b>	<b>\$59,800</b>	<b>\$37,955</b>	<b>\$51,300</b>	<b>(\$8,500)</b>	<b>-14%</b>

<b>BUDGET WORKSHEET</b>	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.
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**SUBSCRIPTION & MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(54.100) Subscription &amp; Memberships</b>	<b>\$5,088</b>	<b>\$13,155</b>	<b>\$21,528</b>	<b>\$5,310</b>	<b>(\$7,845)</b>	-60%
American Public Works Association (APWA)		\$400		\$400	\$0	0%
Software Renewals (GIS)		\$2,000		\$2,000	\$0	0%
Autodesk Civil 3D Subscription (Reduced from 2 to 1 Lic		\$5,000		\$2,500	(\$2,500)	-50%
Climate Leadership Summit		\$2,000		\$0	(\$2,000)	-100%
Florida Stormwater Association		\$3,345		\$0	(\$3,345)	-100%
Annual VINS		\$200		\$200	\$0	0%
FES Membership		\$210		\$210	\$0	0%
					\$0	
					\$0	
					\$0	
<b>IT Software Licenses &amp; Maintenance Agreements</b>		<b>\$30,000</b>		<b>\$36,916</b>	\$6,916	23%
<b>(54.200) Backend Software</b>				\$1,459	\$1,459	
CT Solutions (Phone System)					\$0	
Dell Server Maintenance Agreements					\$0	
HP Server Maintenance Agreements					\$0	
Dell EMC Maintenance Agreements (VNXe3200)					\$0	
Dell EMC Maintenance Agreements (Data Domain)					\$0	
Proxy Networks / Landsweeper					\$0	
Digicert Certificate (Terminal Server)					\$0	
Barracuda Networks (Backup)					\$0	
Barracuda Cloud to Cloud (365 Backup)					\$0	
Samanage (IT Ticket System)					\$0	
<b>(54.300) Security Licenses</b>				\$1,758	\$1,758	
Vipre Endpoint Protection					\$0	
Dell Sonicwall - Village Hall					\$0	

<b>(54.400) End-User Licenses &amp; Maintenance</b>				\$33,700		
CityWorks - Asset Management						
Autodesk						
Rock Solid						
ESRI						
ESRI Arcview Online						
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$5,088</b>	<b>\$43,155</b>	<b>\$21,528</b>	<b>\$42,226</b>	<b>(\$5,558)</b>	<b>-13%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING**  
**OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(55.100) Training</b>	<b>\$1,816</b>	<b>\$14,000</b>	<b>\$2,905</b>	<b>\$13,500</b>	<b>(\$500)</b>	<b>-4%</b>
National Hurricane Conference		\$1,500		\$0	(\$1,500)	-100%
Cityworks Conference		\$1,500		\$1,500	\$0	0%
SE FL Regional Climate Leadership Summit (4)		\$1,000		\$4,000	\$3,000	300%
Continuing Education		\$10,000		\$8,000	(\$2,000)	-20%
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<b>TOTAL</b>	<b>\$1,816</b>	<b>\$14,000</b>	<b>\$2,905</b>	<b>\$13,500</b>	<b>(\$1,000)</b>	<b>-7%</b>



# Parks & Recreation

## Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD (6/30/20)	FY2020 Adopted	FY2021 Proposed	variance dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$382,522	\$400,000	\$258,217	\$423,992	\$370,769	(\$53,223)	-13%
14.000 - OVERTIME	\$1,672	\$4,332	\$1,514	\$3,200	\$3,200	\$0	0%
15.000 - OTHER PAY	\$0	\$0	\$10,438	\$39,961	\$34,800	(\$5,161)	-13%
18.000 - COMPENSATED ABSENCES	\$25,706	\$33,866	\$0	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$28,368	\$47,259	\$18,519	\$33,241	\$33,122	(\$119)	0%
22.000 - RETIREMENT CONTRIBUTIONS	\$44,530	\$43,485	\$30,326	\$50,879	\$51,343	\$464	1%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$34,166	\$23,421	\$20,530	\$29,720	\$31,830	\$2,110	7%
24.000 - WORKERS COMPENSATION	\$17,380	\$14,394	\$1,519	\$1,560	\$755	(\$805)	-52%
55.200 - TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal - Personnel</b>	<b>\$534,344</b>	<b>\$566,757</b>	<b>\$341,063</b>	<b>\$582,553</b>	<b>\$525,819</b>	<b>(\$56,734)</b>	<b>-10%</b>
<b>Operational Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$38,988	\$44,643	\$5,000	\$52,000	\$18,000	(\$34,000)	-65%
34.000 - CONTRACT SERVICES	\$0	\$0	\$1,400	\$50,000	\$50,000	\$0	0%
40.000 - TRAVEL & PER DIEM	\$8,888	\$8,740	\$414	\$1,800	\$1,350	(\$450)	-25%
41.000 - COMMUNICATIONS	\$16,007	\$23,880	\$13,658	\$16,685	\$12,611	(\$4,074)	-24%
43.000 - UTILITIES - FIELD LIGHTS	\$27,008	\$22,867	\$14,993	\$36,706	\$58,775	\$22,069	60%
44.000 - RENTALS & LEASES	\$50,996	\$53,425	\$61,572	\$70,000	\$71,800	\$1,800	3%
45.000 - PROPERTY & LIABILITY INSURANCE	\$28,748	\$29,767	\$31,562	\$30,835	\$65,394	\$34,559	112%
46.000 - REPAIRS & MAINTENANCE	\$271,337	\$213,437	\$150,515	\$327,500	\$288,000	(\$39,500)	-12%
48.000 - PROMO EVENTS - GENERAL	\$285,876	\$382,944	\$171,222	\$411,476	\$389,373	(\$22,103)	-5%
49.000 - CURRENT CHARGES	\$147,471	\$159,519	\$96,878	\$98,805	\$74,104	(\$24,701)	-25%
51.000 - OFFICE SUPPLIES	\$5,056	\$6,114	\$610	\$5,000	\$6,000	\$1,000	20%
52.000 - OPERATING SUPPLIES	\$17,936	\$17,226	\$7,852	\$29,250	\$22,250	(\$7,000)	-24%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$6,113	\$7,296	\$3,509	\$5,300	\$3,784	(\$1,516)	-29%
55.100 - TRAINING	\$4,955	\$2,005	\$2,139	\$3,000	\$2,000	(\$1,000)	-33%
64.000 - CAPITAL OUTLAY	\$15,539	\$28,809	\$6,077	\$15,000	\$3,674	(\$11,326)	-76%
<b>Subtotal - Operational</b>	<b>\$924,919</b>	<b>\$1,000,673</b>	<b>\$567,402</b>	<b>\$1,153,357</b>	<b>\$1,067,115</b>	<b>(\$86,242)</b>	<b>-7%</b>
<b>Total Parks &amp; Recreation Expenses</b>	<b>\$1,459,263</b>	<b>\$1,567,430</b>	<b>\$908,466</b>	<b>\$1,735,910</b>	<b>\$1,592,934</b>	<b>(\$142,976)</b>	<b>-8%</b>

<b>BUDGET WORKSHEET</b>	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.
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**SALARIES & WAGES**

**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(12.000) Salaries &amp; Wages</b>					\$0	
Regular Salaries	\$400,000	\$423,992	\$258,217	\$427,852	\$3,860	1%
					\$0	
<b>Allocation to Other Departments</b>				-\$57,083	(\$57,083)	
Parks & Athletics Program Manager					\$0	
50% Parks & Recreation					\$0	
50% Athletics					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$400,000</b>	<b>\$423,992</b>	<b>\$258,217</b>	<b>\$370,769</b>	<b>(\$53,223)</b>	<b>-13%</b>

<b>BUDGET WORKSHEET</b>	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, Man Power Shortages, Specialized Trainings, etc.
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**OVERTIME**  
**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(14.000) Overtime</b>	<b>\$4,332</b>	<b>\$3,200</b>	<b>\$1,514</b>	<b>\$3,200</b>	<b>\$0</b>	<b>0%</b>
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<b>TOTAL</b>	<b>\$4,332</b>	<b>\$3,200</b>	<b>\$1,514</b>	<b>\$3,200</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes educational incentive pay for law enforcement officers and firefighters. As well all employees receive Vacation Excess, Holiday Pay, Longevity Bonuses, and other forms of compensation provided for in the Collective Bargaining Agreements. See Object Code Glossary for more information.
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**SPECIAL PAY**  
**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(15.100) Vacation Excess</b>	\$0	\$24,274	\$0	\$28,800	(\$9,687)	-40%
<b>(15.450) Longevity Bonus</b>	\$0	\$9,687	\$6,438	\$0	(\$9,687)	-100%
<b>(15.600) Cellphone/Car allowance</b>	\$0	\$6,000	\$4,000	\$6,000	\$0	0%
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<b>TOTAL</b>	<b>\$0</b>	<b>\$39,961</b>	<b>\$10,438</b>	<b>\$34,800</b>	<b>(\$9,687)</b>	<b>-24%</b>

**BUDGET WORKSHEET**

It is used to capture payments for non-productive salary-related time. This code is also use for Compensated Absences which captures payments for non-productive salary-related time like final vacation, sick and comp 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

**COMPENSATED LEAVE**

**OBJECT CODE 18.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(18.000) Compensated Absence</b>	<b>\$33,866</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$33,866</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>

<b>BUDGET WORKSHEET</b>	FICA (Federal Insurance Contribution Act) Social Security and Medicare matching.
-------------------------	--

**PAYROLL TAXES**  
**OBJECT CODE 21.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(21.100) FICA Taxes	\$47,259	\$33,241	\$18,519	\$33,122	\$0	0%
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$47,259</b>	<b>\$33,241</b>	<b>\$18,519</b>	<b>\$33,122</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Amounts contributed to a retirement fund
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<b>RETIREMENT CONTRIBUTIONS</b>						
<b>OBJECT CODE 22.000</b>						

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(22.100) Retirement Contributions</b>	<b>\$43,485</b>	<b>\$50,879</b>	<b>\$30,326</b>	<b>\$51,343</b>	<b>\$0</b>	<b>0%</b>
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$43,485</b>	<b>\$50,879</b>	<b>\$30,326</b>	<b>\$51,343</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Includes life and health insurance premiums and benefits paid for employees.
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**LIFE AND HEALTH INSURANCE**

**OBJECT CODE 23.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(23.100) Health &amp; Life Insurance</b>	<b>\$23,421</b>	<b>\$29,720</b>	<b>\$20,530</b>	<b>\$31,830</b>	<b>\$0</b>	<b>0%</b>
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$23,421</b>	<b>\$29,720</b>	<b>\$20,530</b>	<b>\$31,830</b>	<b>\$0</b>	<b>0%</b>

BUDGET WORKSHEET	Premiums and benefits paid for Workers' Compensation insurance.
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<b>WORKERS' COMPENSATION</b>
<b>OBJECT CODE 24.000</b>

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(24.100) Workers Compensation</b>	<b>\$14,394</b>	<b>\$1,560</b>	<b>\$1,519</b>	<b>\$755</b>	<b>\$0</b>	<b>0%</b>
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$14,394</b>	<b>\$1,560</b>	<b>\$1,519</b>	<b>\$755</b>	<b>\$0</b>	<b>0%</b>

**BUDGET WORKSHEET**

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.

