

**NOTE:** A request form is available from the Deputy Town Clerk or on the Town's website; please fill it in and return it no later than the "Public Comment" section of the meeting if you would like to address the Town Council. When you speak, you must come to the podium in the front and clearly state your name and address for the record. Please mute or turn off your cell phone or electronic devices at the start of the meeting. Thank you.

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

**REGULAR COUNCIL MEETING**

**REVISED AGENDA**

**AGENDA**

June 11, 2025  
7:00 PM

**STATEMENT OF DECORUM**

*All comments must be addressed to the Council as a body and not to individuals. Any person making a racial or slanderous remark or who becomes boisterous while addressing the Town Council, staff, etc. shall be barred from the audience by the presiding officer. No profanity, shouting, heckling, verbal outbursts, or disruptive behavior in support of or opposition to a speaker or his/her remarks is permitted. Please mute or turn off your cell phone or other electronic devices at the start of the meeting. Failure to do so may result in being barred from the meeting. Persons exiting the Chambers shall do so quietly.*

**SPECIAL NOTICE**

A Regular Meeting of the Town Council of the Town of Bay Harbor Islands will take place in-person and virtually through the Zoom platform, on Wednesday, June 11, 2025, at 7:00 p.m.

"In an effort to provide greater public access and comment on pending matters, the Town of Bay Harbor Islands is providing a Zoom link to enable members of the public to comment on pending items on the Town Council agenda. Zoom access is provided under the same terms and conditions as in-person access, including length of time and decorum. Anyone desiring to be heard may utilize the Zoom link. However, members of the public must understand that the provision of Zoom access for comments is a courtesy, not a vested right, and that access is provided subject to the availability and functionality of the Town's equipment. There is no guarantee that internet service will be reliable or that the Town's equipment will function as intended. In the event that the Zoom access is unavailable or interrupted for any reason, the Town Council meeting will still proceed forward, and will not be stopped or rescheduled in any regard. Those wishing to be absolutely certain that their comments are heard by the Town Council should present themselves in person at the Council meeting and seek recognition, or alternatively, should submit their comments in advance of the meeting in writing to the Town Clerk, and ask that they be read into the record, subject to the above terms and conditions, such as length and decorum. The validity of any actions taken by the Town Council will in no way be affected by the use or functionality of Zoom access for comments."

Zoom Meeting Link: <https://us06web.zoom.us/j/88435171923>  
Meeting ID: 884 3517 1923

To request to speak during Public Comment, please utilize the "raise your hand" Zoom feature on your electronic device. You will be recognized at the direction of the Zoom Meeting Host.

In addition, any member of the public who does not wish, or is unable to participate through the Zoom video conferencing platform, but would still like to participate can do so by listening to the meeting as it happens by dialing the Toll-free numbers below:

US Toll Free Numbers: 877 853 5247 or 888 788 0099

For higher quality, dial a number based on your current location:  
US: 1 305 224 1968 or 1 646 558 8656 or 1 301 715 8592

Meeting ID: 884 3517 1923  
Participant ID: Press the # key.

To request to speak: Dial \*9 on your telephone device to activate the "Raise your Hand" feature on the Zoom platform.

Members of the Public can also submit their request to speak and/or comments via email to the Office of the Town Clerk at [yhamilton@bayharborislands-fl.gov](mailto:yhamilton@bayharborislands-fl.gov) prior to 4:00 p.m. on the day of the meeting.

## **CALL TO ORDER: Approximately 7:00 p.m. or immediately following the Budget Workshop**

### **PLEDGE OF ALLEGIANCE:**

### **ROLL CALL:**

### **SPECIAL PRESENTATION:**

1. ~~Proclamation~~ Rabbi Sholom B. Lipskar
2. **Presentation** of the Town's Annual Comprehensive Financial Report (ACFR) for the year ended September 30, 2024 by the Town's Auditors, Marcum LLP, managing partner Moises Ariza from CBIZ LLP.
3. **Recognition** of Ruth K. Broad Student of the Year for 2024-2025 - Noyemi Ataca
4. **Presentation** by Commissioner Geraldo Vildostegui, Surfside - USDOT Safe Streets for All - (Ss4A) planning program. Sponsored by Council Member Teri D'Amico
5. **Recognition of Employees of the Months of March, April, and May:**  
Shanika Agustin - March  
Yuni Palacio - April  
Juan Hernandez - May

## **REQUESTS FOR WITHDRAWALS, DEFERMENTS AND FUTURE AGENDA ITEMS:**

### **TOWN MANAGER'S REPORT:**

### **COUNCIL REPORTS:**

### **PUBLIC COMMENTS:**

Speakers are allowed three (3) minutes and up to no more than five (5) minutes at the discretion of the presiding officer to speak on any items on the agenda only during the Public Comment portion of the meeting. Speakers may apportion their time during Public Comment to various agenda items however they wish. Any person who wishes to speak during a public hearing may be heard for no more than two (2) minutes during each public hearing or ordinance on second reading. Your cooperation is appreciated in observing the three (3) minute rule. If you have a matter you would like to discuss which requires more than five (5) minutes, please arrange a meeting with the Town Manager or appropriate administrative official. A request form is available from staff or on the Town's website; please fill it in and return it to the Deputy Town Clerk no later than the conclusion of "Public Comment" section of the meeting, if you would like to address the Town Council. Please come forward to the podium, give your name and address, and the name and address of the organization you are representing if any.

### **COMMITTEE REPORTS:**

6. ~~Parks & Recreation Committee~~



**CONSENT AGENDA:** *(Consent agenda items are those which are routine, do not require discussion or explanation prior to Town Council action, or have already been discussed and/or explained and do not require further discussion or explanation. Items can be removed from the consent agenda by the request of an individual Council member for independent consideration provided such request is made prior to the vote on the consent agenda.)*

7. **Consideration and approval** of a Resolution accepting a Proposal from Adurra Group Inc, in the amount of \$178,100, to provide GIS Utility Data Systems for Town-owned assets. Enclosed are the Staff Memo, Proposal, and draft Resolution.

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, ACCEPTING A PROPOSAL FROM ARDURRA GROUP INC. IN THE AMOUNT OF \$178,100 TO DEVELOP AND MAINTAIN FOR A PERIOD OF ONE YEAR, GIS DATA LAYERS FOR WATER, SEWER, STORMWATER, STREET SIGNS, STREET LIGHTS, AND PARKING SPACES; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR EXPENDITURE OF FUNDS; AND SETTING AN EFFECTIVE DATE.**

8. **Consideration and approval** of a Resolution accepting a proposal from Hazen and Sawyer to develop a Wastewater Collection and Transmission System Master Plan in the amount of \$147,600. Enclosed are the Staff Report, Proposal, and draft Resolution

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, ACCEPTING A PROPOSAL FROM HAZEN AND SAWER IN THE AMOUNT OF \$147,600 TO DEVELOP A WASTEWATER COLLECTION AND TRANSMISSION SYSTEM MASTER PLAN; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR EXPENDITURE OF FUNDS; AND SETTING AN EFFECTIVE DATE.**

9. **Consideration and Approval** of a Resolution for the Ninth Extension of the Lease Agreement between Sunshine Gasoline Distributors, Inc. and the Town of Bay Harbor Islands to September 30, 2025, for operation of a motor fuel service station and convenience store at 1501 Broad Causeway, Bay Harbor Islands, Florida. Enclosed are the draft Resolution and the Lease Extension agreement that call for a 5% increase to the rent, on a monthly basis from the previous rental payment. (Town Manager)

**A RESOLUTION OF TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, PROVIDING FOR THE APPROVAL OF THE NINTH LEASE EXTENSION AGREEMENT BETWEEN THE TOWN OF BAY HARBOR ISLANDS AND SUNSHINE GASOLINE DISTRIBUTORS, INC., A FLORIDA CORPORATION; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.**

10. **Consideration and Approval** of a Resolution authorizing the Town Manager to work with Sister Cities International to enter into a Sister Cities agreement with Eshkol Regional Council of Israel . Sponsored by Mayor Isaac Salver.

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AUTHORIZING THE TOWN MANAGER TO WORK WITH SISTER CITIES INTERNATIONAL TO ENTER INTO A SISTER CITIES AGREEMENT BETWEEN BAY HARBOR ISLANDS AND ESHKOL REGIONAL COUNCIL OF THE STATE OF ISRAEL; PROVING FOR INCORPORATION OF RECITALS AND AN EFFECTIVE DATE.**

11. **Consideration and Approval** of a Resolution amending the Town of Bay Harbor Islands agreement with Greenspoon Marder LLP for providing general legal services to the Town. Sponsored by Council Member Robert Yaffe. Enclosed is a copy of the draft resolution.

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN OF BAY HARBOR ISLANDS AGREEMENT WITH GREENSPOON MARDER LLP FOR PROVIDING GENERAL LEGAL SERVICES TO THE TOWN ON A MONTHLY RETAINER BASIS; PROVIDING FOR INCORPORATION OF RECITALS AND AN EFFECTIVE DATE.**

- ~~12. **Consideration and Approval** of a possible agreement between the Town of Bay Harbor Islands and KC Property, LLC regarding Block 11. Enclosed is the proposed agreement. Sponsored by Mayor Isaac Salver~~

**STAFF RECOMMENDATION:** Approve

**POLL VOTE**

**ORDINANCES ON SECOND READING:**

13. **Consideration and Approval** of an Ordinance on Second Reading amending Section 23-11 of the Town Code of Ordinances defining mechanical equipment, prohibiting such equipment on the exterior wall of the second floor of any building, and requiring these equipment to be clearly identified and shown during the site plan review process. Enclosed are the Staff Memo and proposed Ordinance. Sponsored by Council Member Robert Yaffe

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN'S ZONING AND PLANNING CODE BY AMENDING SECTION 23-11 ENTITLED "LAND DEVELOPMENT REGULATIONS" TO PROHIBIT MECHANICAL EQUIPMENT ON SECOND FLOOR EXTERIOR WALLS AND REQUIRING ALL SUCH EQUIPMENT TO BE CLEARLY IDENTIFIED DURING THE SITE PLAN REVIEW PROCESS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**STAFF RECOMMENDATION:** Council's Discretion

**POLL VOTE**

14. **Consideration and Approval** of an ordinance on Second Reading amending Section 23-12 of the Town Code entitled "General Provisions" by revising Section 23-12(26) to add tennis court dimensional standards and padel ball to the outdoor recreational game court facilities allowed in the Town, modifying fencing regulations and providing for noise mitigation to accommodate this sport. Sponsored by Vice Mayor Stephanie Bruder and Council member Joshua D. Fuller. Enclosed are the Staff Memo, supporting documents, and proposed ordinance.

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN'S ZONING AND PLANNING CODE BY AMENDING SECTION 23-12 ENTITLED GENERAL PROVISIONS; AMENDING SECTION 23-12(26) RELATED TO OUTDOOR RECREATIONAL GAME COURT FACILITIES TO CLARIFY AND EXPAND THE TYPES OF GAME COURT FACILITIES ALLOWED AND TO MODIFY FENCING ALLOWANCES; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**STAFF RECOMMENDATION:** Council's Discretion

**POLL VOTE**

**ORDINANCES ON FIRST READING:**

15. **Consideration** and **Approval** of an ordinance on First Reading amending Chapter 7½ of the Town Code pertaining to Flood Damage Prevention. Enclosed are the Staff Memo and proposed ordinance. (Town Manager)

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN OF BAY HARBOR ISLANDS CODE OF ORDINANCES TO AMEND CHAPTER 7½ ENTITLED FLOOD DAMAGE PREVENTION; TO CLARIFY THAT MANUFACTURED HOMES AND RECREATIONAL VEHICLES ARE NOT ALLOWED IN FLOOD HAZARD AREAS; TO ADD REQUIREMENTS FOR CONSTRUCTION IN COASTAL HIGH HAZARD AREAS (V ZONES); TO ADOPT LOCAL AMENDMENTS TO THE FLORIDA BUILDING CODE; AND FOR OTHER PURPOSES; PROVIDING FOR APPLICABILITY; PROVING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT AND REPEALER; AND PROVIDING FOR AN EFFECTIVE DATE.**

**STAFF RECOMMENDATION:** Council's Discretion

**POLL VOTE**

16. **Consideration** and **Approval** of an ordinance on First Reading amending Section 23-11 of the Town Code related to the second story building area waivers in the RD District and setback encroachments in the RM-3 District. Sponsored by Council Member Stephanie Bruder. Enclosed are the Staff Memo and proposed ordinance.

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN'S ZONING AND PLANNING CODE BY AMENDING SECTION 23-11 ENTITLED "LAND DEVELOPMENT REGULATIONS" RELATED TO SECOND FLOOR BUILDING AREA WAIVERS IN THE RD DISTRICT AND SETBACK ENCROACHMENTS IN THE RM-3 DISTRICT; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**STAFF RECOMMENDATION:** Council's Discretion

**POLL VOTE**

### **DEFERRED ITEMS:**

17. **Discussion** and **Possible** action regarding the License Agreements for Temporary Parking Space. Enclosed Staff Memo, the lease application documents, and the Financial Analysis. Sponsored by Vice Mayor Stephanie Bruder.
18. **Consideration** and **Approval** of an Ordinance on Second Reading amending Chapter 17 of the Sign Code, by retitling Section 17-21 from "Indoor Signs" to Indoor Signs and Window Signs and amending Section 17-20(t) relating to building identification signs. Enclosed are the Staff Memo and the proposed Ordinance. Sponsored by Vice Mayor Stephanie Bruder.

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES PERTAINING TO WINDOW SIGNS AND BUILDING IDENTIFICATION SIGNS; AMENDING ARTICLE I OF CHAPTER 17, ENTITLED "SIGNS"; RETITLING SECTION 17-21 FROM "INDOOR SIGNS" TO "INDOOR SIGNS AND WINDOW SIGNS"; AMENDING SECTION 17-20(T) RELATED TO BUILDING IDENTIFICATION SIGNS; PROVIDING FOR UPDATED DIMENSIONAL REQUIREMENTS AND LOCATION RESTRICTIONS; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICTS, REPEALER, CODIFICATION, SEVERABILITY; AN EFFECTIVE DATE.**

**STAFF RECOMMENDATION:** Council's Discretion

**POLL VOTE**

**TOWN MANAGER ITEMS:** *(Town business items requiring Council approval)*

19. **Request for approval** of an extension of a temporary Sales Center, by The Continuum Company LLC, in connection with the development of a multifamily residential structure at 9201 and 9481 East Bay Harbor Drive, La Baia North. The applicant is requesting the Sales Center until December 31, 2025. Enclosed are the supporting documents. Placed on the agenda by Council Member Molly Diallo and Council Member Robert Yaffe for discussion.

**STAFF RECOMMENDATION:** Council's Discretion

**POLL VOTE**

20. **Request for approval** of an extension of a temporary Sales Center, 1177 Bay Harbor Islands, LLC, in connection with the development of a mixed-use development under construction on the northeast corner of Kane Concourse and West Bay Harbor Drive (1177 Kane Concourse). The applicant is requesting the Sales Center located at 1160 Kane Concourse until September 30, 2025. Enclosed are the supporting documents. Placed on the agenda by Council Member Robert Yaffe for discussion.

**STAFF RECOMMENDATION:** Council's Discretion

**POLL VOTE**

21. **Request for approval** of the location of a temporary Sales Center at 1090 Kane Concourse, Unit A, in connection with the development of a 26-unit multifamily project at 1047 92nd Street and 1055 92nd Street by 1055 Bay Harbor Development, LLC. The applicant is requesting the sales center for a period not to exceed three (3) years. Enclosed are the supporting documents. (Town Manager)

**STAFF RECOMMENDATION:** Council's Discretion

**POLL VOTE**

**DISCUSSION ITEMS:**

22. **Discussion** and **Possible** action on the design of the 96th Street Park. Sponsored by Council Member D'Amico
23. **Discussion** and **Possible** action regarding Town Hall. Sponsored by Town Attorney's Office

**ADJOURNMENT:** Approximately 11:00 p.m.

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

## AGENDA ITEM REPORT

June 11, 2025

**ITEM NUMBER: 1.**

**ITEM: ~~Proclamation~~—Rabbi Sholom B. Lipskar**

**DESCRIPTION:**

Rabbi Sholom Lipskar passed away on May 3, 2025. The Proclamation is being issued in his honor.

**RECOMMENDED ACTION:**

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**FINANCIAL ANALYSIS:**

**BUDGET IMPACT:**

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Submitted By: Yvonne Hamilton, Town Clerk

**ATTACHMENTS**

None

## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 2.

**ITEM: Presentation** of the Town's Annual Comprehensive Financial Report (ACFR) for the year ended September 30, 2024 by the Town's Auditors, Marcum LLP, managing partner Moises Ariza from CBIZ LLP.

### DESCRIPTION:

State law requires that all general-purpose local governments publish within nine (9) months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with generally accepted auditing standards and government auditing standards by licensed certified public accountants. In addition, Section 31 of the Town Charter requires that qualified public accountants shall make an independent audit of accounts for submission to the Town Council. In fulfillment of these requirements, the Town's Annual Comprehensive Financial Report for the fiscal year ended September 30, 2024, is being presented by the Town's auditors, Marcum LLP, for the Town Council's consideration and review.

### RECOMMENDED ACTION:

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### FINANCIAL ANALYSIS:

There is no additional fiscal impact to present this report.

### BUDGET IMPACT:

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Submitted By: Sandra Siefken, Finance Director

### ATTACHMENTS

|    |                                                  |
|----|--------------------------------------------------|
| 1. | Town of BHI - Issued ACFR FY2024                 |
| 2. | Town of BHI - Issued Communication Letter FY2024 |
| 3. | BHI Pension - Issued FS FY2024                   |
| 4. | Town BHI- Issued TCT Compliance Reports FY24     |



# ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED  
SEPTEMBER 30, 2024



Town of Bay Harbor Islands, FL



# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

of the

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**



**For the fiscal year ended September 30, 2024**

**Prepared by the Finance Department**



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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## INTRODUCTORY SECTION

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May 29, 2025

**Town Council**

Isaac Salver  
Mayor

Stephanie Bruder  
Vice Mayor

Joshua D. Fuller  
Council Member

Molly Diallo  
Council Member

Teri D'Amico  
Council Member

Eric Rappaport  
Council Member

Robert Yaffe  
Council Member

To the Honorable Mayor Isaac Salver, Vice Mayor Stephanie Bruder, members of the Town Council, and citizens of the Town of Bay Harbor Islands:

State law requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with generally accepted auditing standards and government auditing standards by licensed certified public accountants. In addition, Section 31 of the Town Charter requires that qualified public accountants shall make an independent audit of accounts for submission to the Town Council. In fulfillment of these requirements, the Town's Annual Comprehensive Financial Report for the fiscal year ended September 30, 2024, is presented for your consideration and review.

Responsibility for the accuracy and fairness of the presentation, including all disclosures, rests with the Town. We believe the information as presented is accurate in all material respects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of the Town, and that all disclosures necessary to enable the reader to gain a general understanding of the Town's financial activity have been included. To provide a reasonable basis for making these representations, management of the Town has established a comprehensive internal control framework that is designed both to protect the Town's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town of Bay Harbor Islands' financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Town's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

**Town Officials**

Lindsley Noel  
Town Manager

Yvonne Hamilton  
Town Clerk

Joseph Geller  
Town Attorney

CBIZ CPAs P.C, a licensed certified public accounting firm, has audited the Town's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town of Bay Harbor Islands for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon their audit, that there was a reasonable basis for rendering unmodified opinions that the Town's financial statements for the fiscal year ended September 30, 2024, are fairly presented in accordance with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

Management's Discussion and Analysis (MD&A) is a narrative introduction, overview, and analysis provided by management accompanying the basic financial statements. This letter of transmittal is complementary to the MD&A and should be read in conjunction with it. The Town of Bay Harbor Islands' MD&A can be found immediately following the report of the independent auditors.

## **Profile of the Government**

The Town of Bay Harbor Islands has 5,679 residents according to the latest available estimate in 2023 from the U.S. Census Bureau. Located in northeastern Miami-Dade County, it is comprised of two islands in the Intracoastal Waterway. The Broad Causeway provides access from the Town to the mainland and to the beaches of the barrier island. The Town has a very low crime rate and enjoys moderate subtropical temperatures and weather.

The Town was incorporated in 1947 and operates under a council-manager form of government. The seven-member Town Council establishes policies, enacts legislation, and adopts budgets. The Town provides a full range of services: public safety (police, building and zoning), transportation and the construction and maintenance of roads, infrastructure, and recreation facilities, operation and maintenance of a causeway, water and sewer utilities, sanitation (refuse collection), operation and maintenance of parking facilities, and general government and administrative services. Fire protection, education, and welfare services are provided by units of other local governments whose activities are not included in the accompanying financial statements.

The annual budget serves as the foundation for the Town's financial planning and control. The Town Manager presents a proposed budget to the Town Council, after having reviewed and revised budget requests from all departments. The Council holds two public hearings to receive public comment prior to adopting the final budget and tax millage rate. The budget must be adopted prior to September 30th. The department is the legal level of budgetary control. The Town Council must approve all supplemental appropriations and any transfers of appropriations between departments. Budget-to-actual comparisons are provided for the General Fund in the Required Supplementary Information section following the notes to the financial statements.

## **Information Relevant to an Assessment of Financial Condition**

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the Town of Bay Harbor Islands operates.

The Town has a convenient location within easy driving distance of the cities of Miami, Miami Beach, and Fort Lauderdale, with all their commercial and employment opportunities and cultural, recreational, and other amenities. The Miami and Fort Lauderdale airports, Port Everglades, and the Port of Miami are all easily accessible.

Based on 2024 estimates from the U.S. Census Bureau, the median age for Town residents is 36.6, and the median household income is \$84,750.

Property values have increased in the last ten years. However, according to the Miami-Dade County property appraiser, existing property values increased 9.6% as of January 1, 2024. However, redevelopment of older properties is continuing to give a more modern look to the Town and to strengthen the tax base. Continuing improvement in property values and in the economy is expected to have a positive impact on the Town's ability to generate revenues.

## **Long-term Financial Planning**

Redevelopment of commercial and residential properties continues to enhance the Town's taxbase, and several significant multi-family projects should be added to the Town's tax rolls for upcoming fiscal years. Sales of transferable development rights needed for the development of larger multi-family projects have continued, but since those receipts are from the sales of limited assets, they are not budgeted nor used to support ongoing operations.

## **Acknowledgements**

As always, we would like to thank the Mayor, Vice Mayor, and members of the Town Council for their support and endorsement of sound accounting, financial management, and financial reporting practices and to express our appreciation to our independent certified public accountants, CBIZ CPAs P.C, for their cooperation, assistance, and professionalism. We would also like to express our appreciation to everyone on the Finance Department team for their dedication and hard work.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "L. Noel", is written over a horizontal line.

Lindsley Noel, Town Manager



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**LIST OF TOWN OFFICIALS**  
**SEPTEMBER 30, 2024**

**COUNCIL-MANAGER FORM OF GOVERNMENT**

**TOWN COUNCIL**

Isaac Salver, Mayor

Stephanie Bruder, Vice Mayor

Teri D'Amico  
Joshua D. Fuller  
Molly Diallo  
Eric Rappaport  
Robert H. Yaffe

**TOWN MANAGER**

Lindsley Noel

**TOWN CLERK**

Yvonne Hamilton

**TOWN ATTORNEY**

Greenspoon Marder LLP, Joseph Geller

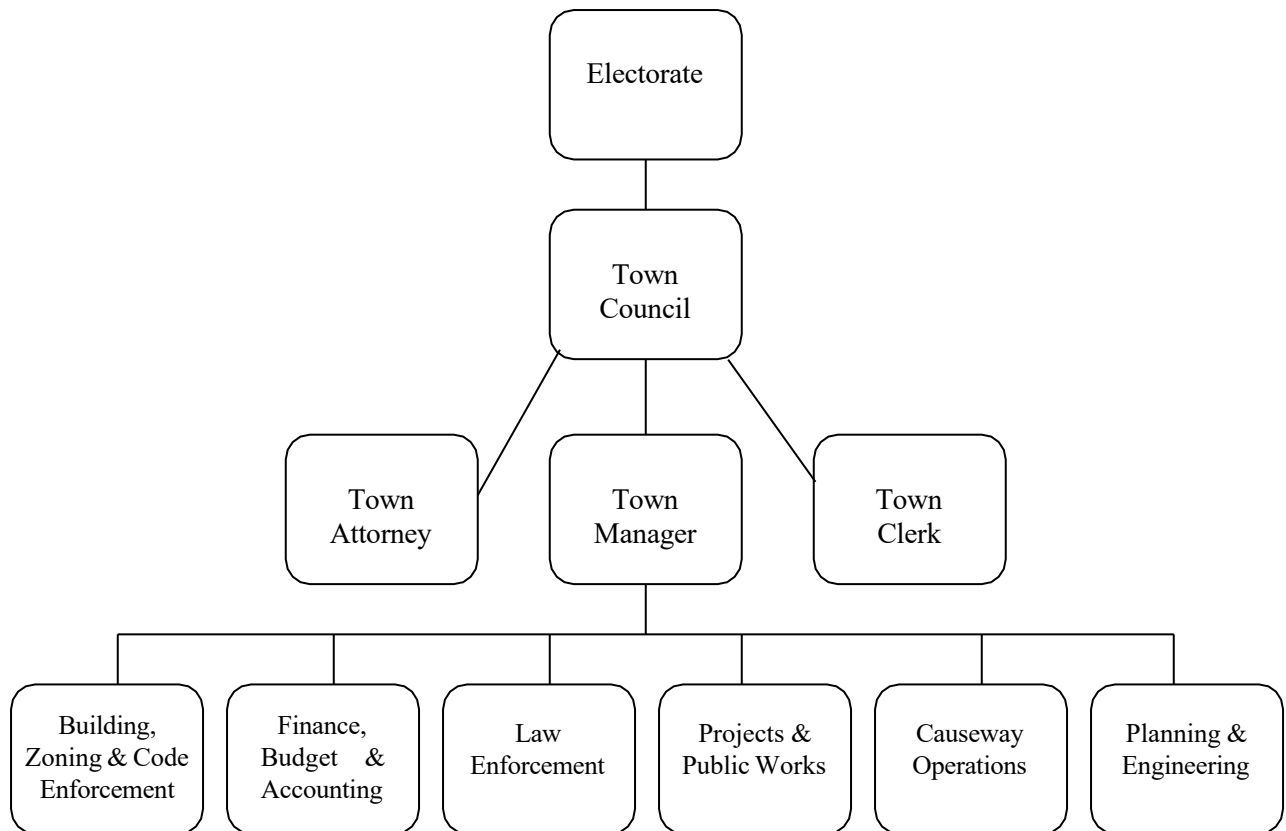
**TOWN FINANCE DIRECTOR**

Sandra Siefken

**INDEPENDENT AUDITORS**

CBIZ CPAs, P.C.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**ORGANIZATIONAL CHART**  
**SEPTEMBER 30, 2024**





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Bay Harbor Islands  
Florida**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2023

*Christopher P. Morill*

Executive Director/CEO

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## FINANCIAL SECTION

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## INDEPENDENT AUDITORS' REPORT

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## **Independent Auditors' Report**

To the Honorable Mayor, Town Council and Town Manager  
**Town of Bay Harbor Islands, Florida**

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Bay Harbor Islands, Florida (the "Town"), as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules and related notes, the schedules of changes in net pension liability (asset) and related ratios, the schedule of Town contributions, and the schedule of changes in total OPEB liability and related ratios, on pages 4-15 and 58-62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining financial statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2025 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

***CBIZ CPAs P.C.***

Miami, FL  
May 29, 2025

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**(Required Supplementary Information)**

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# **TOWN OF BAY HARBOR ISLANDS, FLORIDA**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

As management of the Town of Bay Harbor Islands, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our letter of transmittal, which can be found on pages i - iii of this report.

#### **Financial Highlights**

- The assets plus deferred outflows of resources of the Town of Bay Harbor Islands exceeded its liabilities plus deferred inflows of resources at the close of the most recent fiscal year by \$112,850,983 (net position). Of this amount, \$56,263,602 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position increased by \$9,807,029
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$24,626,004 an increase of \$3,876,667 in comparison with the prior year. \$11,420,239 or 46.37% is available in the Town's general fund for spending at the government's discretion (unassigned fund balance). The \$11,359,164 assigned fund balance of the capital projects fund is intended to provide resources for planned infrastructure capital projects and is not available for general discretionary spending.
- The Town's total debt decreased by \$900,746 or 6.2% during the current fiscal year primarily due to scheduled repayment of existing debt.

#### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Town of Bay Harbor Islands' basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

#### **Government-wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all the Town's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Town of Bay Harbor Islands that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety (law enforcement, building inspections and code enforcement), transportation (street maintenance and bus service), support for the local library, and parks and recreation. The business-type activities of the Town include operation of a causeway and toll facility, as well as sewer, water, parking, solid waste disposal, and stormwater management systems.

The government-wide financial statements can be found on pages 16-17 of this report.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**Fund Financial Statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Bay Harbor Islands, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Bay Harbor Islands can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds**

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The Town of Bay Harbor Islands maintains four governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the capital projects fund (two major funds). There is one new nonmajor fund which represents youth development grants. The Town also has two additional nonmajor funds representing impact fees and police forfeitures. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining financial statements and schedules section of this report.

The Town of Bay Harbor Islands adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget (pages 58-59).

The governmental fund financial statements can be found on pages 18-21 of this report.

**Proprietary Funds.** The Town of Bay Harbor Islands maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for its causeway and toll facility, as well as its sewer, water, parking, solid waste, and stormwater management operations.

The proprietary fund financial statements can be found on pages 22-25 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Pension Trust Fund is the Town's only fiduciary fund.

The basic fiduciary fund financial statements can be found on pages 26-27 of this report.

**Notes to Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-57 of this report.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**Other Information**

In addition to the basic financial statements and the accompanying notes, this report also presents certain required supplementary information including the budgetary comparison for the general fund, information concerning the Town's contributions to provide pension benefits to its employees, and the funding status of the pension and OPEB plans. Required supplementary information can be found on pages 58-62 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 63-68 of this report.

**Government-wide Financial Analysis**

**Net Position**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Bay Harbor Islands, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$112,850,983 at the close of the most recent fiscal year.

**Summary of Net Position**

|                          | <u>Governmental Activities</u> |                      | <u>Business-type Activities</u> |                      | <u>Total</u>          |                       |
|--------------------------|--------------------------------|----------------------|---------------------------------|----------------------|-----------------------|-----------------------|
|                          | 2024                           | 2023                 | 2024                            | 2023                 | 2024                  | 2023                  |
| Current and other assets | \$ 28,009,396                  | \$ 21,613,067        | \$ 39,950,277                   | \$ 41,153,383        | \$ 67,959,673         | \$ 62,766,450         |
| Capital assets           | 22,107,014                     | 21,290,036           | 45,458,883                      | 38,888,874           | 67,565,897            | 60,178,910            |
| Total assets             | <u>50,116,410</u>              | <u>42,903,103</u>    | <u>85,409,160</u>               | <u>80,042,257</u>    | <u>135,525,570</u>    | <u>122,945,360</u>    |
| Total deferred outflows  | <u>3,900,635</u>               | <u>3,601,148</u>     | <u>1,718,163</u>                | <u>1,858,738</u>     | <u>5,618,798</u>      | <u>5,459,886</u>      |
| Long-term liabilities    | 8,887,286                      | 6,545,763            | 7,833,815                       | 2,625,984            | 16,721,101            | 9,171,747             |
| Other liabilities        | 3,409,182                      | 893,700              | 1,529,362                       | 8,416,674            | 4,938,544             | 9,310,374             |
| Total liabilities        | <u>12,296,468</u>              | <u>7,439,463</u>     | <u>9,363,177</u>                | <u>11,042,658</u>    | <u>21,659,645</u>     | <u>18,482,121</u>     |
| Total deferred inflows   | <u>91,795</u>                  | <u>222,197</u>       | <u>6,541,945</u>                | <u>6,656,974</u>     | <u>6,633,740</u>      | <u>6,879,171</u>      |
| Net position:            |                                |                      |                                 |                      |                       |                       |
| Net investment in        |                                |                      |                                 |                      |                       |                       |
| capital assets           | 16,230,001                     | 15,664,059           | 38,786,568                      | 31,004,653           | 55,016,569            | 46,668,712            |
| Restricted               | 1,570,812                      | 1,409,246            | -                               | -                    | 1,570,812             | 1,409,246             |
| Unrestricted             | <u>23,827,969</u>              | <u>21,769,286</u>    | <u>32,435,633</u>               | <u>33,196,710</u>    | <u>56,263,602</u>     | <u>54,965,996</u>     |
| Total net position       | <u>\$ 41,628,782</u>           | <u>\$ 38,842,591</u> | <u>\$ 71,222,201</u>            | <u>\$ 64,201,363</u> | <u>\$ 112,850,983</u> | <u>\$ 103,043,954</u> |

\$55,016,569, which is 48.8% of the Town's reported net position is composed of its investment in capital assets (e.g., land, building, and equipment) less any related debt and any deferred inflows/outflows used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

As of September 30, 2024, leases receivable amounted to \$6,678,129.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Only \$1,570,812, which is 1.4% of the Town's net position is subject to external restrictions on use.

\$56,263,602, which is 49.9% of the Town's net position may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town of Bay Harbor Islands is able to report positive balances in all reported categories of net position, for the Town as a whole, as well as for its separate governmental and business-type activities.

**Summary of Changes in Net Position**

|                                    | Governmental Activities |                      | Business-type Activities |                      | Total                 |                       |
|------------------------------------|-------------------------|----------------------|--------------------------|----------------------|-----------------------|-----------------------|
|                                    | <u>2024</u>             | <u>2023</u>          | <u>2024</u>              | <u>2023</u>          | <u>2024</u>           | <u>2023</u>           |
| Revenues:                          |                         |                      |                          |                      |                       |                       |
| Program revenues:                  |                         |                      |                          |                      |                       |                       |
| Charges for services               | \$ 9,290,086            | \$ 6,570,708         | \$ 19,604,151            | \$ 18,918,612        | \$ 28,894,237         | \$ 25,489,320         |
| Operating grants and contributions | 965,098                 | 88,054               | -                        | -                    | 965,098               | 88,054                |
| Capital grants and contributions   | 121,484                 | 433,188              | 240,692                  | -                    | 362,176               | 433,188               |
| General revenues:                  |                         |                      |                          |                      |                       |                       |
| Property taxes                     | 5,871,196               | 5,023,811            | -                        | -                    | 5,871,196             | 5,023,811             |
| Franchise fees & utility taxes     | 1,385,030               | 1,362,201            | -                        | -                    | 1,385,030             | 1,362,201             |
| Impact fees                        | 209,308                 | 740,190              | 79,803                   | -                    | 289,111               | 740,190               |
| Intergovernmental revenue          | 886,297                 | 921,608              | -                        | -                    | 886,297               | 921,608               |
| Investment earnings                | 387,197                 | 48,751               | 729,655                  | 56,273               | 1,116,852             | 105,024               |
| Miscellaneous                      | 126,174                 | 126,609              | 356,991                  | 412,588              | 483,165               | 539,197               |
| Total revenues                     | <u>19,241,870</u>       | <u>15,315,120</u>    | <u>21,011,292</u>        | <u>19,387,473</u>    | <u>40,253,162</u>     | <u>34,702,593</u>     |
| Expenses:                          |                         |                      |                          |                      |                       |                       |
| General government                 | 4,256,803               | 3,232,678            | -                        | -                    | 4,256,803             | 3,232,678             |
| Public safety                      | 8,916,488               | 6,990,131            | -                        | -                    | 8,916,488             | 6,990,131             |
| Transportation                     | 1,456,465               | 1,182,018            | -                        | -                    | 1,456,465             | 1,182,018             |
| Culture and recreation             | 2,856,978               | 1,892,160            | -                        | -                    | 2,856,978             | 1,892,160             |
| Interest on long-term debt         | 93,945                  | 228,648              | -                        | -                    | 93,945                | 228,648               |
| Causeway                           | -                       | -                    | 6,445,697                | 5,607,322            | 6,445,697             | 5,607,322             |
| Sewer                              | -                       | -                    | 2,380,494                | 2,115,617            | 2,380,494             | 2,115,617             |
| Water                              | -                       | -                    | 1,572,006                | 1,185,523            | 1,572,006             | 1,185,523             |
| Parking                            | -                       | -                    | 1,048,839                | 821,203              | 1,048,839             | 821,203               |
| Solid Waste                        | -                       | -                    | 1,021,107                | 905,360              | 1,021,107             | 905,360               |
| Stormwater                         | -                       | -                    | 397,311                  | 256,485              | 397,311               | 256,485               |
| Total expenses                     | <u>17,580,679</u>       | <u>13,525,635</u>    | <u>12,865,454</u>        | <u>10,891,510</u>    | <u>30,446,133</u>     | <u>24,417,145</u>     |
| Increase in net assets             |                         |                      |                          |                      |                       |                       |
| before transfers                   | 1,661,191               | 1,789,485            | 8,145,838                | 8,495,963            | 9,807,029             | 10,285,448            |
| Transfers                          | <u>1,125,000</u>        | <u>2,384,060</u>     | <u>(1,125,000)</u>       | <u>(2,384,060)</u>   | <u>-</u>              | <u>-</u>              |
| Change in net position             | 2,786,191               | 4,173,545            | 7,020,838                | 6,111,903            | 9,807,029             | 10,285,448            |
| Net position, beginning            | <u>38,842,591</u>       | <u>34,669,046</u>    | <u>64,201,363</u>        | <u>58,089,460</u>    | <u>103,043,954</u>    | <u>92,758,506</u>     |
| Net position, ending               | <u>\$ 41,628,782</u>    | <u>\$ 38,842,591</u> | <u>\$ 71,222,201</u>     | <u>\$ 64,201,363</u> | <u>\$ 112,850,983</u> | <u>\$ 103,043,954</u> |

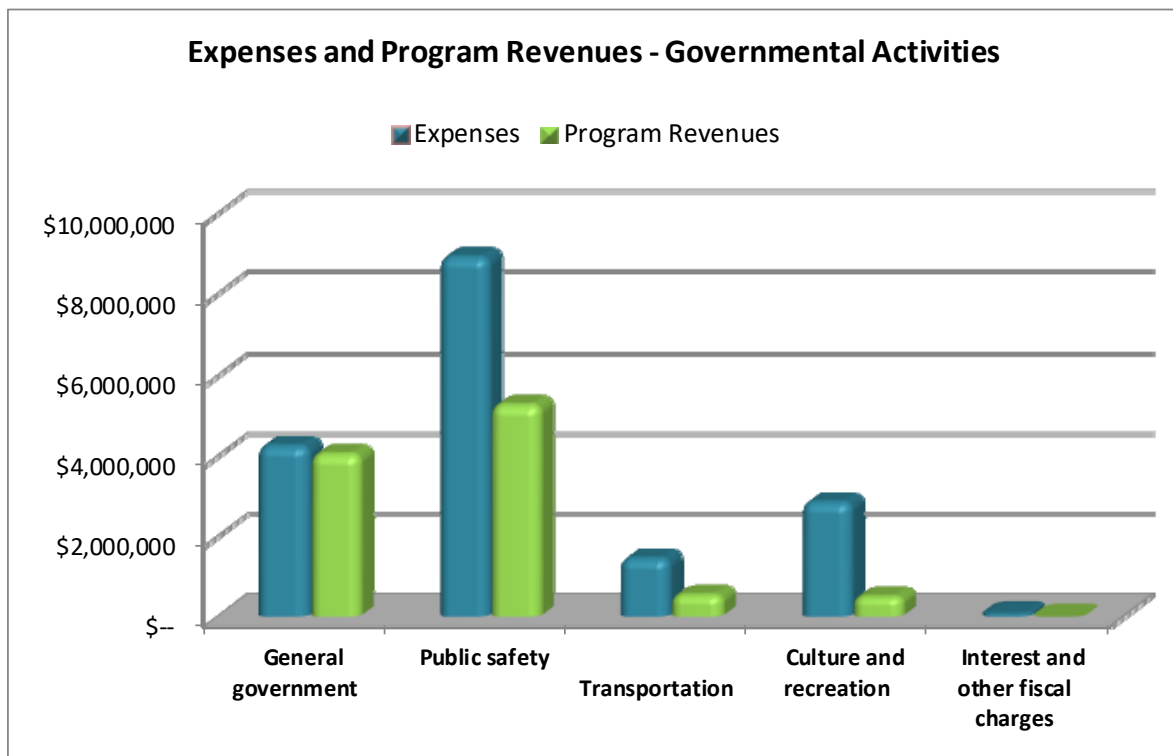
**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**Governmental Activities**

The Town's governmental activities net position increased by \$2,786,191 or 7.17% to \$41,628,782 at the end of the year. The Town experienced an increase in net position despite having an equal increase in both revenues and expenses, resulting in net change of zero.

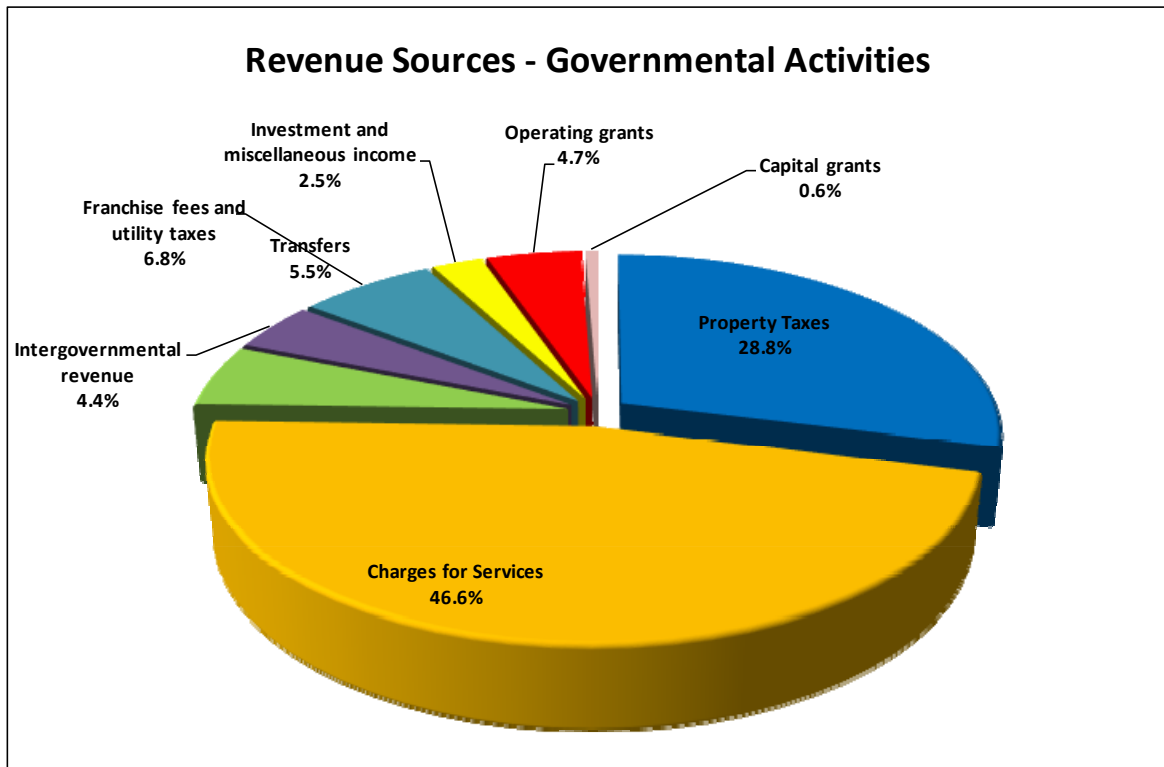
During FY2024, the most significant increases in revenues were from charges for services, operating grants and contributions, and property taxes, representing a total increase of approximately \$4.4 million offset by slight decreases in other revenues. In terms of expenses, the most significant were from general government, public safety, and culture and recreation, representing an increase of approximately \$3.9 million which was mostly attributed to increase capital spending.

In FY2024, the Town recognized lease revenue of \$109,525.



- Program revenues, comprised of charges for services, operating grants and contributions, and capital grants and contributions, were 50.9% of total governmental activities revenues (including transfers). In addition, property taxes, which represents 28.8% of total revenues for governmental activities, are non-program specific and are used to fund all activities not covered by program revenues. There are also other revenues that the Town collects that have other uses and restrictions based on the source.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**



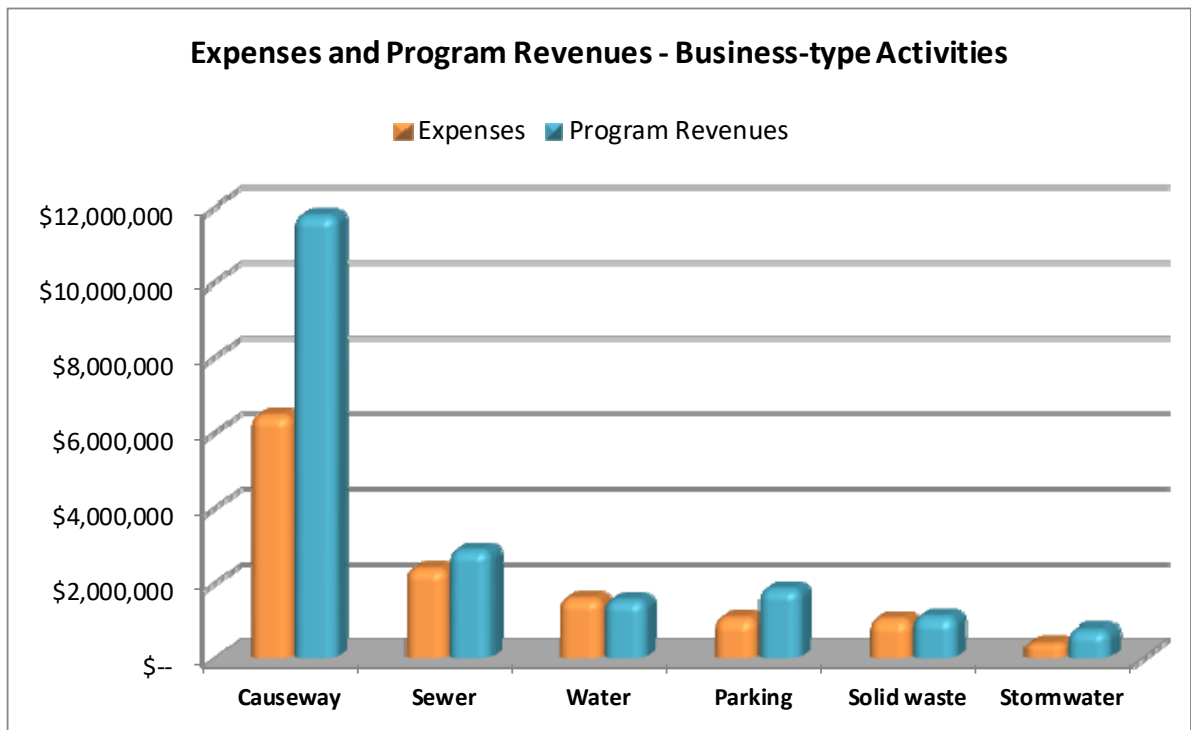
**Business-type Activities**

- Business-type activities increased the Town of Bay Harbor Islands' net position by \$7,020,838. All enterprise funds with the exception of the Water Fund generated a positive operating income for the FY2024. Net transfers from the Town's business-type activities to its governmental activities decreased by about 52.8% to \$1,125,000 over the prior year, including planned transfers to fund debt service on debt related to the community enhancements project.
- Causeway Fund operating revenues increased slightly by \$485,174 or 4.4% compared to the FY2023 due to an increase in causeway traffic. Operating expenses increased by \$994,605 or 18.2%, which was to accommodate repairs and maintenance. The change in net position of approximately \$5.3 million increased ending net position compared to the prior year.
- Sewer Fund revenue decreased slightly in charges for services by \$148,579 or 5.4% as the sewer rates in FY2024 increased compared to the FY2023 sewer rates. The rate increase was due to increases in City of Miami Beach sewer services rates. The Town passed this increase of sewer service rates to the Town's residents since the Town does not own its own sewer plant. Sewer Fund expenses increased by \$264,877 or 12.5% in FY2024. Overall, this increased ending net position by \$268,368 over the prior year.
- Water Fund revenue increased by \$76,594 or approximately 5.2% which is attributed to the Town increasing water service rates to offset Miami-Dade County increase in water service rates to the Town. The Town of Bay Harbor Islands does not currently have an alternative source to purchase water and to maintain proper fiscal discipline had to pass-through the County's increase in water rates to its residents. Water Fund operating expenses increased by \$386,483 or approximately 32.6% compared to the FY2023.

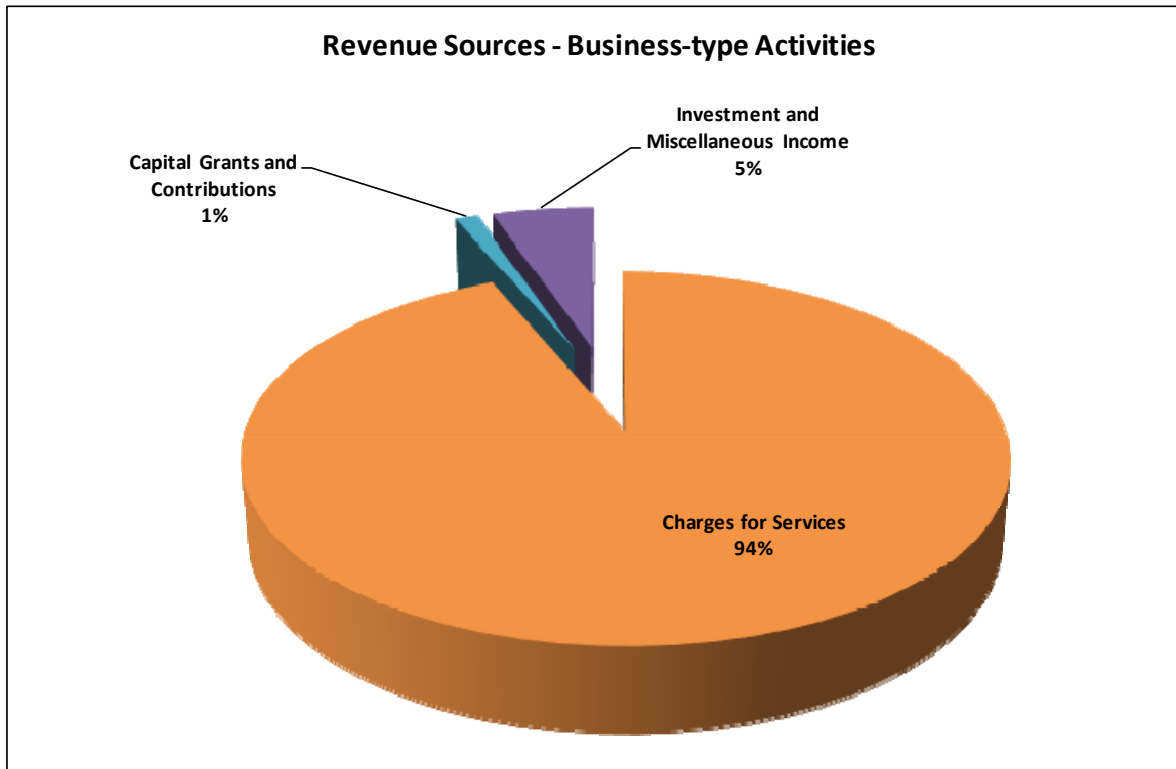


**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

- Parking Fund revenues decreased by \$79,846 or 4.2% due to a decrease in parking permit sales, meter collections, and parking fines. Parking Fund expenses increased by \$272,736 or 35.1% compared to the FY2023. Parking Fund expenses are difficult to lower since Parking Garage bonds are fixed and not easily conducive to the cost control measures that might be available to control other costs.
- Solid Waste Fund revenues decreased by \$57,646 or 5.1% due to a reduction in billings for the FY2024. Since the Town does not own its own fleet of waste collection vehicles, accordingly, to maintain the proper fiscal discipline, the Town passed the increase in solid waste collection fees to its residents. Solid Waste Fund expenses increased by \$115,747 or 12.8% which is attributed to an increase in contractor expenses and rates during the FY2024. Overall, the fund ended positively with an increase to ending net position over the prior year by \$69,756.
- Stormwater Fund revenues increased by \$62,578 or 10.2%, which is attributed to an increase in stormwater fees and a slight increase in Town's resident and business population. Stormwater Fund expenses increased by \$140,826 or 54.9% compared to FY2023.



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**



#### **Financial Analysis of the Government's Funds**

As noted earlier, the Town of Bay Harbor Islands uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### **Governmental Funds**

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Bay Harbor Islands' governmental funds reported combined ending fund balance of \$24,626,004 an increase of \$3,876,667 in comparison with the prior year. The increase is mostly attributable to the receipt of \$3.4 million in transfer development rights fees. Total transfers from the Town's proprietary funds decreased by 52.8% to \$1,125,000 over the prior year to the government funds. General fund expenditures increased approximately \$2.6 million, with the largest portion of the increase being capital outlays spending.

The General Fund experienced increased general government, public safety, transportation, and culture and recreation expenditures as a result of an increase in salaries, increase in personnel overall, vehicle purchases, move of town hall building, and consulting expenditures. Total governmental fund balance is \$24,626,004, of which, 47.77% or \$11,764,318 is assigned to the general fund. In addition, the general fund unassigned fund balance is \$11,420,239, without restrictions and is available for spending at the Town's discretion. The remainder of fund balance is either non-spendable to indicate that it is not available for new spending because it is associated with inventories \$20,718, or prepaid items \$258,936, restricted for specific uses by law enforcement agreement \$9,832, restricted for debt service \$64,525, restricted for park impact fees \$1,496,555, or is assigned such as the fund balance of the capital projects fund intended to fund capital projects \$11,359,164.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

*General Fund*

The general fund is the main operating fund of the Town of Bay Harbor Islands. At the end of the current fiscal year, unassigned fund balance of the general fund was \$11,420,239 while total fund balance was \$11,764,318. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total general fund balance to total general fund expenditures. Unassigned fund balance represents 76.12% of total general fund expenditures, while total general fund balance represents 77.45% of total general fund expenditures.

Fund balance of the Town of Bay Harbor Islands' general fund decreased by approximately \$7.5 million during the current fiscal year. Overall general fund revenues increased 4.4% combined over the prior year, while expenditures increased by 21.4% for general fund expenditures.

|                           | <u>2024</u>          | <u>% of</u>   | <u>2023</u>          | <u>% of</u>   | <u>Increase/</u><br><u>(Decrease)</u> | <u>% of</u><br><u>Increase/</u><br><u>(Decrease)</u> |
|---------------------------|----------------------|---------------|----------------------|---------------|---------------------------------------|------------------------------------------------------|
|                           | <u>Amount</u>        | <u>Total</u>  | <u>Amount</u>        | <u>Total</u>  | <u>2023</u>                           | <u>(Decrease)</u>                                    |
| Revenues:                 |                      |               |                      |               |                                       |                                                      |
| Property taxes            | \$ 5,871,196         | 38.7%         | \$ 5,023,811         | 34.5%         | \$ 847,385                            | 16.9%                                                |
| Utility taxes             | 668,603              | 4.4%          | 649,486              | 4.5%          | 19,117                                | 2.9%                                                 |
| Communications            |                      |               |                      |               |                                       |                                                      |
| services taxes            | 217,871              | 1.4%          | 200,048              | 1.4%          | 17,823                                | 8.9%                                                 |
| Franchise fees            | 498,556              | 3.3%          | 512,667              | 3.5%          | (14,111)                              | -2.8%                                                |
| Licenses and permits      | 4,806,615            | 31.6%         | 5,701,135            | 39.2%         | (894,520)                             | -15.7%                                               |
| Intergovernmental         | 1,347,640            | 8.9%          | 1,352,848            | 9.3%          | (5,208)                               | -0.4%                                                |
| Transfer development fees | -                    | 0.0%          | 390,000              | 2.7%          | (390,000)                             | -100.0%                                              |
| Charges for services      | 590,445              | 3.9%          | 234,459              | 1.6%          | 355,986                               | 151.8%                                               |
| Fines and forfeitures     | 458,429              | 3.0%          | 245,114              | 1.7%          | 213,315                               | 87.0%                                                |
| Investment earnings       | 330,397              | 2.2%          | 48,751               | 0.3%          | 281,646                               | 577.7%                                               |
| Grants                    | 317,782              | 2.1%          | 58,608               | 0.4%          | 259,174                               | 442.2%                                               |
| Miscellaneous             | 82,690               | 0.5%          | 126,609              | 0.9%          | (43,919)                              | -34.7%                                               |
| Total revenues            | <u>\$ 15,190,224</u> | <u>100.0%</u> | <u>\$ 14,543,536</u> | <u>100.0%</u> | <u>\$ 646,688</u>                     | <u>4.4%</u>                                          |

The amount of General Fund revenues by type, each revenue line presented as a percentage of total revenues and the amount of change compared to last fiscal year are shown in the following schedule:

- Property tax revenue collections were slightly higher compared to FY2023 mostly due to conditions in real estate market. The Town FY2024 millage rate remained consistent at 3.1728% as compared to FY2023.
- Utility tax revenues remitted from County and State were slightly higher compared to FY2023 due to higher consumption of utilities by residents
- Charges for services experienced a significant increase from FY2023 of 151.8% due to an increase in Technology Fees.
- Investment earnings increased from \$48,751 in FY2023 to \$330,397 in FY2024 due to favorable performance in the Town's fixed income securities in addition to interest earnings received from deposits with financial institutions.
- Grants increased by 442% compared to FY2023 mostly due to the receipt of funds for Freebee and Florida Department of Environmental Protection.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Expenditures in the General Fund are shown in the following schedule:

|                        | 2024          | % of   | 2023          | % of   | Increase/<br>(Decrease) | % of<br>Increase/<br>(Decrease) |
|------------------------|---------------|--------|---------------|--------|-------------------------|---------------------------------|
|                        | Amount        | Total  | Amount        | Total  | from 2023               |                                 |
| Expenditures           |               |        |               |        |                         |                                 |
| General government     | \$ 3,402,832  | 22.6%  | \$ 2,868,731  | 23.2%  | \$ 534,101              | 18.6%                           |
| Public safety          | 7,235,497     | 48.2%  | 6,125,934     | 49.6%  | 1,109,563               | 18.1%                           |
| Transportation         | 894,808       | 6.0%   | 744,834       | 6.0%   | 149,974                 | 20.1%                           |
| Culture and recreation | 1,560,617     | 10.4%  | 1,600,656     | 13.0%  | (40,039)                | -2.5%                           |
| Capital outlay         | 1,073,224     | 7.2%   | 312,660       | 2.5%   | 760,564                 | 243.3%                          |
| Debt service           | 836,892       | 5.6%   | 701,483       | 5.7%   | 135,409                 | 19.3%                           |
| Total expenditures     | \$ 15,003,870 | 100.0% | \$ 12,354,298 | 100.0% | \$ 2,649,572            | 21.4%                           |

The General Fund expenditures increased as a result of additional spending in operations and salary increases. There were increases in Culture and Recreation which was attributed to some social gatherings and scheduled Town events being conducted to encourage community. Public safety increased 18.1% due to machinery and equipment and salaries increases. Debt service increased 19.3% due to additional right-of-use leases during FY2024. Capital outlay within the general fund increased by 243.3% compared to the FY2023 capital projects including the 92<sup>nd</sup> Street Dog Park and the construction of the new Town Hall.

#### **General Fund Budgetary Highlights**

For total General Fund revenues, there was a favorable budget variance of \$478,885, mostly due to higher than anticipated investment earnings and an utility taxes.

Total expenditures were \$419,779 less than budgeted due to unspent appropriations for General Government, Public Buildings, Transportation, and Culture and Recreation.

#### **Proprietary Funds**

Statements for the Town's proprietary funds provide the same type of information found in the business-type activities sections of the government-wide financial statements but in more detail. As noted above in the discussion of business-type activities, all of the Town's major enterprise funds generated income before transfers.

For the proprietary funds as a whole, net position increased by \$7,018,185.

#### **Capital Assets and Debt Administration**

##### **Capital Assets**

The Town of Bay Harbor Islands' investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounts to \$67,565,897 (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, buildings, improvements other than buildings, furniture, fixtures and equipment, causeway system, toll collection system, water system, sewer system, as well as parking garage. Capital assets do not include governmental infrastructure assets prior to 2004, as GASB 34 did not require Phase III governments to report infrastructure retroactively. The Town's net investment in capital assets for the current fiscal year increased by \$8,347,857 over the prior year.

Additions to capital assets for governmental activities before depreciation/amortization and net of transfers from construction in progress were \$2,343,990, disposals were \$374,564, for net additions of \$1,969,426.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Business-type activities' capital asset additions before depreciation and amortization, and net of transfers from construction in progress totaled \$8,778,635, disposals were \$89,868, for net additions of \$8,688,767.

|                                     | <u>Governmental Activities</u> |                      | <u>Business-type Activities</u> |                      | <u>Total</u>         |                      |
|-------------------------------------|--------------------------------|----------------------|---------------------------------|----------------------|----------------------|----------------------|
|                                     | 2024                           | 2023                 | 2024                            | 2023                 | 2024                 | 2023                 |
| Capital assets, net of depreciation |                                |                      |                                 |                      |                      |                      |
| Land                                | \$ 3,806,254                   | \$ 3,806,254         | \$ 671,273                      | \$ 671,273           | \$ 4,477,527         | \$ 4,477,527         |
| Construction in progress            | 1,181,108                      | 431,458              | 5,598,622                       | 2,531,708            | 6,779,730            | 2,963,166            |
| Buildings                           | 1,721,619                      | 1,855,924            | -                               | -                    | 1,721,619            | 1,855,924            |
| Improvements other than buildings   | 13,325,389                     | 13,945,899           | 27,133,248                      | 22,925,087           | 40,458,637           | 36,870,986           |
| Furniture, fixtures, and equipment  | 699,325                        | 564,323              | 858,696                         | 1,004,788            | 1,558,021            | 1,569,111            |
| Leases (right-of-use asset)         | 927,330                        | 524,243              | 69,726                          | 41,005               | 997,056              | 565,248              |
| Subscription asset                  | 445,989                        | 161,935              | -                               | -                    | 445,989              | 161,935              |
| Toll collection system              | -                              | -                    | 54                              | 193,620              | 54                   | 193,620              |
| Sewer system                        | -                              | -                    | 3,080,917                       | 3,238,436            | 3,080,917            | 3,238,436            |
| Water system                        | -                              | -                    | 886,716                         | 921,169              | 886,716              | 921,169              |
| Parking garage                      | -                              | -                    | 7,159,631                       | 7,361,788            | 7,159,631            | 7,361,788            |
| Total                               | <u>\$ 22,107,014</u>           | <u>\$ 21,290,036</u> | <u>\$ 45,458,883</u>            | <u>\$ 38,888,874</u> | <u>\$ 67,565,897</u> | <u>\$ 60,178,910</u> |

Additional information on the Town's capital assets can be found in note 6 on pages 43-44 of this report.

**Long-Term Debt**

At the end of the current fiscal year, the Town of Bay Harbor Islands had long-term debt outstanding of \$12,415,913.

|                                | <u>Governmental Activities</u> |                     | <u>Business-type Activities</u> |                     | <u>Total</u>         |                      |
|--------------------------------|--------------------------------|---------------------|---------------------------------|---------------------|----------------------|----------------------|
|                                | 2024                           | 2023                | 2024                            | 2023                | 2024                 | 2023                 |
| Refunding Note, Series 2012    | \$ 1,463,000                   | \$ 1,808,000        | \$ -                            | \$ -                | \$ 1,463,000         | \$ 1,808,000         |
| Revenue Bonds, Series 2016     | 3,095,455                      | 3,113,283           | -                               | -                   | 3,095,455            | 3,113,283            |
| Causeway Promissory Note, 2012 | -                              | -                   | 5,202,000                       | 6,167,000           | 5,202,000            | 6,167,000            |
| Parking Refunding Note, 2012   | -                              | -                   | 1,270,000                       | 1,676,000           | 1,270,000            | 1,676,000            |
| Leases (right-of-use asset)    | 928,235                        | 515,551             | 66,900                          | 41,221              | 995,135              | 556,772              |
| Subscription liability         | 390,323                        | 144,814             | -                               | -                   | 390,323              | 144,814              |
| Total                          | <u>\$ 5,877,013</u>            | <u>\$ 5,581,648</u> | <u>\$ 6,538,900</u>             | <u>\$ 7,884,221</u> | <u>\$ 12,415,913</u> | <u>\$ 13,465,869</u> |

The Town of Bay Harbor Islands' total debt decreased by \$1,049,956 primarily as a result of scheduled repayments offset by increases in leasing and subscription liabilities. Additional information on the Town's long-term debt can be found in note 7 on pages 45-49 of this report.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**Economic Factors and Next Year's Budgets and Rates**

The following are major considerations included in the preparation of the Town of Bay Harbor Islands' budget for the FY2025 fiscal year.

- The Town's millage remained consistent at 3.1728 in FY2024. The Town's taxable property values increased by 9.6% over the prior year.
- Water and Sewer charges that are based upon water usage will have a rate increase in FY2025, at a rate 13.9% and 5.2% for water and sewer respectively due to a pass-through increase from Miami-Dade County.

**Requests for Information**

This financial report is designed to provide a general overview of the Town of Bay Harbor Islands' finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Manager, Town of Bay Harbor Islands, 1030 95<sup>th</sup> Street, Trailer 5, Bay Harbor Islands, Florida 33154.



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## **BASIC FINANCIAL STATEMENTS**

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**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF NET POSITION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                            | Governmental<br>Activities | Business-<br>type<br>Activities | Total                 |
|------------------------------------------------------------|----------------------------|---------------------------------|-----------------------|
| <b>ASSETS</b>                                              |                            |                                 |                       |
| Current assets:                                            |                            |                                 |                       |
| Cash                                                       | \$ 21,221,002              | \$ 10,202,495                   | \$ 31,423,497         |
| Investments                                                | 3,216,959                  | 23,047,322                      | 26,264,281            |
| Receivables, net                                           | 277,394                    | 1,085,229                       | 1,362,623             |
| Interest receivable                                        | -                          | 33,203                          | 33,203                |
| Leases receivable                                          | -                          | 6,678,129                       | 6,678,129             |
| Internal balances                                          | 2,547,428                  | (2,547,428)                     | -                     |
| Due from other governments                                 | 308,603                    | 510,164                         | 818,767               |
| Inventory                                                  | 20,718                     | 50,717                          | 71,435                |
| Prepays items                                              | 258,936                    | -                               | 258,936               |
| Restricted cash                                            | 158,356                    | 890,446                         | 1,048,802             |
| Capital assets not being depreciated                       | 4,987,362                  | 6,269,895                       | 11,257,257            |
| Capital assets being depreciated/amortized, net            | <u>17,119,652</u>          | <u>39,188,988</u>               | <u>56,308,640</u>     |
| Total assets                                               | <u>50,116,410</u>          | <u>85,409,160</u>               | <u>135,525,570</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                      |                            |                                 |                       |
| Deferred outflows related to pension (See Note 9)          | 3,886,868                  | 1,712,100                       | 5,598,968             |
| Deferred outflows related to OPEB (See Note 10)            | <u>13,767</u>              | <u>6,063</u>                    | <u>19,830</u>         |
| Total deferred outflows of resources                       | <u>3,900,635</u>           | <u>1,718,163</u>                | <u>5,618,798</u>      |
| <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>     | <u>54,017,045</u>          | <u>87,127,323</u>               | <u>141,144,368</u>    |
| <b>LIABILITIES</b>                                         |                            |                                 |                       |
| Current Liabilities:                                       |                            |                                 |                       |
| Accounts payable and accrued liabilities                   | 3,184,762                  | 822,518                         | 4,007,280             |
| Due to other governments                                   | -                          | (2,293)                         | (2,293)               |
| Customer deposits                                          | 126,990                    | 475,573                         | 602,563               |
| Unearned revenue                                           | <u>97,430</u>              | <u>233,564</u>                  | <u>330,994</u>        |
| Total current liabilities                                  | <u>3,409,182</u>           | <u>1,529,362</u>                | <u>4,938,544</u>      |
| Non-Current liabilities:                                   |                            |                                 |                       |
| Due within one year:                                       |                            |                                 |                       |
| Compensated absences                                       | 88,025                     | 36,750                          | 124,775               |
| Bonds and notes payable                                    | 371,828                    | 989,000                         | 1,360,828             |
| Leases (right-of-use asset)                                | 282,145                    | 19,891                          | 302,036               |
| Subscription liability                                     | 132,972                    | -                               | 132,972               |
| Due in more than one year:                                 |                            |                                 |                       |
| Bonds and notes payable                                    | 4,186,627                  | 5,483,000                       | 9,669,627             |
| Compensated absences                                       | 816,818                    | 330,756                         | 1,147,574             |
| Total OPEB liability (See Note 10)                         | 186,214                    | 82,024                          | 268,238               |
| Leases (right-of-use asset)                                | 646,090                    | 47,009                          | 693,099               |
| Net pension liability (See Note 9)                         | 1,919,216                  | 845,385                         | 2,764,601             |
| Subscription liability                                     | <u>257,351</u>             | <u>-</u>                        | <u>257,351</u>        |
| Total non-current liabilities                              | <u>8,887,286</u>           | <u>7,833,815</u>                | <u>16,721,101</u>     |
| Total liabilities                                          | <u>12,296,468</u>          | <u>9,363,177</u>                | <u>21,659,645</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                       |                            |                                 |                       |
| Leases                                                     | -                          | 6,407,651                       | 6,407,651             |
| Parking trust receipts                                     | -                          | 111,430                         | 111,430               |
| Deferred gain on bond refunding                            | 39,896                     | -                               | 39,896                |
| Deferred inflows related to pension (see Note 9)           | 38,594                     | 17,001                          | 55,595                |
| Deferred inflows related to OPEB (see Note 10)             | <u>13,305</u>              | <u>5,863</u>                    | <u>19,168</u>         |
| Total deferred inflows of resources                        | <u>91,795</u>              | <u>6,541,945</u>                | <u>6,633,740</u>      |
| <b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b> | <u>12,388,263</u>          | <u>15,905,122</u>               | <u>28,293,385</u>     |
| <b>NET POSITION</b>                                        |                            |                                 |                       |
| Net investment in capital assets                           | 16,190,105                 | 38,786,568                      | 54,976,673            |
| Restricted for:                                            |                            |                                 |                       |
| Law enforcement                                            | 9,832                      | -                               | 9,832                 |
| Debt service                                               | 1,496,555                  | -                               | 1,496,555             |
| Park impact                                                | 64,425                     | -                               | 64,425                |
| Unrestricted                                               | <u>23,867,865</u>          | <u>32,435,633</u>               | <u>56,303,498</u>     |
| Total net position                                         | <u>\$ 41,628,782</u>       | <u>\$ 71,222,201</u>            | <u>\$ 112,850,983</u> |

See notes to basic financial statements

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

| Functions/Programs             | Expenses      | Program Revenues        |                                          |                                        | Net (Expense) Revenue and Changes in<br>Net Position - Primary Government |                                 |              |
|--------------------------------|---------------|-------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------------------------------|---------------------------------|--------------|
|                                |               | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                                                | Business-<br>type<br>Activities | Total        |
| Governmental activities:       |               |                         |                                          |                                        |                                                                           |                                 |              |
| General government             | \$ 4,256,803  | \$ 4,054,126            | \$ -                                     | \$ -                                   | \$ (202,677)                                                              | \$ -                            | \$ (202,677) |
| Public safety                  | 8,916,488     | 5,088,456               | 189,301                                  | -                                      | (3,638,731)                                                               | -                               | (3,638,731)  |
| Transportation                 | 1,456,465     | -                       | 473,052                                  | 71,484                                 | (911,929)                                                                 | -                               | (911,929)    |
| Culture and recreation         | 2,856,978     | 147,504                 | 302,745                                  | 50,000                                 | (2,356,729)                                                               | -                               | (2,356,729)  |
| Interest                       | 93,945        | -                       | -                                        | -                                      | (93,945)                                                                  | -                               | (93,945)     |
| Total governmental activities  | 17,580,679    | 9,290,086               | 965,098                                  | 121,484                                | (7,204,011)                                                               | -                               | (7,204,011)  |
| Business-type activities:      |               |                         |                                          |                                        |                                                                           |                                 |              |
| Causeway                       | 6,445,697     | 11,604,453              | -                                        | 164,618                                | -                                                                         | 5,323,374                       | 5,323,374    |
| Sewer                          | 2,380,494     | 2,883,785               | -                                        | -                                      | -                                                                         | 503,291                         | 503,291      |
| Water                          | 1,572,006     | 1,526,135               | -                                        | -                                      | -                                                                         | (45,871)                        | (45,871)     |
| Parking                        | 1,048,839     | 1,829,307               | -                                        | -                                      | -                                                                         | 780,468                         | 780,468      |
| Solid waste                    | 1,021,107     | 1,082,028               | -                                        | -                                      | -                                                                         | 60,921                          | 60,921       |
| Stormwater                     | 397,311       | 678,443                 | -                                        | 76,074                                 | -                                                                         | 357,206                         | 357,206      |
| Total business-type activities | 12,865,454    | 19,604,151              | -                                        | 240,692                                | -                                                                         | 6,979,389                       | 6,979,389    |
| Total                          | \$ 30,446,133 | \$ 28,894,237           | \$ 965,098                               | \$ 362,176                             | (7,204,011)                                                               | 6,979,389                       | (224,622)    |

General revenues:

|                                        |               |               |                |
|----------------------------------------|---------------|---------------|----------------|
| Property taxes                         | 5,871,196     | -             | 5,871,196      |
| Franchise fees                         | 498,556       | -             | 498,556        |
| Utility taxes                          | 668,603       | -             | 668,603        |
| Communication services tax             | 217,871       | -             | 217,871        |
| Impact fees                            | 209,308       | 79,803        | 289,111        |
| Unrestricted intergovernmental revenue | 886,297       | -             | 886,297        |
| Unrestricted investment income         | 387,197       | 729,655       | 1,116,852      |
| Miscellaneous                          | 126,174       | 356,991       | 483,165        |
| Net Transfers                          | 1,125,000     | (1,125,000)   | -              |
| Total general revenues and transfers   | 9,990,202     | 41,449        | 10,031,651     |
| Change in net position                 | 2,786,191     | 7,020,838     | 9,807,029      |
| Net position beginning                 | 38,842,591    | 64,201,363    | 103,043,954    |
| Net position, ending                   | \$ 41,628,782 | \$ 71,222,201 | \$ 112,850,983 |

See notes to basic financial statements

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2024**

|                                                                       | General<br>Fund      | Capital Projects<br>Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-----------------------------------------------------------------------|----------------------|--------------------------|-----------------------------------|--------------------------------|
| <u>ASSETS</u>                                                         |                      |                          |                                   |                                |
| Cash                                                                  | \$ 8,521,832         | \$ 11,436,404            | \$ 1,262,766                      | \$ 21,221,002                  |
| Investments                                                           | 3,216,959            | -                        | -                                 | 3,216,959                      |
| Receivables, net                                                      | 253,740              | -                        | -                                 | 253,740                        |
| Interest receivables                                                  | 23,654               | -                        | -                                 | 23,654                         |
| Due from other governments                                            | 258,603              | 50,000                   | -                                 | 308,603                        |
| Inventory                                                             | 20,718               | -                        | -                                 | 20,718                         |
| Prepaid items                                                         | 258,936              | -                        | -                                 | 258,936                        |
| Due from other funds                                                  | 2,831,651            | -                        | 359,459                           | 3,191,110                      |
| Restricted cash                                                       | 158,356              | -                        | -                                 | 158,356                        |
| TOTAL ASSETS                                                          | <u>\$ 15,544,449</u> | <u>\$ 11,486,404</u>     | <u>\$ 1,622,225</u>               | <u>\$ 28,653,078</u>           |
| <u>LIABILITIES</u>                                                    |                      |                          |                                   |                                |
| Accounts payable and accrued liabilities                              | \$ 3,106,468         | \$ 5,446                 | \$ 8,287                          | \$ 3,120,201                   |
| Due to other funds                                                    | 410,472              | 121,794                  | 111,416                           | 643,682                        |
| Customer deposits                                                     | 126,990              | -                        | -                                 | 126,990                        |
| Unearned revenue                                                      | 97,430               | -                        | -                                 | 97,430                         |
| TOTAL LIABILITIES                                                     | <u>3,741,360</u>     | <u>127,240</u>           | <u>119,703</u>                    | <u>3,988,303</u>               |
| <u>DEFERRED INFLOWS OF RESOURCES</u>                                  |                      |                          |                                   |                                |
| Unavailable revenue                                                   | 38,771               | -                        | -                                 | 38,771                         |
| TOTAL DEFERRED INFLOWS OF RESOURCES                                   | <u>38,771</u>        | <u>-</u>                 | <u>-</u>                          | <u>38,771</u>                  |
| <u>FUND BALANCES</u>                                                  |                      |                          |                                   |                                |
| Nonspendable:                                                         |                      |                          |                                   |                                |
| Inventory                                                             | 20,718               | -                        | -                                 | 20,718                         |
| Prepaid items                                                         | 258,936              | -                        | -                                 | 258,936                        |
| Restricted:                                                           |                      |                          |                                   |                                |
| Law enforcement                                                       | -                    | -                        | 9,832                             | 9,832                          |
| Park Impact                                                           | -                    | -                        | 1,496,555                         | 1,496,555                      |
| Debt service                                                          | 64,425               | -                        | -                                 | 64,425                         |
| Assigned:                                                             |                      |                          |                                   |                                |
| Capital projects fund                                                 | -                    | 11,359,164               | -                                 | 11,359,164                     |
| Unassigned (deficit)                                                  | 11,420,239           | -                        | (3,865)                           | 11,416,374                     |
| Total fund balances                                                   | <u>11,764,318</u>    | <u>11,359,164</u>        | <u>1,502,522</u>                  | <u>24,626,004</u>              |
| TOTAL LIABILITIES, DEFERRED INFLOWS<br>OF RESOURCES AND FUND BALANCES | <u>\$ 15,544,449</u> | <u>\$ 11,486,404</u>     | <u>\$ 1,622,225</u>               | <u>\$ 28,653,078</u>           |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

|                                            |    |            |
|--------------------------------------------|----|------------|
| Total governmental fund balances (page 18) | \$ | 24,626,004 |
|--------------------------------------------|----|------------|

Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because:

|                                                                                                                        |  |            |
|------------------------------------------------------------------------------------------------------------------------|--|------------|
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds |  | 22,107,014 |
|------------------------------------------------------------------------------------------------------------------------|--|------------|

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds

|                                      |                 |                    |
|--------------------------------------|-----------------|--------------------|
| Notes payable                        | (4,558,455)     |                    |
| Net pension liability                | (1,919,216)     |                    |
| Total other post-employment benefits | (186,214)       |                    |
| Compensated absences                 | (904,843)       |                    |
| Deferred charges on refunding        | (39,896)        |                    |
| Leases (right-of-use asset)          | (928,235)       |                    |
| Subscription liability               | (390,323)       |                    |
| Accrued interest                     | <u>(64,561)</u> |                    |
| Net adjustment                       |                 | <u>(8,991,743)</u> |

|                                                                                                                              |  |           |
|------------------------------------------------------------------------------------------------------------------------------|--|-----------|
| Net deferred outflows(inflows) for pensions and OPEB which are not recognized under the modified accrual basis of accounting |  | 3,848,736 |
|------------------------------------------------------------------------------------------------------------------------------|--|-----------|

|                                                                                                                                              |  |               |
|----------------------------------------------------------------------------------------------------------------------------------------------|--|---------------|
| Certain receivables are not available to pay for current-period expenditures and, therefore are reported as unavailable revenue in the funds |  | <u>38,771</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------|--|---------------|

|                                                   |    |                          |
|---------------------------------------------------|----|--------------------------|
| Net position of governmental activities (page 16) | \$ | <u><u>41,628,782</u></u> |
|---------------------------------------------------|----|--------------------------|

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                   | General<br>Fund      | Capital Projects<br>Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---------------------------------------------------|----------------------|--------------------------|-----------------------------------|--------------------------------|
| Revenues:                                         |                      |                          |                                   |                                |
| Property taxes                                    | \$ 5,871,196         | \$ -                     | \$ -                              | \$ 5,871,196                   |
| Utility taxes                                     | 668,603              | -                        | -                                 | 668,603                        |
| Communication service taxes                       | 217,871              | -                        | -                                 | 217,871                        |
| Franchise fees                                    | 498,556              | -                        | -                                 | 498,556                        |
| Licenses and permits                              | 4,806,615            | -                        | -                                 | 4,806,615                      |
| Intergovernmental                                 | 1,347,640            | -                        | -                                 | 1,347,640                      |
| Transfer development right fees                   | -                    | 3,431,000                | -                                 | 3,431,000                      |
| Impact fees                                       | -                    | -                        | 209,308                           | 209,308                        |
| Charges for services                              | 590,445              | -                        | -                                 | 590,445                        |
| Fines and forfeitures                             | 458,429              | -                        | -                                 | 458,429                        |
| Investment income                                 | 330,397              | 56,800                   | -                                 | 387,197                        |
| Grants                                            | 317,782              | 50,000                   | 302,745                           | 670,527                        |
| Miscellaneous                                     | 82,690               | -                        | -                                 | 82,690                         |
| Total revenues                                    | <u>15,190,224</u>    | <u>3,537,800</u>         | <u>512,053</u>                    | <u>19,240,077</u>              |
| Expenditures:                                     |                      |                          |                                   |                                |
| Current:                                          |                      |                          |                                   |                                |
| General government                                | 3,402,832            | 387,211                  | -                                 | 3,790,043                      |
| Public safety                                     | 7,235,497            | -                        | -                                 | 7,235,497                      |
| Transportation                                    | 894,808              | -                        | -                                 | 894,808                        |
| Culture and recreation                            | 1,560,617            | -                        | 559,974                           | 2,120,591                      |
| Capital outlay                                    | 1,073,224            | 1,568,847                | -                                 | 2,642,071                      |
| Debt service:                                     |                      |                          |                                   |                                |
| Principal payments                                | 728,299              | 91,422                   | -                                 | 819,721                        |
| Interest                                          | 108,593              | -                        | -                                 | 108,593                        |
| Total expenditures                                | <u>15,003,870</u>    | <u>2,047,480</u>         | <u>559,974</u>                    | <u>17,611,324</u>              |
| Excess (deficiency) of revenues over expenditures | <u>186,354</u>       | <u>1,490,320</u>         | <u>(47,921)</u>                   | <u>1,628,753</u>               |
| Other financing sources (uses)                    |                      |                          |                                   |                                |
| Leases (right-of-use asset) acquired              | 467,773              | 251,120                  | -                                 | 718,893                        |
| Subscription arrangements initiated               | 404,021              | -                        | -                                 | 404,021                        |
| Transfers out                                     | (9,663,614)          | -                        | -                                 | (9,663,614)                    |
| Transfers in                                      | 1,125,000            | 9,410,250                | 253,364                           | 10,788,614                     |
| Total other financing sources (uses)              | <u>(7,666,820)</u>   | <u>9,661,370</u>         | <u>253,364</u>                    | <u>2,247,914</u>               |
| Net change in fund balances                       | (7,480,466)          | 11,151,690               | 205,443                           | 3,876,667                      |
| Fund balances, beginning                          | 19,244,784           | 207,474                  | 1,297,079                         | 20,749,337                     |
| Fund balances, ending                             | <u>\$ 11,764,318</u> | <u>\$ 11,359,164</u>     | <u>\$ 1,502,522</u>               | <u>\$ 24,626,004</u>           |

See notes to basic financial statements

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Amounts reported for governmental activities in the statement of activities  
are different because:

Net change in fund balances - total governmental funds (page 20) \$ 3,876,667

Governmental funds report capital outlays as expenditures while the Statement of Activities reports depreciation expense on capital assets. This is the amount by which capital outlays exceeded depreciation in the current period. The details of the difference (excluding the internal service fund) are as follows:

|                                   |             |         |
|-----------------------------------|-------------|---------|
| Capital outlay                    | 2,642,071   |         |
| Outlays not capitalized           | (298,081)   |         |
| Loss on disposal                  | (7,598)     |         |
| Depreciation/amortization expense | (1,519,414) | 816,978 |

Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

The details of the difference are as follows:

|                                                |           |           |
|------------------------------------------------|-----------|-----------|
| Leases (right-of-use asset) acquired           | (718,893) |           |
| Leases (right-of-use asset) principal payments | 306,209   |           |
| Subscription arrangements issued               | (404,021) |           |
| Subscription arrangements principal payments   | 158,512   |           |
| Revenue bonds principal payment                | 355,000   |           |
| Amortization of gain on bond refunding         | 4,433     |           |
| Amortization of gain on bond premium           | 7,828     | (290,932) |

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

The details of the difference are as follows:

|                                                                             |             |             |
|-----------------------------------------------------------------------------|-------------|-------------|
| Accrued interest payable                                                    | 2,387       |             |
| Compensated absences payable                                                | (151,783)   |             |
| Pension related deferred outflows and inflows of resources                  | (1,443,131) |             |
| Total OPEB liability and related deferred outflows and inflows of resources | (25,788)    | (1,618,315) |

Net effect of revenues reported in the statement of activities are not reported in the funds because they have no effect on current financial resources.

1,793

Change in net position of governmental activities (page 17) \$ 2,786,191



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2024**

Business-type Activities - Enterprise Funds

|                                                  | MAJOR ENTERPRISE FUNDS |               |               |                 |                     | NON-MAJOR FUND     |               |
|--------------------------------------------------|------------------------|---------------|---------------|-----------------|---------------------|--------------------|---------------|
|                                                  | Causeway<br>Fund       | Sewer<br>Fund | Water<br>Fund | Parking<br>Fund | Solid Waste<br>Fund | Stormwater<br>Fund | Total         |
| <b>ASSETS</b>                                    |                        |               |               |                 |                     |                    |               |
| Current assets:                                  |                        |               |               |                 |                     |                    |               |
| Cash                                             | \$ 1,567,926           | \$ 2,307,957  | \$ 72,078     | \$ 3,061,747    | \$ 1,938,723        | \$ 1,254,064       | \$ 10,202,495 |
| Investments                                      | 21,109,975             | -             | 1,937,347     | -               | -                   | -                  | 23,047,322    |
| Receivables, net                                 | -                      | -             | 979,349       | 105,880         | -                   | -                  | 1,085,229     |
| Leases receivable                                | 81,449                 | -             | -             | 6,596,680       | -                   | -                  | 6,678,129     |
| Interest receivable                              | 13,370                 | -             | 14,283        | 5,550           | -                   | -                  | 33,203        |
| Due from other funds                             | 12,508                 | 259,853       | 319,230       | 13,258          | 115,936             | 390,336            | 1,111,121     |
| Due from other governments                       | 434,090                | -             | -             | -               | -                   | 76,074             | 510,164       |
| Inventory                                        | -                      | -             | 50,717        | -               | -                   | -                  | 50,717        |
| Restricted cash                                  | 10,674                 | 330,019       | 476,115       | -               | 73,638              | -                  | 890,446       |
| Total current assets                             | 23,229,992             | 2,897,829     | 3,849,119     | 9,783,115       | 2,128,297           | 1,720,474          | 43,608,826    |
| Non-current assets                               |                        |               |               |                 |                     |                    |               |
| Capital assets, not being depreciated            | 5,496,106              | 21,000        | -             | 671,274         | -                   | 81,515             | 6,269,895     |
| Capital assets being depreciated/amortized, net  | 26,398,205             | 3,880,706     | 947,847       | 7,216,315       | -                   | 745,915            | 39,188,988    |
| Total non-current assets                         | 31,894,311             | 3,901,706     | 947,847       | 7,887,589       | -                   | 827,430            | 45,458,883    |
| Total assets                                     | 55,124,303             | 6,799,535     | 4,796,966     | 17,670,704      | 2,128,297           | 2,547,904          | 89,067,709    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                        |               |               |                 |                     |                    |               |
| Pension                                          | 1,054,134              | 218,935       | 192,749       | 166,938         | -                   | 79,344             | 1,712,100     |
| OPEB                                             | 3,733                  | 775           | 683           | 591             | -                   | 281                | 6,063         |
| Total deferred outflows of resources             | 1,057,867              | 219,710       | 193,432       | 167,529         | -                   | 79,625             | 1,718,163     |
| <b>LIABILITIES</b>                               |                        |               |               |                 |                     |                    |               |
| Current liabilities:                             |                        |               |               |                 |                     |                    |               |
| Accounts payable and accrued liabilities         | 785,672                | 9,840         | 9,200         | 7,800           | 2,207               | 7,799              | 822,518       |
| Due to other funds                               | 1,457,099              | 122,032       | 512,762       | 449,658         | 801,954             | 315,044            | 3,658,549     |
| Due to other governments                         | -                      | -             | (2,293)       | -               | -                   | -                  | (2,293)       |
| Unearned revenue                                 | 233,564                | -             | -             | -               | -                   | -                  | 233,564       |
| Customer deposits (payable from restricted cash) | 10,674                 | 228,578       | 162,683       | -               | 73,638              | -                  | 475,573       |
| Current portion of lease liability               | 6,324                  | 8,619         | -             | 4,948           | -                   | -                  | 19,891        |
| Current portion of notes payable                 | 989,000                | -             | -             | -               | -                   | -                  | 989,000       |
| Current portion of compensated absences          | 22,622                 | 3,926         | 3,891         | 3,256           | 1,745               | 1,310              | 36,750        |
| Total current liabilities                        | 3,504,955              | 372,995       | 686,243       | 465,662         | 879,544             | 324,153            | 6,233,552     |
| Non-current liabilities:                         |                        |               |               |                 |                     |                    |               |
| Lease liabilities                                | -                      | 43,275        | -             | 3,734           | -                   | -                  | 47,009        |
| Notes payable                                    | 4,213,000              | -             | -             | 1,270,000       | -                   | -                  | 5,483,000     |
| Total OPEB liability                             | 50,502                 | 10,489        | 9,234         | 7,998           | -                   | 3,801              | 82,024        |
| Net pension liability                            | 520,500                | 108,104       | 95,174        | 82,429          | -                   | 39,178             | 845,385       |
| Compensated absences                             | 203,602                | 35,336        | 35,021        | 29,304          | 15,700              | 11,793             | 330,756       |
| Total non-current liabilities                    | 4,987,604              | 197,204       | 139,429       | 1,393,465       | 15,700              | 54,772             | 6,788,174     |
| Total liabilities                                | 8,492,559              | 570,199       | 825,672       | 1,859,127       | 895,244             | 378,925            | 13,021,726    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                        |               |               |                 |                     |                    |               |
| Parking trust receipts                           | -                      | -             | -             | 111,430         | -                   | -                  | 111,430       |
| Pension                                          | 10,467                 | 2,174         | 1,914         | 1,658           | -                   | 788                | 17,001        |
| OPEB                                             | 3,609                  | 750           | 660           | 572             | -                   | 272                | 5,863         |
| Leases                                           | 78,796                 | -             | -             | 6,328,855       | -                   | -                  | 6,407,651     |
| Total deferred inflows of resources              | 92,872                 | 2,924         | 2,574         | 6,442,515       | -                   | 1,060              | 6,541,945     |
| <b>NET POSITION</b>                              |                        |               |               |                 |                     |                    |               |
| Net investment in capital assets                 | 26,552,572             | 3,849,812     | 947,847       | 6,608,907       | -                   | 827,430            | 38,786,568    |
| Unrestricted                                     | 21,044,167             | 2,596,310     | 3,214,305     | 2,927,684       | 1,233,053           | 1,420,114          | 32,435,633    |
| Total net position                               | \$ 47,596,739          | \$ 6,446,122  | \$ 4,162,152  | \$ 9,536,591    | \$ 1,233,053        | \$ 2,247,544       | \$ 71,222,201 |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Business-type Activities - Enterprise Funds

|                                        | MAJOR ENTERPRISE FUNDS |                     |                     |                     |                     | NON-MAJOR FUND      |                      |
|----------------------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
|                                        | Causeway<br>Fund       | Sewer<br>Fund       | Water<br>Fund       | Parking<br>Fund     | Solid Waste<br>Fund | Stormwater<br>Fund  | Total                |
| Operating revenues:                    |                        |                     |                     |                     |                     |                     |                      |
| Charges for services                   | \$ 11,604,453          | \$ 2,883,785        | \$ 1,526,135        | \$ 1,829,307        | \$ 1,082,028        | \$ 678,443          | \$ 19,604,151        |
| Miscellaneous revenue                  | 9,003                  | -                   | 22,235              | 300                 | 65                  | -                   | 31,603               |
| Total operating revenues               | <u>11,613,456</u>      | <u>2,883,785</u>    | <u>1,548,370</u>    | <u>1,829,607</u>    | <u>1,082,093</u>    | <u>678,443</u>      | <u>19,635,754</u>    |
| Operating expenses:                    |                        |                     |                     |                     |                     |                     |                      |
| Operation and maintenance              | 4,700,765              | 2,115,249           | 1,507,274           | 774,957             | 1,021,107           | 356,006             | 10,475,358           |
| Depreciation and amortization          | 1,601,321              | 263,835             | 64,732              | 237,431             | -                   | 41,305              | 2,208,624            |
| Total operating expenses               | <u>6,302,086</u>       | <u>2,379,084</u>    | <u>1,572,006</u>    | <u>1,012,388</u>    | <u>1,021,107</u>    | <u>397,311</u>      | <u>12,683,982</u>    |
| Operating income (loss)                | 5,311,370              | 504,701             | (23,636)            | 817,219             | 60,986              | 281,132             | 6,951,772            |
| Non-operating revenue (expense):       |                        |                     |                     |                     |                     |                     |                      |
| Grants                                 | 164,618                | -                   | -                   | -                   | -                   | 76,074              | 240,692              |
| Impact fees                            | -                      | -                   | 79,803              | -                   | -                   | -                   | 79,803               |
| Investment income                      | 501,865                | 15,077              | 166,352             | 29,433              | 8,770               | 8,158               | 729,655              |
| Rental income                          | 109,525                | -                   | -                   | 83,232              | -                   | -                   | 192,757              |
| Lease interest income                  | -                      | -                   | -                   | 132,631             | -                   | -                   | 132,631              |
| Interest expense and other debt costs  | (143,611)              | (1,410)             | -                   | (36,451)            | -                   | -                   | (181,472)            |
| Total non-operating revenue (expenses) | <u>632,397</u>         | <u>13,667</u>       | <u>246,155</u>      | <u>208,845</u>      | <u>8,770</u>        | <u>84,232</u>       | <u>1,194,066</u>     |
| Income before transfers                | 5,943,767              | 518,368             | 222,519             | 1,026,064           | 69,756              | 365,364             | 8,145,838            |
| Transfers out                          | <u>(675,000)</u>       | <u>(250,000)</u>    | <u>(200,000)</u>    | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>(1,125,000)</u>   |
| Change in net position                 | 5,268,767              | 268,368             | 22,519              | 1,026,064           | 69,756              | 365,364             | 7,020,838            |
| Net position, beginning                | <u>42,327,972</u>      | <u>6,177,754</u>    | <u>4,139,633</u>    | <u>8,510,527</u>    | <u>1,163,297</u>    | <u>1,882,180</u>    | <u>64,201,363</u>    |
| Net position, ending                   | <u>\$ 47,596,739</u>   | <u>\$ 6,446,122</u> | <u>\$ 4,162,152</u> | <u>\$ 9,536,591</u> | <u>\$ 1,233,053</u> | <u>\$ 2,247,544</u> | <u>\$ 71,222,201</u> |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                                         | Business-type Activities |                     |                    |                     |                     |                     |                        |
|-------------------------------------------------------------------------|--------------------------|---------------------|--------------------|---------------------|---------------------|---------------------|------------------------|
|                                                                         | MAJOR ENTERPRISE FUNDS   |                     |                    |                     |                     | NON-MAJOR FUND      | Total Enterprise Funds |
|                                                                         | Causeway Fund            | Sewer Fund          | Water Fund         | Parking Fund        | Solid Waste Fund    | Stormwater Fund     |                        |
| Cash flows from operating activities:                                   |                          |                     |                    |                     |                     |                     |                        |
| Cash received from customers                                            | \$ 11,544,852            | \$ 2,879,255        | \$ 1,393,327       | \$ 1,735,514        | \$ 1,079,847        | \$ 678,443          | \$ 19,311,238          |
| Cash payments to employees for services                                 | (2,484,407)              | (537,358)           | (498,887)          | (404,875)           | (115,474)           | (184,445)           | (4,225,446)            |
| Cash payments to suppliers for goods and services                       | (1,700,923)              | (2,106,312)         | (1,246,001)        | (319,829)           | (978,345)           | (282,280)           | (6,633,690)            |
| Payments from (to) other funds                                          | (4,027,689)              | (538,294)           | (2,891,835)        | 106,200             | 857,953             | 139,490             | (6,354,175)            |
| Net cash provided by (used in) operating activities                     | <u>3,331,833</u>         | <u>(302,709)</u>    | <u>(3,243,396)</u> | <u>1,117,010</u>    | <u>843,981</u>      | <u>351,208</u>      | <u>2,097,927</u>       |
| Cash flows from noncapital and related financing activities:            |                          |                     |                    |                     |                     |                     |                        |
| Transfer to other funds                                                 | (675,000)                | (250,000)           | (200,000)          | -                   | -                   | -                   | (1,125,000)            |
| Net cash provided by (used in) noncapital financing activities          | <u>(675,000)</u>         | <u>(250,000)</u>    | <u>(200,000)</u>   | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>(1,125,000)</u>     |
| Cash flows from capital and related financing activities:               |                          |                     |                    |                     |                     |                     |                        |
| Grants                                                                  | 164,618                  | -                   | -                  | -                   | -                   | 76,074              | 240,692                |
| Impact fees                                                             | -                        | -                   | 79,803             | -                   | -                   | -                   | 79,803                 |
| Acquisition of capital assets                                           | (8,616,669)              | (105,349)           | -                  | -                   | -                   | (56,615)            | (8,778,633)            |
| Lease initiated (right-of-use)                                          | -                        | 52,796              | -                  | -                   | -                   | -                   | 52,796                 |
| Principal paid on leases                                                | (21,302)                 | -                   | -                  | (4,913)             | -                   | -                   | (26,215)               |
| Principal paid on capital debt                                          | (965,000)                | (902)               | -                  | (406,000)           | -                   | -                   | (1,371,902)            |
| Interest paid on leases                                                 | (12,001)                 | (1,410)             | -                  | (81)                | -                   | -                   | (13,492)               |
| Interest paid on capital debt                                           | (131,610)                | -                   | -                  | (36,370)            | -                   | -                   | (167,980)              |
| Net cash provided by (used in) capital and related financing activities | <u>(9,581,964)</u>       | <u>(54,865)</u>     | <u>79,803</u>      | <u>(447,364)</u>    | <u>-</u>            | <u>19,459</u>       | <u>(9,984,931)</u>     |
| Cash flows from investing activities                                    |                          |                     |                    |                     |                     |                     |                        |
| Sales and maturities of investments                                     | 2,434,584                | -                   | 469,590            | -                   | -                   | -                   | 2,904,174              |
| Purchases of investments                                                | (21,869,975)             | -                   | (628,362)          | -                   | -                   | -                   | (22,498,337)           |
| Rental income received                                                  | 109,525                  | -                   | -                  | 215,863             | -                   | -                   | 325,388                |
| Investment earnings and interest received                               | 501,865                  | 15,077              | 166,352            | 29,433              | 8,770               | 8,158               | 729,655                |
| Net cash provided by (used in) investing activities                     | <u>(18,824,001)</u>      | <u>15,077</u>       | <u>7,580</u>       | <u>245,296</u>      | <u>8,770</u>        | <u>8,158</u>        | <u>(18,539,120)</u>    |
| Net increase (decrease) in cash                                         | <u>(25,749,132)</u>      | <u>(592,497)</u>    | <u>(3,356,013)</u> | <u>914,942</u>      | <u>852,751</u>      | <u>378,825</u>      | <u>(27,551,124)</u>    |
| Cash - beginning (including restricted cash)                            | <u>27,327,732</u>        | <u>3,230,473</u>    | <u>3,904,206</u>   | <u>2,146,805</u>    | <u>1,159,610</u>    | <u>875,239</u>      | <u>38,644,065</u>      |
| Cash - ending (including restricted cash)                               | <u>\$ 1,578,600</u>      | <u>\$ 2,637,976</u> | <u>\$ 548,193</u>  | <u>\$ 3,061,747</u> | <u>\$ 2,012,361</u> | <u>\$ 1,254,064</u> | <u>\$ 11,092,941</u>   |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                                                               | Business-type Activities |                     |                       |                     |                     |                     |                        |
|-----------------------------------------------------------------------------------------------|--------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|------------------------|
|                                                                                               | MAJOR ENTERPRISE FUNDS   |                     |                       |                     |                     | NON-MAJOR FUND      | Total Enterprise Funds |
|                                                                                               | Causeway Fund            | Sewer Fund          | Water Fund            | Parking Fund        | Solid Waste Fund    | Stormwater Fund     |                        |
| Reconciliation of cash to the statement of net position                                       |                          |                     |                       |                     |                     |                     |                        |
| Cash                                                                                          | \$ 1,567,926             | \$ 2,307,957        | \$ 72,078             | \$ 3,061,747        | \$ 1,938,723        | \$ 1,254,064        | \$ 10,202,495          |
| Restricted cash                                                                               | 10,674                   | 330,019             | 476,115               | -                   | 73,638              | -                   | 890,446                |
|                                                                                               | <u>\$ 1,578,600</u>      | <u>\$ 2,637,976</u> | <u>\$ 548,193</u>     | <u>\$ 3,061,747</u> | <u>\$ 2,012,361</u> | <u>\$ 1,254,064</u> | <u>\$ 11,092,941</u>   |
| Reconciliation of operating income (loss) to net cash provided by operating activities        |                          |                     |                       |                     |                     |                     |                        |
| Operating income (loss)                                                                       | \$ 5,311,370             | \$ 504,701          | \$ (23,636)           | \$ 817,219          | \$ 60,986           | \$ 281,132          | \$ 6,951,772           |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities |                          |                     |                       |                     |                     |                     |                        |
| Depreciation and amortization                                                                 | 1,601,321                | 263,835             | 64,732                | 237,431             | -                   | 41,305              | 2,208,624              |
| Changes in assets, liabilities and deferred inflows/outflows:                                 |                          |                     |                       |                     |                     |                     |                        |
| (Increase) decrease in                                                                        |                          |                     |                       |                     |                     |                     |                        |
| Receivables                                                                                   | -                        | -                   | (150,422)             | 18,459              | -                   | -                   | (131,963)              |
| Leases receivable                                                                             | (68,625)                 | -                   | -                     | (8,685)             | -                   | -                   | (77,310)               |
| Interest receivable                                                                           | (2,371)                  | -                   | (2,511)               | 2,177               | -                   | -                   | (2,705)                |
| Due from other funds                                                                          | 53,465                   | 1,253,003           | (245,367)             | 1,969               | 508,338             | 1,922               | 1,573,330              |
| Due from other governments                                                                    | (120,302)                | -                   | -                     | -                   | -                   | (76,074)            | (196,376)              |
| Prepaid items                                                                                 | 8,674                    | -                   | -                     | -                   | -                   | -                   | 8,674                  |
| Deferred outflows - OPEB                                                                      | 3,748                    | 846                 | 2,697                 | 456                 | -                   | (143)               | 7,604                  |
| Deferred outflows - pension                                                                   | 127,705                  | 18,228              | 54,554                | (19,298)            | -                   | (48,218)            | 132,971                |
| Increase (decrease) in:                                                                       |                          |                     |                       |                     |                     |                     |                        |
| Accounts payable and accrued liabilities                                                      | (13,352)                 | (627,356)           | (352,448)             | (616)               | (72,388)            | (23,833)            | (1,089,993)            |
| Due to other governments                                                                      | -                        | -                   | (4,175)               | -                   | -                   | -                   | (4,175)                |
| Due to other funds                                                                            | (4,081,154)              | (1,791,297)         | (2,646,468)           | 104,231             | 349,615             | 137,568             | (7,927,505)            |
| Customer deposits                                                                             | 21                       | (4,530)             | (4,621)               | -                   | (2,246)             | -                   | (11,376)               |
| Parking trust receipts                                                                        | -                        | -                   | -                     | (20,635)            | -                   | -                   | (20,635)               |
| Net pension liability                                                                         | 489,056                  | 102,461             | 89,034                | 78,637              | -                   | 38,472              | 797,660                |
| Total OPEB liability                                                                          | (19,677)                 | (4,205)             | (9,929)               | (1,332)             | -                   | 2,518               | (32,625)               |
| Compensated absences                                                                          | 14,185                   | (7,929)             | (2,265)               | (3,482)             | (324)               | (2,758)             | (2,573)                |
| Deferred inflows - OPEB                                                                       | (8,031)                  | (1,444)             | (2,304)               | (423)               | -                   | (72)                | (12,274)               |
| Deferred inflows - pension                                                                    | (51,918)                 | (9,022)             | (10,267)              | (5,866)             | -                   | (611)               | (77,684)               |
| Deferred inflows - leases receivable                                                          | 78,796                   | -                   | -                     | (83,232)            | -                   | -                   | (4,436)                |
| Unearned revenue                                                                              | 8,922                    | -                   | -                     | -                   | -                   | -                   | 8,922                  |
| Total adjustments                                                                             | <u>(1,979,537)</u>       | <u>(807,410)</u>    | <u>(3,219,760)</u>    | <u>299,791</u>      | <u>782,995</u>      | <u>70,076</u>       | <u>(4,853,845)</u>     |
| Net cash provided (used) by operating activities                                              | <u>\$ 3,331,833</u>      | <u>\$ (302,709)</u> | <u>\$ (3,243,396)</u> | <u>\$ 1,117,010</u> | <u>\$ 843,981</u>   | <u>\$ 351,208</u>   | <u>\$ 2,097,927</u>    |
| Noncash investing and financing activities                                                    |                          |                     |                       |                     |                     |                     |                        |
| Increase in fair value of investments                                                         | \$ 122,183               | \$ -                | \$ 129,158            | \$ -                | \$ -                | \$ -                | \$ 251,341             |
| Total noncash investing and financing activities                                              | <u>\$ 122,183</u>        | <u>\$ -</u>         | <u>\$ 129,158</u>     | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ 251,341</u>      |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**PENSION TRUST FUND**  
**SEPTEMBER 30, 2024**

**ASSETS**

|                                            |                      |
|--------------------------------------------|----------------------|
| Cash and cash equivalents                  | \$ 543,808           |
| Investments                                |                      |
| Money market funds                         | 180,723              |
| U.S. treasuries and government obligations | 7,729,772            |
| Corporate bonds                            | 841,770              |
| Common stock and equity funds              | 2,628,241            |
| Commingled trust fund                      | 12,690,475           |
| Real estate fund                           | 3,150,411            |
| Total investments                          | <u>27,221,392</u>    |
| Receivables                                |                      |
| Contributions receivable                   | 284,213              |
| Accrued interest and dividends             | 36,327               |
| Total receivables                          | <u>320,540</u>       |
| Prepaid expenses                           | <u>5,292</u>         |
| Total assets                               | <u>\$ 28,091,032</u> |

**LIABILITIES**

|                   |               |
|-------------------|---------------|
| Accounts payable  | \$ 42,653     |
| Total liabilities | <u>42,653</u> |

**NET POSITION**

|                                              |                      |
|----------------------------------------------|----------------------|
| Net Position Restricted for Pension Benefits | <u>\$ 28,048,379</u> |
|----------------------------------------------|----------------------|

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PENSION TRUST FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                         |                      |
|---------------------------------------------------------|----------------------|
| <u>ADDITIONS</u>                                        |                      |
| Contributions:                                          |                      |
| Town (including State)                                  | \$ 1,313,706         |
| Employees                                               | <u>508,748</u>       |
| Total contributions                                     | <u>1,822,454</u>     |
| Investment income:                                      |                      |
| Net appreciation in fair value of investments           | 3,988,167            |
| Interest                                                | 259,413              |
| Dividends                                               | <u>56,192</u>        |
|                                                         | 4,303,772            |
| Less investment expense                                 | <u>(31,664)</u>      |
| Net investment income                                   | <u>4,272,108</u>     |
| Total additions                                         | <u>6,094,562</u>     |
| <u>DEDUCTIONS</u>                                       |                      |
| Benefits paid and refunds                               | 819,689              |
| Administrative expenses                                 | <u>66,403</u>        |
| Total deductions                                        | <u>886,092</u>       |
| Change in net position                                  | 5,208,470            |
| Net position restricted for pension benefits, beginning | <u>22,839,909</u>    |
| Net position restricted for pension benefits, ending    | <u>\$ 28,048,379</u> |

The accompanying notes are an integral part of these financial statements.

