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

TOWN OF BAY HARBOR ISLANDS
FIRST BUDGET HEARING MEETING
AGENDA
September 8, 2026
6:00 p.m.

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 First Budget Hearing Meeting of the Town Council of the Town of Bay Harbor Islands will take place in-person and virtually through the Zoom platform, on Tuesday, September 8, 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 https://us06web.zoom.us/j/88303163286?pwd=GbmtVEEDaZibvWYlubWbw3nDk91CWm.1

Meeting ID: 883 0316 3286

Passcode: 183305

Phone one-tap:
+13052241968,,89100884633# US
+13126266799,,89100884633# US (Chicago)

Join via audio:
+1 305 224 1968 US
+1 312 626 6799 US (Chicago)
+1 646 558 8656 US (New York)
+1 646 931 3860 US
+1 301 715 8592 US (Washington DC)
+1 309 205 3325 US
+1 719 359 4580 US

+1 720 707 2699 US (Denver)
+1 253 205 0468 US
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 360 209 5623 US
+1 386 347 5053 US
+1 507 473 4847 US
+1 564 217 2000 US
+1 669 444 9171 US
+1 689 278 1000 US

Webinar ID: 883 0316 3286
Passcode: 183305

International numbers available: https://us06web.zoom.us/u/kcRl59NdPl

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:
Passcode: 183305

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. on September 7, 2026.

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

ROLL CALL:

PUBLIC COMMENT

There is a three (3) minute time limit for each speaker during public comment and a two (2) minute time limit for each speaker during all other agenda items. 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 three (3) 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 DeputyTown 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. Announcement of the proposed FY 2026-2027 property tax rate of 3.9000 mills per $1,000 of taxable value. The rolled-back rate is 3.2851 mills. The proposed rate is 18.72% above the rolled-back rate.

2. Discussion regarding the Tentative Budget and Tentative Millage Rate for Fiscal Year 2026-2027.
3. Consideration and Approval of a resolution adopting a Tentative Budget for Fiscal Year 2026-2027
4. Consideration and Approval of a resolution adopting a Tentative Millage Rate for Fiscal Year 2026-2027
5. Announcement of the Second Budget Public Hearing scheduled for September 24, 2026 at 6:00 p.m.

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
September 8, 2026

ITEM NUMBER: 1.

ITEM: Announcement of the proposed FY 2026-2027 property tax rate of 3.9000 mills per $1,000 taxable value. The "rolled-back" millage rate is 3.2851 mills per $1,000 taxable value. The proposed FY 2026-2027 Millage Rate is 18.72% more than the rolled-back rate, needed to fund expenditures and expenses for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027. Enclosed are supporting documents.

DESCRIPTION:

At a Special Council Meeting held on August 3, 2026, the Town Council adopted Resolution No. 2599 establishing a proposed millage rate of 3.9000 mills for Fiscal Year 2026-2027. This rate exceeds the rolled-back rate of 3.2851 mills. Based on the Town's overall gross taxable value, which includes $61,819,681 in net new taxable value, the adopted proposed millage rate is projected to generate approximately $1,742,960 in additional property tax revenue compared to the prior fiscal year.

The proposed millage rate of 3.9000 mills was also used by the Miami-Dade County Property Appraiser to prepare the Notice of Proposed Property Taxes sent to Town property owners, notifying them of their potential property tax liability.

Attached is the Town Manager's memorandum to the Council recommending the Fiscal Year 2026-2027 property tax rate of 3.9000 mills per $1,000 of taxable value. For comparison, the "rolled-back" rate is 3.2851 mills, meaning the proposed rate represents an 18.72% increase over the rolled-back rate.

RECOMMENDED ACTION:

FINANCIAL ANALYSIS:
The proposed millage rate of 3.9000 mills will generate approximately $1,742,960 more in property tax revenue compared to last fiscal year.

BUDGET IMPACT:

Submitted By: Gerald Bryan, Finance Director

ATTACHMENTS

None

AGENDA ITEM REPORT
September 8, 2026

ITEM NUMBER: 2.

ITEM: Discussion regarding the Tentative Budget and Tentative Millage Rate for Fiscal Year 2026-2027. Enclosed is a copy of the Tentative Budget.

DESCRIPTION:
PROPERTY VALUE & MILLAGE SUMMARY

2025 Final Taxable Value	$ 2,319,918,675	
Increase/(Decrease) in Taxable Value of Existing Property	122,347,460	5.3%
Current Year Adjusted Taxable Value	2,442,266,135	
Current Year Additions (New Construction)	61,819,681	2.6%
Current Year Taxable Value for Operating Purposes	**$ 2,504,085,816**	**7.9%**

15 Year Millage, Taxable Value and Revenue History

Fiscal Year (95%)	Millage Rate	Taxable Value	Percent Change Gross in Taxable Value	Property Tax Revenue	Net
2011	5.29710	606,645,530	-20.5%	3,213,462	3,052,789
2012	5.29710	577,100,052	-4.9%	3,056,957	2,904,109
2013	5.52971	579,865,315	0.5%	3,206,487	3,046,163
2014	5.25000	602,162,980	3.8%	3,161,356	3,003,288
2015	4.90000	698,927,405	16.1%	3,424,744	3,253,507
2016	4.55000	778,065,824	11.3%	3,540,199	3,363,189
2017	4.40000	880,111,322	13.1%	3,872,490	3,678,866
2018	3.99900	1,031,587,742	17.2%	4,125,319	3,919,053
2019	3.71990	1,214,738,329	17.8%	4,518,705	4,292,770
2020	3.62450	1,333,876,001	9.8%	4,834,634	4,592,902
2021	3.62450	1,378,221,700	3.3%	4,995,365	4,745,597
2022	3.59000	1,374,484,392	-0.3%	4,934,399	4,687,679
2023	3.17280	1,632,803,218	18.8%	5,180,558	4,921,530
2024	3.17280	1,894,000,000	16.0%	6,009,283	5,708,819
2025	3.45830	2,319,918,675	22.5%	8,022,975	7,621,826

FY 2027 Value of 1 Mill

Mills	Gross Revenue	Net Revenue (95%)
1.00	2,504,086	2,378,882
0.75	1,878,064	1,784,161
0.50	1,252,043	1,189,441
0.40	1,001,634	951,553
0.30	751,226	713,664
0.25	626,021	594,720
0.10	250,409	237,888

RECOMMENDED ACTION:

FINANCIAL ANALYSIS:

None

BUDGET IMPACT:

Submitted By: **Gerald Bryan, Finance Director**

ATTACHMENTS:

1. FY 2026-2027 Town Manager Budget Message

TOWN OF BAY HARBOR ISLANDS
MEMORANDUM

TO:	Mayor and Town Council Members
CC:	Tania Cruz-Gimenez, Interim Town Attorney Evelyn Herbello, MMC, Town Clerk
FROM:	Lindsley Noel, Town Manager
DATE:	September 8, 2026
SUBJECT:	Town of Bay Harbor Islands - FY 2027 Budget Message

It is my privilege to present the Town of Bay Harbor Islands' Proposed Budget for Fiscal Year 2026-2027. The proposed budget is balanced, complies with applicable State requirements, and reflects the Town's commitment to responsible financial stewardship and sustainable community development.

The budget is designed to meet the evolving needs of our community by funding essential services, public safety, resident programming, infrastructure improvements, equipment, and technology. It advances Town-wide beautification and other Council priorities while continuing to pursue grants, appropriations, reimbursements, and other external funding opportunities that can offset local costs.

My priority remains to enhance the quality of life for our residents by improving service delivery, preserving the character and beauty of the Town, and maintaining long-term financial stability.

Strategic Planning

The Town's mission, core values, strategic plan, and Town Council priorities guide the annual budget and departmental work plans. The C.I.T.I.Z.E.N.S. framework emphasizes Community, Innovation, Tradition, Integrity, Zoning and Economic Development, Efficiency and Excellence, Natural Settings, and Service and Safety.

The Town Council's priority focus areas are to preserve the Town's character, ensure operational excellence, ensure excellence in governance, foster an engaged community, strengthen partnerships, promote economic development, and promote the Town of Bay Harbor Islands. The budget converts those priorities into funded Town-wide, departmental, and program goals, with performance measures used to track progress.

Millage and Taxable Value

The FY 2026-2027 proposed budget is based on a general operating millage rate of **3.9000 mills**, compared with 3.4583 mills in FY 2025-2026. The certified rolled-back rate is **3.2851 mills**. The proposed rate is therefore **18.72 percent above the rolled-back rate**.

The Miami-Dade County Property Appraiser certified the Town's 2026 gross taxable value at **$2,504,085,816**. This is an increase of $184,167,141, or 7.94 percent, over the prior year's final gross taxable value of $2,319,918,675. Net new taxable value is $61,819,681.

At 3.9000 mills, the gross property-tax levy is approximately **$9,765,935**. Consistent with the Town's 95 percent collection assumption, the proposed General Fund budget includes **$9,277,638** in ad valorem

revenue.

Financial Overview

The live ClearGov FY 2026-2027 All Funds Summary reflects balanced revenues and expenditures of **$55,631,343**. Compared with the FY 2025-2026 budget of $54,047,919, the proposed total increases by $1,583,424, or 2.93 percent.

- Personnel Services: $18,607,262
- Operating Expenses: $14,468,177
- Capital Outlay: $15,851,096
- Debt Service: $2,054,823
- Non-Operating Expenses: $4,649,984

The Town remains focused on aligning recurring expenditures with sustainable revenues, maintaining appropriate reserves, and protecting its long-term financial position.

Personnel Services

Personnel services across all funds are budgeted at $18,607,262, representing 33.45 percent of all-funds expenditures. General Fund personnel services total $10,353,572, or 63.64 percent of General Fund expenditures. Detailed funded positions and allocations are presented in the Personnel Complement section of the proposed budget.

General Fund

The General Fund is the Town's primary operating fund. FY 2026-2027 General Fund revenues and expenditures are balanced at **$16,268,935**, an increase of $1,762,923, or 12.15 percent, from FY 2025-2026. The General Fund supports public safety, parks and recreation, technology, communications, administrative operations, resident programming, and other core governmental services.

Capital Outlay and Capital Improvements

The proposed budget includes **$15,851,096** in capital outlay across all funds, a decrease of $3,188,122, or 16.75 percent, from FY 2025-2026. These investments support transportation and bridge infrastructure, water, sewer and stormwater improvements, public-safety equipment and technology, municipal facilities, parks, and other identified capital needs.

The Town will continue to strengthen project coordination and oversight while actively pursuing grants, appropriations, reimbursements, and other outside funding opportunities to advance priority projects and reduce reliance on local resources.

Enterprise Funds

The Town's enterprise funds support the Causeway, sewer, water, parking, solid waste, and stormwater operations. The FY 2026-2027 budget provides for ongoing operations, infrastructure maintenance, debt obligations, and capital needs within each fund.

Causeway Fund

The Causeway Fund is balanced at **$18,988,653**, including $8,700,000 in capital outlay. Replacement of the Shepard Broad Causeway remains one of the Town's most significant long-term infrastructure priorities. The project has advanced beyond the Project Development and Environment phase and into procurement of professional design services. The Town will continue moving the project through Town-controlled design and coordination milestones while pursuing federal, state, and other outside funding.

Water and Sewer Funds

The Water Fund is balanced at **$3,219,183**, including $1,212,000 in capital outlay. The Sewer Fund is balanced at **$5,261,826**, including $1,824,996 in capital outlay. The proposed budget reflects utility rate adjustments of 5 percent for water and 8 percent for sewer, subject to the separate public hearing scheduled for September 10, 2026. The Town continues to address sanitary-sewer rehabilitation, ejector-station improvements, and other utility infrastructure needed for reliable service and system resiliency.

Parking Fund

The Parking Fund is balanced at **$1,698,446**. The budget supports parking operations, enforcement, technology, maintenance, and related service needs, with $1,273,750 budgeted in service revenue.

Solid Waste Fund

The Solid Waste Fund is balanced at **$2,321,360**, including $2,230,000 in service revenue. The budget reflects the Town's current service arrangement following the March 2026 transition to Waste Pro and provides for residential and commercial collection, recycling operations, and related contractual and operating costs.

Stormwater Fund

The Stormwater Fund is balanced at **$1,975,394**, including $1,515,000 in capital outlay and $793,883 in service revenue. The proposed budget continues the Town's investment in drainage, stormwater infrastructure, and resiliency projects intended to improve system performance and protect the community.

Millage Recommendation

The recommended FY 2026-2027 general operating millage rate is **3.9000 mills**, compared with the rolled-back rate of 3.2851 mills. The recommended rate supports the service and investment plan presented in the proposed budget, including public safety, resident services, ongoing operations, priority infrastructure, and the Town's long-term financial stability.

If the Town Council elects to adopt a lower millage rate, the resulting revenue reduction would need to be evaluated against proposed expenditures, service levels, capital priorities, and other available funding sources.

Fiscal responsibility remains a core management priority. Each department is expected to remain accountable for the resources entrusted to it and focused on delivering measurable results for residents.

The Town Council and our dedicated staff have worked hard to develop a budget that supports high-quality services, public safety, resident programming, infrastructure, and the overall quality of life of the Bay Harbor Islands community. I appreciate their commitment and contributions as we continue working together on behalf of the Town.

Respectfully submitted,

Lindsley Noel
Town Manager

Town of Bay Harbor Islands

Proposed Annual Budget | FY 2026-27

Proposed Version - 9/08/2026

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INTRODUCTION

Budget Message

Lindsley Noel, Town Manager

September 8, 2026

Honorable Mayor, Vice Mayor, and Council Members,

It is my privilege to present the Town of Bay Harbor Islands' Proposed Budget for Fiscal Year 2026-2027. This budget reflects a disciplined approach to meeting the Town's current needs while continuing to plan responsibly for its long-term financial and operational stability.

The FY 2026-2027 proposed budget prioritizes the services and investments that directly support our community, including public safety, resident programming, critical infrastructure, technology and digital-service modernization, Town-wide beautification, and the continued delivery of major capital projects. It also reflects our commitment to pursuing and responsibly administering grants, appropriations, reimbursements, and other external funding opportunities to help advance Town priorities and reduce the burden on local resources.

As Town Manager, my priority is to protect the quality of life that makes Bay Harbor Islands special while continuing to improve how the Town delivers services. That means implementing the Town Council's policy direction responsibly, maintaining a high standard of public safety and resident service, preserving the character and beauty of our community, advancing needed infrastructure, and making decisions with the Town's long-term financial position in mind.

Strategic Planning

In FY 2021, the Town of Bay Harbor Islands amended its strategic planning initiative, which included the establishment of a mission statement and core values defined by the Town Council. These elements continue to guide the development of the annual budget and support the Town's vision and mission to serve its **C.I.T.I.Z.E.N.S.** through: **C**ommunity, **I**nnovation, **T**radition, **I**ntegrity, **Z**oning and Economic Development, **E**fficiency and Excellence, **N**atural Settings, and **S**ervice & **S**afety. A more detailed analysis of the strategic initiatives can be found in the Strategic Planning section. The core values and overarching goals provide the framework for the Town's departmental programs and priorities.

CITIZENS

COMMUNITY
We foster an engaged community and strong partnerships through communication and participation amongst all constituents.

INNOVATION
We develop creative solutions and share leading practices that enhance the value of services provided for our residents.

TRADITION
We value our history and wish to preserve our character.

INTEGRITY
We conduct ourselves at all times in a manner that is ethical, legal, accountable, and professional with the highest degree of honesty, transparency, respect, and fairness.

ZONING & ECONOMIC DEVELOPMENT
We encourage diverse employment opportunities through networking and collaboration and ensure the development is consistent with community character.

EFFICIENCY & EXCELLENCE
We recognize the strength in team work to harness our energy, creativity and resources when designing and implementing programs and services.

NATURAL SETTINGS
We value our natural open space and surrounding water through our commitment to responsible stewardship of the environment.

SERVICE & SAFETY
We use education, prevention, and enforcement methods to protect life and property in the community and maintain our infrastructure and facilities to provide a safe environment in which to live, learn, work, shop, and play.

The Town's priority focus areas, as established by the Town Council, are to Preserve the Town's Character, Ensure Operational Excellence, Ensure Excellence in Governance, Foster an Engaged Community, Strengthen Partnerships, Promote Economic Development, and Promote the Town of Bay Harbor Islands.

Bay Harbor Islands is a fully developed community known for its extraordinary beauty, quality of life, and small-town character. Our residents value what makes this community unique, and our responsibility is to preserve those qualities while addressing infrastructure needs, maintaining high-quality services, correcting deficiencies, and responsibly managing change. Within the Town Council's established priority areas, our focus remains on protecting the community's assets, maintaining sound fiscal management, and making thoughtful investments that support the Town today and into the future.

Looking ahead, we envision Bay Harbor Islands remaining true to the legacy of its founders, with its distinctive architecture and natural beauty, acclaimed businesses and restaurants, strong civic involvement, and continued commitment to excellence in Town government. The Town's new brand, renewed resident communications, and ongoing digital-service initiatives build upon that legacy by improving how residents receive information and interact with their Town government.

Town government is supported by the Mayor, Vice Mayor and Town Council, a skilled and dedicated professional staff, and the active participation of residents and volunteers. Public safety remains a fundamental priority, supported by professional training, modern equipment and technology, and a continued commitment to maintaining the high level of service our residents expect. The Town also remains focused on prudent financial management and ensuring that available resources are directed toward identified community priorities.

The strategic plan and organizational vision guide the decision-making process as elected officials and staff establish Town-wide, departmental, and program goals and develop the annual budget. Performance measures provide a means of tracking progress, evaluating results, and maintaining accountability for the objectives that have been established.

The process is depicted in the flowchart below, with each element described in greater detail throughout this section. Department and program performance measures are provided in the respective department sections of this document.

Millage and Taxable Value

The FY 2026-2027 proposed budget is based on a general operating millage rate of 3.9000 mills, compared with 3.4583 mills in FY 2025-2026. The rolled-back rate is 3.2851 mills.

As certified by the Miami-Dade County Property Appraiser on July 1, 2026, the Town's taxable value is $2,504,085,816, an increase of $184,167,141, or 7.94 percent, over the prior year's final gross taxable value of $2,319,918,675. Net new taxable value added to the tax roll totals $61,819,681.

At the proposed millage rate, the gross FY 2026-2027 property-tax levy is approximately $9,765,935. Consistent with the Town's 95 percent collection assumption, $9,277,638 is budgeted as ad valorem revenue.

The proposed millage supports the Town's ability to maintain high-quality services, address critical infrastructure needs, support public safety and resident programming, and responsibly plan for the Town's long-term financial stability.

Financial Overview

The current FY 2026-2027 All Funds Summary reflects $55,631,343 in revenues and $55,631,343 in expenditures. Compared with FY 2025-2026, all-funds revenues and expenditures increase by $1,583,424, or approximately 2.9 percent.

Although capital-outlay requirements are lower than in FY 2025-2026, total expenditures increase in the current budget year. The Town remains focused on maintaining fiscal discipline, aligning recurring expenditures with sustainable revenues, and protecting its long-term financial position.

Personnel Services

Personnel services across all funds are budgeted at $18,607,262 for FY 2026-2027, representing approximately 33.45 percent of all-funds expenditures. Within the General Fund, personnel services total $10,353,572, or approximately 63.64 percent of General Fund expenditures.

The proposed budget maintains the staffing and organizational capacity necessary to support Town services, public safety, resident programming, and operational priorities. Detailed staffing changes, funded positions, and personnel allocations are presented in the Personnel Complement section of this budget document.

General Fund

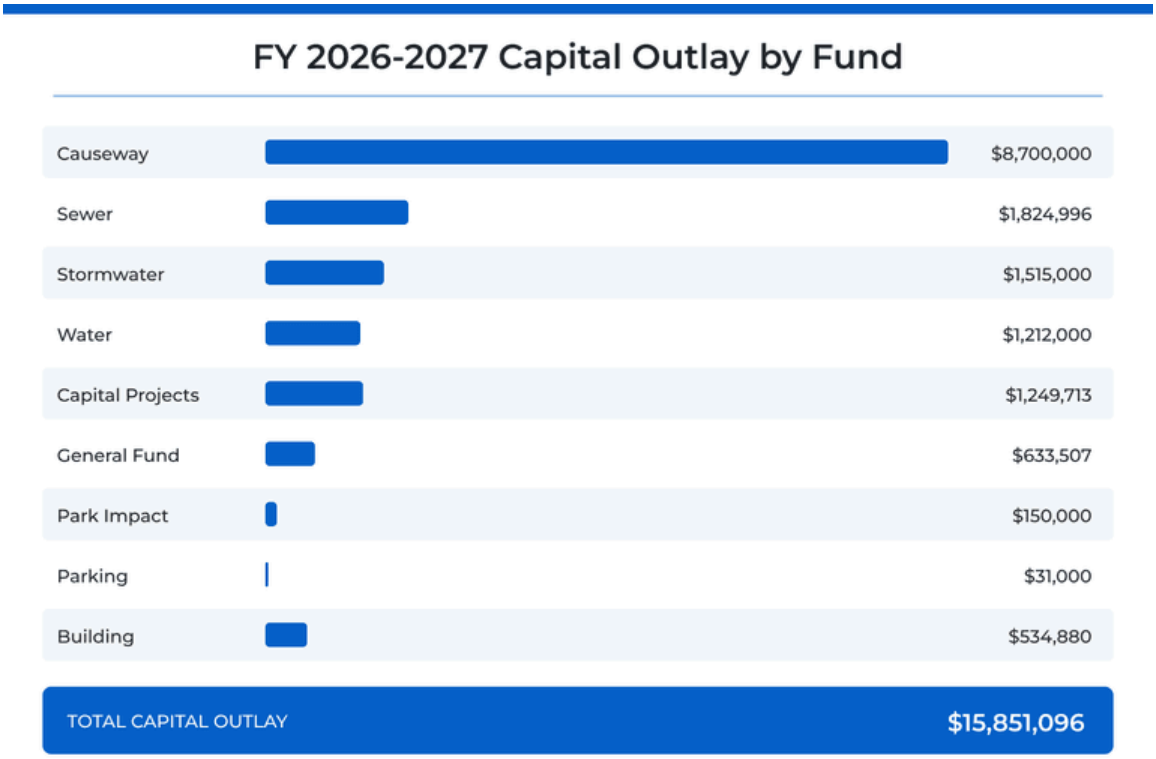
The General Fund remains the Town's primary operating fund. FY 2026-2027 General Fund revenues are budgeted at $16,268,935, an increase of $1,762,923, or 12.2 percent, from FY 2025-2026. General Fund expenditures are budgeted at $16,268,935, an increase of $1,762,923, or 12.2 percent.

The General Fund continues to support the Town's core governmental services, including public safety, parks and recreation, technology, communications, administrative operations, and resident programming. The proposed budget reflects a disciplined approach to recurring expenditures while maintaining the level of service expected by the community.

Capital Outlay and Capital Improvements

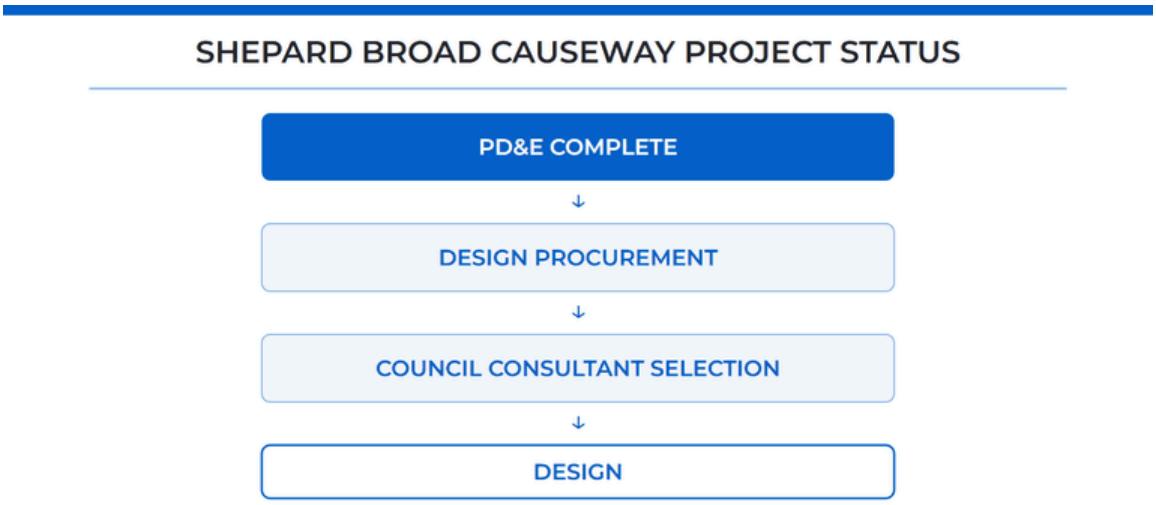
The FY 2026-2027 proposed budget includes $15,851,096 in capital outlay across all funds. These investments support transportation and bridge infrastructure, water, sewer and stormwater improvements, public-safety equipment and technology, municipal facilities, parks, and other identified capital needs.

The Town will continue to strengthen project coordination and oversight while actively pursuing grants, appropriations, reimbursements, and other external funding opportunities to advance priority projects and reduce reliance on local resources.



Enterprise Funds

The Town's enterprise funds support Causeway, sewer, water, parking, solid waste, and stormwater operations. The FY 2026-2027 budget provides for ongoing operations, infrastructure maintenance, debt obligations, and capital needs within these funds.



Causeway Fund

The Causeway Fund reflects $18,988,653 in FY 2026-2027 revenues and $18,988,653 in expenditures, including $8,700,000 in capital outlay.

Replacement of the Shepard Broad Causeway remains one of the Town's most significant long-term infrastructure priorities. The project has advanced beyond the Project Development and Environment phase and into the procurement of professional design services. Four firms responded to the design solicitation, the evaluation process has been completed, and staff has received the required FDOT concurrence as the Town advances the consultant recommendation for Council consideration.

The Town will continue moving the project through the next Town-controlled design and coordination milestones while aggressively pursuing federal, state, and other external funding opportunities.

Water and Sewer Funds

The FY 2026-2027 proposed budget reflects proposed utility rate adjustments of 5 percent for water and 8 percent for sewer. These proposed adjustments remain subject to the public hearing scheduled for September 10, 2026.

The Town continues to address long-term utility needs, including sanitary sewer rehabilitation, ejector-station improvements, and other water and sewer infrastructure necessary to maintain reliable service and improve system resiliency.

Parking Fund

The FY 2026-2027 Parking Fund includes $1,698,446 in revenues and $1,698,446 in expenditures. The budget supports ongoing parking operations, enforcement, technology, maintenance, and related service needs, with $1,273,750 budgeted in service revenue.

Solid Waste Fund

The FY 2026-2027 Solid Waste Fund includes $2,321,360 in revenues and $2,321,360 in expenditures. Service revenue is budgeted at $2,230,000.

Solid waste operations reflect the Town's current service arrangement following the March 2026 transition to Waste Pro. The budget provides for residential and commercial collection services, recycling operations, and related contractual and operating costs.

Stormwater Fund

The FY 2026-2027 Stormwater Fund includes $1,975,394 in revenues and $1,975,394 in expenditures, including $1,515,000 in capital outlay. Stormwater service revenue is budgeted at $793,883.

The budget continues the Town's investment in stormwater infrastructure, drainage improvements, and resiliency projects intended to improve system performance and protect the community.

Budget Recommendation

The proposed FY 2026-2027 general operating millage rate is 3.9000 mills, compared with a rolled-back rate of 3.2851 mills.

While total all-funds expenditures are approximately $1.583 million higher than the FY 2025-2026 budget, capital expenditures are lower than in FY 2025-2026. The proposed budget reflects the Town's recurring General Fund service and operational requirements. The proposed 3.9000-mill rate supports the service and investment plan presented in this budget, including public safety, resident services, ongoing operations, priority infrastructure, and the Town's long-term financial stability.

The 3.9000-mill recommendation reflects the revenue level management considers appropriate to support the proposed budget and maintain the level of service expected by the community. If the Town Council elects to adopt a lower millage rate, the resulting revenue reduction would need to be evaluated against proposed expenditures, service levels, capital priorities, or other available funding sources.

Fiscal responsibility remains a core management priority. I expect each department to remain accountable for the resources entrusted to it and focused on delivering measurable results for our residents.

The Town Council and dedicated staff have worked hard to develop a budget that supports high-quality services, public safety, resident programming, infrastructure, and the overall quality of life of the Bay Harbor Islands community.

We are fortunate to have a dedicated and resilient staff whose work allows the Town to continue providing the high level of service our community expects. I am grateful for the commitment and contributions of the Town Council and our employees as we continue working together on behalf of Bay Harbor Islands.

Respectfully submitted,

Lindsley Noel
Town Manager

Budget Resolution

The final FY 2026-2027 budget and millage resolutions will be incorporated into the adopted budget document following final action by the Town Council.

Guide to the Budget Document

Guide to the Budget Document

This guide is provided to assist the reader in understanding the construction and layout of the budget document.

Budget Message Section
The first critical reading of the Annual Budget is the Town Manager's Message. The reader will gain an understanding of the Town Manager's vision, critical issues, recommended policy and operational changes and a financial plan.

Introduction
This section provides the reader with the background of the Town. Included in this section are the Town's history, demographics, description of the type of government, and town-wide organizational chart.

Budget Overview Section
This section provides the reader with the basic overview of the budget. Included is the budget calendar, budget process, fund structure, budget summary, millage rate information, personnel complement, program modifications, capital expenditures and debt management.

Funds/Departments Summary
This budget document is organized on an individual fund basis. Revenues and expenditures for the Town are budgeted within a variety of fund types and funds within types. The fund types include the general fund, special revenue funds, and enterprise funds. Each fund includes a summary, detailed revenues and expenditures/expenses and a description of each department and/or program budgeted for that fund. Budget information, for comparison purposes, includes actuals from Fiscal Year 2022, actuals from Fiscal Year 2023, budgeted Fiscal Year 2024, and budgeted Fiscal Year 2025. The funds are listed in bold in the Table of Contents.

Appendix
This section includes information on the Town's financial policies, and a glossary of terms used throughout this document.

Principal Officials of the Town of Bay Harbor Islands

TOWN OF BAY HARBOR ISLANDS
PROPOSED ANNUAL BUDGET
FISCAL YEAR 2026-2027

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

Council Members

Town of Bay Harbor Islands, Florida

Administrative Officials

Lindsley Noel, Town Manager

Evelyn Herbello, Town Clerk

McCarter & English, Interim Town Attorney by Tania Cruz

Administrative Staff

Tony Bryan, Finance Director

Luis Alvarez, Chief of Police

Joseph Locke, Deputy Chief of Police

Joel Jacobi, Educational Programs Director

Sam Zamacona, Capital Improvement Program Director

Randy Daniel, Town Engineer

Randy Stokes, Public Works Director

Kerry-Anne Billings, Human Resources Director

Arlene Borenstein, Communications Director

Adrian Hernandez, Parks & Recreation Director

Gregory Panos, IT Manager

Lorrainia Belle, Town Planner

Alexander Garcia, Chief Building Official

Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Bay Harbor Islands
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Bay Harbor Islands, Florida, for its Annual Budget for the fiscal year beginning October 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

History of Town

Town of Bay Harbor Islands
The Town of Bay Harbor Islands is a town in Miami-Dade County, Florida, United States. The population was 5,887 at the 2025 census estimation. It is separated from the mainland by Biscayne Bay, over which the land masses are connected via the Broad Causeway. On the mainland side, Bay Harbor Islands is bordered by the city of North Miami, while to the east it borders the communities of Bal Harbour and Surfside. To the south lies the exclusive Village of Indian Creek. Bay Harbor Islands is a 20-minute drive from Miami International Airport and is situated between the larger cities of Aventura and Miami Beach.

The Climate
The Town of Bay Harbor Islands enjoys an excellent climate year-round with warm temperatures much of the year. Unlike other warm locations, the frequent breezes rarely allow the temperatures to become excessive; the temperature rarely rises beyond the mid-90s in any year. Winter temperatures rarely hit the 40s and usually last for less than a few days each year.

The Architecture/Design Style
The architecture of Bay Harbor Islands exemplifies the design styles that have come to define South Florida's most desirable enclaves a sophisticated blend of timeless elegance and contemporary innovation. The Town's beachfront and waterfront neighborhoods showcase a rich tapestry of styles, including the refined coastal modernism of Ambienta, the serene luxury of Sereno at Bay Harbor Islands, the sleek urban sophistication of KAI at Bay Harbor Islands, and the lush, garden-inspired elegance of Le Jardin.

Today, this architectural legacy is being elevated by a new wave of thoughtfully designed developments. The Well Bay Harbor Islands introduces a striking contemporary mixed-use aesthetic that seamlessly integrates residential, office, and retail spaces, while projects like Alana, Clara Bay Harbor, and Onda Residences offer boutique, modern interpretations of island living with clean lines, expansive terraces, and resort-inspired amenities. Upcoming developments such as La Baia North, 9900 West, and 10290 East Bay Harbor Drive continue this trajectory, embracing sleek, forward-thinking designs that prioritize light, water views, and indoor-outdoor living.

Together, these projects honor the Town's architectural heritage while pushing the boundaries of modern design, creating a cohesive yet diverse streetscape that appeals to discerning residents and investors alike. Bay Harbor Islands remains a living canvas of South Florida's best architectural thinking, where classic charm meets contemporary vision.

The Business District
Visitors to Bay Harbor Islands are pleasantly surprised to discover a quaint, elegant, two-block business district on Kane Concourse (96 Street). Along the beautifully landscaped Concourse, visitors find great shopping, fine dining, professional offices, and art. On the easternmost median, Robert Indiana's "Love" sculpture adorns the

median nestled among the beautiful and majestic palms. On the most western median, Romero Britto's "Heart" sculpture shines brightly to capture the essence of the beautiful islands that make up the Town.

Shopping

The opportunity to meet retail needs lies along the business blocks of Town of Bay Harbor Islands. The area is host to numerous restaurants featuring many ethnic regions and kosher menus, clothing and jewelry stores, service businesses, specialty and gift shops and several banks.

Development
In recent years, Bay Harbor Islands has solidified its position as one of Miami's most dynamic and promising emerging suburbs. This clean, well-maintained Town, situated on two large islands, is experiencing a remarkable wave of modern development that is reshaping its landscape and attracting a new generation of investors and residents.

The transformation is anchored by The Well Bay Harbor Islands, a visionary mixed-use project at 1177 Kane Concourse developed by Coconut Grove-based Terra, led by David Martin. Approved by the Town Council in January 2020, this sophisticated hub features 66 luxury condominium residences, a 102,000-square-foot office building (now 90% leased to prestigious tenants, including Tom Brady Enterprises), and a members' club with groundbreaking wellness amenities such as Miami's first caldarium.

Complementing this flagship project, several other high-quality developments have recently opened or are nearing completion, including the boutique Alana (30 condominium units), the luxury rental building Clara Bay Harbor (28 units), and the recently completed Onda Residences. Additionally, the bayfront La Baia South is expected to receive its temporary certificate of occupancy later this year and is fully sold out.

With additional projects like La Baia North and the final phase of Clara Homes' master plan, all progressing toward delivery, the Town continues to offer stylish, thoughtfully designed housing that meets the highest expectations. Bay Harbor Islands is not just growing; it is emerging as a premier destination for modern, vibrant living in South Florida.

Population
The US Census Bureau's 2025 population estimate of the Town of Bay Harbor Islands is 5,887 full-time residents, and the daytime population is estimated at 5,302, which represents the effect of people coming into or leaving the community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services, which directly impacts operational costs.

Demographics
The information in the population overview graphs reflects the 2025 US Census data. Data comes from the US Census Bureau.

Incorporation
The Town of Bay Harbor Islands, Florida was incorporated by the State of Florida on April 28, 1947.

Form of Government
The Town of Bay Harbor Islands is a Council/Manager form of government. This one hundred-year-old style of municipal government balances citizen policy leaders, through elected representatives, with a professionally trained administrator. The elected representatives set policy and provide oversight for the administrator.

Town of Bay Harbor Islands Council
The Town Council consists of seven elected representatives: the Mayor, the Vice Mayor, and five Council Members who are elected for a four-year term. The present Town Council was elected in April 2026.

The Incumbent Council
The current Town Council is pictured on the title page of this document and includes:

- Mayor Isaac Salver
- Vice Mayor Stephanie Bruder
- Council Member Robert H. Yaffe
- Council Member Joshua D. Fuller
- Council Member Molly Diallo
- Council Member Eric Rappaport
- Council Member Elchonon Shagalov

The Town Council provides policy guidance to the Town at a salary of one dollar ($1) per year. See the Town Council department section on the General Fund for more information.

Council Contact
The elected officials may be contacted through Town Hall by calling (305) 866-6241 or via email. Their respective email addresses follow:

Mayor Isaac Salver
isalver@bayharborislands-fl.gov (mailto:isalver@bayharborislands-fl.gov)

Vice Mayor Stephanie Bruder
sbruder@bayharborislands-fl.gov (mailto:sbruder@bayharborislands-fl.gov)

Council Member Robert H. Yaffe
ryaffe@bayharborislands-fl.gov (mailto:ryaffe@bayharborislands-fl.gov)

Council Member Joshua D. Fuller
jfuller@bayharborislands-fl.gov (mailto:jfuller@bayharborislands-fl.gov)

Council Member Molly Diallo
mdiallo@bayharborislands-fl.gov (mailto:mdiallo@bayharborislands-fl.gov)

Council Member Eric Rappaport
erappaport@bayharborislands-fl.gov (mailto:erappaport@bayharborislands-fl.gov)

Council Member Elchonon Shagalov
eshagalov@bayharborislands-fl.gov (mailto:eshagalov@bayharborislands-fl.gov)

Council Meeting Schedule
The Town Council complies with the Sunshine Laws of the State of Florida. Florida's Government-in-the-Sunshine law provides a right of access to governmental proceedings at both the state and local levels. It applies to any gathering of two or more members of the same board to discuss some matter which will foreseeably come before that board for action. There is also a constitutionally guaranteed right of access. Virtually all state and local collegial public bodies are covered by the open meetings requirements.

The Regular Meetings of the Mayor and Town Council are scheduled for the second Wednesday of every month and are broadcast over the internet. They are currently held at the Morris N. Broad Community Center, 1175 95th St. Bay Harbor Islands, Fl and begin at 7:00p.m. Other properly noticed meetings may be held as needed. Please check the Town of Bay Harbor Islands website, bayharborislands-fl.gov (https://www.bayharborislands-fl.gov/) to verify the dates of all meetings.

Communications
Some events like the adoption of ordinances are noticed in the *Miami Dade County Webpage* and when dictated by Florida Statutes it is advertised in the *Miami Herald* newspaper. The Town also publishes its own monthly publication, The Islander, which is mailed throughout the Town and available on the Town's website. Finally, a lot of information about the Town and current events may be found on the Town's official website, bayharborislands-fl.gov (https://www.bayharborislands-fl.gov/), and on its popular and growing social media pages, Facebook.com/bayharborislands (https://www.facebook.com/bayharborislands) and Instagram.com/bayharborislands (https://Instagram.com/bayharborislands).

Town Facilities
The Town of Bay Harbor Islands provides a variety of municipal services and, over the years, has developed several public facilities to support its operations. Following the demolition of the former Town Hall at 9665 Bay Harbor Terrace in early 2026, administrative personnel initially relocated to temporary modular facilities at 1030 95th Street. In 2026, most municipal operations—including Town Hall, the Police Department, and the Building Department, moved to 1045 95th Street, while the Public Works Department continues to operate out of modular trailers at 1030 95th Street.

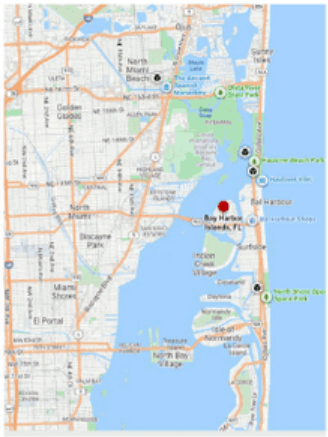
Additional town facilities include the Morris N. Broad Community Center and Library; a Tennis Center; Officer Winters Park on 98th Street, offering a water feature, an artificial turf playing field, and an adjacent Dog Park; the 95th Street Park with lighting and performance staging; a waterfront Tot Lot; a passive park with outdoor

exercise equipment; a second passive park with an adjacent dog park; and a Municipal Garage alongside multiple public parking areas.

Location

The Town of of Bay Harbor Islands is made up of two kidney-shaped islands that cover less than a half-square mile of land, making it one of the smallest towns in Miami-Dade County. But what we lack in size, we make up for in our lush, green surroundings, waterfront views, thriving community and perfect location. Known as "The Best-Kept Secret on the Water," our little Town truly exudes affordable luxury.

Visitors to Bay Harbor Islands are pleasantly surprised to discover a quaint and elegant two block business district on Kane Concourse (96th Street). Along the beautifully landscaped Concourse, visitors will find great shopping, fine dining, professional offices and art. On the eastern most median, Robert Indiana's "Love" sculpture adorns the median nestled amongst the beautiful and majestic palms. On the western most median, Romero Britto's "For You" sculpture shines brightly, capturing the very essence of the beautiful islands that make up the Town.



Population Overview

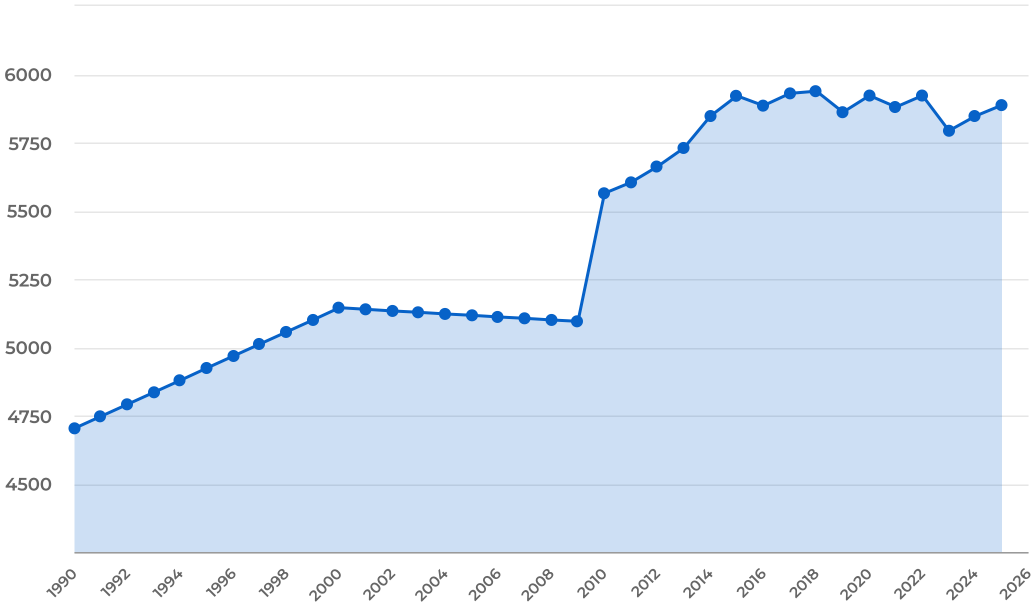
TOTAL POPULATION

5,887

▲ .7%
vs. 2024

GROWTH RANK

6 out of **411**
Municipalities in Florida



** Data Source: Client entered data for year 2025*

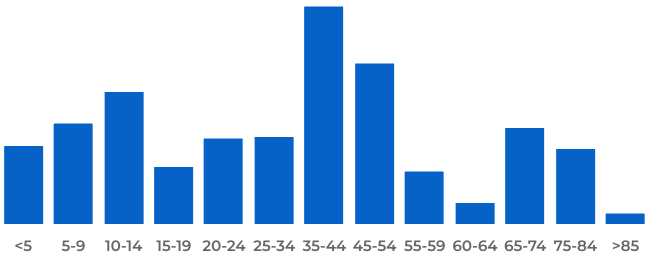
DAYTIME POPULATION

5,302

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

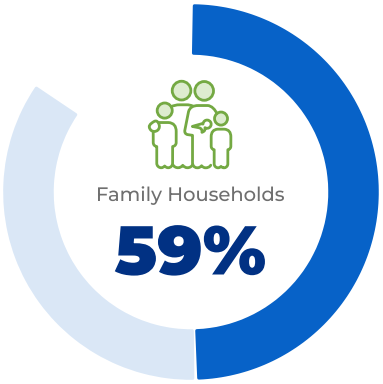
** Data Source: American Community Survey 5-year estimates*

Household Analysis

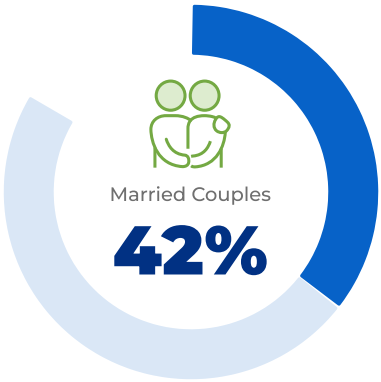
TOTAL HOUSEHOLDS

2,077

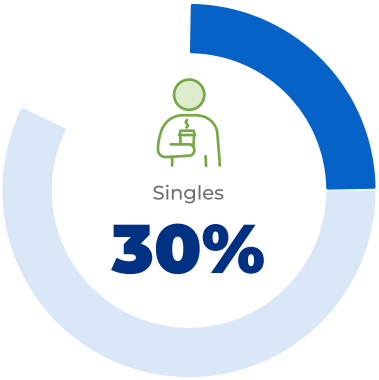
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▲ 12%
higher than state average



▼ 9%
lower than state average



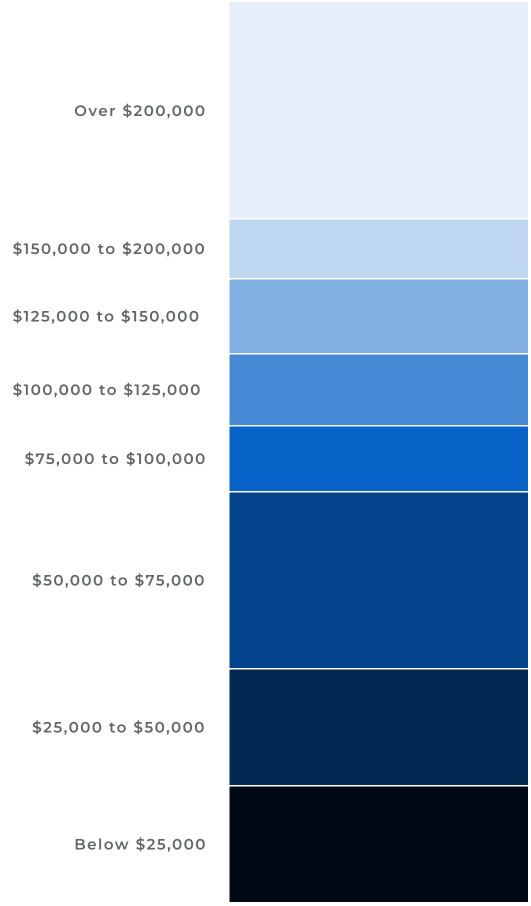
▲ 5%
higher than state average

▲ 3%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

24%

▲ 119%
higher than state average

Median Income

$89,663

▲ 20%
higher than state average

Below $25,000

13%

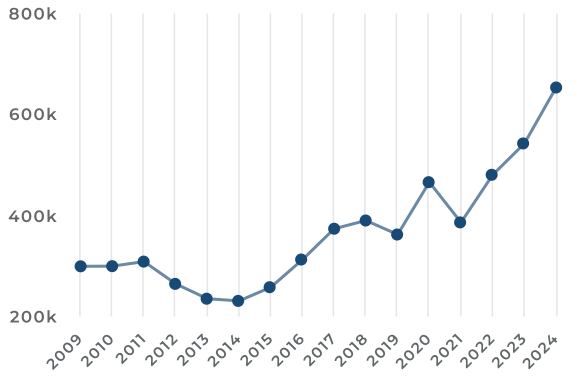
▼ 13%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

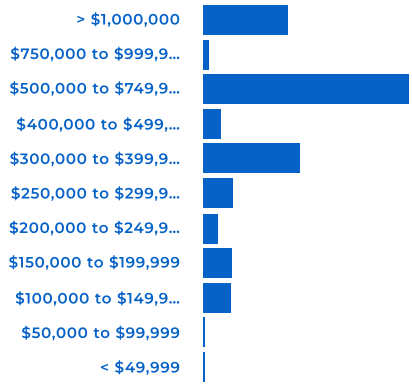
2024 MEDIAN HOME VALUE

$653,500



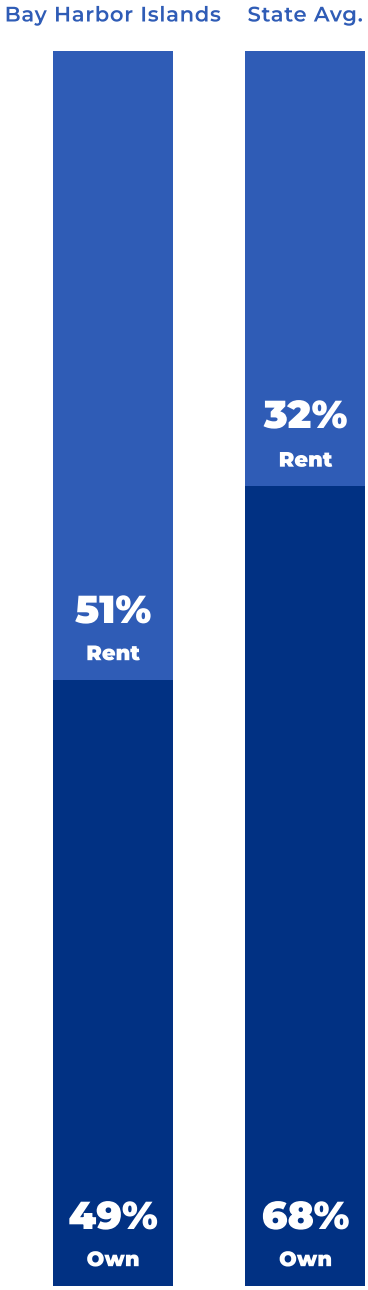
** Data Source: 2024 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



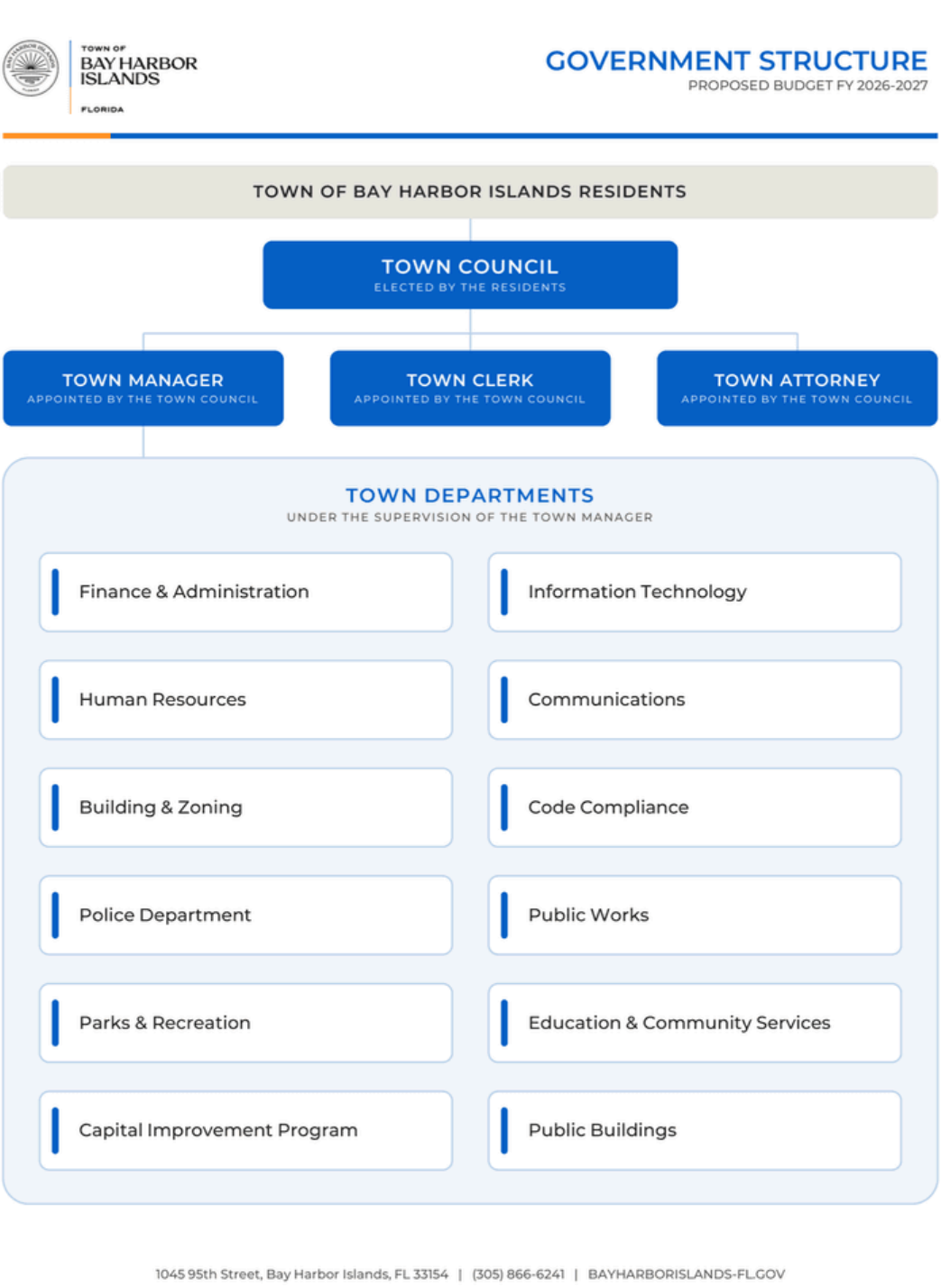
** Data Source: 2024 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

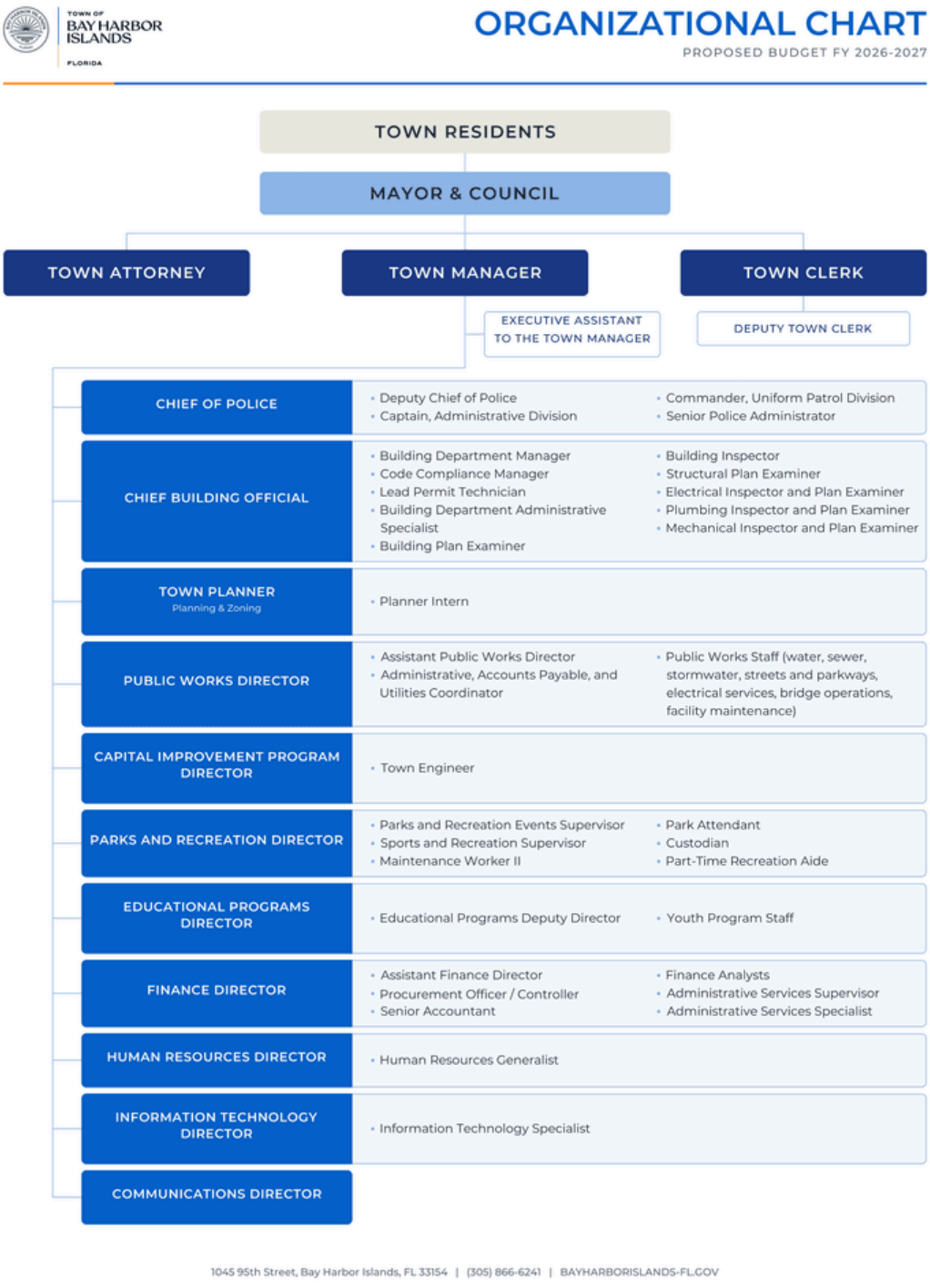


** Data Source: 2024 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

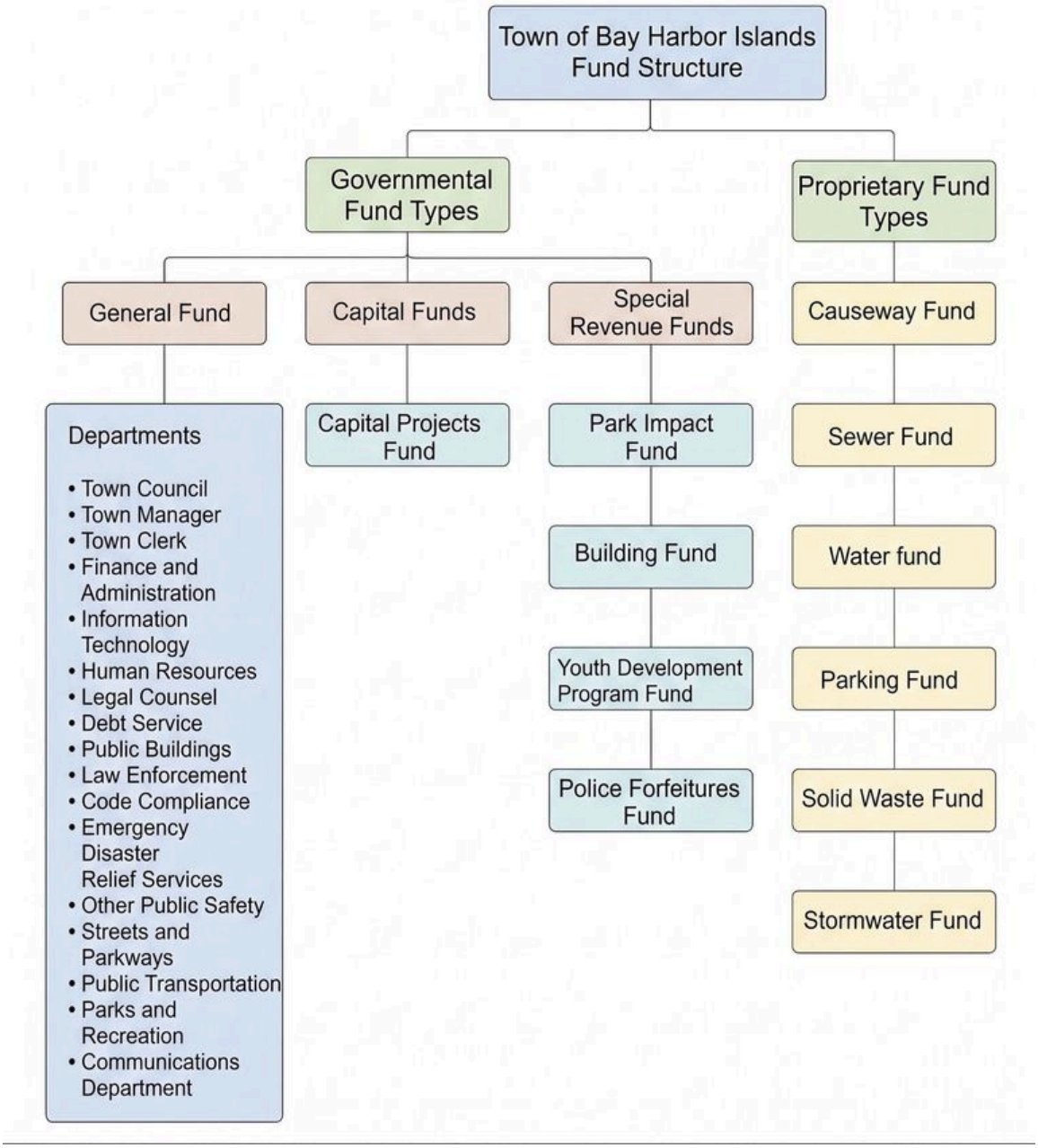
Government Structure



Organizational Chart



Fund Structure



Fund Types and Descriptions

Governmental accounting systems are organized and operated on a fund basis. A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. Individual resources are allocated to, and accounted for, in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Each separate fund is balanced, with its respective revenues and expenditures appropriated and monitored.

Governmental units establish and maintain funds required by law for sound financial administration. Only the minimum number of funds consistent with legal and operating requirements are established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Fund types include:

- *Governmental Funds* – includes General Fund, and Special Revenue Funds;
- *Proprietary Funds* – includes Enterprise Funds; and
- *Fiduciary Funds* – includes funds used to account for assets held in a trustee or agency capacity for others.

The following is a description of the budgeted funds of the Town.

GOVERNMENTAL FUNDS

Governmental Funds are subdivided into two sections: General Fund, and Special Revenue Funds.

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

Capital Projects Fund - Capital Projects Fund is used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or limited to expenditure for specified purposes other than debt service or major capital projects.

Fund 001 - General Fund

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include ad valorem taxes, franchise taxes, and intergovernmental revenues. The major departments funded here are: Town Council, Office of Town Manager, Town Clerk, Finance & Administration, Information Technology, Human Resources, Legal Counsel, Debt Service, Public Buildings, Law Enforcement, Building, Code Compliance, Other Public Safety, Street and Parkways, Public Transportation, Parks and Recreation, Children's Trust and Non-Departmental.

Fund 301 - Capital Projects Fund

This fund is used for the purpose of budgeting general capital improvement projects which are expected to survive for three years or more. As a governmental fund, it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

The Capital Projects Fund is closely associated with a Five-Year Capital Improvement Plan. The Capital Improvement Plan, however, includes all major capital improvements across all funds. It includes the forecast of substantial capital investments anticipated for the upcoming budget year and for an additional four years.

SPECIAL REVENUE FUNDS

Fund 101 – Building Fund

This fund is used to account for restricted revenues and expenses associated with the Building Department. The department enforces the Building Code, the Dade County Code, the National Fire Protection Agency Code, the National Electrical Code, and is responsible for implementing the Town's Zoning and land use regulations.

Fund 104 – Bright Paths Youth Development Program

This fund is used for the purpose of administering the Bright Paths Youth Development Program, which is partially funded by the Children's Trust. It is classified as a special revenue fund.

Fund 302 – Park Impact Fund

The Park Impact Fund is a type of special revenue fund. The revenues received from building applications and permits must be expensed for renovations and design of existing or new parks within the Town of Bay Harbor Islands limits. Since new development increases density in Town of Bay Harbor Islands and created a need for new recreational facilities, the Town has adopted an Ordinance to address this issue and the need for a special revenue fund.

Fund 303 - Police Forfeiture Fund

The Police Forfeiture Fund is a type of special revenue fund. The revenues received have specific limitations on their use. This fund is used to account for the revenue and expenses from State and Federal forfeitures that the Town receives from various law enforcement agencies. The Public Safety department operates the Police Forfeiture Fund.

PROPRIETARY FUNDS

The Town's Proprietary Funds are Enterprise Funds.

Enterprise Funds - Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fund 401 – Causeway Fund

Causeway Fund is a type of enterprise fund. The Town owns Broad Causeway bridge that connects barrier islands with through intercostal waterway to the mainland State of Florida. The residents and visitors are required to pay the nominal fee while crossing the Broad Causeway east bound or west bound. These fees are collected charging SunPass or EZ-Pass transponders or by plate. The collected fees are being deposited to the Town's separate bank account and are used to maintain Kane Concourse and Causeway operations.

Fund 402 and 403 - Sewer and Water Fund

The Water and Sewer Fund is a type of enterprise fund. The Town provides water and sewer services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. Major capital projects can be funded with long term financing (bonds) which are repaid over a long period of time or through Renewal & Replacement reserves. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and water and sewer operations. The fund operates under the Public Works Department.

Fund 404 - Parking Fund

The Municipal Parking Fund is a type of enterprise fund. The Town provides locations to customers for parking throughout the Town. Charges for the services are made based upon the amount of the service each customer utilizes. This business-like enterprise provides for personnel, operations, maintenance, collections, and parking enforcement. The fund operates under the Public Safety department.

Fund 405 - Solid Waste Collection Fund

The Solid Waste Collection Fund is a type of enterprise fund. The Town provides solid waste and recycling collection services to customers within the Town. Charges for the services are made based upon the type of service (residential, commercial, and recycling) and the cost for disposal of the materials collected. This business-like enterprise provides for personnel, operations, maintenance, collections, disposal, and planning elements. The fund operates under the Public Works department.

Fund 406 - Stormwater Utility Fund

The Stormwater Utility Fund is a type of enterprise fund. The Town provides storm water drainage services to customers within the Town. Charges for the services are based upon the type of structure from which the stormwater is being diverted. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and planning elements. The fund operates under the Public Works department.

FIDUCIARY FUNDS

Fiduciary (Trust and Agency) Funds- Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. An example for the Town of Bay Harbor Islands is the Employee's Retirement Fund. While the Town is accountable for the maintenance of these funds and their annual audit, the assets do not belong to the Town, so the Town does not budget fiduciary funds. The costs of the Town's contribution to keep the Retirement Plan fully funded are budgeted in the various departments.

Budget Overview

Budget Overview
This section contains summary information about the Budget. It includes the Town's: 1) budget calendar, 2) budget process, 3) budget highlights, 4) fund structure, 5) budget summaries, 6) millage rate information, 7) personnel complement, 8) new program modifications and capital outlay (expenditures), and 9) revenue trends.

Policy Document
The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2026, and ending September 30, 2027, 2) the level to which those services will be provided and 3) what modifications to previous year practices and policies are recommended for collection of revenue and distribution of resources. The Town Manager's Budget Message summarizes the challenges and opportunities for the coming year.

Operations Guide
The Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explain the significant changes in expenditures from the current year (FY 2026) adopted budget to the recommended upcoming year (FY 2027), and identify funded personnel positions. The document includes an organizational layout for the Town and a three-year breakdown of the levels of staffing.

Financial Plan
The budget outlines the cost of Town services and the fiscal resources to fund those services. Revenues are projected based on historical, trends, and known internal and external factors. Intergovernmental revenues have been confirmed to the extent possible at the time of transmittal of this draft with local, state, and federal agencies. Expenditures are projected. Debt service payments related to capital improvement projects are incorporated within the appropriate fund and department.

Communications Device
The budget seeks to communicate summary information to a diverse audience. This includes:
1) residents and prospective new residents, 2) business owners and prospective investors, 3) the Town Council, 4) the Town Manager and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy and quick access to relevant information for each of these audiences.
The document is organized in compliance with current best practices for budgetary reporting. The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department (FFSD) requirements as well as Generally Accepted Accounting Principles (GAAP). Finally, this document reflects the continuing implementation of standards published by the Government Accounting Standards Board (GASB).

The budget document includes all anticipated funds to be received by the Town, including carryover from prior years and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. The fiscal year for Florida municipalities runs from October 1 through September 30. Throughout this document, "FY" will be used to represent "Fiscal Year", meaning the period October 1 – September 30. FY 2027, for example, means the fiscal year running from October 1, 2026, through September 30, 2027.

The document also includes transfers, where appropriate, from one fund to another. Since the allocation to be transferred is accounted for as received funding in each of the funds, the reader is cautioned that the addition of all revenues/incomes across funds overstates the total resources available for allocation. There is a separate page which documents all inter fund transfers. This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication and strives to meet these four purposes in the most transparent manner possible.

Property Value and Millage Summary

Property Value	Amount	%
2025 Final Taxable Value	$ 2,319,918,675	
Increase/(Decrease) in Taxable Value of Existing Property	122,347,460	5.3%
Current Year Adjusted Taxable Value	2,442,266,135	
Current Year Additions (New Construction)	61,819,681	2.6%
Current Year Taxable Value for Operating Purposes	**$ 2,504,085,816**	**7.9%**

15-Year Millage, Taxable Value and Revenue History

Fiscal Year	Millage Rate	Taxable Value	Percent Change in Taxable Value	Property Tax Revenue	
				Gross	Net (95%)
2013	5.5297	$579,865,315	0.5%	$3,206,487	$3,046,163
2014	5.2500	602,162,980	3.8%	3,161,356	3,003,288
2015	4.9000	698,927,405	16.1%	3,424,744	3,253,507
2016	4.5500	778,065,824	11.3%	3,540,199	3,363,189
2017	4.4400	880,111,322	13.1%	3,907,694	3,678,866
2018	3.9990	1,031,587,742	17.2%	4,125,319	3,919,053
2019	3.7199	1,214,738,329	17.8%	4,518,705	4,292,770
2020	3.6245	1,333,876,001	9.8%	4,834,634	4,592,902
2021	3.6245	1,378,221,700	3.3%	4,995,365	4,745,597
2022	3.5900	1,374,484,392	-0.3%	4,934,399	4,687,679
2023	3.1728	1,628,542,757	18.5%	5,167,040	4,908,688
2024	3.1728	1,895,652,452	16.4%	6,014,526	5,713,800
2025	3.1728	2,080,264,652	9.7%	6,600,264	6,270,251
2026	3.4583	2,346,469,213	12.8%	8,114,794	7,709,054
2027	3.9000	$2,504,085,816	6.7%	$9,765,935	$9,277,638

FY 2027 Value of 1 Mill		
Mills	Gross Revenue	Net Revenue (95%)
1.00	$2,504,086	$2,378,882
0.75	1,878,064	1,784,161
0.50	1,252,043	1,189,441
0.40	1,001,634	951,552
0.30	751,226	713,665
0.25	626,021	594,720
0.10	$250,409	$237,889

Basis of Budgeting

Basis of Budgeting

Annual appropriated budgets are adopted for all funds on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget is balanced for every fund: total anticipated revenues equal total budgeted expenditures plus required transfers, contingencies, and fund balance reserves.

The basis of accounting and basis of budgeting are the same for governmental funds, except for encumbrances. Encumbrances (commitments such as purchase orders or contracts) are treated as budgetary expenditures at the time the commitment is made to ensure expenditure control. Under GAAP, outstanding encumbrances at fiscal year-end do not constitute expenditures or liabilities in the financial statements; instead, they are reclassified as assigned or committed fund balance unless the encumbrance lapses and requires re-appropriation in the subsequent fiscal year. The budget document is presented using the modified accrual basis as described below.

Basis of Accounting

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual—meaning they are both measurable and available.

- **Measurable**: The amount of the transaction can be reasonably determined.
- **Available**: Collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenues available if they are collected within 60 days after fiscal year-end.

Expenditures under modified accrual are recorded when the related fund liability is incurred, typically upon the delivery and acceptance of goods or performance of services, rather than when the purchase agreement or order is executed. Exceptions to this general rule include principal and interest on general long-term debt, which are recognized when due.

The full accrual basis of accounting is utilized by proprietary funds (primarily enterprise funds). Under the accrual basis, revenues are recognized in the accounting period in which they are earned, regardless of when cash is received. Expenses are recognized when the liability is incurred or the economic resource is consumed. This distinction is critical for evaluating operational self-sufficiency and correctly calculating debt service coverage levels mandated by bond covenants.

Financial Policies

Procurement Policy:

Sec. 2-1. - Duties of town manager.

The Town Manager shall oversee the issuance of all requests for proposals ("RFP"), requests for qualifications ("RFQ"), requests for letters of interest ("RFLI") or invitations to bid for goods and/or services.
(Ord. No. 447, § 1, 1-12-87; Ord. No. 705, § 1, 9-9-02; Ord. No. 730, § 1, 10-13-03; Ord. No. 881, § 1, 5-11-09)
Editor's note— Ord. No. 447, adopted Jan. 12, 1987, amended the Code, but did not specify the exact manner of inclusion. Ord. No. 447, § 1, has been codified as § 2-1 at the editor's discretion.
Charter reference – Authority of town manager to make purchases, §33(9)

Sec. 2-1.1. - Procurement limitations; competitive bidding.

Subject to the exceptions enumerated in section 2-1.2, all purchases of or contracts for materials, supplies, equipment, improvements or services (collectively "procurements") shall be made or entered into in accordance with the provisions of this section.

(a) Procurements less than $25,000.00. Procurements where the total amount to be expended is not in excess of $25,000.00 may be made by the town manager or his/her designee without the necessity of approval by the town council and without competitive bidding. Single purchases or contracts in excess of $25,000.00 shall not be broken down to amounts of less than $25,000.00 to avoid the requirements of this section.
(b) Procurements greater than $25,000.00 but less than $50,000.00. Procurements where the total amount to be expended is in excess of $25,000.00 but which does not exceed $50,000.00 may be made by the town manager or his/her designee, without the necessity of approval by the town council. A minimum of three (3) price quotations shall be obtained when practicable. Price quotations or refusals to submit a price quotation may be obtained verbally, but must be documented in writing. Single purchases or contracts in excess of $50,000.00 shall not be broken down to amounts of less than $50,000.00 to avoid the requirements of this section.
(c) Procurements greater than $50,000.00. Procurements where the amount to be expended is in excess of $50,000.00 shall be approved by the town council. A public invitation to bid shall be prepared and advertised on the town's website and in a newspaper of general circulation. A minimum of three (3) written bids shall be obtained when practicable. Bids, price quotations or refusals to submit a bid or price quotation shall be documented in writing and provided to the town council for review and approval. In the event a procurement governed by this section is for an indefinite quantity of goods or services, the goods and services shall be memorialized by a written agreement that shall be no more than a three (3)-year term, with a two (2)-year option at the town council's discretion. All open-ended procurement/service agreements shall state that they shall be terminable without cause upon written notice by the town manager.
(d) Exception to procurement limitation. The town manager may procure automobile fuel, legal advertisements and normal utilities, including gas, electric and communication services in an amount in excess of $50,000.00 without the approval of the town council, provided the procurement is consistent with the town budget.

Sec. 2-1.2. – Exemptions and waivers from competitive bidding.

a) The following shall be exempt from the competitive bidding requirements of section 2-1.1, but shall not obviate the need for the approval of the town council for any transaction exceeding $25,000.00.
(1) Emergency purchases which are more fully described in section 2-1.3;
(2) Contracts for professional services;
(3) Contracts which are governed by F.S. § 287.055, the Consultants' Competitive Negotiation Act;
(4) Contracts for services governed by F.S. § 218.391, Auditor Selection Procedures;
(5) Other contracts for which the selection process is provided by state law;
(6) Contracts which utilize a bid or proposal which has been secured by another governmental entity, a "piggyback contract";
(7) Contracts made under cooperative bids by the town jointly with other governmental agencies;
(8) Contracts for procurement which are only available from a sole source of supply upon the filing of a written request for such exemption by a town department head to the town manager outlining the conditions and circumstances involved.
(b) The town council may, by resolution, waive competitive bidding requirements for a specific transaction if it is found to be in the best interest of the town.
(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.3. - Emergency procurements.