**PROFESSIONAL SERVICES**

**OBJECT CODE 31.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(31.100) Professional Services</b>					<b>(\$18,000)</b>	
Grant Consultant (6 grants @ \$3k/grant)	\$44,643	\$18,000	\$5,000	<b>\$18,000</b>	\$0	0%
No Further Action Certification (DERM)	\$0	\$9,000	\$0	<b>\$0</b>	<b>(\$9,000)</b>	-100%
<b>Subtotal</b>	<b>\$44,643</b>	<b>\$27,000</b>	<b>\$5,000</b>	<b>\$18,000</b>	<b>(\$9,000)</b>	-33%
					<b>\$0</b>	
<b>(31.300) Professional Services - Survey</b>					\$0	
Citizens Satisfaction Survey (Needed in	\$0	\$25,000	\$0	\$0	<b>(\$25,000)</b>	-100%
<b>Subtotal</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$25,000)</b>	-100%
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$44,643</b>	<b>\$52,000</b>	<b>\$5,000</b>	<b>\$18,000</b>	<b>(\$68,000)</b>	<b>-131%</b>

<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**

**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
Iguana Population Control	\$0	\$50,000	\$1,400	\$50,000	\$0	0%
					\$0	
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					\$0	
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<b>TOTAL</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$1,400</b>	<b>\$50,000</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM**

**OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(40.000) Travel &amp; Per Diem</b>	<b>\$8,740</b>	<b>\$1,800</b>	<b>\$414</b>	<b>\$1,350</b>	<b>\$0</b>	<b>0%</b>
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$8,740</b>	<b>\$1,800</b>	<b>\$414</b>	<b>\$1,350</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service.
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**TELECOMMUNICATION INFRASTRUCTURE**

**OBJECT CODE 41.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	DEPARTMENT	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	REQUEST	FY2021	DOLLARS	%
<b>IT Expenses</b>	<b>\$23,880</b>	<b>\$16,685</b>	<b>\$13,658</b>	<b>\$12,611</b>	<b>\$12,611</b>	<b>(\$4,074)</b>	<b>-24%</b>
<b>(41.000) Telecommunications</b>				\$12,611	\$12,611	\$12,611	
AT&T (Metro-E Phone System)						\$0	
AT&T (Sip Trunks (50) Phone System)						\$0	
AT&T (Village Green )						\$0	
AT&T (Beach Park)						\$0	
AT&T Club Account						\$0	
Microsoft Office 365 (Office and Email)						\$0	
Verizon						\$0	
Comcast (Metro-E Internet)						\$0	
						\$0	
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<b>TOTAL</b>	<b>\$23,880</b>	<b>\$16,685</b>	<b>\$13,658</b>	<b>\$12,611</b>	<b>\$12,611</b>	<b>(\$4,074)</b>	<b>-24%</b>

<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**

**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE		
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%	
<b>(43.100) Utilities</b>					<b>\$2,368</b>		
Electric	\$22,867	\$21,706	\$14,993	7,311.25			
Water/Sewer				6,315.79	(\$15,390)	-71%	
Field Lights				27,148.13			
MAST Academy Lights & Water				\$10,000	\$10,000	\$0	0%
K-8 Ballpark Lights Utility Cost				\$5,000	\$8,000	\$3,000	60%
<b>Subtotals</b>	<b>\$22,867</b>	<b>\$36,706</b>	<b>\$14,993</b>	<b>\$51,464</b>	\$14,758	40%	
					\$0		
					\$0		
					\$0		
MAST Academy Lights & Water					\$0		
Still the first year but costs will not reflect annual due to					\$0		
Covid-19 Closure					\$0		
					\$0		
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					\$0		
<b>TOTAL</b>	<b>\$22,867</b>	<b>\$36,706</b>	<b>\$14,993</b>	<b>\$58,775</b>	<b>\$22,069</b>	<b>60%</b>	

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
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**RENTALS & LEASES**

**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(44.100) Rentals &amp; Leases</b>	<b>\$53,425</b>	<b>\$70,000</b>	<b>\$61,572</b>	<b>\$71,800</b>	<b>\$1,800</b>	<b>3%</b>
St. Agnes (3% annual increase)	\$53,425	\$60,000	\$60,000	\$61,800	\$1,800	3%
Copier rental & Riso Graph Lease		\$5,000	\$1,572	\$5,000	\$0	0%
Bathroom & Parking Access at K-8 and Presbyteria		\$5,000		\$5,000	\$0	0%
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<b>TOTAL</b>	<b>\$53,425</b>	<b>\$70,000</b>	<b>\$61,572</b>	<b>\$71,800</b>	<b>\$3,600</b>	<b>5%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY & LIABILITY INSURANCE**

**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(45.100) Property &amp; Liability Insurance</b>	<b>\$29,767</b>	<b>\$30,835</b>	<b>\$31,562</b>	<b>\$63,567</b>	<b>\$1,827</b>	<b>6%</b>
				\$1,827	\$1,827	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$29,767</b>	<b>\$30,835</b>	<b>\$31,562</b>	<b>\$65,394</b>	<b>\$1,827</b>	<b>6%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REPAIR & MAINTENANCE SERVICES**

**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(46.100) Repairs &amp; Maint - Parks/Playground</b>	<b>\$49,292</b>	<b>\$54,000</b>	<b>\$28,210</b>	<b>\$56,000</b>	<b>\$2,000</b>	<b>4%</b>
Electrical Repairs		\$12,000		\$12,000	\$0	0%
Park, Field, and Bathroom Cleanings		\$10,000		\$20,000	\$10,000	100%
Playground Mulch		\$9,000		\$9,000	\$0	0%
Playground Equipment Replacement		\$9,000		\$9,000	\$0	0%
Park Equipment Repair		\$6,000		\$6,000	\$0	0%
Calusa Tennis Court Repairs		\$8,000		\$0	(\$8,000)	-100%
					\$0	
<b>(46.200) Rpairs &amp; Maint - Vehicles</b>	<b>\$3,230</b>	<b>\$3,500</b>	<b>\$724</b>	<b>\$2,000</b>	<b>(\$1,500)</b>	<b>-43%</b>
Repairs & Maintenance for Parks Vehicles		\$3,500		\$2,000	(\$1,500)	-43%
					\$0	
<b>(46.300) Repairs &amp; Maintenance - Fields</b>	<b>\$120,152</b>	<b>\$200,000</b>	<b>\$94,059</b>	<b>\$160,000</b>	<b>(\$40,000)</b>	<b>-20%</b>
Field Maintenance (Mowing, fertilization, etc.)		\$105,000		\$105,000	\$0	0%
Specialty Work on Athletic Fields		\$0		\$20,000	\$20,000	
Sod & Clay Care		\$15,000		\$15,000	\$0	0%
Irrigation Maintenance		\$10,000		\$10,000	\$0	0%
Plumbing & Electrical Repairs		\$10,000		\$10,000	\$0	0%
Village Green Grass Replacement		\$60,000		\$0	(\$60,000)	-100%
					\$0	
<b>(46.400) Repairs &amp; Maint - Artificial Turf Maint</b>	<b>\$9,896</b>	<b>\$30,000</b>	<b>\$12,250</b>	<b>\$30,000</b>	<b>\$0</b>	<b>0%</b>
Annual Cleaning of Artificial Turf		\$30,000		\$30,000	\$0	0%
					\$0	
<b>(46.500) Repairs &amp; Maint - Dog Park</b>	<b>\$30,868</b>	<b>\$40,000</b>	<b>\$15,272</b>	<b>\$40,000</b>	<b>\$0</b>	<b>0%</b>
Morning Cleaning (3x per week)		\$15,000		\$15,000	\$0	0%
Deep Cleaning (18 x per year)		\$15,000		\$15,000	\$0	0%
Nighttime pick-up (3 x per week)		\$3,000		\$3,000	\$0	0%
Plumbing, Electrical, Signage & Equipment Replacement		\$7,000		\$7,000	\$0	0%
					\$0	
<b>TOTAL</b>	<b>\$213,437</b>	<b>\$327,500</b>	<b>\$150,515</b>	<b>\$288,000</b>	<b>(\$39,500)</b>	<b>-12%</b>

<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**

**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(48.100) PROMO EVENTS - GENERAL</b>	<b>\$36,152</b>	<b>\$45,000</b>	<b>\$26,032</b>	<b>\$ 54,000</b>	<b>(\$18,500)</b>	<b>-41%</b>
New Programming for 530 Crandon Blvd Park		\$ 25,000		\$ 10,000	(\$15,000)	-60%
Veteran's & Memorial Day		\$ 3,000		\$ 1,500	(\$1,500)	-50%
Movies on the Green		\$ 7,000		\$ 7,000	\$0	0%
Boat Parade		\$ 2,000		\$ -	(\$2,000)	-100%
Village's 30th Anniversary				\$ 30,000	\$30,000	
Egg Hunt		\$ 3,000		\$ 3,000	\$0	0%
Dog Park Events		\$ 5,000		\$ 2,500	(\$2,500)	-50%
					\$0	
					\$0	
					\$0	
					\$0	
<b>(48.300) Promo Events - Lighthouse Run</b>	<b>\$13,884</b>	<b>\$10,000</b>	<b>\$11,755</b>	<b>\$ -</b>	<b>(\$10,000)</b>	<b>-100%</b>
Lighthouse Run		\$ 10,000		\$ -	(\$10,000)	-100%
					\$0	
<b>(48.400) Promo Events - July 4th Fireworks</b>	<b>\$125,717</b>	<b>\$126,076</b>	<b>\$0</b>	<b>\$ 133,373</b>	<b>\$7,297</b>	<b>6%</b>
July 4th Fireworks		\$ 126,076		\$ 133,373	\$7,297	6%
					\$0	
					\$0	
					\$0	
					\$0	

