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

SPECIAL TOWN COUNCIL MEETING – BUDGET MEETING AGENDA

August 3, 2026
6:00 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 Special Town Council Meeting – Budget Meeting of the Town Council of the Town of Bay Harbor Islands will take place in-person and virtually through the Zoom platform, on Monday, August 3, 2026, at 6:00 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/83503462486?pwd=pGgwsE3PibhMreDWZNtZVhhYUmwSla.1

Meeting ID: 835 0346 2486
Passcode: 104286

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: 835 0346 2486
Passcode: 104286

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 eherbello@bayharborislands-fl.gov prior to 4:00 p.m. the day prior to the meeting.

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

ROLL CALL:

PUBLIC COMMENT

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 require 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.

DISCUSSION ITEMS:

1. Consideration and Approval of a Resolution adopting the proposed Millage Rate for FY 2026-2027 and setting the dates and times for the First Budget Public Hearing and the Final Budget Public Hearing, pursuant to Florida Statute 200.065. It is suggested the Tentative Budget Hearing be held on September 8th at 6:00 p.m. and the Final Budget Hearing on September 24th at 6:00 p.m. Enclosed is a copy of the draft Resolution.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, DETERMINING THE TOWN'S PROPOSED MILLAGE RATES AS REQUIRED BY SECTION 200.065, FLORIDA STATUTES, AND SETTING THE DATE, TIME, AND PLACE OF PUBLIC HEARINGS TO ADOPT THE TENTATIVE AND FINAL MILLAGE AND BUDGET FOR FISCAL YEAR 2026-2027; DIRECTING THE TOWN CLERK AND THE TOWN MANAGER TO FILE THIS RESOLUTION WITH THE MIAMI-DADE COUNTY PROPERTY APPRAISER; AUTHORIZING THE TOWN MANAGER TO CHANGE THE BUDGET HEARING DATES IF NECESSARY; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.

STAFF RECOMMENDATION: Council's Discretion **POLL VOTE**

ADJOURNMENT: Approximately 8:00 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
August 3, 2026

ITEM NUMBER: 1.

ITEM: Consideration and Approval of a Resolution adopting the proposed Millage Rate for FY 2026-2027 and setting the dates and times for the First Budget Public Hearing and the Final Budget Public Hearing, pursuant to Florida Statute 200.065. It is suggested the Tentative Budget Hearing be held on September 8th at 6:00 p.m. and the Final Budget Hearing on September 24th at 6:00 p.m. Enclosed is a copy of the draft Resolution.

DESCRIPTION:
The legislative Charter of the Town of Bay Harbor Islands, Florida, provides, among other things, that the Town Council shall determine the amount, fix the rate of taxation, and make the annual tax levy for every Fiscal Year.

On July 1, 2026 the Miami-Dade County Property Appraiser (the "Property Appraiser") certified the assessed value of non-exempt Town property. Within 35 days of certification of value (i.e., by August 4, 2026) each taxing authority is required to certify the completed Form DR-420, Maximum Millage Levy Calculation, Preliminary Disclosure (Form DR-420MMP), and any additional forms and return them to the property appraiser. The taxing authority informs the property appraiser of the following:

- Prior year millage rate
- Current year proposed millage rate
- Current year rolled-back rate (calculated under s. 200.065, F.S.)
- The date, time, and meeting place of the tentative budget hearing

The current budget draft assumes a millage rate of 3.9000, which is 18.72% more than the rolled back rate. The resolution on the agenda for consideration reflects this assumption but the Town Council retains full discretion to establish whatever proposed millage rate it determines appropriate for Fiscal Year 2026-2027.

Rolled Back Rate

The current year roll-back rate, as computed pursuant to section 200.065, Florida Statutes, is 3.2851 mills, which is $3.2851 per $1,000.00 of assessed property within the Town of Bay Harbor Islands.

Schedule of Budget Public Hearings.

DATE	**TIME**	**PLACE**
First Budget Public Hearing Tuesday, September 8, 2026 *(To consider the proposed Millage Rate and Tentative Budget)*	6:00 PM	Morris N. Broad Community Center 1175 95th Street Bay Harbor Islands, FL 33154

Second Budget Public Hearing Thursday, September 24, 2026 *(To adopt a Millage Rate and Final Budget)*	6:00 PM	Morris N. Broad Community Center 1175 95th Street Bay Harbor Islands, FL 33154

RECOMMENDED ACTION:
Council's Discretion

FINANCIAL ANALYSIS:
The current draft budget assumes a millage rate of 3.9000**.** Based on the current July 1, 2026 property appraisers certified taxable values of $2,504,085,816, the millage rate of 3.9000 will yield revenue of $9,765,935 of ad valorem revenue, or about $1,742,960 more than last year.

BUDGET IMPACT:

Submitted By: Gerald Bryan, Finance Director

ATTACHMENTS

1.	Resolution - FY 2026-2027 Budget Proposed TRIM Rate and Budget Hearing Dates
2.	DR420_2026_210
3.	DR420MMP_2026_210
4.	02 - FY27 Budget Workshop - LIVE COUNCIL PRESENTATION FINAL
5.	02 - FY27 Detailed Budget Worksheet
6.	Florida_Amendment_3

RESOLUTION NO. ________

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, DETERMINING THE TOWN'S PROPOSED MILLAGE RATES AS REQUIRED BY SECTION 200.065, FLORIDA STATUTES, AND SETTING THE DATE, TIME, AND PLACE OF PUBLIC HEARINGS TO ADOPT THE TENTATIVE AND FINAL MILLAGE AND BUDGET FOR FISCAL YEAR 2026-2027; DIRECTING THE TOWN CLERK AND THE TOWN MANAGER TO FILE THIS RESOLUTION WITH THE MIAMI-DADE COUNTY PROPERTY APPRAISER; AUTHORIZING THE TOWN MANAGER TO CHANGE THE BUDGET HEARING DATES IF NECESSARY; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes provides a procedure for the adoption of ad valorem tax and millage rates associated therewith; and

WHEREAS, Section 200.065, Florida Statutes provides for the adoption of a proposed millage rate, together with the establishment of a rolled-back millage rate computed pursuant to Section 200.065(1), Florida Statutes; and

WHEREAS, on July 1, 2026, the Honorable Tomas Regalado, Miami-Dade County, Property Appraiser (the "Property Appraiser") served upon the Town of Bay Harbor Islands, Florida (the "Town") a "Certification of Taxable Value" certifying to the Town its 2026 taxable value; and

WHEREAS, the Town Manager and Staff have prepared a tentative budget and have computed a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes; and

WHEREAS, the provisions of Section 200.065, Florida Statutes require the Town,within thirty-five (35) days of service of the Certification of Taxable Value, to advise the Property Appraiser of the Town's proposed millage rate, the Town's rolled-back rate, and the date, time, and place at which public hearings will be held to adopt the tentative and final millage and budgets.

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

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. Declaration of Proposed Millage Rate. The proposed millage rate for the Town of Bay Harbor Islands for Fiscal Year 2026-2027 is declared to be **3.9000** mills, which is $**3.9000** per $1,000.00 of assessed property within the Town of Bay Harbor Islands.

Section 3. Declaration of Rolled-Back Rate. The current year roll-back rate, as computed pursuant to section 200.065, Florida Statutes, is **3.2851** mills, which is **$3.2851** per $1,000.00 of assessed property within the Town of Bay Harbor Islands. The proposed millage rate is **18.72%** more than the rolled-back rate.

Section 4. Schedule of Millage and Budget Hearings. The proposed date, time, and place of the first and second public hearings are hereby set by the Town Council as follows:

DATE	TIME	PLACE

1st Budget Hearing September 8th, 2026 *(Tuesday)* *(To consider the proposed millage rate and tentative budget)*	6:00 PM	Morris N. Broad Community Center 1175 95th Street Bay Harbor Islands, FL 33154
2nd Budget Hearing September 24, 2026 *(Thursday)* *(To adopt a millage rate and final budget)*	6:00 PM	Morris N. Broad Community Center 1175 95th Street Bay Harbor Islands, FL 33154

Section 5. **Transmittal.** The Town Clerk and Town Manager are directed to take all necessary steps to submit the Town's 2026 Certification of Taxable Valuable (DR-420) Form and provide a Certified Copy of this Resolution to the Honorable Tomas Regalado, Property Appraiser of Miami-Dade County, on or before August 4, 2026.

Section 6. **Authorization.** In the event that the Miami-Dade County Board of County Commissioners or the Miami-Dade County School Board schedule or reschedule a Budget Hearing on a date scheduled for a Town of Bay Harbor Islands Budget Hearing, the Town Manager is authorized to change the date of either or both Town budget hearings.

Section 7. Effective Date. This Resolution shall take effect immediately upon adoption.

Passed and adopted this 3rd day of August, 2026.