(a) Notwithstanding any other provisions of this division, the town manager may make emergency procurements without receiving prior approval from the town council when a threat to public health, welfare, or safety exists; provided that such emergency procurements shall be made in accordance with the competitive bidding requirements enumerated in section 2-1.1 to the extent determined by the town manager to be practicable under the circumstances.
(b) Town manager shall report the procurement at the next regular meeting of the town council with a full written report of the circumstances of the emergency, including an itemized accounting of the emergency procurement.
(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.4. - Cone of silence.
The town hereby adopts for its own use the cone of silence procedures enumerated in section 2-11.1(t) of the Code of Miami Dade County (the "County Code") as it may be amended from time to time.
(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.5. - Reserved.
Editor's note - Ord. No. 1009, § 1(Exh. A), repealed former § 2-1.5 in its entirety which pertained to a notice of bid for procurements over $10,000.00 and derived from Ord. No. 881, § 1, adopted May 11, 2009.
Sec. 2-1.6. - Bid awards.
Bid awards shall be made to the lowest responsible and responsive bidder. Price shall not be the sole consideration in determining which submitting bidder is the lowest responsive responsible bidder. Other considerations may include, but are not limited to, the following: the capacity, ability, and skill of the bidder to perform the contract including experience in the specific type of work or project involved; education, degrees, certifications, and professional licensures; the character, integrity, reputation, judgment, experience, and efficiency of the bidder; past and current compliance with relevant laws and regulations; past and current record of performance with the town. The town retains the right to reject all bids.
(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.7. - Bid opening procedure
All sealed bids received by the town shall be opened by the town clerk and publicly read into the record on the day specified by the bid advertisement. Bids received by the town following the designated time shall not be accepted and shall be returned to the submitting bidder unopened.
(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.8. - Tabulation and recommendation.
Upon completion of the bid openings and reading, all bids received shall be sent to the department originating the purchase for tabulation and recommendation to the town council (the "recommendation"). If the low bidder is not the recommended recipient of an award, the reasons for the recommendation must be documented in writing.
(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.9. - Action by council.
Upon submission of the recommendation to the town council, the town council shall accept, reject, modify or refer the recommendation for additional review.
(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.10. - Authority to resolve protested bids and proposed awards.
The town hereby adopts, for its own use, the bid protest procedures enumerated in section 2-8.4 of the County Code as it may be amended from time to time. All references to county personnel in section 2-8.4 of the County Code shall henceforth be applicable to town personnel who serve in comparable capacities to the county personnel referred to therein.
(Ord. No. 881, §1, 5-11-09)

Sec. 2-2. - Indemnification and defense of certain officials.
(a) *Indemnification.* The town shall protect and indemnify the town officials listed in subsection (h) from personal liability to the fullest extent authorized by F.S. §§ 111.071 and 111.072, but only to the extent that the official is not otherwise protected and indemnified by insurance purchased by the town or otherwise provided, and subject to a reservation of rights.

(b) *Legal defense.* Should the town be required to provide indemnification to town officials pursuant to subsection (a) above, the town, in its discretion, may also provide for the legal defense to any action or proceeding brought against such town officials for acts or omissions arising out of and in the course and scope of the town official's employment or function. The provision of legal defense is limited to the payment of legal expenses to counsel for the purpose of defending actions or proceedings in accordance with the provisions of this section. This section shall not apply to any action brought or initiated by the town against an official.

(c) *Request and approval.* A written request for the provision of legal defense ("request") shall be submitted by the town official and reviewed in accordance with the following procedure:

(1)A request shall be submitted to and reviewed by the town manager except where the town's manager submits a request on his or her personal behalf; in which event, the mayor shall review such request;
(2)A request shall be submitted promptly after the town official is served with a complaint, notice, charge, summons, process or other initiating pleading, such that the town has ample time to review such request and respond accordingly;
(3)A request shall attach a copy of the complaint, notice charge, summons, process or other initiating pleading;
(4)The town manager shall approve or deny the request in writing within ten days after receipt of such request. The town manager's approval or denial is subject to the town attorney's concurrence that said request is consistent with the requirements of this section and the town council's approval or denial of the request (which the town council shall consider at next regularly scheduled town council meeting). If the request is approved, an attorney shall be retained on behalf of the town official.

(d) *Authorization.* The town manager is hereby authorized to expend town funds, upon the review and approval of a request, for the payment of legal expenses in accordance with subsection (b). The authorization to expend town funds shall not extend to an appeal or other judicial review without additional authorization of the town council. The expenditure of town funds for the payment of legal expenses shall be subject to the following:

(1)Counsel for the town official shall on a monthly basis submit all current bills for legal expenses to the town manager in a format approved by the town.
(2)The town manager shall review and approve all submitted bills prior to payment by the town.
(3)Upon approval of submitted bills, the town manager shall provide for direct payment to counsel. Payments shall be made on a monthly basis during the pendency of the action or proceeding pursuant to F.S. § 218.70, et seq.

(4)The town manager shall on a monthly basis provide a copy of all approved bills to the town council and to the town clerk for filing and retention as public records and for public inspection, subject to any applicable exemptions.

(e) *Reservations of rights and immunities.* The provision of indemnification and the legal defense of an official as provided in subsections (a) and (b), including those acts for which the defense may be provided and the extent of town funds which may be expended, shall be solely within the discretion of the town.
(1) The town reserves unto itself the right to deny or revoke approval of the request if it is determined by the town manager or the town council to be beyond the scope of this section or inconsistent with the purposes of this section;
(2) The town reserves unto itself the right to revoke approval of the request where such town official fails to cooperate in the defense of such action or proceeding;
(3) The town reserves unto itself the right to seek reimbursement and/or recovery from a town official and the town official shall reimburse the town for any and all town funds expended for payment of legal expenses where it is determined that the alleged act or omission was taken outside the course or scope of the employment or duties of the town official, or where such town official was adjudicated guilty of or liable for the alleged violation or cause of action;
(4)Nothing in this section shall authorize the town to provide for the legal defense of a town official where the alleged act or omission was taken outside the course or scope of employment or duties of the official, or where the official has acted in bad faith, with malicious purpose, or in a manner exhibiting wanton and willful disregard of human rights, safety or property, or gross or willful negligence or misconduct;
(5) Nothing in this section shall authorize the town to provide for the legal defense of a town official where it is alleged that said town official failed to comply with applicable financial and gift disclosure requirements mandated by F.S. ch. 112; section 2-11.1, Miami-Dade County Code; or any applicable town ethics ordinances concerning financial and gift disclosure.
(6) Nothing in this section shall be construed as a waiver by the town or any town official of any claim of immunity, including sovereign immunity, applicable to any action;
(7) Any town official who submits a request and is subsequently provided a legal defense at the expense of the town in accordance with this section shall be prohibited from seeking further remuneration from the town for any expenses incurred by said town official during or resulting from the defense of any action or proceeding contemplated by this section;
(8) Where a town official fails to avail him/herself of the provisions of this section, and no legal defense was provided at the expense of the town, nothing herein shall prohibit such town official from seeking reimbursement from the town for legal expenses incurred in the successful defense of an action where the town official was acting in the course and scope of the town official's employment or function, and said town official is not liable for the claims asserted, is subsequently acquitted, or the charge or charges against said town official are dismissed upon no violation being found.

(f) *Applicability.* The provisions of this section shall apply to all actions and proceedings instituted after the effective date of this section.

(g) *Malicious, frivolous or groundless allegations.* Where it is determined that the complaining party filed a frivolous or groundless complaint, or filed a complaint with malicious intent to injure the reputation of the town official by filing the complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations of fact material to a violation, the town reserves its right to seek recovery of legal expenses incurred by the town from the complaining party in the name of the town official, or as subrogate of the town official pursuant to F.S. § 112.317(7) or otherwise.

(h) *Enumeration of town officials.* The town officials referred to in this section consist solely of the following: the mayor; all members of the town council; the town manager; the assistant town manager; the town clerk; the town attorney; the assistant town attorney(s); the chief of police; the finance director; the public works director; the building official; the town engineer; the code enforcement official, committee members, planning and zoning members, and all other town department heads and deputy department heads and/or all others designated by the town manager.

(i) *Waiver of immunity.* Nothing in this section shall constitute a waiver of sovereign immunity or a waiver of any other defense or immunity to such lawsuits.

(j) *Private right of action.* Nothing in this section shall create any private right of action against the town by any third party.
(Ord. No. 839, § 1, 7-14-08)

Sec. 2-3. - Official town seal regulations.

(a) *Official seal defined.* The official seal of the town shall mean the town's identifying symbol attached hereto as exhibit "A".
(b) *Execution and acknowledgment of written instruments.* Whenever it shall be necessary for the town, under the authority of the town council, its Charter or Code, and the general laws of the state, to execute contracts, deeds, or other documents on behalf of the town, the official seal of the town may be affixed to such contract, deeds, or other documents.
(c) *Prohibition.* It shall be unlawful and a violation of this section for any person, firm, corporation or other legal entity to print for the purpose of sale or distribution or to advertise, circulate, publish, use or offer for sale any letters, papers, documents or items of merchandise which indicate or imply that the person, firm or corporation has been authorized as the "official" town person, firm or corporation for any purpose or to simulate the official seal of the town or the stationery of a real or fictitious agency, department or instrumentality of the town without the expressed written authority of the town council.
(d) *Exceptions.* The provisions of this section shall not be applicable to the town, its officials, departments, employees, instrumentalities, or advisory boards acting within the scope of their official capacities.
(e) *Penalty.* Pursuant to F.S. § 165.043, a violation of this section constitutes a second-degree misdemeanor, punishable as provided in F.S. § 775.082 or 775.083.
(Ord. No. 879, § 1, 3-9-09)
Editor's note— Ord. No. 879, § 1, adopted March 9, 2009, added § 2-2 to the Code. Inasmuch as said section already existed, the new provisions have been redesignated as § 2-3 at the editor's discretion.

Sec. 2-4. - Contracting with the town.

(a) *Definitions.* As used in this section, the following terms shall have the following meanings:
Boycott means to blacklist, divest from, or otherwise refuse to deal with a person or entity when the action is based on race, color, religion, gender, sexual orientation, marital status, or national origin of the targeted person or entity. The term "boycott does not include:

(1)A decision based upon business or economic reasons;
(2)A boycott against a public entity or foreign state when the boycott is applied in a nondiscriminatory manner:
(3)Boycotts or divestments of particular jurisdictions that are specifically authorized or required by federal law or state law.
Business means any sole proprietorship, organization, association, corporation, limited liability partnership, limited liability company, or other entity or business association, including wholly owned subsidiaries, majority owned subsidiaries, parent companies or affiliates of those entities or business associations.
Open trade jurisdiction means World Trade Organization members and those countries with which the United States has free trade or other agreements aimed at ensuring open and nondiscriminatory trade regulations.

(b) *Non-discrimination.*

(1)The town and the pension fund shall not enter into a contract with a business unless the contract includes a representation that the business is not currently engaged in, and an agreement that the business will not engage in. The boycott of a person or an entity based in or doing business with an open trade jurisdiction.
(2)The town may, in its sole discretion, elect to waive the requirements of this article upon the affirmative vote of the town council where the town council deems the waiver necessary for the health, safety or welfare of the town and its residents.
(Ord. No. 990, § 2, 3-14-16)

Sec. 2-5. - Public meetings by use of communication media technology during public health emergencies and states of emergencies.

(a)The town mayor is hereby authorized, during a declared public health emergency or state of emergency, to:
(1)Arrange for the town council, boards, and committees to meet electronically;
(2)Promulgate rules of procedure that will ensure compliance with the Sunshine Law; and
(3)Provide technology and administrative support as necessary to fulfill these objectives.
(b)Such a meeting may only be conducted without the physical presence of a quorum of the town council, boards and committees, if a state of emergency is declared based upon an infectious disease or other natural disaster and only so long as:

(1)The meeting is properly noticed;
(2)Minutes are taken; and
(3)The public is permitted to attend via technology such as teleconferencing or web-based conferencing.
(Ord. No. 1054, § 5, 10-28-2020)

Investment Policy:

I. Scope

The investment policy shall apply to funds under the control of the Town of Bay Harbor Islands in excess of those required to meet current expenses. This investment policy shall not apply to pension funds, including those funds in Florida Statutes chapters 175 and 185. Nor shall this investment policy apply to funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds, however, absent such other controlling documents this policy shall apply to such funds. The Finance Director or duly authorized personnel will consolidate, where practicable and allowable, for the purposes of investment, cash balances and investments from all funds covered by this policy to maximize investment earnings and reduce risks. The investment of funds shall comply with all controlling state statutes, ordinances and covenants covering the Town of Bay Harbor Islands' investments.

II. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. ***Safety*** – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks the preservation of capital in the overall portfolio. The objective will be to limit credit risk and interest rate risk to a level commensurate with the risks associated with prudent investment practices and performance benchmarks, if applicable.

A. ***Credit Risk*** – The Town of Bay Harbor Islands will limit credit risk, the risk of loss due to the failure of the security issuer or backer, by diversifying the investment portfolio so that potential losses on individual securities will be minimized and by limiting investments to specified credit ratings.

B. ***Interest Rate Risk*** – The Town of Bay Harbor Islands will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by limiting the maximum duration of the overall portfolio to five years.

2. ***Liquidity*** – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). The portfolio may be placed in local government investment pools or money market mutual funds that offer same-day liquidity for short-term funds.

3. ***Yield*** – The investment portfolio shall be designed with the objective of attaining a market rate of return, as measured by specified benchmarks, throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety, liquidity, and transparency objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

A. A security with declining credit may be sold early to minimize loss of principal.

B. A security swap that would improve the quality, yield, or target duration in the portfolio.

C. Liquidity needs of the portfolio require that the security be sold.

4. ***Transparency*** – The Town of Bay Harbor Islands shall operate its portfolio in a transparent manner, making its periodic reports both available for public inspection and designed in a manner which communicates clearly and fully information about the portfolio, including market pricing, adjusted book value, yields, and CUSIPs of various securities.

III. Standards of Care

1. ***Prudence*** – The standard of prudence to be used by investment officials shall be the Prudent Person Rule and shall be applied in the context of managing an overall portfolio. Town of Bay Harbor Islands personnel, acting in accordance with this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the Town Manager in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The Town Manager has the discretion to report any material events to the Town Commission. The annual audit report shall be presented to the Town Commission. The Prudent Person Rule states that: "Investments should be made with judgment and care, under circumstances then prevailing, 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 to be derived from the investment."

2. ***Ethics and Conflicts of Interest*** – The Finance Director and other authorized personnel shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. These investment officials shall disclose to the Town Manager annually, in a written statement, any material interests in financial institutions with which they conduct business with the Town of Bay Harbor Islands. They shall further disclose any personal financial/investment positions that could be related to the performance of the Town's investment portfolio. They shall refrain from undertaking personal investment transactions with the same individual(s) with whom business is conducted on behalf of the Town of Bay Harbor Islands.

3. ***Delegation of Authority*** – Authority to manage the investment program is granted to the Finance Director and other authorized personnel. Additional authorized personnel include a Procurement Officer and any other person or position approved by the Town Manager. The Town of Bay Harbor Islands may seek professional advice and therefore may contract with

a federally registered investment advisory firm that specializes in public funds fixed income management. This engagement would be set forth in a separate Investment Advisory Agreement approved by the Finance Director. No person may engage in an investment transaction except as provided under the terms of this policy. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

4. *Bid Process* – The Finance Director or designee will determine the approximate maturity date and optimal types of investment based on the cash flow needs and market conditions, and solicit bids from a minimum of three qualified institutions as determined under Section III 3 and Section IV. Bids shall be held in confidence until the investment objective is determined and the bid has been awarded. Additional guidance is provided in the Florida Statutes. With the exception of new issues, this process is used for securities purchased or sold. In the event that three bids are not available, the Finance Director or designee may select a security based upon a documented comparison of similar securities.

IV. Broker Dealers, Safekeeping and Custody

1. *Authorized Financial Dealers and Institutions* – The Town shall maintain a list of qualified financial institutions as follows:

A. Qualified public depositories in accordance with Chapter 280, Florida Statutes.

B. A primary or regional broker dealer that qualifies under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule) with a minimum net capital of $10 million ($10,000,000); and Securities Investors Protection Corporation (SIPC).

Both lists shall be reviewed and updated by the Finance Director or designee at least annually.

2. *Annual Review* – An annual review of the qualified financial institutions and broker/dealers will be conducted by the Finance Director or designee. The distribution of trading among the approved broker/dealers of securities which at the time of purchase had maturities greater than 7 days shall be reported annually to the Town Manager, who may at his or her discretion report to Town Commission.

3. *Delivery vs. Payment* – Securities transactions between a broker-dealer and the safekeeping agent or custodian involving purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction.

4. *Safekeeping, Custody & Perfection of Interest* – Securities shall be held with a third party; and all securities purchased by, and all collateral obtained by, the unit of local government should be properly designated as an asset of the unit of local government. No withdrawal of securities, in whole or in part, shall be made from safekeeping or custody, except by an authorized staff member of the unit of local government. The Finance Director may execute a Third-Party Custodial Safekeeping Agreement that includes letters of authority from the Town, details of each party's responsibilities, notification of security purchases, sales, delivery, repurchase agreements, wire transfers, safe-keeping and transaction costs, procedures in case of wire failure, or other unforeseen mishaps including liability of each party.

V. Suitable and Authorized Investments

This investment policy shall be authorized by the Town Commission. Investments not listed in the investment policy are prohibited.

The investment portfolio shall be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due. To that end, the investment policy should direct that, to the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash-flow requirements.

Prior to conducting transactions as authorized by this policy, the Finance Director shall determine the approximate maturity date based on cash-flow needs and market conditions, analyze and select one or more optimal types of investment, and competitively bid on the security in question when feasible and appropriate. Except as otherwise required by law, the bid deemed to best meet the investment objectives shall be selected.

Consistent with the Florida Statutes, the following investments will be permitted by this policy:

1. *Authorized Issuers* – The criteria for authorized investments is broken down into four sections. Each investment must comply with the provisions of each section. These sections address who can issue authorized investments, what minimum credit ratings these investments must have, what maturity or other limitations apply concerning interest rate risk, and how much of any security may be held. Subject to additional restrictions in this Part V, securities may be held that are issued by:

A. ***The United States Treasury and Agency Securities*** – Securities that are issued by the United States Treasury or those for which the full faith and credit of the United States government guarantees fully all principal and interests payments.
B. ***Government Sponsored Enterprises (GSE)*** – Securities issued by the Federal Farm Credit Bank (FFCB), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Federal Agricultural Mortgage Corporation (FAMC), Tennessee Valley Authority (TVA) or Student Loan Marketing Association (SLMA). Any other GSE shall be considered as corporate debt for the purposes of this Policy and shall be authorized under the criteria set forth in D, Corporations.
C. ***State & Local Governments*** – General or revenue obligation of any state of the United States, the District of Columbia, or any territorial possession of the United States, or, of any political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental entities.
D. ***Corporations*** – United States dollar denominated debt instruments issued by a corporation or bank which is organized and operated within the United States.
E. ***Certificates of Deposit*** – Non-negotiable interest-bearing time certificates of deposit or savings account in banks or savings associations organized under the laws of the state and/or national banks or savings associations organized under the laws of the United States, provided the deposits are secured by the Florida Security of Public Deposits Act, Chapter 280, Florida Statutes, and provided that the institution is not recognized on a credit watch information service list.

F. ***Local Government Investment Pools*** – Shares in local government investment pools organized under Chapter 163, Part I, Florida Statutes including the Florida League of Cities Investment Pool.

G. ***The State Board of Administration pool (SBA)*** – Shares in the SBA pool are organized under Chapter 218, Part IV, Florida Statutes.

H. ***Money Market Mutual Funds*** – Shares of any money market fund that is registered as an investment company under the federal "Investment Company Act of 1940", as amended, which stipulates that a money market fund must have an average weighted maturity of 90 days or less.

A. ***Repurchase/Reverse Repurchase Agreements*** (including Town bank accounts "swept" into an "overnight repo"– Securities referred to in paragraph A or B of Section 1 and that can otherwise be purchased under this Policy may be subject to a Repurchase/Reverse Repurchase Agreement. Such securities subject to this agreement must have a coupon rate that is fixed from the time of settlement until its maturity date, and must be marketable. Such securities must be delivered to the Town or to a third-party custodian or third-party trustee for safekeeping on behalf of the Town of Bay Harbor Islands. The collateral securities of any repurchase/reverse repurchase agreement must be collateralized at no less than 102% and marked to market no less frequently than weekly. All approved institutions and dealers transacting repurchase/reverse repurchase agreements shall execute and perform as stated in the Master Repurchase Agreement. All repurchase/reverse repurchase agreement transactions shall adhere to the requirements of the Master Repurchase Agreement.

No Town of Bay Harbor Islands funds shall be invested in any security issued by entities authorized in this Section I on which the coupon rate (or a schedule of stepped fixed coupon rates) is not fixed from the time the security is settled until its maturity date, other than shares in qualified money market mutual funds or local government investment pool, unless the coupon rate is: (I) Established by reference to the rate on a United States treasury security with a maturity of one year or less, or to the United States dollar London Interbank Offered Rate (LIBOR) of one year or less maturity, or to the cost of funds index or the prime rate as published by the federal reserve; and (II) Expressed as a positive value of the referenced index plus or minus a fixed number of basis points. (b) A municipal index may be used for the investment of bond or note accounts from issues with coupons linked to the same index. (c) For purposes of this section, "maturity date" means the last possible date, barring default, that principal can be repaid to the purchaser.

Editor's Note: *The LIBOR reference above is outdated and should be reviewed and revised when the Town's investment policy is next updated.*

2. ***Credit Ratings*** – Securities may be purchased if, at the time of purchase, the securities meet the following credit quality criteria:

   A. ***United States Treasury and Agency securities*** – Ratings are not required for U.S. Treasury securities. Agencies backed by the full faith and credit of the United States government, such as Government National Mortgage Association (GNMA).

   B. ***Government Sponsored Enterprises (GSE)*** – Authorization of the listed GSE in paragraph B of Section 1 is predicated upon these institutions maintaining at least two AAA/Aaa/AAA long-term credit ratings from Standard & Poor's, Moody's or Fitch respectively.

   C. ***State & Local Governments*** – At the time of purchase, such securities must carry at least two long-term credit ratings of AAA/Aaa/AAA from Standard & Poor's, Moody's, or Fitch respectively, and neither Standard & Poor's, Moody's, or Fitch may rate this security below AAA/Aaa/AAA respectively. If the AAA/Aaa/AAA credit rating was achieved via some form of third party credit enhancement, then the underlying issuer must have two long-term credit ratings, none of which may be below AA-/Aa3/AA- from Standard & Poor's, Moody's, or Fitch respectively. This criterion will not apply to the purchase of the outstanding debt of the City.

   D. ***Corporations*** – At the time of purchase, all non-money market instruments must carry at least two long-term credit ratings of Standard & Poor's, Moody's or Fitch with minimum ratings of AA-/Aa3/AA- respectively and neither Standard & Poor's, Moody's, or Fitch may rate this security below AA-/Aa3/AA- respectively. For commercial paper, such securities must carry at least two short-term credit ratings of A1+ from Standard & Poor's, P1 from Moody's, or F1+ from Fitch.

Should a security's credit rating drop below these standards after purchase, the Town's authorized personnel shall act as Prudent Persons, in managing the risks associated with this security, and shall immediately notify the Town of Bay Harbor Island's governing board of such an event.

   E. ***Banks Deposit or Certificate of Deposit*** – At the time of purchase, the qualified public depositories (QPD) must comply with Chapter 280.16 Florida Statutes. Such deposits in QPDs must be collateralized according to the statutory requirements.

   F. ***Local Government Investment Pools*** – At the time of purchase, local government investment pool must carry a AAAm rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.

   G. ***The State Board of Administration pool (SBA)*** – At the time of purchase, the state pool must carry a AAAm rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.

   H. ***Money Market Mutual Funds*** – At the time of purchase, money market funds must carry a AAAm rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.

   A. ***Repurchase/Reverse Repurchase Agreements*** – At the time of purchase, the counter-party to any such agreements must carry short-term credit ratings which conform to those required by paragraph D of section 2.

J. ***Deposits in Qualified Public Depositories (QPD)*** – Banks deposits for the Town of Bay Harbor Islands must comply with Chapter 280.16 Florida Statutes. Such deposits in QPD must be collateralized according to the statutory requirements.

3. ***Interest Rate Risk Restrictions*** – Securities may be purchased if at the time of purchase the securities meet the following credit quality criteria:

A. The United States Treasury and Agency securities backed by the full faith and credit of the United States government – At the time of purchase, securities should generally have a maturity no greater than of five years from the date of settlement to the maximum expected final maturity date based on a reasonable prepayment assumption at the time of settlement. The forward delivery period on such securities may not exceed 60 days unless the overall portfolio maturity is within the parameters established. The average life of agencies and mortgage backed securities, such as GNMA, shall be 15 years or less with a state maturity being within the normal range of pass-thru securities. They may only be five years with no extension risk beyond ten years.

B. ***Government Sponsored Enterprises [G.S.E.]*** – At the time of purchase, securities must have a maturity no greater than of five years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days.

C. ***State & Local Governments*** – At the time of purchase, such securities must have a maturity no greater than five years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days. This criterion will not apply to the purchase of the outstanding debt of the Town.

D. ***Corporations*** – At the time of purchase, such securities must have a maturity no greater than three years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days.

E. ***Banks Deposit or Certificate of Deposit*** – At the time of purchase, such securities must have a maturity no greater than three years from the date of settlement to the maximum possible maturity date.

F. ***Local Government Investment Pools*** – At the time of purchase, shares in the local government investment pool must be fully redeemable on the next business day.

G. ***The State Board of Administration pools (SBA)*** – At the time of purchase, shares in the SBA pool must be fully redeemable on the next business day.

H. ***Money Market Mutual Funds*** – At the time of purchase, shares in the money market fund must be fully redeemable on the next business day.

A. ***Repurchase/Reverse Repurchase Agreements*** – At the time of purchase, such agreements must have a maturity no greater than one year from the date of settlement. The forward delivery period on such securities may not exceed 60 days.

J. ***Overall Portfolio Interest Rate Risk*** – At no time may the Town of Bay Harbor Islands purchase any security that would cause the portfolio of the Town to have a duration greater than five years.

4. ***Diversification Limits*** – Chapter 218.415 (8) Florida Statutes states that the investment policy shall provide for appropriate diversification of the investment portfolio. The specific diversification guidelines for the Town of Bay Harbor Islands will be determined based on the individual requirements of the Town of Bay Harbor Islands. The Finance Director or designee shall have the option to further restrict or increase investment percentages from time-to-time based on market conditions.

Any changes to the following percentage schedule compared to the total portfolio must be in writing:

Type of Instrument	Maximum (%)	Individual Issue (%)
A. United States Treasury	100	5
A1. United States Agency	100	5
B. Government Sponsored Enterprises (GSE)	75	5
C. State & Local Government	50	5
D. Corporations	25	5
E. Bank Deposit	50	50
E1. Certificate of Deposit	50	25
F. Local Government Investment Pools	50	25
G. State Board of Administration Pool (SBA)	50	25
H. Money Market Mutual Funds	50	25
I. Repurchase/Reverse Repo Agreements	50	25

VI. Internal Controls

The Finance Director shall establish and monitor a system of internal controls which shall be in writing and made a part of the Town's operational procedures. The investment policy shall provide for review of such controls by independent auditors as part of any financial audit periodically required of the unit of local government. The internal controls should be designed to prevent losses of funds which might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the Town of Bay Harbor Islands.

Internal controls shall include, but not be limited to: insure all securities are transferred only under the "delivery versus payment" method, accept receipts and confirmations of obligations in the name of the Town of Bay Harbor Islands, accept receipts and confirmations that fully described the obligation and state that the investment is held in the name of the Town of Bay Harbor Islands, provide for safekeeping with a third party custodian, and maintain adequate separation of duties for the process including written documentation of transactions, custodial safekeeping, supervisory control of employee actions and operations review, and performance evaluations and interim reporting.

VII. Reporting

A. *Methods* – The Finance Director shall provide the Town Manager an investment report periodically, including an analysis of the status of the current investment portfolio and transactions made. This analysis will be prepared in a manner that will allow the Town of Bay Harbor Islands to ascertain whether investment activities during the reporting period have conformed to the investment policy. This investment report shall include a list of securities in the portfolio by class or type, book value, income earned, and market value as of the report date. The report shall be in compliance with state law and shall be distributed as required by law.

B. *Performance Standards* – The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The benchmark for the portfolio could be the average return on 90-Day Treasury Bills, the state investment pool (SBA) or the average rate of Fed funds. These indices are considered benchmarks for lower risk investment transactions and therefore comprise a minimum standard for the portfolio's rate of return.

C. *Portfolio Pricing* – The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly.

D. *Auditing* – The annual audit of the Town's financial records shall include a review of all investment activity for the year for compliance with investment policy and procedures, and a review of internal controls related to investment of Town funds.

VIII. Policy Considerations & Implementation

Exemption – Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

A. ***Continuing Education*** – Chapter 218.415 (14) Florida Statutes states that the investment policy shall provide for the local government's officials responsible for making investment decisions. The Finance Director or designee responsible for making investment decisions must annually complete eight hours of continuing education in subjects or courses of study related to investment practices and products.
B. ***Indemnification*** – The Town Manager, Finance Director and other employees authorized to invest Town funds shall be personally indemnified in the event of investment loss provided investments are made in full compliance with these policies.
C. ***Amendments*** – This policy shall be reviewed on an annual basis. Any changes must be approved by the Town Commission.

Budget Timeline

Budget Process

The fiscal year for the Town of Bay Harbor Islands begins on October 1st of each year and ends September 30th of the following year pursuant to Florida Statute. Budget development and management is a year - round process.
Budget preparation begins in March and is designed to assist the Town's management in the development of short-term and long-term strategies to meet legal and policy directives as well as perceived wishes of the community including the various advisory and policy boards and committees. The policy directives of the Town of Bay Harbor Islands Town Council are the principal focus of each budget process.

Budget Calendar

Budget preparation begins with the development of instructions and general directives for staff. The documents and policies resulting from these discussions are then presented to each department as a means of soliciting their identified needs and resources. Staff involvement at all levels reinforces the importance of building the budget with the participation of those familiar with their individual operations and who use the resources provided to achieve funded outcomes.

To minimize departmental time required to prepare budget requests, the Finance Department, in collaboration with the Human Resources Department, prepares all personnel costs and benefit expenditure information. Several other expenditures are addressed centrally and allocated to appropriate budgets (shared lease costs, etc.). Departments are responsible for identifying, researching, developing, and submitting requests for operating funds, new programs, capital improvements, and personnel changes.

The budget requests are submitted on forms developed by the Finance Department to maintain consistency and to reduce the amount of time spent on formatting issues and to increase the amount of time spent on budget development. To assist departments in developing the budget, the department heads are given detailed actual expenditure reports for their department. All department funding requests are reviewed, and revenue projections are completed by mid-June.

Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations and not to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by detailed justification. Each year the departments also submit requests for capital outlay (expenditures) and capital improvement projects. Items that qualify as capital outlay are those that cost $5,000 or more and result in a fixed asset for the Town. Items that qualify as capital improvement projects are capital assets whose cost is at least $5,000 and which have a useful life that exceeds one year.

Capital Improvement Program (CIP) Projects are forecast in the Five-Year Capital Improvement Plan to allow for advanced planning. The CIP development process involves the efforts of all departments, policy direction by the Town Council, coordination with several outside agencies, and coordination with external service providers. Often citizen advisory groups are involved as well. Multi-year CIP projects are reviewed during budget workshops and are included as a part of the budget development.

Funding for the projects is appropriated on an annual basis by the Town Council. Some of the projects included in the Five-Year CIP Plan are related to enterprise funds. Only general government capital improvement projects are funded in the Capital Projects Fund. Future operating costs (e.g., additional personnel, maintenance, or utility costs) associated with capital projects are projected for each individual CIP. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year-end.

The Town Manager met with the Town Council at a July 29, 2026, budget workshop discussion to formally present the proposed budget document, discuss a millage rate, and to receive Town Council direction. The public was invited to attend, but the meeting was not a public hearing per se. The budget workshop meeting provides an opportunity for the Mayor and Town Council to seek clarification on proposed items,

often from department directors, and to provide policy directions to the Town Manager. Two public hearings required by Florida law will be held in September 2026. The first will be held on September 8th, 2026, and the second on September 24th, 2026.

Town Council Approval
A current year proposed millage rate was required before August 4, 2026. This was the rate which was reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town during the summer. This rate became the "not-to-exceed" rate to fund the Town's budget, which could have been lowered without a requirement to re-notice property owners.

Two public hearings will be held to obtain community comments before September 30. The tentative millage rate and tentative budget will be considered for adoption at the first hearing. The final millage rate and final budget will be considered for adoption by resolution at the second public hearing. Following final Council action, the budget document will become the Town's resource allocation guide for the coming fiscal year, and the Council-adopted budget will provide the appropriations that fund those allocations.

The Adopted Budget: The Process Continues
The adopted budget with any Council amendments is then printed for distribution and posted to the Town's website within thirty days of adoption. The various allocations included in the adopted budget are then "loaded" into the Town's financial system and become the basis for all expenditure controls and reporting throughout the fiscal year. The Town Council receives a summary of expenses, revenues, fund balances and comparison to budget every month as an element of the monthly agenda.

Budgetary Control
The Town Administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Town is required to undergo an annual external audit of its financial statements in accordance with auditing standards generally accepted in the United States of America and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The most recent external audit was for FY 2025 and was presented in the form of an Annual Comprehensive Financial Report (ACFR). The external auditor provided an unqualified (clean) audit opinion for that period.

Budgetary control is enforced through an encumbrance accounting system to ensure legal compliance with the approved budget.

Budget Amendment Process
After the budget has been adopted, there are two ways that it can be modified during the fiscal year.

The first method allows for administrative budget transfers upon the approval of the Town Manager and/or designee. The Town Manager, and/or designee, is authorized to transfer part or all of an unencumbered balance within the same fund; however, the Town Council must approve any revisions that alter the total appropriations of a fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level. Transfers may also be reviewed by the Town Council at approximately mid fiscal year in the form of a mid-year budget amendment.

The second method provides for the Town Council to transfer between different funds any unrestricted and unassigned fund balance for which an appropriation for the current year is insufficient.

In order to amend funds, the Town Council: 1) by Resolution: indicates their policy directive to include the amendment as a supplemental appropriation and 2) adopts as part of the resolution or directs inclusion in a subsequent resolution before year-end the supplemental appropriations and authorizes the identified transfers, appropriations, or other amendments to the budget.

It is important to understand that budget amendments and transfers are necessary because budget preparation begins five months before it is implemented for a twelve-month period. This seventeen-month cycle is not fully predictable, requiring adjustments for contingencies that are often beyond Town control. Examples include storm clean-up, disaster recovery, gasoline price fluctuations, rate adjustments by service providers such as Miami-Dade County and building permit revenues.

Transparency

The monthly Town Council agenda includes a year-to-date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes, complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem.

Apr 14, 2026

First Departmental Budget KICK-OFF Meeting to start Department budget requests.

Apr 17, 2026

Departmental Overview (Department Mission Statements, Budget Messages, Description of Services & Activities and Department Goals) due to Finance.

Apr 17, 2026

Performance Measures due to Finance.

Apr 30, 2026

Capital Expenditures-Projects Request due to Finance.

May 8, 2026

Departmental Budget Meetings for Review with Town Manager. Meetings between May4 - May 8.

Jun 1, 2026

Miami-Dade Property Appraiser estimated assessment of the value of all property no later than June 1 of each year (CH200.065(7)F.S.). Property Appraiser delivers the estimated 2026 assessment of roll values.

Jul 1, 2026

Miami-Dade Property Appraiser Certified Taxable Value.

Jul 29, 2026

Town Council Budget Workshop on the Proposed FY 2026-27 Budget to Review General Fund Budget and Ad Valorem Millage Rate.

Aug 3, 2026

Town Council Special Meeting-Budget Presentation and Discussion. Adoption of the Tentative Millage Rates and Dates for Two (2) Public Hearings in September.

Aug 4, 2026

Town Notifies Property Appraiser of Proposed Millage Rates, Rolled-back rate, Dates, Time, and meeting place of the Tentative Budget Hearings. (No Later than August 4th).

Sep 8, 2026

Hold First Public Hearing on FY 2026-27 Tentative Budget and Tentative Millage Rates.

Sep 9, 2026

School Board of Miami-Dade County Final Public Hearing on FY 2026-27 Budget.

Sep 17, 2026

County Commission Hold Second Public Hearing on FY 2026-27 County Budget

Sep 20, 2026

Budget Summary and Notice of Hearing Published.

Sep 24, 2026

Hold Second Public Hearing to adopt FY 2026-27 Final Budget and Final Millage Rates.

Oct 1, 2026

Implement FY 2026-27 Budget.

BUDGET OVERVIEW

Executive Overview

Issues Influencing the Budget

The FY 2027 proposed budget includes an increase in the Town's general operating millage rate from 3.4583 to 3.9000 mills, which exceeds the rolled-back rate of 3.2851 mills. This millage rate, when applied to the Town's overall 7.94% increase in gross taxable value (rising from $2,319,918,675 to $2,504,085,816), including $61,819,681 in net new taxable value and construction added to the tax roll, is projected to generate approximately $1,655,812 in additional property tax revenue (at a 95% collection rate) compared to the prior fiscal year.

The primary driver for the millage rate increase is the significant reduction between the FY 2026 and proposed FY 2027 budgeted transfer from the Building Fund to the General Fund to cover the Building Department's proportionate share of central services. In addition, the Town continues to respond to requests for increased services to address quality of life issues; maintain readiness for rapid recovery from major regional events, natural disasters, public health crises, and economic downturns; and sustain long-term financial stability by allocating resources to reserves for resiliency, equipment, capital projects, and infrastructure.

Comprehensive Plan

Given the potential for changes in elected officials, policy direction, intergovernmental relationships, and a variety of other influences, it is more important to value a long-range planning process.

The Town of Bay Harbor Islands Comprehensive Plan was originally adopted in January 1989 and is a requirement of the Florida Statutes, Chapter 163, Part II. The purpose of the Town's Comprehensive Plan, besides satisfying requirements of the Florida State Statutes, is to provide the principles, guidelines, standards, and strategies for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the Town that reflects community commitments to implement the Plan and its elements – basically it is a growth management document.

The Florida Statutes also require local governments to evaluate and assess the overall performance of their Comprehensive Plans at least every seven years and determine if changes are required. Since initial adoption in 1989, the Town's Comprehensive Plan has been assessed and amended several times as well as updated to meet State Statutes. Below is a brief summary of the major amendments.

In 1996, an assessment was completed to meet the requirements of the Evaluation and Appraisal Report (EAR) and the Florida Department of Community Affairs. The plan was amended in 2002 to update the Future Land Use Element to add requirements for public school locations. In 2004, the plan was again amended. The Future Land Use and Coastal Management Elements were updated for changing developmental needs and priorities. The plan was again amended in 2008 as a result of the statewide school concurrency. A new Public-School Facilities Element was adopted. In 2009, the Plan was amended to add a 10-year water facility supply plan and related text amendments. In 2018, the Town prepared a draft of EAR-Based amendments which was updated in 2018 with a focus on adapting to sea-level rise and resiliency in addition to the state's required review items.

As of 2025, the Town is undertaking a comprehensive update to the Plan to extend the planning horizon to 2050, integrate the latest Seven-Year Evaluation and Appraisal Review (EAR) findings, and address modern challenges such as climate resilience, redevelopment, and technological advancements in transportation.

The Comprehensive Plan comprises the following elements:

- Future Land Use
- Transportation
- Housing
- Infrastructure
- Conservation
- Recreation and Open Space
- Intergovernmental Coordination
- Capital Improvements
- Public School Facilities
- Coastal Management
- Property Rights

Future Land Use

The purpose of the Future Land Use Element is the designation of future land use patterns as reflected in the goals, objectives and policies contained in the Town of Bay Harbor Islands Comprehensive Plan. The supporting data provides a broad survey of current land use patterns, natural land features, and availability of public facilities for existing and future development.

Transportation
The purpose of the transportation element shall be to plan for a multimodal transportation system that places emphasis on public transportation systems.

Housing
The purpose of the Housing Element is to provide guidance for the development of appropriate plans and policies to meet identified or projected deficits in the supply of housing for moderate income, low income and very-low income households, group homes, foster care facilities and households with special housing needs. These plans and policies address government activities, as well as provide direction and assistance to the efforts of the private sector.

Infrastructure
Potable water, sanitary sewer, drainage, solid waste, natural groundwater. The purpose of the Infrastructure Element is to review and evaluate the Town's public utilities and infrastructure that is required to adequately support the Town and its residents, tourists, and businesses.

Conservation
The purpose of the Conservation Element is to promote the conservation, use, and protection of natural resources in the Town.

Recreation and Open Space
The purpose of the Recreation and Open Space Element is to plan for a comprehensive system of public and private sites for recreation, including, but not limited to, natural reservations, parks and playgrounds, parkways, beaches and public access to beaches, open spaces, waterways, and other recreational facilities.

Intergovernmental Coordination
The purpose of the Intergovernmental Coordination element is to identify and resolve incompatibilities between the Town of Bay Harbor Islands' comprehensive planning processes and those of other governmental entities with interests in or related to the Town's area of concern. The areas of concern for the Town of Bay Harbor Islands include adjacent municipalities, Miami-Dade County, Miami-Dade County Public Schools, the South Florida Water Management District, South Florida Regional Planning Council, the state government, the federal government, and utility companies.

Capital Improvements
The purpose of the Capital Improvements Element is to evaluate the need for public facilities as identified in the other comprehensive plan elements and as defined in the applicable definitions for each type of public facility, to estimate the cost of improvements for which the local government has fiscal responsibility, to analyze the fiscal capability of the local government to finance and construct improvements, to adopt financial policies to guide the funding of improvements and to schedule the funding and construction of improvements in a manner necessary to ensure that capital improvements are provided when required based on needs identified in the other comprehensive plan elements.

Public School Facilities
The purpose of the Public School Facilities Element is to assist the Miami-Dade County Public Schools in developing, operating, and maintaining a system of quality public education in the Town of Bay Harbor Islands, through the provision of adequate public educational facilities. The budget was developed to ensure the Town's exceptional level of service delivery and programming to our residents continues, investments are made in Town assets and recreational amenities, and a solid financial position is maintained. It is a plan to allocate the Town's resources to provide quality service to the Town's residents and enhance the quality of life in the community, reduce General Fund expenses, improve maintenance of cultural and recreational features; and prioritize long-term financial sustainability by increasing reserves to plan for future capital needs, contingencies, resiliency, and disaster recovery.

Coastal Management
The purpose of the Coastal Management Element is to plan for the protection of coastal resources, public safety, and property. It establishes policies to address hazards like sea-level rise, storm surge, and flooding, and to guide development and redevelopment in a manner that is resilient, sustainable, and protects the coastal environment. This element ensures the Town's long-term viability by integrating climate adaptation strategies, hazard mitigation, and emergency preparedness into all relevant planning decisions.

Property Rights
The purpose of the Property Rights Element is to ensure that the Town's planning and regulatory efforts respect, protect, and enhance private property rights in accordance with Florida Statutes. It establishes a framework to balance the rights of property owners with the public's interest in achieving the goals of the Comprehensive Plan, particularly as the Town focuses on redevelopment and infill. This element promotes transparency, fair process, and the protection of property values and uses.

Strategic Plan

Strategic Planning

The Town of Bay Harbor Islands strives to continually develop its strategic planning and align its financial plan with its core values.

Mission Statement

The Town of Bay Harbor Islands is committed to serving its community by providing the highest level of service through a transparent and ethical government that enhances the quality of life for current and future generations.

Core Values

The core values of the Town of Bay Harbor Islands establish the operating principles of the organization. They govern the actions and behaviors of policy makers and employees. The core values for the Town of Bay Harbor Islands are centered on a matrix of one-word descriptors. These words represent the values the Town holds; and which form the foundation on which the Town perform work and conduct themselves.

- **Community –** we foster an engaged community and strong partnerships through communication and participation amongst all constituents.
- **Innovation –** we develop creative solutions and share leading practices that enhance the value of services provided for our residents.
- **Tradition –** we value our history and wish to preserve our character.
- **Integrity –** we conduct ourselves at all times in a manner that is ethical, legal, accountable, and professional with the highest degree of honesty, transparency, respect, and fairness.
- **Zoning & Economic Development –** we encourage diverse employment opportunities through networking and collaboration and ensure the development is consistent with community character.
- **Efficiency and Excellence –** we recognize the strength in team work to harness our energy, creativity and resources when designing and implementing programs and services.
- **Natural Settings –** we value our natural open space and surrounding water through our commitment to responsible stewardship of the environment.
- **Service and Safety –** we use education, prevention, and enforcement methods to protect life and property in the community and maintain our infrastructure and facilities to provide a safe environment in which to live, learn, work, shop, and play.

C.I.T.I.Z.E.N.S.

Overarching Goals

A. ***Goal A: Develop and Maintain Quality Infrastructure.***

Strategic Actions:

1. Develop a realistic five-year Capital Improvement Plan.
2. Develop a Street Tree Master Plan that includes streetscape improvements and enhancements.
3. Update the Stormwater Master Plan to include sea level rise.
4. Improve the physical appearance of Town Hall and Council Chamber.
5. Create a checklist for conducting park maintenance and general infrastructure maintenance throughout the Town.

B. ***Goal B: Ensure Long-Term Financial Stability.***

Strategic Actions:

1. Develop a Comprehensive Fiscal sustainability plan that allows for the lowest possible tax rate.
2. Explore opportunities for new or increased revenues and diversify revenue sources beyond property taxes.

C. ***Goal C: Enhance Programs, Services and Amenities to Meet the Evolving Needs of the Community.***

Strategic Actions:

1. Assess and explore opportunities for expanded recreational activities (e.g., music series, summer movie nights, life skills classes, community service tasks for kids, specialty camps).
2. Provide more programs and events (e.g., car show, pre-teen/teen nights/events, food – oriented events).
3. Identify options for increasing green space (e.g., pocket parks and waterfront park).
4. Develop meaningful outcome-based performance measures that relate to the delivery of important services.

D. ***Goal D: Foster a Productive and Engaged Workforce Committed to Providing Quality Service.***

Strategic Actions:

1. Develop a plan to modify the office environment to encourage more efficient work.
2. Collaborate with schools to provide training for staff on topics such as anti-bullying, suicide prevention, and substance abuse to better serve the community.
3. Identify funding to provide professional development training and support staff's development (e.g., professional association memberships).

E***. Goal E. Enhance our Town Presence and Maintain Our Town Identity.***

Strategic Actions:

1. Examine options for welcome signage on Causeway Island.
2. Explore ways to rebrand Bay Harbor Islands, including developing a marketing strategy and refreshing the logo.

Conclusion

This Strategic Plan provides a clear direction to realize a long-range vision of sustainability for Bay Harbor Islands. Throughout the next five years, staff, with guidance from the Town Council, will work to implement the goals and strategies in the plan in accordance with annual budget development and capital planning.

After adoption of the Strategic Plan by Council, the Town Manager will prepare an implementation Action Plan with priorities. Staff can then provide progress reports periodically to Council members and residents. The progress reports can document what has been achieved and the status of strategies that are underway.

Community
Innovation
Tradition
Integrity
Zoning & Economic Development
Efficiency & Excellence
Natural Settings
Service & Safety
CITIZENS

Short-term Factors

Short and Long-term Budgetary Plans

The Town has benefited from sustained economic growth, with most major infill development now complete and contributing to government operations, resiliency planning, and ongoing infrastructure needs. In the short term, the Town is focused on operational and budgetary adjustments associated with the prior-period correction of the FY 2024 financial statements—principally the structural segregation of restricted building code enforcement revenues and fund balance into the dedicated Building Fund. Given broader economic uncertainties and the timing of remaining development activity, the Town also continues to prioritize rebuilding General Fund reserves and maintaining strong fiscal discipline to safeguard its long-term financial position.

The Town's enterprise funds are primarily supported by user fees, with borrowing utilized for major capital projects. Costs for water supply and wastewater treatment have continued to rise, and these increases are passed on to municipalities responsible for distributing water and collecting sewage. To address these rising expenses, the FY 2027 budget includes annual user fee adjustments to cover both the pass-through costs for water purchases and sewage disposal, as well as the operation and maintenance of the Town's utility systems (water, sewer, and stormwater).

A public hearing will be held by the Town Council on September 10, 2026, at 7:00 p.m. at the Community Services Center, 1175 95th Street, Bay Harbor Islands, Florida, to discuss proposed increases to water and sewer rates. At a prior public hearing, the following rate changes were adopted tentatively: a 5% water rate increase and an 8% sewer rate increase proposed for FY 2027, reflecting a direct pass-through to customers resulting from the Miami-Dade County Water and Sewer Department's rate adjustments, the City of Miami Beach sewer rate surcharges, and projected costs of water and sewer fund capital improvements.

Impact of Capital Outlay and Capital Improvements Projects (CIP) on the Operating Budget

Capital Outlay and Capital Improvements Projects can affect the Town's operating budget by increasing expenditures and being offset by projected savings or new revenues generated by the project. In FY 2026, the Town will invest a total of $20,874,734 in capital. 79.1% in improvements other than buildings (bridge replacement), 9.2% in Town Hall Project, 8.2% in Sewer and Stormwater projects, 2.5% in Machinery and Equipment, 1.% in vehicles and 0.5% in computer software.

Long Range Planning

The Town of Bay Harbor Island's planning is guided by the following components:

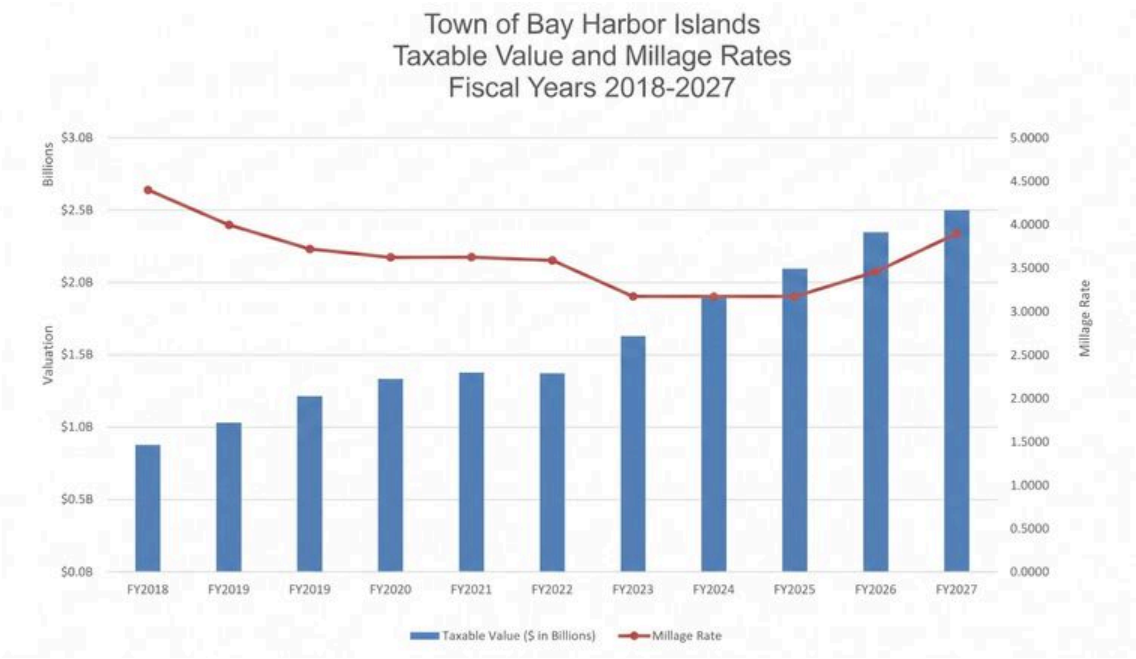
Planning to Guide Budget Development, which determines priorities and goals for the coming years, and guides decision-making on allocating resources toward those priorities.

Five-Year Financial Forecast 2027 – 2031, which projects revenues that may be available in future years and expenditures that may be necessary for Town operations and activities in line with the identified strategic priorities and goals; and/or funding decisions may be compared.

Five-Year Capital Improvement Plan (CIP), which concentrates on the development of a long-range framework in which physical projects and major asset acquisitions may be planned while, at the same time, implementing projects and asset acquisitions within the Town's financial capabilities. The plan is prepared annually for the subsequent five years (a) purchases and/or construction of infrastructure, facilities, equipment, and other fixed assets; and (b) the financing of such projects.

Budget Highlights

- Total July 1st, 2026, taxable assessed property value is $2,504,085,816, a net increase in Taxable Value of $184.2 million, or 7.9%.
- Net new taxable value added to the tax roll amounted to $61,819,681. Existing property values increased approximately 5.3% from the prior fiscal year.
- The operating millage rate is 3.9000 mills, the rolled-back rate is 3.2851. The millage rate will be levied on every $1,000 of taxable property value.
- The proposed millage rate, combined with the net increase in assessed values will generate approximately $1,742,960 more property tax revenue.
- The net operating budget for Fiscal Year 2026 for all funds totals $54,047,919.



Property Taxes

The Town's taxable property value for FY 2027 is $2.504 billion, representing a 7.9% increase, or $184.2 million, compared to the prior year. The proposed general operating millage rate for FY 2027 is 3.9000, up from the prior year's rate of 3.4583.

The Town's rolled-back rate, which would generate the same property tax revenue as the previous year (excluding new construction), is 3.2851 mills.

This millage rate, combined with the Town's 7.9% overall increase in gross taxable value and $61,819,681 in net new taxable value added to the tax roll, is projected to generate approximately $1,742,960 in additional property tax revenue compared to last fiscal year.

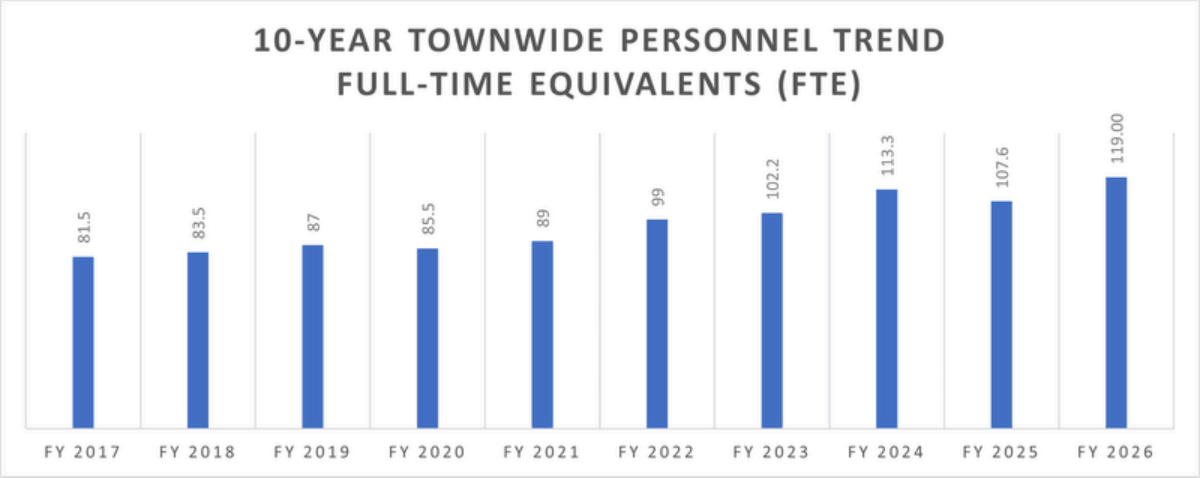
10-Year Property Trend				
Fiscal Year	Taxable Value	Percent Change in Taxable Value	Millage Rate	General Fund Tax Revenue*
2018	$ 1,031,587,742	17.2%	3.9990	$ 3,919,053
2019	$ 1,214,738,329	17.8%	3.7199	$ 4,292,770
2020	$ 1,333,876,001	9.8%	3.6245	$ 4,592,902
2021	$ 1,378,221,700	3.3%	3.6245	$ 4,745,596
2022	$ 1,374,484,392	-0.3%	3.5900	$ 4,687,679
2023	$ 1,628,542,757	18.5%	3.1728	$ 4,908,688
2024	$ 1,895,652,452	16.4%	3.1728	$5,713,800
2025	$ 2,050,264,652	8.2%	3.1728	$6,179,825
2026	$ 2,346,469,213	14.4%	3.4583	$7,709,055
2027	$ 2,504,085,816	6.7%	3.9000	$9,277,638
* Budgeted at 95%				

FY 2027 Value of 1 Mill

Mills	Gross Revenue	Net Revenue (95%)
1.00	$2,504,086	$2,378,882
0.75	$1,878,064	$1,7814,161
0.50	$1,252,043	$1,189,441
0.40	$1,001,634	$951,553
0.30	$751,226	$713,664
0.25	$626,021	$594,720
0.10	$250,409	$237,888

		Funded FY 2025				Funded FY 2026				Funded FY 2027			
Fund	Department	Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's
Governmental Funds													
	Legislative	0.0	0.0	7.0	0.0	0.0	0.0	7.0	0.0	0.00	0.00	7.00	0.00
	Town Manager	0.5	0.0	0.0	0.5	0.5	0.0	0.0	0.5	4.00	0.00	0.00	4.00
	Town Clerk	1.2	0.0	0.0	1.2	1.2	0.0	0.0	1.2	2.00	0.00	0.00	2.00
	Finance & Administration	1.8	0.0	0.0	1.8	2.3	0.0	0.0	2.3	7.00	0.00	0.00	7.00
	IT Department	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7	2.00	0.00	0.00	2.00
	HR Department	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7	2.00	0.00	0.00	2.00
	Communications	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.00	0.00	1.00
	Legal Council	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00
	Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00
	Public Buildings	4.2	0.0	0.0	4.2	4.6	0.0	0.0	4.6	2.00	0.00	0.00	2.00
	Law Enforcement	37.4	1.1	1.0	38.0	39.2	2.0	2.0	40.2	46.00	6.00	0.00	48.50
	Building	6.0	8.0	0.0	10.0	6.2	8.0	0.0	10.0	4.00	8.00	0.00	8.00
	Code Compliance	1.4	0.0	0.0	1.4	1.2	0.0	0.0	1.2	2.00	0.00	0.00	2.00
	Other Public Safety	0.0	11.0	0.0	5.5	0.0	12.0	0.0	6.0	2.00	10.00	0.00	6.65
	Streets and Parkways	3.5	0.0	0.0	3.5	1.0	0.0	0.0	1.0	4.00	0.00	0.00	4.00
	Public Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00
	Parks and Recreation	1.0	0.0	0.0	1.0	6.0	1.0	0.0	6.5	6.00	0.00	0.00	6.00
	Youth Development Program	3.0	5.0	0.0	5.5	2.0	11.0	0.0	7.5	2.00	9.00	0.00	7.25
Governmental Funds Total		**61.3**	**25.1**	**8.0**	**73.9**	**65.4**	**34.0**	**9.0**	**82.4**	**86.00**	**33.00**	**7.00**	**102.40**
Enterprise Funds													
Causeway Fund		19.6	0.2	0.0	19.7	21.3	0.1	0.0	21.3	11.00	0.00	0.00	11.00
Sewer Fund		4.0	0.0	0.0	4.0	4.3	0.0	0.0	4.3	1.00	0.00	0.00	1.00
Water Fund		4.3	0.0	0.0	4.3	3.5	0.0	0.0	3.5	2.00	0.00	0.00	2.00
Parking Fund		4.0	0.0	0.0	4.0	5.4	0.0	0.0	5.4	0.00	0.00	0.00	0.00
Solid Waste Fund		1.0	0.0	0.0	1.0	1.3	0.0	0.0	1.3	0.00	0.00	0.00	0.00
Storm Water Fund		0.7	0.0	0.0	0.7	0.9	0.0	0.0	0.9	0.00	0.00	0.00	0.00
ALL FUNDS TOTAL		**94.9**	**25.3**	**8.0**	**107.6**	**101.9**	**34.1**	**9.0**	**119.0**	**100.00**	**33.00**	**7.00**	**116.40**

Personnel Changes



Staffing

In Fiscal Year 2027, the number of full-time equivalents (FTEs) in the Town is 116.4, a net decrease of 2.6 FTEs.

Personnel Services

Personnel Services costs represent 33.17% of the total budget and 58.44% of the General Fund budget. The funded General employee compensation projections are based on a 2% to 5% cost-of-living adjustment (COLA), and a 2.5% to 5% (Merit) based on the employee's Collective Bargaining Agreements. The CBA contract with Law Enforcement was executed during FY 2024 and is valid through September 30, 2026. The CBA contract with the American Federation of State County and Municipal Employees (AFSCME) was executed during FY 2024 and is valid through September 30, 2026. Pension contributions were projected using the estimated rates calculated by the Town Actuary, for General employees 19.24%, and Police Officers 39.92%.

The staffing additions and deletions are:

- Add Senior Accountant
- Add Code Officer position
- Increase Youth Program Aide
- Add Communications Director
- Increase Support Services Admin by 1
- Increase Police Officers by 2
- Reclassified Community Services & Events Coordinator to Events Supervisor
- Reclassified Scanning Specialist to Building Department Administrative Specialist
- Reclassified Recreation Coordinator to Sports and Recreation Program Supervisor

The reclassification and additional positions are in the Finance & Administration, Communications, Parks and Recreation, Youth Development, Building and Law Enforcement departments to support and enhance the operational needs and public safety operations; changes were processed after FY25/26 adopted budget and within fiscal year. In Fiscal Year 2027, the number of full-time equivalents (FTEs) in the Town is 116.4, a net decrease of 2.6 FTEs.

FUND SUMMARIES

All Funds Summary

The Fiscal Year budget for the Town of Bay Harbor Islands includes revenues and expenditures for the following funds:

- Governmental Funds
  - General Fund
  - Special Revenue Funds
  - Capital Projects Fund
- Proprietary Funds
  - Enterprise Funds

All Funds Summary Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$54,007,710**	**$40,642,640**	**$67,289,347**	**$77,294,328**
Revenues				
Taxes	$7,468,040	$8,193,694	$9,522,764	$11,070,701
Permits, Fees, and Special Assessments	$5,535,878	$6,084,959	$4,199,512	$3,668,203
Grant Income	$492,046	$380,519	$524,000	$524,000
Intergovernmental Revenue	$1,543,860	$1,497,351	$1,404,197	$1,858,915
Charges for Services	$18,735,275	$19,837,757	$15,976,262	$28,005,513
Judgements, Fines and Forfeits	$592,717	$433,137	$398,029	$445,464
Misc Revenues	$5,031,945	$2,777,841	$2,441,010	$2,087,042
Other Sources	$11,987,601	$3,621,846	$19,582,145	$7,971,505
Total Revenues:	**$51,387,361**	**$42,827,104**	**$54,047,919**	**$55,631,343**
Expenditures				
Personnel Services				
General Government	$1,387,082	$1,242,144	$1,446,473	$1,878,111
Public Safety	$5,459,507	$6,703,095	$8,016,295	$9,388,686
Culture & Recreation	$1,049,114	$708,199	$1,187,987	$1,178,497
Physical Environment	$1,999,051	$1,842,929	$2,166,635	$2,404,489
Transportation	$3,388,240	$3,174,663	$3,361,425	$3,757,480
Total Personnel Services:	**$13,282,992**	**$13,671,029**	**$16,178,815**	**$18,607,262**
Operating Expenses				
General Government	$2,674,450	$1,988,561	$2,146,388	$2,013,689
Public Safety	$638,315	$1,096,323	$1,411,026	$1,556,078
Culture & Recreation	$1,042,652	$653,117	$1,040,125	$1,112,280
Physical Environment	$4,375,156	$4,748,362	$5,348,706	$6,427,703
Transportation	$3,780,119	$3,729,201	$3,404,022	$3,358,428
Total Operating Expenses:	**$12,510,692**	**$12,215,564**	**$13,350,267**	**$14,468,177**
Capital Outlay				
General Government	$379,598	$474,410	$2,016,264	$815,000
Public Safety	$1,270,173	$341,916	$641,016	$1,524,848
Culture & Recreation	$621,577	$173,053	$200,130	$163,440
Physical Environment	$7,686	$93,671	$6,406,996	$4,582,996
Transportation	$80,695	$44,230	$9,774,812	$8,764,812
Total Capital Outlay:	**$2,359,730**	**$1,127,280**	**$19,039,218**	**$15,851,096**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Debt Service				
General Government	$53,118	$49,270	$0	$0
Other Financing Uses	$466,365	$503,528	$395,095	$510,058
Public Safety	$407,406	$424,077	$0	$0
Culture & Recreation	$1,424	$0	$0	$0
Physical Environment	$37,861	$33,302	$437,068	$436,986
Transportation	$143,611	$107,126	$1,107,762	$1,107,779
Total Debt Service:	**$1,109,785**	**$1,117,303**	**$1,939,925**	**$2,054,823**
Non-Operating Expenses				
Public Safety	$0	$1,735,753	$1,980,000	$614,000
Culture & Recreation	$28,824	$81,154	$50,000	$50,000
Physical Environment	$450,000	$540,000	$450,000	$463,500
Transportation	$675,000	$800,000	$720,000	$2,109,779
Transfers-Out	$9,663,614	$315,111	$339,694	$1,412,705
Total Non-Operating Expenses:	**$10,817,438**	**$3,472,018**	**$3,539,694**	**$4,649,984**
Total Expenditures:	**$40,080,637**	**$31,603,194**	**$54,047,919**	**$55,631,343**
Total Revenues Less Expenditures:	**$11,306,724**	**$11,223,909**	**$0**	**$0**
Ending Fund Balance:	**$65,314,433**	**$51,866,549**	**$67,289,347**	**$77,294,328**

General Fund

The General Fund is the principal fund of the Town and is used to account for all activities of the Town not specifically required to be reported in a separate fund. The General Fund accounts for the normal recurring activities of the Town. The General Fund is a Governmental Fund and is a major fund.

Revenues: General Fund revenues primarily consist of taxes levied and collected by the Town. Additional revenues come from franchise service fees, utility service fees, intergovernmental revenues, licenses and permits (examples include business licenses and building permits), charges for services (examples include all parks & recreation registration fees), fines and forfeitures (examples include all court fines collected by the Town), as well as donations and grants from outside agencies. The Town also receives other financing sources.

Expenditures: General Fund expenditures and other financing uses are divided by department. Expenditures are divided amongst the following departments:

- Non-departmental
- Town Council
- Office of the Town Manager
- Town Clerk
- Finance and Administration
- Information Technology (I.T.)
- Human Resources
- Communications
- Legal Council
- Debt Service
- Public Buildings
- Law Enforcement
- Code Compliance
- Other Public Safety
- Streets and Parkways
- Parks and Recreation
- Public Transportation

In addition, expenditures within each department are divided up into the following expense categories:

Personnel: Expenditures related to providing salaries, wages, and benefits to current and retired Town employees.

Operating: Expenditures related to funding the day-to-day operations related to providing Town services to the citizens of Bay Harbor Islands.

Capital: Expenditures related to the acquisition of long-lived assets that will be used in operations. Examples of such expenditures include land, buildings, vehicles, and heavy machinery.

Debt Service: Expenditures related to the payment of debt obligations directly from the General Fund.

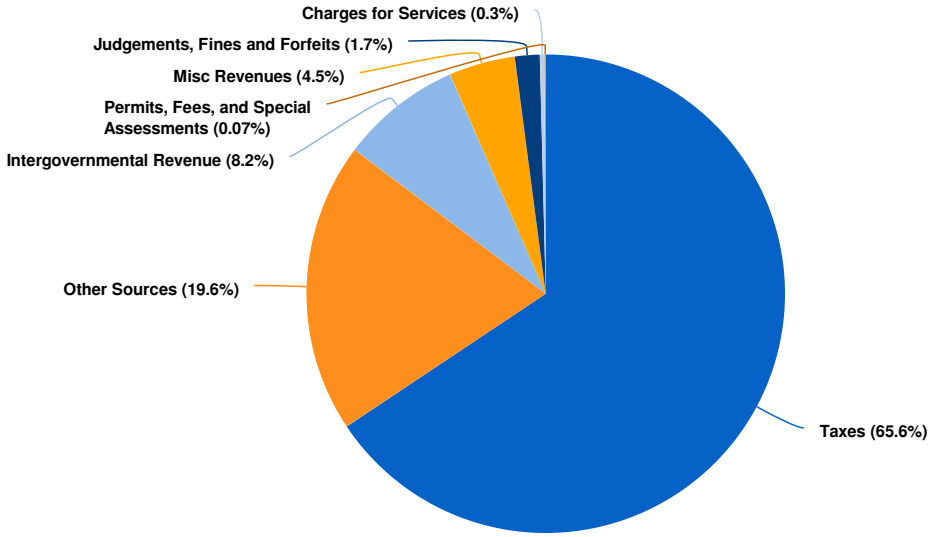
Other Financing Uses: This consists primarily of transfers to other funds such as transfers to the debt service fund. This is for bond issuances that are paid directly from the debt service.

General Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$19,244,784**	**$7,251,340**	**$1,404,871**	**$3,004,871**
Revenues				
Taxes	$7,468,040	$8,193,694	$9,522,764	$11,070,701
Permits, Fees, and Special Assessments	$4,347,590	$7,707	$10,000	$82,000
Grant Income	$189,301	$0	$0	$0
Intergovernmental Revenue	$1,329,242	$1,234,707	$1,184,197	$1,188,915
Charges for Services	$161,344	$46,898	$46,000	$63,020
Judgements, Fines and Forfeits	$458,430	$94,412	$245,165	$315,100
Misc Revenues	$460,744	$505,218	$647,886	$361,920
Other Sources	$1,996,794	$2,840,869	$2,850,000	$3,187,279
Total Revenues:	**$16,411,484**	**$12,923,505**	**$14,506,012**	**$16,268,935**
Expenditures				
Personnel Services	$7,903,189	$7,280,355	$8,771,094	$10,353,572
Operating Expenses	$4,006,216	$3,674,454	$4,433,801	$4,377,456
Capital Outlay	$1,072,817	$288,439	$566,328	$633,507
Debt Service	$836,891	$855,678	$395,095	$510,058
Non-Operating Expenses	$9,663,614	$315,111	$339,694	$394,342
Total Expenditures:	**$23,482,728**	**$12,414,037**	**$14,506,012**	**$16,268,935**
Total Revenues Less Expenditures:	**-$7,071,244**	**$509,468**	**$0**	**$0**
Ending Fund Balance:	**$12,173,540**	**$7,760,808**	**$1,404,871**	**$3,004,871**

Revenues by Source

Projected 2025 Revenues by Source



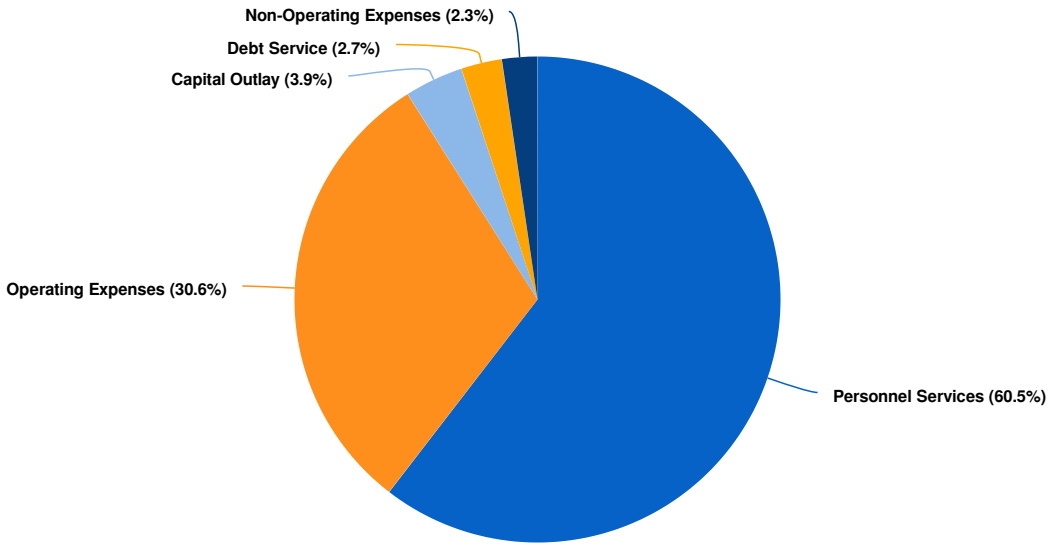
Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Taxes						
Ad Valorem Taxes	$5,871,196	$6,451,245	$7,709,054	$9,277,638	$1,568,584	20.3%
Gas Tax - Six Cents	$77,873	$69,998	$73,199	$65,000	-$8,199	-11.2%
Gas Tax - Three Cent	$25,700	$26,304	$28,558	$25,000	-$3,558	-12.5%
Casualty Ins Premium Tax (Pol)	$0	$0	$63,000	$63,000	$0	0%
Franchise Fees-FPL	$468,752	$512,117	$572,250	$518,000	-$54,250	-9.5%
Franchise Fees-Peoples' Gas'	$29,804	$38,518	$36,063	$36,063	$0	0%
Utility Taxes-FPL	$644,988	$700,457	$693,000	$736,000	$43,000	6.2%
Utility Tax - Peoples' Gas'	$23,615	$30,071	$26,250	$30,000	$3,750	14.3%
Communications Services Tax	$217,871	$241,464	$217,390	$227,000	$9,610	4.4%
Local Business Tax-Formerly (Occupatl Lic Fee)	$108,242	$123,519	$104,000	$93,000	-$11,000	-10.6%
Total Taxes:	**$7,468,040**	**$8,193,694**	**$9,522,764**	**$11,070,701**	**$1,547,937**	**16.3%**
Permits, Fees, and Special Assessments						
TDR Fees	$500	$0	$0	$0	$0	0%
Building Permits	$3,108,874	$0	$0	$0	$0	0%
Right of Way Permit	$6,569	$6,415	$10,000	$6,000	-$4,000	-40%
Other Licenses & Permits	$793,097	$1,292	$0	$0	$0	0%
Technology Fee	$438,550	$0	$0	$0	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Town Planner Review Fees	$0	$0	$0	$76,000	$76,000	N/A
Total Permits, Fees, and Special Assessments:	**$4,347,590**	**$7,707**	**$10,000**	**$82,000**	**$72,000**	**720%**
Grant Income						
Federal Grant-Disaster Relief	$189,301	$0	$0	$0	$0	0%
Total Grant Income:	**$189,301**	**$0**	**$0**	**$0**	**$0**	**0%**
Intergovernmental Revenue						
St Grant-FDOT (FreeBee)	$100,392	$0	$0	$0	$0	0%
Sales Tax-Mun Rev Shr	$171,658	$179,457	$153,499	$230,000	$76,501	49.8%
Fuel Tax-Mun Rev Shar	$71,484	$60,556	$73,609	$38,000	-$35,609	-48.4%
Alcoholic Beverage Licenses	$3,776	$3,573	$3,000	$3,600	$600	20%
Sales Tax-Half Cent	$611,066	$594,831	$596,774	$560,000	-$36,774	-6.2%
Transportation Surtax	$370,867	$390,290	$357,315	$357,315	$0	0%
Grant-Local	$0	$6,000	$0	$0	$0	0%
Total Intergovernmental Revenue:	**$1,329,242**	**$1,234,707**	**$1,184,197**	**$1,188,915**	**$4,718**	**0.4%**
Charges for Services						
Lien Search Fees	$13,800	$15,730	$16,000	$13,000	-$3,000	-18.7%
Election Qualifying Fees	$40	$30	$0	$20	$20	N/A
Recreation Program Fees	$147,504	$31,138	$30,000	$50,000	$20,000	66.7%
Total Charges for Services:	**$161,344**	**$46,898**	**$46,000**	**$63,020**	**$17,020**	**37%**
Judgements, Fines and Forfeits						
Fines-Code Violations	$389,579	$49,289	$185,000	$185,000	$0	0%
Ticket Surcharges	$53,867	$32,900	$45,000	$45,000	$0	0%
Traffic Fines	$14,804	$10,679	$13,065	$8,000	-$5,065	-38.8%
Second Dollar Funding	$179	$1,544	$2,100	$2,100	$0	0%
RedSpeed Fines	$0	$0	$0	$75,000	$75,000	N/A
Total Judgements, Fines and Forfeits:	**$458,430**	**$94,412**	**$245,165**	**$315,100**	**$69,935**	**28.5%**
Misc Revenues						
Interest Earnings	$71,354	$127,530	$200,000	$130,000	-$70,000	-35%
Interest Earnings-Mellon Trust	$92,273	$115,571	$50,000	$100,000	$50,000	100%
Interest Earnings FLCLASS	$0	$0	$0	$0	$0	0%
Change in Fair Value of Invest	$216,492	$36,829	$247,625	$0	-$247,625	-100%
Rents & Royalties	$4,351	$26,786	$5,250	$5,000	-$250	-4.8%
Contributions, Donations and Local Grants	$28,089	$50,100	$25,000	$46,000	$21,000	84%
Gain or Loss on Investments	-$49,722	-$29,344	$0	$0	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Other Miscellaneous Revenues	$82,690	$164,928	$104,441	$70,000	-$34,441	-33%
Take Home Vehicle Program	$15,216	$12,820	$15,570	$10,920	-$4,650	-29.9%
Total Misc Revenues:	**$460,744**	**$505,218**	**$647,886**	**$361,920**	**-$285,966**	**-44.1%**
Other Sources						
Contribution from Water Fund	$200,000	$240,000	$200,000	$206,000	$6,000	3%
Contribution from Causeway Fd	$550,000	$800,000	$720,000	$2,109,779	$1,389,779	193%
Contribution from Cswy Fund	$125,000	$0	$0	$0	$0	0%
Contribution from Sewer Fund	$250,000	$300,000	$250,000	$257,500	$7,500	3%
Contribution from Building Fund	$0	$1,400,000	$1,680,000	$614,000	-$1,066,000	-63.5%
Other Financing Source - Subscription Financing	$404,021	$0	$0	$0	$0	0%
Other Fin Sources-Leased Assets	$467,773	$100,869	$0	$0	$0	0%
Total Other Sources:	**$1,996,794**	**$2,840,869**	**$2,850,000**	**$3,187,279**	**$337,279**	**11.8%**
Total Revenue Source:	**$16,411,484**	**$12,923,505**	**$14,506,012**	**$16,268,935**	**$1,762,923**	**12.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services						
General Government	$1,387,082	$1,242,144	$1,446,473	$1,878,111	$431,638	29.8%
Public Safety	$5,459,507	$5,490,832	$6,528,722	$7,702,239	$1,173,517	18%
Culture & Recreation	$707,840	$147,377	$659,324	$567,486	-$91,838	-13.9%
Transportation	$348,761	$400,001	$136,575	$205,736	$69,161	50.6%
Total Personnel Services:	**$7,903,189**	**$7,280,355**	**$8,771,094**	**$10,353,572**	**$1,582,478**	**18%**
Operating Expenses						
General Government	$2,013,249	$1,804,984	$2,146,388	$2,013,689	-$132,699	-6.2%
Public Safety	$594,144	$687,806	$831,815	$840,714	$8,899	1.1%
Culture & Recreation	$852,777	$454,734	$755,094	$826,149	$71,055	9.4%
Transportation	$546,047	$726,931	$700,504	$696,904	-$3,600	-0.5%
Total Operating Expenses:	**$4,006,216**	**$3,674,454**	**$4,433,801**	**$4,377,456**	**-$56,345**	**-1.3%**
Capital Outlay						
General Government	$43,211	$94,637	$47,500	$87,000	$39,500	83.2%
Public Safety	$1,027,233	$156,820	$474,016	$518,255	$44,239	9.3%
Culture & Recreation	$0	$0	$20,000	$13,440	-$6,560	-32.8%
Transportation	$2,373	$36,982	$24,812	$14,812	-$10,000	-40.3%
Total Capital Outlay:	**$1,072,817**	**$288,439**	**$566,328**	**$633,507**	**$67,179**	**11.9%**
Debt Service						
General Government	$53,118	$36,800	$0	$0	$0	0%
Other Financing Uses	$466,365	$503,528	$395,095	$510,058	$114,963	29.1%
Public Safety	$315,984	$315,350	$0	$0	$0	0%
Culture & Recreation	$1,424	$0	$0	$0	$0	0%
Total Debt Service:	**$836,891**	**$855,678**	**$395,095**	**$510,058**	**$114,963**	**29.1%**
Non-Operating Expenses						
Transfers-Out	$9,663,614	$315,111	$339,694	$394,342	$54,648	16.1%
Total Non-Operating Expenses:	**$9,663,614**	**$315,111**	**$339,694**	**$394,342**	**$54,648**	**16.1%**
Total Expense Objects:	**$23,482,728**	**$12,414,037**	**$14,506,012**	**$16,268,935**	**$1,762,923**	**12.2%**

Building Fund

The Building Department is dedicated to providing the community of Town of Bay Harbor Islands with courteous, knowledgeable, and professional building regulatory guidance reflecting its commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and public welfare.