<b>(48.600) Promo Events - July 4th Events</b>	<b>\$14,604</b>	<b>\$18,500</b>	<b>\$0</b>	<b>\$ 15,000</b>	<b>(\$3,500)</b>	<b>-19%</b>
Village run events for 4th of July		\$ 18,500		\$ 15,000	(\$3,500)	-19%
					\$0	
<b>(48.700) PROMO EVENTS - WINTERFEST</b>	<b>\$75,830</b>	<b>\$112,900</b>	<b>\$94,595</b>	<b>\$ 110,500</b>	<b>(\$2,400)</b>	<b>-2%</b>
Seasonal Holiday Decorations		\$ 65,000		\$ 65,000	\$0	0%
Assessment for Median Light Improvements		\$ 12,500			(\$12,500)	-100%
Lighting of 125 Coconut Palms in Medians				\$ 45,500	\$45,500	
Winterfest Event (2 days)		\$ -			\$0	
Staffed Rides		\$ 21,500			(\$21,500)	-100%
Stage, Snow, and Event Powder		\$ 7,200			(\$7,200)	-100%
Rental Tables, Chairs, Linens		\$ 3,400			(\$3,400)	-100%
Barricades		\$ 1,800			(\$1,800)	-100%
Full-time Event Janitorial		\$ 1,500			(\$1,500)	-100%
					\$0	
					\$0	
					\$0	
					\$0	
<b>(48.800) PROMO EVENTS - ADVERTISING</b>	<b>\$22,911</b>	<b>\$ 34,000</b>	<b>\$9,985</b>	<b>\$ 34,000</b>	<b>\$0</b>	<b>0%</b>
Active Islander Brochure		\$ 10,000		\$ 10,000	\$0	0%
Monthly Islander News Calendar Inserts		\$ 24,000		\$ 24,000	\$0	0%
<b>(48.850) PROMO EVENTS - NEW PROGRAMM</b>	<b>\$49,063</b>	<b>\$ 20,000</b>	<b>\$14,771</b>	<b>\$ 20,000</b>	<b>\$0</b>	<b>0%</b>
Allocation for Community-initiated new programming		\$ 20,000		\$ 20,000	\$0	0%
					\$0	
<b>(48.901) PROMO EVENTS - CONCERT SERIE</b>	<b>\$44,783</b>	<b>\$ 45,000.00</b>	<b>\$14,084</b>	<b>\$ 22,500</b>	<b>(\$22,500)</b>	<b>-50%</b>
Annual Concerts (down from 7 to 4 per year)					\$0	
Musicians		\$ 33,000		\$ 16,500	(\$16,500)	-50%
Stage rentals, Equipment, Barricades, Food		\$ 12,000		\$ 6,000	(\$6,000)	-50%
<b>TOTAL</b>	<b>\$382,944</b>	<b>\$411,476</b>	<b>\$171,222</b>	<b>\$389,373</b>	<b>(\$22,103)</b>	<b>-5%</b>

<b>BUDGET WORKSHEET</b>	Includes current charges and obligations not otherwise classified. Example: team building events, health fairs, etc.
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**OTHER CURRENT CHARGES**  
**OBJECT CODE 49.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(49.150) Credit Card Fees</b>	\$67,973	\$0	\$49,990	\$0	(\$24,701)	
<b>(49.200) Senior Transportation</b>	\$44,459	\$43,805	\$22,428	\$32,854	(\$10,951)	-25%
<b>(49.300) Senior Activities</b>	\$47,088	\$55,000	\$24,460	\$41,250	(\$13,750)	-25%
					\$0	
					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$159,519</b>	<b>\$98,805</b>	<b>\$96,878</b>	<b>\$74,104</b>	<b>(\$24,701)</b>	<b>-25%</b>

<b>BUDGET WORKSHEET</b>	Includes materials and supplies such as paper, folders, printer's ink, pens, etc.
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**OFFICE SUPPLIES**

**OBJECT CODE 51.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
					<b>\$1,000</b>	
<b>(51.000) Office Supplies</b>	<b>\$6,114</b>	<b>\$5,000</b>	<b>\$610</b>	<b>\$6,000</b>	\$1,000	20%
					\$0	
					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$6,114</b>	<b>\$5,000</b>	<b>\$610</b>	<b>\$6,000</b>	<b>\$1,000</b>	<b>20%</b>

**BUDGET WORKSHEET**

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.

**OPERATING SUPPLIES**

**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
(52.100) Program Supplies	\$11,546	\$27,000	\$5,954	\$20,000	(\$7,000)	-26%
(52.200) Vehicle Fuel	\$2,866	\$1,250	\$1,898	\$1,250	\$0	0%
(52.300) Uniforms	\$2,815	\$1,000	\$0	\$1,000	\$0	0%
					\$0	
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<b>TOTAL</b>	<b>\$17,226</b>	<b>\$29,250</b>	<b>\$7,852</b>	<b>\$22,250</b>	<b>(\$7,000)</b>	<b>-24%</b>

<b>BUDGET WORKSHEET</b>	Fees for organizations' subscriptions, maintenance/support agreement and software licenses. Example: Professional memberships, Microsoft Enterprise Agreement and Verizon GPS Fleet Management & support.
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**SUBSCRIPTION & MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	DEPARTMENT	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	REQUEST	FY2021	DOLLARS	%
<b>IT Expenses</b>	<b>\$7,296</b>	<b>\$5,300</b>	<b>\$3,509</b>	<b>\$3,284</b>	<b>\$3,784</b>	<b>(\$1,516)</b>	<b>-29%</b>
<b>(54.200) Backend Software Licenses</b>				<b>\$1,526</b>	<b>\$1,526</b>	<b>\$1,526</b>	
CT Solutions (Phone System)						\$0	
Dell Server Maintenance Agreements						\$0	
HP Server Maintenance Agreements						\$0	
Dell EMC Maintenance Agreements (VNXe3200)						\$0	
Dell EMC Maintenance Agreements (Data Domain)						\$0	
Proxy Networks / Landsweeper						\$0	
Digicert Certificate (Terminal Server)						\$0	
Barracuda Networks (Backup)						\$0	
Barracuda Cloud to Cloud (365 Backup)						\$0	
Samanage (IT Ticket System)						\$0	
<b>(54.300) Security Software &amp; Maintenance</b>				<b>\$1,758</b>	<b>\$1,758</b>	<b>\$1,758</b>	
Vipre Endpoint Protection						\$0	
Dell Sonicwall - Village Hall						\$0	
Carbon Black						\$0	
						\$0	
COPIER LEASE					\$500	\$500	
						\$0	
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						\$0	
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						\$0	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$7,296</b>	<b>\$5,300</b>	<b>\$3,509</b>	<b>\$3,284</b>	<b>\$3,784</b>	<b>\$2,268</b>	<b>43%</b>

<b>BUDGET WORKSHEET</b>	Includes training and educational costs like training materials and registration fees. Example: Crime Prevention, Customer Service, and other professional trainings.
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**TRAINING**  
**OBJECT CODE 55.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
					<b>\$1,000</b>	
<b>(55.100) Education &amp; Training</b>	<b>\$2,005</b>	<b>\$3,000</b>	<b>\$2,139</b>	<b>\$2,000</b>	<b>(\$1,000)</b>	-33%
Lifeguard training				\$2,000	\$2,000	
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<b>TOTAL</b>	<b>\$2,005</b>	<b>\$3,000</b>	<b>\$2,139</b>	<b>\$2,000</b>	<b>\$1,000</b>	<b>33%</b>



<b>BUDGET WORKSHEET</b>	Outlays for the acquisition of or addition to fixed assets. Example: Office furniture and equipment
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**CAPITAL OUTLAY/MACHINERY & EQUIPMENT**

**OBJECT CODE 64.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY2021	DOLLARS	%
<b>(64.100) Capital Outlay Park Improvements</b>	<b>\$28,809</b>	<b>\$15,000</b>	<b>\$6,077</b>	<b>\$3,674</b>	<b>(\$11,326)</b>	<b>-76%</b>
Beach Camera		\$15,000	\$6,077	\$0	(\$15,000)	-100%
IT Share of Hardware				\$3,674	\$3,674	
					\$0	
					\$0	
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					\$0	
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<b>TOTAL</b>	<b>\$28,809</b>	<b>\$15,000</b>	<b>\$6,077</b>	<b>\$3,674</b>	<b>(\$11,326)</b>	<b>-76%</b>

# Community Center

## Proposed Budget - FY2020

	FY2018	FY2019	FY2020	FY2020	FY2021	variance	
Operating Expenses	Actual	Actual	YTD(6/30/20)	Adopted	Proposed	dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$738,198	\$806,807	\$497,045	\$864,925	\$871,172	\$6,246	1%
14.000 - OVERTIME	\$0	\$22,026	\$1,628	\$12,000	\$12,000	\$0	0%
15.000 - OTHER PAY	\$0	\$0	\$3,490	\$34,446	\$21,452	(\$12,994)	-38%
18.000 - COMPENSATED ABSENCES	\$5,284	\$12,332	\$0	\$0	\$0	\$0	
21.000 - PAYROLL TAXES	\$57,416	\$48,051	\$38,696	\$69,694	\$44,662	(\$25,032)	-36%
22.000 - RETIREMENT CONTRIBUTIONS	\$31,575	\$38,461	\$28,300	\$39,221	\$40,013	\$792	2%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$55,083	\$41,213	\$62,137	\$63,452	\$66,325	\$2,873	5%
24.000 - WORKERS COMPENSATION	\$23,027	\$18,959	\$27,819	\$28,563	\$34,276	\$5,713	20%
<b>Subtotal - Personnel</b>	<b>\$910,583</b>	<b>\$987,848</b>	<b>\$659,115</b>	<b>\$1,112,301</b>	<b>\$1,089,900</b>	<b>(\$22,401)</b>	<b>-2%</b>
<b>Operational Spending</b>							-40%
31.000 - PROF SERVICES - PROGRAM REVENUE	\$1,219,889	\$1,110,796	\$462,227	\$1,145,000	\$687,000	(\$458,000)	-40%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$243,185	\$243,184	\$186,035	\$250,000	\$258,600	\$8,600	3%
40.000 - TRAVEL AND PER DIEM	\$0	\$936	\$112	\$0	\$0	\$0	
41.000 - COMMUNICATIONS	\$27,228	\$26,813	\$18,334	\$26,150	\$26,627	\$477	2%
42.000 - POSTAGE	\$1,701	\$1,037	\$886	\$1,000	\$1,000	\$0	0%
43.000 - UTILITIES	\$122,059	\$122,729	\$76,846	\$114,343	\$101,876	(\$12,467)	-11%
44.000 - RENTAL & LEASES	\$9,856	\$13,239	\$13,257	\$10,400	\$10,400	\$0	0%
45.000 - PROPERTY & LIABILITY INSURANCE	\$100,619	\$102,823	\$110,469	\$107,923	\$81,312	(\$26,611)	-25%
46.000 - REPAIRS & MAINTENANCE - COMM CENTER	\$130,999	\$150,631	\$69,619	\$411,000	\$177,300	(\$233,700)	-57%
48.000 - ADVERTISING	\$19,902	\$27,136	\$8,547	\$15,000	\$15,000	\$0	0%
49.000 - OTHER FEES	\$0	\$1,926	\$0	\$0	\$0	\$0	
51.000 - OFFICE SUPPLIES	\$5,603	\$4,796	\$2,382	\$6,000	\$6,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$75,494	\$73,209	\$47,176	\$82,100	\$82,100	\$0	0%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$0	\$14,460	\$0	\$0	\$28,456	\$28,456	
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$291,292	\$3,398	\$3,686	\$75,000	\$224,505	\$149,505	199%
<b>Subtotal - Operational</b>	<b>\$2,247,828</b>	<b>\$1,897,115</b>	<b>\$999,577</b>	<b>\$2,243,916</b>	<b>\$1,700,175</b>	<b>(\$543,741)</b>	<b>-24%</b>
<b>Total Community Center Expenses</b>	<b>\$3,158,411</b>	<b>\$2,884,963</b>	<b>\$1,658,693</b>	<b>\$3,356,217</b>	<b>\$2,790,075</b>	<b>(\$566,142)</b>	<b>-17%</b>