FINAL VOTE ON ADOPTION:

Mayor Isaac Salver	_______
Vice Mayor Stephanie Bruder	_______
Council Member Molly Diallo	_______
Council Member Joshua Fuller	_______
Council Member Eric Rappaport	_______
Council Member Elchonon Shagalov	_______
Council Member Robert Yaffe	_______

____
Isaac Salver
Mayor

ATTEST:

____
Evelyn Herbello, MMC
Town Clerk

Approved as to Form and Legal Sufficiency:

____
McCarter & English, LLP
Interim Town Attorney
BY: Tania Cruz-Gimenez, Esq.

FLORIDA Department of Revenue

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Miami-Dade
Principal Authority : Town of Bay Harbor Islands	Taxing Authority : Town of Bay Harbor Islands - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$		2,472,655,111	(1)
2.	Current year taxable value of personal property for operating purposes	$		31,430,705	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		0	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		2,504,085,816	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$		61,819,681	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		2,442,266,135	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		2,319,918,675	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 7/1/2026 11:38:08 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*		3.4583 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	8,022,975	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	8,022,975	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	-0-	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	2,442,266,135	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*		3.2851 per $1000	(16)
17.	Current year proposed operating millage rate		3.9000 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	9,765,935	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 8,022,975	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	3.2851 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 8,226,172	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 9,765,935	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	3.9000 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	18.72 %	(27)

First public budget hearing	Date : 9/8/2026	Time : 6:00 PM EST	Place : Morris N Broad Community Center, 1175 95th Street Bay Harbor Islands 33154

SIGN HERE	**Taxing Authority Certification**	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :	Date :
	Title :	Contact Name and Contact Title :
	Mailing Address :	Physical Address :
	City, State, Zip :	Phone Number : / Fax Number :

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

FLORIDA Department of Revenue

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

Year: 2026	County: Miami-Dade
Principal Authority Name: Town of Bay Harbor Islands	Taxing Authority Name: Town of Bay Harbor Islands - Operating

1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes ☑ No	(1)
	IF YES, STOP *STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.*		
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	3.2851 per $1,000	(2)
	Calculate maximum millage levy		
3.	Majority vote maximum millage rate allowed *(Enter rolled-back rate from line 2)*	3.2851 per $1,000	(3)
4.	Two-thirds vote maximum millage rate allowed *(Multiply Line 3 by 1.10)*	3.6136 per $1,000	(4)
5.	Current year proposed millage rate (See page 3 for Instructions)	3.9000 per $1,000	(5)
6.	**Minimum vote required to levy proposed millage:** (Check one)		(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. *Enter Line 3 on Line 7.*		
☐	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to proposed rate. *Enter Line 5 on Line 7.*		
☑	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. *Enter Line 5 on Line 7.*		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. *Enter Line 5 on Line 7.*		
7.	The selection on Line 6 allows a maximum millage rate of *(Enter rate indicated by choice on Line 6)*	3.9000 per $1,000	(7)
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	$ 2,504,085,816	(8)
9.	Current year proposed taxes *(Line 5 multiplied by Line 8, divided by 1,000)*	$ 9,765,935	(9)
10.	Total taxes levied at the maximum millage rate *(Line 7 multiplied by Line 8, divided by 1,000)*	$ 9,765,935	(10)
	DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs) STOP ***STOP HERE. SIGN AND SUBMIT.***		
11.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. *(The sum of all Lines 9 from each district's Form DR-420MM-P)*	$ 0	(11)
12.	Total current year proposed taxes *(Line 9 plus Line 11)*	$ 9,765,935	(12)
	Total Maximum Taxes		
13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 10 from each district's Form DR-420MM-P)*	$ 0	(13)
14.	Total taxes at maximum millage rate *(Line 10 plus line 13)*	$ 9,765,935	(14)
	Total Maximum Versus Total Taxes Levied		
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☑ YES ☐ NO	(15)

Continued on page 2

<table>
<tr><td rowspan="5">S I G N

H E R E</td><td>Taxing Authority Certification
Town of Bay Harbor Islands - Operating</td><td colspan="3">I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.</td></tr>
<tr><td colspan="3">Signature of Chief Administrative Officer :</td><td>Date :</td></tr>
<tr><td colspan="2">Title:</td><td colspan="2">Contact Name and Contact Title:</td></tr>
<tr><td colspan="2">Mailing Address:</td><td colspan="2">Physical Address:</td></tr>
<tr><td colspan="2">City, State, Zip:</td><td>Phone Number:</td><td>Fax Number:</td></tr>
</table>

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at https://eportal.oasys.floridarevenue.com/.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form provides for the calculation of the maximum tax levy for the current year allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

Form DR-420MM-P shows the preliminary maximum millages and taxes levied based on the proposed adoption vote. Each taxing authority must complete, sign, and submit this DR-420MM-P and DR-420, *Certification of Taxable Value* to the property appraiser.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority must file Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*, with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

Line Instructions

Lines 3 and 4

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 5

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 7

Enter the millage rate indicated by the box checked in Line 6. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the rolled-back rate. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 7, rather than the maximum rate, so that the comparisons on Lines 11 through 15 are accurate.

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at floridarevenue.com/property/forms.

Form	Form Title
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation - Final Disclosure
DR-487	Certification of Compliance

TOWN OF
BAY HARBOR ISLANDS
FLORIDA

FY 2026-2027

PROPOSED BUDGET WORKSHOP

Town Manager Recommended Budget

COUNCIL BUDGET WORKSHOP

FY27

FISCAL PLAN + OPERATING PRIORITIES

JULY 2026

TOWN OF BAY HARBOR ISLANDS FLORIDA

FY27 Tax Rate Adjustment

EXECUTIVE OVERVIEW

RECOMMENDED MILLAGE	MEDIAN HOMESTEAD IMPACT	GENERAL FUND GROWTH	ALL FUNDS
3.4583 → 3.9000	**$10 / month**	**1.1%**	**-8.8%**
Manager recommendation	$120 annually	$158,782 increase	$4.8M decrease

Why the rate change is recommended

- Historically low millage rates no longer generate enough recurring revenue to cover General Fund operations.
- The recommended rate closes the current operating gap.

What staff did first

- Reviewed every department and reduced or deferred spending where possible without affecting public safety or core services.
- Deferred software implementations and equipment upgrades.
- Reduced outside contractual services and shifted work to existing staff and in-house resources.
- Maintained services and limited expansion to programs supported by user fees or other resources.

Property Value and Recommended Millage

MILLAGE AND REVENUE

FY2026 TAXABLE VALUE

$2,346,469,213

Gross taxable value for operating purposes

FY2027 TAXABLE VALUE

$2,504,085,816

Gross taxable value for operating purposes

FY2026 BUDGETED REVENUE

$7,709,055

Budgeted revenue at 95% of gross levy

FY2027 BUDGETED REVENUE

$9,277,638

Budgeted revenue at 95% of gross levy

Scenario	Millage	Gross tax levy	Budgeted revenue	Vote requirement
Rolled-back / majority maximum	3.2851	$8,226,172	$7,814,864	Majority
Two-thirds maximum	3.6136	$9,048,765	$8,596,326	Two-thirds
Manager recommended	**3.9000**	$9,765,935	$9,277,638	**Unanimous**
Reference only	4.0000	$10,016,343	$9,515,526	Reference only

Gross tax levy is calculated by applying the millage rate to the Town's gross taxable value for operating purposes. For this presentation, budgeted revenue is shown at 95 percent of the gross tax levy.

Budgeted revenue by millage rate

Budgeted revenue at 95% of gross levy

One mill: $2,504,086 gross tax levy
$2,378,882 budgeted revenue

The proposed 3.9000 millage rate is above the two-thirds maximum of 3.6136 and, if adopted, requires a unanimous vote of the Town Council.

At 3.9000 mills, FY2027 budgeted revenue is approximately $9.3 million, about $1.6 million above FY2026 budgeted revenue.

TOWN OF BAY HARBOR ISLANDS FLORIDA

Taxable Value and Millage History

2017 TO 2027

TAXABLE VALUE GROWTH

+$1.6B

FY2017 to FY2027

FY2026 MILLAGE

3.4583

Actual

FY2027 PROPOSAL

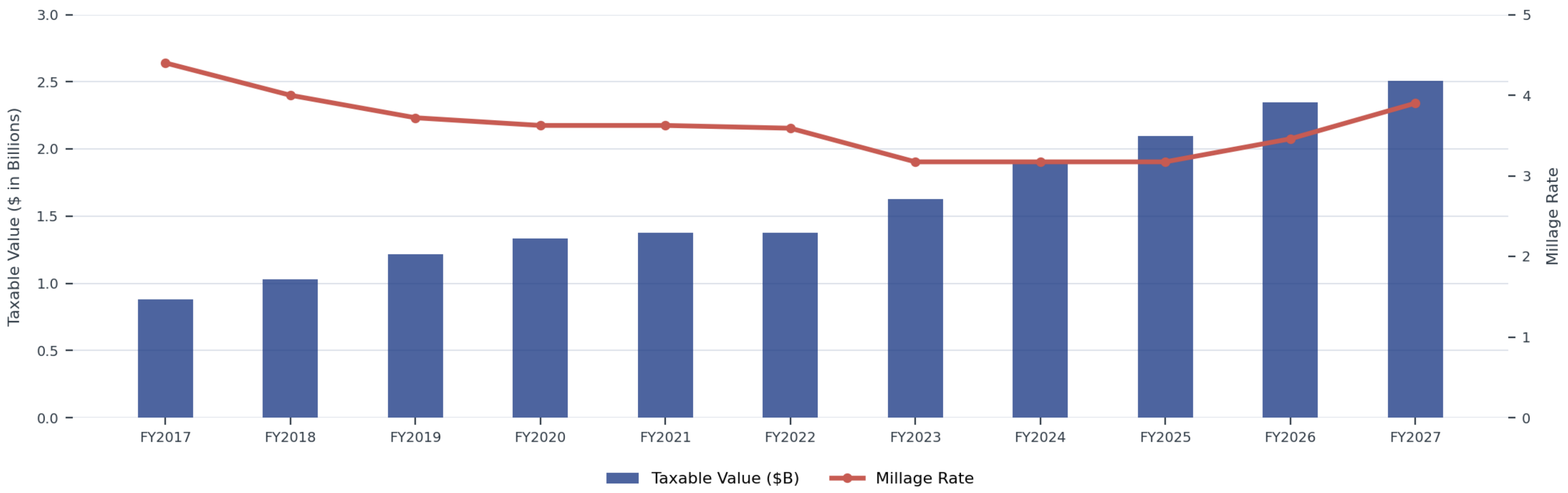
3.9000

Manager recommendation

SOURCE VALUE

$2.5B

July 1, 2026 actual taxable value



Taxable-value growth includes existing property value and new construction.

Source: Miami-Dade County Property Appraiser actual taxable values as of July 1, 2026; FY2027 rate shown as Manager recommendation.