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## NOTES TO THE BASIC FINANCIAL STATEMENTS

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**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Bay Harbor Islands, Florida, (the Town) is a municipal corporation which was incorporated in 1947 and adopted its first charter June 15, 1953, under the provisions of the Laws of Florida Acts of 1953, Chapter 2889. The Town operates under a "Council - Manager" form of government with the Town's Mayor serving as the head of the Town government and the Town's Manager serving as the chief administrative official.

The Town provides the following services: public safety (police), building and zoning, transportation and maintenance of roads and streets, recreation facilities, operation and maintenance of a causeway, water and sewer utilities, physical environment (refuse collection), parking facilities, and general government and administrative services. Fire protection, education, and welfare services are provided by units of other local governments whose activities are not included in the accompanying financial statements.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below:

**A. Financial Reporting Entity**

The financial statements were prepared in accordance with GASB Statements related to *The Financial Reporting Entity*, which establishes standards for defining and reporting on the financial reporting entity. The definition of the financial reporting entity is based upon the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of the elected officials. The financial reporting entity consists of the Town, organizations for which the Town is financially accountable, and other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Town is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Town or has operational responsibility. Based upon the application of these criteria, there were no organizations that met the criteria described above.

**B. Government Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements.

*Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The Town reports three (3) nonmajor governmental funds (the Park Impact Fund, Police Forfeiture Fund and Youth Development Fund) and one nonmajor proprietary fund (the Stormwater Fund).



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement**

**Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees and other taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Projects Fund* accounts for the acquisition or construction of various major capital projects.

The Town's special revenue funds are used to account for the restricted proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Town reports the following governmental nonmajor special revenue funds:

The *Park Impact Fees Fund* accounts for the fees that are collected in order to pay for the capital costs to construct, expand or improve public park facilities which are necessary to accommodate land development in the Town.

The *Police Forfeitures Fund* accounts for revenue from lawful seizures of property associated with criminal activities.

The *Youth Development Program Fund* accounts for programs that will provide a daily schedule of literacy, physical fitness, social skills and family involvement.

The Town reports the following major proprietary funds:

The *Causeway Fund* accounts for the collection of tolls and the operation and maintenance of the causeway, including the bascule bridge over the Intercoastal Waterway and the entire traffic corridor.

The *Sewer Fund* accounts for the provision of sewer services to Town residents and businesses.

The *Parking Fund* accounts for the collection of parking fees, parking trust arrangements, and the operation and maintenance of lots and meters.

The *Solid Waste Fund* accounts for the provision of solid waste disposal services to Town residents and businesses.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement (Continued)**

**Presentation (Continued)**

The *Water Fund* accounts for the distribution of water to Town residents and businesses.

The Town reports the following nonmajor proprietary fund:

The *Stormwater Fund* accounts for the provision of a stormwater management system.

Additionally, the Town reports the following fund type:

The *Pension Trust Fund* is used to account for the Town of Bay Harbor Islands Employee Retirement System (the Plan), a single-employer defined benefit pension plan covering substantially all of its employees.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the Town's various utility functions and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's funds are charges to customers for services. Operating expenses for enterprise funds include the costs of services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**D. Implementation of GASB Statements**

The GASB has issued new Statements effective in the current year and future years that may apply to the Town. Management has not completed its analysis of the effects, if any, of the GASB statements which become effective in future years of the financials statements of the Town:

GASB Statement No. 100, *Accounting Changes and Error Corrections*, the primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement was effective for the Town for the fiscal year ended September 30, 2024. Implementation did not have a significant impact on the Town's financial statements.

GASB Statement No. 101, *Compensated Absences*, the objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will be effective for the Town for the fiscal year ending September 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*, the primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement will be effective for the Town for the fiscal year ending September 30, 2025.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Implementation of GASB Statements**

GASB Statement No. 103, *Financial Reporting Model Improvement*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement will be effective for the Town for the fiscal year ending September 30, 2026.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement will be effective for the Town for the fiscal year ending September 30, 2026.

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance**

**Deposits and Investments**

The Town's cash includes cash on hand, and time/demand deposits. Investments of the Town are carried at fair value. For more details regarding the methods used to measure fair value of investments, refer to the fair value hierarchy in Note 3.

Investments of the Town are governed by the provisions of Florida Statutes Section 218.415. Investments in the Town's retirement plan are governed by the Plan's investment policy and Florida Statutes Section 112.661.

**Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**Capital Assets**

Capital assets, which include property, plant and equipment, infrastructure assets (e.g., utility plant, roads, bridges, sidewalks, and similar items), leases (right-of-use assets), subscription arrangements (i.e. information technology) and intangible assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The Town has not retroactively reported infrastructure assets acquired prior to the implementation of GASB Statement No. 34. The Town did not retroactively record their intangible assets with the implementation of GASB Statement No. 51, with the exception of computer software which was capitalized when purchased. The Town's capitalization threshold for intangible assets is \$25,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the Town are depreciated using the straight line method over the following estimated useful lives:

| <u>Assets</u>                      | <u>Years</u> |
|------------------------------------|--------------|
| Buildings                          | 25-50        |
| Improvements other than buildings  | 5-10         |
| Furniture, fixtures, and equipment | 5            |
| Utility system                     | 10-50        |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance (Continued)**

**Leases (Right-of-use Asset)**

The leases (right-of-use asset) are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The leases (right-of-use asset) are amortized on a straight-line basis over the life of the related lease agreement.

**Subscription-Based Information Technology Arrangement (“SBITA”)**

The SBITA assets are initially measured at an amount equal to the initial measurement of the related SBITA liability plus any SBITA payments made prior to the subscription term, less SBITA incentives, plus any ancillary charges necessary to place the SBITA into service. The SBITA assets are amortized on a straight-line basis over the life of the related contract.

**Leases Receivable**

The Town’s leases receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the inception of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

**Compensated Absences**

It is the Town’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Upon separation from service, employees are paid the value of their accumulated vacation, plus one half the value of unused sick leave up to 90 days. All vacation and sick leave pay are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements. Compensated absences of governmental funds are typically liquidated from the general fund.

**Long-Term Obligations**

In the government-wide financial statements, and the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond issue costs are expensed as incurred. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line amortization method. The results of using this method do not differ significantly from the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as another financing source. Premiums received on debt issuances are reported as another financing source while discounts on debt issuances are reported as another financing use. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports within its government-wide statement of net position as deferred outflows amounts contributed during fiscal year 2024 into the Town of Bay Harbor Islands Employees' Retirement System. The net pension liability associated with the Plan was measured as of September 30, 2023. The amounts paid during fiscal year 2024 to the Plan will be reflected within the Town's pension expense and related liability when the net pension liability is measured for the next fiscal year.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance (Continued)**

**Deferred Outflows/Inflows of Resources (Continued)**

Also, within the government-wide statement of net position, the Town reports as deferred inflows or outflows, amounts representing the net difference between or differences between expected and actual results, changes in assumptions and projected and actual earnings of its pension plan and other post-employment benefits (OPEB). Differences between projected and actual earnings will be amortized over a five-year closed period beginning in the year in which the difference occurred and are presented as a net deferred inflow or outflow at the measurement date. All other amounts are presented as either a deferred inflow or outflow established at their respective measurement date when the difference occurred and is amortized over the remaining service lives of employees.

In addition to liabilities, the statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town's deferred inflows are related to its leases, pension obligations, OPEB liabilities, deferred parking trust receipts and deferred gain on bond refunding. These amounts are deferred and recognized as an inflow of resources in the period that they are earned. Within the governmental funds balance sheet, the Town reports deferred inflows related to unavailable revenues that qualify for reporting in this category. The governmental funds report this item as a deferred inflow until the criteria for revenue recognition has been met.

**Fund Balance**

The Town reports the following classifications:

*Nonspendable fund balance.* Nonspendable fund balances are amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted fund balance.* Restricted fund balances are amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance.* These amounts can only be used for the specific purposes determined by a formal action (Ordinance) of the Town Council, the Town's highest level of decision making authority. Commitments may be changed or lifted only by the Town Council taking the same formal action (Ordinance) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

*Assigned fund balance.* Assigned fund balances are amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is established by the Town Manager to which the Town Council has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. This balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose as assigned by management. Specific amounts that are not restricted or committed in the Capital Projects Fund are assigned for the purposes in accordance with the nature of its fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the fund itself.

*Unassigned fund balance.* This fund balance is the residual classification only for the General Fund. It is also used to report only negative fund balances in other governmental funds.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance (Continued)**

**Net Position**

Net position of the government-wide and proprietary funds is categorized as net investment in capital assets; restricted or unrestricted. Net investment in capital assets is that portion of net position that relates to the Town's capital assets reduced by accumulated depreciation and amortization and by any outstanding debt and deferred inflows or outflows, incurred to acquire, construct or improve those assets, excluding unexpended proceeds.

Restricted net position is that portion of net position that has been restricted for general use by external parties (creditors, grantors, contributors, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of all net position that does not meet the definition of either of the other two components.

**Flow Assumptions**

Net Position Flow Assumption

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumption

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets/deferred outflows and liabilities/deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. These estimates include assessing the collectability of receivables, the fair value of investments, and useful lives and possible impairment of tangible assets, among others. Estimates and assumptions are reviewed periodically and the revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from those estimates.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**Deposits**

In addition to insurance provided by the Federal Depository Insurance Corporation, all deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Deposits include cash on hand. Under Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all Florida qualified public depositories to deposit with the Treasurer or another banking institution eligible collateral. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. Accordingly, all amounts reported as deposits are insured or collateralized.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments**

The Town's investment policy follows the requirements of Florida Statutes Chapter 218.415, and attempts to promote, in order of priority, safety of principal, adequate liquidity, and maximization of total return. The Town's investment policy authorizes investments in obligations of the U.S. Treasury, U.S. Government Agency securities, including FNMA, FHLMC, and GNMA, and securities guaranteed by these Agency issues, certificates of deposit, savings certificates, time deposits, banker's acceptances, repurchase agreements of domestic commercial banks and savings and loan associations fully collateralized with U.S. Government or Agency securities, commercial paper rated A1/P1 or the equivalent by a major rating service, money market funds exclusively comprised of the above securities, the State of Florida Local Government Surplus Funds Trust Fund, the FMLvT, and corporate bonds rated A or better. The investment policy defined in the statutes attempts to promote, through state assistance, the maximization of net interest earnings on invested surplus funds of local units of governments while limiting the risk to which the funds are exposed. The Town maintains a separate investment policy for its pension plan.

For the Town's pension plan, a Master Custodian Agreement is maintained whereby the investment securities are held in the Plan's name by a financial institution acting as the Plan's agent except for its shares in domestic equity index funds and a core real estate fund.

The Town's investments as of September 30, 2024 are comprised of the following:

|                          | <u>Fair Value</u>    |
|--------------------------|----------------------|
| Investment in FLCLASS    | \$ 19,294,720        |
| Investments in BNY Melon | 6,969,561            |
| Total                    | <u>\$ 26,264,281</u> |

The Florida Cooperative Liquid Assets Securities System (FLCLASS) is an independent local government investment pool designed to provide a safe and competitive investment alternative to Florida governmental entities.

**Fair Value Hierarchy**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Town and the Town's pension plan categorizes their fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

**Investments – Town**

| <u>Fair Value Measurements Using</u> |                     |                                                                     |                                                                  |
|--------------------------------------|---------------------|---------------------------------------------------------------------|------------------------------------------------------------------|
| <u>Quoted Prices</u>                 |                     |                                                                     |                                                                  |
|                                      |                     | in Active<br>Markets for<br>Identical<br>Assets<br><u>(Level 1)</u> | Significant<br>Other<br>Observable<br>Inputs<br><u>(Level 2)</u> |
|                                      | <u>9/30/2024</u>    |                                                                     |                                                                  |
| Investments at fair value            |                     |                                                                     |                                                                  |
| U.S. Treasuries                      | \$ 4,032,562        | \$ 4,032,562                                                        | \$ -                                                             |
| U.S. Government obligations          | 408,981             | -                                                                   | 408,981                                                          |
| Local government bonds               | 143,690             | -                                                                   | 143,690                                                          |
| Corporate bonds                      | 2,384,328           | -                                                                   | 2,384,328                                                        |
| Total investments                    | <u>\$ 6,969,561</u> | <u>\$ 4,032,562</u>                                                 | <u>\$ 2,936,999</u>                                              |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments – Town (Continued)**

Level 1 - Investments' fair values based on prices quoted in active markets for identical assets at the measurement date.

Level 2 - Investments' fair values based on observable inputs for the assets either directly or indirectly, other than those considered Level 1 inputs, which may include quoted prices for identical assets in markets that are not considered to be active, and quoted prices of similar assets in active or inactive markets.

Level 3 - Investments' fair values based upon unobservable inputs.

FLCLASS is considered an external investment pool and is not required to be categorized within the fair value hierarchy for reporting purposes.

The Town's investment policy limits the maturity of fixed-income holdings to ten years. As of September 30, 2024, the Town had the following fixed income investments and corresponding maturities in its portfolio:

|                             | September 30, 2024               |                   |                     |                     |
|-----------------------------|----------------------------------|-------------------|---------------------|---------------------|
|                             | Investment Maturities (In Years) |                   |                     |                     |
|                             | Fair Value                       | Less Than 1       | 1-5                 | 6-10                |
| Investments                 |                                  |                   |                     |                     |
| U.S. Treasuries             | \$ 4,032,562                     | \$ 262,725        | \$ 2,288,010        | \$ 1,481,827        |
| U.S. Government obligations | 408,981                          | 280,240           | 128,741             | -                   |
| Local government bonds      | 143,690                          | 19,909            | 123,781             | -                   |
| Corporate bonds             | 2,384,328                        | 109,210           | 1,298,217           | 976,901             |
| Total                       | <u>\$ 6,969,561</u>              | <u>\$ 672,084</u> | <u>\$ 3,838,749</u> | <u>\$ 2,458,728</u> |

Interest Rate Risk

Interest rate risk refers to the portfolio's exposure to fair value losses arising from increasing interest rates. The Town's investment policy limits investment maturities to ten years in order to control its exposure to fair value losses arising from increasing interest rates.

The dollar weighted average days to maturity (WAM) of FLCLASS at September 30, 2024, was 30 days and the weighted average life (WAL) was 83 days.

Credit Risk

State law and the Town's investment policy limits investments in bonds, U.S. treasuries and agency obligations, or other evidences of indebtedness to the top ratings issued by nationally recognized statistical rating organizations of the United States. The Town's corporate bonds and agency bonds were all rated "BBB+" or better under Standard & Poor's ratings and "Baa1" or better under Moody's ratings.

FLCLASS is rated by S&P Global Ratings. The current rating is AAAm.

**Investments – Pension Plan**

Concentration of Credit Risk

The Town's investment policy does not stipulate any limit on the percentage that can be invested in any one issuing company. As of September 30, 2024, the value of each position held in the Town's portfolio comprised less than 5% of the Town's investment assets.



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments – Pension Plan (Continued)**

Fair Value Hierarchy

The Town has the following recurring fair value measurements as of September 30, 2024:

- U.S. treasury securities of \$4,032,562 are valued using quoted market prices (Level 1 inputs).
- Corporate bonds and local government bonds of \$2,528,018 are valued using a matrix pricing model (evaluated bid price) (Level 2 inputs).

The Plan's investment practices are governed by the Florida Statutes and the Plan's adopted investment policy. Florida Statutes and the Plan policy authorize the Board of Trustees to invest in domestic stocks, domestic bonds, international stock, diversified assets, emerging markets and real estate funds. In addition to complying with Plan policy, the Plan applies the "Prudent Person Rule" when executing investment strategies. Investments are made with judgment and care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income derived.

To diversify plan assets so as to minimize the risk associated with dependence on the success on one enterprise, the Board of Trustees employs a multi-manager team approach to investing Plan assets. Asset managers are employed to utilize individual expertise within their assigned area of responsibility. Each manager is governed by individual investment guidelines. The Plan's investment consultant oversees the investment managers and the entire portfolio.

The Plan's asset management structure established by the policy is as follows:

| Type                          | 2024              |        |
|-------------------------------|-------------------|--------|
|                               | Allowable Range % | Target |
| Domestic equity               | 30%-50%           | 40%    |
| Domestic bonds (fixed income) | 25%-60%           | 30%    |
| International equity          | 0%-20%            | 15%    |
| Real estate                   | 0%-20%            | 15%    |

As of September 30, 2024, the Plan had the following debt securities and its corresponding maturities in its portfolio:

| Investments                 | Fair Value   | Investment Maturities (In Years) |           |              |              |
|-----------------------------|--------------|----------------------------------|-----------|--------------|--------------|
|                             |              | Less Than 1                      | 1-5       | 6-10         | Over 10      |
| U.S. Treasuries             | \$ 4,164,572 | \$ -                             | \$ -      | \$ 2,748,698 | \$ 1,415,874 |
| U.S. Government obligations | 3,565,200    | -                                | -         | -            | 3,565,200    |
| Corporate bonds             | 841,770      | -                                | 78,607    | 763,163      | -            |
| Total                       | \$ 8,571,542 | \$ -                             | \$ 78,607 | \$ 3,511,861 | \$ 4,981,074 |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments – Pension Plan (Continued)**

Rate of Return

For the fiscal year ended September 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was a positive 18.85%. The money-weighted rate of return expresses investment performance, net of investment manager and consultant expenses adjusted for the changing amounts actually invested. Inputs to the internal rate of return calculation are determined on a monthly basis.

Interest Rate Risk

Interest rate risk refers to the portfolio's exposure to fair value losses arising from increasing interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State law and the Plan's investment policy limits investments in bonds, stocks, or other evidences of indebtedness to the top ratings issued by nationally recognized statistical rating organizations of the United States. The Plan's investment policy limits fixed income investments to a rating no lower than Baa/BBB or equivalent.

The Plan's corporate bonds and agency bonds were all rated "BBB+" or better under Standard & Poor's ratings and at least "A3" under Moody's ratings.

Concentration of Credit Risk

The Plan's investment policy prohibits fixed income concentrations greater than 5% in any one issuer with the exception of U.S. government or agency issues. As of September 30, 2024, the value of each position held in the Plan's portfolio comprised less than 5% of fiduciary net position.

Fair Value Hierarchy

The following is a description of the fair value techniques for the Town's pension plan investments.

The Plan holds money market funds, which are reported at amortized cost.

Equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. This includes common stock, American depository receipts (ADR), and exchange traded funds (ETF).

Debt securities are valued using quoted market prices (Level 1) or using pricing inputs that reflect the assumptions market participants would use to price an asset or liability and are developed based on market data obtained from sources independent of the reporting entity (Level 2).

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments – Pension Plan (Continued)**

Fair Value Hierarchy (Continued)

The following is a summary of the fair value hierarchy of the fair value of investments as of September 30, 2024:

|                                                 | Fair Value Measurements Using |                                                                               |                                                           |
|-------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|
|                                                 |                               | Quoted Prices<br>in Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) |
|                                                 | 9/30/2024                     |                                                                               |                                                           |
| Investments by fair value level:                |                               |                                                                               |                                                           |
| Debt securities:                                |                               |                                                                               |                                                           |
| U.S. treasuries                                 | \$ 4,164,572                  | \$ 582,316                                                                    | \$ 3,582,256                                              |
| U.S. government obligations and corporate bonds | 4,406,970                     | -                                                                             | 4,406,970                                                 |
| Total debt securities                           | 8,571,542                     | 582,316                                                                       | 7,989,226                                                 |
| Equity securities:                              |                               |                                                                               |                                                           |
| Common stock, ADR's, and ETF's                  | 2,628,241                     | 2,628,241                                                                     | -                                                         |
| Total equity securities                         | 2,628,241                     | 2,628,241                                                                     | -                                                         |
| Total investments at fair value                 | 11,199,783                    |                                                                               |                                                           |
| Investments Measured at Net Asset Value (NAV)   |                               |                                                                               |                                                           |
| Commingled trust fund                           | 12,690,475                    |                                                                               |                                                           |
| Real estate fund                                | 3,150,411                     |                                                                               |                                                           |
| Total investments measured at NAV               | 15,840,886                    |                                                                               |                                                           |
| Money market funds (exempt)                     | 180,723                       |                                                                               |                                                           |
| Total investments                               | \$ 27,221,392                 |                                                                               |                                                           |

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient, including their related unfunded commitments and redemption restrictions as of September 30, 2024:

|                                   | September 30, 2024 |                         |                                                    |                                |
|-----------------------------------|--------------------|-------------------------|----------------------------------------------------|--------------------------------|
|                                   | Fair<br>Value      | Unfunded<br>Commitments | Redemption<br>Frequency (if<br>Currently Eligible) | Redemption<br>Notice<br>Period |
| Real estate fund (1)              | \$ 3,150,411       | \$ -                    | Quarterly                                          | N/A                            |
| Commingled trust fund (2)         | 12,690,475         | -                       | Daily                                              | N/A                            |
| Total Investments Measured at NAV | \$ 15,840,886      | \$ -                    |                                                    |                                |

*Real estate fund.* This fund is an open-end core real estate fund with a diversified portfolio of income producing institutional properties throughout the U.S.

*Commingled trust fund.* This fund's investment objectives are to match the return of the S&P 500, S&P Small-Cap 600, and S&P Mid-Cap 400 indexes through investments in substantially all of the stocks contained in those indexes.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments – Pension Plan (Continued)**

Risks and Uncertainties

The Town and the Plan invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements. The Town and the Plan, through its investment consultant, monitor the investments and the risks associated therewith on a regular basis which the Town and the Plan believes minimizes these risks.

**NOTE 3 – RECEIVABLES**

Receivables as of September 30, 2024 for the Town's individual major funds and fiduciary funds are as follows:

|                             | General<br>Fund   | Capital<br>Projects<br>Fund | Causeway<br>Fund  | Parking<br>Fund     | Pension<br>Trust<br>Fund | Total               |
|-----------------------------|-------------------|-----------------------------|-------------------|---------------------|--------------------------|---------------------|
| Property taxes              | \$ 26,311         | \$ -                        | \$ -              | \$ -                | \$ -                     | \$ 26,311           |
| Franchise fees              | 94,972            | -                           | -                 | -                   | -                        | 94,972              |
| Utility taxes rental income | 64,695            | -                           | -                 | -                   | -                        | 64,695              |
| Interest and dividends      | 23,654            | -                           | 13,370            | 5,550               | 36,327                   | 78,901              |
| Parking trust receipts      | -                 | -                           | -                 | 105,880             | -                        | 105,880             |
| Leases Receivable           | -                 | -                           | 81,449            | 6,596,680           | -                        | 6,678,129           |
| Due from other governments  | 258,603           | 50,000                      | 434,090           | -                   | -                        | 742,693             |
| Contributions receivable    | -                 | -                           | -                 | -                   | 284,213                  | 284,213             |
| Other                       | 67,762            | -                           | -                 | -                   | -                        | 67,762              |
| Total Receivables           | <u>\$ 535,997</u> | <u>\$ 50,000</u>            | <u>\$ 528,909</u> | <u>\$ 6,708,110</u> | <u>\$ 320,540</u>        | <u>\$ 8,143,556</u> |

**Leases Receivable**

On May 4, 2010, the Town, as a lessor, entered into a lease agreement to permit a local fire department to use a parking garage. The term of the lease is thirty years with two thirty-year renewal option periods, for which the Town has made determinations as to if those options are reasonably certain to be exercised, and those determinations are reflected in the calculations presented, in accordance with GASB 87. As of September 30, 2024, the lease agreement has approximately 77 years remaining. An initial lease receivable was recorded in the amount of \$6,578,550. As of September 30, 2024, the value of the lease receivable is \$6,596,680. The lessee is required to make annual payments to the Town ranging from approximately \$121,500 to \$264,000 through the term of the lease. The lease agreement has an implicit interest rate of 2.012%. The value of the deferred inflow of resources as of September 30, 2024 was \$6,328,855, and the Town recognized lease revenue of \$83,232 during the fiscal year.

On August 1, 2008, the Town, as a lessor, entered into a lease agreement to permit for the use of a gas station on the causeway. This lease was extended for an additional six years effective January 4, 2018 and has since renewed with 3 month extensions. The most recent extension was made March 2025 to extend the lease through June 30, 2025. As of September 30, 2024, the lease agreement has 6 months remaining. An initial lease receivable was recorded in the amount of \$186,332. As of September 30, 2024, the value of the lease receivable is \$81,449. The lessee is required to make monthly payments of approximately \$7,600. The lease agreement has an implicit interest rate of 0.396%. The value of the deferred inflow of resources as of September 30, 2024 was \$78,796, and the Town recognized lease revenue of \$109,525 during the fiscal year.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 3 – RECEIVABLES (CONTINUED)**

**Leases Receivable (Continued)**

Future principal and interest payment requirements related to the Town's lease receivables at September 30, 2024 are as follows:

|                                  | Principal Payments  | Interest Income     | Total Future Minimum Rent |
|----------------------------------|---------------------|---------------------|---------------------------|
| Fiscal year ending September 30: |                     |                     |                           |
| 2025                             | \$ 73,838           | \$ 132,859          | \$ 206,697                |
| 2026                             | (6,502)             | 132,939             | 126,437                   |
| 2027                             | (5,358)             | 133,059             | 127,701                   |
| 2028                             | (4,178)             | 133,156             | 128,978                   |
| 2029                             | (2,961)             | 133,229             | 130,268                   |
| 2030-2034                        | 4,801               | 666,344             | 671,145                   |
| 2035-2039                        | 41,278              | 664,101             | 705,379                   |
| 2040-2044                        | 83,448              | 657,913             | 741,361                   |
| 2045-2049                        | 132,005             | 647,173             | 779,178                   |
| 2050-2054                        | 187,724             | 631,200             | 818,924                   |
| 2055-2059                        | 251,464             | 609,233             | 860,697                   |
| 2060-2064                        | 324,183             | 580,418             | 904,601                   |
| 2065-2069                        | 406,945             | 543,800             | 950,745                   |
| 2070-2074                        | 500,931             | 498,312             | 999,243                   |
| 2075-2079                        | 607,454             | 442,760             | 1,050,214                 |
| 2080-2084                        | 727,973             | 375,812             | 1,103,785                 |
| 2085-2089                        | 864,107             | 295,983             | 1,160,090                 |
| 2090-2094                        | 1,017,654           | 201,612             | 1,219,266                 |
| 2095-2099                        | 1,190,608           | 90,853              | 1,281,461                 |
| 2100-2101                        | 282,715             | 3,332               | 286,047                   |
| Total                            | <u>\$ 6,678,129</u> | <u>\$ 7,574,088</u> | <u>\$ 14,252,217</u>      |

**NOTE 4 – PROPERTY TAXES**

Property values are assessed on a county-wide basis by the Miami-Dade County Property Appraiser as of January 1, the lien date, of each year and are due the following November 1. Taxable value of property within the Town is certified by the Property Appraiser and the Town levies a tax millage rate upon the taxable value, which will provide revenue required for the fiscal year beginning October 1.

Property taxes levied each November 1, by the Town and all other taxing authorities within the County, are centrally billed and collected by Miami-Dade County, with remittances to the Town of their proportionate share of collected taxes. Taxes for the fiscal year beginning October 1 are billed in the month of November, subject to a 1% per month discount for the period November through February and are due no later than March 31. On April 1, unpaid amounts become delinquent with interest and penalties added thereafter. Beginning June 1, tax certificates representing delinquent taxes with interest and penalties are sold by Miami-Dade County, with remittance to the Town for its share of those receipts. At September 30, 2023, there were no material delinquent taxes.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

**Due from/to Other Funds**

The composition of interfund balances as of September 30, 2024 is as follows:

| Receivable Fund  | Payable Fund      |                       |                     |                   |                   |                   |                            |                          |                     |
|------------------|-------------------|-----------------------|---------------------|-------------------|-------------------|-------------------|----------------------------|--------------------------|---------------------|
|                  | General Fund      | Capital Projects Fund | Causeway Fund       | Sewer Fund        | Parking Fund      | Solid Waste Fund  | Nonmajor Governmental Fund | Nonmajor Enterprise Fund | Total               |
| General          | \$ -              | \$ 121,794            | \$ 1,457,099        | \$ 121,859        | \$ 449,658        | \$ 523,870        | \$ 111,416                 | \$ 45,955                | \$ 2,831,651        |
| Causeway         | -                 | -                     | -                   | -                 | -                 | -                 | -                          | 12,508                   | 12,508              |
| Sewer            | -                 | -                     | -                   | -                 | -                 | -                 | -                          | 259,853                  | 259,853             |
| Parking          | 11,194            | -                     | -                   | -                 | -                 | -                 | -                          | 2,064                    | 13,258              |
| Solid waste      | -                 | -                     | -                   | -                 | -                 | -                 | -                          | 115,936                  | 115,936             |
| Nonmajor:        |                   |                       |                     |                   |                   |                   |                            |                          |                     |
| Park Impact Fees | 243,621           | -                     | -                   | -                 | -                 | -                 | -                          | -                        | 243,621             |
| Youth Dev't Prog | -                 | -                     | -                   | -                 | -                 | -                 | -                          | 115,838                  | 115,838             |
| Water            | 39,819            | -                     | -                   | 173               | -                 | 10,149            | -                          | 269,089                  | 319,230             |
| Stormwater       | -                 | -                     | -                   | -                 | -                 | 267,935           | -                          | 122,401                  | 390,336             |
|                  | <u>\$ 294,634</u> | <u>\$ 121,794</u>     | <u>\$ 1,457,099</u> | <u>\$ 122,032</u> | <u>\$ 449,658</u> | <u>\$ 801,954</u> | <u>\$ 111,416</u>          | <u>\$ 943,644</u>        | <u>\$ 4,302,231</u> |

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures/expenses occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

**Interfund Transfers**

Transfers during the fiscal year ending September 30, 2024 were as follows:

|                     | Transfers in        |                        |                       |
|---------------------|---------------------|------------------------|-----------------------|
|                     | General Fund        | Youth Development Fund | Capital Projects Fund |
| Transfers out       |                     |                        |                       |
| General Fund        | \$ -                | \$ 253,364             | \$ 9,410,250          |
| Causeway Fund       | 675,000             | -                      | -                     |
| Sewer Fund          | 250,000             | -                      | -                     |
| Water Fund          | 200,000             | -                      | -                     |
| Total Transfers out | <u>\$ 1,125,000</u> | <u>\$ 253,364</u>      | <u>\$ 9,410,250</u>   |

The Town's enterprise funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, agenda preparation, records retention, and risk management. These administrative services are provided to the enterprise funds to support their operations. Transfers in to the Stormwater Fund are used to move General Fund grant revenues to pay for capital projects associated with this fund. Transfers in to the Capital Projects Fund generally come from surplus revenues from the General fund to fund police department capital projects. Transfers in to special revenue funds are used to move the restricted assets to these funds to comply with requirements of these revenue sources.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

|                                                         | Beginning<br>Balance | Additions         | Deletions         | Transfers   | Ending<br>Balance    |
|---------------------------------------------------------|----------------------|-------------------|-------------------|-------------|----------------------|
| <b><u>Governmental Activities</u></b>                   |                      |                   |                   |             |                      |
| Capital assets not being depreciated/amortized          |                      |                   |                   |             |                      |
| Land                                                    | \$ 3,806,254         | \$ -              | \$ -              | \$ -        | \$ 3,806,254         |
| Construction in progress                                | 431,458              | 749,650           | -                 | -           | 1,181,108            |
| Total capital assets not being depreciated/amortized    | 4,237,712            | 749,650           | -                 | -           | 4,987,362            |
| Capital assets being depreciated/amortized              |                      |                   |                   |             |                      |
| Buildings                                               | 4,520,408            | -                 | (77,203)          | -           | 4,443,205            |
| Improvements other than buildings                       | 23,218,529           | -                 | (15,179)          | -           | 23,203,350           |
| Furniture, fixtures and equipment                       | 3,040,150            | 362,551           | (213,988)         | 54,420      | 3,243,133            |
| Furniture, fixtures and equipment (Right-of-use assets) | 755,993              | 838,821           | (19,932)          | (54,420)    | 1,520,462            |
| Subscription asset                                      | 252,100              | 392,968           | (48,262)          | -           | 596,806              |
| Total capital assets being depreciated/amortized        | 31,787,180           | 1,594,340         | (374,564)         | -           | 33,006,956           |
| Less accumulated depreciation/amortization              |                      |                   |                   |             |                      |
| Buildings                                               | (2,664,485)          | (134,304)         | 77,203            | -           | (2,721,586)          |
| Improvements other than buildings                       | (9,272,629)          | (613,010)         | 7,678             | -           | (9,877,961)          |
| Furniture, fixtures and equipment                       | (2,475,827)          | (227,452)         | 213,891           | (54,420)    | (2,543,808)          |
| Furniture, fixtures and equipment (Right-of-use assets) | (231,750)            | (435,734)         | 19,932            | 54,420      | (593,132)            |
| Subscription asset                                      | (90,165)             | (108,914)         | 48,262            | -           | (150,817)            |
| Total accumulated depreciation/amortization             | (14,734,856)         | (1,519,414)       | 366,966           | -           | (15,887,304)         |
| Total capital assets being depreciated/amortized, net   | 17,052,324           | 74,926            | (7,598)           | -           | 17,119,652           |
| <b>Governmental activities capital assets, net</b>      | <b>\$ 21,290,036</b> | <b>\$ 824,576</b> | <b>\$ (7,598)</b> | <b>\$ -</b> | <b>\$ 22,107,014</b> |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

|                                                         | Beginning<br>Balance | Additions           | Deletions   | Transfers   | Ending<br>Balance    |
|---------------------------------------------------------|----------------------|---------------------|-------------|-------------|----------------------|
| <b>Business-type Activities</b>                         |                      |                     |             |             |                      |
| Capital assets not being depreciated                    |                      |                     |             |             |                      |
| Land                                                    | \$ 671,273           | \$ -                | \$ -        | \$ -        | \$ 671,273           |
| Construction in progress                                | 2,531,708            | 3,066,914           | -           | -           | 5,598,622            |
| Total capital assets not being depreciated              | 3,202,981            | 3,066,914           | -           | -           | 6,269,895            |
| Capital assets being depreciated/amortized              |                      |                     |             |             |                      |
| Causeway system                                         | 2,549,328            | -                   | -           | -           | 2,549,328            |
| Toll collection system                                  | 1,935,924            | -                   | -           | -           | 1,935,924            |
| Sewer system                                            | 6,800,114            | 26,720              | (4,400)     | -           | 6,822,434            |
| Water system                                            | 2,589,204            | -                   | -           | -           | 2,589,204            |
| Parking garage                                          | 10,198,651           | -                   | -           | -           | 10,198,651           |
| Improvements other than buildings                       | 41,872,337           | 5,627,370           | (23,970)    | -           | 47,475,737           |
| Equipment                                               | 2,828,509            | -                   | (61,498)    | 33,065      | 2,800,076            |
| Furniture, fixtures and equipment (Right-of-use assets) | 100,317              | 57,631              | -           | (33,065)    | 124,883              |
| Total capital assets being depreciated/amortized        | 68,874,384           | 5,711,721           | (89,868)    | -           | 74,496,237           |
| Less accumulated depreciation                           |                      |                     |             |             |                      |
| Causeway system                                         | (2,549,328)          | -                   | -           | -           | (2,549,328)          |
| Toll collection system                                  | (1,742,304)          | (193,566)           | -           | -           | (1,935,870)          |
| Sewer system                                            | (3,561,678)          | (184,239)           | 4,400       | -           | (3,741,517)          |
| Water system                                            | (1,668,036)          | (34,452)            | -           | -           | (1,702,488)          |
| Parking garage                                          | (2,836,862)          | (202,158)           | -           | -           | (3,039,020)          |
| Improvements other than buildings                       | (18,947,239)         | (1,419,220)         | 23,970      | -           | (20,342,489)         |
| Equipment                                               | (1,823,734)          | (146,079)           | 61,498      | (33,065)    | (1,941,380)          |
| Furniture, fixtures and equipment (Right-of-use assets) | (59,312)             | (28,910)            | -           | 33,065      | (55,157)             |
| Total accumulated depreciation                          | (33,188,493)         | (2,208,624)         | 89,868      | -           | (35,307,249)         |
| Total capital assets being depreciated, net             | 35,685,891           | 3,503,097           | -           | -           | 39,188,988           |
| <b>Business-type activities capital assets, net</b>     | <b>\$ 38,888,872</b> | <b>\$ 6,570,011</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 45,458,883</b> |

Depreciation/amortization expense was charged as functions/programs as follows:

|                                                                    |                     |
|--------------------------------------------------------------------|---------------------|
| Governmental Activities:                                           |                     |
| General government                                                 | \$ 232,326          |
| Public safety                                                      | 616,792             |
| Transportation                                                     | 418,901             |
| Culture and recreation                                             | 251,395             |
| Total depreciation/amortization expense - governmental activities  | <u>\$ 1,519,414</u> |
| Business-type activities:                                          |                     |
| Causeway                                                           | \$ 1,601,321        |
| Sewer                                                              | 263,837             |
| Water                                                              | 64,730              |
| Parking                                                            | 237,431             |
| Stormwater                                                         | 41,305              |
| Total depreciation/amortization expense - business-type activities | <u>\$ 2,208,624</u> |



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 7 – LONG-TERM DEBT**

**Governmental Activities**

The following is a summary of changes in long-term liabilities of the Town for governmental activities for the fiscal year ended September 30, 2024:

|                                                  | <u>Beginning<br/>Balance</u> | <u>Additions</u>    | <u>Reductions</u>     | <u>Ending<br/>Balance</u> | <u>Due Within<br/>One Year</u> |
|--------------------------------------------------|------------------------------|---------------------|-----------------------|---------------------------|--------------------------------|
| Governmental activities:                         |                              |                     |                       |                           |                                |
| Bonds payable (Direct Borrowings):               |                              |                     |                       |                           |                                |
| Refunding Note, Series 2012                      | \$ 1,808,000                 | \$ -                | \$ (345,000)          | \$ 1,463,000              | \$ 354,000                     |
| Revenue bonds, Series 2016                       | 3,035,000                    | -                   | (10,000)              | 3,025,000                 | 10,000                         |
| Add deferred amounts:                            |                              |                     |                       |                           |                                |
| Issuance premium                                 | 78,283                       | -                   | (7,828)               | 70,455                    | 7,828                          |
| Total bonds payable                              | <u>4,921,283</u>             | <u>-</u>            | <u>(362,828)</u>      | <u>4,558,455</u>          | <u>371,828</u>                 |
| Compensated absences                             | 753,060                      | 730,809             | (579,026)             | 904,843                   | 88,025                         |
| Leases (right-of-use asset)                      | 515,551                      | 718,893             | (306,209)             | 928,235                   | 282,145                        |
| Subscription liability                           | <u>144,814</u>               | <u>404,021</u>      | <u>(158,512)</u>      | <u>390,323</u>            | <u>132,972</u>                 |
| Governmental activities<br>long-term liabilities | <u>\$ 6,334,708</u>          | <u>\$ 1,853,723</u> | <u>\$ (1,406,575)</u> | <u>\$ 6,781,856</u>       | <u>\$ 874,970</u>              |

All long-term obligations/liabilities, including pension and OPEB liabilities, of governmental activities are typically liquidated through the General Fund.

Refunding and Improvement Revenue Bonds – Series 2016

On September 29, 2016 the Town issued bonds in the amount of \$3,085,000 to advance refund the Series 2003B bonds. The bonds, including the payment of interest are secured by a pledge by the Town to budget and appropriate an amount from non-ad valorem revenues. As of September 30, 2024, the deferred gain on refunding balance is \$39,896. The total principal and interest remaining on the bonds is \$3,861,601. For the current year, total debt service on the note was \$118,950. The note bears interest at a variable rate between 2% to 5%, with annual principal payments and semi-annual interest payments due through October 1, 2034.

Debt service requirements to maturity are as follows:

| Fiscal year ending<br>September 30, | Principal           | Interest          | Total               |
|-------------------------------------|---------------------|-------------------|---------------------|
| 2025                                | \$ 10,000           | \$ 108,750        | \$ 118,750          |
| 2026                                | 10,000              | 108,538           | 118,538             |
| 2027                                | 10,000              | 108,313           | 118,313             |
| 2028                                | 10,000              | 108,075           | 118,075             |
| 2029                                | 10,000              | 107,800           | 117,800             |
| 2030-2034                           | 2,440,000           | 287,100           | 2,727,100           |
| 2035                                | 535,000             | 8,025             | 543,025             |
|                                     | <u>\$ 3,025,000</u> | <u>\$ 836,601</u> | <u>\$ 3,861,601</u> |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

**Governmental Activities (Continued)**

Refunding Note – Series 2012

On December 3, 2012, the Town borrowed \$4,709,000 [Promissory Refunding Note, Series 2012 (Sales Tax)] from a financial institution as a direct borrowing and used the proceeds to refund a portion (\$4,445,000) of its Revenue Bonds, Series 2003B. There was no deferred amount on refunding. The note, including the payment of interest is secured by a pledge of the Town's half-cent sales tax, franchise fees, and utility taxes. The total principal and interest remaining on the note is \$1,524,958. For the current year, pledged revenues were \$1,778,225 and debt service on the note was \$379,182. The note bears interest at 2.09%, with annual principal payments and semi-annual interest payments due through December 1, 2027.

Debt service requirements to maturity for this direct borrowing are as follows:

| Fiscal year ending<br>September 30, | Principal           | Interest         | Total               |
|-------------------------------------|---------------------|------------------|---------------------|
| 2025                                | \$ 354,000          | \$ 26,877        | \$ 380,877          |
| 2026                                | 362,000             | 19,395           | 381,395             |
| 2027                                | 370,000             | 11,746           | 381,746             |
| 2028                                | 377,000             | 3,940            | 380,940             |
|                                     | <u>\$ 1,463,000</u> | <u>\$ 61,958</u> | <u>\$ 1,524,958</u> |

**Business-type Activities**

The following is a summary of changes in long-term liabilities of the Town for business-type activities for the fiscal year ended September 30, 2024:

|                                             | Beginning<br>Balance | Additions         | Reductions            | Ending<br>Balance   | Due Within<br>One Year |
|---------------------------------------------|----------------------|-------------------|-----------------------|---------------------|------------------------|
| Business-type activities:                   |                      |                   |                       |                     |                        |
| Notes payable (Direct Borrowings):          |                      |                   |                       |                     |                        |
| Broad Causeway Promissory Note, Series 2012 | \$ 6,167,000         | \$ -              | \$ (965,000)          | \$ 5,202,000        | \$ 989,000             |
| Parking Refunding Note, Series 2012         | 1,676,000            | -                 | (406,000)             | 1,270,000           | -                      |
| Total notes payable                         | <u>7,843,000</u>     | <u>-</u>          | <u>(1,371,000)</u>    | <u>6,472,000</u>    | <u>989,000</u>         |
| Compensated absences                        | 370,079              | 296,822           | (299,395)             | 367,506             | 36,750                 |
| Leases (right-of-use asset)                 | 41,221               | 52,796            | (27,117)              | 66,900              | 19,891                 |
| Total Leases                                | <u>411,300</u>       | <u>349,618</u>    | <u>(326,512)</u>      | <u>434,406</u>      | <u>56,641</u>          |
| Total Business-type Activities              | <u>\$ 8,254,300</u>  | <u>\$ 349,618</u> | <u>\$ (1,697,512)</u> | <u>\$ 6,906,406</u> | <u>\$ 1,045,641</u>    |

Broad Causeway Promissory Note, Series 2012

On November 14, 2012, the Town issued the Broad Causeway Promissory Note, Series 2012, as a direct borrowing, in the amount of \$14,642,000 in order to secure funding for a comprehensive rehabilitation of the causeway corridor and bridges to be completed over the next several years, and in order to refund the prior Broad Causeway Revenue Notes Series 2003A and 2003B.

The note, including the payment of interest is secured by the gross revenues from the operation of the Causeway and a pledge by the Town to budget and appropriate an amount from non-ad valorem revenues if needed. The total principal and interest remaining on the note is \$5,537,605. For the current year, pledged revenues were \$11,604,453 and debt service on the note was \$1,108,818. The note bears interest at 2.53%, with annual principal payments and semi-annual interest payments due through December 1, 2028.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

**Business-type Activities (Continued)**

Broad Causeway Promissory Note, Series 2012 (Continued)

Debt service requirements to maturity for this direct borrowing are as follows:

| Fiscal year ending<br>September 30, | Principal           | Interest          | Total               |
|-------------------------------------|---------------------|-------------------|---------------------|
| 2025                                | \$ 989,000          | \$ 119,100        | \$ 1,108,100        |
| 2026                                | 1,014,000           | 93,762            | 1,107,762           |
| 2027                                | 1,040,000           | 67,779            | 1,107,779           |
| 2028                                | 1,066,000           | 41,138            | 1,107,138           |
| 2029                                | 1,093,000           | 13,826            | 1,106,826           |
|                                     | <u>\$ 5,202,000</u> | <u>\$ 335,605</u> | <u>\$ 5,537,605</u> |

Parking Promissory Refunding Note, Series 2012

On November 14, 2012, the Town issued the Parking Promissory Refunding Note, Series 2012, as a direct borrowing, in the amount of \$4,923,000 in order to refinance the Series 2008 note. The note, including the payment of interest is secured by a pledge by the Town to budget and appropriate an amount from non-ad valorem revenues if needed. The total principal and interest remaining on the note is \$1,343,715. The note bears interest at 2.17%, with annual principal payments and semi-annual interest payments due through December 1, 2027.

| Fiscal year ending<br>September 30, | Principal           | Interest         | Total               |
|-------------------------------------|---------------------|------------------|---------------------|
| 2025                                | \$ -                | \$ 31,964        | \$ 31,964           |
| 2026                                | 414,000             | 23,067           | 437,067             |
| 2027                                | 423,000             | 13,986           | 436,986             |
| 2028                                | 433,000             | 4,698            | 437,698             |
|                                     | <u>\$ 1,270,000</u> | <u>\$ 73,715</u> | <u>\$ 1,343,715</u> |

The Town's failure to pay the principal or interest on any debt obligation listed above when due or failure to observe and perform any covenant, condition, agreement or provision in any indenture applicable to the Town's various debt obligations, constitutes an event of default for the Town. In the event of a default, lenders may declare all principal and interest to be due immediately. The lender may also seek enforcement of and exercise all remedies available to collect the obligation due under any applicable law.

**Leases (Right-of-use Asset)**

The Town has entered into multiple lease agreements as a lessee. The lease agreements qualify as other than a short-term lease under GASB 87 and therefore; have been recorded at the present value of the future minimum lease payments as of the date of their inception. A summary of the leases by governmental activities and business-type activities is summarized below:

Governmental activities:

The Town entered 24 active lease agreements as of September 30, 2024, which range in duration from 12 months to 60 months. As of September 30, 2024, the value of the lease liability was \$928,235. Principal and interest payments made during the fiscal year totaled \$337,296. Required monthly fixed payments range from approximately \$459 to \$47,240. The value of the leases (right-to-use assets) as of September 30, 2024 is \$1,520,462 with accumulated amortization of \$593,132.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

**Leases (Right-of-use Asset) (Continued)**

Business-type activities: The Town entered into five lease agreements as a Lessee which range in duration from 12 months to 60 months. As of September 30, 2024, the value of the lease liability was \$66,900. Principal and interest payments made during the fiscal year totaled \$28,695. Required monthly fixed payments range from approximately \$452 to \$1,156. The value of the leases (right-to-use assets) as of September 30, 2024 is \$124,883 with accumulated amortization of \$55,157.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2024, are as follows:

| Fiscal year ending<br>September 30, | Governmental Activities |                  |                     |
|-------------------------------------|-------------------------|------------------|---------------------|
|                                     | Principal               | Interest         | Total               |
| 2025                                | \$ 282,145              | \$ 35,508        | \$ 317,653          |
| 2026                                | 268,701                 | 25,006           | 293,707             |
| 2027                                | 247,631                 | 14,489           | 262,120             |
| 2028                                | 112,521                 | 5,488            | 118,009             |
| 2029                                | 17,237                  | 370              | 17,607              |
|                                     | <u>\$ 928,235</u>       | <u>\$ 80,861</u> | <u>\$ 1,009,096</u> |

| Fiscal year ending<br>September 30, | Business-type Activities |                  |                  |
|-------------------------------------|--------------------------|------------------|------------------|
|                                     | Principal                | Interest         | Total            |
| 2025                                | \$ 19,891                | \$ 5,310         | \$ 25,201        |
| 2026                                | 13,344                   | 4,273            | 17,617           |
| 2027                                | 10,716                   | 3,156            | 13,872           |
| 2028                                | 11,949                   | 1,923            | 13,872           |
| 2029                                | 11,000                   | 559              | 11,559           |
|                                     | <u>\$ 66,900</u>         | <u>\$ 15,221</u> | <u>\$ 82,121</u> |

**Subscription-Based Information technology Arrangements ("SBITA")**

The Town has entered into multiple subscription arrangements. The subscription arrangements qualify as other than a short-term lease under GASB 96 and therefore; have been recorded at the present value of the future minimum payments as of the date of their inception.

Governmental activities

As of September 30, 2024, the Town has 7 active subscription arrangements which range in duration from 12 months to 48 months. The value of the subscription arrangements liability was \$390,323 as of September 30, 2024. Principal and interest payments made during the fiscal year totaled \$160,008. Required monthly fixed payments range from approximately \$513 to \$72,142. The value of the subscription arrangements as of September 30, 2024 is \$596,806 with accumulated amortization of \$150,817.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

**Subscription-Based Information technology Arrangements (“SBITA”) (Continued)**

Governmental activities (Continued)

The future minimum subscription arrangement obligations and the net present value of these minimum subscription arrangement payments as of September 30, 2024, are as follows:

| Fiscal year ending<br>September 30, | Principal         | Interest         | Total             |
|-------------------------------------|-------------------|------------------|-------------------|
| 2025                                | \$ 132,972        | \$ 12,417        | \$ 145,389        |
| 2026                                | 101,440           | 8,125            | 109,565           |
| 2027                                | 76,750            | 4,902            | 81,652            |
| 2028                                | 79,161            | 2,489            | 81,650            |
|                                     | <u>\$ 390,323</u> | <u>\$ 27,933</u> | <u>\$ 418,256</u> |

**NOTE 8 – COMMITMENTS AND CONTINGENCIES**

**Litigation**

At times during the year, the Town was involved in lawsuits or other legal matters incidental to its operations, the outcome of which, in the opinion of management and legal counsel, would not have a material adverse effect on the financial condition of the Town.

**Risk Management**

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, workers compensation, and natural disasters for which the Town carries commercial insurance. There was no reduction in insurance coverage from coverages in the prior year and there were no settlements that exceeded insurance coverage for each of the past three years.

**NOTE 9 – DEFINED BENEFIT PENSION PLAN**

**Plan Description**

The Town has a single-employer defined benefit pension plan covering all full-time general employees and police officers with one year of service. The Plan issues a publicly available financial report that includes financial statements and required supplementary information. The Plan's fiduciary net position has been determined on the same basis that is used by the Plan. This report may be obtained by contacting the Town's Finance Director or visiting the Town's website.

The Town of Bay Harbor Islands Employees' Retirement System was established by the Town's Ordinance 226 effective January 12, 1970. The Plan is considered part of the Town's financial reporting entity and is included in the Town's financial statements as a pension trust fund. All full-time general employees and police officers with one year of service are eligible. The actuarial funding valuation is as of October 1, 2022 (beginning of year valuation date) for the Town's contribution for fiscal year ended September 30, 2024. Benefit and contribution provisions are established by Chapter 16 of the Town Code and may be amended only by the Board of Trustees, subject to approval of the Town Council. Administrative costs of the Plan are funded through investment earnings.

The Plan is administered by a Board of Trustees comprised of:

- The Town Manager (a permanent member of the Board by Ordinance)
- Two members of the Town Council elected by the Town Council
- A police officer elected by his/her fellow officers
- A general employee elected by his/her fellow general employees

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 9 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Plan Description (Continued)**

Membership in the Plan as of the latest actuarial valuation dated October 1, 2023, was as follows:

|                                                                      | <u>2023</u>       |
|----------------------------------------------------------------------|-------------------|
| Inactive plan members and beneficiaries currently receiving benefits | 35                |
| Inactive plan members entitled but not yet receiving benefits        | 12                |
| Active plan members                                                  | <u>66</u>         |
| <b>Total Members</b>                                                 | <u><u>113</u></u> |

Employees become fully vested after 5 years of credited service.

**Pension Benefits**

Normal retirement is as follows:

- General employees who retire at the earlier of age 52 with twenty years of credited service, age 55 with ten years of credited service or at age 65 regardless of time of service.
- Police officers who retire at the earlier of age 50 with twenty years of credited service, age 55 with ten years of credited service or at age 65 regardless of time of service.

Under special circumstances, the Plan also provides for delayed retirement benefits and disability retirement benefits. A member may elect to receive in a lump sum at retirement an amount which is the actuarial equivalent of the benefits otherwise payable under the Plan. General employees may elect to receive a partial lump sum equal to any portion of the actuarial equivalent lump sum value of the employee's accrued benefit, with the remaining value, if any, to be paid in the form of a straight-line annuity or in any of the other optional retirement benefit annuity forms.

Normal retirement benefits for general employees are based on 1.25% of average final compensation. For police, the multiplier is 1.75% for service before October 1, 2005, 3% after that date and before October 1, 2006, and 3.25% thereafter. For general employees and for police service before October 1, 2005, the multiplier may increase depending upon the members' contribution rate.

For police officers who were employed and accruing credited service on October 1, 2014, the normal retirement benefit rate increased from 3.25% to 3.50% for years of service on or after October 1, 2014.

For general employees who were employed and accruing credited service on October 1, 2015, the normal retirement benefit rate increased from 1.25% to 1.50% for all credited service earned from October 1, 2010 to September 30, 2016, and to 1.75% for all credit service earned on or after October 1, 2016.

A terminating member with less than five years creditable service shall receive his/her contribution plus accrued interest accumulated since initial employment.

A police officer may purchase credited service for military service or for service as a police officer for a different employer occurring prior to the member's first or initial employment with the Town, as long as the member is not entitled to receive a benefit for such other prior service as a police officer. The maximum number of years of credited service that may be purchased for prior military and prior police service combined is four years.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 9 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Contributions and Funding Policy**

General employees are required to contribute 2% of their compensation, and may elect to make additional voluntary contributions up to 10%. Effective October 1, 2006, the mandatory contribution for police is 8% and no additional voluntary contributions are permitted. Employer contributions for fiscal year ended September 30, 2024 were 25.99% of covered payroll. The contribution requirements of the Town for the fiscal year ended September 30, 2024 were determined by the October 1, 2022 actuarial valuation. Pursuant to Chapter 185 of the Florida Statutes, a premium tax on certain property and casualty insurance contracts, written on Town of Bay Harbor Islands properties, is collected by the state and is remitted to the Town. The State of Florida distributes this money to local governments meeting certain eligibility requirements which is intended to purchase supplemental pension benefits for police officers. Refer to the share plan/supplemental benefits note for changes made to this benefit.

In fiscal year 2024, \$79,254 was received by the Town from the State on behalf of Police Officers (Chapter 185) and recorded in the General Fund as revenue and as a contribution (expenditure) to the Plan. The total amount went towards funding the actuarially determined annual required contribution for the Plan.

The Plan's funding policy provides for actuarially determined periodic employer contributions sufficient to pay the benefits provided by the Plan when they become due. The actuarial cost method used for determining the contribution requirements of the Plan is the entry age normal cost method.

**Share Plan/Supplemental Benefits**

The Town participates in the State of Florida Chapter 185 program. As a participant in the program, the Town is eligible to receive annual distributions of state premium tax collections on property and casualty insurance policies written within the Town limits. Chapter 185 levies a 0.85% tax on all casualty insurance premiums written within the Town limits. The monies received by the Town are for the purpose of providing benefits to or for the exclusive use of police officers. Effective October 1, 2015, the Town and the Dade County Police Benevolent Association agreed to utilize the supplemental benefit assets to increase the normal retirement multiplier to 3.50% and to utilize future Chapter 185 distributions as an offset to the Town's required contributions. As a result, there are no Share plan assets included in the pension trust fund as of September 30, 2024.

**Deferred Retirement Option Plan ("DROP")**

The Board of Trustees approved and amended the Plan documents to include a DROP for general employees effective January 18, 2020 and for police officers effective October 7, 2019. Any member is eligible to enter the DROP on or after his or her normal retirement date as defined above. The maximum participation in the DROP is 60 months. However, an extension of a member's participation time in the DROP may be allowed at the sole discretion of the town manager and on a case-by-case basis. If an extension of time is allowed, the manager's approval shall be in writing and it shall specify the amount of time that is approved. A DROP member may separate from service prior to the expiration of the five-year period and can only participate in the DROP once.

Upon commencement of participation in the DROP, (a) the employee does not receive any additional creditable service for pension purposes, (b) the member is not eligible for disability or pre-retirement death benefits and (c) the member's contributions are discontinued. Additionally, the amount of final average salary for calculation of pension benefits is determined as of the date of entering the DROP. No payment is made for accrued unused leave upon entering the DROP, nor shall the amount of accrued unpaid leave be used in the calculation of the amount of pension benefits.

The monthly retirement benefits that would have been payable had the member elected to cease employment and not join the DROP, is credited to the member's DROP account. The money in all participant's DROP accounts is commingled with all other assets of the fund.

For members who enter the DROP on or after October 7, 2019, the member's DROP account is credited with the interest earned by the individual employee's retirement system account for the fiscal year minus administrative fees reasonably incurred by the Town in processing the account.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 9 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Deferred Retirement Option Plan (“DROP”) (Continued)**

Upon termination of a DROP member's employment with the Town, the retirement benefits accumulated in the member's DROP account is paid to the member. The balance credited to the member's DROP account shall be payable either to the member or as a direct rollover into any qualified plan that accepts rollovers. All distributions must comply with the Internal Revenue Code and regulations promulgated thereunder.

As of the fiscal year ended September 30, 2024, there was 1 member who participated in the DROP. A summary of the changes in the DROP is as follows:

|                   | 2024              |
|-------------------|-------------------|
| Beginning balance | \$ -              |
| Additions         | 451,482           |
| Ending balance    | <u>\$ 451,482</u> |

**Basis of Accounting**

The financial statements of the Plan are prepared using the accrual basis of accounting in accordance with GAAP as applied to governmental entities in accordance with GASB pronouncements. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

**Method Used to Value Investments**

Investments are reported at fair value, except for money market funds, which are reported at amortized cost. Net appreciation (depreciation) in fair value of investments includes realized and unrealized gains and losses. Realized gains and losses are determined on the basis of average cost. Purchases and sales of securities are recorded on the trade-date basis. Interest and dividends are recorded as earned on the accrual basis. For more details regarding the methods used to measure the fair value of investments, refer to the fair value hierarchy in Note 3.

Within certain limitations as specified in the Plan, the investment policy is determined by the Board of Trustees and is implemented by the Plan's investment managers.

**Net Pension Liability of the Town**

In accordance with Government Accounting Standards Board Statement No. 68, the net pension asset of the Town, which elected to use a measurement date of September 30, 2023, was as follows:

|                                                                               |                     |
|-------------------------------------------------------------------------------|---------------------|
| Total pension liability                                                       | \$ 25,604,510       |
| Less plan fiduciary net position                                              | <u>(22,839,909)</u> |
| Net pension liability                                                         | <u>\$ 2,764,601</u> |
| Plan fiduciary net position as a percentage<br>of the total pension liability | 89.20%              |

The above net pension liability is recorded within the government-wide statement of net position as of September 30, 2024.



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 9 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Changes in the Net Pension Liability/Asset**

|                                                                  | Total Pension<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability (Asset)<br>(a) - (b) |
|------------------------------------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------------------|
| Balances at September 30, 2022                                   | \$ 22,692,714                     | \$ (22,568,063)                       | \$ 124,651                                    |
| Changes for the year:                                            |                                   |                                       |                                               |
| Service cost                                                     | 1,226,481                         | -                                     | 1,226,481                                     |
| Expected interest growth                                         | 1,879,080                         | (1,748,356)                           | 130,724                                       |
| Unexpected investment income                                     | -                                 | 245,348                               | 245,348                                       |
| Demographic experience                                           | 1,541,785                         | -                                     | 1,541,785                                     |
| Contributions - employer                                         | -                                 | (585,810)                             | (585,810)                                     |
| Contributions - employee                                         | -                                 | (425,093)                             | (425,093)                                     |
| Benefit payments, including refunds<br>of employee contributions | (2,193,131)                       | 2,193,131                             | -                                             |
| Changes in benefit terms                                         | 457,581                           | -                                     | 457,581                                       |
| Administrative expenses                                          | -                                 | 48,934                                | 48,934                                        |
| Net changes                                                      | 2,911,796                         | (271,846)                             | 2,639,950                                     |
| Balances at September 30, 2023                                   | \$ 25,604,510                     | \$ (22,839,909)                       | \$ 2,764,601                                  |

**Significant Actuarial Assumptions**

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                          |                                                                  |
|--------------------------|------------------------------------------------------------------|
| Discount Rate            | 7.96%                                                            |
| Inflation                | 3.00%                                                            |
| Salary increases         | 4.00% per annum                                                  |
| Measurement Date         | September 30, 2023, based on a valuation date of October 1, 2022 |
| Cost of Living increases | None                                                             |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 9 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Significant Actuarial Assumptions (Continued)**

|                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality Rates | <p>For general employees prior to retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted below Median Employee Mortality Table for general employees, with full generational improvements in mortality using Scale MP-2018 and with male ages set back one year; for general employees after retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Below Median Healthy Retiree Mortality Table for general employees, with full generational improvements in mortality using Scale MP-2018 and with male ages set back one year; for police officers prior to retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Employee Mortality Table for public safety employees (Below Median table for males), with full generational improvements in mortality using Scale MP-2018 and with ages set forward one year; for non-disabled police officers after retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality Table for public safety employees (Below Median table for males), with full generational improvements in mortality using Scale MP-2018 and with ages set forward one year; and for disabled police officers after retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Disabled Retiree Mortality Table (80% general employee rates plus 20% public safety employee rates), with full generational improvements in mortality using Scale MP-2018</p> |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2023 are summarized in the following table:

| Investment Category                    | Expected<br>Long-Term<br>Real Return | Target<br>Allocation |
|----------------------------------------|--------------------------------------|----------------------|
| Large cap (domestic equity)            | 5.73%                                | 25.00%               |
| Mid cap (domestic equity)              | 9.50%                                | 7.50%                |
| Small cap (domestic equity)            | 9.32%                                | 7.50%                |
| Fixed Income                           | 1.55%                                | 35.00%               |
| Developed markets                      | 4.25%                                | 10.00%               |
| Emerging Market (international equity) | 10.30%                               | 5.00%                |
| Real estate                            | 6.35%                                | 10.00%               |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 9 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.96%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Town's Net Pension Asset to Changes in the Discount Rate**

The following presents the net pension liability, calculated using the discount rate of 7.96%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.96%) or 1-percentage-point higher (8.96%) than the current rate:

|                       | 1% Decrease<br>(6.96%) | Discount Rate<br>(7.96%) | 1% Increase<br>(8.96%) |
|-----------------------|------------------------|--------------------------|------------------------|
| Net pension liability | \$ 3,556,342           | \$ 2,764,601             | \$ 2,049,673           |

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At September 30, 2024, the Town reported a net pension liability of \$2,764,601. The net pension liability was measured as of September 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of October 1, 2022. For the fiscal year ended September 30, 2024, the Town recognized pension expense of approximately \$3,597,815 as a result of changes in actuarial assumptions. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

| Description                                              | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|----------------------------------------------------------|--------------------------------------|-------------------------------------|
| Net unexpected investment income                         | \$ 2,709,743                         | \$ -                                |
| Assumption changes                                       | 1,654,773                            | -                                   |
| Demographic experience                                   | -                                    | 55,595                              |
| Town contributions subsequent<br>to the measurement date | 1,234,452                            | -                                   |
| Total                                                    | <u>\$ 5,598,968</u>                  | <u>\$ 55,595</u>                    |

The deferred outflows of resources totaling \$1,234,452 resulting from Town contributions to the pension subsequent to the measurement date will be recognized as an increase or decrease of the net pension asset in the subsequent fiscal year. The additional amounts reported as deferred inflows and outflows of resources related to the pension will be recognized in pension expense over the remaining years as follows:

| Fiscal year ending<br>September 30, | Amount                |
|-------------------------------------|-----------------------|
| 2025                                | \$ (1,854,576)        |
| 2026                                | (1,229,783)           |
| 2027                                | (1,175,494)           |
| 2028                                | (49,068)              |
|                                     | <u>\$ (4,308,921)</u> |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS**

**Plan Description and Benefits Provided**

The Town provides an optional single employer defined benefit post-employment (OPEB) healthcare plan to all regular employees of the Town who retire from active service and receive retirement benefits under the Town's pension plan. The plan allows its employees and their beneficiaries, at their own cost, to continue to obtain health, dental and other insurance benefits upon retirement. The benefits of the plan conform to Florida Statutes, which are the legal authority for the plan. The plan has no assets and does not issue a separate financial report.

At September 30, 2024, the following employees were covered by the benefit terms:

|                                                                          |           |
|--------------------------------------------------------------------------|-----------|
| Inactive employees or beneficiaries currently receiving benefit payments | 4         |
| Inactive employees entitled to but not yet receiving benefit payments    | -         |
| Active employees                                                         | 65        |
| Total employees                                                          | <u>69</u> |

**Total OPEB Liability**

The Town's total OPEB liability of \$268,238 was measured as of September 30, 2024, and was determined by an actuarial valuation as of October 1, 2022.

**Actuarial Assumptions and Other Inputs**

The Town's total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                                          |                                                                                                                                                                                                         |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Discount Rate                            | 4.06%                                                                                                                                                                                                   |
| Inflation                                | 3.00%                                                                                                                                                                                                   |
| Salary increases                         | 3.00% per annum                                                                                                                                                                                         |
| Healthcare cost trend rates              | Increases in healthcare costs are assumed to be 8.00% for the 2022/23 fiscal year graded down by 0.50% per year to 5.00% for the 2028/29 and later fiscal years.                                        |
| Retiree's share of benefit related costs |                                                                                                                                                                                                         |
| Mortality basis                          | Sex-distinct rates set forth in the PUB-2010 Mortality Table (without income adjustments) for general and public safety employees, with full generational improvements in mortality using Scale MP-2020 |

**Changes in the Total OPEB Liability**

|                                        | <u>Total OPEB<br/>Liability</u> |
|----------------------------------------|---------------------------------|
| Balance at September 30, 2023          | \$ 248,778                      |
| Changes for the year:                  |                                 |
| Service cost                           | 14,321                          |
| Interest                               | 10,254                          |
| Changes of assumptions or other inputs | 16,152                          |
| Benefit payments                       | <u>(21,267)</u>                 |
| Net Change                             | <u>19,460</u>                   |
| Balance at September 30, 2024          | <u><u>\$ 268,238</u></u>        |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**Sensitivity of the Town's Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability, calculated using the discount rate of 4.06%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.06%) or 1-percentage-point higher (5.06%) than the current rate:

|                      | 1% Decrease<br>(3.06%) | Discount Rate<br>(4.06%) | 1% Increase<br>(5.06%) |
|----------------------|------------------------|--------------------------|------------------------|
| Total OPEB Liability | \$ 289,026             | \$ 268,238               | \$ 249,752             |

**Sensitivity of the Town's Total OPEB Liability to Changes Healthcare Cost Trend Rates**

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that is 1-percentage-point lower or 1-percentage-point higher (8.0% decreasing to 5.0%) than the current rate:

|                      | 1% Decrease | 8.00% graded<br>down to 5.00% | 1% Increase |
|----------------------|-------------|-------------------------------|-------------|
| Total OPEB Liability | \$ 243,362  | \$ 268,238                    | \$ 296,855  |

**Resources Related to OPEB**

For the fiscal year ended September 30, 2024, the Town recognized OPEB income of \$11,056. At September 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| Description            | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|------------------------|--------------------------------------|-------------------------------------|
| Assumption changes     | \$ 16,152                            | \$ 19,168                           |
| Demographic experience | 3,678                                | -                                   |
| Total                  | <u>\$ 19,830</u>                     | <u>\$ 19,168</u>                    |

Amounts reported as deferred outflows of resources related to OPEB will be recognized as OPEB expense over the remaining years as follows:

| Fiscal year ending<br>September 30, | Amount        |
|-------------------------------------|---------------|
| 2025                                | \$ (8,493)    |
| 2026                                | 5,580         |
| 2027                                | 3,575         |
|                                     | <u>\$ 662</u> |

**NOTE 11 – EXPENDITURES IN EXCESS OF APPROPRIATIONS**

During the fiscal year ended September 30, 2024, the Town incurred expenditures and transfers out in the General Fund that were in excess of the amounts appropriated:

|                        | Budget     | Actual     | Variance    |
|------------------------|------------|------------|-------------|
| Information technology | \$ 697,588 | \$ 713,840 | \$ (16,252) |
| Law enforcement        | 6,199,378  | 6,670,894  | (471,516)   |
| Debt service           | 477,255    | 836,892    | (359,637)   |

The overages were paid from available General Fund reserves.

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## REQUIRED SUPPLEMENTARY INFORMATION

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**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                      | Budgeted Amounts |              | Actual         | Variance<br>with Final<br>Budget -<br>Favorable<br>(Unfavorable) |
|------------------------------------------------------|------------------|--------------|----------------|------------------------------------------------------------------|
|                                                      | Original         | Final        |                |                                                                  |
| Revenues:                                            |                  |              |                |                                                                  |
| Property taxes                                       | \$ 5,741,697     | \$ 5,844,885 | \$ 5,871,196   | \$ 26,311                                                        |
| Utility taxes                                        | 545,000          | 545,000      | 668,603        | 123,603                                                          |
| Communications services tax                          | 195,092          | 195,092      | 217,871        | 22,779                                                           |
| Franchise fees                                       | 455,000          | 455,000      | 498,556        | 43,556                                                           |
| Licenses and permits                                 | 2,110,000        | 4,806,358    | 4,806,615      | 257                                                              |
| Intergovernmental                                    | 1,315,163        | 1,395,928    | 1,347,640      | (48,288)                                                         |
| Charges for services                                 | 154,300          | 590,434      | 590,445        | 11                                                               |
| Fines and forfeitures                                | 100,000          | 519,318      | 458,429        | (60,889)                                                         |
| Investment earnings                                  | (80,000)         | (8,646)      | 330,397        | 339,043                                                          |
| Grants                                               | 116,000          | 295,802      | 317,782        | 21,980                                                           |
| Miscellaneous                                        | 100,000          | 72,168       | 82,690         | 10,522                                                           |
| Total revenues                                       | 10,752,252       | 14,711,339   | 15,190,224     | 478,885                                                          |
| Expenditures:                                        |                  |              |                |                                                                  |
| General government:                                  |                  |              |                |                                                                  |
| Legislative                                          | 274,313          | 274,313      | 232,029        | 42,284                                                           |
| Executive                                            | 614,217          | 614,218      | 610,211        | 4,007                                                            |
| Clerk                                                | 349,613          | 369,725      | 346,277        | 23,448                                                           |
| Finance and administration                           | 608,035          | 579,737      | 508,620        | 71,117                                                           |
| Information technology                               | 678,658          | 697,588      | 713,840        | (16,252)                                                         |
| Human resources                                      | 180,410          | 180,409      | 154,359        | 26,050                                                           |
| Legal                                                | 243,000          | 273,877      | 263,877        | 10,000                                                           |
| Total general government                             | 2,948,246        | 2,989,867    | 2,829,213      | 160,654                                                          |
| Public buildings                                     | 1,362,206        | 1,105,239    | 616,830        | 488,409                                                          |
| Public safety:                                       |                  |              |                |                                                                  |
| Law enforcement                                      | 6,057,489        | 6,199,378    | 6,670,894      | (471,516)                                                        |
| Protective inspections                               | 1,452,176        | 1,389,671    | 1,241,121      | 148,550                                                          |
| Code enforcement                                     | 211,953          | 211,953      | 189,708        | 22,245                                                           |
| Other public safety                                  | 243,778          | 165,242      | 161,414        | 3,828                                                            |
| Total public safety                                  | 7,965,396        | 7,966,244    | 8,263,137      | (296,893)                                                        |
| Transportation:                                      |                  |              |                |                                                                  |
| Streets and parkways                                 | 759,591          | 959,591      | 628,342        | 331,249                                                          |
| Public transit                                       | 278,500          | 278,500      | 268,839        | 9,661                                                            |
| Total transportation                                 | 1,038,091        | 1,238,091    | 897,181        | 340,910                                                          |
| Culture and recreation:                              |                  |              |                |                                                                  |
| Parks and recreation                                 | 1,631,233        | 1,646,953    | 1,560,617      | 86,336                                                           |
| Transfer to reserves                                 | -                | -            | -              | -                                                                |
| Total culture and recreation                         | 1,631,233        | 1,646,953    | 1,560,617      | 86,336                                                           |
| Debt service                                         |                  |              |                |                                                                  |
| Principal, interest, and fiscal charges              | 498,132          | 477,255      | 836,892        | (359,637)                                                        |
| Total expenditures                                   | 15,443,304       | 15,423,649   | 15,003,870     | 419,779                                                          |
| Excess (deficiency) of<br>revenues over expenditures | (4,691,052)      | (712,310)    | 186,354        | 898,664                                                          |
| Other financing sources (uses):                      |                  |              |                |                                                                  |
| Appropriation of prior year fund balance             | 1,878,449        | 9,273,957    | -              | 9,273,957                                                        |
| Leases (right-of-use asset) acquired                 | 467,773          | 467,773      | 467,773        | -                                                                |
| Subscription arrangements issued                     | 404,021          | 404,021      | 404,021        | -                                                                |
| Transfers in                                         | 1,125,000        | 1,125,000    | 1,125,000      | -                                                                |
| Transfers out                                        | (9,663,614)      | (9,663,614)  | (9,663,614)    | -                                                                |
| Total other financing sources (uses)                 | (5,788,371)      | 1,607,137    | (7,666,820)    | 9,273,957                                                        |
| Net change in fund balance                           | \$ (10,479,423)  | \$ 894,827   | \$ (7,480,466) | \$ 10,172,621                                                    |

See notes to budgetary comparison schedule

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**NOTE TO BUDGETARY SCHEDULE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING**

Annual appropriated budgets are prepared for the General Fund, the Park Impact Fees Fund (a nonmajor fund), and the Police Forfeitures Fund (a nonmajor fund).

The Town follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) The Town Manager submits to the Council a proposed operating budget for the ensuing fiscal year. The operating budget includes appropriations and the means of financing them with an explanation regarding each expenditure that is not of a routine nature.
- b) Public hearings are conducted to obtain taxpayer comments.
- c) Prior to October 1, the budget is legally enacted through passage of an Ordinance.
- d) The Town Council, by motion, may make supplemental appropriations for the year up to the amount of revenues in excess of those estimated or from available fund balance. During fiscal year ended September 30, 2024, there were supplemental appropriations in the General Fund of approximately \$11,374,250.
- e) Formal budgetary integration is employed as a management control device for the General Fund. Budget amendments were not material in relation to the original appropriation.
- f) The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).
- g) The Town Manager is authorized to transfer part or all of an encumbered appropriation balance within departments within a fund; however, any revisions that alter the total appropriations of any department or fund must be approved by the Town Council. Therefore, the legal level of control is at the department level.



**TOWN OF BAY HARBOR ISLANDS EMPLOYEE'S RETIREMENT SYSTEM**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE TOWN'S**  
**NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**

| Measurement Date, September 30,                                               | 2023                 | 2022                 | 2021                 | 2020                 | 2019                 | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 |
|-------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total pension liability                                                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Service cost                                                                  | \$ 1,226,481         | \$ 896,214           | \$ 739,288           | \$ 752,678           | \$ 786,299           | \$ 1,071,650         | \$ 1,026,849         | \$ 881,514           | \$ 758,824           | \$ 686,893           |
| Interest                                                                      | 1,879,080            | 1,595,591            | 1,553,006            | 1,530,252            | 1,850,596            | 1,279,001            | 1,180,877            | 983,968              | 923,439              | 851,757              |
| Demographic experience                                                        | 1,541,785            | 1,631,800            | 1,073,343            | (642,790)            | (477,459)            | 906,769              | (328,634)            | (435,741)            | (100,632)            | -                    |
| Changes of benefit terms                                                      | 457,581              | -                    | -                    | -                    | -                    | 8,635                | 726,619              | 998,287              | -                    | -                    |
| Changes of assumptions                                                        | -                    | -                    | (630,731)            | -                    | (4,786,155)          | -                    | -                    | 1,864,465            | -                    | -                    |
| Benefit payments, including refunds of member contributions                   | <u>(2,193,131)</u>   | <u>(878,945)</u>     | <u>(2,329,906)</u>   | <u>(1,341,878)</u>   | <u>(1,310,542)</u>   | <u>(1,688,273)</u>   | <u>(893,750)</u>     | <u>(1,064,535)</u>   | <u>(671,862)</u>     | <u>(359,028)</u>     |
| Net change in total pension liability                                         | 2,911,796            | 3,244,660            | 405,000              | 298,262              | (3,937,261)          | 1,577,782            | 1,711,961            | 3,227,958            | 909,769              | 1,179,622            |
| Total pension liability- Beginning                                            | <u>22,692,714</u>    | <u>19,448,054</u>    | <u>19,043,054</u>    | <u>18,744,792</u>    | <u>22,682,053</u>    | <u>21,104,271</u>    | <u>19,392,310</u>    | <u>16,164,352</u>    | <u>15,254,583</u>    | <u>14,074,961</u>    |
| Total pension liability- Ending (a)                                           | <u>\$ 25,604,510</u> | <u>\$ 22,692,714</u> | <u>\$ 19,448,054</u> | <u>\$ 19,043,054</u> | <u>\$ 18,744,792</u> | <u>\$ 22,682,053</u> | <u>\$ 21,104,271</u> | <u>\$ 19,392,310</u> | <u>\$ 16,164,352</u> | <u>\$ 15,254,583</u> |
| Plan fiduciary net position                                                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Contributions - employer                                                      | \$ 585,810           | \$ 937,084           | \$ 1,050,617         | \$ 1,080,265         | \$ 1,004,663         | \$ 1,137,266         | \$ 874,490           | \$ 795,792           | \$ 674,623           | \$ 922,599           |
| Contributions - employee                                                      | 425,093              | 418,944              | 372,757              | 520,770              | 399,794              | 345,320              | 332,750              | 700,737              | 271,897              | 275,817              |
| Net investment income (loss)                                                  | 1,503,009            | (3,315,562)          | 3,705,978            | 1,336,214            | 651,814              | 1,558,236            | 1,705,415            | 1,506,073            | (248,856)            | 1,185,773            |
| Benefit payments, including refunds of member contributions                   | <u>(2,193,131)</u>   | <u>(878,945)</u>     | <u>(2,329,906)</u>   | <u>(1,341,878)</u>   | <u>(1,310,542)</u>   | <u>(1,688,273)</u>   | <u>(893,750)</u>     | <u>(1,064,535)</u>   | <u>(671,862)</u>     | <u>(384,382)</u>     |
| Administrative expense                                                        | <u>(48,935)</u>      | <u>(71,614)</u>      | <u>(36,826)</u>      | <u>(45,349)</u>      | <u>(38,809)</u>      | <u>(37,597)</u>      | <u>(33,384)</u>      | <u>(37,339)</u>      | <u>(31,590)</u>      | <u>(31,811)</u>      |
| Net change in plan fiduciary net position                                     | 271,846              | (2,910,093)          | 2,762,620            | 1,550,022            | 706,920              | 1,314,952            | 1,985,521            | 1,900,728            | (5,788)              | 1,967,996            |
| Plan fiduciary net position - Beginning                                       | <u>22,568,063</u>    | <u>25,478,156</u>    | <u>22,715,536</u>    | <u>21,165,514</u>    | <u>20,410,342</u>    | <u>19,095,390</u>    | <u>17,114,069</u>    | <u>15,213,341</u>    | <u>15,219,129</u>    | <u>13,251,133</u>    |
| Plan fiduciary net position - Ending (b)                                      | <u>\$ 22,839,909</u> | <u>\$ 22,568,063</u> | <u>\$ 25,478,156</u> | <u>\$ 22,715,536</u> | <u>\$ 21,117,262</u> | <u>\$ 20,410,342</u> | <u>\$ 19,099,590</u> | <u>\$ 17,114,069</u> | <u>\$ 15,213,341</u> | <u>\$ 15,219,129</u> |
| Net pension (asset) liability - ending (a) - (b)                              | \$ 2,764,601         | \$ 124,651           | \$ (6,030,102)       | \$ (3,672,482)       | \$ (2,372,470)       | \$ 2,271,711         | \$ 2,004,681         | \$ 2,278,241         | \$ 951,011           | \$ 35,454            |
| Fiduciary net position as a percentage of the total pension liability (asset) | 89.20%               | 99.45%               | 131.01%              | 119.29%              | 112.66%              | 89.98%               | 90.50%               | 88.25%               | 94.12%               | 99.77%               |
| Covered payroll                                                               | \$ 5,759,046         | \$ 4,409,406         | \$ 4,525,693         | \$ 4,402,353         | \$ 4,645,071         | \$ 4,363,540         | \$ 4,362,247         | \$ 3,962,146         | \$ 3,822,792         | \$ 3,633,983         |
| Net pension liability as a percentage of covered payroll                      | 48.00%               | 2.83%                | N/A                  | N/A                  | N/A                  | 52.06%               | 45.96%               | 57.50%               | 24.88%               | 0.98%                |

Note: Ending Plan Fiduciary Net Position for 2019 excludes 48,252 related to employer contributions that were accrued after the actuarial valuation was completed.

Note: Ending Plan Fiduciary Net Position for 2017 excludes 4,200 related to benefits payable to participants that was accrued after the actuarial valuation was completed.

Note: Plan Fiduciary Net Position for 2015 and 2014 excludes 223,769 and 198,656, respectively, of Share Plan net position. In fiscal year 2016, Share Plan assets were transferred over to the Plan and are included in the 2016 employer contributions.

N/A means not applicable

This schedule is presented as required by accounting principles generally accepted in the United States of America.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF TOWN CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**

| <u>Fiscal<br/>Year<br/>Ending<br/>September 30.</u> | <u>Actuarially<br/>Determined<br/>Contribution</u> | <u>Actual<br/>Contribution</u> | <u>Contribution<br/>Deficiency<br/>(Excess)</u> | <u>Covered<br/>Payroll</u> | <u>Actual<br/>Contributions<br/>as a % of<br/>Covered Payroll</u> |
|-----------------------------------------------------|----------------------------------------------------|--------------------------------|-------------------------------------------------|----------------------------|-------------------------------------------------------------------|
| 2024                                                | \$ 1,552,233                                       | \$ 1,313,706                   | \$ 238,527                                      | \$ 5,971,560               | 22.00%                                                            |
| 2023                                                | 402,731                                            | 585,810                        | (183,079)                                       | 5,759,046                  | 10.17%                                                            |
| 2022                                                | 834,338                                            | 937,084                        | (102,746)                                       | 4,409,406                  | 21.25%                                                            |
| 2021                                                | 1,001,827                                          | 1,050,617                      | (48,790)                                        | 4,525,693                  | 23.21%                                                            |
| 2020                                                | 1,022,793                                          | 1,128,517                      | (105,724)                                       | 4,402,353                  | 25.63%                                                            |
| 2019                                                | 1,001,806                                          | 1,004,663                      | (2,857)                                         | 4,645,071                  | 21.63%                                                            |
| 2018                                                | 1,086,156                                          | 1,137,266                      | (51,110)                                        | 4,363,540                  | 26.06%                                                            |
| 2017                                                | 816,415                                            | 874,490                        | (58,075)                                        | 4,362,247                  | 20.05%                                                            |
| 2016                                                | 795,792                                            | 795,792                        | -                                               | 3,962,146                  | 20.08%                                                            |
| 2015                                                | 674,623                                            | 674,623                        | -                                               | 3,822,792                  | 17.65%                                                            |

**Significant Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year Ended September 30, 2024:**

Valuation date: 10/1/2022

Note Actuarially determined contribution rates are calculated as of September 30, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

|                                       |                                                          |
|---------------------------------------|----------------------------------------------------------|
| Actuarial Cost Method                 | Entry-Age Normal                                         |
| Amortization Method                   | Level Dollar                                             |
| Remaining Amortization Period         | 10 years                                                 |
| Asset Valuation Method                | Market Value                                             |
| Inflation and Other General Increases | 3.00%                                                    |
| Salary Increases                      | 4.00%                                                    |
| Discount Rate of Return               | 6.00%                                                    |
| Retirement Age                        | Retirement is assumed to occur at normal retirement age. |

Mortality Sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Below Median Employee Mortality Table, with full generational projections using Scale MP-2018.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

| Measurement Date, September 30,                                  | <u>2024</u>       | <u>2023</u>       | <u>2022</u>       | <u>2021</u>       | <u>2020</u>       | <u>2019</u>       | <u>2018</u>       |
|------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total OPEB liability:                                            |                   |                   |                   |                   |                   |                   |                   |
| Service cost                                                     | \$ 14,321         | \$ 12,564         | \$ 11,774         | \$ 17,062         | \$ 19,214         | \$ 15,299         | \$ 11,358         |
| Interest                                                         | 10,254            | 11,824            | 13,206            | 7,489             | 5,695             | 8,089             | 7,880             |
| Differences between expected and actual experience               | -                 | 11,160            | -                 | 12,001            | -                 | 4,510             | -                 |
| Assumption changes                                               | 16,152            | (5,854)           | (45,603)          | (49,688)          | 31,584            | 22,472            | -                 |
| Benefit payments                                                 | <u>(21,267)</u>   | <u>(18,107)</u>   | <u>(14,381)</u>   | <u>(11,515)</u>   | <u>(13,028)</u>   | <u>(15,099)</u>   | <u>(12,372)</u>   |
| Net change in total OPEB liability                               | 19,460            | 11,587            | (35,004)          | (24,651)          | 43,465            | 35,271            | 6,866             |
| Total OPEB liability-beginning                                   | <u>248,778</u>    | <u>237,191</u>    | <u>272,195</u>    | <u>296,846</u>    | <u>253,381</u>    | <u>218,110</u>    | <u>211,244</u>    |
| Total OPEB liability-ending                                      | <u>\$ 268,238</u> | <u>\$ 248,778</u> | <u>\$ 237,191</u> | <u>\$ 272,195</u> | <u>\$ 296,846</u> | <u>\$ 253,381</u> | <u>\$ 218,110</u> |
| Covered-employee payroll                                         | \$ 3,034,470      | \$ 3,034,470      | \$ 4,525,693      | \$ 4,525,693      | \$ 4,263,252      | \$ 4,263,252      | \$ 4,363,540      |
| Total OPEB liability as a percentage of covered-employee payroll | 8.84%             | 8.20%             | 5.24%             | 6.01%             | 6.96%             | 5.94%             | 5.00%             |

This schedule is presented as required by accounting principles generally accepted in the United States of America, however, until a full 10-year trend is compiled, information is presented for those years available.