Revenues: This fund is used to account for restricted revenues and expenses associated with the Building Department.

Expenditures: The Building Department is dedicated to providing the community of Town of Bay Harbor Islands with courteous, knowledgeable, and professional building regulatory guidance reflecting its commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and public welfare.

Expenditures within each department are divided up into the following expense categories:

Personnel: Expenditures related to providing salaries, wages, and benefits to current and retired Town employees.

Operating: Expenditures related to funding the day-to-day operations related to providing Town services to the citizens of Bay Harbor Islands.

Capital: Expenditures related to the acquisition of long-lived assets that will be used in operations. Examples of such expenditures include land, buildings, vehicles, and heavy machinery.

Debt Service: Expenditures related to the payment of debt obligations directly from the Building Fund.

Other Financing Uses: This consists primarily of transfers to other funds such as transfers to the debt service fund. This is for bond issuances that are paid directly from the debt service.

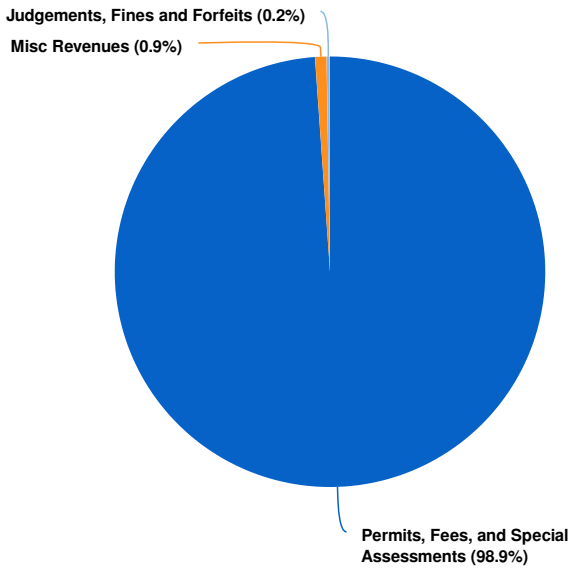
Building Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**N/A**	**$2,431,194**	**$13,930,073**	**$14,930,073**
Revenues				
Permits, Fees, and Special Assessments	$0	$5,933,477	$4,014,000	$3,410,691
Judgements, Fines and Forfeits	$0	$140,064	$10,000	$100,000
Misc Revenues	$0	$6,976	$34,784	$40,000
Total Revenues:	**$0**	**$6,080,517**	**$4,058,784**	**$3,550,691**
Expenditures				
Personnel Services	$0	$1,212,262	$1,487,573	$1,686,447
Operating Expenses	$0	$407,579	$579,211	$715,364
Capital Outlay	$0	$0	$12,000	$534,880
Non-Operating Expenses	$0	$1,735,753	$1,980,000	$614,000
Total Expenditures:	**$0**	**$3,355,594**	**$4,058,784**	**$3,550,691**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Total Revenues Less Expenditures:	$0	$2,724,922	$0	$0
Ending Fund Balance:	N/A	$5,156,116	$13,930,073	$14,930,073

Revenues by Source

Projected Revenues by Source



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Permits, Fees, and Special Assessments						
Building Permits	$0	$3,646,363	$2,555,000	$1,995,691	-$559,309	-21.9%
Electrical Permits	$0	$295,528	$291,000	$150,000	-$141,000	-48.5%
Plumbing Permits	$0	$235,490	$151,000	$150,000	-$1,000	-0.7%
Air Conditioning Mechanical Permits	$0	$343,412	$147,000	$225,000	$78,000	53.1%
Other Licenses & Permits	$0	$910,848	$650,000	$600,000	-$50,000	-7.7%
Plan Digitizing Fee	$0	$51,294	$30,000	$100,000	$70,000	233.3%
Technology Fee	$0	$450,543	$190,000	$190,000	$0	0%
Total Permits, Fees, and Special Assessments:	**$0**	**$5,933,477**	**$4,014,000**	**$3,410,691**	**-$603,309**	**-15%**
Judgements, Fines and Forfeits						
Building Dept-Double Fee/Fines	$0	$140,064	$10,000	$100,000	$90,000	900%
Total Judgements, Fines and Forfeits:	**$0**	**$140,064**	**$10,000**	**$100,000**	**$90,000**	**900%**
Misc Revenues						
Other Miscellaneous Revenue	$0	$6,976	$34,784	$40,000	$5,216	15%
Total Misc Revenues:	**$0**	**$6,976**	**$34,784**	**$40,000**	**$5,216**	**15%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Revenue Source:	$0	$6,080,517	$4,058,784	$3,550,691	-$508,093	-12.5%

Expenditures by Function

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Public Safety						
Building						
Personnel Services						
Regular Salaries & Wages	$0	$960,727	$1,208,634	$1,307,051	$98,417	8.1%
Overtime Pay	$0	$891	$5,000	$5,000	$0	0%
F.I.C.A. Taxes	$0	$69,190	$91,090	$96,115	$5,025	5.5%
Retirement Contribution	$0	$120,494	$66,865	$124,331	$57,466	85.9%
Group Insurance	$0	$55,268	$95,729	$130,111	$34,382	35.9%
Worker's Compensation	$0	$5,692	$18,255	$21,838	$3,583	19.6%
Unemployment Compensation	$0	$0	$2,000	$2,000	$0	0%
Total Personnel Services:	**$0**	**$1,212,262**	**$1,487,573**	**$1,686,447**	**$198,874**	**13.4%**
Operating Expenses						
Professional Services	$0	$92,208	$201,183	$100,000	-$101,183	-50.3%
Other Contractual Services	$0	$107,927	$108,000	$109,000	$1,000	0.9%
Other Contractual Service Payroll Fee	$0	$3,106	$8,500	$8,500	$0	0%
Travel & Per Diem	$0	$4,814	$12,500	$19,500	$7,000	56%
Communications and Freight	$0	$0	$2,150	$9,400	$7,250	337.2%
Operating Rentals & Leases	$0	$403	$19,960	$30,400	$10,440	52.3%
Finance Rentals & Leases	$0	$6,352	$4,500	$9,000	$4,500	100%
Insurance	$0	$70,780	$85,464	$85,464	$0	0%
Repairs & Maintenance	$0	$0	$3,000	$5,000	$2,000	66.7%
Printing & Binding	$0	$4,435	$6,600	$6,800	$200	3%
Other Current Charges	$0	$89,766	$87,010	$107,010	$20,000	23%
Office Supplies	$0	$6,971	$10,000	$10,000	$0	0%
Operating Supplies	$0	$14,092	$17,500	$182,600	$165,100	943.4%
Fuel-Vehicles	$0	$795	$3,129	$18,500	$15,371	491.2%
Publications and Training	$0	$5,930	$9,715	$14,190	$4,475	46.1%
Total Operating Expenses:	**$0**	**$407,579**	**$579,211**	**$715,364**	**$136,153**	**23.5%**
Capital Outlay						
Machinery & Equipment	$0	$0	$12,000	$534,880	$522,880	4,357.3%
Total Capital Outlay:	**$0**	**$0**	**$12,000**	**$534,880**	**$522,880**	**4,357.3%**
Non-Operating Expenses						
Transfer to other Funds	$0	$1,400,000	$1,980,000	$614,000	-$1,366,000	-69%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Transfer to Capital for Town Hall Project	$0	$335,753	$0	$0	$0	0%
Total Non-Operating Expenses:	**$0**	**$1,735,753**	**$1,980,000**	**$614,000**	**-$1,366,000**	**-69%**
Total Building:	**$0**	**$3,355,594**	**$4,058,784**	**$3,550,691**	**-$508,093**	**-12.5%**
Total Public Safety:	**$0**	**$3,355,594**	**$4,058,784**	**$3,550,691**	**-$508,093**	**-12.5%**
Total Expenditures:	**$0**	**$3,355,594**	**$4,058,784**	**$3,550,691**	**-$508,093**	**-12.5%**

Youth Development Program Fund

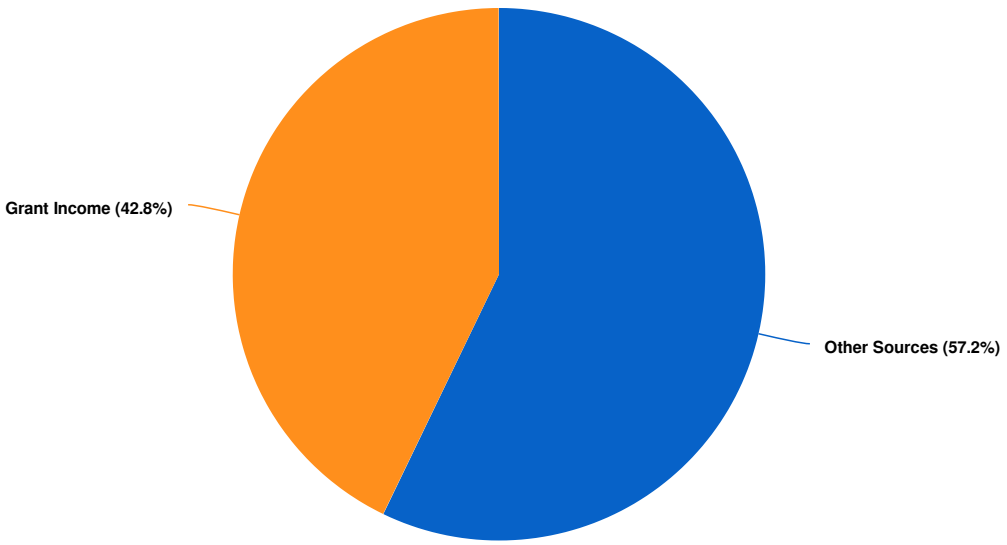
The Bright Paths Youth Development Program is used for the purpose of administering an After School and Summer Program which will be partially funded by the Children's Trust. It is classified as a special revenue fund.

Youth Development Program Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$61,663**	**$11,663**	**-$83,663**	**N/A**
Revenues				
Grant Income	$302,745	$380,519	$524,000	$524,000
Misc Revenues	$0	$34,800	$0	$28,800
Other Sources	$253,364	$315,111	$339,694	$394,342
Total Revenues:	**$556,109**	**$730,430**	**$863,694**	**$947,142**
Expenditures				
Personnel Services	$341,273	$560,822	$528,663	$611,011
Operating Expenses	$189,876	$198,384	$285,031	$286,131
Non-Operating Expenses	$28,824	$51,024	$50,000	$50,000
Total Expenditures:	**$559,973**	**$810,229**	**$863,694**	**$947,142**
Total Revenues Less Expenditures:	**-$3,864**	**-$79,799**	**$0**	**$0**
Ending Fund Balance:	**$57,799**	**-$68,136**	**-$83,663**	**N/A**

Revenues by Source

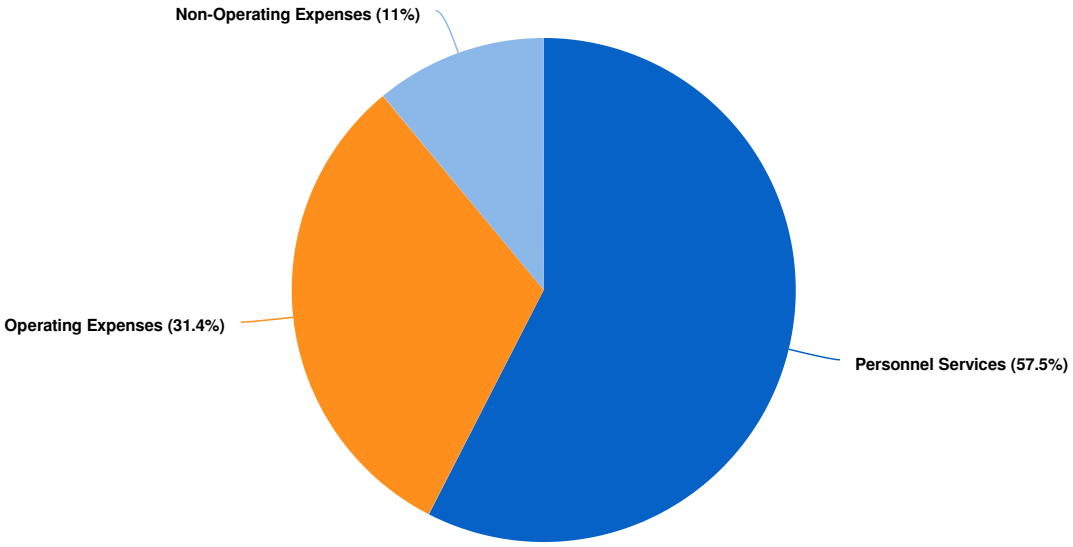
Projected 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Grant Income						
Grant-Children's Trust	$302,745	$380,519	$524,000	$524,000	$0	0%
Total Grant Income:	**$302,745**	**$380,519**	**$524,000**	**$524,000**	**$0**	**0%**
Misc Revenues						
Other Miscellaneous Revenues	$0	$34,800	$0	$28,800	$28,800	N/A
Total Misc Revenues:	**$0**	**$34,800**	**$0**	**$28,800**	**$28,800**	**N/A**
Other Sources						
Transfers from Other Funds	$253,364	$315,111	$339,694	$394,342	$54,648	16.1%
Total Other Sources:	**$253,364**	**$315,111**	**$339,694**	**$394,342**	**$54,648**	**16.1%**
Total Revenue Source:	**$556,109**	**$730,430**	**$863,694**	**$947,142**	**$83,448**	**9.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$341,273	$560,822	$528,663	$611,011	$82,348	15.6%
Operating Expenses	$189,876	$198,384	$285,031	$286,131	$1,100	0.4%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Non-Operating Expenses	$28,824	$51,024	$50,000	$50,000	$0	0%
Total Expense Objects:	**$559,973**	**$810,229**	**$863,694**	**$947,142**	**$83,448**	**9.7%**

Capital Projects Fund

Capital Projects Fund is used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

This fund is used for the purpose of budgeting general capital improvement projects which are expected to survive for three years or more. As a governmental fund, it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

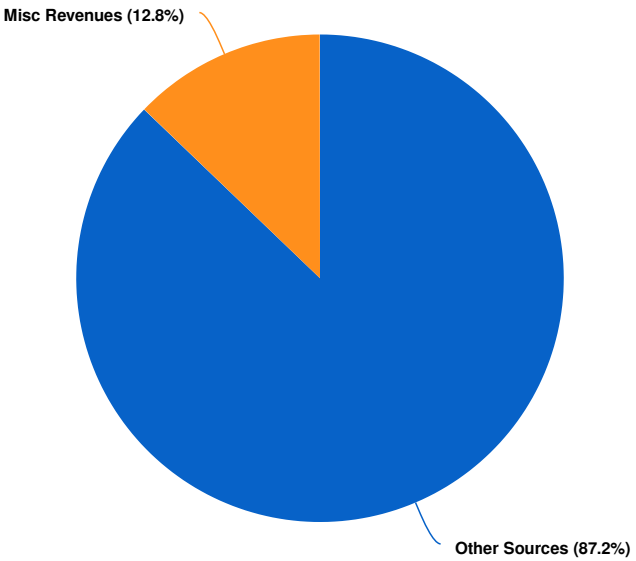
The Capital Projects Fund is closely associated with a Five-Year Capital Improvement Plan. The Capital Improvement Plan, however, includes all major capital improvements across all funds. It includes the forecast of substantial capital investments anticipated for the upcoming budget year and for an additional four years.

Capital Projects Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$207,474**	**$8,386,545**	**$10,806,881**	**$11,806,881**
Revenues				
Intergovernmental Revenue	$50,000	$0	$0	$0
Misc Revenues	$3,487,800	$304,544	$350,000	$300,000
Other Sources	$9,661,370	$442,619	$1,853,894	$949,713
Total Revenues:	**$13,199,170**	**$747,164**	**$2,203,894**	**$1,249,713**
Expenditures				
Operating Expenses	$705,372	$183,577	$0	$0
Capital Outlay	$1,250,688	$605,508	$2,203,894	$1,249,713
Debt Service	$91,422	$121,197	$0	$0
Total Expenditures:	**$2,047,482**	**$910,281**	**$2,203,894**	**$1,249,713**
Total Revenues Less Expenditures:	**$11,151,688**	**-$163,117**	**$0**	**$0**
Ending Fund Balance:	**$11,359,162**	**$8,223,428**	**$10,806,881**	**$11,806,881**

Revenues by Source

Projected 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
State Grants - General Government	$50,000	$0	$0	$0	$0	0%
Total Intergovernmental Revenue:	**$50,000**	**$0**	**$0**	**$0**	**$0**	**0%**
Misc Revenues						
Interest-Checking	$56,800	$304,544	$350,000	$300,000	-$50,000	-14.3%
TDR Sales Proceeds	$3,431,000	$0	$0	$0	$0	0%
Total Misc Revenues:	**$3,487,800**	**$304,544**	**$350,000**	**$300,000**	**-$50,000**	**-14.3%**
Other Sources						
Contribution from Other Funds	$9,410,250	$365,883	$300,000	$0	-$300,000	-100%
Appropriate Fund Balance	$0	$0	$1,553,894	$949,713	-$604,181	-38.9%
Other Fin Sources-Leased Assets	$251,120	$76,736	$0	$0	$0	0%
Total Other Sources:	**$9,661,370**	**$442,619**	**$1,853,894**	**$949,713**	**-$904,181**	**-48.8%**
Total Revenue Source:	**$13,199,170**	**$747,164**	**$2,203,894**	**$1,249,713**	**-$954,181**	**-43.3%**

Park Impact Fee Fund

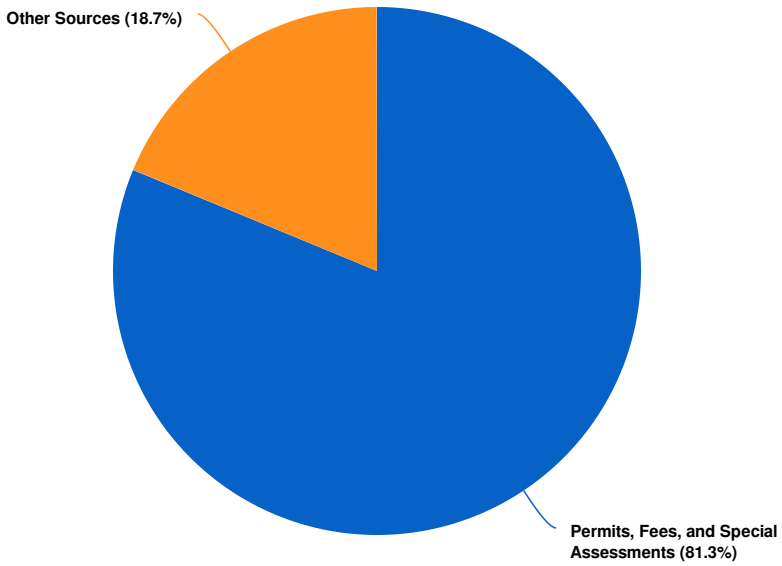
The Park Impact Fund is a type of special revenue fund. The revenues received from building applications and permits must be expensed for renovations and design of existing or new parks within the Town of Bay Harbor Islands limits. Since new development increases density in Town of Bay Harbor Islands and created a need for new recreational facilities, the Town has adopted an Ordinance to address this issue and the need for a special revenue fund.

Park Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$1,287,247**	**$1,241,117**	**$1,395,022**	**$1,255,022**
Revenues				
Permits, Fees, and Special Assessments	$209,308	$30,882	$0	$0
Other Sources	$0	$0	$150,000	$150,000
Total Revenues:	**$209,308**	**$30,882**	**$150,000**	**$150,000**
Expenditures				
Capital Outlay	$0	$132,415	$150,000	$150,000
Non-Operating Expenses	$0	$30,130	$0	$0
Total Expenditures:	**$0**	**$162,545**	**$150,000**	**$150,000**
Total Revenues Less Expenditures:	**$209,308**	**-$131,663**	**$0**	**$0**
Ending Fund Balance:	**$1,496,555**	**$1,109,454**	**$1,395,022**	**$1,255,022**

Revenues by Source

Projected 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Permits, Fees, and Special Assessments						
Park Impact fee (Park& Rec)	$209,308	$30,882	$0	$0	$0	0%
Total Permits, Fees, and Special Assessments:	**$209,308**	**$30,882**	**$0**	**$0**	**$0**	**0%**
Other Sources						
Appropriation from Fund Balance	$0	$0	$150,000	$150,000	$0	0%
Total Other Sources:	**$0**	**$0**	**$150,000**	**$150,000**	**$0**	**0%**
Total Revenue Source:	**$209,308**	**$30,882**	**$150,000**	**$150,000**	**$0**	**0%**

Causeway Fund

Causeway Fund is a type of enterprise fund. The Town owns Broad Causeway bridge that connects barrier islands with through intercostal waterway to the mainland State of Florida. The residents and visitors are required to pay the nominal fee while crossing the Broad Causeway east bound or west bound. These fees are collected charging SunPass or EZ-Pass transponders or by plate. The collected fees are being deposited to the Town's separate bank account and are used to maintain Kane Concourse and Causeway operations. User fees are charged to motorist for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its Broad Causeway capital projects and the debt service is repaid through the system's net revenues.

Causeway Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$23,643,635**	**$13,263,562**	**$27,301,185**	**$32,301,185**
Revenues				
Intergovernmental Revenue	$164,618	$90,383	$0	$0
Charges for Services	$11,604,453	$12,768,105	$7,360,202	$17,964,057
Misc Revenues	$620,394	$1,267,040	$995,928	$1,024,596
Other Sources	$0	$0	$9,100,000	$0
Total Revenues:	**$12,389,464**	**$14,125,527**	**$17,456,130**	**$18,988,653**
Expenditures				
Personnel Services	$3,039,479	$2,774,662	$3,224,850	$3,551,743
Operating Expenses	$3,234,072	$3,002,270	$2,703,518	$2,661,524
Capital Outlay	$28,539	$7,248	$9,700,000	$8,700,000
Debt Service	$143,611	$107,126	$1,107,762	$1,107,779
Non-Operating Expenses	$675,000	$800,000	$720,000	$2,967,607
Total Expenditures:	**$7,120,701**	**$6,691,305**	**$17,456,130**	**$18,988,653**
Total Revenues Less Expenditures:	**$5,268,763**	**$7,434,222**	**$0**	**$0**
Ending Fund Balance:	**$28,912,398**	**$20,697,784**	**$27,301,185**	**$32,301,185**

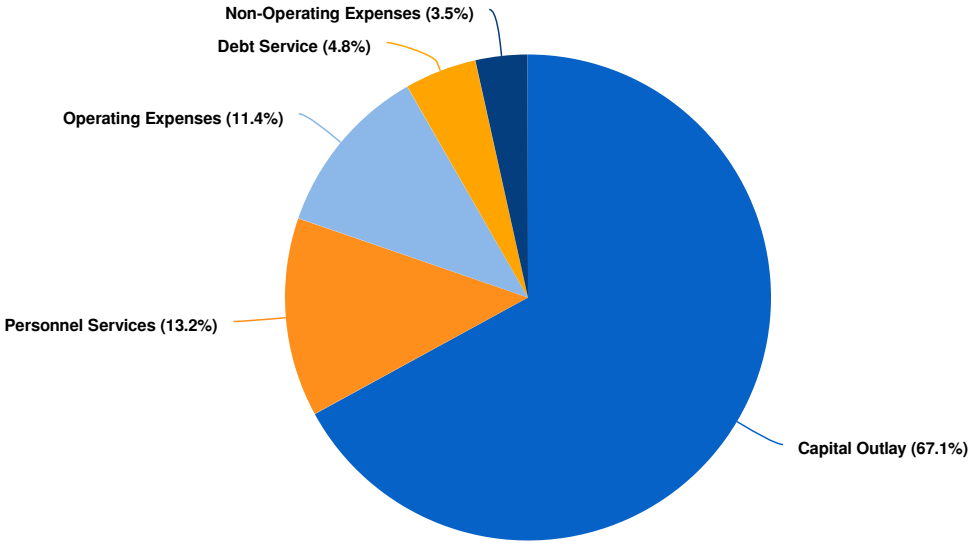
Revenues by Source

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
Grant-9600 WBH Seawall	$164,618	$90,383	$0	$0	$0	0%
Total Intergovernmental Revenue:	**$164,618**	**$90,383**	**$0**	**$0**	**$0**	**0%**
Charges for Services						
Contingency-Per Resolution	$0	$0	-$6,000,000	$0	$6,000,000	-100%
FTE Toll Receipts	$11,970,942	$13,138,545	$13,613,745	$18,217,600	$4,603,855	33.8%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
FTE Sunpass Distribution Fees	-$267,832	-$321,346	-$282,359	-$282,359	$0	0%
FTE Management Fees	-$544,025	-$537,269	-$506,115	-$506,115	$0	0%
Annual Pass Sales	$445,368	$488,175	$534,931	$534,931	$0	0%
Total Charges for Services:	**$11,604,453**	**$12,768,105**	**$7,360,202**	**$17,964,057**	**$10,603,855**	**144.1%**
Misc Revenues						
Interest Earnings	$60,718	$195,020	$136,663	$136,663	$0	0%
Interest Earnings-Mellon Trust	$51,989	$65,336	$0	$0	$0	0%
Interest Earnings FLCLASS	$294,720	$885,940	$755,933	$755,933	$0	0%
Change in Fair Value of Invest	$122,183	$21,586	$0	$0	$0	0%
Rents & Royalties-Lease Revenue	$109,525	$104,564	$103,332	$132,000	$28,668	27.7%
Gain or Loss on Investments	-$27,745	-$17,425	$0	$0	$0	0%
Other Miscellaneous Revenues	$9,003	$12,020	$0	$0	$0	0%
Total Misc Revenues:	**$620,394**	**$1,267,040**	**$995,928**	**$1,024,596**	**$28,668**	**2.9%**
Other Sources						
Appropriate Fund Balance	$0	$0	$9,100,000	$0	-$9,100,000	-100%
Total Other Sources:	**$0**	**$0**	**$9,100,000**	**$0**	**-$9,100,000**	**-100%**
Total Revenue Source:	**$12,389,464**	**$14,125,527**	**$17,456,130**	**$18,988,653**	**$1,532,523**	**8.8%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$3,039,479	$2,774,662	$3,224,850	$3,551,743	$326,893	10.1%
Operating Expenses	$3,234,072	$3,002,270	$2,703,518	$2,661,524	-$41,994	-1.6%
Capital Outlay	$28,539	$7,248	$9,700,000	$8,700,000	-$1,000,000	-10.3%
Debt Service	$143,611	$107,126	$1,107,762	$1,107,779	$17	0%
Non-Operating Expenses	$675,000	$800,000	$720,000	$2,967,607	$2,247,607	312.2%
Total Expense Objects:	**$7,120,701**	**$6,691,305**	**$17,456,130**	**$18,988,653**	**$1,532,523**	**8.8%**

Sewer Fund

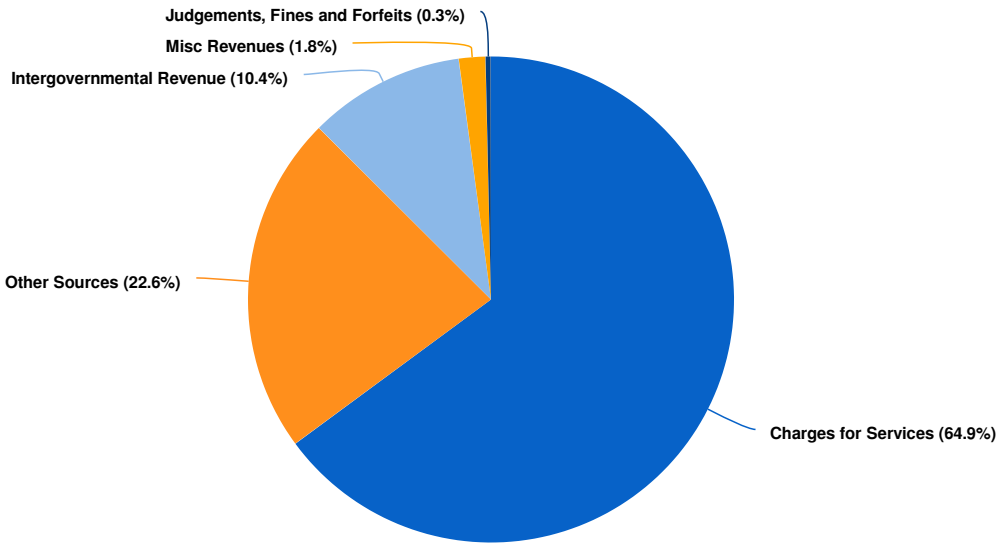
The Sewer Fund is a type of enterprise fund. The Town provides sewer services to customers within the Town. Charges for the services are made based upon the amount of service each customer utilizes. Major capital projects can be funded with long term financing (bonds) which are repaid over a long period of time or through Renewal & Replacement reserves. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and sewer operations. The fund operates under the Public Works Department. The Sewer Fund is funded through charges for services to residential and commercial customers for wastewater charges. The Town provides safe and environmentally sound removal of wastewater from the customers' property. The Town pays the City of Miami Beach for wastewater disposal. Charges for Services revenue support the operations and capital costs of the Sewer Fund.

Sewer Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$2,117,562**	**$1,145,062**	**$2,788,063**	**$3,288,062**
Revenues				
Permits, Fees, and Special Assessments	$57,950	$9,500	$0	$0
Intergovernmental Revenue	$0	$63,375	$220,000	$220,000
Charges for Services	$2,793,189	$2,558,892	$3,520,356	$3,820,994
Judgements, Fines and Forfeits	$32,406	$13,577	$25,000	$10,000
Misc Revenues	$15,317	$73,613	$71,592	$21,592
Other Sources	$0	$0	$1,611,813	$1,189,240
Total Revenues:	**$2,898,862**	**$2,718,957**	**$5,448,761**	**$5,261,826**
Expenditures				
Personnel Services	$636,294	$579,720	$674,711	$810,933
Operating Expenses	$1,740,016	$1,667,799	$2,369,054	$2,368,397
Capital Outlay	$2,774	$11,350	$2,154,996	$1,824,996
Debt Service	$1,410	$5,254	$0	$0
Non-Operating Expenses	$250,000	$300,000	$250,000	$257,500
Total Expenditures:	**$2,630,494**	**$2,564,122**	**$5,448,761**	**$5,261,826**
Total Revenues Less Expenditures:	**$268,368**	**$154,835**	**$0**	**$0**
Ending Fund Balance:	**$2,385,930**	**$1,299,897**	**$2,788,063**	**$3,288,062**

Revenues by Source

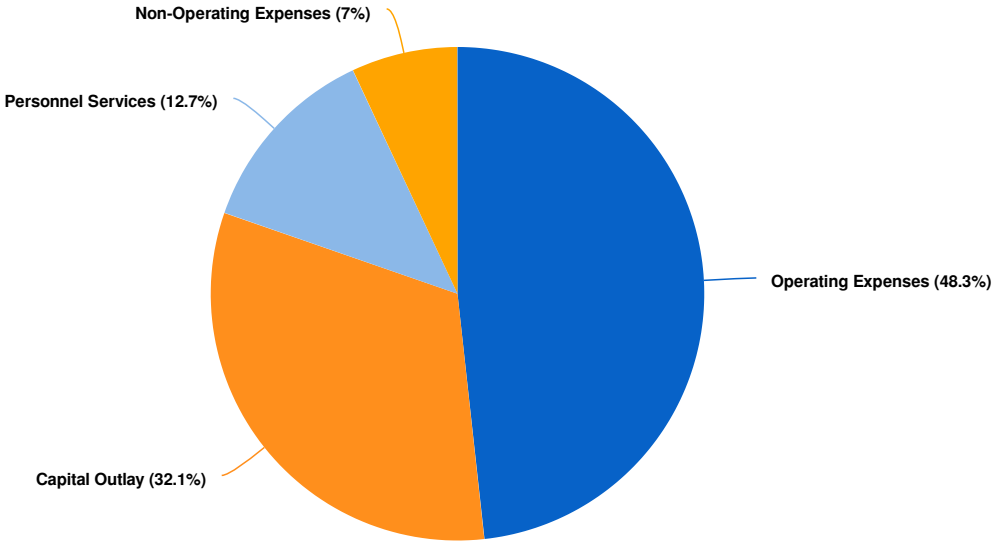
Projected 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Permits, Fees, and Special Assessments						
Sewer Impact Fees	$57,950	$9,500	$0	$0	$0	0%
Total Permits, Fees, and Special Assessments:	**$57,950**	**$9,500**	**$0**	**$0**	**$0**	**0%**
Intergovernmental Revenue						
State Grant-Sewer	$0	$63,375	$220,000	$220,000	$0	0%
Total Intergovernmental Revenue:	**$0**	**$63,375**	**$220,000**	**$220,000**	**$0**	**0%**
Charges for Services						
Sewage Disposal Fees	$2,793,189	$2,558,892	$3,520,356	$3,820,994	$300,638	8.5%
Total Charges for Services:	**$2,793,189**	**$2,558,892**	**$3,520,356**	**$3,820,994**	**$300,638**	**8.5%**
Judgements, Fines and Forfeits						
Doubtful Accounts	$18,683	$0	$15,000	$0	-$15,000	-100%
Late Fees - Delinquent Accounts	$13,723	$13,577	$10,000	$10,000	$0	0%
Total Judgements, Fines and Forfeits:	**$32,406**	**$13,577**	**$25,000**	**$10,000**	**-$15,000**	**-60%**
Misc Revenues						
Interest Earnings	$15,077	$73,613	$21,592	$21,592	$0	0%
Other Miscellaneous Revenues	$240	$0	$50,000	$0	-$50,000	-100%
Total Misc Revenues:	**$15,317**	**$73,613**	**$71,592**	**$21,592**	**-$50,000**	**-69.8%**
Other Sources						
Appropriation from Fund Balance	$0	$0	$1,611,813	$1,189,240	-$422,573	-26.2%
Total Other Sources:	**$0**	**$0**	**$1,611,813**	**$1,189,240**	**-$422,573**	**-26.2%**
Total Revenue Source:	**$2,898,862**	**$2,718,957**	**$5,448,761**	**$5,261,826**	**-$186,935**	**-3.4%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$636,294	$579,720	$674,711	$810,933	$136,222	20.2%
Operating Expenses	$1,740,016	$1,667,799	$2,369,054	$2,368,397	-$657	0%
Capital Outlay	$2,774	$11,350	$2,154,996	$1,824,996	-$330,000	-15.3%
Debt Service	$1,410	$5,254	$0	$0	$0	0%
Non-Operating Expenses	$250,000	$300,000	$250,000	$257,500	$7,500	3%
Total Expense Objects:	**$2,630,494**	**$2,564,122**	**$5,448,761**	**$5,261,826**	**-$186,935**	**-3.4%**

Water Fund

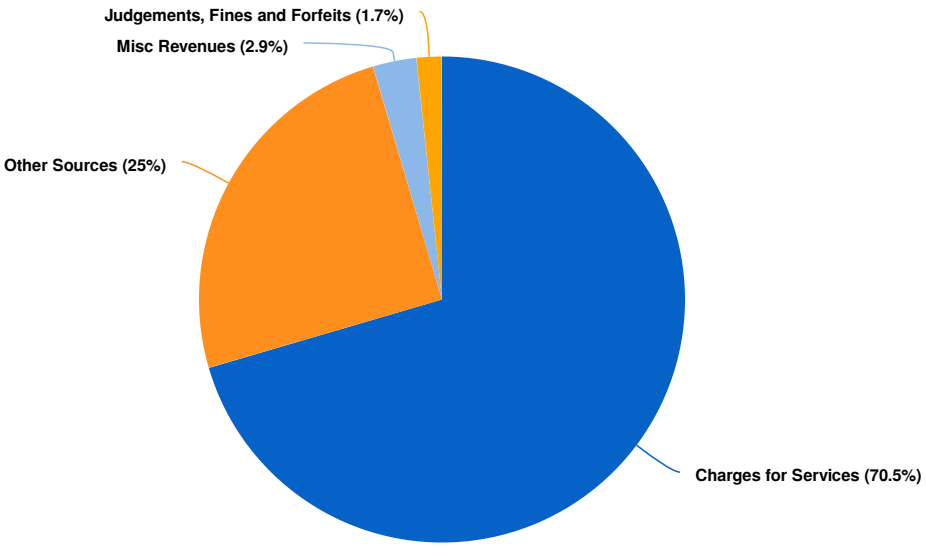
The Water Fund is a type of enterprise fund. The Town provides water services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. Major capital projects can be funded with long term financing (bonds) which are repaid over a long period of time or through Renewal & Replacement reserves. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and water operations. The fund operates under the Public Works Department.The water is funded through charges for services to residential and commercial customers for water charges. The Town purchases water from Miami Dade County. Charges for service revenue support the operations and capital costs of the Water Fund.

Water Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$3,127,054**	**$2,603,698**	**$3,073,019**	**$3,473,019**
Revenues				
Permits, Fees, and Special Assessments	$79,803	$36,903	$42,000	$42,000
Charges for Services	$1,494,960	$1,561,710	$1,624,216	$1,859,809
Judgements, Fines and Forfeits	$36,552	$10,373	$6,619	$6,619
Misc Revenues	$183,211	$165,073	$64,488	$81,000
Other Sources	$0	$0	$1,330,536	$1,229,755
Total Revenues:	**$1,794,525**	**$1,774,059**	**$3,067,859**	**$3,219,183**
Expenditures				
Personnel Services	$620,402	$498,334	$521,050	$614,177
Operating Expenses	$951,600	$1,107,848	$1,134,809	$1,187,007
Capital Outlay	$0	$77,410	$1,212,000	$1,212,000
Non-Operating Expenses	$200,000	$240,000	$200,000	$206,000
Total Expenditures:	**$1,772,003**	**$1,923,593**	**$3,067,859**	**$3,219,183**
Total Revenues Less Expenditures:	**$22,522**	**-$149,534**	**$0**	**$0**
Ending Fund Balance:	**$3,149,576**	**$2,454,164**	**$3,073,019**	**$3,473,019**

Revenues by Source

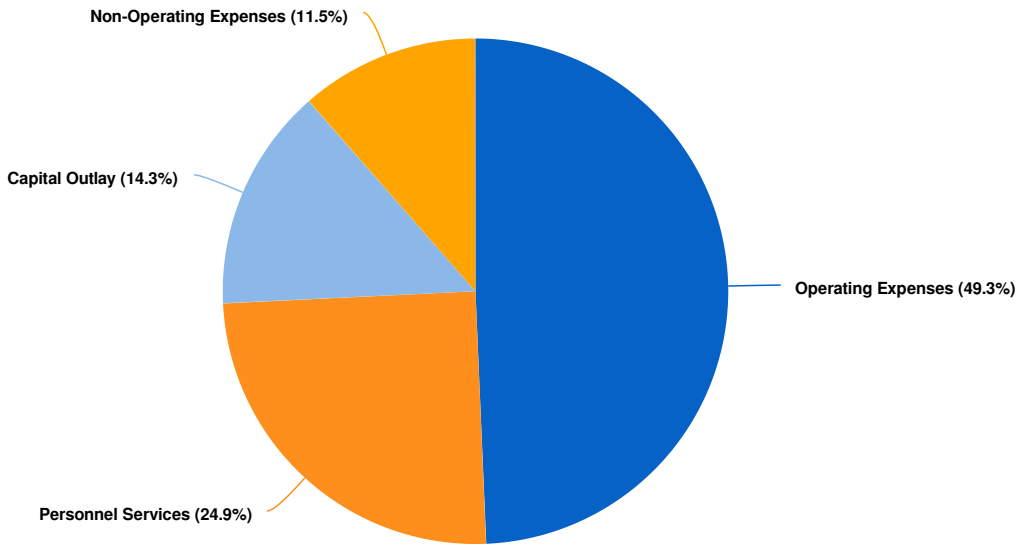
Projected 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Permits, Fees, and Special Assessments	$79,803	$36,903	$42,000	$42,000	$0	0%
Charges for Services	$1,494,960	$1,561,710	$1,624,216	$1,859,809	$235,593	14.5%
Judgements, Fines and Forfeits	$36,552	$10,373	$6,619	$6,619	$0	0%
Misc Revenues	$183,211	$165,073	$64,488	$81,000	$16,512	25.6%
Other Sources	$0	$0	$1,330,536	$1,229,755	-$100,781	-7.6%
Total Revenue Source:	**$1,794,525**	**$1,774,059**	**$3,067,859**	**$3,219,183**	**$151,324**	**4.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$620,402	$498,334	$521,050	$614,177	$93,127	17.9%
Operating Expenses	$951,600	$1,107,848	$1,134,809	$1,187,007	$52,198	4.6%
Capital Outlay	$0	$77,410	$1,212,000	$1,212,000	$0	0%
Non-Operating Expenses	$200,000	$240,000	$200,000	$206,000	$6,000	3%
Total Expense Objects:	**$1,772,003**	**$1,923,593**	**$3,067,859**	**$3,219,183**	**$151,324**	**4.9%**

Parking Fund

The Municipal Parking Fund is a type of enterprise fund. The Town provides locations for customers for parking throughout the Town. Charges for the services are made based upon the amount of service each customer utilizes. This business-like enterprise provides for personnel, operations, maintenance, collections, and parking enforcement. The fund operates under the Public Safety department.

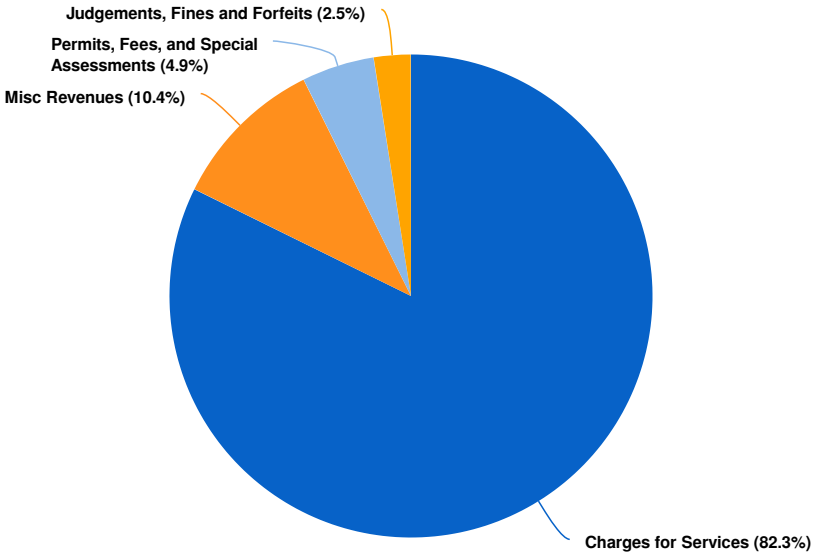
The Town currently operates several parking lots and on-street parking spaces to provide parking throughout Town. The Town also operates a Municipal Parking Garage.

Parking Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$2,075,102**	**$2,075,102**	**$3,779,786**	**$3,979,786**
Revenues				
Permits, Fees, and Special Assessments	$841,227	$66,490	$133,512	$133,512
Charges for Services	$964,755	$1,291,923	$1,511,267	$1,273,750
Judgements, Fines and Forfeits	$23,323	$168,069	$100,000	$7,500
Misc Revenues	$245,596	$333,665	$162,198	$130,000
Other Sources	$0	$0	$1,211,068	$153,684
Total Revenues:	**$2,074,901**	**$1,860,148**	**$3,118,045**	**$1,698,446**
Expenditures				
Personnel Services	$453,566	$482,739	$623,415	$633,598
Operating Expenses	$553,907	$654,585	$532,562	$596,862
Capital Outlay	$4,912	$4,912	$1,525,000	$31,000
Debt Service	$36,451	$28,048	$437,068	$436,986
Total Expenditures:	**$1,048,835**	**$1,170,284**	**$3,118,045**	**$1,698,446**
Total Revenues Less Expenditures:	**$1,026,066**	**$689,864**	**$0**	**$0**
Ending Fund Balance:	**$3,101,168**	**$2,764,966**	**$3,779,786**	**$3,979,786**

Revenues by Source

Projected 2026 Revenues by Source

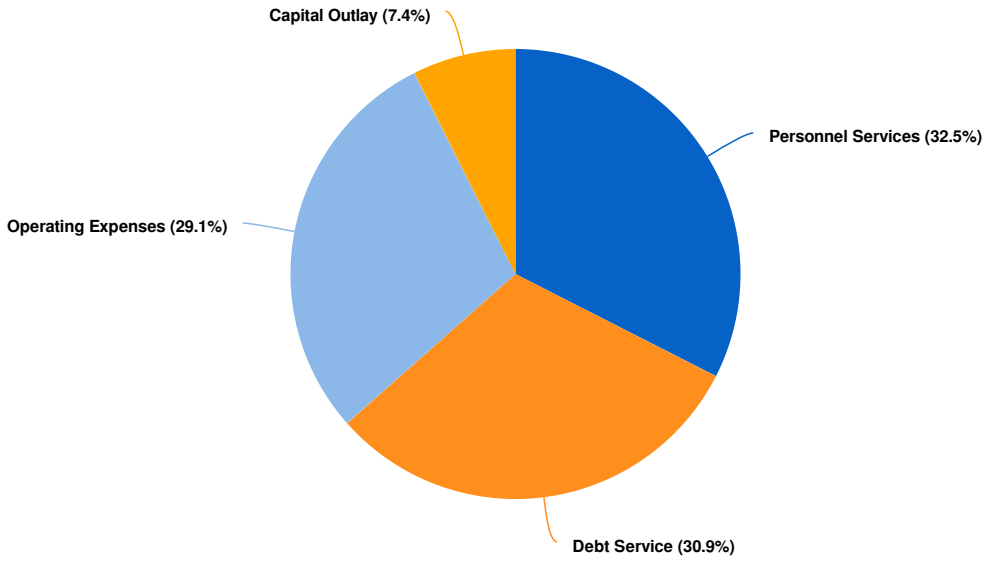


Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Permits, Fees, and Special Assessments						
Parking Trust Receipts	$841,227	$66,490	$133,512	$133,512	$0	0%
Total Permits, Fees, and Special Assessments:	**$841,227**	**$66,490**	**$133,512**	**$133,512**	**$0**	**0%**
Charges for Services						
Parking Meter Collections	$39,665	$64,677	$97,752	$23,750	-$74,002	-75.7%
Parking Permit Sales	$37,510	$71,643	$0	$258,000	$258,000	N/A
Parking Permit Sales Green	$20,049	$17,548	$24,000	$24,000	$0	0%
Parking Permit Sales Blue	$478,611	$506,087	$576,000	$200,000	-$376,000	-65.3%
Parking Permit Sales Orange	$6,868	$12,700	$12,240	$8,000	-$4,240	-34.6%
Parking Permit Sales Brown	$3,126	$644	$0	$0	$0	0%
Parking Permit Sales Red	$13,337	$26,758	$39,480	$20,000	-$19,480	-49.3%
Parking PaybyPhone Receipts	$323,059	$583,587	$685,000	$685,000	$0	0%
Parking Agreement Fees	$42,532	$8,279	$76,795	$55,000	-$21,795	-28.4%
Total Charges for Services:	**$964,755**	**$1,291,923**	**$1,511,267**	**$1,273,750**	**-$237,517**	**-15.7%**
Judgements, Fines and Forfeits						
Parking Fines	$23,323	$168,069	$100,000	$7,500	-$92,500	-92.5%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Judgements, Fines and Forfeits:	**$23,323**	**$168,069**	**$100,000**	**$7,500**	**-$92,500**	**-92.5%**
Misc Revenues						
Interest Earnings	$28,070	$219,648	$77,198	$45,000	-$32,198	-41.7%
Rents & Royalties	$84,595	$113,747	$85,000	$85,000	$0	0%
Revenue-Lease Internet	$132,631	$0	$0	$0	$0	0%
Other Miscellaneous Revenues	$300	$270	$0	$0	$0	0%
Total Misc Revenues:	**$245,596**	**$333,665**	**$162,198**	**$130,000**	**-$32,198**	**-19.9%**
Other Sources						
Appropriation from Fund Balance	$0	$0	$1,211,068	$0	-$1,211,068	-100%
Appropriate Fund Balance	$0	$0	$0	$153,684	$153,684	N/A
Total Other Sources:	**$0**	**$0**	**$1,211,068**	**$153,684**	**-$1,057,384**	**-87.3%**
Total Revenue Source:	**$2,074,901**	**$1,860,148**	**$3,118,045**	**$1,698,446**	**-$1,419,599**	**-45.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel Services	$453,566	$482,739	$623,415	$633,598	$10,183	1.6%
Operating Expenses	$553,907	$654,585	$532,562	$596,862	$64,300	12.1%
Capital Outlay	$4,912	$4,912	$1,525,000	$31,000	-$1,494,000	-98%
Debt Service	$36,451	$28,048	$437,068	$436,986	-$82	0%
Total Expense Objects:	**$1,048,835**	**$1,170,284**	**$3,118,045**	**$1,698,446**	**-$1,419,599**	**-45.5%**

The Solid Waste Collection Fund is a type of enterprise fund. The Town provides solid waste and recycling collection services to customers within the Town. Charges for the services are made based upon the type of service (residential, commercial, and recycling) and the cost for disposal of the materials collected. This business-like enterprise provides for personnel, operations, maintenance, collections, disposal, and planning elements. The fund operates under the Public Works department.

The Town contracts its own solid waste (garbage, vegetation, and recyclable material) collection and disposal which is supervised by the Public Works Director. The Solid Waste Fund accounts for the cost of these operations.

Solid Waste Fund

Solid Waste operations are under the supervision of the Public Works Director/Town Engineer. The Solid Waste Fund accounts for the cost of operating and maintaining collection and disposal services for Town residents and commercial businesses/properties. Solid waste collection and disposal services are provided by the Town contractor Waste Pro of Florida, Inc., for garbage, bulk trash and vegetation. The Town provides in-house collection and disposal of recyclable materials for residential properties.

The Solid Waste division aims to provide for the environmentally sensitive removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost. The Town provides excellent solid waste collection services to the single-family homes, condominiums, multi-family buildings, and commercial properties. These customers are collected five days per week. Solid waste collection charges for single-family residential property are billed by Miami-Dade County on the real property tax notice as a non-ad valorem assessment. Variable rates are charged for condos, multi-family units, commercial and other properties.

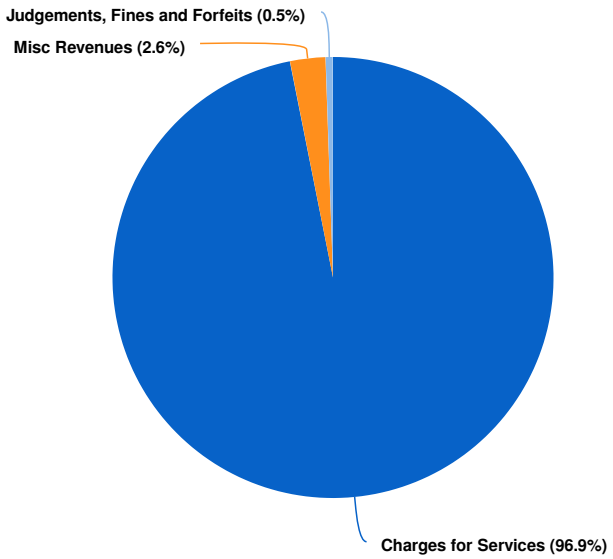
General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

Solid Waste Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$1,163,297**	**$1,163,297**	**$1,179,918**	**$1,479,918**
Revenues				
Charges for Services	$1,053,631	$1,005,579	$1,120,338	$2,230,000
Judgements, Fines and Forfeits	$26,506	$3,943	$6,245	$6,245
Misc Revenues	$10,725	$53,264	$85,115	$85,115
Total Revenues:	**$1,090,862**	**$1,062,787**	**$1,211,698**	**$2,321,360**
Expenditures				
Personnel Services	$115,151	$132,763	$169,118	$160,989
Operating Expenses	$905,956	$983,401	$1,042,580	$1,999,836
Non-Operating Expenses	$0	$0	$0	$160,535
Total Expenditures:	**$1,021,107**	**$1,116,164**	**$1,211,698**	**$2,321,360**
Total Revenues Less Expenditures:	**$69,755**	**-$53,377**	**$0**	**$0**
Ending Fund Balance:	**$1,233,052**	**$1,109,920**	**$1,179,918**	**$1,479,918**

Revenues by Source

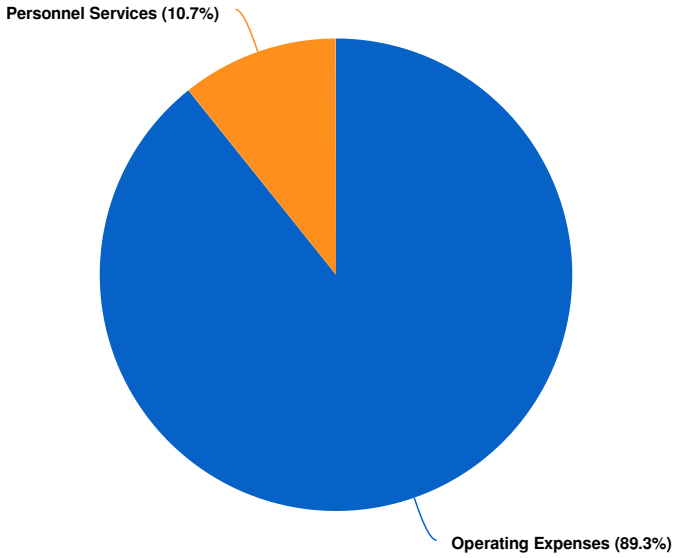
Projected 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Charges for Services	$1,053,631	$1,005,579	$1,120,338	$2,230,000	$1,109,662	99%
Judgements, Fines and Forfeits	$26,506	$3,943	$6,245	$6,245	$0	0%
Misc Revenues	$10,725	$53,264	$85,115	$85,115	$0	0%
Total Revenue Source:	**$1,090,862**	**$1,062,787**	**$1,211,698**	**$2,321,360**	**$1,109,662**	**91.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$115,151	$132,763	$169,118	$160,989	-$8,129	-4.8%
Operating Expenses	$905,956	$983,401	$1,042,580	$1,999,836	$957,256	91.8%
Non-Operating Expenses	$0	$0	$0	$160,535	$160,535	N/A
Total Expense Objects:	**$1,021,107**	**$1,116,164**	**$1,211,698**	**$2,321,360**	**$1,109,662**	**91.6%**

Stormwater Fund

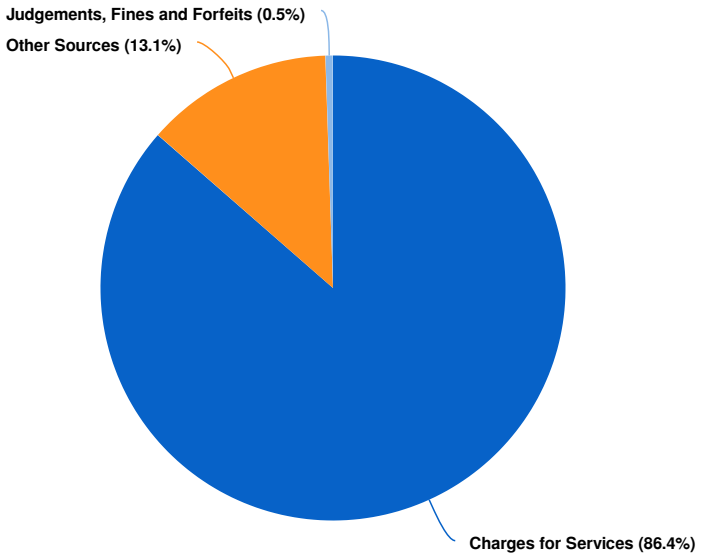
The Stormwater Utility Fund is a type of enterprise fund. The Town provides storm water drainage services to customers within the Town. Charges for the services are based upon the type of structure from which the stormwater is being diverted. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and planning elements. The fund operates under the Public Works department.

Stormwater Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted
Beginning Fund Balance:	**$1,070,060**	**$1,070,060**	**$1,705,299**	**$1,705,299**
Revenues				
Intergovernmental Revenue	$0	$108,887	$0	$450,000
Charges for Services	$662,942	$604,650	$793,883	$793,883
Judgements, Fines and Forfeits	$15,501	$2,700	$5,000	$0
Misc Revenues	$8,158	$33,646	$29,019	$14,019
Other Sources	$76,074	$23,246	$1,135,140	$717,492
Total Revenues:	**$762,675**	**$773,129**	**$1,963,042**	**$1,975,394**
Expenditures				
Personnel Services	$173,638	$149,373	$178,341	$184,793
Operating Expenses	$223,676	$334,728	$269,701	$275,601
Capital Outlay	$0	$0	$1,515,000	$1,515,000
Total Expenditures:	**$397,315**	**$484,102**	**$1,963,042**	**$1,975,394**
Total Revenues Less Expenditures:	**$365,360**	**$289,028**	**$0**	**$0**
Ending Fund Balance:	**$1,435,420**	**$1,359,088**	**$1,705,299**	**$1,705,299**

Revenues by Source

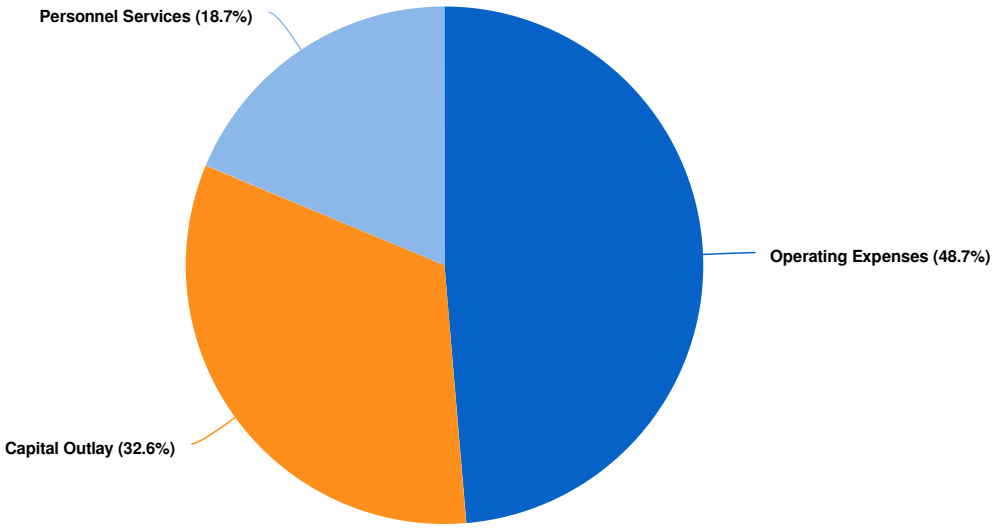
Projected 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
State Grant-General Gov't'	$0	$108,887	$0	$450,000	$450,000	N/A
Total Intergovernmental Revenue:	**$0**	**$108,887**	**$0**	**$450,000**	**$450,000**	**N/A**
Charges for Services						
Stormwater Fees	$662,942	$604,650	$793,883	$793,883	$0	0%
Total Charges for Services:	**$662,942**	**$604,650**	**$793,883**	**$793,883**	**$0**	**0%**
Judgements, Fines and Forfeits						
Doubtful Accounts	$12,314	$0	$0	$0	$0	0%
Late Fees - Delinquent Accounts	$3,188	$2,700	$5,000	$0	-$5,000	-100%
Total Judgements, Fines and Forfeits:	**$15,501**	**$2,700**	**$5,000**	**$0**	**-$5,000**	**-100%**
Misc Revenues						
Interest Earnings	$8,158	$22,063	$14,019	$14,019	$0	0%
Other Miscellaneous Revenues	$0	$11,584	$15,000	$0	-$15,000	-100%
Total Misc Revenues:	**$8,158**	**$33,646**	**$29,019**	**$14,019**	**-$15,000**	**-51.7%**
Other Sources						
Appropriation from Fund Balance	$0	$0	$1,135,140	$0	-$1,135,140	-100%
Federal Grants	$76,074	$23,246	$0	$0	$0	0%
Appropriate Fund Balance	$0	$0	$0	$717,492	$717,492	N/A
Total Other Sources:	**$76,074**	**$23,246**	**$1,135,140**	**$717,492**	**-$417,648**	**-36.8%**
Total Revenue Source:	**$762,675**	**$773,129**	**$1,963,042**	**$1,975,394**	**$12,352**	**0.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$173,638	$149,373	$178,341	$184,793	$6,452	3.6%
Operating Expenses	$223,676	$334,728	$269,701	$275,601	$5,900	2.2%
Capital Outlay	$0	$0	$1,515,000	$1,515,000	$0	0%
Total Expense Objects:	**$397,315**	**$484,102**	**$1,963,042**	**$1,975,394**	**$12,352**	**0.6%**

FUNDING SOURCES

Taxes Summary

Property Taxes (Ad Valorem):

The primary General Fund revenue source for the Town of Bay Harbor Islands is property tax (ad valorem translates from Latin, "according to value."). Property tax is based upon the taxable values of properties as provided by the Miami-Dade County Property Appraiser, and it is multiplied by the Town's adopted millage rate. Annually, the Miami-Dade County Property Appraiser's Office provides the Town's assessed and taxable property values. The property appraised and assessed is either real property (for example, a house) or personal property (for example, a boat). The personal property may include intangible assets (for example, the value of holding a patent). The Town's property tax millage rate is approved by the Town Council and is applied to the taxable property values. Each mill generates $1 of tax revenue for every $1,000 of taxable property value.

Taxable value may differ from assessed value because of exemptions, the most common of which is the $50,000 homestead exemption, and $75,000 in exemption for homeowners aged 65 or greater, subject to income requirements. The maximum millage a Town may levy pursuant to state law is 10 mills, but this can only be accomplished through a unanimous vote of the governing body.
How the assessed value is calculated (Ref 193.155, F.S.):

1. Homestead Exemption Cap – Beginning in the second year a property receives a homestead exemption, the assessed value increase is limited to no more than 3% or the current consumer price index (CPI), whichever is lower, regardless of how much the market value increases. This limit excludes new construction, additions, and other qualified changes to the property. As the market value increases greater than the assessed value, the difference between these two numbers is the homestead assessment difference (commonly known as the Save Our Homes Cap).
    1. Portability – Up to $500,000 of a homestead assessment differential (difference between the market and assessed values) of a property may be transferred to a new homestead property. The new homestead must be established within two years, that is, two consecutive January 1sts after the abandonment of the previous homestead.
    2. Non-Homestead Cap – Properties without a homestead exemption automatically benefit from a Non-Homestead Cap. This limits the increases in the assessed value to no more than 10% each year, regardless of how much the market value increases. This limitation does not apply to the School Board's portion of property valuation and corresponding taxes.

Property Tax revenue is estimated each year, using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to consider early payment discounts and other adjustments in accordance with Florida Statutes. The Miami-Dade Property Appraiser's July 1, 2026, Taxable Value for FY 2027 is $2,504,085,816. This value is 7.9% or $184,167,141 more than last year's final gross taxable value of $2,319,918,675. The net increase is attributed to an increase in existing property values and net new taxable value/construction of $61,819,681. The FY 2027 Budget proposed operating millage rate is 3.9000 mills, up from 3.4583 mills in FY 2026.

Sales and Use Taxes:

Local Option Fuel Tax is levied by Miami-Dade County at a total of 9¢ per gallon. The 9¢ is comprised of the full 6¢ (First) allowed by Florida Statute 336.025(1)(a) and 3¢ (Second) allowed by Florida Statute 336.025(1)(b). The tax is a combination of 6¢ on every net gallon of motor and diesel fuel sold within the county (First) and 3¢ on every net gallon of motor fuel (Second). This tax is shared with the Town through an interlocal agreement. Miami-Dade County receives 74 percent and municipalities in Miami-Dade County receive 26 percent. The funds are used for transportation expenditures. Local Option Fuel Tax will account for 1% of total General Fund revenues.

Franchise, Utility, Communications, and Occupational (Local Business) Taxes:

The Town collects franchise, utility, communications, and occupational (local business) taxes. The latter has traditionally not been considered a franchise tax. However, the State of Florida's Department of Financial Services now requires that it be represented as a tax. In FY 2026, these revenue sources accounted for $1,648,953, or approximately 11.4% of total original budgeted General Fund revenues ($14,506,012).

Franchise Fees are negotiated fixed fees to a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) to conduct the company or utility business and may include the value of the right for the utility to be the exclusive provider of its services within the Town. The Town has franchise agreements for electricity and propane. Electric franchise fees are based on the utility's revenues, which are expected to increase from new development.

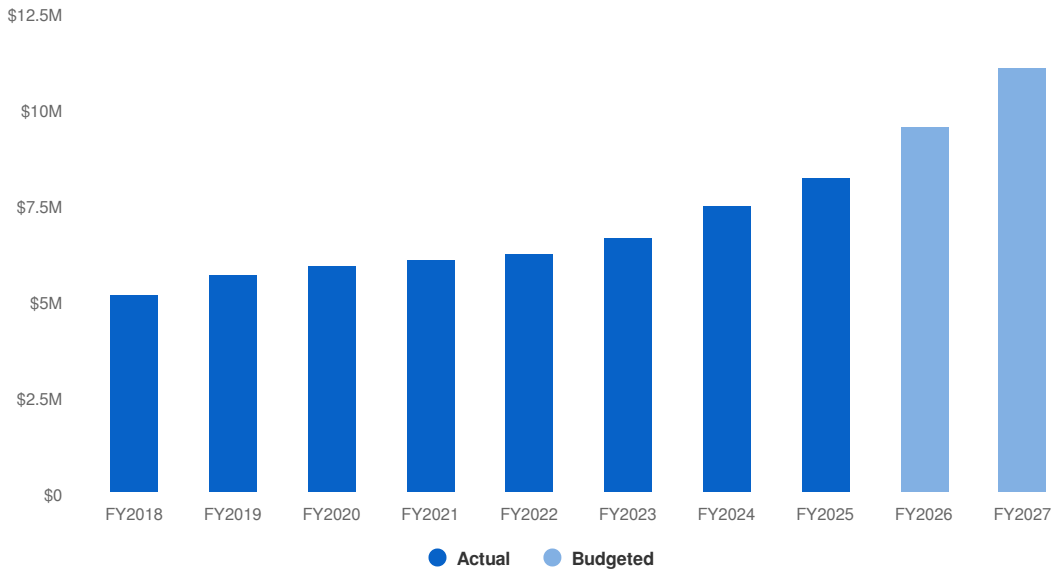
Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Town of Bay Harbor Islands and may be levied at a maximum rate of 10% for each utility.

Communications Services Tax (CST) applies to retail sales of telecommunications, video, direct-to-home satellite, and related services. This revenue is collected by the State of Florida's Department of Revenue and distributed to municipalities according to use records. It is a combination of two individual taxes: a Florida Communications Services Tax and the local communications services tax. Revenue estimates are projected by the State to be used by local governments during budget preparation. The State projection has steadily decreased from prior years as this revenue source is impacted by changing consumer technology preferences.

$9,522,764

$9,522,764
(100.00% vs. prior year)

Taxes and Historical Budget vs. Actual



Taxes Summary Chart

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Taxes						
Ad Valorem Taxes	$5,871,196	$6,451,245	$7,709,054	$9,277,638	$1,568,584	20.3%
Gas Tax - Six Cents	$77,873	$69,998	$73,199	$65,000	-$8,199	-11.2%
Gas Tax - Three Cent	$25,700	$26,304	$28,558	$25,000	-$3,558	-12.5%
Casualty Ins Premium Tax (Pol)	$0	$0	$63,000	$63,000	$0	0%
Franchise Fees-FPL	$468,752	$512,117	$572,250	$518,000	-$54,250	-9.5%
Franchise Fees-Peoples' Gas'	$29,804	$38,518	$36,063	$36,063	$0	0%
Utility Taxes-FPL	$644,988	$700,457	$693,000	$736,000	$43,000	6.2%
Utility Tax - Peoples' Gas'	$23,615	$30,071	$26,250	$30,000	$3,750	14.3%
Communications Services Tax	$217,871	$241,464	$217,390	$227,000	$9,610	4.4%
Local Business Tax-Formerly (Occupatl Lic Fee)	$108,242	$123,519	$104,000	$93,000	-$11,000	-10.6%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Taxes:	$7,468,040	$8,193,694	$9,522,764	$11,070,701	$1,547,937	16.3%
Total General Fund:	$7,468,040	$8,193,694	$9,522,764	$11,070,701	$1,547,937	16.3%
Total General Fund:	$7,468,040	$8,193,694	$9,522,764	$11,070,701	$1,547,937	16.3%
Total All Funds:	$7,468,040	$8,193,694	$9,522,764	$11,070,701	$1,547,937	16.3%

Intergovernmental Revenue Summary

Intergovernmental Revenue

The Town receives revenue through State of Florida revenue-sharing programs, including State Revenue Sharing, the Local Government Half-Cent Sales Tax, and state-shared fuel taxes. Revenue projections are established by the Florida Department of Revenue, which collects and distributes these revenues based on tax collections and the Town's population. Municipalities are required to budget at least 95% of the State's estimates.

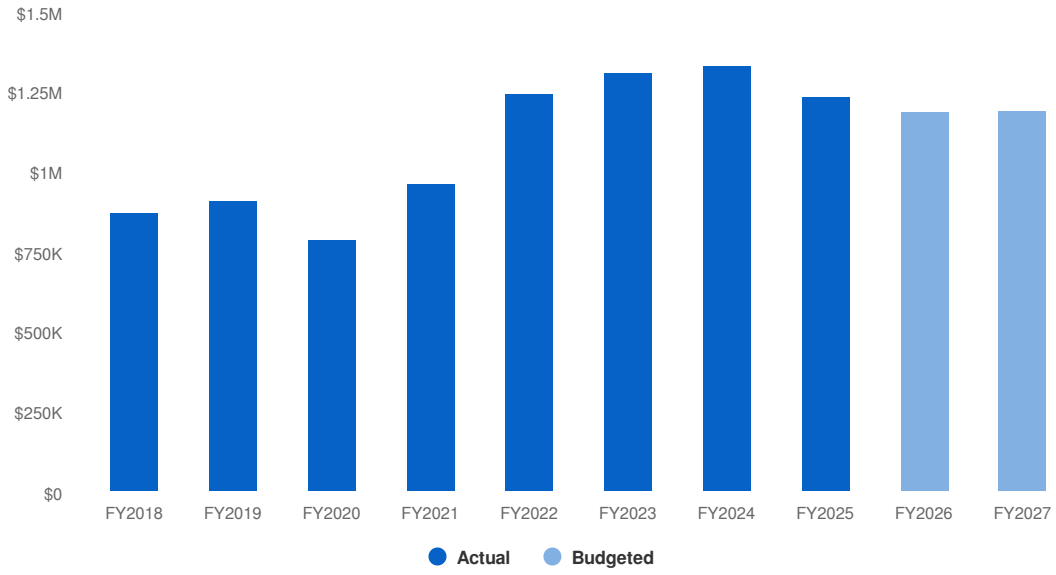
For FY 2027, intergovernmental revenue totals **$1,858,915** across all funds. This includes **$1,188,915** in the General Fund and **$670,000** in enterprise funds. General Fund intergovernmental revenue represents approximately **7.3%** of total General Fund revenues of **$16,268,935**.