TOWN OF BAY HARBOR ISLANDS FLORIDA

Median Homestead Property Tax Impact

RESIDENT IMPACT

ASSESSED VALUE
$321,206
Median homestead property

TOWN TAX FY2026
$938
3.4583 mills

TOWN TAX FY2027
$1,058
3.9000 mills

ANNUAL INCREASE
$120
$10 per month

Taxing authority	FY2026 rate	FY2027 rate	FY2026 tax	FY2027 tax
Miami-Dade School Board	6.6330	6.6330	$1,965	$1,965
Voted School Operating	1.0000	1.0000	$296	$296
State and regional agencies	0.7219	0.7219	$196	$196
Miami-Dade County	7.6688	7.6688	$2,783	$2,783
Town of Bay Harbor Islands	3.4583	3.9000	$938	$1,058
Combined taxes			$5,178	$5,298

$10
per month

Other taxing authorities are shown at the same rates for comparison. The $120 annual increase is entirely attributable to the proposed Town millage change.

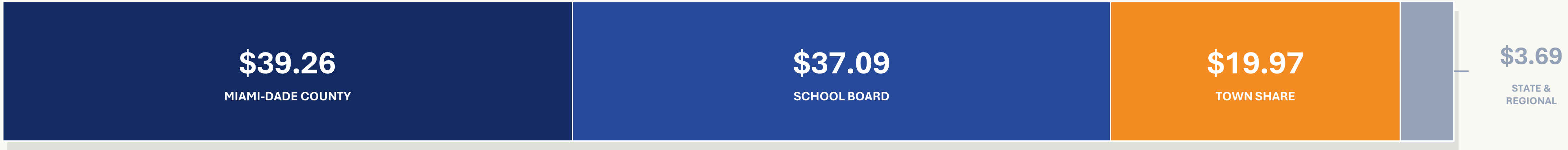
Core homestead exemption used: first $25,000 applies to all property taxes; second $25,000 applies to non-school taxes only.

Where Your Property Tax Dollars Go

TAX DISTRIBUTION

HOW EACH $100 OF PROPERTY TAXES IS DISTRIBUTED

The orange portion is the Town share. The rest goes to other taxing authorities.



MIAMI-DADE COUNTY

$39.26

Police, fire rescue, libraries and countywide services

SCHOOL BOARD

$37.09

Schools, teachers, facilities and programs

TOWN SHARE

$19.97

Town police, public works, parks and operations

STATE & REGIONAL

$3.69

Water management, children and navigation districts

The Town receives only $19.97 of every $100. More than $80 goes to Miami-Dade County, the School Board, and state or regional agencies.

TOWN OF BAY HARBOR ISLANDS FLORIDA

Budget Assumptions and Items Still Pending

BUDGET FRAMEWORK

Compensation assumptions

- General employees: 3% cost-of-living adjustment for employees in place on Oct. 1, 2026.
- General employees: 2.5% merit increase for satisfactory or above performance.
- Police bargaining unit: 5% increase to all salary schedule steps effective Oct. 1, 2026.
- Health insurance: budget assumes a 25% increase while renewal quotes remain pending.
- Pension rates shown are estimates until actuarially determined FY2026-27 rates are received.

Pending items

- Union negotiations for General Employees and Police agreements, both expiring Sept. 30, 2026.
- Final health insurance renewal rates.
- Actuarially determined pension contribution rates.
- State estimates for communication services tax, sales tax, and other intergovernmental revenues, expected in mid-August.
- Final departmental adjustments and Council direction.

This is a preliminary budget. Amounts will be refined before adoption.

TOWN OF BAY HARBOR ISLANDS FLORIDA

FY2027 Proposed Cost-of-Living Adjustment

COMPENSATION

TOTAL PROPOSED COLA

$417,318

Including FICA and estimated pension

NON-UNION ADMIN

$185,311

3% COLA

POLICE (PBA)

$148,519

5% step adjustment

GENERAL UNION

$78,381

3% COLA

Employee group	2.5%	3.0%	5.0%	FICA	Pension	Total
Administration / non-union	-	$145,799	-	$11,154	$28,358	$185,311
Part-time non-sworn	-	$4,744	-	$363	-	$5,107
Part-time sworn	-	-	-	-	-	-
Sworn officers (PBA)	-	-	$112,285	$8,590	$27,645	$148,519
Union non-sworn (AFSCME)	-	$61,669	-	$4,718	$11,995	$78,381
FY2027 total	-	$212,212	$112,285	$24,824	$67,997	$417,318

Pension impacts are estimated. Final actuarially determined contribution rates remain pending.

TOWN OF BAY HARBOR ISLANDS FLORIDA

FY2027 Proposed Merit Increase

COMPENSATION

TOTAL PROPOSED MERIT

$226,335

Including FICA and estimated pension

ADMINISTRATION / NON-UNION

$159,058

2.5% merit

GENERAL UNION

$67,277

2.5% merit

Employee group	2.5%	3.0%	5.0%	FICA	Pension	Total
Administration / non-union	$125,144	-	-	$9,574	$24,341	$159,058
Part-time non-sworn	-	-	-	-	-	-
Part-time sworn	-	-	-	-	-	-
Sworn officers	-	-	-	-	-	-
Union non-sworn	$52,932	-	-	$4,049	$10,295	$67,277
FY2027 total	$178,076	-	-	$13,623	$34,636	$226,335

Excludes contractually obligated longevity increases or lump-sum payouts for sworn police officers that occur at specified service intervals, including 10, 12, 15, 18, 20, and 25 years.

TOWN OF BAY HARBOR ISLANDS FLORIDA

Overall FY2027 Budget Highlights

FISCAL RESPONSIBILITY

ALL FUNDS

$49.3M

Down $4.8M (8.8%)

GENERAL FUND

$14.7M

Up $158,782 (1.1%)

LAW ENFORCEMENT

$7.5M

Up only 0.7%

CAPITAL PROJECTS

$1.0M

Down 55.1%

LEAN SPENDING

Deferred software and equipment upgrades; reduced outside contracts; expanded in-house work.

NO NEW GENERAL FUND POSITIONS

Building Fund additions are fee-supported. Parking will fill an existing vacant position.

SERVICE CONTINUITY

Maintains core services and expands programs only where user fees or other resources can offset costs.

$450,000 APPROPRIATION

State appropriation approved for water system improvement projects.

CAPITAL FOCUS

Broad Causeway design, sewer ejector stations and force mains, Block 11 water relocation, and stormwater improvements.

PENDING INPUTS

Health insurance, pension rates, union negotiations, and state revenue estimates will be updated before adoption.

TOWN OF BAY HARBOR ISLANDS FLORIDA

How the Town’s Funds Are Supported

BUDGET FUNDAMENTALS

GOVERNMENTAL FUNDS

EXAMPLES

General Fund
Capital Projects Fund

HOW IT IS SUPPORTED

Supported primarily by property taxes, other taxes, fees, and intergovernmental revenue.

SPECIAL REVENUE FUNDS

EXAMPLES

Youth Development
Park Impact Fees
Other legally restricted revenues

HOW IT IS SUPPORTED

Supported by grants, impact fees, or other revenues restricted to defined purposes.

ENTERPRISE FUNDS

EXAMPLES

Causeway • Sewer • Water
Parking • Solid Waste • Stormwater

HOW IT IS SUPPORTED

Supported primarily by charges and fees associated with the services they provide.

Revenue available in one fund cannot automatically be used for an unrelated purpose in another fund.

General Fund by Department

DEPARTMENT SUMMARY

FY2027 GENERAL FUND

$14,664,794

FY2026: $14,506,012

NET CHANGE

$158,782

1.1% increase

LARGEST DEPARTMENT

$7.5M

Law Enforcement

NEW DEPARTMENT

$204,629

Communications

Department	FY2027	Change
Town Council	$288,889	-14.8%
Office of Town Manager	$503,571	-1.3%
Communications	$204,629	NEW
Town Clerk	$363,242	-1.0%
Finance & Administration	$580,584	-16.8%
Information Technology	$551,030	-9.7%
Human Resources	$216,125	-6.4%
Legal Counsel	$400,000	+33.3%
Debt Service	$510,058	+29.1%

Department	FY2027	Change
Public Buildings	$625,571	+6.9%
Law Enforcement	$7,515,384	+0.7%
Code Compliance	$148,010	-21.2%
Other Public Safety	$184,804	+0.4%
Streets and Parkways	$608,442	+4.7%
Parks and Recreation	$1,333,780	-7.0%
Public Transportation	$280,676	0.0%
Transfers Out	$350,000	+3.0%

DISCUSSION AND DIRECTION

FY 2026-2027 Proposed Budget Workshop

Questions, priorities, and Town Council direction

Town Council

General Fund | Department 5110

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$288,888.50	$339,208.00	($50,319.50)	-14.8%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	Executive Salaries	7.00	7.00	—	0.0%
Personnel Services	Group Insurance	142,999.50	122,719.00	20,280.50	16.5%
Operating Expenses	Communications and Freight	—	20,000.00	(20,000.00)	-100.0%
Operating Expenses	Insurance	1,732.00	1,732.00	—	0.0%
Operating Expenses	Office Supplies	2,000.00	2,000.00	—	0.0%
Operating Expenses	Operating Supplies	5,000.00	2,000.00	3,000.00	150.0%
Operating Expenses	Other Current Charges	66,350.00	63,250.00	3,100.00	4.9%
Operating Expenses	Printing & Binding	20,000.00	60,000.00	(40,000.00)	-66.7%
Operating Expenses	Professional Services	2,800.00	25,000.00	(22,200.00)	-88.8%
Operating Expenses	Promotional Activities	3,000.00	2,500.00	500.00	20.0%
Operating Expenses	Publications and Training	15,000.00	15,000.00	—	0.0%
Operating Expenses	Travel & Per Diem	30,000.00	25,000.00	5,000.00	20.0%
	Town Council Total	**288,888.50**	**339,208.00**	**(50,319.50)**	**-14.8%**