Note: The OPEB Plan is not accounted for as a trust fund since an irrevocable trust has not been established to fund the OPEB Plan. As such, the OPEB Plan has no assets and does not issue a separate financial report.

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**COMBINING FINANCIAL  
STATEMENTS AND SCHEDULES**

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**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2024**

|                                          | <u>Special Revenue Funds</u>         |                                        |                                       | Total<br>Non-major<br>Governmental<br>Funds |
|------------------------------------------|--------------------------------------|----------------------------------------|---------------------------------------|---------------------------------------------|
|                                          | <u>Park<br/>Impact Fees<br/>Fund</u> | <u>Police<br/>Forfeitures<br/>Fund</u> | <u>Youth<br/>Development<br/>Fund</u> |                                             |
| <u>ASSETS</u>                            |                                      |                                        |                                       |                                             |
| Cash                                     | \$ 1,252,934                         | \$ 9,832                               | \$ -                                  | \$ 1,262,766                                |
| Due from other funds                     | 243,621                              | -                                      | 115,838                               | 359,459                                     |
| Total assets                             | <u>\$ 1,496,555</u>                  | <u>\$ 9,832</u>                        | <u>\$ 115,838</u>                     | <u>\$ 1,622,225</u>                         |
| <u>LIABILITIES</u>                       |                                      |                                        |                                       |                                             |
| Liabilities:                             |                                      |                                        |                                       |                                             |
| Accounts payable and accrued liabilities | \$ -                                 | \$ -                                   | \$ 8,287                              | \$ 8,287                                    |
| Due to other funds                       | -                                    | -                                      | 111,416                               | 111,416                                     |
| Total liabilities                        | <u>-</u>                             | <u>-</u>                               | <u>119,703</u>                        | <u>119,703</u>                              |
| <u>FUND BALANCES</u>                     |                                      |                                        |                                       |                                             |
| Restricted:                              |                                      |                                        |                                       |                                             |
| Law enforcement                          | -                                    | 9,832                                  | -                                     | 9,832                                       |
| Park impact                              | 1,496,555                            | -                                      | -                                     | 1,496,555                                   |
| Unassigned                               | -                                    | -                                      | (3,865)                               | (3,865)                                     |
| Total fund balances                      | <u>1,496,555</u>                     | <u>9,832</u>                           | <u>(3,865)</u>                        | <u>1,502,522</u>                            |
| Total liabilities and fund balances      | <u>\$ 1,496,555</u>                  | <u>\$ 9,832</u>                        | <u>\$ 115,838</u>                     | <u>\$ 1,622,225</u>                         |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                      | Special Revenue             |                               |                              | Total<br>Non-major<br>Governmental<br>Funds |
|------------------------------------------------------|-----------------------------|-------------------------------|------------------------------|---------------------------------------------|
|                                                      | Park<br>Impact Fees<br>Fund | Police<br>Forfeitures<br>Fund | Youth<br>Development<br>Fund |                                             |
| Revenues:                                            |                             |                               |                              |                                             |
| Impact fees                                          | \$ 209,308                  | \$ -                          | \$ -                         | \$ 209,308                                  |
| Grants                                               | -                           | -                             | 302,745                      | 302,745                                     |
| Total revenues                                       | <u>209,308</u>              | <u>-</u>                      | <u>302,745</u>               | <u>512,053</u>                              |
| Expenditures:                                        |                             |                               |                              |                                             |
| Current:                                             |                             |                               |                              |                                             |
| Culture and recreation                               | -                           | -                             | 559,974                      | 559,974                                     |
| Total expenditures                                   | <u>-</u>                    | <u>-</u>                      | <u>559,974</u>               | <u>559,974</u>                              |
| Excess (deficiency) of revenues over<br>expenditures | <u>209,308</u>              | <u>-</u>                      | <u>(257,229)</u>             | <u>(47,921)</u>                             |
| Other financing sources (uses)                       |                             |                               |                              |                                             |
| Transfers in                                         | -                           | -                             | 253,364                      | 253,364                                     |
| Total other financing sources (uses)                 | <u>-</u>                    | <u>-</u>                      | <u>253,364</u>               | <u>253,364</u>                              |
| Net change in fund balances                          | 209,308                     | -                             | (3,865)                      | 205,443                                     |
| Fund balances, beginning                             | <u>1,287,247</u>            | <u>9,832</u>                  | <u>-</u>                     | <u>1,297,079</u>                            |
| Fund balances, ending                                | <u>\$ 1,496,555</u>         | <u>\$ 9,832</u>               | <u>\$ (3,865)</u>            | <u>\$ 1,502,522</u>                         |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**PARK IMPACT FEES FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                      | Budgeted Amounts |           |                     | Variance<br>with Final<br>Budget -<br>Favorable<br>(Unfavorable) |
|------------------------------------------------------|------------------|-----------|---------------------|------------------------------------------------------------------|
|                                                      | Original         | Final     | Actual              |                                                                  |
| Revenues:                                            |                  |           |                     |                                                                  |
| Intergovernmental                                    | \$ -             | \$ -      | \$ 209,308          | \$ 209,308                                                       |
| Total revenues                                       | -                | -         | 209,308             | 209,308                                                          |
| Expenditures:                                        |                  |           |                     |                                                                  |
| Capital outlay:                                      |                  |           |                     |                                                                  |
| Parks and recreation                                 | 200,000          | 200,000   | -                   | 200,000                                                          |
| Total expenditures                                   | 200,000          | 200,000   | -                   | 200,000                                                          |
| Excess (deficiency) of revenues over<br>expenditures | (200,000)        | (200,000) | 209,308             | 409,308                                                          |
| Other financing sources (uses):                      |                  |           |                     |                                                                  |
| Appropriation of prior year fund balance             | 200,000          | 200,000   | -                   | (200,000)                                                        |
| Total other financing sources (uses)                 | 200,000          | 200,000   | -                   | (200,000)                                                        |
| Net change in fund balance                           | \$ -             | \$ -      | 209,308             | \$ 209,308                                                       |
| Fund balance, beginning                              |                  |           | 1,287,247           |                                                                  |
| Fund balance, ending                                 |                  |           | <u>\$ 1,496,555</u> |                                                                  |

See notes to budgetary comparison schedules

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**POLICE FORFEITURES FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                           | Budgeted Amounts |          | Actual   | Variance<br>with Final<br>Budget -<br>Favorable<br>(Unfavorable) |
|-------------------------------------------|------------------|----------|----------|------------------------------------------------------------------|
|                                           | Original         | Final    |          |                                                                  |
| Expenditures:                             |                  |          |          |                                                                  |
| Current:                                  |                  |          |          |                                                                  |
| Public safety                             | \$ 9,832         | \$ 9,832 | \$ -     | \$ 9,832                                                         |
| Total expenditures                        | 9,832            | 9,832    | -        | 9,832                                                            |
| Other financing sources (uses):           |                  |          |          |                                                                  |
| Appropriations of prior year fund balance | 9,832            | 9,832    | -        | (9,832)                                                          |
| Total other financing sources (uses)      | 9,832            | 9,832    | -        | (9,832)                                                          |
| Net changes in fund balance               | \$ -             | \$ -     | -        | \$ -                                                             |
| Fund balance, beginning                   |                  |          | 9,832    |                                                                  |
| Fund balance, ending                      |                  |          | \$ 9,832 |                                                                  |

See notes to budgetary comparison schedules



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**YOUTH DEVELOPMENT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                                       | Budgeted Amounts |                  | Actual            | Variance<br>with Final<br>Budget -<br>Favorable<br>(Unfavorable) |
|-----------------------------------------------------------------------|------------------|------------------|-------------------|------------------------------------------------------------------|
|                                                                       | Original         | Final            |                   |                                                                  |
| Revenues:                                                             |                  |                  |                   |                                                                  |
| Property taxes                                                        | \$ 320,000       | \$ 298,982       | \$ 302,745        | \$ 3,763                                                         |
| Total revenues                                                        | <u>320,000</u>   | <u>298,982</u>   | <u>302,745</u>    | <u>3,763</u>                                                     |
| Expenditures:                                                         |                  |                  |                   |                                                                  |
| Current:                                                              |                  |                  |                   |                                                                  |
| General government                                                    | <u>596,397</u>   | <u>552,346</u>   | <u>559,974</u>    | <u>(7,628)</u>                                                   |
| Total expenditures                                                    | <u>596,397</u>   | <u>552,346</u>   | <u>559,974</u>    | <u>(7,628)</u>                                                   |
| Excess (deficiency) of revenues over expenditures                     | <u>(276,397)</u> | <u>(253,364)</u> | <u>(257,229)</u>  | <u>(3,865)</u>                                                   |
| Other financing sources (uses):                                       |                  |                  |                   |                                                                  |
| Transfers in                                                          | <u>276,397</u>   | <u>253,364</u>   | <u>253,364</u>    | <u>-</u>                                                         |
| Total other financing sources (uses)                                  | <u>276,397</u>   | <u>253,364</u>   | <u>253,364</u>    | <u>-</u>                                                         |
| Revenues over (under) expenditures and other financing sources (uses) | <u>-</u>         | <u>-</u>         | <u>(3,865)</u>    | <u>(3,865)</u>                                                   |
| Net changes in fund balance                                           | <u>\$ -</u>      | <u>\$ -</u>      | <u>(3,865)</u>    | <u>\$ (3,865)</u>                                                |
| Fund balance, beginning                                               |                  |                  | <u>-</u>          |                                                                  |
| Fund balance, ending                                                  |                  |                  | <u>\$ (3,865)</u> |                                                                  |

See notes to budgetary comparison schedules

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**CAPITAL PROJECTS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

|                                                   | Budgeted Amounts |              | Actual               | Variance<br>with Final<br>Budget -<br>Favorable<br>(Unfavorable) |
|---------------------------------------------------|------------------|--------------|----------------------|------------------------------------------------------------------|
|                                                   | Original         | Final        |                      |                                                                  |
| Revenues:                                         |                  |              |                      |                                                                  |
| Transfer development right fees                   | \$ -             | \$ 3,431,000 | \$ 3,431,000         | \$ -                                                             |
| Fines and forfeitures                             | -                | 56,800       | 56,800               | -                                                                |
| Investment income                                 | 850,000          | -            | 50,000               | 50,000                                                           |
| Total revenues                                    | 850,000          | 3,487,800    | 3,537,800            | 50,000                                                           |
| Expenditures:                                     |                  |              |                      |                                                                  |
| Current:                                          |                  |              |                      |                                                                  |
| General government                                | 450,000          | 9,751,303    | 387,211              | 9,364,092                                                        |
| Capital outlay                                    | 2,661,000        | 3,146,746    | 1,568,847            | 1,577,899                                                        |
| Debt service:                                     |                  |              |                      |                                                                  |
| Principal                                         | -                | -            | 91,422               | (91,422)                                                         |
| Total expenditures                                | 3,111,000        | 12,898,049   | 2,047,480            | 10,850,569                                                       |
| Excess (deficiency) of revenues over expenditures | (2,261,000)      | (9,410,249)  | 1,490,320            | 10,900,569                                                       |
| Other financing sources (uses):                   |                  |              |                      |                                                                  |
| Leases (right-of-use asset) acquired              | -                | -            | 251,120              | 251,120                                                          |
| Transfers in                                      | 2,136,000        | 9,410,250    | 9,410,250            | -                                                                |
| Total other financing sources (uses)              | 2,136,000        | 9,410,250    | 9,661,370            | 251,120                                                          |
| Net changes in fund balance                       | \$ (125,000)     | \$ 1         | 11,151,690           | \$ 11,151,689                                                    |
| Fund balance, beginning                           |                  |              | 207,474              |                                                                  |
| Fund balance, ending                              |                  |              | <u>\$ 11,359,164</u> |                                                                  |

See notes to budgetary comparison schedules

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## STATISTICAL SECTION

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**TOWN OF BAY HARBOR ISLANDS, FLORIDA**  
**STATISTICAL SECTION**

This part of the Town of Bay Harbor Island's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

**Contents**

**Page**

**Financial Trends** **69-74**

These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

**Revenue Capacity** **75-79**

These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

**Debt Capacity** **80-83**

These schedules contain information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in future.

**Demographic and Economic Information** **84**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.

**Operating Information** **85-87**

These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years.

TOWN OF BAY HARBOR ISLANDS, FLORIDA

SCHEDULE 1  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(Accrual basis of accounting)

|                                             | 2015                 | 2016                 | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                  | 2024                  |
|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Governmental activities:                    |                      |                      |                      |                      |                      |                      |                      |                      |                       |                       |
| Net investment in capital assets            | \$ 12,948,529        | \$ 14,949,552        | \$ 15,529,419        | \$ 15,161,744        | \$ 15,378,550        | \$ 15,104,245        | \$ 14,986,615        | \$ 15,949,213        | \$ 15,664,059         | \$ 16,190,105         |
| Restricted                                  | 7,486                | 7,487                | 67,839               | 67,790               | 115,065              | 1,618,790            | 2,455,206            | 4,555,906            | 1,409,246             | 1,570,812             |
| Unrestricted                                | 8,080,656            | 8,259,502            | 8,245,522            | 7,979,399            | 7,810,483            | 8,615,653            | 11,281,338           | 14,163,927           | 21,769,286            | 23,867,865            |
| Total governmental activities net position  | <u>\$ 21,036,671</u> | <u>\$ 23,216,541</u> | <u>\$ 23,842,780</u> | <u>\$ 23,208,933</u> | <u>\$ 23,304,098</u> | <u>\$ 25,338,688</u> | <u>\$ 28,723,159</u> | <u>\$ 34,669,046</u> | <u>\$ 38,842,591</u>  | <u>\$ 41,628,782</u>  |
| Business-type activities:                   |                      |                      |                      |                      |                      |                      |                      |                      |                       |                       |
| Net investment in capital assets            | \$ 17,833,029        | \$ 23,524,318        | \$ 27,851,167        | \$ 27,475,399        | \$ 27,270,755        | \$ 27,772,967        | \$ 28,185,137        | \$ 28,306,127        | \$ 31,004,653         | \$ 38,786,568         |
| Restricted                                  | 83,142               | 86,092               | 89,043               | 91,993               | 94,943               | 1,016,057            | 1,331,064            | 2,183,635            | --                    | --                    |
| Unrestricted                                | 10,240,475           | 7,262,551            | 7,568,819            | 12,161,608           | 16,974,083           | 19,895,383           | 24,346,318           | 27,599,698           | 33,196,710            | 32,435,633            |
| Total business-type activities net position | <u>\$ 28,156,646</u> | <u>\$ 30,872,961</u> | <u>\$ 35,509,029</u> | <u>\$ 39,729,000</u> | <u>\$ 44,339,781</u> | <u>\$ 48,684,407</u> | <u>\$ 53,862,519</u> | <u>\$ 58,089,460</u> | <u>\$ 64,201,363</u>  | <u>\$ 71,222,201</u>  |
| Primary government                          |                      |                      |                      |                      |                      |                      |                      |                      |                       |                       |
| Net investment in capital assets            | \$ 30,781,558        | \$ 38,473,870        | \$ 43,380,586        | \$ 42,637,143        | \$ 42,649,305        | \$ 42,877,212        | \$ 43,171,752        | \$ 44,255,340        | \$ 46,668,712         | \$ 54,976,673         |
| Restricted                                  | 90,628               | 93,579               | 156,882              | 159,783              | 210,008              | 2,634,847            | 3,786,270            | 6,739,541            | 1,409,246             | 1,570,812             |
| Unrestricted                                | 18,321,131           | 15,522,053           | 15,814,341           | 20,141,007           | 24,784,566           | 28,511,036           | 35,627,656           | 41,763,625           | 54,965,996            | 56,303,498            |
| Total primary government net position       | <u>\$ 49,193,317</u> | <u>\$ 54,089,502</u> | <u>\$ 59,351,809</u> | <u>\$ 62,937,933</u> | <u>\$ 67,643,879</u> | <u>\$ 74,023,095</u> | <u>\$ 82,585,678</u> | <u>\$ 92,758,506</u> | <u>\$ 103,043,954</u> | <u>\$ 112,850,983</u> |

TOWN OF BAY HARBOR ISLANDS, FLORIDA

**SCHEDULE 2**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

|                                                 | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|-------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenses:                                       |               |               |               |               |               |               |               |               |               |               |
| Governmental activities:                        |               |               |               |               |               |               |               |               |               |               |
| General government                              | \$ 1,333,314  | \$ 1,538,406  | \$ 1,537,536  | \$ 1,780,209  | \$ 2,318,792  | \$ 1,768,769  | \$ 1,486,733  | \$ 2,166,259  | \$ 3,232,678  | \$ 4,256,803  |
| Public safety                                   | 4,285,979     | 4,586,153     | 5,044,475     | 5,330,461     | 5,058,762     | 4,136,294     | 4,327,810     | 4,740,370     | 6,990,131     | 8,916,488     |
| Transportation                                  | 1,058,239     | 1,092,928     | 1,285,291     | 1,295,889     | 1,126,025     | 1,062,366     | 1,049,872     | 1,130,853     | 1,182,018     | 1,456,465     |
| Culture and recreation                          | 620,285       | 874,555       | 1,127,501     | 1,459,979     | 1,470,681     | 1,230,141     | 1,274,188     | 1,467,405     | 1,892,160     | 2,856,978     |
| Interest on long-term debt                      | 248,602       | 291,717       | 186,048       | 185,472       | 176,656       | 167,388       | 162,482       | 156,359       | 228,648       | 93,945        |
| Total governmental activities expenses          | 7,546,419     | 8,383,759     | 9,180,851     | 10,052,010    | 10,150,916    | 8,364,958     | 8,301,085     | 9,661,246     | 13,525,635    | 17,580,679    |
| Business-type activities:                       |               |               |               |               |               |               |               |               |               |               |
| Causeway                                        | 3,423,522     | 3,721,789     | 3,550,807     | 4,735,956     | 4,467,392     | 4,053,303     | 4,023,653     | 4,713,142     | 5,607,322     | 6,445,697     |
| Sewer                                           | 1,251,842     | 1,440,701     | 1,547,994     | 1,477,308     | 1,640,744     | 1,585,259     | 1,773,259     | 1,797,116     | 2,115,617     | 2,380,494     |
| Water                                           | 1,062,721     | 914,630       | 1,017,627     | 1,209,085     | 1,115,795     | 974,265       | 1,152,084     | 979,874       | 1,185,523     | 1,572,006     |
| Parking                                         | 554,897       | 610,508       | 640,691       | 664,496       | 712,546       | 619,454       | 595,505       | 641,145       | 821,203       | 1,048,839     |
| Solid waste                                     | 764,182       | 763,258       | 736,001       | 717,272       | 744,219       | 751,989       | 787,885       | 841,525       | 905,360       | 1,021,107     |
| Stormwater                                      | 153,990       | 236,869       | 196,640       | 198,933       | 238,866       | 229,718       | 224,338       | 234,816       | 256,485       | 397,311       |
| Total business-type activities expenses         | 7,211,154     | 7,687,755     | 7,689,760     | 9,003,050     | 8,919,562     | 8,213,988     | 8,556,724     | 9,207,618     | 10,891,510    | 12,865,454    |
| Total primary government expenses               | 14,757,573    | 16,071,514    | 16,870,611    | 19,055,060    | 19,070,478    | 16,578,946    | 16,857,809    | 18,868,864    | 24,417,145    | 30,446,133    |
| Program revenues:                               |               |               |               |               |               |               |               |               |               |               |
| Governmental activities:                        |               |               |               |               |               |               |               |               |               |               |
| Charges for services:                           |               |               |               |               |               |               |               |               |               |               |
| General government                              | 1,180,307     | 2,535,629     | 1,883,013     | 766,835       | 967,692       | 1,320,142     | 898,344       | 3,665,129     | 6,091,185     | 4,054,126     |
| Public safety                                   | 123,346       | 112,103       | 115,543       | 168,887       | 159,708       | 127,152       | 50,449        | 536,467       | 245,114       | 5,088,456     |
| Transportation                                  | --            | 1,145         | 4,750         | 1,307         | --            | --            | --            | --            | --            | --            |
| Culture and recreation                          | 187,006       | 188,935       | 220,142       | 269,644       | 285,879       | 43,536        | 163,653       | 550,303       | 234,409       | 147,504       |
| Operating grants and contributions              | 45,552        | 41,440        | 42,825        | 333,051       | 48,252        | 70,000        | 1,696,222     | 1,505,556     | 88,054        | 965,098       |
| Capital grants and contributions                | 258,583       | 254,549       | 254,603       | 296,068       | 314,849       | 267,579       | 325,861       | 399,937       | 433,188       | 121,484       |
| Total governmental activities program revenues  | 1,794,794     | 3,133,801     | 2,520,876     | 1,835,792     | 1,776,380     | 1,828,409     | 3,134,529     | 6,657,392     | 7,091,950     | 10,376,668    |
| Business-type activities:                       |               |               |               |               |               |               |               |               |               |               |
| Charges for services:                           |               |               |               |               |               |               |               |               |               |               |
| Causeway                                        | 5,640,616     | 6,343,875     | 8,627,495     | 9,549,066     | 9,623,061     | 8,061,982     | 9,181,817     | 9,177,878     | 11,125,875    | 11,604,453    |
| Sewer                                           | 1,981,206     | 2,013,613     | 2,253,963     | 2,382,027     | 2,375,878     | 2,323,675     | 2,460,805     | 2,709,892     | 2,668,706     | 2,883,785     |
| Water                                           | 1,226,305     | 1,154,818     | 1,219,765     | 1,278,795     | 1,281,424     | 1,227,971     | 1,320,639     | 1,427,004     | 1,326,903     | 1,526,135     |
| Parking                                         | 733,488       | 673,472       | 738,302       | 716,872       | 688,309       | 438,110       | 748,014       | 877,458       | 2,041,524     | 1,829,307     |
| Solid waste                                     | 711,977       | 698,570       | 755,226       | 795,676       | 815,242       | 814,680       | 895,268       | 1,066,194     | 1,139,739     | 1,082,028     |
| Stormwater                                      | 205,037       | 210,169       | 208,544       | 217,243       | 218,863       | 216,919       | 223,655       | 263,340       | 615,865       | 678,443       |
| Capital grants and contributions                | 485,012       | 514,988       | --            | --            | --            | 918,553       | 498,642       | --            | --            | 240,692       |
| Total business-type activities program revenues | 10,983,641    | 11,609,505    | 13,803,295    | 14,939,679    | 15,002,777    | 14,001,890    | 15,328,840    | 15,521,766    | 18,918,612    | 19,844,843    |
| Total primary government program revenues       | \$ 12,778,435 | \$ 14,743,306 | \$ 16,324,171 | \$ 16,775,471 | \$ 16,779,157 | \$ 15,830,299 | \$ 18,463,369 | \$ 22,179,158 | \$ 26,010,562 | \$ 30,221,511 |

TOWN OF BAY HARBOR ISLANDS, FLORIDA

**SCHEDULE 2 (CONTINUED)**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**

|                                                        | 2015                  | 2016                  | 2017                | 2018                  | 2019                  | 2020                | 2021                | 2022                 | 2023                 | 2024                |
|--------------------------------------------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Net (expense) revenue:                                 |                       |                       |                     |                       |                       |                     |                     |                      |                      |                     |
| Governmental activities                                | \$ (5,751,625)        | \$ (5,249,958)        | \$ (6,659,975)      | \$ (8,216,218)        | \$ (8,374,536)        | \$ (6,536,549)      | \$ (5,166,556)      | \$ (3,003,854)       | \$ (6,433,685)       | \$ (7,204,011)      |
| Business-type activities                               | 3,772,487             | 3,921,750             | 6,113,535           | 5,936,629             | 6,083,215             | 5,787,902           | 6,772,116           | 6,314,148            | 8,027,102            | 6,979,389           |
|                                                        | <u>\$ (1,979,138)</u> | <u>\$ (1,328,208)</u> | <u>\$ (546,440)</u> | <u>\$ (2,279,589)</u> | <u>\$ (2,291,321)</u> | <u>\$ (748,647)</u> | <u>\$ 1,605,560</u> | <u>\$ 3,310,294</u>  | <u>\$ 1,593,417</u>  | <u>\$ (224,622)</u> |
| General revenues and other changes<br>in net position: |                       |                       |                     |                       |                       |                     |                     |                      |                      |                     |
| Governmental activities:                               |                       |                       |                     |                       |                       |                     |                     |                      |                      |                     |
| Property taxes                                         | \$ 3,332,606          | \$ 3,429,753          | \$ 3,760,854        | \$ 3,963,786          | \$ 4,414,128          | \$ 4,648,810        | \$ 4,760,975        | \$ 4,766,371         | \$ 5,023,811         | \$ 5,871,196        |
| Franchise fees based on gross receipts                 | 363,587               | 350,674               | 358,731             | 371,041               | 387,317               | 380,091             | 401,000             | 466,503              | 512,667              | 498,556             |
| Utility taxes                                          | 452,355               | 455,606               | 465,565             | 496,433               | 512,875               | 527,415             | 547,547             | 572,296              | 649,486              | 668,603             |
| Communications services tax                            | 249,333               | 221,442               | 203,152             | 203,345               | 186,454               | 174,600             | 165,492             | 174,894              | 200,048              | 217,871             |
| Impact fees                                            | --                    | --                    | --                  | --                    | --                    | --                  | --                  | 48,038               | 740,190              | 209,308             |
| Unrestricted intergovernmental revenue                 | 670,021               | 1,175,138             | 660,337             | 652,061               | 674,423               | 703,078             | 785,697             | 940,809              | 921,608              | 886,297             |
| Unrestricted investment earnings (losses)              | 39,064                | 68,011                | (7,719)             | (28,308)              | 202,361               | 182,684             | (23,607)            | (313,408)            | 48,751               | 387,197             |
| Miscellaneous                                          | 50,830                | 74,354                | 57,681              | 51,928                | 94,513                | 73,619              | 80,094              | 209,178              | 126,609              | 126,174             |
| Transfers                                              | 1,692,655             | 1,654,850             | 1,787,613           | 1,926,674             | 1,997,630             | 1,880,842           | 1,833,829           | 2,085,060            | 2,384,060            | 1,125,000           |
| Total governmental activities                          | <u>6,850,451</u>      | <u>7,429,828</u>      | <u>7,286,214</u>    | <u>7,636,960</u>      | <u>8,469,701</u>      | <u>8,571,139</u>    | <u>8,551,027</u>    | <u>8,949,741</u>     | <u>10,607,230</u>    | <u>9,990,202</u>    |
| Business-type activities:                              |                       |                       |                     |                       |                       |                     |                     |                      |                      |                     |
| Impact fees                                            | --                    | --                    | --                  | --                    | --                    | --                  | --                  | --                   | --                   | 79,803              |
| Unrestricted investment earnings (losses)              | 45,508                | 94,084                | (8,845)             | (33,214)              | 251,344               | 210,867             | (27,109)            | (363,910)            | 56,273               | 729,655             |
| Miscellaneous                                          | 254,094               | 355,331               | 318,991             | 262,885               | 273,852               | 226,699             | 266,934             | 361,763              | 412,588              | 356,991             |
| Transfers                                              | (1,692,655)           | (1,654,850)           | (1,787,613)         | (1,926,674)           | (1,997,630)           | (1,880,842)         | (1,833,829)         | (2,085,060)          | (2,384,060)          | (1,125,000)         |
| Total business-type activities                         | <u>(1,393,053)</u>    | <u>(1,205,435)</u>    | <u>(1,477,467)</u>  | <u>(1,697,003)</u>    | <u>(1,472,434)</u>    | <u>(1,443,276)</u>  | <u>(1,594,004)</u>  | <u>(2,087,207)</u>   | <u>(1,915,199)</u>   | <u>41,449</u>       |
| Change in net position:                                |                       |                       |                     |                       |                       |                     |                     |                      |                      |                     |
| Governmental activities                                | 1,098,826             | 2,179,870             | 626,239             | (579,258)             | 95,165                | 2,034,590           | 3,384,471           | 5,945,887            | 4,173,545            | 2,786,191           |
| Business-type activities                               | 2,379,434             | 2,716,315             | 4,636,068           | 4,239,626             | 4,610,781             | 4,344,626           | 5,178,112           | 4,226,941            | 6,111,903            | 7,020,838           |
|                                                        | <u>\$ 3,478,260</u>   | <u>\$ 4,896,185</u>   | <u>\$ 5,262,307</u> | <u>\$ 3,660,368</u>   | <u>\$ 4,705,946</u>   | <u>\$ 6,379,216</u> | <u>\$ 8,562,583</u> | <u>\$ 10,172,828</u> | <u>\$ 10,285,448</u> | <u>\$ 9,807,029</u> |

TOWN OF BAY HARBOR ISLANDS, FLORIDA

SCHEDULE 3  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified accrual basis of accounting)

|                                     | 2015                | 2016                | 2017                | 2018                | 2019                | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund:                       |                     |                     |                     |                     |                     |                      |                      |                      |                      |                      |
| Non-spendable                       | \$ 28,493           | \$ 25,450           | \$ 78,554           | \$ 38,792           | \$ 46,529           | \$ 112,891           | \$ 46,503            | \$ 21,570            | \$ 33,104            | \$ 279,654           |
| Restricted                          | 7,486               | 7,487               | 67,839              | 67,790              | 115,065             | 164,534              | 113,788              | 112,617              | 112,167              | 64,425               |
| Unassigned                          | 7,813,864           | 8,089,298           | 8,653,794           | 8,851,733           | 9,081,019           | 10,173,601           | 11,886,220           | 14,709,232           | 19,099,513           | 11,420,239           |
| Total General Fund                  | <u>\$ 7,849,843</u> | <u>\$ 8,122,235</u> | <u>\$ 8,800,187</u> | <u>\$ 8,958,315</u> | <u>\$ 9,242,613</u> | <u>\$ 10,451,026</u> | <u>\$ 12,046,511</u> | <u>\$ 14,843,419</u> | <u>\$ 19,244,784</u> | <u>\$ 11,764,318</u> |
| All other governmental funds:       |                     |                     |                     |                     |                     |                      |                      |                      |                      |                      |
| Restricted:                         |                     |                     |                     |                     |                     |                      |                      |                      |                      |                      |
| Law enforcement                     | \$ --               | \$ --               | \$ --               | \$ --               | \$ --               | \$ --                | \$ --                | \$ 44,153            | \$ 9,832             | \$ 9,832             |
| Park impact                         | --                  | --                  | --                  | --                  | --                  | --                   | --                   | 552,669              | 1,287,247            | 1,496,555            |
| Assigned to:                        |                     |                     |                     |                     |                     |                      |                      |                      |                      |                      |
| Capital projects fund               | 354,577             | 160,689             | 160,689             | 160,689             | 160,689             | 160,689              | 160,690              | 584,474              | 207,474              | 11,359,164           |
| Unassigned (deficit)                | --                  | --                  | --                  | --                  | --                  | --                   | --                   | --                   | --                   | (3,865)              |
| Total all other governmental funds: | <u>\$ 354,577</u>   | <u>\$ 160,689</u>   | <u>\$ 160,689</u>   | <u>\$ 160,689</u>   | <u>\$ 160,689</u>   | <u>\$ 160,689</u>    | <u>\$ 160,690</u>    | <u>\$ 1,181,296</u>  | <u>\$ 1,504,553</u>  | <u>\$ 12,861,686</u> |

Note: The general fund is shown separately from other governmental funds.



## TOWN OF BAY HARBOR ISLANDS, FLORIDA

**SCHEDULE 4**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

|                                                            | 2015                | 2016              | 2017              | 2018              | 2019              | 2020                | 2021                | 2022                | 2023                | 2024                |
|------------------------------------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                                           |                     |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Taxes                                                      | \$ 4,034,294        | \$ 4,106,801      | \$ 4,429,571      | \$ 4,663,564      | \$ 5,113,457      | \$ 5,350,825        | \$ 5,474,014        | \$ 5,513,561        | \$ 5,873,345        | \$ 6,757,670        |
| Franchise fees                                             | 363,587             | 350,674           | 358,731           | 371,041           | 387,317           | 380,091             | 401,000             | 466,503             | 512,667             | 498,556             |
| Licenses and permits                                       | 1,180,257           | 1,051,339         | 629,233           | 761,815           | 967,672           | 1,319,112           | 898,314             | 3,663,084           | 5,701,135           | 4,806,615           |
| Intergovernmental                                          | 970,463             | 971,127           | 922,765           | 989,502           | 1,004,290         | 971,167             | 1,100,016           | 1,340,320           | 1,352,848           | 1,347,640           |
| Transfer development right fees                            | 2,186,000           | 1,484,250         | 1,253,750         | 5,000             | --                | 1,000               | --                  | 2,000               | 390,000             | 3,431,000           |
| Impact fees                                                | --                  | --                | --                | --                | --                | --                  | --                  | 48,038              | 740,190             | 209,308             |
| Charges for services                                       | 188,524             | 191,929           | 224,723           | 273,828           | 290,547           | 47,004              | 163,901             | 550,348             | 234,459             | 590,445             |
| Fines and forfeitures                                      | 119,988             | 109,149           | 110,992           | 164,723           | 155,060           | 123,714             | 50,231              | 536,467             | 245,114             | 458,429             |
| Investment earnings (losses)                               | 39,064              | 68,011            | (7,719)           | (28,308)          | 202,361           | 182,684             | (23,607)            | (313,408)           | 48,751              | 387,197             |
| Grants                                                     | 3,693               | 500,000           | --                | 288,088           | --                | 70,000              | 1,696,222           | 1,505,556           | 88,054              | 670,527             |
| Miscellaneous                                              | 50,830              | 74,354            | 57,681            | 51,928            | 84,413            | 61,168              | 80,094              | 209,178             | 126,609             | 82,690              |
| <b>Total revenues</b>                                      | <b>9,136,700</b>    | <b>8,907,634</b>  | <b>7,979,727</b>  | <b>7,541,181</b>  | <b>8,205,117</b>  | <b>8,506,765</b>    | <b>9,840,185</b>    | <b>13,521,647</b>   | <b>15,313,172</b>   | <b>19,240,077</b>   |
| <b>Expenditures:</b>                                       |                     |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| General government                                         | 1,146,798           | 1,387,402         | 1,339,307         | 1,591,468         | 1,910,436         | 1,827,792           | 1,891,677           | 2,278,502           | 2,868,731           | 3,790,043           |
| Public safety                                              | 4,401,701           | 4,441,408         | 4,684,294         | 4,998,502         | 4,862,875         | 4,952,409           | 5,609,588           | 5,824,011           | 6,249,310           | 7,235,497           |
| Transportation                                             | 707,624             | 722,403           | 880,270           | 808,231           | 639,646           | 603,046             | 574,748             | 648,935             | 744,834             | 894,808             |
| Culture and recreation                                     | 520,597             | 750,181           | 905,788           | 1,209,433         | 1,210,888         | 972,097             | 1,000,662           | 1,210,266           | 1,635,714           | 2,120,591           |
| Capital outlay                                             | 743,909             | 2,643,918         | 842,941           | 201,442           | 802,419           | 328,895             | 494,522             | 1,642,592           | 1,227,639           | 2,642,071           |
| Debt service:                                              |                     |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Principal payments                                         | 291,000             | 295,000           | 304,000           | 312,000           | 319,000           | 331,000             | 338,000             | 423,979             | 603,300             | 819,721             |
| Interest and debt costs                                    | 250,611             | 344,248           | 137,538           | 189,958           | 183,285           | 176,407             | 169,334             | 163,247             | 235,387             | 108,593             |
| <b>Total expenditures</b>                                  | <b>8,062,240</b>    | <b>10,584,560</b> | <b>9,094,138</b>  | <b>9,311,034</b>  | <b>9,928,549</b>  | <b>9,191,646</b>    | <b>10,078,531</b>   | <b>12,191,532</b>   | <b>13,564,915</b>   | <b>17,611,324</b>   |
| Excess of revenues over<br>(under) expenditures            | 1,074,460           | (1,676,926)       | (1,114,411)       | (1,769,853)       | (1,723,432)       | (684,881)           | (238,346)           | 1,330,115           | 1,748,257           | 1,628,753           |
| <b>Other financing sources (uses):</b>                     |                     |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Leases (right-of-use asset) acquired                       | --                  | --                | --                | --                | --                | --                  | --                  | 402,339             | 353,655             | 718,893             |
| Subscription arrangements initiated                        | --                  | --                | --                | --                | --                | --                  | --                  | --                  | 238,650             | 404,021             |
| Transfers in                                               | 1,692,655           | 1,654,850         | 1,787,613         | 1,926,674         | 1,997,630         | 1,880,842           | 2,043,829           | 3,593,442           | 2,726,060           | 10,788,614          |
| Transfers out                                              | --                  | --                | --                | --                | --                | --                  | (210,000)           | (1,508,382)         | (342,000)           | (9,663,614)         |
| Sale of capital assets                                     | 1,890               | 1,145             | 4,750             | 1,307             | 10,100            | 12,451              | --                  | --                  | --                  | --                  |
| Bonds and notes issued                                     | --                  | 3,218,081         | --                | --                | --                | --                  | --                  | --                  | --                  | --                  |
| Payment to bond escrow agent                               | --                  | (3,118,646)       | --                | --                | --                | --                  | --                  | --                  | --                  | --                  |
| <b>Total other financing sources</b>                       | <b>1,694,545</b>    | <b>1,755,430</b>  | <b>1,792,363</b>  | <b>1,927,981</b>  | <b>2,007,730</b>  | <b>1,893,293</b>    | <b>1,833,829</b>    | <b>2,487,399</b>    | <b>2,976,365</b>    | <b>2,247,914</b>    |
| <b>Net change in fund balances</b>                         | <b>\$ 2,769,005</b> | <b>\$ 78,504</b>  | <b>\$ 677,952</b> | <b>\$ 158,128</b> | <b>\$ 284,298</b> | <b>\$ 1,208,412</b> | <b>\$ 1,595,483</b> | <b>\$ 3,817,514</b> | <b>\$ 4,724,622</b> | <b>\$ 3,876,667</b> |
| Debt service as a percentage<br>of noncapital expenditures | 7.4%                | 8.1%              | 5.4%              | 5.5%              | 5.5%              | 5.7%                | 5.3%                | 5.6%                | 6.8%                | 6.2%                |

TOWN OF BAY HARBOR ISLANDS, FLORIDA

SCHEDULE 5  
PROGRAM REVENUES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

|                                | 2015                 | 2016                 | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Governmental activities:       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| General government             | \$ 1,180,307         | \$ 2,535,629         | \$ 1,883,013         | \$ 1,054,923         | \$ 967,692           | \$ 1,320,142         | \$ 898,344           | \$ 3,665,129         | \$ 6,091,185         | \$ 4,054,126         |
| Public safety                  | 168,898              | 153,543              | 158,368              | 213,850              | 207,960              | 197,152              | 1,746,671            | 2,042,023            | 333,168              | 5,277,757            |
| Transportation                 | 258,583              | 255,694              | 259,353              | 320,372              | 314,849              | 267,579              | 325,861              | 399,937              | 433,188              | 544,536              |
| Culture and recreation         | 185,116              | 188,935              | 220,142              | 269,644              | 285,879              | 43,536               | 163,653              | 550,303              | 234,409              | 500,249              |
| Total governmental activities  | <u>1,792,904</u>     | <u>3,133,801</u>     | <u>2,520,876</u>     | <u>1,858,789</u>     | <u>1,776,380</u>     | <u>1,828,409</u>     | <u>3,134,529</u>     | <u>6,657,392</u>     | <u>7,091,950</u>     | <u>10,376,668</u>    |
| Business-type activities:      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Causeway                       | 6,124,053            | 6,858,863            | 8,627,495            | 9,549,066            | 9,623,061            | 8,980,535            | 9,430,459            | 9,177,878            | 11,125,875           | 11,769,071           |
| Sewer                          | 1,981,206            | 2,013,613            | 2,253,963            | 2,382,027            | 2,375,878            | 2,323,675            | 2,710,805            | 2,709,892            | 2,668,706            | 2,883,785            |
| Water                          | 1,226,305            | 1,154,818            | 1,219,765            | 1,278,795            | 1,281,424            | 1,227,971            | 1,320,639            | 1,427,004            | 1,326,903            | 1,526,135            |
| Parking                        | 586,972              | 673,472              | 738,302              | 716,872              | 688,309              | 438,110              | 748,014              | 877,458              | 2,041,524            | 1,829,307            |
| Solid waste                    | 711,977              | 698,570              | 755,226              | 795,676              | 815,242              | 814,680              | 895,268              | 1,066,194            | 1,139,739            | 1,082,028            |
| Stormwater                     | 205,037              | 210,169              | 208,544              | 217,243              | 218,863              | 216,919              | 223,655              | 263,340              | 615,865              | 754,517              |
| Total business-type activities | <u>10,835,550</u>    | <u>11,609,505</u>    | <u>13,803,295</u>    | <u>14,939,679</u>    | <u>15,002,777</u>    | <u>14,001,890</u>    | <u>15,328,840</u>    | <u>15,521,766</u>    | <u>18,918,612</u>    | <u>19,844,843</u>    |
| Total primary government       | <u>\$ 12,628,454</u> | <u>\$ 14,743,306</u> | <u>\$ 16,324,171</u> | <u>\$ 16,798,468</u> | <u>\$ 16,779,157</u> | <u>\$ 15,830,299</u> | <u>\$ 18,463,369</u> | <u>\$ 22,179,158</u> | <u>\$ 26,010,562</u> | <u>\$ 30,221,511</u> |

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE 6  
ASSESSED VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

| Year* | Real<br>Property | Personal<br>Property | Total Assessed<br>Value | Exemptions     |              | Net Taxable<br>Value | Direct<br>Millage | Total<br>Direct &<br>Overlapping<br>Millage |
|-------|------------------|----------------------|-------------------------|----------------|--------------|----------------------|-------------------|---------------------------------------------|
|       |                  |                      |                         | Real           | Personal     |                      |                   |                                             |
| 2015  | \$ 1,063,287,591 | \$ 15,600,448        | \$ 1,078,888,039        | \$ 377,286,535 | \$ 2,674,099 | \$ 698,927,405       | 4.9000            | 21.3417                                     |
| 2016  | 1,210,203,009    | 14,982,614           | 1,225,185,623           | 444,372,802    | 2,746,997    | 778,065,824          | 4.5500            | 20.5953                                     |
| 2017  | 1,444,251,699    | 14,698,252           | 1,458,949,951           | 576,225,941    | 2,612,688    | 880,111,322          | 4.4000            | 20.3638                                     |
| 2018  | 1,720,875,185    | 15,249,716           | 1,736,124,901           | 702,001,113    | 2,536,046    | 1,031,587,742        | 3.9995            | 19.5819                                     |
| 2019  | 1,862,399,237    | 17,183,700           | 1,879,582,937           | 662,500,517    | 2,344,091    | 1,214,738,329        | 3.7199            | 19.0560                                     |
| 2020  | 1,933,106,853    | 18,943,845           | 1,952,050,698           | 615,865,109    | 2,309,588    | 1,333,876,001        | 3.6245            | 19.4016                                     |
| 2021  | 1,888,062,852    | 22,451,974           | 1,910,514,826           | 529,855,176    | 2,437,950    | 1,378,221,700        | 3.6245            | 19.3533                                     |
| 2022  | 1,798,336,685    | 20,316,884           | 1,818,653,569           | 441,971,417    | 2,197,760    | 1,374,484,392        | 3.5900            | 19.2673                                     |
| 2023  | 1,770,466,671    | 23,098,903           | 1,793,565,574           | 158,526,959    | 2,255,650    | 1,632,782,965        | 3.1728            | 18.3071                                     |
| 2024  | 2,060,914,694    | 27,146,613           | 2,088,061,307           | 170,114,606    | 2,423,429    | 1,915,523,272        | 3.1728            | 18.3179                                     |

\*Year refers to the fiscal year which is funded by taxes levied upon the listed assessments. Each fiscal year's tax roll is as of January 1 of the previous year.

SOURCE: Miami-Dade County Property Appraiser's Office

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE 7  
PROPERTY TAX RATES (per \$1,000)  
DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS**

| Year* | Direct Rate                        | Overlapping Rates        |                                  |                                     |                                                            |                                      | Total   |
|-------|------------------------------------|--------------------------|----------------------------------|-------------------------------------|------------------------------------------------------------|--------------------------------------|---------|
|       | Bay Harbor<br>Islands<br>Operating | Miami-<br>Dade<br>County | Miami-<br>Dade County<br>Schools | Miami-Dade<br>County<br>Districts** | State Special Districts<br>Florida<br>Inland<br>Navigation | South Florida<br>Water<br>Management |         |
| 2015  | 4.9000                             | 5.1169                   | 7.9740                           | 2.9321                              | 0.0345                                                     | 0.3842                               | 21.3417 |
| 2016  | 4.5500                             | 5.1169                   | 7.6120                           | 2.9293                              | 0.0320                                                     | 0.3551                               | 20.5953 |
| 2017  | 4.4000                             | 5.0669                   | 7.3220                           | 3.2122                              | 0.0320                                                     | 0.3307                               | 20.3638 |
| 2018  | 3.9995                             | 5.0669                   | 6.9940                           | 3.1795                              | 0.0320                                                     | 0.3100                               | 19.5819 |
| 2019  | 3.7199                             | 5.1313                   | 6.7330                           | 3.1462                              | 0.0320                                                     | 0.2936                               | 19.0560 |
| 2020  | 3.6245                             | 5.1449                   | 7.1480                           | 3.1727                              | 0.0320                                                     | 0.2795                               | 19.4016 |
| 2021  | 3.6245                             | 5.1449                   | 7.1290                           | 3.1554                              | 0.0320                                                     | 0.2675                               | 19.3533 |
| 2022  | 3.5900                             | 5.1744                   | 7.0090                           | 3.2047                              | 0.0320                                                     | 0.2572                               | 19.2673 |
| 2023  | 3.1728                             | 5.1055                   | 6.5890                           | 3.1777                              | 0.0320                                                     | 0.2301                               | 18.3071 |
| 2024  | 3.1728                             | 5.0095                   | 6.6990                           | 3.1777                              | 0.0288                                                     | 0.2301                               | 18.3179 |

SOURCE: Miami-Dade County Property Appraiser's Office

\*Year refers to the fiscal year which is funded by taxes levied upon properties as assessed effective January 1 of the previous year.

\*\* This represents Fire and Rescue, Library and the Children's Trust.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE 8  
PRINCIPAL PROPERTY TAXPAYERS  
REAL ESTATE AD VALOREM TAXES  
CURRENT AND NINE YEARS AGO**

**Year: 2024**

| Parcel Owner                    | Taxable<br>Valuation  | Percentage<br>of Total<br>Taxable<br>Valuation* |
|---------------------------------|-----------------------|-------------------------------------------------|
| Bay Harbor Islands              | \$ 25,599,220         | 1.34%                                           |
| 1177 Bay Harbor Islands Llc     | 23,302,500            | 1.22%                                           |
| B H Investment Llc              | 17,379,780            | 0.91%                                           |
| Chbh 103Rd Street Llc           | 16,149,136            | 0.84%                                           |
| Bay Harbor Hotel Llc            | 14,443,000            | 0.75%                                           |
| Ppg Bay Harbor Owner Llc        | 13,672,262            | 0.71%                                           |
| Lc Altair Llc                   | 12,896,371            | 0.67%                                           |
| 9955 Bay Harbor Development Llc | 11,812,500            | 0.62%                                           |
| Antonio K Russell Trs           | 11,637,778            | 0.61%                                           |
| 9291 Ebh Ltd                    | 10,978,750            | 0.57%                                           |
|                                 | <u>\$ 157,871,297</u> | <u>8.24%</u>                                    |

\*Based on Appraisers 2024 Municipal Tax Roll.

**Year: 2015**

| Parcel Owner                | Taxable<br>Valuation | Percentage<br>of Total<br>Taxable<br>Valuation** |
|-----------------------------|----------------------|--------------------------------------------------|
| 1170 LLC                    | \$ 5,582,972         | 0.80%                                            |
| Alfonso and Mariana Karam   | 4,248,977            | 0.61%                                            |
| Spencer Merinoff            | 4,222,820            | 0.60%                                            |
| Isle of Wight Limited       | 3,928,619            | 0.56%                                            |
| Jose Cojab                  | 3,840,637            | 0.55%                                            |
| 1108 Concourse LLC          | 3,827,548            | 0.55%                                            |
| Alberto Gross               | 3,752,698            | 0.54%                                            |
| Mark Tabacinic              | 3,553,093            | 0.51%                                            |
| Ocean Cadillac Inc.         | 3,439,443            | 0.49%                                            |
| Annette Samson Eichen Trust | 3,397,692            | 0.49%                                            |
|                             | <u>\$ 39,794,499</u> | <u>6.11%</u>                                     |

\*\*Based on Appraiser's 2014 certification of taxable value.

SOURCE: Miami-Dade County Property Appraiser's Office

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE 9  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

| Fiscal Year<br>Ended<br>September 30, | Taxes<br>Levied | Collected within the Fiscal Year of<br>the Levy |                       | Collections of<br>Previous<br>Years' Levies | Total<br>Collections | Total<br>Collections<br>as Percentage<br>of Taxes Levied |
|---------------------------------------|-----------------|-------------------------------------------------|-----------------------|---------------------------------------------|----------------------|----------------------------------------------------------|
|                                       |                 | Amount                                          | Percentage<br>of Levy |                                             |                      |                                                          |
| 2015                                  | \$ 3,424,744    | \$ 3,122,365                                    | 91.2%                 | \$ 210,241                                  | \$ 3,332,606         | 97.3%                                                    |
| 2016                                  | 3,540,199       | 3,356,009                                       | 94.8%                 | 73,744                                      | 3,429,753            | 96.9%                                                    |
| 2017                                  | 3,872,490       | 3,538,702                                       | 91.4%                 | 222,152                                     | 3,760,854            | 97.1%                                                    |
| 2018                                  | 4,125,835       | 3,730,282                                       | 90.4%                 | 233,504                                     | 3,963,786            | 96.1%                                                    |
| 2019                                  | 4,518,705       | 4,136,569                                       | 91.5%                 | 277,559                                     | 4,414,128            | 97.7%                                                    |
| 2020                                  | 4,834,307       | 4,279,098                                       | 88.5%                 | 369,712                                     | 4,648,810            | 96.2%                                                    |
| 2021                                  | 4,995,365       | 4,419,701                                       | 88.5%                 | 341,274                                     | 4,760,975            | 95.3%                                                    |
| 2022                                  | 4,636,414       | 4,653,419                                       | 100.4%                | 102,114                                     | 4,755,533            | 102.6%                                                   |
| 2023                                  | 5,180,558       | 4,973,159                                       | 96.0%                 | 45,199                                      | 5,018,358            | 96.9%                                                    |
| 2024                                  | 6,043,982       | 5,871,196                                       | 97.1%                 | 45,674                                      | 5,916,870            | 97.9%                                                    |

Source: Miami-Dade County Property Appraiser's Office, except for Taxes Levied from Town Finance Department.

TOWN OF BAY HARBOR ISLANDS, FLORIDA

SCHEDULE 10  
CAUSEWAY TOLL REVENUE  
LAST TEN FISCAL YEARS

|                           | 2015                | 2016                | 2017                | 2018                | 2019                | 2020                | 2021                | 2022                | 2023                 | 2024                 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Total traffic             | <u>7,488,382</u>    | <u>7,917,781</u>    | <u>7,779,309</u>    | <u>7,992,743</u>    | <u>7,939,642</u>    | <u>6,647,870</u>    | <u>7,419,637</u>    | <u>8,141,885</u>    | <u>8,799,455</u>     | <u>9,316,848</u>     |
| Toll revenues:            |                     |                     |                     |                     |                     |                     |                     |                     |                      |                      |
| Cash tolls                | \$ 5,146,478        | \$ 5,947,747        | \$ 8,212,150        | \$ 9,082,874        | \$ 9,128,459        | \$ 7,557,782        | \$ 8,733,262        | \$ 9,441,893        | \$ 11,671,478        | \$ 11,970,942        |
| Commuter/annual pass      | <u>492,563</u>      | <u>395,428</u>      | <u>415,345</u>      | <u>466,192</u>      | <u>494,602</u>      | <u>504,200</u>      | <u>448,555</u>      | <u>486,547</u>      | <u>440,917</u>       | <u>445,368</u>       |
| Total toll revenue        | <u>\$ 5,639,041</u> | <u>\$ 6,343,175</u> | <u>\$ 8,627,495</u> | <u>\$ 9,549,066</u> | <u>\$ 9,623,061</u> | <u>\$ 8,061,982</u> | <u>\$ 9,181,817</u> | <u>\$ 9,928,440</u> | <u>\$ 12,112,395</u> | <u>\$ 12,416,310</u> |
| Average yield per vehicle | \$ 0.753            | \$ 0.801            | \$ 1.109            | \$ 1.195            | \$ 1.212            | \$ 1.213            | \$ 1.238            | \$ 1.219            | \$ 1.376             | \$ 1.333             |
| Toll rates:               |                     |                     |                     |                     |                     |                     |                     |                     |                      |                      |
| Cash toll (Class 1)       | \$ 1.00             | \$ 1.50             | \$ 1.50             | \$ 1.50             | \$ 1.50             | \$ 1.50             | \$ 1.50             | \$ 1.50             | \$ 1.50              | \$ 1.50              |
| Annual pass               | \$ 250.00           | \$ 250.00           | \$ 300.00           | \$ 300.00           | \$ 300.00           | \$ 300.00           | \$ 300.00           | \$ 300.00           | \$ 350.00            | \$ 350.00            |

TOWN OF BAY HARBOR ISLANDS, FLORIDA

SCHEDULE 11  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

| Fiscal<br>Year | Business-Type Activities |                         |                      | Governmental Activities       |                               |                              |                      |                           | Total<br>Primary<br>Government | Percentage of<br>Actual Property<br>Value (1) | Per<br>Capita (2) |
|----------------|--------------------------|-------------------------|----------------------|-------------------------------|-------------------------------|------------------------------|----------------------|---------------------------|--------------------------------|-----------------------------------------------|-------------------|
|                | Promissory<br>Notes      | State<br>Revolving Loan | Lease<br>Obligations | Revenue Bonds<br>Series 2003B | Refunding Note<br>Series 2012 | Revenue Bonds<br>Series 2016 | Lease<br>Obligations | Subscription<br>Liability |                                |                                               |                   |
| 2015           | \$ 16,604,000            | \$ 409,825              | \$ -                 | \$ 3,055,000                  | \$ 4,350,000                  | \$ -                         | \$ -                 | \$ -                      | \$ 24,418,825                  | 3.49%                                         | \$ 4,065          |
| 2016           | 15,532,000               | 346,623                 | --                   | --                            | 4,055,000                     | 3,218,081                    | --                   | --                        | 23,151,704                     | 2.98%                                         | 3,836             |
| 2017           | 14,431,000               | 281,462                 | --                   | --                            | 3,751,000                     | 3,210,253                    | --                   | --                        | 21,673,715                     | 2.46%                                         | 3,627             |
| 2018           | 13,302,000               | 214,284                 | --                   | --                            | 3,444,000                     | 3,197,425                    | --                   | --                        | 20,157,709                     | 1.95%                                         | 3,323             |
| 2019           | 12,078,000               | 145,024                 | --                   | --                            | 3,130,000                     | 3,184,597                    | --                   | --                        | 18,537,621                     | 1.53%                                         | 3,108             |
| 2020           | 10,826,000               | 73,618                  | --                   | --                            | 2,809,000                     | 3,166,769                    | --                   | --                        | 16,875,387                     | 1.27%                                         | 2,913             |
| 2021           | 9,550,000                | --                      | --                   | --                            | 2,481,000                     | 3,148,940                    | --                   | --                        | 15,179,940                     | 1.10%                                         | 2,563             |
| 2022           | 8,240,000                | --                      | 70,823               | --                            | 2,147,000                     | 3,131,113                    | 322,360              | --                        | 13,911,296                     | 1.01%                                         | 2,433             |
| 2023           | 7,843,000                | --                      | 41,221               | --                            | 1,808,000                     | 3,113,283                    | 515,551              | 144,814                   | 13,465,869                     | 0.82%                                         | 2,366             |
| 2024           | 6,472,000                | --                      | 66,900               | --                            | 1,463,000                     | 3,095,455                    | 928,235              | 390,323                   | 12,415,913                     | 0.65%                                         | 2,186             |

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value of Taxable Property for the property value data.

(2) See the Schedule of Demographic and Economic Statistics. Data on personal income for the Town distinct from larger statistical units is not available so a meaningful comparison of total debt to personal income cannot be computed.



**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE 12  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
SEPTEMBER 30, 2024**

| Jurisdiction                                 | Debt<br>Outstanding | Estimated<br>Percentage<br>Applicable to<br>Town of Bay<br>Harbor<br>Islands (1) | Estimated<br>Share of<br>Direct &<br>Overlapping<br>Debt |
|----------------------------------------------|---------------------|----------------------------------------------------------------------------------|----------------------------------------------------------|
| Direct:                                      |                     |                                                                                  |                                                          |
| Bay Harbor Islands                           | \$ 5,877,013        | 100.00%                                                                          | \$ 5,877,013                                             |
| Overlapping:                                 |                     |                                                                                  |                                                          |
| Miami-Dade Board of County Commissioners (2) | 2,336,015,000       | 0.21%                                                                            | 4,937,434                                                |
| Miami-Dade County School Board (3)           | 1,054,121,000       | 0.21%                                                                            | 2,228,005                                                |
| Total overlapping                            | 3,390,136,000       |                                                                                  | 7,165,439                                                |
| Total direct and overlapping                 | \$ 3,396,013,013    |                                                                                  | \$ 13,042,452                                            |

Notes:

(1) The percentage of overlapping debt payable is estimated by dividing the Town's population of 5,679 by the County's population of 2,686,867 obtained from U.S. Census Bureau.

(2) Source: Miami-Dade County, Florida, Finance Department; ACFR 2023

(3) Information obtained from Miami-Dade County School Board ACFR for fiscal year ended June 30, 2024.

TOWN OF BAY HARBOR ISLANDS, FLORIDA

SCHEDULE 13  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

|                                                                      | 2015                    | 2016                    | 2017                    | 2018                    | 2019                    | 2020                    | 2021                    | 2022                    | 2023                    | 2024                    |
|----------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Assessed values (1):                                                 |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Taxable value of real property                                       | \$ 686,001,056          | \$ 765,830,207          | \$ 868,025,758          | \$ 1,018,874,072        | \$ 1,199,898,720        | \$ 1,317,241,744        | \$ 1,358,207,676        | \$ 1,356,365,268        | \$ 1,611,939,712        | \$ 1,917,946,701        |
| Add: Exempt real property                                            | 377,286,535             | 444,372,802             | 576,225,941             | 702,001,113             | 662,500,517             | 615,865,109             | 529,855,176             | 441,971,417             | 158,526,959             | 170,114,606             |
| Total assessed value of real property                                | <u>\$ 1,063,287,591</u> | <u>\$ 1,210,203,009</u> | <u>\$ 1,444,251,699</u> | <u>\$ 1,720,875,185</u> | <u>\$ 1,862,399,237</u> | <u>\$ 1,933,106,853</u> | <u>\$ 1,888,062,852</u> | <u>\$ 1,798,336,685</u> | <u>\$ 1,770,466,671</u> | <u>\$ 2,088,061,307</u> |
| Legal debt margin:                                                   |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Debt limitation (25% of assessed real property)                      | \$ 265,821,898          | \$ 302,550,752          | \$ 361,062,925          | \$ 430,218,796          | \$ 465,599,809          | \$ 483,276,713          | \$ 472,015,713          | \$ 449,584,171          | \$ 442,616,668          | \$ 522,015,327          |
| Total bonded debt                                                    | 7,551,730               | 7,273,081               | 6,961,253               | 6,641,425               | 6,314,597               | 5,975,769               | 2,147,000               | 5,066,097               | 13,610,683              | 390,323                 |
| Legal debt margin                                                    | <u>\$ 258,270,168</u>   | <u>\$ 295,277,671</u>   | <u>\$ 354,101,672</u>   | <u>\$ 423,577,371</u>   | <u>\$ 459,285,212</u>   | <u>\$ 477,300,944</u>   | <u>\$ 469,868,713</u>   | <u>\$ 444,518,074</u>   | <u>\$ 429,005,985</u>   | <u>\$ 521,625,004</u>   |
| Total net debt applicable to the limit as a percentage of debt limit | 2.84%                   | 2.40%                   | 1.93%                   | 1.54%                   | 1.36%                   | 1.24%                   | 0.45%                   | 1.13%                   | 3.08%                   | 0.07%                   |

Note: The Town may incur bonded debt up to 25% of the assessed valuation of real estate within its boundaries per section 45 of the Town Charter.

(1) See the Schedule of Assessed Value of Taxable Property for the property value data.

TOWN OF BAY HARBOR ISLANDS, FLORIDA

**SCHEDULE 14**  
**PLEDGED-REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**

| Fiscal Year | Broad Causeway Revenue Bonds and Notes |                    |                       |                     |  | Coverage |
|-------------|----------------------------------------|--------------------|-----------------------|---------------------|--|----------|
|             | Gross Revenues                         | Operating Expenses | Net Available Revenue | Debt Service Amount |  |          |
| 2015        | \$ 5,757,614                           | \$ 2,159,010       | \$ 3,598,604          | \$ 1,120,823        |  | 3.21     |
| 2016        | 6,484,815                              | 2,509,514          | 3,975,301             | 1,120,836           |  | 3.55     |
| 2017        | 8,729,606                              | 2,345,852          | 6,383,754             | 1,121,343           |  | 5.69     |
| 2018        | 9,656,230                              | 2,598,543          | 7,057,687             | 1,120,319           |  | 6.30     |
| 2019        | 9,840,577                              | 2,565,695          | 7,274,882             | 1,120,788           |  | 6.49     |
| 2020        | 8,253,032                              | 2,174,804          | 6,078,228             | 1,120,701           |  | 5.42     |
| 2021        | 9,299,919                              | 2,131,692          | 7,168,227             | 1,121,058           |  | 6.39     |
| 2022        | 9,177,878                              | 2,802,465          | 6,375,413             | 1,146,054 (1)       |  | 5.56     |
| 2023        | 11,253,132                             | 5,451,092          | 5,802,040             | 1,186,940           |  | 4.89     |
| 2024        | 11,613,456                             | 6,302,086          | 5,311,370             | 1,108,818           |  | 4.79     |

| Fiscal Year | Sewer Fund State Revolving Loan |                    |                       |                     |  | Coverage |
|-------------|---------------------------------|--------------------|-----------------------|---------------------|--|----------|
|             | Gross Revenues                  | Operating Expenses | Net Available Revenue | Debt Service Amount |  |          |
| 2015        | 2,051,031                       | 1,096,990          | 954,041               | 75,320              |  | 12.67    |
| 2016        | 2,058,738                       | 1,270,576          | 788,162               | 75,320              |  | 10.46    |
| 2017        | 2,266,313                       | 1,389,039          | 877,274               | 75,320              |  | 11.65    |
| 2018        | 2,382,977                       | 1,311,744          | 1,071,233             | 75,320              |  | 14.22    |
| 2019        | 2,384,428                       | 1,476,108          | 908,320               | 75,320              |  | 12.06    |
| 2020        | 2,323,675                       | 1,405,847          | 917,828               | 75,320              |  | 12.19    |
| 2021        | 2,461,280                       | 1,557,462          | 903,818               | 75,320              |  | 12.00    |
| 2022        | N/A                             | N/A                | N/A                   | N/A (2)             |  | N/A      |
| 2023        | N/A                             | N/A                | N/A                   | N/A (2)             |  | N/A      |
| 2024        | N/A                             | N/A                | N/A                   | N/A (2)             |  | N/A      |

| Fiscal Year | Revenue Bonds and Refunding Note |                |             |                |                     |  | Coverage |
|-------------|----------------------------------|----------------|-------------|----------------|---------------------|--|----------|
|             | Sales Tax                        | Franchise Fees | Utility Tax | Total Revenues | Debt Service Amount |  |          |
| 2015        | \$ 434,991                       | \$ 363,587     | \$ 452,355  | \$ 1,250,933   | \$ 541,611          |  | 2.31     |
| 2016        | 441,069                          | 350,674        | 455,606     | 1,247,349      | 535,582             |  | 2.33     |
| 2017        | 421,028                          | 358,731        | 465,565     | 1,245,324      | 437,094             |  | 2.85     |
| 2018        | 444,758                          | 371,041        | 496,433     | 1,312,232      | 501,958             |  | 2.61     |
| 2019        | 463,401                          | 387,317        | 512,875     | 1,363,593      | 502,285             |  | 2.71     |
| 2020        | 401,379                          | 380,091        | 527,415     | 1,308,885      | 507,407             |  | 2.58     |
| 2021        | 504,873                          | 401,000        | 547,547     | 1,453,420      | 507,334             |  | 2.86     |
| 2022        | 705,261                          | 466,503        | 572,296     | 1,744,060      | 583,984 (1)         |  | 2.99     |
| 2023        | 815,977                          | 512,667        | 649,486     | 1,978,130      | 566,528             |  | 3.49     |
| 2024        | 782,724                          | 498,556        | 668,603     | 1,949,883      | 498,132             |  | 3.91     |

(1) The Town implemented GASB No. 87 for the fiscal year ended September 30, 2022.

(2) Debt service on the note and all remaining interest was paid as of September 30, 2021.

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE 15  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

| Year | Bay Harbor<br>Islands<br>Population * | Miami- Dade County ** |                               |                      |                         |               |
|------|---------------------------------------|-----------------------|-------------------------------|----------------------|-------------------------|---------------|
|      |                                       | Personal<br>Income    | Per Capita<br>Personal Income | Unemployment<br>Rate | Civilian<br>Labor Force | Median<br>Age |
| 2015 | 6,036                                 | \$ 116,553,169        | \$ 43,917                     | 6.2%                 | 1,321,033               | 40            |
| 2016 | 5,975                                 | 123,276,064           | 45,440                        | 5.8%                 | 1,334,404               | 40            |
| 2017 | 6,006                                 | 131,244,442           | 47,813                        | 5.0%                 | 1,375,376               | 40            |
| 2018 | 6,006                                 | 138,138,976           | 50,022                        | 3.6%                 | 1,363,766               | 40            |
| 2019 | 5,964                                 | 149,166,155           | 54,902                        | 2.9%                 | 1,463,774               | 40            |
| 2020 | 5,793                                 | N/A                   | N/A                           | 8.0%                 | 1,396,663               | 40            |
| 2021 | 5,922                                 | N/A                   | N/A                           | N/A                  | N/A                     | N/A           |
| 2022 | 5,717                                 | N/A                   | N/A                           | 2.3%                 | 1,371,121               | N/A           |
| 2023 | 5,679                                 | N/A                   | N/A                           | 1.8%                 | 1,380,174               | N/A           |
| 2024 | 5,679                                 | N/A                   | N/A                           | 2.4%                 | 1,449,909               | N/A           |

Note: Except for population, demographic statistics on the county level were the most specific available.

\* Source From 2024: U.S. Census Bureau

\*\* Source: Miami-Dade County Finance Department and  
U.S. Department of Commerce, Economic and Statistics Administration,  
Bureau of Economic Analysis/Regional Economic Information System,  
Florida Agency for Workforce Innovation, Labor Market Statistics,  
Miami-Dade County Department of Regulatory and Economic Resources, Research Section  
University of Florida Bureau of Economic and Business Research

N/A Information unavailable as of the date of this report.

TOWN OF BAY HARBOR ISLANDS, FLORIDA

**SCHEDULE 16**  
**FULL TIME TOWN EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

|                                | 2015      | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      | 2023       | 2024       |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| Governmental activities:       |           |           |           |           |           |           |           |           |            |            |
| General government             | 18        | 18        | 18        | 21        | 21        | 22        | 24        | 24        | 20         | 11         |
| Public safety                  | 26        | 28        | 28        | 28        | 27        | 25        | 26        | 26        | 36         | 55         |
| Transportation                 | 7         | 5         | 5         | 6         | 7         | 5         | 5         | 5         | 3          | 4          |
| Culture and recreation         | 4         | 4         | 6         | 5         | 8         | 8         | 8         | 8         | 13         | 15         |
| Total governmental activities  | <u>55</u> | <u>55</u> | <u>57</u> | <u>60</u> | <u>63</u> | <u>60</u> | <u>63</u> | <u>63</u> | <u>72</u>  | <u>85</u>  |
| Business-type activities:      |           |           |           |           |           |           |           |           |            |            |
| Causeway                       | 5         | 6         | 6         | 6         | 6         | 6         | 6         | 6         | 21         | 24         |
| Sewer                          | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 3          | 4          |
| Water                          | 2         | 2         | 2         | 2         | 2         | 3         | 3         | 3         | 4          | 6          |
| Parking                        | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 3          | 3          |
| Stormwater                     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 1          | 1          |
| Total business-type activities | <u>9</u>  | <u>10</u> | <u>10</u> | <u>10</u> | <u>10</u> | <u>11</u> | <u>11</u> | <u>11</u> | <u>32</u>  | <u>38</u>  |
| Total primary government       | <u>64</u> | <u>65</u> | <u>67</u> | <u>70</u> | <u>73</u> | <u>71</u> | <u>74</u> | <u>74</u> | <u>104</u> | <u>123</u> |

Source: Town Finance Department

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE 17  
OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS**

|                                                      | 2015      | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      |
|------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Governmental activities:                             |           |           |           |           |           |           |           |           |           |           |
| General government                                   |           |           |           |           |           |           |           |           |           |           |
| Elections Held                                       | 2         | 2         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         |
| Newsletters Issued                                   | 12        | 12        | 12        | 12        | 12        | 10        | 12        | 12        | 12        | 12        |
| Town Council Meetings                                | 10        | 11        | 11        | 10        | 10        | 8         | 8         | 15        | 14        | 17        |
| Planning & Zoning Board Meetings                     | 17        | 19        | 12        | 13        | 15        | 9         | 12        | 12        | 18        | 10        |
| Public safety                                        |           |           |           |           |           |           |           |           |           |           |
| Case numbers issued                                  | 831       | 843       | 739       | 702       | 702       | 804       | 1,005     | 995       | 578       | 699       |
| Arrests                                              | 73        | 83        | 72        | 70        | 51        | 49        | 36        | 37        | 68        | 66        |
| Calls for service                                    | 16,813    | 17,223    | 21,985    | 19,334    | 20,021    | 23,211    | 32,102    | 30,012    | 23,370    | 30,656    |
| Business-type activities:                            |           |           |           |           |           |           |           |           |           |           |
| Causeway                                             |           |           |           |           |           |           |           |           |           |           |
| Traffic Count (vehicles)                             | 7,488,382 | 7,917,781 | 7,779,309 | 7,992,743 | 7,939,642 | 6,647,870 | 7,419,637 | 8,141,885 | 8,799,455 | 9,316,848 |
| Sewer                                                |           |           |           |           |           |           |           |           |           |           |
| Average Monthly Sewage Volume (thousands of gallons) | 19,676    | 19,836    | 20,008    | 19,200    | 22,684    | 23,269    | 25,666    | 21,229    | 21,401    | 22,059    |
| Water                                                |           |           |           |           |           |           |           |           |           |           |
| Average Monthly Gallons Purchased (thousands)        | 26,576    | 24,221    | 26,600    | 28,127    | 26,614    | 26,419    | 34,511    | 28,489    | 24,879    | 27,524    |
| Average Monthly Gallons Sold (thousands)             | 23,618    | 21,884    | 22,474    | 22,884    | 22,511    | 22,333    | 21,904    | 22,301    | 21,639    | 23,470    |
| Parking                                              |           |           |           |           |           |           |           |           |           |           |
| Parking Citations                                    | 2,592     | 2,626     | 2,307     | 2,573     | 1,838     | 1,058     | 1,470     | 2,057     | 2,858     | 1,731     |

Source: Town Finance Department

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE 18**

**CAPITAL ASSET STATISTICS BY FUNCTION**

**LAST TEN FISCAL YEARS**

|                           | 2015   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024   |
|---------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Governmental activities:  |        |        |        |        |        |        |        |        |        |        |
| Public safety             |        |        |        |        |        |        |        |        |        |        |
| Patrol Cars/SUV           | 18     | 25     | 26     | 26     | 26     | 28     | 28     | 28     | 28     | 29     |
| Police Boats              | 1      | 1      | 1      | 1      | 2      | 1      | 1      | 1      | 1      | 2      |
| Transportation            |        |        |        |        |        |        |        |        |        |        |
| Streets and roads (feet)  | 47,396 | 47,396 | 47,396 | 47,396 | 47,396 | 47,396 | 47,396 | 47,396 | 47,396 | 47,396 |
| Culture and recreation    |        |        |        |        |        |        |        |        |        |        |
| Parks                     | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      |
| Business-type activities: |        |        |        |        |        |        |        |        |        |        |
| Causeway                  |        |        |        |        |        |        |        |        |        |        |
| Bascule Bridges           | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Fixed Span Bridges        | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      |
| Sewer                     |        |        |        |        |        |        |        |        |        |        |
| Pump Stations             | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Lift Stations             | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      |
| Sanitary Sewers (feet)    | 43,296 | 43,296 | 43,296 | 43,296 | 43,296 | 43,296 | 43,296 | 43,296 | 43,296 | 43,296 |
| Water                     |        |        |        |        |        |        |        |        |        |        |
| Water Mains (feet)        | 44,725 | 44,725 | 44,725 | 44,725 | 44,725 | 44,725 | 44,725 | 44,725 | 44,725 | 44,725 |
| Stormwater                |        |        |        |        |        |        |        |        |        |        |
| Valley gutters (feet)     | 86,592 | 86,592 | 86,592 | 86,592 | 86,592 | 86,592 | 86,592 | 86,592 | 86,592 | 86,592 |
| Outfalls                  | 53     | 53     | 53     | 53     | 53     | 53     | 53     | 53     | 53     | 53     |

Source: Town Finance Department

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## COMPLIANCE SECTION

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**Independent Auditors' Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed In Accordance with *Government Auditing Standards***

To the Honorable Mayor, Town Council and Town Manager  
**Town of Bay Harbor Islands, Florida**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Bay Harbor Islands, Florida (the "Town") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated May 29, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CBIZ CPAs P.C.*

Miami, FL  
May 29, 2025

**Management Letter in Accordance with the Rules of the  
Auditor General of the State of Florida**

To the Honorable Mayor, Town Council, and Town Manager  
**Town of Bay Harbor Islands, Florida**

***Report on the Financial Statements***

We have audited the financial statements of the Town of Bay Harbor Islands, Florida (the “Town”), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated May 29, 2025.

***Auditors’ Responsibility***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (“*Government Auditing Standards*”); and Chapter 10.550, Rules of the Auditor General.

***Other Reporting Requirements***

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants’ Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 29, 2025, should be considered in conjunction with this management letter.

***Prior Audit Findings***

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

***Official Title and Legal Authority***

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Town has made these disclosures in the notes to the financial statements.

### ***Financial Condition and Management***

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify of the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. This assessment was performed as of the fiscal year end.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### ***Property Assessed Clean Energy (PACE) Program***

Section 10.554(1)(i)6.a., Rules of the Auditor General, requires a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the Town's geographical boundaries during the fiscal year under audit. There was no PACE Program operating within the Town's geographical boundaries.

### ***Special District Component Units***

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within in the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

### ***Additional Matters***

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### ***Purpose of this Letter***

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, Town Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

***CBIZ CPAs P.C.***

Miami, FL  
May 29, 2025



CBIZ CPAs P.C.

One Southeast Third Avenue  
Suite 1100  
Miami, FL 33131

P: 305.995.9600

**Independent Accountants' Report on Compliance Pursuant to  
Section 218.415, Florida Statutes**

To the Honorable Mayor, Town Council, and Town Manager  
**Town of Bay Harbor Islands, Florida**

We have examined the Town of Bay Harbor Islands, Florida (the "Town")'s compliance with Section 218.415, Florida Statutes, Local Government Investment Policies for the fiscal year ended September 30, 2024. Management of the Town is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Town and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Town's compliance with the specified requirements.

In our opinion, the Town complied, in all material respects, with Section 218.415, Florida Statutes, for the fiscal year ended September 30, 2024.

This report is intended solely to describe our testing of compliance with Section 218.415, Florida Statutes, and it is not suitable for any other purpose.

*CBIZ CPAs P.C.*

Miami, FL  
May 29, 2025



## IMPACT FEE AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Sandra Siefken, Finance Director, who being duly sworn, deposes and says on oath that:

Isaac Salver  
Mayor

Stephanie Bruder  
Vice Mayor

Teri D'Amico  
Council Member

Molly Diallo  
Council Member

Joshua Fuller  
Council Member

Eric Rappaport  
Council Member

Robert Yaffe  
Council Member

1. I am the Finance Director for the Town of Bay Harbor Islands, Florida, which is a local governmental of the State of Florida;
2. The governing body of the Town of Bay Harbor Islands, Florida adopted (Ordinance Numbers 621 and 784) implementing an impact fee or authorized the Town of Bay Harbor Islands, Florida to receive and expend proceeds of an impact fee implemented by Town of Bay Harbor Islands; and
3. Town of Bay Harbor Islands has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

Town Officials:

Lindsley Noel  
Town Manager

Yvonne P. Hamilton  
Town Clerk

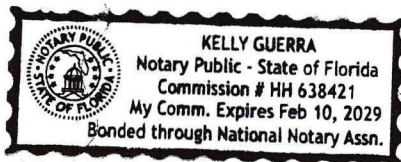
Town Attorney  
Greenspoon Marder LLP  
Town Attorneys

By: Joseph S. Geller, Esq.

  
\_\_\_\_\_  
Sandra Siefken, Finance Director

STATE OF FLORIDA  
COUNTY OF MIAMI DADE COUNTY

SWORN TO AND SUBSCRIBED before me this 15 day of MAY, 2025.



  
\_\_\_\_\_  
NOTARY PUBLIC  
Print Name Kelly Guerra

Personally known X or produced identification \_\_\_\_\_

Type of identification produced: FL ID

My Commission Expires:

02/10/2029

May 29, 2025

To the Honorable Mayor, Town Council and Town Manager  
**Town of Bay Harbor Islands**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Bay Harbor Islands, Florida (the "Town"), as of and for the fiscal year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 9, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended September 30, 2024, with the exception of the implementation of Governmental Accounting Standards Board ("GASB") Statement No. 100, *Accounting Changes and Error Corrections*. We noted no transactions entered into by the Town during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town's financial statements were:

Management's estimate of the allowance for uncollectible receivables for Utility Billings is based on aging of receivables, historic loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred inflows/outflows in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions, an Amendment of GASB Statement No. 27* is based on actuarial methods and assumptions used by the actuary for the development of funding valuations as well as the accounting valuation for the Town of Bay Harbor Islands Employees' Retirement System. The key factors impacting the assumptions, such as inflation, salary changes, cost-of-living adjustments [COLAs]), and inputs to the discount rate, as well as certain information about mortality assumptions and the dates of experience studies, are subject to change on an

annual basis and therefore can have a significant impact on this estimate. We evaluated the key factors and assumptions used to develop the estimate described above, in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the Total Other Post-Employment Benefits ("OPEB") Liability in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, is based on actuarial methods, the total OPEB liability and assumptions used by the actuary for the development of the actuarially determined liability. The key factors impacting the assumptions, such as the discount rate and health rate assumptions, are subject to change on an annual basis and therefore can have a significant impact on this estimate. We evaluated the key factors and assumptions used to develop the estimate described above, in determining that it is reasonable.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures related to the Town's pension plan and OPEB plan are reflected in Notes 9 and 10 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

### ***Difficulties Encountered in Performing the Audit***

We wish to bring to your attention several delays encountered during the audit, which diverted from the originally agreed upon timeline with the Town. Our initial audit request list was provided to the Town on September 3, 2024. At that juncture, the former Town Manager communicated the expectation that the audit would be completed by March 31, 2025. As a result of multiple rescheduled start dates due to the Town's finance department requiring additional time for accounting and records reconciliations, we commenced the audit the week of March 24<sup>th</sup>, 2025, therefore bringing us to a completion and issuance date of May 29, 2025.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.



### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 29, 2025.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Town’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to management’s discussion and analysis, the budgetary comparison schedule – general fund and related note, the schedule of changes in the Town’s total OPEB liability and related ratios, the schedule of changes in the Town’s net pension liability (asset) and related ratios, and the schedule of Town contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining financial statements and schedules, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Section or Statistical Section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Town of Bay Harbor Islands, Florida  
May 29, 2025  
Page 4

Restriction on Use

This information is intended solely for the information and use of the Honorable Mayor, Town Council, Town Manager, and management of Town and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*CBIZ CPAs P.C.*

CBIZ CPAs P.C.  
Miami, Florida

**TOWN OF BAY HARBOR ISLANDS  
EMPLOYEES' RETIREMENT SYSTEM**

**FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
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## **INDEPENDENT AUDITORS' REPORT**

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## **Independent Auditors' Report**

To the Board of Trustees and Plan Administrator  
**Town of Bay Harbor Islands Employees' Retirement System**

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of the Town of Bay Harbor Islands Employees' Retirement System (the "Plan") which comprise the statement of fiduciary net position as of September 30, 2024 and the related statement of changes in fiduciary net position for the fiscal year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the fiduciary net position of the Plan, as of September 30, 2024, and the changes in its fiduciary net position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the schedule of changes in the Town's net pension liability (asset) and related ratios, schedule of Town contributions, and schedule of investment returns on pages 16-18 be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

***Other Matter – Summarized 2023 Comparative Information***

The financial statements of the Plan as of and for the fiscal year ended September 30, 2023, were audited by Marcum LLP whose report dated June 25, 2024 expressed an unmodified opinion on those statements. The summarized comparative information presented herein as of and for the fiscal year ended September 30, 2023 was derived from the 2023 financial statements.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2025 on our consideration of the Plan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Plan's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Plan's internal control over financial reporting and compliance.

***CBIZ CPAs P.C.***

Miami, FL

May 21, 2025



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## **FINANCIAL STATEMENTS**

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**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**SEPTEMBER 30, 2024**  
**(WITH COMPARATIVE TOTALS AS OF SEPTEMBER 30, 2023)**

| <u>ASSETS</u>                                | <u>2024</u>          | <u>2023</u>          |
|----------------------------------------------|----------------------|----------------------|
| Cash and cash equivalents                    | \$ 543,808           | \$ 541,137           |
| Investments:                                 |                      |                      |
| Money market funds                           | 180,723              | 150,234              |
| U.S. treasuries and government obligations   | 7,729,772            | 5,242,975            |
| Corporate bonds                              | 841,770              | 1,413,721            |
| Common stock and equity funds                | 2,628,241            | 2,151,631            |
| Commingled trust fund                        | 12,690,475           | 9,729,222            |
| Real estate fund                             | 3,150,411            | 3,462,828            |
| Total investments                            | <u>27,221,392</u>    | <u>22,150,611</u>    |
| Receivables:                                 |                      |                      |
| Due from Town                                | 284,213              | 116,874              |
| Due from broker                              | -                    | 3,956                |
| Accrued interest and dividends               | 36,327               | 32,978               |
| Total receivables                            | <u>320,540</u>       | <u>153,808</u>       |
| Prepaid expenses                             | <u>5,292</u>         | <u>5,292</u>         |
| Total assets                                 | <u>28,091,032</u>    | <u>22,850,848</u>    |
| <br><u>LIABILITIES</u>                       |                      |                      |
| Accounts payable                             | 42,653               | 7,030                |
| Due to broker                                | -                    | 3,909                |
| Total liabilities                            | <u>42,653</u>        | <u>10,939</u>        |
| <br><u>NET POSITION</u>                      |                      |                      |
| Net position restricted for pension benefits | <u>\$ 28,048,379</u> | <u>\$ 22,839,909</u> |

The accompanying notes are an integral part of these financial statements.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**  
(WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023)

|                                                         | <u>2024</u>          | <u>2023</u>          |
|---------------------------------------------------------|----------------------|----------------------|
| ADDITIONS                                               |                      |                      |
| Contributions:                                          |                      |                      |
| Town (including State)                                  | \$ 1,313,706         | \$ 585,810           |
| Employees                                               | <u>508,748</u>       | <u>425,093</u>       |
| Total contributions                                     | <u>1,822,454</u>     | <u>1,010,903</u>     |
| Investment income:                                      |                      |                      |
| Net appreciation in fair value of investments           | 3,988,167            | 1,250,007            |
| Interest                                                | 259,413              | 240,343              |
| Dividends                                               | <u>56,192</u>        | <u>52,382</u>        |
|                                                         | 4,303,772            | 1,542,732            |
| Less investment expense                                 | <u>(31,664)</u>      | <u>(39,723)</u>      |
| Net investment income                                   | <u>4,272,108</u>     | <u>1,503,009</u>     |
| Total additions                                         | <u>6,094,562</u>     | <u>2,513,912</u>     |
| DEDUCTIONS                                              |                      |                      |
| Benefits paid and refunds                               | 819,689              | 2,193,131            |
| Administrative expenses                                 | <u>66,403</u>        | <u>48,935</u>        |
| Total deductions                                        | <u>886,092</u>       | <u>2,242,066</u>     |
| Change in net position                                  | 5,208,470            | 271,846              |
| Net position restricted for pension benefits, beginning | <u>22,839,909</u>    | <u>22,568,063</u>    |
| Net position restricted for pension benefits, ending    | <u>\$ 28,048,379</u> | <u>\$ 22,839,909</u> |

The accompanying notes are an integral part of these financial statements.

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## **NOTES TO FINANCIAL STATEMENTS**

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**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements of the Town of Bay Harbor Islands Employees' Retirement System (the "Plan") are prepared using the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America ("U.S. GAAP") as applied to governmental entities in accordance with Governmental Accounting Standards Board ("GASB") pronouncements. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions as determined by the Plan's actuary, are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

**Method Used to Value Investments and Investment Income Recognition**

Investments are reported at fair value except for money market funds which are reported at amortized cost. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Net appreciation in fair value of investments includes realized and unrealized gains and losses. Realized gains and losses are determined on the basis of average cost. Purchases and sales of securities are recorded on the trade-date basis. Interest and dividends are recorded as earned on the accrual basis. For more detail regarding the methods used to measure the fair value of investments refer to the fair value hierarchy in Note 3.

Within certain limitations as specified in the Plan document, the investment policy is determined by the Board of Trustees (the "Board") and is implemented by the Plan's investment managers.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires the Plan to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**NOTE 2 – PLAN DESCRIPTION**

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

**Plan Description**

The Town of Bay Harbor Islands, Florida (the "Town" or the "Employer") is the administrator of a single-employer Public Employee Retirement System (PERS) defined benefit pension plan established to provide pension benefits for its employees.

The Plan was established by the Town's Ordinance 226 effective January 12, 1970. The Plan is considered part of the Town's financial reporting entity and is included in the Town's financial statements as a pension trust fund. All full-time general employees and police officers with one year of service are eligible to participate in the Plan. The latest actuarial valuation is as of October 1, 2023 (beginning of year valuation date). Beginning with the October 1, 2009 valuation, separate valuations were performed for the general employees and for the police officers. For reporting and disclosure purposes, amounts are combined, where applicable, from both valuations since it is one plan. Benefit and contribution provisions are established by Chapter 16 of the Town Code and may be amended only by the Board, subject to approval of the Town Council. Administrative costs of the Plan are funded through investment earnings.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – PLAN DESCRIPTION (CONTINUED)**

The Plan is administered by a Board comprised of:

- The Town Manager (a permanent member of the Board by Ordinance)
- Two members of the Town Council elected by the Town Council
- A police officer elected by his/her fellow officers
- A general employee elected by his/her fellow general employees

Membership in the Plan as of October 1, 2023 (actuarial valuation date) was as follows:

|                                                                      | <u>2023</u>       |
|----------------------------------------------------------------------|-------------------|
| Inactive plan members and beneficiaries currently receiving benefits | 36                |
| Inactive plan members entitled but not yet receiving benefits        | 12                |
| Active plan members                                                  | <u>66</u>         |
| <b>Total Members</b>                                                 | <u><b>114</b></u> |

**Pension Benefits**

Employees become fully vested after 5 years of credited service. Normal retirement is as follows:

- General employees who retire at the earlier of age 52 with twenty years of credited service, age 55 with ten years of credited service or at age 65 regardless of time of service.
- Police officers who retire at the earlier of age 50 with twenty years of credited service, age 55 with ten years of credited service or at age 65 regardless of time of service.

Under special circumstances, the Plan also provides for delayed retirement benefits and disability retirement benefits. A member may elect to receive in a lump sum at retirement an amount which is the actuarial equivalent of the benefits otherwise payable under the Plan. General employees may elect to receive a partial lump sum equal to any portion of the actuarial equivalent lump sum value of the employee's accrued benefit, with the remaining value, if any, to be paid in the form of a straight-line annuity or in any of the other optional retirement benefit annuity form.

Normal retirement benefits for general employees are based on 1.25% of average final compensation. For police, the multiplier is 1.75% for service before October 1, 2005, 3% after that date and before October 1, 2006, and 3.25% thereafter. For general employees and for police service before October 1, 2005, the multiplier may increase depending upon the members' contribution rate.

For police officers who were employed and accruing credited service on October 1, 2014, the normal retirement benefit rate increased from 3.25% to 3.50% for years of service on or after October 1, 2014.

For general employees who were employed and accruing credited service on October 1, 2015, the normal retirement benefit rate increased from 1.25% to 1.50% for all credited service earned from October 1, 2010 to September 30, 2016, and to 1.75% for all credit service earned on or after October 1, 2016.

A terminating member with less than five years creditable service shall receive his/her contribution plus accrued interest accumulated since initial employment.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – PLAN DESCRIPTION (CONTINUED)**

**Pension Benefits (continued)**

A police officer may purchase credited service for military service or for service as a police officer for a different employer occurring prior to the member's first or initial employment with the Town, as long as the member is not entitled to receive a benefit for such other prior service as a police officer. The maximum number of years of credited service that may be purchased for prior military and prior police service combined is four years.

**Contributions and Funding Policy**

General employees are required to contribute 2% of their compensation, and may elect to make additional voluntary contributions up to 10%. Effective October 1, 2006, the mandatory contribution for police is 8% and no additional voluntary contributions are permitted. Employer contributions (actuarially determined contribution) for the fiscal year ended September 30, 2024 was 25.99% of covered payroll. The contribution requirement of the Town for the fiscal year ended September 30, 2024 was determined by the October 1, 2022 actuarial valuation. Pursuant to Chapter 185 of the Florida Statutes, a premium tax on certain property and casualty insurance contracts, written on Town of Bay Harbor Islands properties, is collected by the state and is remitted to the Town. The State of Florida distributes this money to local governments meeting certain eligibility requirements which is intended to purchase supplemental pension benefits for police officers. Refer to the share plan/supplemental benefits note for changes made to this benefit.

In fiscal year 2024, \$79,254 was received by the Town from the State on behalf of Police Officers (Chapter 185) and recorded as a contribution to the Plan towards funding the actuarially determined annual required contribution for the Plan.

**Share Plan / Supplemental Benefits**

The Town participates in the State of Florida Chapter 185 program. As a participant in the program, the Town is eligible to receive annual distributions of state premium tax collections on property and casualty insurance policies written within the Town limits. Chapter 185 levies a 0.85% tax on all casualty insurance premiums written within the Town limits. The monies received by the Town are for the purpose of providing benefits to or for the exclusive use of police officers. Effective October 1, 2015, the Town and the Dade County Police Benevolent Association agreed to utilize the supplemental benefit assets to increase the normal retirement multiplier to 3.50% and to utilize future Chapter 185 distributions as an offset to the Town's required contributions. As a result, there are no Share plan assets included in the pension trust fund as of September 30, 2024.

**Deferred Retirement Option Plan ("DROP")**

The Board approved and amended the Plan documents to include a DROP for general employees effective January 18, 2020 and for police officers effective October 7, 2019. Any member is eligible to enter the DROP on or after his or her normal retirement date as defined above. The maximum participation in the DROP is 60 months. However, an extension of a member's participation time in the DROP may be allowed at the sole discretion of the town manager and on a case-by-case basis. If an extension of time is allowed, the manager's approval shall be in writing and it shall specify the amount of time that is approved. A DROP member may separate from service prior to the expiration of the five-year period and can only participate in the DROP once.

Upon commencement of participation in the DROP, (a) the employee does not receive any additional creditable service for pension purposes, (b) the member is not eligible for disability or pre-retirement death benefits and (c) the member's contributions are discontinued. Additionally, the amount of final average salary for calculation of pension benefits is determined as of the date of entering the DROP. No payment is made for accrued unused leave upon entering the DROP, nor shall the amount of accrued unpaid leave be used in the calculation of the amount of pension benefits.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 2 – PLAN DESCRIPTION (CONTINUED)**

**Deferred Retirement Option Plan ("DROP") (Continued)**

The monthly retirement benefits that would have been payable had the member elected to cease employment and not join the DROP, is credited to the member's DROP account. The money in all participant's DROP accounts is commingled with all other assets of the fund.

For members who enter the DROP on or after October 7, 2019, the member's DROP account is credited with the interest earned by the individual employee's retirement system account for the fiscal year minus administrative fees reasonably incurred by the Town in processing the account.

Upon termination of a DROP member's employment with the Town, the retirement benefits accumulated in the member's DROP account is paid to the member. The balance credited to the member's DROP account shall be payable either to the member or as a direct rollover into any qualified plan that accepts rollovers. All distributions must comply with the Internal Revenue Code and regulations promulgated thereunder.

As of the fiscal year end, there was 1 member who participated in the DROP. A summary of the changes in the DROP for the fiscal year is as follows:

|                   | 2024       |
|-------------------|------------|
| Beginning balance | \$ -       |
| Additions         | 451,482    |
| Ending balance    | \$ 451,482 |

**NOTE 3 – DEPOSITS AND INVESTMENTS**

**Deposits**

In addition to insurance provided by the Federal Deposit Insurance Corporation, all deposits, which include cash on hand, are held in qualified public depositories pursuant to State of Florida Statute Chapter 280, *Florida Security for Public Deposits Act*. Under the Act, all qualified public depositories are required to pledge eligible collateral. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. Therefore, all deposits are deemed as insured or collateralized.

**Investments**

The Plan's investment practices are governed by the Florida Statutes and the Plan's adopted investment policy. Florida Statutes and the Plan policy authorize the Board to invest in domestic stocks, domestic bonds, international stock, diversified assets, emerging markets and real estate funds. In addition to complying with Plan policy, the Plan applies the "Prudent Person Rule" when executing investment strategies. Investments are made with judgment and care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income derived.

To diversify plan assets so as to minimize the risk associated with dependence on the success on one enterprise, the Board of Trustees employs a multi-manager team approach to investing Plan assets. Asset managers are employed to utilize individual expertise within their assigned area of responsibility. Each manager is governed by individual investment guidelines. The Plan's investment consultant oversees the investment managers and the entire portfolio.



**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

The Plan's asset management structure established by the policy for fiscal year 2024 is as follows:

| Type                          | 2024              |        |
|-------------------------------|-------------------|--------|
|                               | Allowable Range % | Target |
| Domestic equity               | 30%-50%           | 40%    |
| Domestic bonds (fixed income) | 25%-60%           | 30%    |
| International equity          | 0%-20%            | 15%    |
| Real estate                   | 0%-20%            | 15%    |

The Plan maintains a Master Custodian Agreement, whereby the investment securities are held in the Plan's name by a financial institution acting as the Plan's agent except for its shares in several pooled domestic equity index funds and real estate assets.

**Rate of Return**

For the fiscal year ended September 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was a positive 18.85%. The money-weighted rate of return expresses investment performance, net of investment manager and consultant expenses adjusted for the changing amounts actually invested. Inputs to the internal rate of return calculation are determined on a monthly basis.

**Interest Rate Risk**

Interest rate risk refers to the portfolio's exposure to fair value losses arising from increasing interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to market value losses arising from increasing interest rates.

Neither state law nor Plan investment policy limits maturity terms on fixed income holdings. As of September 30, 2024, the Plan had the following fixed income investments and its corresponding maturities in its portfolio:

|                             | September 30, 2024               |             |                  |                     |                     |
|-----------------------------|----------------------------------|-------------|------------------|---------------------|---------------------|
|                             | Investment Maturities (In Years) |             |                  |                     |                     |
| Investments                 | Fair Value                       | Less Than 1 | 1-5              | 6-10                | Over 10             |
| U.S. Treasuries             | \$ 4,164,572                     | \$ -        | \$ -             | \$ 2,748,698        | \$ 1,415,874        |
| U.S. Government obligations | 3,565,200                        | -           | -                | -                   | 3,565,200           |
| Corporate bonds             | 841,770                          | -           | 78,607           | 763,163             | -                   |
| Total                       | <u>\$ 8,571,542</u>              | <u>\$ -</u> | <u>\$ 78,607</u> | <u>\$ 3,511,861</u> | <u>\$ 4,981,074</u> |

**Investments (Continued)**

**Credit Risk**

State law and the Plan's investment policy limits investments in bonds, stocks, or other evidences of indebtedness to the top ratings issued by nationally recognized statistical rating organizations of the United States. The Plan's investment policy limits fixed income investments to a rating no lower than Baa/BBB or equivalent.