<b>BUDGET WORKSHEET</b>	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, Man Power Shortages, Specialized Trainings, etc.
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**OVERTIME**

**OBJECT CODE 14.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(14.00) Overtime</b>	<b>\$22,026</b>	<b>\$12,000</b>	<b>\$1,628</b>	<b>\$12,000</b>	\$0	0%
					\$0	
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<b>TOTAL</b>	<b>\$22,026</b>	<b>\$12,000</b>	<b>\$1,628</b>	<b>\$12,000</b>	<b>\$0</b>	<b>0%</b>

**BUDGET WORKSHEET**

Includes educational incentive pay for law enforcement officers and firefighters. As well all employees receive Vacation Excess, Holiday Pay, Longevity Bonuses, and other forms of compensation provided for in the Collective Bargaining Agreements. See Object Code Glossary for more information.

**SPECIAL PAY**

**OBJECT CODE 15.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
(15.000) Vacation Excess	\$0	\$25,099	\$0	\$15,000	(\$10,099)	-40%
(15.100) Longevity Bonus	\$0	\$9,347	\$3,490	\$6,452	(\$2,895)	-31%
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<b>TOTAL</b>	<b>\$0</b>	<b>\$34,446</b>	<b>\$3,490</b>	<b>\$21,452</b>	<b>(\$12,994)</b>	<b>-38%</b>













<b>BUDGET WORKSHEET</b>	Services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Example: Contracts for building maintenance, janitorial, school crossing guards, red light camera, etc.
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**CONTRACT SERVICES**

**OBJECT CODE 34.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(34.000) Facility management</b>	<b>\$243,184</b>	<b>\$250,000</b>	<b>\$186,035</b>	<b>258,599.77</b>	<b>\$8,600</b>	<b>3%</b>
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<b>TOTAL</b>	<b>\$243,184</b>	<b>\$250,000</b>	<b>\$186,035</b>	<b>\$258,600</b>	<b>\$8,600</b>	<b>3%</b>

<b>BUDGET WORKSHEET</b>	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.
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**TRAVEL AND PER DIEM**

**OBJECT CODE 40.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(40.000) Travel and per diem</b>	<b>\$936</b>	<b>\$0</b>	<b>\$112</b>	<b>\$0</b>	<b>\$0</b>	
					\$0	
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<b>TOTAL</b>	<b>\$936</b>	<b>\$0</b>	<b>\$112</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>





<b>BUDGET WORKSHEET</b>	Cost associated with the provision of electrical power, water and sewer and trash collection
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**UTILITY SERVICES**

**OBJECT CODE 43.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(43.100) Utilities</b>	<b>\$122,729</b>	<b>\$114,343</b>	<b>\$76,846</b>	<b>\$101,876</b>	<b>(\$12,467)</b>	<b>-11%</b>
Electric Service			\$76,846	54,658.85	\$54,659	
Water & Sewer Service				47,216.82	\$47,217	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$122,729</b>	<b>\$114,343</b>	<b>\$76,846</b>	<b>\$101,876</b>	<b>\$89,408</b>	<b>78%</b>

<b>BUDGET WORKSHEET</b>	Amounts paid for the lease or rent of equipment (water coolers, copier/scanners, interior plants, postage machine, portable air conditioning units, golf carts, etc.)
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**RENTALS & LEASES**

**OBJECT CODE 44.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(44.000) Rentals and Leases</b>	<b>\$13,239</b>	<b>\$10,400</b>	<b>\$13,257</b>	<b>\$10,400</b>	<b>\$0</b>	<b>0%</b>
Plant care				\$7,800	\$7,800	
Risograph Annual Fee				\$1,000	\$1,000	
Floor mats				\$1,100	\$1,100	
Postage Machine				\$500	\$500	
					\$0	
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<b>TOTAL</b>	<b>\$13,239</b>	<b>\$10,400</b>	<b>\$13,257</b>	<b>\$10,400</b>	<b>\$10,400</b>	<b>100%</b>

<b>BUDGET WORKSHEET</b>	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.
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**PROPERTY & LIABILITY INSURANCE**

**OBJECT CODE 45.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(45.000) Property and Liability Insurance</b>	<b>\$102,823</b>	<b>\$107,923</b>	<b>\$110,469</b>	<b>\$81,312</b>	<b>(\$26,611)</b>	<b>-25%</b>
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$102,823</b>	<b>\$107,923</b>	<b>\$110,469</b>	<b>\$81,312</b>	<b>(\$26,611)</b>	<b>-25%</b>

**BUDGET WORKSHEET**

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.

**REPAIR & MAINTENANCE SERVICES**

**OBJECT CODE 46.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(46.000) Repairs &amp; Maint - Community Center</b>					\$0	
Electrical Repairs		\$20,000		\$20,000	\$0	0%
Handyman Repairs		\$15,000		\$15,000	\$0	0%
Elevator Maintenance		\$10,000		\$10,000	\$0	0%
Plumbing Repairs		\$9,500		\$9,500	\$0	0%
Doors & Locks		\$9,200		\$9,200	\$0	0%
Fitness Center Equip Maintenance & Repair		\$8,000		\$8,000	\$0	0%
Maintenance Consultant		\$7,700		\$0	(\$7,700)	-100%
Indoor playground maintenance and repair		\$7,600		\$7,600	\$0	0%
HVAC Repairs	\$150,631	\$6,000	\$69,619	\$6,000	\$0	0%
Fire and Security Alarms		\$6,000		\$6,000	\$0	0%
Pool Maintenance		\$5,000		\$5,000	\$0	0%
Light Bulbs & AC Filters		\$5,500		\$5,500	\$0	0%
Roof Repairs		\$5,000		\$5,000	\$0	0%
Pool Heater Repairs		\$4,500		\$4,500	\$0	0%
Gymnasium & Scoreboard Repairs		\$4,000		\$4,000	\$0	0%
Pest Control		\$2,000		\$2,000	\$0	0%
Miscellaneous Repairs		\$60,000		\$60,000	\$0	0%
<b>Subtotal</b>	<b>\$150,631</b>	<b>\$185,000</b>	<b>\$69,619</b>	<b>\$177,300</b>	<b>(\$7,700)</b>	<b>-4%</b>
<b>MAJOR REPAIRS</b>					\$0	
Scoreboard Replacement		\$18,000			(\$18,000)	-100%
Second Floor Refresh		\$45,000			(\$45,000)	-100%
Pool and Pool Deck Resurfacing		\$80,000			(\$80,000)	-100%
Purchase and install AC Management System & Duct		\$38,000			(\$38,000)	-100%
First floor wall covering replacement		\$45,000			(\$45,000)	-100%
<b>Subtotal</b>	<b>\$0</b>	<b>\$226,000</b>	<b>\$0</b>		<b>(\$226,000)</b>	<b>-100%</b>
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$150,631</b>	<b>\$411,000</b>	<b>\$69,619</b>	<b>\$177,300</b>	<b>(\$233,700)</b>	<b>-57%</b>







<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**OPERATING SUPPLIES**  
**OBJECT CODE 52.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(52.000) Operating Supplies</b>					\$0	
Gym Supplies (dumb bells, gym wipes, weights, etc.)	\$71,726	\$25,000	\$47,176	\$25,000	\$0	0%
Consumable supplies (toilet paper, cleaning, etc.)		\$15,000		\$15,000	\$0	0%
Pool chemicals and supplies		\$1,100		\$1,100	\$0	0%
Wristbands, ID cards & Lanyards		\$9,000		\$9,000	\$0	0%
Hardware		\$5,000		\$5,000	\$0	0%
Miscellaneous Supplies		\$25,000		\$25,000	\$0	0%
<b>Subtotal</b>		<b>\$71,726</b>		<b>\$80,100</b>	<b>\$47,176</b>	<b>\$80,100</b>
					\$0	
<b>(52.200) Operating Supplies - Uniforms</b>	<b>\$1,482</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0%</b>
					\$0	
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<b>TOTAL</b>	<b>\$73,209</b>	<b>\$82,100</b>	<b>\$47,176</b>	<b>\$82,100</b>	<b>\$0</b>	<b>0%</b>

<b>BUDGET WORKSHEET</b>	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Example: Uniforms, sandbags, sprinkler heads, pallets, bullets, masks, gloves, etc.
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**SUBSCRIPTIONS & MEMBERSHIPS**