$1,184,197

$1,184,197

(100.00% vs. prior year)

Intergovernmental Revenue Proposed and Historical Budget vs. Actual



Intergovernmental Revenue Summary

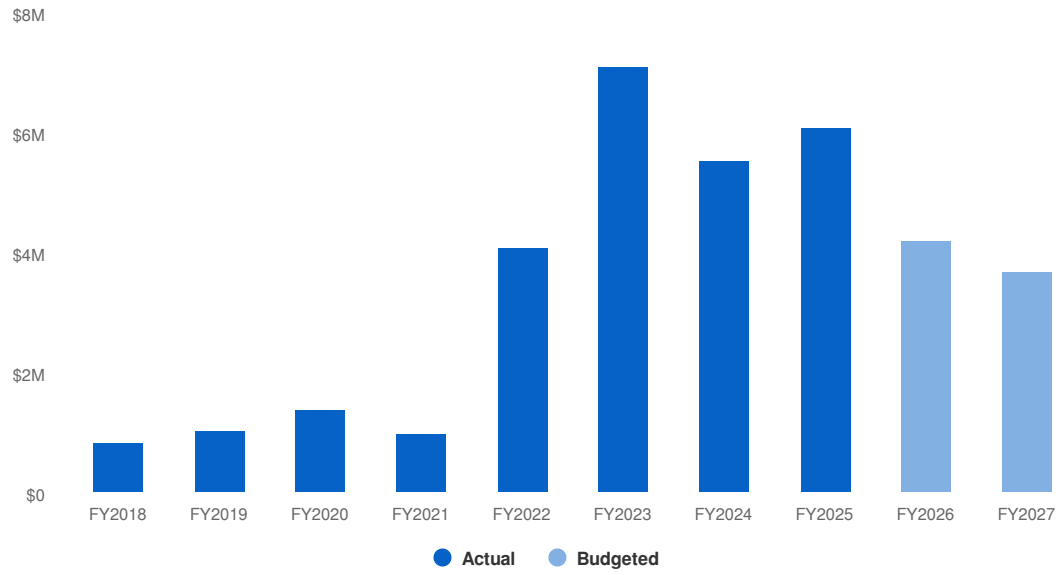
Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
General Fund						
General Fund						
Intergovernmental Revenue						
St Grant-FDOT (FreeBee)	$100,392.37	$0.00	$0.00	$0.00	$0.00	0%
Sales Tax-Mun Rev Shr	$171,657.84	$179,456.95	$153,499.00	$230,000.00	$76,501.00	49.8%
Fuel Tax-Mun Rev Shar	$71,483.57	$60,556.43	$73,609.00	$38,000.00	-$35,609.00	-48.4%
Alcoholic Beverage Licenses	$3,775.68	$3,572.92	$3,000.00	$3,600.00	$600.00	20%
Sales Tax-Half Cent	$611,065.77	$594,830.53	$596,774.00	$560,000.00	-$36,774.00	-6.2%
Transportation Surtax	$370,867.00	$390,290.00	$357,315.00	$357,315.00	$0.00	0%
Grant-Local	$0.00	$6,000.00	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenue:	**$1,329,242.23**	**$1,234,706.83**	**$1,184,197.00**	**$1,188,915.00**	**$4,718.00**	**0.4%**
Total General Fund:	**$1,329,242.23**	**$1,234,706.83**	**$1,184,197.00**	**$1,188,915.00**	**$4,718.00**	**0.4%**
Total General Fund:	**$1,329,242.23**	**$1,234,706.83**	**$1,184,197.00**	**$1,188,915.00**	**$4,718.00**	**0.4%**

Permits, Fees, and Special Assessments Summary

For FY 2027, permits, fees, and special assessments total **$3,668,203** across all funds. The Building Fund accounts for **$3,410,691**, the General Fund accounts for **$82,000**, and enterprise funds account for **$175,512**.
This category includes building permits, business tax receipts, park impact fees, parking trust receipts, construction permits, and other permit fees.

$4,199,512 $4,199,512
(100.00% vs. prior year)

Permits, Fees, and Special Assessments Proposed and Historical Budget vs. Actual



Permits, Fees, and Special Assessments

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Permits, Fees, and Special Assessments						
TDR Fees	$500	$0	$0	$0	$0	0%
Building Permits	$3,108,874	$0	$0	$0	$0	0%
Right of Way Permit	$6,569	$6,415	$10,000	$6,000	-$4,000	-40%
Other Licenses & Permits	$793,097	$1,292	$0	$0	$0	0%
Technology Fee	$438,550	$0	$0	$0	$0	0%
Town Planner Review Fees	$0	$0	$0	$76,000	$76,000	N/A
Total Permits, Fees, and Special Assessments:	**$4,347,590**	**$7,707**	**$10,000**	**$82,000**	**$72,000**	**720%**
Total General Fund:	**$4,347,590**	**$7,707**	**$10,000**	**$82,000**	**$72,000**	**720%**
Total General Fund:	**$4,347,590**	**$7,707**	**$10,000**	**$82,000**	**$72,000**	**720%**
Building Fund						
Building Funds						
Permits, Fees, and Special Assessments						
Building Permits	$0	$3,646,363	$2,555,000	$1,995,691	-$559,309	-21.9%
Electrical Permits	$0	$295,528	$291,000	$150,000	-$141,000	-48.5%
Plumbing Permits	$0	$235,490	$151,000	$150,000	-$1,000	-0.7%
Air Conditioning Mechanical Permits	$0	$343,412	$147,000	$225,000	$78,000	53.1%
Other Licenses & Permits	$0	$910,848	$650,000	$600,000	-$50,000	-7.7%
Plan Digitizing Fee	$0	$51,294	$30,000	$100,000	$70,000	233.3%
Technology Fee	$0	$450,543	$190,000	$190,000	$0	0%
Total Permits, Fees, and Special Assessments:	**$0**	**$5,933,477**	**$4,014,000**	**$3,410,691**	**-$603,309**	**-15%**
Total Building Funds:	**$0**	**$5,933,477**	**$4,014,000**	**$3,410,691**	**-$603,309**	**-15%**
Total Building Fund:	**$0**	**$5,933,477**	**$4,014,000**	**$3,410,691**	**-$603,309**	**-15%**
Special Revenue Fund						
Park Impact Fund						
Permits, Fees, and Special Assessments						
Park Impact fee (Park& Rec)	$209,308	$30,882	$0	$0	$0	0%
Total Permits, Fees, and Special Assessments:	**$209,308**	**$30,882**	**$0**	**$0**	**$0**	**0%**
Total Park Impact Fund:	**$209,308**	**$30,882**	**$0**	**$0**	**$0**	**0%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Special Revenue Fund:	**$209,308**	**$30,882**	**$0**	**$0**	**$0**	**0%**
Enterprise Fund						
Sewer Fund						
Permits, Fees, and Special Assessments						
Sewer Impact Fees	$57,950	$9,500	$0	$0	$0	0%
Total Permits, Fees, and Special Assessments:	**$57,950**	**$9,500**	**$0**	**$0**	**$0**	**0%**
Total Sewer Fund:	**$57,950**	**$9,500**	**$0**	**$0**	**$0**	**0%**
Water Fund						
Permits, Fees, and Special Assessments						
Water Impact Fees	$79,803	$36,903	$42,000	$42,000	$0	0%
Total Permits, Fees, and Special Assessments:	**$79,803**	**$36,903**	**$42,000**	**$42,000**	**$0**	**0%**
Total Water Fund:	**$79,803**	**$36,903**	**$42,000**	**$42,000**	**$0**	**0%**
Parking Fund						
Permits, Fees, and Special Assessments						
Parking Trust Receipts	$841,227	$66,490	$133,512	$133,512	$0	0%
Total Permits, Fees, and Special Assessments:	**$841,227**	**$66,490**	**$133,512**	**$133,512**	**$0**	**0%**
Total Parking Fund:	**$841,227**	**$66,490**	**$133,512**	**$133,512**	**$0**	**0%**
Total Enterprise Fund:	**$978,980**	**$112,893**	**$175,512**	**$175,512**	**$0**	**0%**
Total All Funds:	**$5,535,878**	**$6,084,959**	**$4,199,512**	**$3,668,203**	**-$531,309**	**-12.7%**

Services Revenues Summary

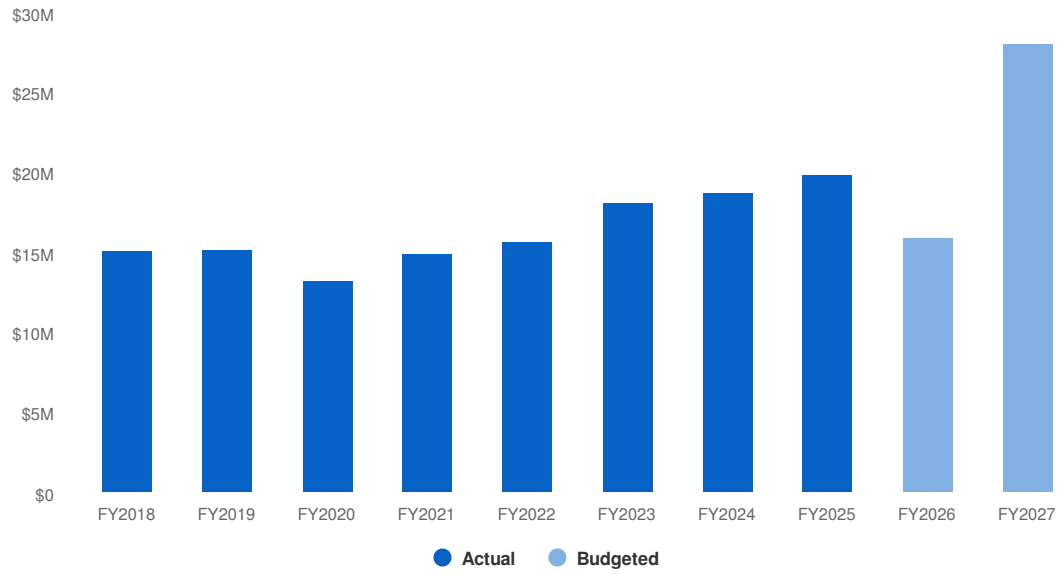
Services Revenues

For FY 2027, charges for services total **$28,005,513** across all funds. Enterprise funds account for **$27,942,493**, and the General Fund accounts for **$63,020**.

Enterprise Fund service revenues are user charges and fees generated by the Broad Causeway, Water and Sewer utilities, Parking operations, Solid Waste collection, and Stormwater management.

$15,976,262 **$15,976,262**
(100.00% vs. prior year)

Services Revenues Proposed and Historical Budget vs. Actual



Services Revenues

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Charges for Services						
Lien Search Fees	$13,800	$15,730	$16,000	$13,000	-$3,000	-18.7%
Election Qualifying Fees	$40	$30	$0	$20	$20	N/A
Recreation Program Fees	$147,504	$31,138	$30,000	$50,000	$20,000	66.7%
Total Charges for Services:	**$161,344**	**$46,898**	**$46,000**	**$63,020**	**$17,020**	**37%**
Total General Fund:	**$161,344**	**$46,898**	**$46,000**	**$63,020**	**$17,020**	**37%**
Total General Fund:	**$161,344**	**$46,898**	**$46,000**	**$63,020**	**$17,020**	**37%**
Enterprise Fund						
Causeway Fund						
Charges for Services						
Contingency-Per Resolution	$0	$0	-$6,000,000	$0	$6,000,000	-100%
FTE Toll Receipts	$11,970,942	$13,138,545	$13,613,745	$18,217,600	$4,603,855	33.8%
FTE Sunpass Distribution Fees	-$267,832	-$321,346	-$282,359	-$282,359	$0	0%
FTE Management Fees	-$544,025	-$537,269	-$506,115	-$506,115	$0	0%
Annual Pass Sales	$445,368	$488,175	$534,931	$534,931	$0	0%
Total Charges for Services:	**$11,604,453**	**$12,768,105**	**$7,360,202**	**$17,964,057**	**$10,603,855**	**144.1%**
Total Causeway Fund:	**$11,604,453**	**$12,768,105**	**$7,360,202**	**$17,964,057**	**$10,603,855**	**144.1%**
Sewer Fund						
Charges for Services						
Sewage Disposal Fees	$2,793,189	$2,558,892	$3,520,356	$3,820,994	$300,638	8.5%
Total Charges for Services:	**$2,793,189**	**$2,558,892**	**$3,520,356**	**$3,820,994**	**$300,638**	**8.5%**
Total Sewer Fund:	**$2,793,189**	**$2,558,892**	**$3,520,356**	**$3,820,994**	**$300,638**	**8.5%**
Water Fund						
Charges for Services						
Water Sales	$1,494,960	$1,561,710	$1,624,216	$1,859,809	$235,593	14.5%
Total Charges for Services:	**$1,494,960**	**$1,561,710**	**$1,624,216**	**$1,859,809**	**$235,593**	**14.5%**
Total Water Fund:	**$1,494,960**	**$1,561,710**	**$1,624,216**	**$1,859,809**	**$235,593**	**14.5%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Parking Fund						
Charges for Services						
Parking Meter Collections	$39,665	$64,677	$97,752	$23,750	-$74,002	-75.7%
Parking Permit Sales	$37,510	$71,643	$0	$258,000	$258,000	N/A
Parking Permit Sales Green	$20,049	$17,548	$24,000	$24,000	$0	0%
Parking Permit Sales Blue	$478,611	$506,087	$576,000	$200,000	-$376,000	-65.3%
Parking Permit Sales Orange	$6,868	$12,700	$12,240	$8,000	-$4,240	-34.6%
Parking Permit Sales Brown	$3,126	$644	$0	$0	$0	0%
Parking Permit Sales Red	$13,337	$26,758	$39,480	$20,000	-$19,480	-49.3%
Parking PaybyPhone Receipts	$323,059	$583,587	$685,000	$685,000	$0	0%
Parking Agreement Fees	$42,532	$8,279	$76,795	$55,000	-$21,795	-28.4%
Total Charges for Services:	**$964,755**	**$1,291,923**	**$1,511,267**	**$1,273,750**	**-$237,517**	**-15.7%**
Total Parking Fund:	**$964,755**	**$1,291,923**	**$1,511,267**	**$1,273,750**	**-$237,517**	**-15.7%**
Solid Waste Fund						
Charges for Services						
Single Family Collection Fees	$105,341	$98,534	$109,649	$210,000	$100,351	91.5%
Multi-Family Collection Fees	$598,226	$584,208	$633,466	$1,215,000	$581,534	91.8%
Apartment Collection Fees	$105,904	$93,368	$119,537	$225,000	$105,463	88.2%
Daily Collection Fees	$107,206	$96,270	$115,259	$260,000	$144,741	125.6%
Business Regular Pickup Fees	$136,954	$133,198	$142,427	$320,000	$177,573	124.7%
Total Charges for Services:	**$1,053,631**	**$1,005,579**	**$1,120,338**	**$2,230,000**	**$1,109,662**	**99%**
Total Solid Waste Fund:	**$1,053,631**	**$1,005,579**	**$1,120,338**	**$2,230,000**	**$1,109,662**	**99%**
Stormwater Fund						
Charges for Services						
Stormwater Fees	$662,942	$604,650	$793,883	$793,883	$0	0%
Total Charges for Services:	**$662,942**	**$604,650**	**$793,883**	**$793,883**	**$0**	**0%**
Total Stormwater Fund:	**$662,942**	**$604,650**	**$793,883**	**$793,883**	**$0**	**0%**
Total Enterprise Fund:	**$18,573,931**	**$19,790,859**	**$15,930,262**	**$27,942,493**	**$12,012,231**	**75.4%**
Total All Funds:	**$18,735,275**	**$19,837,757**	**$15,976,262**	**$28,005,513**	**$12,029,251**	**75.3%**

Fines & Forfeitures Summary

Fines and Forfeitures

For FY 2027, judgments, fines, and forfeits total **$445,464** across all funds: **$315,100** in the General Fund, **$100,000** in special revenue funds, and **$30,364** in enterprise funds.

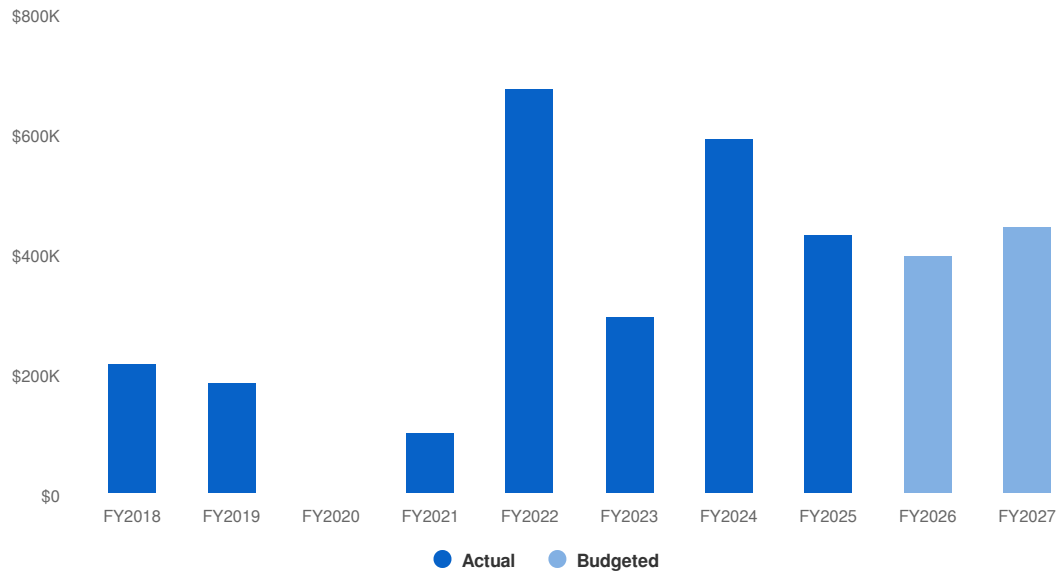
Fines are derived from code compliance, ticket surcharges, traffic violations, second dollar funding, and automated school zone/speed enforcement. In FY 2026, total budgeted General Fund revenues from fines totaled $245,165 (1.7% of total original General Fund budget), with actual collections reaching $414,295 through August 31, 2026—driven by enhanced code compliance collections ($199,650) and newly implemented RedSpeed fine collections ($162,014). In the Enterprise Funds, parking violation fines generated $7,548 through August 31, 2026.

Funds to promote public safety and special enforcement projects are received by the Town from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for in, the Town's Police Forfeiture Fund (Fund 303).

Charges for water, sewer, solid waste, and stormwater fees shall be billed to each property owner monthly. Any payment that is not made within 30 days from the due date shall be assessed a late charge. Through August 31, 2026, utility delinquent account late fees generated $25,623 in Sewer, $15,042 in Water, $6,916 in Solid Waste, and $4,477 in Stormwater.

$398,029 **$398,029**
(100.00% vs. prior year)

Fines and Forfeitures Proposed and Historical Budget vs. Actual



Fines & Forfeitures Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Judgements, Fines and Forfeits						
Fines-Code Violations	$389,579	$49,289	$185,000	$185,000	$0	0%
Ticket Surcharges	$53,867	$32,900	$45,000	$45,000	$0	0%
Traffic Fines	$14,804	$10,679	$13,065	$8,000	-$5,065	-38.8%
Second Dollar Funding	$179	$1,544	$2,100	$2,100	$0	0%
RedSpeed Fines	$0	$0	$0	$75,000	$75,000	N/A
Total Judgements, Fines and Forfeits:	**$458,430**	**$94,412**	**$245,165**	**$315,100**	**$69,935**	**28.5%**
Total General Fund:	**$458,430**	**$94,412**	**$245,165**	**$315,100**	**$69,935**	**28.5%**
Total General Fund:	**$458,430**	**$94,412**	**$245,165**	**$315,100**	**$69,935**	**28.5%**
Building Fund						
Building Funds						
Judgements, Fines and Forfeits						
Building Dept-Double Fee/Fines	$0	$140,064	$10,000	$100,000	$90,000	900%
Total Judgements, Fines and Forfeits:	**$0**	**$140,064**	**$10,000**	**$100,000**	**$90,000**	**900%**
Total Building Funds:	**$0**	**$140,064**	**$10,000**	**$100,000**	**$90,000**	**900%**
Total Building Fund:	**$0**	**$140,064**	**$10,000**	**$100,000**	**$90,000**	**900%**
Enterprise Fund						
Sewer Fund						
Judgements, Fines and Forfeits						
Doubtful Accounts	$18,683	$0	$15,000	$0	-$15,000	-100%
Late Fees - Delinquent Accounts	$13,723	$13,577	$10,000	$10,000	$0	0%
Total Judgements, Fines and Forfeits:	**$32,406**	**$13,577**	**$25,000**	**$10,000**	**-$15,000**	**-60%**
Total Sewer Fund:	**$32,406**	**$13,577**	**$25,000**	**$10,000**	**-$15,000**	**-60%**
Water Fund						
Judgements, Fines and Forfeits						
Doubtful Accounts	$31,175	$0	$0	$0	$0	0%
Late Fees - Delinquent Accounts	$5,376	$10,373	$6,619	$6,619	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Judgements, Fines and Forfeits:	**$36,552**	**$10,373**	**$6,619**	**$6,619**	**$0**	**0%**
Total Water Fund:	**$36,552**	**$10,373**	**$6,619**	**$6,619**	**$0**	**0%**
Parking Fund						
Judgements, Fines and Forfeits						
Parking Fines	$23,323	$168,069	$100,000	$7,500	-$92,500	-92.5%
Total Judgements, Fines and Forfeits:	**$23,323**	**$168,069**	**$100,000**	**$7,500**	**-$92,500**	**-92.5%**
Total Parking Fund:	**$23,323**	**$168,069**	**$100,000**	**$7,500**	**-$92,500**	**-92.5%**
Solid Waste Fund						
Judgements, Fines and Forfeits						
Doubtful Accounts	$21,709	$0	$0	$0	$0	0%
Late Fees - Delinquent Accounts	$4,798	$3,943	$6,245	$6,245	$0	0%
Total Judgements, Fines and Forfeits:	**$26,506**	**$3,943**	**$6,245**	**$6,245**	**$0**	**0%**
Total Solid Waste Fund:	**$26,506**	**$3,943**	**$6,245**	**$6,245**	**$0**	**0%**
Stormwater Fund						
Judgements, Fines and Forfeits						
Doubtful Accounts	$12,314	$0	$0	$0	$0	0%
Late Fees - Delinquent Accounts	$3,188	$2,700	$5,000	$0	-$5,000	-100%
Total Judgements, Fines and Forfeits:	**$15,501**	**$2,700**	**$5,000**	**$0**	**-$5,000**	**-100%**
Total Stormwater Fund:	**$15,501**	**$2,700**	**$5,000**	**$0**	**-$5,000**	**-100%**
Total Enterprise Fund:	**$134,288**	**$198,662**	**$142,864**	**$30,364**	**-$112,500**	**-78.7%**
Total All Funds:	**$592,717**	**$433,137**	**$398,029**	**$445,464**	**$47,435**	**11.9%**

Other Sources Summary

Appropriations and Transfers

Other financing sources are a separate category from revenues in accordance with Governmental Accounting Standards Board (GASB) standards and represent inflows of resources that do not meet the definition of operating revenues. For ease of presentation, other financing sources are displayed alongside revenues in the budget document, whereas in the Town's audited financial statements, they are reported separately as other financing sources/uses. The primary inflows in this category are inter fund transfers and appropriations of fund balance.

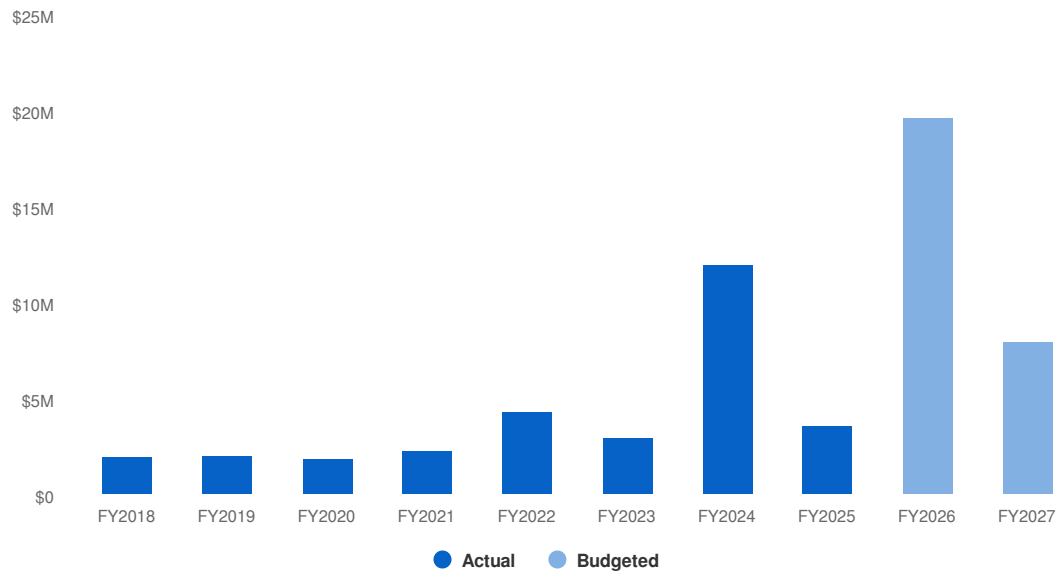
Inter fund transfers reflect the movement of available resources between funds. The Town's Enterprise and Special Revenue Funds transfer funds to the General Fund to reimburse the costs of shared central administrative services—such as executive management, finance and accounting, human resources, information technology, legal counsel, and records administration.

The original FY 2026 General Fund budget included $2,850,000 in administrative cost-allocation transfers from other funds: $1,680,000 from the Building Fund (Fund 101), $720,000 from the Causeway Fund (Fund 401), $250,000 from the Sewer Fund (Fund 402), and $200,000 from the Water Fund (Fund 403). Following a comprehensive cost-allocation analysis performed by staff to evaluate direct overhead and allowable central service costs under state statutory guidelines for building fee revenues, the administrative transfer from the Building Department to the General Fund was adjusted down to $512,460.

Additionally, the original General Fund budget programmed an operating subsidy transfer of $339,694 to support the Youth Development Program Fund (Fund 104). Across all operating and enterprise funds, prior-year fund balance appropriations are utilized to fund nonrecurring capital outlays and major infrastructure projects without impacting core ongoing operations.

$19,582,145 **$19,582,145**
(100.00% vs. prior year)

Other Sources: Budget vs. Actual



Other Sources by Fund

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Other Sources						
Contribution from Water Fund	$200,000	$240,000	$200,000	$206,000	$6,000	3%
Contribution from Causeway Fd	$550,000	$800,000	$720,000	$2,109,779	$1,389,779	193%
Contribution from Cswy Fund	$125,000	$0	$0	$0	$0	0%
Contribution from Sewer Fund	$250,000	$300,000	$250,000	$257,500	$7,500	3%
Contribution from Building Fund	$0	$1,400,000	$1,680,000	$614,000	-$1,066,000	-63.5%
Other Financing Source - Subscription Financing	$404,021	$0	$0	$0	$0	0%
Other Fin Sources-Leased Assets	$467,773	$100,869	$0	$0	$0	0%
Total Other Sources:	**$1,996,794**	**$2,840,869**	**$2,850,000**	**$3,187,279**	**$337,279**	**11.8%**
Total General Fund:	**$1,996,794**	**$2,840,869**	**$2,850,000**	**$3,187,279**	**$337,279**	**11.8%**
Total General Fund:	**$1,996,794**	**$2,840,869**	**$2,850,000**	**$3,187,279**	**$337,279**	**11.8%**
Capital Project Fund						
Capital Projects Fund						
Other Sources						
Contribution from Other Funds	$9,410,250	$365,883	$300,000	$0	-$300,000	-100%
Appropriate Fund Balance	$0	$0	$1,553,894	$949,713	-$604,181	-38.9%
Other Fin Sources-Leased Assets	$251,120	$76,736	$0	$0	$0	0%
Total Other Sources:	**$9,661,370**	**$442,619**	**$1,853,894**	**$949,713**	**-$904,181**	**-48.8%**
Total Capital Projects Fund:	**$9,661,370**	**$442,619**	**$1,853,894**	**$949,713**	**-$904,181**	**-48.8%**
Total Capital Project Fund:	**$9,661,370**	**$442,619**	**$1,853,894**	**$949,713**	**-$904,181**	**-48.8%**
Special Revenue Fund						
Park Impact Fund						
Other Sources						
Appropriation from Fund Balance	$0	$0	$150,000	$150,000	$0	0%
Total Other Sources:	**$0**	**$0**	**$150,000**	**$150,000**	**$0**	**0%**
Total Park Impact Fund:	**$0**	**$0**	**$150,000**	**$150,000**	**$0**	**0%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Youth Development Program Fund						
Other Sources						
Transfers from Other Funds	$253,364	$315,111	$339,694	$394,342	$54,648	16.1%
Total Other Sources:	**$253,364**	**$315,111**	**$339,694**	**$394,342**	**$54,648**	**16.1%**
Total Youth Development Program Fund:	**$253,364**	**$315,111**	**$339,694**	**$394,342**	**$54,648**	**16.1%**
Total Special Revenue Fund:	**$253,364**	**$315,111**	**$489,694**	**$544,342**	**$54,648**	**11.2%**
Enterprise Fund						
Causeway Fund						
Other Sources						
Appropriate Fund Balance	$0	$0	$9,100,000	$0	-$9,100,000	-100%
Total Other Sources:	**$0**	**$0**	**$9,100,000**	**$0**	**-$9,100,000**	**-100%**
Total Causeway Fund:	**$0**	**$0**	**$9,100,000**	**$0**	**-$9,100,000**	**-100%**
Sewer Fund						
Other Sources						
Appropriation from Fund Balance	$0	$0	$1,611,813	$1,189,240	-$422,573	-26.2%
Total Other Sources:	**$0**	**$0**	**$1,611,813**	**$1,189,240**	**-$422,573**	**-26.2%**
Total Sewer Fund:	**$0**	**$0**	**$1,611,813**	**$1,189,240**	**-$422,573**	**-26.2%**
Water Fund						
Other Sources						
Appropriate Fund Balance	$0	$0	$1,330,536	$1,229,755	-$100,781	-7.6%
Total Other Sources:	**$0**	**$0**	**$1,330,536**	**$1,229,755**	**-$100,781**	**-7.6%**
Total Water Fund:	**$0**	**$0**	**$1,330,536**	**$1,229,755**	**-$100,781**	**-7.6%**
Parking Fund						
Other Sources						
Appropriation from Fund Balance	$0	$0	$1,211,068	$0	-$1,211,068	-100%
Appropriate Fund Balance	$0	$0	$0	$153,684	$153,684	N/A
Total Other Sources:	**$0**	**$0**	**$1,211,068**	**$153,684**	**-$1,057,384**	**-87.3%**
Total Parking Fund:	**$0**	**$0**	**$1,211,068**	**$153,684**	**-$1,057,384**	**-87.3%**
Stormwater Fund						
Other Sources						
Appropriation from Fund Balance	$0	$0	$1,135,140	$0	-$1,135,140	-100%
Federal Grants	$76,074	$23,246	$0	$0	$0	0%
Appropriate Fund Balance	$0	$0	$0	$717,492	$717,492	N/A
Total Other Sources:	**$76,074**	**$23,246**	**$1,135,140**	**$717,492**	**-$417,648**	**-36.8%**

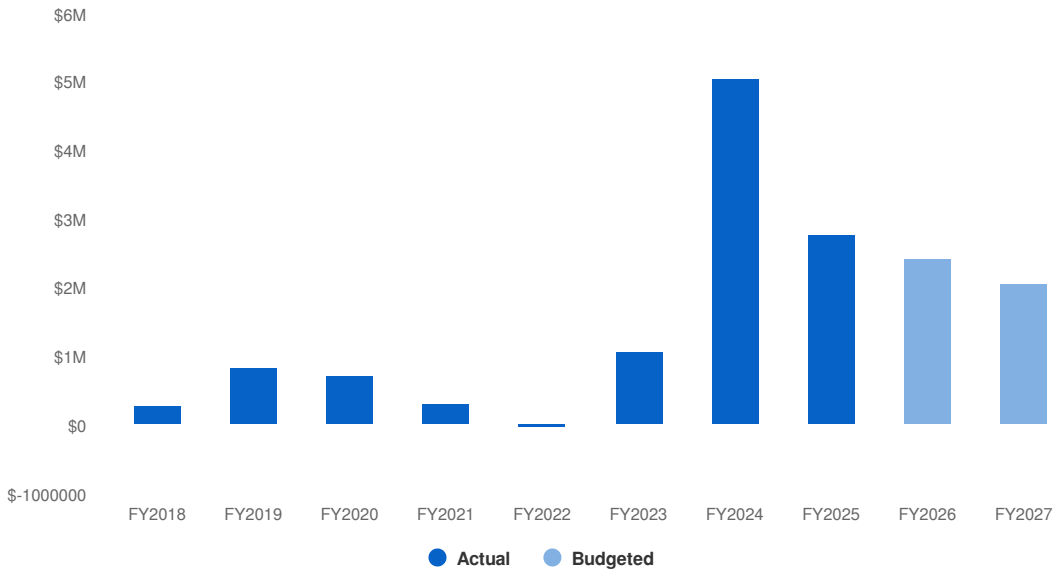
Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Stormwater Fund:	$76,074	$23,246	$1,135,140	$717,492	-$417,648	-36.8%
Total Enterprise Fund:	$76,074	$23,246	$14,388,557	$3,290,171	-$11,098,386	-77.1%
Total All Funds:	$11,987,601	$3,621,846	$19,582,145	$7,971,505	-$11,610,640	-59.3%

Miscellaneous Revenue

Miscellaneous Revenues
For FY 2027, miscellaneous revenues total **$2,047,042** across all funds: **$361,920** in the General Fund, **$28,800** in special revenue funds, **$300,000** in the Capital Projects Fund, and **$1,356,322** in enterprise funds.
This category includes revenues that do not reasonably conform to another identified category, including interest earnings, receipts from the disposition of assets by sale, and similar items.

$2,406,226 $2,406,226
(100.00% vs. prior year)

Miscellaneous Revenues Proposed and Historical Budget vs. Actual



Miscellaneous Revenues

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
General Fund						
General Fund						
Misc Revenues						
Interest Earnings	$71,354	$127,530	$200,000	$130,000	-$70,000	-35%
Interest Earnings-Mellon Trust	$92,273	$115,571	$50,000	$100,000	$50,000	100%
Interest Earnings FLCLASS	$0	$0	$0	$0	$0	0%
Change in Fair Value of Invest	$216,492	$36,829	$247,625	$0	-$247,625	-100%
Rents & Royalties	$4,351	$26,786	$5,250	$5,000	-$250	-4.8%
Contributions, Donations and Local Grants	$28,089	$50,100	$25,000	$46,000	$21,000	84%
Gain or Loss on Investments	-$49,722	-$29,344	$0	$0	$0	0%
Other Miscellaneous Revenues	$82,690	$164,928	$104,441	$70,000	-$34,441	-33%
Take Home Vehicle Program	$15,216	$12,820	$15,570	$10,920	-$4,650	-29.9%
Total Misc Revenues:	**$460,744**	**$505,218**	**$647,886**	**$361,920**	**-$285,966**	**-44.1%**
Total General Fund:	**$460,744**	**$505,218**	**$647,886**	**$361,920**	**-$285,966**	**-44.1%**
Total General Fund:	**$460,744**	**$505,218**	**$647,886**	**$361,920**	**-$285,966**	**-44.1%**
Capital Project Fund						
Capital Projects Fund						
Misc Revenues						
Interest-Checking	$56,800	$304,544	$350,000	$300,000	-$50,000	-14.3%
TDR Sales Proceeds	$3,431,000	$0	$0	$0	$0	0%
Total Misc Revenues:	**$3,487,800**	**$304,544**	**$350,000**	**$300,000**	**-$50,000**	**-14.3%**
Total Capital Projects Fund:	**$3,487,800**	**$304,544**	**$350,000**	**$300,000**	**-$50,000**	**-14.3%**
Total Capital Project Fund:	**$3,487,800**	**$304,544**	**$350,000**	**$300,000**	**-$50,000**	**-14.3%**
Special Revenue Fund						
Youth Development Program Fund						
Misc Revenues						
Other Miscellaneous Revenues	$0	$34,800	$0	$28,800	$28,800	N/A
Total Misc Revenues:	**$0**	**$34,800**	**$0**	**$28,800**	**$28,800**	**N/A**
Total Youth Development Program Fund:	**$0**	**$34,800**	**$0**	**$28,800**	**$28,800**	**N/A**
Total Special Revenue Fund:	**$0**	**$34,800**	**$0**	**$28,800**	**$28,800**	**N/A**
Enterprise Fund						

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Causeway Fund						
Misc Revenues						
Interest Earnings	$60,718	$195,020	$136,663	$136,663	$0	0%
Interest Earnings-Mellon Trust	$51,989	$65,336	$0	$0	$0	0%
Interest Earnings FLCLASS	$294,720	$885,940	$755,933	$755,933	$0	0%
Change in Fair Value of Invest	$122,183	$21,586	$0	$0	$0	0%
Rents & Royalties-Lease Revenue	$109,525	$104,564	$103,332	$132,000	$28,668	27.7%
Gain or Loss on Investments	-$27,745	-$17,425	$0	$0	$0	0%
Other Miscellaneous Revenues	$9,003	$12,020	$0	$0	$0	0%
Total Misc Revenues:	**$620,394**	**$1,267,040**	**$995,928**	**$1,024,596**	**$28,668**	**2.9%**
Total Causeway Fund:	**$620,394**	**$1,267,040**	**$995,928**	**$1,024,596**	**$28,668**	**2.9%**
Sewer Fund						
Misc Revenues						
Interest Earnings	$15,077	$73,613	$21,592	$21,592	$0	0%
Other Miscellaneous Revenues	$240	$0	$50,000	$0	-$50,000	-100%
Total Misc Revenues:	**$15,317**	**$73,613**	**$71,592**	**$21,592**	**-$50,000**	**-69.8%**
Total Sewer Fund:	**$15,317**	**$73,613**	**$71,592**	**$21,592**	**-$50,000**	**-69.8%**
Water Fund						
Misc Revenues						
Interest Earnings	$10,803	$76,563	$53,488	$70,000	$16,512	30.9%
Interest Earnings-Mellon Trust	$55,164	$69,793	$0	$0	$0	0%
Change in Fair Value of Invest	$129,158	$23,525	$0	$0	$0	0%
Gain or Loss on Investments	-$28,773	-$19,162	$0	$0	$0	0%
Other Miscellaneous Revenues	$16,859	$14,353	$11,000	$11,000	$0	0%
Total Misc Revenues:	**$183,211**	**$165,073**	**$64,488**	**$81,000**	**$16,512**	**25.6%**
Total Water Fund:	**$183,211**	**$165,073**	**$64,488**	**$81,000**	**$16,512**	**25.6%**
Parking Fund						
Misc Revenues						
Interest Earnings	$28,070	$219,648	$77,198	$45,000	-$32,198	-41.7%
Rents & Royalties	$84,595	$113,747	$85,000	$85,000	$0	0%
Revenue-Lease Internet	$132,631	$0	$0	$0	$0	0%
Other Miscellaneous Revenues	$300	$270	$0	$0	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Misc Revenues:	**$245,596**	**$333,665**	**$162,198**	**$130,000**	**-$32,198**	**-19.9%**
Total Parking Fund:	**$245,596**	**$333,665**	**$162,198**	**$130,000**	**-$32,198**	**-19.9%**
Solid Waste Fund						
Misc Revenues						
Interest Earnings	$8,770	$53,156	$70,665	$70,665	$0	0%
Other Miscellaneous Revenues	$65	$0	$12,000	$12,000	$0	0%
Garbage Container Charges	$1,890	$108	$2,450	$2,450	$0	0%
Total Misc Revenues:	**$10,725**	**$53,264**	**$85,115**	**$85,115**	**$0**	**0%**
Total Solid Waste Fund:	**$10,725**	**$53,264**	**$85,115**	**$85,115**	**$0**	**0%**
Stormwater Fund						
Misc Revenues						
Interest Earnings	$8,158	$22,063	$14,019	$14,019	$0	0%
Other Miscellaneous Revenues	$0	$11,584	$15,000	$0	-$15,000	-100%
Total Misc Revenues:	**$8,158**	**$33,646**	**$29,019**	**$14,019**	**-$15,000**	**-51.7%**
Total Stormwater Fund:	**$8,158**	**$33,646**	**$29,019**	**$14,019**	**-$15,000**	**-51.7%**
Total Enterprise Fund:	**$1,083,400**	**$1,926,302**	**$1,408,340**	**$1,356,322**	**-$52,018**	**-3.7%**
Total:	**$5,031,945**	**$2,770,865**	**$2,406,226**	**$2,047,042**	**-$359,184**	**-14.9%**

Enterprise Fund Service Revenues

Enterprise Fund Service Revenues

Represent fees generated from services provided by the Town for Broad Causeway, Water and Sewer, Parking, Solid Waste collection, and Stormwater.
For FY 2027, enterprise fund service revenues total **$27,942,493**: Causeway **$17,964,057**, Sewer **$3,820,994**, Solid Waste **$2,230,000**, Water **$1,859,809**, Parking **$1,273,750**, and Stormwater **$793,883**.

Broad Causeway Fund: Toll Revenues

The Broad Causeway Fund is a type of enterprise fund. The Town owns the Broad Causeway bridge, which connects the barrier islands to mainland Florida across the Intracoastal Waterway. The residents and visitors are required to pay a nominal fee while crossing the Broad Causeway eastbound or westbound. These fees are collected by charging SunPass or EZ-Pass transponders or by plate. The collected fees are deposited into the Town's separate bank account and are used to maintain Kane Concourse and Causeway operations. User fees are charged to motorists for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its Broad Causeway capital projects and the debt service is repaid through the system's net revenues.

Water and Sewer Fund: Water and Wastewater Revenues

The Water and Sewer Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The Town provides quality potable water, and safe and environmentally sound removal of wastewater from the customers' property. The Town purchases water from Miami-Dade County and pays the City of Miami Beach for wastewater disposal. Charges for service revenue support the operations and capital costs of the Water and Sewer Fund.

Municipal Parking Fund: Parking Service Revenues

The Town operates and maintains several public parking lots and on-street parking providing access to 95th Street, Kane Concourse, and other Town locations. Charges for services are generated from metered parking fees, permit parking fees, and leasing fees. The Town is evaluating parking rates.

Solid Waste Fund: Solid Waste Service Revenues

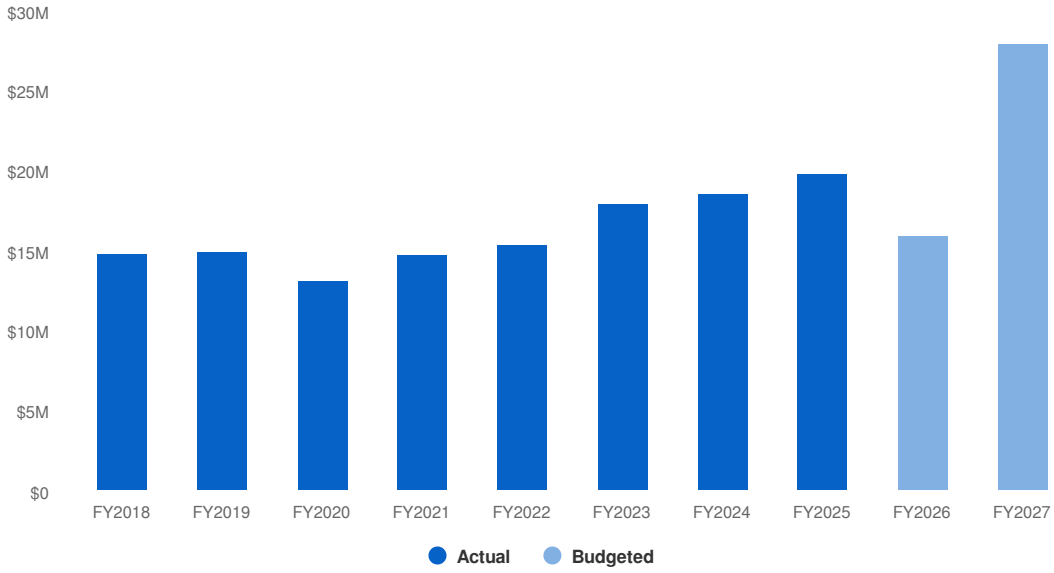
The Town transitioned its solid waste, recycling, and bulk waste collection operations from Coastal Waste and Recycling to Waste Pro of Florida, Inc. under a contract effective March 2026. Charges for services continue to be funded via user fees, which were increased at the time of the transition to align with the new rate structure. Future contractual rate adjustments take effect annually on the agreement's anniversary date (April 1) based on two distinct components: the collection component (70% of the fee), which adjusts using the CPI-U index (capped between 1% and 5% annually, with excess carried over), and the disposal component (30% of the fee), which adjusts based on actual changes in facility tipping fees, hauling distances, and regulatory compliance. Because these annual adjustments depend on fluctuating economic indices and variable tipping fees that cannot be estimated in advance, exact future rate increases and their resulting revenue impacts cannot be projected at this time.

Stormwater Fund: Stormwater Service Revenues

Stormwater Utility Fees are collected to support the requirements of the National Pollutant Discharge Elimination System (NPDES). The Stormwater fee is charged to all residential and commercial properties. Revenue forecasts were increased due to projected FDEP Grant revenues which will address master Stormwater Plan projects.

$15,930,262 **$15,930,262**
(100.00% vs. prior year)

Enterprise Service Revenues: Budget vs. Actual



Enterprise Fund Service Revenues

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Enterprise Fund						
Causeway Fund						
Charges for Services						
Contingency-Per Resolution	$0	$0	-$6,000,000	$0	$6,000,000	-100%
FTE Toll Receipts	$11,970,942	$13,138,545	$13,613,745	$18,217,600	$4,603,855	33.8%
FTE Sunpass Distribution Fees	-$267,832	-$321,346	-$282,359	-$282,359	$0	0%
FTE Management Fees	-$544,025	-$537,269	-$506,115	-$506,115	$0	0%
Annual Pass Sales	$445,368	$488,175	$534,931	$534,931	$0	0%
Total Charges for Services:	**$11,604,453**	**$12,768,105**	**$7,360,202**	**$17,964,057**	**$10,603,855**	**144.1%**
Total Causeway Fund:	**$11,604,453**	**$12,768,105**	**$7,360,202**	**$17,964,057**	**$10,603,855**	**144.1%**
Sewer Fund						
Charges for Services						
Sewage Disposal Fees	$2,793,189	$2,558,892	$3,520,356	$3,820,994	$300,638	8.5%
Total Charges for Services:	**$2,793,189**	**$2,558,892**	**$3,520,356**	**$3,820,994**	**$300,638**	**8.5%**
Total Sewer Fund:	**$2,793,189**	**$2,558,892**	**$3,520,356**	**$3,820,994**	**$300,638**	**8.5%**
Water Fund						
Charges for Services						
Water Sales	$1,494,960	$1,561,710	$1,624,216	$1,859,809	$235,593	14.5%
Total Charges for Services:	**$1,494,960**	**$1,561,710**	**$1,624,216**	**$1,859,809**	**$235,593**	**14.5%**
Total Water Fund:	**$1,494,960**	**$1,561,710**	**$1,624,216**	**$1,859,809**	**$235,593**	**14.5%**
Parking Fund						
Charges for Services						
Parking Meter Collections	$39,665	$64,677	$97,752	$23,750	-$74,002	-75.7%
Parking Permit Sales	$37,510	$71,643	$0	$258,000	$258,000	N/A
Parking Permit Sales Green	$20,049	$17,548	$24,000	$24,000	$0	0%
Parking Permit Sales Blue	$478,611	$506,087	$576,000	$200,000	-$376,000	-65.3%
Parking Permit Sales Orange	$6,868	$12,700	$12,240	$8,000	-$4,240	-34.6%
Parking Permit Sales Brown	$3,126	$644	$0	$0	$0	0%
Parking Permit Sales Red	$13,337	$26,758	$39,480	$20,000	-$19,480	-49.3%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Parking PaybyPhone Receipts	$323,059	$583,587	$685,000	$685,000	$0	0%
Parking Agreement Fees	$42,532	$8,279	$76,795	$55,000	-$21,795	-28.4%
Total Charges for Services:	**$964,755**	**$1,291,923**	**$1,511,267**	**$1,273,750**	**-$237,517**	**-15.7%**
Total Parking Fund:	**$964,755**	**$1,291,923**	**$1,511,267**	**$1,273,750**	**-$237,517**	**-15.7%**
Solid Waste Fund						
Charges for Services						
Single Family Collection Fees	$105,341	$98,534	$109,649	$210,000	$100,351	91.5%
Multi-Family Collection Fees	$598,226	$584,208	$633,466	$1,215,000	$581,534	91.8%
Apartment Collection Fees	$105,904	$93,368	$119,537	$225,000	$105,463	88.2%
Daily Collection Fees	$107,206	$96,270	$115,259	$260,000	$144,741	125.6%
Business Regular Pickup Fees	$136,954	$133,198	$142,427	$320,000	$177,573	124.7%
Total Charges for Services:	**$1,053,631**	**$1,005,579**	**$1,120,338**	**$2,230,000**	**$1,109,662**	**99%**
Total Solid Waste Fund:	**$1,053,631**	**$1,005,579**	**$1,120,338**	**$2,230,000**	**$1,109,662**	**99%**
Stormwater Fund						
Charges for Services						
Stormwater Fees	$662,942	$604,650	$793,883	$793,883	$0	0%
Total Charges for Services:	**$662,942**	**$604,650**	**$793,883**	**$793,883**	**$0**	**0%**
Total Stormwater Fund:	**$662,942**	**$604,650**	**$793,883**	**$793,883**	**$0**	**0%**
Total Enterprise Fund:	**$18,573,931**	**$19,790,859**	**$15,930,262**	**$27,942,493**	**$12,012,231**	**75.4%**

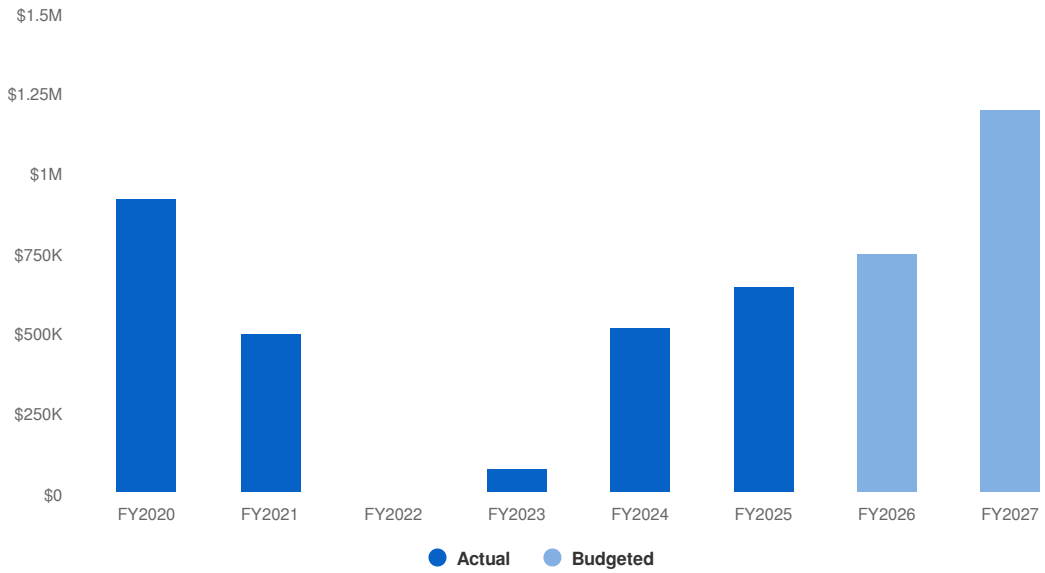
Grants Summary

Grant Revenue

FY 2027 grant-related revenues shown on this page support the Children's Trust-funded Youth Development Program (**$524,000**), the Sewer Fund (**$220,000**), and Stormwater projects (**$450,000**). The amounts remain presented under their existing Grant Income and Intergovernmental Revenue classifications in the table below.

$744,000 **$744,000**
(100.00% vs. prior year)

Grant Revenue: Budget vs. Actual



Grant Revenue by Fund

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Capital Project Fund						
Capital Projects Fund						
Intergovernmental Revenue						
State Grants - General Government	$50,000	$0	$0	$0	$0	0%
Total Intergovernmental Revenue:	**$50,000**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Capital Projects Fund:	**$50,000**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Capital Project Fund:	**$50,000**	**$0**	**$0**	**$0**	**$0**	**0%**
Special Revenue Fund						
Youth Development Program Fund						
Grant Income						
Grant-Children's Trust	$302,745	$380,519	$524,000	$524,000	$0	0%
Total Grant Income:	**$302,745**	**$380,519**	**$524,000**	**$524,000**	**$0**	**0%**
Total Youth Development Program Fund:	**$302,745**	**$380,519**	**$524,000**	**$524,000**	**$0**	**0%**
Total Special Revenue Fund:	**$302,745**	**$380,519**	**$524,000**	**$524,000**	**$0**	**0%**
Enterprise Fund						
Causeway Fund						
Intergovernmental Revenue						
Grant-9600 WBH Seawall	$164,618	$90,383	$0	$0	$0	0%
Total Intergovernmental Revenue:	**$164,618**	**$90,383**	**$0**	**$0**	**$0**	**0%**
Total Causeway Fund:	**$164,618**	**$90,383**	**$0**	**$0**	**$0**	**0%**
Sewer Fund						
Intergovernmental Revenue						
State Grant-Sewer	$0	$63,375	$220,000	$220,000	$0	0%
Total Intergovernmental Revenue:	**$0**	**$63,375**	**$220,000**	**$220,000**	**$0**	**0%**
Total Sewer Fund:	**$0**	**$63,375**	**$220,000**	**$220,000**	**$0**	**0%**
Stormwater Fund						
Intergovernmental Revenue						
State Grant-General Gov't'	$0	$108,887	$0	$450,000	$450,000	N/A
Total Intergovernmental Revenue:	**$0**	**$108,887**	**$0**	**$450,000**	**$450,000**	**N/A**
Total Stormwater Fund:	**$0**	**$108,887**	**$0**	**$450,000**	**$450,000**	**N/A**
Total Enterprise Fund:	**$164,618**	**$262,644**	**$220,000**	**$670,000**	**$450,000**	**204.5%**
Total:	**$517,362**	**$643,163**	**$744,000**	**$1,194,000**	**$450,000**	**60.5%**

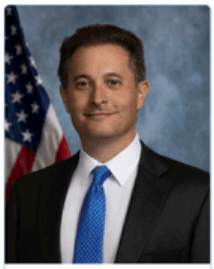
DEPARTMENTS

Town Council

MAYOR
Isaac Salver

VICE MAYOR
Stephanie Bruder

COUNCIL MEMBER
Robert H. Yaffe



COUNCIL MEMBER
Joshua D. Fuller

COUNCIL MEMBER
Molly Diallo

COUNCIL MEMBER
Eric Rappaport

COUNCIL MEMBER
Elchonon Shagalov

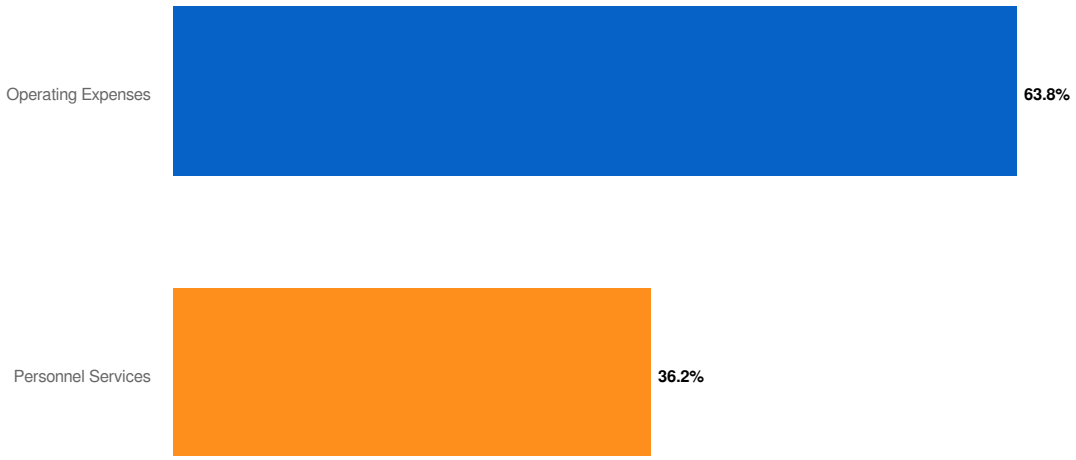
Services, Functions, and Activities:

The Town of Bay Harbor Islands, Florida is a Council-Manager form of government. Article II, Section 2.01 of the Town of Bay Harbor Islands Charter provides a detailed explanation of the associated rights, responsibilities and prohibitions governing the Council.
The Town Council Department consists of the Mayor, Vice Mayor and five Town Council Members. They are identified by name and title on the title page of this document. Collectively, the legislative body is responsible principally for setting the general policy direction of the Town. The Town Council makes three critically important appointments on behalf of the Town and provides oversight to those appointments. The appointments are: 1) the Town Manager, 2) Town Clerk, and 3) the Town Attorney.

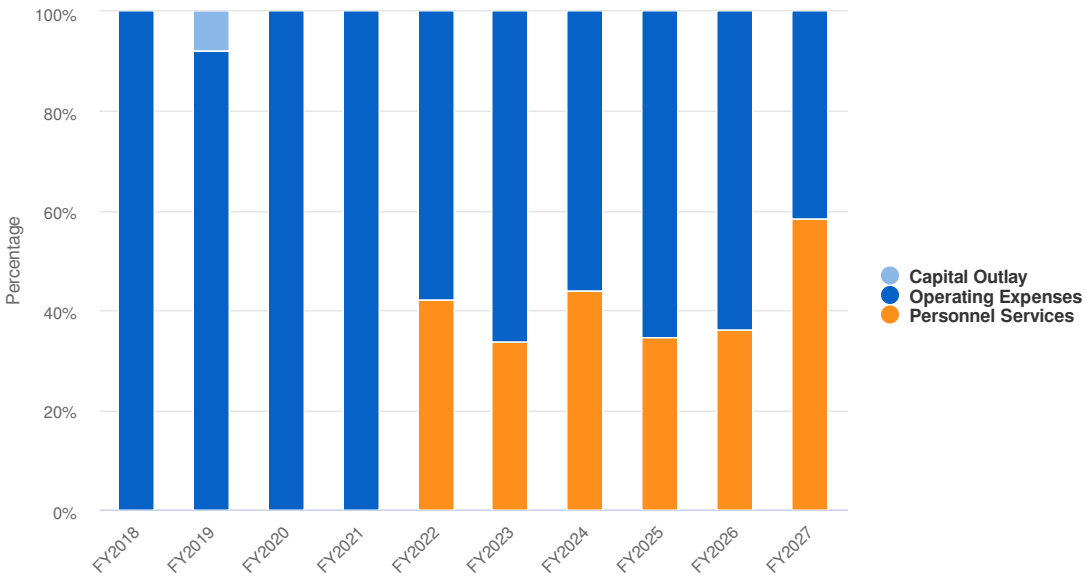
The powers and responsibilities of the Town Council designated in the Town Charter include, among others:
1) appointments,
2) establishing administrative departments through the adopted budget,
3) levying taxes and assessments,
4) authorizing bond issuance,
5) adopting and modifying the official Town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

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$102,007	$75,576	$122,726	$205,205	$82,479	67.2%
Operating Expenses	$130,018	$142,304	$216,482	$145,883	-$70,599	-32.6%
Total Expense Objects:	**$232,025**	**$217,880**	**$339,208**	**$351,088**	**$11,880**	**3.5%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Town Council						
Personnel Services						
Executive Salaries	$7	$7	$7	$7	$0	0%
FICA Taxes Payable	$0	$0	$0	$0	$0	0%
Group Insurance	$102,000	$75,569	$122,719	$205,198	$82,479	67.2%
Total Personnel Services:	**$102,007**	**$75,576**	**$122,726**	**$205,205**	**$82,479**	**67.2%**
Operating Expenses						
Professional Services	$28,475	$24,355	$25,000	$2,800	-$22,200	-88.8%
Travel & Per Diem	$23,974	$31,958	$25,000	$30,000	$5,000	20%
Communications and Freight	$16,529	$12,819	$20,000	$0	-$20,000	-100%
Insurance	$1,401	$1,444	$1,732	$1,732	$0	0%
Printing & Binding	$35,105	$35,421	$60,000	$20,000	-$40,000	-66.7%
Promotional Activities	$1,245	$1,619	$2,500	$3,000	$500	20%
Other Current Charges	$13,401	$21,175	$63,250	$66,350	$3,100	4.9%
Office Supplies	$0	$0	$2,000	$2,000	$0	0%
Operating Supplies	$280	$1,471	$2,000	$5,000	$3,000	150%
Publications and Training	$9,607	$12,043	$15,000	$15,000	$0	0%
Total Operating Expenses:	**$130,018**	**$142,304**	**$216,482**	**$145,883**	**-$70,599**	**-32.6%**
Total Town Council:	**$232,025**	**$217,880**	**$339,208**	**$351,088**	**$11,880**	**3.5%**
Total General Government:	**$232,025**	**$217,880**	**$339,208**	**$351,088**	**$11,880**	**3.5%**
Total Expenditures:	**$232,025**	**$217,880**	**$339,208**	**$351,088**	**$11,880**	**3.5%**

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Mayor		1				1		
Vice Mayor		1				1		
Town Council Members		5				5		
Total:								

Office of Town Manager

Lindsley Noel
Town Manager

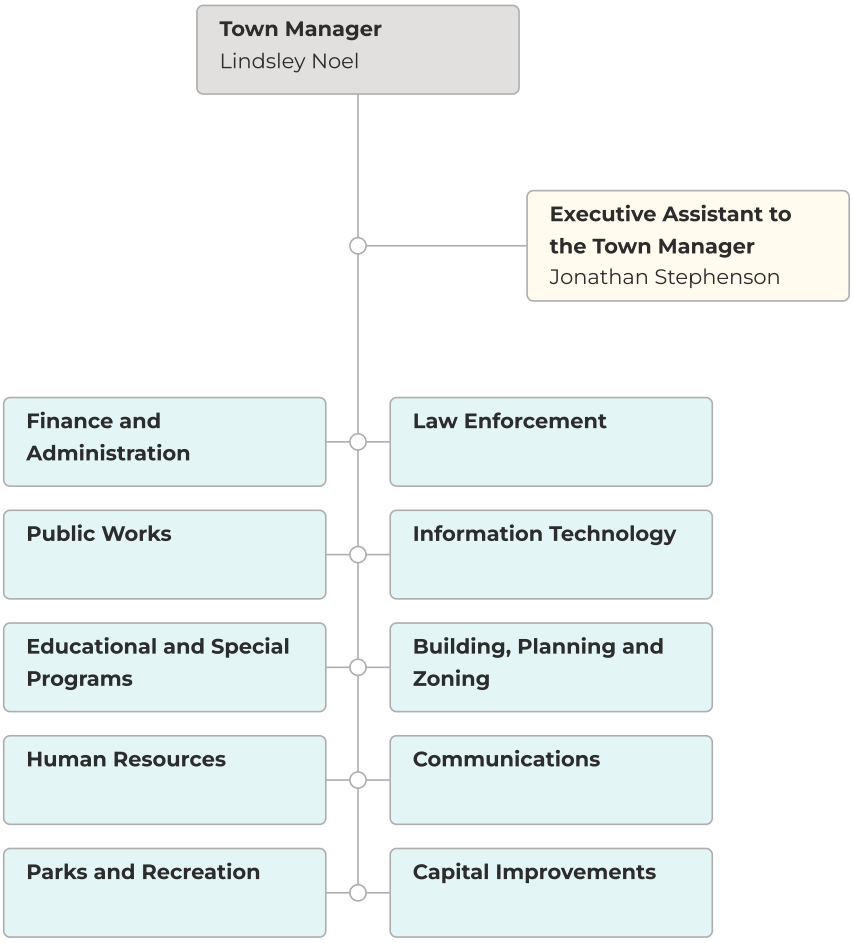
Services, Functions, and Activities:

The Office of the Town Manager oversees the centralized management of all Town functions. As the administrative head of the Town government, the Town Manager is responsible for ensuring that all operations effectively implement the policy direction established by the Town Council in the most efficient and accountable manner. The Town Council appoints the Town Manager and provides general oversight. Article I, Section 2, of the Town of Bay Harbor Islands Charter outlines in detail the rights, responsibilities, and prohibitions governing this role.

Under the Town Charter, the Town Manager's powers and responsibilities include, among others:

1. Appointing and removing personnel not reserved to the Town Council (e.g., Town Clerk, Town Attorney).
2. Preparing the annual budget, Annual Comprehensive Financial Report (ACFR), and monthly financial reports to keep the Town Council informed of the Town's financial condition.
3. Overseeing all aspects of financial and budgetary processing, control, and management.
4. Performing other duties as assigned by the Town Council, consistent with the Town Charter.

Organizational Chart

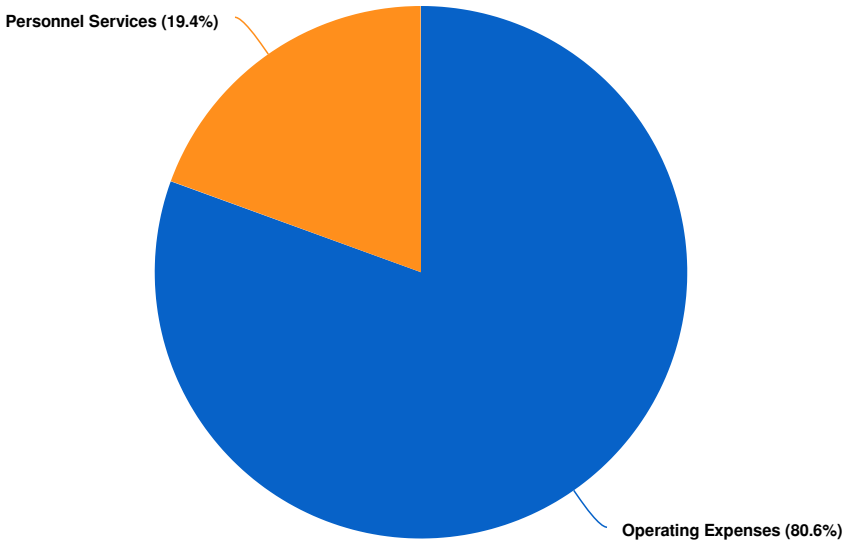


FY 2025-2026 Accomplishments

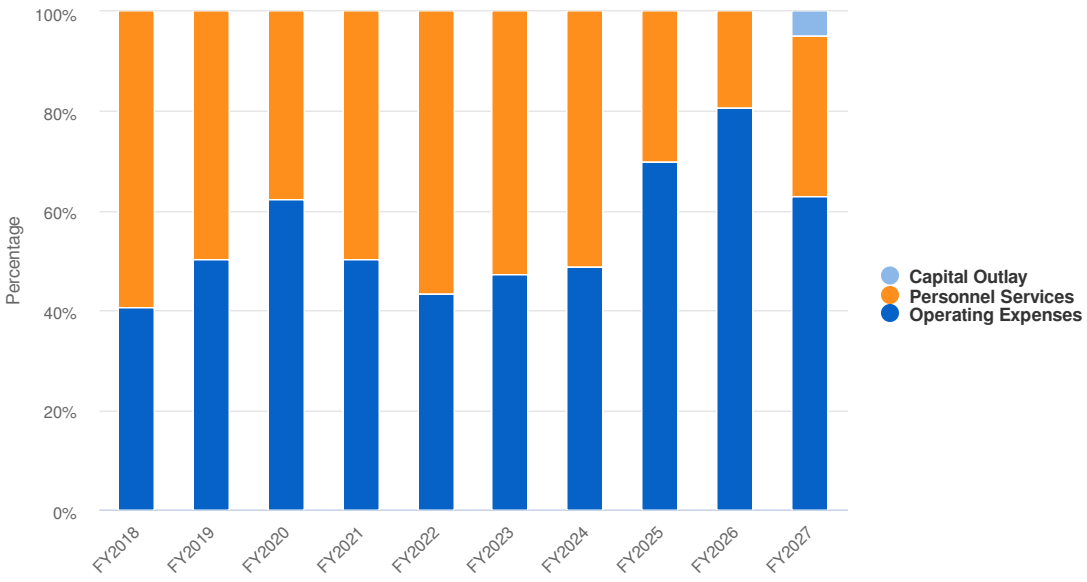
- Opened the new Town Hall and Police Administration facility and completed the operational transition from temporary facilities.
- Secured $1.8 million in state appropriation support for the future Police Facility and Municipal Building project, including support for emergency-power and emergency-management infrastructure.
- Finalized critical emergency structural repairs to the Shepard Broad Causeway Bridge identified through FDOT inspections and correspondence.
- Presented the proposed FY 2026-2027 budget while maintaining core services and public safety.
- Achieved Florida Department of Transportation Local Agency Program (LAP) certification, authorizing the Town to proceed with its registered LAP projects.
- Advanced Shepard Broad Causeway replacement design procurement through consultant evaluation and final ranking.
- Submitted state and federal permit applications for the Kane Concourse Artificial Reef to FDEP and the U.S. Army Corps of Engineers.
- Advanced Gateway Park/Kayak Park construction, including substantial progress on the prefabricated kayak launch and site improvements.
- Completed Community Rating System (CRS) recertification at Class 9 and continued pursuing reclassification to Class 7.
- Implemented the Town's new brand and relaunched the resident newsletter as The Islander.
- Advanced implementation of GovWell permitting software to digitize Building and Zoning permitting processes and support Planning, Code Compliance, and Business Tax Receipt workflows.
- Transitioned municipal parking permits from physical hang tags to a digital, license plate-based permit system.
- Advanced roadway and traffic-safety improvements, including 'Do Not Block the Box' markings along 96th Street and requiring responsible developers and contractors to restore pavement affected by construction.
- Advanced the 100th Street Ejector Station replacement through a major construction milestone.
- Advanced sanitary sewer rehabilitation and related system improvements, including lateral rehabilitation and ongoing sewer-system evaluation.
- Closed out public-safety grant awards, including the $50,000 FDLE Drone Replacement Program, and received $62,319.42 in DEA equitable-sharing funds.
- Received the full $255,000 reimbursement for the BC-163 seawall replacement project.
- Executed $150,000 in Florida Inland Navigation District Waterways Assistance Program agreements supporting a new Marine Patrol boat and Phase II of the Town's boat lift station project.
- Hired and onboarded key personnel, including the Communications and Capital Improvement Program Directors, strengthening resident communications and capital-project delivery.
- Continued Children's Trust grant funding supporting the Town's after-school and summer youth programs.
- Completed procurement and pre-construction steps for Tot Lot Park enhancements, positioning the project for construction.
- Enhanced Town operational equipment and emergency-power resources, including new Public Works equipment placed into service and a backup generator installed behind Town Hall.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$311,993	$122,651	$99,168	$167,362	$68,194	68.8%
Operating Expenses	$295,717	$284,939	$410,832	$325,252	-$85,580	-20.8%
Capital Outlay	$0	$0	$0	$25,000	$25,000	N/A
Total Expense Objects:	**$607,710**	**$407,589**	**$510,000**	**$517,614**	**$7,614**	**1.5%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Office of Town Manager						
Personnel Services						
Regular Salaries & Wages	$235,000	$82,405	$74,681	$121,779	$47,098	63.1%
F.I.C.A. Taxes	$19,007	$6,751	$5,293	$8,805	$3,512	66.4%
Retirement Contribution	$21,420	$23,098	$6,676	$21,155	$14,479	216.9%
Retirement Contribution-ICMA 457	$540	$1,060	$0	$0	$0	0%
Group Insurance	$32,442	$9,233	$12,247	$15,254	$3,007	24.6%
Workers' Compensation'	$3,584	$104	$271	$369	$98	36.2%
Total Personnel Services:	**$311,993**	**$122,651**	**$99,168**	**$167,362**	**$68,194**	**68.8%**
Operating Expenses						
Professional Services	$51,795	$41,042	$100,436	$57,613	-$42,823	-42.6%
Other Contractual Services	$13,042	$44,587	$41,974	$31,000	-$10,974	-26.1%
Other Contractual Services-Hurricane Disaster	$22,473	$15,032	$50,000	$30,000	-$20,000	-40%
Other Contractual Service Payroll Fee	$0	$224	$550	$550	$0	0%
Travel & Per Diem	$22,755	$17,115	$20,400	$17,400	-$3,000	-14.7%
Communications and Freight	$18,012	$15,542	$20,500	$1,500	-$19,000	-92.7%
Insurance	$45,283	$7,452	$8,944	$8,944	$0	0%
Repairs & Maintenance	$0	$0	$1,000	$500	-$500	-50%
Printing & Binding	$5,010	$1,125	$3,000	$2,000	-$1,000	-33.3%
Promotional Activities	$17,066	$35,276	$45,000	$51,000	$6,000	13.3%
Other Current Charges	$57,132	$79,223	$100,213	$106,000	$5,787	5.8%
Office Supplies	$25,902	$14,025	$5,000	$5,000	$0	0%
Operating Supplies	$3,642	$3,877	$1,500	$1,500	$0	0%
Publications and Training	$13,606	$10,420	$12,315	$12,245	-$70	-0.6%
Total Operating Expenses:	**$295,717**	**$284,939**	**$410,832**	**$325,252**	**-$85,580**	**-20.8%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Capital Outlay						
Machinery & Equipment	$0	$0	$0	$25,000	$25,000	N/A
Total Capital Outlay:	**$0**	**$0**	**$0**	**$25,000**	**$25,000**	**N/A**
Total Office of Town Manager:	**$607,710**	**$407,589**	**$510,000**	**$517,614**	**$7,614**	**1.5%**
Total General Government:	**$607,710**	**$407,589**	**$510,000**	**$517,614**	**$7,614**	**1.5%**
Total Expenditures:	**$607,710**	**$407,589**	**$510,000**	**$517,614**	**$7,614**	**1.5%**

FY 2026-2027 Objectives

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

- Advance the Shepard Broad Causeway replacement program through LAP-compliant consultant contracting, design initiation, and continued coordination with FDOT.
- Advance planning, design, funding, and preconstruction activities for the future Police Facility and Municipal Building.
- Deliver priority Capital Improvement Program projects across bridges, sewer, stormwater, roadways, parks, utilities, and resilience initiatives with coordinated project tracking and reporting.
- Complete GovWell implementation and continue digitizing Building and Zoning permitting processes and related Planning, Code Compliance, and Business Tax Receipt workflows.
- Maintain Community Rating System compliance and complete Town-controlled actions toward reclassification from CRS Class 9 to Class 7.
- Advance sanitary sewer rehabilitation, the 100th Street Ejector Station replacement, and related capacity and resiliency improvements.
- Advance the Kane Concourse Artificial Reef and priority park projects, including Gateway/Kayak Park and Tot Lot Park, through their next approved permitting and construction milestones.
- Continue strengthening Town communications and digital resident services through the new Town brand, The Islander, website redesign, social-media outreach, and online service modernization.
- Continue pursuing and responsibly administering grants, state appropriations, reimbursements, and other external funding opportunities for Town priorities.
- Continue the comprehensive review and modernization of Town policies and administrative procedures to ensure they remain current, consistent, and responsive to the Town's operational needs.
- Complete a condition assessment of Town streets and roadways and use the findings to prioritize pavement maintenance, milling and resurfacing, and other roadway improvements.