The Plan's corporate bonds and agency bonds were all rated "BBB+" or better under Standard & Poor's ratings and at least "A3" under Moody's ratings.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Concentration of Credit Risk**

The Plan's investment policy prohibits fixed income concentrations greater than 5% in any one issuer with the exception of U.S. Government or agency securities. As of September 30, 2024, the value of each position held by the Plan portfolio comprised less than 5% of fiduciary net position.

**Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of fiduciary net position. The Plan, through its investment consultant, monitors the Plan's investment and the risks associated therewith on a regular basis which the Plan believes minimizes these risks.

**Fair Value Hierarchy**

The Plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 - Investments' fair values based on prices quoted in active markets for identical asset at the measurement date.

Level 2 - Investments' fair values based on observable inputs for the assets either directly or indirectly, other than those considered Level 1 inputs, which may include quoted prices for identical assets in markets that are not considered to be active, and quoted prices of similar assets in active or inactive markets.

Level 3 - Investments' fair values based upon unobservable inputs.

The following is a description of the fair value techniques used by the Plan over its investments:

Money market funds are reported at amortized cost.

Equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. This includes common stock, American depository receipts ("ADR"), and exchange traded funds ("ETF").

Debt securities are valued using quoted market prices (Level 1) or using pricing inputs that reflect the assumptions market participants would use to price an asset or liability and are developed based on market data obtained from sources independent of the reporting entity (Level 2).

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**Fair Value Hierarchy (Continued)**

The following is a summary of the fair value hierarchy of investments as of September 30, 2024:

|                                                 | Fair Value Measurements Using |                                                                                                          |                                                                  |
|-------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
|                                                 |                               | Quoted Prices<br>in Active<br>Markets for<br>Identical<br>Assets<br><u>9/30/2024</u><br><u>(Level 1)</u> | Significant<br>Other<br>Observable<br>Inputs<br><u>(Level 2)</u> |
| Investments by fair value level:                |                               |                                                                                                          |                                                                  |
| Debt securities:                                |                               |                                                                                                          |                                                                  |
| U.S. treasuries                                 | \$ 4,164,572                  | \$ 582,316                                                                                               | \$ 3,582,256                                                     |
| U.S. government obligations and corporate bonds | 4,406,970                     | -                                                                                                        | 4,406,970                                                        |
| Total debt securities                           | <u>8,571,542</u>              | <u>582,316</u>                                                                                           | <u>7,989,226</u>                                                 |
| Equity securities:                              |                               |                                                                                                          |                                                                  |
| Common stock, ADR's, and ETF's                  | <u>2,628,241</u>              | <u>2,628,241</u>                                                                                         | <u>-</u>                                                         |
| Total equity securities                         | <u>2,628,241</u>              | <u>2,628,241</u>                                                                                         | <u>-</u>                                                         |
| Total investments at fair value                 | <u>11,199,783</u>             |                                                                                                          |                                                                  |
| Investments Measured at Net Asset Value (NAV)   |                               |                                                                                                          |                                                                  |
| Commingled trust fund                           | 12,690,475                    |                                                                                                          |                                                                  |
| Real estate fund                                | <u>3,150,411</u>              |                                                                                                          |                                                                  |
| Total investments measured at NAV               | <u>15,840,886</u>             |                                                                                                          |                                                                  |
| Money market funds (exempt)                     | <u>180,723</u>                |                                                                                                          |                                                                  |
| Total investments                               | <u>\$ 27,221,392</u>          |                                                                                                          |                                                                  |

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient, including their related unfunded commitments and redemption restrictions.

|                                   | September 30, 2024   |                         |                                                    |                                |
|-----------------------------------|----------------------|-------------------------|----------------------------------------------------|--------------------------------|
|                                   | Fair<br>Value        | Unfunded<br>Commitments | Redemption<br>Frequency (if<br>Currently Eligible) | Redemption<br>Notice<br>Period |
| Real estate fund (1)              | \$ 3,150,411         | \$ -                    | Quarterly                                          | N/A                            |
| Commingled trust fund (2)         | 12,690,475           | -                       | Daily                                              | N/A                            |
| Total Investments Measured at NAV | <u>\$ 15,840,886</u> | <u>\$ -</u>             |                                                    |                                |

(1) *Real estate fund.* This fund is an open-end core real estate fund with a diversified portfolio of income producing institutional properties throughout the U.S.

(2) *Commingled trust fund.* This fund's investment objectives are to match the return of the S&P 500, S&P Small-Cap 600, and S&P Mid-Cap 400 indexes through investments in substantially all of the stocks contained in those indexes.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 4 – NET PENSION LIABILITY OF THE TOWN**

The components of the net pension liability (asset) at September 30, 2024 is as follows:

|                                                                               | 2024                  |
|-------------------------------------------------------------------------------|-----------------------|
| Total pension liability                                                       | \$ 26,954,612         |
| Less plan fiduciary net position                                              | (28,048,379)          |
| Net pension liability (asset)                                                 | <u>\$ (1,093,767)</u> |
| Plan fiduciary net position as a percentage<br>of the total pension liability | 104.06%               |

**Significant Actuarial Assumptions**

The total pension liability was determined using the following actuarial assumptions at September 30, 2024:

|                  |                 |
|------------------|-----------------|
| Discount Rate    | 7.96%           |
| Inflation        | 3.00%           |
| Salary increases | 4.00% per annum |

Measurement Date September 30, 2024, based on a valuation date of October 1, 2023

Ad-hoc Cost of Living Increases

None

Mortality Rates For general employees prior to retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted below Median Employee Mortality Table for general employees, with full generational improvements in mortality using Scale MP-2018 and with male ages set back one year; for general employees after retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Below Median Healthy Retiree Mortality Table for general employees, with full generational improvements in mortality using Scale MP-2018 and with male ages set back one year; for police officers prior to retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Employee Mortality Table for public safety employees (Below Median table for males), with full generational improvements in mortality using Scale MP-2018 and with ages set forward one year; for non-disabled police officers after retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality Table for public safety employees (Below Median table for males), with full generational improvements in mortality using Scale MP-2018 and with ages set forward one year; and for disabled police officers after retirement, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Disabled Retiree Mortality Table (80% general employee rates plus 20% public safety employee rates), with full generational improvements in mortality using Scale MP-2018

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 4 – NET PENSION LIABILITY OF THE TOWN (CONTINUED)**

**Long-Term Expected Rate of Return**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of September 30, 2024 is summarized in the following table:

| Investment Category                    | Expected Long-Term<br>Real Rate of Return |
|----------------------------------------|-------------------------------------------|
|                                        | 2024                                      |
| Large cap (domestic equity)            | 9.80%                                     |
| Mid cap (domestic equity)              | 10.00%                                    |
| Small cap (domestic equity)            | 9.70%                                     |
| Fixed Income                           | 1.10%                                     |
| Foreign Equity (international equity)  | 6.00%                                     |
| Emerging Market (international equity) | 7.90%                                     |
| Real estate                            | 4.60%                                     |

**Discount Rate**

The discount rate used to measure the total pension liability was 7.96% for fiscal year 2024. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate**

The following presents the net pension liability (asset), calculated using the discount rate, as well as what the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

|                               | 1% Decrease  | Current<br>Discount Rate | 1% Increase    |
|-------------------------------|--------------|--------------------------|----------------|
| September 30, 2024:           |              |                          |                |
| Net pension liability (asset) | \$ (259,585) | \$ (1,093,767)           | \$ (1,850,863) |
| Discount rate                 | 6.96%        | 7.96%                    | 8.96%          |

**NOTE 5 – TAX STATUS**

Plan management and legal counsel believe that the Plan is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 6 – ADMINISTRATIVE EXPENSES**

For the fiscal year ended September 30, 2024, administrative costs paid by the Plan consisted of the following:

|                    | <u>2024</u>      |
|--------------------|------------------|
| Professional fees  | \$ 51,203        |
| Actuarial services | <u>15,200</u>    |
| Total Expenses     | <u>\$ 66,403</u> |

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## **REQUIRED SUPPLEMENTARY INFORMATION**

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**TOWN OF BAY HARBOR ISLANDS EMPLOYEE'S RETIREMENT SYSTEM**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE TOWN'S**  
**NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**

| September 30,                                                                 | 2024                 | 2023                 | 2022                 | 2021                 | 2020                 | 2019                 | 2018                 | 2017                 | 2016                 | 2015                 |
|-------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total pension liability</b>                                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Service cost                                                                  | \$ 1,249,640         | \$ 1,226,481         | \$ 896,214           | \$ 739,288           | \$ 752,678           | \$ 786,299           | \$ 1,071,650         | \$ 1,026,849         | \$ 881,514           | \$ 758,824           |
| Interest                                                                      | 2,111,334            | 1,879,080            | 1,595,591            | 1,553,006            | 1,530,252            | 1,850,596            | 1,279,001            | 1,180,877            | 983,968              | 923,439              |
| Demographic experience                                                        | (1,191,183)          | 1,541,785            | 1,631,800            | 1,073,343            | (642,790)            | (477,459)            | 906,769              | (328,634)            | (435,741)            | (100,632)            |
| Changes of benefit terms                                                      | -                    | 457,581              | -                    | -                    | -                    | -                    | 8,635                | 726,619              | 998,287              | -                    |
| Changes of assumptions                                                        | -                    | -                    | -                    | (630,731)            | -                    | (4,786,155)          | -                    | -                    | 1,864,465            | -                    |
| Benefit payments, including refunds of member contribution:                   | <u>(819,689)</u>     | <u>(2,193,131)</u>   | <u>(878,945)</u>     | <u>(2,329,906)</u>   | <u>(1,341,878)</u>   | <u>(1,310,542)</u>   | <u>(1,688,273)</u>   | <u>(893,750)</u>     | <u>(1,064,535)</u>   | <u>(671,862)</u>     |
| Net change in total pension liability                                         | 1,350,102            | 2,911,796            | 3,244,660            | 405,000              | 298,262              | (3,937,261)          | 1,577,782            | 1,711,961            | 3,227,958            | 909,769              |
| Total pension liability- Beginning                                            | <u>25,604,510</u>    | <u>22,692,714</u>    | <u>19,448,054</u>    | <u>19,043,054</u>    | <u>18,744,792</u>    | <u>22,682,053</u>    | <u>21,104,271</u>    | <u>19,392,310</u>    | <u>16,164,352</u>    | <u>15,254,583</u>    |
| Total pension liability- Ending (a)                                           | <u>\$ 26,954,612</u> | <u>\$ 25,604,510</u> | <u>\$ 22,692,714</u> | <u>\$ 19,448,054</u> | <u>\$ 19,043,054</u> | <u>\$ 18,744,792</u> | <u>\$ 22,682,053</u> | <u>\$ 21,104,271</u> | <u>\$ 19,392,310</u> | <u>\$ 16,164,352</u> |
| Plan fiduciary net position                                                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Contributions - employer                                                      | \$ 1,313,706         | \$ 585,810           | \$ 937,084           | \$ 1,050,617         | \$ 1,080,265         | \$ 1,004,663         | \$ 1,137,266         | \$ 874,490           | \$ 795,792           | \$ 674,623           |
| Contributions - employee                                                      | 508,748              | 425,093              | 418,944              | 372,757              | 520,770              | 399,794              | 345,320              | 332,750              | 700,737              | 271,897              |
| Net investment income (loss)                                                  | 4,272,108            | 1,503,009            | (3,315,562)          | 3,705,978            | 1,336,214            | 651,814              | 1,558,236            | 1,705,415            | 1,506,073            | (248,856)            |
| Benefit payments, including refunds of member contributions                   | (819,689)            | (2,193,131)          | (878,945)            | (2,329,906)          | (1,341,878)          | (1,310,542)          | (1,688,273)          | (893,750)            | (1,064,535)          | (671,862)            |
| Administrative expense                                                        | <u>(66,403)</u>      | <u>(48,935)</u>      | <u>(71,614)</u>      | <u>(36,826)</u>      | <u>(45,349)</u>      | <u>(38,809)</u>      | <u>(37,597)</u>      | <u>(33,384)</u>      | <u>(37,339)</u>      | <u>(31,590)</u>      |
| Net change in plan fiduciary net position                                     | 5,208,470            | 271,846              | (2,910,093)          | 2,762,620            | 1,550,022            | 706,920              | 1,314,952            | 1,985,521            | 1,900,728            | (5,788)              |
| Plan fiduciary net position - Beginning                                       | <u>22,839,909</u>    | <u>22,568,063</u>    | <u>25,478,156</u>    | <u>22,715,536</u>    | <u>21,165,514</u>    | <u>20,410,342</u>    | <u>19,095,390</u>    | <u>17,114,069</u>    | <u>15,213,341</u>    | <u>15,219,129</u>    |
| Plan fiduciary net position - Ending (b)                                      | <u>\$ 28,048,379</u> | <u>\$ 22,839,909</u> | <u>\$ 22,568,063</u> | <u>\$ 25,478,156</u> | <u>\$ 22,715,536</u> | <u>\$ 21,117,262</u> | <u>\$ 20,410,342</u> | <u>\$ 19,099,590</u> | <u>\$ 17,114,069</u> | <u>\$ 15,213,341</u> |
| Net pension (asset) liability - ending (a) - (b)                              | \$ (1,093,767)       | \$ 2,764,601         | \$ 124,651           | \$ (6,030,102)       | \$ (3,672,482)       | \$ (2,372,470)       | \$ 2,271,711         | \$ 2,004,681         | \$ 2,278,241         | \$ 951,011           |
| Fiduciary net position as a percentage of the total pension liability (asset) | 104.06%              | 89.20%               | 99.45%               | 131.01%              | 119.29%              | 112.66%              | 89.98%               | 90.50%               | 88.25%               | 94.12%               |
| Covered payroll                                                               | \$ 5,971,560         | \$ 5,759,046         | \$ 4,409,406         | \$ 4,525,693         | \$ 4,402,353         | \$ 4,645,071         | \$ 4,363,540         | \$ 4,362,247         | \$ 3,962,146         | \$ 3,822,792         |
| Net pension liability as a percentage of covered payroll                      | N/A                  | 48.00%               | 2.83%                | N/A                  | N/A                  | N/A                  | 52.06%               | 45.96%               | 57.50%               | 24.88%               |

Note: Ending Plan Fiduciary Net Position for 2019 excludes 48,252 related to employer contributions that were accrued after the actuarial valuation was completed.

Note: Ending Plan Fiduciary Net Position for 2017 excludes 4,200 related to benefits payable to participants that was accrued after the actuarial valuation was completed.

Note: Plan Fiduciary Net Position for 2015 and 2014 excludes 223,769 and 198,656, respectively, of Share Plan net position. In fiscal year 2016, Share Plan assets were transferred over to the Plan and are included in the 2016 employer contributions.

N/A means not applicable

This schedule is presented as required by accounting principles generally accepted in the United States of America.



**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF TOWN CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**

| Fiscal<br>Year<br>Ending<br>September 30, | Actuarilly<br>Determined<br>Contribution | Actual<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll # | Actual<br>Contributions<br>as a % of<br>Covered Payroll |
|-------------------------------------------|------------------------------------------|------------------------|----------------------------------------|----------------------|---------------------------------------------------------|
| 2024                                      | \$ 1,552,233                             | \$ 1,313,706           | * \$ 238,527                           | \$ 5,971,560         | 22.00%                                                  |
| 2023                                      | 402,731                                  | 585,810                | (183,079)                              | 5,759,046            | 10.17%                                                  |
| 2022                                      | 834,338                                  | 937,084                | (102,746)                              | 4,409,406            | 21.25%                                                  |
| 2021                                      | 1,001,827                                | 1,050,617              | (48,790)                               | 4,525,693            | 23.21%                                                  |
| 2020                                      | 1,022,793                                | 1,128,517              | (105,724)                              | 4,402,353            | 25.63%                                                  |
| 2019                                      | 1,001,806                                | 1,004,663              | (2,857)                                | 4,645,071            | 21.63%                                                  |
| 2018                                      | 1,086,156                                | 1,137,266              | (51,110)                               | 4,363,540            | 26.06%                                                  |
| 2017                                      | 816,415                                  | 874,490                | (58,075)                               | 4,362,247            | 20.05%                                                  |
| 2016                                      | 795,792                                  | 795,792                | -                                      | 3,962,146            | 20.08%                                                  |
| 2015                                      | 674,623                                  | 674,623                | -                                      | 3,822,792            | 17.65%                                                  |

\* The General Employees and Police Officers had an advanced employer contributions of \$331,167 and \$174,424 at October 1, 2023, respectively. These amounts total \$505,591 and utilized to cover the current year shortfall.

Significant Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year Ended September 30, 2024:

Valuation date: 10/1/2022

Note Actuarially determined contribution rates are calculated as of September 30, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

|                                       |                                                          |
|---------------------------------------|----------------------------------------------------------|
| Actuarial Cost Method                 | Entry-Age Normal                                         |
| Amortization Method                   | Level Dollar                                             |
| Remaining Amortization Period         | 10 years                                                 |
| Asset Valuation Method                | Market Value                                             |
| Inflation and Other General Increases | 3.00%                                                    |
| Salary Increases                      | 4.00%                                                    |
| Discount Rate of Return               | 6.00%                                                    |
| Retirement Age                        | Retirement is assumed to occur at normal retirement age. |

Mortality Sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Below Median Employee Mortality Table, with full generational projections using Scale MP-2018.

**TOWN OF BAY HARBOR ISLANDS EMPLOYEES' RETIREMENT SYSTEM**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF INVESTMENT RETURNS**

| September 30,                                                   | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|-----------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Annual money-weighted rate of return, net of investment expense | 18.85%      | 7.05%       | -13.18%     | 16.99%      | 6.59%       | 3.27%       | 8.49%       | 10.16%      | 10.07%      | -1.56%      |

This schedule is presented as required by accounting principles generally accepted in the United States of America.

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## **REPORTING SECTION**

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**Independent Auditors' Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with Government Auditing Standards**

To the Board of Trustees and Plan Administrator  
**Town of Bay Harbor Islands Employees' Retirement System**

We have audited, in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), the financial statements of the Town of Bay Harbor Islands Employees' Retirement System (the "Plan") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Plan's financial statements, and have issued our report thereon dated May 21, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Plan's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Plan's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Plan's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CBIZ CPAs P.C.*

Miami, FL

May 21, 2025

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**FINANCIAL AND COMPLIANCE REPORTS FOR  
THE CHILDREN'S TRUST CONTRACTS**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

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**Independent Auditors' Report on the Schedule of Expenditures  
of the Children's Trust Contracts**

To the Honorable Mayor, Town Council and Town Manager  
**Town of Bay Harbor Islands, Florida**

**Report on the Schedule of Expenditures of The Children's Trust Contracts**

***Opinion***

We have audited the Schedule of Expenditures of The Children's Trust Contracts (the "Schedule") of the Town of Bay Harbor Islands, Florida (the "Town") for the fiscal year ended September 30, 2024, and the related notes to the Schedule.

In our opinion, the accompanying Schedule presents fairly, in all material respects, the expenditures of The Children's Trust Contracts of the Town for the fiscal year ended September 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of The Children's Trust contracts. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Schedule***

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.



### ***Auditors' Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Children Trust Contracts, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***CBIZ CPAs P.C.***

Miami, FL  
May 29, 2025

**TOWN OF BAY HARBOR ISLANDS, FLORIDA**

**SCHEDULE OF EXPENDITURES OF THE CHILDREN'S TRUST CONTRACTS**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

| Contract Name                          | Contract Term                      | Contract Number | Contract Amount<br>(1) | Aggregate Contract Expenditures<br>(2) | Current Year Expenditures<br>(3) |
|----------------------------------------|------------------------------------|-----------------|------------------------|----------------------------------------|----------------------------------|
| After-school Programs and Summer Camps | August 15, 2023 to August 14, 2024 | 2414-9030       | \$ 320,000             | \$ 297,954                             | \$ 225,047                       |
| After-school Programs and Summer Camps | August 15, 2024 to August 14, 2025 | 2514-9030       | <u>320,000</u>         | <u>34,100</u>                          | <u>34,100</u>                    |
| <b>Totals</b>                          |                                    |                 | <u>\$ 640,000</u>      | <u>\$ 332,054</u>                      | <u>\$ 259,147</u>                |

(1) These amounts represent the total contract award amount for the contract term.

(2) These amounts represent the actual expenditures from the start of the contract through September 30, 2024.

(3) These amounts represent the actual expenditures incurred from October 1, 2023 through September 30, 2024.

*The accompanying notes are an integral part of the schedule.*

# **TOWN OF BAY HARBOR ISLANDS, FLORIDA**

## **NOTES TO THE SCHEDULE**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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### **NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES**

The Town of Bay Harbor Islands, Florida, (the “Town”) is a municipal corporation which was incorporated in 1947 and adopted its first charter June 15, 1953, under the provisions of the Laws of Florida Acts of 1953, Chapter 2889. The Town operates under a “Council-Manager” form of government with the Town’s Mayor serving as the head of the Town government and the Town’s Manager serving as the chief administrative official.

The Town provides the following programs through The Children’s Trust Contracts:

#### **After School Programs and Summer Camps**

The Town of Bay Harbor Island’s After School Programs and Summer Camps for children in grades K-8. The populations served through the programs are Town of Bay Harbor Island’s residents and non-residents in surrounding areas. The program includes children with disabilities (“CWD”) with cognitive, physical and emotional challenges, etc., through inclusion programming. The Creative Learning and Play Program offers culturally sensitive, relevant, and enriching activities for children. These include literacy, homework assistance, physical fitness, life skills, family involvement, and nutrition components. Summer camps include weekly field trips that are both educationally and culturally enriching.

### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### ***BASIS OF PRESENTATION***

The accompanying schedule of expenditures of The Children’s Trust contracts is presented on the accrual basis of accounting and includes expenditures incurred by the Town during the contract term and for fiscal year ended September 30, 2024.

#### ***ALLOCATION OF EXPENDITURES***

Expenditures are invoiced in accordance with the budget as approved by The Children’s Trust. As The Children’s Trust contracts are on a cost reimbursement method of payment, expenditures allocated to The Children’s Trust contracts are based upon the specific identification of costs to The Children’s Trust programs.

# **TOWN OF BAY HARBOR ISLANDS, FLORIDA**

## **NOTES TO THE SCHEDULE**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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### **NOTE 3 - CAPITAL EQUIPMENT EXPENDITURES**

Capital equipment is defined by The Children's Trust as individual items with a value of \$1,000 or greater which have a life expectancy of more than one year. Expenditures for capital equipment, purchased with The Children's Trust funds, become assets of The Children's Trust and are intended for The Children's Trust funded programs. No capital equipment was purchased by the Town for the fiscal year ended September 30, 2024.

**Independent Auditors' Report on Compliance for Each of the Children's  
Trust Contracts and Report on Internal Control Over Compliance**

To the Honorable Mayor, Town Council and Town Manager  
**Town of Bay Harbor Islands, Florida**

**Report on Compliance for the Children's Trust Contracts**

***Opinion on the Children's Trust Contracts***

We have audited the Town of Bay Harbor Islands, Florida (the "Town") compliance with the types of compliance requirements described in the Children's Trust Contracts that could have a direct and material effect on each of the Town's contracts with the Children's Trust (2414-9030 and 2514-9030) for the fiscal year ended September 30, 2024.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its Children's Trust Contracts for the fiscal year ended September 30, 2024.

***Basis for Opinion on the Children's Trust Contracts***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the auditing requirements of Children's Trust Contracts. Our responsibilities under those standards and the Children's Trust Contracts are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each Children's Trust Contract. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's Children's Trust Contracts.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Children's Trust Contract will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the Children's Trust Contracts as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Children's Trust Contracts, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Children's Trust Contracts, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Children's Trust Contract on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Children's Trust Contract will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Children's Trust Contract that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Children's Trust Contracts. Accordingly, this report is not suitable for any other purpose.

*CBIZ CPAs P.C.*

Miami, FL  
May 29, 2025

# TOWN OF BAY HARBOR ISLANDS, FLORIDA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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### SECTION I – SUMMARY OF AUDITORS’ RESULTS FOR THE CHILDREN’S TRUST CONTRACTS PROGRAM SPECIFIC AUDIT

Type of auditors’ report issued on whether the  
Schedule audited was prepared in accordance  
with GAAP:

*Unmodified Opinion*

Internal control over compliance:

Material weakness identified?

\_\_\_\_\_ Yes      X   No

Significant deficiency identified?

\_\_\_\_\_ Yes      X   None reported

Type of auditors’ report issued on compliance for  
The Children’s Trust Contracts:

*Unmodified Opinion*

Any audit findings or questioned costs?

\_\_\_\_\_ Yes      X   No

Amount of questioned costs due to  
The Children’s Trust:

None

### SECTION II – FINDINGS AND RESPONSES

#### ***CURRENT YEAR***

None noted.

#### ***PRIOR YEAR***

None noted.



## **AGENDA ITEM REPORT**

June 11, 2025

### **ITEM NUMBER: 3.**

**ITEM: Recognition** of Ruth K. Broad Student of the Year for 2024-2025 - Noyemi Ataca

#### **DESCRIPTION:**

Each year a Bay Harbor Island 8th Grade student from Ruth K. Broad/Bay Harbor K-8 is chosen as "Student of the Year". This year's recipient is Noyemi Ataca.

Noyemi Ataca is someone who has not only demonstrated academic excellence, but someone who embodies compassion, integrity, and is a role model to others.

This student has gone above and beyond in all that she does, such as taking on accelerated 10<sup>th</sup> grade high school courses, maintaining exemplary grades, and is always challenging herself intellectually. She always asks questions because she is curious and interested in understanding and knowing how to do it better.

She is known to be soft spoken, but her presence speaks volumes. She leads by example, not with a loud voice but with a kind heart, perseverance, and a sense of responsibility. She is respectful to everyone she encounters, treating her peers and adults with courtesy and thoughtfulness.

She also assists as a student aide in a 3rd grade classroom where she has shown patience, empathy, and being a mentor.

This recipient's hard work, curiosity, and kindness have not gone unnoticed. She truly encompasses what being a role model is and someone that the Town of Bay Harbor Islands is proud to recognize. On behalf of the Town of Bay Harbor and our school community, we congratulate you on this well-deserved honor.

It is great pride to present the Outstanding Student Award from the Town of Bay Harbor Islands to Noyemi Ataca.

#### **RECOMMENDED ACTION:**

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#### **FINANCIAL ANALYSIS:**

There is no fiscal impact.

#### **BUDGET IMPACT:**

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Submitted By: Yvonne Hamilton, Town Clerk

**ATTACHMENTS**

None

## **AGENDA ITEM REPORT**

June 11, 2025

### **ITEM NUMBER: 4.**

**ITEM: Presentation** by Commissioner Geraldo Vildostegui, Surfside - USDOT Safe Streets for All - (Ss4A) planning program. Sponsored by Council Member Teri D'Amico

### **DESCRIPTION:**

Presentation regarding the Town of Surfside's grant application (The Safe Streets for All) to the U.S. Department of Transportation regarding identifying safe routes for walking and biking to and from RBK, the Shul, and other major destinations, including some in North Beach. The goal is to link Surfside to neighboring communities. It's a "planning grant" that's prerequisite to the large construction grants that USDOT offers.

### **RECOMMENDED ACTION:**

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### **FINANCIAL ANALYSIS:**

There is no fiscal impact associated with the presentation.

### **BUDGET IMPACT:**

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Submitted By: Yvonne Hamilton, Town Clerk  
Teri D'Amico, Council Member

### **ATTACHMENTS**

None

## **AGENDA ITEM REPORT**

June 11, 2025

### **ITEM NUMBER: 5.**

#### **ITEM: Recognition of Employees of the Months of March, April, and May:**

Shanika Agustin - March

Yuni Palacio - April

Juan Hernandez - May

#### **DESCRIPTION:**

##### **March 2025 Employee of the Month - Shanika Augustin**

We are pleased to announce that Shanika Augustin, Community Services Events and Seniors Coordinator, has been selected as the Employee of the Month for March. The selection was made by a committee consisting of all department directors. With over 13 years of dedicated service to the Town, Ms. Augustin exemplifies commitment, knowledge, and excellence. As we know, planning the Town events is an exhausting and time-consuming task, let alone organizing senior events to perfection. What truly distinguishes Shanika is her remarkable ability to organize, plan, and carry through every detail to make our Town-hosted events a staple of perfection. Please join us in congratulating Shanika for her well-deserved recognition."

##### **April 2025 Employee of the Month - Yusnielkys Palacio**

We are honored to recognize Yuni joined the Town on March 12, 2007. She currently serves as the Administrative AP & Utilities Coordinator. She is known for her consistently pleasant demeanor, unwavering dedication, and willingness to go above and beyond to support her colleagues and the community. Her commitment, loyalty, and pride in her work are evident in everything she does. Whether it's resolving a complex issue or lending a helping hand, Yuni approaches each task with professionalism and heart.

Congratulations, Yuni, and thank you for being such an integral part of our team!

##### **May 2025 Employee of the Month - Juan Hernandez:**

We're proud to recognize Juan Hernandez as the Employee of the Month for May 2025! Juan has been a dedicated member of the team since October 22, 2001, consistently demonstrating professionalism, reliability, and a strong commitment to the Town. Most recently, he has played a key role in the successful Paycom conversion, where his knowledge and support have been instrumental—and continues to be invaluable to the process. Congratulations, Juan, and thank you for your outstanding service!

#### **RECOMMENDED ACTION:**

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**FINANCIAL ANALYSIS:**

Each employee will be issued a \$100 check.

**BUDGET IMPACT:**

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Submitted By: Yvonne Hamilton, Town Clerk

**ATTACHMENTS**

None

## **AGENDA ITEM REPORT**

June 11, 2025

### **ITEM NUMBER: 6.**

**ITEM:** ~~Parks & Recreation Committee~~

### **DESCRIPTION:**

Chair Amarilys Gott will provide a verbal report at the meeting.

### **RECOMMENDED ACTION:**

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### **FINANCIAL ANALYSIS:**

There is no budget impact.

### **BUDGET IMPACT:**

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Submitted By: Yvonne Hamilton, Town Clerk

### **ATTACHMENTS**

None

## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 7.

#### ITEM:

**Consideration** and **approval** of a Resolution accepting a Proposal from Adurra Group Inc, in the amount of \$178,100, to provide GIS Utility Data Systems for Town-owned assets. Enclosed are the Staff Memo, Proposal, and draft Resolution.

#### DESCRIPTION:

##### BACKGROUND

The Town's as-built data for its infrastructure is not accurate and in some cases does not exist. The lack of reliable data presents challenges in the upkeep and repair of these critical assets and may lead to their consequential failure.

The Town has five continuing services consultants, one of which is Ardurra Group Inc. (Ardurra). Ardurra was selected based on their relevant experience in assisting municipalities such as Coral Gables, North Miami, and North Bay Village with their GIS needs. The consultant is proposing to perform extensive field measurements to capture accurate as-built information for the assets mentioned above, and a substantial portion of their proposal is to perform these data collection field exercises.

##### EVALUATION OF PROPOSAL

The proposal in the amount of \$178,100 is broken down as follows:

|                                                     |              |
|-----------------------------------------------------|--------------|
| Task 1 - Project Management & Coordination Meetings | \$16,040.00  |
| Task 2- Data Collection & Analysis                  | \$74,160.00  |
| Task 3- GIS Layer Development                       | \$64,240.00  |
| Task 4- GIS Hosting and Web Mapping                 | \$23,660.00  |
| Grand Total                                         | \$178,100.00 |

Task # 2 is about field work that is required to collect accurate information that is usable. If the Town was in possession of better quality as-built data, this fee would have been lower.

- Task # 4 is required in lieu of the Town purchasing GIS software and managing and updating the various GIS layers.

##### DISCUSSION

- GIS data systems will make compliance with regulatory agencies for annual routine sanitary system sewer reports much easier. The Town is currently required by DERM to submit data that is associated with the Sanitary Sewer System on a GIS layer to illustrate system modifications.

A Stormwater GIS database will assist staff in tracking maintenance activities that are associated with NPDES annual reporting and ensure that the Town is in compliance with maintaining assets at the required maintenance frequency.

**RECOMMENDED ACTION:**

**Consideration** and **approval** of a proposal from Ardurra Group, Inc. to develop separate GIS data layers for Water, Wastewater, Storm water, Street Signs, Off Street Parking Spaces, and Streetlights in the total amount of \$178,100.

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**FINANCIAL ANALYSIS:**

**GL Line-Item Number:** 402.5350.400063.000

**Total Revised Budget:** \$1,283,267

**Activity Amount:** \$51,209

**Encumbered Amount:** \$55,305

**Balance Remaining:** \$1,283,267

**BUDGET IMPACT:**

| Name                                | Impact Date | Fund(s)    | Account(s)          | Project # (s) | Amount Budgeted |
|-------------------------------------|-------------|------------|---------------------|---------------|-----------------|
| Improvements (Excluding Buildiings) |             | Sewer Fund | 402.5350.400063.000 |               | \$178,100       |

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Submitted By: Randy Daniel, Town Engineer

**ATTACHMENTS**

|    |                                              |
|----|----------------------------------------------|
| 1. | STAFF MEMO - GIS DATA LAYERS                 |
| 2. | ARDURRA GROUP INC. - GIS PROPOSAL            |
| 3. | Resolution - Ardura Group, Inc. - GIS System |





## TOWN OF BAY HARBOR ISLANDS MEMORANDUM

|                 |                                                                                                                     |                                                                                                 |
|-----------------|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                                                                      |                                                                                                 |
| <b>THRU:</b>    | Lindsley Noel M.Acc.                                                                                                | Town Manager                                                                                    |
| <b>FROM:</b>    | Randy L. Daniel, P.E., PMP, CFM                                                                                     | Town Engineer                                                                                   |
| <b>CC:</b>      | Joseph S. Geller, Esq.<br>Yvonne P. Hamilton, CMC<br>Randy Stokes<br>Sandra Siefken<br>Fausto Vargas-Reyes          | Town Attorney<br>Town Clerk<br>Public Works Director<br>Finance Director<br>Procurement Officer |
| <b>DATE:</b>    | June 11, 2025                                                                                                       |                                                                                                 |
| <b>SUBJECT:</b> | GIS Data Systems for Town owned utility assets<br>Award of contract to Adurra Group Inc. in the amount of \$178,100 |                                                                                                 |

### **RECOMMENDATION**

Discuss and consider a proposal from Ardurra Group, Inc. to develop separate GIS data layers for Water, Wastewater, Stormwater, Street Signs, Off Street Parking Spaces, and Street Lights in the total amount of \$178,100.

### **BACKGROUND**

The Town's as built data for its infrastructure is not accurate and in some cases they do not exist. The lack of reliable data presents challenges in the upkeep and repairs of these critical assets and may lead to their consequential failure.

The Town has five continuing services consultants, one of which is Ardurra Group Inc. (Ardurra). Ardurra was selected based on their relevant experience in assisting municipalities with GIS, and have worked with Coral Gables, North Miami and North Bay Village. They are currently working with Miami Dade Water and Sewer Department. The consultant is

proposing to perform detailed field measurements to capture as built information for the assets above mentioned, and subsequently a substantial portion of their proposal is to perform these extensive field exercises.

## **EVALUATION OF PROPOSAL**

The proposal in the amount of \$178,100 is broken down as follows:

|                                                     |              |
|-----------------------------------------------------|--------------|
| Task 1 - Project Management & Coordination Meetings | \$16,040.00  |
| Task 2- Data Collection & Analysis                  | \$74,160.00  |
| Task 3- GIS Layer Development                       | \$64,240.00  |
| Task 4- GIS Hosting and Web Mapping                 | \$23,660.00  |
| Grand Total                                         | \$178,100.00 |

Task # 2 is about field work that is required to collect accurate information that is usable. If the Town was in possession of better quality as-built data, this fee would have been lower.

Task # 4 is required in lieu of the Town purchasing GIS software and managing and updating the various GIS layers.

After the first year the Town will revisit this cost and make a determination whether its more cost effective or not to host the

## **DISCUSSION**

GIS data systems will facilitate compliance with regulatory agencies for annual routine sanitary system sewer reports. For example, the Town is currently required by DERM to submit data associated with the sanitary sewer system on a GIS Layer.

A Stormwater GIS data base will assist staff in tracking maintenance activities that is associated with NPDES annual reporting and ensure that the Town is in compliance for maintaining assets on the required maintenance frequency.

In the event of a flood that deposits silt on the roadways, a GIS database can be used to locate resources in the field that are no longer visible to the naked eye.

## **FINANCIAL ANALYSIS**

GL Line-Item Number: 402.5350.400063.000

Total Revised Budget: \$1,283,267

Activity Amount: \$51,209

Encumbered Amount: \$55,305

Balance Remaining: \$1,283,267

**ATTACHMENTS**

Proposal from Ardurra

Draft Resolution

## **TASK ORDER NO. 3; ARDURRA GROUP, INC**

**Dated this April 30, 2025**

### **ENGINEERING DEPARTMENT**

### **GIS UPDATES & FIELD VERIFICATION – PHASE 1: UTILITIES, ZONING, & PUBLIC INFRASTRUCTURE INVENTORY**

#### **PROFESSIONAL SERVICES**

This Task Order between the Town of Bay Harbor Islands, a Florida municipal corporation (“TOWN”), and Ardurra Group, Inc, a corporation (or applicable entity designation) authorized to transact business in Florida (“CONSULTANT”), is pursuant to the Engineering Consultant Services Agreement dated 11/13/23 and expiring on 11/13/25 (“MASTER AGREEMENT”).

#### **PROJECT BACKGROUND**

The Town of Bay Harbor Islands (TOWN) has a population of approximately 5,700 residents within 383 acres. BHI, as a recognized utility by Miami-Dade County, owns and operates its own water distribution and sanitary sewer collection systems. Additionally, the Florida Department of Environmental Protection has granted the TOWN an annual operating permit to manage and operate the TOWN-owned stormwater conveyance system. There are approximately 57,000 linear feet of roadway within the TOWN. The majority of the TOWN water, sewer and stormwater systems are within these roadways.

Currently, the TOWN does not have a centralized location for all utility assets, does not have up-to-date maps for planning or field operations, and is relying on non-confirmed data for regulatory compliance reporting. As a result, the TOWN has requested assistance from the CONSULTANT to help centralize water, sewer, and stormwater assets within a GIS system; develop the necessary layers to produce operational-level use maps; verify and collect field information using GPS throughout the TOWN; create additional layers for planning and zoning purposes; and host all GIS data with viewer-accessible functionality for the TOWN.

The objective of this task order is to improve efficiency in field operations and asset management. Additionally, it will support better decision-making through more accurate and accessible geographic data and maps for TOWN functions such as Planning and Zoning. Lastly, it will assist the TOWN in remaining compliant with governing regulatory compliance regulations. After completion of this task order, the CONSULTANT will host base layers that can be expanded on through additional task orders.

The proposal has been divided into the following tasks:

| <b>Task</b> | <b>Description</b>                         |
|-------------|--------------------------------------------|
| 1           | Project Management & Coordination Meetings |
| 2           | Data Collection & Analysis                 |
| 3           | GIS Layer Development                      |
| 4           | GIS Hosting and Web Mapping                |

Additional support may be provided in future phases under separate Scope(s) of Work which

## **TASK ORDER NO. 3; ARDURRA GROUP, INC**

may include:

- Additional field verification and GIS development such as:
  - Street Lighting
  - Townwide Parking
  - Street Signage
  - Police Department Statistics and Dashboards
  - Emergency Management Damage Assessments and Maps
- Regulatory Compliance Submittals:
  - Annual National Pollutant Discharge Elimination System (NPDES) Report (FDEP)
  - Annual Water and Sewer Electronic GIS Atlas Submittal (RER-DERM)
  - Annual Non-vacant Properties Not Connected/Served by Public Sewers and/or Waters (RER-DERM)

### **GENERAL REQUIREMENTS**

#### **Design Standards**

The design shall include, but is not limited to: the plans and specifications, which describe all systems, elements, details, components, materials, equipment, and any other information necessary for construction. The design shall be accurate, coordinated between disciplines, and in all respects, adequate for construction, and shall be in conformity, and compliance, with all applicable laws, codes, permits, and regulations.

#### **Quality Control**

The CONSULTANT is responsible for the quality control (QC) of their work and of its sub-consultants. The CONSULTANT shall provide to the Town the list of sub-consultants which shall be used for this project. This list shall not be changed without prior approval of the TOWN. All sub-consultant documents and submittals shall be submitted directly to the CONSULTANT for their independent QC review. The Town shall only accept submittals for review and action from the CONSULTANT.

The CONSULTANT shall be responsible for the professional quality, technical accuracy, and coordination of all pre-design services, designs, drawings, specifications, and other services furnished by the CONSULTANT and their sub-consultant(s). It is the CONSULTANT's responsibility to independently and continually QC their plans, specifications, reports, electronic files, progress payment applications, schedules, and all project deliverables required by this task order. The CONSULTANT shall provide the TOWN with a marked up set of plans and/or specifications showing the CONSULTANT's QC review. Such mark-ups shall accompany the CONSULTANT's scheduled deliverables. The submittal shall include the names of the CONSULTANT's staff that performed the QC review for each component (structures, roadway, drainage, etc.).

## **TASK ORDER NO. 3; ARDURRA GROUP, INC**

### **Project Schedule**

The CONSULTANT shall submit a preliminary project schedule as an exhibit of this task order. The schedule shall be prepared in Microsoft Project and shall utilize an estimated Notice-to-Proceed (NTP), based on best available information.

The CONSULTANT shall submit a final project schedule to the TOWN, for approval, within 10 business days after receiving the NTP and prior to beginning work. No work shall commence without an approved schedule. The final schedule shall include design, permitting activities, submittal review timeframes, and other project activities as required to complete the work. The CONSULTANT shall submit updated project schedules as required in the specific scope of services.

### **Permitting**

The CONSULTANT shall coordinate with the TOWN, regulatory agencies, and any other government entity having an interest or jurisdiction, which may require permits for this project. The CONSULTANT shall provide an estimate of fees and duration associated with the permitting process. Some of the regulatory or permitting agencies that may be associated with this project include, but are not limited to:

- South Florida Water Management District (SFWMD)
- U.S. Army Corps of Engineers (USACE)
- U.S. Coast Guard (USCG)
- Miami Dade County Division of Environmental Resources Management (DERM)
- Town of Bay Harbor Islands Building Department

## **SPECIFIC SCOPE OF SERVICES**

**The Scope of Services to be provided by CONSULTANT shall be as follows:**

### **Task 1 – Project Management Services & Coordination Meetings**

The CONSULTANT will provide project management services, which will include the following main activities:

- Kick-off Meeting
- Coordination meeting with the TOWN's Public Works Department. Three (3) coordination meetings have been estimated for budgeting purposes
- One (1) project workshop/presentation with TOWN stakeholders
- Monthly Progress Reports

### **Deliverables:**

- Monthly Progress Reports (four (4) total)
- Meeting agendas and minutes (One (1) kick-off meeting and three (3) coordination meetings)
- Draft and Final Project Workshop Presentation

## TASK ORDER NO. 3; ARDURRA GROUP, INC

### **Task 2 –Data Collection & Analysis**

The CONSULTANT will prepare a Request for Information (RFI) to the TOWN. Data Collection efforts will include, but are not limited to:

- Water, Wastewater, and Stormwater As-Built information
- Existing Water and Wastewater GIS data
- Zoning data
- Land use and environmental designations
- CCTV and Inspection records
- CIPP Lining records
- Existing Parking Lot As built
- Street Signage Shop Drawing(s)
- Street Light Shop Drawing(s)

The CONSULTANT will provide three (3) CONSULTANT staff members that will walk the entirety of the TOWN's roadways and right of way within the project area and using a GPS Unit will collect the following data, orientation, and asset photographs per type of infrastructure, as follows:

- **Wastewater System:**
  - Sewer Manholes
    - Bottom Depth
    - Invert Depth, Material, Size, and Direction
    - Level I Surface Manhole Structure Condition Assessment
  - Cleanouts
  - Force Main Valves
- **Stormwater System:**
  - Catch Basins
    - Bottom Depth
    - Invert Depth, Material, Size, and Direction
    - Level I Surface Catch Basin Condition Assessment
  - Storm Manholes
    - Bottom Depth
    - Invert Depth, Material, Size, and Direction
    - Level I Surface Storm Manhole Condition Assessment
  - Augers
    - Bottom Depth
  - Control Structures
    - Bottom Depth
    - Invert Depth, Material, Size, and Direction
  - Outfalls
    - Pipe Size, Material, Direction & GPS Coordinates of outfall
- **Water System:**
  - Water Main Valves
  - Fire Hydrants
  - Meter Boxes

## **TASK ORDER NO. 3; ARDURRA GROUP, INC**

- **Street Signage Inventory:**
  - Type (regulatory, warning, guide)
  - Mounting method (post, pole, etc.)
  - GPS coordinates and photos
- **Parking Spaces Inventory:**
  - Type of Parking Space (Regular, Government, Handicap, Compact)
  - Location boundaries (polygon delineation)
  - Number of spaces
- **Street Lighting Inventory:**
  - Fixture Type (Cobra head or LED)
  - Type of Light Pole (Decorative, Wood, Concrete, Composite, Metal)
  - Coordinates of Street Light

As part of the data collection to occur in the field, Ardurra personnel will also perform a condition assessment of all sewer manholes, catch basins, and storm manholes encountered. The condition assessment will be conducted through a visual surface-level inspection, referred to as a Level I inspection. The assessment will provide a condition status (Sound or Defective) for the various features of each structure. Additionally, it will document any general observations made. The inspection will only include features that were accessible and inspectable at the time of the assessment. No structures will be re-inspected as part of this task order.

Rim elevations will be obtained using existing topographic information from the United States Geological Survey (USGS) and LiDAR data from the Florida Division of Emergency Management (FDEM). Vertical accuracy will be confirmed using known vertical control survey benchmark points within the project area. In the case that structures are not accessible, the CONSULTANT will prepare a request to clean structures to perform an additional site visit once the structures are clean. Additionally, photographic records of assets including site, orientation and inside photographs will be recorded.

### **Deliverables:**

- Request for Information (RFI)
- Data Collection Summary Report or Presentation
- Cleaning Request Tables
- Surcharged Manholes Table
- Sewer Manhole Condition Assessment Report(s)
- Stormwater Structure Condition Assessment Report(s)

### **Task 3 – GIS Layer Development**

The CONSULTANT will propose a database schema for the TOWN's review and approval. After the GPS Field Data Collection is completed and field data is gathered, the CONSULTANT will review and geo-reference the features collected using available aerial imagery. Once the data georeferencing is completed, the CONSULTANT will perform a comparison between the existing GIS infrastructure, available As-built records, and the collected data. The CONSULTANT will advise the TOWN of any discrepancies between existing GIS records and field collected data.



## **TASK ORDER NO. 3; ARDURRA GROUP, INC**

The horizontal and vertical location of assets will be transformed to FL State Plane NAD83 and NGVD '29, respectively. Lines will be digitized based on the field verified visual assessment, photographic orientations of point features, and logical assumptions (i.e. Service Lines will be digitized from any available meter boxes to the nearest building).

The verified geodatabases will be submitted to the TOWN for review and comments in form of final Maps and asset tables, including the identification (ID) number assigned to each asset. It is assumed that the TOWN will provide comments within fifteen (15) calendar days. If any asset discrepancies are not resolved after the TOWN's review, the CONSULTANT will recommend escalating the data collection to a professional surveyor, to be performed under a separate Scope of Work for the TOWN's review and approval.

### **Task 3.1 – Wastewater System Geodatabase**

Using the data collected or obtained as part of Task 2, the CONSULTANT will create or update the Town's Wastewater System Geodatabase. The Wastewater System Geodatabase will include the following point and line features:

- Sewer Manholes: Including Rim, bottom and inverts with size, material, direction, location/orientation and inside photos
- Cleanouts: GPS Location & Photo
- Gravity Mains: including up and down invert elevations, material, size
- Sewer Laterals: Laterals will be digitized based on available data and availability of cleanouts. A standard sewer lateral size will be utilized.
- Force Main Valves: GPS Location & Photo

#### **Deliverables:**

- Wastewater System Geodatabase (.gdb)
- List of additional infrastructure recommended to be surveyed (.xlsx)
- Digital set of geodatabase maps (.pdf)
- Street Signage Inventory Summary
- Street Lighting Inventory Summary
- Municipal Parking Lots Inventory Map & Attributes

### **Task 3.2 – Stormwater System Geodatabase**

Using the data collected or obtained as part of Task 2, the CONSULTANT will create a Stormwater System Geodatabase. The Stormwater System Geodatabase will include the following point and line features:

- Storm Manholes: Including Rim, bottom and inverts with size, material, direction, location/orientation and inside photos
- Catch Basins: Including Rim, bottom and inverts with size, material, direction, location/orientation and inside photos
- Augers: Including Rim elevation, and GPS coordinates
- Outfalls: Including GPS coordinates, material, diameter and photo

## **TASK ORDER NO. 3; ARDURRA GROUP, INC**

Linear features such as solid pipes, exfiltration trenches, and slab covered trenches will be digitized based on the best available information and assumptions of connectivity between drainage structures.

### **Deliverables:**

- Stormwater System Geodatabase (.gdb)
- List of additional infrastructure recommended to be surveyed (.xlsx)
- Digital set of geodatabase maps (.pdf)

### **Task 3.3 – Zoning and Planning Geodatabase**

Using the data obtained as part of Task 2, the CONSULTANT will create a planning and zoning layer based on current TOWN Ordinance(s) and TOWN PLANNER Interpretation. The layer will include polygons for various zoning districts and parcel information from Miami-Dade County Appraisal Office.

The verified Zoning Geodatabase will be submitted to the TOWN for review and comments in form of final Maps and asset tables. It is assumed that the TOWN will provide comments within fifteen (15) calendar days.

### **Deliverables:**

- Zoning and Planning Geodatabase (.gdb)
- Digital set of geodatabase maps (.pdf)

### **Task 3.4 – Water System Geodatabase**

Using the data collected or obtained as part of Task 2, the CONSULTANT will update the Town's Water System Geodatabase with the following features:

- Water Main Valves
- Meter Boxes
- Service Lines
- Fire Hydrants

This effort supports LCCR Inventory development, O&M valve exercising programs, fire flow protection confirmation, among others.

### **Deliverables:**

- Water System Geodatabase (.gdb)
- List of additional infrastructure recommended to be surveyed (.xlsx)
- Digital set of geodatabase maps (.pdf)

### **Task 3.5 – Street Signage inventory Geodatabase**

Using the data collected or obtained as part of Task 2, the CONSULTANT will create the Town's Street signage Geodatabase with the following features:

### **TASK ORDER NO. 3; ARDURRA GROUP, INC**

- Coordinates of Street Sign
- Type of Signage
- Type of Signage Pole
- Photograph of Signage

This effort supports street signage inventory requirements by Miami Dade County Public Works and Transportation, Police Department functions and a pre-assessment of existing Town Inventory in the event of FEMA Grant Reimbursement Claim as part of a declared disaster and insurances on Town assets.

#### **Deliverables:**

- Street Signage Geodatabase (.gdb)
- Digital set of geodatabase maps (.pdf)

#### **Task 3.6 – Parking Spaces Inventory Geodatabase**

Using the data collected or obtained as part of Task 2, the CONSULTANT will create the Town's Parking Spaces Inventory Geodatabase with the following features:

- Type of Parking Space (Regular, Government, Handicap, Compact)
- Count of Parking Spaces
- Location of Parking Space (On street, Lot)

This effort supports supplemental efforts by Miami Dade County Traffic and Transportation (designated taxi area criteria and ADA space requirements); Development planning; Grant funding sources; Police Department and parking enforcement; and Planning strategies.

#### **Deliverables:**

- Parking Space Geodatabase (.gdb)
- Digital set of geodatabase maps (.pdf)

#### **Task 3.7 – Street Lighting Inventory Geodatabase**

Using the data collected or obtained as part of Task 2, the CONSULTANT will create the Town's Street Lighting Inventory Geodatabase with the following features:

- Fixture Type (Cobra head or LED)
- Type of Light Pole (Decorative, Wood, Concrete, Composite, Metal)
- Coordinates of Street Light
- Type of Light (Vehicular, Pedestrian)

This effort supports future requests for increasing or decreasing Town lighting efforts; Infrastructure planning; Grant funding sources; and, determining fixture ownership by category.

#### **Deliverables:**

- Street Lighting Geodatabase (.gdb)
- Digital set of geodatabase maps (.pdf)

## **TASK ORDER NO. 3; ARDURRA GROUP, INC**

### **Task 4 – GIS Hosting and Web Mapping**

The CONSULTANT will host all GIS data for the TOWN for a period of one (1) year, with the option for yearly renewal and provide web viewing capabilities to the TOWN through a viewer portal URL.

Additionally, the CONSULTANT will create and provide to the TOWN mobile digital field map forms for TOWN O&M personnel use to collect data throughout the year pertaining to required maintenance such as storm structure cleaning, valve exercising, and condition inspections of utility structures.

#### **Deliverable:**

- Wastewater System ArcGIS Online Web Application Viewer
- Stormwater System ArcGIS Online Web Application Viewer
- Zoning and Planning ArcGIS Online Web Application Viewer
- Mobile Fillable Field Map forms (digital) for Operation Use
- Water System ArcGIS Online Web Application Viewer

### **PROJECT ASSUMPTIONS**

- Requested information will be made available by the TOWN, as available
- Survey services will not be performed. If surveys are determined to be required during the project execution, they will be additional services and will require a scope revision.
- The TOWN's staff will be available to attend meetings and assist with site visits and provide access to assets that are not accessible or within the Right of Way
- TOWN staff will assist with data collection on Kane Concourse requiring MOT
- All materials & deliverables shall be submitted electronically to the TOWN
- No design or permitting services are included in this Scope of Work
- No surveying, Subsurface Utility Engineering services, geotechnical investigations, water sampling, or on-site field inspections are included
- The TOWN to provide geodatabases as previously submitted to RER-DERM
- Mapping efforts are being made on logical assumptions based on the field conditions encountered.
- Parking Spaces Inventory does not include Parking Garage(s).
- The TOWN will provide GIS data sources necessary for inventory framework including property and parcel information, and locations and sizes of existing water distribution lines, meter and service lines. At minimum, pipe size diameters and material will be required.
- The TOWN will schedule and coordinate any public notice meeting(s)
- All hosting of data will be for a period of one year with the effective date being the completion of this task order.
- The TOWN will conduct submittal reviews and provide comments within fifteen (15) calendar days of submittal
- Non-Solicitation of Employees and Independent Contractors and Covenant Not to Hire. The TOWN agrees that they will not, directly or indirectly, initiate efforts aimed at the hiring of the CONSULTANT's employees or independent contractors or solicit, hire, employ, recruit, the CONSULTANT's employees or independent contractors, without the prior

## **TASK ORDER NO. 3; ARDURRA GROUP, INC**

written approval of THE CONSULTANT until after three (3) years from the effective date of this Agreement.

### **ADDITIONAL SERVICES**

If authorized in writing by the TOWN, as an amendment to this Task Order, the CONSULTANT shall furnish, or obtain, Additional Services of the types listed in the MASTER AGREEMENT. The TOWN, as indicated in the MASTER AGREEMENT, will pay for these services.

### **PERFORMANCE SCHEDULE**

The CONSULTANT shall perform the services identified in Tasks 1 through 4 within six (6) months of the written Notice to Proceed. A detailed schedule will be provided to the TOWN at the project kick-off meeting.

### **PROJECT FUNDING**

Performance of this project is at the TOWN's discretion and may be contingent upon the TOWN receiving funding and work shall not begin until the TOWN provides a Notice to Proceed to CONSULTANT.

### **METHOD OF COMPENSATION**

The services performed will be accomplished using the Lump Sum method of compensation. The total hourly rates payable by the TOWN for each of CONSULTANT's employee categories, reimbursable expenses, if any, and sub-consultant fees, if any, are shown on **Exhibit A** attached hereto and made a part hereof. Pay application requests shall be prepared on the TOWN's approved pay application request form. The CONSULTANT shall submit the pay application request to the TOWN's Project Manager for review and approval. Once the TOWN's Project Manager approves the CONSULTANT's pay application request, the CONSULTANT may submit it to the TOWN's accounts payable department via email ([mromero@bayharborislands-fl.gov](mailto:mromero@bayharborislands-fl.gov)) with a copy to the Project Manager. Pay application requests shall be submitted monthly.

### **TERMS OF COMPENSATION**

Services will be provided for the following Lump Sum amounts:

|                                                     |                     |
|-----------------------------------------------------|---------------------|
| Task 1 – Project Management & Coordination Meetings | \$16,040.00         |
| Task 2 – Data Collection & Analysis                 | \$74,160.00         |
| Task 3 – GIS Layer Development                      | \$64,240.00         |
| Task 4 – GIS Hosting and Web Mapping                | \$23,660.00         |
|                                                     |                     |
| <b>Grand Total</b>                                  | <b>\$178,100.00</b> |

**TASK ORDER NO. 3; ARDURRA GROUP, INC**

**TOWN CONTACTS**

Requests for payments should be directed to Town of Bay Harbor Islands Accounts Payable via e-mail to [mromero@bayharborislands-fl.gov](mailto:mromero@bayharborislands-fl.gov) after getting approval from the TOWN's Project Manager. All other correspondence and submittals should be directed to the attention of Rodney Carrero-Santana, P.E., Town Engineer/Project Manager, at the address shown below. **Please be sure that all correspondence refers to the TOWN project number and title as stated above.**

**Randy Daniel, P.E.**

Town Engineer  
Town of Bay Harbor Islands  
9665 Bay Harbor Terrace  
Bay Harbor Islands, FL 33154  
(305) 866-6241  
[rcarrerosantana@bayharborislands-fl.gov](mailto:rcarrerosantana@bayharborislands-fl.gov)

**CONSULTANT CONTACTS**

Consultant: Rodolfo E. Remon, MS, ENV SP  
Firm Name Ardurra Group, Inc  
Address: 1000 NW 57<sup>th</sup> Ct – Suite 800, Miami, FL 33126  
Email: [rereumon@ardurra.com](mailto:rereumon@ardurra.com)  
Phone: 786-352-6788  
Fax: (305) 675-2373

**TOWN**

IN WITNESS OF THE FOREGOING, the parties have set their hands and seals the day and year first written above.

TOWN OF BAY HARBOR ISLANDS, a  
municipal corporation of the State of Florida.

\_\_\_\_\_  
Lindsley Noel  
Town Manager

\_\_\_\_\_  
Date

TASK ORDER NO. 3; ARDURRA GROUP, INC

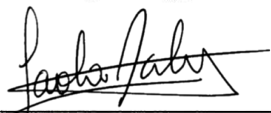
CONSULTANT/CONTRACTOR

WITNESSES:



Rodolfo Remon

[Witness print/type name]



Paola Davalos

[Witness print/type name]

(CORPORATE SEAL)



Ardurra Group, Inc.,  
a corporation authorized to transact  
business in Florida



Kartik Vaith, Authorized Representative  
[Print Name, check title]

- ☐ President ☐ Vice President  
☐ Authorized Signatory (Please provide  
corporate authorization)

ATTEST:

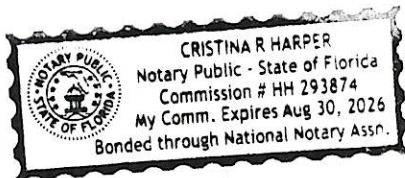


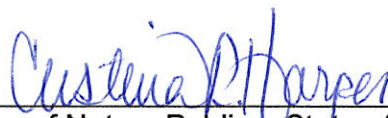
Secretary  
Brent Walters  
[Print Name]

STATE OF Florida :  
COUNTY OF Miami-Dade :

The foregoing instrument was acknowledged before me by means of ☒ physical  
presence or ☐ online notarization, this 27th day of May, 2020, by  
Kartik Vaith as Authorized Representative for Ardurra Group, Inc.,  
a Florida company (or corporation).

(SEAL)



  
(Signature of Notary Public - State of Florida)

Cristina R. Harper  
(Print, Type or Stamp Commissioned Name of Notary Public)

Personally Known \_\_\_\_\_ OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

**TASK ORDER NO. BHI-229-1; ARDURRA GROUP, INC**

**Exhibit A – Work Break Down Fee Schedule**





Town of Bay Harbor Islands

RFQ 5-1005-23-0-2023 - Task Order 3

GIS UPDATES & FIELD VERIFICATION – PHASE 1: UTILITIES, ZONING, & PUBLIC INFRASTRUCTURE INVENTORY

PROPOSED FEE SCHEDULE

Appendix A



|             |                                                               |                    |                 |                 |                 |                |             |             |                  |             | Budget       |              |
|-------------|---------------------------------------------------------------|--------------------|-----------------|-----------------|-----------------|----------------|-------------|-------------|------------------|-------------|--------------|--------------|
|             |                                                               |                    |                 |                 |                 |                |             |             |                  |             |              |              |
|             |                                                               | Principal Engineer | Project Manager | Senior Engineer | Senior Designer | Staff Engineer | GIS Tech    | Inspector   | Senior Inspector | Total Hours | Labor        | Subtotal     |
| Rate, \$/Hr |                                                               | \$260.00           | \$220.00        | \$220.00        | \$150.00        | \$135.00       | \$110.00    | \$100.00    | \$140.00         |             |              |              |
| Task        |                                                               |                    |                 |                 |                 |                |             |             |                  |             |              |              |
| 1           | Project Management & Coordination Meetings                    | 2                  | 40              | 12              | 20              | 8              | 0           | 0           | 0                | 82          | \$16,040.00  | \$16,040.00  |
|             |                                                               |                    |                 |                 |                 |                |             |             |                  |             |              |              |
| 2           | Data Collection & Analysis                                    | 2                  | 24              | 18              | 70              | 20             | 40          | 300         | 120              | 594         | \$74,160.00  | \$74,160.00  |
|             |                                                               |                    |                 |                 |                 |                |             |             |                  |             |              |              |
| 3           | GIS Layer Development                                         | 4                  | 30              | 38              | 105             | 94             | 180         | 0           | 0                | 451         | \$64,240.00  | \$64,240.00  |
|             |                                                               |                    |                 |                 |                 |                |             |             |                  |             |              |              |
| 4           | GIS Hosting and Web Mapping                                   | 0                  | 16              | 12              | 48              | 60             | 20          | 0           | 0                | 156         | \$23,660.00  | \$23,660.00  |
|             |                                                               |                    |                 |                 |                 |                |             |             |                  |             |              |              |
|             |                                                               |                    |                 |                 |                 |                |             |             |                  |             |              |              |
|             | Total (Hours)                                                 | 8                  | 110             | 80              | 243             | 182            | 240         | 300         | 120              | 676         |              |              |
|             | Sub-Total Labor Fee                                           |                    |                 |                 |                 |                |             |             |                  |             | \$178,100.00 | \$178,100.00 |
|             | ODC's (Mileage, Reproduction & Reimbursable) (See Appendix B) |                    |                 |                 |                 |                |             |             |                  |             |              | \$0.00       |
|             | Sub-Total Labor Fee/ODC                                       |                    |                 |                 |                 |                |             |             |                  |             |              | \$178,100.00 |
|             | Total Project Cost (Labor/ODC)                                |                    |                 |                 |                 |                |             |             |                  |             |              | \$178,100.00 |
|             | % Utilization                                                 | 1.18%              | 16.27%          | 11.83%          | 35.95%          | 26.92%         | 35.50%      | 44.38%      | 17.75%           | 189.79%     |              |              |
|             | Total (\$)                                                    | \$2,080.00         | \$24,200.00     | \$17,600.00     | \$36,450.00     | \$24,570.00    | \$26,400.00 | \$30,000.00 | \$16,800.00      |             |              | \$178,100.00 |



GIS UPDATES & FIELD VERIFICATION - PHASE 1: UTILITIES, ZONING, & PUBLIC INFRASTRUCTURE INVENTORY

| ID | Task Name                                               | Duration | Start        | Finish       | Qtr 3, 2025 |     |     | Qtr 4, 2025 |     |     | Qtr 1, 2026 |     |     | Qtr 2, 2026 |     |     | Qtr 3, 2026 |     |     | Qtr 4, 2026 |     |     |
|----|---------------------------------------------------------|----------|--------------|--------------|-------------|-----|-----|-------------|-----|-----|-------------|-----|-----|-------------|-----|-----|-------------|-----|-----|-------------|-----|-----|
|    |                                                         |          |              |              | Jul         | Aug | Sep | Oct         | Nov | Dec | Jan         | Feb | Mar | Apr         | May | Jun | Jul         | Aug | Sep | Oct         | Nov | Dec |
| 1  | GIS PHASE 1: UTILITIES, ZONING, & PUBLIC INFRASTRUCTURE | 375 days | Mon 7/7/25   | Fri 12/11/26 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 2  | Task 2 - Data Collection and Analysis                   | 40 days  | Mon 7/7/25   | Fri 8/29/25  |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 3  | Task 3 - GIS Layer Development                          | 90 days  | Mon 8/11/25  | Fri 12/12/25 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 4  | 3.1 - Wastewater System Geodatabase                     | 90 days  | Mon 8/11/25  | Fri 12/12/25 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 5  | 3.2 - Stormwater System Geodatabase                     | 90 days  | Mon 8/11/25  | Fri 12/12/25 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 6  | 3.3 - Planning and Zoning Geodatabase                   | 30 days  | Mon 7/7/25   | Fri 8/15/25  |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 7  | 3.4 - Water System Geodatabase                          | 90 days  | Mon 8/11/25  | Fri 12/12/25 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 8  | 3.5 - Street Signage Inventory Geodatabase              | 60 days  | Mon 8/11/25  | Fri 10/31/25 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 9  | 3.6 - Parking Spaces Inventory Geodatabase              | 60 days  | Mon 8/11/25  | Fri 10/31/25 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 10 | 3.7 - Street Lighting Geodatabase                       | 60 days  | Mon 8/11/25  | Fri 10/31/25 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |
| 11 | Task 4 - GIS Hosting and Web Mapping                    | 261 days | Fri 12/12/25 | Fri 12/11/26 |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |             |     |     |

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, ACCEPTING A PROPOSAL FROM ARDURRA GROUP INC. IN THE AMOUNT OF \$178,100 TO DEVELOP AND MAINTAIN, FOR A PERIOD OF ONE YEAR, GIS DATA LAYERS FOR WATER, SEWER, STORMWATER, STREET SIGNS, STREET LIGHTS, AND PARKING SPACES; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR EXPENDITURE OF FUNDS; AND SETTING AN EFFECTIVE DATE.**

**WHEREAS**, the existing as built information regarding Water, Sewer, Stormwater, Street Signs, Streetlights, and Parking Spaces are not accurate and, in some cases, do not exist; and

**WHEREAS**, the Town requires accurate data sets to efficiently maintain Water, Sewer, Stormwater, Street Signs, Streetlights, and Parking Spaces assets and to comply with regulatory authorities; and

**WHEREAS**, Staff received a proposal in the amount of \$178,100 from Ardurra Group Inc. to develop the required data sets and to maintain them for one year; and

**WHEREAS**, staff wishes to utilize the services of Ardurra Group Inc. to create and maintain these data sets and believes that this is in the best interest of the Town and its citizens.

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

**Section 1. Recitals.** The foregoing recitals are adopted and hereby incorporated as if fully set forth herein.

**Section 2. Authorization of the Town Council.** The Town Council authorizes the expenditure of \$178,100 in favor of Ardurra Group Inc., for the development of GIS data layers for Water, Sewer, Stormwater, Street Signs, Streetlights, and Parking Spaces, and for maintaining these GIS layers for one year.

**Section 3. Effective Date.** This Resolution shall be effective immediately upon its adoption.

**PASSED AND ADOPTED** by the Town of Bay Harbor Islands this 11<sup>th</sup> day of June 2025.

**By:** \_\_\_\_\_  
**Isaac Salver, Mayor**

**ATTEST:**

---

**Yvonne P. Hamilton, Town Clerk**

**APPROVED AS TO FORM:**

---

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

## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 8.

#### ITEM:

**Consideration** and **approval** of a Resolution accepting a proposal from Hazen and Sawyer to develop a Wastewater Collection and Transmission System Master Plan in the amount of \$147,600. Enclosed are the Staff Report, Proposal, and draft Resolution

#### DESCRIPTION:

##### BACKGROUND

The Town's sanitary sewer system was placed under moratorium in December 2022. Although the moratorium was lifted, it was reimposed in September 2024 due to the unresponsiveness of the Town. A response submitted on December 2024 was successful in persuading DERM to lift the moratorium, and gave a commitment to "Conduct hydraulic analysis of Wastewater Collection and Transmission System for the 2-year 24-hour storm", by October 2025.

A Wastewater Collection and Transmission System Master Plan is also critical to illustrate the current capacities of sewer infrastructure, for components that operate under gravity and for those that are pressurized. The Plan will analyze the total system and provide recommendations for upgrades as a result of current capacity, age, type of material and arguably most importantly, future capacities based on proposed new developments.

Roughly a total of 820 new units will add to the current sewage flows over the next 2-7 years. These projects are not evenly distributed throughout the East Island and specific sewer stations out of the five stations that exist may need to be upgraded earlier than others. These upgrades are necessary to avoid sewer backups and overflows that will undoubtedly result in sewer moratoriums, similar to what occurred in September 2024.

##### EVALUATION OF PROPOSAL

The proposal in the amount of \$147,600 is broken down as follows:

|                                             |           |
|---------------------------------------------|-----------|
| Task 1 - Review existing Model              | \$2,620   |
| Task 2- Develop Project Schedule            | \$2,460   |
| Task 3- Collect Fixed Field Data            | \$9,760   |
| Task 4- Collect variable field data         | \$9,400   |
| Task 5- Develop Hydraulic Model             | \$12,180  |
| Task 6- Calibrate Hydraulic Model           | \$7,200   |
| Task 7- Conduct Peak flow analysis          | \$31,070  |
| Task 8- Prepare basin level peak flow study | \$32,100  |
| Task 9- Progress meetings                   | \$2,060   |
| Grand Total                                 | \$147,600 |

Tasks # 7 and 8 will provide the critical information that is required from this Master Plan and are the two most expensive items.

##### DISCUSSION

The five pneumatic sewer ejector stations were never included in the 2010 Peak Flow Management Study, required by DERM. These ejector stations do not operate like conventional submersible pumps stations and at the time DERM did not require that the hydraulic model included these stations.

The hydraulic model is now required to include the pneumatic ejector stations, that collect flow from the five sewer sub basins and transmit to the gravity system for conveyance to the wet well at the main pump station. A key component of the Master Plan is the basin-level peak flow study for the five sub basins.

#### **RECOMMENDED ACTION:**

**Consideration** and **approval** of a proposal from Hazen and Sawyer to develop a Wastewater Collection and Transmission System Master Plan in the amount of \$147,600, that will address the possible need for capacity-related improvements throughout the system.

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#### **FINANCIAL ANALYSIS:**

**GL Line-Item Number:** 402.5350.400063.000

**Total Revised Budget:** \$1,283,267

**Activity Amount:** \$51,209

**Encumbered Amount:** \$55,305

**Balance Remaining:** \$1,283,267

#### **BUDGET IMPACT:**

| Name                                | Impact Date | Fund(s)    | Account(s)          | Project #(s) | Amount Budgeted |
|-------------------------------------|-------------|------------|---------------------|--------------|-----------------|
| Improvements (Excluding Buildiings) |             | Sewer Fund | 402.5350.400063.000 |              | \$147,600       |

---

Submitted By: Randy Daniel, Town Engineer

#### **ATTACHMENTS**

|    |                                                                      |
|----|----------------------------------------------------------------------|
| 1. | STAFF MEMO Wastewater Collection and Transmission System Master Plan |
| 2. | Resolution - Hazen and Sawyer                                        |
| 3. | BHI WCTS Master Plan proposal                                        |



## TOWN OF BAY HARBOR ISLANDS MEMORANDUM

|                 |                                                                                                                                      |                                                                                                 |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                                                                                       |                                                                                                 |
| <b>THRU:</b>    | Lindsley Noel M.Acc.                                                                                                                 | Town Manager                                                                                    |
| <b>FROM:</b>    | Randy L. Daniel, P.E., PMP, CFM                                                                                                      | Town Engineer                                                                                   |
| <b>CC:</b>      | Joseph S. Geller, Esq.<br>Yvonne P. Hamilton, CMC<br>Randy Stokes<br>Sandra Siefken<br>Fausto Vargas-Reyes                           | Town Attorney<br>Town Clerk<br>Public Works Director<br>Finance Director<br>Procurement Officer |
| <b>DATE:</b>    | June 11, 2025                                                                                                                        |                                                                                                 |
| <b>SUBJECT:</b> | Contract award to Hazen and Sawyer to develop a Wastewater Collection and Transmission System Master Plan in the amount of \$147,600 |                                                                                                 |

### **RECOMMENDATION**

Consideration and approval of a proposal from Hazen and Sawyer to develop a Wastewater Collection and Transmission System Master Plan in the amount of \$147,600, that will address the need for capacity-related improvements throughout the system.

### **BACKGROUND**

The Town's sanitary sewer system was placed under moratorium in December 2022. Although the moratorium was lifted, it was reimposed in September 2024 due to the unresponsiveness of the Town. A detailed letter was submitted on December 2024 and this letter was successful in persuading DERM to lift the moratorium. Among other things, this letter gave a commitment to "Conduct hydraulic analysis of Wastewater Collection and Transmission System for the 2-year 24-hour storm", by October 2025.

In addition, a Wastewater Collection and Transmission System Master Plan is critical to analyze the current capacities of sewer infrastructure components that operate under gravity and for those that are pressurized. The Plan was last updated in 2010 when DERM required a Peak Flow Management Study for the Town. At the time the plan did not include the ejector stations. The new plan will analyze the total wastewater collection and transmission system and provide recommendations for upgrades.

Roughly a total of 820 new housing units will be added to the existing inventory over the next 1-7 years and will place a burden on the existing infrastructure. These projects are not evenly distributed throughout the East Island and the Master Plan will identify the priority for upgrading sewer infrastructure that includes gravity mains, force mains and pneumatic ejector stations. These upgrades are necessary to avoid sewer backups and overflows that will undoubtedly result in new sewer moratoriums similar to what occurred in September 2024.

### **EVALUATION OF PROPOSAL**

The proposal in the amount of \$147,600 is broken down as follows:

|                                             |           |
|---------------------------------------------|-----------|
| Task 1 - Review existing Model              | \$2,620   |
| Task 2- Develop Project Schedule            | \$2,460   |
| Task 3- Collect Fixed Field Data            | \$9,760   |
| Task 4- Collect variable field data         | \$9,400   |
| Task 5- Develop Hydraulic Model             | \$12,180  |
| Task 6- Calibrate Hydraulic Model           | \$7,200   |
| Task 7- Conduct Peak flow analysis          | \$31,070  |
| Task 8- Prepare basin level peak flow study | \$32,100  |
| Task 9- Progress meetings                   | \$2,060   |
| Grand Total                                 | \$147,600 |

Tasks # 7 and 8 will provide the critical information that is required to deliver this Master Plan and are the two most expensive items.

### **DISCUSSION**

The five pneumatic sewer ejector stations were never included in the 2010 Peak Flow Management Study that was performed by Hazen and Sawyer, and which was required by DERM. These ejector stations do not operate like conventional submersible pumps stations and as a result at the time DERM did not require that the hydraulic model included these stations.

The hydraulic model is now required to include the pneumatic ejector stations, that collect flow from the five sewer sub basins and transmit it to the gravity system for onward conveyance to the wet well at the main pump station. Consequently, a key component of the Master Plan is the basin-level peak flow study for the five sub basins.

### **FINANCIAL ANALYSIS**

GL Line-Item Number: 402.5350.400063.000



Total Revised Budget: \$285,267

Activity: \$51,209

Encumbered Amount: \$55,305

Balance Remaining: \$1,283,267

**ATTACHMENTS**

Proposal from Hazen and Sawyer

Draft Resolution

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, ACCEPTING A PROPOSAL FROM HAZEN AND SAWER IN THE AMOUNT OF \$147,600 TO DEVELOP A WASTEWATER COLLECTION AND TRANSMISSION SYSTEM MASTER PLAN; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR EXPENDITURE OF FUNDS; AND SETTING AN EFFECTIVE DATE.**

**WHEREAS**, the Town gave a commitment to DERM in a letter dated December 3, 2024 to expand the Hydraulic Model and develop a Wastewater Collection and Transmission System Master Plan for a 2-year 24-hour storm by October 31 2025; and

**WHEREAS**, the Town requires this Hydraulic Model to be developed to determine critical sanitary sewer system improvements that will service current and future needs; and

**WHEREAS**, staff received a proposal in the amount of \$147,600 from Hazen and Sawyer to perform the required Hydraulic Analysis and produce the Wastewater Collection and Transmission System Master Plan; and

**WHEREAS**, staff wishes to utilize the services of Hazen and Sawyer to expand the Hydraulic Model and develop a Wastewater Collection and Transmission System Master Plan and believes that this is in the best interest of the Town and its citizens.

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

**Section 1. Recitals.** The foregoing recitals are adopted and hereby incorporated as if fully set forth herein.

**Section 2. Authorization of the Town Council.** The Town Council hereby accepts the Proposal from Hazen and Sawyer in the amount of \$147,600 to expand the Hydraulic Model and develop a Wastewater Collection and Transmission System Master Plan.

**Section 3. Effective Date.** This Resolution shall be effective immediately upon its adoption.

**PASSED AND ADOPTED** by the Town of Bay Harbor Islands this 11<sup>th</sup> day of June 2025.

**By:** \_\_\_\_\_  
**Isaac Salver, Mayor**

**ATTEST:**

---

**Yvonne P. Hamilton, Town Clerk**

**APPROVED AS TO FORM:**

---

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



Hazen and Sawyer  
4000 Hollywood Boulevard, 750N • Hollywood, FL 33021

May 23, 2025

Randy Daniel, PE  
Town Engineer  
Town of Bay Harbor Islands  
9665 Bay Harbor Terrace  
Bay Harbor Islands, FL 33154

**Re: Wastewater Collection and Transmission System Master Plan**

Dear Mr. Daniel:

Hazen and Sawyer (Hazen) is pleased to provide this engineering services proposal to develop a Wastewater Collection and Transmission System (WCTS) Master Plan that addresses the possible need for capacity-related improvements throughout the system.

Pursuant to the Town's previous communications with the Miami-Dade Department of Environmental Resources Management, the proposed work will require expansion of the Town's existing model to include the pneumatic ejector stations and other relevant components of the WCTS, and will be based on the previous Miami-Dade County Code requirements for the Peak Flow Management Study (formerly Section 24-42.2(1)(c)) which include evaluation of a 2-year, 24-hour rain event.

Evaluation of the ejector stations under dry and wet weather conditions will require collection of wastewater flow data using temporary, third-party flow meters. Ideally, the flow data will also serve to provide a post-rehabilitation compliance demonstration for Basins A, B, and D, which were found to exceed 5,000 gallons per day-inch-mile in the current Sanitary Sewer Evaluation Survey (SSES) cycle. Use of flow data for this secondary purpose **will require prior completion** of the lateral lining work listed in the Phase 1 SSES report (November 12, 2022) for the subject basins.

A scope of work and basis of the fee estimate are attached for your approval. We are prepared to initiate work upon receipt of authorization from the Town, and are grateful for the opportunity to assist the Town in this assignment. Should you have any questions or wish to discuss this project, please call us at your earliest convenience.

Very truly yours,  
**HAZEN AND SAWYER, P.C.**

A handwritten signature in blue ink, appearing to read "Ethan Heijn".

Ethan Heijn  
Senior Associate

c. Chris Kish



## Attachment A: Scope of Work

**Attachment A – Scope of Services**  
**Town of Bay Harbor Islands**  
**Wastewater Collection and Transmission System Master Plan**

**BACKGROUND**

The Town of Bay Harbor Islands (Town) sanitary sewer system was placed under moratorium by the Miami-Dade County Department of Regulatory and Economic Resources, Division of Environmental Resources Management (DERM) in December of 2022. The moratorium was subsequently lifted following various actions by the Town, but then reimposed by DERM in September of 2024. The reimposition of the moratorium was due to DERM’s contention that the Town had not responded in a comprehensive manner to the issues identified by DERM in 2022, and to additional Sanitary Sewer Overflows (SSOs) within the Town’s service area.

In December of 2024, the Town submitted a comprehensive written response to DERM’s concerns. The response, which was successful in persuading DERM to lift the moratorium, contained commitments along with an implementation schedule to complete a series of actions/projects and is attached for reference (**Attachment C**). One such project commitment, with a proposed completion date of October 31 2025, is to “*Conduct hydraulic analysis of Wastewater Collection and Transmission System for 2-year, 24-hour storm*”. The Town’s response further explains that the hydraulic model will be revised to “*include all the ejector stations and other relevant components of the collection and transmission system*”, and that the work would “*require collection of wet weather flow data of the ejector stations*”.

The Town has proposed to base the hydraulic modeling work on the previous Miami-Dade County Code requirements for the Peak Flow Management Study (formerly Section 24-42.2(1)(c)):

*“Notwithstanding any other provision in this section, all publicly owned or operated sanitary sewer collection systems shall participate in a County-wide, regional rainfall dependent peak flow management study. Said peak flow management study shall, at a minimum, perform the following functions: (a) characterize infiltration and inflow of water into the sanitary sewer collection system; (b) predict peak flows to each pump station in the sanitary sewer collection system; and (c) assess each pump station's ability to manage peak flows with the back-up pump out-of-service. Upon implementation of a peak flow management study the person responsible for the operation of the publicly owned or operated sanitary sewer collection system shall submit to the Director or his designee the results of said study along with a plan of corrective actions and schedule of implementation for each and every pump station within the sanitary sewer collection system which was identified as not capable of managing peak flows with the back-up pump out-of-service.”*

It is noted that DERM has specified the use of a 2-year, 24-hour design storm for the Peak Flow Management Study.

The five pneumatic ejector stations are a particular focus of DERM’s concerns. In general, the Town’s ejector stations have operated reliably for many years; however, the Town acknowledges that all infrastructure has a useful life and that the added challenges of seasonally high tides and heavy rain events, along with redevelopment in the Town’s service area, reinforce the need for an engineering evaluation concerning the ability of the Town’s ejector stations to manage peak flows. In view of these conditions, the Town plans to authorize a Wastewater Collection and Transmission System (WCTS) Master Plan to evaluate the need for capacity-related improvements throughout the system.

**Attachment A – Scope of Services**  
**Town of Bay Harbor Islands**  
**Wastewater Collection and Transmission System Master Plan**

Hazen and Sawyer developed and has maintained the Town’s WCTS hydraulic model through a series of projects that have included the 2010 Peak Flow Management Study and the 2019 and 2024 Hydraulic Model Calibrations. The hydraulic model allows the Town to investigate the effects of commercial and residential development on its system as well as explore alternatives for infrastructure upgrades. Hazen proposes to expand the Town’s hydraulic model to evaluate and define capacity-related improvements as outlined herein.

**SCOPE OF SERVICES**

Hazen and Sawyer (CONSULTANT) will provide engineering services to expand the existing wastewater system hydraulic model and perform the required basin-level peak flow study. In an effort to minimize the total cost of the work, CONSULTANT has developed a collaborative approach that relies on the performance of some tasks by TOWN staff as specified herein. The primary tasks required are summarized below:

1. Review existing model and other available data in TOWN files.
2. Develop overall project schedule to identify task inter-dependencies and times for completion of tasks to be performed by TOWN staff.
3. Collect fixed field data including lengths, diameters, elevations, and pump characteristics.
4. Collect variable field data including flow, pressure, rainfall, and groundwater and tidal elevations.
5. Develop hydraulic model physical components.
6. Calibrate hydraulic model.
7. Conduct hydraulic analysis. Predict peak flows to each pump station in the sanitary sewer collection system using the specified 2-year design storm.
8. Prepare basin-level peak flow study report. Develop a plan of corrective actions and schedule of implementation for each pump station identified as not capable of managing peak flows.

**Task 1 – Review existing model and other available data in TOWN files**

Subtasks by CONSULTANT

- Review existing model and assess extent to which the existing model requires expansion using the fixed field data described under Task 3 below.
- Review as-built drawings and other available records to assess the extent to which these sources may provide some part of the fixed field data described under Task 3 below.

Subtasks by TOWN

- Provide as-built drawings and other materials for review by CONSULTANT.

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**Town of Bay Harbor Islands**  
**Wastewater Collection and Transmission System Master Plan**

**Task 2 – Develop project schedule for TOWN tasks**

Subtasks by CONSULTANT

- Develop project schedule to identify task inter-dependencies and times for completion of tasks to be performed by TOWN forces.
- Meet with TOWN representatives to discuss the schedule, review TOWN data collection and transfer, identify tasks to be addressed jointly, confirm lines of communication, and identify key points in the project at which the continuation of work will depend on the TOWN's completion of specific tasks.
- Prepare and distribute minutes following the meeting.

Subtasks by TOWN

- Attend meeting with CONSULTANT.

**Task 3 – Collect fixed field data**

Subtasks by CONSULTANT

- Analyze the system and modeling requirements and prepare a list of *fixed field data* needs. Fixed field data are preliminarily identified as layout, lengths, diameters, and key elevations for the gravity system; and, wet well, pump, and force main characteristics.
- Define the extent to which the *fixed field data* needs are already met by the information gathered under Task 1. The base modeling scope will require that most elevations be defined through as-built drawings or assumptions rather than directly measured.
- Provide the list of additional *fixed field data* needs to TOWN.

Subtasks by TOWN

- Collect *fixed field data* in accordance with list of additional needs and schedule provided by CONSULTANT.

**Task 4 – Collect variable field data**

Subtasks by CONSULTANT

- Analyze the system and modeling requirements and prepare a list of *variable field data* needs. Variable field data are preliminarily identified as wastewater flow, groundwater level, tidal level, rainfall, and force main pressure.
- Design and implement a flow monitoring program to obtain the necessary wastewater flow data including the ejector station influent flows. A specialty wastewater flow monitoring contractor will be hired for this purpose.
- Select locations for pressure monitoring.
- Install pressure monitoring data loggers at selected locations and uninstall data loggers upon completion of data collection.
- Provide the list of *variable field data* needs to TOWN.



**Attachment A – Scope of Services**  
**Town of Bay Harbor Islands**  
**Wastewater Collection and Transmission System Master Plan**

Subtasks by TOWN

- Provide available *variable field data* in accordance with list of needs and schedule developed by CONSULTANT.
- Install fittings as may be required for subsequent installation of pressure monitoring devices at locations selected by CONSULTANT.

**Task 5 – Develop hydraulic model physical components**

Subtasks by CONSULTANT

- Expand the physical components of the existing SewerCAD model using the fixed field data collected under previous tasks, including the manholes, pipes and pump stations. The County guidelines require that all pump stations and transmission lines are included in the model, as well as all gravity sewer lines greater than or equal to 20 inches in diameter. Major gravity lines less than 20 inches will be also be selected for inclusion in the model as modeling objectives and requirements may warrant.

Subtasks by TOWN

- None.

**Task 6 – Calibrate hydraulic model**

Subtasks by CONSULTANT

- Calibrate the model to reasonably match actual hydraulic conditions using the collected field flow and pressure data. Calibration will be performed by running modeling simulations and plotting a comparison of the field and model quantities. Model parameters will be adjusted to align the model representation with the actual field data for both dry weather and wet-weather events. Limited calibration of the gravity system will be done via field observations and operator reports.
- Model calibration will be conducted by focusing on time periods for which the most complete field pressure and flow data are available. Calibration will focus on the main pump station hourly flows, selected TOWN pump station discharge pressures, and selected TOWN pump station wet well levels. Proper calibration requires valid flow data for pump station basins as well as other data inputs, and the level of calibration achieved will reflect the nature and quality of available data.

Subtasks by TOWN

- None.

**Task 7 – Conduct hydraulic analysis**

Subtasks by CONSULTANT

- Predict peak flows to each of the TOWN's pump stations using the specified 2-year design storm, for both existing and buildout conditions.
- Assess each TOWN pump station's peak flow capacity with the standby pump out of service.
- Perform alternatives analyses, considering pump station and force main improvements, to address system deficiencies identified in the system assessment.

**Attachment A – Scope of Services**  
**Town of Bay Harbor Islands**  
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Subtasks by TOWN

- None.

**Task 8 – Prepare basin-level peak flow study report**

Subtasks by CONSULTANT

- Develop a plan of corrective actions with planning-level cost estimates and schedule of implementation for each pump station identified as not capable of managing peak flows with the back-up pump out-of-service. Classify and prioritize projects as appropriate.
- Provide draft report for review by the TOWN.
- Meet with TOWN to review draft report.
- Provide five bound copies and one electronic copy (PDF format) of the final report.

Subtasks by TOWN

- Provide review and comment on report.

**Task 9 – Submittals and Progress Meetings**

Subtasks by CONSULTANT

- Provide submittals reflecting 90 and 100 percent levels of completion. The final submittal will be based on incorporation of comments received at the 90 percent level.
- Attend progress meetings to provide updates via brief written and/or verbal summaries, and prepare meeting minutes to summarize the key issues discussed. A total of four progress meetings are anticipated.

**FEE**

The funding requested for the work is a Lump Sum amount of \$147,600. An approximate cost breakdown by task is provided below. Additional detail is provided in **Attachment B**.

**Attachment A – Scope of Services**  
**Town of Bay Harbor Islands**  
**Wastewater Collection and Transmission System Master Plan**

| <b>Task</b>                                                                                                        | <b>Cost</b>           |
|--------------------------------------------------------------------------------------------------------------------|-----------------------|
| Task 1 - Review existing model and other available data in TOWN files                                              | \$2,620               |
| Task 2 - Develop project schedule and conduct coordination meeting                                                 | \$2,460               |
| Task 3 - Collect fixed field data                                                                                  | \$9,760               |
| Task 4 - Collect variable field data (including pressure monitoring)                                               | \$9,400               |
| Task 5 – Develop hydraulic model physical components                                                               | \$12,180              |
| Task 6 – Calibrate hydraulic model                                                                                 | \$7,200               |
| Task 7 – Conduct peak flow hydraulic analysis                                                                      | \$31,070              |
| Task 8 – Prepare basin-level peak flow study report with plan of corrective actions and schedule of implementation | \$32,100              |
| Task 9 – Progress meetings                                                                                         | \$2,060               |
| Reimbursable expenses                                                                                              | \$38,750 <sup>1</sup> |
| <b>Total requested lump sum authorization</b>                                                                      | <b>\$147,600</b>      |

<sup>1</sup> Cost for 30 days of flow monitoring

## **SCHEDULE**

This project requires prompt initiation to accomplish the necessary planning, collaboration, tasks to be performed by TOWN staff, field data collection, and hydraulic analysis. At this time, the deadline for submittal to DERM is October 31, 2025. A detailed project schedule will be developed as part of Task 2.

## **KEY ASSUMPTIONS**

The following assumptions apply to the overall scope of work described above.

1. This effort envisions significant interdependence among Hazen and Town staff and will require timely action and clear communication with respect to information requests, joint or pre-requisite tasks, work product reviews, and other aspects of the project.
2. The work effort detailed herein assumes the Town will assist with various information needs, including but possibly not limited to the following:
  - a. Plans, specifications, and as-built drawings for existing facilities and infrastructure.
  - b. Identification of any private pump stations.
  - c. Pump curves and motor and impeller data.
  - d. Fixed and variable field data to be defined as part of the project.
  - e. Data relative to the age and maintenance history of infrastructure and equipment.
  - f. Access throughout the project to engineering and operations staff for field visit accompaniment if required and interviews to help supplement existing data and document existing conditions.

**Attachment A – Scope of Services**  
**Town of Bay Harbor Islands**  
**Wastewater Collection and Transmission System Master Plan**

- g. Reports or other written material, including regulatory reports and/or correspondence.
  - h. Identification of planned future improvements to be included in the system representation for buildout conditions.
3. Flow projections for buildout will be obtained from the most recent projections developed by the Town.
  4. Selected or recommended alternatives will be presented in a tabular fashion only, to minimize the total project expense. The report will emphasize summary tables with limited use of text and figures. Figures depicting intended future improvements or specific recommended improvements will not be provided. Sizing, if needed, of new or improved gravity piping, wet wells, pumps, and force mains will be on a preliminary basis only. Generalized planning-level cost estimates will be provided for identified improvements.
  5. Existing Town transmission system physical characteristics (pipe diameters, elevations, etc.) that are already included in the hydraulic model are based on the available as-built records as well as information from the Town. These physical characteristics are assumed to have remained unchanged and will be updated only if warranted.
  6. Review of other elements of the Town's system is not included in the scope. Any detailed design drawings or specifications for construction or permit procurement from Miami-Dade Department of Regulatory and Economic Resources are also excluded.
  7. No surveying is proposed as part of this scope of services.



## Attachment B: Fee Spreadsheet

**ATTACHMENT B - FEE PROJECTION**  
**TOWN OF BAY HARBOR ISLANDS**  
**Wastewater Collection and Transmission System / Basin-Level Peak Flow Hydraulic Modeling**

| <b>Task</b>                                                                         | <b>Project Manager</b> | <b>Senior Engineer</b> | <b>Project Engineer</b> | <b>Clerical</b> | <b>Total Hours</b> | <b>Total Fee</b> |
|-------------------------------------------------------------------------------------|------------------------|------------------------|-------------------------|-----------------|--------------------|------------------|
| <b><u>LABOR:</u></b>                                                                |                        |                        |                         |                 |                    |                  |
| <b><u>Task 1 - Review existing model and other available data in TOWN files</u></b> |                        |                        |                         |                 |                    |                  |
| Review existing model                                                               | 0                      | 2                      | 0                       | 0               | 2                  | \$400            |
| Review as-built drawings and other available records                                | 2                      | 8                      | 0                       | 0               | 10                 | \$2,220          |
| <b>Task 1 subtotal</b>                                                              | <b>2</b>               | <b>10</b>              | <b>0</b>                | <b>0</b>        | <b>12</b>          | <b>\$2,620</b>   |
| <b><u>Task 2 - Develop project schedule and conduct coordination meeting</u></b>    |                        |                        |                         |                 |                    |                  |
| Develop detailed project coordination schedule                                      | 2                      | 2                      | 0                       | 0               | 4                  | \$1,030          |
| Meet with TOWN representatives and provide minute                                   | 2                      | 4                      | 0                       | 0               | 6                  | \$1,430          |
| <b>Task 2 subtotal</b>                                                              | <b>4</b>               | <b>6</b>               | <b>0</b>                | <b>0</b>        | <b>10</b>          | <b>\$2,460</b>   |
| <b><u>Task 3 - Collect fixed field data</u></b>                                     |                        |                        |                         |                 |                    |                  |
| Analyze and prepare a list of fixed field data needs                                | 4                      | 4                      | 0                       | 0               | 8                  | \$2,060          |
| Collect fixed field data                                                            | 8                      | 20                     | 8                       | 0               | 36                 | \$7,700          |
| <b>Task 3 subtotal</b>                                                              | <b>12</b>              | <b>24</b>              | <b>8</b>                | <b>0</b>        | <b>44</b>          | <b>\$9,760</b>   |
| <b><u>Task 4 - Collect variable field data</u></b>                                  |                        |                        |                         |                 |                    |                  |
| Analyze and prepare a list of variable field data needs                             | 4                      | 6                      | 0                       | 0               | 10                 | \$2,460          |
| Collect variable field data                                                         | 8                      | 12                     | 12                      | 2               | 34                 | \$6,940          |
| <b>Task 4 subtotal</b>                                                              | <b>12</b>              | <b>18</b>              | <b>12</b>               | <b>2</b>        | <b>44</b>          | <b>\$9,400</b>   |
| <b><u>Task 5 – Develop hydraulic model physical components</u></b>                  |                        |                        |                         |                 |                    |                  |
| Build the physical components of the model                                          | 2                      | 40                     | 24                      | 0               | 66                 | \$12,180         |
| Subtask 2 - not used                                                                | 0                      | 0                      | 0                       | 0               | 0                  | \$0              |
| <b>Task 5 subtotal</b>                                                              | <b>2</b>               | <b>40</b>              | <b>24</b>               | <b>0</b>        | <b>66</b>          | <b>\$12,180</b>  |
| <b><u>Task 6 – Calibrate hydraulic model</u></b>                                    |                        |                        |                         |                 |                    |                  |
| Calibrate the model                                                                 | 2                      | 24                     | 12                      | 0               | 38                 | \$7,200          |
| Subtask 2 - not used                                                                | 0                      | 0                      | 0                       | 0               | 0                  | \$0              |
| <b>Task 6 subtotal</b>                                                              | <b>2</b>               | <b>24</b>              | <b>12</b>               | <b>0</b>        | <b>38</b>          | <b>\$7,200</b>   |
| <b><u>Task 7 – Conduct hydraulic analysis</u></b>                                   |                        |                        |                         |                 |                    |                  |
| Predict peak flows to each pump station - existing                                  | 2                      | 12                     | 4                       | 0               | 18                 | \$3,620          |
| Predict peak flows to each pump station - buildout                                  | 2                      | 24                     | 16                      | 0               | 42                 | \$7,800          |
| Assess peak flow capacity for each pump station                                     | 2                      | 32                     | 24                      | 0               | 58                 | \$10,590         |
| Perform alternatives analysis to address deficiencies                               | 6                      | 24                     | 16                      | 0               | 46                 | \$9,060          |
| <b>Task 7 subtotal</b>                                                              | <b>12</b>              | <b>92</b>              | <b>60</b>               | <b>0</b>        | <b>164</b>         | <b>\$31,070</b>  |

**ATTACHMENT B - FEE PROJECTION**  
**TOWN OF BAY HARBOR ISLANDS**  
**Wastewater Collection and Transmission System / Basin-Level Peak Flow Hydraulic Modeling**

| Task                                                       | Project Manager | Senior Engineer | Project Engineer | Clerical    | Total Hours            | Total Fee         |                  |
|------------------------------------------------------------|-----------------|-----------------|------------------|-------------|------------------------|-------------------|------------------|
| <b><u>LABOR:</u></b>                                       |                 |                 |                  |             |                        |                   |                  |
| <i>Task 8 – Prepare basin-level peak flow study report</i> |                 |                 |                  |             |                        |                   |                  |
| Develop corrective action plan and schedule                | 8               | 32              | 0                | 0           | 40                     | \$8,900           |                  |
| Develop planning-level construction cost estimates         | 6               | 24              | 16               | 0           | 46                     | \$9,060           |                  |
| Provide draft report for review by City                    | 2               | 24              | 24               | 4           | 54                     | \$9,460           |                  |
| Meet with City to review draft report                      | 2               | 2               | 0                | 0           | 4                      | \$1,030           |                  |
| Provide final report                                       | 2               | 8               | 8                | 2           | 20                     | \$3,650           |                  |
| <b>Task 8 subtotal</b>                                     | <b>20</b>       | <b>90</b>       | <b>48</b>        | <b>6</b>    | <b>164</b>             | <b>\$32,100</b>   |                  |
| <i>Task 9 – Progress Meetings</i>                          |                 |                 |                  |             |                        |                   |                  |
| Meetings                                                   | 4               | 4               | 0                | 0           | 8                      | \$2,060           |                  |
| <b>Task 9 subtotal</b>                                     | <b>4</b>        | <b>4</b>        | <b>0</b>         | <b>0</b>    | <b>8</b>               | <b>\$2,060</b>    |                  |
| <b>Total Labor Fee</b>                                     | <b>70</b>       | <b>308</b>      | <b>164</b>       | <b>8</b>    | <b>550</b>             | <b>\$108,850</b>  |                  |
| <b><u>REIMBURSABLE COST:</u></b>                           |                 |                 |                  |             |                        |                   |                  |
|                                                            |                 |                 |                  | <b>Unit</b> | <b>Number of Units</b> | <b>Unit Price</b> | <b>Amount</b>    |
| Flow and rainfall monitoring                               |                 |                 |                  | Each        | 1                      | \$38,750.00       | \$38,750         |
| Mileage                                                    |                 |                 |                  | Miles       | Miles                  | \$0.58            | \$0              |
| Field supplies                                             |                 |                 |                  | LS          | LS                     | \$2,000.00        | \$0              |
| <b>Total Reimbursable Cost</b>                             |                 |                 |                  |             |                        |                   | <b>\$38,750</b>  |
| <b>TOTAL PROJECT COST</b>                                  |                 |                 |                  |             |                        |                   | <b>\$147,600</b> |

|                    |          |          |          |          |
|--------------------|----------|----------|----------|----------|
| <b>LABOR RATES</b> | \$315.40 | \$199.20 | \$149.40 | \$116.20 |
|--------------------|----------|----------|----------|----------|



Attachment C: Town of Bay Harbor Islands Letter  
Dated December 3, 2024





December 3, 2024

Town Council

Joshua D. Fuller  
Mayor

Isaac Salver  
Vice Mayor

Stephanie Bruder  
Council Member

Molly Diallo  
Council Member

Teri D' Amico  
Council Member

Eric Rappaport  
Council Member

Robert Yaffe  
Council Member

Town Officials

Jenice Rosado  
Town Manager

Yvonne P. Hamilton  
Town Clerk

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

Mr. Galo Pacheco  
Interim Chief, Water and Wastewater Division  
RER-DERM  
701 NW 1<sup>st</sup> Court, 7<sup>th</sup> Floor  
Miami, FL 33136

RE: Lifting TM for the Town's Domestic Wastewater Collection/ Transmission System  
Town's Response to DERM-RER Correspondences dated December 13, 2022,  
December 12, 2023, and September 24<sup>th</sup>, 2024

Dear Mr. Pacheco,

Further to our meeting on November 26, 2024, please accept this letter as a supplement to correspondence dated September 6<sup>th</sup>, 2024, regarding the refenced matter. Further, this letter is submitted to complete our response to requests for information in your correspondences above referenced. Please know that the town is extremely grateful for your patience and understanding with this environmentally sensitive matter.