**OBJECT CODE 54.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(52.100) Operating Supplies - Software System</b>	<b>\$14,460</b>	<b>\$0</b>	<b>\$0</b>		\$0	
moved from Object Code 52 to align with other Depts					\$0	
					\$0	
<b>(54.100) Backend Maintenance Software</b>				<b>\$3,502</b>	\$3,502	
CT Solutions (Phone System)					\$0	
Dell Server Maintenance Agreements					\$0	
HP Server Maintenance Agreements					\$0	
Dell EMC Maintenance Agreements (VNXe3200)					<b>\$0</b>	
Dell EMC Maintenance Agreements (Data Domain)					\$0	
Proxy Networks / Landsweeper					<b>\$0</b>	
Digicert Certificate (Terminal Server)					\$0	
Barracuda Networks (Backup)					\$0	
Barracuda Cloud to Cloud (365 Backup)					<b>\$0</b>	
Samanage (IT Ticket System)					\$0	
<b>(54.200) Security Software &amp; Maintenance</b>				<b>\$7,955</b>	\$7,955	
Vipre Endpoint Protection					\$0	
Dell Sonicwall - Village Hall					\$0	
Dell Sonicwall - Community Center					\$0	
Carbon Black					\$0	
<b>(54.300) End-User Software</b>				<b>\$17,000</b>	\$17,000	
Vermont Systems - RecTrac					\$0	
					\$0	
					\$0	
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					\$0	
<b>TOTAL</b>	<b>\$14,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,456</b>	<b>\$28,456</b>	<b>#####</b>

<b>BUDGET WORKSHEET</b>	Outlays for the acquisition of or addition to fixed assets. Example: Office furniture and equipment
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**CAPITAL OUTLAY/MACHINERY & EQUIPMENT**

**OBJECT CODE 64.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD(6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
<b>(64.100) Capital Outlay - Equipment</b>					\$0	
Allocation for CC Maintenance Major Repairs	\$0	\$75,000	\$3,686	\$75,000	\$0	0%
Furniture & Fixtures	\$3,398	\$0	\$0	\$0	\$0	
Spin Bike Replacement	\$0	\$0	\$0	\$0	\$0	
Cardio Equipment (22 replacements)	\$0	\$0	\$0	\$120,000	\$120,000	
<b>Subtotals</b>	<b>\$3,398</b>	<b>\$75,000</b>	<b>\$3,686</b>	<b>\$195,000</b>	\$120,000	160%
					\$0	
<b>(64.200) Community Center Maint. Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	\$20,000	
					\$0	
<b>(64.300) IT Hardware</b>				<b>\$9,505</b>	\$9,505	
Server Replacement					\$0	
Workstaion Replacement					\$0	
UPS / Battery Replacement					\$0	
Replacement Hard Drives					\$0	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$3,398</b>	<b>\$75,000</b>	<b>\$3,686</b>	<b>\$224,505</b>	<b>\$149,505</b>	<b>199%</b>

**Athletic Division**  
Proposed Budget - FY2021

Operating Expenses	FY2018 Actual	FY2019 Actual	FY2020 YTD (6/30/20)	FY2020 Adopted	FY2021 Proposed	variance dollar	%
<b>Personnel Spending</b>							
12.000 - SALARIES & WAGES	\$147,543	\$93,488	\$119,292	\$88,246	\$150,955	\$62,709	71%
15.000 - OTHER PAY	\$4,130	\$56,432	\$0	\$7,742	\$0	(\$7,742)	-100%
21.000 - PAYROLL TAXES	\$11,411	\$10,403	\$9,027	\$7,344	\$7,182	(\$162)	-2%
22.000 - RETIREMENT CONTRIBUTIONS	\$13,234	\$5,963	\$6,453	\$5,357	\$5,265	(\$92)	-2%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$13,672	\$26,918	\$6,307	\$16,448	\$6,906	(\$9,542)	-58%
24.000 - WORKERS COMPENSATION	\$7,117	\$5,856	\$3,149	\$3,234	\$3,557	\$323	10%
<b>Subtotal - Personnel</b>	<b>\$197,107</b>	<b>\$199,060</b>	<b>\$144,228</b>	<b>\$128,371</b>	<b>\$173,865</b>	<b>\$45,494</b>	<b>35%</b>
<b>Operational Spending</b>							
34.000 - CONTRACT SERVICES - BACKGROUND CHECKS	\$1,943	\$1,498	\$2,923	\$500	\$3,500	\$3,000	600%
40.000 - TRAVEL AND PER DIEM	\$60	\$60	\$0	\$0	\$0	\$0	
41.000 - COMMUNICATIONS	\$2,856	\$3,060	\$1,505	\$2,000	\$2,000	\$0	0%
44.000 - RENTALS & LEASES - CRANDON PARK	\$17,788	\$0	\$0	\$0	\$0	\$0	
48.000 - PROMO ACTIVITIES - SPORTS PROGRAMS	\$448,323	\$360,172	\$245,307	\$493,250	\$365,500	(\$127,750)	-26%
54.000 - MEMBERSHIPS - ONLINE REGISTRATION		\$0	\$0	\$0	\$0	\$0	
82.000 - GRANTS - SPORTS EYE INJURY PROG		\$0	\$0	\$5,000	\$0	(\$5,000)	-100%
<b>Subtotal - Operational</b>	<b>\$470,970</b>	<b>\$364,789</b>	<b>\$249,735</b>	<b>\$500,750</b>	<b>\$371,000</b>	<b>(\$129,750)</b>	<b>-26%</b>
<b>Total Athletic Division Expenses</b>	<b>\$668,077</b>	<b>\$563,849</b>	<b>\$393,963</b>	<b>\$629,121</b>	<b>\$544,865</b>	<b>(\$84,256)</b>	<b>-13%</b>

<b>BUDGET WORKSHEET</b>	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.
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**REGULAR SALARIES**

**OBJECT CODE 12.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
(12.100) Salaries & Wages	\$46,565	\$44,640	\$119,292	93,872	\$49,232	110%
	\$5,932	\$0			\$0	
Sports Coordinator (3x)	\$40,992	\$43,606			(\$43,606)	-100%
Allocation In				\$57,083	\$57,083	
					\$0	
					\$0	
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<b>TOTAL</b>	<b>\$93,488</b>	<b>\$88,246</b>	<b>\$119,292</b>	<b>\$150,955</b>	<b>\$62,709</b>	<b>71%</b>





















<b>BUDGET WORKSHEET</b>	Includes any type of promotional advertising on behalf of the local unit. This also includes expenses for Community Groups. Example: Public safety awareness campaigns, Village of Kindness, City Theatre, Lighthouse run, etc.
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**PROMOTIONAL ACTIVITIES**  
**OBJECT CODE 48.000**

DESCRIPTION	ACTUAL	ADOPTED	YTD (6/30/20)	PROPOSED	VARIANCE	
	FY2019	FY2020	FY2020	FY21	DOLLARS	%
Youth Soccer					\$0	
Performance Bond	\$49,565	\$150,000	\$2,390		(\$150,000)	-100%
Desc: This is the portion of registration fees we					\$0	
hold from the service provider to ensure the					\$0	
service is delivered without issue					\$0	
Basketball	\$60,756	\$58,250	\$63,555	\$64,000	\$5,750	10%
Equipment, Supplies, Coaches, Referees, Etc.					\$0	
Baseball	\$42,583	\$32,500	\$5,877	\$32,500	\$0	0%
Equipment, Supplies, Coaches, Referees, Etc.					\$0	
Volleyball	\$72,238	\$42,500	\$14,880	\$42,500	\$0	0%
Contract service provider					\$0	
Adult Softball	\$1,240	\$0	\$0	\$0	\$0	
Adult Soccer	\$8,350	\$15,000	\$4,255	\$15,000	\$0	0%
Field Assigner & Referee					\$0	
Field Hockey	\$43,228	\$85,000	\$80,265	\$108,000	\$23,000	27%
Equipment, Supplies, Coaches, Referees, Etc.					\$0	
Rugby	\$36,000	\$40,000	\$43,470	\$46,000	\$6,000	15%
Contract service provider					\$0	
Lacrosse	\$10,105	\$20,000	\$0	\$20,000	\$0	0%
Flag Football	\$11,157	\$20,000	\$22,150	\$19,500	(\$500)	-3%
Equipment, Supplies, Coaches, Referees, Etc.					\$0	
Track & Field	\$24,950	\$30,000	\$8,465	\$18,000	(\$12,000)	-40%
Contract service provider					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
					\$0	
<b>TOTAL</b>	<b>\$360,172</b>	<b>\$493,250</b>	<b>\$245,307</b>	<b>\$365,500</b>	<b>(\$127,750)</b>	<b>-26%</b>





**Village of Key Biscayne**  
**Proposed Special Revenue Transportation Fund Budget**  
**Fiscal Year 2021**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2020 YTD 06/30/20	FY2021 Proposed	variance dollar	%
<b>BEGINNING FUND BALANCE</b>	\$ 1,541,029	\$ 1,831,441	\$ 2,036,456		\$ 2,036,456		
<b>Revenues</b>							
312.00410 LOCAL OPTION 6 CENT TAX (MOTOR & DIESEL FUEL)	154,320	156,198	157,741	80,707	140,271	(17,470)	-11%
312.00420 LOCAL OPTION 5 CENT TAX (MOTOR FUEL ONLY)	59,143	59,783	60,491	30,298	54,133	(6,358)	-11%
331.00351 TRANSPORTATION SURTAX (80% TRANSPORTATION)	432,554	440,230	408,000	219,854	394,711	(13,289)	-3%
331.00352 TRANSPORTATION SURTAX (20% TRANSIT)	108,138	110,058	102,000	54,963	98,679	(3,321)	-3%
331.00310 COUNTY TOLL BRIDGE REVENUE	365,000	365,000	365,000	365,000	365,000	0	0%
361.00360 INTEREST INCOME	170	230	1,000	18	200	(800)	-80%
370.00300 APPROPRIATION OF FUND BALANCE	-	-	411,950	-	-		-100%
<b>Total Revenues (Less Appropriation of Fund Balance)</b>	<b>1,119,325</b>	<b>1,131,499</b>	<b>1,506,182</b>	<b>750,840</b>	<b>1,052,994</b>	<b>(453,188)</b>	<b>-30%</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>2,660,354</b>	<b>2,962,940</b>	<b>3,542,638</b>	<b>750,840</b>	<b>3,089,450</b>		
<b>Expenditures</b>							
539.12190 TRANSIT ALLOCATION	-	4,190	-	2,315	14,889	14,889	
539.12189 TRANSPORTATION ALLOCATION	-	16,760	-	9,261	59,556	59,556	
541.63000 TRANSIT PROJECTS - MISC	-	-	82,494	-	-	(82,494)	-100%
541.63000 TRANSIT PROJECTS - FREEBEE ON DEMAND	172,001	115,344	252,000	103,125	252,000	-	0%
541.63000 TRANSIT PROJECTS - FREEBEE CIRCULATOR	119,198	184,167	170,000	70,833	170,000	-	0%
541.71000 PRINCIPAL - CRANDON PH 2	150,699	205,221	210,232	210,232	215,366	5,134	2%
541.71100 PRINCIPAL - CRANDON PH 3	298,726	311,913	329,301	242,336	345,812	16,511	5%
541.72000 INTEREST - CRANDON PH 2	29,890	43,677	30,553	22,440	25,419	(5,134)	-17%
541.72100 INTEREST - CRANDON PH 3	58,399	45,212	31,602	25,508	15,091	(16,511)	-52%
581.91000 OPERATING TRANSFER OUT (TO CIP FUND)	-	-	400,000	400,000	-	(400,000)	-100%
<b>Total Expenditures and Transfers</b>	<b>828,913</b>	<b>926,484</b>	<b>1,506,182</b>	<b>1,086,050</b>	<b>1,098,133</b>	<b>(408,050)</b>	<b>-27%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>290,412</b>	<b>205,015</b>	<b>0</b>	<b>(335,210)</b>	<b>(45,139)</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 1,831,441</b>	<b>\$ 2,036,456</b>	<b>\$ 2,036,456</b>		<b>\$ 1,991,318</b>		