TOWN OF
BAY HARBOR
ISLANDS
FLORIDA

DETAILED BUDGET WORKSHEET

Office of Town Manager

General Fund | Department 5120

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$503,571.42	$510,000.00	($6,428.58)	-1.3%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	8,805.09	5,293.00	3,512.09	66.4%
Personnel Services	Group Insurance	11,371.42	12,247.00	(875.58)	-7.1%
Personnel Services	Regular Salaries & Wages	121,779.23	74,681.00	47,098.23	63.1%
Personnel Services	Retirement Contribution	10,995.09	6,676.00	4,319.09	64.7%
Personnel Services	Workers' Compensation'	369.09	271.00	98.09	36.2%
Operating Expenses	Communications and Freight	1,500.00	20,500.00	(19,000.00)	-92.7%
Operating Expenses	Insurance	8,944.00	8,944.00	—	0.0%
Operating Expenses	Office Supplies	5,000.00	5,000.00	—	0.0%
Operating Expenses	Operating Supplies	1,500.00	1,500.00	—	0.0%
Operating Expenses	Other Contractual Service Payroll Fee	550.00	550.00	—	0.0%
Operating Expenses	Other Contractual Services	31,000.00	41,974.00	(10,974.00)	-26.1%
Operating Expenses	Other Contractual Services-Hurricane Disaster	30,000.00	50,000.00	(20,000.00)	-40.0%
Operating Expenses	Other Current Charges	106,000.00	100,213.00	5,787.00	5.8%
Operating Expenses	Printing & Binding	2,000.00	3,000.00	(1,000.00)	-33.3%
Operating Expenses	Professional Services	57,612.50	100,436.00	(42,823.50)	-42.6%
Operating Expenses	Promotional Activities	51,000.00	45,000.00	6,000.00	13.3%
Operating Expenses	Publications and Training	12,245.00	12,315.00	(70.00)	-0.6%
Operating Expenses	Repairs & Maintenance	500.00	1,000.00	(500.00)	-50.0%
Operating Expenses	Travel & Per Diem	17,400.00	20,400.00	(3,000.00)	-14.7%
Capital Outlay	Machinery & Equipment	25,000.00	—	25,000.00	NEW
	Office of Town Manager Total	**503,571.42**	**510,000.00**	**(6,428.58)**	**-1.3%**

DETAILED BUDGET WORKSHEET

Communications

General Fund | Department 5121

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$204,628.75	$0.00	$204,628.75	NEW

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	3,803.32	—	3,803.32	NEW
Personnel Services	Group Insurance	6,563.69	—	6,563.69	NEW
Personnel Services	Regular Salaries & Wages	48,036.63	—	48,036.63	NEW
Personnel Services	Retirement Contribution	4,803.66	—	4,803.66	NEW
Personnel Services	Workers' Compensation	62.45	—	62.45	NEW
Operating Expenses	Office Supplies	1,000.00	—	1,000.00	NEW
Operating Expenses	Other Contractual Services	57,859.00	—	57,859.00	NEW
Operating Expenses	Other Current Charges	4,700.00	—	4,700.00	NEW
Operating Expenses	Printing & Binding	47,400.00	—	47,400.00	NEW
Operating Expenses	Promotional Activities	21,500.00	—	21,500.00	NEW
Operating Expenses	Publications and Training	7,400.00	—	7,400.00	NEW
Operating Expenses	Travel & Per Diem	1,500.00	—	1,500.00	NEW
	Communications Total	**204,628.75**	**—**	**204,628.75**	**NEW**

DETAILED BUDGET WORKSHEET

Town Clerk

General Fund | Department 5125

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$363,242.22	$367,094.00	($3,851.78)	-1.0%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	13,280.35	12,796.00	484.35	3.8%
Personnel Services	Group Insurance	17,604.52	14,654.00	2,950.52	20.1%
Personnel Services	Regular Salaries & Wages	178,099.29	176,363.00	1,736.29	1.0%
Personnel Services	Retirement Contribution	17,071.93	16,438.00	633.93	3.9%
Personnel Services	Workers' Compensation'	244.13	214.00	30.13	14.1%
Operating Expenses	Communications and Freight	1,000.00	500.00	500.00	100.0%
Operating Expenses	Finance Rentals & Leases	6,000.00	3,072.00	2,928.00	95.3%
Operating Expenses	Insurance	2,312.00	2,312.00	—	0.0%
Operating Expenses	Operating Rentals & Leases	2,000.00	8,000.00	(6,000.00)	-75.0%
Operating Expenses	Operating Supplies	5,000.00	1,500.00	3,500.00	233.3%
Operating Expenses	Other Contractual Services	43,380.00	48,245.00	(4,865.00)	-10.1%
Operating Expenses	Other Current Charges	45,300.00	37,000.00	8,300.00	22.4%
Operating Expenses	Printing & Binding	12,250.00	15,000.00	(2,750.00)	-18.3%
Operating Expenses	Professional Services	—	15,000.00	(15,000.00)	-100.0%
Operating Expenses	Publications and Training	3,200.00	3,000.00	200.00	6.7%
Operating Expenses	Repairs & Maintenance	500.00	500.00	—	0.0%
Operating Expenses	Travel & Per Diem	7,000.00	4,000.00	3,000.00	75.0%
Capital Outlay	Computer Software	9,000.00	8,500.00	500.00	5.9%
	Town Clerk Total	**363,242.22**	**367,094.00**	**(3,851.78)**	**-1.0%**

TOWN OF BAY HARBOR ISLANDS FLORIDA

DETAILED BUDGET WORKSHEET

Finance & Administration

General Fund | Department 5130

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$580,584.24	$697,500.00	($116,915.76)	-16.8%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	26,781.71	23,272.00	3,509.71	15.1%
Personnel Services	Group Insurance	42,444.58	48,346.00	(5,901.42)	-12.2%
Personnel Services	Regular Salaries & Wages	358,060.47	307,284.00	50,776.47	16.5%
Personnel Services	Retirement Contribution	30,685.18	27,961.00	2,724.18	9.7%
Personnel Services	Unemployment Compensation	—	1,500.00	(1,500.00)	-100.0%
Personnel Services	Workers' Compensation'	1,138.80	364.00	774.80	212.9%
Operating Expenses	Accounting & Auditing	14,725.00	25,000.00	(10,275.00)	-41.1%
Operating Expenses	Communications and Freight	250.00	600.00	(350.00)	-58.3%
Operating Expenses	Insurance	3,088.00	3,088.00	—	0.0%
Operating Expenses	Office Supplies	5,000.00	5,000.00	—	0.0%
Operating Expenses	Operating Rentals & Leases	—	6,000.00	(6,000.00)	-100.0%
Operating Expenses	Operating Supplies	5,500.00	6,500.00	(1,000.00)	-15.4%
Operating Expenses	Other Contractual Service Payroll Fee	2,000.00	2,000.00	—	0.0%
Operating Expenses	Other Contractual Services	72,295.50	67,200.00	5,095.50	7.6%
Operating Expenses	Other Current Charges	3,800.00	3,800.00	—	0.0%
Operating Expenses	Printing & Binding	2,550.00	3,050.00	(500.00)	-16.4%
Operating Expenses	Professional Services	—	136,250.00	(136,250.00)	-100.0%
Operating Expenses	Publications and Training	7,065.00	14,685.00	(7,620.00)	-51.9%
Operating Expenses	Travel & Per Diem	5,200.00	15,600.00	(10,400.00)	-66.7%
	Finance & Administration Total	**580,584.24**	**697,500.00**	**(116,915.76)**	**-16.8%**

TOWN OF BAY HARBOR ISLANDS FLORIDA

DETAILED BUDGET WORKSHEET

Information Technology

General Fund | Department 5135

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$551,029.65	$610,354.00	($59,324.35)	-9.7%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	6,650.27	5,858.00	792.27	13.5%
Personnel Services	Group Insurance	16,601.05	13,766.00	2,835.05	20.6%
Personnel Services	Overtime Pay	2,000.00	2,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	89,931.67	79,579.00	10,352.67	13.0%
Personnel Services	Retirement Contribution	7,673.36	7,268.00	405.36	5.6%
Personnel Services	Unemployment Compensation	1,000.00	1,000.00	—	0.0%
Personnel Services	Workers' Compensation'	1,438.30	1,239.00	199.30	16.1%
Operating Expenses	Communications and Freight	117,840.00	157,644.00	(39,804.00)	-25.2%
Operating Expenses	Insurance	1,800.00	1,800.00	—	0.0%
Operating Expenses	Operating Supplies	15,000.00	80,000.00	(65,000.00)	-81.2%
Operating Expenses	Other Contractual Service Payroll Fee	500.00	1,300.00	(800.00)	-61.5%
Operating Expenses	Other Contractual Services	182,095.00	144,400.00	37,695.00	26.1%
Operating Expenses	Other Current Charges	—	8,000.00	(8,000.00)	-100.0%
Operating Expenses	Professional Services	—	24,000.00	(24,000.00)	-100.0%
Operating Expenses	Publications and Training	3,500.00	3,500.00	—	0.0%
Operating Expenses	Repairs & Maintenance	57,000.00	45,000.00	12,000.00	26.7%
Operating Expenses	Travel & Per Diem	4,000.00	4,000.00	—	0.0%
Capital Outlay	Computer Software	24,000.00	—	24,000.00	NEW
Capital Outlay	Machinery & Equipment	20,000.00	30,000.00	(10,000.00)	-33.3%
	Information Technology Total	**551,029.65**	**610,354.00**	**(59,324.35)**	**-9.7%**