In addition, the purpose of this letter is to obtain your concurrence to lift the TM that is currently in place for the town's Domestic Wastewater Collection/ Transmission System. The Town of Bay Harbor Islands possesses a unique sewerage collection system and to provide context for this response, a discussion on this one-of-a-kind sanitary collection and transmission system is submitted hereunder. For ease of presenting the facts, the discussion below is broken down into four sections, namely, (I) Operation of the ejector stations and main pump station, (II) Response to DERM RER request for information, (III) Details of proposed Remedial Action Plan, and (IV) Conclusions. In addition, your specific requests for information are in italicized, bold, red text, throughout this discourse.

I. **Operation of the Pneumatic Ejector Stations and how they interact with the Main Pump Station 13-0001**

✓ **Indicate/describe the operating conditions of the sewer basin where chronic SSOs are occurring**

The town's sewer collection and disposal system consist of six (6) sanitary sewer sub basins. Five of these sub basins are handled by pneumatic ejector stations (A, B, C, E and F) from where sewage is forced to the 6<sup>th</sup> sub basin (sub basin D). All the ejector stations operate in an identical manner.

TOWN OF BAY HARBOR ISLANDS

Sub basin D is where the main pump station # 13-0001 is located and is where all the sewage that is collected from the five pneumatic ejector stations sub basins A, B, C, E and F is discharged to. In sub basin D all the sewage is conveyed to the main pump station under gravity, including sewage that is collected from individual properties.

The main pump station consists of three submersible pumps, pumps 1, 2 and 3. Pumps 1 and 2 work in a continuous alternating on and off cycle and were designed to handle all the sewage that is generated in the Town. Pump # 3 is a back-up for pumps 1 and 2, and by itself can handle all the sewage generated in the town. The system is designed to operate with pumps #s 1 and 2 only, or pump # 3 only, and pumps are periodically taken out for service during routine maintenance and repairs without any impact on the town's ability to discharge all its sewage.

The observation on November 8, 2022, that the "third pump" was out of service at the main pump station had absolutely zero impact on the pumping capacity of the town. Your letter dated 12/13/2022 stated that on November 9, 2022, the "sewer pump station 13-0001 and all of its basin was placed under "TM" (Temporary Moratorium) status due to the fact that one (1) of its three pumps was out of service". As illustrated above, the loss of any one of the three pumps does not diminish the town's ability to pump sewage off the Islands, and in fact the pumps were designed with redundancy to allow any of the three pumps to be taken out for service.

In addition, the multiple SSOs that occurred within sub basin A between June and September of 2022 were not associated with the missing pump at the main pump station # 13-0001. It is likely that these SSOs occurred because of an inefficient pneumatic ejector station A, coupled with the illegal emptying of a pool into the sanitary collection system within sub basin A.

Pump Station # 13-0001 was last under a Moratorium circa 2001, when the Nominal Average Pump Operating Times (NAPOT) exceeded 8 hours. At the time, pump station #13-0001 consisted of two 45 horsepower (hp) pumps (pumps 1 and 2) and one 60 hp pump (pump # 3). As a result of that moratorium, pumps 1 and 2 were replaced with two 60 hp pumps and pump # 3 with one 75 hp. Since then, NAPOT has always been below the threshold amount.

The run times for the pneumatic stations are 24 hours since the pots are in a continuous process of either filling up with sewage or discharging sewage to sub basin D. Each of the five pneumatic station consists of dual pots, with varying sizes from 50 to 200 gallons. A station ejects whenever one of the 50-gallon pots (pneumatic station B), 100-gallon pots (pneumatic stations A and C) or two-hundred-gallon pots (pneumatic stations E and F), becomes filled with sewage. Compressed air is forced into the pot that is filled with sewage

which causes the sewage to be ejected into the force main for conveyance to sub basin D. While sewage is being ejected from one pot the other is being filled, and the cycle repeats.

Therefore, the multiple SSOs that occurred in sub basin A in September 2022, were associated only with pneumatic station A, which consists of duplex 100 gallon pots, and its inability to handle all the sewage that was generated within sub basin A, at the time. It is noted that the 6" cast iron force main in sub basin A that discharges to sub basin D was replaced with PVC around 2008. As a result of the operating principles outlined above, the SSOs in sub basin A are clearly unrelated to the "third pump" being out of service at the main pump station # 13-001, and are a function of an ineffective pneumatic ejector Station A.

The remainder of this correspondence responds to the detailed, specific requirements of the December 13, 2022, and December 12, 2023, letters. In addition, the proposed Remedial (Action) Plan (RAP), with details of planned implementation are also presented for your consideration and approval, so that this TM may be lifted.

## **II. Response to DERM RER Request for Information**

### **✓ Indicate and/or evaluate if the stormwater system in the area has or lacks capacity to drain runoff from rain events**

#### **1.0 Evaluate Stormwater Drainage System**

The drainage system in sub basin A was upgraded when community enhancements phase II was undertaken in 2009-2010. In addition to new valley gutters and catch basins, the project also consisted of new landscape bulb outs to increase pervious area, new streetlights and, milling and resurfacing. The EOR for the project was Calvin Giordano and Associates (CGA) and all drainage plans were signed and sealed.

The flooding issues that are experienced in Bay Harbor Islands are consistent with all South Florida. For example, the extremely rare rain event that occurred on April 12, 2023, across the southeast coast of Florida resulted in a 12-hour rainfall event that exceeded 20 inches. The drainage system is not designed for these events and street flooding is likely to occur whenever and wherever intense rain events are experienced. To be clear, the drainage system that exists in sub basin A is adequate to discharge the typical design rain event.

It is possible that inflow from flood waters can enter sewer manholes that are in the valley gutters or those that are close to catch basins. Any manhole that is subject to inflow from street flooding will be retrofitted with lockable covers and rain catcher inserts.

### **✓ Explain the impact of high tide events**

#### **2.0 Impact of High Tides**

Rising sea levels have caused every coastal community in South Florida to be impacted by high tides. Surface water elevations during high tide events may exceed roadway elevations. The resulting negative hydraulic head results in backflow of seawater in outfall pipes which causes standing water in valley gutters and streets until tides subside. Sewer manholes that are in the valley gutters or those that are in close proximity to valley gutters and catch basins are also subject to inflow. A survey to identify these manholes will be conducted and manholes will be retrofitted with lockable covers and rain catcher inserts.

- ✓ **Provide a detailed engineering solutions to any identified (stormwater related) problems**

### 3.0 **Detailed Engineering Solutions**

The backflow from excessively high tides creates standing water in streets and can cause inflow in sewer manholes that become inundated and are not watertight. In 2018 Bay Harbor Islands' Public Works Department started a program to install Tideflex Check Valves on stormwater outfalls to prevent backflow from high tides into the streets of Bay Harbor. These valves have proven effective and outfalls in sub basin A will be retrofitted with check valves in fiscal year 2024-25 to reduce street flooding during high tides.

In addition to Tideflex check valves, the town will be purchasing and installing lockable sewer manhole covers for manholes in valley gutters, close to catch basins, or otherwise subject to inflow from street flooding. This will make manholes that are subject to flooding watertight and will prevent inflow during excessively high tides and periods of extraordinary rainfall.

- ✓ **Describe Operating System of the Sewer Basins where the SSOs occurred**

### 4.0 **Operating System of the Sewer Basins where the SSOs occurred**

The SSOs between 07/03/21 and 07/14/21 and those during the September 2022 occurred in sewer sub basin A. Sub basin A is serviced by ejector station A which has dual 100-gallon pots. Sewage is allowed to flow into one 100-gallon pot at a time until that pot is filled. When the pot is filled a three-way valve closes a valve to stop the flow of sewage into the pot at the same time opens another valve that allows compressed air at 20 psi to fill the pot. The compressed air forces the sewage from the pot into a 6" PVC/CI main which conveys the wastewater to a manhole number 80 in sub basin D. From manhole # 80 the sewage is conveyed by gravity to the main pump station 13-0001.

The SSOs in sub basin A were associated with an ineffective pneumatic ejector station A. It was discovered that the check valve that ought to have closed when the pot is filled with sewage malfunctioned and caused the station to be inoperable. This malfunctioned was found to be the issue whenever a SSO occurred in sub basin A. The result was that sewage

could not be “forced” out of sub basin A and the SSOs occurred. Although the check valve has been replaced, pneumatic ejector station A is earmarked for replacement by December 2025.

✓ **Indicate if any of the ejector pump stations experienced any malfunction during the rain events**

4.1 Ejector Pump Malfunction during Rain Events

Like any other mechanical system, the ejector stations are more likely to fail during periods of increased sewage flows. All five sewer collection sub basins possess redundancy that allows sewage from one basin to flow into the adjacent basin in the event of a station malfunction. Accordingly, ejector Stations A and B are interconnected and share MH # 19, stations C and D are interconnected and share MH # 65, stations E and D are interconnected and share MH # 80, and stations E and F are interconnected and share MH # 104. These redundancies are designed to create overflows from one basin to the adjacent basin in the event of sewage backup in either of the connected sub basins.

✓ **Indicate if downstream ejector stations have capacity to handle peak flows**

4.2 Capacity of Downstream Ejector pump stations

Each of the five (5) pneumatic ejector stations discharge directly to sub basin D where the sewage is conveyed to the main pump station by gravity. The capacity of each of the five pneumatic stations is based solely on the collection basin that it serves. As a result of the configuration of the collection and transmission system, there is no “downstream” pneumatic ejector station in the Town of Bay Harbor Islands. To use an electrical engineering analogy, the ejector stations are in parallel and are not in series. Therefore, the request to “Indicate if downstream ejector pump stations have capacity to handle peak flows” is not applicable. To be clear, each pneumatic ejector station was designed to handle the sewage flows in their respective collection basin, and to pump directly to sub basin D.

✓ **Preventative Measures to avoid SSOs in sub basin A**

4.3 Preventative Measures to avoid SSOs in sub basin A

The defective check valve has been replaced at Ejector station A. Inflow dishes have been installed and silicone has been applied to seal covers of high priority manholes. In addition, a temporary bypass pump will be placed on site



in sub basin A as a back up to ejector station A and will be kept on site until ejector station A is decommissioned.

In addition, ejector station A will be replaced by dual submersible pumps by the December 2025. The designs are 90% completed and permitting with DERM is expected to commence soon. To be clear-ejector station A will be decommissioned when the submersible pumps have been installed.

✓ **Sanitary Sewer Model Analysis**

4.4 Sanitary Sewer Model Analysis

The Town's consultant will be approved to revise the existing Hydraulic Model for wastewater, to include all the ejector stations and other relevant components of the collection and transmission system. The condition that the model considers a two year twenty-four (24)-hour rain event will require collection of wet weather flow data of the ejector stations and prohibits a response before August 2025.

✓ **Detailed survey of sanitary sewer collection system**

4.5 Detailed survey of sanitary sewer collection system

4.5.1 Identify Manholes in Valley Gutters

This exercise is ongoing. It also includes the identification of manholes that may be affected by standing water in catch basins. The latter part of the exercise will require on-site inspections during high tides to identify those manholes that are subjected to inundation and require retrofitting.

✓ **Detailed engineering analysis of the effects of the location of sewer manholes in valley gutters**

4.5.2 Effect on SSOs of Sewer Manholes in Valley Gutters

Sewer manholes that are in the valley gutters are certainly affected by inflow from the drainage system, if they are not watertight. Inflow can overload the pneumatic ejector station A and cause a malfunction, which will likely result in a sewer overflow.

✓ **Correct Utility GIS sewer Atlas and show MH upstream of MH # 10**

5.0 Correct Utility GIS sewer Atlas

The sewerage collection system was upgraded to install terminal manholes where clean outs had originally been provided. The manhole upstream of MH # 10 was originally a clean out but was replaced with a terminal manhole. The revised GIS atlas will illustrate this new manhole as well as all other new terminal manholes. In addition, the revised GIS atlas is expected add latitude and longitudinal coordinates for all manholes, pneumatic ejector stations, pump stations, and sewer laterals, and also provide invert and cover elevations for manholes.

The town's consultant has already been approved to undertake this exercise. It is expected that this exercise will be completed by May 2025.

✓ **SSO event on or about September 13, 2024**

6.0 SSO on September 13, 2024

This SSO was one of two (the second occurred on 10/30/2024) that was related to the temporary bypass pumping of sewage around a section of new 18-inch sewer main, installed by a private developer but not yet commissioned. The new 18-inch PVC main was installed to upgrade one of two sections of 15-inch VCP mains to accommodate a new project at 1177 Kane Concourse. During construction of the 18-inch main the developer was required to bypass pump all sewage that is discharged from sub basins A, B, C, and E, into sub basin D. Town approval of the project was contingent on the developer upgrading one of two sections of the 15-inch sewer main, to an 18-inch main. The town will upgrade the second section of 15-inch VCP that terminates at the main pump station. The town is in the process of replacing the second section of 15-inch main and is committed to completing this upgrade by the end of 2025.

In the meantime, the developer has requested, and the town has agreed, to utilize the newly laid 18-inch line to temporarily discharge to the 15-inch line, until the 15-inch liner is upgraded by the town. At this time the 18-inch main is not conveying any more flow than the original 15-inch VCP had conveyed, since the new project is still under construction. As a result of the huge volume of sewage that is currently bypassed pumped, the allowance for the 18-inch line to flow to the 15-inch, will make sewer bypass pumping unnecessary and eliminate the risk of SSOs that is associated with this operation. This is proposed only as a temporary arrangement, to avoid bypass pumping which so far as led to two SSOs. The 15-inch VCP sewer line will be replaced with an appropriate diameter pipe by the end of 2025.

7.0 **Remedial Action Plan RAP**

To prevent future SSOs in sub basin A, the town had embarked on a project to replace ejector station A with a duplex submersible pump station. This project is in the final design stage and the new pumps are expected to be installed by December 2025, and not December 2024 as previously indicated (letter dated December 22, 2022, from Town Manager Lasday).

We agree that the sewer manholes in the valley gutters in sub basin A is not the preferred design location. Consequently, these manholes will be made resistant to inflow. As a result, the Town is committed to installing lockable manhole covers and rain catchers for all manholes in the stormwater flow lines and those that are close to catch basins. In letter dated 12/22/2022 from the town, a total of 66 manholes had been identified and staff is in the process of verifying this number.

A smart cover was installed by DERM on MH # 10, to alert staff when the system is operating under surcharged conditions. A similar cover will be installed in the new manhole # 4 on Bay Harbor Terrace where the 18-inch pipe is proposed to be allowed to flow into a 15-inch VCP pipe. This is proposed only as a temporary arrangement, to avoid bypass pumping which so far has led to two SSOs. The 15-inch VCP sewer line will be replaced with an appropriate diameter pipe by the end of 2025 and this project will be undertaken by the town.

The town also recognizes that the pneumatic stations may also no longer be effective and is committed to revising the hydraulic model that was first developed circa 2010. At the time the model did not include the ejector stations, but this revision will take the ejector stations into account as well as forced mains, gravity mains, and the main pumps. It is expected that one of the primary deliverables of the model revision will be the determination of the adequacy of the pneumatic ejector stations to serve current and future needs of the Town. If the ejector stations are found to be no longer serviceable, planning and budgeting to immediately replace the other four stations (since ejector station A is already being replaced) will commence.

✓ **Remedial Plan to be submitted to DERM**

### **III Comprehensive Details of the proposed Remedial Plan**

A list of projects with anticipated timelines for bidding/completion is attached in Appendix A.

#### **Requirement # 1: Multiple Sanitary Sewer Overflows in Sub Basin # A and operating a Sanitary Sewer system under surcharged conditions**

Objectives: (i) Reduce I/I and, (ii) replace ejector station A with submersible pumps

##### **(i) Reduce I/I**



Project (10) Install lockable sewer manhole covers and rain catchers.

Update: A survey is ongoing to confirm the number of manholes (66) that need to be retrofitted with lockable covers and rain catchers. This project is expected to be put out to bid in January 2025.

Project (18) All VCP sewer mains in sub basin A have already been lined. Service laterals have been targeted as the next system component for treatment and has been budgeted in fiscal 2024-2025. It is expected that service lateral lining will be put out to bid in January 2025.

Project (11) Line sewer manholes that show signs of infiltration. Although this project was not specifically budgeted in FY 2024-2025 sufficient funds are available to undertake this project. This project is expected to be put out to bid in 2/22/25.

Project (13) Install smart cover for new Sewer Manhole # 4 on Bay Harbor Terrace. This cover will be installed (1/31/25) to monitor the condition in manhole # 4 where the 18-inch main flows into a 15-inch.

All project numbers above are taken from Appendix A.

## **(ii) Replace Ejector Station A**

Project (d) - Replace Ejector Station A with submersible pumps

Update: The designs are being finalized and the availability of 3 phase FPL power supply has been confirmed. It is expected that the project can be put out to bid in December 2024 and construction can be completed in August 2025 (and not December 2024 as previously indicated in town letter dated 12/22/2022).

### **Requirement # 2- Main Pump Station 13-0001**

Objective: Ensure all three pumps are in good working condition and NAPOT is below threshold of 10 hours per day.

In an abundance of caution the three pumps at the main pump station were replaced in 2023. All three pumps are in good working condition and the Nominal Average Pump operating Times (NAPOT) are between 5 and 7 hours per day.

Projects: Although relocation of the main pump station is planned for fiscal year 2024-2025, it is likely that this project will be delayed, until after the hydraulic model is completed.

### **Requirement # 3 – Submit a Sanitary Sewer Hydraulic Model**

The Town is committed to revising the existing Hydraulic Model for wastewater, to include the ejector stations and other relevant components of the collection and transmission

system. The condition that the model considers a two year twenty-four (24)- hour rain event will require collection of wet weather flow data for the ejector stations and prohibits a response before August 2025.

✓ **Provide a Detailed survey of the Sanitary Sewer Collection System**

**Requirement # 4 – Prepare a Detailed survey of the Sanitary Sewer Collection System**

All manholes that are located within the street stormwater gutters will be clearly identified under Requirement # 1 Project (a).

Stormwater outfalls that are tidally influenced will be identified. Depending on the diameter of outfalls that allow tidal back up, check valves will be installed at the outfalls to prevent backflow.

**Requirement # 5 – Report all SSOs according to the established DERM protocol**

The relevant staff have been made aware of the established DERM protocol for sanitary sewer overflows. The town engineer is now responsible for satisfactory completion and submittal of “Abnormal Event Notification” forms.

In addition, routine inspections of all pneumatic ejector stations have been implemented during times of peak flow and high tides to ensure acceptable ejector station working conditions.

For reasons unknown the town had previously not followed the established protocol for SSOs. Some of the staff who were involved with unreported SSOs are no longer employed by the town. Currently, there are no records of these events, and the required data is not available. As a result, it will be virtually impossible to ascertain the quantity of the SSO, the actions taken, and other relevant details of the SSO that normally would have been provided when the SSO occurred.

Regarding unreported SSOs therefore, we are requesting your understanding as the requested data is not available.

## **IV**

## **Conclusion**

The above plan is intended to completely address all the RFIs and allow the current TM to be lifted. We look forward to meeting with you, if required, to discuss this RAP to ensure that first it meets your requirements for operating a reliable sanitary sewer collection and disposal system, and second for preventing SSOs and/or reporting them according to established protocol, in the unlikely event that one does occur in the future.

Please be assured that the town is committed to partnering with DERM -RER to lift the current Temporary Moratorium that has been placed on our sewerage collection and transmission system.

We look forward to your kind consideration of this matter.

Please call me on my mobile at 786-881-3615 should you need to discuss this matter.

Sincerely,



Randy L. Daniel, P.E., PMP, CFM  
Town Engineer  
Eng. Registration # 69107



Copy: Oscar Aguirre, E.I. - Water and Wastewater Division  
Rashid Istambouli, P.E., RER-DERM  
Bridjette Bucell, FDEP  
Pamela Sweeney, RER-DERM  
Laura Eldredge, RER-DERM  
Marsel Fakhrutdinov, RER-DERM  
Ethan Heijn, P.E, Senior Associate - Hazen and Sawyer  
David Hernandez, Public Works Director/Ag. Assistant Town Manager  
Mike Mesa, MPA, CBO, CFM – Building Official  
Jenice Rosado, Town Manager

**APPENDIX A**

| No. | Project / Action                                                                                                                                                                              | Completion Date |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1   | Complete mechanical repairs and pump replacements at Pump Station D                                                                                                                           | CIRCA 8/23      |
| 2   | Install inflow dishes and apply silicone to seal covers of high-priority manholes                                                                                                             | 09/24/24        |
| 3   | Replace check valve at Ejector Station A                                                                                                                                                      | 09/24/24        |
| 4   | Complete 2024 annual training for utility staff on SSO reporting and response                                                                                                                 | 12/31/24        |
| 5   | Correct GIS sewer atlas to address DERM comments                                                                                                                                              | 01/06/25        |
| 6   | Confirm survey of sanitary sewer collection system to identify all manholes located within street stormwater gutters or in proximity and upgradient from street stormwater gutters and drains | 01/31/25        |
| 7   | Analyze location of sanitary sewer collection system manholes in relation to stormwater collection system and need for preventive measures concerning SSOs                                    | 01/31/25        |
| 8   | Complete design for duplex submersible pump station replacing Ejector Station A                                                                                                               | 12/31/24        |
| 9   | Solicit bids for construction of duplex submersible pump station replacing Ejector Station A                                                                                                  | 02/14/25        |
| 10  | Install lockable, water-tight manholes - Priority Group 1                                                                                                                                     | 03/17/25        |
| 11  | Complete repairs on manholes identified by DERM as having infiltration (1270 99 ST and 10331 E Broadview DR)                                                                                  | 02/22/25        |
| 12  | Complete construction of duplex submersible pump station replacing Ejector Station A                                                                                                          | 12/31/25        |
| 13  | Install Smartcover at new Manhole No. 04 on Bay Harbor Terrace                                                                                                                                | 01/31/25        |
| 14  | Conduct hydraulic analysis of Wastewater Collection and Transmission System for 2-year, 24-hour storm                                                                                         | 10/31/25        |
| 15  | Complete upsizing of 15-inch piping to 18-inch piping in Station D gravity system                                                                                                             | 12/31/25        |
| 16  | Install in-line check valves in priority stormwater outfalls                                                                                                                                  | 02/22/25        |
| 17  | Install lockable, water-tight manholes - Priority Group 2                                                                                                                                     | 03/17/25        |
| 18  | Conduct lateral liner installation as noted in the SSES Cycle 3 report submitted 11/12/22                                                                                                     | 01/31/25        |



## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 9.

**ITEM: Consideration and Approval** of a Resolution for the Ninth Extension of the Lease Agreement between Sunshine Gasoline Distributors, Inc. and the Town of Bay Harbor Islands to September 30, 2025, for operation of a motor fuel service station and convenience store at 1501 Broad Causeway, Bay Harbor Islands, Florida. Enclosed are the draft Resolution and the Lease Extension agreement that call for a 5% increase to the rent, on a monthly basis from the previous rental payment. (Town Manager)

### DESCRIPTION:

On March 5, 2025, the Town Council approved the Eighth Extension of the Lease Agreement with Sunshine Gasoline Distributors, Inc. that is set to expire on June 30, 2025. This request is for a ninth extension of 90 days to September 30, 2025, while working on a long-term extension of the lease.

The Lease Extension agreement calls for a 5% increase to the rent, on a monthly basis from the previous rental payment of \$8,610.42 + 6.5% Tax

### RECOMMENDED ACTION:

---

### FINANCIAL ANALYSIS:

As part of the proposed budget adjustments, we evaluated the financial impact of a 5% increase to the current monthly rental rate of **\$8,610.42**.

### Summary of Calculations:

- **New Monthly Rent (5% increase):** \$9,040.94
- **Monthly Tax at 6.5%:** \$587.66
- **New Total Monthly Collection:** \$9,628.60
- **New Annual Revenue (Rent + Tax):** \$115,543.20
  - Rent Portion: \$108,491.28
  - Tax Portion: \$7,051.92
- **Net Annual Increase in Rent Revenue:** \$5,166.24

This adjustment would generate approximately **\$5,166** in additional rent revenue per year, plus an additional **\$7,052** in taxes collected, for a total gross increase of **\$12,218** annually.

### BUDGET IMPACT:

| Name | Impact | Fund(s) | Account(s) | Project | Amount |
|------|--------|---------|------------|---------|--------|
|------|--------|---------|------------|---------|--------|

|                                 | Date |                   |                     | #(s) | Budgeted  |
|---------------------------------|------|-------------------|---------------------|------|-----------|
| Rents & Royalties-Lease Revenue |      | 401-Causeway Fund | 401.9990.362000.000 |      | \$103,325 |

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Submitted By: Yvonne Hamilton, Town Clerk

**ATTACHMENTS**

|    |                                                                                      |
|----|--------------------------------------------------------------------------------------|
| 1. | Resolution approving ninth Lease Extension Agreement -Sunshine Gasoline Distributors |
| 2. | Ninth Lease Extension Agreement SGD Bay Harbor                                       |

**RESOLUTION NO. \_\_\_\_**

**A RESOLUTION OF TOWN COUNCIL OF THE TOWN OF  
BAY HARBOR ISLANDS, FLORIDA, PROVIDING FOR  
THE APPROVAL OF THE NINTH LEASE EXTENSION  
AGREEMENT BETWEEN THE TOWN OF BAY HARBOR  
ISLANDS AND SUNSHINE GASOLINE DISTRIBUTORS,  
INC., A FLORIDA CORPORATION; PROVIDING FOR  
INCORPORATION OF RECITALS; PROVIDING FOR AN  
EFFECTIVE DATE.**

**WHEREAS**, the Town of Bay Harbor Islands (“Town”) and Sunshine Gasoline Distributors, Inc., a Florida corporation (“Lessee”) entered into a Lease Extension Agreement on or about March 5, 2025; and

**WHEREAS**, the Lease is set to expire on June 30, 2025; and

**WHEREAS**, the Town and Lessee desire to extend the term of the Lease by three months through September 30, 2025, while actively working on a long-term extension of the Lease; and

**WHEREAS**, pursuant to the request of the Town Council, the Lessee has agreed to a 5% increase to the rent, on a monthly basis, from the previous rental payment; and

**WHEREAS**, the Town Council hereby finds the Ninth Lease Extension Agreement between the Town and Lessee, attached hereto as Exhibit A, and made a part of this Resolution, to be in the best interest of the Town and Lessee.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE  
TOWN OF BAY HARBOR ISLANDS:**

**Section 1.** The foregoing recitals are adopted and hereby incorporated as if fully set forth herein.

**Section 2.** The Town hereby approves and adopts the Ninth Lease Extension Agreement between the Town and the Lessee attached hereto as Exhibit A.

**Section 3.** If any provision, section, phrase, or word of this Resolution is declared invalid or unenforceable by a court of competent jurisdiction, the remaining provisions, sections, phrases or words of this Resolution shall remain in full force and effect.

**Section 4.** The Town Manager is hereby authorized to do all things necessary to carry out the aims of the Resolution.

**Section 5.** This Resolution shall become effective immediately upon its adoption.

**PASSED and ADOPTED this \_\_ day of June 2025.**

---

**ISAAC SALVER, MAYOR**

**ATTEST:**

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**YVONNE P. HAMILTON, TOWN CLERK**

**APPROVED AS TO FORM:**

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**GREENSPOON MARDER LLP  
TOWN ATTORNEYS  
BY: Joseph S. Geller, Esq.**



## NINTH LEASE EXTENSION AGREEMENT

THIS NINTH LEASE EXTENSION AGREEMENT (the "Agreement") made this \_\_\_\_\_, **SUNSHINE GASOLINE DISTRIBUTORS, INC., a Florida corporation**, whose business address is 1650 NW 87th Avenue, Miami, Florida 33172 (the "Lessee") and the **TOWN OF BAY HARBOR ISLANDS, a Florida municipal corporation** (the "Lessee"). This Agreement shall be effective on the day this Agreement is signed by both Lessor and Lessee.

### WITNESSETH

WHEREAS, by that certain Amended and Restated Lease dated on or about August 1, 2008, as amended and/or modified (the "Lease"), Lessor demised and leased unto Lessee a parcel of land situated in the Town of Bay Harbor Islands, County of Miami-Dade, State of Florida more particularly described as: **1501 Broad Causeway, Bay Harbor Islands, Florida 33154 operating as a motor fuel service station and convenience store** (the "Premises"); and

WHEREAS, the Lessor and Lessee entered into that certain Eighth Lease Extension Agreement on or about March 5, 2025 and effective April 1, 2025; and

WHEREAS, the Lease is set to expire on June 30, 2025; and

WHEREAS, Lessor and Lessee desire to extend the term of the Lease while actively working on a long-term extension of the Lease; and

NOW THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration in hand paid, and the mutual covenants and promises herein contained, it is hereby agreed that:

1. The Lease term is hereby extended through and including September 30, 2025.
2. The monthly base rent due from Lessee shall be increased by five percent (5%) to \$9,583.39, exclusive of applicable sales tax.
3. This Agreement solely extends the term of the Lease as stated above. All of the terms and conditions of the Lease, as amended and/or modified, are hereby ratified and confirmed by the parties hereto and the same is declared to be a present, valid and subsisting lease covering the premises herein described.
4. Lessor and Lessee further acknowledge that they were each given an opportunity to seek counsel in connection with the negotiation and execution of this Agreement and have either sought the advice of counsel or voluntarily chosen not to seek the advice of counsel.

### **EXECUTIONS AND ACKNOWLEDGMENTS ON THE FOLLOWING PAGES**

Lessor's Initials: \_\_\_\_\_

Lessee's Initials: \_\_\_\_\_

IN WITNESS WHEREOF, the parties hereto have duly signed or caused these presents to be signed the day and year first above written.

LESSEE

SUNSHINE GASOLINE DISTRIBUTORS,  
INC., a Florida corporation

LESSOR

TOWN OF BAY HARBOR ISLANDS

\_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

ATTEST

\_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

APPROVED AS TO FORM:  
GREENSPOON MARDER LLP  
Town Attorneys

\_\_\_\_\_  
Joseph S. Geller

## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 10.

**ITEM: Consideration and Approval** of a Resolution authorizing the Town Manager to work with Sister Cities International to enter into a Sister Cities agreement with Eshkol Regional Council of Israel . Sponsored by Mayor Isaac Salver.

### DESCRIPTION:

The Town of Bay Harbor Islands is desirous of forming a sister city relationship with Eshkol Regional Council of the State of Israel. A sister city relationship is a broad-based, long-term partnership between two communities in two countries. A sister city relationship is officially recognized after the highest elected or appointed official from each community signs off on an agreement. A sister city relationship offers the flexibility to form connections between communities that are mutually beneficial, and which address issues that are most relevant for partners. In consultation with the Consul General of Israel located in Miami, communications were initiated with Sister Cities International to identify communities in Israel with similar interests and goals aligned with the Town.

### RECOMMENDED ACTION:

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### FINANCIAL ANALYSIS:

The financial impact is \$310.

### BUDGET IMPACT:

---

Submitted By: Yvonne Hamilton, Town Clerk

### ATTACHMENTS

|    |                                           |
|----|-------------------------------------------|
| 1. | TBHI Resolution - Sister Cities Agreement |
| 2. | Sister Cities International Overview ADA  |

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE TOWN COUNCIL OF THE  
TOWN OF BAY HARBOR ISLANDS, FLORIDA;  
AUTHORIZING THE TOWN MANAGER TO WORK  
WITH SISTER CITIES INTERNATIONAL TO ENTER  
INTO A SISTER CITIES AGREEMENT BETWEEN THE  
TOWN OF BAY HARBOR ISLANDS AND ESHKOL  
REGIONAL COUNCIL OF THE STATE OF ISRAEL;  
PROVIDING FOR INCORPORATION OF RECITALS;  
PROVIDING FOR IMPLEMENTATION; AND  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, a sister city relationship is a broad-based, long-term partnership between two communities in two countries. A sister city relationship is officially recognized after the highest elected or appointed official from each community signs off on an agreement; and

**WHEREAS**, sister city relationship offers the flexibility to form connections between communities that are mutually beneficial, and which address issues that are most relevant for partners; and

**WHEREAS**, in consultation with the Consul General of Israel located in Miami, communications were initiated with Sister Cities International to identify communities in Israel with similar interests and goals aligned with the Town; and

**WHEREAS**, based upon the efforts of the Consul General and Sister Cities International, the Town was connected to Eshkol Regional Council of Israel; and

**WHEREAS**, the Town of Bay Harbor Islands is desirous of forming a sister city relationship with Eshkol Regional Council of the State of Israel; and

**WHEREAS**, the Town Council has determined that it is in the best interest of the Town to approve this Resolution to enable the Town and Eshkol Regional Council to work with Sister Cities International to draft and execute a formal agreement between the two governments for the mutual benefit of both communities.

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

**Section 1.** The foregoing recitals are adopted and hereby incorporated as if fully set forth herein.

**Section 2.** That the Town Manager is hereby authorized to work with Sister Cities International to enter into a Sister Cities Agreement between the Town of Bay Harbor Islands, Florida and Eshkol Regional Council of the State of Israel.

**Section 3.** Resolutions or parts of Resolutions in conflict are hereby repealed.

**Section 4.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 11th day of June, 2025.

---

**ISAAC SALVER, MAYOR**

**ATTEST:**

---

**YVONNE P. HAMILTON, TOWN CLERK**

**APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY:**

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**GREENSPOON MARDER LLP  
TOWN ATTORNEYS  
BY: Joseph S. Geller, Esq.**



# Guide to establishing sister city relationships

A sister or friendship city relationship is formally created when the mayors or highest elected or appointed officials from two communities sign a memorandum of understanding establishing the partnership. However, this is usually the result of a long process that involves the local sister city organization along with the municipality and other local institutions. While process can also be very different for each community and can vary from culture to culture, this guide can serve as a point of reference in guiding communities through the process.

## THE STEPS

- **PLANNING PROCESS** The first step in developing a new sister city relationship is to ensure everyone is on the same page. This would include the local sister city organization and the highest elected/ranking official, provided this individual approves and formalizes the partnership. The contact information for local sister city organizations may be found by using the “City Search” tool on the Sister Cities International website at <http://www.sistercities.org/>.
- **RESEARCH PHASE** Sister City relationships are strategic long term partnerships that should be mutually beneficial, and identifying potential partners is the foundation to developing a successful relationship. If you don’t already have a potential sister city in mind, below is a list of data points that communities should look for similarities when identifying potential partners.
  - **Population size** Some variance in city sizes is natural, but choosing a sister city of a similar size usually ensures good symmetry between municipal governments, community groups, private organizations, as well as similar challenges/opportunities
  - **Geography** Similar geographic qualities, whether it’s ports, deserts, lakes, mountains, climate, etc. often means that cities will be able to share valuable knowledge related to the respective challenge or opportunity associated with each quality
  - **Industries**
  - **Academic institutions** High school and university exchanges, which are often a part of any relationship, require similar counterpart institutions that should be identified early in the process
  - **Cultural institutions** This may include museums, music venues, community centers
  - **Preexisting Relationships** This may include, but is not limited to: mayoral relationships, trade relationships, expatriate/diaspora communities, faith-based groups, and personal experiences ranging from study/work abroad to marriages
  - **Historical or ancestral connections**

Many communities have developed criteria or policies to guide their research or to evaluate inbound inquiries, whether from cities abroad or local residents, in order to manage the volume of requests as well as ensure that potential relationships are both appropriate and sustainable. If you are interested in developing such a policy please email [membership@sistercities.org](mailto:membership@sistercities.org) for more assistance as part of our Governance and Policy Services.



# Guide to establishing sister city relationships

Sister Cities International works with U.S. and global members on establishing new partnerships through the **Cities Seeking Cities** program. This program provides members with hand-in-hand assistance in researching potential partners, developing a line of communication through various channels, consulting in international protocol matters, and ultimately serving as a resource for any questions throughout the correspondence. For more information on the Cities Seeking Cities program please visit our website at <http://sistercities.org/cities-seeking->

you need assistance in targeting appropriate contacts within the international community, please contact [partnerships@sistercities.org](mailto:partnerships@sistercities.org) for staff assistance through our **Cities Seeking Cities** program. A template for this letter may be found under the toolkits and templates section of the SCI Member Area <http://www.sistercities.org/toolkits-templates>.

- **DEVELOP LINE OF COMMUNICATION** The next step in the process is to develop a line of communication with the prospective community by sending a letter of introduction from one mayor to the other. This letter should introduce your community, identify why you are interested in developing a sister city relationship, identify potential program/exchange opportunities, and identify a point of contact for this initiative. This is when international protocol should be followed in order to ensure a positive experience. Provided symmetry is a key aspect of international protocol, if your local sister cities organization operates through the work of community volunteers it is good practice to identify a volunteer contact as well as a contact within the mayor's office. If
- **CORRESPONDENCE PHASE** Once the letter has been received by the international community and a line of communication has been established, the next several months should be focused on learning more about the each other's communities, identifying program/exchange opportunities, discussing local involvement, and developing a work plan that establishes short and long term goals for the partnership. Many cultures will recommend a physical exchange during this phase, but often various means of technology is used to effectively communicate. This period is also a great opportunity to implement a program to "test the waters." This program could include a youth pen pal exchange, municipal/professional best practice, or other knowledge-sharing exchange, among many other opportunities. Many communities may send non-mayoral delegations during the correspondence and planning stages-whether that be the city manager, council members, local business professionals, or volunteers.
- **DEVELOP PARTNERSHIP AGREEMENT** Both communities have decided to move forward and formalize the relationship. In order for a sister city, county, or state partnership to be recognized by Sister Cities International, the two communities must sign formal documents which clearly endorse the link. The partnership agreement can range from the ceremonial, with language focusing on each city's commitment to fostering understanding, cooperation, and mutual benefit to the precise, with particular areas of interest, specific programs/activities, or more concrete goals related to anything from numbers of exchanges to economic development. Sister Cities International has developed a toolkit and template that will assist in creating this document and can be found under the toolkits and templates section of the SCI Member Area here: <http://www.sistercities.org/toolkits-templates>.
- **SIGNING CEREMONY** Once the partnership agreement has been developed and both communities have approved the document, the two highest ranking officials will sign the document, which is often done during a formal signing ceremony. While it is important to tailor these ceremonies to fit your specific communities, Sister Cities International has developed a guide to this process and can be found under the under the toolkits and templates section of the SCI Member Area here: <http://www.sistercities.org/toolkits-templates>. Once the



## Guide to establishing sister city relationships

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agreement has been signed, please send an electronic copy of that agreement to Sister Cities International at [membership@sistercities.org](mailto:membership@sistercities.org). The partnership will then be added to your communities profile on SCI website and a certificate will be issued recognizing the partnership.

- **IMPLEMENTATION AND EVALUATION** Sign, sealed, delivered. It is time to implement programs and plan exchanges outlined in the work plan developed during the early months of this process. It is good practice to set a date, whether within the next six months to two years, to evaluate the partnership and make adjustments if needed. If you ever come across any issues, concerns, or are looking for program ideas, please do not hesitate to contact Sister Cities International.



## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 11.

**ITEM: Consideration and Approval** of a Resolution amending the Town of Bay Harbor Islands agreement with Greenspoon Marder LLP for providing general legal services to the Town. Sponsored by Council Member Robert Yaffe. Enclosed is a copy of the draft resolution.

### DESCRIPTION:

The agreement between the Town of Bay Harbor Islands and Greenspoon Marder LLP for providing general legal services is being amended to change the retainer fee from \$15,000 per month to \$17,500 per month.

### RECOMMENDED ACTION:

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### FINANCIAL ANALYSIS:

The proposed increase from \$15,000 to \$17,500 per month represents a \$2,500 monthly increase, or a 16.67% rise. On an annual basis, this results in an additional cost of \$30,000, increasing the total annual expenditure from \$180,000 to \$210,000.

### BUDGET IMPACT:

| Name                  | Impact Date | Fund(s)          | Account(s)          | Project # (s) | Amount Budgeted |
|-----------------------|-------------|------------------|---------------------|---------------|-----------------|
| Professional Services |             | 001-General Fund | 001.5140.400031.000 |               | \$300,000       |

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Submitted By: Yvonne Hamilton, Town Clerk

### ATTACHMENTS

|    |                                |
|----|--------------------------------|
| 1. | Resolution - Greenspoon Marder |
|----|--------------------------------|

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE TOWN COUNCIL OF THE  
TOWN OF BAY HARBOR ISLANDS, FLORIDA,  
AMENDING THE TOWN OF BAY HARBOR ISLANDS  
AGREEMENT WITH GREENSPOON MARDER LLP FOR  
PROVIDING GENERAL LEGAL SERVICES TO THE  
TOWN ON A MONTHLY RETAINER BASIS;  
PROVIDING FOR INCORPORATION OF RECITALS  
AND AN EFFECTIVE DATE.**

**WHEREAS**, the TBHI retained Greenspoon Marder LLP as Town Attorneys in April, 2021; and

**WHEREAS**, the amount of the monthly retainer paid to Greenspoon Marder LLP was fixed in April, 2022, at \$15,000 per month and has not been adjusted since; and

**WHEREAS**, most salaries paid by the Town since that date have been adjusted for inflation or otherwise, but the monthly retainer for legal services has not been adjusted; and

**WHEREAS**, due to the unprecedented increase in various development projects, and in related activities, the workload of general legal services has increased substantially; and

**WHEREAS**, the Town Council deems it appropriate to increase the amount of the monthly retainer for general legal services:

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

**Section 1.** The foregoing recitals are true and correct and are incorporated herein by reference.

**Section 2.** The Town Council hereby directs that the monthly retainer paid to Greenspoon Marder LLP for general legal services shall be increased to \$17,500, effective immediately.

**Section 3.** All Resolutions in conflict herewith are hereby repealed.

**Section 4.** This Resolution shall become effective immediately upon adoption.

**PASSED AND ADOPTED** this 11th day of June 2025.

**ATTEST:**

---

Yvonne P. Hamilton  
Town Clerk

**APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY:**

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

**EXHIBIT A**  
**PUBLIC COMMENT RULES OF PROCEDURE AND DECORUM**

1. For members of the public who would like to address the Town Council, a request form is available from the Town Clerk or Deputy Town Clerk; please fill it in and return it prior to the start of the meeting. Speakers should come to the podium in the front and clearly state their name and address for the record. All request forms must be submitted no later than the conclusion of the "Public Comment" section of the agenda for anyone wishing to speak during "Public Comment" or on any agenda item.
2. All comments must be addressed to the Council as a body and not to individuals. Any person making a racial or slanderous remark or who becomes boisterous while addressing the Town Council, staff, etc. shall be barred from the audience by the presiding officer. No profanity, shouting, heckling, verbal outbursts, or disruptive behavior in support of or opposition to a speaker or his/her remarks is permitted.
3. Please mute or turn off your cell phone or other electronic devices at the start of the meeting. Failure to do so may result in being barred from the meeting. Persons exiting the Chambers shall do so quietly.
4. Speakers are allowed three (3) minutes and up to no more than five (5) minutes at the discretion of the presiding officer to speak on any items on the agenda only during the Public Comment portion of the meeting. However, any person who wishes to speak during a public hearing may be heard for no more than two (2) minutes during each public hearing or ordinance on second reading. Your cooperation is appreciated in observing these time rules. Please contact the Town Manager or appropriate administrative official in advance to arrange a meeting for matters that would require more than three minutes. Speakers should come forward to the podium, give their name and address, and the name and address of the organization they are representing if any.  
Any Council Member may request additional input from anyone who is related to a specific agenda item.
5. On specific agenda items, speakers must stay on topic i.e., the specific subject matter, the specific contract, ordinance, or resolution in question. Speakers who go off topic may be interrupted and have their comment time concluded.
6. Members of the public may not submit forms for comment on individual agenda items after the close of the Public Comment section of the agenda. Exceptions may be permitted at the discretion of the Presiding Officer.
7. The Presiding Officer has the authority to stop or interrupt any speaker who violates the rules, and to otherwise enforce these rules. If necessary, the Presiding Officer may have someone removed from the meeting. While individuals have a guaranteed right to address the Town Council, that right is tempered by the Town Council's obligation to conduct business and get through the agenda, for the benefit of the Town and its residents.

## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 12.

**ITEM:** ~~Consideration and Approval~~ of a possible agreement between the Town of Bay Harbor Islands and KC Property, LLC regarding Block 11. Enclosed is the proposed agreement. Sponsored by Mayor Isaac Salver

### DESCRIPTION:

### RECOMMENDED ACTION:

Approve

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### FINANCIAL ANALYSIS:

### BUDGET IMPACT:

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Submitted By: Yvonne Hamilton, Town Clerk

### ATTACHMENTS

None

## **AGENDA ITEM REPORT**

June 11, 2025

### **ITEM NUMBER: 13.**

**ITEM: Consideration and Approval** of an Ordinance on Second Reading amending Section 23-11 of the Town Code of Ordinances defining mechanical equipment, prohibiting such equipment on the exterior wall of the second floor of any building, and requiring these equipment to be clearly identified and shown during the site plan review process. Enclosed are the Staff Memo and proposed Ordinance. Sponsored by Council Member Robert Yaffe

### **DESCRIPTION:**

Staff recommends that the Town Council approve the attached Ordinance amending the Town Code to regulate the location and review requirements for exterior mechanical equipment. The proposed amendment prohibits the installation of mechanical equipment on second-floor exterior walls and requires that all such equipment be clearly identified during the site plan review process. This update is intended to preserve the visual character of buildings and reduce noise and aesthetic impacts on neighboring properties.

The Town of Bay Harbor Islands places high value on maintaining the architectural integrity, visual consistency, and overall aesthetic appeal of its residential and commercial structures. Over time, concerns have emerged related to the placement of mechanical equipment such as HVAC units, pool pumps, and refrigeration systems on upper building levels, particularly the second-floor exteriors. These installations can create undesirable visual clutter, contribute to noise issues, and impact neighboring properties, particularly in higher-density settings.

Currently, the Code lacks specific provisions restricting where mechanical equipment can be placed on multi-story buildings or how it should be reviewed during the planning process. This has led to inconsistent interpretations and installations that may not align with the Town's design expectations or neighborhood compatibility goals.

To address these concerns, staff has prepared an ordinance amendment to clarify the permitted locations of exterior mechanical equipment and to ensure it is fully accounted for during site plan review.

The proposed ordinance includes the following regulatory updates:

#### **Location Restrictions:**

Mechanical equipment including HVAC units, refrigeration systems, and pool or spa-related machinery, may not be installed on the second-floor exterior walls of any structure. This restriction helps preserve building facades and minimizes visual and acoustic intrusions for neighboring properties.

#### **Definition of Mechanical Equipment:**

For clarity and consistency, the ordinance defines mechanical equipment as any exterior heating, ventilation, air conditioning, refrigeration, pool, or spa-related appliance or system, or any similar apparatus.

#### **Site Plan Requirements:**

All proposed mechanical equipment installations must be clearly identified and shown on submitted site plans during the review and approval process. This ensures that Town staff and review boards have full visibility into the design and location of such elements early in the development process, allowing for proactive resolution of potential conflicts.

This update enhances the predictability of design review processes and improves the quality of life for nearby property owners by reducing unwanted noise and unsightly mechanical intrusions at higher elevations.

This ordinance represents a targeted update to the Town's zoning and design regulations that enhances architectural standards, ensures consistency during site plan review, and protects the visual and acoustic environment for neighbors. By addressing mechanical equipment placement proactively through regulation and site plan transparency, the Town will continue to uphold its high standards for development and community character.

Staff recommends approval of the ordinance on second reading to establish new standards for mechanical equipment installation and review in the Town of Bay Harbor Islands.

**PREVIOUS MEETING VOTE:**

Mayor Isaac Salver - Yes  
Vice Mayor Stephanie Bruder - Absent  
Council Member Joshua Fuller - Yes  
Council Member Teri D'Amico - Yes  
Council Member Molly Diallo - Yes  
Council Member Eric Rappaport - Yes  
Council Member Robert Yaffe - Yes

**RECOMMENDED ACTION:**

Council's Discretion

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**FINANCIAL ANALYSIS:**

There is no fiscal impact.

**BUDGET IMPACT:**

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Submitted By: Lorrainia Belle, Town Planner  
Robert Yaffe, Council Member

**ATTACHMENTS**

|    |                                                                                  |
|----|----------------------------------------------------------------------------------|
| 1. | Staff Memo for Council Agenda Items Mechanical Eq.                               |
| 2. | Ordinance - 23-11 Mechanical Equipment Prohibited on Second Floor Exterior Walls |



**TOWN OF BAY HARBOR ISLANDS  
BUILDING, PLANNING AND ZONING DEPARTMENT  
MEMORANDUM**

|                 |                                                                                                                                                                |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                                                                                                                 |
| <b>THRU:</b>    | Lindsley Noel, Interim Town Manager<br>Evelyn Herbello, Deputy Town Manager                                                                                    |
| <b>CC:</b>      | Joseph S. Geller, Esq., Consultant Town Attorney<br>Yvonne P. Hamilton, CMC, Town Clerk                                                                        |
| <b>FROM:</b>    | Lorrainia Belle<br>Town Planner                                                                                                                                |
| <b>DATE:</b>    | May 14, 2025                                                                                                                                                   |
| <b>SUBJECT:</b> | Town of Bay Harbor Islands – Amending the Town’s Code of ordinances related to the regulation to prohibit mechanical equipment on second-floor exterior walls. |

**RECOMMENDATION**

Staff recommend that the Town Council approve the attached Ordinance amending the Town Code to regulate the location and review requirements for exterior mechanical equipment. The proposed amendment prohibits the installation of mechanical equipment on second-floor exterior walls and requires that all such equipment be clearly identified during the site plan review process. This update is intended to preserve the visual character of buildings and reduce noise and aesthetic impacts on neighboring properties.

**BACKGROUND**

The Town of Bay Harbor Islands places high value on maintaining the architectural integrity, visual consistency, and overall aesthetic appeal of its residential and commercial structures. Over time, concerns have emerged related to the placement of mechanical equipment such as HVAC units, pool pumps, and refrigeration systems on upper building levels, particularly the second-floor exteriors. These installations can create undesirable visual clutter, contribute to noise issues, and impact neighboring properties, particularly in higher-density settings.



Currently, the Code lacks specific provisions restricting where mechanical equipment can be placed on multi-story buildings or how it should be reviewed during the planning process. This has led to inconsistent interpretations and installations that may not align with the Town's design expectations or neighborhood compatibility goals.

To address these concerns, staff has prepared an ordinance amendment to clarify the permitted locations of exterior mechanical equipment and to ensure it is fully accounted for during site plan review.

## **ANALYSIS**

The proposed ordinance includes the following regulatory updates:

### **Location Restrictions:**

Mechanical equipment including HVAC units, refrigeration systems, and pool or spa-related machinery, may not be installed on the second-floor exterior walls of any structure. This restriction helps preserve building facades and minimizes visual and acoustic intrusions for neighboring properties.

### **Definition of Mechanical Equipment:**

For clarity and consistency, the ordinance defines mechanical equipment as any exterior heating, ventilation, air conditioning, refrigeration, pool, or spa-related appliance or system, or any similar apparatus.

### **Site Plan Requirements:**

All proposed mechanical equipment installations must be clearly identified and shown on submitted site plans during the review and approval process. This ensures that Town staff and review boards have full visibility into the design and location of such elements early in the development process, allowing for proactive resolution of potential conflicts.

This update enhances the predictability of design review processes and improves the quality of life for nearby property owners by reducing unwanted noise and unsightly mechanical intrusions at higher elevations.

## **EXECUTE**

If approved by the Town Council, the following steps will be taken:

1. **Code Amendment:**  
Update the applicable sections of the Town Code to include the new definition and limitations for exterior mechanical equipment.
2. **Staff and Applicant Guidance:**  
Town staff will update application checklists and educate applicants, architects, and engineers on the new requirements for site plan submittals.
3. **Enforcement and Review Protocols:**  
Staff will incorporate the ordinance's standards into zoning plan reviews and inspections to ensure compliance with equipment location restrictions and site plan completeness.

## **CONCLUSION**

This ordinance represents a targeted update to the Town's zoning and design regulations that enhances architectural standards, ensures consistency during site plan review, and protects the visual and acoustic environment for neighbors. By addressing mechanical equipment placement proactively through regulation and site plan transparency, the Town will continue to uphold its high standards for development and community character.

Staff recommends approval of the ordinance on second reading to establish new standards for mechanical equipment installation and review in the Town of Bay Harbor Islands.

## **FINANCIAL ANALYSIS**

GL Line Item Number: N/A

Total Amount Budgeted: N/A

Encumbered Amount: N/A

Balance Remaining: N/A

## **ATTACHMENTS**

1<sup>ST</sup> Ordinance

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN'S ZONING AND PLANNING CODE BY AMENDING SECTION 23-11 ENTITLED "LAND DEVELOPMENT REGULATIONS" TO PROHIBIT MECHANICAL EQUIPMENT ON SECOND FLOOR EXTERIOR WALLS AND REQUIRING ALL SUCH EQUIPMENT TO BE CLEARLY IDENTIFIED DURING THE SITE PLAN REVIEW PROCESS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Bay Harbor Islands adopted the first Zoning and Planning Code for the community in June 1957; and

**WHEREAS**, the Town Council periodically studies various land development trends and issues and amends the Zoning and Planning Code accordingly; and

**WHEREAS**, the Town retains the services of urban planning professionals to study land development activities and land development regulations and recommend strategies and Code modifications to address identified problems; and

**WHEREAS**, the Town Council desires to amend the Town's Zoning and Planning Code to prohibit mechanical equipment on second floor exterior walls and requiring all such equipment to be clearly identified during the site plan review process; and

**WHEREAS**, the Town Council held duly advertised public hearings to consider the proposed modifications to the Town's Zoning and Planning Code.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA:**

**Section 1:** The foregoing recitals are adopted and hereby incorporated as if fully set forth herein.

**Section 2:** That the Town of Bay Harbor Islands Zoning and Planning Code is hereby amended to modify Section 23-11 entitled Land Development Regulations to prohibit mechanical equipment on second floor exterior walls and requiring all such equipment to be clearly identified during the site plan review process set forth in the attached Exhibit "A", and by reference are made a part hereof.

**Section 3:** That if any section, paragraph, sentence or word of this Ordinance or the application thereof to any person or circumstance is held invalid, that the invalidity shall not affect the other sections, paragraphs, sentences, words or application of this Ordinance.

**Section 4:** That it is the intention of the Town Council of the Town of Bay Harbor Islands, and it is therefore ordained, that the provisions of the Ordinance shall become and be made a part of the Town of Bay Harbor Islands' Code of Ordinances, that sections of this Ordinance may be re-numbered or re-lettered to accomplish such intentions, and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

**Section 5:** That all Ordinances, parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

**Section 6:** That this Ordinance shall be in full force and take effect immediately upon its passage and adoption.

PASSED on First Reading this 14<sup>th</sup> day of May, 2025.

PASSED on Second Reading this \_\_\_\_ day of \_\_\_\_\_, 2025.

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ISAAC SALVER  
MAYOR

ATTEST:

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YVONNE P. HAMILTON, CMC  
TOWN CLERK  
APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

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



## **Sec. 23-11. Land development regulations.**

In all area districts hereinabove set forth and designated, there shall be front, rear and side yard setbacks provided for of not less than the dimensions specified, and other land development standards, as follows, to wit:

- (A) *RD-Single Family Area:*
  - (1) Front yard setback (any street frontage including corner lots).  
All lots except Kane Concourse frontage: 25 feet.  
All lots fronting Kane Concourse: 40 feet.
  - (2) Rear yard setbacks (waterfront).  
Block 23, Lots 29-95: 40 feet measured from the outside bulkhead wall.  
Block 23, Lots 1-28 and Lots 96-104: 25 feet measured from the outside bulkhead wall.
  - (3) Rear yard setbacks (non-waterfront).  
Lots fronting Kane Concourse: Ten feet.  
All other lots: 15 feet.
  - (4) Side yard setbacks (all lots).  
All lots: Ten feet.
  - (5) Notwithstanding the above, as to triangular or otherwise odd-shaped lots, the town shall have the power to adjust the street or front yard setback restrictions in the interest of proper, useful and equitable planning.
  - (6) Height limits.
    - a. No building in RD-Single Family area, shall exceed two and one-half stories or 25 feet in height above the base flood elevation (BFE) plus any additional freeboard per the Florida Building Code, or as otherwise prescribed by United States, state or county flood control laws or regulations.
    - b. Notwithstanding the above, roofs with a slope exceeding two and one-half inches per foot may exceed the above height restriction to a maximum height of 35 feet on waterfront properties and a maximum height of 30 feet on non-waterfront properties, provided that the point on the roof at which the slope begins such excess height is no closer to the property lines than as described below:
      - i. On all lots in the RD-Single Family district: 15 feet from each side property line.
      - ii. Block 23, Lots 29-95: 45 feet from the outside bulkhead wall, 60 feet from any street.
      - iii. Block 23, Lots 1-28: 30 feet from the outside bulkhead wall, 55 feet from any street.
      - iv. Lots facing Kane Concourse: 15 feet from the rear property line, 30 feet from any street.
      - v. Corner lots in Blocks 30, 31, 33 and 34: 35 feet from any street.
      - vi. On all other lots in the RD-Single Family district: 40 feet from any street (front) property line, 20 feet from any rear property line.
  - (7) Building articulation. Architectural embellishments, including but not be limited to, windows, eyebrows, material changes, reliefs, reveals, ornamentation, banding, canopies, copings, etc.,

must be incorporated into the design to avoid large flat uninterrupted wall surfaces for at least 50 percent of the length of all elevations of the main house and any accessory structures.

(8) Open space requirements.

- a. Each plot shall provide for a minimum of 35 percent open space at ground level for one-story homes. Each plot shall provide for a minimum of 40 percent open space at ground level for homes with any portion of the home above one story.
- b. Each plot shall provide for a minimum of 50 percent landscaped "green" pervious open space at ground level in the front yard area. The use of pervious pavers or landscape strips in driveways or walkways shall not be included in the 50-percent landscaping requirement. Within front setback areas sufficient open space and landscaping materials shall be provided to break large expanses of hardscapes, screen parking areas and provide shade.

(9) Second story building area restrictions. For residences designed as two-story structures, the second story shall not exceed 80 percent of the first (ground) floor gross floor area inside exterior walls (air-conditioned/non-air-conditioned areas). The reduced secondary story percentage listed herein may be applied to the first floor, if approved by the design review board. Notwithstanding the above, the design review board may allow modifications to this requirement in instances where enhanced architectural articulation and detailing is provided on the exterior house façades to break the massing of the structure.

- a) Mechanical equipment refers to any exterior heating, ventilation, air conditioning (HVAC), refrigeration systems, pool or spa equipment, or similar appliances. The installation of such equipment is prohibited on the exterior wall of the building's second floor. All mechanical equipment must be clearly identified and shown during the site plan review process.



## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 14.

**ITEM: Consideration and Approval** of an ordinance on Second Reading amending Section 23-12 of the Town Code entitled "General Provisions" by revising Section 23-12(26) to add tennis court dimensional standards and padel ball to the outdoor recreational game court facilities allowed in the Town, modifying fencing regulations and providing for noise mitigation to accommodate this sport. Sponsored by Vice Mayor Stephanie Bruder and Council member Joshua D. Fuller. Enclosed are the proposed Staff Report, supporting documents, and proposed ordinance.

### DESCRIPTION:

The proposed ordinance seeks to amend Section 23-12 of the Town Code to provide dimensional standard for a tennis court and to permit padel ball court among the list of outdoor recreational game court facilities allowed in the Town. It modifies fencing regulations regarding height and location, screening to mitigate noise, and prohibits pickleball courts and use of any court facility for pickleball.

### PREVIOUS MEETING VOTE:

Mayor Isaac Salver - Yes  
Vice Mayor Stephanie Bruder - Yes  
Council Member Joshua Fuller - Yes  
Council Member Teri D'Amico - No  
Council Member Molly Diallo - Yes  
Council Member Eric Rappaport - Yes  
Council Member Robert Yaffe - Yes

### RECOMMENDED ACTION:

Council's Discretion

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### FINANCIAL ANALYSIS:

There is no fiscal impact.

### BUDGET IMPACT:

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Submitted By: Yvonne Hamilton, Town Clerk  
Stephanie Bruder, Council Member  
Joshua Fuller, Mayor

### ATTACHMENTS

|    |                                             |
|----|---------------------------------------------|
| 1. | REVISED Staff Memo for Council Agenda Items |
|----|---------------------------------------------|

|    |                                                               |
|----|---------------------------------------------------------------|
| 2. | Staff Memo for Council Agenda Items 1st Reading               |
| 3. | Sec.23-12 General Provisions Tennis & Padel Court 1st Reading |
| 4. | Residential Padel Court                                       |
| 5. | Padel court dimensions and concept images 6.14.2023           |
| 6. | Padel Technologies - details and specifications 5.3.2024      |



## TOWN OF BAY HARBOR ISLANDS BUILDING, PLANNING AND ZONING DEPARTMENT MEMORANDUM

|                 |                                                                                                                                     |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                                                                                      |
| <b>THRU:</b>    | Lindsley Noel, Interim Town Manager<br>Evelyn Herbello, Deputy Town Manager                                                         |
| <b>CC:</b>      | Joseph S. Geller, Esq., Consultant Town Attorney<br>Yvonne P. Hamilton, CMC, Town Clerk                                             |
| <b>FROM:</b>    | Lorrainia Belle<br>Town Planner                                                                                                     |
| <b>DATE:</b>    | May 14, 2025                                                                                                                        |
| <b>SUBJECT:</b> | Town of Bay Harbor Islands – Amending the Town’s Code of ordinances related to the regulation to tennis court and padel ball court. |

### **RECOMMENDATION**

Staff recommend that the Town Council approve the attached Ordinance amending the Town Code to update existing regulations for tennis courts and to add new provisions for the installation, screening, and operation of padel courts. The proposed changes are designed to preserve neighborhood compatibility, mitigate noise and visual impacts, and ensure that any court construction aligns with the Town’s aesthetic and zoning standards.

### **BACKGROUND**

Tennis courts have long been a recreational feature in the Town of Bay Harbor Islands, primarily within residential properties. However, as development trends evolve and new sports gain popularity, staff have received increased interest in the construction of padel courts, a fast-growing racket sport with different spatial and structural requirements than traditional tennis.

While the Code previously addressed tennis courts to some extent, it did not include comprehensive design or operational guidelines, nor did it contemplate the unique characteristics of padel courts. To address community concerns about visibility, noise, and potential disruptions to adjacent properties, staff have prepared an ordinance to update the tennis court regulations and establish clear, enforceable standards for padel courts.

## **ANALYSIS**

The proposed ordinance includes the following key elements:

### Tennis and Padel Courts Regulation Updates

- Landscaping and Screening Requirements:
  - All courts must include sufficient landscaping such as trees and/or hedges installed during construction and maintained thereafter. The landscaping must fully screen the court and fence from view and be a minimum of six (6) feet in height at planting, reaching the height of the fence within one (1) year.
- Noise Mitigation:
  - Where a tennis court borders a neighboring property, a six (6) foot high Acoustiblok® wall or equivalent sound attenuating barrier must be constructed along the entire **length of the court**. This wall must be installed concurrently with the court to ensure timely noise control.
- Court Dimensions and Materials:
  - The dimensions and required materials for tennis and padel courts, including but not limited to flooring, fencing, glass, and netting, shall conform to the specifications established by the United States Tennis Association (USTA) for tennis courts and by the International Padel Federation (FIP) for padel courts.
- Court Placement:
  - All courts may not be constructed within required setbacks and cannot be placed in front of the primary residential structure relative to the street.
- Hours of Operation:
  - Courts may only be used between 9:00 a.m. and 10:00 p.m., seven days a week. Lighting must be on an automatic timer and may only remain on during approved hours. Exceptions for special events require prior written approval from the Town Manager.
- Lighting Standards:
  - Not exceed ½ foot-candle at property lines.
  - Remain below 75 foot-candles in total output.
  - Use fully cut-off fixtures aimed downward.
  - Match the color of fencing.

## **EXECUTE**

If the Town Council approves this ordinance, the following actions will take place:

### Code Amendment Implementation:

Relevant sections of the Town Code will be updated to reflect the new tennis and padel court standards.

### Application Requirements:

Site plan review processes will be revised to ensure landscaping, fencing, acoustics, and lighting plans are submitted and reviewed for compliance.

### Ongoing Enforcement:

Inspections will verify that landscaping is maintained, and that court use, lighting, and barriers conform to code requirements.

### **CONCLUSION**

These updates provide clarity and structure for the installation of recreational courts within the Town, balancing property owner desires with the community's expectations for privacy, aesthetics, and noise management. By proactively addressing these elements, the Town ensures that recreational amenities are compatible with surrounding development and residential quality of life.

Staff recommend approval of the ordinance on second reading to update tennis court regulations and establish comprehensive standards for new padel courts in the Town of Bay Harbor Islands.

### **FINANCIAL ANALYSIS**

GL Line Item Number: N/A

Total Amount Budgeted: N/A

Encumbered Amount: N/A

Balance Remaining: N/A

### **ATTACHMENTS**

1<sup>ST</sup> Ordinance



**TOWN OF BAY HARBOR ISLANDS  
BUILDING, PLANNING AND ZONING DEPARTMENT  
MEMORANDUM**

|                 |                                                                                                                                     |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                                                                                      |
| <b>THRU:</b>    | Lindsley Noel, Interim Town Manager<br>Evelyn Herbello, Deputy Town Manager                                                         |
| <b>CC:</b>      | Joseph S. Geller, Esq., Consultant Town Attorney<br>Yvonne P. Hamilton, CMC, Town Clerk                                             |
| <b>FROM:</b>    | Lorrainia Belle<br>Town Planner                                                                                                     |
| <b>DATE:</b>    | May 14, 2025                                                                                                                        |
| <b>SUBJECT:</b> | Town of Bay Harbor Islands – Amending the Town’s Code of ordinances related to the regulation to tennis court and padel ball court. |

**RECOMMENDATION**

Staff recommend that the Town Council approve the attached Ordinance amending the Town Code to update existing regulations for tennis courts and to add new provisions for the installation, screening, and operation of padel courts. The proposed changes are designed to preserve neighborhood compatibility, mitigate noise and visual impacts, and ensure that any court construction aligns with the Town’s aesthetic and zoning standards.

**BACKGROUND**

Tennis courts have long been a recreational feature in the Town of Bay Harbor Islands, primarily within residential properties. However, as development trends evolve and new sports gain popularity, staff have received increased interest in the construction of padel courts, a fast-growing racket sport with different spatial and structural requirements than traditional tennis.

While the Code previously addressed tennis courts to some extent, it did not include comprehensive design or operational guidelines, nor did it contemplate the unique characteristics of padel courts. To address community concerns about visibility, noise, and potential disruptions to adjacent properties, staff have prepared an ordinance to update the tennis court regulations and establish clear, enforceable standards for padel courts.

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The proposed ordinance includes the following key elements:

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## **EXECUTE**

If the Town Council approves this ordinance, the following actions will take place:

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Relevant sections of the Town Code will be updated to reflect the new tennis and padel court standards.

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Inspections will verify that landscaping is maintained, and that court use, lighting, and barriers conform to code requirements.

### **CONCLUSION**

These updates provide clarity and structure for the installation of recreational courts within the Town, balancing property owner desires with the community's expectations for privacy, aesthetics, and noise management. By proactively addressing these elements, the Town ensures that recreational amenities are compatible with surrounding development and residential quality of life.

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### **FINANCIAL ANALYSIS**

GL Line Item Number: N/A

Total Amount Budgeted: N/A

Encumbered Amount: N/A

Balance Remaining: N/A

### **ATTACHMENTS**

1<sup>ST</sup> Ordinance



ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN'S ZONING AND PLANNING CODE BY AMENDING SECTION 23-12 ENTITLED GENERAL PROVISIONS; AMENDING SECTION 23-12(26) RELATED TO OUTDOOR RECREATIONAL GAME COURT FACILITIES TO CLARIFY AND EXPAND THE TYPES OF GAME COURT FACILITIES ALLOWED AND TO MODIFY FENCING ALLOWANCES; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Town of Bay Harbor Islands adopted the first Zoning and Planning Code for the community in June 1957; and

**WHEREAS**, the Town Council periodically studies various land development trends and issues and amends the Zoning and Planning Code accordingly; and

**WHEREAS**, the Town retains the services of urban planning professionals to study land development activities and land development regulations and recommend strategies and Code modifications to address identified problems; and

**WHEREAS**, in 2009 the Town Council adopted land development regulations for outdoor recreational game court facilities such as tennis courts, racquetball, handball, basketball, shuffleboard, children's multi-purpose and similar facilities; and

**WHEREAS**, the Town Council desires to amend the Town's Zoning and Planning Code to modify those land development regulations to address other types of courts; and

**WHEREAS**, the Town Council held duly advertised public hearings to consider the proposed modifications to the Town's Zoning and Planning Code.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA:**

**Section 1:** The foregoing recitals are adopted and hereby incorporated as if fully set forth herein.

**Section 2:** That the Town of Bay Harbor Islands Zoning and Planning Code is hereby amended to modify Section 23-12(26) entitled Outdoor Recreational Game Court Facilities to modify certain provisions related to the types of game courts allowed and modify the applicable fencing allowances for certain types of court facilities, as more fully set forth in the attached Exhibit "A", and by reference are made a part hereof.

**Section 3:** That if any section, paragraph, sentence or word of this Ordinance or the application thereof to any person or circumstance is held invalid, that the invalidity shall not affect the other sections, paragraphs, sentences, words or application of this Ordinance.

**Section 4:** That is the intention of the Town Council of the Town of Bay Harbor Islands, and it is therefore ordained, that the provisions of the Ordinance shall become and be made a part of the Town of Bay Harbor Islands' Code of Ordinances, that sections of this Ordinance may be re-numbered or re-lettered to accomplish such intentions, and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

**Section 5:** That all Ordinances, parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

**Section 6:** That this Ordinance shall be in full force and take effect immediately upon its passage and adoption.

PASSED on First Reading this 14<sup>TH</sup> day Of May, 2025.

PASSED on Second Reading TBA.

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ISAAC SALVER  
MAYOR

ATTEST:

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YVONNE P. HAMILTON, CMC TOWN  
CLERK

**EXHIBIT A**  
**Amendments to the Town of Bay Harbor Islands**  
**Zoning and Planning Code – Chapter 23**

**Sec. 23-12. General provisions.**

(26) *Outdoor recreational game court facilities.* The following regulations shall apply to all recreational game court facilities, including but not limited to tennis, racquetball, handball, basketball, shuffleboard, children's multipurpose and similar facilities, or any combination thereof, except that pickleball courts and use of any court facility for pickleball is expressly prohibited in the entire Town :

- a) In the RD district the only outdoor recreational game court facilities permitted are tennis, basketball, padel ball and/or children's multipurpose facilities. Such facilities may be approved by the town subject to site plan approval by the design review board, except for a permanent or portable basketball pole installed in accordance with the provisions listed herein.
- b) In all other zoning districts, any individual or combination of recreational game court facilities may be approved by the town subject to site plan approval by the design review board.
- c) Tennis and Padel courts.
  - i. Fencing and Glass. The maximum height allowed for a tennis court fence shall be ten feet. For padel courts, fencing and tempered glass enclosures shall also not exceed ten (10) feet in height. Any such All chain-link fencing used for either tennis or padel courts shall be clad in black or green vinyl, including all posts and fence surfaces. Notwithstanding the foregoing, padel courts may incorporate clear tempered glass or an equivalent material at the ends and near the ends of the court, as necessary to comply with guidelines set forth by the International Padel Federation (FIP). All court netting shall be either black or dark green in color; bright or fluorescent colors are prohibited. Any fencing over exceeding five (5) feet in height must be placed so as to comply with the minimum setback requirements applicable within the zoning district in which the tennis court is located.
  - ii. Playing surface location. Within the RD district the playing surface of a tennis or padel court may not be placed within two-five (25) feet of a property line abutting a street, ten (10) feet to an interior side or fifteen (15) feet for the rear property line. Within any other zoning district, the playing surface of a tennis court may not be placed within the minimum base setback for the district in

- which the facility is proposed. The town council may consider variations to the above criteria for odd-shaped lots, corner lots or other special instances on a case-by-case basis through the submission of a variance application.
- iii. Hours of operation. The hours of operation of a tennis or padel court shall be between the hours of 9:00 a.m. and 10:00 p.m. during all days of the week. If any accessory lighting is provided the light fixtures shall only be operated when the court is actively used and shall not be illuminated outside of the hours of play specified herein. All such lighting shall be equipped with a timer switch to ensure the lighting will be controlled to operate in the specified time period listed herein. The town manager may authorize the temporary use of a tennis or padel court and/or lighting for special occasions outside of the times listed herein on a case-by-case basis after a written request to do so is submitted to the town and approved by the town in writing
  - iv. Lighting . If any accessory lighting is provided, the lighting fixtures shall not produce more than one-half foot-candle at any property line nor more than 75 foot-candles overall. All such lighting shall be equipped with a timer switch to ensure the lighting will be controlled to operate within the specified time period listed herein. The color of any lighting fixture or pole shall match the fence color. No portion of an exterior lighting fixture may exceed ten feet in a required yard area nor a maximum of 18.5 feet in height in the RD district nor more than 25 feet in any other zoning district and shall be aimed and/or provided with cutoffs so that the light source is directed to the outdoor recreational play court facility so as to minimize negative impacts to adjoining properties.
  - v. Screening requirements. ~~Sufficient landscaping (trees and/or hedges) shall be approved as part of the site plan, installed when the facility is constructed, and maintained to opaquely screen the fence and all activities from view. The landscaping shall be at least six feet in height at the time of planting and equal to and maintained at the height of the fence within one year of the installation.~~ As a condition of approval during the site plan review process for any proposed tennis or padel court, the applicant shall be required to install and thereafter maintain sufficient landscaping for purposes of visual screening and noise mitigation. Such landscaping shall be installed contemporaneously with the construction of the court and shall consist of trees and/or hedges arranged and maintained in a manner that provides a continuous opaque screen of the court fencing and related activities when viewed from ground level outside the subject property. Hedges shall be not less than six (6) feet in height at the time of planting and

|

shall achieve and be maintained at a height equal to that of the surrounding fence, or to an equivalent line of sight, within one (1) year from the date of installation, except where the court is fully screened from view by existing lawful structures. Trees shall conform to the minimum standards set forth in Section 24-16 of this Code. All required landscaping shall be continuously maintained in a healthy, viable condition and promptly replaced as necessary to ensure ongoing compliance with this section. In addition to the foregoing, a sound attenuation wall, such as a six (6) foot high Acoustiblok barrier or a functionally equivalent noise-mitigating structure, shall be installed along the full length of any side of the tennis or padel court that abuts a shared property line with an adjacent lot. Said wall shall be constructed simultaneously with the court and shall be maintained in good working condition to ensure effective noise reduction.

- vi) Court Dimensions and Materials. The dimensions and required materials for tennis and padel courts, including but not limited to flooring, fencing, glass, and netting, shall conform to the specifications established by the United States Tennis Association (USTA) for tennis courts and by the International Padel Federation (FIP) for padel courts. Compliance with these standards shall be verified at the time of permit application. No variances shall be permitted from these requirements, except as provided in subsection ii, which addresses irregular or odd-shaped lots.
- d) Basketball.
  - i. Outdoor basketball poles, including moveable relocatable poles, shall not be installed or placed within public road rights-of-way.
  - ii. No exterior lighting shall be allowed specifically for basketball use, except as approved by the town manager.
  - iii. No driveway may be enlarged to serve as a basketball game court.
  - iv. No striping (paint/decal) for any basketball court shall be placed on any public roadway. No striping (paint/decal) for a basketball court shall be placed on any private roadway, driveway or sidewalk without the prior approval of the town. Any such striping or markings shall be limited to inconspicuous colors.
- e) Screening requirements. As part of the site plan review, sufficient landscaping consisting of trees and/or hedges shall be required. This landscaping must be installed during the construction of the padel court and maintained thereafter. It should be designed and placed to fully screen the fence and all activities on the padel court from view. The landscaping shall be a minimum of six (6) feet in height at the time of planting and shall grow to and be maintained at the height of the surrounding fence within one (1) year of installation. Additionally, a six (6) foot high

Acoustiblok® wall or an equivalent sound-attenuating barrier must be installed along the entire length of the padel court where it borders a property line shared with an adjacent neighbor. This wall is required to reduce noise transmission and must be constructed concurrently with the court.

f) Other game court facilities.

- i. No other type of outdoor recreational game court facilities shall be placed closer than the minimum specified base setbacks for the zoning district in which the facility is proposed.
- ii. No exterior lighting shall be allowed, except as specifically approved by the design review board.
- iii. No driveway may be enlarged to serve as a recreational game court and no portion of a parking lot may be used as a recreational game court without the prior approval of the town.
- iv. No striping (paint/decal) for any recreational game court shall be placed on any public roadway. No striping (paint/decal) for a recreational game court shall be placed on any private roadway, driveway or sidewalk without the prior approval of the town. Any such striping or markings shall be limited to inconspicuous colors.
- v. Any accessory structures such as fences, canopies, etc. shall meet the minimum design standards and setback requirements listed in this section.

g) Miscellaneous requirements.

- i. No portion of an exterior wall surface shall be used for a backboard or rebound wall or structure.
- ii. If multiple platted lots, or portions thereof, are required to allow for the principal structure as well as any accessory uses and structures, including recreational game courts, a unity of title declaration acceptable to the town attorney shall be provided and recorded in the public records prior to the issuance of building permits. This provision shall not be interpreted to prohibit a freestanding recreational game court as a principal use, provided the lands upon which the recreational game court is proposed are adequate "as is" to accommodate the use (i.e. setbacks/screening) or a unity of title declaration acceptable to the town attorney is provided and recorded in the public records prior to the issuance of building permits.
- iii. In determining the percentage of coverage of a lot by buildings the area of a recreational game court shall not be provided in such computation. Notwithstanding the above, sufficient drainage shall be provided on-site so as not to negatively affect adjoining properties or public roads.

- |
- iv. Any recreational game court facilities constructed on the rooftop of a principal or accessory structure shall comply with the provisions contained in subsection (25).
  - h) *Nonconforming preexisting game court facilities.* As to any outdoor recreational court facilities that existed as of the date this subsection was adopted (November 9th, 2009), that were previously issued permits from the Town but are in some way in conflict with the provisions stated herein, those improvements shall be allowed to remain as nonconforming, if maintained in a safe and aesthetic manner. If an existing nonconforming outdoor recreational game court facility is altered, it must comply with the current town regulations, to the extent possible, and may be reestablished if in need of repair caused by normal wear and tear to the facility or acts of God. The design review board shall review and approve any alterations to non-conforming outdoor recreational game court facilities. The design review board is authorized to grant variations to the regulations listed herein above for nonconforming facilities. This shall not be construed to require a property owner seeking to repair a nonconforming outdoor recreational game court to file a formal zoning variance application, unless a request is being made to expand the nonconforming of the facility.

## Residential Padel Court





Residential Padel Court



Residential Padel Court





Residential Padel Court



Residential Padel Court





## Residential Padel Court



## Residential Padel Court





## Residential Padel Court



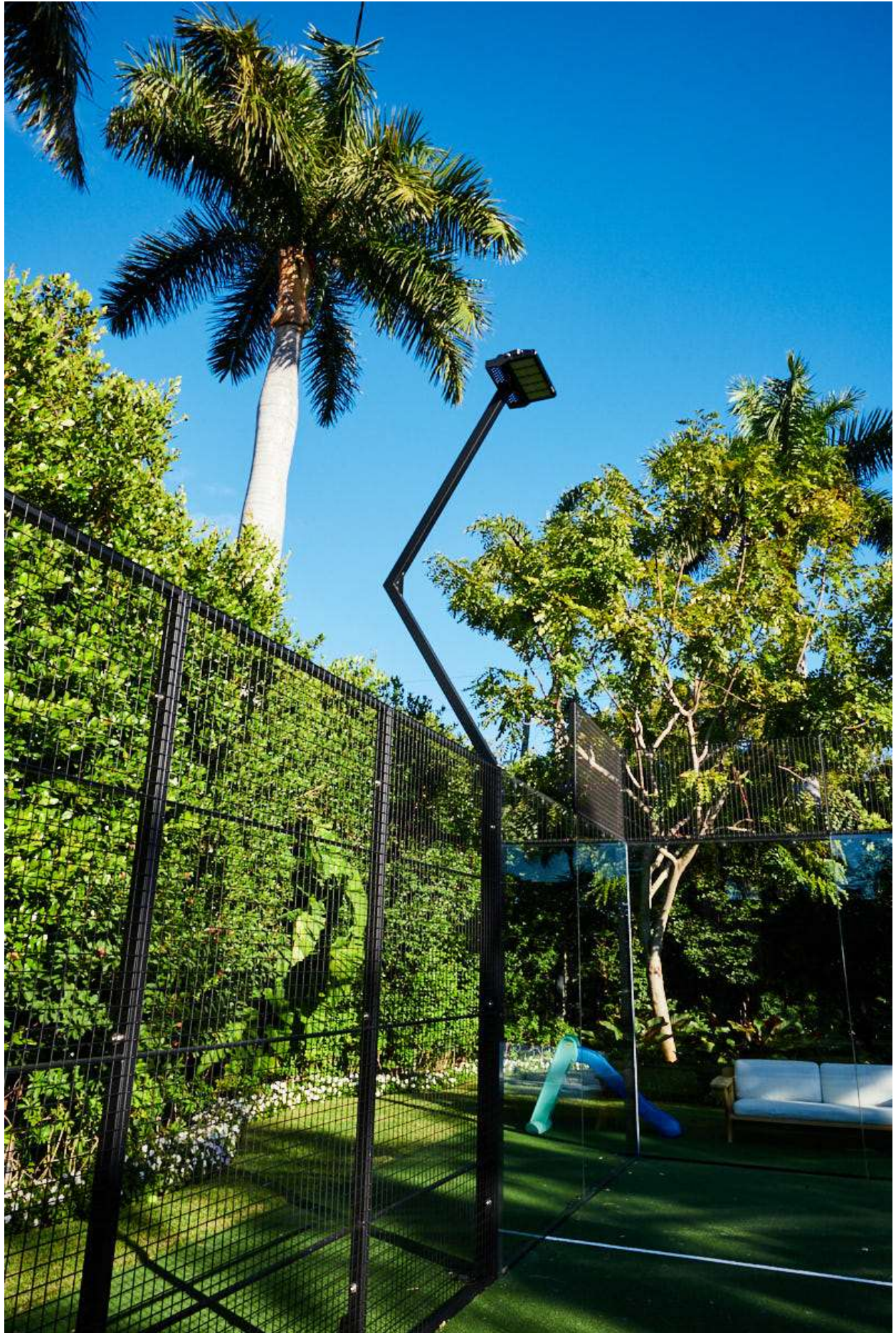


Residential Padel Court





## Residential Padel Court





## Residential Padel Court





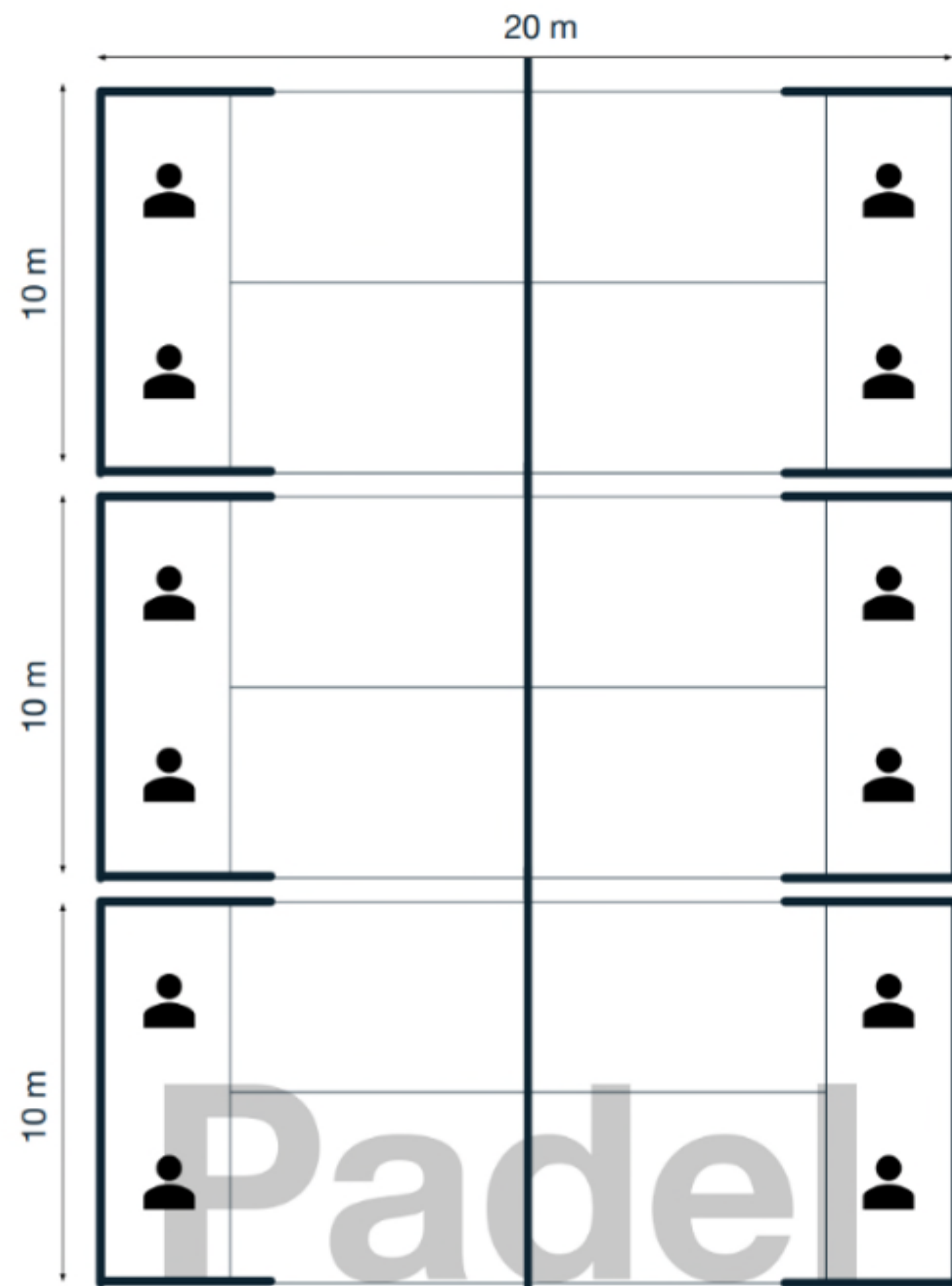
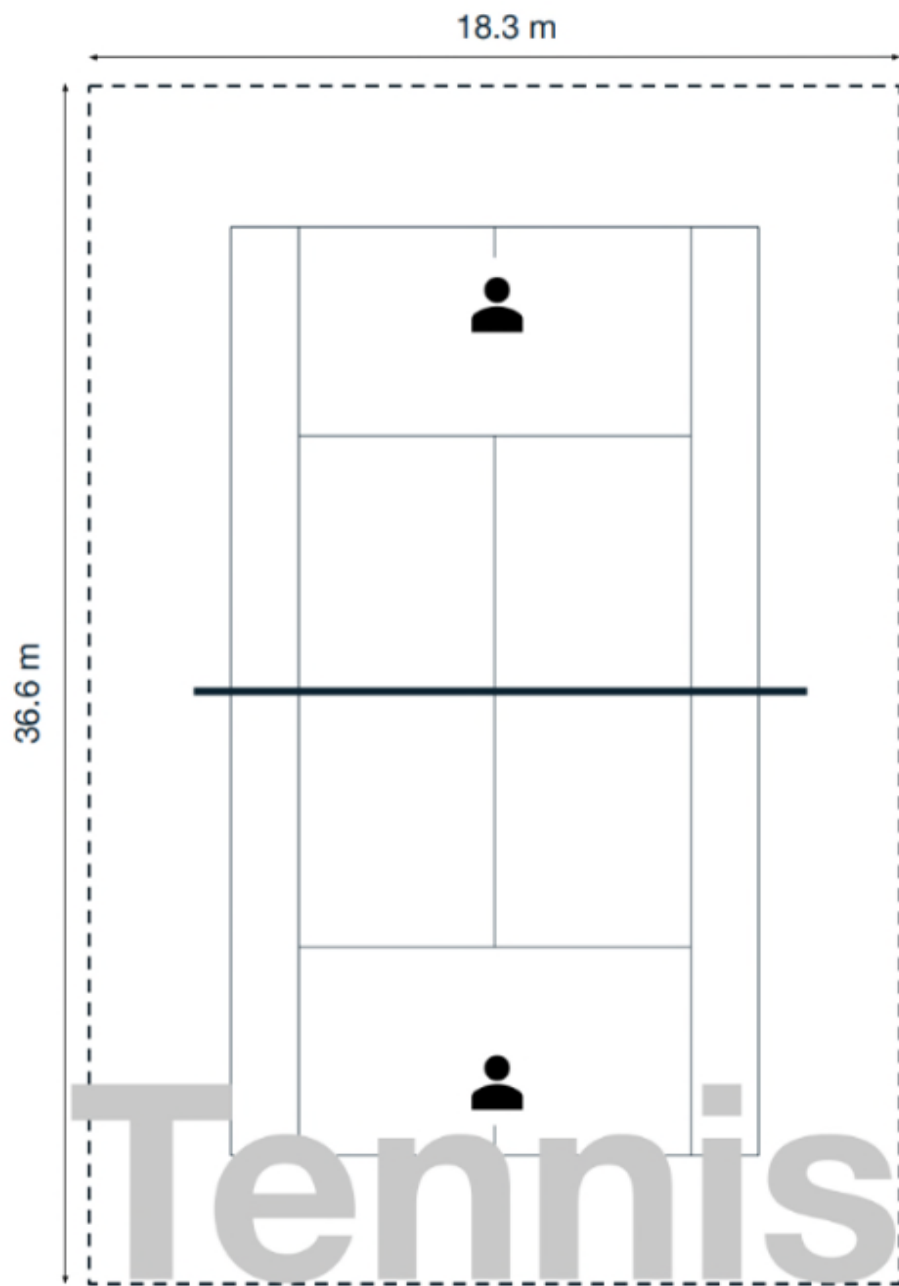
Residential Padel Court



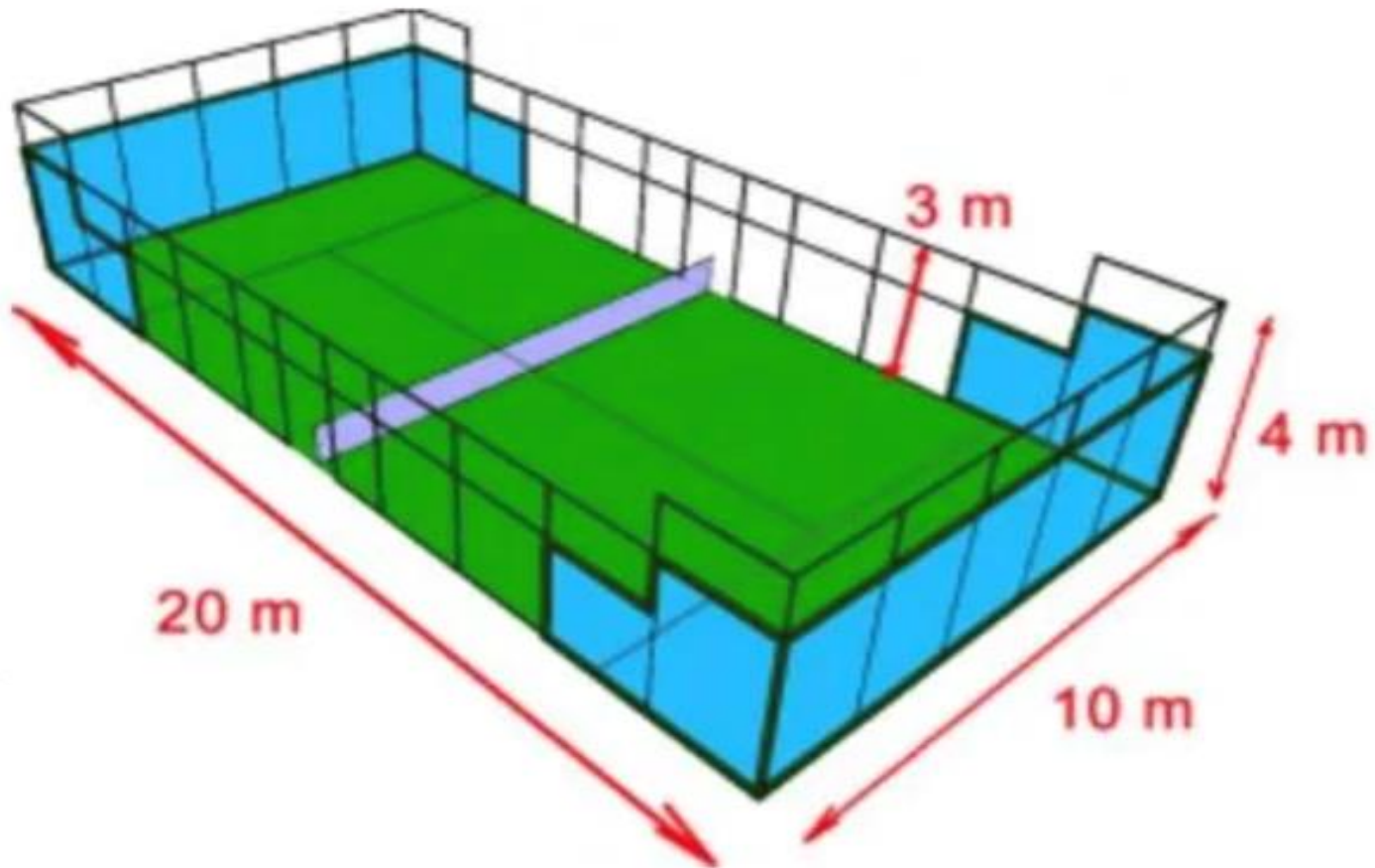


## Residential Padel Court





## Padel Court Dimensions



 Turf on court surface

 Glass walls (3 m tall)



**Padel Court**  
**At 1260-1270 98 Street**



**Padel Court**  
**At 1260-1270 98 Street**





**Padel Court**  
**At 1260-1270 98 Street**



**Padel Court**  
**At 1260-1270 98 Street**



**PADEL**  
TECHNOLOGIES

## **Padel Courts Documentation**

**PADEL**<sup>®</sup>  
**TECHNOLOGIES**  
PERFECT COURTS



Padel Technologies was born in 2001 within the TMM Industrial Group with the aim of becoming a benchmark in the manufacture of padel courts and sports elements.