**Village of Key Biscayne**  
**Proposed Parks & Open Space Trust Fund Budget**  
**Fiscal Year 2021**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2020 YTD 06/30/20	FY2021 Proposed
<b>BEGINNING FUND BALANCE</b>	\$ 6,136,730	\$ 7,214,656	\$ 7,465,163	\$ 7,465,163	\$ 3,585,985
<b>Revenues</b>					
102.00.311.00300 1% AD VALOREM TRANSFER IN	249,926	254,007	251,868	250,701	248,971
102.00.337.00332 GRANTS REVENUE	828,000	-	-	-	-
<b>Total Revenues (Less Appropriation of Fund Balance)</b>	<b>1,077,926</b>	<b>254,007</b>	<b>251,868</b>	<b>250,701</b>	<b>248,971</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>7,214,656</b>	<b>7,468,663</b>	<b>7,717,031</b>	<b>7,715,864</b>	<b>3,834,956</b>
<b>Expenditures</b>					
102.11.572.34200 CONTRACTUAL EXPENSES/LANDSCAPING		3,500	15,635	10,340	
102.11.572.44100 RENTALS & LEASES				6,093	
102.11.572.61100 ACQUISITIONS OF LAND FOR PARKS	-	-	4,115,411	4,128,561	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,500</b>	<b>4,131,046</b>	<b>4,144,994</b>	<b>-</b>
<b>Excess Revenues/(Expenditures)</b>	<b>1,077,926</b>	<b>250,507</b>	<b>(3,879,178)</b>	<b>(3,894,293)</b>	<b>248,971</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,214,656</b>	<b>\$ 7,465,163</b>	<b>\$ 3,585,985</b>	<b>\$ 3,570,870</b>	<b>\$ 3,834,956</b>

**Village of Key Biscayne**  
**Proposed Stormwater Enterprise Fund Budget**  
**Fiscal Year 2021**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2020 YTD 06/30/2020	FY2021 Proposed	variance	
						dollar	%
<b>Revenues</b>							
344.00300 STORMWATER FEES	941,302	934,959	1,640,490	689,340	1,776,422	\$135,932	8%
361.00300 INTEREST INCOME	23,278	22,584	30,000	9,540	15,000	-\$15,000	-50%
384.00384 BOND PROCEEDS 2020 STORMWATER UTILITY	-	-	18,830,826	-	-	-\$18,830,826	-100%
CARRYFORWARD OF APPROPRIATED BOND FUNDS FOR YEARS 2&3 MA:	-	-	-	-	19,028,930	\$19,028,930	
<b>Total Revenues</b>	<b>964,580</b>	<b>957,543</b>	<b>20,501,316</b>	<b>698,880</b>	<b>20,820,352</b>	<b>\$319,036</b>	<b>2%</b>
<b>Expenditures</b>							
538.12000 ALLOCATION OF SALARY + BENEFITS	100,204	83,740	134,737	73,168	216,857	\$82,120	61%
538.31211 PROFESSIONAL SERVICES	160,783	90,328	20,000	-	-	-\$20,000	-100%
538.34110 OPERATIONS & MAINTENANCE	505,514	219,518	451,648	237,822	455,000	\$3,352	1%
538.34432 ADMINSTRATIVE EXPENSES	11,162	14,147	16,700	8,260	28,500	\$11,800	71%
538.46100 STRUCTURAL IMPROVEMENTS	-	-	44,400	1,000	-	-\$44,400	-100%
538.63141 APPROPRIATED FOR YEAR 1 MASTERPLAN	-	-	4,470,350	650	4,470,350	\$0	0%
538.63144 APPROPRIATED FOR YEARS 2&3 MASTERPLAN	-	-	14,558,580	-	14,558,580	\$0	0%
538.71100 PRINCIPAL EXPENSE 2016 UTILITY REFUNDING	-	-	362,952	362,952	371,482	\$8,530	2%
538.72100 INTEREST EXPENSE 2016 UTILITY REFUNDING	125,008	116,675	112,410	54,073	103,781	-\$8,629	-8%
538.72110 PRINCIPAL EXPENSE 2020 RESILIENCY BOND	-	-	-	-	-	\$0	
538.72110 INTEREST EXPENSE 2020 RESILIENCY BOND	-	-	329,539	-	615,802	\$286,263	87%
<b>Total Expenditures</b>	<b>902,671</b>	<b>524,408</b>	<b>20,501,316</b>	<b>737,925</b>	<b>20,820,352</b>	<b>\$319,036</b>	<b>2%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$61,909</b>	<b>\$433,135</b>	<b>\$0</b>	<b>-\$39,045</b>	<b>\$0</b>		

**Village of Key Biscayne**  
**Proposed Solid Waste Enterprise Fund Budget**  
**Fiscal Year 2021**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2020 YTD 06/30/2020	FY2021 Proposed	variance dollar	%
<b>Revenues</b>							
343.00300 SOLID WASTE REVENUE	817,991	815,607	825,600	817,439	1,039,230	213,630	26%
349.00300 OTHER REVENUE	23,510	7,550	26,000	244,801	10,000	(16,000)	-62%
<b>Total Revenues</b>	<b>841,501</b>	<b>823,156</b>	<b>851,600</b>	<b>1,062,240</b>	<b>1,049,230</b>	<b>197,630</b>	<b>23%</b>
<b>Expenditures</b>							
534.34000 CONTRACTUAL SERVICES	672,410	764,504	778,607	561,253	936,590	157,983	20%
534.12000 ALLOCATION OF SALARIES	-	-	-	-	49,775	49,775	
534.34100 ADMINSTRATIVE EXPENSES	8,057	7,619	5,000	6,864	7,500	2,500	50%
534.49100 UNCOLLECTIBLE ACCOUNTS	17,854	7,385	67,993	-	50,365	(17,628)	-26%
534.49150 CREDIT CARD FEES	-	-	-	1,372	5,000	5,000	
<b>Total Expenditures</b>	<b>698,321</b>	<b>779,508</b>	<b>851,600</b>	<b>569,489</b>	<b>1,049,230</b>	<b>197,630</b>	<b>23%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>143,179</b>	<b>43,648</b>	<b>0</b>	<b>492,751</b>	<b>0</b>		

**Proposed Capital Improvement Fund Budget  
Consolidated Summary  
Fiscal Year 2021**

<b>BEGINNING FUND BALANCE</b>	<b>2,291,441</b>	<b>480,795</b>	<b>480,795</b>	<b>40,940,365</b>	<b>25,487,348</b>	<b>11,750,001</b>
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	FY20 Adopted	FY20 Actual 6/30/20)	FY20 Projection	FY21 Proposed	FY22 Plan	FY23 Plan	FY24 Plan	FY25 Plan	FY21 Comments
<b>Revenues and Other Sources</b>									
CARRYFORWARD OF APPROPRIATED FUND BALANCE	2,349,511	-							Appropriated from 2019 Fund Balance of \$2,291,441 +/- any surplus or deficit in FY20
GRANT: SAFE ROUTES TO SCHOOL (FDOT)	867,000	78,069	867,000						Sidewalk enhancements leading to the K-8 Center. Grant executed prior to FY21 but not previously budgeted.
GRANT: ADAPTIVE SIGNALIZATION		126,889							
GRANT: FIRE EOC SERVER ROOM HARDENING									Grant has not been awarded. Project will only proceed if grant obtained (\$400,000)
GRANT: FLORIDA DEPT OF ENVIRONMENTAL PROTECTION (19DA5)			881,869						Grant from FDEP reimbursement for 2017 beach nourishment. FDEP Grant Number 19DA5.
GRANT: FLORIDA DEPT OF ENVIRONMENTAL PROTECTION (19DA4)				392,935					Grant from FDEP to fund FY21 beach nourishment and dune restoration. FDEP Grant Number 19DA4.
GRANT: FLORIDA DEPT OF EMERGENCY MGMT				1,922,065					FEMA will reimburse up to 75% of FY21 beach nourishment and dune restoration with a cap of \$2.5M. Total project estimated cost is \$2,315,000. Additional cost up to \$185,000 are eligible for reimbursement.
GRANT: STATE LEGISLATIVE APPROPRIATION	100,000		100,000						Advances Crandon Bike & Pedestrian Safety plan - green bike lanes.
TRANSFER FROM TRANSPORTATION FUND	400,000	400,000	400,000		500,000	200,000	200,000	200,000	Funding for improvements to traffic circles in the amount of \$500,000 in FY21. Transfer in for remainder of Fund Balance over 4 year period
TRANSFER FROM GENERAL FUND OPERATIONS	208,971	208,971	208,971						
TRANSFER FROM GENERAL FUND WORKING CAPITAL	371,518		371,518	1,125,000					Hurricane IRMA reimbursement received in FY20 less \$220k
DEBT: LOAN PROCEEDS	2,750,000		750,000		50,000,000		9,700,000		\$30m Utility Underground / \$12m Resilient Roadway Improvements / \$8m Beach Nourishments. Will require \$2.2m in annual debt service funded from \$600k Franchise Fee Increase + Pay Off \$834k Civic Center (FY20) + Pay Off 781k Capital Improvement 2011A (FY21). \$9.5m in FY24 funded by Pay Off \$187k Capital Improvement 2011B (FY23) + \$50k Cap Improvement Land Acq 2011(FY23). No effect on Utilities
<b>Total Revenues &amp; Transfers In</b>	<b>7,047,000</b>	<b>813,929</b>	<b>3,579,358</b>	<b>3,440,000</b>	<b>50,500,000</b>	<b>200,000</b>	<b>9,900,000</b>	<b>200,000</b>	
<b>TOTAL RESOURCES AVAILABLE</b>			<b>5,870,799</b>	<b>3,920,795</b>	<b>50,980,795</b>	<b>41,140,365</b>	<b>35,387,348</b>	<b>11,950,001</b>	