Performance Measures

Performance Measures	FY 2027 Estimated
Percentage of required Town-controlled LAP compliance/documentation milestones completed.	100%
Percentage of approved annual Town-controlled Shepard Broad Causeway procurement/design milestones completed.	100%
Percentage of approved annual Town-controlled Police Facility / Municipal Building planning, design, funding, and preconstruction milestones completed.	100%
Percentage of Town-controlled CRS Class 7 program actions/documentation completed.	100%
Percentage of planned Building/Zoning GovWell permitting workflows placed into operation.	100%
Percentage of active CIP projects formally tracked and reported against approved schedule, budget, and next milestone.	100%
Percentage of required Town-controlled grant, appropriation, reimbursement, reporting, and closeout deadlines met.	100%
Percentage of approved communications/digital-service modernization milestones completed.	100%
Percentage of Town policies scheduled for FY 2027 review that are reviewed/updated.	100%
Percentage of approved roadway assessment and maintenance/resurfacing milestones completed.	100%

Note: FY 2026-2027 targets are based on Town-controlled milestones and do not presume approvals or actions by outside agencies. The Town is currently CRS Class 9 and is pursuing Class 7.

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager[1]	0.05			0.05	1			1
Capital Improvement Program Director[1]	0.05			0.05	0			0
Administrative/Operations Manager[1]	-			-	1			1
Town Planner[1]	0.05			0.05	1			1
Executive Assistant to Town Manager[1]	0.35			0.35	1			1
Total:	**0.5**			**0.5**	**4**			**4**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Town Clerk Department

Evelyn Herbello
Town Clerk

Services, Functions, and Activities:

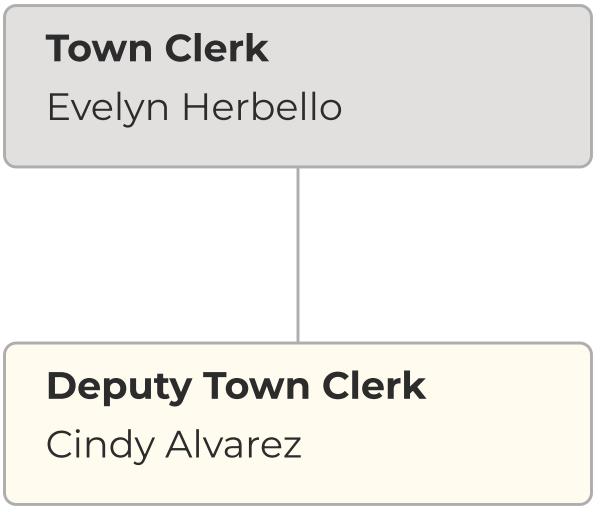
The Town Clerk works in unison with the Town Manager, Town Council, and Town Staff to offer continued service to the community with the utmost professionalism and efficiency. The department captures and archives the public records to make them available as quickly and efficiently and safeguards the integrity of the election process by applying technology and improved business processes.

***Town Clerk Administration*:**

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

- Supervises town municipal elections in coordination with the Miami-Dade County Department of Elections.
- Monitor compliance of Town, County and State regulations pertaining to elections.
- Prepares agendas for Town Council Meetings, including staff reports, commission communications and other information necessary to enable the Town Council to make informed decisions regarding the business of the Town.
- Publishes notices of proposed and adopted ordinances.
- Provides notices associated with the business being conducted at Regular and Special Town Council meetings. Prints, records and indexes ordinances, charter amendments, resolutions, and minutes.
- Advertises Bids, Requests for Proposals, Requests for Qualifications, and mandatory pre-bid meetings, as required. Conducts all bid openings.
- Processes the codification of the Town of Bay Harbor Islands Municipal Code Book. Ensures that lobbyists are properly registered with the Office of the Town Clerk.
- Serves as the Custodian of Public Records of the Town. Processes Public Records Requests.
- Provides information and referrals to Town residents. Attests official Town documents.
- Keep the minutes of the Town Council proceedings, the Design Review Board, and the Retirement Board, which constitute public records.
- Agenda Management – Design Review Board, Litigation Committee, and Retirement Board.

Organizational Chart

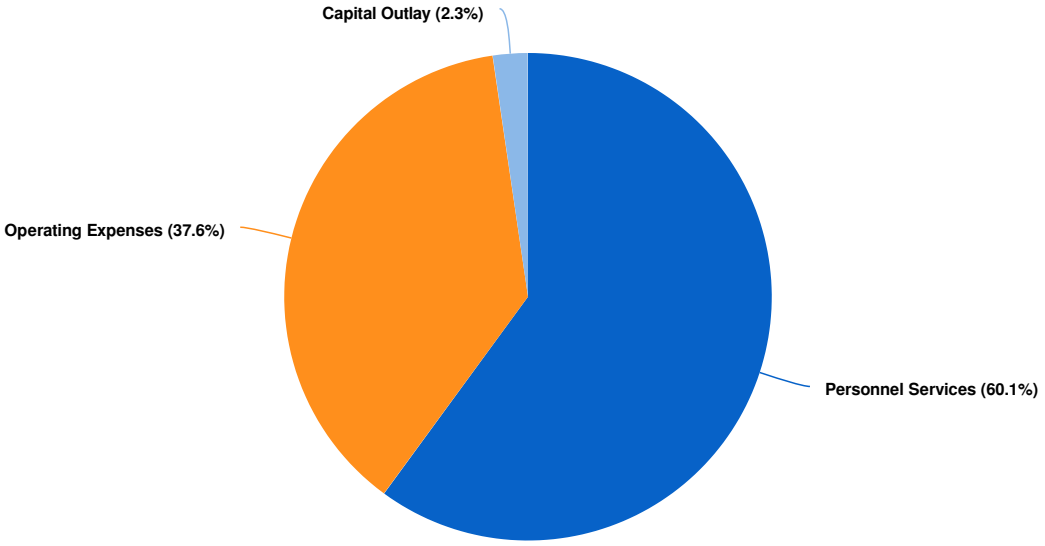


FY 2025-2026 Accomplishments

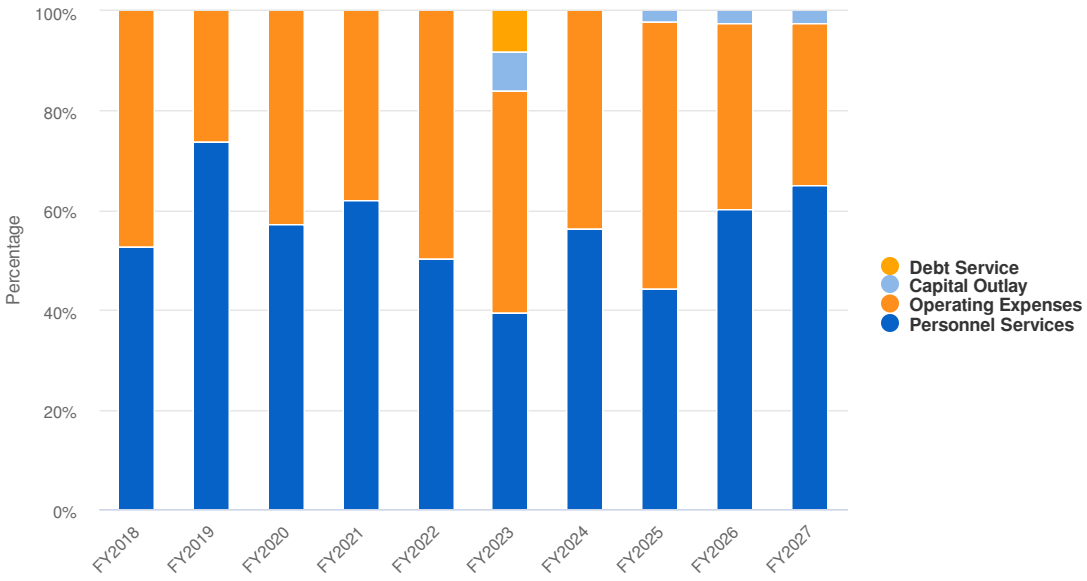
- Brought before the Town Council and adopted all Town Council Meeting Minutes (2024, 2025, and 2026), bringing all meeting minutes up to date.
- Conducted one (1) Town-wide General Election with one (1) day of Early Voting.
- Supported the Charter Officers (Town Attorneys and Town Managers) and their respective offices during their transition with the Town.
- Destroyed documents after retention periods were met in accordance with State Law.
- Attended and completed Regular Town Council meetings, Parks and Recreation Committee Meetings, Design Review Board Meetings, Special Magistrate Hearings, Mitigation Committee Meeting, Town Council workshops, and Town Council Special Meetings.
- Prepared agendas and completed meeting minutes for: Parks and Recreation Committee, Design Review Board, and Town Council meetings and workshops.
- Recorded Liens and Release of Liens with the Miami-Dade County Clerk of Courts as needed.
- Responded to all Public Records Requests within a reasonable amount of time.
- Obtained the required signatures and information for all adopted minutes, resolutions, ordinances, and agreements.
- Uploaded all adopted minutes, resolutions, and ordinances to the Town's website and Laserfiche for public access and transparency.
- Maintained all original agreements in an electronic form.
- Updated the State requirements for filing of Form 1 for all Town board and committee members throughout the year.
- Sent reminders to all board and committee members to file their Form 1 with the Florida Commission on Ethics in a timely manner.
- Reminded all elected officials to complete the State mandated ethics training; coordinated and provided links to available State ethics training courses.
- Created and posted all Town meetings and public notices on the bulletin board, Town website calendar, and the Miami-Dade County Legal Ads and Public Notices website.
- Continued the use of the Transparency Suite with Granicus to enable the public to locate agenda items, listen to meeting video sections on demand, and provide closed caption services in accordance with the law

Expenditure Category Summary

Budgeted Expenditures by Expense Type Expenditure Category Summary



Budgeted and Historical Expenditures by Expense Type Expenditure Category Summary



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$194,969	$151,280	$220,465	$254,756	$34,291	15.6%
Operating Expenses	$151,308	$183,914	$138,129	$127,942	-$10,187	-7.4%
Capital Outlay	$0	$7,640	$8,500	$9,000	$500	5.9%
Total Expense Objects:	**$346,278**	**$342,835**	**$367,094**	**$391,698**	**$24,604**	**6.7%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Town Clerk						
Personnel Services						
Regular Salaries & Wages	$142,709	$101,525	$176,363	$185,133	$8,770	5%
F.I.C.A. Taxes	$10,112	$8,265	$12,796	$13,280	$484	3.8%
Retirement Contribution	$15,314	$25,264	$16,438	$32,846	$16,408	99.8%
Group Insurance	$25,112	$16,034	$14,654	$23,253	$8,599	58.7%
Workers' Compensation'	$1,722	$192	$214	$244	$30	14.1%
Total Personnel Services:	**$194,969**	**$151,280**	**$220,465**	**$254,756**	**$34,291**	**15.6%**
Operating Expenses						
Professional Services	$28,394	$31,379	$15,000	$0	-$15,000	-100%
Other Contractual Services	$32,287	$65,552	$48,245	$43,380	-$4,865	-10.1%
Other Contractual Service Payroll Fee	$0	$260	$0	$0	$0	0%
Travel & Per Diem	$1,634	$879	$4,000	$7,000	$3,000	75%
Communications and Freight	$84	$128	$500	$1,000	$500	100%
Operating Rentals & Leases	$7,174	$9,085	$8,000	$2,000	-$6,000	-75%
Finance Rentals & Leases	$257	$2,527	$3,072	$6,000	$2,928	95.3%
Insurance	$1,870	$1,928	$2,312	$2,312	$0	0%
Repairs & Maintenance	$0	$0	$500	$500	$0	0%
Printing & Binding	$14,056	$5,386	$15,000	$12,250	-$2,750	-18.3%
Other Current Charges	$62,372	$47,294	$37,000	$45,300	$8,300	22.4%
Legal Advertising	$0	$16,136	$0	$0	$0	0%
Operating Supplies	$1,150	$1,372	$1,500	$5,000	$3,500	233.3%
Publications and Training	$2,030	$1,990	$3,000	$3,200	$200	6.7%
Total Operating Expenses:	**$151,308**	**$183,914**	**$138,129**	**$127,942**	**-$10,187**	**-7.4%**
Capital Outlay						

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Computer software	$0	$7,640	$8,500	$9,000	$500	5.9%
Total Capital Outlay:	**$0**	**$7,640**	**$8,500**	**$9,000**	**$500**	**5.9%**
Total Town Clerk:	**$346,278**	**$342,835**	**$367,094**	**$391,698**	**$24,604**	**6.7%**
Total General Government:	**$346,278**	**$342,835**	**$367,094**	**$391,698**	**$24,604**	**6.7%**
Total Expenditures:	**$346,278**	**$342,835**	**$367,094**	**$391,698**	**$24,604**	**6.7%**

FY 2026-2027 Objectives

- Continue administering all board and committee agendas and agenda packets.
- Attend all Board and Committee meetings, create and submit all minutes for approval to maintain a single access point for public documents.
- Continue processing all Public Records Requests within a reasonable timeframe.
- Continue providing updated documents on the Town's website to ensure efficiency and transparency.
- Continue updating the Town Clerk's page and Town Meeting Calendar on the Town's website with accurate meeting details.
- Continue the efforts of the Town-wide Records Management plan.
- Continue purging documents after retention requirements are met under State Law.
- Coordinate and implement a new agenda platform (Granicus/Peak) to improve efficiency and provide ADA-compliant closed captioning.
- Commence the digitization and preservation of all historic and permanent Town documents with Kofile.
- Secure passport facility approval for the Town and the Clerk's Office and open a facility in Town Hall for Bay Harbor residents, neighboring municipalities, and the public.
- Conduct at least one (1) Town-wide General Election on a yearly basis

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected Year-End	FY 2027 Estimated
Public records requests	218	400	570	325
Public notices posted	46	51	60	60
Municode codifications	3	3	30	15
Ordinances processed	10	15	10	20
Resolutions processed	32	30	109	60
Liens recorded	10	9	4	8
Lobbyist registrations processed	58	35	16	25
Board and committee meeting minutes completed	21	21	46	50

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk[1]	0.60			0.60	1			1
Deputy Town Clerk[1]	0.60			0.60	1			1
Total:	**1.20**			**1.20**	**2**			**2**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into the General Fund and Enterprise Funds.

Finance and Administration Department

Tony Bryan MBA, CPA, CPFO
Finance Director

Services, Functions, and Activities:

The Finance & Administration Department provides for the effective, lawful, and efficient management of the Town's financial matters. The department manages and maintains the Town's financial records in conformity with Generally Accepted Accounting Principles and in compliance with state, federal, and local laws. The department develops and maintains effective and efficient financial planning and reporting. It supports other departments in achieving their program objectives. The department provides the Town Council and residents with transparent financial information in a timely and meaningful manner. The department provides quality service to the Town's residents and businesses. The department is charged with safeguarding the Town's assets.
The main areas of responsibility include departmental administration, accounting, payroll, risk management, budgeting, financial reporting, treasury management, debt management, capital asset management, internal support, and pension plan oversight. Each of these areas requires their own reporting and documentation procedures.

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

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

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

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

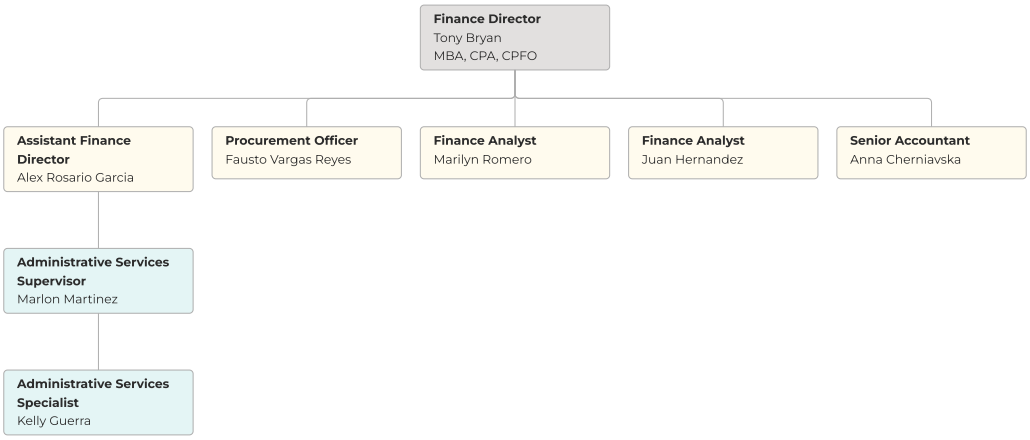
Treasury Management responsibilities include identifying available balances for investment; reviewing placement options to ensure each conforms to Town policies; regularly reviewing yields and other investment options; ensuring transfers are completed; maintaining a professional working relationship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

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

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

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

Organizational Chart

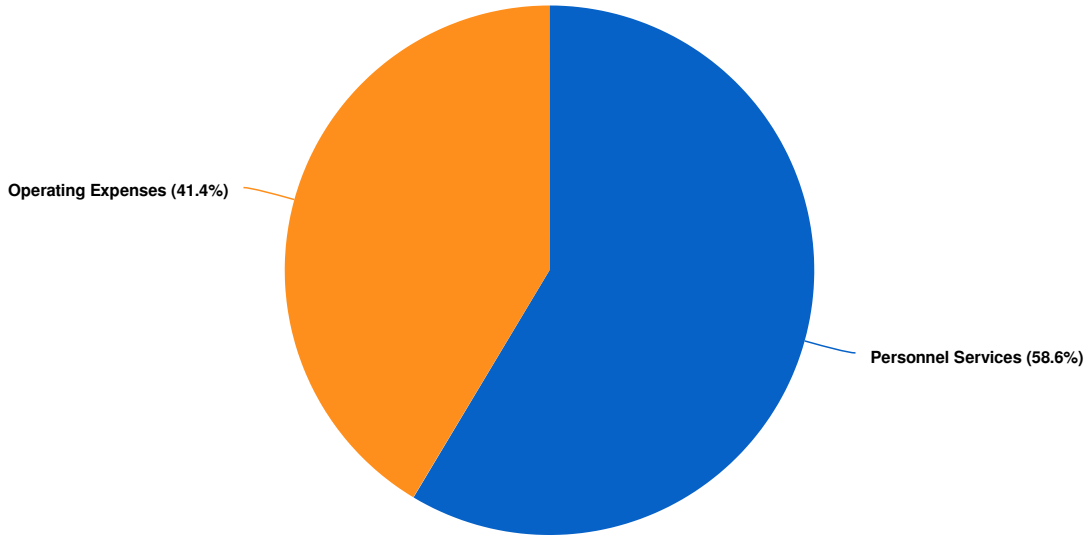


FY 2025-2026 Accomplishments

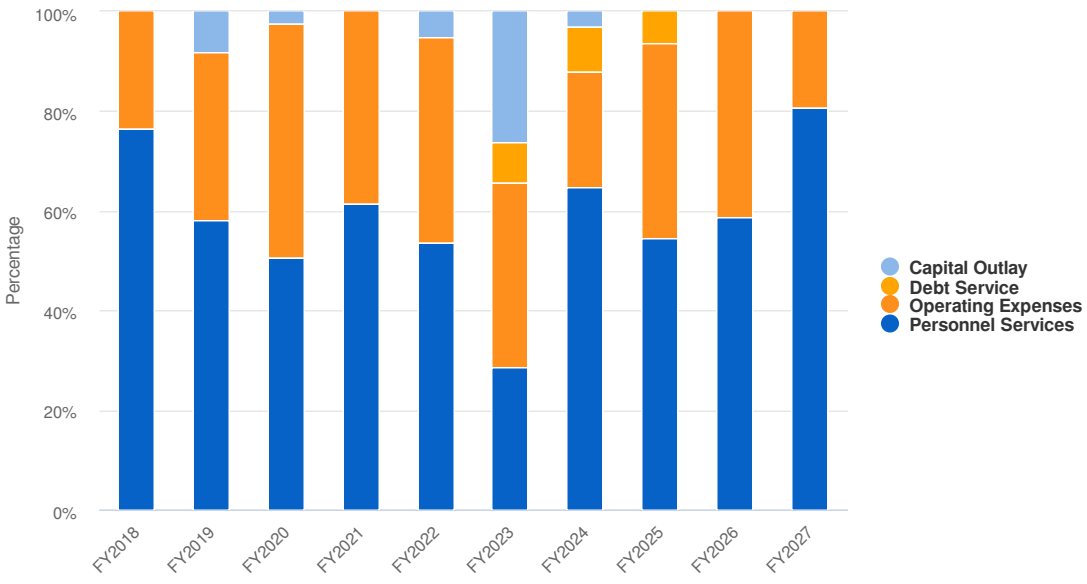
- Strengthened the Town's cash-management strategy by monitoring investment opportunities, optimizing liquidity, and maximizing interest income while maintaining compliance with the Town's investment policy.
- Generated more than **$1.3 million in interest earnings** through strategic investment management during the fiscal year.
- Successfully implemented OpenGov, a cloud-based enterprise resource planning (ERP) and financial management platform designed for local governments. The system centralizes key functions—including fund accounting, budgeting, procurement, and financial reporting—within a single platform.
- Received the Government Finance Officers Association's Distinguished Budget Presentation Award for the Fiscal Year 2025–2026 Annual Budget. This marks the fifth time in the Town's history that it has earned this prestigious recognition.
- Supported the annual budget-development process by coordinating departmental budget submissions, analyzing revenue and expenditure trends, and preparing financial projections.
- Completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2025. Following its audit, the independent auditor concluded that there was a reasonable basis for issuing an unmodified opinion and that the Town's financial statements were fairly presented, in all material respects, in accordance with generally accepted accounting principles (GAAP). The report was submitted to the Government Finance Officers Association for consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Town received this award for its prior FY 2024 report.
- Successfully completed the FY 2025 Special Audit Report required by the Children's Trust, with no findings reported.
- Successfully completed and submitted the FY 2025 Annual Financial Report (AFR) to the Florida Department of Financial Services.
- Successfully completed and submitted the Employees' Retirement System Police and Fire Annual Report to the Florida Retirement System.
- Completed the FY 2025 annual audit report required for the Pension Plan, with no findings reported.
- Continued to complete bank reconciliations within 30 business days or fewer.
- Enhanced internal controls over cash disbursements, purchasing, and vendor payments to reduce operational risk and further safeguard public funds.
- Maintained timely and accurate processing of vendor invoices and payments, supporting strong vendor relationships and uninterrupted delivery of essential Town services.
- Continued preparation of monthly Budget-to-Actual reports for the Town Commission, including comparative information from the preceding year.
- Finalized enhancements to the Town's Positive Pay program with Bank of America, providing an additional layer of protection against check fraud.
- Collaborated with the Educational Program Director to manage the Children's Trust grant budget and successfully completed all required monthly grant reimbursements for the year.
- Successfully submitted and received a $255,000 reimbursement grant from the Florida Department of Environmental Protection for the Town of Bay Harbor Islands Seawall Replacement Project.
- Initiated the procurement process for the replacement of the Shepard Broad Causeway Bridge, including development and advertisement of the solicitation, evaluation meetings, and oral presentations by firms competing to design the new bridge.
- Executed an agreement with Waste Pro of Florida, Inc. to provide solid-waste collection and disposal services in the Town's best interest.
- Implemented a 2.81% water-rate increase and a 42.35% sewer-rate increase. The sewer-rate adjustment reflects a pass-through of the Miami-Dade County Water and Sewer Department's rate increase to customers.
- Provided ongoing financial guidance to departments to help identify cost-saving opportunities, manage appropriations, and maintain compliance with adopted budgetary controls.
- Improved grant-management practices by monitoring reimbursement deadlines, supporting documentation requirements, and coordinating with departments to maximize eligible reimbursements.
- Increased financial resiliency by monitoring revenue trends, expenditure commitments, reserve levels, and long-term obligations throughout the fiscal year.
- Supported major capital projects by providing procurement, budgetary, grant, and financial oversight for infrastructure initiatives.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$375,305	$314,014	$408,727	$510,417	$101,690	24.9%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses	$133,315	$225,278	$288,773	$121,474	-$167,299	-57.9%
Capital Outlay	$16,861	$0	$0	$0	$0	0%
Debt Service	$53,118	$36,800	$0	$0	$0	0%
Total Expense Objects:	**$578,599**	**$576,091**	**$697,500**	**$631,891**	**-$65,609**	**-9.4%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Finance & Administration						
Personnel Services						
Regular Salaries & Wages	$285,779	$229,133	$307,284	$360,528	$53,244	17.3%
Overtime Pay	$83	$149	$0	$0	$0	0%
F.I.C.A. Taxes	$20,349	$17,929	$23,272	$26,782	$3,510	15.1%
Retirement Contribution	$31,996	$36,628	$27,961	$62,744	$34,783	124.4%
Group Insurance	$36,235	$29,787	$48,346	$59,225	$10,879	22.5%
Workers' Compensation'	$863	$388	$364	$1,139	$775	212.9%
Unemployment Compensation	$0	$0	$1,500	$0	-$1,500	-100%
Total Personnel Services:	**$375,305**	**$314,014**	**$408,727**	**$510,417**	**$101,690**	**24.9%**
Operating Expenses						
Professional Services	$38,750	$144,353	$136,250	$0	-$136,250	-100%
Accounting & Auditing	$39,055	$12,166	$25,000	$14,725	-$10,275	-41.1%
Other Contractual Services	$32,729	$30,223	$67,200	$72,296	$5,096	7.6%
Other Contractual Service Payroll Fee	$0	$727	$2,000	$2,000	$0	0%
Travel & Per Diem	$5,558	$8,173	$15,600	$5,200	-$10,400	-66.7%
Communications and Freight	$53	$74	$600	$250	-$350	-58.3%
Operating Rentals & Leases	$2,421	$2,642	$6,000	$0	-$6,000	-100%
Insurance	$3,554	$2,572	$3,088	$3,088	$0	0%
Repairs & Maintenance	$11	$0	$0	$0	$0	0%
Printing & Binding	$1,383	$1,405	$3,050	$2,550	-$500	-16.4%
Other Current Charges	$1,227	$15,888	$3,800	$3,800	$0	0%
Office Supplies	$0	$0	$5,000	$5,000	$0	0%
Operating Supplies	$1,843	$3,154	$6,500	$5,500	-$1,000	-15.4%
Publications and Training	$6,731	$3,901	$14,685	$7,065	-$7,620	-51.9%
Total Operating Expenses:	**$133,315**	**$225,278**	**$288,773**	**$121,474**	**-$167,299**	**-57.9%**
Capital Outlay						
Subscription GASB96	$16,861	$0	$0	$0	$0	0%
Total Capital Outlay:	**$16,861**	**$0**	**$0**	**$0**	**$0**	**0%**
Debt Service						
Subscription Financing Principal	$53,118	$34,754	$0	$0	$0	0%
Subscription Financing Interest	$0	$2,046	$0	$0	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Debt Service:	$53,118	$36,800	$0	$0	$0	0%
Total Finance & Administration:	$578,599	$576,091	$697,500	$631,891	-$65,609	-9.4%
Total General Government:	$578,599	$576,091	$697,500	$631,891	-$65,609	-9.4%
Total Expenditures:	$578,599	$576,091	$697,500	$631,891	-$65,609	-9.4%

FY 2026-2027 Objectives

- Complete the Annual Comprehensive Financial Report (ACFR) before March 31, 2027, and receive the Government Financial Officers Certification of Excellence in Financial Reporting for the fiscal year ending on September 30, 2026.
- Receive the Government Financial Officers Distinguished Budget Presentation Award for the Fiscal Year beginning October 1, 2026.
- Complete the implementation of the new MyGov software for Business Tax Receipts, streamlining the process and introducing automation to improve efficiency and accuracy.
- Complete and deliver the FY 2026 Annual Financial Report (AFR) to the Florida Department of Financial Services on time, with no findings.
- Completed and Submit the Employees' Retirement System Police and Fire Annual Report to the Florida Retirement System (FRS) on time.
- Complete and deliver the FY 2026 Annual Audit Report required for the Pension Plan on time with no findings.
- Continue to complete bank reconciliations within 45 business days or less.
- Refinance the remaining Causeway Fund debt and / or issue new debt.
- Prepare financial plans for each of the Town's enterprise utilities evaluating net position, capital requirements, and current and projected operating expenditures.
- Finalize the implementation of OpenGov.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimated
Complete Comprehensive Annual Financial Report (ACFR) before March 31	100%	100%	0%	100%
Annual audit results: Number of audit findings (target: 0)	100%	100%	0%	0%
Complete and submit for GFOA Annual Distinguished Budget Award	100%	100%	100%	100%
Complete Bank Reconciliations no later than 30 days after the end of month closing	100%	100%	100%	100%
Training completion rate: Percentage of finance staff completing required annual training.	100%	100%	100%	100%
Implement OpenGov software	0%	0%	75%	100%

Personnel Complement

Personnel Complement							
	FY 2025-2026 Funded				FY 2026-2027 Funded		
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp
Finance Director[1]	0.5			0.5	1		
Assistant Finance Director	0.4			0.4	1		
Procurement Officer[1]	-			-	0		
Finance Analysts[1]	1			1	2		
Payroll Coordinator[1]	-			-	0		
Accounting Manager[1]	-			-	0		
Senior Accountant					1		
Financial Services & Procurement Manager[1]	0.25			0.25	1		
Administrative Services Supervisor[1]	0.04			0.04	0		
Administrative Services Specialists[1]	0.08			0.08	1		
Total:	**2.27**			**2.27**	**7**		

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Information Technology Department

Gregory Panos
Information Technology Manager

Services, Functions, and Activities:

The Information Technology Department works in partnership with other Town's departments to effectively utilize information technology to enhance productivity and increase efficiencies while providing services to the citizens of the Town. The Information Technology Department is a support service operation of the Town government that provides operating system support, software support and technical assistance for the Town's local and Wide Area Networks (WAN).

The WAN consists of mini-computers, servers, Local Area Networks (LAN), microcomputers and the electronics that connect them. The primary mini-computer applications supported by Information Systems include:

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

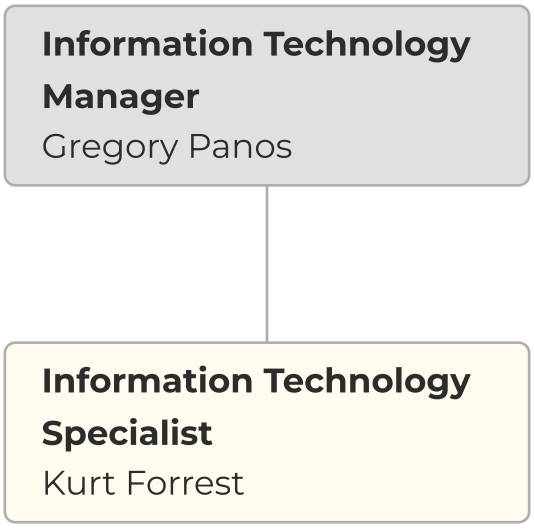
In addition, there are several supporting modules which communicate with the primary mini-computer applications which allow both citizens and Town staff to conduct business processes and inquiries over the intranet/internet.

Networking and telecommunications support are provided for all Town departmental systems, which include 1) Parks and Recreation registrations and facility reservations; 2) the Police network; 3) the Town's internet and email systems; 4) Town Clerk document imaging system and Clerk's index; 5) Human Resources record maintenance and retention system; 6) Communication Systems such as Town's phone system; 7) Security System for employee access to the facilities; and 8) BHI Toll System.

Information Technology Department services include but not limited to:

- Hardware includes desktop computers, laptops, telephones, office machines, copiers and printers for all departments.
- Network troubleshooting.
- Software maintenance and development.
- Video surveillance equipment and antennas.
- Cybersecurity systems and staff training are also needed.
- Automation of billing service payments through credit cards on Web access.
- Toll systems equipment and peripherals.

Organizational Chart

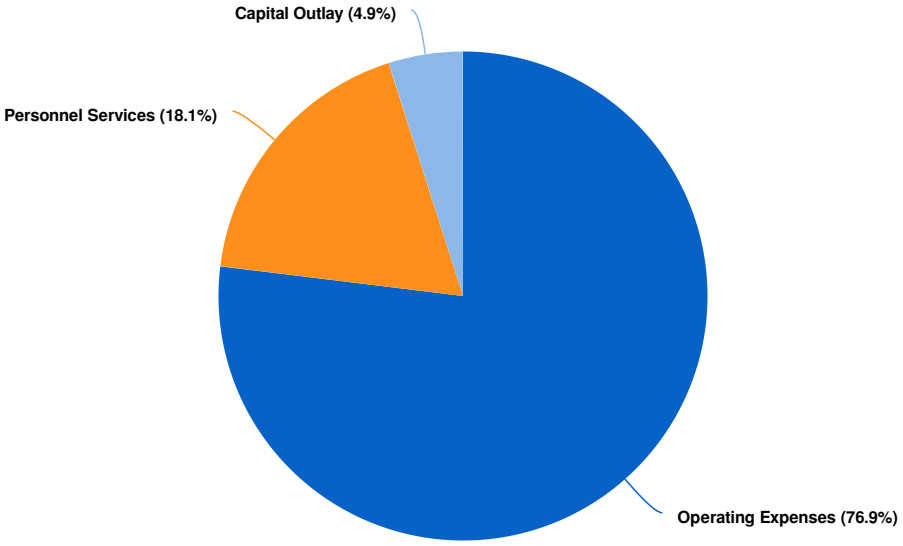


FY 2025-2026 Accomplishments

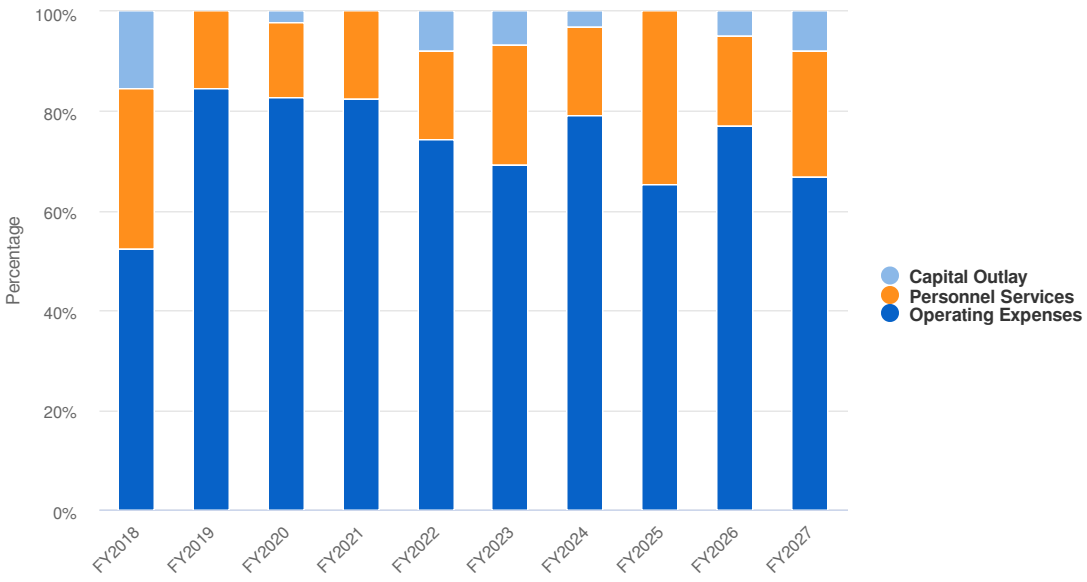
- Data networks' overall uptime was over 99%.
- Most of the hardware and software "help desk" support requests were completed in a timely fashion.
- Relocated all Town Hall and Police Department employees from trailers at 1030 95th Street to the new building at 1045 95th Street.
- Installed cabling and networking infrastructure throughout the new building.
- Redesigned the entire BHI and PD networks, with the deployment of three branch VPN tunnels and new ISPs.
- Set up staff hardware and workstations in the new offices
- Expanded the CCTV network with over 20 additional cameras, including new cameras at the 92nd Street Park and the 1045 location.
- Implemented quarterly cybersecurity training for all employees.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$123,605	$182,248	$110,710	$145,624	$34,914	31.5%
Operating Expenses	$552,024	$344,316	$469,644	$381,735	-$87,909	-18.7%
Capital Outlay	$21,350	$0	$30,000	$44,000	$14,000	46.7%
Total Expense Objects:	**$696,979**	**$526,564**	**$610,354**	**$571,359**	**-$38,995**	**-6.4%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Information Technology						
Personnel Services						
Regular Salaries & Wages	$91,005	$138,658	$79,579	$94,642	$15,063	18.9%
Overtime Pay	$1,349	$2,159	$2,000	$2,000	$0	0%
F.I.C.A. Taxes	$3,845	$10,778	$5,858	$6,650	$792	13.5%
Retirement Contribution	$8,703	$15,718	$7,268	$15,871	$8,603	118.4%
Group Insurance	$17,268	$14,812	$13,766	$24,022	$10,256	74.5%
Workers' Compensation'	$1,434	$124	$1,239	$1,438	$199	16.1%
Unemployment Compensation	$0	$0	$1,000	$1,000	$0	0%
Total Personnel Services:	**$123,605**	**$182,248**	**$110,710**	**$145,624**	**$34,914**	**31.5%**
Operating Expenses						
Professional Services	$142,215	$8,239	$24,000	$0	-$24,000	-100%
Other Contractual Services	$77,425	$71,647	$144,400	$182,095	$37,695	26.1%
Other Contractual Service Payroll Fee	$0	$412	$1,300	$500	-$800	-61.5%
Travel & Per Diem	$2,375	$0	$4,000	$4,000	$0	0%
Communications and Freight	$106,321	$139,212	$157,644	$117,840	-$39,804	-25.2%
Insurance	$1,401	$1,500	$1,800	$1,800	$0	0%
Repairs & Maintenance	$81,760	$33,645	$45,000	$57,000	$12,000	26.7%
Other Current Charges	$12,400	$8,754	$8,000	$0	-$8,000	-100%
Operating Supplies	$123,993	$80,908	$80,000	$15,000	-$65,000	-81.2%
Publications and Training	$4,135	$0	$3,500	$3,500	$0	0%
Total Operating Expenses:	**$552,024**	**$344,316**	**$469,644**	**$381,735**	**-$87,909**	**-18.7%**
Capital Outlay						
Machinery & Equipment	$0	$0	$30,000	$20,000	-$10,000	-33.3%
Computer Software	$21,350	$0	$0	$24,000	$24,000	N/A

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Capital Outlay:	**$21,350**	**$0**	**$30,000**	**$44,000**	**$14,000**	**46.7%**
Total Information Technology:	**$696,979**	**$526,564**	**$610,354**	**$571,359**	**-$38,995**	**-6.4%**
Total General Government:	**$696,979**	**$526,564**	**$610,354**	**$571,359**	**-$38,995**	**-6.4%**
Total Expenditures:	**$696,979**	**$526,564**	**$610,354**	**$571,359**	**-$38,995**	**-6.4%**

FY 2026-2027 Objectives

- **Heightened Cybersecurity**
  - Implement a new Managed Detection and Response (MDR) system with dedicated 24/7 SOC team threat detection and response monitoring.
  - Deploy advanced endpoint monitoring across all devices.
  - Continue rollout of KnowBe4 security awareness training modules for staff.
- **Improved CCTV Coverage for the Town**
  - Utilize RTSP streaming in parks and hard-to-reach areas.
  - Expand CCTV data storage capacity.
  - Upgrade existing camera infrastructure.
  - Integrate AI for facial recognition and intelligent detection.
- **Increased Public-Facing Communication Efforts**
  - Support town rebranding initiatives in coordination with the Communications Director.
  - Redesign the website and deploy a mobile application.
  - Enhance SMS and email messaging capabilities for timely, effective public updates.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected Year-End	FY 2027 Estimated
Install an estimated 25 security cameras in the garage and integrate them into the video software grid.	99%	99%	99%	99%
Complete all hardware and software "help desk" support requests within appropriate days.	99%	100%	100%	100%
Integrate approximately 100 security cameras in Town into a software security grid.	99%	99%	99%	99%
Install a new 10 camera grid at the Elementary School.	50%	100%	100%	100%
Move and replace all servers, firewalls, and switches for the SunPass network to gantry booth.	75%	100%	100%	100%
Install and configure a new AVI system for Town Council Chamber in the Community Center.	0%	0%	0%	0%
Replace and configure new HarperV servers to the Town Council Chambers.	0%	0%	0%	0%
Relocate BHI and BHIPD networks to the electrical room in the garage at the community center building.	80%	100%	100%	100%
Relocate all personnel and equipment for both BHI and BHIPD to new trailers to new location.	75%	100%	100%	100%

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Information Systems Director[1]	-			-	0			-
Information Technology Specialist[1]	0.35			0.35	1			1
Information Technology Manager[1]	0.35			0.35	1			1
Total:	**0.7**			**0.7**	**2**			**2**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund. Personnel Complement.

Human Resources Department

Kerry-Anne Billings
Human Resources Director

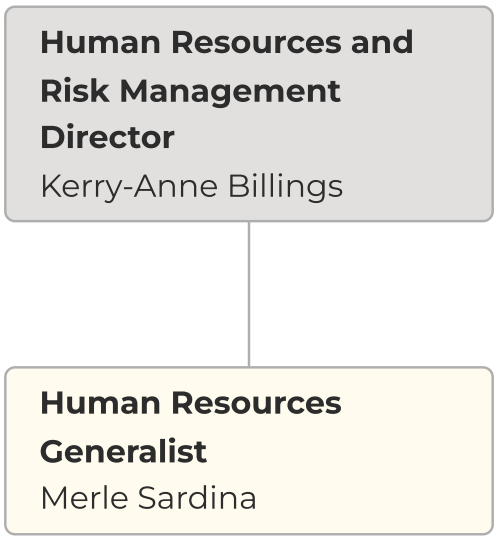
Services, Functions, and Activities:

The Human Resources Department is dedicated to comprehensively addressing the organization's needs, demonstrating a strong commitment to professionalism and delivering quality, honest service. The department is focused on recruiting, developing, and retaining qualified individuals to provide exceptional service to the Town's customers, residents, and visitors. Our goal is to foster a diverse, inclusive, productive, and safe work environment, enabling employees to deliver the outstanding service for which Bay Harbor Islands is known.

The Human Resources Department oversees various town-wide functions, including employment and recruitment, employee benefits administration, health and wellness programs, employee development and training, labor and employee relations, legal compliance, and personnel records management. The department also manages risk and safety programs, including insurance coverage for Workers' Compensation, property, and casualty. Additionally, the department provides a network of social services for adult community members aimed at enhancing the quality of life and providing opportunities for personal enrichment in a safe, enjoyable, and professional environment.

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

Organizational Chart



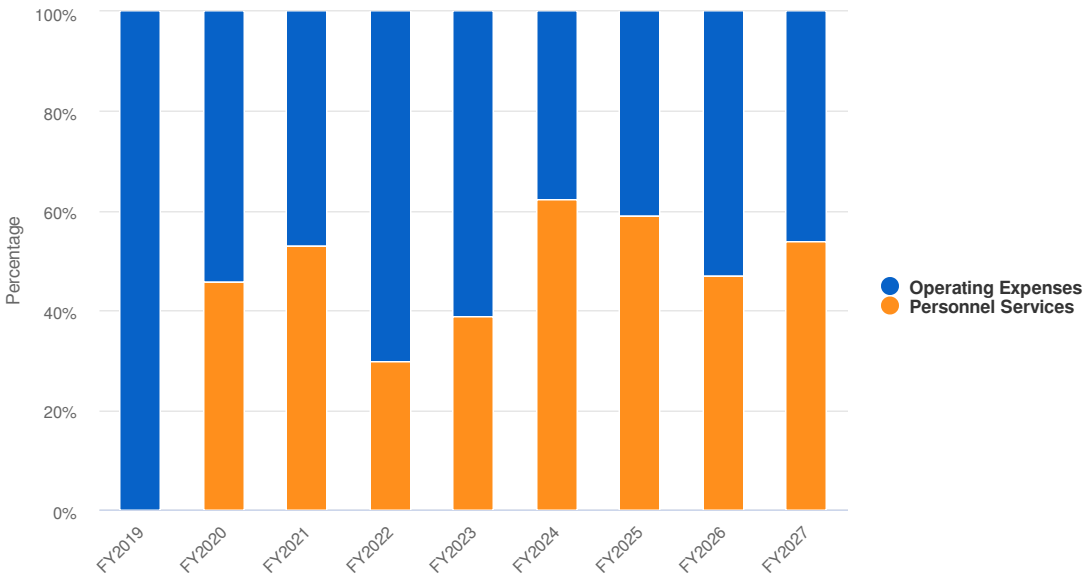
FY 2025-2026 Accomplishments

- Wellness Activations – Employees were provided with wellness engagement monthly; varying from topics of Financial, Physical and Mental wellness. Each activation was intended to educate employees on new and/or classic information. Activates were supplemented by Wellness Dollars from Cigna.
- Values Based Employee Recognition – The Employee of the Month selection was crafted to collect nominations reflective of the Town's values: Integrity, Dedication, Respect, and Teamwork. Monthly selections were recognized Create a value-driven employee recognition program to reward employees for exemplary display of the Town's values thru their work.
- Insurance for Group Health – The Town secured an improved quality of insurance coverage specific for medical and dental coverage for the FY25/26. Employee feedback has been quite favorable by majority regarding Cigna medical insurance and MetLife dental coverage.
- Freebee Partnership – Partner with Finance/Accounting to secure the renewal of the Freebee program being inclusive to residents and visitor with disabilities.
- Employee Collective Identity – As a result of the Town Manager's efforts, employees have been provided upgraded work environments with the move to the 1045 office space for employees who were housed in the temporary trailers. Additionally, the Public Works department has been relocated across the 1045 offices to improve proximity and increase inclusivity. The Town Manger has also secured the new brand vision to continue the pursuit of solidifying the Town shared sense of belonging by selecting new uniforms and new Town signage.
- Employee Appreciation Program – Human Resources increased recognition and acknowledgment of employees with a redesigned Employee of the Month award, a revamped monthly Employee Newsletter sharing birthdays, anniversaries and recognizing employee achievements. Additionally, Human Resources added celebratory events and correspondence to further extend employee outreach.
- Employee Policies Review & Update – Town policies have been reviewed, drafted multiple times in alignment w changes and imported to Power DMS. Policies have been expanded to replicate Miami-Dade County formatting to include definitions, scope, and more for a better understanding by employees.
- Annual Employee Evaluation and Merit Award Study – An innovative approach to employee performance reviews has been evaluated to meet the current HRIS system. The new approach will also better support meeting annual review and processing; while better aligning with processing agreements and digitizing synergistic efforts.

Expenditure Category Summary

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$96,010	$103,863	$108,269	$124,196	$15,927	14.7%
Operating Expenses	$58,349	$72,269	$122,721	$106,706	-$16,015	-13%
Total Expense Objects:	**$154,359**	**$176,133**	**$230,990**	**$230,902**	**-$88**	**0%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Human Resources						
Personnel Services						
Regular Salaries & Wages	$75,183	$73,890	$80,647	$88,789	$8,142	10.1%
F.I.C.A. Taxes	$5,309	$5,880	$6,016	$6,334	$318	5.3%
Retirement Contribution	$9,910	$14,225	$7,697	$15,606	$7,909	102.8%
Group Insurance	$4,746	$9,785	$13,809	$13,352	-$457	-3.3%
Workers' Compensation	$863	$84	$100	$116	$16	16%
Total Personnel Services:	**$96,010**	**$103,863**	**$108,269**	**$124,196**	**$15,927**	**14.7%**
Operating Expenses						
Other Contractual Services	$13,160	$25,942	$40,295	$30,060	-$10,235	-25.4%
Other Contractual Service Payroll Fee	$0	$197	$500	$500	$0	0%
Travel & Per Diem	$3,466	$190	$5,480	$6,700	$1,220	22.3%
Communications and Freight	$164	$215	$200	$200	$0	0%
Insurance	$1,121	$1,156	$1,396	$1,396	$0	0%
Promotional Activities	$7,681	$14,054	$19,000	$21,800	$2,800	14.7%
Other Current Charges	$30,403	$22,634	$22,050	$22,050	$0	0%
Office Supplies	$0	$0	$1,000	$1,000	$0	0%
Operating Supplies	$3,569	$4,047	$17,000	$13,000	-$4,000	-23.5%
Publications and Training	-$1,216	$3,834	$15,800	$10,000	-$5,800	-36.7%
Total Operating Expenses:	**$58,349**	**$72,269**	**$122,721**	**$106,706**	**-$16,015**	**-13%**
Total Human Resources:	**$154,359**	**$176,133**	**$230,990**	**$230,902**	**-$88**	**0%**
Total General Government:	**$154,359**	**$176,133**	**$230,990**	**$230,902**	**-$88**	**0%**
Total Expenditures:	**$154,359**	**$176,133**	**$230,990**	**$230,902**	**-$88**	**0%**

FY 2026-2027 Objectives

- Employee Policies Release – Finalize and release the new design and approach of employee polices via Power DMS. Power DMS will provide employees with a digital library of policies where they can review and easily search policy details.
- Wellness Initiatives – Continue to partner with Brown & Brown to maximize the utilization of Wellness funds to provide events for employees to support health and mental wellness. Continue education surrounding wellness resources and opportunities.
- Insurance Education - Educate employees on insurance utilization, the responsibilities of managed care, how insurance rates come as a result of the collective usage and how educated usage can improve renewals moving forward.
- Redesign Employee Onboarding & Orientation – Improve the onboarding experience for new hires to include an orientation presentation and incorporate BHI personalized items to increase identity inclusivity.
- Employee Appreciation & Recognition – Host Annual Employee Banquet

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Estimated
Convert employee policy manuals into individual policies.	0%	40%	90%*	100%
Percentage of total personnel files to convert to digital format.	50%	70%	60%	100%
Percentage of job descriptions completed.	50%	75%	35%*	100%
Continue to enhance employee training programs.	50%	75%	100%	100%

* new branding design affects progress

Personnel Complement

	Personnel Complement				
	FY 2025-2026 Funded				
Position Title	Full Time	Part Time	Temp	FTEs	Fu Tin
Human Resources Director[1]	1			1	1
Human Resources Generalist [1]	1			1	1
					-
	-			-	
Total:	**2**			**2**	**2**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Communications Department

Arlene Borenstein
Communications Director

Services, Functions, and Activities:

The Communications Department is dedicated to fostering transparent, timely, and accessible engagement between the Town and the community, demonstrating a commitment to professional integrity and public service excellence. The department is focused on delivering accurate, proactive information to keep residents, businesses, and visitors informed and connected. Our goal is to maintain clear and reliable channels of communication, strengthening civic trust and promoting the programs, services, and initiatives that define Bay Harbor Islands.

The Communications Department oversees all official town-wide public communication functions, including digital media management, graphic design and branding, municipal marketing, community newsletters, press releases, website administration, and event promotion. The department acts as the primary liaison for public information, ensuring consistent messaging across all platforms. Additionally, the department develops and executes strategic communication campaigns aimed at enhancing public awareness, promoting community events, and encouraging civic participation.

Public Information and Emergency Communications include the development and rapid dissemination of critical public safety notices, emergency alerts, and crisis updates in coordination with local safety personnel. Responsibilities also encompass media relations management; drafting and distributing official town announcements; monitoring and moderating public digital forums; ensuring digital accessibility and legal compliance across communication assets; and maintaining the Town's brand standards across all print, digital, and promotional media.

Organizational Chart

Communications Director
Arlene Borenstein

FY 2025-2026 Accomplishments

- Town Hall Ribbon Cutting and Seal Unveiling – Support the execution of a full-scale Town Hall Grand Opening event that represents both the future of the town with a seal reveal while also honoring the Town's past.
- July 4th – Elevate communications and marketing outreach for a historic SurfBalBay Independence Day event.
- Newsletter Revamp – To begin the process of rebranding the newsletter with continued improvements from the existing design and format.
- Website – Begin the execution of a website redesign with the aim of improving the user experience by FY2027.

Expenditure Category Detail

Name	FY2025 Actual	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures				
General Government				
Communications				
Personnel Services				
Regular Salaries & Wages	$0	$48,037	$48,037	N/A
F.I.C.A. Taxes	$0	$3,803	$3,803	N/A
Retirement Contribution	$0	$9,242	$9,242	N/A
Group Insurance	$0	$9,364	$9,364	N/A
Workers' Compensation	$0	$62	$62	N/A
Total Personnel Services:	**$0**	**$70,508**	**$70,508**	**N/A**
Operating Expenses				
Other Contractual Services	$0	$57,859	$57,859	N/A
Travel & Per Diem	$0	$1,500	$1,500	N/A
Printing & Binding	$0	$47,400	$47,400	N/A
Promotional Activities	$0	$21,500	$21,500	N/A
Other Current Charges	$0	$4,700	$4,700	N/A
Office Supplies	$0	$1,000	$1,000	N/A
Publications and Training	$0	$7,400	$7,400	N/A
Total Operating Expenses:	**$0**	**$141,359**	**$141,359**	**N/A**
Total Communications:	**$0**	**$211,867**	**$211,867**	**N/A**
Total General Government:	**$0**	**$211,867**	**$211,867**	**N/A**
Total Expenditures:	**$0**	**$211,867**	**$211,867**	**N/A**

FY 2026-2027 Objectives

- Establish social media benchmarks for reach, engagement, impressions and audience growth; conduct performance reviews and complete a comprehensive social media audit during FY 2027.
- Evaluate newsletter performance through at least one community survey or similar feedback initiative, while pursuing a 5% increase in advertising revenue over the prior fiscal year.
- Coordinate with the Police Department and Emergency Management to develop a written public safety and crisis communications protocol, including approval procedures, communication channels and message templates.
- Complete the Town website redesign, establish website analytics benchmarks and evaluate traffic, navigation and user engagement approximately 90 and 180 days after launch.
- Complete an accessibility review and prioritized remediation plan to advance website conformance with WCAG 2.1 Level A and AA standards ahead of the April 26, 2028, federal deadline.
- Strengthen Town messaging by engaging professional production support for select priority projects and implementing one social media platform to improve engagement.
- Continue building media and community partnerships to elevate town messaging.

Performance Measures

Performance Measures	FY 2027 Estimated
Revamp the municipal newsletter and ensure FY26 brand rollout is reflected.	100%
Establish an interdepartmental Crisis Communications & Public Information Team.	100%
Percentage of municipal web pages updated to meet ADA digital accessibility standard	100%
Percentage of standardized brand guidelines and departmental templates implemented town-wide.	100%
Increase community engagement rate across official social media and alert platforms.	100%
Complete web redesign to include interior pages for Planning & Zoning and Communications.	100%
Implement a social media archive platform.	100%

Personnel Complement

Personnel Complement					
	FY 2025-2026 Funded				
Position Title	Full Time	Part Time	Temp	FTEs	Full Time
Communicaiton Director	0			0	1
					-
Total:	**0**			**0**	**1**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Legal Counsel Department

McCarter & English by Tania Cruz
Interim Town Attorney

The Town Attorney is a Charter Officer appointed by and directly responsible to the Town Council. The Town Attorney provides legal counsel to the Town Council, various advisory boards and committees, and Town Administration and staff. Following the termination of the contractual agreement with Greenspoon Marder LLP, the Town retains interim Town Attorney services through the law firm of McCarter & English, LLP.

Services, Functions, and Activities:

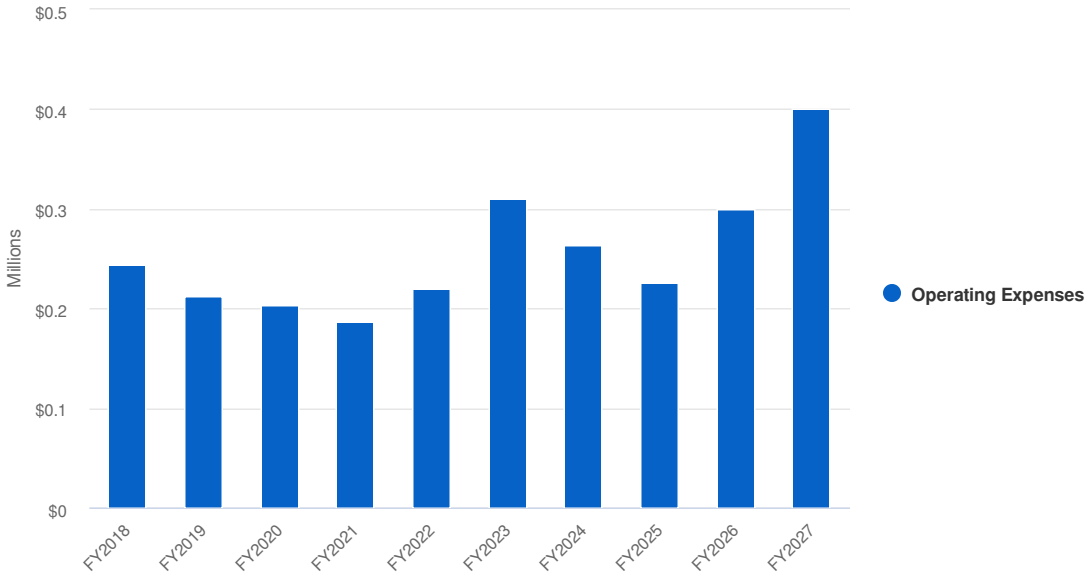
The Town Attorney prepares legislation (resolutions, ordinances) and contracts, provides in- house legal representation and legal advice to the Town Council, Town Administration and departments on all aspects of Towns' legal issues, provides labor and employment representation, retains subject matter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

FY 2025-2026 Accomplishments

- Prepared, attended, and rendered advice to the Town Council, Design Review Board, as needed.
- As directed by the Town Council, represented the Town at local, regional, state, and federal meetings, hearings, and conferences.
- In addition to general municipal services, provided specialized legal services in the areas of litigation and appeal, ethics, real estate and leasing, police matters, labor and employment, and land use and zoning.
- Assisted the Town with the municipal election and all issues related to the same.
- As directed by the Town Council, represented the Town at local, regional, state, and federal meetings, hearings, and conferences.
- In addition to general municipal services, provided specialized legal services in the areas of litigation and appeal, ethics, real estate and leasing, police matters, labor and employment, and land use and zoning.
- Provided legal advice and support in connection with various procurement projects, including RFQs and RFPs, and solicitation of RFQs for goods and services.
- Prepared numerous Code amendments to Zoning Code and Land Development Regulations.
- Supported the Town Council, Town Boards and Committees, Town Manager and Town departments and staff with their legal needs, including initiatives and legislation proposed by the newly elected Mayor and Town Council.
- Researched and drafted opinions on legal matters in response to requests from the Town Council and Town Administration.
- Provided orientation and ethics training to Mayor and Councilors, including Public Records Law and Sunshine Law.
- Monitored changes in law and legislation that may affect the Town at county, state, and federal levels.
- Provided legal advice and support in the development and implementation of new Zoning Code and various Code amendments.
- Provided legal advice and support in connection with various proposed referendums and ballot questions, including charter amendments..
- Reviewed and analyzed existing contracts regarding modification and termination as directed by Mayor and Town Council.

Expenditure Category Summary

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Operating Expenses	$263,877	$226,196	$300,000	$400,000	$100,000	33.3%
Total Expense Objects:	**$263,877**	**$226,196**	**$300,000**	**$400,000**	**$100,000**	**33.3%**

FY 2026-2027 Objectives

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

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Legal Counsel						
Operating Expenses						
Professional Services	$263,877	$226,196	$300,000	$400,000	$100,000	33.3%
Total Operating Expenses:	**$263,877**	**$226,196**	**$300,000**	**$400,000**	**$100,000**	**33.3%**
Total Legal Counsel:	**$263,877**	**$226,196**	**$300,000**	**$400,000**	**$100,000**	**33.3%**
Total General Government:	**$263,877**	**$226,196**	**$300,000**	**$400,000**	**$100,000**	**33.3%**
Total Expenditures:	**$263,877**	**$226,196**	**$300,000**	**$400,000**	**$100,000**	**33.3%**

Performance Indicators

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Estimated
Ordinances (drafted)	10	15	10	20
Resolutions	32	30	109	60
Council, special meetings, workshops, and hearings	27	29	30	50

Debt Service Department

Services, Functions, and Activities:

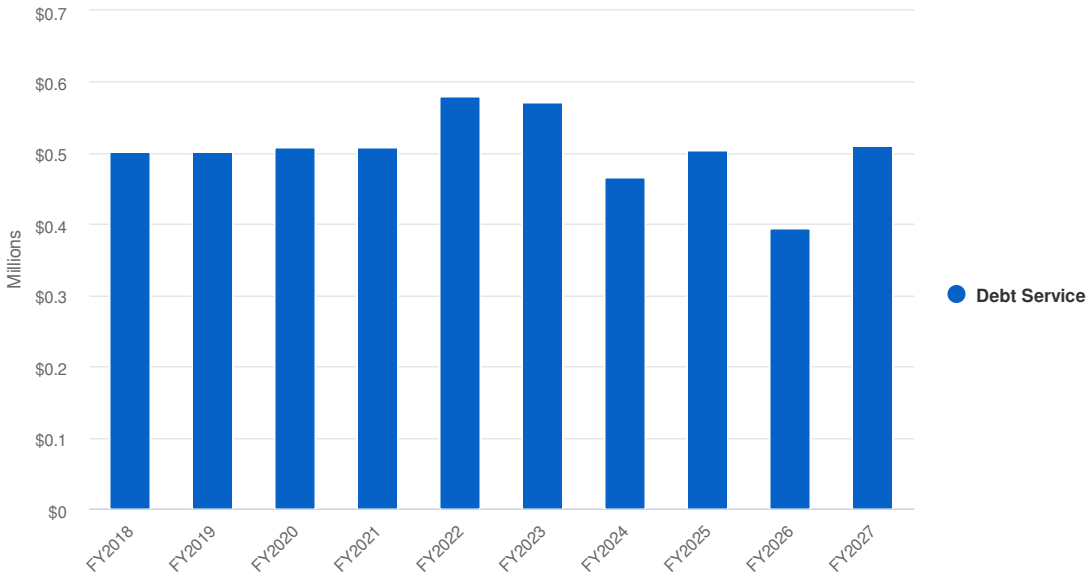
The Debt Service Department tracks the Town of Bay Harbor Islands Sewer Fund's long-term debt. The Debt Service Department includes two long-term obligations by the Town of Bay Harbor Islands:

1) Refunding and Improvement Revenue Bond – Series 2016.

2) Refunding Note – Series 2012.

Expenditure Category Summary

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Debt Service						
Principal Payments	$355,000	$364,000	$372,000	$380,000	$8,000	2.2%
Interest	$76,011	$135,627	$23,095	$130,058	$106,963	463.1%
Other Debt Service Costs	$1,555	$3,901	$0	$0	$0	0%
Leased Assets-Principal Pmt-Modified Accrual	$2,773	$0	$0	$0	$0	0%
Lease Assets-Interest-Modified Accrual	$31,027	$0	$0	$0	$0	0%
Total Debt Service:	**$466,365**	**$503,528**	**$395,095**	**$510,058**	**$114,963**	**29.1%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Expense Objects:	$466,365	$503,528	$395,095	$510,058	$114,963	29.1%

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Other Financing Uses						
Debt Service						
Debt Service						
Principal Payments	$355,000	$364,000	$372,000	$380,000	$8,000	2.2%
Interest	$76,011	$135,627	$23,095	$130,058	$106,963	463.1%
Other Debt Service Costs	$1,555	$3,901	$0	$0	$0	0%
Leased Assets-Principal Pmt- Modified Accrual	$2,773	$0	$0	$0	$0	0%
Lease Assets-Interest-Modified Accrual	$31,027	$0	$0	$0	$0	0%
Total Debt Service:	**$466,365**	**$503,528**	**$395,095**	**$510,058**	**$114,963**	**29.1%**
Total Debt Service:	**$466,365**	**$503,528**	**$395,095**	**$510,058**	**$114,963**	**29.1%**
Total Other Financing Uses:	**$466,365**	**$503,528**	**$395,095**	**$510,058**	**$114,963**	**29.1%**
Total Expenditures:	**$466,365**	**$503,528**	**$395,095**	**$510,058**	**$114,963**	**29.1%**

Public Building

Randy Stokes
Public Works Director

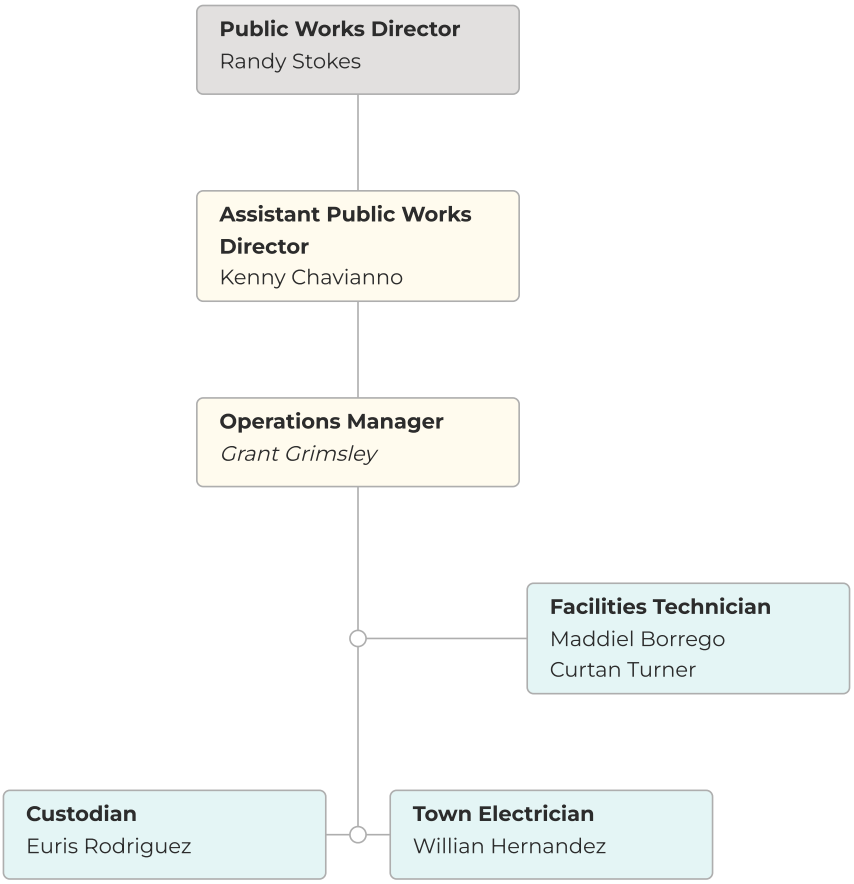
Services, Functions, and Activities:
Building Maintenance is a support service function of Town government that provides repair and maintenance services for Town buildings and structures, including routine electrical, plumbing, carpentry, air conditioning, painting, roofing, and miscellaneous repairs.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

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

FY 2025-2026 Accomplishments

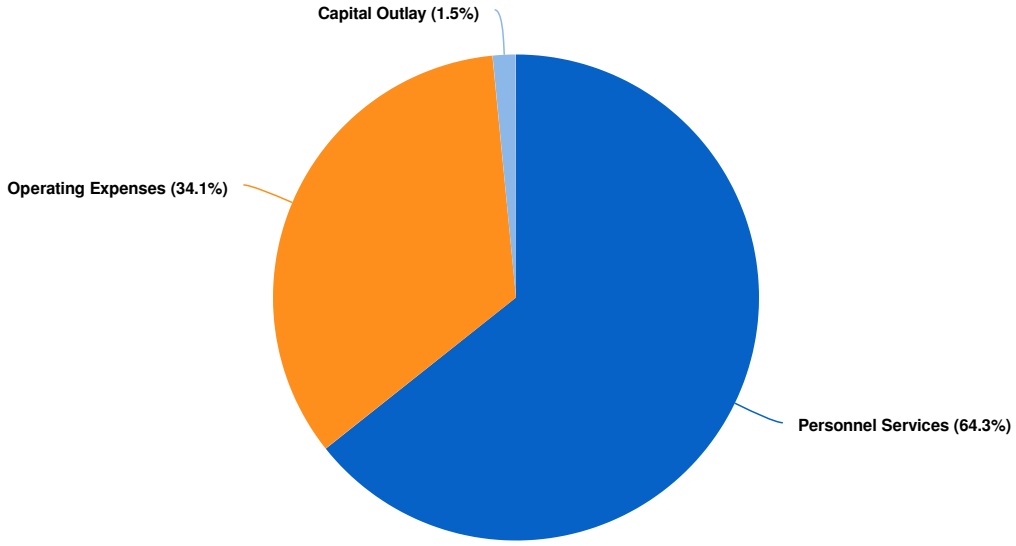
- Hired a Town Electrician to improve in-house electrical maintenance and support Town operations.
- Successfully relocated staff from trailers to our New Temporary Town Hall located at 1045-95th street.
- Completed the removal and replacement of the awnings for the community center.
- Installed a handicap-accessible ramp in front of the community center at 1175 95th Street.
- Installed a new concrete slab on the roof to support the installation of Police Department drums and related equipment.
- Completed restoration improvements at the 92nd Street Dog Park, including new light poles, fencing, and security cameras to improve safety and security for the community.

Organizational Chart

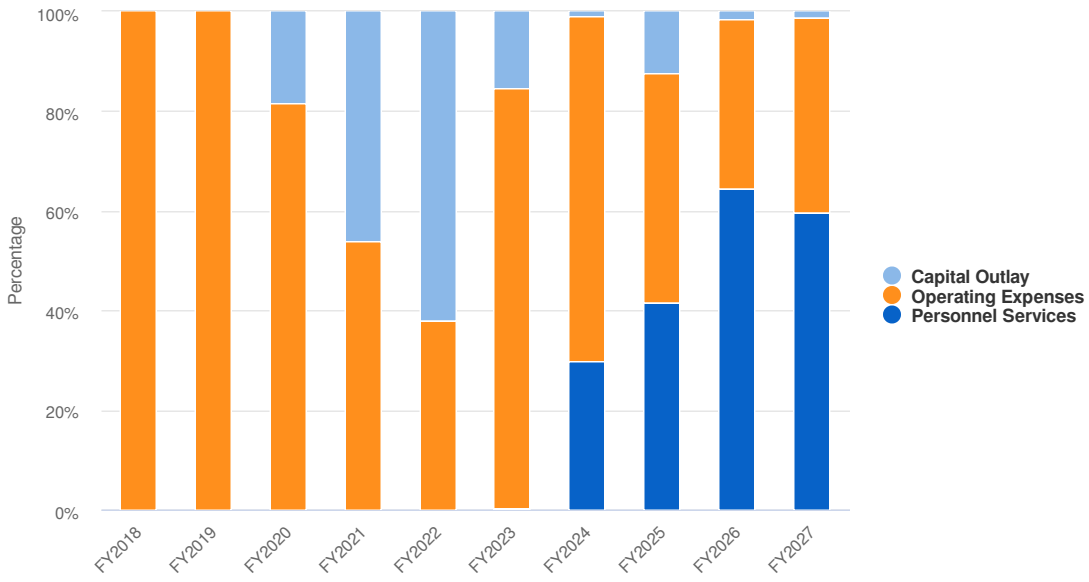


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$183,192	$292,512	$376,408	$400,042	$23,634	6.3%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses	$428,639	$325,769	$199,807	$263,339	$63,532	31.8%
Capital Outlay	$5,000	$86,996	$9,000	$9,000	$0	0%
Total Expense Objects:	**$616,831**	**$705,277**	**$585,215**	**$672,381**	**$87,166**	**14.9%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Public Buildings						
Personnel Services						
Regular Salaries & Wages	$127,766	$190,177	$245,776	$242,838	-$2,938	-1.2%
Overtime Pay	$1,078	$4,755	$5,000	$5,000	$0	0%
F.I.C.A. Taxes	$8,873	$15,381	$18,608	$13,225	-$5,383	-28.9%
Retirement Contribution	$21,552	$37,788	$23,865	$37,784	$13,919	58.3%
Group Insurance	$23,317	$41,023	$69,759	$88,992	$19,233	27.6%
Workers' Compensation'	$605	$3,388	$11,900	$10,702	-$1,198	-10.1%
Unemployment Compensation	$0	$0	$1,500	$1,500	$0	0%
Total Personnel Services:	**$183,192**	**$292,512**	**$376,408**	**$400,042**	**$23,634**	**6.3%**
Operating Expenses						
Professional Services	$0	$22,388	$0	$0	$0	0%
Other Contractual Services	$39,125	$31,510	$26,875	$30,995	$4,120	15.3%
Other Contractual Service Payroll Fee	$0	$738	$0	$0	$0	0%
Utility Services	$64,700	$101,898	$33,700	$90,000	$56,300	167.1%
Operating Rentals & Leases	$67,536	$58,223	$24,000	$46,512	$22,512	93.8%
Insurance	$0	$50,475	$66,832	$66,832	$0	0%
Repairs & Maintenance	$189,406	$40,655	$14,000	$8,000	-$6,000	-42.9%
Other Current Charges	$1,962	$950	$3,400	$6,500	$3,100	91.2%
Office Supplies	$0	$0	$5,000	$2,000	-$3,000	-60%
Operating Supplies	$36,298	$16,437	$23,500	$10,000	-$13,500	-57.4%
Fuel-Vehicles	$0	$2,496	$2,500	$2,500	$0	0%
Emergency-Storm 613	$29,612	$0	$0	$0	$0	0%
Total Operating Expenses:	**$428,639**	**$325,769**	**$199,807**	**$263,339**	**$63,532**	**31.8%**
Capital Outlay						
Buildings	$0	$63,906	$0	$0	$0	0%
Improvements (excl. Buildings)	$0	$23,090	$0	$0	$0	0%
Machinery & Equipment	$5,000	$0	$9,000	$9,000	$0	0%
Total Capital Outlay:	**$5,000**	**$86,996**	**$9,000**	**$9,000**	**$0**	**0%**
Total Public Buildings:	**$616,831**	**$705,277**	**$585,215**	**$672,381**	**$87,166**	**14.9%**
Total General Government:	**$616,831**	**$705,277**	**$585,215**	**$672,381**	**$87,166**	**14.9%**
Total Expenditures:	**$616,831**	**$705,277**	**$585,215**	**$672,381**	**$87,166**	**14.9%**

FY 2026-2027 Objectives

- Procure and install generators for the Master Pump Station/Future Town Hall, Community Center, and Temporary Town Hall.
- Continue the design process for the Fuel Tank while ensuring the Master Pump Station remains fully operational throughout the project.
- Procure storage structures to temporarily house items needed for Town operations.
- Begin the design process for the new Town Hall to support the development of a modern and functional municipal facility.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Estimated
Ongoing cleaning and reorganization of the maintenance shop (PW).	Ongoing	Ongoing	Ongoing	Ongoing
Make all Public Buildings Americans with Disabilities Act compliant.	0%	80%	100%	100%
Design and install new “Town Hall and Police Department” illuminated signs based upon new branding strategy.	0%	0%	100%	100%
Ongoing cleaning and reorganization of the maintenance shop (PW).	Ongoing	Ongoing	Completed	100%
Replace landscaping around Town-wide.	20%	Ongoing	Completed	100%
The “LOVE” sculpture that was located in Town Hall elevator lobby was relocated to a secure location.	0%	Completed	N/A	N/A
Design/Install generators for the Master Pump Station/Future Town Hall, Community Center, and Temporary Town Hall.	0%	0%	0%	100%
Design and permit for the demolition of Town Hall, Annex Building, Water Tank Storage Area, and Fuel Tanks while keeping the Master Pump Station in operation	0%	0%	20%	80%
Design and permit the construction of the new Town Hall.	0%	0%	0%	10%

Personnel Complement

	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Facilities Technician	2			2	2			2
Public Works Director[1]	0.12			0.12	0			0
Assistant Public Works Director[1]	0.12			0.12	0			0
Operations Manager[1]	0.05			0.05	0			0
Electrician[1]	0.24			0.24	0			0
Custodian	1			1	0			0
Administrative AP/Utilities Coordinator[1]	0.08			0.08	0			0
Total:	**3.61**			**3.61**	**2**			**2**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Law Enforcement Department

Luis Alvarez
Chief of Police

Services, Functions, and Activities:

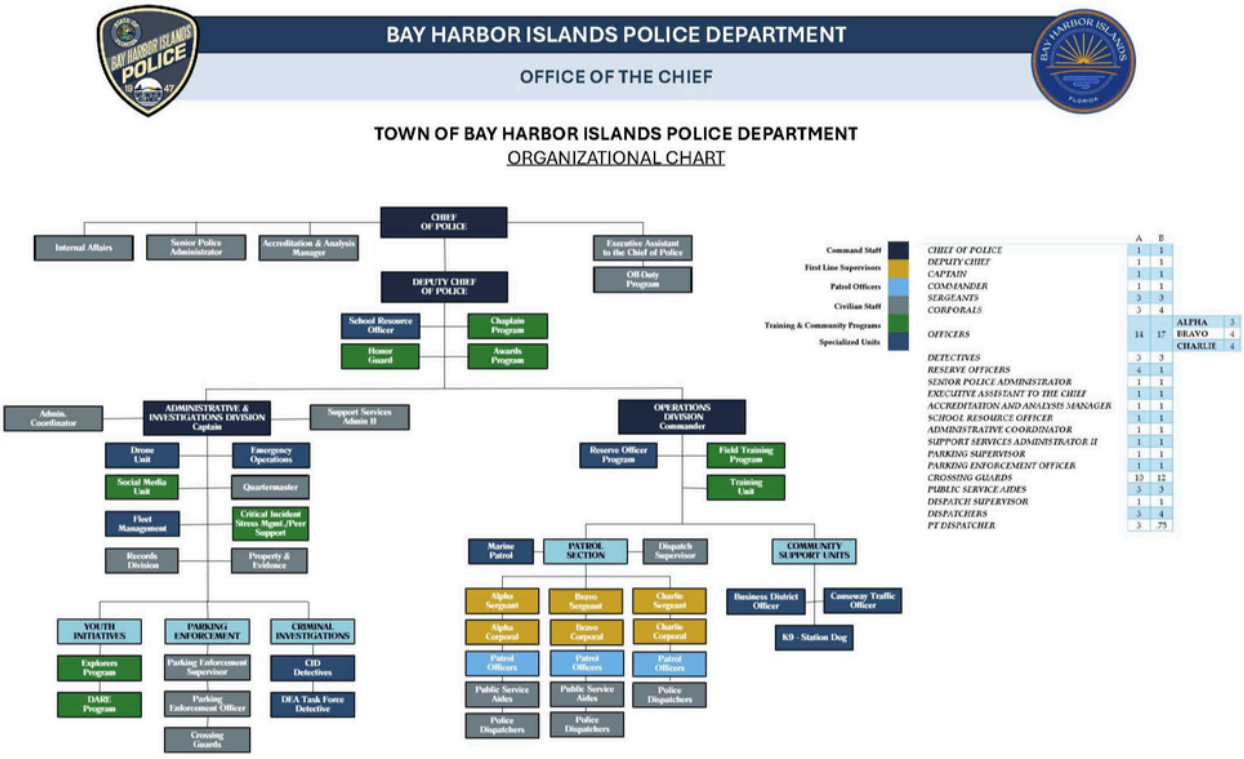
The Bay Harbor Islands Public Safety Department is committed to delivering the highest standards of professional, ethical, and compassionate service to our residents, visitors, and business community. At the forefront of our public safety mission is the responsible integration of evolving technology, enhancing our ability to preserve peace and order, safeguard life and property, and provide efficient, responsive, and transparent services. We take pride in fostering meaningful partnerships with neighborhood groups, residents, and local businesses to build a stronger, safer community.
Our guiding principle, *"Pursuing Excellence,"* is more than a motto—it is a daily commitment. Every member of our department embraces the core values of **Integrity, Dedication, Respect, and Teamwork**, which are reflected in all that we do.