TMM Group's industrial capacity allows Padel Technologies to have its own manufacturing: 7,000 m2 of manufacturing facilities in Madrid provides Padel Technologies' customers with the ultimate manufacturing technology as well as the capacity of innovation and product evolution of a large industrial group.

At TMM Group and Padel Technologies, over 50 highly qualified professionals work fully committed every day in their own expertise areas (engineering and product development, manufacturing, assembly, logistics, etc.) to guarantee our clients the best possible service and solution to their needs.

Our main axis of action is outdoor facilities on all types of synthetic surfaces and racket sports with a special dedication to what is considered to be the global sport of the 21<sup>st</sup> century: padel.

Our commitment to sport as a universal language, education tool for our future generations and as a philosophy of life for a better planet encourages us every day to seek the best technical solutions and apply them to our products so our athletes can train and compete in the best facilities.



## Certifications and guarantees

All the products in this catalogue have been designed and manufactured in compliance with the next certificates.

- UNE EN ISO 9001:2015
- UNE EN ISO 14001:2015
- UNE/EN 1090-1:2011+A1:2012
- MARCADO CE



**PADEL**  
TECHNOLOGIES  
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**Material List**

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**General Plans**

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**Product sheets and certificates**

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**General Photographs**

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**Accesories - Equipment**

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**PADEL**  
TECHNOLOGIES  
**Technical Specifications**



The PADEL EVOLUTION padel court is an industrial design, based on the assembly of common, interchangeable, and removable elements. It has a unique and innovative design that consolidates it as one of the most attractive courts in the current market.

Complying with the regulatory standards for the padel game, the enclosure combines areas built with complete modules of metal structure and glass enclosure, guaranteeing its stability and maximum visibility from the outside of the court.

It is a court with an artificial grass playing surface, enclosed in its entirety by 10-metre-long inner walls and 20-metre-long inner sides.

## Foundation and screed

The area where the PADEL COURT is installed needs a minimum size of 21x11 m. The ground must be sufficiently resistant and compact, and the clearing and cleaning of the land and the necessary excavations will be carried out on it, depending on the case and previous study of each work.

The base on which the structure is installed consists of a perimeter foundation formed by a 50\*50cm strip footing made of HA25/B/20 IIa and B400s steel reinforcement and a reinforced concrete slab.

The type of screeds on which TOTAL VIEW PADEL courts are mounted are:

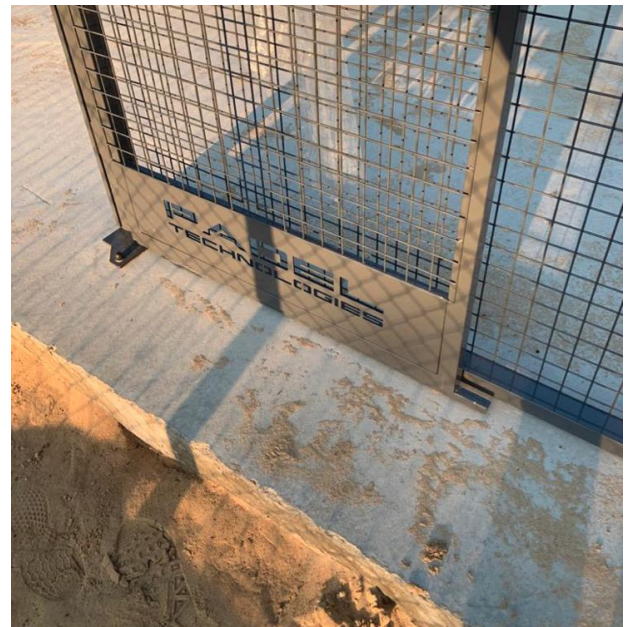
### POROUS SCREED

The main advantage of the POROUS CONCRETE screed is that it is easy to evacuate rainwater, thanks to the fact that its construction system provides it with an unbeatable drainage capacity.

It is a 20+5cm thick screed with a slight slope, made up of 20cm of HA25/B/20/IIa reinforced concrete reinforced with 15\*15 electro-welded mesh of B400s steel, on which a levelling layer of draining gravel is placed and on top of this, the 5cm thick porous paving made in situ, forming panels of a maximum width of 2m with expansion joints.

### POLISHED CONCRETE SCREED

In the POLISHED CONCRETE screed the evacuation of water is produced by runoff, giving the platform the slope recommended by the CTE and also offers the advantage of great durability over time and a lower cost.



## Metal Structure

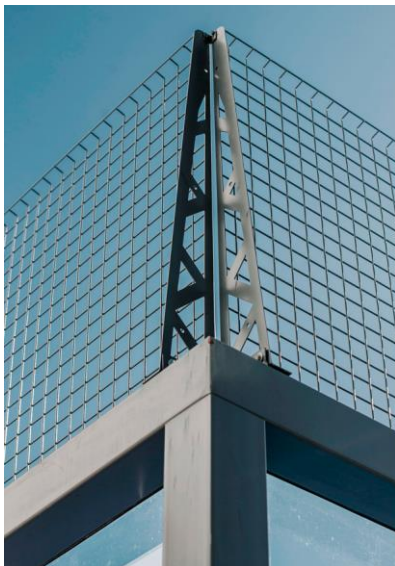
The EVO Padel court is designed on the basis of a robust and resistant but flexible metallic structure, which due to its shock absorption capacity avoids injuries to the users.

The structure is made up of metal pillars manufactured in a single piece and with an anchor plate with holes for anchoring to the ground, in which the continuous electro-welded mesh or glass enclosure is inserted, formed by a modulated structure in general dimensions of 3000\*2000mm and 2000\*1000mm.

It is a closed structural system in its entirety, formed by 10m long interior bottoms and 20m long sides, as follows:

- The support system for the glazing is formed by independent pillars that are joined together by means of lower braces and 2000\*1000 modules in electro-welded mesh on the upper part.

- Sides: Formed by unitary modules of 3000mm in height and 2000mm wide, manufactured with our exclusive profile in which all the points of the electro-welded mesh of 50\*50\*4 are hidden, achieving a flat and continuous surface free of sharp edges and dangerous finishes.



This design has an exclusive net post system, made of shaped steel plate, independently anchored to the structure and with a hidden net tensioning system.



## Material Characteristics

The materials used in our tracks are not only aesthetically pleasing, but also aim to ensure the structural safety of the whole.

- For the pillars, structural tube dimensions 80\*80\*3 and 80\*40\*3 galvanised.
- In anchor plates, 8mm thick S-275JR (A42b) steel.
- In enclosure, galvanised electro-welded mesh 50x50x4mm mounted on perimeter fence of structural profile protecting sharp edges and with sufficient tension to allow the ball to bounce on it.
- In glass and frame fixing parts, S-275JR (A42b) steel plate in different thicknesses according to reference.





## Finishes

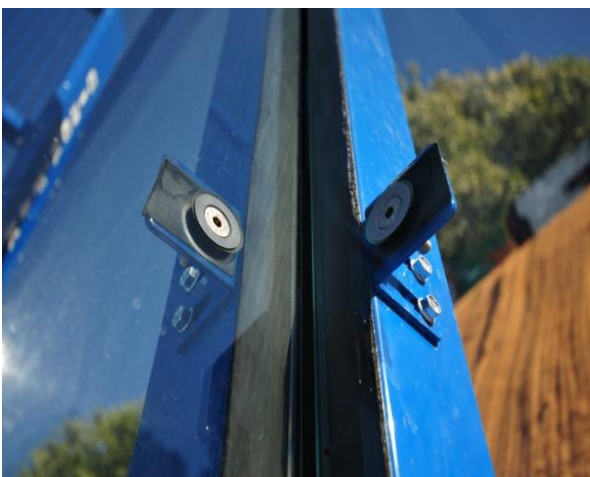
Our facilities allow us to guarantee a perfect finish avoiding the oxidation of the metal components of the track.

Several phases are carried out in this process:

- A first galvanised finish.
- Application of a layer of C3 primer.
- A final surface coating in polyester powder, high-performance polymer alloy, 80/100 microns in a RAL colour of your choice, with baked paint at 200°C in a drying cabin.



## Glass Installation



The glazed areas of the court are made of 12mm thick tempered glass with polished edges, transparent and offering the right consistency and a regular and uniform bounce of the ball.

The glass panes are fixed to the framework by means of perimeter support shims and screwed to the frames. All the glass complies with the UNE-EN 12150-2 standard and is tested in accordance with the CTE regulations.

The court is made up of eighteen tempered glass modules, resulting in a total of 100m<sup>2</sup> perfectly aligned and with optimum planimetry.

## Artificial Grass

The range of artificial turf that we install is specially designed for sports such as padel and tennis where the surface is hard hit by the large number of users and intense use. Qualities such as durability, resistance and adequate planimetry, among others, together with biomechanical studies allow: High profitability of the facilities, minimum maintenance and reduced risk of injury to the athlete. It is a playing field with an appearance and characteristics similar to natural grass.

The material is manufactured in accordance with the requirements of the UNE EN ISO 9001 2000 standard in terms of design, manufacture and traceability in companies with quality system certification granted by recognised bodies.

The mats are joined using bi-component polyurethane glue with geo-textile joints, with the lines of play marked with similar white grass inserted into the surface in accordance with the regulations.

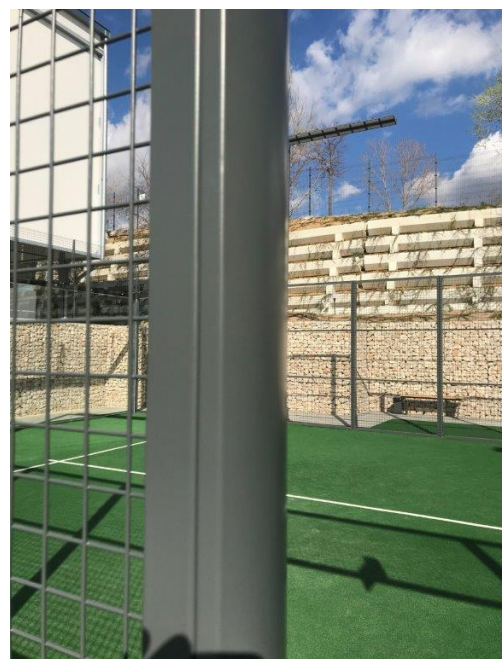
Once laid, the ballast is made with rounded quartz sand, washed and dried with 97% silica, with a granulometry between 0.3/0.8 mm in an amount recommended by the manufacturer.





## Accesses

Access to the track is from the side, with one or two openings with the possibility of having a sliding or hinged door made of the same metal profile as the racks, placed symmetrically with respect to the centre of the track, with measurements that comply with the accessibility standards of the FEP and the CTE (Technical Building Code).





## Net Post

The net needs regulation dimensions made of double polyethylene mesh with white PVC tape on top.

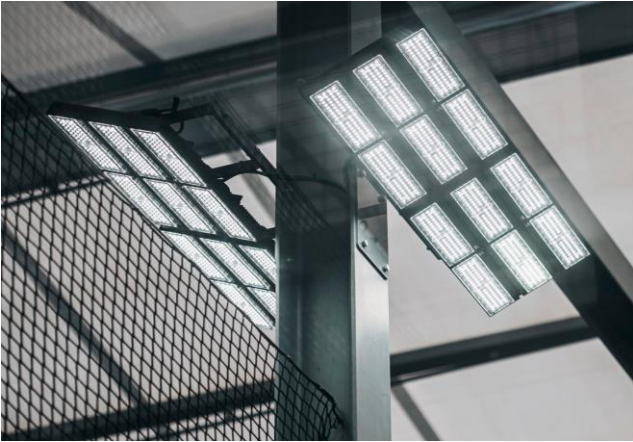
The mooring and tensioning system of the net is an exclusive net post system, made of shaped steel sheet with independent anchoring to the structure and a hidden net tensioning system that contributes to the aesthetics of the whole.



## Led Lightning

We have a lighting system consisting of 8 metal halogen spotlights of 400w power and according to IP65, placed two by two on 4 poles of 6m high, which guarantees the necessary lighting for the practice of the sport.

Special spotlights with LED technology are available as an option, which will save up to 70% in energy consumption.





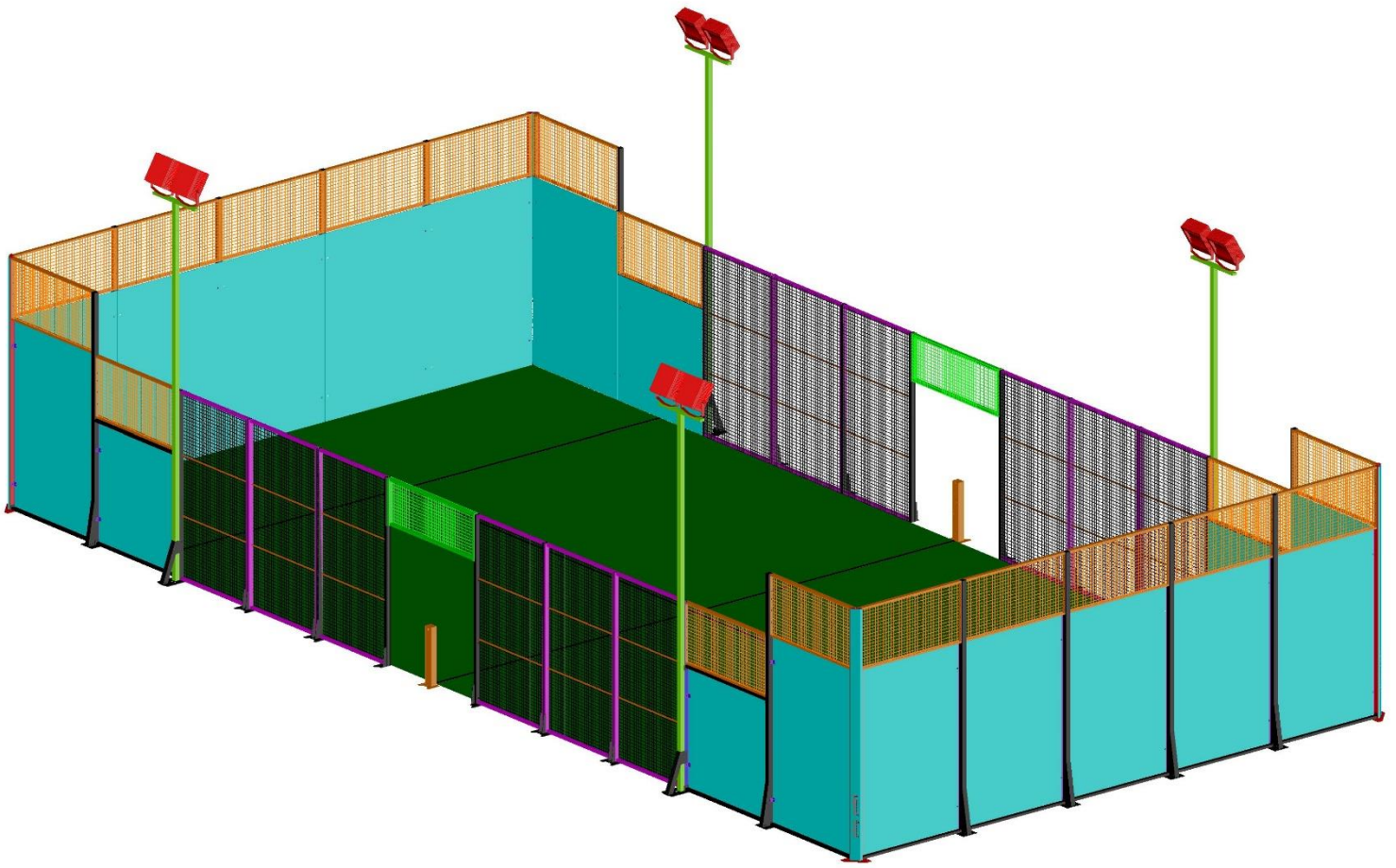
**PADEL**  
TECHNOLOGIES

## Material List

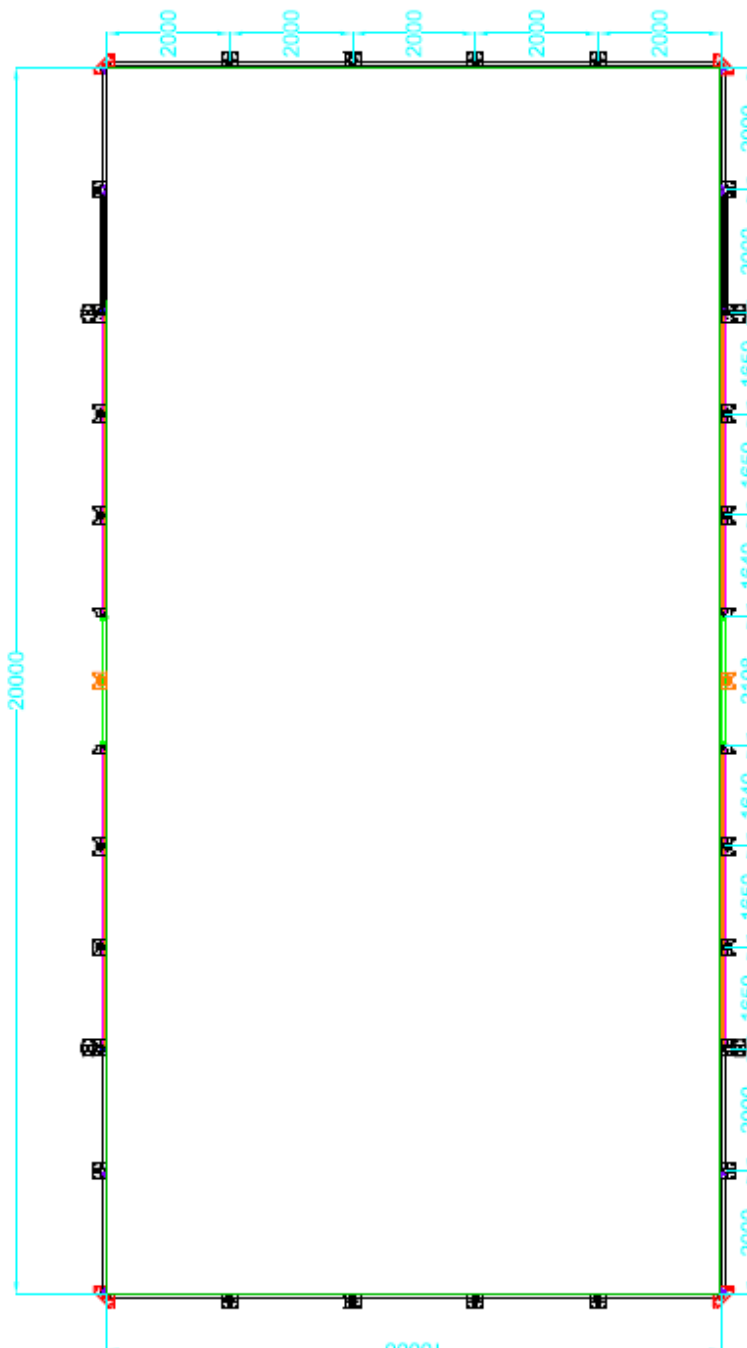


| MAIN SUPPORTING STRUCTURE |                                                        |                |
|---------------------------|--------------------------------------------------------|----------------|
| REF                       | DESCRIPTION                                            | TOTAL PER WORK |
| EVO-MM3017                | MESH MODULE 3000X1700                                  | 12             |
| EVO-MM2010                | MESH MODULE 2000X1000                                  | 18             |
| EVO-MMP                   | MESH MODULE. ENTRANCE DOOR                             | 2              |
| EVO-PESQ                  | CORNER POST                                            | 4              |
| EVO-PF                    | FOND GLASS POST                                        | 8              |
| EVO-PL                    | LATERAL GLASS POST                                     | 4              |
| EVO-PI                    | INTERMEDIATE POST 3000                                 | 4              |
| EVO-R                     | RIOSTRA                                                | 22             |
| EVO-PB                    | LIGHTING POLE BACULUM 6000                             | 4              |
| EVO-CFB                   | BUTTRESS BACULUM                                       | 4              |
| EVO-ANG                   | GLASS FIXING ANGLE WIDTH 40                            | 100            |
|                           |                                                        |                |
| NON STRUCTURAL PIECES     |                                                        |                |
| REF                       | DESCRIPTION                                            | TOTAL PER WORK |
| EVO-TAPA                  | TRACK ENTRANCE COVER                                   | 4              |
| EVO-RESQSUP               | UPPER CORNER CAP                                       | 4              |
| EVO-RESQINF               | BOTTOM CORNER CAP                                      | 4              |
| EVO-PRED                  | NET POST WITH COVER AND CLIPS                          | 2              |
| EVO-EMBELLECEDOR          | COVER FOR MODULES                                      | 8              |
| SCREWDRIVERS              |                                                        |                |
| REF                       | DESCRIPTION                                            | TOTAL PER WORK |
| EVO-TORM12X60Z            | TOR. CORNER POST M12X60 DIN933 ZN                      | 48             |
| EVO-ANCLM12X150           | GROUND ANCHOR M12X150                                  | 150            |
| EVO-VM12X115Z             | THREADED ROD M12X115mm zinc plated                     | 224            |
| EVO-TCIEGAM12X            | BLIND NUT M12 DIN 1587 STAINLESS STEEL                 | 460            |
| EVO-APLM12X               | FLAT WASHER M12 DIN9021INOX TMM                        | 460            |
| EVO-TORAUTAGZ             | TOR. self-tapping washer-rubber 6,3X30 DIN7504K        | 0              |
| EVO-TORAUTAGZ             | TOR. self tapping washer-rubber washer 4,9X30 DIN7504K | 70             |
| EVO-TORM8X30X             | TOR. GLASS M8X30 DIN7991 INOX                          | 100            |
| EVO-TAUTBLOCX             | GLASS NUT M8 SELF-LOCKING STAINLESS STEEL              | 100            |
| EVO-AM8X                  | GLASS WASHER M8 DIN9021 STAINLESS STEEL                | 100            |
|                           | SCREWS FOR RATCHET:                                    |                |
| EVO-TORM10X30Z            | M10X30 DIN 933                                         | 5              |
| EVO-TUM10Z                | M10 NUTS DIN 934                                       | 2              |
| EVO-AM10Z                 | WASHERS D D10 DIN 125                                  | 6              |
| EVO-TRED                  | SCREWS RED STOPPER                                     | 1              |
| EVO-TREMACHM12            | RIVET NUT HEXA WIDE HEAD M12                           | 16             |
| EVO-TREMACHM10            | RIVET NUTS M10 HEXA WIDE HEAD                          | 4              |
|                           |                                                        |                |

| NON METALIC ELEMENTS |                                                |                |
|----------------------|------------------------------------------------|----------------|
| REF                  | DESCRIPTION                                    | TOTAL PER WORK |
| EVO-CASQUILLO        | NYLON GLASS SLEEVE                             | 100            |
| EVO-CARRACA          | UD TENSION RATCHET                             | 1              |
| EVO-RED              | UD GAME NET                                    | 1              |
| EVO-NEOPRENO40X4N    | ML NEOPRENO NEGRO 40x4                         | 180            |
| EVO-NEOPRENO10X10N   | ML NEOPRENO NEGRO 10X10                        | 40             |
| EVO-V10-3020         | UD GLASS 3000X2000 10mm                        | 14             |
| EVO-V10-2020         | UD GLASS 2000X2000X 10mm                       | 4              |
| EVO-CESPED           | GREEN GRASS MONO                               | si             |
| EVO-ARENA            | TN SAND                                        | SI             |
| EVO-GEOTEX           | M GEOTEXTIL                                    | 100            |
| EVO-PEG              | GLUE FOR THE GRASS                             | 2              |
| EVO-TAPM12N          | TAPONES M12 NEGROS MOSS                        | 150            |
| EVO-CONT8080N        | PLASTIC PLUGS 80X80 BLACK                      | 12             |
| EVO-CONT8040N        | PLASTIC PLUGS 80X40 BLACK                      | 44             |
| EVO-SPRAY            | SPRAY                                          | 2              |
|                      |                                                |                |
| EXTRA ACCESSORIES    |                                                |                |
| REF                  | DESCRIPTION                                    | TOTAL PER WORK |
| EVO-PA2H             | 2-LEAF FOLDING DOORS                           | 1              |
| EVO-MMCH             | ENTRANCE OPENING CLOSING MODULE                | 1              |
| EVO-SBILUM           | LIGHTING BACULUM SUPPORT                       | 4              |
| EVO-FOCOSLED         | UD NORMAL LED LIGHTING SPOTLIGHTS              | 8              |
| EVO-                 | SCREWS FOR SPOTLIGHTS 2X LAMP MEDIDSAS S/ LAMP | 16             |
| EVO-CABLE            | ML BACULUM CABLES                              | 0              |
|                      |                                                |                |
|                      |                                                |                |







**COTAS EN MD.**

|          |      |              |                      |                                                                                                                      |               |     |  |                |  |
|----------|------|--------------|----------------------|----------------------------------------------------------------------------------------------------------------------|---------------|-----|--|----------------|--|
|          |      |              | PLANO PLANTA ACOTADO |                                                                                                                      |               |     |  |                |  |
| Marca    | Ctd. | Denominación |                      |                                                                                                                      |               |     |  |                |  |
|          |      | Fecha        | Nombre               | Firmas                                                                                                               |               |     |  |                |  |
| Dibujado |      |              |                      | Aprobado                                                                                                             | 1ª Fº Calidad |     |  |                |  |
| Revisado |      |              |                      |                                                                                                                      |               |     |  |                |  |
| C.M.P.   |      |              |                      |                                                                                                                      |               |     |  |                |  |
| Escala:  |      |              |                      |                                                                                                                      |               |     |  |                |  |
|          |      |              |                      | <br>TRANSPORTES RECANLAS MAR S.A. |               | No. |  | Hoja<br>2 de 2 |  |





## **AGENDA ITEM REPORT**

June 11, 2025

### **ITEM NUMBER: 15.**

**ITEM: Consideration and Approval** of an ordinance on First Reading amending Chapter 7½ of the Town Code pertaining to Flood Damage Prevention. Enclosed are the Staff Memo and proposed ordinance. (Town Manager)

### **DESCRIPTION:**

#### **OBJECTIVE**

To strengthen the Town's Code of Ordinances as it relates to Flood Damage Prevention, to increase resiliency to flooding and improve the Town's CRS Classification from 9 to 7 or better.

#### **BACKGROUND**

The current Chapter 7 ½ entitled "Flood Plain Damage Prevention" was adopted on May 13, 2019, and was based on the 2017 edition of the Community Rating System (CRS) Coordinator's Manual. This manual governs how communities are classified and in 2021 FEMA issued an addendum to the 2017 edition of the CRS Coordinator's Manual which changed the prerequisites for Class 8 and Class 9 communities. Although the Town continued to meet the base requirements for a class 9 community, higher CRS classifications required revisions to Chapter 7 ½.

The Community Rating System (CRS) is a national program developed by FEMA that rewards communities that implement activities above the minimum requirements of the National Flood Insurance Program (NFIP). Participating communities receive CRS credit based on the approved credited activities and, based on the number of points achieved, receive a CRS classification from 1(highest classification) to 10 (lowest classification). The higher the CRS classification, the higher the reduction in Flood Insurance premium rates and an excerpt from the CRS Manual illustrates the CRS Classes, credit points required for the CRS classes, and Insurance discounts inside and outside the SFHA (Special Flood Hazard Areas), based on the CRS classes.

The revised Chapter 7 ½ Flood Damage Prevention Ordinance is attached for approval on first reading.

#### **DISCUSSION**

The Town of Bay Harbor Islands participates in the NFIP and is currently a CRS class 9 community. The 2021 amendment outlined new requirements for class 8 and class 9 communities and therefore if the Town's CRS Classification was to improve from 9, revisions to the Flood Damage Prevention Chapter must be adopted. Because we are a Class 9 community and continued to remain a Class 9 community, there was no previous requirement to revise Chapter 7 ½.

### **RECOMMENDED ACTION:**

Council's Discretion

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### **FINANCIAL ANALYSIS:**



There is no fiscal impact associated with this draft ordinance.

**BUDGET IMPACT:**

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Submitted By:           Yvonne Hamilton, Town Clerk  
                                  Stephanie Bruder, Council Member

**ATTACHMENTS**

|    |                                               |
|----|-----------------------------------------------|
| 1. | STAFF MEMO REVISED FLOOD PLAIN ORD 1ST RDG    |
| 2. | REVISED FLOOD ORDINACE Chpt 7.5 FIRST READING |



## TOWN OF BAY HARBOR ISLANDS MEMORANDUM

|                 |                                                                                                        |                                                                                               |
|-----------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                                                         |                                                                                               |
| <b>THRU:</b>    | Lindsley Noel M.Acc.                                                                                   | Town Manager                                                                                  |
| <b>FROM:</b>    | Randy L. Daniel, P.E., PMP, CFM                                                                        | Town Engineer/ Flood Plain Manager                                                            |
| <b>CC:</b>      | Joseph S. Geller, Esq.<br>Yvonne P. Hamilton, CMC<br>Lorrainia Belle<br>Elizer Palacio<br>Randy Stokes | Town Attorney<br>Town Clerk<br>Town Planner<br>Ag. Building Official<br>Public Works Director |
| <b>DATE:</b>    | June 11, 2025                                                                                          |                                                                                               |
| <b>SUBJECT:</b> | First Reading<br><br>Revision to Code of Ordinances Chapter 7½ Flood Damage Prevention                 |                                                                                               |

### **RECOMMENDATION**

Discuss and consider the revisions to Chapter 7½ on first reading.

### **OBJECTIVE**

To strengthen the Town's Code of Ordinances as it relates to Flood Damage Prevention to increase resiliency to flooding and improve the Towns CRS Classification from 9, to 7 or better.

### **BACKGROUND**

The current Chapter 7½ entitled "Flood Plain Damage Prevention" was adopted in May 13 2019, and was based on the 2017 edition of the Community Rating System (CRS) Coordinator's Manual. This manual governs how communities are classified and in 2021

FEMA issued an addendum to the 2017 edition of the CRS Coordinator's Manual which changed the prerequisites for Class 8 and Class 9 communities. Although the Town continued to meet the base requirements for a class 9 community, higher CRS classifications required revisions to Chapter 7½.

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The revised Chapter 7½ Flood Damage Prevention Ordinance, is attached for approval on first reading.

## **DISCUSSION**

The Town of Bay Harbor Islands participates in the NFIP and is currently a CRS class 9 community. The 2021 amendment outlined new requirements for class 8 and class 9 communities and therefore if the Town's CRS Classification was to improve from 9, revisions to the Flood Damage Prevention Chapter would have to be adopted. Because we are a Class 9 community and continue to remain a Class 9 community, there was no previous requirement to revise Chapter 7½.

## **PROPOSED REVISIONS**

1. Address change for Town Hall (7½ -2 **Applicability**)
2. Eliminate the need to track damages caused by floods to establish if the property meets the criteria of substantial damage (**Sec. 7½ -3 - Duties and Powers of the Flood Plain Administrator**)
3. Delete references throughout the code regarding alteration of watercourses (e.g.**Sec. 7½ -3 - Duties and Powers of the Flood Plain Administrator, Sec. 7 ½ -10 Definitions**)
4. Add requirement for a Declaration of Land Restriction aka, non-conversion agreement, for projects that propose to enclose areas under elevated buildings (**Sec. 7½ - 4 – Permits and Sec. 7½ - 10 Definitions**)
5. FEMA is amending the Bay Harbor Islands' flood maps to add slivers of Coastal high hazard areas, aka V Zone, and the revisions address the specific requirements for building in V Zones. The revision adds a definition of Coastal high hazard areas (**Sec. 7 ½ - 10 Definitions**)
6. Definition added for Critical Facility (**Sec. 7 ½ - 10 Definitions**)
7. The definition of Market Value was amended to allow tax assessment value adjusted to approximate market value by a factor provided by the County Property Appraiser.

8. To achieve a higher CRS rating, the Town must have a more restrictive Flood Ordinance, and the revision reduces the percentage of substantial improvement from 50% to 49%, as the trigger for compliance with flood plain standards. The basic rule states: if the cost of improvements or the cost to repair the damage exceeds 50% of the market value of the building, it must be brought up to current floodplain management standards. **(Sec. 7½ -10 Definitions)**
9. Definition added for Land Restriction (Non-Conversion Agreement) **(Sec. 7½ -10 Definitions)**
10. Non-conversion agreements: enclosures below the BFE shall not be converted to habitable space. **(Sec. 7½ -11(b)(2))**
11. Critical Facilities shall be elevated or protected to above the minimum elevation required by the FBC. **(Sec. 7½ -11 (b)(3))**
12. Clarify that manufactured homes and recreational vehicles have been removed from the Ordinance, a requirement of CRS **(Sec. 7½ -11 (c))**
13. The placement of fill shall not be permitted, except for landscaping and drainage purposes **(Sec. 7 ½ - 13 Site Improvements, utilities, and limitations)**
14. Other developments in V Zones (Seawalls, retaining walls, and erosion control structures) require a Florida Professional Engineer to demonstrate that adjacent buildings and structures will not be subjected to additional damage **(Sec. 7½ -15 Other Development)**

## **FINANCIAL ANALYSIS**

None

## **ATTACHMENTS**

Draft Resolution for First Reading

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN OF BAY HARBOR ISLANDS CODE OF ORDINANCES TO AMEND CHAPTER 7½ ENTITLED FLOOD DAMAGE PREVENTION; TO CLARIFY THAT MANUFACTURED HOMES AND RECREATIONAL VEHICLES ARE NOT ALLOWED IN FLOOD HAZARD AREAS; TO ADD REQUIREMENTS FOR CONSTRUCTION IN COASTAL HIGH HAZARD AREAS (V ZONES); TO ADOPT LOCAL AMENDMENTS TO THE FLORIDA BUILDING CODE; AND FOR OTHER PURPOSES; PROVIDING FOR APPLICABILITY; PROVING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT AND REPEALER; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Legislature of the State of Florida has, in Chapter 166, Florida Statutes, conferred upon local governments the authority to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

**WHEREAS**, the Federal Emergency Management Agency (FEMA) has identified special flood hazard areas within the boundaries of the Town of Bay Harbor Islands and such areas may be subject to periodic inundation which may result in loss of life and property, health and safety hazards, disruption of commerce and governmental services, extraordinary public expenditures for flood protection and relief, and impairment of the tax base, all of which adversely affect the public health, safety and general welfare, and

**WHEREAS**, the Town of Bay Harbor Islands was accepted for participation in the National Flood Insurance Program on September 29, 1972 and the Town Council desires to continue to meet the requirements of Title 44 Code of Federal Regulations, Parts 59 and 60, necessary for such participation; and

**WHEREAS**, the Federal Emergency Management Agency is preparing to revise the Flood Insurance Study for Miami-Dade County, Florida and Incorporated Areas, and the Flood Insurance Rate Map that depicts flood hazards for the Town of Bay Harbor Islands; and

**WHEREAS**, the revised Flood Insurance Rate Maps will identify some flood hazard areas as Coastal High Hazard Areas (V Zones) for which the National Flood Insurance Program

has specific requirements for development in such areas and the Florida Building Code has specific requirements for buildings in such areas; and

**WHEREAS**, the Town of Bay Harbor Islands must adopt additional requirements for development in Coastal High Hazard Areas (V Zones) to maintain consistency with the National Flood Insurance Program; and

**WHEREAS**, Chapter 553, Florida Statutes, was adopted by the Florida Legislature to provide a mechanism for the uniform adoption, updating, amendment, interpretation and enforcement of a state building code, called the *Florida Building Code*; and

**WHEREAS**, the Town Council is adopting requirements to (1) reduce the percentage used to determine substantial improvement and substantial damage; (2) require declarations of land restriction (nonconversion agreements) for enclosures below elevated buildings; and (3) increase the minimum elevation requirement for critical facilities in flood hazard areas for the purpose of participating in the National Flood Insurance Program's Community Rating System and, pursuant to section 553.73(5), F.S., is formatting that requirement to coordinate with the *Florida Building Code*; and

**WHEREAS**, the Town Council previously adopted a local amendment to the Florida Building Code to require evaluation of past flood damage as part of determining whether buildings have incurred Substantial Damage and has determined it appropriate to repeal that local amendment; and

**WHEREAS**, the Town Council has determined that it is in the public interest to adopt the proposed local technical amendments to the *Florida Building Code*, and the proposed amendments are not more stringent than necessary to address the need identified, do not discriminate against materials, products or construction techniques of demonstrated capabilities, are in compliance with section 553.73(4), Florida Statutes.

**NOW, THEREFORE, BE IT ORDAINED** by the Town Council of the Town of Bay Harbor Islands that the following floodplain management regulations are hereby adopted.

**SECTION 1. RECITALS.** The foregoing whereas clauses are incorporated herein by reference and made a part hereof.

**SECTION 2.** This Ordinance specifically repeals and replaces the following ordinance(s) and regulation(s): Bay Harbor Islands Code of Ordinances Chapter 7½ Flood Damage Prevention.

## Chapter 7½ FLOOD DAMAGE PREVENTION<sup>1</sup>

### ARTICLE I. ADMINISTRATION

#### Sec. 7½-1. General.

- (a) *Title.* These regulations shall be known as the Floodplain Management Ordinance of the Town of Bay Harbor Islands, hereinafter referred to as "this chapter."
- (b) *Scope.* The provisions of this chapter shall apply to all development that is wholly within or partially within any flood hazard area, including but not limited to the subdivision of land; filling, grading, and other site improvements and utility installations; construction, alteration, remodeling, enlargement, improvement, replacement, repair, relocation or demolition of buildings, structures, and facilities that are exempt from the Florida Building Code; placement, installation, or replacement of tanks; installation of swimming pools; and any other development.
- (c) *Intent.* The purposes of this chapter and the flood load and flood resistant construction requirements of the Florida Building Code are to establish minimum requirements to safeguard the public health, safety, and general welfare and to minimize public and private losses due to flooding through regulation of development in flood hazard areas to:
  - (1) Minimize unnecessary disruption of commerce, access and public service during times of flooding;
  - (2) Require the use of appropriate construction practices in order to prevent or minimize future flood damage;
  - (3) Manage filling, grading, dredging, mining, paving, excavation, drilling operations, storage of equipment or materials, and other development which may increase flood damage or erosion potential;
  - (4) Manage the alteration of flood hazard areas, ~~watercourses~~, and shorelines to minimize the impact of development on the natural and beneficial functions of the floodplain;
  - (5) Minimize damage to public and private facilities and utilities;
  - (6) Help maintain a stable tax base by providing for the sound use and development of flood hazard areas;

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<sup>1</sup>Ord. No. 1032, § 2, adopted May 13, 2019, repealed the former Ch. 7½, §§ 7½-1—7½-10, 7½-17—7½-19, 7½-26—7½-30, 7½-37—7½-42, and enacted a new Ch. 7½ as set out herein. The former chapter pertained to similar subject matter and derived from Ord. No. 896, § 1(Exh. A), adopted Jan. 11, 2010.

Cross reference(s)—Buildings and construction, ch. 2; land development regulations, ch. 11; utilities, ch. 20; zoning and planning, ch. 23.

State law reference(s)—Water resources, F.S. ch. 373.

- (7) Minimize the need for future expenditure of public funds for flood control projects and response to and recovery from flood events; and
- (8) Meet the requirements of the National Flood Insurance Program for community participation as set forth in the Title 44 Code of Federal Regulations, Section 59.22.
- (d) *Coordination with the Florida Building Code.* This chapter is intended to be administered and enforced in conjunction with the Florida Building Code. Where cited, ASCE 24 refers to the edition of the standard that is referenced by the Florida Building Code.
- (e) *Warning.* The degree of flood protection required by this chapter and the Florida Building Code, as amended by this community, is considered the minimum reasonable for regulatory purposes and is based on scientific and engineering considerations. Larger floods can and will occur. Flood heights may be increased by man-made or natural causes. This chapter does not imply that land outside of mapped special flood hazard areas, or that uses permitted within such flood hazard areas, will be free from flooding or flood damage.  
  
The flood hazard areas and base flood elevations contained in the Flood Insurance Study and shown on Flood Insurance Rate Maps and the requirements of Title 44 Code of Federal Regulations, Sections 59 and 60 may be revised by the Federal Emergency Management Agency, requiring this community to revise these regulations to remain eligible for participation in the National Flood Insurance Program. No guaranty of vested use, existing use, or future use is implied or expressed by compliance with this chapter.
- (f) *Disclaimer of liability.* This chapter shall not create liability on the part of the town council of the Town of Bay Harbor Islands or by any officer or employee thereof for any flood damage that results from reliance on this chapter, or any administrative decision lawfully made thereunder.

(Ord. No. 1032, § 2, 5-13-2019)

## **Sec. 7½-2. Applicability.**

- (a) *General.* Where there is a conflict between a general requirement and a specific requirement, the specific requirement shall be applicable.
- (b) *Areas to which this chapter applies.* This chapter shall apply to all flood hazard areas within the Town of Bay Harbor Islands, as established in section 7½-2(c) of this chapter.
- (c) *Basis for establishing flood hazard areas.* The Flood Insurance Study for Miami-Dade County, Florida and Incorporated Areas dated September 11, 2009, and all subsequent amendments and revisions, and the accompanying Flood Insurance Rate Maps (FIRM), and all subsequent amendments and revisions to such maps, are adopted by reference as a part of this chapter and shall serve as the minimum basis for establishing flood hazard areas. Studies and maps that establish flood hazard areas are on file at the Town Hall located at 1030 95<sup>th</sup> Street, Bay Harbor Islands, 33154.
- (d) *Submission of additional data to establish flood hazard areas.* To establish flood hazard areas and base flood elevations, pursuant to section 7½-5 of this chapter the floodplain administrator may require submission of additional data. Where field surveyed topography



prepared by a Florida licensed professional surveyor or digital topography accepted by the community indicates that ground elevations:

- (1) Are below the closest applicable base flood elevation, even in areas not delineated as a special flood hazard area on a FIRM, the area shall be considered as flood hazard area and subject to the requirements of this chapter and, as applicable, the requirements of the Florida Building Code.
  - (2) Are above the closest applicable base flood elevation, the area shall be regulated as special flood hazard area unless the applicant obtains a Letter of Map Change that removes the area from the special flood hazard area.
- (e) *Other laws.* The provisions of this chapter shall not be deemed to nullify any provisions of local, state or federal law.
- (f) *Abrogation and greater restrictions.* This chapter supersedes any ordinance in effect for management of development in flood hazard areas. However, it is not intended to repeal or abrogate any existing ordinances including but not limited to land development regulations, zoning ordinances, stormwater management regulations, or the Florida Building Code. In the event of a conflict between this chapter and any other ordinance, the more restrictive shall govern. This chapter shall not impair any deed restriction, covenant or easement, but any land that is subject to such interests shall also be governed by this chapter.
- (g) *Interpretation.* In the interpretation and application of this chapter, all provisions shall be:
- (1) Considered as minimum requirements;
  - (2) Liberally construed in favor of the governing body; and
  - (3) Deemed neither to limit nor repeal any other powers granted under state statutes.

(Ord. No. 1032, § 2, 5-13-2019)

### **Sec. 7½-3. Duties and powers of the floodplain administrator.**

- (a) *Designation.* The town manager is designated as the floodplain administrator. The floodplain administrator may delegate performance of certain duties to other employees. A designated floodplain administrator employee shall obtain training and obtain a certificate for such position.
- (b) *General.* The floodplain administrator or their designee is authorized and directed to administer and enforce the provisions of this chapter. The designated floodplain administrator shall have the authority to render interpretations of this chapter consistent with the intent and purpose of this chapter and may establish policies and procedures in order to clarify the application of its provisions. Such interpretations, policies, and procedures shall not have the effect of waiving requirements specifically provided in this chapter without the granting of a variance pursuant to section 7½-7 of this chapter.
- (c) *Applications and permits.* The designated floodplain administrator, in coordination with other pertinent offices of the community, shall:

- (1) Review applications and plans to determine whether proposed new development will be located in flood hazard areas;
  - (2) Review applications for modification of any existing development in flood hazard areas for compliance with the requirements of this chapter;
  - (3) Interpret flood hazard area boundaries where such interpretation is necessary to determine the exact location of boundaries; a person contesting the determination shall have the opportunity to appeal the interpretation;
  - (4) Provide available flood elevation and flood hazard information;
  - (5) Determine whether additional flood hazard data shall be obtained from other sources or shall be developed by an applicant;
  - (6) Review applications to determine whether proposed development will be reasonably safe from flooding;
  - (7) Issue floodplain development permits or approvals for development other than buildings and structures that are subject to the Florida Building Code, including buildings, structures and facilities exempt from the Florida Building Code, when compliance with this chapter is demonstrated, or disapprove the same in the event of noncompliance; and
  - (8) Coordinate with and provide comments to the building official to assure that applications, plan reviews, and inspections for buildings and structures in flood hazard areas comply with the applicable provisions of this chapter.
- (d) *Substantial improvement and substantial damage determinations.* For applications for building permits to improve buildings and structures, including alterations, movement, enlargement, replacement, repair, change of occupancy, additions, rehabilitations, renovations, substantial improvements, repairs of substantial damage, and any other improvement of or work on such buildings and structures, the floodplain administrator, in coordination with the building official, shall:
- (1) Estimate the market value, or require the applicant to obtain an appraisal of the market value prepared by a qualified independent appraiser, of the building or structure before the start of construction of the proposed work; in the case of repair, the market value of the building or structure shall be the market value before the damage occurred and before any repairs are made;
  - (2) Compare the cost to perform the improvement, the cost to repair a damaged building to its pre-damaged condition, or the combined costs of improvements and repairs, if applicable, to the market value of the building or structure;
  - (3) Determine and document whether the proposed work constitutes substantial improvement or repair of substantial damage; ~~for proposed work to repair damage caused by flooding, the determination requires evaluation of previous permits issued to repair flood-related damage as specified in the definition of "substantial damage";~~ and

- (4) Notify the applicant if it is determined that the work constitutes substantial improvement or repair of substantial damage and that compliance with the flood resistant construction requirements of the Florida Building Code and this chapter is required.
- (e) *Modifications of the strict application of the requirements of the Florida Building Code.* The floodplain administrator shall review requests submitted to the building official that seek approval to modify the strict application of the flood load and flood resistant construction requirements of the Florida Building Code to determine whether such requests require the granting of a variance pursuant to section 7½-7 of this chapter.
- (f) *Notices and orders.* The floodplain administrator shall coordinate with appropriate local agencies for the issuance of all necessary notices or orders to ensure compliance with this chapter.
- (g) *Inspections.* The designated floodplain administrator shall make the required inspections as specified in section 7½-6 of this chapter for development that is not subject to the Florida Building Code, including buildings, structures and facilities exempt from the Florida Building Code. The designated floodplain administrator shall inspect flood hazard areas to determine if development is undertaken without issuance of a permit.
- (h) *Other duties of the floodplain administrator.* The designated floodplain administrator shall have other duties, including but not limited to:
  - (1) Establish, in coordination with the building official, procedures for administering and documenting determinations of substantial improvement and substantial damage made pursuant to section 7½-3(d) of this chapter;
  - ~~(2) Require that applicants proposing alteration of a watercourse notify adjacent communities and the Florida Division of Emergency Management, state floodplain management office, and submit copies of such notifications to the Federal Emergency Management Agency (FEMA);~~
  - ~~(2) (3)~~ Require applicants who submit hydrologic and hydraulic engineering analyses to support permit applications to submit to FEMA the data and information necessary to maintain the Flood Insurance Rate Maps if the analyses propose to change base flood elevations, or flood hazard area boundaries; such submissions shall be made within six months of such data becoming available;
  - ~~(3) (4)~~ Review required design certifications and documentation of elevations specified by this chapter and the Florida Building Code to determine that such certifications and documentations are complete;
  - ~~(4) (5)~~ Notify the Federal Emergency Management Agency when the corporate boundaries of the town are modified.
- (i) *Floodplain management records.* Regardless of any limitation on the period required for retention of public records, the designated floodplain administrator shall maintain and permanently keep and make available for public inspection all records that are necessary for the administration of this chapter and the flood resistant construction requirements of the

Florida Building Code, including Flood Insurance Rate Maps; Letters of Map Change; records of issuance of permits and denial of permits; determinations of whether proposed work constitutes substantial improvement or repair of substantial damage; required design certifications and documentation of elevations specified by the Florida Building Code and this chapter; ~~notifications to adjacent communities, FEMA, and the state related to alterations of watercourses; assurances that the flood carrying capacity of altered watercourses will be maintained;~~ documentation related to appeals and variances, including justification for issuance or denial; and records of enforcement actions taken pursuant to this chapter and the flood resistant construction requirements of the Florida Building Code. These records shall be available for public inspection at Town Hall at 9665 Bay Harbor Terrace, Bay Harbor Islands, 33154.

(Ord. No. 1032, § 2, 5-13-2019)

#### **Sec. 7½-4. Permits.**

- (a) *Permits required.* Any owner or owner's authorized agent (hereinafter "applicant") who intends to undertake any development activity within the scope of this chapter, including buildings, structures and facilities exempt from the Florida Building Code, which is wholly within or partially within any flood hazard area shall first make application to the floodplain administrator, and the building official if applicable, and shall obtain the required permit(s) and approval(s). No such permit or approval shall be issued until compliance with the requirements of this chapter and all other applicable codes and regulations has been satisfied.
- (b) *Floodplain development permits or approvals.* Floodplain development permits or approvals shall be issued pursuant to this chapter for any development activities not subject to the requirements of the Florida Building Code, including buildings, structures and facilities exempt from the Florida Building Code. Depending on the nature and extent of proposed development that includes a building or structure, the floodplain administrator may determine that a floodplain development permit or approval is required in addition to a building permit.
- (c) *Buildings, structures and facilities exempt from the Florida Building Code.* Pursuant to the requirements of federal regulation for participation in the National Flood Insurance Program (44 C.F.R. Sections 59 and 60), floodplain development permits or approvals shall be required for the following buildings, structures and facilities that are exempt from the Florida Building Code and any further exemptions provided by law, which are subject to the requirements of this chapter:
  - (1) Railroads and ancillary facilities associated with the railroad.
  - (2) Nonresidential farm buildings on farms, as provided in F.S. § 604.50.
  - (3) Temporary buildings or sheds used exclusively for construction purposes.
  - (4) Mobile or modular structures used as temporary offices.
  - (5) Those structures or facilities of electric utilities, as defined in F.S. § 366.02, which are directly involved in the generation, transmission, or distribution of electricity.

- (6) Chickees constructed by the Miccosukee Tribe of Indians of Florida or the Seminole Tribe of Florida. As used in this paragraph, the term "chickee" means an open-sided wooden hut that has a thatched roof of palm or palmetto or other traditional materials, and that does not incorporate any electrical, plumbing, or other non-wood features.
  - (7) Family mausoleums not exceeding 250 square feet in area which are prefabricated and assembled on site or preassembled and delivered on site and have walls, roofs, and a floor constructed of granite, marble or reinforced concrete.
  - (8) Temporary housing provided by the department of corrections to any prisoner in the state correctional system.
  - (9) Structures identified in F.S. § 553.73(10)(k) are not exempt from the Florida Building Code if such structures are located in flood hazard areas established on Flood Insurance Rate Maps.
- (d) *Application for a permit or approval.* To obtain a floodplain development permit or approval the applicant shall first file an application in writing on a form furnished by the community. The information provided shall:
- (1) Identify and describe the development to be covered by the permit or approval.
  - (2) Describe the land on which the proposed development is to be conducted by legal description, street address or similar description that will readily identify and definitively locate the site.
  - (3) Indicate the use and occupancy for which the proposed development is intended.
  - (4) Be accompanied by a site plan or construction documents as specified in section 7½-5 of this chapter.
  - (5) State the valuation of the proposed work.
  - (6) Be signed by the applicant or the applicant's authorized agent.
  - (7) Give such other data and information as required by the designated floodplain administrator.
  - (8) For projects proposing to enclose areas under elevated buildings, include a signed Declaration of Land Restriction (Nonconversion Agreement). The agreement shall be recorded on the property deed prior to issuance of the Certificate of Occupancy.
- (e) *Validity of permit or approval.* The issuance of a floodplain development permit or approval pursuant to this chapter shall not be construed to be a permit for, or approval of, any violation of this chapter, the Florida Building Codes, or any other ordinance of this community. The issuance of permits based on submitted applications, construction documents, and information shall not prevent the designated floodplain administrator from requiring the correction of errors and omissions.
- (f) *Expiration.* A floodplain development permit or approval shall become invalid unless the work authorized by such permit is commenced within 180 days after its issuance, or if the work authorized is suspended or abandoned for a period of 180 days after the work

commences. Extensions for periods of not more than 180 days each shall be requested in writing and justifiable cause shall be demonstrated.

- (g) *Suspension or revocation.* The designated floodplain administrator is authorized to suspend or revoke a floodplain development permit or approval if the permit was issued in error, on the basis of incorrect, inaccurate or incomplete information, or in violation of this chapter or any other ordinance, regulation or requirement of this community.
- (h) *Other permits required.* Floodplain development permits and building permits shall include a condition that all other applicable state or federal permits be obtained before commencement of the permitted development, including but not limited to the following:
  - (1) The South Florida Water Management District; F.S. § 373.036.
  - ~~(2) Florida Department of Health for onsite sewage treatment and disposal systems; F.S. § 381.0065 and Chapter 64E-6, F.A.C.~~
  - ~~(3)~~ (2) (3) Florida Department of Environmental Protection for activities subject to the Joint Coastal Permit; F.S. § 161.055.
  - ~~(4)~~ (3) (4) Florida Department of Environmental Protection for activities that affect wetlands and alter surface water flows, in conjunction with the U.S. Army Corps of Engineers; Section 404 of the Clean Water Act.
  - ~~(5)~~ (4) (5) Federal permits and approvals.

(Ord. No. 1032, § 2, 5-13-2019)

#### **Sec. 7½-5. Site plans and construction documents.**

- (a) *Information for development in flood hazard areas.* The site plan or construction documents for any development subject to the requirements of this chapter shall be drawn to scale and shall include, as applicable to the proposed development:
  - (1) Delineation of flood hazard areas and flood zone(s), base flood elevation(s), and ground elevations, if necessary, for review of the proposed development.
  - (2) Location of the proposed activity and proposed structures, and locations of existing buildings and structures.
  - (3) Location, extent, amount, and proposed final grades of any filling, grading, or excavation.
  - (4) Where the placement of fill is proposed, the amount, type, and source of fill material; compaction specifications; a description of the intended purpose of the fill areas; and evidence that the proposed fill areas are the minimum necessary to achieve the intended purpose.
  - ~~(5) In coastal high hazard areas, new buildings shall be located landward of the reach of mean high tide. Existing and proposed alignment of any proposed alteration of a watercourse.~~

The designated floodplain administrator is authorized to waive the submission of site plans, construction documents, and other data that are required by this chapter but that are not required to be prepared by a registered design professional if it is found that the nature of the proposed development is such that the review of such submissions is not necessary to ascertain compliance with this chapter.

~~(b) *Additional analyses and certifications.* As applicable to the location and nature of the proposed development activity, and in addition to the requirements of this section, the applicant shall have the following analyses signed and sealed by a Florida licensed engineer for submission with the site plan and construction documents:~~

~~(1) For alteration of a watercourse, an engineering analysis prepared in accordance with standard engineering practices which demonstrates that the flood-carrying capacity of the altered or relocated portion of the watercourse will not be decreased, and certification that the altered watercourse shall be maintained in a manner which preserves the channel's flood-carrying capacity; the applicant shall submit the analysis to FEMA as specified in section 7½ 5(c) of this chapter.~~

~~(e)~~ (b) *Submission of additional data.* When additional hydrologic, hydraulic or other engineering data, studies, and additional analyses are submitted to support an application, the applicant has the right to seek a Letter of Map Change from FEMA to change the base flood elevations or change boundaries of flood hazard areas shown on FIRMs, and to submit such data to FEMA for such purposes. The analyses shall be prepared by a Florida licensed Professional Engineer in a format required by FEMA. Submittal requirements and processing fees shall be the responsibility of the applicant.

(Ord. No. 1032, § 2, 5-13-2019)

## **Sec. 7½-6. Inspections.**

- (a) *General.* Development for which a floodplain development permit or approval is required shall be subject to inspection.
- (b) *Development other than buildings and structures.* The floodplain administrator shall inspect all development to determine compliance with the requirements of this chapter and the conditions of issued floodplain development permits or approvals.
- (c) *Buildings, structures and facilities exempt from the Florida Building Code.* The designated floodplain administrator shall inspect buildings, structures and facilities exempt from the Florida Building Code to determine compliance with the requirements of this chapter and the conditions of issued floodplain development permits or approvals.
- (d) *Buildings, structures and facilities exempt from the Florida Building Code, lowest floor inspection.* Upon placement of the lowest floor, including basement, and prior to further vertical construction, the owner of a building, structure or facility exempt from the Florida Building Code, or the owner's authorized agent, shall submit to the designated floodplain administrator:
  - (1) The certification of elevation of the lowest floor prepared and sealed by a Florida licensed professional surveyor.

- (e) *Buildings, structures and facilities exempt from the Florida Building Code, final inspection.* As part of the final inspection, the owner or owner's authorized agent shall submit to the floodplain administrator a final certification of elevation of the lowest floor or final documentation of the height of the lowest floor above the highest adjacent grade; such certifications and documentations shall be prepared as specified in section 7½-6(d) of this chapter.

(Ord. No. 1032, § 2, 5-13-2019)

#### **Sec. 7½-7. Variances and appeals.**

- (a) *General.* The town council shall hear and decide on requests for appeals and requests for variances from the strict application of this chapter. Pursuant to F.S. § 553.73(5), the town council shall hear and decide on requests for appeals and requests for variances from the strict application of the flood resistant construction requirements of the Florida Building Code.
- (b) *Appeals.* The town council shall hear and decide appeals when it is alleged there is an error in any requirement, decision, or determination made by the designated floodplain administrator in the administration and enforcement of this chapter. Any person aggrieved by the decision may appeal such decision to the circuit court, as provided by Florida Statutes.
- (c) *Limitations on authority to grant variances.* The town council shall base its decisions on variances on technical justifications submitted by applicants, the considerations for issuance in section 7½-7(f) of this chapter, the conditions of issuance set forth in section 7½-7(g) of this chapter, and the comments and recommendations of the designated floodplain administrator and the building official. The town council has the right to attach such conditions as it deems necessary to further the purposes and objectives of this chapter.
- (d) *Historic buildings.* A variance is authorized to be issued for the repair, improvement, or rehabilitation of a historic building that is determined eligible for the exception to the flood resistant construction requirements of the Florida Building Code, Existing Building, Chapter 12, Historic Buildings, upon a determination that the proposed repair, improvement, or rehabilitation will not preclude the building's continued designation as a historic building and the variance is the minimum necessary to preserve the historic character and design of the building. If the proposed work precludes the building's continued designation as a historic building, a variance shall not be granted and the building and any repair, improvement, and rehabilitation shall be subject to the requirements of the Florida Building Code.
- (e) *Functionally dependent uses.* A variance is authorized to be issued for the construction or substantial improvement necessary for the conduct of a functionally dependent use, as defined in this chapter, provided the variance is the minimum necessary considering the flood hazard, and all due consideration has been given to use of methods and materials that minimize flood damage during occurrence of the base flood.



- (f) *Considerations for issuance of variances.* In reviewing requests for variances, the town council shall consider all technical evaluations, all relevant factors, all other applicable provisions of the Florida Building Code, this chapter, and the following:
- (1) The danger that materials and debris may be swept onto other lands resulting in further injury or damage;
  - (2) The danger to life and property due to flooding or erosion damage;
  - (3) The susceptibility of the proposed development, including contents, to flood damage and the effect of such damage on current and future owners;
  - (4) The importance of the services provided by the proposed development to the community;
  - (5) The availability of alternate locations for the proposed development that are subject to lower risk of flooding or erosion;
  - (6) The compatibility of the proposed development with existing and anticipated development;
  - (7) The relationship of the proposed development to the comprehensive plan and floodplain management program for the area;
  - (8) The safety of access to the property in times of flooding for ordinary and emergency vehicles;
  - (9) The expected heights, velocity, duration, rate of rise and debris and sediment transport of the floodwaters and the effects of wave action, if applicable, expected at the site; and
  - (10) The costs of providing governmental services during and after flood conditions including maintenance and repair of public utilities and facilities such as sewer, gas, electrical and water systems, streets and bridges.
- (g) *Conditions for issuance of variances.* Variances shall be issued only upon:
- (1) Submission by the applicant, of a showing of good and sufficient cause that the unique characteristics of the size, configuration, or topography of the site limit compliance with any provision of this chapter or the required elevation standards;
  - (2) Determination by the town council that:
    - a. Failure to grant the variance would result in exceptional hardship due to the physical characteristics of the land that render the lot undevelopable; increased costs to satisfy the requirements or inconvenience do not constitute hardship;
    - b. The granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, nor create nuisances, cause fraud on or victimization of the public or conflict with existing local laws and ordinances; and
    - c. The variance is the minimum necessary, considering the flood hazard, to afford relief.

- (3) Receipt of a signed statement by the applicant that the variance, if granted, shall be recorded in the office of the clerk of the court in such a manner that it appears in the chain of title of the affected parcel of land; and
- (4) If the request is for a variance to allow construction of the lowest floor of a new building, or substantial improvement of a building, below the required elevation, a copy in the record of a written notice from the floodplain administrator to the applicant for the variance, specifying the difference between the base flood elevation and the proposed elevation of the lowest floor, stating that the cost of federal flood insurance will be commensurate with the increased risk resulting from the reduced floor elevation (up to amounts as high as \$25.00 for \$100.00 of insurance coverage), and stating that construction below the base flood elevation increases risks to life and property.

(Ord. No. 1032, § 2, 5-13-2019)

#### **Sec. 7½-8. Violations.**

- (a) *Violations.* Any development that is not within the scope of the Florida Building Code but that is regulated by this chapter that is performed without an issued permit, that is in conflict with an issued permit, or that does not fully comply with this chapter, shall be deemed a violation of this chapter. A building or structure without the documentation of elevation of the lowest floor, other required design certifications, or other evidence of compliance required by this chapter or the Florida Building Code is presumed to be a violation until such time as that documentation is provided.
- (b) *Authority.* For development that is not within the scope of the Florida Building Code but that is regulated by this chapter and that is determined to be a violation, the floodplain administrator is authorized to serve notices of violation or stop work orders to owners of the property involved, to the owner's agent, or to the person or persons performing the work.
- (c) *Unlawful continuance.* Any person who shall continue any work after having been served with a notice of violation or a stop work order, except such work as that person is directed to perform to remove or remedy a violation or unsafe condition, shall be subject to penalties as prescribed by law.

(Ord. No. 1032, § 2, 5-13-2019)

#### **Sec. 7½-9. General.**

- (a) *Scope.* Unless otherwise expressly stated, the following words and terms shall, for the purposes of this chapter, have the meanings shown in this section.
- (b) *Terms defined in the Florida Building Code.* Where terms are not defined in this chapter and are defined in the Florida Building Code, such terms shall have the meanings ascribed to them in that code.
- (c) *Terms not defined.* Where terms are not defined in this chapter or the Florida Building Code, such terms shall have ordinarily accepted meanings such as the context implies.

(Ord. No. 1032, § 2, 5-13-2019)

## **Sec. 7½-10. Definitions.**

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Alteration of a watercourse.* A dam, impoundment, channel relocation, change in channel alignment, channelization, or change in cross-sectional area of the channel or the channel capacity, or any other form of modification which may alter, impede, retard or change the direction and/or velocity of the riverine flow of water during conditions of the base flood.

*Appeal.* A request for a review of the designated floodplain administrator's interpretation of any provision of this chapter.

*ASCE 24.* A standard titled Flood Resistant Design and Construction that is referenced by the Florida Building Code. ASCE 24 is developed and published by the American Society of Civil Engineers, Reston, VA.

*Base flood.* A flood having a one-percent chance of being equaled or exceeded in any given year. [Also defined in FBC, B, Section 202.] The base flood is commonly referred to as the "100-year flood" or the "one-percent-annual chance flood."

*Base flood elevation.* The elevation of the base flood, including wave height, relative to the National Geodetic Vertical Datum (NGVD), North American Vertical Datum (NAVD) or other datum specified on the Flood Insurance Rate Map (FIRM). [Also defined in FBC, B, Section 202.]

*Basement.* The portion of a building having its floor subgrade (below ground level) on all sides. [Also defined in FBC, B, Section 202; see "Basement (for flood loads)".]

*Coastal high hazard area.* A special flood hazard area extending from offshore to the inland limit of a primary frontal dune along an open coast and any other area subject to high velocity wave action from storms or seismic sources. Coastal high hazard areas are also referred to as "high hazard areas subject to high velocity wave action" or "V Zones" and are designated on Flood Insurance Rate Maps (FIRM) as Zone V1-V30, VE, or V.

*Critical facility.* A facility for which the impact of even a slight chance of flooding might be too great, including, but not limited to, hospitals, police, fire and emergency response installations, and installations which produce, use, or store hazardous materials or hazardous waste. The term includes buildings and structures assigned to flood design class 3 and flood design class 4 in accordance with ASCE 24.

*Design flood.* The flood associated with the greater of the following two areas: [Also defined in FBC, B, Section 202.]

- (1) Area with a floodplain subject to a one-percent or greater chance of flooding in any year; or
- (2) Area designated as a flood hazard area on the community's flood hazard map, or otherwise legally designated.

*Design flood elevation.* The elevation of the "design flood," including wave height, relative to the datum specified on the community's legally designated flood hazard map. In areas designated as Zone AO, the design flood elevation shall be the elevation of the highest existing grade of the building's perimeter plus the depth number (in feet) specified on the flood hazard map. In areas designated as Zone AO where the depth number is not specified on the map, the depth number shall be taken as being equal to two feet. [Also defined in FBC, B, Section 202.]

*Declaration of Land Restriction (Nonconversion Agreement).* A form provided by the Floodplain Administrator to be signed by the property owner and recorded on the property deed in the Official Records of the Clerk of Courts. By signing, the owner agrees not to convert or modify enclosures below elevated buildings in any manner inconsistent with the terms of the building permit and these regulations and agrees to an annual inspection of said enclosures.

*Development.* Any man-made change to improved or unimproved real estate, including but not limited to, buildings or other structures, tanks, temporary structures, temporary or permanent storage of equipment or materials, mining, dredging, filling, grading, paving, excavations, drilling operations or any other land disturbing activities.

*Eneroachment.* The placement of fill, exeavation, buildings, permanent structures or other development into a flood hazard area which may impede or alter the flow capacity of riverine flood hazard areas.

*Existing building and existing structure.* Any buildings and structures for which the "start of construction" commenced before September 29, 1972. [Also defined in FBC, B, Section 202.]

*Federal Emergency Management Agency (FEMA).* The federal agency that, in addition to carrying out other functions, administers the National Flood Insurance Program.

*Flood or flooding.* A general and temporary condition of partial or complete inundation of normally dry land from: [Also defined in FBC, B, Section 202.]

- (1) The overflow of inland or tidal waters.
- (2) The unusual and rapid accumulation or runoff of surface waters from any source.

*Flood damage-resistant materials.* Any construction material capable of withstanding direct and prolonged contact with floodwaters without sustaining any damage that requires more than cosmetic repair. [Also defined in FBC, B, Section 202.]

*Flood hazard area.* The greater of the following two areas: [Also defined in FBC, B, Section 202.]

- (1) The area within a floodplain subject to a one-percent or greater chance of flooding in any year.
- (2) The area designated as a flood hazard area on the community's flood hazard map, or otherwise legally designated.

*Flood Insurance Rate Map (FIRM).* The official map of the community on which the Federal Emergency Management Agency has delineated both special flood hazard areas and the risk premium zones applicable to the community. [Also defined in FBC, B, Section 202.]

*Flood Insurance Study (FIS).* The official report provided by the Federal Emergency Management Agency that contains the Flood Insurance Rate Map, the Flood Boundary and Floodway Map (if applicable), the water surface elevations of the base flood, and supporting technical data. [Also defined in FBC, B, Section 202.]

*Floodplain administrator.* The office or position designated and charged with the administration and enforcement of this chapter (may be referred to as the floodplain manager).

*Floodplain development permit or approval.* An official document or certificate issued by the community, or other evidence of approval or concurrence, which authorizes performance of specific development activities that are located in flood hazard areas and that are determined to be compliant with this chapter.

*Florida Building Code.* The family of codes adopted by the Florida Building Commission, including: Florida Building Code, Building; Florida Building Code, Residential; Florida Building Code, Existing Building; Florida Building Code, Mechanical; Florida Building Code, Plumbing; Florida Building Code, Fuel Gas.

*Functionally dependent use.* A use which cannot perform its intended purpose unless it is located or carried out in close proximity to water, including only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities; the term does not include long-term storage or related manufacturing facilities.

*Highest adjacent grade.* The highest natural elevation of the ground surface prior to construction next to the proposed walls or foundation of a structure.

*Historic structure.* Any structure that is determined eligible for the exception to the flood hazard area requirements of the Florida Building Code, Existing Building, Chapter 12, Historic Buildings.

*Letter of Map Change (LOMC).* An official determination issued by FEMA that amends or revises an effective Flood Insurance Rate Map or Flood Insurance Study. Letters of Map Change include:

**(1)** *Letter of Map Amendment (LOMA).* An amendment based on technical data showing that a property was incorrectly included in a designated special flood hazard area. A LOMA amends the current effective Flood Insurance Rate Map and establishes that a specific property, portion of a property, or structure is not located in a special flood hazard area.

**(4)** *Letter of Map Revision (LOMR).* A revision based on technical data that may show changes to flood zones, flood elevations, special flood hazard area boundaries and floodway delineations, and other planimetric features.

**(3)** *Letter of Map Revision Based on Fill (LOMR-F).* A determination that a structure or parcel of land has been elevated by fill above the base flood elevation and is, therefore, no longer located within the special flood hazard area. In order to qualify for this determination, the fill must have been permitted and placed in accordance with the community's floodplain management regulations.

**(4) Conditional Letter of Map Revision (CLOMR).** A formal review and comment as to whether a proposed flood protection project or other project complies with the minimum NFIP requirements for such projects with respect to delineation of special flood hazard areas. A CLOMR does not revise the effective Flood Insurance Rate Map or Flood Insurance Study; upon submission and approval of certified as-built documentation, a Letter of Map Revision may be issued by FEMA to revise the effective FIRM.

*Light-duty truck.* As defined in 40 C.F.R. 86.082-2, any motor vehicle rated at 8,500 pounds gross vehicular weight rating or less which has a vehicular curb weight of 6,000 pounds or less and which has a basic vehicle frontal area of 45 square feet or less, which is:

- (1) Designed primarily for purposes of transportation of property or is a derivation of such a vehicle, or
- (2) Designed primarily for transportation of persons and has a capacity of more than 12 persons; or
- (3) Available with special features enabling off-street or off-highway operation and use.

*Lowest floor.* The lowest floor of the lowest enclosed area of a building or structure, including basement, but excluding any unfinished or flood-resistant enclosure, other than a basement, usable solely for vehicle parking, building access or limited storage provided that such enclosure is not built so as to render the structure in violation of the non-elevation requirements of the Florida Building Code or ASCE 24. [Also defined in FBC, B, Section 202.]

*Market value.* ~~The price at which a property will change hands between a willing buyer and a willing seller, neither party being under compulsion to buy or sell and both having reasonable knowledge of relevant facts. As used in this ordinance, the term refers to the market~~ The value of buildings and structures, excluding the land and other improvements on the parcel. Market value ~~may be established by a qualified independent appraiser (other than a limited or curbside appraisal, or one based on income approach), is the Actual Cash Value (in-kind replacement cost depreciated for age, wear and tear, neglect, and quality of construction) determined by a qualified independent appraiser, or tax assessment value adjusted to approximate market value by a factor provided by the~~ County Property Appraiser.

*New construction.* For the purposes of administration of this chapter and the flood resistant construction requirements of the Florida Building Code, structures for which the "start of construction" commenced on or after September 29, 1972 and includes any subsequent improvements to such structures.

*Special flood hazard area.* An area in the floodplain subject to a one percent or greater chance of flooding in any given year. Special flood hazard areas are shown on FIRMs as Zone A, AO, A1-A30, AE, A99, AH, V1-V30, VE or V. [Also defined in FBC, B, Section 202.]

*Start of construction.* The date of issuance of permits for new construction and substantial improvements, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement, or other improvement is within 180 days of the date of the issuance. The actual start of construction means either the first placement of permanent construction of a building on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns.

Permanent construction does not include land preparation (such as clearing, grading, or filling), the installation of streets or walkways, excavation for a basement, footings, piers, or foundations, the erection of temporary forms or the installation of accessory buildings such as garages or sheds not occupied as dwelling units or not part of the main buildings. For a substantial improvement, the actual "start of construction" means the first alteration of any wall, ceiling, floor or other structural part of a building, whether or not that alteration affects the external dimensions of the building. [Also defined in FBC, B, Section 202.]

*Substantial damage.* Damage of any origin sustained by a building or structure whereby the cost of restoring the building or structure to its before-damaged condition would equal or exceed 50 49 percent of the market value of the building or structure before the damage occurred. ~~The term also includes flood-related damage sustained by a structure on two separate occasions during a ten-year period for which the cost of repairs at the time of each such flood event, on average, equals or exceeds 25 percent of the market value of the structure before the damage occurred.~~ [Also defined in FBC, B, Section 202.]

*Substantial improvement.* Any repair, reconstruction, rehabilitation, addition, or other improvement of a building or structure, the cost of which equals or exceeds 50 49 percent of the market value of the building or structure before the improvement or repair is started. If the structure has incurred "substantial damage," any repairs are considered substantial improvement regardless of the actual repair work performed. The term does not, however, include either. [Also defined in FBC, B, Section 202.]

- (1) Any project for improvement of a building required to correct existing health, sanitary, or safety code violations identified by the building official and that are the minimum necessary to assure safe living conditions.
- (2) Any alteration of a historic structure provided the alteration will not preclude the structure's continued designation as a historic structure.

*Variance.* A grant of relief from the requirements of this chapter, or the flood resistant construction requirements of the Florida Building Code, which permits construction in a manner that would not otherwise be permitted by this chapter or the Florida Building Code.

~~*Watercourse.* A river, creek, stream, channel or other topographic feature in, on, through, or over which water flows at least periodically.~~

(Ord. No. 1032, § 2, 5-13-2019)

## ***ARTICLE II. FLOOD RESISTANT DEVELOPMENT***

### **Sec. 7½-11. Buildings and structures.**

- (a) *Design and construction of buildings, structures and facilities exempt from the Florida Building Code.* Pursuant to section 7½-4(c) of this chapter, buildings, structures, and facilities that are exempt from the Florida Building Code, including substantial improvement or repair of substantial damage of such buildings, structures and facilities, shall be designed and constructed in accordance with the flood load and flood resistant construction requirements of ASCE 24. Structures exempt from the Florida Building Code



that are not walled and roofed buildings shall comply with the requirements of section 7½-15 of this chapter.

- (b) *Specific methods of construction and requirements.* Pursuant to chapter 8, article III of the Miami-Dade County Code, the following specific methods of construction and requirements apply:

(1) *Repetitive loss flooding.* In the Florida Building Code, Building and Florida Building Code, Existing Building, definitions for the term "substantial damage" shall be as follows:

**SUBSTANTIAL DAMAGE.** Damage of any origin sustained by a structure whereby the cost of restoring the structure to its before-damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred. The term also includes flood-related damage sustained by a structure on two separate occasions during a ten-year period for which the cost of repairs at the time of each such flood event, on average, equals or exceeds 25 percent of the market value of the structure before the damage occurred.

(1) *Substantial Improvement and Substantial Damage.* In the Florida Building Code, Building and Florida Building Code, Existing Building, definitions for the terms "substantial improvement" and "substantial damage" shall be as defined in defined in Section 7½-10 of this chapter.

(2) *Nonconversion agreements.* Applications for buildings with enclosures below the required elevation shall include signed declarations of land restrictions (nonconversion agreements), defined in Section 7½-10 of this chapter. The agreements shall be recorded on the property deed prior to issuance of the Certificate of Occupancy.

(3) *Critical facilities.* Critical facilities shall be elevated or protected to or above the minimum elevation required by the *Florida Building Code* or the 0.2-percent (500-year) flood elevation plus one (1) foot, whichever is higher.

(c) *Manufactured homes and recreational vehicles.* Manufactured homes and recreational vehicles are not permitted.

(Ord. No. 1032, § 2, 5-13-2019)

## **Sec. 7½-12. Subdivisions.**

- (a) *Minimum requirements.* Subdivision proposals and subdivisions, shall be reviewed to determine that:
- (1) Such proposals are consistent with the need to minimize flood damage and will be reasonably safe from flooding;



- (2) All public utilities and facilities such as sewer, gas, electric, communications, and water systems are located and constructed to minimize or eliminate flood damage; and
- (3) Adequate drainage is provided to reduce exposure to flood hazards.
- (b) *Subdivision plats.* Where any portion of proposed subdivisions lies within a flood hazard area, the following shall be required:
  - (1) Delineation of flood hazard areas and flood zones, and design flood elevations, as appropriate, shall be shown on preliminary plats; and
  - (2) Compliance with the site improvement and utilities requirements of section 7½-13 of this chapter.

(Ord. No. 1032, § 2, 5-13-2019)

### **Sec. 7½-13. Site improvements, utilities and limitations.**

- (a) *Minimum requirements.* All proposed new development shall be reviewed to determine that:
  - (1) Such proposals are consistent with the need to minimize flood damage and will be reasonably safe from flooding;
  - (2) All public utilities and facilities such as sewer, gas, electric, communications, and water systems are located and constructed to minimize or eliminate flood damage; and
  - (3) Adequate drainage is provided to reduce exposure to flood hazards.
- (b) *Sanitary sewage facilities.* All new and replacement sanitary sewage facilities, and private sewage treatment plants (including all pumping stations and collector systems), and on-site waste disposal systems shall be designed in accordance with the standards for onsite sewage treatment and disposal systems in Chapter 64E-6, F.A.C. and ASCE 24 Chapter 7 to minimize or eliminate infiltration of floodwaters into the facilities and discharge from the facilities into flood waters, and impairment of the facilities and systems.
- (c) *Water supply facilities.* All new and replacement water supply facilities shall be designed in accordance with the water well construction standards in Chapter 62-532.500, F.A.C. and ASCE 24 Chapter 7 to minimize or eliminate infiltration of floodwaters into the systems.
- (d) *Limitations on placement of fill.* Subject to the limitations of this chapter, fill shall be designed to be stable under conditions of flooding including rapid rise and rapid drawdown of floodwaters, prolonged inundation, and protection against flood-related erosion and scour. In addition to these requirements, if intended to support buildings and structures (Zone A only), fill shall comply with the requirements of the Florida Building Code.

(e) (2) In coastal high hazard areas (Zone V), nonstructural fill with finished slopes that are steeper than one unit vertical to five units horizontal only if an analysis prepared by a qualified Florida registered Professional Engineer demonstrates no harmful diversion of floodwaters or wave runup and wave reflection that would increase damage to adjacent buildings and structures.

(Ord. No. 1032, § 2, 5-13-2019)

## **Sec. 7½-14. Tanks.**

- (a) *Underground tanks.* Underground tanks in flood hazard areas shall be anchored to prevent flotation, collapse or lateral movement resulting from hydrodynamic and hydrostatic loads during conditions of the design flood, including the effects of buoyancy assuming the tank is empty.
- (b) *Above-ground tanks, not elevated.* Above-ground tanks that do not meet the elevation requirements of section 7½-14(c) of this chapter shall be permitted in flood hazard areas provided the tanks are anchored or otherwise designed and constructed to prevent flotation, collapse or lateral movement resulting from hydrodynamic and hydrostatic loads during conditions of the design flood, including the effects of buoyancy assuming the tank is empty and the effects of flood-borne debris.
- (c) *Above-ground tanks, elevated.* Above-ground tanks in flood hazard areas shall be attached to and elevated to or above the design flood elevation on a supporting structure that is designed to prevent flotation, collapse or lateral movement during conditions of the design flood. Tank-supporting structures shall meet the foundation requirements of the applicable flood hazard area.
- (d) *Tank inlets and vents.* Tank inlets, fill openings, outlets and vents shall be:
  - (1) At or above the design flood elevation or fitted with covers designed to prevent the inflow of floodwater or outflow of the contents of the tanks during conditions of the design flood; and
  - (2) Anchored to prevent lateral movement resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, during conditions of the design flood.

(Ord. No. 1032, § 2, 5-13-2019)

## **Sec. 7½-15. Other development.**

- (a) *General requirements for other development.* All development, including man-made changes to improved or unimproved real estate for which specific provisions are not specified in this chapter or the Florida Building Code, shall:
  - (1) Be located and constructed to minimize flood damage;
  - (2) Be anchored to prevent flotation, collapse or lateral movement resulting from hydrostatic loads, including the effects of buoyancy, during conditions of the design flood;
  - (3) Be constructed of flood damage-resistant materials; and
  - (4) Have mechanical, plumbing, and electrical systems above the design flood elevation or meet the requirements of ASCE 24, except that minimum electric service required to address life safety and electric code requirements is permitted below the design flood elevation provided it conforms to the provisions of the electrical part of building code for wet locations.

(Ord. No. 1032, § 2, 5-13-2019)

*(b) Other development in coastal high hazard areas (Zone V). In coastal high hazard areas, development activities other than buildings and structures shall be permitted only if also authorized by the appropriate federal, state or local authority; if located outside the footprint of, and not structurally attached to, buildings and structures; and if analyses prepared by qualified Florida registered Professional Engineer demonstrate no harmful diversion of floodwaters or wave runup and wave reflection that would increase damage to adjacent buildings and structures. Such other development activities include but are not limited to:*

*(1) Bulkheads, seawalls, retaining walls, revetments, and similar erosion control structures; and*

*(2) Solid fences and privacy walls, and fences prone to trapping debris, unless designed and constructed to fail under flood conditions less than the design flood or otherwise function to avoid obstruction of floodwaters.*

### **SECTION 3. FISCAL IMPACT STATEMENT.**

In terms of design, plan application review, construction and inspection of buildings and structures, the cost impact as an overall average is negligible in regard to the local technical amendments because all development has been subject to the requirements of the local floodplain management ordinance adopted for participation in the National Flood Insurance Program (NFIP). In terms of lower potential for flood damage, there will be continued savings and benefits to consumers.

### **SECTION 4. APPLICABILITY.**

For the purposes of jurisdictional applicability, this ordinance shall apply in the Town of Bay Harbor Islands. This ordinance shall apply to all applications for development, including building permit applications and subdivision proposals, submitted on or after the effective date of this ordinance.

### **SECTION 5. INCLUSION INTO THE CODE OF ORDINANCES.**

It is the intent of the Town Council that the provisions of this ordinance shall become and be made a part of the Town of Bay Harbor Islands Code of Ordinances, and that the sections of this ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article," "regulation," or such other appropriate word or phrase in order to accomplish such intentions.

## **SECTION 6. SEVERABILITY.**

If any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the ordinance as a whole, or any part thereof, other than the part so declared.

## **SECTION 7. EFFECTIVE DATE.**

This ordinance shall take effect on immediately upon final adoption.

**PASSED** on First Reading this 11<sup>th</sup> day of June 2025.

**PASSED and ADOPTED** in regular session, with a quorum present and voting, by the Town Council, upon Second and Final Reading this \_\_\_\_\_.

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ISAAC SALVER  
MAYOR

ATTEST:

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YVONNE P. HAMILTON, CMC  
TOWN CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

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

## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 16.

**ITEM: Consideration and Approval** of an ordinance on First Reading amending Section 23-11 of the Town Code related to the second-story building area waivers in the RD District and setback encroachments in the RM-3 District. Sponsored by Council Member Stephanie Bruder. Enclosed are the Staff Memo and proposed ordinance.

### DESCRIPTION:

### RECOMMENDED ACTION:

Council's Discretion

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### FINANCIAL ANALYSIS:

There is no fiscal impact.

### BUDGET IMPACT:

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Submitted By: Lorrainia Belle, Town Planner  
Stephanie Bruder, Council Member

### ATTACHMENTS

|    |                                                                                                                                        |
|----|----------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Staff Memo for Council Agenda Items 2nd Floor                                                                                          |
| 2. | Sec. 23_11. ___ Land_development_regulations_Second Story Building area waivers RD District-Setback Encroachments in the RM-3 District |



**TOWN OF BAY HARBOR ISLANDS  
BUILDING, PLANNING AND ZONING DEPARTMENT  
MEMORANDUM**

|                 |                                                                                                                                                                                          |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                                                                                                                                           |
| <b>THRU:</b>    | Lindsley Noel, Interim Town Manager<br>Evelyn Herbello, Deputy Town Manager                                                                                                              |
| <b>CC:</b>      | Joseph S. Geller, Esq., Town Attorney<br>Yvonne P. Hamilton, CMC, Town Clerk                                                                                                             |
| <b>FROM:</b>    | Lorrainia Belle<br>Town Planner                                                                                                                                                          |
| <b>DATE:</b>    | June 11, 2025                                                                                                                                                                            |
| <b>SUBJECT:</b> | Town of Bay Harbor Islands – Amending the Town’s Code of ordinances related to the second-story building area waivers in the RD district and setback encroachments in the RM-3 district. |

**RECOMMENDATION**

Staff recommend approval of the proposed amendments to Section 23-11 of the Town Code, which apply to the RD (Single-Family Residential District) and RM-3 (Multiple Family Residential District). These amendments clarify that second-story building area waivers in the RD district and setback encroachments in the RM-3 district may only be granted by the Town Council, reaffirming that the Design Review Board (DRB) is not authorized to review or approve these requests. Additionally, the amendments introduce a new development standard in the RD district limiting the total enclosed area of a garage to no more than 30 percent of the gross floor area of the first (ground) floor of the main residence, as measured inside exterior walls. This standard applies to all garage space—whether attached or detached, and regardless of whether the garage is air-conditioned. Collectively, these changes ensure consistent application of zoning regulations, reinforce clear procedural authority, preserve neighborhood character, and align all residential zoning districts under the same waiver and development review framework.

## **BACKGROUND / ANALYSIS**

### **Second-Story Restrictions in the RD District:**

In 2023, the Town Council adopted ordinance revisions to discourage oversized single-family home development on the West Island, located within the RD district. These changes introduced second-story building area limitations to reduce visual massing and protect the architectural character of the neighborhood.

Although the Code permits applicants to request waivers from these restrictions, the authority to grant such waivers rests solely with the Town Council. The proposed amendment to Section 23-11 reinforces this by explicitly stating that the DRB shall not review or approve any floor plans associated with second-story waiver requests. This clarification removes ambiguity and ensures that all such waivers are considered only through the formal Town Council process.

### **Garage Area Limitations in the RD District:**

In conjunction with second-story limits, the proposed amendments establish a new regulation for garage development in the RD district. Specifically, the total enclosed area of any garage shall not exceed 30 percent of the gross floor area of the first (ground) floor of the main residence, as measured inside exterior walls. This standard applies to all garage space, including both attached and detached structures, and includes both air-conditioned and non-air-conditioned garages.

This limitation is intended to prevent the construction of disproportionately large garage structures and to promote residential designs that reflect the intended scale and character of the RD zoning district.

### **Setback Encroachments in the RM-3 District:**

The current RM-3 zoning regulations do not clearly specify who has the authority to approve encroachments into required setbacks. This stands in contrast to other zoning districts in the Town, where only the Town Council may grant such waivers.

The proposed amendment to Section 23-11 addresses this inconsistency by explicitly designating the Town Council as the sole authority to approve setback encroachments in the RM-3 district. This update ensures that zoning modifications in all residential districts follow a consistent and equitable process.

## **EXECUTE**

Upon Town Council approval, Section 23-11 of the Town Code will be updated to reflect these changes. Staff will revise all relevant internal procedures, application forms, and informational materials to incorporate the clarified review authorities and new development standards. Outreach efforts will include formal notification to property owners, design professionals, and applicants, highlighting the following:

Only the Town Council may grant second-story building area waivers in the RD district.

Garage areas in the RD district may not exceed 30 percent of the gross floor area of the first floor of the main residence.

Only the Town Council may approve setback encroachments in the RM-3 district.

Clear guidance materials will be distributed to assist applicants in complying with these updated regulations and to reduce the likelihood of errors during the review process.

## **CONCLUSION**

The proposed amendments to Section 23-11 clarify the roles and responsibilities of the Town Council and the Design Review Board regarding second-story development standards, garage size limitations, and setback regulations in the RD and RM-3 zoning districts. These updates enhance transparency, promote consistency in zoning administration, and support the Town's ongoing commitment to responsible development and neighborhood preservation. Staff recommend approval of these amendments to strengthen the integrity of the Town's zoning regulations and land use policies.

## **FINANCIAL ANALYSIS**

GL Line Item Number: N/A

Total Amount Budgeted: N/A

Encumbered Amount: N/A

Balance Remaining: N/A

## **ATTACHMENTS**

1. 1<sup>st</sup> Reading Draft Ordinance



ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN'S ZONING AND PLANNING CODE BY AMENDING SECTION 23-11 ENTITLED "LAND DEVELOPMENT REGULATIONS" RELATED TO SECOND FLOOR BUILDING AREA WAIVERS IN THE RD DISTRICT AND SETBACK ENCROACHMENTS IN THE RM-3 DISTRICT; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Bay Harbor Islands adopted the first Zoning and Planning Code for the community in June 1957; and

**WHEREAS**, the Town Council periodically studies various land development trends and issues and amends the Zoning and Planning Code accordingly; and

**WHEREAS**, the Town retains the services of urban planning professionals to study land development activities and land development regulations and recommend strategies and Code modifications to address identified problems; and

**WHEREAS**, the Town Council desires to amend the Town's Zoning and Planning Code to clarify that second-story building area waivers in the RD District and setback encroachments in the RM-3 District may only be granted by the Town Council and limiting the total enclosed area of a garage to no more than 30 percent of the gross floor area of the first (ground) floor of the main residence as measured inside exterior walls in the RD District; and

**WHEREAS**, the Town Council held duly advertised public hearings to consider the proposed modifications to the Town's Zoning and Planning Code.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA:

**Section 1**: The foregoing recitals are adopted and hereby incorporated as if fully set forth herein.

**Section 2:** That the Town of Bay Harbor Islands Zoning and Planning Code is hereby amended to modify Section 23-11 entitled Land Development Regulations, subsections (9) and (10) to clarify that second-story building area waivers in the RD District and setback encroachments in the RM-3 District may only be granted by the Town Council and limiting the total enclosed area of a garage to no more than 30 percent of the gross floor area of the first (ground) floor of the main residence as measured inside exterior walls in the RD District Exhibit “A”, and by reference are made a part hereof.

**Section 3:** That if any section, paragraph, sentence or word of this Ordinance or the application thereof to any person or circumstance is held invalid, that the invalidity shall not affect the other sections, paragraphs, sentences, words or application of this Ordinance.

**Section 4:** That it is the intention of the Town Council of the Town of Bay Harbor Islands, and it is therefore ordained, that the provisions of the Ordinance shall become and be made a part of the Town of Bay Harbor Islands’ Code of Ordinances, that sections of this Ordinance may be re-numbered or re-lettered to accomplish such intentions, and that the word “Ordinance” shall be changed to “Section” or other appropriate word.

**Section 5:** That all Ordinances, parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

**Section 6:** That this Ordinance shall be in full force and take effect immediately upon its passage and adoption.

PASSED on First Reading this 11<sup>th</sup> day of June, 2025.

PASSED on Second Reading this \_\_\_\_ day of \_\_\_\_\_, 2025.

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ISAAC SALVOR, MAYOR

ATTEST:

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YVONNE P. HAMILTON, CMC  
TOWN CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

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

## **Sec. 23-11. Land development regulations.**

In all area districts hereinabove set forth and designated, there shall be front, rear and side yard setbacks provided for of not less than the dimensions specified, and other land development standards, as follows, to wit:

(A) *RD-Single Family Area:*

(1) Front yard setback (any street frontage including corner lots).

All lots except Kane Concourse frontage: 25 feet.

All lots fronting Kane Concourse: 40 feet.

(2) Rear yard setbacks (waterfront).

Block 23, Lots 29-95: 40 feet measured from the outside bulkhead wall.

Block 23, Lots 1-28 and Lots 96-104: 25 feet measured from the outside bulkhead wall.

(3) Rear yard setbacks (non-waterfront).

Lots fronting Kane Concourse: Ten feet.

All other lots: 15 feet.

(4) Side yard setbacks (all lots).

All lots: Ten feet.

(5) Notwithstanding the above, as to triangular or otherwise odd-shaped lots, the town shall have the power to adjust the street or front yard setback restrictions in the interest of proper, useful and equitable planning.

(6) Height limits.

a. No building in RD-Single Family area, shall exceed two and one-half stories or 25 feet in height above the base flood elevation (BFE) plus any additional freeboard per the Florida Building Code, or as otherwise prescribed by United States, state or county flood control laws or regulations.

b. Notwithstanding the above, roofs with a slope exceeding two and one-half inches per foot may exceed the above height restriction to a maximum height of 35 feet on waterfront properties and a maximum height of 30 feet on non-waterfront properties, provided that the point on the roof at which the slope begins such excess height is no closer to the property lines than as described below:

i. On all lots in the RD-Single Family district: 15 feet from each side property line.

ii. Block 23, Lots 29-95: 45 feet from the outside bulkhead wall, 60 feet from any street.

iii. Block 23, Lots 1-28: 30 feet from the outside bulkhead wall, 55 feet from any street.

iv. Lots facing Kane Concourse: 15 feet from the rear property line, 30 feet from any street.

v. Corner lots in Blocks 30, 31, 33 and 34: 35 feet from any street.

vi. On all other lots in the RD-Single Family district: 40 feet from any street (front) property line, 20 feet from any rear property line.

(7) Building articulation. Architectural embellishments, including but not be limited to, windows, eyebrows, material changes, reliefs, reveals, ornamentation, banding, canopies, copings, etc., must be incorporated into the design to avoid large flat uninterrupted wall surfaces for at least 50 percent of the length of all elevations of the main house and any accessory structures.

(8) Open space requirements.

- a. Each plot shall provide for a minimum of 35 percent open space at ground level for one-story homes. Each plot shall provide for a minimum of 40 percent open space at ground level for homes with any portion of the home above one story.
  - b. Each plot shall provide for a minimum of 50 percent landscaped "green" pervious open space at ground level in the front yard area. The use of pervious pavers or landscape strips in driveways or walkways shall not be included in the 50-percent landscaping requirement. Within front setback areas sufficient open space and landscaping materials shall be provided to break large expanses of hardscapes, screen parking areas and provide shade.
- (9) Second story building area restrictions. For residences designed as two-story structures, the second story shall not exceed 80 percent of the first (ground) floor gross floor area inside exterior walls (air-conditioned/non-air-conditioned areas). The reduced secondary story percentage listed herein may be applied to the first floor, if approved by the design review board **Town Council**. Notwithstanding the above, ~~the design review board may allow modifications to this requirement in instances where enhanced architectural articulation and detailing is provided on the exterior house façades to break the massing of the structure.~~ **modifications to this requirement shall only be allowed where enhanced architectural articulation and exterior façade detailing are incorporated to break the massing of the structure.**
- (10) **Garage area limitations. The total enclosed area of a garage shall not exceed 30 percent of the gross floor area of the first (ground) floor of the main residence, measured inside exterior walls. This percentage includes all garage space, whether attached or detached, and applies to both air-conditioned and non-air-conditioned garage areas.**

(B1) *RM-1 Multiple Family Residential district (Waterfront lots).*

The purpose of the district is to provide appropriate land development regulations for the waterfront properties on the eastern island of the town. As the lots abut the wide waterways surrounding the island where no adjacent development occurs, the regulations reflect appropriate development criteria.