**Proposed Capital Improvement Fund Budget  
Consolidated Summary  
Fiscal Year 2021**

<b>BEGINNING FUND BALANCE</b>	<b>2,291,441</b>	<b>480,795</b>	<b>480,795</b>	<b>40,940,365</b>	<b>25,487,348</b>	<b>11,750,001</b>
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	FY20 Adopted	FY20 Actual 6/30/20)	FY20 Projection	FY21 Proposed	FY22 Plan	FY23 Plan	FY24 Plan	FY25 Plan	FY21 Comments
<b>Expenditures</b>									
<b>PUBLIC SAFETY</b>									
CCVT & SECURITY SYSTEM UPGRADE					115,000				Product End of Life FY21. Delay implementation to FY22.
FIRE STATION RADIOS HARDWARE & SYSTEM	250,000	191,143	191,143						Balance \$58,857 to be transferred back to General Fund Balance. Plan for radio replacement in FY30
FIRE ENGINE REPLACEMENT	750,000	-	750,000		600,000				FY20 Appropriation used for Fire Engine. FY23 replaces 2 2013 Fire Trucks per Fleet Policy
ISF: VEHICLES	300,000	-	60,000		300,000	300,000	300,000	300,000	FY20 fleet purchases frozen except for \$60,000 for most critical vehicle. FY21 request per Council Adopted Fleet Policy is unfunded. \$300,000 allocation in future years.
LIFEPACK REPLACEMENTS						180,000			Replacement of LifePack required in FY23.
FIRE EOC & SERVER ROOM IMPROVEMENTS									FY21 \$650k is unfunded for Fire, EOC & Server Room Hardening. Village is pursuing grant funding. Project will only move forward if grant is obtained and budget revision approved by
APPARATUS ROOM FLOOR IMPROVEMENTS							70,000	70,000	
STRETCHER REPLACEMENT					80,000				
SRTS - CONSTRUCTION	1,147,000	58,757	1,147,000						Project to be completed using FY20 budget appropriation.
<b>PUBLIC SAFETY SUBTOTAL:</b>	<b>2,447,000</b>	<b>249,900</b>	<b>2,148,143</b>	<b>-</b>	<b>1,095,000</b>	<b>480,000</b>	<b>370,000</b>	<b>370,000</b>	

<b>RESILIENCE</b>									
UTILITY UNDERGROUNDING PROJECT	400,000	2,113	400,000	200,000	4,562,930	5,473,850	8,530,680	8,530,680	Total project cost estimate \$49,200,000 including vista switches and other Utility Undergrounding Master Plan elements. FY20 carryforward \$300k for survey work and \$100k for FPL deposit. FY21 design-build commences.
SHORELINE PROTECTION: USACE 50 YEAR PROJECT	600,000	4,242	200,000						Appropriation for coastal engineering supplement to USACE feasibility study, obtaining beach access easements, survey work and improvements to public access. Assumes future cost paid by USACE after 2025 nourishment.
SHORELINE PROTECTION: BEACH RENOURISHMENT 2017	80,000	64,361	144,361						FY20 included 2nd and 3rd years of monitoring required by permit. Project complete.
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2021	70,000		80,000	2,315,000	80,000	80,000	80,000		Beach Nourishment Phases: Design awarded FY20 (\$140), Construction FY21, 3 years Monitoring, Nourishment every 3 years. FDEP grants 19DA4, 19DA5 and FEMA Grant cover total cost of project estimated at \$2,315,000.
SHORELINE PROTECTION: DUNE RESTORATION 2021	50,000		60,000						FY21 dune allocation (\$675,000) combined with FY21 Beach nourishment line item above.
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2023						2,500,000	80,000	80,000	FY23 beach nourishment and first 2 years of monitoring required by permit.
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2025								2,500,000	FY25 beach nourishment.
ADAPTIVE SIGNALIZATION		(23,034)							
VILLAGE HALL SECOND FLOOR IMPROVEMENTS					250,000	250,000			
SOLAR ENERGY	40,000		40,000						Project pending School Board approval and certification of vendor, FY20 Encumbered Fund Balance
<b>RESILIENCE SUBTOTAL:</b>	<b>1,240,000</b>	<b>47,682</b>	<b>924,361</b>	<b>2,515,000</b>	<b>4,892,930</b>	<b>8,303,850</b>	<b>8,690,680</b>	<b>11,110,680</b>	

**Proposed Capital Improvement Fund Budget  
Consolidated Summary  
Fiscal Year 2021**

BEGINNING FUND BALANCE	2,291,441		480,795	480,795	40,940,365	25,487,348	11,750,001		
	FY20 Adopted	FY20 Actual 6/30/20)	FY20 Projection	FY21 Proposed	FY22 Plan	FY23 Plan	FY24 Plan	FY25 Plan	FY21 Comments
<b>QUALITY OF LIFE</b>									
<b>QUALITY OF LIFE: TRANSPORTATION</b>									
COMPLETE STREETS: CRANDON BLVD BIKE AND PEDESTRIAN IMPROVEMENTS	200,000		200,000	200,000	932,500	932,500			Total improvements \$2,265,000. FY21 green bike lanes, rest of plan over FY22 & FY23.
COMPLETE STREETS IMPROVEMENTS: TRAFFIC CIRCLES					500,000	456,667	456,667	456,667	Total estimated cost \$1.87M. Damaged concrete and header curbs replacement and level paver areas experiencing settlement. 4 year program.
COMPLETE STREETS: VILLAGE CENTER ROADWAY REDESIGN/PARKING IMPROVEMENTS	250,000		250,000						Convert existing parking into diagonal parking adjacent to Village Green Way and Fernwood includes intersection on Fernwood and McIntyre. Funds to be encumbered in fund balance
MASTHA BRIDGE REPAIRS	50,000		50,000						Project to be completed in calendar year 2020, no additional funds required.
VILLAGE HALL PARKING					1,500,000	4,480,000			FY22 acquisition of PD lot, FY23 construction of garage with rooftop fields pending County willingness to sell.
<b>QUALITY OF LIFE: BEAUTIFICATION</b>									
CRANDON BLVD ELECTRICAL UPDATES	25,000		25,000	125,000					Total project cost \$150,000 to update electrical for power source and irrigation system to improve survival of median landscaping and holiday décor.
VILLAGE ARTWORK	120,000				120,000		120,000		FY20 appropriation not utilized. Assumes art project every other year at \$120,000 per project FY22 and FY24
<b>QUALITY OF LIFE: FACILITIES</b>									
COMMUNITY CENTER ROOF MEMBRANE/SILICONE				200,000					Required to address leaks in Community Center Roof.
COMMUNITY CENTER EXPANSION	1,000,000						14,000,000		Total project cost \$14M. FY20 allocation for design did not proceed because debt was not issued in FY20 for this project.
<b>QUALITY OF LIFE: PARKS AND OPEN SPACE</b>									
SPORT LIGHTING		332,500	332,500						Budgeted in FY 19
ST. AGNES FIELD IMPROVEMENTS				100,000					Relevel, regrade and resod fields at St. Agnes.
BEACH AND LAKE PARK IMPROVEMENTS	360,000		360,000	300,000					Repair 2 gazebos and restrooms and path at Beach Park, FY20 allocation encumbered fund balance. Additional \$300,000 required to bring park up to standards including pump repair, splash pad, lighting, gazebo railing, fence and furniture.
KBPC IMPROVEMENTS AND PLAY FIELDS	55,000		100,000						FY20 improvements to KBPS parking lot per Council directive. Future parks/opens space opportunities being discussed.
530 CRANDON PARK IMPROVEMENTS	1,200,000		1,000,000						Rebidding as design-build project, not to exceed \$1M
<b>QUALITY OF LIFE: CULTURAL</b>									
LIBRARY	100,000				1,000,000	1,000,000			Pending community engagement and resolution of law suit to establish feasibility and scope of designing and building new or renovated library on existing site. Funding to be appropriated at time of Interlocal Agreement should the Village wish to proceed once design is completed by the County. Village contribution \$1M FY22 & \$1M FY23.
<b>QUALITY OF LIFE SUBTOTAL:</b>	<b>3,360,000</b>	<b>332,500</b>	<b>2,317,500</b>	<b>925,000</b>	<b>4,052,500</b>	<b>6,869,167</b>	<b>14,576,667</b>	<b>456,667</b>	
<b>Total Expenditures</b>	<b>7,047,000</b>	<b>630,082</b>	<b>5,390,004</b>	<b>3,440,000</b>	<b>10,040,430</b>	<b>15,653,017</b>	<b>23,637,347</b>	<b>11,937,347</b>	
<b>Excess Revenues/(Expenditures)</b>	<b>-</b>	<b>183,847</b>	<b>(1,810,646)</b>	<b>-</b>	<b>40,459,570</b>	<b>(15,453,017)</b>	<b>(13,737,347)</b>	<b>(11,737,347)</b>	
<b>TOTAL ENDING FUND BALANCE</b>			<b>480,795</b>	<b>480,795</b>	<b>40,940,365</b>	<b>25,487,348</b>	<b>11,750,001</b>	<b>12,654</b>	