DETAILED BUDGET WORKSHEET

Human Resources

General Fund | Department 5137

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$216,124.61	$230,990.00	($14,865.39)	-6.4%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	6,333.57	6,016.00	317.57	5.3%
Personnel Services	Group Insurance	10,066.13	13,809.00	(3,742.87)	-27.1%
Personnel Services	Regular Salaries & Wages	84,791.75	80,647.00	4,144.75	5.1%
Personnel Services	Retirement Contribution	8,111.17	7,697.00	414.17	5.4%
Personnel Services	Workers' Compensation	115.99	100.00	15.99	16.0%
Operating Expenses	Communications and Freight	200.00	200.00	—	0.0%
Operating Expenses	Insurance	1,396.00	1,396.00	—	0.0%
Operating Expenses	Office Supplies	1,000.00	1,000.00	—	0.0%
Operating Expenses	Operating Supplies	13,000.00	17,000.00	(4,000.00)	-23.5%
Operating Expenses	Other Contractual Service Payroll Fee	500.00	500.00	—	0.0%
Operating Expenses	Other Contractual Services	30,060.00	40,295.00	(10,235.00)	-25.4%
Operating Expenses	Other Current Charges	22,050.00	22,050.00	—	0.0%
Operating Expenses	Promotional Activities	21,800.00	19,000.00	2,800.00	14.7%
Operating Expenses	Publications and Training	10,000.00	15,800.00	(5,800.00)	-36.7%
Operating Expenses	Travel & Per Diem	6,700.00	5,480.00	1,220.00	22.3%
	Human Resources Total	**216,124.61**	**230,990.00**	**(14,865.39)**	**-6.4%**

DETAILED BUDGET WORKSHEET

Legal Counsel

General Fund | Department 5140

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$400,000.00	$300,000.00	$100,000.00	33.3%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Operating Expenses	Professional Services	400,000.00	300,000.00	100,000.00	33.3%
	Legal Counsel Total	**400,000.00**	**300,000.00**	**100,000.00**	**33.3%**

Debt Service

General Fund | Department 5170

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$510,058.30	$395,095.00	$114,963.30	29.1%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Debt Service	Interest	130,058.30	23,095.00	106,963.30	463.1%
Debt Service	Principal Payments	380,000.00	372,000.00	8,000.00	2.2%
	Debt Service Total	**510,058.30**	**395,095.00**	**114,963.30**	**29.1%**

TOWN OF BAY HARBOR ISLANDS FLORIDA

DETAILED BUDGET WORKSHEET

Public Buildings

General Fund | Department 5190

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$625,571.05	$585,215.00	$40,356.05	6.9%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	13,225.48	18,608.00	(5,382.52)	-28.9%
Personnel Services	Group Insurance	63,475.40	69,759.00	(6,283.60)	-9.0%
Personnel Services	Overtime Pay	5,000.00	5,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	242,303.79	245,776.00	(3,472.21)	-1.4%
Personnel Services	Retirement Contribution	17,025.01	23,865.00	(6,839.99)	-28.7%
Personnel Services	Unemployment Compensation	1,500.00	1,500.00	—	0.0%
Personnel Services	Workers' Compensation'	10,702.37	11,900.00	(1,197.63)	-10.1%
Operating Expenses	Fuel-Vehicles	2,500.00	2,500.00	—	0.0%
Operating Expenses	Insurance	66,832.00	66,832.00	—	0.0%
Operating Expenses	Office Supplies	2,000.00	5,000.00	(3,000.00)	-60.0%
Operating Expenses	Operating Rentals & Leases	46,512.00	24,000.00	22,512.00	93.8%
Operating Expenses	Operating Supplies	10,000.00	23,500.00	(13,500.00)	-57.4%
Operating Expenses	Other Contractual Services	30,995.00	26,875.00	4,120.00	15.3%
Operating Expenses	Other Current Charges	6,500.00	3,400.00	3,100.00	91.2%
Operating Expenses	Repairs & Maintenance	8,000.00	14,000.00	(6,000.00)	-42.9%
Operating Expenses	Utility Services	90,000.00	33,700.00	56,300.00	167.1%
Capital Outlay	Machinery & Equipment	9,000.00	9,000.00	—	0.0%
	Public Buildings Total	**625,571.05**	**585,215.00**	**40,356.05**	**6.9%**

DETAILED BUDGET WORKSHEET

Law Enforcement

General Fund | Department 5210

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$7,515,383.55	$7,462,533.00	$52,850.55	0.7%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	287,756.70	315,941.00	(28,184.30)	-8.9%
Personnel Services	Group Insurance	570,909.35	614,516.00	(43,606.65)	-7.1%
Personnel Services	Overtime Pay	200,000.00	200,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	4,429,792.24	4,291,767.00	138,025.24	3.2%
Personnel Services	Retirement Contribution	652,128.23	718,977.00	(66,848.77)	-9.3%
Personnel Services	Unemployment Compensation	1,000.00	1,000.00	—	0.0%
Personnel Services	Workers' Compensation'	83,948.93	84,837.00	(888.07)	-1.0%
Operating Expenses	Communications and Freight	1,500.00	1,000.00	500.00	50.0%
Operating Expenses	Finance Rentals & Leases	2,400.00	2,400.00	—	0.0%
Operating Expenses	Fuel-Vehicles	130,000.00	103,000.00	27,000.00	26.2%
Operating Expenses	Insurance	55,828.00	55,828.00	—	0.0%
Operating Expenses	Operating Rentals & Leases	7,000.00	7,000.00	—	0.0%
Operating Expenses	Operating Supplies	129,080.00	129,825.00	(745.00)	-0.6%
Operating Expenses	Operating Supplies-D.A.R.E.	1,000.00	1,000.00	—	0.0%
Operating Expenses	Other Contractual Service Payroll Fee	28,000.00	28,000.00	—	0.0%
Operating Expenses	Other Contractual Services	100,425.00	113,526.00	(13,101.00)	-11.5%
Operating Expenses	Other Current Charges	23,000.00	20,600.00	2,400.00	11.7%
Operating Expenses	Printing & Binding	11,900.00	9,500.00	2,400.00	25.3%
Operating Expenses	Professional Services	22,710.00	27,000.00	(4,290.00)	-15.9%
Operating Expenses	Promotional Activities	31,500.00	36,500.00	(5,000.00)	-13.7%
Operating Expenses	Publications and Training	85,850.00	69,780.00	16,070.00	23.0%
Operating Expenses	Repairs & Maintenance	117,400.00	135,500.00	(18,100.00)	-13.4%
Operating Expenses	Travel & Per Diem	29,500.00	29,500.00	—	0.0%
Capital Outlay	Computer Software	99,750.00	83,000.00	16,750.00	20.2%
Capital Outlay	Machinery & Equipment	413,005.10	382,536.00	30,469.10	8.0%
	Law Enforcement Total	**7,515,383.55**	**7,462,533.00**	**52,850.55**	**0.7%**

Code Compliance

General Fund | Department 5245

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$148,009.79	$187,896.00	($39,886.21)	-21.2%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	4,693.31	6,273.00	(1,579.69)	-25.2%
Personnel Services	Group Insurance	13,025.08	20,974.00	(7,948.92)	-37.9%
Personnel Services	Overtime Pay	5,000.00	5,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	61,350.44	81,992.00	(20,641.56)	-25.2%
Personnel Services	Retirement Contribution	5,997.88	8,109.00	(2,111.12)	-26.0%
Personnel Services	Workers' Compensation'	1,622.08	2,012.00	(389.92)	-19.4%
Operating Expenses	Fuel-Vehicles	6,000.00	6,000.00	—	0.0%
Operating Expenses	Insurance	756.00	756.00	—	0.0%
Operating Expenses	Office Supplies	3,500.00	3,500.00	—	0.0%
Operating Expenses	Operating Supplies	4,000.00	4,000.00	—	0.0%
Operating Expenses	Other Contractual Service Payroll Fee	1,200.00	1,200.00	—	0.0%
Operating Expenses	Other Contractual Services	—	10,000.00	(10,000.00)	-100.0%
Operating Expenses	Printing & Binding	1,425.00	1,425.00	—	0.0%
Operating Expenses	Professional Services	15,000.00	10,000.00	5,000.00	50.0%
Operating Expenses	Publications and Training	6,140.00	5,375.00	765.00	14.2%
Operating Expenses	Repairs & Maintenance	6,800.00	6,800.00	—	0.0%
Operating Expenses	Travel & Per Diem	6,000.00	6,000.00	—	0.0%
Capital Outlay	Machinery & Equipment	5,500.00	8,480.00	(2,980.00)	-35.1%
	Code Compliance Total	**148,009.79**	**187,896.00**	**(39,886.21)**	**-21.2%**

DETAILED BUDGET WORKSHEET

Other Public Safety

General Fund | Department 5290

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$184,804.25	$184,124.00	$680.25	0.4%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	10,877.62	12,288.00	(1,410.38)	-11.5%
Personnel Services	Regular Salaries & Wages	162,887.91	160,680.00	2,207.91	1.4%
Personnel Services	Workers' Compensation'	4,238.72	4,356.00	(117.28)	-2.7%
Operating Expenses	Operating Supplies	2,800.00	2,800.00	—	0.0%
Operating Expenses	Other Contractual Service Payroll Fee	2,500.00	2,500.00	—	0.0%
Operating Expenses	Publications and Training	1,500.00	1,500.00	—	0.0%
	Other Public Safety Total	**184,804.25**	**184,124.00**	680.25	0.4%

Streets and Parkways

General Fund | Department 5410

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$608,442.22	$581,215.00	$27,227.22	4.7%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	8,208.17	8,401.00	(192.83)	-2.3%
Personnel Services	Group Insurance	19,898.72	17,582.00	2,316.72	13.2%
Personnel Services	Overtime Pay	5,000.00	5,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	130,709.61	91,569.00	39,140.61	42.7%
Personnel Services	Retirement Contribution	8,047.62	8,562.00	(514.38)	-6.0%
Personnel Services	Workers' Compensation'	5,538.10	5,461.00	77.10	1.4%
Operating Expenses	Fuel-Vehicles	10,000.00	10,000.00	—	0.0%
Operating Expenses	Insurance	18,328.00	18,328.00	—	0.0%
Operating Expenses	Operating Supplies	17,700.00	16,700.00	1,000.00	6.0%
Operating Expenses	Other Contractual Service Payroll Fee	3,800.00	3,800.00	—	0.0%
Operating Expenses	Other Contractual Services	269,400.00	260,000.00	9,400.00	3.6%
Operating Expenses	Publications and Training	6,000.00	—	6,000.00	NEW
Operating Expenses	Repairs & Maintenance	60,000.00	60,000.00	—	0.0%
Operating Expenses	Travel & Per Diem	1,000.00	1,000.00	—	0.0%
Operating Expenses	Utility Services	30,000.00	50,000.00	(20,000.00)	-40.0%
Capital Outlay	Improvements (excl. Buildings)	10,000.00	20,000.00	(10,000.00)	-50.0%
Capital Outlay	Machinery & Equipment	4,812.00	4,812.00	—	0.0%
	Streets and Parkways Total	**608,442.22**	**581,215.00**	**27,227.22**	**4.7%**