- (1) *Front yard setback (street frontage).* All lots in the RM-1 Multiple Family zoning district shall have a minimum front yard (street) setback as follows:
  - a. *Buildings less than 30 feet in height.* Twenty feet.
  - b. *Buildings less than 45 feet in height.* Twenty-five feet.
  - c. *Buildings less than 75 feet in height.* Thirty feet.
- (2) *Rear yard (waterfront) setback.* All lots in the RM-1 Multiple Family zoning district shall have a minimum rear yard (waterfront) setback of 20 feet.
- (3) *Side yard setbacks.* All lots in the RM-1 Multiple Family zoning district shall have minimum side yard setbacks as follows:
  - a. *Buildings less than 30 feet in height.* Ten feet.
  - b. For each additional three feet of building height above 30 feet, there shall be one additional foot of building setback for that portion of the structure over 30 feet in height. Notwithstanding the above provision, for developments located on single lots, the maximum setback shall be 20 feet.
  - c. Notwithstanding the above provisions for developments on more than one lot the minimum setback from each side lot line shall be equal to ten percent of the street frontage of the lot but not less than ten feet. The maximum required side setback width shall be 22.5 feet.
- (4) *Flex setbacks.* A project designer has the option to offer creative design solutions to the building configurations and the town council may allow portions of the building structure to encroach into the setback requirements above. The total amount of encroachment shall not exceed one-third of the allowable width or length of the building. This provision shall serve to create an architectural

opportunity for creative design approaches while promoting the beneficial purposes of building setbacks in the district. In no case shall any portion of a building encroach into the base building setbacks set forth above for portions of the building below 30 feet in height.

- (5) The maximum overall length of any single building in a linear shape with no breaks or angles greater than 15 degrees shall not exceed 205 feet, except as hereinafter provided.
- (6) *Maximum building length/breezeways.* A building may exceed 120 feet in length if breezeways, divide such building, except for common floors and roofs, into parts not exceeding 120 feet in length. Such breezeways shall have a minimum unobstructed width, completely through the building, of 20 feet. Notwithstanding the above, this provision shall not apply to buildings less than 45 feet in height. The design review board may modify the application of this requirement for townhouse developments or in instances where enhanced architectural articulation and detailing is provided on the building facade to break the massing of the building.
- (7) *[Minimum unobstructed distance.]* The minimum distance, unobstructed, between buildings on a lot, plot or parcel of land shall be 20 feet; however, such buildings may be connected by a covered ground level walkway which must be open to the sides.
- (8) *[Corner, waterfront lots.]* In the case of corner lots and waterfront lots, side setbacks shall be regarded as those setbacks other than ones abutting streets and water.
- (9) *Maximum building height:* No building in the RM-1 Multiple Family area shall exceed the following height limits as measured from the base flood elevation (BFE) plus any additional freeboard per the Florida Building Code, or as otherwise prescribed by United States, state or county flood control laws or regulations:

*Block 1.* Seventy-five feet.

*Block 2, Lots 1 through 13, inclusive.* Sixty-five feet.

*Block 2, Lots 14 through 29, inclusive.* Seventy-five feet.

*Block 3.* Sixty-five feet.

*Block 4.* Seventy-five feet.

Each building level/story shall be a minimum of nine feet in height from floor to ceiling inside measurement. The term level/story shall refer to any floor within a residential development. Parking garage levels are not included.

- (10) *Landscape requirements.* Each plot shall provide for a minimum of 20 percent landscaped "green" open space at ground level. An applicant shall be required to submit a detailed landscape plan to the town for consideration at the time of site plan approval. Trees shall be provided to provide shade and accentuate the building design. Shrubs shall be provided as foundation plantings, to screen mechanical equipment and as buffering to adjacent properties. The plan shall be sensitive to surrounding properties and shall be utilized to enhance the subject property.
- (11) *Maximum allowable density.* The maximum allowable base density is 34 dwelling units per acre. The maximum allowable overall density (includes base density/TDR units) shall be 70 dwelling units per acre. Partial units below one-half are rounded down to the nearest whole number. Individual project densities may be increased on a case-by-case basis only through the process described elsewhere in Chapter 23.
- (12) *Maximum number of hotel rooms.* The maximum number of hotel rooms shall not exceed 70 rooms per acre.
- (13) *Building roof design.* All rooftops of buildings with flat roof decks shall be designed to minimize negative appearances by screening mechanical equipment, minimizing the ponding of stormwater and maintaining the roof surface in an attractive manner. The use of flat roof decks for on-site recreational

facilities is encouraged, including the use of landscape materials for aesthetic and environmental "greenhouse gas reduction" purposes. If a flat roof deck is utilized for recreational purposes, a minimum of 15 percent of the area used for such purposes shall be landscaped. For the purposes of this section the term landscaping shall not include swimming pools, decks, patios or other impervious surfaces.

(D) *RM-3 Multiple Family Residential district.*

*Purpose.* The purpose of the district is to provide appropriate land development regulations for the large waterfront properties (tracts A—F) located on the northern and southern tips of the eastern island of the town. As the platted lots are considerably larger than other multifamily sites in the town and abut wide waterways surrounding the island where no adjacent development occurs, the regulations reflect appropriate development criteria.

- (1) *Front yard setback (street frontage).* All lots shall have a minimum front yard (street) setback as follows:
  - (a) Buildings up to 30 feet in height—Twenty feet.
  - (b) Buildings up to 45 feet in height—Twenty-five feet.
  - (c) Buildings up to 75 feet in height—Thirty feet.
  - (d) For buildings over 75 feet in height as approved under subsection (11) below the front setback dimension shall be negotiated during the site plan process, but shall not be less than 30 feet.
- (2) *Rear yard (waterfront) setback*> All lots shall have a minimum rear yard (waterfront) setback of 20 feet.
- (3) *Side yard setbacks.* All lots shall have minimum side yard setbacks as follows:
  - (a) Buildings up to 30 feet in height—Twenty feet.
  - (b) For each additional three feet of building height above 30 feet, there shall be one additional foot of building setback for that portion of the structure over 30 feet in height. Notwithstanding the above provision, the maximum required setback shall be 30 feet.
- (4) *Flex setbacks.* A project designer has the option to offer creative design solutions to the building configurations and the ~~design review board~~ **Town Council** may allow portions of the building structure to encroach into the setback requirements stated above. The total amount of encroachment shall not exceed one-third of the allowable width or length of the building. This provision shall serve to create an architectural opportunity for creative design approaches while promoting the beneficial purposes of building setbacks in the district. In no case shall any portion of a building encroach into the base building setbacks set forth above for portions of the building below 30 feet in height.
- (5) *Maximum building length.* The maximum overall length of any single building in a linear shape with no breaks or angles greater than 15 degrees facing parallel to a street frontage shall not exceed 260 feet, except as hereinafter provided.
- (6) *Maximum building length/breezeways.* A building may exceed 120 feet in length if breezeways, divide such building, except for common floors and roofs, into parts not exceeding 120 feet in length. Such breezeways shall have a minimum unobstructed width, completely through the building, of 20 feet. Notwithstanding the above, this provision shall not apply to buildings less than 45 feet in height. The design review board may modify the application of this requirement for townhouse development or in instances where enhanced architectural articulation and detailing is provided on the building façade to break the massing of the building. A breezeway is not required on a building constructed on a single platted lot. For the purpose of this section platted lots are those depicted on the subdivision plat of Bay Harbor Island recorded in Plat Book 46, at Page 5 of the public records of Miami-Dade County, Florida.

- (7) *Minimum distance between structures.* The minimum distance, unobstructed, between buildings on a lot, plot or parcel of land shall be 20 feet; however, such buildings may be connected by a covered ground level walkway which must be open to the sides.
- (8) *Maximum building coverage.* The maximum building coverage of any lot shall not exceed 40 percent of the plot area for all principal structures. If an elevated parking garage structure is provided the combined total of all building coverage shall not exceed 60 percent of the plot. An elevated parking garage shall not include any living quarters, meeting rooms or recreational facilities. See section 23-1 for the definition of building coverage.
- (9) *Maximum building height.* No building shall exceed 75 feet in height above the base flood elevation (BFE) plus any additional freeboard per the Florida Building Code, or as otherwise prescribed by United States, state or county flood control laws or regulations, unless otherwise approved by the town residents and town council in accordance with section 86 of the Town Charter, but in no case more than 120 feet in height, which includes the primary building, parking garage or any other accessory structure, but does not include rooftop mounted structures as defined in subsection 23-12(25). The town council reserves the right, as part of any consideration to allow a building to exceed 75 feet in height, to require site plan modifications, project mitigation and/or tradeoffs (including but not limited to off-site improvements, on-site improvements, pedestrian walkways, enhanced view vistas to adjoining waterways, etc.).

Each building level/story shall be a minimum of nine feet in height from floor to ceiling, inside measurement. The term level/story shall refer to any floor within a residential development. Parking garage levels are not included.

- (10) *Building roof design.* All rooftops of buildings with flat roof decks, including parking garage roof decks, shall be designed to minimize negative appearances by screening mechanical equipment, minimizing the ponding of stormwater and maintaining the roof surface in an attractive manner. The use of flat roof decks for on-site recreational facilities is encouraged, including the use of landscape materials for aesthetic and environmental "greenhouse gas reduction" purposes. If a flat roof deck is utilized for parking or recreational purposes, a minimum of 15 percent of the area used for such purposes shall be landscaped. For the purposes of this section the term landscaping shall not include swimming pools, decks, patios or other impervious surfaces.
- (11) *Landscape requirements.* Each plot shall provide for a minimum of 20 percent landscaped "green" open space at ground level. An applicant shall be required to submit a detailed landscape plan to the town for consideration at the time of site plan approval. Trees shall be provided to provide shade and accentuate the building design. Shrubs shall be provided as foundation plantings, to screen mechanical equipment and as buffering to adjacent properties. The plan shall be sensitive to surrounding properties and shall be utilized to enhance the subject property.
- (12) *Maximum allowable density.* The maximum allowable base density is 34 dwelling units per acre. The maximum allowable overall density (includes base density/TDR units) is 80 dwelling units per acre. If the Town approves a development with a height exceeding 75 feet in accordance with the Town Charter provisions, the maximum density shall be as determined at the time of Site Development Plan/TDR approval. Partial units below one-half are rounded down to the nearest whole number. Individual project density may be increased on a case-by-case basis only through the process described in Chapter 23.
- (13) *Interpretation of side lot lines.* Side setbacks shall be regarded as those setbacks other than ones abutting streets and water.
- (14) *Vested rights.* Notwithstanding the above regulations, for those developments existing as of December 10, 2002, when section 86 of the Town Charter was approved by the town voters that established a maximum building height for any new building of 75 feet, the existing residential density, building height, lot coverage, building setbacks and other land development regulations are vested and may continue so long the owners elect to maintain the development as originally approved. If the existing



development is damaged by a natural disaster, fire or flooding to the extent of 50 percent or more of the assessed value of the building improvements when the damage occurs, and the owners voluntarily elect to demolish and rebuild the project, the subsequent new development shall comply with all current land development regulations, except existing building height and residential density, which shall continue to be vested without the need to acquire TDR units. However, in no event shall the new development be greater in density or height than the development being replaced, unless TDR units are acquired or pursuant to section 86(1) of the Town Charter.

- (15) *Parking garage structures.* For any redevelopment of an existing RM-3 site after the effective date of Ordinance No. 907, not less than 90 percent of the required parking spaces shall be contained within a fully enclosed parking garage structure. The portion of a parking garage structure above finished grade shall be substantially screened from view from adjoining roads and adjacent properties. This shall not prohibit the parking garage structure driveway openings from being visible from an adjoining street. The exterior building façade of any parking garage structure not substantially screened by earthen berming, planters and adequate landscaping materials shall incorporate the same architectural features and elements on the main building façade to disguise the parking garage structure.

(E) *CA-Causeway Area.*

- (1) No restrictions.

## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 17.

**ITEM: Discussion and Possible** action regarding the License Agreements for Temporary Parking Space. Enclosed are the lease application documents and the Financial Analysis. Sponsored by Vice Mayor Stephanie Bruder.

### DESCRIPTION:

The Town has historically entered into Parking Lease Agreements to allow buildings with no onsite parking to utilize Town right-of-way parking for residents of those buildings.

Pursuant to Section 23-25 of the Town Code of Ordinances, the Town Council is to determine the license fee for the right-of-way parking. A \$20 per parking space fee is currently charged for the existing parking lease agreements. In order to consider modification of pricing for these lease agreements, the Town Council would first need to increase its license fee schedule. Additionally, to increase the parking lease license fee for a particular licensee, the Town would first have to terminate the existing parking lease license agreement and then enter into a new parking lease license agreement with the new parking lease license fee. The standard parking lease license agreement allows the Town to terminate upon giving 30 days advance written notice following a public hearing.

Currently, most of the Town's existing parking lease license agreements have auto-renewal provisions, so the Town will need to take affirmative action to terminate these agreements and modify the agreement as desired, in order to implement any needed changes for the lease agreements.

If the Town Council directs staff to bring forth changes in the parking lease license agreements, these lease agreements will not be renewed until the Council takes affirmative action to adopt proposed changes.

### RECOMMENDED ACTION:

It is recommended that the Town Council consider changes to the license fee schedule for the Town's parking lease agreements in order to increase the fee per leased parking space.

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### FINANCIAL ANALYSIS:

The Town currently generates approximately **\$23,380 annually** from temporary parking license fees, which is just enough to cover **basic annual maintenance costs** estimated at **\$19,000**, leaving a modest **net surplus of \$4,380**.

However, this amount does not account for more frequent maintenance or unexpected needs. Increasing the license fee would allow the Town to maintain the 1,169 licensed parking spaces more consistently and build a reserve for future maintenance cycles.

For example, a **200% increase** (raising the fee to **\$60 per space**) would generate **\$70,140 annually**—enough to cover annual maintenance costs and leave a **net revenue of \$51,140**. Even a **100% increase** would result in **\$46,760 in annual revenue**, providing a comfortable buffer above maintenance costs.

This analysis offers a framework for Town Council to consider adjustments to the current license fee structure to ensure long-term sustainability of the Town’s temporary parking program and continued quality of service.

#### **BUDGET IMPACT:**

| Name                   | Impact Date | Fund(s)      | Account(s)          | Project #(s) | Amount Budgeted |
|------------------------|-------------|--------------|---------------------|--------------|-----------------|
| Parking Agreement Fees |             | Parking Fund | 404.9990.344550.000 |              | \$30,000        |

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Submitted By: Yvonne Hamilton, Town Clerk

#### **ATTACHMENTS**

|    |                                                          |
|----|----------------------------------------------------------|
| 1. | Staff Memo for Exclusive Parking Lease Agreements        |
| 2. | Cost Analysis for Exclusive Parking and Maintenance Cost |
| 3. | Exclusive Parking Agreement -Sample 4.9.25               |



## TOWN OF BAY HARBOR ISLANDS MEMORANDUM

|                 |                                                                              |
|-----------------|------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                               |
| <b>FROM:</b>    | Lindsley Noel, Town Manager                                                  |
| <b>CC:</b>      | Joseph S. Geller, Esq., Town Attorney<br>Yvonne P. Hamilton, CMC, Town Clerk |
| <b>DATE:</b>    | June 11, 2025                                                                |
| <b>SUBJECT:</b> | Temporary Parking Lease Agreements                                           |

### **RECOMMENDATION**

It is recommended that the Town Council consider changes to the license fee schedule for the Town's parking lease agreements in order to increase the fee per leased parking space.

### **BACKGROUND / ANALYSIS**

The Town has historically entered into Parking Lease Agreements to allow buildings with no onsite parking to utilize Town right-of-way parking for residents of those buildings.

Pursuant to Section 23-25 of the Town Code of Ordinances, the Town Council is to determine the license fee for the right-of-way parking. A \$20 per parking space fee is currently charged for the existing parking lease agreements. In order to consider modification of pricing for these lease agreements, the Town Council would first need to increase its license fee schedule. Additionally, to increase the parking lease license fee for a particular licensee, the Town would first have to terminate the existing parking lease license agreement and then enter into a new parking lease license agreement with the new parking lease license fee. The standard parking lease license agreement allows the Town to terminate upon giving 30 days advance written notice following a public hearing.

Currently, most of the Town's existing parking lease license agreements have auto-renewal provisions, so the Town will need to take affirmative action to terminate these agreements and modify the agreement as desired, in order to implement any needed changes for the lease agreements.

## **EXECUTE**

If the Town Council directs staff to bring forth changes in the parking lease license agreements, these lease agreements will not be renewed until the Council takes affirmative action to adopt proposed changes.

## **FINANCIAL ANALYSIS**

The current annual license fee for each temporary parking space is \$20. With 1,169 leased spaces under active agreements, this generates a total of \$23,380 in annual revenue.

To support future decision-making, we have included a cost analysis that outlines several revenue scenarios based on increasing the license fee by 100% to 500%, along with a breakdown of the estimated maintenance costs associated with managing these spaces.

## **ATTACHMENTS**

1. Staff Memo
2. Sample of an application agreement
3. Cost Analysis

**Town of Bay Harbor Islands  
Temporary Parking License Maintenance and Revenue Analysis  
Prepared for Town Council**



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## **Overview**

At the request of the Town Council, this report provides a comprehensive analysis of the Town's temporary parking license program, including the estimated annual maintenance costs and projected revenue impacts of increasing the license fees for the 1,169 parking spaces currently under active Temporary Parking License Agreements.

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## **Parking Maintenance Cost Analysis**

The Town maintains 1,169 parking spaces licensed under temporary agreements. Maintenance activities include line striping, space numbering, and the application of reserved signage. These services are performed on a scheduled or as-needed basis following field inspections.

### **Estimated Annual Maintenance Costs**

#### **Maintenance Frequency Annual Cost Estimate**

Annually                      \$19,000.00

#### **Cost Breakdown per Full Maintenance Cycle:**

- Labor: \$11,690.00 (10 minutes per space; based on a 2-person crew at a combined rate of approximately \$30/hour)
  - Equipment: \$1,000 (stripping machine, safety equipment, fuel, etc.)
  - Materials: \$5,810.00 (paint, stencils, tape, etc.)
  - Miscellaneous/Contingency: \$500
  - **Total: \$19,000.00 annually**
- 

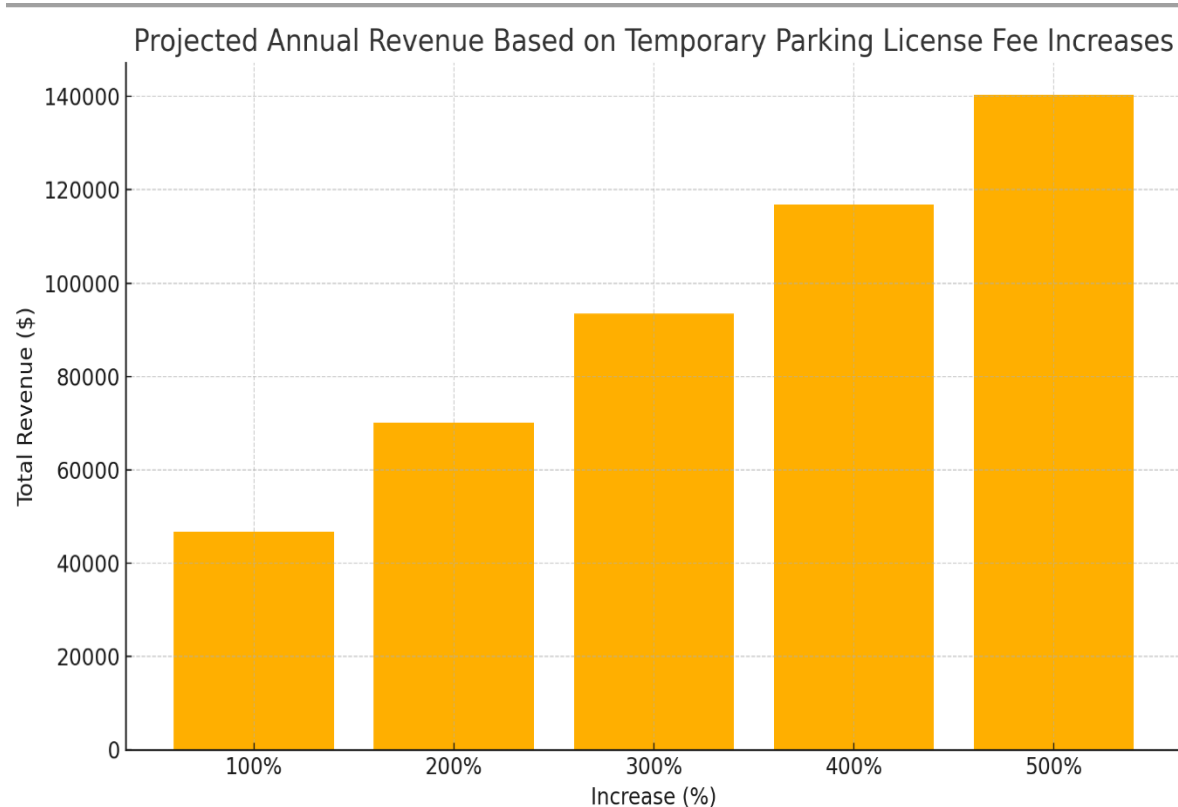
## **Revenue Analysis for Temporary Parking License Fees**

The current license fee is \$20 per space, which generates:

**Current Annual Revenue: 1,169 spaces × \$20 = \$23,380**

**Below are revenue projections based on incremental increases in the license fee:**

| Increase (%) | New Fee per Space | Total Annual Revenue | Additional Revenue |
|--------------|-------------------|----------------------|--------------------|
| 100%         | \$40.00           | \$46,760.00          | \$23,380.00        |
| 200%         | \$60.00           | \$70,140.00          | \$46,760.00        |
| 300%         | \$80.00           | \$93,520.00          | \$70,140.00        |
| 400%         | \$100.00          | \$116,900.00         | \$93,520.00        |
| 500%         | \$120.00          | \$140,280.00         | \$116,900.00       |



*Formula: 1,169 spaces × new fee = total revenue*

## Summary

The Town currently generates **\$23,380 annually** from temporary parking license fees, which is just enough to cover **basic annual maintenance costs** estimated at **\$19,000**, leaving a modest **net surplus of \$4,380**.

However, this amount does not account for more frequent maintenance or unexpected needs. Increasing the license fee would allow the Town to maintain the 1,169 licensed parking spaces more consistently and build a reserve for future maintenance cycles.

For example, a **200% increase** (raising the fee to **\$60 per space**) would generate **\$70,140 annually**—enough to cover annual maintenance costs and leave a **net**

**revenue of \$51,140.** Even a **100% increase** would result in **\$46,760 in annual revenue**, providing a comfortable buffer above maintenance costs.

This analysis offers a framework for Town Council to consider adjustments to the current license fee structure to ensure long-term sustainability of the Town's temporary parking program and continued quality of service.

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### **LICENSE AGREEMENT FOR TEMPORARY USE OF PARKING SPACE**

A License Agreement for Temporary Use of Parking Space is an agreement with the Town of Bay Harbor Islands giving a property exclusive right to Town owned spaces, for the sole use of parking vehicles. On January 10, 2005, the Town Council adopted an ordinance amending Section 23-25 (Exclusive Right in Dedicated Areas) of the Town Code modifying the license agreement process. Under the terms of the agreement, the Town will be responsible for the maintenance of the on-street parking area, once a license agreement is entered into.

The cost of the License Agreement is \$20.00 per parking space, per year. There is also a one-time application fee of \$50.00. Anyone interested in a License Agreement will have to submit the following information to begin the approval process:

- Application Form
- Opinion of Title and Business Tax Receipt from the Town.
- An as built survey of the actual spaces presently in existence on site to be licensed (survey must be less than 5 years old).

You will need to submit these documents for staff review and approval. The entire process should take less than 30 days. When your application has been received, staff will contact you with the status. Please note that the area to be licensed must meet Town Code requirements prior to the issuance of the license.

If you have any further questions, or need additional information, please feel free to email Marlon Martinez at [mmartinez@bayharborislands-fl.gov](mailto:mmartinez@bayharborislands-fl.gov).

**Sincerely,**

Town Manager



## TOWN OF BAY HARBOR ISLANDS APPLICATION FOR TEMPORARY USE OF ON-STREET PARKING

Applicant: \_\_\_\_\_

Property Address: \_\_\_\_\_

Lot: \_\_\_\_\_ Block: \_\_\_\_\_ Number of Dwelling Units: \_\_\_\_\_

Property Owner's Name: \_\_\_\_\_

Manager/President: \_\_\_\_\_ Daytime Phone #: \_\_\_\_\_

Email Address: \_\_\_\_\_

Billing Address: \_\_\_\_\_

Address Line 2: \_\_\_\_\_

Primary Contact: \_\_\_\_\_

Daytime Phone#: \_\_\_\_\_ Evening Phone #: \_\_\_\_\_

Number of Existing Perpendicular Spaces (On-street) to be Licensed: \_\_\_\_\_

Number of Existing Parallel Spaces (On-street) to be Licensed: \_\_\_\_\_

Total Number of Off-street Spaces owned by the property: \_\_\_\_\_

Applicant's Name: \_\_\_\_\_

Applicant's Signature: \_\_\_\_\_

*This License Agreement, an Opinion of Title (if condominium - Condominium Resolution), Copy of original site plans and an As-built Survey of spaces to be licensed must be submitted with this application for staff review and Town Council consideration and approval. Please note that the area to be licensed must be up to Town Code prior to being submitted for approval (see attached). Staff will perform an inspection for confirmation.*

### FOR OFFICE USE ONLY

YEAR BUILT: \_\_\_\_\_ PKG REQUIRED: \_\_\_\_\_

**Application Fee: \$50.00 (One-time fee)**  
**License Fee: \$20.00 per space per year**  
**License Period: One (1) year**

## **LICENSE AGREEMENT FOR TEMPORARY USE OF PARKING SPACE**

This License Agreement (hereinafter referred to as "License") is made effective as of the first day of \_\_\_\_\_, 20\_\_\_\_, by and between the Town of Bay Harbor Islands (the "Town"), a municipal corporation ("Licensor") and ("Licensee").

### **W I T N E S S E T H:**

**WHEREAS**, Licensor is the Owner of rights-of-way within its municipal boundaries; and

**WHEREAS**, Licensee has requested and Licensor has agreed, to permit Licensee to use certain parking space within the Town's right-of-way;

**NOW THEREFORE**, in consideration of the foregoing and of the mutual covenants and agreements contained herein, Licensor and Licensee hereby agree as follows:

1. **GRANT.** Licensor hereby grants to Licensee, and Licensee hereby accepts from Licensor, upon the terms and conditions hereinafter set forth, a license to use that certain parking spaces at \_\_\_\_\_, a copy of said parking area is attached hereto as Exhibit "A".

2. **TERM.** This License shall be for a term commencing on \_\_\_\_\_, 20\_\_\_\_, and ending on September 30, 20\_\_\_\_, unless sooner terminated as provided herein. Notwithstanding the foregoing, the License may terminate if the Licensee fails to adhere to the terms of the License, following a public hearing to be held by the Town Council. This License Agreement shall automatically be renewed from year to year upon payment of the license renewal fee unless terminated as otherwise provided in this Agreement.

3. **LICENSE FEE.** Simultaneously with the delivery of this License to Licensor, Licensee shall pay to Licensor at the office of the Town Manager, an annual license fee of \_\_\_\_\_ dollars (\$\_\_\_\_\_). The license fee shall be based on the number of parking spaces for each Licensee and shall be in accordance with the fees established from time to time by the Town Council. The License fee shall be prorated for any period of less than one year.

4. **CONDITIONS OF LICENSE.** The Town shall be solely responsible for the maintenance and upkeep for the licensed area.

5. **USE OF LICENSED SPACE.** Licensee shall occupy and use the Licensed Space during the term hereof for the parking of vehicles only. The Licensee shall be solely responsible for the assignment of individual parking spaces subject to this License Agreement. All enforcement, if any, of the violation of the utilization of the parking spaces shall be at the sole discretion of the Town and not of the Licensee or their assigns. Licensee shall not post any "Tow Away" signs and shall not have any unauthorized vehicles towed.

6. **CONDITION OF LICENSED SPACE.** Licensee acknowledges that the Licensor is responsible for all maintenance and repairs of the licensed space. Licensee shall not make or cause to be made any alterations, improvements, additions, changes or repairs in or to the licensed space (including, but not limited to, painting, stenciling, numbering and lettering). Licensee shall make every effort to keep the licensed space clean and free of debris. Licensor shall advise Licensee of any repairs, alterations, remodeling or improvement no later than 30 days prior to the commencement of such work. Upon notification, Licensee shall arrange to have licensed space cleared of all vehicles or other obstacles to allow licensor to complete work.

7. **RIGHT OF TERMINATION.** Notwithstanding anything contained herein, this License may be terminated on any date, by either party upon not less than thirty (30) days advance written notice. In the event this License is terminated by Licensor following a public hearing, Licensor shall refund a pro-rata amount of the license fee paid by the Licensee for the month in which the termination occurs. Licensor reserves the right to deduct from the license fees any costs of repair caused by the alteration of the Licensee and its assigns and agents.

8. **UTILITIES.** Licensor shall provide any utilities, maintenance or any other services to the Licensed Space.

9. **SURRENDER OF LICENSED SPACE.** Upon the expiration or early termination of this License whether by lapse of time or otherwise, Licensee shall surrender the Licensed Space, clean, in good order and condition, ordinary wear and tear excepted. All obligations of Licensee hereunder shall survive the expiration or sooner termination of this License.

10. **HOLDING OVER.** If Licensee fails to surrender the Licensed Space or any part thereof after the expiration or termination of this License Licensee shall pay Licensor all damages, consequential as well as direct, sustained by reason of such failure and Licensee shall pay legal costs incurred by Licensor by reason of Licensee's holding over.

11. **NOTICES.** All notices shall be in writing, and shall be deemed served in any of the following manners: (a) if to Licensor by delivering a copy to the Town Manager, and (b) if to Licensee by delivering a copy to the Premises.

12. **WAIVER OF CLAIMS.** Licensee releases Licensor and its agents, servants and employees from, and waives all claims for damages, to person or property sustained by Licensee or by any occupant of the Licensed Space, or by any other person resulting directly or indirectly, or in any way attributable to the use or occupancy of the Licensed Space except caused by and due to the gross negligence or willful misconduct of Licensor, its employees or agents.

13. **INDEMNITY AND INSURANCE.** Licensee agrees to hold Licensor, and its agents, servants and employees, harmless and to indemnify each of them against claims and liabilities, including reasonable attorney's fees, for injuries to all persons and damage to or theft or loss of property occurring in or about the Licensed Space caused by Licensee's negligence or willful misconduct. Licensee shall carry and keep in effect, at its expense, one or more policies of general public liability and property damage insurance with companies and coverages comparable to those provided for in the Lease.

14. **SUBORDINATION.** This license and the rights of Tenant hereunder shall be and are hereby made subject and subordinate to any Ground Lease, to the lien of any mortgage or deeds of trust now or hereafter existing against the Building, or any part of parts thereof, and to all renewals, modifications, consolidations, replacements and extensions thereof and to all advances made or hereafter to be made upon security thereof.

15. **ENFORCEMENT.** In the event of any litigation between Licensee and Licensor to enforce any provision of this License or any right to either party hereto, the Licensee shall pay upon demand all Licensor's costs, charges and expenses, including, reasonable fees of counsel, agents and other by Licensor, incurred in enforcing Licensee's obligations, hereunder or incurred by Licensor in any litigation, negotiation or transaction in which Licensee causes Licensor to become involved.

16. **SUCCESSORS AND ASSIGNS.** The covenants and conditions herein contained shall apply to and bind the respective heirs, successors, executors, administrators and assigns of the parties hereto. The terms "Licensor" and "Licensee" shall include the successors and assigns of either party, whether immediate or remote.

**IN WITNESS WHEREOF**, the parties hereto have executed the License in a manner sufficient to bind them as of the day and year first above written.

**LICENSOR:**

THE TOWN OF BAY HARBOR ISLANDS  
Florida, a municipal corporation

WITNESS:

\_\_\_\_\_

Print Name: \_\_\_\_\_

\_\_\_\_\_

Print Name: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Town Manager

Date: \_\_\_\_\_

**LICENSEE:** \_\_\_\_\_

WITNESS:

\_\_\_\_\_

Print Name: \_\_\_\_\_

\_\_\_\_\_

Print Name: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**PLEASE PROVIDE THE TOWN WITH THE NAMES OF THE THREE AUTHORIZED PERSON/S IN ADDITION TO THE MAIN CONTACT WHO ARE ALLOWED TO ENFORCE TO THE AGREEMENT.**

**1) Print Name:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

**2) Print Name:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

**3) Print Name:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

TELEPHONE NUMBERS AND FIRST AND LAST NAMES ARE REQUIRED.

## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 18.

**ITEM: Consideration and Approval** of an Ordinance on Second Reading amending Chapter 17 of the Sign Code, by retitling Section 17-21 from "Indoor Signs" to Indoor Signs and Window Signs and amending Section 17-20(t) relating to building identification signs. Enclosed are the Staff Memo and the proposed Ordinance. Sponsored by Vice Mayor Stephanie Bruder.

### DESCRIPTION:

#### PREVIOUS MEETING VOTE:

Mayor Isaac Salver - Yes  
Vice Mayor Stephanie Bruder - Yes  
Council Member Joshua Fuller - Yes  
Council Member Teri D'Amico - Yes  
Council Member Molly Diallo - Yes  
Council Member Eric Rappaport - Yes  
Council Member Robert Yaffe - Yes

#### RECOMMENDED ACTION:

Council's Discretion

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#### FINANCIAL ANALYSIS:

There is no fiscal impact.

#### BUDGET IMPACT:

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Submitted By: Yvonne Hamilton, Town Clerk  
Stephanie Bruder, Council Member

#### ATTACHMENTS

|    |                                                           |
|----|-----------------------------------------------------------|
| 1. | Staff Memo for Council Agenda Items Sec 17-21 2nd Reading |
| 2. | Sign 2nd Reading                                          |
| 3. | Sign Guide Figure. Window Sign Example                    |
| 4. | Example of a Window Sign                                  |



**TOWN OF BAY HARBOR ISLANDS  
BUILDING, PLANNING AND ZONING DEPARTMENT  
MEMORANDUM**

|                 |                                                                                                                        |
|-----------------|------------------------------------------------------------------------------------------------------------------------|
| <b>TO:</b>      | Mayor and Town Council Members                                                                                         |
| <b>THRU:</b>    | Lindsley Noel, Interim Town Manager<br>Evelyn Herbello, Deputy Town Manager                                            |
| <b>CC:</b>      | Joseph S. Geller, Esq., Consultant Town Attorney<br>Yvonne P. Hamilton, CMC, Town Clerk                                |
| <b>FROM:</b>    | Lorrainia Belle<br>Town Planner                                                                                        |
| <b>DATE:</b>    | April 9, 2025                                                                                                          |
| <b>SUBJECT:</b> | Town of Bay Harbor Islands – Amending the Town’s Code of ordinances related to the regulation in Chapter 17 for signs. |

**RECOMMENDATION**

Staff recommend the approval of the proposed amendments to Chapter 17 of the Sign Code, which pertains to both window signs and building identification signs. The proposed updates will provide clearer, more consistent regulations for businesses to display signage while maintaining the overall aesthetic quality of the streetscape. These amendments include provisions for regulating window signs more effectively and adjustments to building identification signs, such as increasing the maximum square footage from 150 to 180, raising the maximum letter height from 18 inches to 36 inches, and allowing signage to face residential areas with the condition that it cannot be illuminated.

**BACKGROUND**

The current version of Chapter 17 of the Sign Code regulates signage for businesses but has limitations regarding both window signs and building identification signs. The existing code only permits window signs to be displayed indoors, away from the window, which restricts businesses from utilizing their windows for advertising purposes. This has created challenges for ground-floor establishments that wish to display signage visible from the public right-of-way but are restricted to placing signs inside, away from the window. This limitation can hinder



businesses from taking full advantage of their storefronts for advertising, especially in high-visibility areas.

At the same time, the existing regulations for building identification signs have been restrictive in terms of size and visibility. To address these issues, the proposed amendment seeks to provide clearer guidelines for both window signs and building identification signs, ensuring businesses can effectively advertise while maintaining the visual integrity of the streetscape and surrounding residential areas.

## **ANALYSIS**

The proposed update to Chapter 17 includes several key provisions for both window signs and building identification signs.

### **Window Signs:**

The amendment allows each ground-floor establishment with frontage on, visible from, and with direct pedestrian access to a public right-of-way to display a maximum of one (1) window sign per window. Additionally, the total area of all window signs will be limited to no more than fifty percent (50%) of the total window area. This ensures that storefronts remain open and inviting to pedestrians while still providing visibility for businesses.

The amendment also defines "window signs" as any signage located within 18 inches of the window, with the exception of merchandise displays, which will not count toward the total sign area. This change will allow businesses to showcase their products while maintaining compliance with the new regulations.

### **Building Identification Signs:**

The proposed changes to building identification signs aim to provide businesses with more flexibility without sacrificing aesthetic quality. The maximum square footage for building identification signs will increase from 150 to 180 square feet. Additionally, the maximum letter height will be increased from 18 inches to 36 inches, improving visibility for businesses. The amendment also allows signage to face residential areas, with the condition that the signage cannot be illuminated. This allows businesses to increase their visibility while respecting the character of residential areas.

These updates balance the needs of businesses for advertising visibility with the goal of maintaining a visually appealing and consistent streetscape.

## **EXECUTE**

Upon approval of the proposed amendment, the revised Chapter 17 will be incorporated into the official Sign Code. Code enforcement officers will monitor compliance and provide warnings or requests for adjustments to business owners who exceed the new signage limits. Enforcement will be phased in, giving businesses adequate time to make adjustments where necessary.

## **CONCLUSION**

The proposed updates to Chapter 17 of the Sign Code will provide businesses with clearer and more straightforward guidelines for displaying both window signs and building

identification signs. The changes will allow businesses to advertise effectively while preserving the aesthetic quality of the public space and pedestrian experience. The updated regulations will help local businesses meet their advertising needs while maintaining an open and welcoming atmosphere for pedestrians. Staff recommends approval of the proposed amendments, which will result in a more balanced and visually appealing streetscape.

### **FINANCIAL ANALYSIS**

GL Line Item Number: N/A

Total Amount Budgeted: N/A

Encumbered Amount: N/A

Balance Remaining: N/A

### **ATTACHMENTS**

1st Draft Ordinance

ORDINANCE NO. \_\_\_

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES RELATING TO WINDOW SIGNS AND BUILDING IDENTIFICATION SIGNS; AMENDING ARTICLE I OF CHAPTER 17, ENTITLED "SIGNS"; RETITLING SECTION 17-21 FROM "INDOOR SIGNS" TO "INDOOR SIGNS AND WINDOW SIGNS"; AMENDING SECTION 17-20(T) TO THE TOWN'S CODE OF ORDINANCES RELATED TO FOR BUILDING IDENTIFICATION SIGNS; PROVIDING FOR UPDATED DIMENSIONAL REQUIREMENTS AND LOCATION RESTRICTIONS; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICTS, REPEALER, CODIFICATION, SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Town of Bay Harbor Islands originally adopted a Sign Code in 1970 regulating construction activities among other activities for the community; and

**WHEREAS**, the Town Council periodically studies various land development trends and issues, and considers strategies and design guidelines to encourage the proper re-development of lands within the Town, and amends its Codes accordingly; and

**WHEREAS**, updates to Chapter 17 (Signs) are necessary to balance business visibility with community character; and

**WHEREAS**, the Town Council held duly advertised public hearings to consider the proposed modifications to the Town's Building and Construction Code.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA:**

**Section 1:** The foregoing recitals are adopted and hereby incorporated as if fully set forth herein.

**Section 2:** That the Town of Bay Harbor Islands Code of Ordinances is hereby amended to modify Chapter 17 entitled "Sign" by amending Section 17-21 entitled "Indoor Signs", as more fully set forth in the attached Exhibit "A", and by reference are made a part hereof.

**Section 3:** That if any section, paragraph, sentence or word of this Ordinance or the application thereof to any person or circumstance is held invalid, that the invalidity shall not affect the other sections, paragraphs, sentences, words or application of this Ordinance.

**Section 4:** That it is the intention of the Town Council of the Town of Bay Harbor Islands, and it is therefore ordained, that the provisions of the Ordinance shall become and be made a part of the Town of Bay Harbor Islands' Code of Ordinances, that sections of this Ordinance may be re-numbered or re-lettered to accomplish such intentions, and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

**Section 5:** That all Ordinances, parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

**Section 6:** That this Ordinance shall be in full force and take effect immediately upon its passage and adoption.

PASSED on First Reading this 9<sup>th</sup> day of April 2025.

PASSED on Second Reading this 14<sup>th</sup> day of May 2025.

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ISAAC SALVER, MAYOR

ATTEST:

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YVONNE P. HAMILTON, CMC TOWN  
CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

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GREENSPOON MARDER, LLP TOWN  
ATTORNEYS  
BY: JOSEPH S. GELLER, E

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## Exhibit "A"

### Amendments to the Town of Bay Harbor Islands Code of Ordinances Chapter 17 SIGNS

#### Sec. 17-7. Penalties.

~~Any person adjudged to be guilty of violating any of the provisions of this chapter shall be liable to punishment as provided in section 1-8, which shall be in addition to any costs imposed by virtue of section 17-6. Whenever in this Code or any ordinance of the town, any act is prohibited or is made or declared to be unlawful or an offense, or whenever in this Code or any ordinance the doing of any act is required or the failure to do any act is declared to be unlawful, where no specific penalty is provided therefore, the violation of any such provision or any ordinance shall be punished by a fine of \$250.00 per day for a first violation and \$500.00 per day for a repeat violation, unless otherwise prescribed in the Code, ordinances or by resolution of the town council.~~

(Ord. No. 229, § 13, 5-11-70)

#### Sec. 17-20. Exterior signs.

- (a) Signs in the B-1 zone shall bear no more than the name of the building, the trade name of the establishment, and the nature of the business, without designation of any particular product or service by trade name. Signs shall be of a size which is artistically and aesthetically proportionate to the size of the building and to the part of the building on which the sign is located. Each business located on the ground/street level must provide at least one business sign (wall/window/door/etc.). If a common ground/street level building area is occupied by more than one business, only one of the uses shall be entitled to a sign. Primary signs in the business district (B-1) shall comply with the following requirements:
- (1) *Maximum sign area.* No primary sign shall have an area measured from end to end and top to bottom of all lettering and including spaces between exceeding one and one-half square feet for each linear foot of street frontage occupied by the licensed establishment, with a maximum overall size of 30 square feet.
  - (2) *Maximum height of sign.* No primary sign shall have lettering exceeding 18 inches in height and lettering less than 12 inches in height per line of signage.
  - (3) *Maximum length of sign.* No primary sign shall have a length exceeding 60 percent of the linear street frontage occupied by the licensed establishment.
  - (4) *Maximum height of sign above grade.* The top of all primary signs shall not exceed 14 feet above grade unless otherwise approved by the design review board based on architectural and aesthetic characteristics of a particular location. Building identification signs may be permitted above 14 feet above

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grade for buildings three or more stories in height subject to the provisions in section 17-20(t).

- (5) *[Area.]* Area of a sign shall be measured and defined as square footage enclosed within a projected rectangle which includes the outer extremities of all lettering, figures, symbols, and characters shown on the sign. In cases where a wall sign consists of different letter sizes, the outer extremities of the lettering shall be determined by the letter sizes which comprise more than 40 percent of the letters in a particular sign.
- (6) *Secondary business signs.* Businesses occupying the corner space of a corner building may have one primary sign facing the street on which its main entrance is located. A secondary sign may be displayed provided it is no greater than 50 percent of the measurements specified for a sign in subsections (1), (2), and (3) above.
- (7) *[Requirements for additional signs.]* In addition to the above, one additional business sign hung under a covered walkway or canopy positioned 90 degrees to the street may be permitted, provided there is a minimum vertical clearance of eight feet and such sign shall not exceed three square feet. The sign content may include the name of the business and the nature of their goods or services. A logo may be included. The sign may be double-faced.
- (8) *[Mounting.]* All signage affixed to a building's exterior in the B-1 district shall be affixed to the wall surface or on top of a ledge or overhang, but in no event shall signs be allowed to hang from a ledge overhang or be mounted on poles or columns supporting a ledge or overhang without prior approval of the design review board.
- (9) *[Plaques, etc.]* All signage which is in the form of a plaque, or signs consisting of individual letters mounted on a flat surface which is in turn affixed to the wall or other building surface, must be approved by the design review board. Except for the letters themselves, no plastic or similar materials shall be permitted.
- (10) *Prohibition of exposed wiring.* No face jumping or wires visibly connected to individual letters shall be permitted.
- (b) *Window and door signs.* ~~The foregoing section does not apply to window signs and door signs. One sign per window signs and one door signs are permitted per business establishment. Window signs shall not exceed 25 fifty percent (50%) of the total window glass area of each business establishment, excluding doors. Notwithstanding the above, if a business establishment occupies a street frontage with more than 50 feet, a second window sign shall be permitted, subject to the same design criteria. Door signs shall not exceed twenty five percent (25%) of the door glass area to which the sign is affixed. The maximum letter size on any window sign shall be eight (8) inches for letters in the primary line and four inches for letters in the secondary line. The first letter of each word in the name of the business and any logos, logotypes, symbols, graphics, bandings, ascending, descending or swash letters, or combinations thereof, may be increased up to 50~~

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percent if it is flourished in a professional manner. Window signs may be placed only on windows that form a part of the space being occupied by the advertising business, provided however that the top of any such sign may be no higher than ten feet above grade unless otherwise approved by the design review board, based on architectural and aesthetic characteristics of a particular location. Window signs shall not be illuminated from an exterior source in any manner. ~~Window signs may include only the business name, type of business, address, telephone number, either an E-mail address or website address, and related logos. Window signs shall not state any price or dollar amount.~~ Non-illuminated signs placed more than five (5) feet from the face of any window surface are exempt from the provisions of this section. Professionally designed window displays are exempt from this section.

- (1) ~~Credit and debit card signs.~~ In addition to the above, each business establishment may display, at a single location on a glass window or door, ~~decals or stickers indicating credit card or debit cards which are accepted therein, provided the total area of the decals or stickers displayed does not exceed 24 square inches. The area of such decals or stickers shall not be included in the aforementioned 25 percent window glass area limitation. No more than four credit card or debit cards names or symbols shall be displayed. Such decals or stickers shall be placed on window surfaces no more than three inches from a door or window frame or mullion near the middle portion of the window or door. All such decals or stickers shall be maintained in a good, neat and orderly condition. Deteriorated, faded or damaged (cracked/ripped) decals or stickers are prohibited and must be replaced in a timely manner. Failure to comply with the above provisions shall be deemed a code violation subject to fines and legal action.~~
- (c) Door signs. One door sign is permitted per business establishment may additionally state the business hours, address number, telephone number, either an E-mail address or website address, and the name of the members, agents or brokers, of the business, as well as the licensing numbers of those individuals, if same are required by law. Door signs shall not exceed twenty-five percent (25%) of the door glass area to which the sign is affixed. All such lettering shall not exceed four inches in height per line; address numbers shall not exceed four inches in height. Address numbers shall be placed on the front of any back door leading to each business location for public safety purposes and deliveries. If a business does not have a street-facing door, the business may include its telephone number and website address on its window in accordance with the provisions and limitations set forth in subsection (b), above. In the instance of no window sign, the name of the business may be placed on the door with lettering not to exceed four inches in height.
- (d) The owner of each building shall be responsible for selecting the color of lettering to be used for all signage on his/her building. The building owner shall notify the town of the color selected, and the owner, his/her employees or agents shall be responsible for assuring that each tenant is aware of the selection. Tenants are responsible for selecting the font, style and type sign which conform with the color as chosen by the building owner and with letters in compliance with [subsection] (e)

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below. However, the color of the lettering contained within window signs may only consist of one of the following colors: black, white or gold. All window signs are to be uniform as to color as all other window signage on the building.

- (e) Primary identification signage shall consist of individual letters (e.g., channel reverse channel, cast, formed, etc.) with a minimum depth or return of one-half inch and shall be installed or mounted in such a manner that the face of the letter is a minimum of one inch from the wall or mounting surface, however, primary signage which consists of a plaque, or of individual letters mounted on a flat surface which is in turn affixed to the wall or other building surface, as provided for in section 17-20(a)(8), shall only have a minimum depth or return of one-half inch and shall be installed or mounted in such a manner that the face of the letter is a minimum of one-half inch from the wall or mounting surface. Notwithstanding the foregoing, primary signs located less than seven feet above the sidewalk grade, affixed to a wall or other building surface, shall have a minimum depth or return of one-quarter inch. All such signage is subject to planning and zoning department approval as to aesthetics, including methods of mounting and illumination, if any. If illumination requires the use of "raceways" (boxes behind the letters to hold wiring), such shall be of the same color as the building or background behind the raceway.
- (f) Only one sign of each type, i.e., primary identification, window, door, shall be permitted for each retail store and business establishment, and each building shall be permitted one primary identification sign which bears the name of such building, except as provided in sections 17-21 and 17-22. The top of all signs shall not be higher than 14 feet above the sidewalk grade with the exception of building identification signs as allowed in section 17-20(t). These provisions shall be controlling over the provisions of paragraph (a) in the case of any conflict.
- (g) Theater signs shall not be limited by subsection (a) above, but shall be incorporated in the basic architecture of the building and approved as a whole with the building plans. However, sign installations on theaters shall be subject to application, approval and permit requirements according to section 17-3.
- (h) Building tenant directory signs are required for all multi-story buildings in the B-1 District in accordance with section 17-3. All building tenant directory signs must be installed adjacent to an elevator, if placed inside a lobby, or near the lobby front door and rear door, if provided, on an exterior wall surface if placed outside of a lobby.
- (i) Signs in atria or semi-enclosed areas are treated for all purposes and subject to regulation in the same manner as if said areas were facing the street on an exterior wall. All provisions of this section relating to exterior signs in the B-1 zone are applicable to atria or semi-enclosed areas. Notwithstanding the foregoing provisions, illuminated or non-illuminated light boxes may be installed in the pedestrian walkways connecting the walkways paralleling Kane Concourse with the rear parking areas and/or the alley separating blocks 11, 12, 20 and 21, provided a permit is applied for and approved in accordance with section 17-3. Any such light boxes shall be positioned perpendicular to Kane Concourse unless the pedestrian walkway is angled in such a manner so that the light box is not visible from any



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adjoining roadway. The maximum size of any single light box shall be three feet in width by five feet in height. All such light boxes shall be maintained in proper working condition and appearance with all lighting operational, no broken glass and all framing maintained. All display items within light boxes shall be limited to those products or services owned or sold by the tenant upon which the light box is attached to the exterior of portion of the building occupied by the tenant.

- (j) Primary identification signage and window signs may include logos. The town has discretion to approve logos and has the final authority to limit or grant approvals of logos based on aesthetics, proportions, and overall considerations of the surrounding neighborhood.
- (k) No awning or canopy shall be erected bearing any sign, including, but not limited to, letters and logos. However, the awning or canopy may bear the trade name of the establishment with which it is connected if the establishment does not have a primary sign on the same side of the building on which the awning or canopy is located. All provisions of the town's ordinances regulating signs must be complied with.
- (l) A one-time, professionally made temporary canvas or plastic sign may be displayed for a new business to state, "grand opening" on their premises for no more than 30 days upon the receipt of a permit and the payment of a \$100.00 fee. Also, a one-time, professionally made "coming soon" sign shall be permitted upon the application for a permit and payment of a \$100.00 fee. Such sign shall not exceed two feet vertical by six feet horizontal and may contain the words "Coming Soon," the name of the establishment and the nature of the business. The permit for this sign shall be issued for a period not to exceed six months. No permits shall be issued to businesses that have not filed an application for a business tax receipt with the town clerk.
- (m) For an existing business to promote a special occasion or sales event, a professionally made temporary canvas or plastic banner sign may be displayed to announce the event. The location of the sign must be on the site where the business is located, and may be placed in a window, door or across the building facade. If placed outdoors, any such sign shall be securely fastened to the building. Such sign shall not exceed two (2) feet vertically by six (6) feet horizontal. Such signs shall not be placed on the premises more than four times per calendar year and shall not be placed for more than ten days at any one time. A time period of at least 14 days must separate any placement of such signs. Prior to installing any such sign on their premises, a permit must be obtained from the town and the posting of a bond to ensure its removal at the end of the permit period.
- (n) No permits may be issued for box signs and/or signs utilizing flat plastic letters affixed to a flat surface subsequent to the effective date of this section. Such signs existing as of the effective date of this section shall be considered to be nonconforming and should be replaced with signage in conformance with this section at the earliest practicable date. All such nonconforming signage as described in this subsection shall have been removed or replaced within five years of the effective date (August 12, 1997).

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- (o) Business located on the second floor of a building or higher, and businesses which do not occupy space directly adjacent to the street, are not permitted any signage other than door signs and building directories. This subsection (o) shall not apply to religious institutions, as religious institutions are restricted only to the second floor of a building and higher.
- (p) Notwithstanding the above, windows, doors, directory, temporary and interior signs may be approved by the town manager or his/her designee as long as it meets the current provisions of the Town Code as set forth in this chapter.
- (q) Notwithstanding any contrary provision(s) of this section, a publicly elected local, state or federal governmental official conducting a public business will be permitted to place a sign on the ground floor in the B-1 Business district which identifies his or her elected position and identity, subject to prior approval of the design review board of the town.
- (r) "Visitor parking," "no parking," "private parking" or other designated parking signs shall be permitted on private property to identify private parking and limitations thereto in the Business district (B-1) subject to prior approval of the town as to size, placement, and aesthetics. The "no parking" signs may be freestanding, but shall not exceed four feet in height, and shall be weighted or anchored into the ground at the bottom to keep the signs from topping over. Not more than one sign shall be permitted at the driveway entrance(s) to a parking facility and not more than one sign per four parking spaces within an off-street parking facility.
- (s) For sale, for rent, or for lease signs shall be permitted in the Business district (B-1) but shall not exceed one sign on each business, shall be no greater than 1.5 square feet in size, and shall be limited to: situation (sale, rent, lease, zoning, size of property); name of owner; broker or agent; phone number/E-mail; designs or trademarks, provided such design or trademark shall be appropriate to the scale of the sign. In addition, one sign may be hung from, or attached to the approved sign for temporary use announcing one additional bit of information limited to: For rent, for lease, open, by appointment only, size, zoning, associate's or salesperson's name. A "Sold" sign may be attached to the sign for a period of 30 days subsequent to the date of the sale. All of the above signs shall not exceed 48 square inches). Signs may be double-faced. No handmade signs shall be permitted. The sign shall be placed on a stand in front of the business, but not on town right-of-way, when physically possible. If the location of the business does not permit such placement, then the sign shall be placed on the window or door so it can be seen from the street. Before any "for sale," "for rent," "for lease" or "no parking" signs are displayed, an application for a permit for such display shall be filed with the town and a fee of \$25.00 paid by the applicant to the building department who shall issue such permit if applicant has complied with all provisions of this section. If a real estate company or its agent obtains a permit for a sign and sells the property before the expiration of the permit, the sign may be transferred to another property within the town so long as the real estate company or its agent notify the building department in writing of the change in location. Such signs shall be outdoors only and in plain black lettering on white background, with no iridescent paint or coloring or other lighting, and shall be of neat professional

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appearance. Notwithstanding the above, a company logo or trademark may be colorized, provided the logo or trademark colors are compatible and not bright iridescent "neon" colors.

- (t) *Building identification signs.* Buildings with three or more stories in height may be allowed to have building identification signs exceeding 14 feet above the sidewalk grade subject to the approval of the design review board per subsection (a)(4) and subject to the following conditions:
- (1) The sign(s) should be placed at the uppermost portion of the building and designed to be in proportion to the architectural facade or wall of the building upon which it is attached;
  - (2) ~~Such signs, if permitted, shall be attached only to building facades facing an adjoining street frontage where the land across the adjoining street is within the B-1 Business District.~~ Signs, if permitted, shall be affixed solely to building facades that face an adjoining street frontage. Illuminated signage is only permitted when the land across the adjoining street is located within the B-1 Business District. However, signage facing a residential district shall not be illuminated. For the purpose of this section, the alleys between Blocks 11, 12, 20 and 21 are not considered street frontages;
  - (3) No more than two building identification signs are allowed per building and only one sign is allowed per street frontage;
  - (4) A building identification sign is primarily intended to identify a multi-story/multi-tenant building complex. ~~rather than a single tenant, and as such, a single tenant's name, regardless of the amount of floor space occupied, may not be used unless additional wording is included such as "plaza," "center," "tower," etc.;~~
  - (5) No building identification sign shall include off-premises tenants, sponsor or advertising of any type;
  - (6) Building identification signs, if allowed, shall be placed to not break important horizontal or vertical building lines or architectural features. This requirement will be considered met if none of the following types of lines are broken:
    - a. Cornice lines; lintel or sill lines, actual or extended; belt course lines;
    - b. Column or pilaster lines;
    - c. Columns, decorative panels, friezes, keystones, medallions, ornamental trim, ornaments, pediments, pilasters, rosettes, windows, and similar architectural detail features.
  - (7) The sign length should not exceed 60 percent of the architectural façade or wall of the buildings upon which it is attached;
  - (8) The maximum overall square footage for each individual sign shall not exceed ~~150~~ 180 square feet;
  - (9) The maximum height of all letters, numbers or logos in a sign shall not exceed ~~18~~ 36 (thirty-six) inches in height.

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- (u) Notwithstanding the above provisions, based on the proposed sign design, sign location, building height, architectural features or other unique circumstances, the design review board may vary the above criteria. If the design review board varies from the above criteria, copies of the approved sign and written reasons for the modifications shall be forwarded to the town council within 15 days. Upon receipt of the design review board's action a member of the town council or the town manager may appeal the board's decision. If the board's decision is appealed the matter shall be placed on the next available town council meeting agenda for action.
- (v) *Sidewalk café/outdoor restaurant menu board/sandwich sign.* One menu board or sandwich sign is allowed per restaurant and shall be limited to six square feet in area. The color of the sign frame and sign background shall be approved by the Town. White, grays, or wood colored earth tones are required for the above. There shall be no signage or logos displayed on umbrellas that can be seen from the public right-of-way, other than the name of the business establishment;
- (w) *Holiday decorations.* Holiday decorations are permitted to be installed up to two weeks before and one week after the specified holidays listed herein. All holiday decorations must be placed on the interior of the business. No holiday decorations may contain any business names or logos. No holiday decorations shall be placed on the Town's property. Holiday decorations are permitted on private property for the following holidays:
- (1) *United States federal holidays.* New Year's Day, Birthday of Martin Luther King Jr., Washington's Birthday, Memorial Day, Independence Day, Labor Day, Columbus Day, Veterans Day, Thanksgiving Day, Christmas Day;
  - (2) *Other holidays.* Valentine's Day, St. Patrick's Day, Mothers Day, Flag Day, Fathers Day, Halloween;
  - (3) Religious Holidays.
- (x) *Vacant property.* If any commercial property is vacant for more than 15 days, all glass surfaces visible to the public at street grade shall be kept clean, and the interior of such vacant store shall be screened from public view in one of the following ways until the property is occupied:
- (1) All glass surfaces visible to the public at street grade shall be covered with a town-approved material having a common design motif and a consistent predetermined color (material available at the building and zoning department); or
  - (2) Decorative displays of the future tenant of the vacant store. Such screening shall consist of a town-approved material having a common design motif and a consistent predetermined color. Such screening material shall be mounted on a freestanding partition, attached to a wooden frame or affixed by other temporary means.

(Ord. No. 617, § 1, 4-14-97; Ord. No. 619, § 1, 6-9-97; Ord. No. 665, § 1, 7-10-2000; Ord. No. 737, § 1, 2-9-04; Ord. No. 745, § 1, 7-12-04; Ord. No. 755, § 1, 11-8-04; Ord. No. 763, § 1, 1-10-05; Ord. No. 796, § 1, 6-12-06; Ord. No. 804, § 1, 8-14-06; Ord. No.

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825, § 1(Exh. A), 9-10-07; Ord. No. 829, § 1(Exh. A), 12-10-07; Ord. No. 834, § 1(Exh. A), 3-10-08; Ord. No. 861, § 1(Exh. A), 10-13-08; Ord. No. 862, § 1(Exh. A), 10-13-08; Ord. No. 880, § 1, 5-11-09; Ord. No. 883, § 1(Exh. A), 8-10-09; Ord. No. 916, § 1(Exh. A), 9-12-2011; Ord. No. 957, § 1(Exh. A), 12-9-12; Ord. No. 964, § 1(Exh. A), 6-9-14; Ord. No. 1001, § 1(Exh. A), 11-14-16)

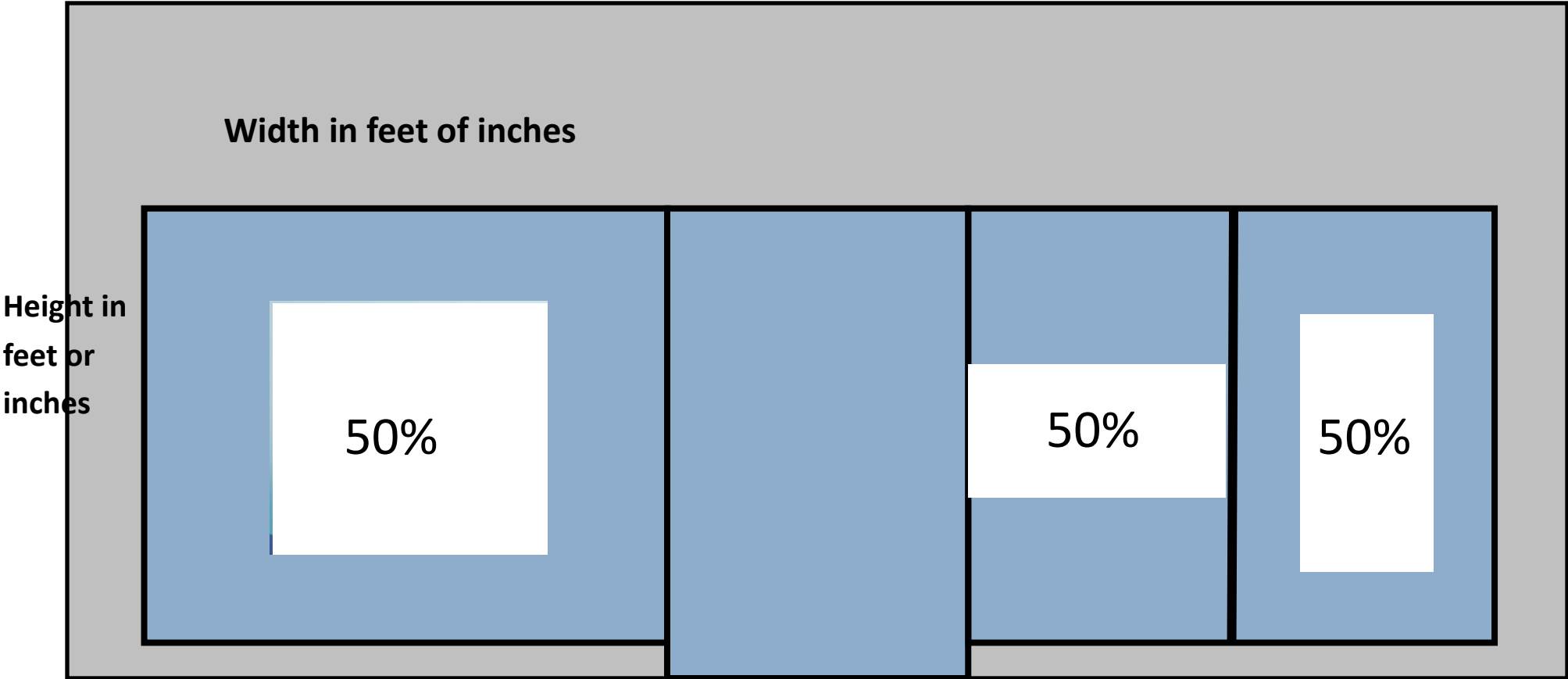
**Sec. 17-21. Indoor signs.**

1. Window signs. set forth above in Section 17-20 subsection (b).
2. Indoor Signs. All businesses are prohibited from displaying any sign within the interior of a building which is visible from the outside exterior, except for those signs that which are artistically and aesthetically proportionate to the display area and maintain a of neat, professional appearance. ~~There may be~~ Each business may display only one (1) "sale" sign per window, and the total area of the sign shall not exceed eighty percent 154 square inches 80% of the total window area. Additionally, no sign shall be placed closer than five (5) feet to the window. No sign may be closer than 18 inches to the window.

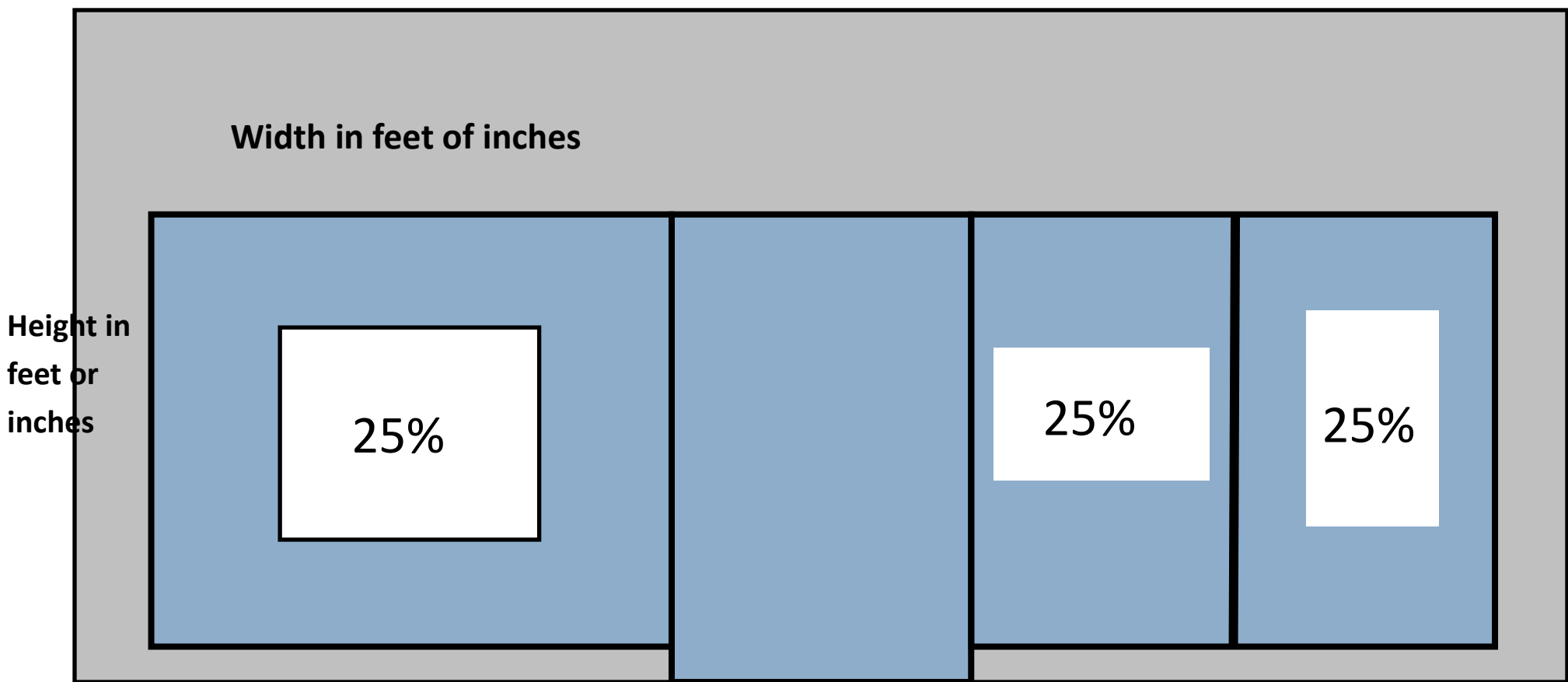
(Ord. No. 229, § 7, 5-11-70; Ord. No. 399, § 7, 8-9-82; Ord. No. 406, § 2, 1-10-83; Ord. No. 595, § 1, 8-12-96; Ord. No. 617, § 1, 4-14-9)



**Sign Guide Figure 1: Window Sign Example**

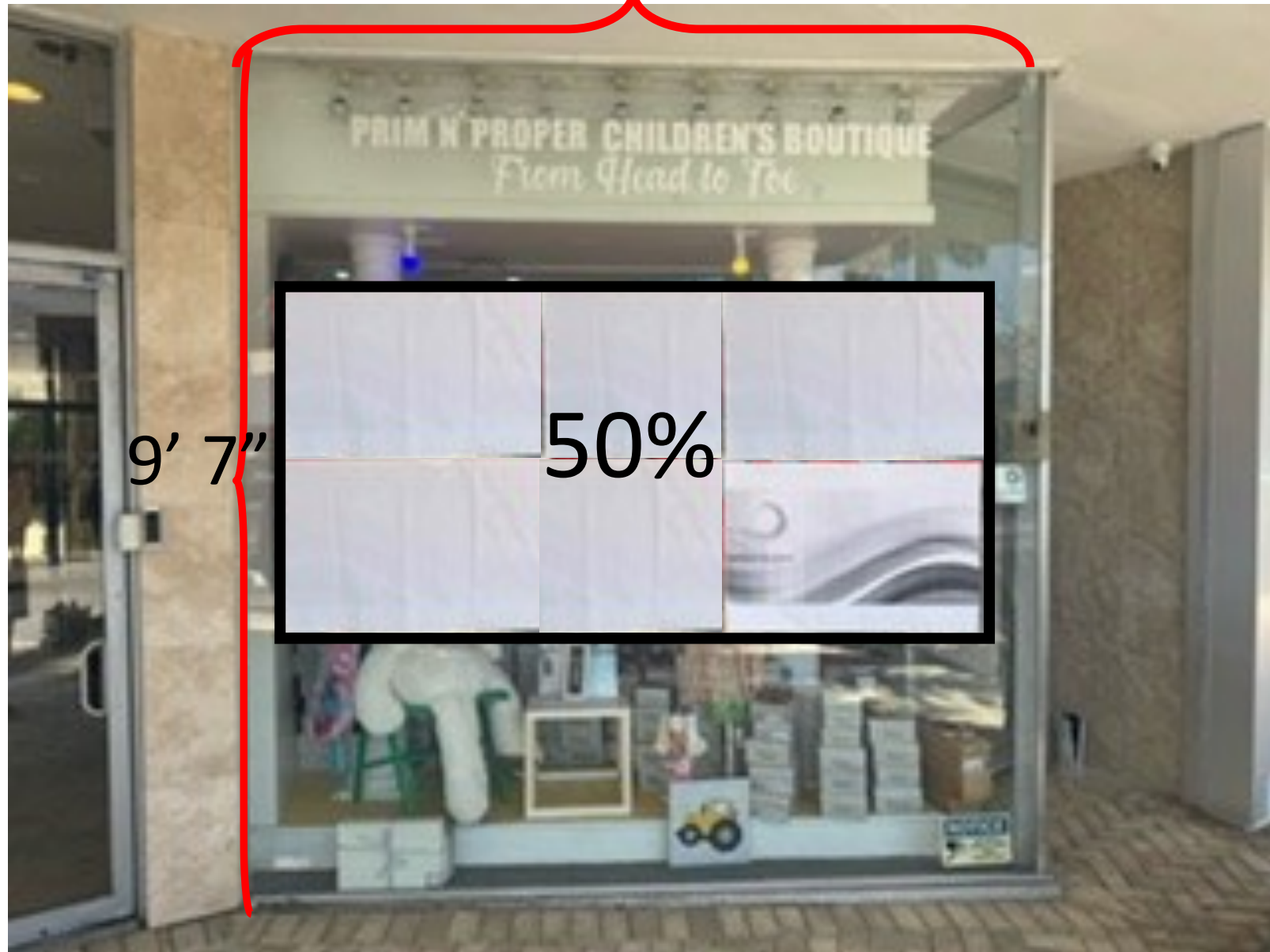


**Sign Guide Figure 2: Window Sign Example**





9' 4"



9' 7"

50%

25% of the window



## **AGENDA ITEM REPORT**

June 11, 2025

### **ITEM NUMBER: 19.**

**ITEM: Request for approval** of an extension of a temporary Sales Center, by The Continuum Company LLC, in connection with the development of a multifamily residential structure at 9201 and 9481 East Bay Harbor Drive, La Baia North. The applicant is requesting the Sales Center until December 31, 2025. Enclosed are the supporting documents. Placed on the agenda by Council Member Molly Diallo and Council Member Robert Yaffe for discussion.

### **DESCRIPTION:**

On May 21, 2021, the Town Council approved a request from Continuum Realty, LLC to establish a Sales Center at 1111 Kane Concourse, Suite 150, Ground Floor, in connection with the development of a multifamily residential project known as La Baia North, located at 9201 and 9481 East Bay Harbor Drive. The approval was granted with the following conditions:

- A two-year lease was approved, with the tenant having the option to renew for a third year.
- The Sales Center is to be used exclusively for the two development projects located at 9161–9201 and 9431–9481 East Bay Harbor Drive.
- The Condominium Documents must include a clause prohibiting grandfathering of vacation rentals.
- Vacation rentals of fewer than 30 days are not permitted.

Matthew Amster, Esq., 200 S. Biscayne Boulevard, Suite 300, Miami, Florida, on behalf of the Applicant, is requesting an extension to use the sales center until December 31, 2025. The sales center continued to operate after expiration of the use, and a code violation was issued by the Code Compliance Department.

A Business Tax Receipt was issued for operation of the Sales Center.

### **RECOMMENDED ACTION:**

Council's Discretion

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### **FINANCIAL ANALYSIS:**

There is no fiscal impact.

### **BUDGET IMPACT:**

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Submitted By: Yvonne Hamilton, Town Clerk

**ATTACHMENTS**

|    |                                                |
|----|------------------------------------------------|
| 1. | La Baia Sales Center Extension Request 5-20-25 |
|----|------------------------------------------------|



ZONING, LAND USE AND ENVIRONMENTAL LAW

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305.377.6222 fax  
[mamster@brzoninglaw.com](mailto:mamster@brzoninglaw.com)

VIA ELECTRONIC MAIL

May 20, 2025

Lindsley Noel, Town Manager  
Town of Bay Harbor Islands  
1030 95th Street, Trailer 5  
Bay Harbor Islands, FL 33154

Re: Request for Extension of Temporary Sales Center Approval for  
La Baia and La Baia North Projects Located at 1111 Kane  
Concourse, Suite 150

Dear Mr. Noel:

We represent The Continuum Company LLC (the "Applicant") in connection with the ongoing multifamily residential development projects at the properties located at 9201 and 9481 East Bay Harbor Drive, known as La Baia and La Baia North, respectively (the "Developments"). See Exhibit A, Images of the Developments.

On May 12, 2021, the Town Council approved a temporary sales center use at 1111 Kane Concourse, Suite 150 (the "Sales Center Property") for a period of two (2) years with an optional one (1) year renewal. The approval limited the sales center use to only be for the marketing and sales of the Developments. The Applicant obtained a Business Tax Receipt and has kept it current. The Applicant beautifully built out the Sales Center Property and has maintained it in great condition, adding to the pleasant pedestrian experience on Kane Concourse. See Composite Exhibit B, Photographs of Sales Center Property Buildout.

Sales of the Developments, with a combined total of 124 residential units, have been going well. A testament to the desirability of living in Bay Harbor Islands, La Baia is all sold out and anticipated to open later this year, and the Applicant has only twelve (12) units left unsold in La Baia North.

The Applicant anticipates sales of the remaining twelve (12) units to occur within approximately the next six (6) months. We respectfully ask to be placed on the June 11 Town Council agenda to request an extension until December 31, 2025. The approval would remain the same – it would be limited to sales and marketing of the remaining units in La Baia North. Thank you for your consideration and if you have any questions, please feel free to call me at 305-377-6236.

Sincerely,



Matthew Amster

Attachments

cc: Yvonne Hamilton, Town Clerk



## Exhibit A – Images of the Developments



La Baia



La Baia North

## Exhibit B – Photographs of Sales Center Property Buildout

















## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 20.

**ITEM: Request for approval** of an extension of a temporary Sales Center, 1177 Bay Harbor Islands, LLC, in connection with the development of a mixed-use development under construction on the northeast corner of Kane Concourse and West Bay Harbor Drive (1177 Kane Concourse). The applicant is requesting the Sales Center located at 1160 Kane Concourse until September 30, 2025. Enclosed are the supporting documents. Placed on the agenda by Council Member Robert Yaffe for discussion.

### DESCRIPTION:

The applicant, 1177 Bay Harbor Islands, LLC, owner of the property located at 1177 Kane Concourse, is requesting an extension for use of the Sales Center located at 1160 Kane Concourse until September 30, 2025, in connection with the development of a mixed-use commercial development under construction on the northeast corner of a Kane Concourse and West Bay Harbor Drive.

On February 1, 2023, the Town Council approved a temporary sales center use at 1160 Kane Concourse, Suite 101 for a period of two (2) years with waiver of grandfathering, amendment to the lease, and any extension requiring approval by the Council.

Graham Penn, Esq., Bercow Radell, Fernandez Larkin & Tapanes, 200 South Biscayne Boulevard, Miami, Florida, on behalf of the Applicant, is requesting an extension to use the sales center until September 30, 2025

### RECOMMENDED ACTION:

Council's Discretion

---

### FINANCIAL ANALYSIS:

There is no budget impact.

### BUDGET IMPACT:

---

Submitted By: Yvonne Hamilton, Town Clerk

### ATTACHMENTS

|    |                                     |
|----|-------------------------------------|
| 1. | L2 Town re Sales Center Extension88 |
|----|-------------------------------------|

|    |               |
|----|---------------|
| 2. | Gallery Plans |
|----|---------------|



200 S. Biscayne Boulevard  
Suite 300, Miami, FL 33131

[www.brzoninglaw.com](http://www.brzoninglaw.com)

305.377.6229 office  
305.377.6222 fax  
[gpenn@brzoninglaw.com](mailto:gpenn@brzoninglaw.com)

VIA ELECTRONIC MAIL

June 4, 2025

Lindsley Noel, Town Manager  
Town of Bar Harbor Islands  
1030 95th Street, Trailer 2  
Bay Harbor Islands, FL 33154

Re: Request for Extension of Temporary Sales Center Approval for  
1177 Kane Concourse Located at 1160 Kane Concourse, Suite  
101

---

Dear Mr. Noel:

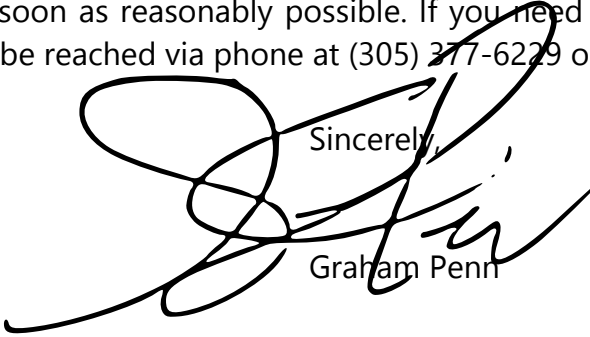
Our client, 1177 Bay Harbor Islands, LLC (the "Owner") is the owner and developer of the "1177 Kane Concourse" mixed-use development under construction on the northeast corner of Kane Concourse and W. Bay Harbor Drive. We are writing to seek a short extension of the sales center approval for the project. The sales center is located in a storefront at 1160 Kane Concourse. The Owner needs to retain the sales center for additional time to allow for the completion of the 1177 Kane Concourse project and/or the completion of condominium sales.

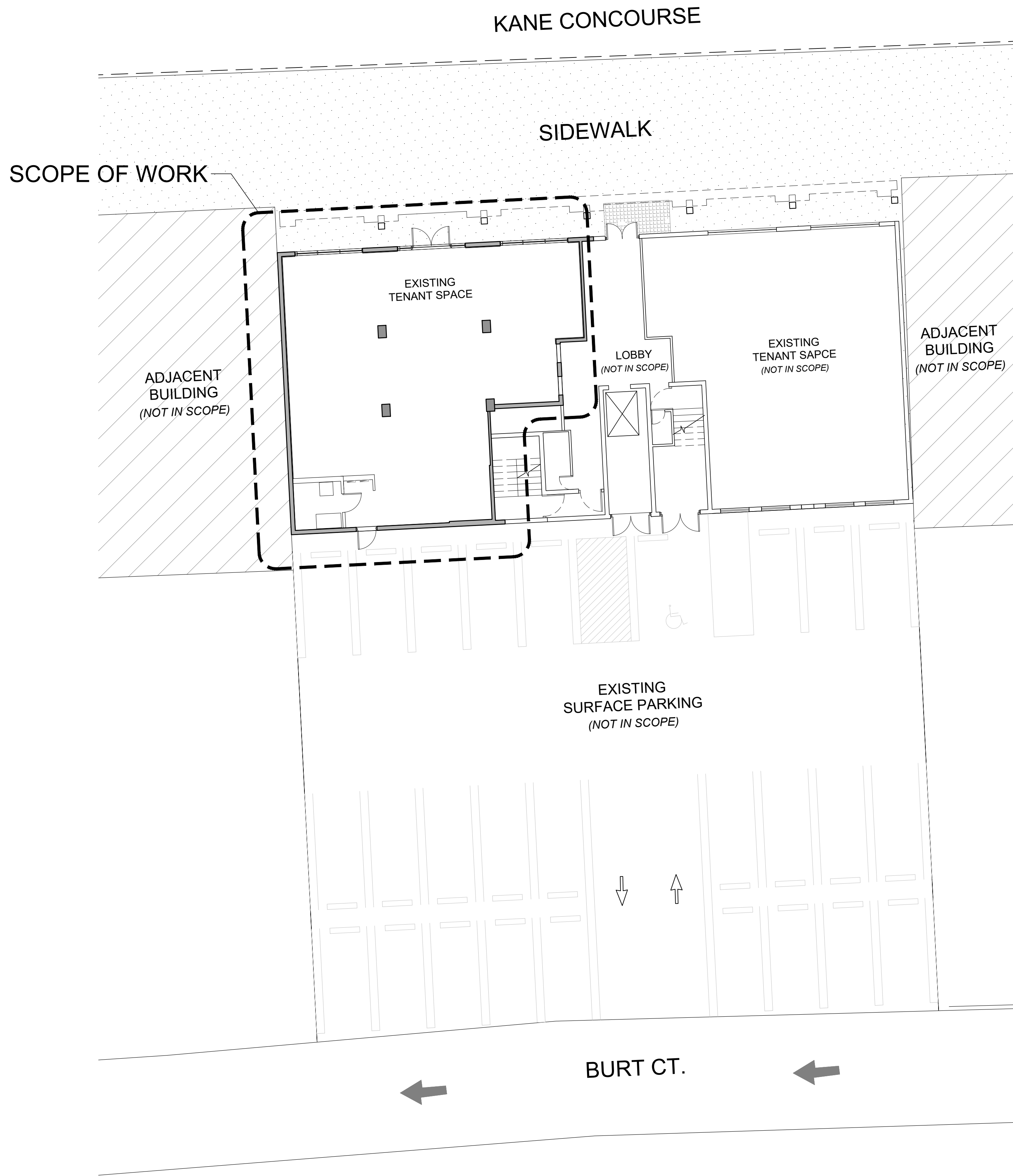
On February 1, 2023, the Town Council approved a temporary sales center use at 1160 Kane Concourse, Suite 101 (the "Sales Center Property") for a period of two (2) years. The location of the sales center is ideal for the 1177 Kane Concourse project.

The Owner has been successful in selling approximately 85% of the units at 1177 Kane Concourse. At the same time, the Owner has been diligently completing the construction of the project, with the goal of obtaining a Temporary Certificate of Occupancy in the next two (2) months. The Owner contemplates closing the sales center at 1160 Kane Concourse upon the earlier of the completion of sales or the issuance of the Temporary Certificate of Occupancy and build out of a new sales center within the 1177 Kane Concourse building.

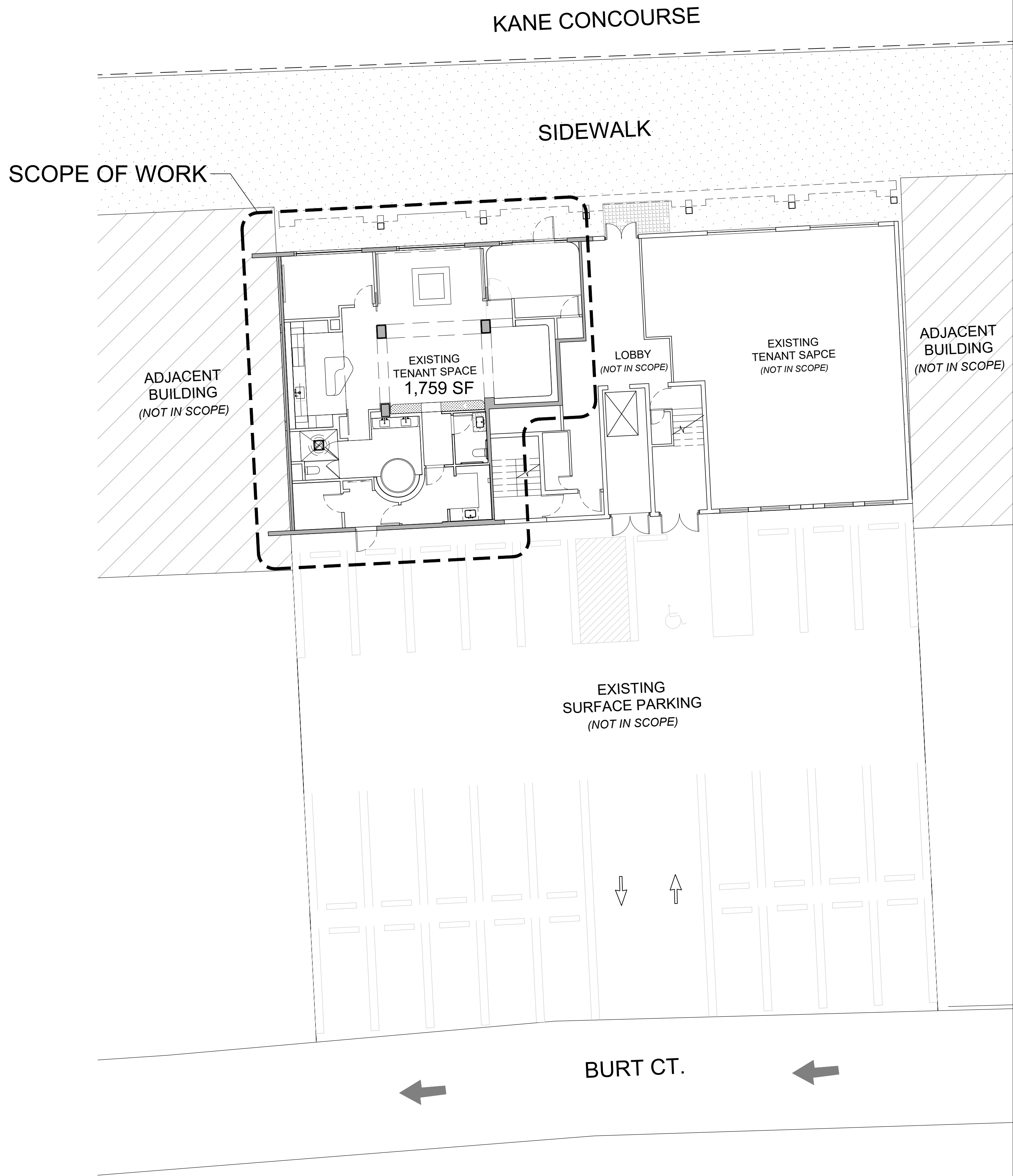


We respectfully ask to be placed on the June 11 Town Council agenda to request an extension until September 30, 2025, with the understanding that the Owner will endeavor to close the sales center as soon as reasonably possible. If you need any additional information, please let me know, I can be reached via phone at (305) 377-6229 or [gpenn@brzoninglaw.com](mailto:gpenn@brzoninglaw.com).

Sincerely,  
  
Graham Penn



1 EXISTING SITE PLAN  
SCALE: 3/32" = 1' - 0"



1 PROPOSED SITE PLAN  
SCALE: 3/32" = 1' - 0"

EXISTING TENANT AREA = 1,759 SF

SCOPE OF WORKS  
INTERIOR TENANT IMPROVEMENT

## THE WELL SALES GALLERY

1160 KANE CONCOURSE  
SUITE # 101  
BAY HARBOR ISLANDS

ARCHITECT OF RECORD  
KIRK WENG ARCHITECTS

7901 LUDLAM ROAD, SUITE 205  
MIAMI, FLORIDA 33143  
+1 305.851.3351

OWNER:  
1177 BAY HARBOR ISLAND, LLC  
3310 Mary Street, 2nd Floor  
Coconut Grove, Florida 33133

INTERIOR DESIGNER  
MEYER DAVIS  
180 Varick St, Suite 404, New York, NY 10014  
www.meyerdavis.com

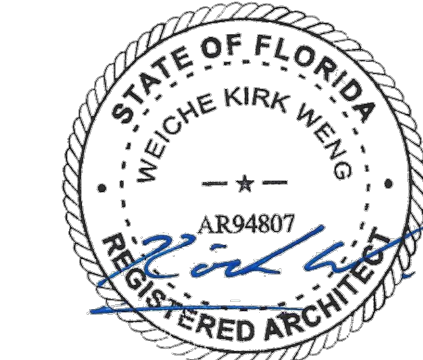
M.E.P. ENGINEER:  
L. Triana & Associates, Inc.  
9701 SW 56th Street, Miami, FL 33165  
Phone: 305.595.9765

CONSULTANT

CONSULTANT

CONSULTANT

SEAL / SIGNATURE / DATE



WEICHE KIRK WENG - AR94807

DIGITAL SIGNATURE (FOR DIGITAL SUBMISSION)

WEICHE KIRK WENG - AR94807

OFFICE REGISTRATION #: AA26003608

| Date       | Revision          |
|------------|-------------------|
| 2022.01.14 | ISSUED FOR PERMIT |

Project No.: 2195  
Drawn by:  
Approved by:

SHEET INDEX

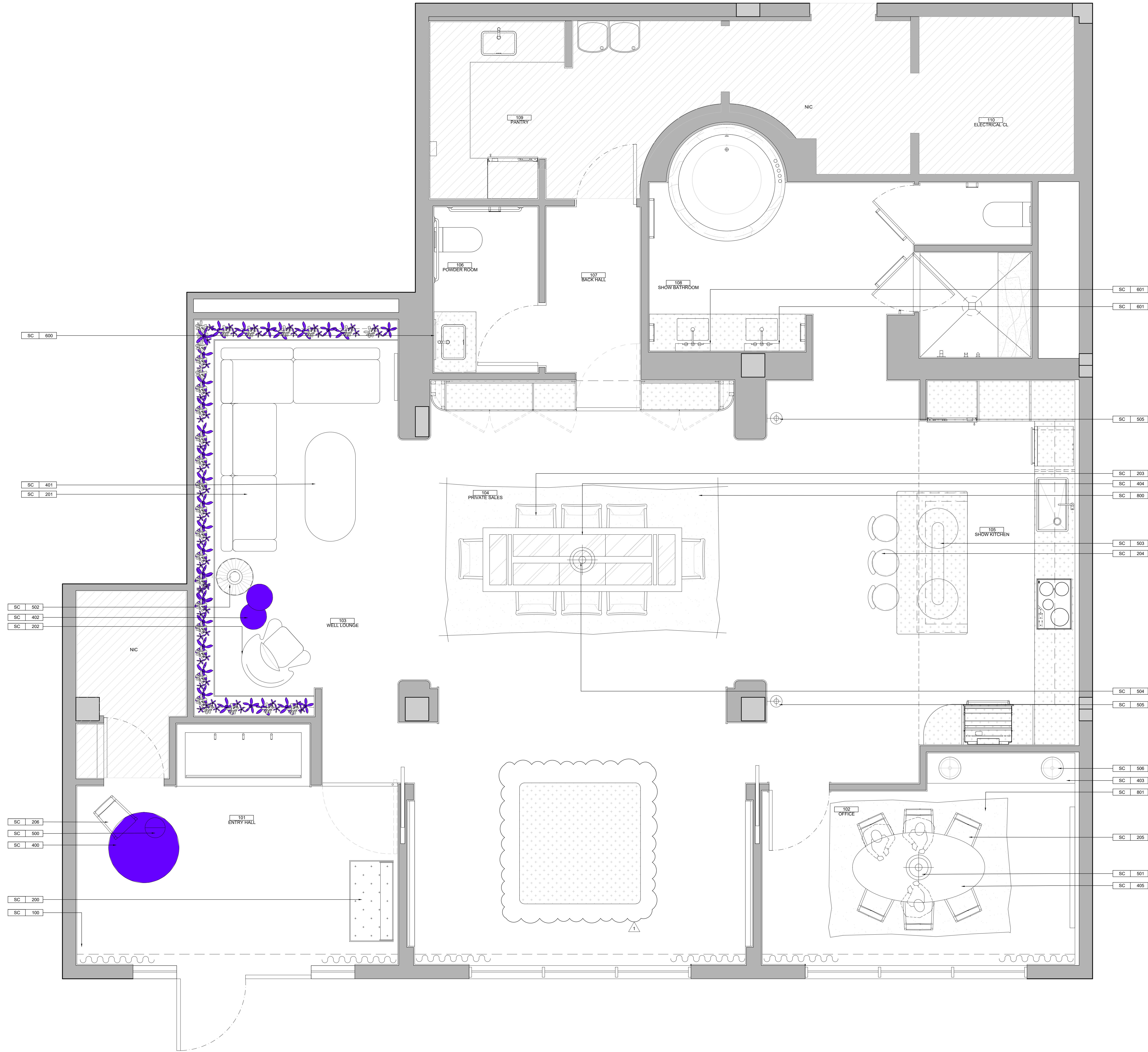
OVERALL  
SITE PLAN

SCALE: 3/32" = 1' - 0"

A2.00

© 2022 KIRK WENG ARCHITECTS LLC.





1 FURNITURE PLAN  
SCALE: 1/2" = 1'-0"

| SYMBOL LEGEND |                                              |
|---------------|----------------------------------------------|
|               | INDICATES FINISH FLOOR HEIGHT                |
|               | DETAIL MARKER - DRAWING NUMBER/ SHEET NUMBER |
|               | ROOM NAME AND ROOM NUMBER                    |
|               | MATERIAL TAG                                 |
|               | INDICATES SECTION NUMBER                     |
|               | WALL SCONCE                                  |
|               | TABLE LAMP                                   |
|               | BATTERY TABLE LAMP                           |

| FFE ABBREVIATIONS |                                                                                                                                                                                                                                                                   |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| XXX-100A          | DRAPERY AND WINDOW TREATMENTS (WT)                                                                                                                                                                                                                                |
| XXX-200A          | UPHOLSTERED GOODS + UPHOLSTERED GOODS FABRIC (UG)<br>IE: SOFAS (INCLUDES SOFA, SPECIFIC THROW PILLOWS), DINING CHAIRS, SIDE CHAIRS, BENCHES, OTTOMANS, LOOSE BANQUETTES, ASSOCIATED FABRIC FOR SEATING FURNITURE, ASSOCIATED THROW PILLOWS FOR SEATING FURNITURE. |
| XXX-300           | CASEGOODS + CASEGOOD FABRIC (CG)<br>IE: ATTACHED HEADBOARDS, DESKS, CONSOLES, VITRINES, CLOSETS, AND BANQUETTES, SHELVING.                                                                                                                                        |
| XXX-400           | TABLES (TA)<br>IE: COFFEE, COCKTAIL, DINING, SIDE, END, CONSOLES, ETAGERES, DESKS                                                                                                                                                                                 |
| XXX-500           | DECORATIVE LIGHTING (LL)<br>IE: TABLE LAMPS, FLOOR LAMPS, PENDANTS, WALL SCONCES, CHANDELIERS, PICTURE LIGHTS                                                                                                                                                     |
| XXX-600           | ACCESSORIES & ARTWORK (AC), REFER TO SPECS FOR ITEMIZED LIST                                                                                                                                                                                                      |
| XXX-700           | OSE (OS), REFER TO SPECS FOR ITEMIZED LIST                                                                                                                                                                                                                        |
| XXX-800           | PLANTERS (PL), REFER TO SPECS FOR ITEMIZED LIST                                                                                                                                                                                                                   |

KEY NOTES:

NOTE:  
FABRICATOR TO COORDINATE WITH PROPERTY ENGINEER, PURCHASING AGENT, GENERAL CONTRACTOR & INSTALLER TO CONFIRM ALL FURNITURE PIECES ARE BUILT TO AN ACCEPTABLE SIZE AND WEIGHT TO ALLOW INSTALLATION THROUGH AREAS INCLUDING BUT NOT LIMITED TO SERVICE ENTRANCE, SERVICE ELEVATOR, CORRIDORS.

NOTE:  
PROPOSED ARTWORK LOCATIONS TO BE COORDINATED WITH ART CONSULTANT.