**Proposed Capital Improvement Fund Budget  
Consolidated Summary  
Fiscal Year 2021**

**BEGINNING FUND BALANCE** 2,291,441    480,795    480,795    40,940,365    25,487,348    11,750,001

	FY20 Adopted	FY20 YTD(6/30/20)	FY20 Projection	FY21 Proposed	FY22 Plan	FY23 Plan	FY24 Plan	FY25 Plan	FY21 Comments
<b>Revenues and Other Sources</b>									
CARRYFORWARD OF APPROPRIATED FUND	2,349,511	-							Appropriated from 2019 Fund Balance of \$2,291,441 +/- any surplus or deficit in FY20
GRANT: SAFE ROUTES TO SCHOOL (FDOT)	867,000	78,069	867,000						Sidewalk enhancements leading to the K-8 Center. Grant executed prior to FY21 but not previously budgeted.
GRANT: ADAPTIVE SIGNALIZATION		126,889							
GRANT: FIRE EOC SERVER ROOM HARDENING									Grant has not been awarded. Project will only proceed if grant obtained (\$400,000)
GRANT: FLORIDA DEPT OF ENVIRONMENTAL PROTECTION (19DA5)			881,869						Grant from FDEP reimbursement for 2017 beach nourishment. FDEP Grant Number 19DA5.
GRANT: FLORIDA DEPT OF ENVIRONMENTAL PROTECTION (19DA4)				392,935					Grant from FDEP to fund FY21 beach nourishment and dune restoration. FDEP Grant Number 19DA4.
GRANT: FLORIDA DEPT OF EMERGENCY MGMT				1,922,065					FEMA will reimburse up to 75% of FY21 beach nourishment and dune restoration with a cap of \$2.5M. Total project estimated cost is \$2,315,000. Additional cost up to \$185,000 are eligible for reimbursement.
GRANT: STATE LEGISLATIVE APPROPRIATION	100,000		100,000						Advances Crandon Bike & Pedestrian Safety plan - green bike lanes.
TRANSFER FROM TRANSPORTATION FUND	400,000	400,000	400,000		500,000	200,000	200,000	200,000	Funding for improvements to traffic circles in the amount of \$500,000 in FY21. Transfer in for remainder of Fund Balance over 4 year period
TRANSFER FROM GENERAL FUND OPERATIONS	208,971	208,971	208,971						
TRANSFER FROM GENERAL FUND WORKING CAPITAL	371,518		371,518	1,125,000					Hurricane IRMA reimbursement received in FY20 less \$220k
DEBT: LOAN PROCEEDS	2,750,000		750,000		50,000,000		9,700,000		\$30m Utility Underground / \$12m Resilient Roadway Improvements / \$8m Beach Nourishments. Will require \$2.2m in annual debt service funded from \$600k Franchise Fee Increase + Pay Off \$834k Civic Center (FY20) + Pay Off 781k Capital Improvement 2011A (FY21). \$9.5m in FY24 funded by Pay Off \$187k Capital Improvement 2011B (FY23) + \$50k Cap Improvement Land Acq 2011 (FY23). No effect on Millage
<b>Total Revenues &amp; Transfers In</b>	<b>7,047,000</b>	<b>813,929</b>	<b>3,579,358</b>	<b>3,440,000</b>	<b>50,500,000</b>	<b>200,000</b>	<b>9,900,000</b>	<b>200,000</b>	
<b>TOTAL RESOURCES AVAILABLE</b>			<b>5,870,799</b>	<b>3,920,795</b>	<b>50,980,795</b>	<b>41,140,365</b>	<b>35,387,348</b>	<b>11,950,001</b>	

**Proposed Capital Improvement Fund Budget  
Consolidated Summary  
Fiscal Year 2021**

**Expenditures**

<b>PUBLIC SAFETY</b>										
CCTV & SECURITY SYSTEM UPGRADE					115,000					Product End of Life FY21. Delay implementation to FY22.
FIRE STATION RADIOS HARDWARE & SYSTEM	250,000	191,143	191,143							Balance \$58,857 to be transferred bacy to General Fund Balance. Plan for radio replacement in FY30
FIRE ENGINE REPLACEMENT	750,000	-	750,000		600,000					FY20 Appropriation used for Fire Engine. FY23 replaces 2 2013 Fire Trucks per Fleet Policy
ISF: VEHICLES	300,000	-	60,000		300,000	300,000	300,000	300,000		FY20 fleet purchases frozen except for \$60,000 for most critical vehicle. FY21 request per Council Adopted Fleet Policy is unfunded. \$300,000 allocation in future years.
LIFEPAK REPLACEMENTS						180,000				Replacement of LifePak required in FY23.
FIRE EOC & SERVER ROOM IMPROVEMENTS										FY21 \$650k is unfunded for Fire, EOC & Server Room Hardening. Village is puruing grant funding. Project will only move forward if grant is obtained and budget revision approved by Council.
APPARATUS ROOM FLOOR IMPROVEMENTS							70,000	70,000		
STRETCHER REPLACEMENT					80,000					
SRTS - CONSTRUCTION	1,147,000	58,757	1,147,000							Project to be completed using FY20 budget appropriation.
<b>PUBLIC SAFETY SUBTOTAL:</b>	<b>2,447,000</b>	<b>249,900</b>	<b>2,148,143</b>	<b>-</b>	<b>1,095,000</b>	<b>480,000</b>	<b>370,000</b>	<b>370,000</b>		

<b>RESILIENCE</b>										
UTILITY UNDERGROUNDING PROJECT	400,000	2,113	400,000	200,000	4,562,930	5,473,850	8,530,680	8,530,680		Total project cost estimate \$49,200,000 including vista switches and other Utility Undergroudnig Master Plan elements. FY20 carryforward \$300k for survey work and \$100k for FPL deposit. FY21 design-build commences.
SHORELINE PROTECTION: USACE 50 YEAR PROJECT	600,000	4,242	200,000							Appropriation for coastal engineering supplement to USACE feasibility study, obtaining beach access easements, survey work and improvements to public access. Assumes future cost paid by USACE after 2025 nourishment.
SHORELINE PROTECTION: BEACH RENOURISHMENT 2017	80,000	64,361	144,361							FY20 included 2nd and 3rd years of monitoring required by permit. Project complete.
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2021	70,000		80,000	2,315,000	80,000	80,000	80,000			Beach Nourishments Phases: Design awarded FY20 (\$140), Construction FY21, 3 years Monitoring. Nourishment every 3 years. FDEP grants 19DA4, 19DA5 and FEMA Grant cover total cost of project estimated at \$2,315,000
SHORELINE PROTECTION: DUNE RESTORATION 2021	50,000		60,000							FY21 dune allocation (\$675,000) combined with FY21 Beach nourishment line item above.
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2023						2,500,000	80,000	80,000		FY23 beach nourishment and first 2 years of monitoring required by permit.
SHORELINE PROTECTION: BEACH RENOURISHMENT & DUNE RESTORATION 2025								2,500,000		FY25 beach nourishment.
ADAPTIVE SIGNALIZATION		(23,034)								
VILLAGE HALL SECOND FLOOR IMPROVEMENTS					250,000	250,000				
SOLAR ENERGY	40,000		40,000							Project pending School Board approval and certification of vendor, FY20 Encumbered Fund Balance
<b>RESILIENCE SUBTOTAL:</b>	<b>1,240,000</b>	<b>47,682</b>	<b>924,361</b>	<b>2,515,000</b>	<b>4,892,930</b>	<b>8,303,850</b>	<b>8,690,680</b>	<b>11,110,680</b>		

**Proposed Capital Improvement Fund Budget  
Consolidated Summary  
Fiscal Year 2021**

<b>QUALITY OF LIFE</b>										
<b>QUALITY OF LIFE: TRANSPORTATION</b>										
COMPLETE STREETS: CRANDON BLVD BIKE AND PEDESTRIAN IMPROVEMENTS	200,000		200,000	200,000	932,500	932,500				Total improvements \$2,265,000. FY21 green bike lanes, rest of plan over FY22 & FY23.
COMPLETE STREETS IMPROVEMENTS: TRAFFIC CIRCLES					500,000	456,667	456,667	456,667		Total estimated cost \$1.87M. Damaged concrete and header curbs replacement and level paver areas experiencing settlement. 4 year program.
COMPLETE STREETS: VILLAGE CENTER ROADWAY REDESIGN/PARKING	250,000		250,000							Convert existing parking into diagonal parking adjacent to Village Green Way and Fernwood includes intersection on Fernwood and McIntyre. Funds to be encumbered in fund balance
MASTHA BRIDGE REPAIRS	50,000		50,000							Project to be completed in calendar year 2020, no additional funds required.
VILLAGE HALL PARKING					1,500,000	4,480,000				FY22 acquisition of PD lot, FY23 construction of garage with rooftop fields pending County willingness to sell.
<b>QUALITY OF LIFE: BEAUTIFICATION</b>										
CRANDON BLVD ELECTRICAL UPDATES	25,000		25,000	125,000						Total project cost \$150,000 to update electrical for power source and irrigation system to improve survival of median landscaping and holiday décor.
VILLAGE ARTWORK	120,000				120,000		120,000			FY20 appropriation not utilized. Assumes art project every other year at \$120,000 per project FY22 and FY24
<b>QUALITY OF LIFE: FACILITIES</b>										
COMMUNITY CENTER ROOF MEMBRANE/SILICONE				200,000						Required to address leaks in Community Center Roof.
COMMUNITY CENTER EXPANSION	1,000,000						14,000,000			Total project cost \$14M. FY20 allocation for design did not proceed because debt was not issued in FY20 for this project.
<b>QUALITY OF LIFE: PARKS AND OPEN SPACE</b>										
SPORT LIGHTING		332,500	332,500							Budgeted in FY 19
ST. AGNES FIELD IMPROVEMENTS				100,000						Relevel, regrade and resod fields at St. Agnus.
BEACH AND LAKE PARK IMPROVEMENTS	360,000		360,000	300,000						Repair 2 gazebos and restrooms and path at Beach Park, FY20 allocation encumbered fund balance. Additional \$300,000 required to bring park up to standards including pump repair, splash pad, lighting, gazebo railing, fence and furniture.
KBPC IMPROVEMENTS AND PLAY FIELDS	55,000		100,000							FY20 improvements to KBPS parking lot per Council directive. Future parks/opens space opportunities being discussed.
530 CRANDON PARK IMPROVEMENTS	1,200,000		1,000,000							Rebidding as design-build project, not to exceed \$1M
<b>QUALITY OF LIFE: CULTURAL</b>										
LIBRARY	100,000				1,000,000	1,000,000				Pending community engagement and resolution of law suit to establish feasibility and scope of designing and building new or renovated library on existing site. Funding to be appropriated at time of Interlocal Agreement should the Village wish to proceed once design is completed by the County. Village contribution \$1M FY22 & \$1M FY23.
<b>QUALITY OF LIFE SUBTOTAL:</b>	<b>3,360,000</b>	<b>332,500</b>	<b>2,317,500</b>	<b>925,000</b>	<b>4,052,500</b>	<b>6,869,167</b>	<b>14,576,667</b>	<b>456,667</b>		
<b>Total Expenditures</b>	<b>7,047,000</b>	<b>630,082</b>	<b>5,390,004</b>	<b>3,440,000</b>	<b>10,040,430</b>	<b>15,653,017</b>	<b>23,637,347</b>	<b>11,937,347</b>		
<b>Excess Revenues/(Expenditures)</b>	<b>-</b>	<b>183,847</b>	<b>(1,810,646)</b>	<b>-</b>	<b>40,459,570</b>	<b>(15,453,017)</b>	<b>(13,737,347)</b>	<b>(11,737,347)</b>		
<b>TOTAL ENDING FUND BALANCE</b>			<b>480,795</b>	<b>480,795</b>	<b>40,940,365</b>	<b>25,487,348</b>	<b>11,750,001</b>	<b>12,654</b>		



Village of Key Biscayne  
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