Public Safety services include:

- Prompt receipt, dispatch, and professional response to all public safety calls
- Crime detection, prevention, and deterrence through proactive community engagement.
- Traffic enforcement, parking oversight, and addressing quality-of-life concerns
- Comprehensive criminal investigations
- Thorough review and resolution of internal affairs complaints
- Recruitment and background investigations for new personnel
- In-service, supervisory, tactical, legal and state-mandated training programs for professional development
- Ongoing compliance with Florida state law enforcement accreditation standards
- Timely and transparent processing of police public records requests
- Officer wellness initiatives that promote mental health and cognitive resilience.
- Leveraging evolving technology, digital systems, and software to enhance public safety and improve response
- Comprehensive planning, coordination, and management for special events.

Through these services and initiatives, the Public Safety Department remains steadfast in its mission to protect, serve, and elevate the quality of life for all who call Bay Harbor Islands home.

Organizational Chart



FY 2025-2026 Accomplishments

The Bay Harbor Islands Police Department proudly reflects on a year of operational growth, innovation, and community-focused achievements. Through strategic investments in personnel, technology, training, and public safety initiatives, the Department continues to enhance service delivery and strengthen community trust.

- **Community Engagement:**
  - Expanded public outreach through enhanced social media engagement, public safety messaging, community events, crime prevention initiatives, emergency preparedness information, and Department accomplishments.
  - Highlighted Department participation in community events, school activities, holiday initiatives, Police Week, public safety campaigns, and Town-sponsored events.
  - Established the Community Care K-9 Program, including the selection and specialized training for the K-9 handler to support community engagement and wellness initiatives.
  - Shared timely public safety information, including traffic advisories, hurricane preparedness messaging, parking updates, crime prevention reminders, and emergency notifications.
  - Promoted Department transparency by showcasing personnel achievements, new hires, promotions, training, specialized units, and community-oriented policing efforts.
  - Supported Town-wide communications through coordinated messaging on social media, newsletters, website updates, CodeRED alerts, and Constant Contact notifications, public outreach efforts through enhanced social media engagement, highlighting public safety information, community events, crime prevention initiatives, and Department accomplishments.
  - Enhanced school engagement through partnerships with the Parent Teacher's Association (PTA), School Resource Officer (SRO) program, Drug Abuse Resistance Education (DARE) program, and youth development programs such as the Junior Achievement of Greater Miami and police explorers.
  - Enhanced customer service and parking operations throughout the Town by implementing new technology solutions through the CivicPlus platform, improving accessibility and efficiency for residents and visitors.
- **Training & Development:**
  - Expanded professional development opportunities for personnel through specialized training programs, including Rossman Legal Training and tactical instruction through Guardian Defense.
  - All sworn personnel successfully completed Florida Incident-Based Reporting System (FIBRS) reporting training in April 2026.
  - Sent an Officer to complete Master Taser Instructor certification, who consequently assumed Interim Corporal responsibilities after the promotion of Sergeant Davilmar.
  - Expanded leadership development opportunities through advanced training programs, including the Executive Leadership Development Course, FBI-LEEDA Trilogy Program, Internal Affairs training, and FPCA's Future Chiefs Training seminars. Additionally, our newly promoted Commander attended the Command Officer Development course offered by the Southern Police Institute (SPI) at the University of Louisville.
  - Received weights and measures training for commercial vehicle enforcement by Florida Highway Patrol (FHP), supporting roadway safety and enforcement activity, particularly on the Broad Causeway Bridge.
  - Completed Radar and Speed Enforcement Training, as well as High-Risk Traffic Stop Training focused on critical incident management, bank robbery response, and felony stop procedures, enhancing officer safety, tactical decision-making, and the Department's ability to effectively respond to complex and high-risk situations.
  - Sent a new Officer to the Criminal Justice Standards and Training Commission's (CJSTC) Florida General Instructor Techniques, expanding the Department's capacity to provide certified in-house training and instruction.
  - Completed RedSpeed Enforcement Training to improve Officers' understanding of automated enforcement technology, while supporting traffic safety initiatives.
  - Conducted high-liability training programs, including Basic Life Support, Staccato Armor Course, less-lethal weapons, ASP baton, firearms qualifications, de-escalation techniques, use-of-force training, and FDLE Lethality Assessment training to maintain officer readiness and compliance with state-mandated requirements.
  - Completed Autism Awareness Training for Law Enforcement through interagency coordination, improving officers' ability to effectively communicate and respond to individuals with autism and related needs.
  - Enhanced operational efficiency through specialized training in Trax Management, electronic citations (E-Citations), EZRadar, Waymo operations, and other technology-based systems.
  - Supported officer wellness and readiness through the Department's Workout initiative, promoting physical fitness and peer engagement.
  - Provided professional development and historical awareness through participation in the Florida Holocaust Memorial Tour in St. Petersburg, Florida.
  - Implemented Briefing Room Training, providing short, scenario-based training opportunities during roll call to reinforce critical skills, policies, and decision-making.
  - Conducted emergency preparedness training, including tabletop exercises, strengthening the Department's ability to respond to critical incidents and emergency operations.

- Implemented monthly progress reviews for all department members to encourage accountability.
- Enhanced evidence management practices through specialized training designed to improve organizational efficiency and reduce operational risk. The department's Property & Evidence Custodian/Dispatcher successfully obtained certification as an Evidence Specialist through the International Association for Property & Evidence (IAPE). This certification strengthens internal compliance with industry best practices and enhances the integrity of evidence handling for criminal investigations and court proceedings.

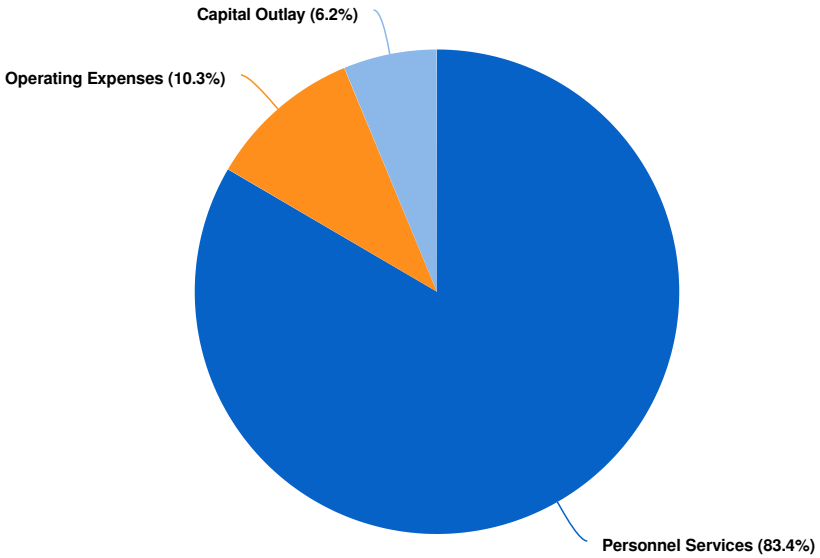
- **Hiring & Recruitment Outreach**
  - Hired a total of six (6) police officers including
    - Hired a total of six (6) police officers, including four (4) full-time certified officers, and two (2) non-certified recruits sponsored through the police academy, supporting the development and future growth of qualified law enforcement professionals.
  - Conducted multiple recruitment outreach events to attract a broader and more diverse pool of qualified candidates interested in law enforcement careers.
  - Expanded recruitment efforts through community engagement, networking opportunities, and targeted hiring initiatives to support the Department's long-term staffing and succession planning goals.
  - Implemented two part-time recruitment officer positions to enhance outreach and candidate engagement.
  - Hired two (2) Public Service Aides (PSAs), one (1) Dispatcher, an Executive Assistant to the Chief of Police, a new Accreditation Manager, and a Parking Enforcement Specialist to support Department operations.
  - Developed a recruitment video and expanded the ride-along program to provide prospective applicants with greater insight into Department culture, operations, and career opportunities.
  - Revamped the hiring process, by enhancing interview questions, Personal History Questionnaires (PHQ), background software, workflow processes, and candidate communication to improve efficiency and the overall applicant experience.
- **Succession Planning:**
  - Promoted a seasoned Corporal to the rank of Sergeant.
  - Promoted two Officers to the rank of Corporal
  - Enhanced the Sergeant promotional exam process
  - Promoted Dispatcher to Dispatch Supervisor
  - Promoted Support Services Administrator I (SSA I) to Support Services Administrator II (SSA II).
  - Promoted Support Services Administrator II to Senior Police Administrator.
- **Evidence Management and Accreditation:**
  - Enhanced public access and professionalism by creating a dedicated Property and Evidence section on the Town website, providing clear instructions and operating hours for property retrieval.
  - The Department's Accreditation Manager attended numerous accreditation conferences, professional development programs, and partnership training sessions to strengthen compliance efforts and support continued accreditation success.
  - Improved administrative efficiency and accountability by assigning secondary administrative responsibilities to supervisors, including field training oversight, Body-Worn Camera (BWC) audits and subpoena management, and PowerDMS administration.
- **Records Management & Reporting:**
  - Continued implementation and integration of the Department's new Records Management System (RMS), ensuring compliance with current state and national reporting requirements, including the National Incident-Based Reporting System (NIBRS) and Florida Incident-Based Reporting System (FIBRS).
  - Successfully completed and submitted accurate and timely Uniform Crime Reporting (UCR) data, reinforcing the Department's commitment to transparency, accountability, and data-driven policing.
- **Marine Patrol Operations:**
  - Purchased a new marine patrol vessel for operations on the Intracoastal Waterway through funding assistance from the Florida Inland Navigation District (FIND) Grant Program.
  - Initiated the recruitment and development process to replace a former Marine Patrol Officer and maintain operational readiness.
- **Drone Program:**
  - Successfully launched the Department's Drone as a First Responder Program, including the acquisition of specialized equipment and certification of drone pilots. This capability significantly enhances situational awareness, search operations, emergency response, and investigative support.
- **Public Safety Initiatives:**
  - Rebuild the Department's Traffic Unit with a renewed focus on traffic safety, commercial motor vehicle enforcement, SunPass compliance enforcement, and public education.
  - Purchased transportable security bollards and EZ Raiders to enhance public safety and provide additional vehicle mitigation measures during high-profile community events and special operations.
- **Grant Management & Funding:**
  - Executed grant agreements for two Florida Inland Navigation District (FIND) grants totaling $150,000 to support the acquisition of a new marine patrol vessel and a boat dock.

- Received $50,000 in state grant funding to purchase two drones—one for the Police Department and one for the Building Department—supporting enhanced operational efficiency, situational awareness, and interdepartmental collaboration.
- Applied for $900,000 in Capital Appropriation to support the future construction of a resilient police facility within the new Town Hall complex.
- Applied for an $88,000 Body-Worn Camera Micro-Grant to fund the expansion and upgrade of officer body-worn cameras, enhancing transparency, accountability, evidence collection, and officer safety.
- Received grant funding from the Justice Assistance Grant (JAG) via County and Direct funds to support operational readiness through an AED purchase and specialized training for property and evidence and Internal Affairs.

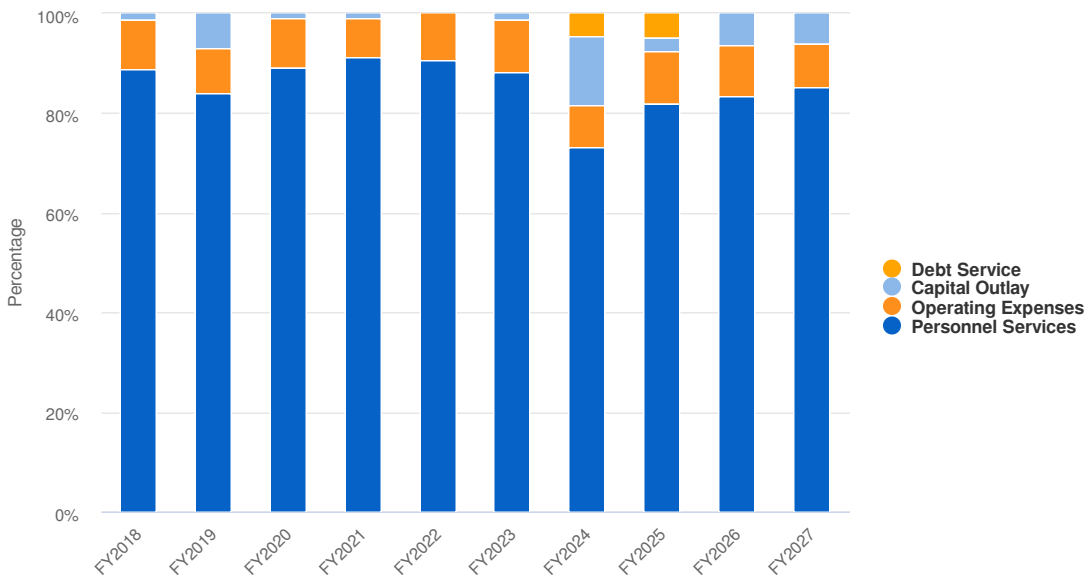
- **Fleet Enhancements:**
  - Purchased seven (7) new police vehicles to replace aging fleet assets, improving officer safety, operational readiness, reliability, and efficiency.
  - Initiated updates to fleet graphics to improve vehicle visibility, branding consistency, and community recognition.
  - Added high water and emergency response vehicles to fleet, including Jeep Gladiator, Honda Side by Side, and upfitted an F-250, to strengthen disaster response and emergency management
  - Upfitted a dedicated K-9 vehicle to support specialized operations and enhance the Department's K-9 program.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$5,125,742	$5,224,183	$6,227,038	$7,395,811	$1,168,773	18.8%
Operating Expenses	$577,202	$671,835	$769,959	$783,093	$13,134	1.7%
Capital Outlay	$967,951	$156,820	$465,536	$512,755	$47,219	10.1%
Debt Service	$315,984	$311,214	$0	$0	$0	0%
Total Expense Objects:	**$6,986,880**	**$6,364,053**	**$7,462,533**	**$8,691,659**	**$1,229,126**	**16.5%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Public Safety						
Law Enforcement						
Personnel Services						
Regular Salaries & Wages	$3,437,664	$3,635,768	$4,291,767	$4,553,709	$261,942	6.1%
Overtime Pay	$338,885	$194,947	$200,000	$200,000	$0	0%
F.I.C.A. Taxes	$263,500	$298,135	$315,941	$281,949	-$33,992	-10.8%
Retirement Contribution	$653,574	$643,900	$718,977	$1,480,812	$761,835	106%
Group Insurance	$366,693	$406,273	$614,516	$795,019	$180,503	29.4%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Workers' Compensation'	$65,426	$44,295	$84,837	$83,322	-$1,515	-1.8%
Unemployment Compensation	$0	$864	$1,000	$1,000	$0	0%
Total Personnel Services:	**$5,125,742**	**$5,224,183**	**$6,227,038**	**$7,395,811**	**$1,168,773**	**18.8%**
Operating Expenses						
Professional Services	$10,406	$30,903	$27,000	$22,710	-$4,290	-15.9%
Professional Services GASB96	$0	$1,200	$0	$0	$0	0%
Other Contractual Services	$48,805	$132,558	$113,526	$100,425	-$13,101	-11.5%
Other Contractual Service Payroll Fee	$0	$11,190	$28,000	$28,000	$0	0%
Travel & Per Diem	$9,101	$7,184	$29,500	$29,500	$0	0%
Communications and Freight	$38	$32	$1,000	$1,500	$500	50%
Operating Rentals & Leases	$5,357	$4,673	$7,000	$7,000	$0	0%
Finance Rentals & Leases	$0	$0	$2,400	$2,400	$0	0%
Insurance	$32,580	$47,310	$55,828	$55,828	$0	0%
Repairs & Maintenance	$90,144	$136,642	$135,500	$117,400	-$18,100	-13.4%
Printing & Binding	$3,330	$5,676	$9,500	$11,900	$2,400	25.3%
Promotional Activities	$8,771	$14,950	$36,500	$31,500	-$5,000	-13.7%
Other Current Charges	$10,721	$4,445	$20,600	$23,000	$2,400	11.7%
Operating Supplies	$300,121	$141,190	$129,825	$129,080	-$745	-0.6%
Fuel-Vehicles	$0	$108,242	$103,000	$130,000	$27,000	26.2%
Operating Supplies-Police Move	$13,630	$0	$0	$0	$0	0%
Operating Supplies-D.A.R.E.	$1,000	$0	$1,000	$1,000	$0	0%
Publications and Training	$43,197	$25,642	$69,780	$91,850	$22,070	31.6%
Total Operating Expenses:	**$577,202**	**$671,835**	**$769,959**	**$783,093**	**$13,134**	**1.7%**
Capital Outlay						
Machinery & Equipment	$500,791	$47,378	$382,536	$413,005	$30,469	8%
Machinery & Equipment - Leased	$0	$109,442	$0	$0	$0	0%
Computer software	$80,000	$0	$83,000	$99,750	$16,750	20.2%
Subscription GASB 96	$387,160	$0	$0	$0	$0	0%
Total Capital Outlay:	**$967,951**	**$156,820**	**$465,536**	**$512,755**	**$47,219**	**10.1%**
Debt Service						
Leased Assets-Principal Pmt.-Modified Accrual	$0	$196,246	$0	$0	$0	0%
Subscription Financing Principal	$82,848	$74,936	$0	$0	$0	0%
Lease Assets - Interest - Modified Accrual	$0	$30,422	$0	$0	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Subscription Financing Interest	$0	$9,610	$0	$0	$0	0%
Leased Assets-Principal Pmt-Modified Accrual	$233,136	$0	$0	$0	$0	0%
Total Debt Service:	**$315,984**	**$311,214**	**$0**	**$0**	**$0**	**0%**
Total Law Enforcement:	**$6,986,880**	**$6,364,053**	**$7,462,533**	**$8,691,659**	**$1,229,126**	**16.5%**
Total Public Safety:	**$6,986,880**	**$6,364,053**	**$7,462,533**	**$8,691,659**	**$1,229,126**	**16.5%**
Total Expenditures:	**$6,986,880**	**$6,364,053**	**$7,462,533**	**$8,691,659**	**$1,229,126**	**16.5%**

FY 2026-2027 Objectives

Looking ahead, the Bay Harbor Islands Police Department is focused on strategic growth, leadership development, and proactive community engagement:

- **Leadership & Staff Development:** Expand leadership training programs for command staff, supervisors, and administrative personnel to strengthen department-wide competency and succession planning.
- **Recruitment & Staffing:** Strengthen partnerships with police academies, educational institutions, and professional organizations to support future recruitment and workforce development initiatives.
- **Policy and Accreditation Standards:** Continue refining department policies, procedures, and practices to align with or exceed Commission for Florida Law Enforcement Accreditation (CFA) standards.
- **Traffic & Safety Innovation:** Advance innovative traffic control strategies through targeted enforcement, educational outreach, and community messaging.
- **Interagency Collaboration:** Maintain strong partnerships with neighboring municipalities, and state and county agencies to enhance public safety and resource sharing.
- **Capital Improvements:**
  - Replaced outdated police vehicles with three new fully outfitted police vehicles with emergency lighting and equipment under the capital improvement plan.
  - Added a new Marine Patrol Boat
  - Interagency coordination to construct a new boat dock
  - Expanded emergency response through the purchase of high-water response vehicles
- **Special Equipment Acquisition**: Secure and train officers on specialty weapons for crowd control, Field Force Training, and public event security.
- **Technology Implementation:** Completed the final integration of the Records Management System (RMS) to meet evolving NIBRS/FIBRS reporting requirements and integrated the new Drone program within the RMS and Body-Worn Camera evidence.com platform to improve digital evidence management. Implemented mobile vehicle printers to enhance officer efficiency and safety.
- **Advanced Officer Training:** Expand training offerings to include legal training, tactical courses in breaching, active shooter response, traffic stops, high-risk searches, and advanced driving techniques.
- **Police Facility Planning:** Collaborate on the needs assessment and design concept of the new Police Headquarters.
- **Public Records Modernization:** Launch a streamlined software solution to improve the tracking, processing, and transparency of public records requests.
- **Community Outreach & Engagement:**
  - Continued recurring community engagement events, including Pizza with Police, Cones with the Chief and Town Manager, and the Surf/Bal/Bay Expo.
  - Continue the successful Bay Harbor S.A.F.E. (Swim Awareness for Everyone) water safety program.
  - Coordinate and participate in the multi-agency 4th of July celebration.
- **Digital Media Strategy:** Expand our social media presence through a dedicated team tasked with growing followers and engagement across platforms.
- **Grant Funding Strategy:** Aggressively pursue federal and state grants to support equipment upgrades, infrastructure projects, and officer wellness initiatives.
- **Wellness & Resilience:** Strengthen the Department's Officer Wellness Program, addressing both physical and mental well-being.
- **Faith-Based Partnerships:** Add a second volunteer Police Chaplain to broaden emotional and spiritual support services for staff and the community.
- **In-House Training Capacity:** Build the department's training unit by increasing in-house instructional capabilities, additional trainers, certifications, and delivery of scenario-based training.
- Enhance special events security planning and coordination through comprehensive operational assessments
- Negotiate Body-Worn Camera and Taser contracts to transition to updated equipment that will support Officer safety and enhanced evidence collection.
- Identify and evaluate options for a new Emergency Operations Center (EOC) to improve emergency preparedness, coordination, and incident management capabilities.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Estimated
Crime Prevention / Community Events	338	675	725	775
Traffic Crash Investigations	83	62	75	80
Traffic Citations	2,426	1,360	1,650	1,850
Traffic Warnings	843	854	925	1,000
Parking Citations	2,956	4,374	4,750	5,100
Code Violations Calls	338	1,518	1,750	1,950

Personnel Complement

	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	**Full Time**	**Part Time**	**Temp**	**FTEs**	**Full Time**	**Part Time**	**Temp**	**FTEs**
Chief of Police	1			1	1			1
Deputy Chief of Police	1			1	1			1
Captain	1			1	1			1
Police Commander[1]	1			1	1			1
Police Sergeant[1]	2.7			2.7	3			3
Police Corporal[1]	3.26			3.26	5			5
Police Detective	3.21			3.21	3			3
Police Officer[1]	14.92			14.92	17			17
School Resource Officer (SRO)		1		0.5		1		0.5
Reserve Officer (P/T)						3		1.25
POLICE DISPATCHERS & ADMINISTRATIVE								
Executive Assistant to Police Chief	1			1	1			1
Administrative Coordinator	1			1	0			0
Police Dispatcher Supervisor[1]	1			1	1			1
Police Dispatcher[1]	4.17		2	4.17	5			5
Police Dispatcher[1] Part Time						1		0.25
Public Service Aide[1]	0.63			0.63	3			3
IT Manager[1]	0.25			0.25	0			0
Administrative/Operations Manager[1]	-			-	-			-
Support Services Administrator I[1]	1			1	2			2
Support Services Administrator II[1]	1			1	-			-
Accreditation Manager	1			1	1			1
Town Manager[1]	0.04			0.04	0			0
Police Property and Records Specialist (P/T)		1		0.5		1		0.5
Senior Police Administrator	-			-	1			1
	39	**2**	**2**	**40.2**	**46**	**6**	**0**	**48.5**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.

Other Public Safety

Ray Artica
Parking Enforcement Supervisor

Services, Functions, and Activities
The Town of Bay Harbor Islands is committed to fostering a safe, orderly, and welcoming environment for all its residents, business owners, and visitors. In partnership with various departments and personnel, the Town continually works to uphold public safety, maintain public spaces, and enhance the quality of life within the community.

The Town's **Public Safety Department**, including its **Parking and Compliance Division**, plays a vital role in safeguarding both vehicle and pedestrian activity throughout the town particularly ensuring the protection of children and families navigating roadways, school zones, and crosswalks.

Park Monitoring Program
As part of the Town's commitment to maintaining order and safety in public recreational spaces, the **Park Monitoring Program** was established to supervise and oversee designated community areas. Park Monitors are assigned specific locations and times to ensure compliance with park rules and regulations while promoting a safe, respectful, and enjoyable atmosphere.

Park Monitor Schedule
Location: *Winters Park – 1145 98th Street*

- Days: Monday through Friday
- **Hours:** 3:30 PM – 7:00 PM
- **Staffing:** One Park Monitor per day

Location: *Ruth K. Broad Bay Harbor K-8 School Field & Basketball Court*

- Days: Saturday and Sunday
- **Hours:** 12:00 PM – 6:00 PM
- **Staffing:** One Park Monitor per day

Park Monitor Functions and Responsibilities
Park Monitors are assigned to patrol public recreational areas such as parks, school fields, and sports courts. They serve as the Town's on-site ambassadors for safety, order, and compliance with community standards.
Rule Enforcement: Educating patrons on park rules and regulations; ensuring appropriate use of facilities such as playgrounds, basketball courts, and athletic fields. Park monitors are unarmed and focus on gaining **voluntary compliance** rather than punitive enforcement.
Public Interaction: Regularly engaging with park visitors, offering assistance, answering questions, and providing information such as directions or Town policies. They are trained to handle inquiries and de-escalate public disturbances calmly and effectively.

- **Safety Awareness:** Continuously observing public spaces to detect potential safety hazards, maintenance issues, or suspicious activities. Any such issues are reported promptly to the **Parking Department Supervisor** or the appropriate Town department for further action.
- **Independent Judgment:** Park Monitors exercise discretion when determining the appropriate course of action in dealing with disturbances or nuisances. When situations exceed their scope, they are expected to contact local law enforcement or supervisory personnel for support.
- **Positive Presence:** By maintaining a visible and approachable presence, monitors help deter inappropriate behavior and promote community use of public spaces in a safe, respectful manner.

Program Objective
The primary objective of the Park Monitoring Program is to enhance the **safety, cleanliness, and enjoyment** of the Town's parks and recreational areas. By maintaining consistent patrols and interacting positively with the community, park monitors help create a secure environment for families, children, and all individuals who use these public spaces.
This initiative reflects the Town's continued investment in community wellness, public safety, and quality of life.

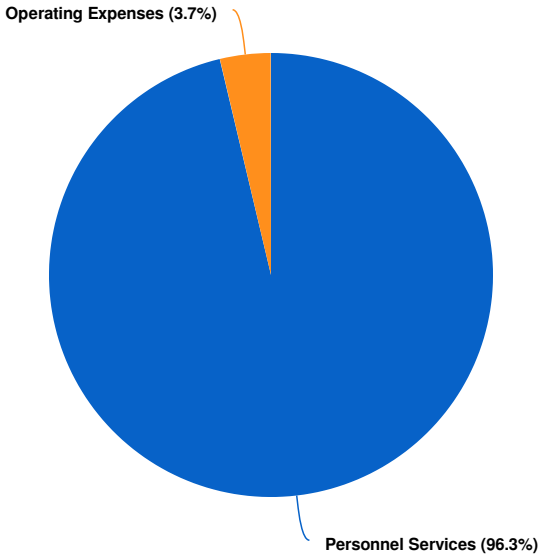
Organizational Chart

FY 2026-2027 Accomplishments

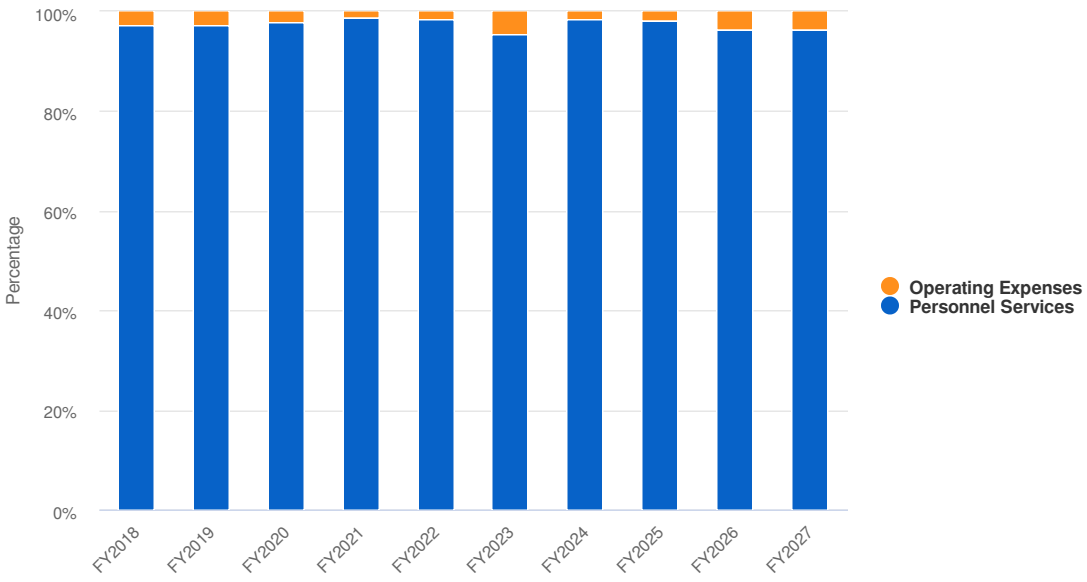
- Monitored all street crossings and intersections to ensure that children safety within Town limits is preserved and traffic incidents avoided.
- Helped children to develop the skills of crossing streets safely.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$158,974	$157,920	$177,324	$178,004	$680	0.4%
Operating Expenses	$2,439	$3,079	$6,800	$6,800	$0	0%
Total Expense Objects:	**$161,414**	**$160,999**	**$184,124**	**$184,804**	**$680**	**0.4%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Public Safety						
Other Public Safety						
Personnel Services						
Regular Salaries & Wages	$144,423	$142,330	$160,680	$162,888	$2,208	1.4%
Overtime	$2,458	$0	$0	$0	$0	0%
F.I.C.A. Taxes	$10,507	$11,618	$12,288	$10,878	-$1,410	-11.5%
Workers' Compensation'	$1,587	$3,972	$4,356	$4,239	-$117	-2.7%
Total Personnel Services:	**$158,974**	**$157,920**	**$177,324**	**$178,004**	**$680**	**0.4%**
Operating Expenses						
Other Contractual Service Payroll Fee	$0	$425	$2,500	$2,500	$0	0%
Operating Supplies	$2,439	$2,654	$2,800	$2,800	$0	0%
Publications and Training	$0	$0	$1,500	$1,500	$0	0%
Total Operating Expenses:	**$2,439**	**$3,079**	**$6,800**	**$6,800**	**$0**	**0%**
Total Other Public Safety:	**$161,414**	**$160,999**	**$184,124**	**$184,804**	**$680**	**0.4%**
Total Public Safety:	**$161,414**	**$160,999**	**$184,124**	**$184,804**	**$680**	**0.4%**
Total Expenditures:	**$161,414**	**$160,999**	**$184,124**	**$184,804**	**$680**	**0.4%**

FY 2026-2027 Objectives

The Town of Bay Harbor Islands continues to prioritize safety, operational efficiency, and improved service delivery for residents and visitors.

- Pedestrian Safety: Assisting pedestrians, especially schoolchildren in safely crossing streets and intersections by stopping vehicular traffic when necessary.
- Traffic Control: Using stop signs, hand signals, and other designated methods to direct vehicular traffic and ensure safe passage for pedestrians.
- Safety Education: Educating children and other pedestrians on safe crossing practices, including looking both ways, using crosswalk signals appropriately, and crossing promptly and attentively.
- Traffic Monitoring: Continuously observing vehicle and pedestrian flow to identify safe crossing intervals.
- Vigilance and Alertness: Maintaining a high level of awareness to adapt quickly to changes in traffic conditions or unexpected events.
- Assisting Vulnerable Individuals: Helping those who require additional support, such as elderly residents or individuals carrying heavy loads, navigate crosswalks safely.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimated
Number of Crossing Guards	11	11	12	12
Compliance with Safety Protocols	100%	100%	100%	100%
Coverage Rate	100%	100%	100%	100%

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
School Crossing Guards		12		6		10		4.65
Parking Enforcement Officer					1			1
Parking Enforcement Supervisor					1			1
Total:		**12**		**6**	**2**	**10**		**6.65**

Parking Division Operations

Ray Artica
Parking Enforcement Supervisor

The Town of Bay Harbor Islands operates its own municipal **Parking Enterprise Fund**, designed to be a fully self-sustaining program. The fund supports the operation and maintenance of multiple public parking facilities, including several municipal parking lots, on-street parking spaces, and the Town's multi-level Municipal Parking Garage. These facilities are strategically designed to provide accessible and convenient parking options for residents, business owners, and visitors.
The Parking Enterprise Fund includes detailed documentation, such as:

- A financial fund summary
- A narrative overview of the fund's operations
- Revenue projections and history
- A breakdown of current and historical expenditures

The Parking Fund is managed under the supervision of the **Chief of Police** within the Police Department. The **Parking Enforcement Supervisor** is responsible for the daily operations and enforcement across six municipal surface lots, all designated on-street parking spaces, dedicated permit parking areas, and the municipal garage. The Parking Supervisor ensures that all facilities are safe, well-maintained, and aesthetically pleasing to enhance the overall experience of users.

The primary goal of the Parking Enforcement Supervisor is to provide an efficient and customer-focused parking system that meets the needs of the community while generating sufficient revenue to cover operational costs. Staff members are dedicated to delivering high-quality service and support to residents, local businesses, and visitors striving for operational excellence, professionalism, and responsiveness in all aspects of their work.

Through continuous evaluation and adaptation, the Town's Parking Operations aim to remain fiscally responsible, technologically current, and responsive to the growing needs of the community. As parking demand evolves, the division collaborates with Town Administration to explore innovative solutions and improvements to ensure the long-term success of the program.

Municipal Surface Lot Locations – Town of Bay Harbor Islands
The Town operates multiple municipal parking lots, each identified by a color-coded designation to help users navigate and locate parking efficiently.

- Brown Lot – 1185 97th Street
- Green Lot – North Service Alley – Bay Harbor Terrace
- Orange Lot – 1020 95th Street
- Red Lot – 1020 92nd Street
- Red Lot – 1020 100th Street
- Red Lot – 1140 103rd Street
- Blue Lot – Municipal Garage – 1165 95th Street

Parking Division Operations Overview
The **Parking Division** operates under the direction of the **Chief of Police** and is overseen by the **Parking Enforcement Supervisor**, who is responsible for the overall daily management, coordination, and enforcement of the Town of Bay Harbor Islands' parking operations. The Division plays a critical role in ensuring that parking resources are properly managed, parking regulations are consistently enforced, and residents, businesses, visitors, and employees have access to safe, convenient, and well-maintained parking facilities.

The Parking Division is responsible for the administration and oversight of both **on-street and off-street parking operations** throughout the Town. This includes the management of the municipal parking garage, approximately **26 multi-space parking stations**, paid parking areas, parking permits, parking enforcement activities, parking technology, and the Town's **PayByPhone mobile payment system**. The Division works closely with the Police Department, Public Works Department, Town Administration, Code Compliance, Business Development, and other Town departments to ensure that parking operations support the Town's overall transportation, economic development, and quality-of-life objectives.

Daily Parking Operations and Enforcement
A primary responsibility of the Parking Division is to maintain an organized and effective parking environment throughout the Town. The Parking Enforcement Supervisor coordinates daily enforcement activities and ensures that parking regulations, time restrictions, permit requirements, payment requirements, and other applicable parking regulations are properly monitored and enforced.

The Division also responds to parking-related concerns from residents, businesses, visitors, and property owners. This includes addressing illegal parking, unauthorized use of designated spaces, expired parking sessions, permit violations, construction-related parking concerns, and other issues that may affect traffic circulation and the availability of parking.

The Parking Division works in coordination with the **Police Department, Parking Enforcement Officers, Public Service Aides, and Code Compliance personnel** to provide a coordinated approach to parking and municipal compliance. This collaboration allows the Town to respond more effectively during periods of high parking demand, special events, construction activity, and other situations that may affect parking availability and traffic flow.

Organizational Chart

FY 2025-2026 Accomplishments

Construction Contractor Parking Coordination

- Reached formal agreements with all active construction sites across the Town to regulate contractor vehicles.
- Mandated contractor parking strictly within designated staging areas.
- Enforced a restriction prohibiting contractor parking until after 9:00 a.m.
- Reduced contractor vehicle circulation and street cruising in search of spaces.
- Minimized unauthorized commercial parking in residential neighborhoods and business corridors.
- Improved local traffic flow and optimized the utilization of existing municipal parking resources.
- Decreased parking-related complaints submitted by residents, business owners, and visitors.

Parking Enforcement Staffing & Municipal Support

- Hired a full-time Parking Enforcement Officer to expand operational capacity.
- Strengthened patrol and enforcement presence during high-volume, overlapping, and peak hours, specifically targeting the Town's business district.
- Accelerated response times to community-reported parking concerns and improved overall regulatory compliance monitoring.
- Provided cross-functional support for daily municipal operations, including crossing guard coverage.
- Monitored school athletic fields, Town parks, and public facilities.
- Supported attendance tracking initiatives and assisted the Code Compliance Unit in daily field operations.
- Increased Town operational flexibility through inter-service coordination and versatile staffing coverage.

Interdepartmental Compliance, Enforcement, and Public Service Aides

- Unified coordination among the Police Department, Parking Department, Code Compliance Unit, and Public Service Aides.
- Placed Parking Enforcement Officers and Public Service Aides under the direct supervision and command of the Chief of Police.
- Established a centralized administrative structure for oversight, operational communication, and accountability.
- Streamlined procedures for addressing parking violations, municipal code infractions, and general quality-of-life matters.
- Enhanced operational readiness and coordinated response capabilities during high-demand periods, special events, and active construction operations.
- Standardized enforcement activities to ensure consistent, fair, and professional execution across all municipal areas.

Transition to a Virtual E-Permit Parking System

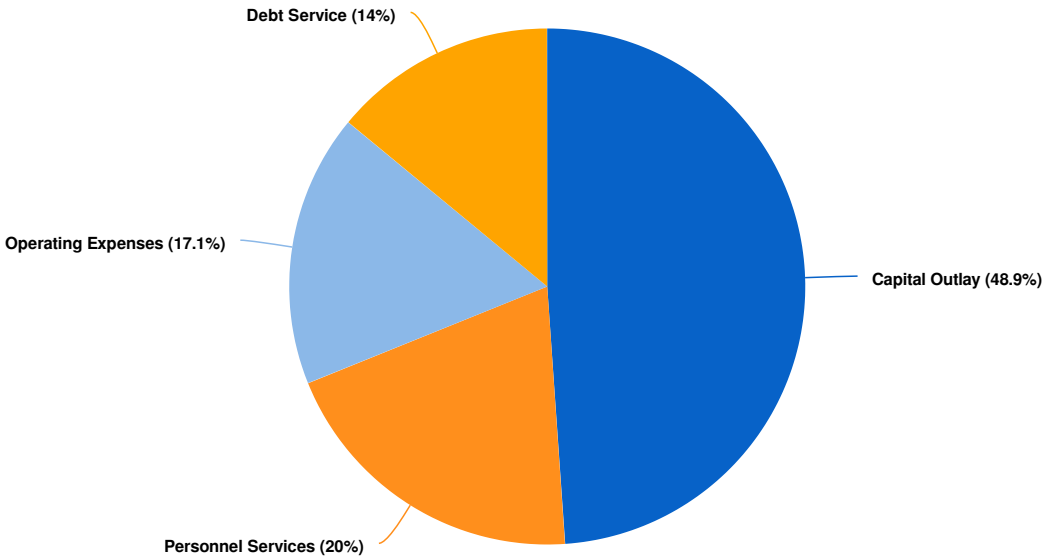
- Replaced physical hang-tag decals and paper permits with an automated, cloud-based Virtual E-Permitting System.
- Modernized municipal parking infrastructure into an efficient, technology-driven management platform.
- Simplified the end-to-end permit application, management, and renewal workflows for residents and local businesses.
- Eliminated the requirement for constituents to visit Town offices in person or display physical decals in vehicles.
- Eliminated administrative labor related to printing, distributing, replacing, and manually tracking physical credentials.
- Improved the accuracy, accessibility, and maintenance of municipal permit records.
- Reduced physical material consumption and paper waste to support Town-wide environmental sustainability goals.
- Linked parking permits directly to vehicle license plates, establishing the foundation for digital enforcement and future License Plate Recognition (LPR) integration.
- Enabled rapid, real-time permit verification for enforcement officers in the field.
- Upgraded data management systems to track permit demand, analyze utilization patterns, identify seasonal trends, and inform future parking policy decisions.
- Upgraded customer service delivery through a streamlined, resident-focused digital interface.

Body-Worn Camera (BWC) Implementation

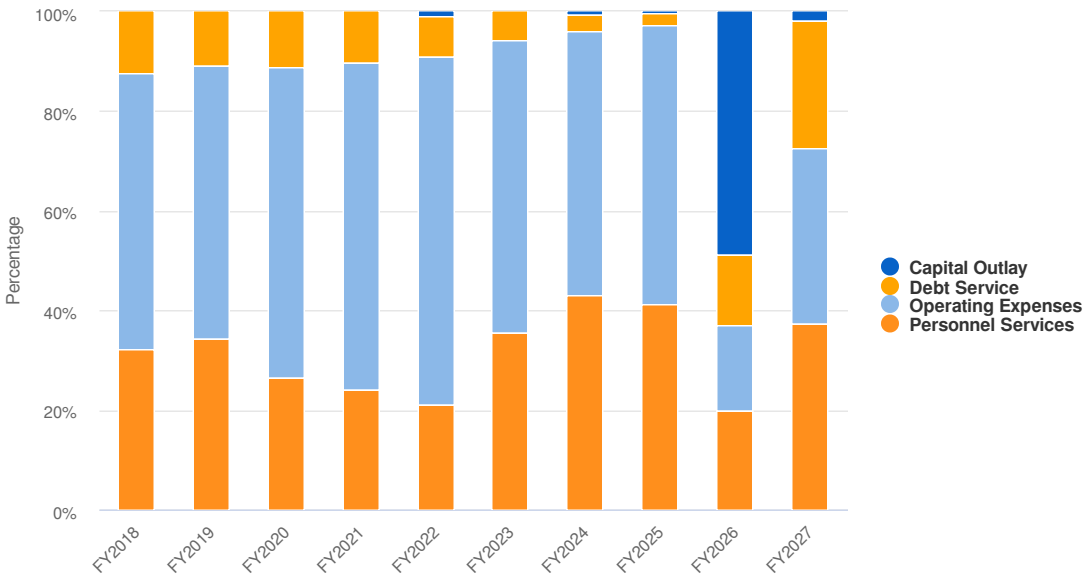
- Assigned and deployed Body-Worn Cameras to both active Parking Enforcement Officers.
- Promoted transparency, accountability, and professionalism across all officer interactions with the public.
- Established an objective audio and video record of enforcement-related activities, traffic stops, and public communications.
- Enhanced personal safety and mutual protection for both municipal personnel and community members.
- Created verifiable evidentiary documentation to expedite the review, clarification, and resolution of disputed citations, complaints, and misunderstandings.
- Standardized field interactions to ensure consistent, professional enforcement practices.
- Strengthened public confidence and trust in Town-wide parking enforcement operations.
- Reinforced the Police Department's institutional commitment to fair, consistent, and transparent public service.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$453,566	$482,739	$623,415	$633,598	$10,183	1.6%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses	$553,907	$654,585	$532,562	$596,862	$64,300	12.1%
Capital Outlay	$4,912	$4,912	$1,525,000	$31,000	-$1,494,000	-98%
Debt Service	$36,451	$28,048	$437,068	$436,986	-$82	0%
Total Expense Objects:	**$1,048,835**	**$1,170,284**	**$3,118,045**	**$1,698,446**	**-$1,419,599**	**-45.5%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Physical Environment						
Parking Fund						
Personnel Services						
Regular Salaries & Wages	$294,652	$334,011	$441,041	$413,374	-$27,667	-6.3%
Overtime Pay	$3,344	$5,891	$5,000	$5,000	$0	0%
F.I.C.A. Taxes	$20,036	$25,361	$32,649	$28,929	-$3,720	-11.4%
Retirement Contribution	$33,976	$57,137	$41,649	$70,699	$29,050	69.8%
Pension Expense	$53,473	$0	$0	$0	$0	0%
Group Insurance	$43,045	$56,483	$94,376	$107,824	$13,448	14.2%
OPEB Expense	-$1,299	$0	$0	$0	$0	0%
Workers' Compensation	$6,339	$3,856	$8,700	$7,772	-$928	-10.7%
Total Personnel Services:	**$453,566**	**$482,739**	**$623,415**	**$633,598**	**$10,183**	**1.6%**
Operating Expenses						
Accounting & Auditing	$2,725	$4,700	$7,000	$7,000	$0	0%
Other Contractual Services	$24,171	$9,229	$47,340	$68,940	$21,600	45.6%
Other Contractual Service Payroll Fee	$0	$1,141	$3,000	$3,000	$0	0%
Travel & Per Diem	$0	$0	$0	$500	$500	N/A
Communications and Freight	$15,948	$30,959	$46,764	$25,000	-$21,764	-46.5%
Utility Services	$27,295	$29,473	$27,600	$27,600	$0	0%
Operating Rentals & Leases	$28,888	$34,496	$33,800	$33,800	$0	0%
Finance Rentals & Leases	$5,090	$770	$6,500	$14,500	$8,000	123.1%
Insurance	$7,661	$20,293	$13,420	$13,420	$0	0%
Repairs & Maintenance	$21,649	$17,806	$56,160	$59,160	$3,000	5.3%
Printing & Binding	$19,097	$8,432	$19,500	$13,500	-$6,000	-30.8%
Other Current Charges	$156,939	$270,193	$240,982	$305,692	$64,710	26.9%
Operating Supplies	$11,927	$7,929	$27,746	$16,500	-$11,246	-40.5%
Fuel-Vehicles	$0	$5,036	$2,000	$7,500	$5,500	275%
Publications and Training	$0	$0	$750	$750	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Depreciation	$232,518	$214,129	$0	$0	$0	0%
Total Operating Expenses:	**$553,907**	**$654,585**	**$532,562**	**$596,862**	**$64,300**	**12.1%**
Capital Outlay						
Amortization Expense-Finance Lease	$4,912	$4,912	$0	$0	$0	0%
Buildings	$0	$0	$1,500,000	$0	-$1,500,000	-100%
Machinery & Equipment	$0	$0	$0	$6,000	$6,000	N/A
COMPUTER SOFTWARE	$0	$0	$25,000	$25,000	$0	0%
Total Capital Outlay:	**$4,912**	**$4,912**	**$1,525,000**	**$31,000**	**-$1,494,000**	**-98%**
Debt Service						
Principal Payments	$0	$0	$414,000	$423,000	$9,000	2.2%
Interest	$36,370	$27,559	$23,068	$13,986	-$9,082	-39.4%
Interest - Lease Assets	$81	$489	$0	$0	$0	0%
Total Debt Service:	**$36,451**	**$28,048**	**$437,068**	**$436,986**	**-$82**	**0%**
Total Parking Fund:	**$1,048,835**	**$1,170,284**	**$3,118,045**	**$1,698,446**	**-$1,419,599**	**-45.5%**
Total Physical Environment:	**$1,048,835**	**$1,170,284**	**$3,118,045**	**$1,698,446**	**-$1,419,599**	**-45.5%**
Total Expenditures:	**$1,048,835**	**$1,170,284**	**$3,118,045**	**$1,698,446**	**-$1,419,599**	**-45.5%**

FY 2026-2027 Objectives

Crossing Guard Staffing Expansion and Pedestrian Safety Enhancements Recruiting part-time Crossing Guards to manage high-traffic intersections and enhance safety for schoolchildren during arrival and dismissal times.

- **Pedestrian Safety:** Assist pedestrians and schoolchildren with street crossings by halting vehicular traffic.
- **Traffic Control:** Direct vehicles using stop signs, hand signals, and standard control methods.
- **Safety Education:** Instruct pedestrians on safe practices, such as looking both ways and utilizing signals.
- **Traffic Monitoring:** Observe flow patterns to identify safe crossing intervals.
- **Vigilance and Alertness:** Maintain awareness to respond rapidly to changing road conditions.
- **Assisting Vulnerable Individuals:** Provide navigation support to elderly residents and individuals with mobility constraints.

Transition to a Virtual E-Permit Parking System Transitioning from physical hang-tag decals to a digital system to improve operational efficiency, customer service, and sustainability.

- **Improved Convenience:** Enable online application, management, and renewal of parking permits.
- **Operational Efficiency:** Eliminate administrative overhead and material costs tied to physical distribution.
- **Environmental Sustainability:** Reduce paper and plastic waste through fully digital processing.
- **Enhanced Enforcement:** Integrate License Plate Recognition (LPR) tools for real-time validation.

Residential Parking Permits and Automated Enforcement Establish a residential permit program and automated enforcement across all municipal lots and the parking garage to maintain equitable access and regulatory compliance.

- **Residential Protection:** Reserve neighborhood parking for residents against commercial, visitor, and employee demand.
- **24/7 Automated Monitoring:** Deploy continuous digital oversight to enforce regulations during nights, weekends, and holidays when physical staffing is limited.

Code Compliance Division

Evelyn Merizalde
Compliance Manager

The Code Compliance Division provides town residents and the business community with a well-balanced code enforcement program and compliance process through a professional, courteous, and stepped approach. In addition, the Compliance Manager schedules and administers the Special Magistrate Hearing cases after voluntary efforts to obtain compliance have failed.

Services, Functions, and Activities:

This Division is responsible for ensuring that the property maintenance standards and other sections of the Town of Bay Harbor Islands ordinances, as well as the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners. To accomplish compliance, the Division enforces zoning regulations, requirements for building permits, landscaping, signs, land clearance, property maintenance, abandoned property, illegal trash disposal and other issues that affect the welfare of the community. This Division works to enhance the quality of life in the Town of Bay Harbor Islands through diligent observation, education, enforcement, and coordination with other departments, including Police, Building, Public Works and institutes financial penalties when voluntary compliance is not attained.

The Town has implemented a new organizational structure to meet operational and service needs in an ever-growing work environment.

Code Compliance officers receive complaints from the public and proactively address municipal code violations. Each complaint is investigated, and staff take appropriate actions which may lead to the issuance of a courtesy notice, a civil violation notice or civil ticket, and/or the scheduling of the case before the Town's Special Magistrate.
The Code Compliance Division is involved in a multitude of activities, including but not limited to the following: ▫ Receiving, responding, and processing complaints.

- Educating the public about the Town's codes and ordinances and to obtain voluntary compliance. ▫ Monitoring and maintaining a list of registered vacant and/or abandoned properties.
- Prepare evidence in support of legal actions; appear in court as necessary; testify at hearings and in court proceedings as required.
- Protect the Health, Safety, and Welfare of all property owners, residents, tenants, businesses, and visitors. ▫ Monitor and investigate online vacation rental listings.
- Monitor and investigate real estate listings for renovation projects completed without required permits.
- Investigate citizen's complaints and proactive findings in a fair and unbiased manner, before initiating compliance actions.
- Issue Stop Work Orders for construction activity without required permits. ▫ Serving and posting notices of violations.
- Scheduling and presenting non-compliant cases before the Special Magistrate hearings in accordance with State Statute 162.
- Maintain and process association registrations.
- Monitor construction and development sites for adherence to the National Pollutant Discharge Elimination System (NPDES) standards.
- Interact daily with Planning and Zoning, Building Services, Information Technology Department, Public Works Department and other Departments, to provide professional and high-quality customer service to our residents.
- Conducted inspections of home-based businesses as part of the Business Tax Receipt process.

As residential and commercial development continues in the Town, the Code Compliance Department faces continued demands for code compliance enforcement throughout the Town. A continuous challenge is the monitoring of sidewalk café furniture. In addition, other issues have arisen such as enforcement of signage in the public right-of-way.

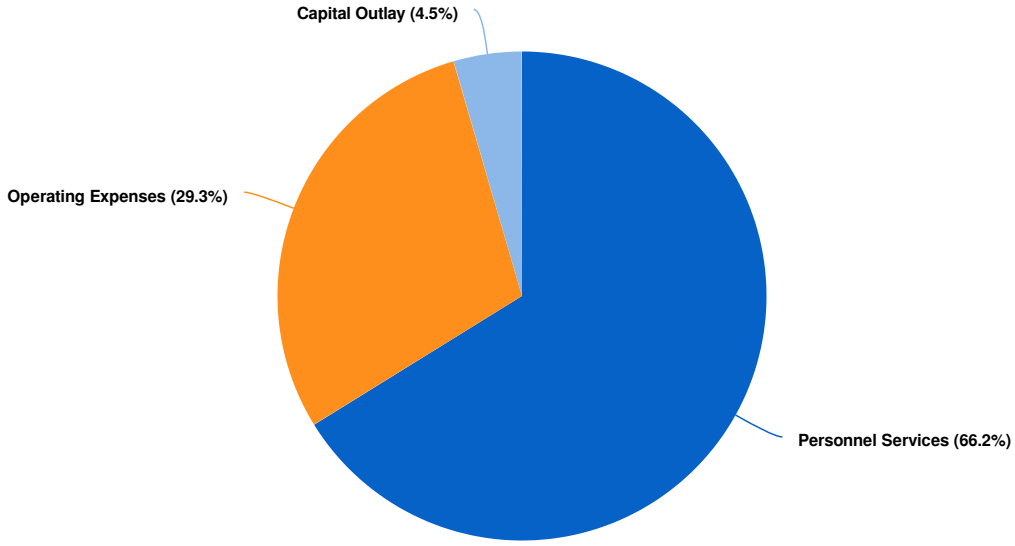
Organizational Chart

FY 2025-2026 Accomplishments

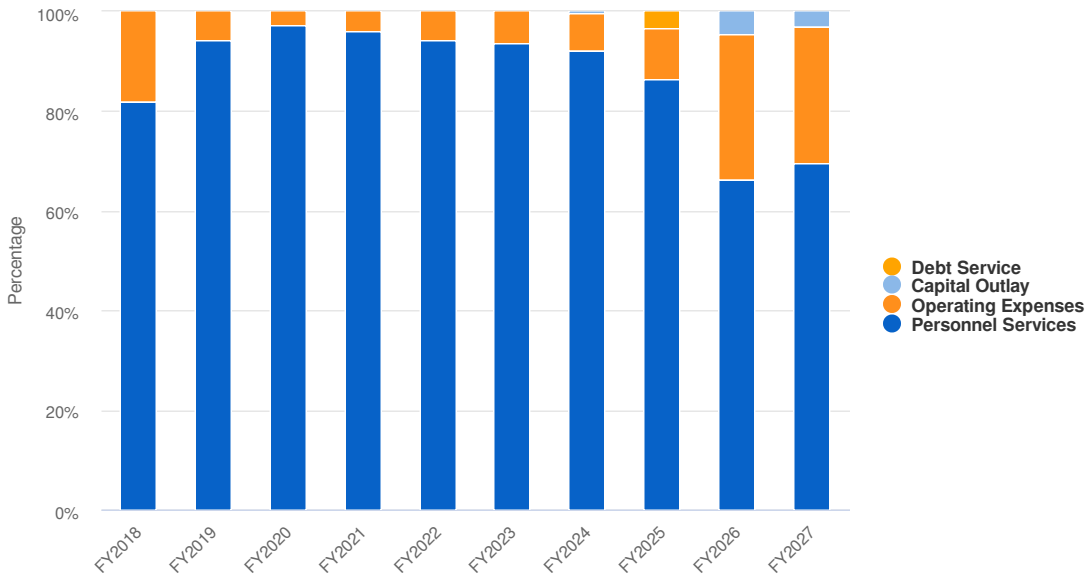
- Presented eighty-seven (87) cases before the Code Compliance Special Magistrate.
- Attended the 37th Annual F.A.C.E Conference (Florida Association of Code Enforcement). Assisted other departments in the collection of overdue fees and revenues.
- Provided code compliance training to sworn police officers.
- Hired an additional code compliance officer to increase code compliance presence on enhanced patrols.
- Conducted meetings with new construction and development project teams to ensure ongoing compliance with the Town Code at all active sites.
- Monitored vacation rental online listings to ensure compliance with the Town's Code. Continue weekly review of statistics of activity to ensure efficiency and effectiveness.
- The Building Department acquired the Code Compliance Unit, creating the new Compliance Division. This organizational modification enhances vital information sharing and strengthens coordination between permitting and code enforcement functions. The integrating will facilitate direct enforcement patrols, improve communication during the permit review process, and ensure that compliance concerns are identified and addressed more efficiently.
- Provided Code Officers with Body Worn Cameras to enhance accountability, transparency, improve training techniques, and safety.
- Provided Code Officers with laptops and mobile printers in their vehicles to enhance field efficiency and on-site documentation .
- Strengthened enforcement of construction activities within the public right-of-way by ensuring all work was conducted under the required right-of-way permit and with an assigned off-duty officer when applicable, enhancing public safety.
- Implemented an online association registration system to facilitate and streamline the registration process, improve efficiency, reduce administrative workload, and provide more convenient experience for associations.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$174,790	$108,729	$124,360	$128,424	$4,064	3.3%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses	$14,502	$12,892	$55,056	$50,821	-$4,235	-7.7%
Capital Outlay	$416	$0	$8,480	$5,500	-$2,980	-35.1%
Debt Service	$0	$4,136	$0	$0	$0	0%
Total Expense Objects:	**$189,709**	**$125,756**	**$187,896**	**$184,745**	**-$3,151**	**-1.7%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Public Safety						
Code Compliance						
Personnel Services						
Regular Salaries & Wages	$122,769	$72,434	$81,992	$86,178	$4,186	5.1%
Overtime Pay	$621	$3,548	$5,000	$5,000	$0	0%
F.I.C.A. Taxes	$8,521	$5,988	$6,273	$4,693	-$1,580	-25.2%
Retirement Contribution	$11,700	$13,982	$8,109	$12,914	$4,805	59.3%
Group Insurance	$26,880	$10,989	$20,974	$18,015	-$2,959	-14.1%
Workers' Compensation'	$4,299	$1,788	$2,012	$1,622	-$390	-19.4%
Total Personnel Services:	**$174,790**	**$108,729**	**$124,360**	**$128,424**	**$4,064**	**3.3%**
Operating Expenses						
Professional Services	$4,456	$1,840	$10,000	$15,000	$5,000	50%
Other Contractual Services	$0	$0	$10,000	$0	-$10,000	-100%
Other Contractual Service Payroll Fee	$0	$226	$1,200	$1,200	$0	0%
Travel & Per Diem	$2,863	$2,454	$6,000	$6,000	$0	0%
Finance Rentals & Leases	-$2,997	$0	$0	$0	$0	0%
Insurance	$609	$628	$756	$756	$0	0%
Repairs & Maintenance	$1,244	$2,519	$6,800	$6,800	$0	0%
Printing & Binding	$571	$276	$1,425	$1,425	$0	0%
Office Supplies	$0	$0	$3,500	$3,500	$0	0%
Operating Supplies	$4,776	$2,129	$4,000	$4,000	$0	0%
Fuel-Vehicles	$0	$2,025	$6,000	$6,000	$0	0%
Publications and Training	$2,980	$795	$5,375	$6,140	$765	14.2%
Total Operating Expenses:	**$14,502**	**$12,892**	**$55,056**	**$50,821**	**-$4,235**	**-7.7%**
Capital Outlay						
Machinery & Equipment	$416	$0	$8,480	$5,500	-$2,980	-35.1%
Total Capital Outlay:	**$416**	**$0**	**$8,480**	**$5,500**	**-$2,980**	**-35.1%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Debt Service						
Leased Assets-Principal Pmt.-Modified Accrual	$0	$3,814	$0	$0	$0	0%
Lease Assets - Interest - Modified Accrual	$0	$322	$0	$0	$0	0%
Total Debt Service:	**$0**	**$4,136**	**$0**	**$0**	**$0**	**0%**
Total Code Compliance:	**$189,709**	**$125,756**	**$187,896**	**$184,745**	**-$3,151**	**-1.7%**
Total Public Safety:	**$189,709**	**$125,756**	**$187,896**	**$184,745**	**-$3,151**	**-1.7%**
Total Expenditures:	**$189,709**	**$125,756**	**$187,896**	**$184,745**	**-$3,151**	**-1.7%**

FY 2025-2026 Objectives

- Continue to provide support and service for the following program areas:
- Continue Code Compliance involvement and participation in the Florida Association of Code Enforcement (FACE), and the South Florida Association of Code Enforcement (SFACE).
- Continuing to educate the community, contractors, and visitors on Code Compliance standards and regulations to maintain our community safe and aesthetically pleasing.
- Continuing to provide code training for sworn Police Officers.
- Complete 100% of all inspections on schedule.
- Establish and maintain a proactive environment to help solve community problems and stay at the forefront of creative and effective Code Compliance.
- Continue the weekly statistics review of Code activity to ensure efficiency.
- Continuing partnership between the Code Compliance Division and the Public Works Department to enhance compliance with the Town's National Pollution Discharge Elimination System (NPDES) requirements.
- Continue partnership between Code Compliance and the Building Department to investigate illegal construction activity.
- Continue to monitor vacation rental websites for unlicensed vacation rentals. Monitoring real estate listings for renovations completed without required permits.
- Achieve compliance with all seawalls listed as critical in the 2018 Seawall Condition and Resiliency Assessment report.
- Minimum Housing Standard Inspection (County Mandated). Code Enforcement Special Magistrate Hearings.
- Continue scanning documents for the filing and documenting of code cases.
- Continue to review the demolition and/or pre-construction staging plans for compliance with the Town's Code. Register all condominium, multifamily, homeowners and cooperative associations within the Town of Bay Harbor Islands.
- Improve operational standards and ordinances to better serve the community and deter potential safety hazards. Review current ordinance to identify and correct unenforceable penalties due to amended or deleted statutes or ordinances.
- Implement Code Compliance inspections through Marine Patrol to monitor waterfront properties and marine-related activities for compliance with applicable Town regulations.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projectede	FY 2027 Estimated
Cases opened	1,883	2,146	1,800	2,000
Cases closed	1,735	2,603	1,700	2,375
Percentage of resolved cases	92%	96%	96%	95%
Code Fines collected	$325,014	$187,220	$400,000	$300,000

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Compliance Manager[1]	0.1			0.1	1			1
Code Compliance Supervisor[1]	0.1			0.1	1			1
Code Compliance Officer	0.1			0.1	0			0
Public Service Aide[1]	0.9			0.9	0			0
Total:	**1.2**			**1.2**	**2**			**2**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.

Streets & Parkways Department

Randy Stokes
Public Works Director

The Street and Parkways Department provides for the effective management and maintenance of the Town's roadways, infrastructure systems, and facilities as well as the management and supervision of the solid waste collection operation and the storm water and water and sewer utilities. Street and Parkways also responds to and assists other Town departments in emergencies and instances of severe weather preparation and recovery. The department is directly responsible for the conditions of Town-owned sidewalks, streets, and their respective Rights-of Way.

Services, Functions, and Activities:

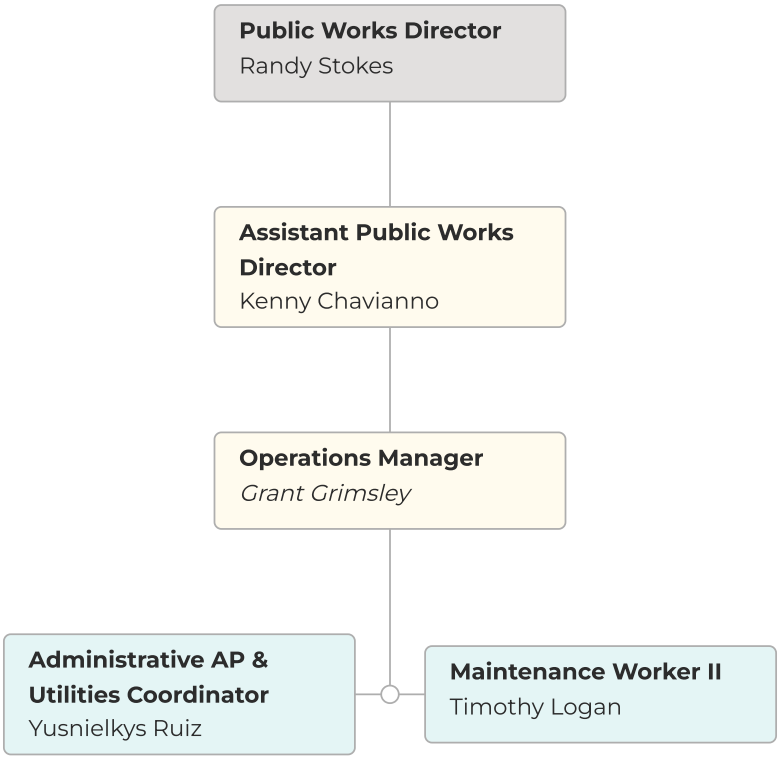
- **Administration:** The Street and Parkways Director is responsible for all administrative activity for the department such as management of all day-to-day field operations, personnel management, departmental records management, agenda preparation, research, customer service, and all related managerial responsibilities.

- **Capital Improvement Plan Management:** This area of responsibility includes coordination, planning, and management of infrastructure related improvements within the Town. An example of current projects includes the street milling and resurfacing improvements. Contract management related to capital improvement projects rests with the Street and Parkways Department.

- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for general maintenance to Town property streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.

- **Street Maintenance:** Maintenance of roadways, roadway cleaning, coordination with other departments regarding community bus schedules, and roadway hazards.

Organizational Chart

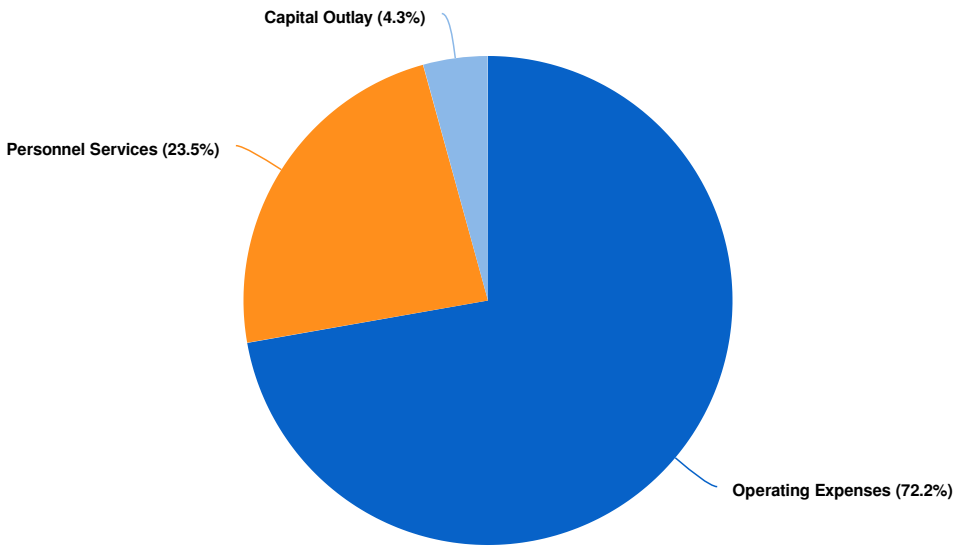


FY 2025-2026 Accomplishments

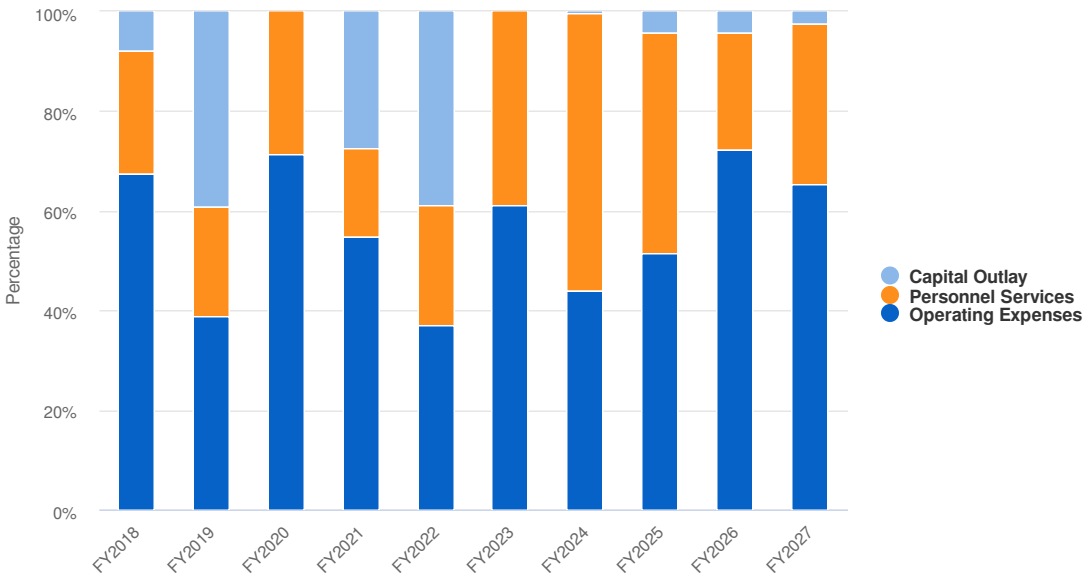
- Paved and restriped the New Temporary Town Hall at 1045 95th Street.
- Stenciled and restriped over 184 parking spaces at the request of the Parking Department.
- Remove damaged or faded directional street signage and install new.
- Replaced over 60 waste containers at customers' request.
- Replaced over 40 recycling containers at customers' request.
- Repaired and replaced over 28 streetlights with lighting issues.
- Replaced and repaired 4 dog waste stations.
- Picked up over 2,500 cubic yards of landscaping debris utilizing the Town Staff.
- Removed over 260 cubic yards of solid waste utilizing Town staff.
- Performed over 400 hours of street sweeping utilizing contracted staff.
- Assisted with all special events that took place within the Town.
- Performed over 100 lane closure requests and Right-of-Way permit requests.
- Installed new landscaping in the planters along Kane Concourse.
- Repair pavers around the entire Town.
- Replaced fence on the South side of the Indian Creek Bridge.
- Performed pressure cleaning once a month as needed along Kane Concourse.
- Fixed numerous trip and fall hazards Town-wide.
- Refurbished entrance signs to the Town.
- Refurbished Community Center (painted fire hydrants and utilities for enhancements).
- Removed and replaced fence along Kane Concourse on the bridge.
- Trimming trees as needed.
- Continuous maintenance at all Town parks.
- Replaced (6) stop signs.
- Purchased sandbags for possible hurricanes.
- Purchased plate temper for Emergency street repairs

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$348,761	$400,001	$136,575	$205,736	$69,161	50.6%
Operating Expenses	$277,208	$461,606	$419,828	$416,228	-$3,600	-0.9%
Capital Outlay	$2,373	$36,982	$24,812	$14,812	-$10,000	-40.3%
Total Expense Objects:	**$628,342**	**$898,590**	**$581,215**	**$636,776**	**$55,561**	**9.6%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Transportation						
Streets and Parkways						
Personnel Services						
Regular Salaries & Wages	$239,887	$278,777	$91,569	$141,210	$49,641	54.2%
Overtime Pay	$10,487	$11,877	$5,000	$5,000	$0	0%
F.I.C.A. Taxes	$18,568	$22,812	$8,401	$8,208	-$193	-2.3%
Retirement Contribution	$27,205	$39,064	$8,562	$17,294	$8,732	102%
Group Insurance	$47,837	$42,198	$17,582	$28,486	$10,904	62%
Workers' Compensation'	$4,777	$5,272	$5,461	$5,538	$77	1.4%
Total Personnel Services:	**$348,761**	**$400,001**	**$136,575**	**$205,736**	**$69,161**	**50.6%**
Operating Expenses						
Other Contractual Services	$146,723	$322,661	$260,000	$269,400	$9,400	3.6%
Other Contractual Service Payroll Fee	$0	$1,281	$3,800	$3,800	$0	0%
Travel & Per Diem	$0	$0	$1,000	$1,000	$0	0%
Communications and Freight	$51	$0	$0	$0	$0	0%
Utility Services	$52,343	$37,692	$50,000	$30,000	-$20,000	-40%
Operating Rentals & Leases	$0	$42	$0	$0	$0	0%
Finance Rentals & Leases	$5,165	$0	$0	$0	$0	0%
Insurance	$0	$15,272	$18,328	$18,328	$0	0%
Repairs & Maintenance	$42,610	$58,247	$60,000	$60,000	$0	0%
Printing & Binding	$300	$0	$0	$0	$0	0%
Operating Supplies	$30,016	$16,662	$16,700	$17,700	$1,000	6%
Fuel-Vehicles	$0	$9,748	$10,000	$10,000	$0	0%
Publications and Training	$0	$0	$0	$6,000	$6,000	N/A
Total Operating Expenses:	**$277,208**	**$461,606**	**$419,828**	**$416,228**	**-$3,600**	**-0.9%**
Capital Outlay						

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Improvements (excl. Buildings)	$0	$0	$20,000	$10,000	-$10,000	-50%
Machinery & Equipment	$2,373	$36,982	$4,812	$4,812	$0	0%
Total Capital Outlay:	**$2,373**	**$36,982**	**$24,812**	**$14,812**	**-$10,000**	**-40.3%**
Total Streets and Parkways:	**$628,342**	**$898,590**	**$581,215**	**$636,776**	**$55,561**	**9.6%**
Total Transportation:	**$628,342**	**$898,590**	**$581,215**	**$636,776**	**$55,561**	**9.6%**
Total Expenditures:	**$628,342**	**$898,590**	**$581,215**	**$636,776**	**$55,561**	**9.6%**

FY 2026-2027 Objectives

- Repair the existing streetlights on the West Island to improve visibility, safety, and reliability for residents and motorists.
- Milling and resurfacing East Island South side to improve roadway conditions.
- Repair curb and gutter infrastructure on both islands.
- Replace missing raised pavement markers throughout Town.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected Actual	FY 2027 Estimated
Mill and resurface, repair curb & guttering for all interior roadways north of Kane Concourse on East Island.	0%	10%	50%	50%
Mill and resurface, repair curb & guttering on the missing sections of the East Island.	50%	60%	80%	80%
Maintain the green path by patching and repainting.	33%	33%	0%	100%
Remove damaged or faded directional street signage and install new.	10%	10%	30%	30%
Replace missing Raised Pavement Markers throughout Town.	33%	33%	10%	10%
Replace old streetlights with LED Streetlights on the West Island	0%	0%	0%	5%
Enhance landscapeTown-wide.	0%	0%	0%	100%

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	F
Public Works Director[1]	0.12			0.12	1			
Administrative AP & Utilities Coordinator[1]	0.08			0.08	1			
Maintenance Worker II[1]	0.56			0.56	0			
Operations Manager[1]	0.04			0.04	0			
Electrician[1]	0.11			0.11	0			
Assistant Public Works Director[1]	0.12			0.12	1			
Custodian					1			
Total:	**1.03**			**1.03**	**4**			

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Public Transportation

Randy Stokes
Public Works Director

Services, Functions, and Activities:

The Town operates a Community Shuttle Service which provides connecting services to large mass transit services. This service is made possible using the Citizens Independent Transportation Trust (CITT) funds. The funds are generated through the Miami-Dade County half-penny sales surtax and results from a citizens' initiative to improve transportation throughout the County.