## THE WELL SALES GALLERY

1160 KANE CONCOURSE  
SUITE # 101  
BAY HARBOR ISLANDS

ARCHITECT OF RECORD  
**KIRK WENG ARCHITECTS**

7901 LUDLAM ROAD, SUITE 205  
MIAMI, FLORIDA 33143  
+1.305.651.3351

OWNER:  
**1177 BAY HARBOR ISLAND, LLC**  
3310 Mary Street, 2nd Floor  
Coconut Grove, Florida 33133

INTERIOR DESIGNER  
**MEYER DAVIS**  
180 Varick St, Suite 404, New York, NY 10014  
www.meyerdavis.com

M.E.P. ENGINEER:  
**L. Triana & Associates, Inc.**  
9701 SW 56th Street, Miami, FL 33165  
Phone: 305.595.9765

CONSULTANT  
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CONSULTANT  
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CONSULTANT  
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SEAL / SIGNATURE / DATE

WEICHE KIRK WENG - AR94807

DIGITAL SIGNATURE (FOR DIGITAL SUBMISSION)

WEICHE KIRK WENG - AR94807

OFFICE REGISTRATION #: AA26003608

| Date       | Revision           |
|------------|--------------------|
| 2022.01.14 | ISSUED FOR PERMIT  |
| 2022.04.21 | 50% CD SET         |
| 2022.06.24 | 100% CD SET        |
| 2022.09.07 | 100% CD SET REV. 1 |

Project No.: 2195  
Drawn by:  
Approved by:

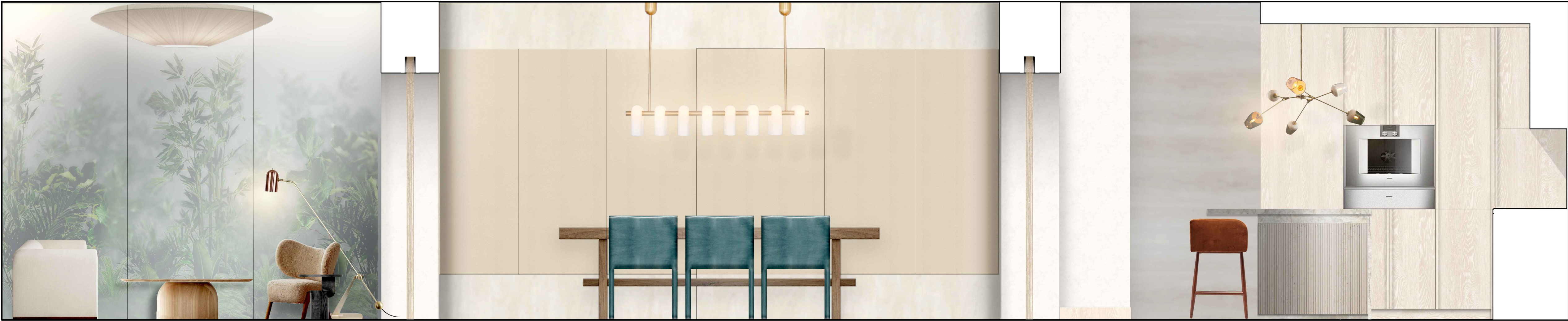
SHEET INDEX

FURNITURE PLAN

SCALE:

ID-SC-205





SALES CENTER LOUNGE/DINING/KITCHEN



SALES CENTER KITCHEN



SALES CENTER BATHROOM



|                                         |                                    | 75% DD - SALES GALLERY<br>DECEMBER 22, 2021 | 50% CD - SALES GALLERY<br>APRIL 21, 2022 | 100% CD - SALES GALLERY<br>JUNE 24, 2022 | 100% CD REV. 1 - SALES<br>GALLERY<br>SEPTEMBER 9, 2022 |
|-----------------------------------------|------------------------------------|---------------------------------------------|------------------------------------------|------------------------------------------|--------------------------------------------------------|
| INTERIOR DESIGN PACKAGE - SALES GALLERY |                                    |                                             |                                          |                                          |                                                        |
| DWG NO                                  | DRAWING NAME                       |                                             |                                          |                                          |                                                        |
| ID-SC-000                               | TITLE SHEET & INDEX                | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-000.1                             | GENERAL NOTES                      | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-201                               | SALES CENTER - CONSTRUCTION PLAN   | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-202                               | SALES CENTER - RCP PLAN            | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-203                               | SALES CENTER - POWER PLAN          | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-204                               | SALES CENTER - FINISH PLAN         | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-205                               | SALES CENTER - FURNITURE PLAN      | X                                           | X                                        | X                                        | X                                                      |
| SALES CENTER - INTERIOR ELEVATIONS      |                                    |                                             |                                          |                                          |                                                        |
| ID-SC-400                               | SALES CENTER - INTERIOR ELEVATIONS | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-401                               | SALES CENTER - INTERIOR ELEVATIONS | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-402                               | SALES CENTER - INTERIOR ELEVATIONS | X                                           | X                                        | X                                        | X                                                      |
| ID-SC-403                               | SALES CENTER - INTERIOR ELEVATIONS | X                                           | X                                        | X                                        | X                                                      |
| SALES CENTER - ARCHITECTURAL DETAILS    |                                    |                                             |                                          |                                          |                                                        |
| ID-SC-500                               | WALL AND TRIM DETAILS              |                                             | X                                        | X                                        | X                                                      |
| ID-SC-501                               | CEILING DETAILS                    |                                             | X                                        | X                                        | X                                                      |
| ID-SC-502                               | FLOOR/TRANSITION DETAILS           |                                             | X                                        | X                                        | X                                                      |
| ID-SC-503                               | BATHROOM DETAILS                   |                                             | X                                        | X                                        | X                                                      |
| ID-SC-503.1                             | BATHROOM DETAILS                   |                                             | X                                        | X                                        | X                                                      |
| SALES CENTER - DOOR DETAILS             |                                    |                                             |                                          |                                          |                                                        |
| ID-SC-600                               | DOOR TYPES                         |                                             | X                                        | X                                        | X                                                      |
| ID-SC-601                               | DOOR DETAILS                       |                                             | X                                        | X                                        | X                                                      |
| ID-SC-602                               | DOOR DETAILS                       |                                             | X                                        | X                                        | X                                                      |
| SALES CENTER - MILLWORK DETAILS         |                                    |                                             |                                          |                                          |                                                        |
| ID-SC-700                               | MILLWORK DETAILS                   |                                             |                                          | X                                        | X                                                      |
| ID-SC-701                               | MILLWORK DETAILS                   |                                             |                                          | X                                        | X                                                      |



## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 21.

**ITEM: Request for approval** of the location of a temporary Sales Center at 1090 Kane Concourse, Unit A, in connection with the development of a 26-unit multifamily project at 1047 92nd Street and 1055 92nd Street by 1055 Bay Harbor Development, LLC. The applicant is requesting the sales center for a period not to exceed three (3) years. Enclosed are the supporting documents.

### DESCRIPTION:

1055 Bay Harbor Development LLC, property owner, is requesting the operation of a temporary sales center at 1090 Kane Concourse, Unit A, in connection with the development of a 26-unit multifamily project at 1047 92nd Street and 1055 92nd Street.

The applicant is seeking approval to use the premises of the sales center for a period of not to exceed three (3) years, to conduct sales for the project to develop a 26-unit multifamily structure. The project was approved by the Planning & Zoning Board (now DRB) on June 21, 2016.

Enclosed is a copy of the Building Permit associated with the development.

There are pending code enforcement violations against 1047 92nd Street.

### RECOMMENDED ACTION:

Council's Discretion

---

### FINANCIAL ANALYSIS:

There are no financial impact to hearing this request.

### BUDGET IMPACT:

---

Submitted By: Yvonne Hamilton, Town Clerk

### ATTACHMENTS

|                                                                |
|----------------------------------------------------------------|
| 1. Temporary Sales Center Package - 1090 Kane Concourse Unit A |
|----------------------------------------------------------------|



STEVEN J. WERNICK, ESQ. AICP

Attorney at Law

396 Alhambra Circle

North Tower, 14<sup>th</sup> Floor

Miami, FL 33134

T: (305) 373-4076 F: (305) 351-8301

swernick@daypitney.com

May 22, 2025

**Via Electronic Delivery**

Mr. Lindsley Noel

Town Manager

Town of Bay Harbor Islands

9665 Bay Harbor Terrace

Bay Harbor Islands, FL 33154

**RE: Letter of Intent – Request for Approval of Temporary Sales Office 1090 Kane Concourse, Unit A, Bay Harbor Islands, FL 33154**

Dear Mr. Noel,

Day Pitney LLP serves as land use counsel to 1055 Bay Harbor Development, LLC, a Florida limited liability company (the “**Applicant**”), in connection with the activation of a temporary sales center in the space located at 1090 Kane Concourse, Unit A, Bay Harbor Islands, FL (the “**Premises**”), permitted in the B-1 district, subject to approval by the Town Council.

The Premises encompasses approximately 1,655 square feet of vacant tenant space that was most recently occupied by a jeweler. A photograph of the existing conditions of the Premises are attached as Exhibit A (the “**Existing Conditions**”). The floor plans and proposed build-out of the Premises are attached to this application as Exhibit B (the “**Premises Plans**”). The Applicant will be renovating the existing space in accordance with the Premises Plans. The exterior façade of the Premises will not be altered, the Premises will only be renovated in accordance with the Premises Plans.

On April 15, 2025, the Applicant executed a Lease Agreement (the “**Lease**”) with the purpose of using the Premises as a temporary sales center for the marketing and sale of units for a 26-unit multifamily project previously approved by the design review board located at 1047 92nd street and 1055 92nd street and evidenced by that certain Master Building Permit No. B18-000259 (the “**Project**”).

As you may be aware, there are existing ground-floor sales centers at 1160 Kane Concourse, Ste. 101, 1111 Kane Concourse, Ste. 150 and 1170 Kane Concourse, Ste. 101, which are currently used in conjunction with the marketing and sale of units for the Well, La Baia and Origin project, respectively; and, additionally, there are existing ground-floor sales center on Bay Harbor Drive that was previously approved by the Town Council. Photographs of the existing sales centers on Kane Concourse and Bay Harbor Drive are attached to this letter in Exhibit C (the “**Existing Sales Centers**”).

Furthermore, the subject application will activate a vacant commercial space on the Premises, currently generating no daytime or nighttime foot traffic, and with primary entrance from Kane Concourse – thereby minimizing any potential policy concern over impacts to retail activation.

Accordingly, the Applicant is seeking approval and respectfully requests, pursuant to Section 23-5 of the Town's Code of Ordinances, that the Town Council authorize the **use of the Premises as a Sales Center, for a period not to exceed three (3) years, to conduct sales for the Project.**

Please accept this letter, and other enclosed materials, as the Applicant's request to be placed on the agenda for the June 11, 2025 Town Council meeting. Thank you for your consideration.

Feel free to contact me if you have any questions or concerns.

Sincerely,



Steven J. Wernick

cc: Carlos A. Lievano III, Esq. Day Pitney LLP



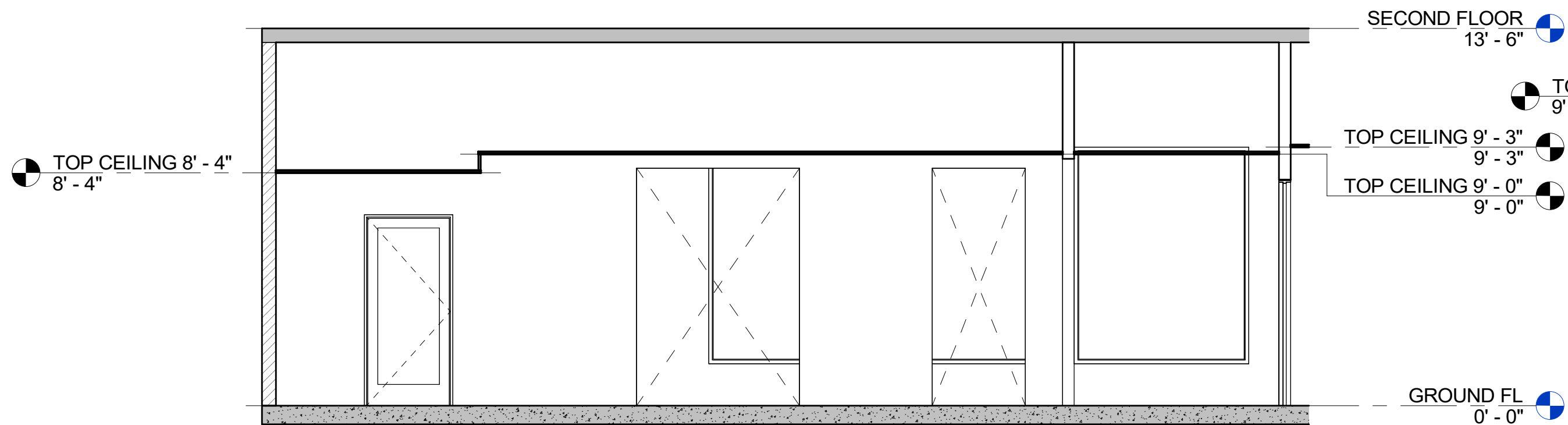
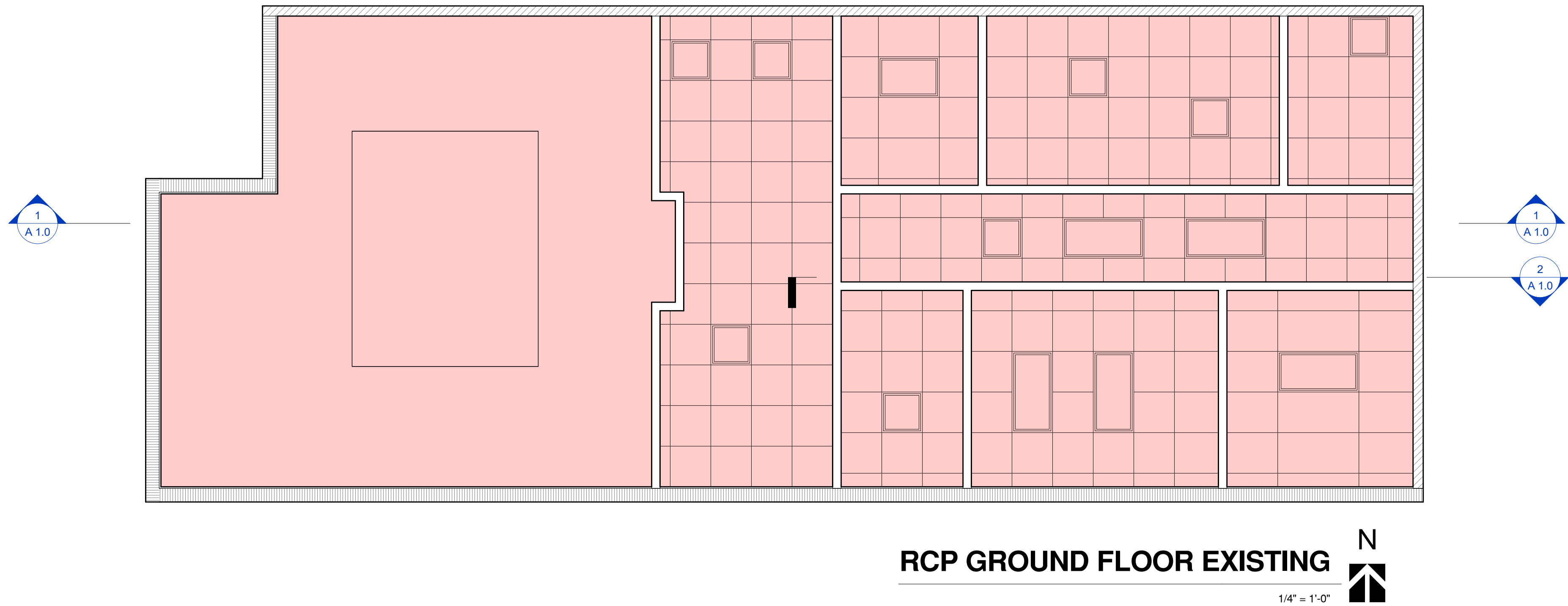
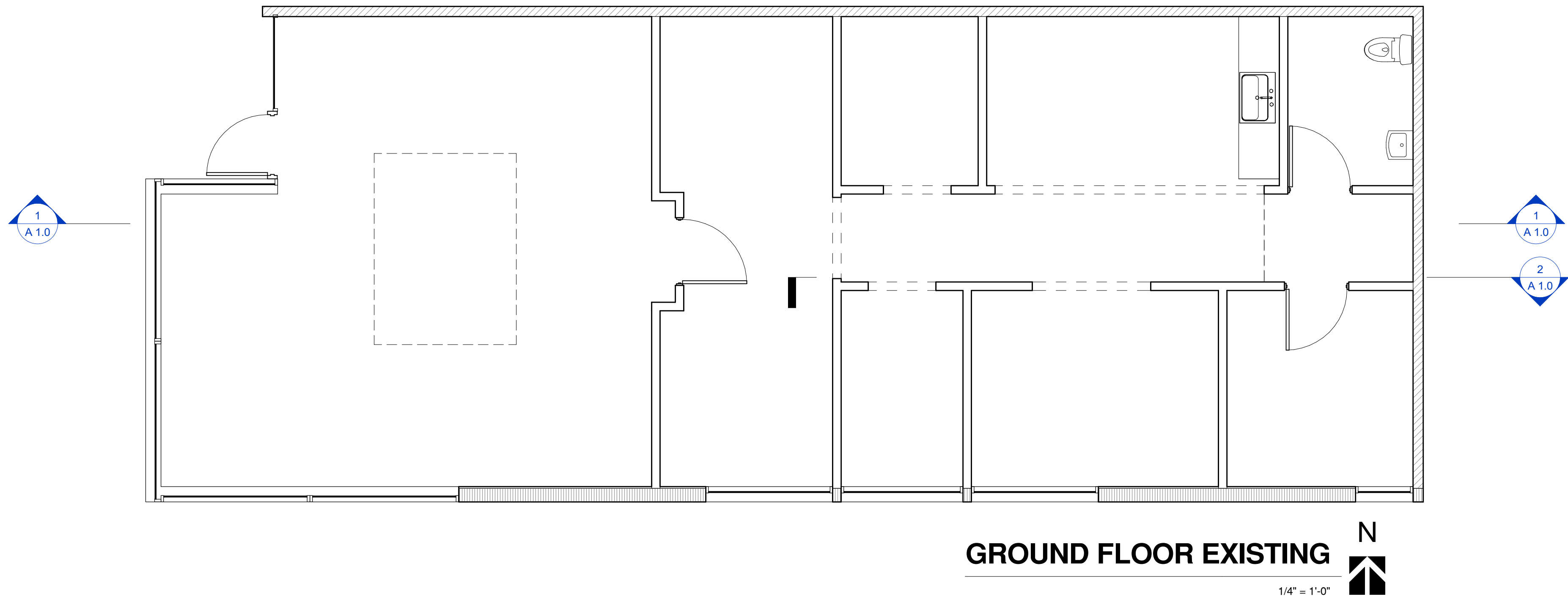
**Exhibit A**  
**Existing Conditions**



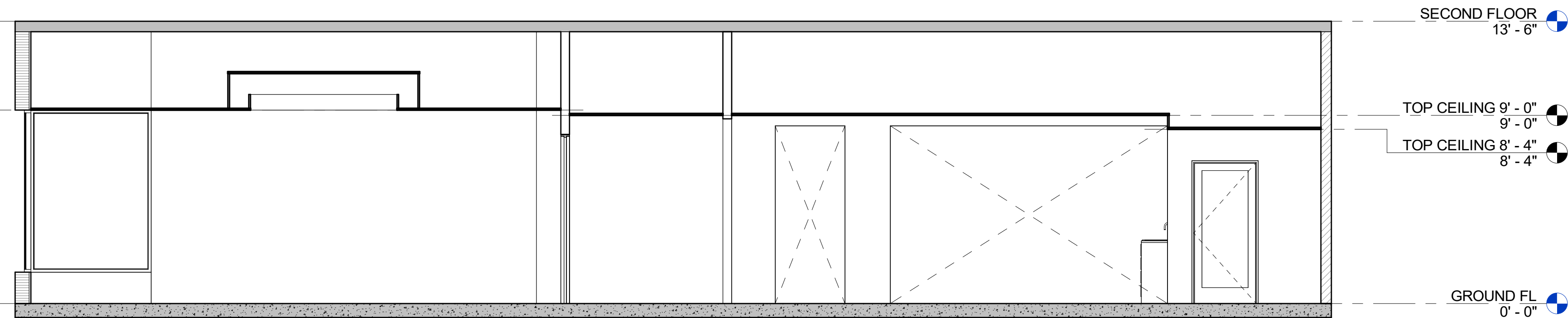
**Exhibit B**

**Premises Plans**

[see attached]

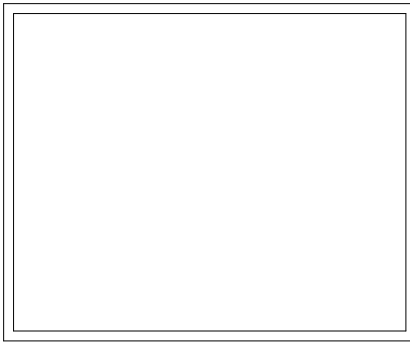


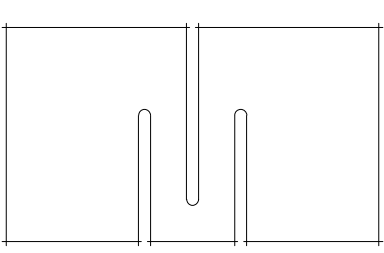
SECTION 2-2  
2  
A 1.0  
SCALE: 1/4" = 1'-0"



SECTION 1-1  
1  
A 1.0  
SCALE: 1/4" = 1'-0"

| REVISION | Date | By |
|----------|------|----|
|          |      |    |
|          |      |    |
|          |      |    |
|          |      |    |
|          |      |    |





**Manuel A. Vega**  
ARCHITECT, INC.

151144 SW 20TH STREET  
MIAMI, FLORIDA 33185

FL REF. NO. 7205  
(305) 338 4500  
EMAIL: mannyvefa@att.net

Drawings and Specifications are instruments of service  
are and shall remain the property of the Architect  
whether the Project which they are made is executed  
or not. They are not to be used by the Owner on  
other projects or extensions to this Project except by  
agreement in writing and with appropriate  
compensation to the Architect.

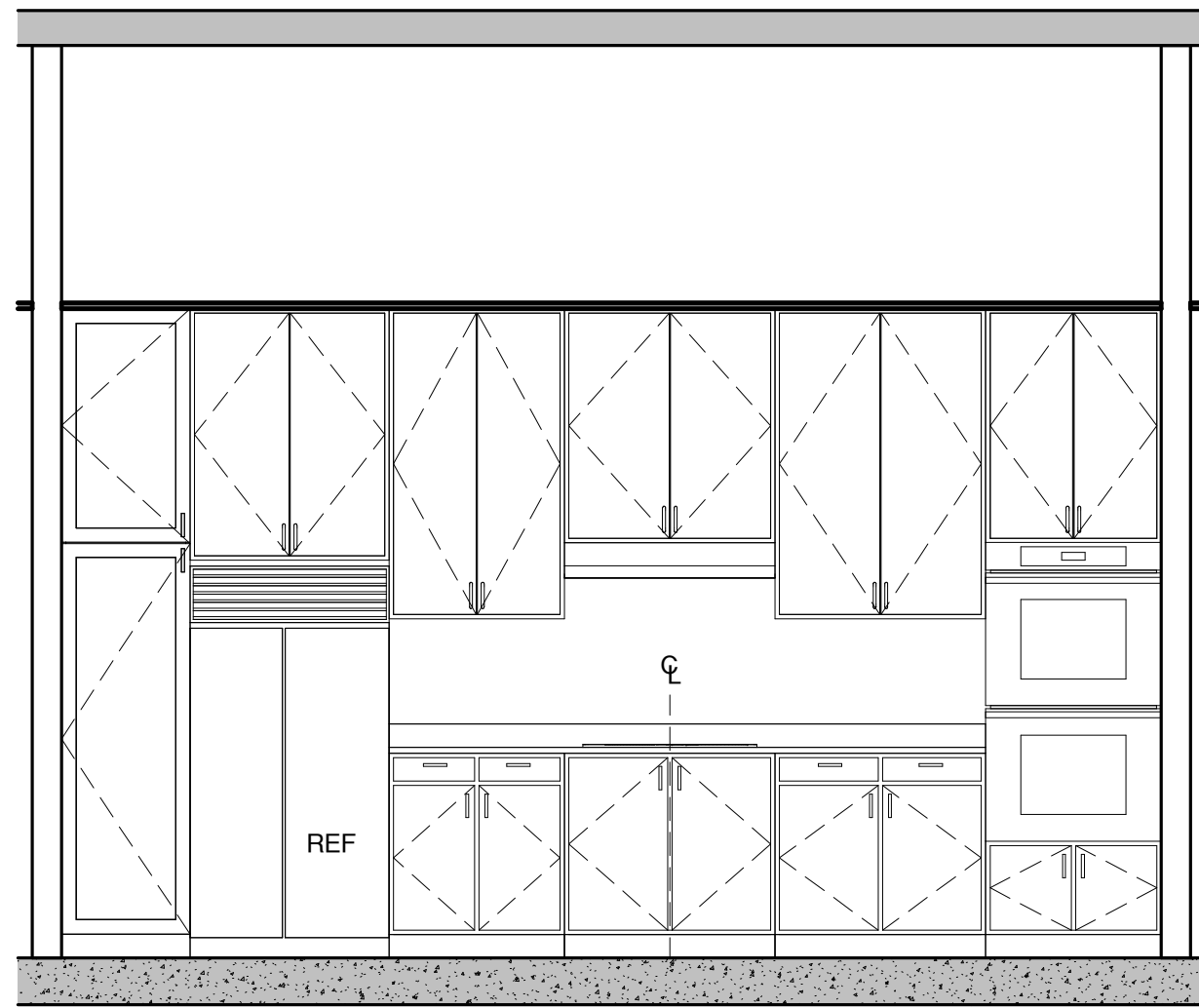
|                     |
|---------------------|
| DRAWN BY:<br>GM     |
| CHECKED BY:<br>MV   |
| DATE:<br>11-25-2024 |

**Proposed:**

OFFICE

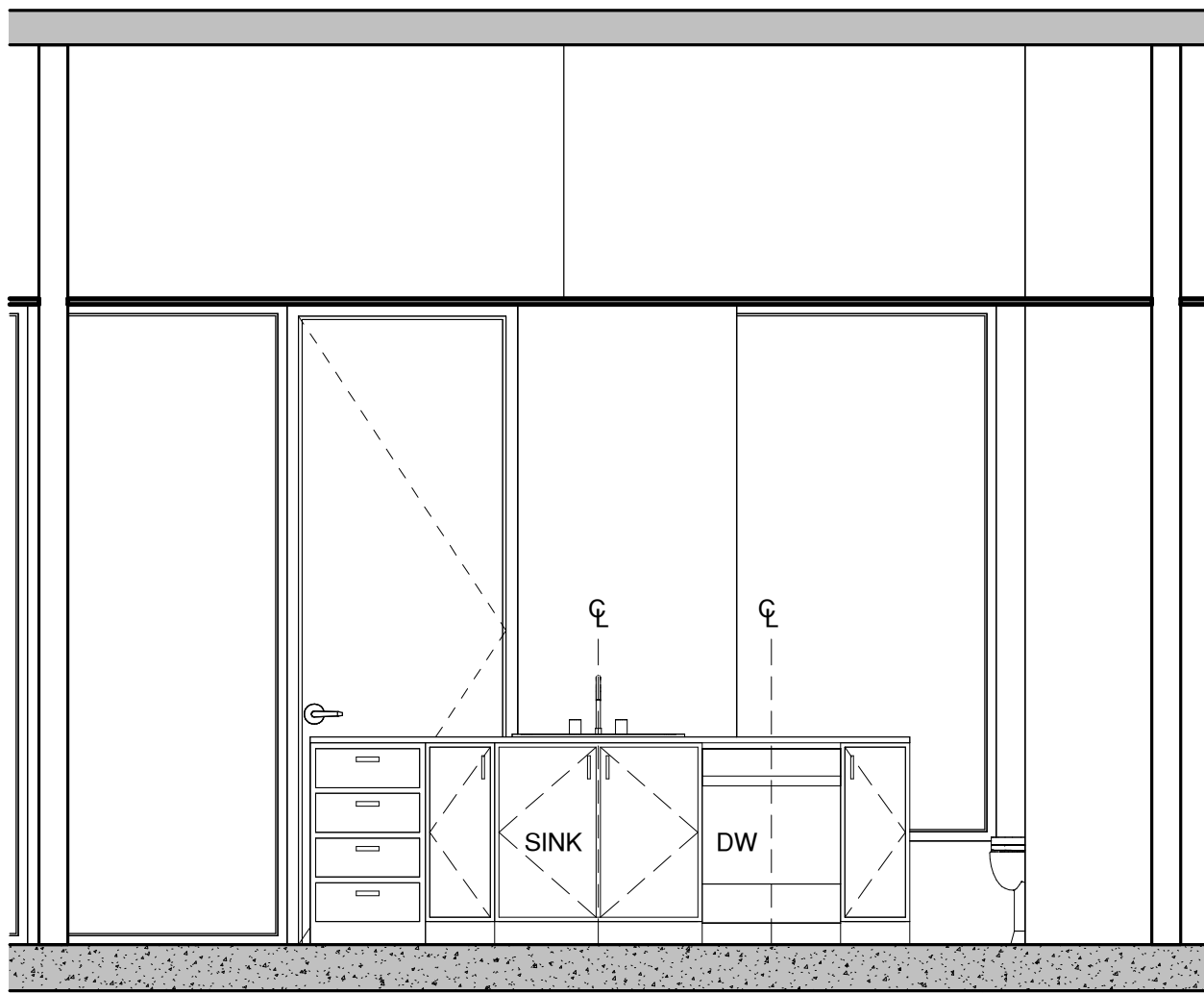
SHEET  
**A 1.0**  
OF





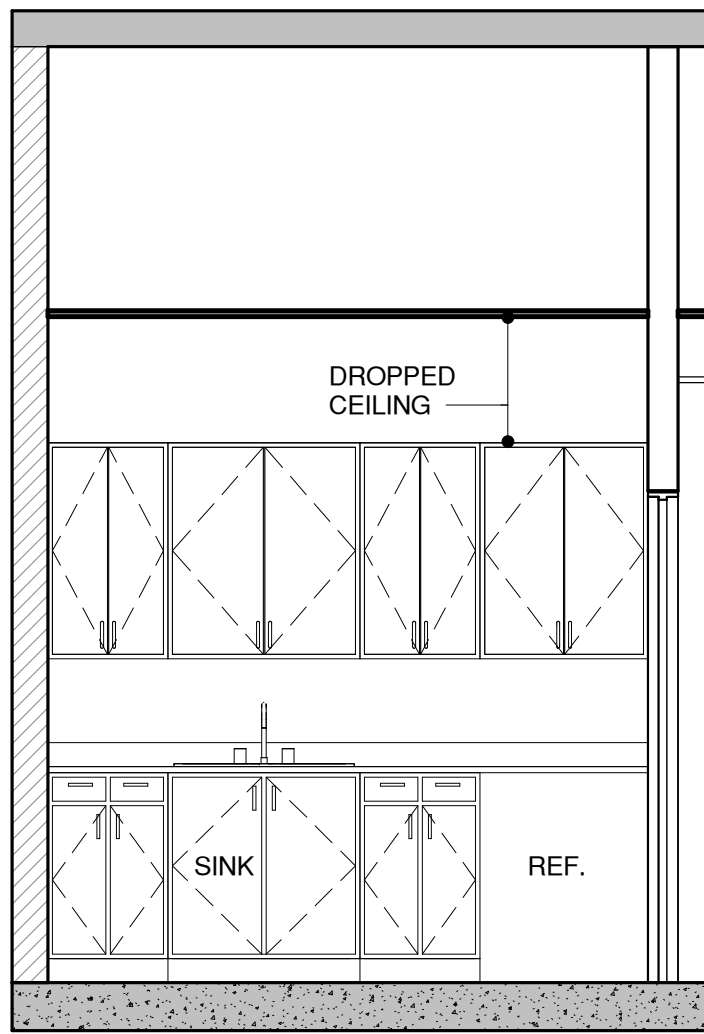
**KITCHEN  
ELEVATION**

4  
A 1.1  
SCALE: 3/8" = 1'-0"



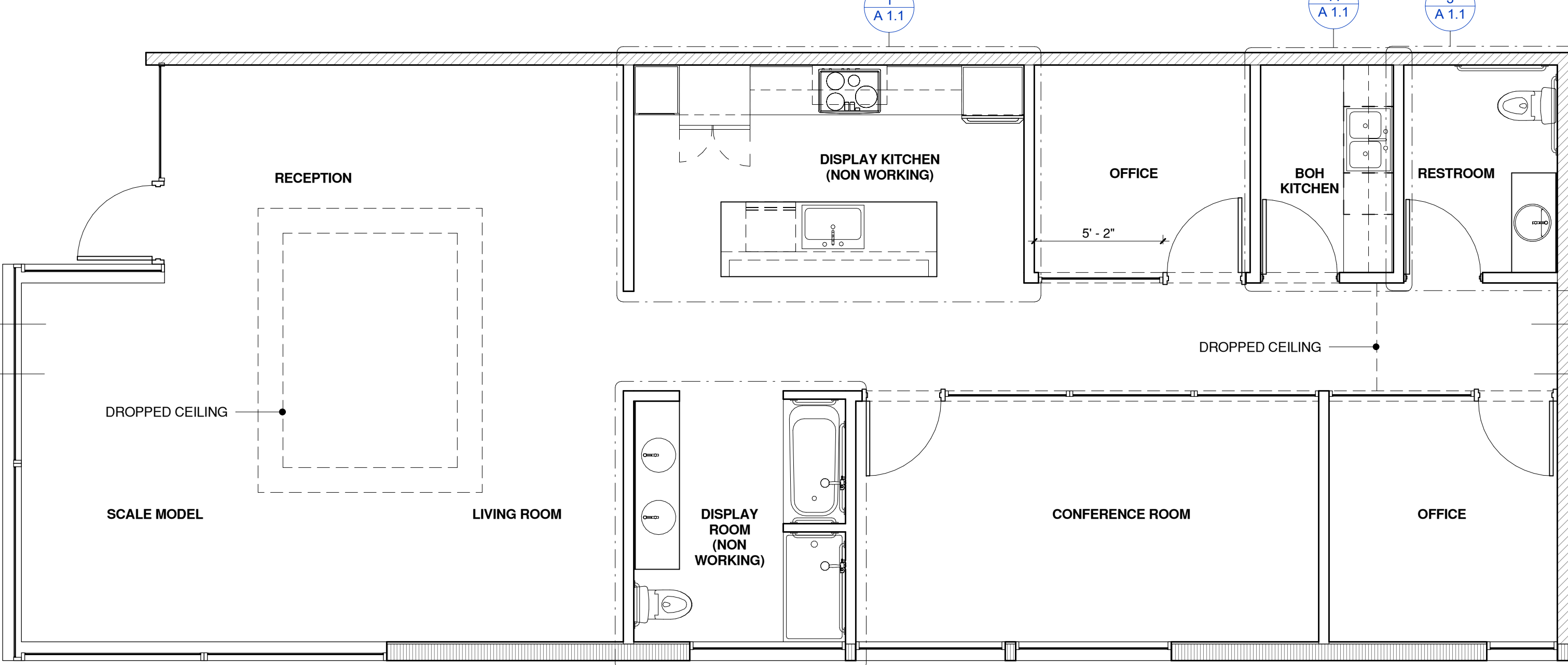
**KITCHEN  
ELEVATION**

5  
A 1.1  
SCALE: 3/8" = 1'-0"



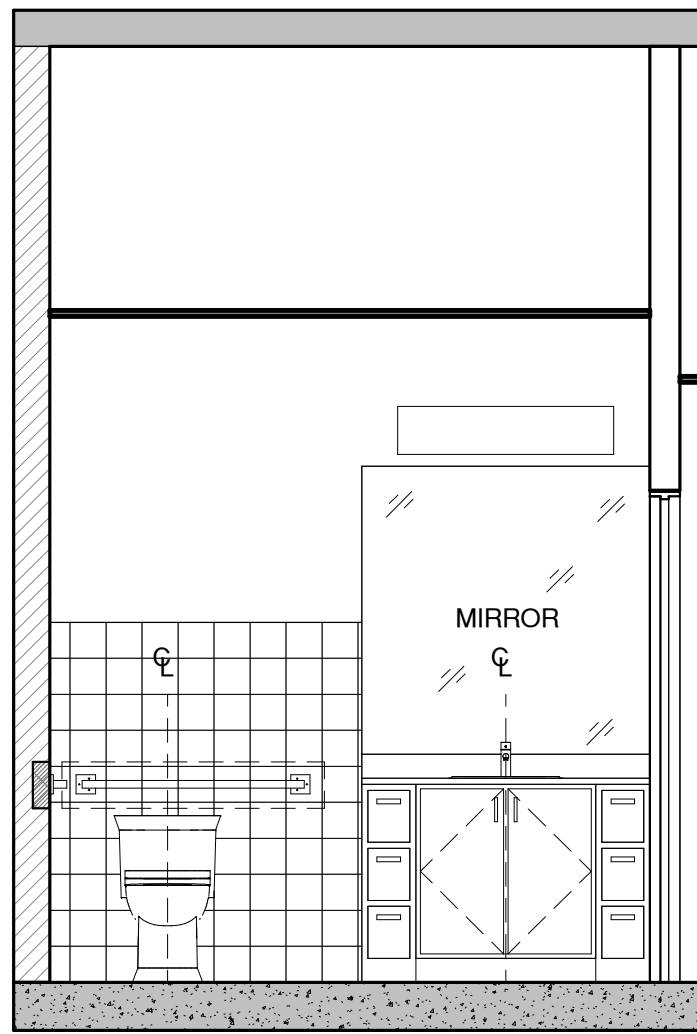
**BOH KITCHEN  
ELEVATION**

12  
A 1.1  
SCALE: 3/8" = 1'-0"



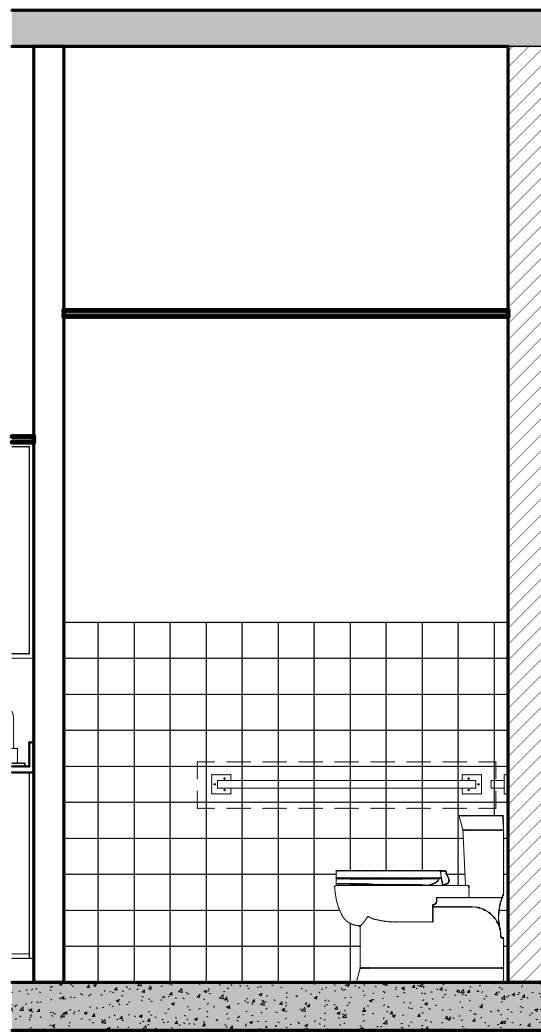
**GROUND FLOOR PROPOSAL**

1/4" = 1'-0"



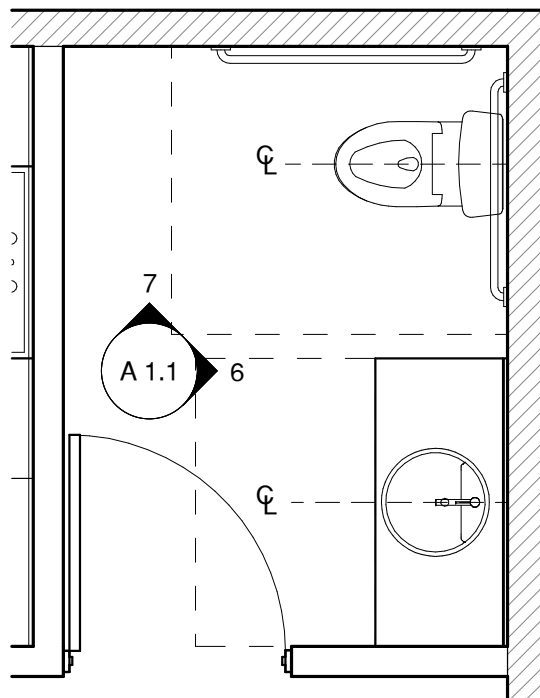
**RESTROOM  
ELEVATION**

6  
A 1.1  
SCALE: 3/8" = 1'-0"



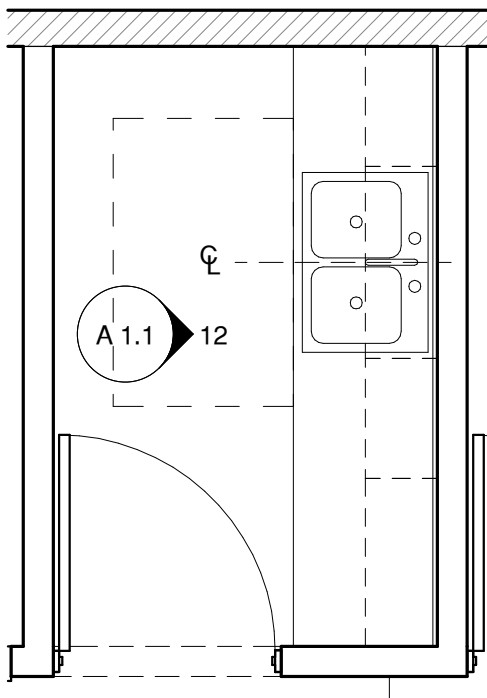
**RESTROOM  
ELEVATION**

7  
A 1.1  
SCALE: 3/8" = 1'-0"



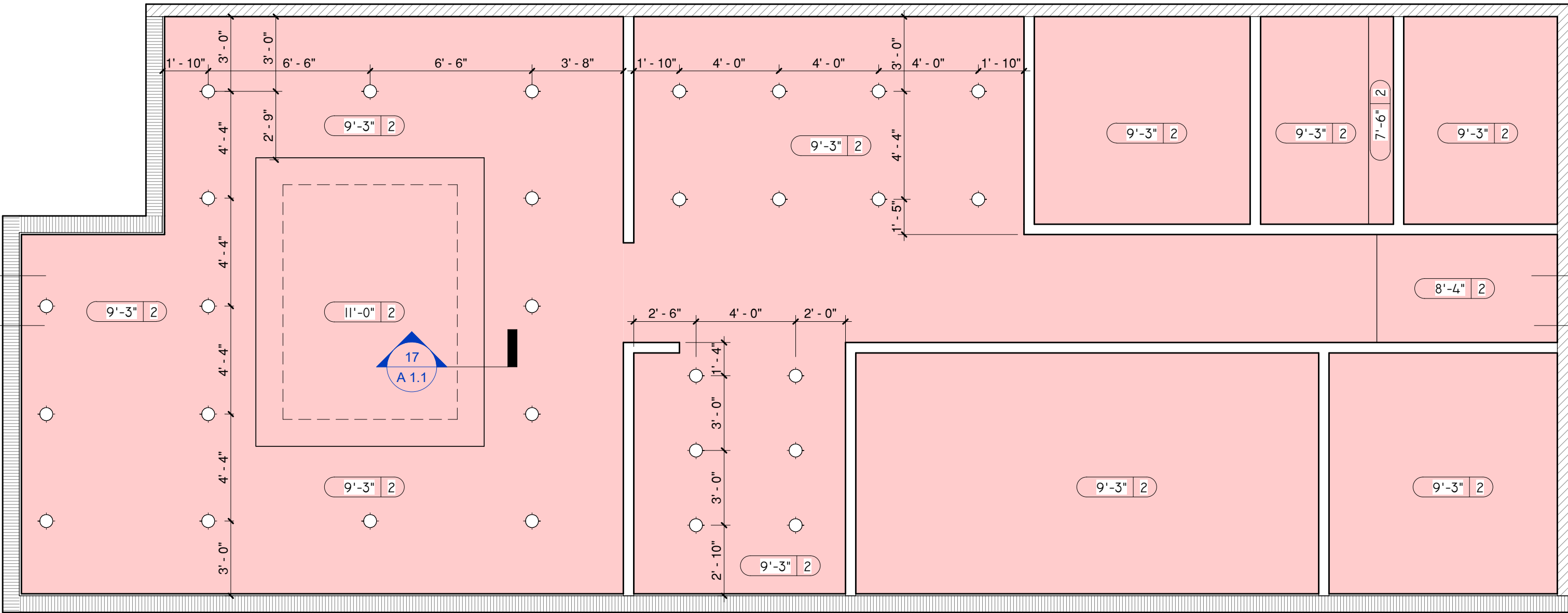
**ENLARGED  
RESTROOM  
PLAN F.H.A.**

3  
A 1.1  
SCALE: 3/8" = 1'-0"



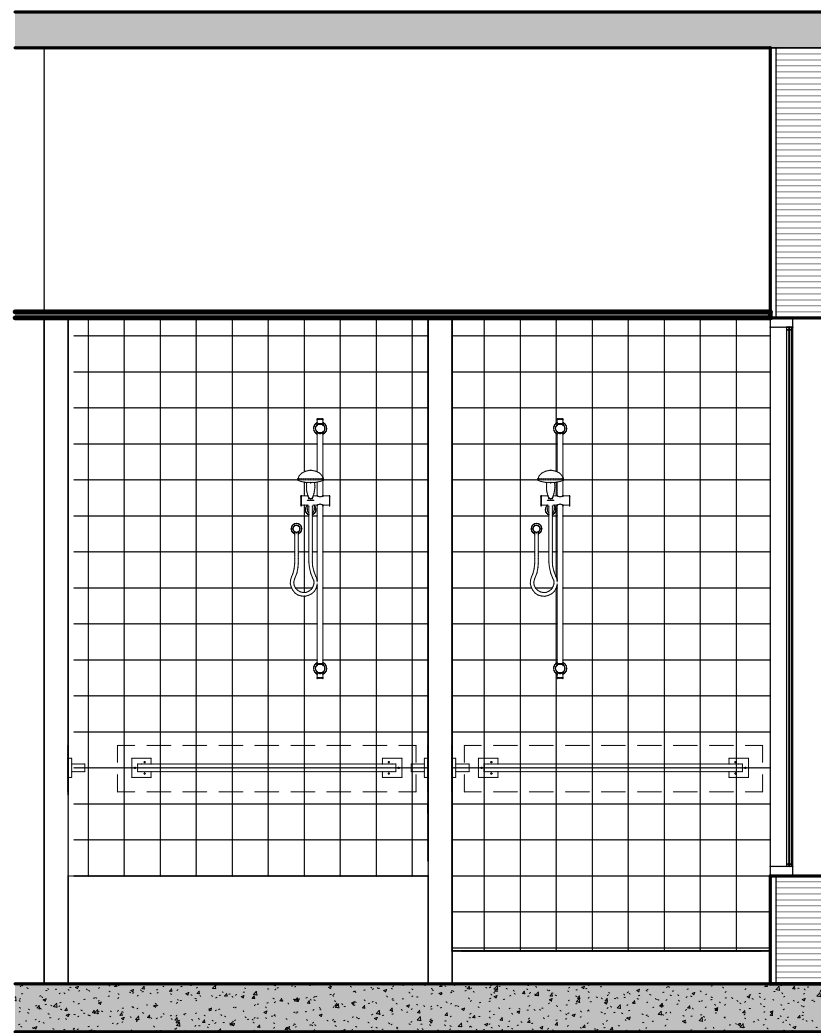
**ENLARGED  
BOH KITCHEN  
PLAN F.H.A.**

11  
A 1.1  
SCALE: 3/8" = 1'-0"



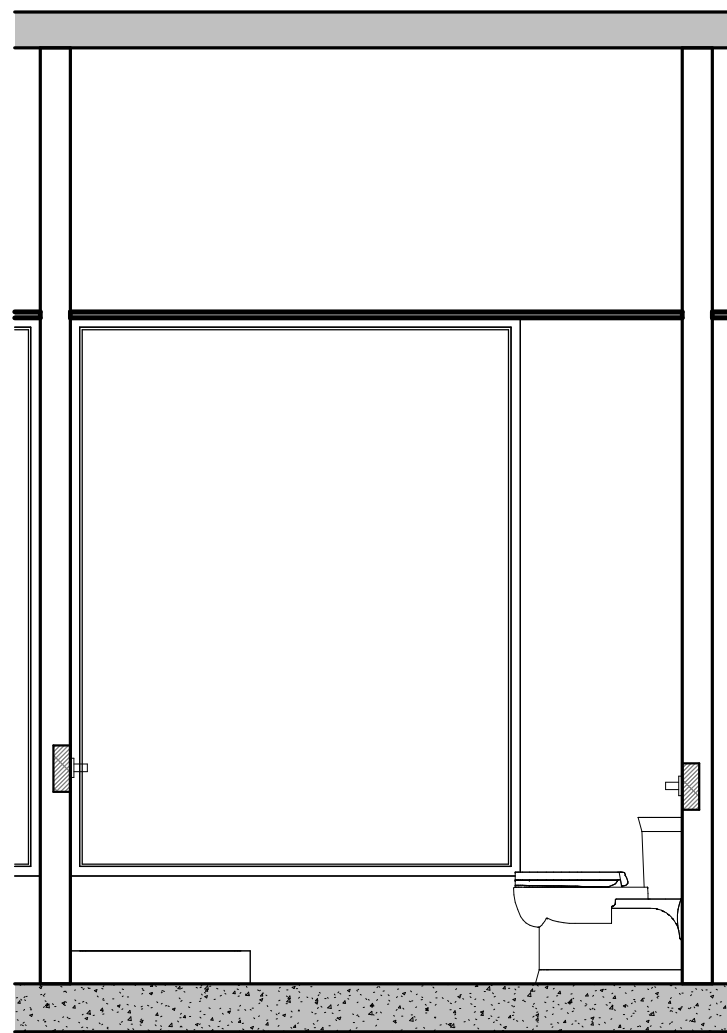
**RCP GROUND FLOOR PROPOSAL**

1/4" = 1'-0"



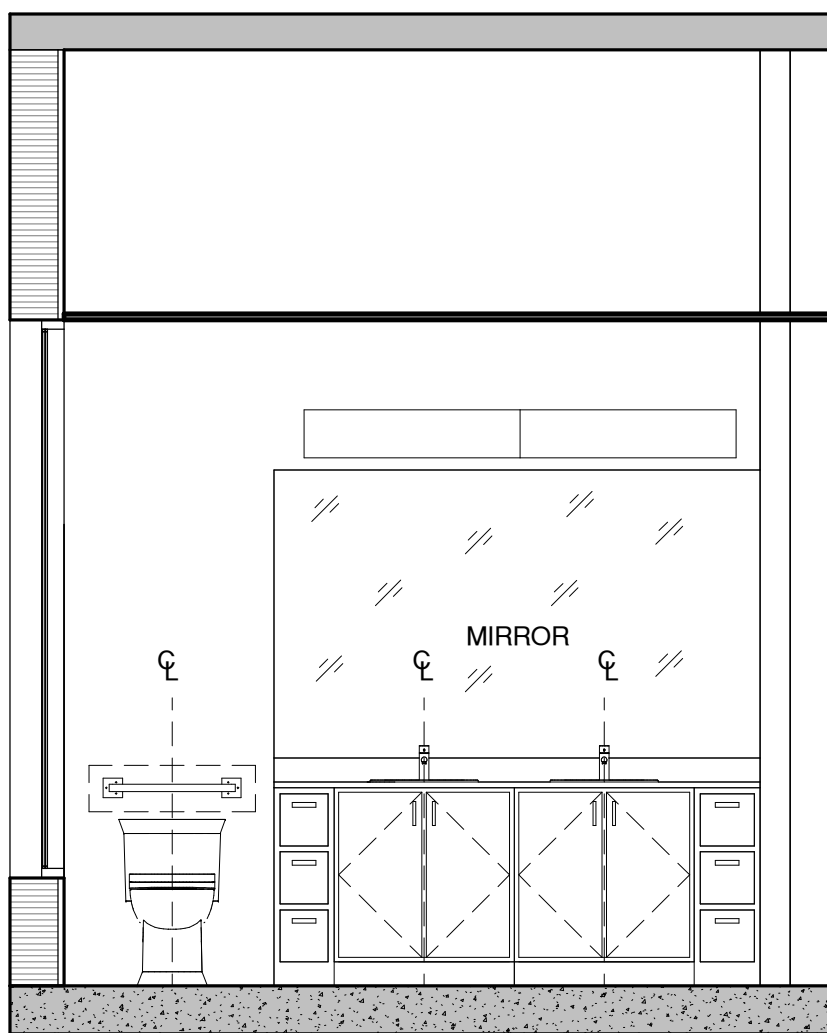
**DISPLAY BATH  
ELEVATION**

8  
A 1.1  
SCALE: 3/8" = 1'-0"



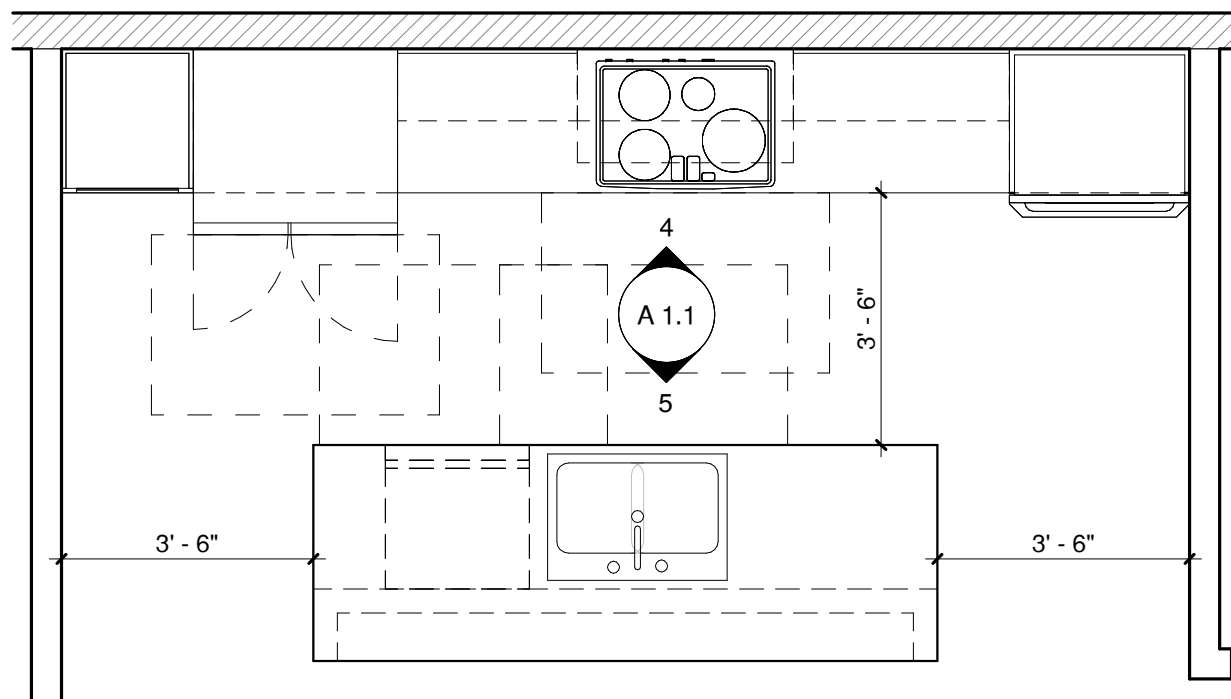
**DISPLAY BATH  
ELEVATION**

9  
A 1.1  
SCALE: 3/8" = 1'-0"



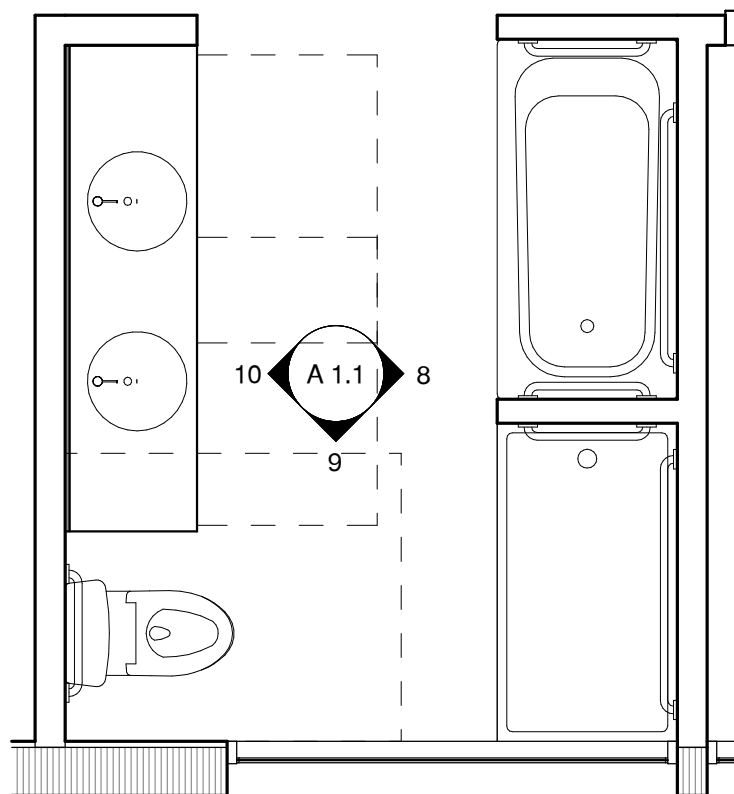
**DISPLAY BATH  
ELEVATION**

10  
A 1.1  
SCALE: 3/8" = 1'-0"



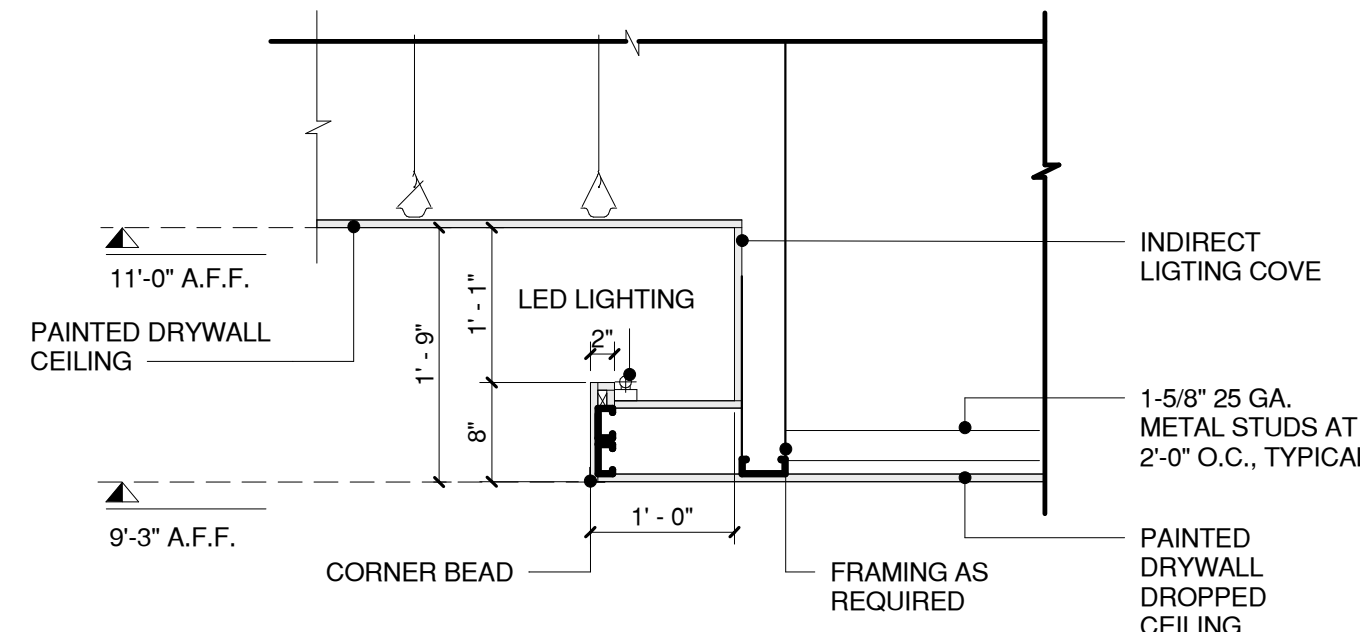
**ENLARGED  
KITCHEN PLAN  
F.H.A.**

1  
A 1.1  
SCALE: 3/8" = 1'-0"



**ENLARGED DISPLAY BATH  
PLAN F.H.A.**

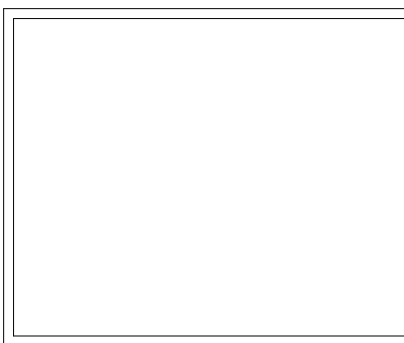
2  
A 1.1  
SCALE: 3/8" = 1'-0"



**CEILING DETAIL**

17  
A 1.1  
SCALE: 3/4" = 1'-0"

| REVISION | Date | By |
|----------|------|----|
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Drawings and Specifications are instruments of service and shall remain the property of the Architect whether the Project which they are made is executed or not. They are not to be used by the Owner on other projects or extensions to this Project except by agreement in writing and with appropriate compensation to the Architect.

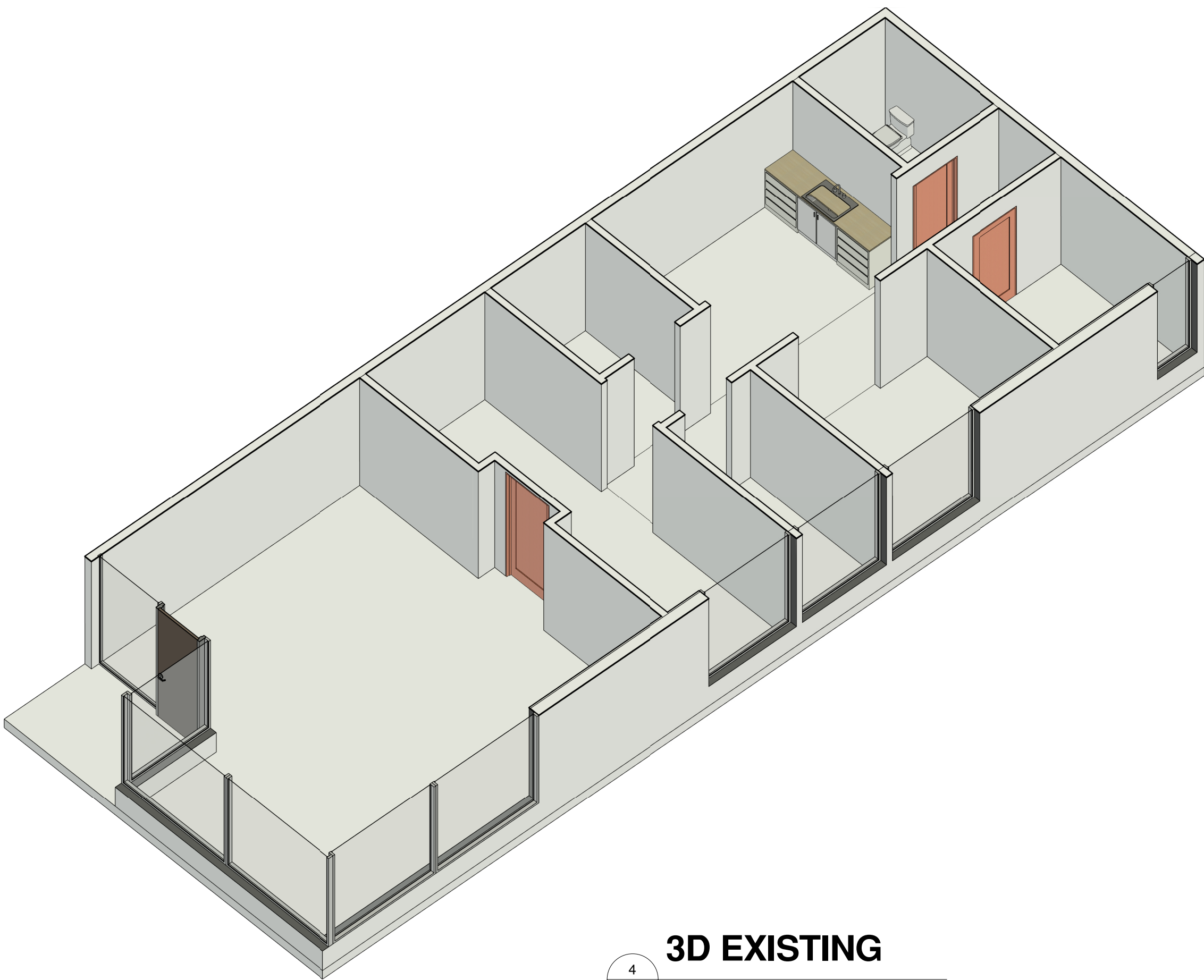
DRAWN BY:  
GM  
CHECKED BY:  
MV  
DATE:  
11-25-2024

**Proposed:**

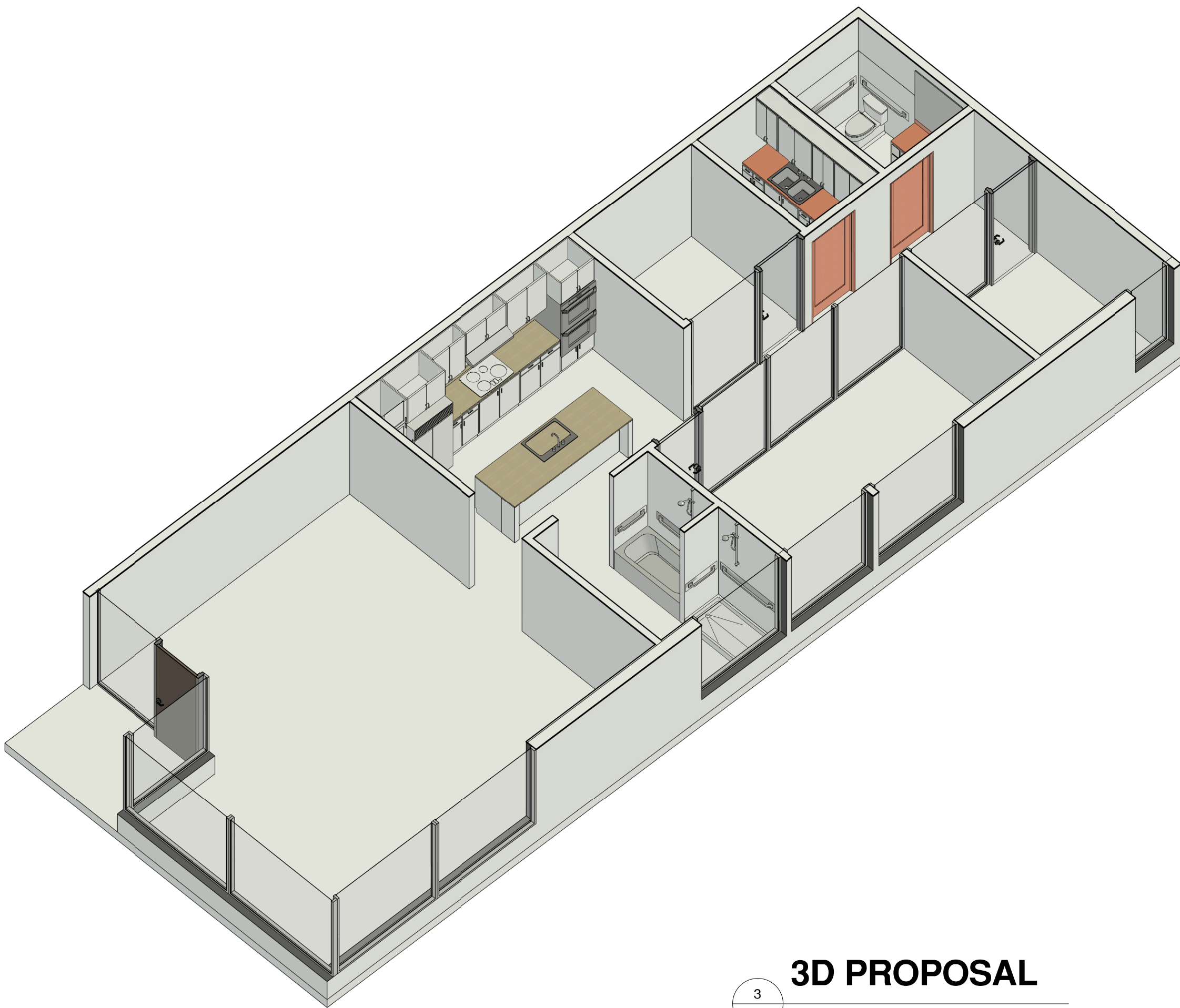
OFFICE

SHEET  
**A 1.1**  
OF

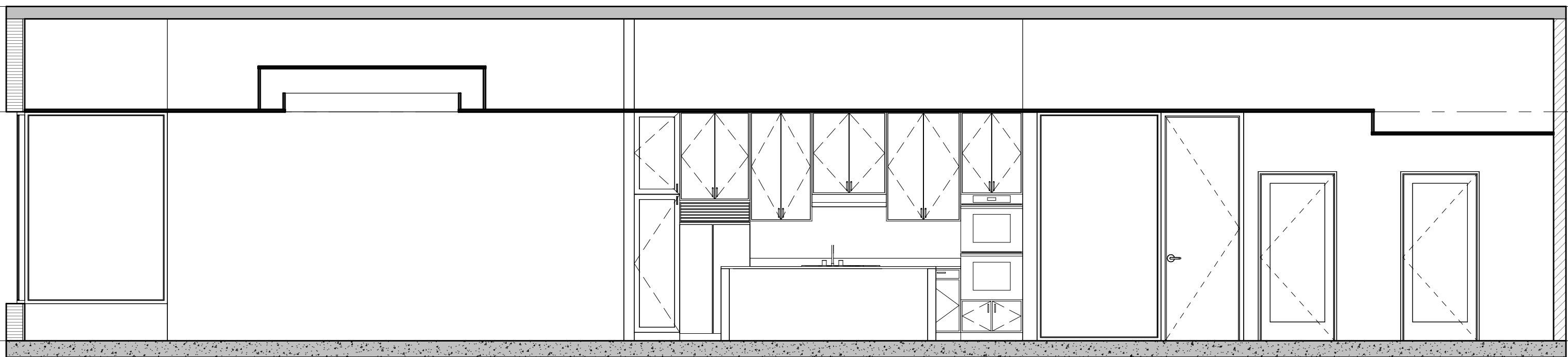




4  
A 1.2  
**3D EXISTING**  
SCALE:



3  
A 1.2  
**3D PROPOSAL**  
SCALE:

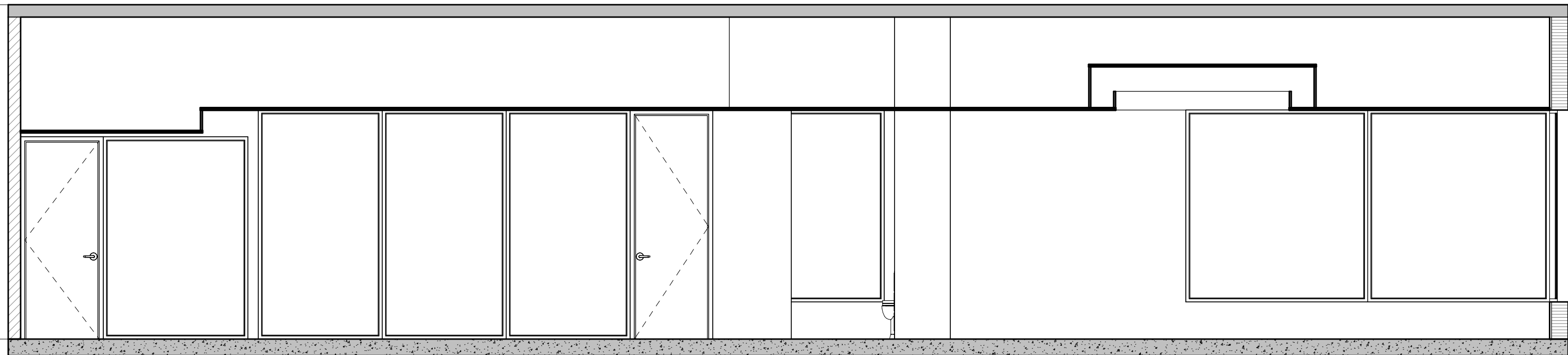


SECOND FLOOR  
13' - 6"

TOP CEILING 9' - 3"  
9' - 3"

GROUND FL  
0' - 0"

1  
A 1.2  
**SECTION 3-3**  
SCALE: 1/4" = 1'-0"

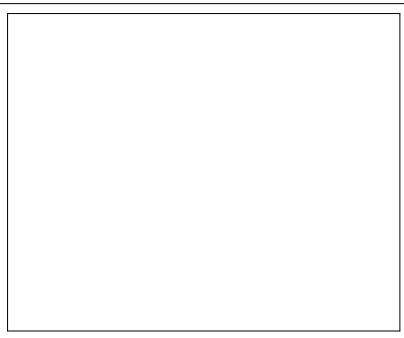


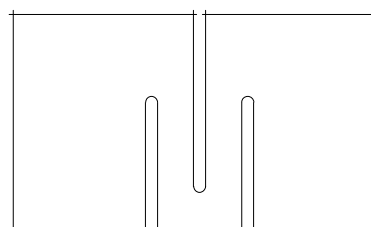
SECOND FLOOR  
13' - 6"

GROUND FL  
0' - 0"

2  
A 1.2  
**SECTION 4-4**  
SCALE: 1/4" = 1'-0"

| REVISION |  | Date | By |
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**Manuel A. Vega**  
ARCHITECT

151144 SW 20TH STREET  
MIAMI, FLORIDA 33185

FL REF. NO. 7205  
(305) 338 4500  
EMAIL: mannyvefa@att.net

Drawings and Specifications are instruments of service  
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compensation to the Architect.

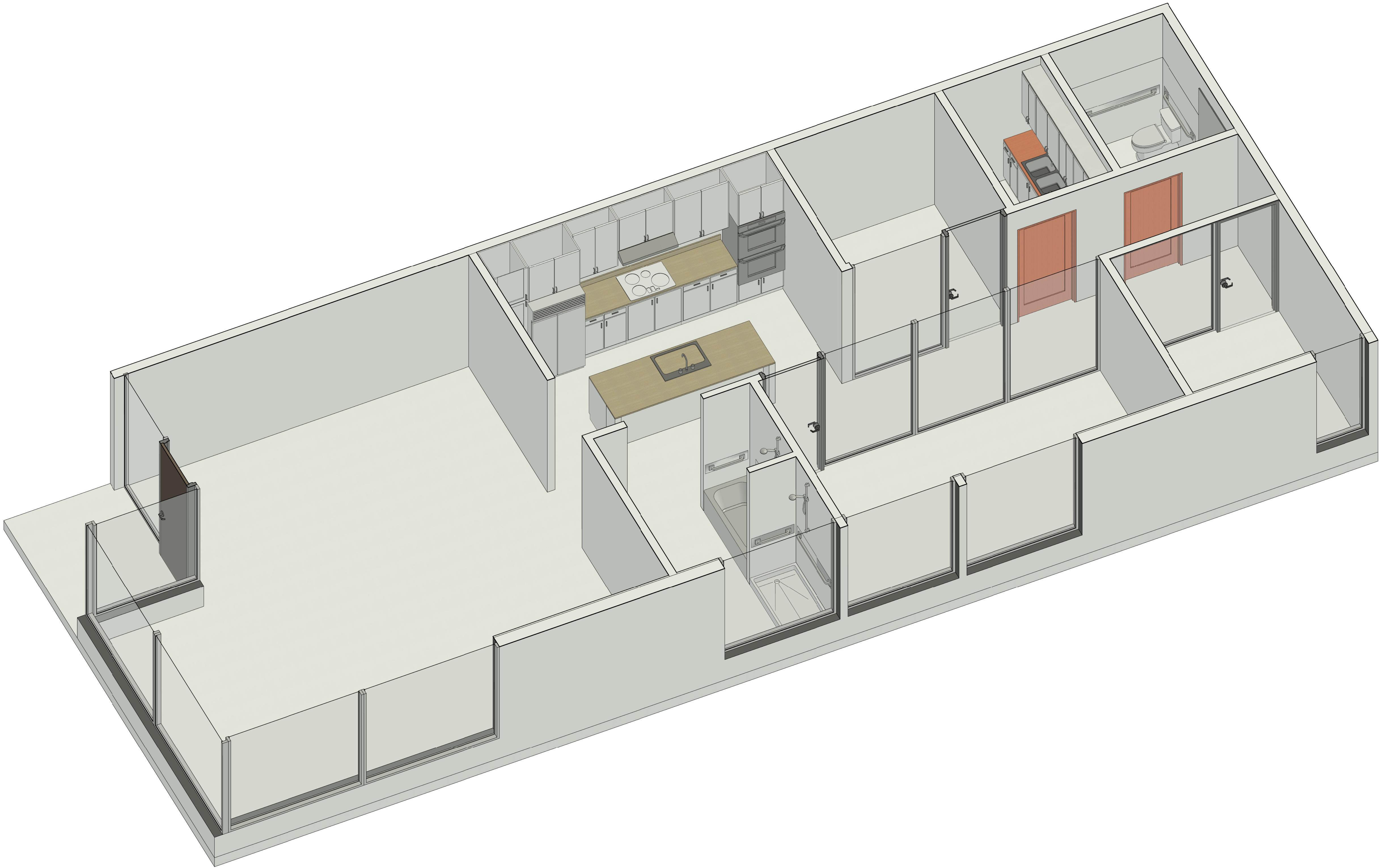
DRAWN BY:  
GM  
CHECKED BY:  
MV  
DATE:  
11 - 25 - 2024

**Proposed:**

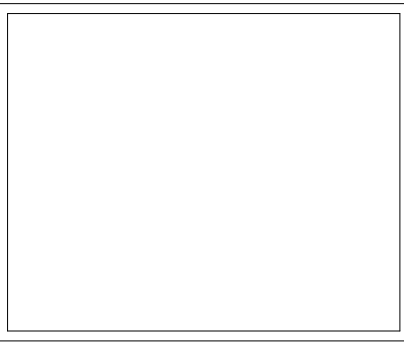
OFFICE

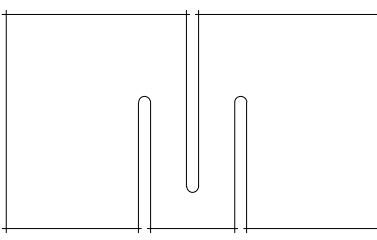
SHEET  
**A 1.2**  
OF





| REVISION |  | Date | By |
|----------|--|------|----|
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Manuel A. Vega

architects

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|                |
|----------------|
| DRAWN BY:      |
| GM             |
| CHECKED BY:    |
| MV             |
| DATE:          |
| 11 - 25 - 2024 |

Proposed:

OFFICE

|       |
|-------|
| SHEET |
| A 1.3 |
| OF    |
|       |



## Exhibit C

### Existing Sales Centers

1160 Kane Concourse, Ste. 101



1111 Kane Concourse, Ste. 150





1170 Kane Concourse, Ste. 101



10301 East Bay Harbor Drive



## AGENDA ITEM REPORT

June 11, 2025

### ITEM NUMBER: 22.

**ITEM: Discussion** and **Possible** action on the design of the 96th Street Park. Sponsored by Council Member D'Amico

### DESCRIPTION:

### RECOMMENDED ACTION:

---

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### FINANCIAL ANALYSIS:

There is no budget impact to discuss the item.

### BUDGET IMPACT:

---

Submitted By: Yvonne Hamilton, Town Clerk

### ATTACHMENTS

|    |                              |
|----|------------------------------|
| 1. | 20230804_BH_KAYAKPARK_v2-FIU |
|----|------------------------------|



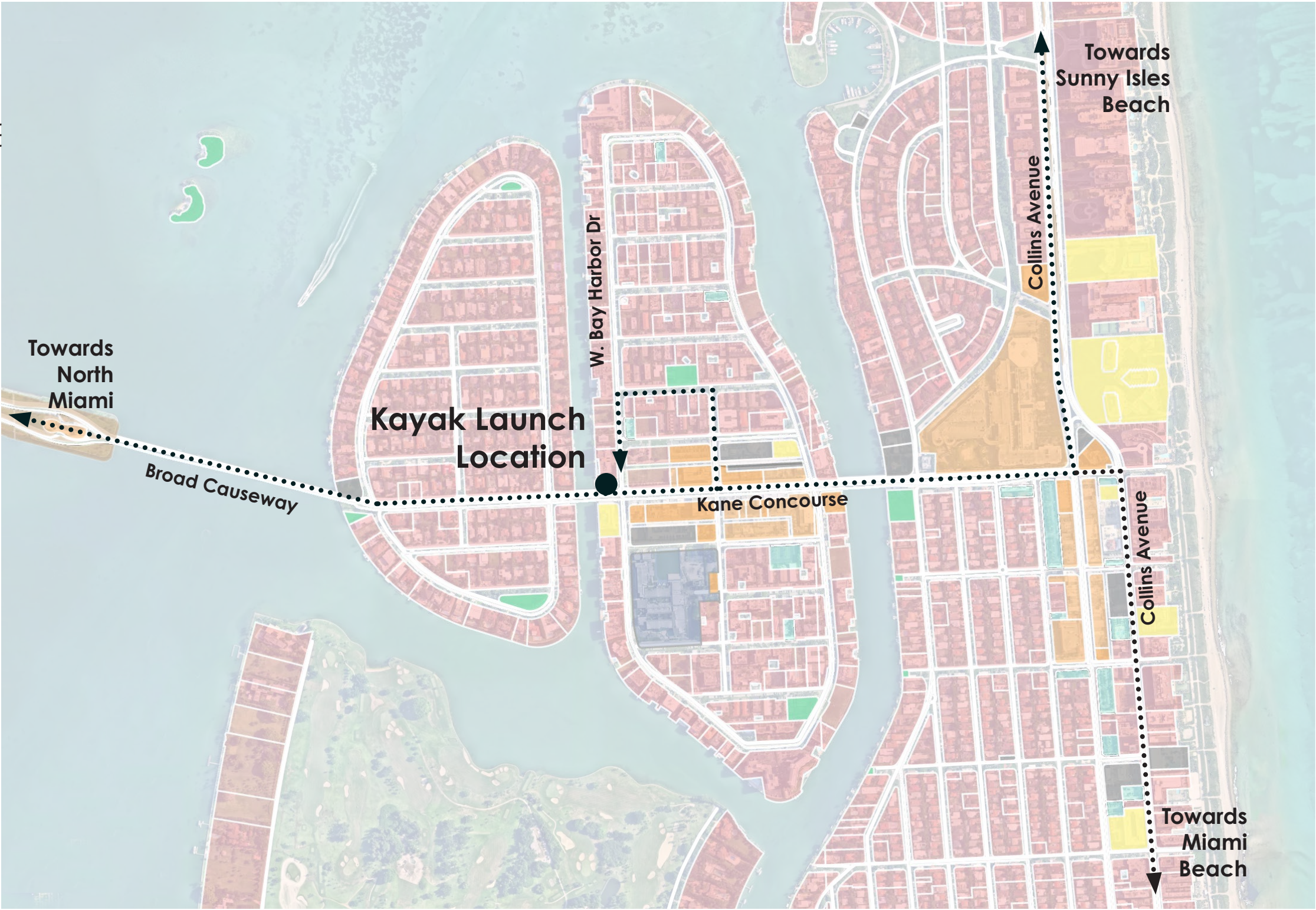
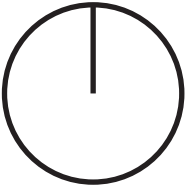
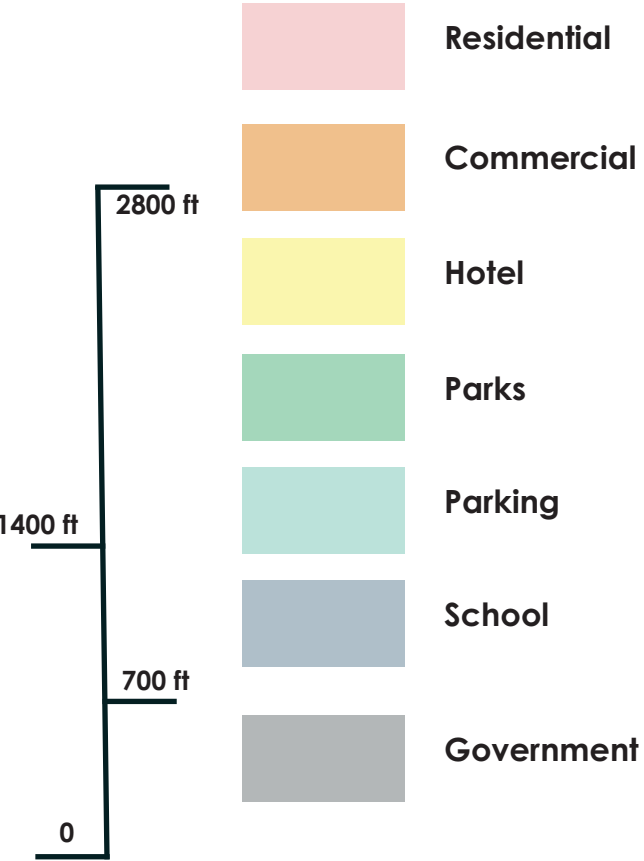


## Parking Lot Renovation: Kayak Pier 96th St

FIUxD | PROF. ROBERTO ROVIRA | BY RILEY JIMENEZ + KEVIN CHONG



# Kayak Launch Location

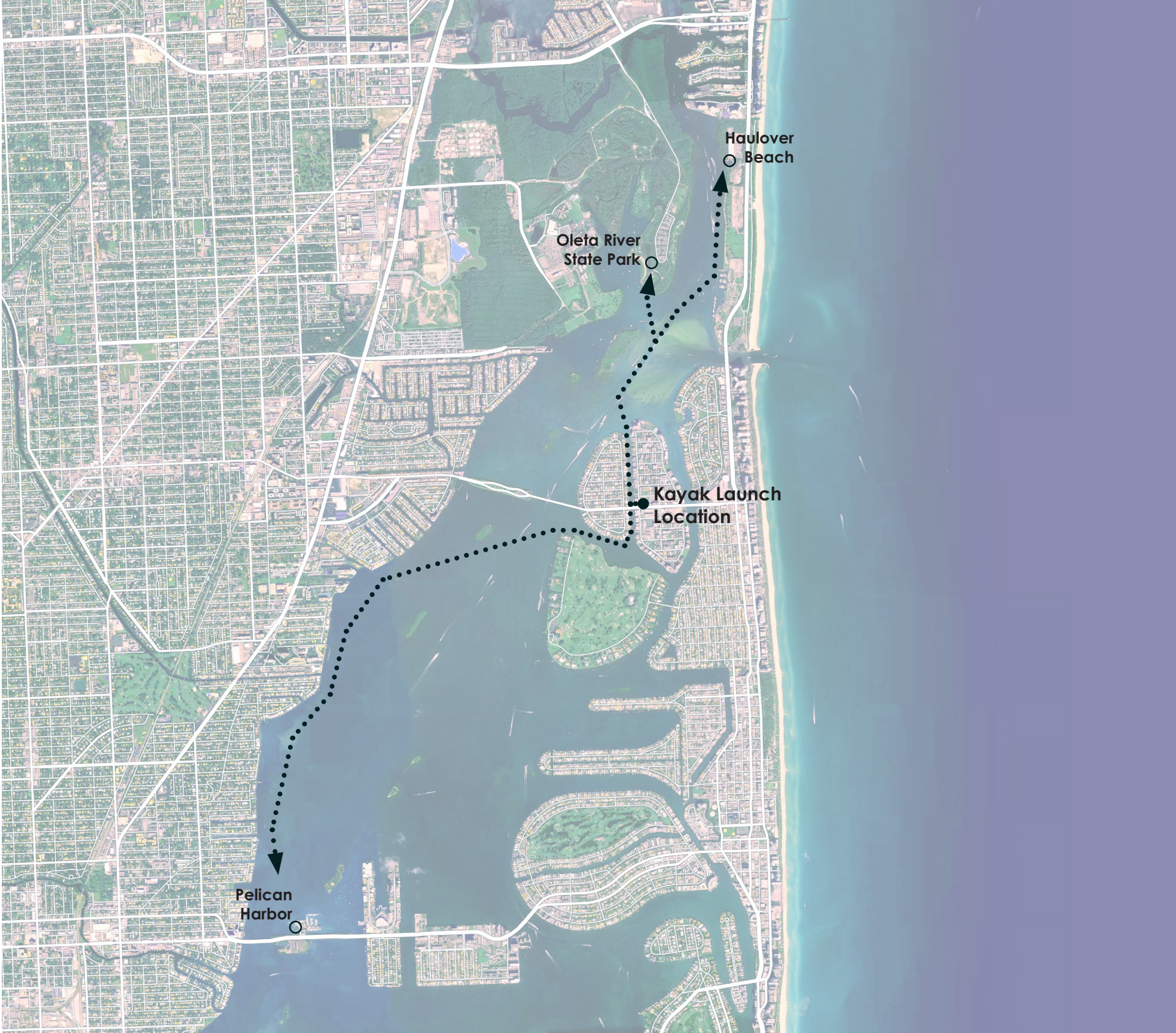
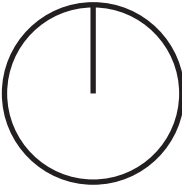




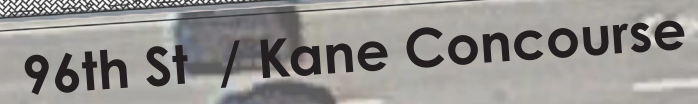
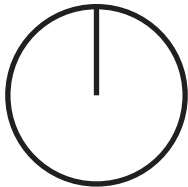
# Kayak Destinations



- Existing Kayak Infrastructure (Non-ADA)
- Proposed Kayak Launch (ADA Compliant)



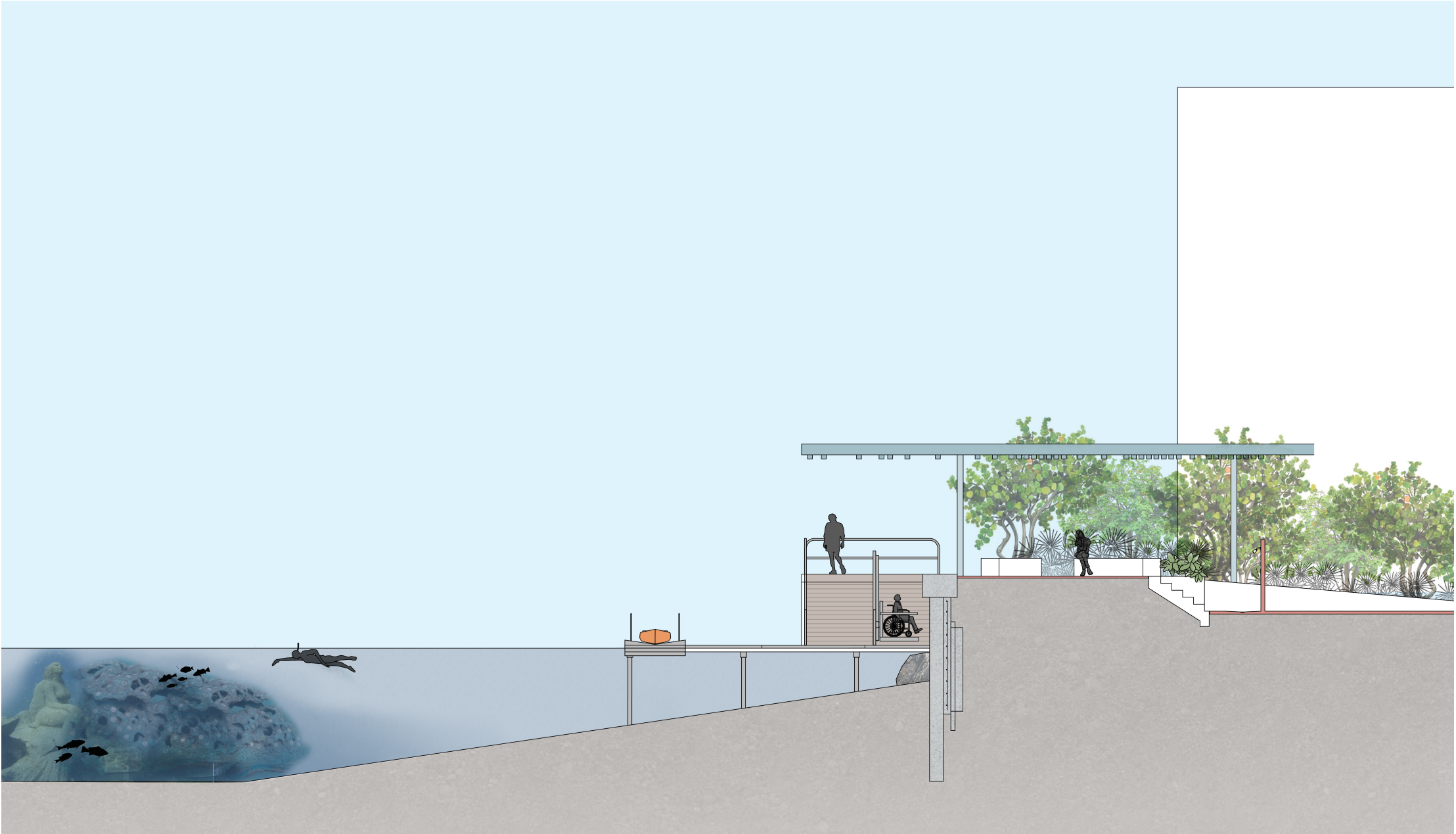
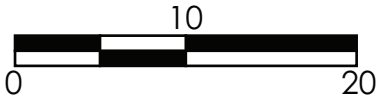




**W Bay Harbor Dr**



# 96th St Kayak Launch

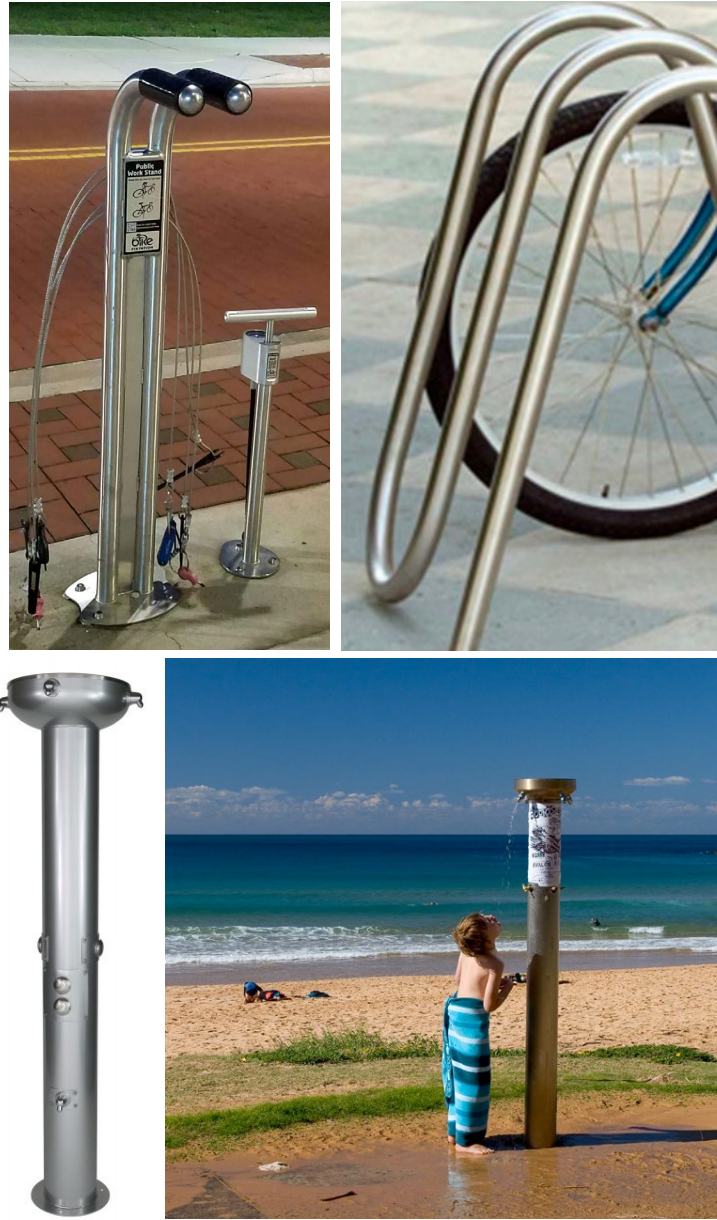






## ADA KAYAK LAUNCH

<https://thedockdoctors.com/halfmoon-kayak-launch>



## SITE AMENITIES

<https://www.mostdependable.com/product/590-smss/>  
<https://www.landscapeforms.com/en-US/product/Pages/Flo-Bike-Rack.aspx>



## ADA INCLINED PLATFORM LIFT

<https://taihee.com/wheelchair-lift/>

## **AGENDA ITEM REPORT**

June 11, 2025

**ITEM NUMBER: 23.**

**ITEM: Discussion** and **Possible** action regarding Town Hall. Sponsored by Town Attorney's Office

**DESCRIPTION:**

**RECOMMENDED ACTION:**

---

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**FINANCIAL ANALYSIS:**

**BUDGET IMPACT:**

---

Submitted By: Yvonne Hamilton, Town Clerk

**ATTACHMENTS**

None