DETAILED BUDGET WORKSHEET

Public Transportation

General Fund | Department 5440

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$280,676.00	$280,676.00	$0.00	0.0%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Operating Expenses	Operating Supplies	8,000.00	8,000.00	—	0.0%
Operating Expenses	Other Contractual Services	272,676.00	272,676.00	—	0.0%
	Public Transportation Total	**280,676.00**	**280,676.00**	**—**	**0.0%**

Parks and Recreation

General Fund | Department 5720

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$1,333,779.67	$1,434,418.00	($100,638.33)	-7.0%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	26,517.39	35,346.00	(8,828.61)	-25.0%
Personnel Services	Group Insurance	64,635.29	92,372.00	(27,736.71)	-30.0%
Personnel Services	Overtime Pay	15,000.00	15,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	346,632.59	462,024.00	(115,391.41)	-25.0%
Personnel Services	Retirement Contribution	33,217.61	42,531.00	(9,313.39)	-21.9%
Personnel Services	Unemployment Compensation	5,000.00	5,000.00	—	0.0%
Personnel Services	Workers' Compensation'	3,187.79	7,051.00	(3,863.21)	-54.8%
Operating Expenses	Finance Rentals & Leases	2,340.00	2,340.00	—	0.0%
Operating Expenses	Insurance	8,944.00	8,944.00	—	0.0%
Operating Expenses	Operating Supplies	9,500.00	6,000.00	3,500.00	58.3%
Operating Expenses	Other Contractual Services	26,095.00	19,220.00	6,875.00	35.8%
Operating Expenses	Other Current Charges	227,150.00	184,150.00	43,000.00	23.4%
Operating Expenses	Other Current Charges - Town Events	217,500.00	200,000.00	17,500.00	8.7%
Operating Expenses	Other Current Charges-Festival	225,000.00	220,000.00	5,000.00	2.3%
Operating Expenses	Printing & Binding	1,440.00	4,440.00	(3,000.00)	-67.6%
Operating Expenses	Promotional Activities	5,000.00	—	5,000.00	NEW
Operating Expenses	Publications and Training	4,250.00	2,500.00	1,750.00	70.0%
Operating Expenses	Repairs & Maintenance	35,850.00	42,820.00	(6,970.00)	-16.3%
Operating Expenses	Travel & Per Diem	5,000.00	—	5,000.00	NEW
Operating Expenses	Utility Services	58,080.00	64,680.00	(6,600.00)	-10.2%
Capital Outlay	Machinery & Equipment	13,440.00	20,000.00	(6,560.00)	-32.8%
	Parks and Recreation Total	**1,333,779.67**	**1,434,418.00**	**(100,638.33)**	**-7.0%**

TOWN OF BAY HARBOR ISLANDS FLORIDA

DETAILED BUDGET WORKSHEET

Non-Departamental

General Fund | Department 9990

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$350,000.00	$339,694.00	$10,306.00	3.0%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Non-Operating Expenses	Transfer to Other Funds	350,000.00	339,694.00	10,306.00	3.0%
	Non-Departamental Total	**350,000.00**	**339,694.00**	**10,306.00**	**3.0%**

Building

Building Funds | Department 5240

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$2,858,867.15	$4,058,784.00	($1,199,916.85)	-29.6%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	95,307.80	91,090.00	4,217.80	4.6%
Personnel Services	Group Insurance	96,490.70	95,729.00	761.70	0.8%
Personnel Services	Overtime Pay	5,000.00	5,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	1,264,243.56	1,208,634.00	55,609.56	4.6%
Personnel Services	Retirement Contribution	60,358.96	66,865.00	(6,506.04)	-9.7%
Personnel Services	Unemployment Compensation	2,000.00	2,000.00	—	0.0%
Personnel Services	Worker's Compensation	21,593.13	18,255.00	3,338.13	18.3%
Operating Expenses	Communications and Freight	9,400.00	2,150.00	7,250.00	337.2%
Operating Expenses	Finance Rentals & Leases	9,000.00	4,500.00	4,500.00	100.0%
Operating Expenses	Fuel-Vehicles	3,129.00	3,129.00	—	0.0%
Operating Expenses	Insurance	85,464.00	85,464.00	—	0.0%
Operating Expenses	Office Supplies	10,000.00	10,000.00	—	0.0%
Operating Expenses	Operating Rentals & Leases	30,400.00	19,960.00	10,440.00	52.3%
Operating Expenses	Operating Supplies	182,600.00	17,500.00	165,100.00	943.4%
Operating Expenses	Other Contractual Service Payroll Fee	8,500.00	8,500.00	—	0.0%
Operating Expenses	Other Contractual Services	109,000.00	108,000.00	1,000.00	0.9%
Operating Expenses	Other Current Charges	87,010.00	87,010.00	—	0.0%
Operating Expenses	Printing & Binding	6,800.00	6,600.00	200.00	3.0%
Operating Expenses	Professional Services	100,000.00	201,183.00	(101,183.00)	-50.3%
Operating Expenses	Publications and Training	14,190.00	9,715.00	4,475.00	46.1%
Operating Expenses	Repairs & Maintenance	5,000.00	3,000.00	2,000.00	66.7%
Operating Expenses	Travel & Per Diem	19,500.00	12,500.00	7,000.00	56.0%
Non-Operating Expenses	Transfer to Other Funds	614,000.00	1,980,000.00	(1,366,000.00)	-69.0%
Capital Outlay	Machinery & Equipment	19,880.00	12,000.00	7,880.00	65.7%
	Building Total	**2,858,867.15**	**4,058,784.00**	**(1,199,916.85)**	**-29.6%**

Children's Trust

Youth Development Program Fund | Department 5725

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$908,114.72	$863,694.00	$44,420.72	5.1%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	29,554.59	33,711.00	(4,156.41)	-12.3%
Personnel Services	Group Insurance	37,426.46	31,006.00	6,420.46	20.7%
Personnel Services	Regular Salaries & Wages	479,934.52	440,669.00	39,265.52	8.9%
Personnel Services	Retirement Contributions	24,147.82	22,320.00	1,827.82	8.2%
Personnel Services	Unemployment Compensation	392.00	392.00	—	0.0%
Personnel Services	Worker's Compensation	528.33	565.00	(36.67)	-6.5%
Operating Expenses	Indirect Cost	25,184.00	25,184.00	—	0.0%
Operating Expenses	Office Supplies	10,480.00	10,480.00	—	0.0%
Operating Expenses	Other (Admission to Field Trips)	70,400.00	70,400.00	—	0.0%
Operating Expenses	Other (Required Staff Training)	1,500.00	400.00	1,100.00	275.0%
Operating Expenses	Other Contractual Service Payroll Fee	3,500.00	3,500.00	—	0.0%
Operating Expenses	Other Current Charges - Screening	600.00	600.00	—	0.0%
Operating Expenses	Other Current Charges Advertsing	560.00	560.00	—	0.0%
Operating Expenses	Professional Services	137,907.00	137,907.00	—	0.0%
Operating Expenses	Program Supplies	20,000.00	20,000.00	—	0.0%
Operating Expenses	Travel (participants) Buses	16,000.00	16,000.00	—	0.0%
Non-Operating Expenses	Program Contingency - in kind	50,000.00	50,000.00	—	0.0%
	Children's Trust Total	**908,114.72**	**863,694.00**	**44,420.72**	**5.1%**

TOWN OF
BAY HARBOR
ISLANDS
FLORIDA

Public Buildings

Capital Projects Fund | Department 5190

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$468,764.00	$1,968,764.00	($1,500,000.00)	-76.2%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Capital Outlay	Buildings	178,764.00	1,678,764.00	(1,500,000.00)	-89.4%
Capital Outlay	Improvements (excl. Buildings)	290,000.00	290,000.00	—	0.0%
	Public Buildings Total	**468,764.00**	**1,968,764.00**	**(1,500,000.00)**	**-76.2%**

Law Enforcement

Capital Projects Fund | Department 5210

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$201,713.31	$155,000.00	$46,713.31	30.1%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Capital Outlay	Improvements (excl. Buildings)	118,000.00	90,000.00	28,000.00	31.1%
Capital Outlay	Machinery & Equipment	83,713.31	65,000.00	18,713.31	28.8%
	Law Enforcement Total	**201,713.31**	**155,000.00**	**46,713.31**	**30.1%**

Building

Capital Projects Fund | Department 5240

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$270,000.00	$0.00	$270,000.00	NEW

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Capital Outlay	Improvements (excl. Buildings)	120,000.00	—	120,000.00	NEW
Capital Outlay	Machinery & Equipment	150,000.00	—	150,000.00	NEW
	Building Total	**270,000.00**	**—**	**270,000.00**	**NEW**

TOWN OF
BAY HARBOR ISLANDS
FLORIDA

Streets and Parkways

Capital Projects Fund | Department 5410

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$50,000.00	$50,000.00	$0.00	0.0%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Capital Outlay	Improvements (excl. Buildings)	50,000.00	50,000.00	—	0.0%
	Streets and Parkways Total	**50,000.00**	**50,000.00**	**—**	**0.0%**

TOWN OF BAY HARBOR ISLANDS FLORIDA

DETAILED BUDGET WORKSHEET

Parks and Recreation

Capital Projects Fund | Department 5720

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$0.00	$30,130.00	($30,130.00)	-100.0%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Capital Outlay	Improvements (excl. Buildings)	—	30,130.00	(30,130.00)	-100.0%
	Parks and Recreation Total	**—**	**30,130.00**	**(30,130.00)**	**-100.0%**