A minimum of 20% of the surtax proceeds are required to be spent on transit uses and the Town of Bay Harbor Islands exceeds this obligation. The Town is also required to continue its separately funded maintenance efforts called Maintenance of Effort (MOE). The Town meets this obligation through street maintenance expenditures in the General Fund and the Stormwater Fund.

The balance of surtax proceeds (total less transit uses) may be spent on new projects or programs which provide transportation enhancement with a preference for improving pedestrian (non-motorized) safety and access to mass transit systems.

FY 2024-2025 Accomplishments

- Expanded the shuttle program for the Town with the BeeFree, LLC. Dba Freebee to provide on demand transit services for operating two vehicles(s), to provide the Town of Bay Harbor Islands residents with first/last mile transportation when requested through a ride-hailing application.

FY 2025-2026 Objectives

- Ensure that transportation service operations are safe, efficient, and functioning according to the demands of the Town's residents

Parks and Recreation Department

Adrian Hernandez
Parks and Recreation Director

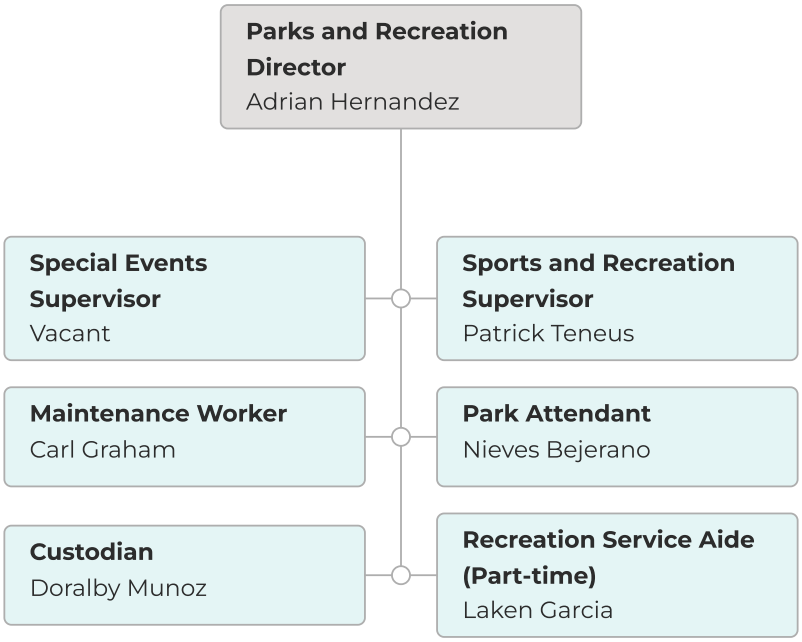
The Parks and Recreation Department provides high quality recreational, leisure and educational programs for residents of all ages. The Parks and Recreation Department oversees a wide variety of specialized year-round and seasonal activities, including programs for toddlers and parents, youths, adults, seniors and after-school athletics and classes.

Services, Functions, and Activities:

The Parks and Recreation Department operates and provides for the planning, supervision, maintenance, and development of the Community Center, recreational programming, numerous special events that take place in the Community Center and six Municipal Parks and operates two tennis Courts. The department strives to courteously assist patrons in meeting their needs for recreation, community involvement, and enjoyable leisure time through the development of diverse offerings in a safe, attractive, and well-maintained environment. The Parks and Recreation Department continues to focus on providing quality facilities to meet the recreational needs of the ever-changing Town demographics. A five-year capital plan was developed that focuses on providing quality facilities to meet the recreational needs of the ever-changing Town demographics.

To accomplish community related objectives, the department continues its involvement in the coordination of numerous special events throughout the year. To accomplish the recreational objectives, the department continues offering diverse programming for all ages and abilities. The Community Center and Tennis Courts operate year-round and provide quality programming and activities for all segments of the community. New programs are provided on an annual basis to meet community needs as they arise during the year.

Organizational Chart

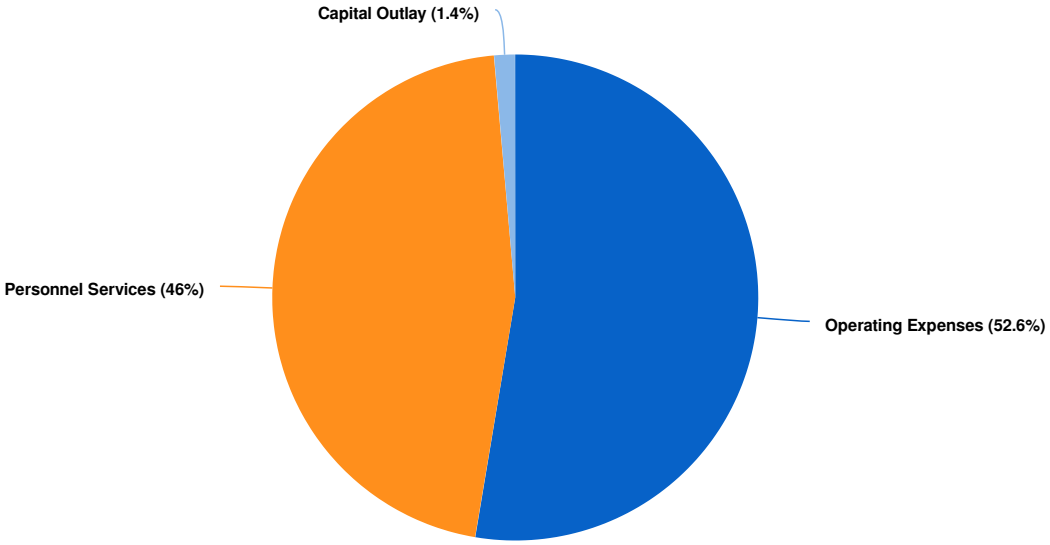


FY 2025-2026 Accomplishments

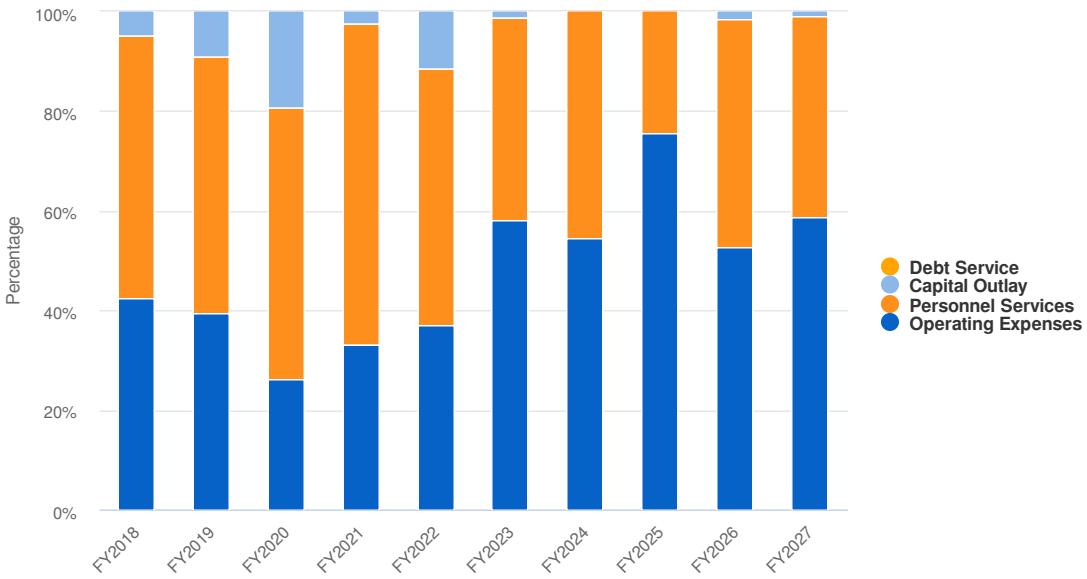
- Renovated the Tot Lot Park, installing modern, interactive, and age-appropriate playground equipment for toddlers.
- Coordinated and hosted the Town's first 4th of July celebration in collaboration with Surfside and Bal Harbour. The event was a resounding success and a wonderful community celebration.
- Launched a new monthly Farmers Market to complement our existing Concert in the Park series. The event was well received, and we look forward to continuing the series next fiscal year.
- Enhanced all major special events throughout the year, including the Halloween Event, Snow Day, Arts Festival, and others.
- Replaced the outdated shade structures at 95th Street Park, which were rusted, torn, and provided minimal coverage due to their elevation.
- Resurfaced and repainted the splash pad at Scott Winters Park. The original water features were extremely old, rusted, and slippery, creating safety hazards for children.
- Improved the Dog Park at 98th Street Park by re-sodding and leveling the area, trimming trees, pressure-washing surfaces, and planting new trees to bring the park up to Bay Harbor standards.
- Completed a full program fee restructuring. Adult and senior fees were outdated and inconsistent. The new structure is competitive with neighboring municipalities, and we introduced two affordable membership options for senior (55+) residents to enroll in multiple classes.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$707,840	$147,377	$659,324	$567,486	-$91,838	-13.9%
Operating Expenses	$852,777	$454,734	$755,094	$826,149	$71,055	9.4%
Capital Outlay	$0	$0	$20,000	$13,440	-$6,560	-32.8%
Debt Service	$1,424	$0	$0	$0	$0	0%
Total Expense Objects:	**$1,562,041**	**$602,111**	**$1,434,418**	**$1,407,075**	**-$27,343**	**-1.9%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Culture & Recreation						
Parks and Recreation						
Personnel Services						
Regular Salaries & Wages	$503,664	$92,035	$462,024	$358,633	-$103,391	-22.4%
Overtime Pay	$43,011	$16,951	$15,000	$15,000	$0	0%
F.I.C.A. Taxes	$38,488	$9,151	$35,346	$26,517	-$8,829	-25%
Retirement Contribution	$41,783	$11,224	$42,531	$69,954	$27,423	64.5%
Group Insurance	$63,793	$12,564	$92,372	$89,194	-$3,178	-3.4%
Workers' Compensation'	$16,673	$1,876	$7,051	$3,188	-$3,863	-54.8%
Unemployment Compensation	$429	$3,575	$5,000	$5,000	$0	0%
Total Personnel Services:	**$707,840**	**$147,377**	**$659,324**	**$567,486**	**-$91,838**	**-13.9%**
Operating Expenses						
Other Contractual Services	$24,172	$3,256	$19,220	$26,095	$6,875	35.8%
Other Contractual Service Payroll Fee	$0	$284	$0	$0	$0	0%
Travel & Per Diem	$0	$0	$0	$5,000	$5,000	N/A
Utility Services	$59,454	$0	$64,680	$58,080	-$6,600	-10.2%
Finance Rentals & Leases	$800	$2,145	$2,340	$2,340	$0	0%
Insurance	$14,130	$7,452	$8,944	$8,944	$0	0%
Repairs & Maintenance	$12,214	$0	$42,820	$35,850	-$6,970	-16.3%
Printing & Binding	$697	$2,269	$4,440	$1,440	-$3,000	-67.6%
Promotional Activities	$0	$0	$0	$5,000	$5,000	N/A
Other Current Charges	$154,308	$150,867	$184,150	$227,150	$43,000	23.4%
Other Current Charges - Aftercare	$76,044	$1,755	$0	$0	$0	0%
Other Current Charges - Camps	$74,474	$0	$0	$0	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Other Current Charges - Town Events	$431,449	$159,293	$200,000	$217,500	$17,500	8.8%
Other Current Charges-Festival	$0	$123,598	$220,000	$225,000	$5,000	2.3%
Operating Supplies	$4,392	$3,815	$6,000	$9,500	$3,500	58.3%
Publications and Training	$642	$0	$2,500	$4,250	$1,750	70%
Total Operating Expenses:	**$852,777**	**$454,734**	**$755,094**	**$826,149**	**$71,055**	**9.4%**
Capital Outlay						
Machinery & Equipment	$0	$0	$20,000	$13,440	-$6,560	-32.8%
Total Capital Outlay:	**$0**	**$0**	**$20,000**	**$13,440**	**-$6,560**	**-32.8%**
Debt Service						
Leased Assets-Principal Pmt-Modified Accrual	$1,424	$0	$0	$0	$0	0%
Total Debt Service:	**$1,424**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Parks and Recreation:	**$1,562,041**	**$602,111**	**$1,434,418**	**$1,407,075**	**-$27,343**	**-1.9%**
Total Culture & Recreation:	**$1,562,041**	**$602,111**	**$1,434,418**	**$1,407,075**	**-$27,343**	**-1.9%**
Total Expenditures:	**$1,562,041**	**$602,111**	**$1,434,418**	**$1,407,075**	**-$27,343**	**-1.9%**

FY 2026-2027 Objectives

- Develop a department brand identity by partnering with a design firm to create a Parks & Recreation logo that aligns with the new town seal and establishes a distinct visual identity for the department.
- Renovate Scott Winters Park, including new playground surfacing, playground equipment refurbishment, fence repairs, new pole pads, benches, and trash receptacles.
- Expand our program and activities curriculum to offer more engaging options for youth, teens, and adults.
- Expand, enhance, and introduce new town special events.
- Develop a sponsorship program to generate additional revenue to support programs, activities, and special events.
- Rebrand our parks and facilities with uniform signage across all locations.
- Install professional outdoor lighting at the multipurpose field at Ruth K. Broad to extend operating hours and support recreational sports programming.
- Renovate the tennis courts, including full resurfacing, new windscreens following the town's updatedbranding guidelines, new tennis nets, the addition of two pickleball courts, and safety pads on the lightpoles.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Estimated
Youth Program Participants (Afterschool, Camps and Community Center Programs)	339	550	600	1,000
Senior Programs and Events such as Seniors on the Go	380	375	400	1,000
Adult Programs	166	180	200	350
Special Events attendance (7 Concerts in the Park, 911 Event Halloween Parade, Veterans Day, Car Show, Snow Day, 5K Run and Walk, Picnic, Egg Hunt)	1,247[1]	4,350	5,000	3,000

[1]Some events were canceled or rescheduled.

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	F
Parks and Recreation Director	1			1	1			
Community Services & Events Coordinator	1			1	1			
Recreation Coordinator	1			1	1			
Custodian	1			1	1			
Park Attendant	1			1	1			
Park Maintenance Worker II	1			1	1			
PT Park Ranger		1		0.5		0		
Total:	**6**	**1**		**6.5**	**6**	**0**		

Non-Departmental

Services, Functions, and Activities:

The Non-Departmental department is a method to reflect those General Fund expenditures which are not otherwise classified as identifiable. It includes any interfund transfers out of the General Fund. In FY 2026, there is a General Fund transfer of $339,694 to the Bright Paths Youth Development program.
This allocation center may include other centralized costs which are not easily distributed. In FY 2026, there are no such costs that are allocated to the Non-Departmental section of the General Fund budget.
The other significant items funded here might include allocations for a merit increase pool or paid parental leave for general employees and any other contingencies. There are no personnel associated with this Non-Departmental section in the General Fund.

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Transfers-Out						
Non-Departamental						
Non-Operating Expenses						
Transfer to Other Funds	$9,410,250	$0	$0	$0	$0	0%
Transfer to Other Funds	$253,364	$315,111	$339,694	$394,342	$54,648	16.1%
Total Non-Operating Expenses:	**$9,663,614**	**$315,111**	**$339,694**	**$394,342**	**$54,648**	**16.1%**
Total Non-Departamental:	**$9,663,614**	**$315,111**	**$339,694**	**$394,342**	**$54,648**	**16.1%**
Total Transfers-Out:	**$9,663,614**	**$315,111**	**$339,694**	**$394,342**	**$54,648**	**16.1%**
Total Expenditures:	**$9,663,614**	**$315,111**	**$339,694**	**$394,342**	**$54,648**	**16.1%**

Building Department

Alex Garcia
Chief Building Official

The Building Department is responsible for enforcing local and state codes governing the construction and maintenance of buildings and structures, ensuring compliance in an impartial and consistent manner. These efforts safeguard the health, safety, and welfare of all residents of the Town of Bay Harbor Islands.

We are dedicated to providing the community with courteous, knowledgeable, and professional regulatory guidance, reflecting our commitment to the highest standards of ethical conduct. Through ongoing education of staff, the construction industry, and residents on codes and procedures, we promote transparency, enhance compliance, and preserve the quality of life that defines our community.

Services, Functions, and Activities:

The Building Department provides a full range of services to residents, contractors, and commercial property developers to ensure that all buildings and regulated structures meet the highest standards for safety, durability, and compliance. Our mission is to safeguard life, health, and property in all foreseeable conditions—from sunny days to hurricane events—by minimizing hazards through strict adherence to the Florida Building Code and all applicable federal, state, and locally adopted laws, statutes, codes, and ordinances.
Through this commitment, we ensure that safe, compliant, and high-quality buildings are completed, occupied, and enjoyed by all members of our community.

Core Services Provided

Permit Clerks

- Receive building permit applications at the front counter.
- Review, assess, and assign application numbers.
- Route permit documents for review by Planning, Structural, Mechanical, Electrical, Plumbing, Public Works, Code Compliance, and Building divisions.
- Process approved documents, collect fees, and issue permits.

Inspectors

- Conduct field inspections within their respective disciplines to verify compliance with approved permit documents, the current Florida Building Code, and all applicable laws and ordinances.
- Evaluate structures for potential hazards and habitability in cases involving violations or unsafe conditions.
- Perform post-disaster inspections and evaluations.

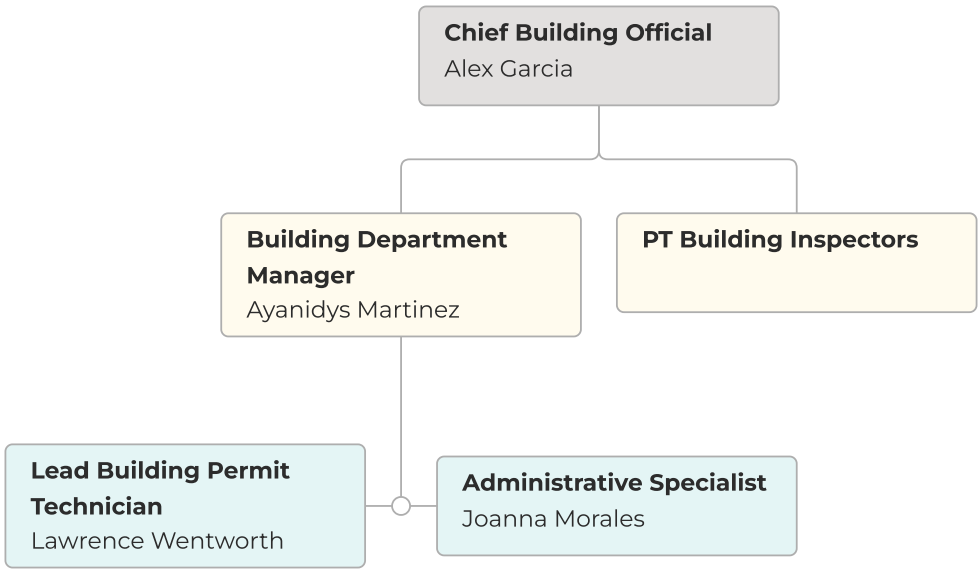
Plans Examiners

- Review construction documents, including building plans, structural observation and geotechnical reports, equipment and material specifications, and shop drawings.
- Ensure all reviewed materials comply with the Florida Building Code and all applicable laws, statutes, and ordinances.

FY 2025-2026 Accomplishments

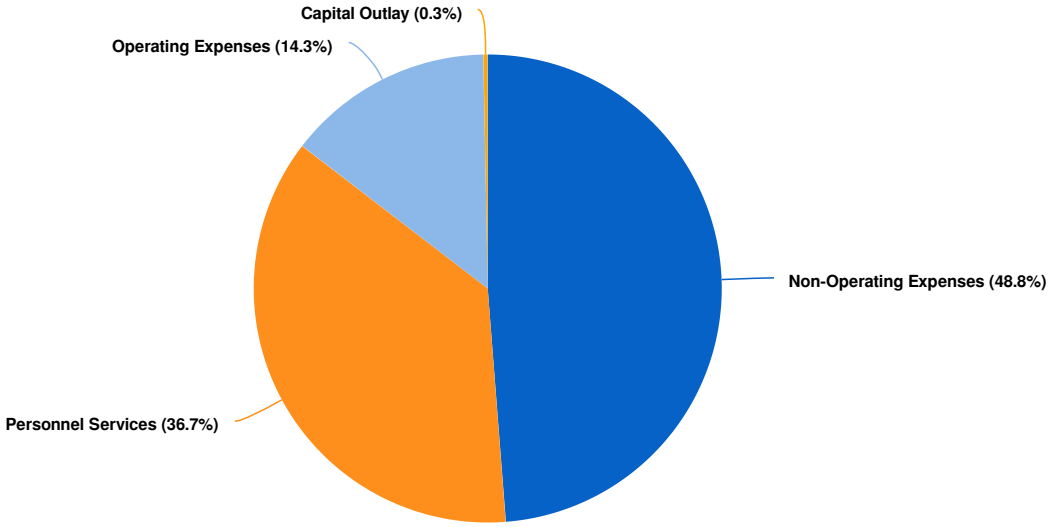
- **Permit Processing:** The department continues to utilize an efficient system for submittals, plan reviews, and timely issuance of permits.
- **Professional Development:** Attended the Annual Florida Association of Code Enforcement Educational Conference.
- **Records Management:** All parcel record documents, permits, and plans are itemized for scanning by Blue Digital. Active permits have been scanned into Citizenserve.
- **Form & Process Improvements:** Ongoing development of new forms to streamline online applications. Inspectors review all permits through the permit portal and enter inspection results.
- **Department Resources:** Ordered new shirts for all Building Department staff and purchased a new vehicle for the Building Official.
- **Document Disposal:** Bi-weekly shredding services implemented to reduce paper storage after documents are scanned.
- **Public Assistance:** Continued education and support for property owners and contractors in using the online permitting program.
- **CRS Program:** Hired WSP to review and assist with the Community Rating System (CRS) recertification program.

Organizational Chart



Expenditure Category Summary

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$0	$1,212,262	$1,487,573	$1,686,447	$198,874	13.4%
Operating Expenses	$0	$407,579	$579,211	$715,364	$136,153	23.5%
Capital Outlay	$0	$0	$12,000	$534,880	$522,880	4,357.3%
Non-Operating Expenses	$0	$1,735,753	$1,980,000	$614,000	-$1,366,000	-69%
Total Expense Objects:	**$0**	**$3,355,594**	**$4,058,784**	**$3,550,691**	**-$508,093**	**-12.5%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Public Safety						
Building						
Personnel Services						
Regular Salaries & Wages	$0	$960,727	$1,208,634	$1,307,051	$98,417	8.1%
Overtime Pay	$0	$891	$5,000	$5,000	$0	0%
F.I.C.A. Taxes	$0	$69,190	$91,090	$96,115	$5,025	5.5%
Retirement Contribution	$0	$120,494	$66,865	$124,331	$57,466	85.9%
Group Insurance	$0	$55,268	$95,729	$130,111	$34,382	35.9%
Worker's Compensation	$0	$5,692	$18,255	$21,838	$3,583	19.6%
Unemployment Compensation	$0	$0	$2,000	$2,000	$0	0%
Total Personnel Services:	**$0**	**$1,212,262**	**$1,487,573**	**$1,686,447**	**$198,874**	**13.4%**
Operating Expenses						
Professional Services	$0	$92,208	$201,183	$100,000	-$101,183	-50.3%
Other Contractual Services	$0	$107,927	$108,000	$109,000	$1,000	0.9%
Other Contractual Service Payroll Fee	$0	$3,106	$8,500	$8,500	$0	0%
Travel & Per Diem	$0	$4,814	$12,500	$19,500	$7,000	56%
Communications and Freight	$0	$0	$2,150	$9,400	$7,250	337.2%
Operating Rentals & Leases	$0	$403	$19,960	$30,400	$10,440	52.3%
Finance Rentals & Leases	$0	$6,352	$4,500	$9,000	$4,500	100%
Insurance	$0	$70,780	$85,464	$85,464	$0	0%
Repairs & Maintenance	$0	$0	$3,000	$5,000	$2,000	66.7%
Printing & Binding	$0	$4,435	$6,600	$6,800	$200	3%
Other Current Charges	$0	$89,766	$87,010	$107,010	$20,000	23%
Office Supplies	$0	$6,971	$10,000	$10,000	$0	0%
Operating Supplies	$0	$14,092	$17,500	$182,600	$165,100	943.4%
Fuel-Vehicles	$0	$795	$3,129	$18,500	$15,371	491.2%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Publications and Training	$0	$5,930	$9,715	$14,190	$4,475	46.1%
Total Operating Expenses:	**$0**	**$407,579**	**$579,211**	**$715,364**	**$136,153**	**23.5%**
Capital Outlay						
Machinery & Equipment	$0	$0	$12,000	$534,880	$522,880	4,357.3%
Total Capital Outlay:	**$0**	**$0**	**$12,000**	**$534,880**	**$522,880**	**4,357.3%**
Non-Operating Expenses						
Transfer to other Funds	$0	$1,400,000	$1,980,000	$614,000	-$1,366,000	-69%
Transfer to Capital for Town Hall Project	$0	$335,753	$0	$0	$0	0%
Total Non-Operating Expenses:	**$0**	**$1,735,753**	**$1,980,000**	**$614,000**	**-$1,366,000**	**-69%**
Total Building:	**$0**	**$3,355,594**	**$4,058,784**	**$3,550,691**	**-$508,093**	**-12.5%**
Total Public Safety:	**$0**	**$3,355,594**	**$4,058,784**	**$3,550,691**	**-$508,093**	**-12.5%**
Total Expenditures:	**$0**	**$3,355,594**	**$4,058,784**	**$3,550,691**	**-$508,093**	**-12.5%**

FY 2026-2027 Objectives

- **Project Review & Oversight:** Continue reviewing redevelopment projects, zoning amendments, comprehensive planning initiatives, and related land-use matters.
- **Permit Processing Efficiency:** Maintain an effective system for submittals, plan reviews, and timely issuance of permits.
- **Professional Development:** Attend the Annual Florida Association of Code Enforcement Educational Conference.
- **Floodplain Management:** Pursue continued education and additional training in Floodplain Management.
- **Records Digitization:** Prepare and send all plans for newly constructed developments to be digitized; complete digitization of all property files.
- **Public Education & Assistance:** Provide guidance to property owners and contractors in navigating the Town's new online permitting program.
- **Technology & Process Enhancements:**
  - Expand and refine electronic plan review processes.
  - Implement software to authenticate plans for online review.
  - Update the online permitting portal to meet ADA compliance standards.
  - Transition the Development Review Committee and Design Review Board processes to a fully digital format.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected Actual	FY 2026 Estimated
Completed Plan Reviews	3,284	3,512	3,575	3,625
Completed Inspections	2,714	6,565	6,750	6,775
Code: Building Cases	9	5	5	5
Forty-Year Case Management	12	8	12	10

Position Funding Source

Position Funding Source								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Chief Building Official	1			1	1			1
Building Department Manager	1			1	1			1
Building Permit Clerk	1			1	1			1
Scanning Specialist	1			1	0			0
Building Department Administrative Specialist					1			1
Building & Roofing Inspector		1		0.5		1		0.5
Structural Plan Examiner		2		1		2		1
Electrical Inspector/Plans Examiner		1		0.5		1		0.5
Mechanical Inspector/Plans Examiner		1		0.5		1		0.5
Plumbing Inspector/Plans Examiner		2		1		2		1
Chief Building Inspector[1]		1		0.5		1		0.5
Town Planner[1]	0.35			0.35	0			0
Compliance Manager[1]	0.5			0.5	0			0
Code Compliance Supervisor[1]	0.5			0.5	0			0
Code Compliance Officer[1]	0.5			0.5	0			0
Administration/Operations Manager[1]	-			-	-			-
Administrative Services Specialist[1]	0.1			0.1	0			0
Electrician[1]	0.1			0.1	0			0
Total:	**6.05**	**8**		**10.05**	**4**	**8**		**12**

[1]Building Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into General, Causeway, Water, Sewer, Parking and Stormwater Fund.

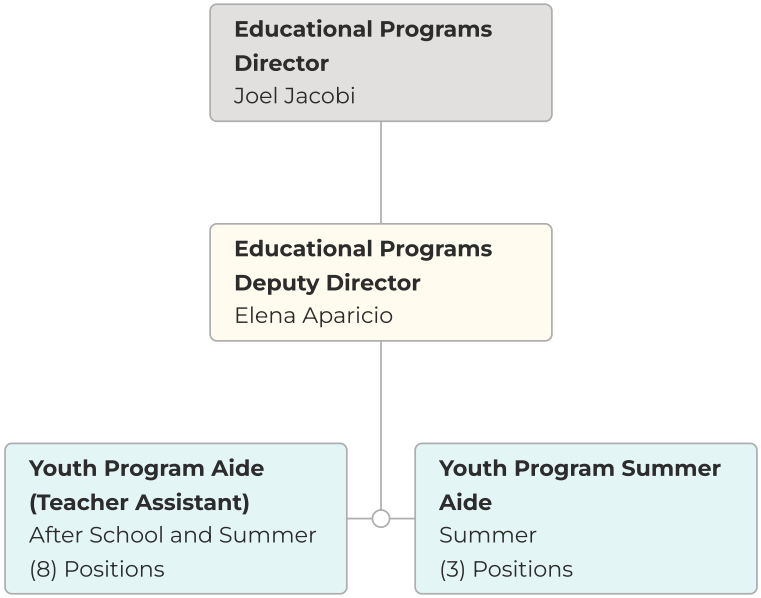
Bright Paths Youth Development Program

Joel Jacobi
Educational Programs Director

Services, Functions, and Activities:

The Town of Bay Harbor Islands initiated a Bright Paths Youth Development Program, which is partially funded by a grant from the Children's Trust. These programs are aimed at serving the Ruth K. Broad K-8 school living within the Town of Bay Harbor Islands. The Town of Bay Harbor Islands has a diverse population consisting of Caucasian, Hispanic, Anglo, low income to middle income families. The Town established after-school and summer camp programs. For to serve 90 Kindergarten to Fifth (5) grade school children and 20 Middle School children for a total of 110 students approximate ages 5-14 for each group. 15% of the slots will be reserved for children with special needs and/or children with disabilities. The program will provide a daily schedule of literacy, physical fitness, social skills, and family involvement.

Organizational Chart

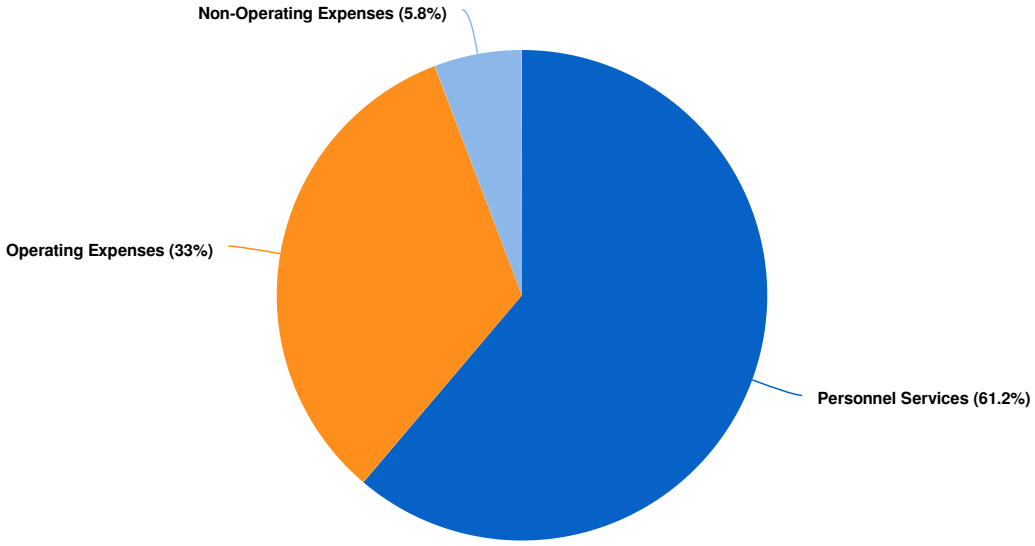


FY 2025-2026 Accomplishments

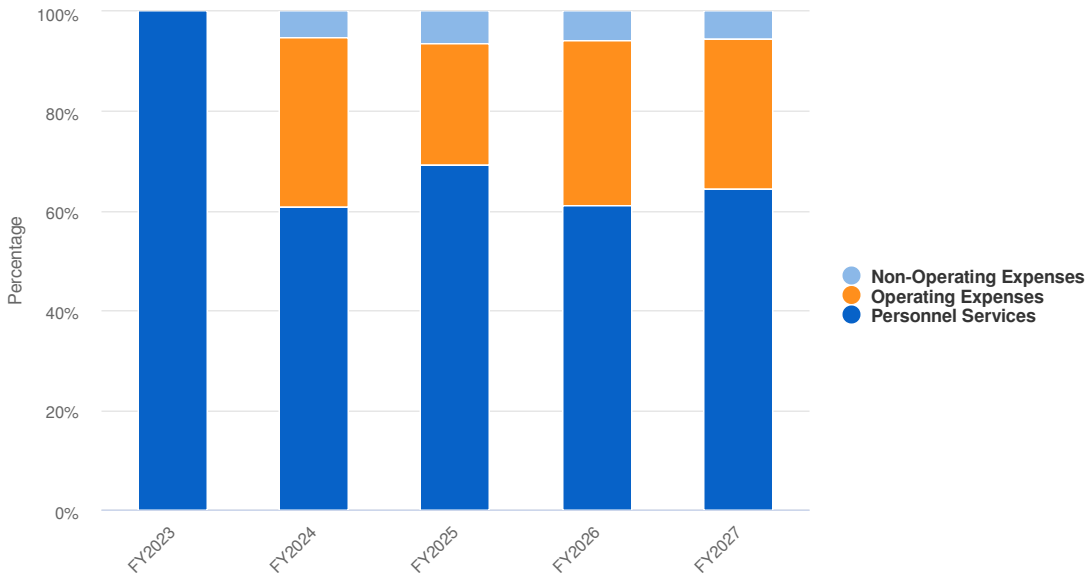
- Won the Miami Dade County National Association of Counties Achievement Award for Library and Community Partnership for
  excellence in community outreach and after school programming.
- Secured $320,000 in grant funding from The Children's Trust to support afterschool and summer camp programs, and successfully obtained an additional $210,000 in grant funds mid-year to further expand and enhance these initiatives.
- Updated Community Center facilities for the Bright Paths Youth Development Program are compatible with the Children's Trust guidelines.
- Established programming and staff and began afterschool programming in August 2024.
- Under the tutoring program, children raised test proficiency scores by 23% as compared to RKBBH.
- District Champions in "Battle of the Books", a district-wide Reading comprehension and literacy competition.
- Raised students academics on specialized educational plans who were below grade level to at grade or above grade standards. Graduated 97% of all Differentiated Learning Instruction students.
- Nominated for Children's Trust "Program of the Year".

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$341,273	$560,822	$528,663	$611,011	$82,348	15.6%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses	$189,876	$198,384	$285,031	$286,131	$1,100	0.4%
Non-Operating Expenses	$28,824	$51,024	$50,000	$50,000	$0	0%
Total Expense Objects:	**$559,973**	**$810,229**	**$863,694**	**$947,142**	**$83,448**	**9.7%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Culture & Recreation						
Children's Trust						
Personnel Services						
Regular Salaries & Wages	$276,582	$424,392	$440,669	$481,935	$41,266	9.4%
Overtime Pay	$88	$12,289	$0	$0	$0	0%
F.I.C.A. Taxes	$18,665	$34,662	$33,711	$29,555	-$4,156	-12.3%
Retirement Contributions	$21,274	$49,400	$22,320	$46,460	$24,140	108.2%
Group Insurance	$24,034	$39,650	$31,006	$52,141	$21,135	68.2%
Worker's Compensation	$630	$428	$565	$528	-$37	-6.5%
Unemployment Compensation	$0	$0	$392	$392	$0	0%
Total Personnel Services:	**$341,273**	**$560,822**	**$528,663**	**$611,011**	**$82,348**	**15.6%**
Operating Expenses						
Professional Services	$110,565	$119,874	$137,907	$137,907	$0	0%
Program Specific Audit	$0	$3,500	$0	$0	$0	0%
Other Contractual Services	$5,128	$0	$0	$0	$0	0%
Other Contractual Service Payroll Fee	$0	$1,776	$3,500	$3,500	$0	0%
Other Current Charges Advertsing	$0	$0	$560	$560	$0	0%
Indirect Cost	$40,716	$17,990	$25,184	$25,184	$0	0%
Travel (participants) Buses	$5,700	$15,735	$16,000	$16,000	$0	0%
Other (Admission to Field Trips)	$4,178	$27,151	$70,400	$70,400	$0	0%
Other Current Charges - Screening	$0	$460	$600	$600	$0	0%
Office Supplies	$6,047	$4,050	$10,480	$10,480	$0	0%
Program Supplies	$17,450	$6,515	$20,000	$20,000	$0	0%
Other (Required Staff Training)	$94	$1,332	$400	$1,500	$1,100	275%
Total Operating Expenses:	**$189,876**	**$198,384**	**$285,031**	**$286,131**	**$1,100**	**0.4%**
Non-Operating Expenses						

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Program Contingency - in kind	$28,824	$51,024	$50,000	$50,000	$0	0%
Total Non-Operating Expenses:	**$28,824**	**$51,024**	**$50,000**	**$50,000**	**$0**	**0%**
Total Children's Trust:	**$559,973**	**$810,229**	**$863,694**	**$947,142**	**$83,448**	**9.7%**
Total Culture & Recreation:	**$559,973**	**$810,229**	**$863,694**	**$947,142**	**$83,448**	**9.7%**
Total Expenditures:	**$559,973**	**$810,229**	**$863,694**	**$947,142**	**$83,448**	**9.7%**

FY 2026-2027 Objectives

- Establish more Mental Health programs, therapists and nursing staff for our current Children with Special Needs.
- Incorporate more youth awareness programming such as swimming, gun safety, and cyber social media classes.
- Maintain the 95% passage rate for all Bright Paths children in grades K-8 taking the FAST / EOC testing.
- Be nominated for the third straight year Children's Trust Program of the Year and win it in 2027.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected Actual	FY 2026 Estimated
Employ the appropriate number of full-time staff	2	2	2	2
Ensure the program is appropriately staffed by part-time staff	5	6	6	11
Number of children enrolled	60	65	65	110

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Program Director	1			1	1			1
Deputy Program Director	1			1	1			1
Recreation Coordinator	-			-	-			-
Youth Program Aide (1) Year and Summer		1		0.5		1		0.5
Youth Program Aide (2) Year and Summer		1		0.5		1		0.5
Youth Program Aide (3) Year and Summer		1		0.5		1		0.5
Youth Program Aide (4) Year and Summer		1		0.5		1		0.5
Youth Program Aide (5) Year and Summer		1		0.5		1		0.5
Youth Program Aide (6) Year and Summer		1		0.5		0		0
Youth Program Aide (7) Year and Summer		1		0.5		0		0
Youth Program Aide (8) Year and Summer		1		0.5		0		0
Youth Program Aide (1) Summer		1		0.5		1		0.5
Youth Program Aide (2) Summer		1		0.5		1		0.5
Youth Program Aide (3) Summer		1		0.5		1		0.5
Youth Program Aide (4) Summer		0		0		1		0.5
Total:	**2**	**11**		**7.5**	**2**	**9**		**7.25**

Capital Projects

Sam Zamacona E.I.
Capital Improvement Program Director

The Capital Projects Fund is a type of governmental fund. As such, it provides for projects which are not assignable to specific special revenue funds or proprietary funds (enterprise, internal service). The fund provides a place to account for improvements which cannot be assigned (per above). To be a qualified project for this fund, the anticipated value of the asset created must have an estimated value of at least $5,000. An asset for these purposes is an item which is not generally consumed for operating purposes, and which has an expected life of not less than three years.

Funding for capital projects generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the "General Fund"). Additional revenue may derive from interest earnings or other permissible fund transfers. In FY 2023, the Capital Project Fund will account for Capital Outlay expenditures and the funds will be transferred from the General Fund.

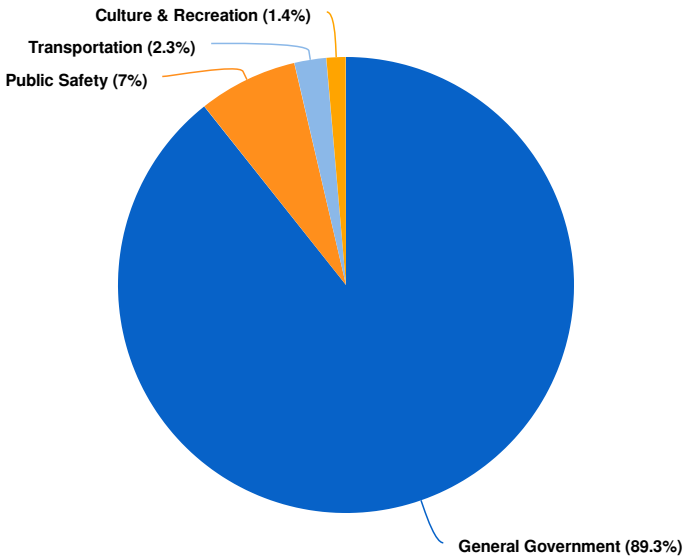
Expenditures for this fund are not generally restricted. Provided that the project meets the above qualifications, and appropriations are approved by the Town Council, the project qualifies for funding in this fund.

The Capital Projects Fund is closely related to, but not synonymous with, the Five-Year Capital Improvement Plan. The purpose of the Five-Year Capital Improvement Plan is to promote advanced planning by department directors and serve as a fiscal planning tool to forecast the demands on revenues. The plan anticipates the likely improvements to occur within the Town over the next five years. This planning document assists in identifying future resource needs and in planning the timing of projects. Wherever possible, the projects included in the Five-Year Capital Improvement Plan have identified funding sources for each year of expenses that will have an impact on the operating budget.

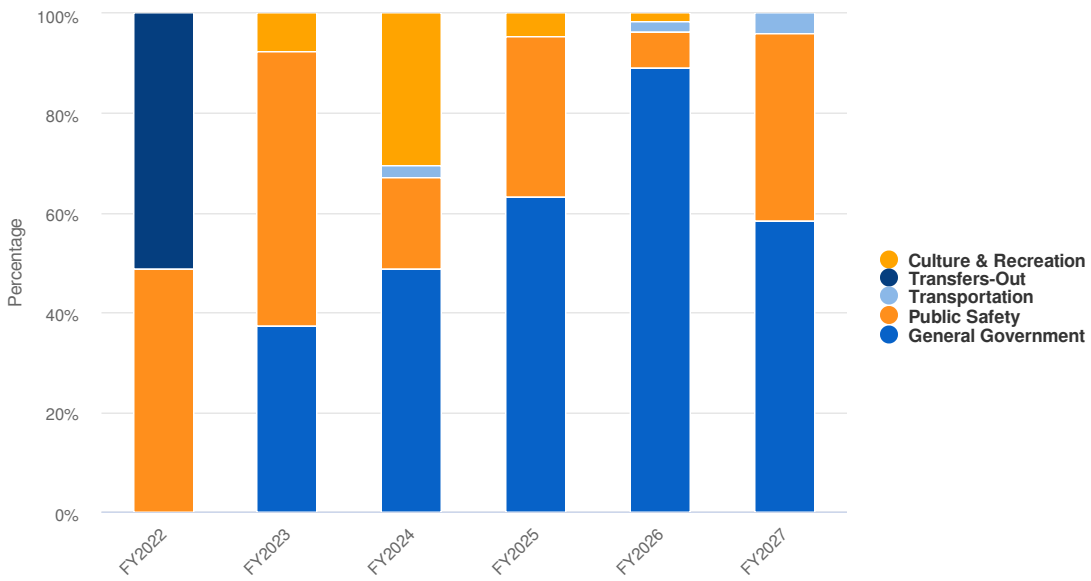
There are no personnel associated with this fund. Details on each of the projects within the Five-Year Capital Improvement Plan follow the financial pages of this fund.

Expenditure Category Detail

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
General Government						
Public Buildings						
Operating Expenses						
Operating Rentals & Leases	$365,149	$183,577	$0	$0	$0	0%
Repairs & Maintenance	$296,052	$0	$0	$0	$0	0%
Total Operating Expenses:	**$661,201**	**$183,577**	**$0**	**$0**	**$0**	**0%**
Capital Outlay						
Buildings	$336,387	$379,773	$1,678,764	$438,000	-$1,240,764	-73.9%
Improvements (excl. Buildings)	$0	$0	$290,000	$290,000	$0	0%
Total Capital Outlay:	**$336,387**	**$379,773**	**$1,968,764**	**$728,000**	**-$1,240,764**	**-63%**
Debt Service						
Leased Assets-Principal Pmt.-Modified Accrual	$0	$12,039	$0	$0	$0	0%
Lease Assets - Interest - Modified Accrual	$0	$431	$0	$0	$0	0%
Total Debt Service:	**$0**	**$12,470**	**$0**	**$0**	**$0**	**0%**
Total Public Buildings:	**$997,588**	**$575,820**	**$1,968,764**	**$728,000**	**-$1,240,764**	**-63%**
Total General Government:	**$997,588**	**$575,820**	**$1,968,764**	**$728,000**	**-$1,240,764**	**-63%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Public Safety						
Law Enforcement						
Operating Expenses						
Finance Rents & Leases	$22,062	$0	$0	$0	$0	0%
Repairs & Maintenance	$22,109	$0	$0	$0	$0	0%
Total Operating Expenses:	**$44,171**	**$0**	**$0**	**$0**	**$0**	**0%**
Capital Outlay						
Improvements (excl. Buildings)	$0	$85,394	$90,000	$118,000	$28,000	31.1%
Machinery & Equipment	$242,940	$15,421	$65,000	$83,713	$18,713	28.8%
Machinery & Equipment - Leased	$0	$84,282	$0	$0	$0	0%
Total Capital Outlay:	**$242,940**	**$185,096**	**$155,000**	**$201,713**	**$46,713**	**30.1%**
Debt Service						
Leased Assets-Principal Pmt.-Modified Accrual	$0	$94,248	$0	$0	$0	0%
Subscription Financing Principal	$22,546	$0	$0	$0	$0	0%
Lease Assets - Interest - Modified Accrual	$0	$14,479	$0	$0	$0	0%
Leased Assets-Principal Pmt.-Modified Accrual	$68,876	$0	$0	$0	$0	0%
Total Debt Service:	**$91,422**	**$108,727**	**$0**	**$0**	**$0**	**0%**
Total Law Enforcement:	**$378,534**	**$293,823**	**$155,000**	**$201,713**	**$46,713**	**30.1%**
Building						
Capital Outlay						
Improvements (excl. Buildings)	$0	$0	$0	$120,000	$120,000	N/A
Machinery & Equipment	$0	$0	$0	$150,000	$150,000	N/A
Total Capital Outlay:	**$0**	**$0**	**$0**	**$270,000**	**$270,000**	**N/A**
Total Building:	**$0**	**$0**	**$0**	**$270,000**	**$270,000**	**N/A**
Total Public Safety:	**$378,534**	**$293,823**	**$155,000**	**$471,713**	**$316,713**	**204.3%**
Culture & Recreation						
Parks and Recreation						
Capital Outlay						
Improvements (excl. Buildings)	$621,577	$40,638	$30,130	$0	-$30,130	-100%
Total Capital Outlay:	**$621,577**	**$40,638**	**$30,130**	**$0**	**-$30,130**	**-100%**
Total Parks and Recreation:	**$621,577**	**$40,638**	**$30,130**	**$0**	**-$30,130**	**-100%**
Total Culture & Recreation:	**$621,577**	**$40,638**	**$30,130**	**$0**	**-$30,130**	**-100%**

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Transportation						
Streets and Parkways						
Capital Outlay						
Improvements (excl. Buildings)	$49,783	$0	$50,000	$50,000	$0	0%
Total Capital Outlay:	**$49,783**	**$0**	**$50,000**	**$50,000**	**$0**	**0%**
Total Streets and Parkways:	**$49,783**	**$0**	**$50,000**	**$50,000**	**$0**	**0%**
Total Transportation:	**$49,783**	**$0**	**$50,000**	**$50,000**	**$0**	**0%**
Total Expenditures:	**$2,047,482**	**$910,281**	**$2,203,894**	**$1,249,713**	**-$954,181**	**-43.3%**

Park Impact

The existence of public parks has substantial benefits to proximate residential development. These benefits include actual use by residents of such development and aesthetic, recreational, and environmental benefits to the residential area and its population. These benefits accrue to all properties and residents of the area. The purpose of Park Impact Fees is to provide not only for the minimum level of service established by the Town's adopted comprehensive plan, but also for the additional public park open space and recreation facilities necessary to adequately serve the impacts and demands of new residential development; and to require that future residential growth contribute its fair share to the cost of additions and improvements to the Town's public park system in amounts reasonably anticipated to offset the impacts and demands generated by such growth. This cost does not include operational and maintenance costs.

Park Impact Fees apply to the development of property for residential use located within the boundaries of the Town. Nonresidential development of property shall not be subject to the terms of the "Park Impact Fee Ordinance" passed by the Town of Bay Harbor Islands Council on November 14th, 2005. In mixed-use developments, only that portion of a development used for residential purposes shall be subject to the terms of this Ordinance.
All residential development is deemed to create an impact and therefore an increased demand for public facilities, including open space, parks, and recreational facilities. As such, the cost of new public facilities should be borne by new users to the extent that new users require new facilities. Therefore, any application for a building permit within the Town enabling the construction of a new residential dwelling unit on or after the effective date of "Park Impact Fee Ordinance" No. 784 shall be subject to the imposition of park impact fees.

All fees collected pursuant the "Park Impact Fees Ordinance" shall be kept in a special park acquisition and development fund and may be utilized only for the acquisition and development of park facilities in the Town or for the provision of those park facilities or programs in other communities that are deemed to benefit the residents of the Town pursuant to an interlocal agreement.

Expenditure Category Summary

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Capital Outlay	$0	$132,415	$150,000	$150,000	$0	0%
Non-Operating Expenses	$0	$30,130	$0	$0	$0	0%
Total Expense Objects:	**$0**	**$162,545**	**$150,000**	**$150,000**	**$0**	**0%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Culture & Recreation						
Park Impact Fees Fund						
Capital Outlay						
Improvements (excl. Buildings)	$0	$132,415	$150,000	$150,000	$0	0%
Total Capital Outlay:	**$0**	**$132,415**	**$150,000**	**$150,000**	**$0**	**0%**
Non-Operating Expenses						
Transfers to Other Funds	$0	$30,130	$0	$0	$0	0%
Total Non-Operating Expenses:	**$0**	**$30,130**	**$0**	**$0**	**$0**	**0%**
Total Park Impact Fees Fund:	**$0**	**$162,545**	**$150,000**	**$150,000**	**$0**	**0%**
Total Culture & Recreation:	**$0**	**$162,545**	**$150,000**	**$150,000**	**$0**	**0%**
Total Expenditures:	**$0**	**$162,545**	**$150,000**	**$150,000**	**$0**	**0%**

Causeway

Randy Stokes
Public Works Director

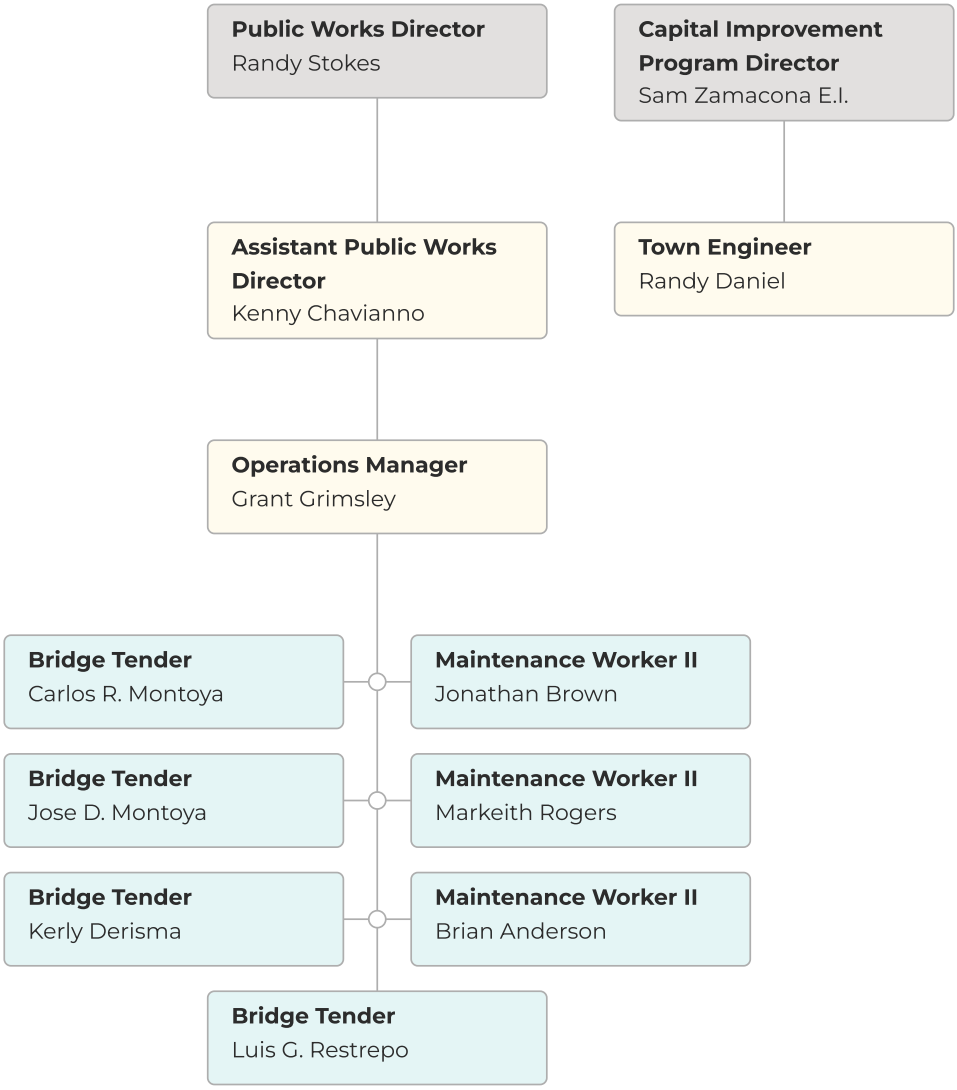
The Broad Causeway Fund is designated to account for toll revenue generated by residential and commercial traffic flow across the Intracoastal Waterway, separating the mainland from the coast, via the Broad Causeway and the Town's ICW Drawbridge, and through the Town of Bay Harbor Islands' two barrier islands.

The Town maintains and operates a bascule bridge (drawbridge) over the Intracoastal Waterway. Usage fees, collected by means of SunPass® and TOLL-BY-PLATE™ technology, are charged to motorists for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its Broad Causeway capital projects and the debt service is repaid through the system's net revenues.

FY 2025-2026 Accomplishments

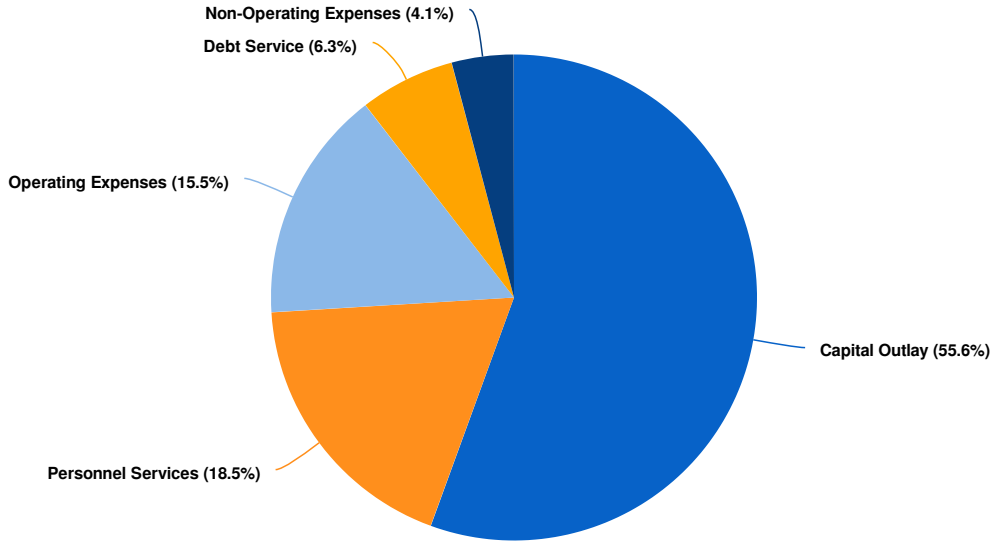
- Completed the PD&E study, and finalized payments to the consultant.
- Advertised the structural repairs for bridge #875101.
- Performed a series of emergency repairs to the pedestals of Bridge # 875101.
- Advertised RFQ for Bridge Engineering firms and received four (4) responses.
- Evaluated, and ranked four (4) responses.
- Obtained council approval for the ranking of the 4 firms.

Organizational Chart

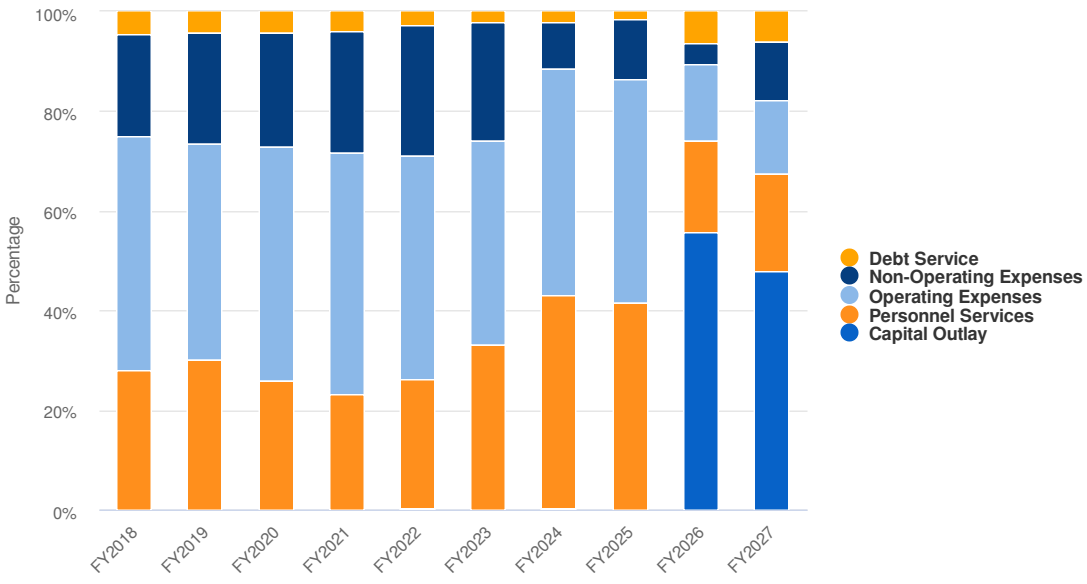


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$3,039,479	$2,774,662	$3,224,850	$3,551,743	$326,893	10.1%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses	$3,234,072	$3,002,270	$2,703,518	$2,661,524	-$41,994	-1.6%
Capital Outlay	$28,539	$7,248	$9,700,000	$8,700,000	-$1,000,000	-10.3%
Debt Service	$143,611	$107,126	$1,107,762	$1,107,779	$17	0%
Non-Operating Expenses	$675,000	$800,000	$720,000	$2,109,779	$1,389,779	193%
Total Expense Objects:	**$7,120,701**	**$6,691,305**	**$17,456,130**	**$18,130,825**	**$674,695**	**3.9%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Transportation						
Causeway Fund						
Personnel Services						
Regular Salaries & Wages	$1,843,684	$1,865,851	$2,323,809	$2,329,706	$5,897	0.3%
Overtime Pay	$71,145	$66,004	$50,000	$50,000	$0	0%
F.I.C.A. Taxes	$122,734	$146,396	$162,995	$160,841	-$2,154	-1.3%
Retirement Contribution	$228,240	$442,001	$256,137	$475,032	$218,895	85.5%
Pension Expense	$564,843	$0	$0	$0	$0	0%
Group Insurance	$221,664	$229,749	$376,476	$483,769	$107,293	28.5%
OPEB Expense	-$23,960	$0	$0	$0	$0	0%
Workers' Compensation'	$11,129	$24,660	$42,433	$39,395	-$3,038	-7.2%
Unemployment Compensation	$0	$0	$13,000	$13,000	$0	0%
Total Personnel Services:	**$3,039,479**	**$2,774,662**	**$3,224,850**	**$3,551,743**	**$326,893**	**10.1%**
Operating Expenses						
Professional Services	$119,969	$310,030	$447,250	$440,856	-$6,394	-1.4%
Accounting & Auditing	$29,972	$29,765	$38,000	$38,000	$0	0%
Other Contractual Services	$308,784	$245,204	$676,229	$660,229	-$16,000	-2.4%
Other Contractual Service Payroll Fee	$0	$5,110	$10,800	$10,800	$0	0%
Travel & Per Diem	$13,565	$13,808	$20,000	$20,000	$0	0%
Communications and Freight	$3,863	$5,463	$16,200	$16,800	$600	3.7%
Utility Services	$77,820	$73,564	$75,000	$75,000	$0	0%
Operating Rentals & Leases	$3,338	$14,381	$31,000	$29,000	-$2,000	-6.5%
Finance Rentals & Leases	$25,277	$7,965	$35,760	$35,760	$0	0%
Insurance	$904,235	$777,200	$1,078,004	$1,078,004	$0	0%
Repairs & Maintenance	$132,299	$102,491	$150,775	$135,075	-$15,700	-10.4%
Other Current Charges	$1,887	$9,317	$5,000	$5,000	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Bade Debt Expense	$38,000	$0	$0	$0	$0	0%
Office Supplies	$0	$0	$1,000	$1,000	$0	0%
Operating Supplies	-$8,284	$11,093	$35,000	$35,000	$0	0%
Fuel-Vehicles	$0	$8,023	$80,000	$80,000	$0	0%
Publications and Training	$3,250	$146	$3,500	$1,000	-$2,500	-71.4%
Depreciation	$1,580,097	$1,388,712	$0	$0	$0	0%
Total Operating Expenses:	**$3,234,072**	**$3,002,270**	**$2,703,518**	**$2,661,524**	**-$41,994**	**-1.6%**
Capital Outlay						
Amortization Exp. - Finance Lease	$21,224	$6,275	$0	$0	$0	0%
Improvements (excl. Buildings)	$1,750	$973	$9,700,000	$8,700,000	-$1,000,000	-10.3%
Machinery & Equipment	$5,565	$0	$0	$0	$0	0%
Total Capital Outlay:	**$28,539**	**$7,248**	**$9,700,000**	**$8,700,000**	**-$1,000,000**	**-10.3%**
Debt Service						
Principal Payments	$0	$0	$1,014,000	$1,040,000	$26,000	2.6%
Interest	$131,610	$106,589	$93,762	$67,779	-$25,983	-27.7%
Interest - Lease Assets	$12,001	$537	$0	$0	$0	0%
Total Debt Service:	**$143,611**	**$107,126**	**$1,107,762**	**$1,107,779**	**$17**	**0%**
Non-Operating Expenses						
Transfer to General Fund-Svcs	$550,000	$800,000	$720,000	$2,109,779	$1,389,779	193%
Transfer to Gen Cap Proj Fund	$125,000	$0	$0	$0	$0	0%
Total Non-Operating Expenses:	**$675,000**	**$800,000**	**$720,000**	**$2,109,779**	**$1,389,779**	**193%**
Total Causeway Fund:	**$7,120,701**	**$6,691,305**	**$17,456,130**	**$18,130,825**	**$674,695**	**3.9%**
Total Transportation:	**$7,120,701**	**$6,691,305**	**$17,456,130**	**$18,130,825**	**$674,695**	**3.9%**
Total Expenditures:	**$7,120,701**	**$6,691,305**	**$17,456,130**	**$18,130,825**	**$674,695**	**3.9%**

FY 2026-2027 Objectives

- Select an Engineering firm to design the replacement bridge for the Sheppard Broad Causeway ICWW Bridge (875101)
- Complete 60% designs for the replacement bridge for the Sheppard Broad Causeway ICWW Bridge (875101)
- Evaluate bid responses for the structural repairs to Sheppard Broad Causeway ICWW Bridge (875101), and award a contract.
- Continue to perform critical repairs to structural elements viz. pier caps, expansion joints, & slab underdeck of the Sheppard Broad Causeway ICWW Bridge (875101)
- Select an Engineering firm to design Bay Harbor Waterway Bridge (875102) and Indian Creek Bridge (875103) replacements.
- Complete 100% designs Bay Harbor Waterway Bridge (875102)

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Bridge Tender	4			4	4			4
Capital Improvement Program Director[1]	1			1	1			1
Electrician[1]	-			-	1			1
Maintenance Worker II[1]	4			4	4			4
Town Engineer[1]	1			1	1			1
Total:	**10**			**10**	**11**			**11**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Sewer Division

Randy Stokes
Public Works Director

Sewer runs through the Town's collection system and is discharged under an agreement with the City of Miami Beach. The Town maintains and operates an in-house Sewer collection and distribution system. User fees are charged for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its sewer capital projects and the debt service is repaid through the system's net revenues. The debt is reported in General Fund Debt Service (5170) Department. Allowable sewer system development fees are also collected to offset the impact of growth from serving new customers and development.

Sewer operations are under the supervision of the Public Works Director. The sewer utility services are provided by the Town with the aim of providing for a safe and environmentally sound removal of wastewater.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. The Town projects a pass-through increase to the wholesale sewer rate every year. The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal.

WASD annually passes through to wholesale wastewater customers a true-up adjustment. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report. The true-up is based on the variances in WASD's projected wholesale wastewater expenses and the actual audited wholesale expenses.

WASD charges a pass-through true-up to wholesale wastewater customers based upon budget to actual variances from the prior year:

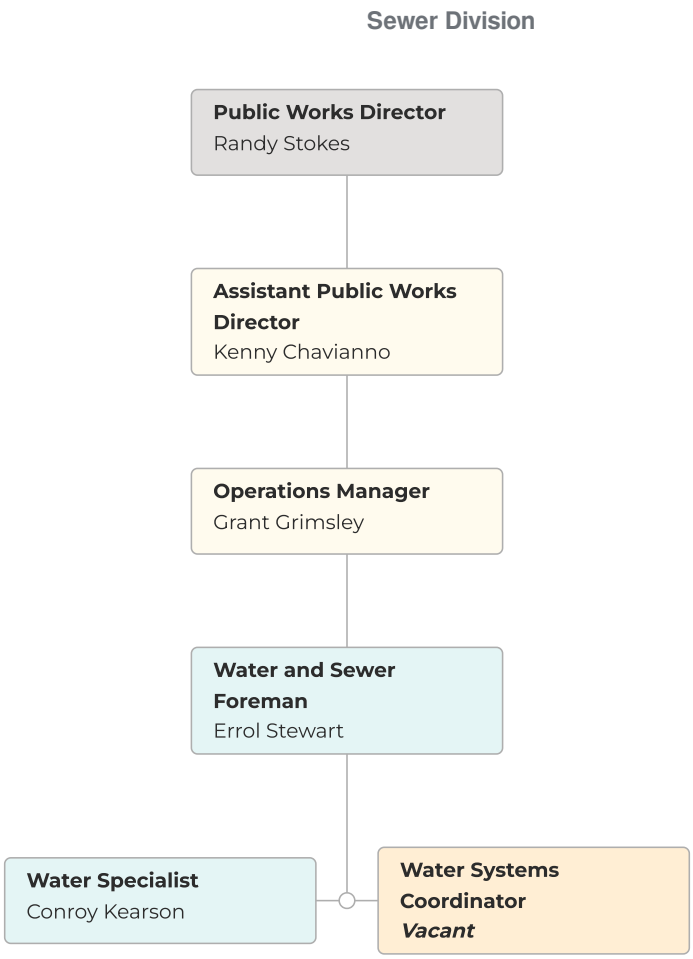
- Decrease in water net operating expenses.
- Decrease in debt service allocation.
- Decrease in renewal & replacement of capital projects.
- Decrease in interest earnings due to lower interest rates.

The current budget includes an annual rate increase for Sewer service revenue projections, since the City of Miami Beach added a surcharge to the WASD rate, the Town will pass this rate increase to the Town's residents.

The Sewer division's billing and collection functions are managed by the Finance Department staff as well as the Utility Customer Service Specialist. The personnel costs are allocated to the Sewer Fund. General Town administrative support provides services for Sewer operations, such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

Sewer Division
This division provides planning, maintenance and repair of sanitary sewer systems pipelines, valves, and manholes, along with maintenance and monitoring of sanitary and sewer pump stations.