Park Impact Fees Fund

Park Impact Fund | Department 5310

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$150,000.00	$150,000.00	$0.00	0.0%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Capital Outlay	Improvements (excl. Buildings)	150,000.00	150,000.00	—	0.0%
	Park Impact Fees Fund Total	**150,000.00**	**150,000.00**	**—**	**0.0%**

Causeway Fund

Causeway Fund | Department 5415

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$16,542,478.09	$17,456,130.00	($913,651.91)	-5.2%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	161,463.66	162,995.00	(1,531.34)	-0.9%
Personnel Services	Group Insurance	348,242.44	376,476.00	(28,233.56)	-7.5%
Personnel Services	Overtime Pay	50,000.00	50,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	2,388,652.06	2,323,809.00	64,843.06	2.8%
Personnel Services	Retirement Contribution	223,639.48	256,137.00	(32,497.52)	-12.7%
Personnel Services	Unemployment Compensation	13,000.00	13,000.00	—	0.0%
Personnel Services	Workers' Compensation'	39,457.75	42,433.00	(2,975.25)	-7.0%
Operating Expenses	Accounting & Auditing	38,000.00	38,000.00	—	0.0%
Operating Expenses	Communications and Freight	16,800.00	16,200.00	600.00	3.7%
Operating Expenses	Finance Rentals & Leases	35,760.00	35,760.00	—	0.0%
Operating Expenses	Fuel-Vehicles	80,000.00	80,000.00	—	0.0%
Operating Expenses	Insurance	1,078,004.00	1,078,004.00	—	0.0%
Operating Expenses	Office Supplies	1,000.00	1,000.00	—	0.0%
Operating Expenses	Operating Rentals & Leases	29,000.00	31,000.00	(2,000.00)	-6.5%
Operating Expenses	Operating Supplies	35,000.00	35,000.00	—	0.0%
Operating Expenses	Other Contractual Service Payroll Fee	10,800.00	10,800.00	—	0.0%
Operating Expenses	Other Contractual Services	660,229.00	676,229.00	(16,000.00)	-2.4%
Operating Expenses	Other Current Charges	5,000.00	5,000.00	—	0.0%
Operating Expenses	Professional Services	440,856.00	447,250.00	(6,394.00)	-1.4%
Operating Expenses	Publications and Training	1,000.00	3,500.00	(2,500.00)	-71.4%
Operating Expenses	Repairs & Maintenance	135,075.00	150,775.00	(15,700.00)	-10.4%
Operating Expenses	Travel & Per Diem	20,000.00	20,000.00	—	0.0%
Operating Expenses	Utility Services	75,000.00	75,000.00	—	0.0%
Non-Operating Expenses	Transfer to General Fund-Svcs	848,720.00	720,000.00	128,720.00	17.9%
Debt Service	Interest	67,778.70	93,762.00	(25,983.30)	-27.7%
Debt Service	Principal Payments	1,040,000.00	1,014,000.00	26,000.00	2.6%
Capital Outlay	Improvements (excl. Buildings)	8,700,000.00	9,700,000.00	(1,000,000.00)	-10.3%
	Causeway Fund Total	**16,542,478.09**	**17,456,130.00**	**(913,651.91)**	**-5.2%**

Sewer Fund

Sewer Fund | Department 5350

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$5,167,552.01	$5,448,761.00	($281,208.99)	-5.2%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	37,552.34	35,550.00	2,002.34	5.6%
Personnel Services	Group Insurance	95,264.39	80,813.00	14,451.39	17.9%
Personnel Services	Overtime Pay	15,000.00	15,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	510,816.06	484,491.00	26,325.06	5.4%
Personnel Services	Retirement Contribution	44,500.62	44,665.00	(164.38)	-0.4%
Personnel Services	Unemployment Compensation	2,000.00	2,000.00	—	0.0%
Personnel Services	Workers' Compensation	11,525.35	12,192.00	(666.65)	-5.5%
Operating Expenses	Accounting & Auditing	18,000.00	18,000.00	—	0.0%
Operating Expenses	Communications and Freight	9,000.00	4,000.00	5,000.00	125.0%
Operating Expenses	Finance Rentals & Leases	26,496.00	26,496.00	—	0.0%
Operating Expenses	Fuel/Diesel	3,000.00	50,000.00	(47,000.00)	-94.0%
Operating Expenses	Insurance	43,188.00	43,188.00	—	0.0%
Operating Expenses	Operating Rentals & Leases	45,000.00	35,000.00	10,000.00	28.6%
Operating Expenses	Operating Supplies	23,500.00	24,000.00	(500.00)	-2.1%
Operating Expenses	Other Contractual Service Payroll Fee	3,000.00	3,000.00	—	0.0%
Operating Expenses	Other Contractual Services	36,744.75	21,000.00	15,744.75	75.0%
Operating Expenses	Other Current Charges	20,300.00	20,700.00	(400.00)	-1.9%
Operating Expenses	Professional Services	43,787.50	62,900.00	(19,112.50)	-30.4%
Operating Expenses	Publications and Training	—	2,500.00	(2,500.00)	-100.0%
Operating Expenses	Repairs & Maintenance	134,000.00	404,000.00	(270,000.00)	-66.8%
Operating Expenses	Sewage Disposal	1,901,881.00	1,593,770.00	308,111.00	19.3%
Operating Expenses	Travel & Per Diem	2,000.00	2,000.00	—	0.0%
Operating Expenses	Utility Services	58,500.00	58,500.00	—	0.0%
Non-Operating Expenses	Transfers out	257,500.00	250,000.00	7,500.00	3.0%
Capital Outlay	Improvements (excl. Buildings)	1,730,000.00	2,130,000.00	(400,000.00)	-18.8%
Capital Outlay	Machinery & Equipment	94,996.00	24,996.00	70,000.00	280.0%
	Sewer Fund Total	**5,167,552.01**	**5,448,761.00**	**(281,208.99)**	**-5.2%**

Water Fund

Water Fund | Department 5330

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$3,160,015.63	$3,067,859.00	$92,156.63	3.0%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	29,628.39	27,666.00	1,962.39	7.1%
Personnel Services	Group Insurance	63,863.34	59,763.00	4,100.34	6.9%
Personnel Services	Overtime Pay	8,000.00	8,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	410,080.47	382,260.00	27,820.47	7.3%
Personnel Services	Retirement Contribution	35,736.10	34,789.00	947.10	2.7%
Personnel Services	Unemployment Compensation	2,000.00	2,000.00	—	0.0%
Personnel Services	Workers' Compensation	5,700.58	6,572.00	(871.42)	-13.3%
Operating Expenses	Accounting & Auditing	5,000.00	5,000.00	—	0.0%
Operating Expenses	Communications and Freight	5,500.00	500.00	5,000.00	1000.0%
Operating Expenses	Finance Rents & Leases	8,000.00	8,000.00	—	0.0%
Operating Expenses	Fuel-Vehicles	5,800.00	5,800.00	—	0.0%
Operating Expenses	Insurance	15,408.00	15,408.00	—	0.0%
Operating Expenses	Operating Rentals & Leases	6,000.00	8,000.00	(2,000.00)	-25.0%
Operating Expenses	Operating Supplies	55,200.00	55,200.00	—	0.0%
Operating Expenses	Other Contractual Service Payroll Fee	2,500.00	2,500.00	—	0.0%
Operating Expenses	Other Contractual Services	60,816.75	43,572.00	17,244.75	39.6%
Operating Expenses	Other Current Charges	36,080.00	24,080.00	12,000.00	49.8%
Operating Expenses	Printing & Binding	250.00	250.00	—	0.0%
Operating Expenses	Professional Services	41,500.00	41,502.00	(2.00)	-0.0%
Operating Expenses	Publications and Training	2,160.00	4,760.00	(2,600.00)	-54.6%
Operating Expenses	Repairs & Maintenance	41,025.00	57,025.00	(16,000.00)	-28.1%
Operating Expenses	Travel & Per Diem	3,000.00	5,500.00	(2,500.00)	-45.5%
Operating Expenses	Utility Services	500.00	500.00	—	0.0%
Operating Expenses	Water Purchases	898,267.00	857,212.00	41,055.00	4.8%
Non-Operating Expenses	Transfers to Other Funds	206,000.00	200,000.00	6,000.00	3.0%
Capital Outlay	Improvements (excl. Buildings)	1,200,000.00	1,200,000.00	—	0.0%
Capital Outlay	Machinery & Equipment	12,000.00	12,000.00	—	0.0%
	Water Fund Total	**3,160,015.63**	**3,067,859.00**	**92,156.63**	**3.0%**

Parking Fund

Parking Fund | Department 5450

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$1,689,142.42	$3,118,045.00	($1,428,902.58)	-45.8%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	33,031.36	32,649.00	382.36	1.2%
Personnel Services	Group Insurance	88,959.43	94,376.00	(5,416.57)	-5.7%
Personnel Services	Overtime Pay	5,000.00	5,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	447,673.45	441,041.00	6,632.45	1.5%
Personnel Services	Retirement Contribution	40,260.28	41,649.00	(1,388.72)	-3.3%
Personnel Services	Workers' Compensation	9,370.38	8,700.00	670.38	7.7%
Operating Expenses	Accounting & Auditing	7,000.00	7,000.00	—	0.0%
Operating Expenses	Communications and Freight	25,000.00	46,764.00	(21,764.00)	-46.5%
Operating Expenses	Finance Rentals & Leases	14,500.00	6,500.00	8,000.00	123.1%
Operating Expenses	Fuel-Vehicles	7,500.00	2,000.00	5,500.00	275.0%
Operating Expenses	Insurance	13,420.00	13,420.00	—	0.0%
Operating Expenses	Operating Rentals & Leases	33,800.00	33,800.00	—	0.0%
Operating Expenses	Operating Supplies	16,500.00	27,746.00	(11,246.00)	-40.5%
Operating Expenses	Other Contractual Service Payroll Fee	3,000.00	3,000.00	—	0.0%
Operating Expenses	Other Contractual Services	68,940.00	47,340.00	21,600.00	45.6%
Operating Expenses	Other Current Charges	305,691.87	240,982.00	64,709.87	26.9%
Operating Expenses	Printing & Binding	13,500.00	19,500.00	(6,000.00)	-30.8%
Operating Expenses	Publications and Training	750.00	750.00	—	0.0%
Operating Expenses	Repairs & Maintenance	59,160.00	56,160.00	3,000.00	5.3%
Operating Expenses	Travel & Per Diem	500.00	—	500.00	NEW
Operating Expenses	Utility Services	27,600.00	27,600.00	—	0.0%
Debt Service	Interest	13,985.65	23,068.00	(9,082.35)	-39.4%
Debt Service	Principal Payments	423,000.00	414,000.00	9,000.00	2.2%
Capital Outlay	Buildings	—	1,500,000.00	(1,500,000.00)	-100.0%
Capital Outlay	Computer Software	25,000.00	25,000.00	—	0.0%
Capital Outlay	Machinery & Equipment	6,000.00	—	6,000.00	NEW
	Parking Fund Total	**1,689,142.42**	**3,118,045.00**	**(1,428,902.58)**	**-45.8%**

Solid Waste Fund

Solid Waste Fund | Department 5340

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$1,183,176.62	$1,211,698.00	($28,521.38)	-2.4%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	6,281.71	8,117.00	(1,835.29)	-22.6%
Personnel Services	Group Insurance	20,174.92	19,169.00	1,005.92	5.2%
Personnel Services	Overtime	1,146.00	1,146.00	—	0.0%
Personnel Services	Regular Salaries & Wages	101,079.44	124,129.00	(23,049.56)	-18.6%
Personnel Services	Retirement Contribution	7,924.62	10,555.00	(2,630.38)	-24.9%
Personnel Services	Worker's Compensation	4,989.93	6,002.00	(1,012.07)	-16.9%
Operating Expenses	Accounting & Auditing	7,000.00	7,000.00	—	0.0%
Operating Expenses	Communications and Freight	5,000.00	—	5,000.00	NEW
Operating Expenses	Insurance	51,136.00	51,136.00	—	0.0%
Operating Expenses	Operating Supplies	—	10,000.00	(10,000.00)	-100.0%
Operating Expenses	Other Contractual Service Payroll Fee	700.00	700.00	—	0.0%
Operating Expenses	Other Current Charges	16,000.00	8,000.00	8,000.00	100.0%
Operating Expenses	Professional Services	—	4,000.00	(4,000.00)	-100.0%
Operating Expenses	SW Disposal Fees-Bus Regular	115,635.00	115,635.00	—	0.0%
Operating Expenses	SW Disposal Fees-Reg Pickup	846,109.00	846,109.00	—	0.0%
	Solid Waste Fund Total	**1,183,176.62**	**1,211,698.00**	**(28,521.38)**	**-2.4%**

DETAILED BUDGET WORKSHEET

Stormwater Fund

Stormwater Fund | Department 5380

FY27 WORKING DRAFT	FY26 ADOPTED	INCREASE / (DECREASE)	% CHANGE
$1,956,413.14	$1,963,042.00	($6,628.86)	-0.3%

Object Summary	Account Description	FY27 Working Draft	FY26 Adopted	Increase / (Decrease)	% Change
Personnel Services	F.I.C.A. Taxes	9,009.78	9,641.00	(631.22)	-6.5%
Personnel Services	Group Insurance	16,440.95	17,491.00	(1,050.05)	-6.0%
Personnel Services	Overtime Pay	3,000.00	3,000.00	—	0.0%
Personnel Services	Regular Salaries & Wages	122,310.38	130,658.00	(8,347.62)	-6.4%
Personnel Services	Retirement Contribution	10,769.01	11,949.00	(1,179.99)	-9.9%
Personnel Services	Unemployment Compensation	1,000.00	1,000.00	—	0.0%
Personnel Services	Workers' Compensation	3,282.02	4,602.00	(1,319.98)	-28.7%
Operating Expenses	Accounting & Auditing	7,000.00	7,000.00	—	0.0%
Operating Expenses	Communications and Freight	5,000.00	—	5,000.00	NEW
Operating Expenses	Insurance	14,072.00	14,072.00	—	0.0%
Operating Expenses	Operating Supplies	2,000.00	2,000.00	—	0.0%
Operating Expenses	Other Contractual Service Payroll Fee	650.00	650.00	—	0.0%
Operating Expenses	Other Contractual Services	15,000.00	—	15,000.00	NEW
Operating Expenses	Other Current Charges	23,500.00	8,000.00	15,500.00	193.8%
Operating Expenses	Professional Services	139,379.00	139,379.00	—	0.0%
Operating Expenses	Publications and Training	2,000.00	2,000.00	—	0.0%
Operating Expenses	Rentals & Leases	5,000.00	5,000.00	—	0.0%
Operating Expenses	Repairs & Maintenance	60,000.00	89,600.00	(29,600.00)	-33.0%
Operating Expenses	Utility Services	2,000.00	2,000.00	—	0.0%
Capital Outlay	Improvements (excl. Buildings)	1,500,000.00	1,500,000.00	—	0.0%
Capital Outlay	Machinery & Equipment	15,000.00	15,000.00	—	0.0%
	Stormwater Fund Total	**1,956,413.14**	**1,963,042.00**	**(6,628.86)**	**-0.3%**
	Grand Total	**49,271,031.31**	**54,047,919.00**	**(4,776,887.69)**	**-8.8%**

FLORIDA AMENDMENT 3 — HOMESTEAD EXEMPTION

Ballot: Nov 3, 2026 | Needs 60% approval | Effective for the 2027 tax year (Town FY 2027-28) if passed

STATEWIDE FISCAL IMPACT (ANNUAL)

-$4.95B FY27-28 -$8.78B FY28-29

-$11.86B recurring by FY31-32 (CPI-indexed, compounding)

WHAT IT DOES

Expanded exemption) — non-school levies only :
$50,000 → $150,000 (FY 2027-28)
$150,000 → $250,000 (FY 2028-29)
CPI-indexed (FY 2029-30+)

School taxes continue: ~40% of typical bill unaffected

Non-homestead cap: Annual increase cut from 10% → 5%

Pathway to elimination: Legislature must create a uniform procedure for localities to eliminate remaining homestead taxes — no deadline, no future voter approval required

New residents: 5-year wait for full exemption; only $50,000 in the interim

No backfill: Trust fund replacement was stripped from final language — no state replacement revenue

PROPERTY TAX REVENUE — CAN FUND

- Public safety (police, fire, EMS)
- Education / public schools
- Infrastructure (roads, bridges, stormwater)
- Natural resources / flood control
- Local bond debt service
- Employee retirement benefits
- County/municipal operations

CANNOT FUND

- Libraries
- Parks & community centers
- Public health services
- Sanitation
- Other non-enumerated services

WHAT SURVIVES

- School district taxes on all property
- Non-school tax on homestead value above $250k
- All taxes on non-homestead property & rentals

KEY CONTEXT

Note: The “2027” exemption year refers to the 2027 tax year — the Town’s FY 2027-28 budget year. Figures below use the Town’s fiscal-year convention throughout.

- 3 million renter households get no direct benefit
- Opposition organized: fire chiefs, firefighters union, FL League of Cities, FL Democratic Party; no “Yes” campaign has launched
- 3 lawsuits challenge the ballot language as misleading

TOWN FISCAL IMPACT (AD VALOREM)

Fiscal Year	Millage	Impact
FY 2027-28	3.4583	$(347,017.50)
	3.9000	$(391,339.17)
FY 2028-29	3.4583	$(605,669.94)
	3.9000	$(683,027.14)

AMENDMENT 3 — MISLEADING BALLOT LANGUAGE

Ballot: Nov 3, 2026 | Requires 60% approval | 3 active lawsuits

WHAT'S HIDDEN (NOT ON BALLOT)

-$4.95B yr 1 -$11.86B recurring

3M renters get $0 | no backfill | 60-day window

WHAT VOTERS ACTUALLY SEE

Title: ***"Save Our Homes From Excessive Property Taxes"***

Summary opens: ***"This amendment benefits Florida taxpayers by…"***

"A campaign slogan" — attorney Jamie Cole, who in 2007 successfully sued to remove similar misleading language from the ballot

THE 5 MISLEADING CLAIMS

- **"Exempts the first $250,000"** Sounds immediate — actually $150k in 2027, $250k only in 2028. Phase-in is hidden.
- **"Requires a schedule for full elimination"** Sounds automatic — actually a mandate on a future legislature, no deadline, no voter approval.
- **"Ensuring funding for core services"** A restriction, not a protection. Libraries, parks, public health, sanitation lose property-tax funding.
- **"Protecting small businesses"** Small businesses aren't mentioned. Caps apply to ALL non-homestead property — warehouses, towers, everything.
- **"Ensuring fairness for Florida residents"** Creates a two-tier system: pre-2027 owners get full exemption; post-2027 buyers (incl. military) wait 5 years.

HISTORICAL COMPARISON

1991 TITLE

"Homestead Valuation Limitation"

Neutral. Informative. No rhetoric.

2026 TITLE

"Save Our Homes From Excessive Property Taxes"

Framed to persuade. Campaign slogan.

BOTTOM LINE

3 lawsuits, a bipartisan coalition, and multiple policy organizations (Florida Policy Institute, Tax Foundation, Florida Association of Counties) agree: the ballot language obscures material facts, omits $12B in recurring cuts, and reads like a political ad rather than the neutral explanation Florida law requires.

THE LAWSUITS

Save Our Voters + 2 former mayors *(Filed Jun 11)*

"Campaign slogan, not neutral ballot language." Asks judge to order a rewrite.

Fmr. Sen. Jeff Brandes (R) + Rep. Al Lawson (D) *(Filed Jul 7)*

"Political talking points, not factual statements." Rhetoric belongs on the trail, not the ballot.

Third lawsuit (additional parties) *(Filed Jul 8)*

Similar grounds — ballot language is a "political sales pitch."