Organizational Chart

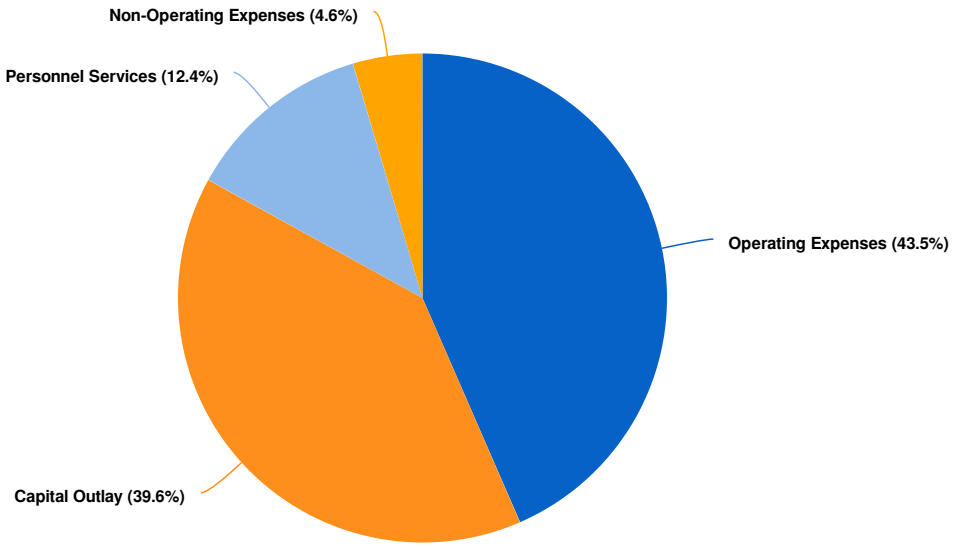


FY 2025-2026 Accomplishments

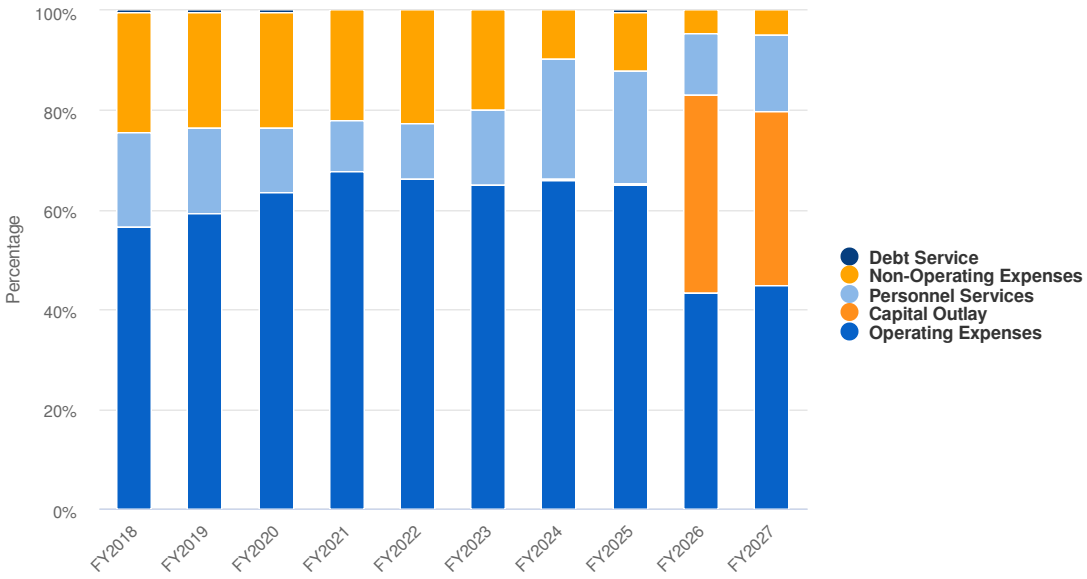
- Public Works is working diligently with a consulting firm in the design stage for the ejector station on West Island.
- Completed replacement of Ejector Station A with twin submersible pumps.
- Began repairs to Manhole 80 and the ejector station at 100th Street to improve the reliability and condition of the sewer infrastructure.
- Completed the installation of lockable manhole covers throughout the Town to improve safety and security.
- Developed and prioritized a comprehensive sewer manhole lining list as part of the Town's ongoing infrastructure maintenance and capital improvement planning.
- Replaced the check valve and 90-degree fitting at Lift Station F to maintain reliable wastewater collection and pumping operations.
- Completed the installation of flow meter monitors throughout the island to improve monitoring, data collection, and management of the sewer system.
- Installed a 60 HP trial pump at the sewer lift station to evaluate performance and improve pumping capacity and reliability.
- Upgraded the sewer main from 16" to 18" between manholes 66 & 67 in block 11 and installed new sewer lateral service connections to support improved wastewater service and infrastructure.
- Purchased mini excavators to support Public Works operation and increase the Department's ability to efficiently complete excavation, repair and maintenance projects in-house.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$636,294	$579,720	$674,711	$810,933	$136,222	20.2%
Operating Expenses	$1,740,016	$1,667,799	$2,369,054	$2,368,397	-$657	0%
Capital Outlay	$2,774	$11,350	$2,154,996	$1,824,996	-$330,000	-15.3%
Debt Service	$1,410	$5,254	$0	$0	$0	0%
Non-Operating Expenses	$250,000	$300,000	$250,000	$257,500	$7,500	3%
Total Expense Objects:	**$2,630,494**	**$2,564,122**	**$5,448,761**	**$5,261,826**	**-$186,935**	**-3.4%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Physical Environment						
Sewer Fund						
Personnel Services						
Regular Salaries & Wages	$370,770	$401,909	$484,491	$514,041	$29,550	6.1%
Overtime Pay	$16,324	$14,506	$15,000	$15,000	$0	0%
F.I.C.A. Taxes	$25,750	$31,202	$35,550	$37,552	$2,002	5.6%
Retirement Contribution	$45,562	$68,110	$44,665	$92,437	$47,772	107%
Pension Expense	$111,667	$0	$0	$0	$0	0%
Group Insurance	$58,343	$62,037	$80,813	$138,378	$57,565	71.2%
OPEB Expense	-$4,803	$0	$0	$0	$0	0%
Workers' Compensation	$12,682	$1,956	$12,192	$11,525	-$667	-5.5%
Unemployment Compensation	$0	$0	$2,000	$2,000	$0	0%
Total Personnel Services:	**$636,294**	**$579,720**	**$674,711**	**$810,933**	**$136,222**	**20.2%**
Operating Expenses						
Professional Services	$12,269	$90,906	$62,900	$43,788	-$19,112	-30.4%
Accounting & Auditing	$9,083	$14,099	$18,000	$18,000	$0	0%
Other Contractual Services	$77,927	$113,468	$21,000	$36,745	$15,745	75%
Sewage Disposal	$1,101,896	$884,235	$1,593,770	$1,901,881	$308,111	19.3%
Other Contractual Service Payroll Fee	$0	$1,261	$3,000	$3,000	$0	0%
Travel & Per Diem	$0	$155	$2,000	$2,000	$0	0%
Communications and Freight	$0	$3,943	$4,000	$9,000	$5,000	125%
Utility Services	$61,172	$66,933	$58,500	$58,500	$0	0%
Operating Rentals & Leases	$35,354	$31,367	$35,000	$45,000	$10,000	28.6%
Finance Rentals & Leases	$0	$13,074	$26,496	$26,496	$0	0%
Insurance	$0	$24,324	$43,188	$43,188	$0	0%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Repairs & Maintenance	$136,270	$135,081	$404,000	$134,000	-$270,000	-66.8%
Other Current Charges	$6,789	$21,282	$20,700	$20,300	-$400	-1.9%
Operating Supplies	$38,056	$18,497	$24,000	$23,500	-$500	-2.1%
Fuel/Diesel	$0	$1,517	$50,000	$3,000	-$47,000	-94%
Publications and Training	$140	$0	$2,500	$0	-$2,500	-100%
Depreciation	$261,061	$247,657	$0	$0	$0	0%
Total Operating Expenses:	**$1,740,016**	**$1,667,799**	**$2,369,054**	**$2,368,397**	**-$657**	**0%**
Capital Outlay						
Amortization Exp. - Finance Lease	$2,774	$11,350	$0	$0	$0	0%
Improvements (excl. Buildings)	$0	$0	$2,130,000	$1,730,000	-$400,000	-18.8%
Machinery & Equipment	$0	$0	$24,996	$94,996	$70,000	280%
Total Capital Outlay:	**$2,774**	**$11,350**	**$2,154,996**	**$1,824,996**	**-$330,000**	**-15.3%**
Debt Service						
Interest Expense - Lease Asset	$1,410	$5,254	$0	$0	$0	0%
Total Debt Service:	**$1,410**	**$5,254**	**$0**	**$0**	**$0**	**0%**
Non-Operating Expenses						
Transfers to Other Funds	$0	$300,000	$0	$0	$0	0%
Transfers out	$250,000	$0	$250,000	$257,500	$7,500	3%
Total Non-Operating Expenses:	**$250,000**	**$300,000**	**$250,000**	**$257,500**	**$7,500**	**3%**
Total Sewer Fund:	**$2,630,494**	**$2,564,122**	**$5,448,761**	**$5,261,826**	**-$186,935**	**-3.4%**
Total Physical Environment:	**$2,630,494**	**$2,564,122**	**$5,448,761**	**$5,261,826**	**-$186,935**	**-3.4%**
Total Expenditures:	**$2,630,494**	**$2,564,122**	**$5,448,761**	**$5,261,826**	**-$186,935**	**-3.4%**

FY 2026-2027 Objectives

- Develop and propose the design for the sanitary sewer system behind the Old Town Hall to improve wastewater infrastructure and support future development needs.
- Procure and install a generator for the Master Pump Station to provide reliable backup power and maintain continuous sewer operations during power outages.
- Procure and install a new stormwater drainage system along Block 11 to improve drainage capacity and reduce flooding and standing water.
- Install new sewer ejector pumps to improve pumping capacity, system reliability, and overall wastewater operations.

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Water and Sewer Foreman[1]	1			1	1			1
Total:	**1**			**1**	**1**			**1**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Water Division

Randy Stokes
Public Works Director

The Town maintains and operates an in-house Water collection and distribution system. User fees are charged for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its water capital projects and the debt service is repaid through the system's net revenues. The debt is reported in General Fund Debt Service (5170) Department. Allowable water system development fees are also collected to offset the impact of growth from serving new customers and development.

Water operations are under the supervision of the Public Works Director. The water utility services are provided by the Town with the aim of providing for the continual supply of quality potable water and providing for the safe and environmentally sound removal of wastewater. Additional water related responsibilities include water quality testing and water delivery infrastructure maintenance and improvements.

To meet the need for water, the Town purchases water from Miami-Dade County Water and Sewer Department (WASD), and for FY 2026 WASD is proposing an increase in the wholesale water rate. In addition, WASD will annually pass through to wholesale customers a true-up adjustment based on actual costs. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report. The true-up is based on the variances in WASD's projected wholesale water expenses and the actual audited wholesale expenses.

WASD will pass through to wholesale water customers a true-up based upon budgeted to actual variances from the following:

- Increase/decrease in water net operating expenses.
- Increase/decrease in debt service allocation.
- Increase/decrease in renewal & replacement of capital projects.
- Decrease in interest earnings due to lower interest rates.

The true-up represents monies owed to WASD from wholesale customers or monies owed from WASD to wholesale customers and will be billed or credited during the current fiscal year. The Town's true-up adjustment is not known at this point for these wholesale water cost variances.

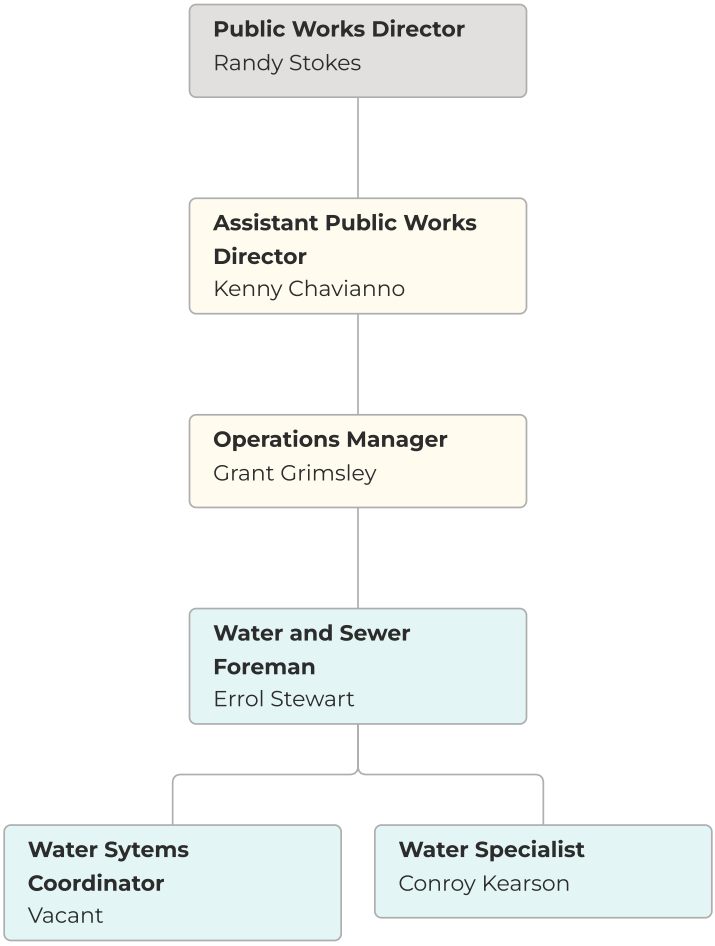
The current budget includes an annual rate increase for Water service revenue projections. Since Miami-Dade County's WASD increased the rate, the Town will pass this rate increase to the residents.

The Water division's billing and collection functions are managed by the Finance Department staff as well as the Utility Customer Service Specialist; the personnel costs are allocated to the Water Fund. General Town administrative support provides services for water and sewer operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

Water Division

The Water Quality testing is done regularly for the safety of the portable water for the residents. This division provides planning, maintenance and repair of water supply, valves, and hydrants. This division is also responsible for reading and installation of water meters and the related billing function.

Organizational Chart

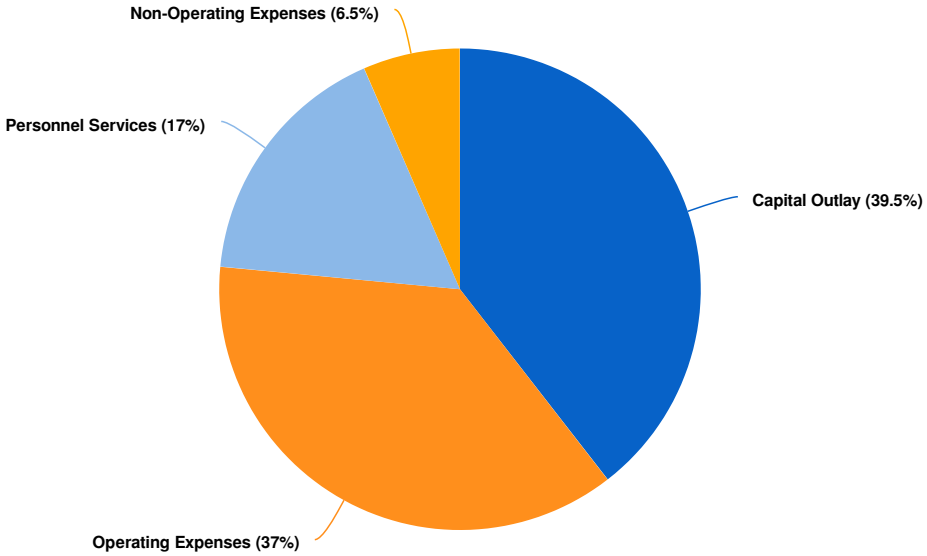


FY 2025-2026 Accomplishments

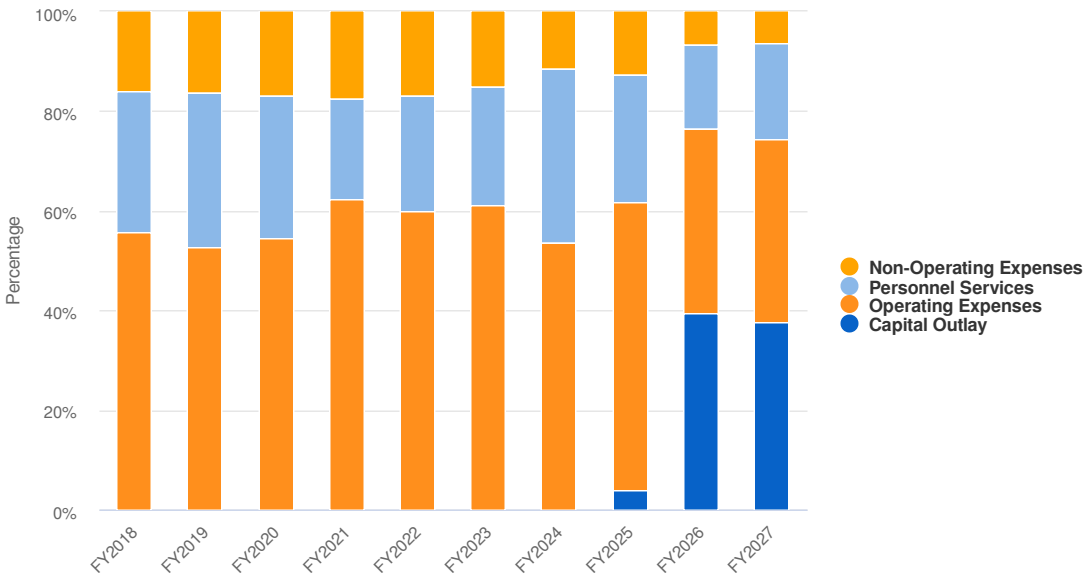
- Replaced broken water meters, as needed for the residents.
- Worked closely with the contractors for the placement of new water and sewer lines for inspections.
- Performed daily total chlorine testing in compliance with FDOH requirements
- Complete monthly water meter reads.
- Purchase mini excavators for various jobs.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$620,402	$498,334	$521,050	$614,177	$93,127	17.9%
Operating Expenses	$951,600	$1,107,848	$1,134,809	$1,187,007	$52,198	4.6%
Capital Outlay	$0	$77,410	$1,212,000	$1,212,000	$0	0%
Non-Operating Expenses	$200,000	$240,000	$200,000	$206,000	$6,000	3%
Total Expense Objects:	**$1,772,003**	**$1,923,593**	**$3,067,859**	**$3,219,183**	**$151,324**	**4.9%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Physical Environment						
Water Fund						
Personnel Services						
Regular Salaries & Wages	$338,486	$345,186	$382,260	$404,224	$21,964	5.7%
Overtime Pay	$7,520	$7,927	$8,000	$8,000	$0	0%
F.I.C.A. Taxes	$22,966	$27,458	$27,666	$29,628	$1,962	7.1%
Retirement Contribution	$45,174	$66,830	$34,789	$73,946	$39,157	112.6%
Pension Expense	$133,321	$0	$0	$0	$0	0%
Group Insurance	$74,787	$48,896	$59,763	$90,677	$30,914	51.7%
OPEB Expense	-$9,536	$0	$0	$0	$0	0%
Workers' Compensation	$7,684	$2,038	$6,572	$5,701	-$871	-13.3%
Unemployment Compensation	$0	$0	$2,000	$2,000	$0	0%
Total Personnel Services:	**$620,402**	**$498,334**	**$521,050**	**$614,177**	**$93,127**	**17.9%**
Operating Expenses						
Professional Services	$155	$0	$41,502	$41,500	-$2	0%
Accounting & Auditing	$5,450	$3,917	$5,000	$5,000	$0	0%
Other Contractual Services	$31,089	$36,377	$43,572	$60,817	$17,245	39.6%
Water Purchases	$740,729	$860,696	$857,212	$898,267	$41,055	4.8%
Other Contractual Service Payroll Fee	$0	$958	$2,500	$2,500	$0	0%
Travel & Per Diem	$0	$4,371	$5,500	$3,000	-$2,500	-45.5%
Communications and Freight	$47	$500	$500	$5,500	$5,000	1,000%
Utility Services	$28	$0	$500	$500	$0	0%
Operating Rentals & Leases	$0	$0	$8,000	$6,000	-$2,000	-25%
Finance Rents & Leases	$5,049	$2,892	$8,000	$8,000	$0	0%
Insurance	$0	$12,840	$15,408	$15,408	$0	0%
Repairs & Maintenance	$26,817	$7,429	$57,025	$41,025	-$16,000	-28.1%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Printing & Binding	$1,408	$0	$250	$250	$0	0%
Other Current Charges	$49,925	$36,771	$24,080	$36,080	$12,000	49.8%
Operating Supplies	$26,142	$68,553	$55,200	$55,200	$0	0%
Fuel-Vehicles	$0	$6,235	$5,800	$5,800	$0	0%
Publications and Training	$30	$1,580	$4,760	$2,160	-$2,600	-54.6%
Depreciation	$64,730	$64,730	$0	$0	$0	0%
Total Operating Expenses:	**$951,600**	**$1,107,848**	**$1,134,809**	**$1,187,007**	**$52,198**	**4.6%**
Capital Outlay						
Improvements (excl. Buildings)	$0	$77,410	$1,200,000	$1,200,000	$0	0%
Machinery & Equipment	$0	$0	$12,000	$12,000	$0	0%
Total Capital Outlay:	**$0**	**$77,410**	**$1,212,000**	**$1,212,000**	**$0**	**0%**
Non-Operating Expenses						
Transfers to Other Funds	$0	$240,000	$200,000	$206,000	$6,000	3%
Transfer for Debt Service	$200,000	$0	$0	$0	$0	0%
Total Non-Operating Expenses:	**$200,000**	**$240,000**	**$200,000**	**$206,000**	**$6,000**	**3%**
Total Water Fund:	**$1,772,003**	**$1,923,593**	**$3,067,859**	**$3,219,183**	**$151,324**	**4.9%**
Total Physical Environment:	**$1,772,003**	**$1,923,593**	**$3,067,859**	**$3,219,183**	**$151,324**	**4.9%**
Total Expenditures:	**$1,772,003**	**$1,923,593**	**$3,067,859**	**$3,219,183**	**$151,324**	**4.9%**

FY 2026-2027 Objectives

- Replace damaged water meters with a cellular model.
- Replace Fire Hydrant as needed.
- Replace Lead & Copper water service in the ROW.

Personnel Complement

Personnel Complement								
	FY 2025-2026 Funded				FY 2026-2027 Funded			
Position Title	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Water Systems Coordinator[1]	1			1	1			1
Water Specialist[1]	1			1	1			1
Total:	**2**			**2**	**2**			**2**

[1]General Fund Allocation. In FY 2026 and FY 2027, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Solid Waste

Randy Stokes
Public Works Director

Solid Waste operations are under the supervision of the Public Works Director. The Solid Waste Fund accounts for the cost of operating and maintaining collection and disposal services for Town residents and commercial businesses/properties. Solid waste collection and disposal services are provided by the Town contractor Waste Pro of Florida, Inc., for garbage, bulk trash and vegetation. The Town provides in-house collection and disposal of recyclable materials for residential properties.

The Solid Waste division aims to provide for the environmentally sensitive removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost. The Town is committed to provide excellent service for solid waste collection and for all services for single-family homes, condominiums, multifamily buildings, and commercial properties. These customers are collected five days per week. Solid waste collection charges for single-family residential property are billed by Miami-Dade County on the real property tax notice as a non-ad valorem assessment. Variable rates are charged for condos, multifamily units, commercial and other properties.

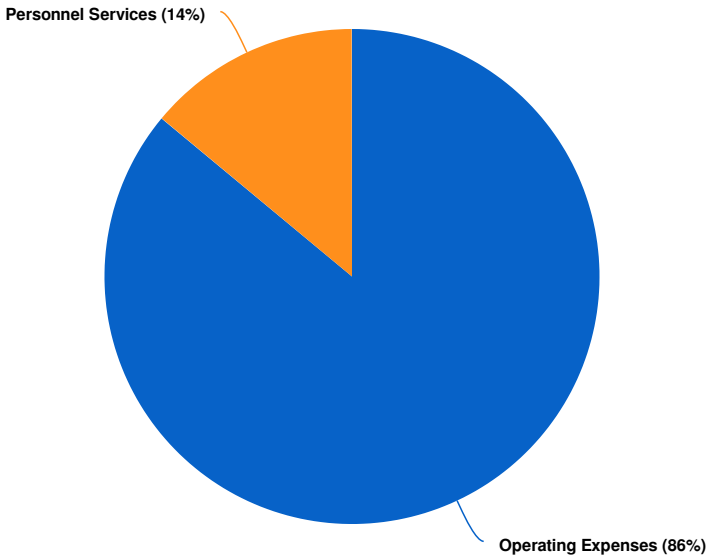
General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

FY 2025-2026 Accomplishments

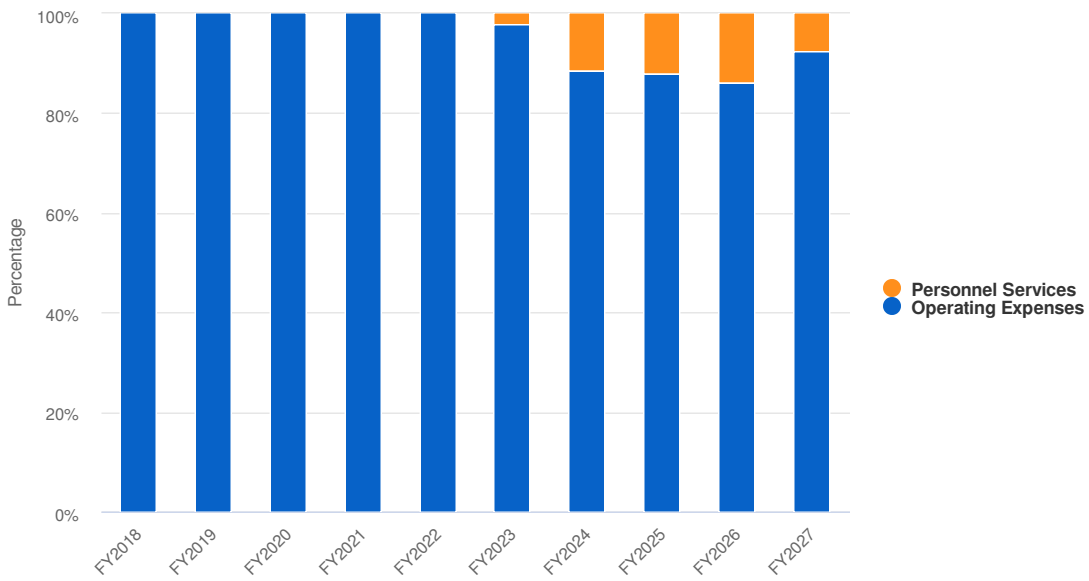
- Improved the cleanliness of residential neighborhoods and high-visibility commercial areas by ensuring trash and debris are removed daily and street sweeping is conducted in a timely manner.
- Replaced 60 broken or outdated trash bins throughout the Town, improving the appearance, cleanliness, and functionality of public areas.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$115,151	$132,763	$169,118	$160,989	-$8,129	-4.8%
Operating Expenses	$905,956	$983,401	$1,042,580	$1,999,836	$957,256	91.8%
Total Expense Objects:	**$1,021,107**	**$1,116,164**	**$1,211,698**	**$2,160,825**	**$949,127**	**78.3%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Physical Environment						
Personnel Services						
Regular Salaries & Wages	$84,257	$93,445	$124,129	$103,014	-$21,115	-17%
Overtime	$2,214	$1,765	$1,146	$1,146	$0	0%
F.I.C.A. Taxes	$5,919	$7,852	$8,117	$6,282	-$1,835	-22.6%
Retirement Contribution	$10,217	$14,391	$10,555	$17,345	$6,790	64.3%
Group Insurance	$12,543	$15,311	$19,169	$28,211	$9,042	47.2%
Worker's Compensation	$0	$0	$6,002	$4,990	-$1,012	-16.9%
Total Personnel Services:	**$115,151**	**$132,763**	**$169,118**	**$160,989**	**-$8,129**	**-4.8%**
Operating Expenses						

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Professional Services	$0	$0	$4,000	$0	-$4,000	-100%
Accounting & Auditing	$2,725	$5,483	$7,000	$7,000	$0	0%
SW Disposal Fees-Reg Pickup	$789,487	$801,209	$846,109	$1,690,000	$843,891	99.7%
SW Disposal Fees-Bus Regular	$107,735	$110,763	$115,635	$230,000	$114,365	98.9%
Other Contractual Service Payroll Fee	$0	$339	$700	$700	$0	0%
Communications and Freight	$0	$0	$0	$5,000	$5,000	N/A
Insurance	$0	$42,612	$51,136	$51,136	$0	0%
Other Current Charges	$6,010	$14,961	$8,000	$16,000	$8,000	100%
Operating Supplies	$0	$8,034	$10,000	$0	-$10,000	-100%
Total Operating Expenses:	**$905,956**	**$983,401**	**$1,042,580**	**$1,999,836**	**$957,256**	**91.8%**
Total Physical Environment:	**$1,021,107**	**$1,116,164**	**$1,211,698**	**$2,160,825**	**$949,127**	**78.3%**
Total Expenditures:	**$1,021,107**	**$1,116,164**	**$1,211,698**	**$2,160,825**	**$949,127**	**78.3%**

FY 2026-2027 Objectives

- Continue to monitor Contractor Waste Pro Collections and make sure that the garbage and trash debris is picked up in a timely manner to keep the streets clean and safe.
- Replace broken or outdated trash bins.

Stormwater

Randy Stokes
Public Works Director

The Stormwater Utility Fund accounts for the cost of operating and maintaining the Town's stormwater drainage system in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System (NPDES) permit. The Stormwater Division operations are under the supervision of the Public Works Director and the Town Engineer. Stormwater services are provided by the Town with the aim of providing for the safe, efficient, and ecologically responsible removal and discharge of storm related water at an affordable cost.

Revenues are generated from a Stormwater Utility Fee collected through a separate line item on Town water bills. The Stormwater utility rates set by resolution, provide sufficient revenues to meet projected utility operations costs and any debt service that might be incurred. The FY 2025 budget does not include an annual rate increase for stormwater service revenue projections.

The monthly Stormwater utility rates for FY 2025 are: for each parcel of residential developed property was set at fifteen dollars ($15.00) per month, per ERU for each dwelling unit on the parcel; for each parcel of non-residential developed property, the rate was set at five dollars ($5.00) per month, per ERU multiplied by the factor as set fourth in Section 20-15 (c.) and which has been established by Miami-Dade County, Florida.

The Town contracts out many of the stormwater related functions. These functions include planning, developing, testing, maintaining, and improving the management of waters resulting from storm events. Vacuum truck services as well as increased frequency in the street sweeping program to maintain the stormwater infrastructure are funded.

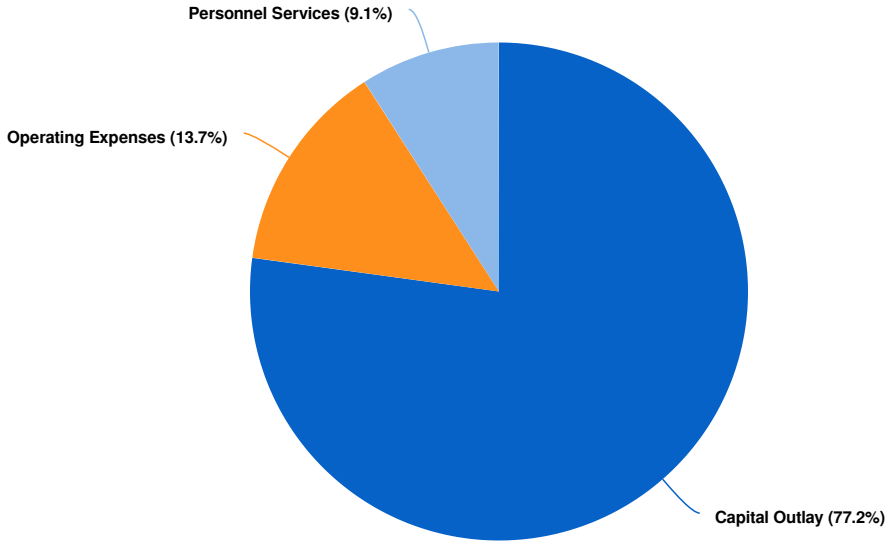
General Town administrative support provides services for stormwater operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

FY 2026-2027 Accomplishments

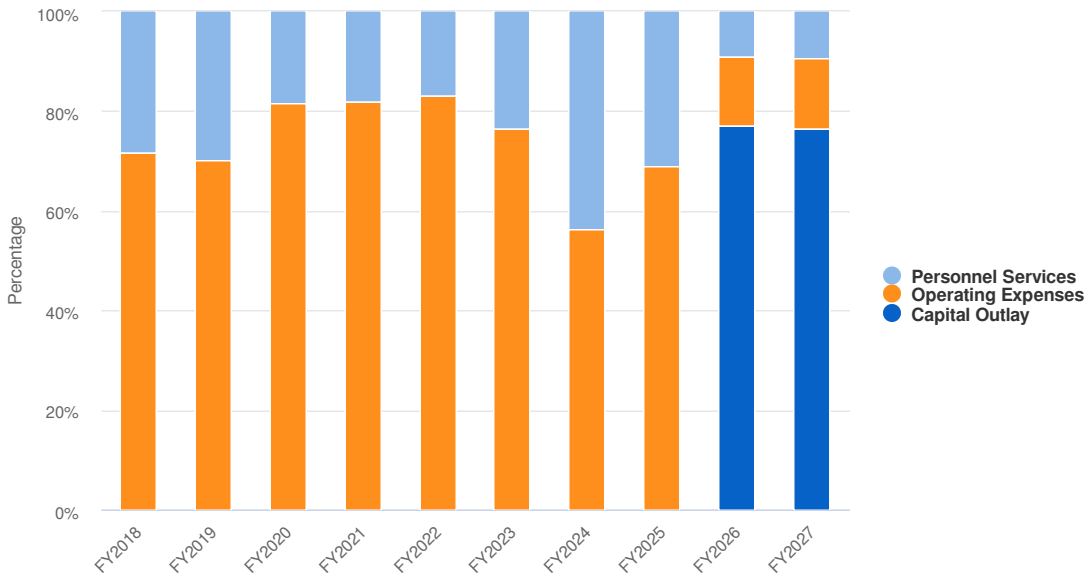
- Replaced storm drain pipe at east Broadview and 95th Street.
- Secure grant for BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street project, which is currently under design.
- Clean catch basins Town-wide, as needed.
- Repair and install an existing injection well pump at Home Island.
- Repair damaged catch basins throughout both islands.
- Purchase a new street sweeper.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel Services	$173,638	$149,373	$178,341	$184,793	$6,452	3.6%

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses	$223,676	$334,728	$269,701	$275,601	$5,900	2.2%
Capital Outlay	$0	$0	$1,515,000	$1,515,000	$0	0%
Total Expense Objects:	**$397,315**	**$484,102**	**$1,963,042**	**$1,975,394**	**$12,352**	**0.6%**

Expenditure Category Detail

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures						
Physical Environment						
Personnel Services						
Regular Salaries & Wages	$138,189	$109,379	$130,658	$123,600	-$7,058	-5.4%
Overtime Pay	$1,090	$1,007	$3,000	$3,000	$0	0%
F.I.C.A. Taxes	$9,183	$7,515	$9,641	$9,010	-$631	-6.5%
Retirement Contribution	$18,603	$18,998	$11,949	$21,297	$9,348	78.2%
Pension Expense	-$10,357	$0	$0	$0	$0	0%
Group Insurance	$13,145	$11,391	$17,491	$23,603	$6,112	34.9%
OPEB Expense	$2,303	$0	$0	$0	$0	0%
Workers' Compensation	$1,481	$1,084	$4,602	$3,282	-$1,320	-28.7%
Unemployment Compensation	$0	$0	$1,000	$1,000	$0	0%
Total Personnel Services:	**$173,638**	**$149,373**	**$178,341**	**$184,793**	**$6,452**	**3.6%**
Operating Expenses						
Professional Services	$27,100	$13,680	$139,379	$139,379	$0	0%
Accounting & Auditing	$1,817	$4,700	$7,000	$7,000	$0	0%
Other Contractual Services	$89,148	$226,758	$0	$15,000	$15,000	N/A
Other Contractual Service Payroll Fee	$0	$291	$650	$650	$0	0%
Communications and Freight	$0	$0	$0	$5,000	$5,000	N/A
Utility Services	$0	$0	$2,000	$2,000	$0	0%
Rentals & Leases	$0	$0	$5,000	$5,000	$0	0%
Insurance	$0	$11,112	$14,072	$14,072	$0	0%
Repairs & Maintenance	$59,491	$17,346	$89,600	$60,000	-$29,600	-33%
Other Current Charges	$4,186	$17,500	$8,000	$23,500	$15,500	193.8%
Operating Supplies	$631	$1,713	$2,000	$2,000	$0	0%
Publications and Training	$0	$324	$2,000	$2,000	$0	0%
Depreciation	$41,305	$41,305	$0	$0	$0	0%
Total Operating Expenses:	**$223,676**	**$334,728**	**$269,701**	**$275,601**	**$5,900**	**2.2%**
Capital Outlay						

Name	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted ($ Change)	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Improvements (excl. Buildings)	$0	$0	$1,500,000	$1,500,000	$0	0%
Machinery & Equipment	$0	$0	$15,000	$15,000	$0	0%
Total Capital Outlay:	**$0**	**$0**	**$1,515,000**	**$1,515,000**	**$0**	**0%**
Total Physical Environment:	**$397,315**	**$484,102**	**$1,963,042**	**$1,975,394**	**$12,352**	**0.6%**
Total Expenditures:	**$397,315**	**$484,102**	**$1,963,042**	**$1,975,394**	**$12,352**	**0.6%**

FY 2026-2027 Objectives

- Complete BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street project.
- Install check valves in all 48 outfalls.

CAPITAL IMPROVEMENTS

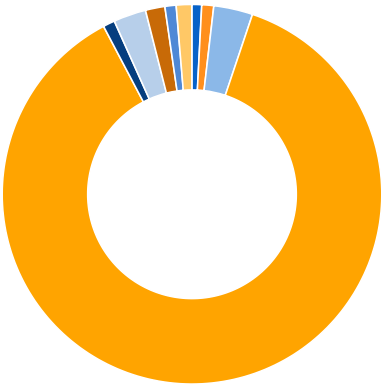
Capital Improvements: One-year Plan

Total Capital Requested

$901,356

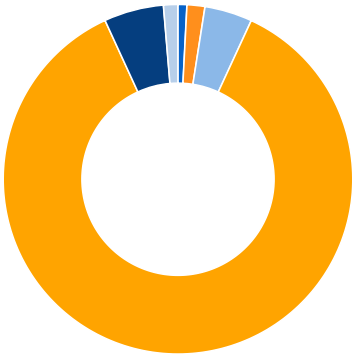
42 Capital Improvement Projects

Total Funding Requested by Department



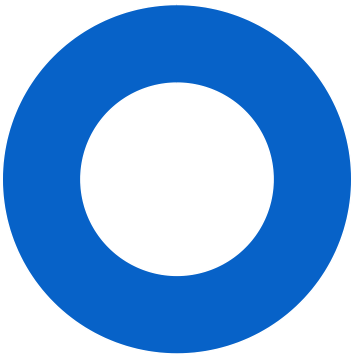
Causeway Fund (1%)	$7,402.00
Code Compliance (1%)	$9,200.00
Information Technology (3%)	$30,000.00
Law Enforcement (87%)	$785,258.00
Public Buildings (1%)	$9,000.00
Sewer Fund (3%)	$24,996.00
Stormwater Fund (2%)	$15,000.00
Town Clerk (1%)	$8,500.00
Water Fund (1%)	$12,000.00
TOTAL	**$901,356.00**

Total Funding Requested by Source



Causeway Fund (1%)	$7,402.00
Causeway Fund (2%)	$15,000.00
Enterprise Funds (4%)	$39,996.00
General Fund Revenue (86%)	$780,518.00
State Grants (6%)	$50,000.00
Water Fund (1%)	$12,000.00
TOTAL	**$904,916.00**

Capital Costs Breakdown



Capital Costs (100%)	$901,356.00
TOTAL	**$901,356.00**

Public Buildings Requests

Itemized Requests for 2027

Veh# PW261-New Veh-Ford Ranger Public Works Director $9,000

The Public Works Director requires access to a town vehicle to effectively oversee and manage municipal infrastructure, facilities, and services. This includes regular site inspections of roads, utilities, parks, construction projects, and...

Total: $9,000

Causeway Fund Requests

Itemized Requests for 2027

VEH # 633 Nissan Rogue $7,402

VEH # 633 NISSAN ROGUE 5N1BT3AA0PC933359

Total: $7,402

Law Enforcement Requests

Itemized Requests for 2027

Automated Vehicle Locator (vehicle GPS)	**$24,000**
Automated Vehicle Locator (vehicle GPS) - New contract as per IT is a 3 yr term ending FY2027.Costs approximately $1,800 per month for current staffing	
Axon Body Worn Cameras & Tasers	**$72,226**
Body Worn Cameras 5-year plan. Currently, the cost does not include Tasers.	
Ballistic Helmet Patrol	**$7,500**
Ballistic Helmet Patrol	
BHI-268 Boat Dock	**$50,000**
New Police Boat - FIND Grant 50/50 Match—$ 250,000 for the Boat and $50,000 for the Lift. Boat will be purchased in current FY26. Grant project for boat lift ($50,000) will be modified to construct a boat dock instead of a lift in FY27.	
Drone (Skydio)	**$47,240**
The police department purchased 1 drone through state grant funds. The recurring costs for the drone program with RMS integration totals $233,959.98 with yearly contractual payments of $47,240.	
Handheld Radio - Motorola Police Radios	**$25,000**
Handheld Radio - Motorola Police Radios	
LPR System	**$44,000**
LPR System (Flock)	
Mobile Command Center	**$85,200**
84 months lease$85,200 annually	
New Police Vehicles (x3) - Chevrolet Tahoe	**$46,800**
TBD (3) (NEW) POLICE VEHICLES Approximately $1,300/monthly x 12 months = $15,600 x 3 new vehicles = $46,800Justification: We are selling three vehicles. The below are the worst-ranked vehicles that need replacement and are constantly needing...	
Outfitting New Patrol Vehicles	**$48,000**
New Patrol Emergency Lighting and Installation, typically costs $16,000 per vehicle x 3 new vehicles = $48,000	
Records Management System Replacement & Analytics	**$99,750**
Records Management System ReplacementIncludes $83,000 from the Rollover and Analytics add-on as follows:One-time service fee: $10,000Annual fee: $6,750	
Replacement Ballistic Vest - 5 Year replacement	**$14,000**
Replacement Ballistic Vest - 5 Year replacement -$800-1000 per unit	
VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643	**$7,450**
VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643	
VEH # 224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518	**$7,450**
Veh#224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518	
VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549	**$9,180**
VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549	

VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321	**$5,928**
VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321	
VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569	**$9,180**
VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569	
VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502	**$8,206**
VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502	
VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955	**$11,004**
VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955	
VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422	**$11,640**
VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422	
VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993	**$11,004**
VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993	
VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945	**$11,004**
VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945	
VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518	**$11,004**
VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518	
VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028	**$11,004**
VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028	
VEH # 327 - 2023 Ford Police Interceptor Utility 1FM5K8ABXPGA79656	**$11,616**
VIN 1FM5K8ABXPGA79656$967.49/monthly rental x 12 months = $11,609.88Lease Ends 12/31/2028	
VEH # 328 - 2023 Ford Police Interceptor Utility VIN 1FM5K8AB0PGA80055	**$11,616**
VIN 1FM5K8AB0PGA80055$967.49/monthly rental x 12 months = $11,609.88Lease Ends 12/31/2028	
VEH # 330 - Chevrolet Silverado 1500 1GCPADED1PZ311750	**$11,004**
VIN 1GCPADED1PZ311750Monthly Lease: $917 x 12 months = $11,004Lease Ends 12/31/2028	
VEH # 401- 2024 Chevrolet Tahoe 1GNSCMKD9RR150695	**$13,932**
VIN 1GNSCMKD9RR150695Monthly Payment: $1,161 x 12 = $13,932Lease Ends 3/31/2029	
VEH # 403 - 2024 Chevrolet Silverado 3GCUD4ED9RG292068	**$12,336**
VIN 3GCUD4ED9RG292068Monthly Lease: $1028 x 12 months = $12,336Lease Ends 11/30/2029	
VEH # 404 - 2024 Chevrolet Silverado 1500 3GCUD4ED9RG292071	**$12,336**
VIN 3GCUD4ED9RG292071Monthly Lease: $1,028 x 12 months = 12,336Lease Ends 11/30/2029	
VEH # 507 (PSA)- 2025 Ford Explorer 1FMUK7DHXSGA45957	**$9,324**
VIN 1FMUK7DHXSGA45957Lease Ends 10/31/2029Monthly Lease $777 x 12 months = $9,324	
VEH # 508 (PSA) - 2025 Ford Explorer 1FMUK7DH3SGA15909	**$9,324**
VIN 1FMUK7DH3SGA15909Lease Ends 10/31/2029Monthly Lease: $777 x 12 months = $9,324	
Vehicle Radio Systems-Replacement Program	**$16,000**
Vehicle Radio Systems-Replacement Program- 4700 per unit	

Total: $785,258

Sewer Fund Requests

Itemized Requests for 2027

Veh # 183 2024 Ram Prom Vin# 1GCHP32KXP3308803 $12,996

Current Driver - Errol Stewart

Veh# PW262-Mini Excavator Takeuchi $12,000

Mini-excavators are favored for their compact size, strong lifting/digging power, and ease of transport, making them well-suited for municipal work.Use for digging trenches for water and sewer lines Installing or repairing storm...

Total: $24,996

Town Clerk Requests

Itemized Requests for 2027

Public Records Software $8,500

Public Records Software

Total: $8,500

Code Compliance Requests

Itemized Requests for 2027

New Code Enforcement Vehicle $9,200

A new vehicle is being requested to replace the Code Enforcement Manager's current vehicle, # 902, a 2019 Chevy Traverse.

Total: $9,200

Information Technology Requests

Itemized Requests for 2027

Artificial Intelligent (AI) Security Cameras $30,000

Replace town-wide security cameras.

Total: $30,000

Water Fund Requests

Itemized Requests for 2027

Veh# PW263 - Deere Skid Steers $12,000

Skid steers quickly scoop and move material (like gravel, soil, or debris) over short distances. It can push dirt and gravel like a small bulldozer.Skid steers are also ideal for paved or flat urban environments, such as parking lots, streets, and...

Total: $12,000

Stormwater Fund Requests

Itemized Requests for 2027

Veh # PW264 - Street Sweeper	$15,000
New Street Sweeper	

Total: $15,000

Capital Improvements: 5 Year Plan

Overview

Capital expenditures include money spent to acquire, construct, or upgrade the Town of Bay Harbor Islands' physical assets, such as buildings, infrastructure, machinery, equipment, and land. Capital expenditures and projects exceeding $5,000 and having an expected life of five years or more are generally budgeted in the Town of Bay Harbor Islands' Capital Improvements Program (CIP).

The CIP is a five-year plan that identifies and prioritizes the Town's major capital projects and expenditures on an annual basis. The program aims to impact Town of Bay Harbor Islands' residents, businesses, and visitors through the provision of infrastructure that promotes health, safety, transportation, recreation, and other services. All projects and expenditures in the plan directly implement one or more of the Town's priorities.

The Town of Bay Harbor Islands' CIP serves:

- Identify, plan, build and maintain capital infrastructure in a fiscally sound manner.
- Coordinate department resources and equipment.
- Effectively communicate the description, justification, and costs of projects to stakeholders.
- Identify funding sources and ongoing budget impacts of projects.
- Complete projects on schedule and within budget.
- Provide an annual update to the CIP schedule.
- Allow for program adjustments due to changing priorities.
- Allow sufficient time to identify project financing and implementation measures.

Capital Improvement Program (CIP) projects are forecast in the Five-Year Capital Improvement Plan to allow for long-range planning. The CIP development process involves efforts of all departments, policy direction by the Town Council, coordination with several outside agencies, and coordination with external service providers. Often, citizen advisory groups are involved as well. Multi-year CIP projects are reviewed during budget workshops and are included as a part of the budget development.

Funding for the projects is appropriated on an annual basis by the Town Council. The projects included in the Five-Year CIP are related to both governmental and enterprise funds. Future operating costs (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual project. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year-end.

The current multi-year Capital Improvement Plan for Fiscal Years 2027-2030 reflects $2,237,737 in total capital requests across 42 projects. The plan includes infrastructure improvements and security and safety equipment and reflects the Town's long-term commitment to roads, stormwater management, water and sewer infrastructure, parks, public safety, the Town's bridges, replacement of the Shepard Broad Causeway bridge, and other public infrastructure.

Capital Planning

Capital improvement planning is a year-round endeavor. Projects are planned and prioritized. Projects are identified through various means, such as needs analysis, professional studies, everyday operations of the Town, community outreach, department planning, and Town Council feedback and direction.

The annual process to develop a new Five-Year CIP kicks off each year in tandem with the annual budget development process. Department directors submit plans and cost estimates for needed capital improvements.

Project proposals submitted must meet the capital improvement criteria stated earlier for consideration. Funding sources for each project are identified, and departments are required to identify the ongoing operating budget impact of their projects. Each project must also further at least one priority of the Town's priorities set at the Budget Workshop.

Capital projects submitted by the departments are evaluated, prioritized, and then combined to form the Five-Year CIP. The first year of the CIP is considered the Capital Improvement Program, of Capital Budget, and gets incorporated into the annual budget of the various funds as necessary to appropriate funding for the projects. These projects may be revised during the fiscal year to add, modify, and terminate projects as necessary. Development, monitoring and tracking of the CIP is the responsibility of the Town's administration.

Projects funded by the General Fund are not budgeted as capital projects directly in the annual budget. Instead, the approved total dollar amount for these projects is budgeted as an interfund transfer from the General Fund to the Capital Projects Fund. These projects are then implemented through the Capital Projects Fund. This methodology applies to projects funded by General Fund operating dollars and typically General Fund reserves. A transfer will not be required for the next fiscal year due to revenue from interest earnings and remaining fund balance from the current year.

Funding support for FY 2027 CIP projects includes Causeway Fund, Enterprise Funds, General Fund Revenue, State Grants, and Water Fund, as reflected in the FY2027 funding-source chart.

Impact of Capital Improvements Projects (CIP) on the Operating Budget
FY 2027 capital requests total $901,356 across 42 projects within the FY 2027-2030 Capital Improvement Plan, which totals $2,237,737. The current project data identifies capital costs and funding sources, but it does not provide a complete quantified schedule of project-level maintenance, staffing, savings, revenue, or other recurring operating impacts.

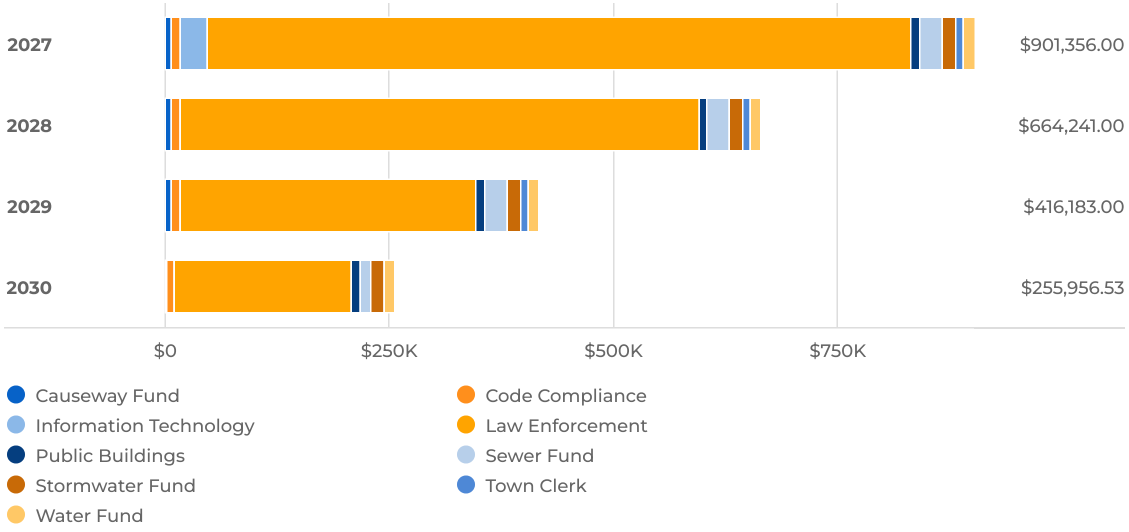
The current capital plan does not include a quantified FY2027 schedule of project-level recurring operating impacts.

Total Capital Requested

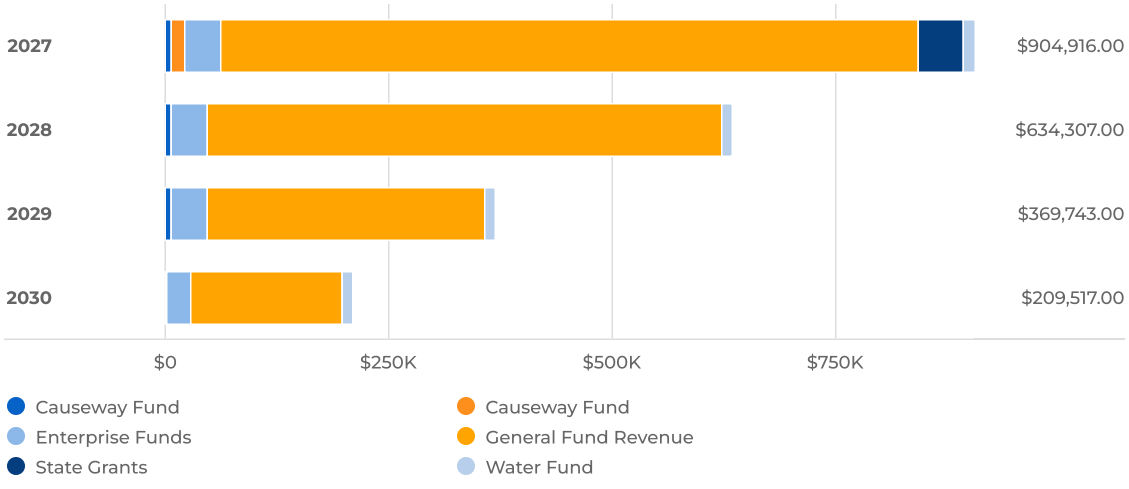
$2,237,737

42 Capital Improvement Projects

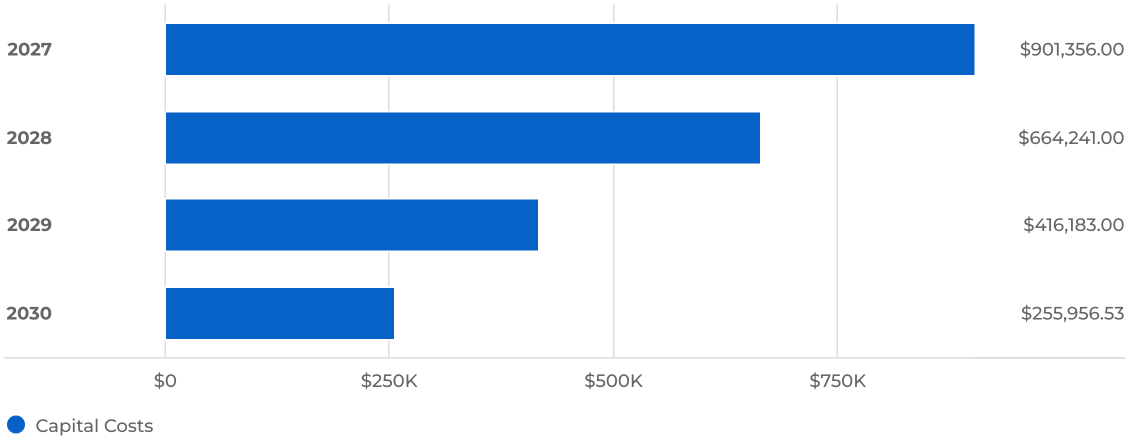
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Public Buildings Requests

Itemized Requests for 2027-2030

Veh# PW261-New Veh-Ford Ranger Public Works Director **$36,000**

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Total: $36,000

Causeway Fund Requests

Itemized Requests for 2027-2030

VEH # 633 Nissan Rogue **$24,057**

VEH # 633 NISSAN ROGUE 5N1BT3AA0PC933359

Total: $24,057

Law Enforcement Requests

Itemized Requests for 2027-2030

Automated Vehicle Locator (vehicle GPS)	**$24,000**
Automated Vehicle Locator (vehicle GPS) - New contract as per IT is a 3 yr term ending FY2027.Costs approximately $1,800 per month for current staffing	
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Body Worn Cameras 5-year plan. Currently, the cost does not include Tasers.	
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Ballistic Helmet Patrol	
BHI-268 Boat Dock	**$50,000**
New Police Boat - FIND Grant 50/50 Match—$ 250,000 for the Boat and $50,000 for the Lift. Boat will be purchased in current FY26. Grant project for boat lift ($50,000) will be modified to construct a boat dock instead of a lift in FY27.	
Drone (Skydio)	**$188,960**
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Handheld Radio - Motorola Police Radios	**$25,000**
Handheld Radio - Motorola Police Radios	
LPR System	**$88,000**
LPR System (Flock)	
Mobile Command Center	**$340,800**
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New Police Vehicles (x3) - Chevrolet Tahoe	**$187,200**
TBD (3) (NEW) POLICE VEHICLES Approximately $1,300/monthly x 12 months = $15,600 x 3 new vehicles = $46,800Justification: We are selling three vehicles. The below are the worst-ranked vehicles that need replacement and are constantly needing...	
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Replacement Ballistic Vest - 5 Year replacement	**$50,000**
Replacement Ballistic Vest - 5 Year replacement -$800-1000 per unit	
VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643	**$7,450**
VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643	
VEH # 224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518	**$7,450**
Veh#224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518	
VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549	**$9,180**
VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549	

VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321	**$5,928**
VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321	
VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569	**$9,180**
VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569	
VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502	**$8,206**
VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502	
VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955	**$13,755**
VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955	
VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422	**$14,550**
VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422	
VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993	**$13,755**
VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993	
VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945	**$13,755**
VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945	
VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518	**$13,755**
VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518	
VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028	**$13,755**
VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028	
VEH # 327 - 2023 Ford Police Interceptor Utility 1FM5K8ABXPGA79656	**$26,136**
VIN 1FM5K8ABXPGA79656$967.49/monthly rental x 12 months = $11,609.88Lease Ends 12/31/2028	
VEH # 328 - 2023 Ford Police Interceptor Utility VIN 1FM5K8AB0PGA80055	**$26,136**
VIN 1FM5K8AB0PGA80055$967.49/monthly rental x 12 months = $11,609.88Lease Ends 12/31/2028	
VEH # 330 - Chevrolet Silverado 1500 1GCPADED1PZ311750	**$24,759**
VIN 1GCPADED1PZ311750Monthly Lease: $917 x 12 months = $11,004Lease Ends 12/31/2028	
VEH # 401- 2024 Chevrolet Tahoe 1GNSCMKD9RR150695	**$34,830**
VIN 1GNSCMKD9RR150695Monthly Payment: $1,161 x 12 = $13,932Lease Ends 3/31/2029	
VEH # 403 - 2024 Chevrolet Silverado 3GCUD4ED9RG292068	**$39,064**
VIN 3GCUD4ED9RG292068Monthly Lease: $1028 x 12 months = $12,336Lease Ends 11/30/2029	
VEH # 404 - 2024 Chevrolet Silverado 1500 3GCUD4ED9RG292071	**$39,064**
VIN 3GCUD4ED9RG292071Monthly Lease: $1,028 x 12 months = 12,336Lease Ends 11/30/2029	
VEH # 507 (PSA)- 2025 Ford Explorer 1FMUK7DHXSGA45957	**$28,749**
VIN 1FMUK7DHXSGA45957Lease Ends 10/31/2029Monthly Lease $777 x 12 months = $9,324	
VEH # 508 (PSA) - 2025 Ford Explorer 1FMUK7DH3SGA15909	**$28,749**
VIN 1FMUK7DH3SGA15909Lease Ends 10/31/2029Monthly Lease: $777 x 12 months = $9,324	
Vehicle Radio Systems-Replacement Program	**$32,000**
Vehicle Radio Systems-Replacement Program- 4700 per unit	

Total: $1,890,392

Sewer Fund Requests

Itemized Requests for 2027-2030

Veh # 183 2024 Ram Prom Vin# 1GCHP32KXP3308803 $38,988

Current Driver - Errol Stewart

Veh# PW262-Mini Excavator Takeuchi $48,000

Mini-excavators are favored for their compact size, strong lifting/digging power, and ease of transport, making them well-suited for municipal work.Use for digging trenches for water and sewer lines Installing or repairing storm...

Total: $86,988

Town Clerk Requests

Itemized Requests for 2027-2030

Public Records Software $25,500

Public Records Software

Total: $25,500

Code Compliance Requests

Itemized Requests for 2027-2030

New Code Enforcement Vehicle $36,800

A new vehicle is being requested to replace the Code Enforcement Manager's current vehicle, # 902, a 2019 Chevy Traverse.

Total: $36,800

Information Technology Requests

Itemized Requests for 2027-2030

Artificial Intelligent (AI) Security Cameras $30,000

Replace town-wide security cameras.

Total: $30,000

Water Fund Requests

Itemized Requests for 2027-2030

Veh# PW263 - Deere Skid Steers $48,000

Skid steers quickly scoop and move material (like gravel, soil, or debris) over short distances. It can push dirt and gravel like a small bulldozer.Skid steers are also ideal for paved or flat urban environments, such as parking lots, streets, and...

Total: $48,000

Stormwater Fund Requests

Itemized Requests for 2027-2030

Veh # PW264 - Street Sweeper	$60,000
New Street Sweeper	

Total: $60,000

DEBT

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

Refunding and Improvement Revenue Bonds – Series 2016. On September 29, 2016, the Town issued Bonds in the amount of $3,085,000 to advance refund the Series 2003B bonds. The bonds, including the payment of interest, are secured by a pledge by the Town to budget and appropriate an amount from non-ad valorem revenues. As of September 30, 2025, the total principal and interest remaining on the bond is $3,742,851. The note bears interest at a variable rate between 2% to 5%, with annual payments and semi-annual interest payments due through October 1, 2034.

DEBT PAYOUT FOR FINANCIAL STATEMENTS-BOND SERIES 2016

Fiscal Year ending Sept 30:	Principal	Interest	Total
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	450,000	96,400	546,400
2031-2035	2,525,000	198,725	2,723,725
Total	**$3,015,000**	**$727,851**	**$3,742,851**

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 $1,144,081. The note bears interest at 2.09% with annual principal payments and semi-annual interest payments due through December 1, 2027.

DEBT PAYOUT FOR FINANCIAL STATEMENTS-BOND SERIES 2012

Fiscal Year ending Sept 30:	Principal	Interest	Total
2026	362,000	19,395	381,395
2027	370,000	11,746	381,746
2028	377,000	3,940	380,940
Total	**$1,109,000**	**$35,081**	**$1,144,081**

APPENDIX

CAUSEWAY FUND REQUESTS

VEH # 633 Nissan Rogue

Overview

Request Owner	Yuni Palacio, Public Works Executive Assistant
Department	Causeway Fund
Type	Capital Equipment
Project Number	VEH # 633 Nissan Rogue

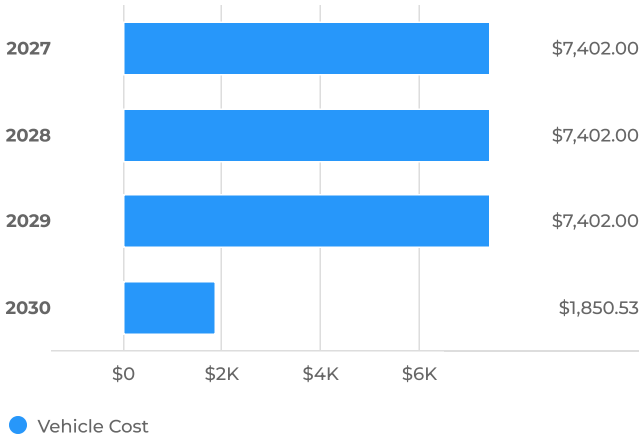
Description

VEH # 633 NISSAN ROGUE 5N1BT3AA0PC933359

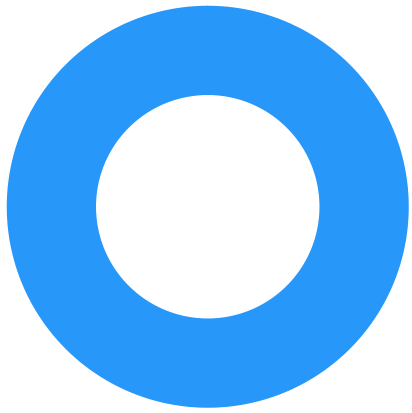
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$7,402	$24.057K	$24.057K

Capital Cost by Year



Capital Cost for Budgeted Years



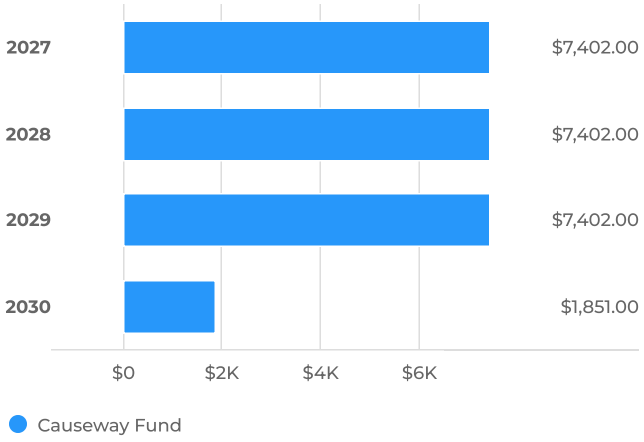
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	$7,402	$7,402	$7,402	$1,851	$24,057
Total	**$7,402**	**$7,402**	**$7,402**	**$1,851**	**$24,057**

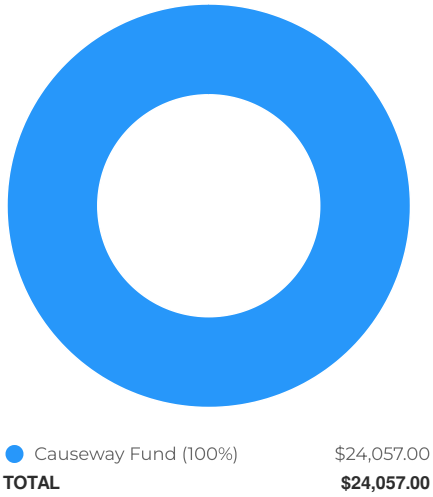
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$7,402	$24.057K	$24.057K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
Causeway Fund	$7,402	$7,402	$7,402	$1,851	$24,057
Total	**$7,402**	**$7,402**	**$7,402**	**$1,851**	**$24,057**

CODE COMPLIANCE REQUESTS

New Code Enforcement Vehicle

Overview

Request Owner	Evelyn Merizalde, Code Enforcement Supervisor
Department	Code Compliance
Type	Capital Equipment

Description

A new vehicle is being requested to replace the Code Enforcement Manager's current vehicle, # 902, a 2019 Chevy Traverse.

Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle

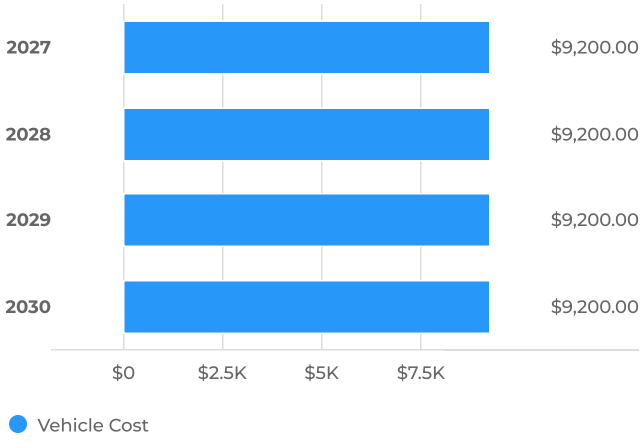
Supplemental Attachments

(/resource/cg-prod-v2/projects/documents/c6068659c69cfe82b5f7.pdf)

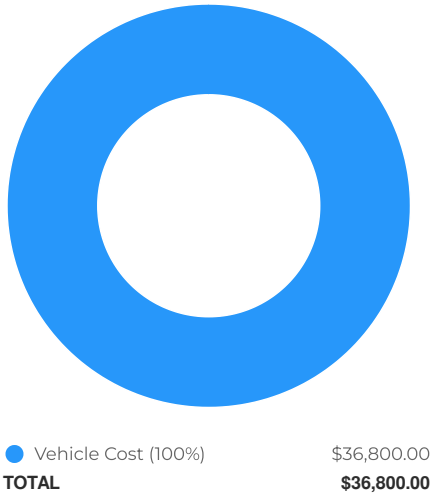
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$9,200	$36.8K	$36.8K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	$9,200	$9,200	$9,200	$9,200	$36,800
Total	**$9,200**	**$9,200**	**$9,200**	**$9,200**	**$36,800**

INFORMATION TECHNOLOGY REQUESTS

Artificial Intelligent (AI) Security Cameras

Overview

Request Owner	Sandra Siefken
Department	Information Technology
Type	Capital Equipment

Description

Replace town-wide security cameras.

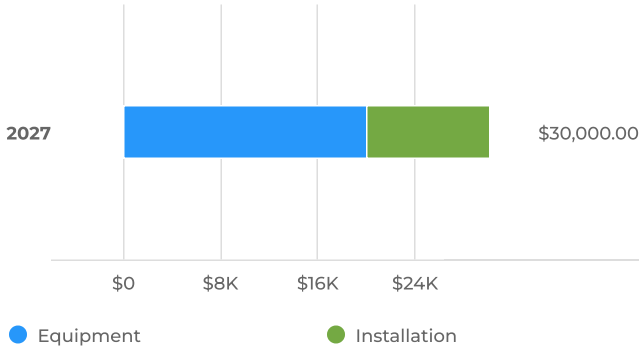
Details

New Purchase or Replacement	Replacement

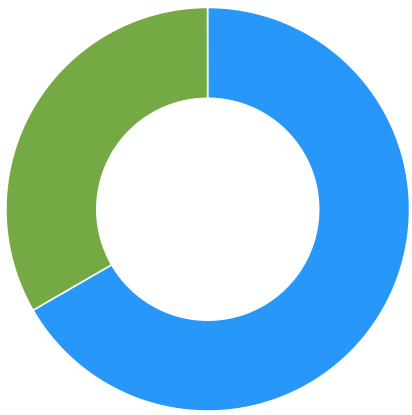
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$30,000	$30K	$30K

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment (67%)	$20,000.00
Installation (33%)	$10,000.00
TOTAL	**$30,000.00**

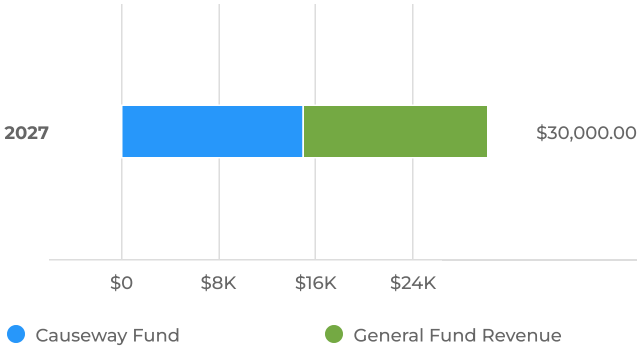
Capital Cost Breakdown

Capital Cost	FY2027	Total
Equipment	$20,000	$20,000
Installation	$10,000	$10,000
Total	**$30,000**	**$30,000**

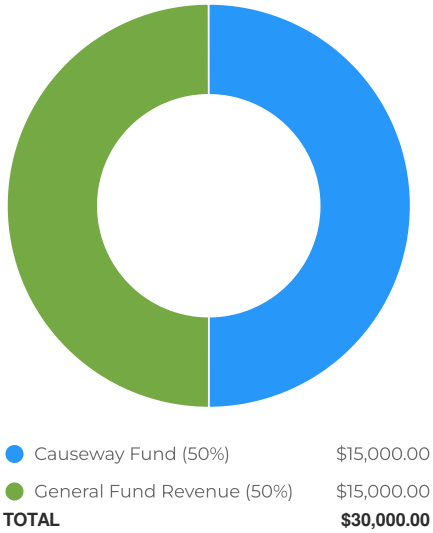
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$30,000	$30K	$30K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$15,000	$15,000
Causeway Fund	$15,000	$15,000
Total	**$30,000**	**$30,000**

LAW ENFORCEMENT REQUESTS

Automated Vehicle Locator (vehicle GPS)

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	AVL

Description

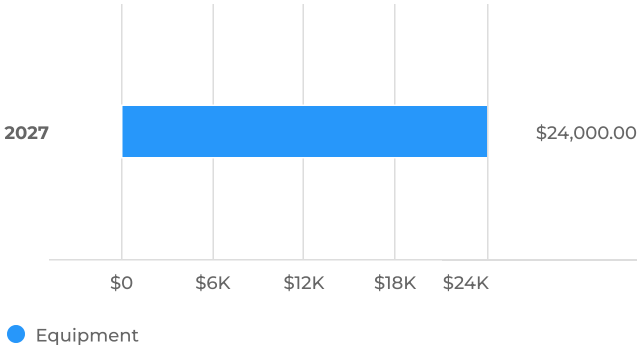
Automated Vehicle Locator (vehicle GPS) - New contract as per IT is a 3 yr term ending FY2027.

Costs approximately $1,800 per month for current staffing

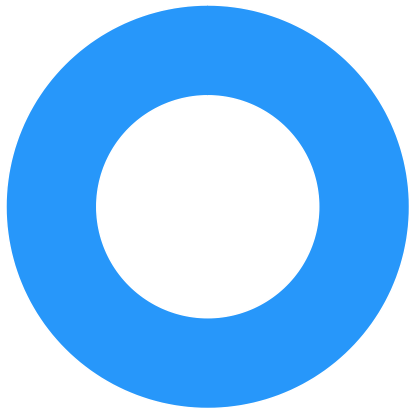
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$24,000	$24K	$24K

Capital Cost by Year



Capital Cost for Budgeted Years



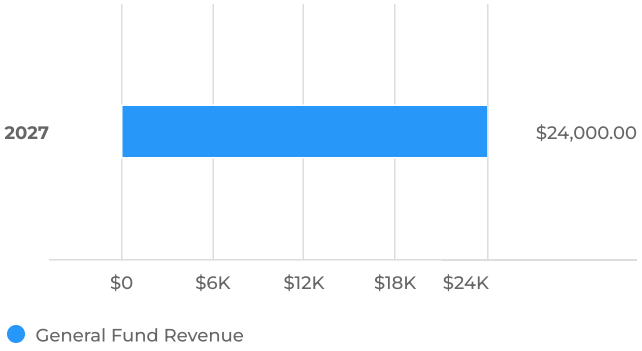
Capital Cost Breakdown

Capital Cost	FY2027	Total
Equipment	$24,000	$24,000
Total	**$24,000**	**$24,000**

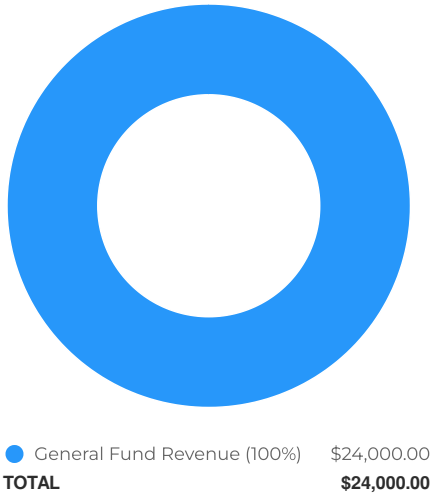
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$24,000	$24K	$24K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$24,000	$24,000
Total	**$24,000**	**$24,000**

Axon Body Worn Cameras & Tasers

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

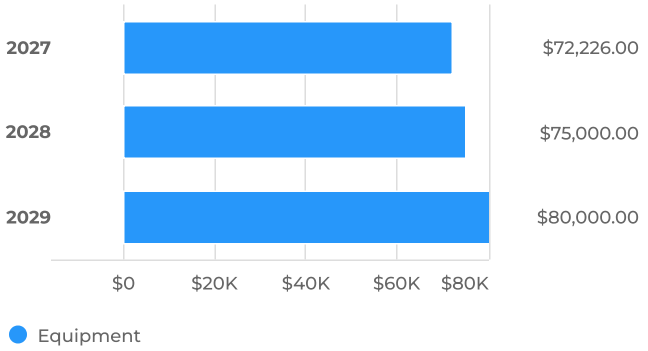
Description

Body Worn Cameras 5-year plan. Currently, the cost does not include Tasers.

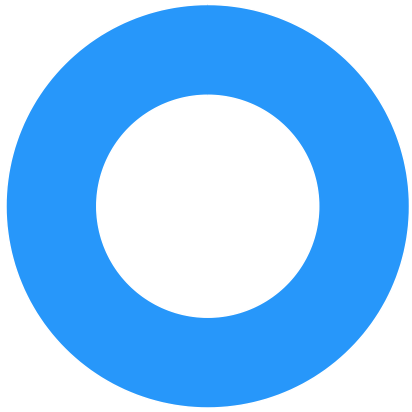
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$72,226	$227.226K	$227.226K

Capital Cost by Year



Capital Cost for Budgeted Years



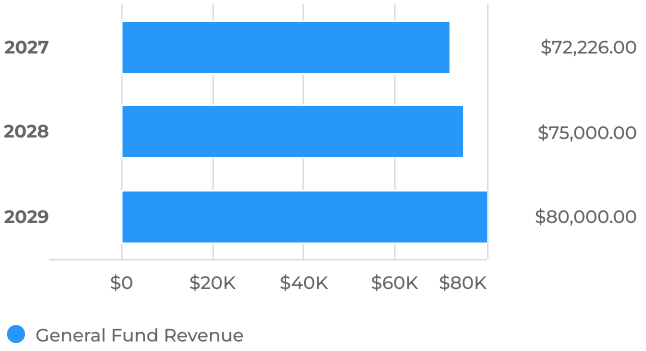
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	Total
Equipment	$72,226	$75,000	$80,000	$227,226
Total	**$72,226**	**$75,000**	**$80,000**	**$227,226**

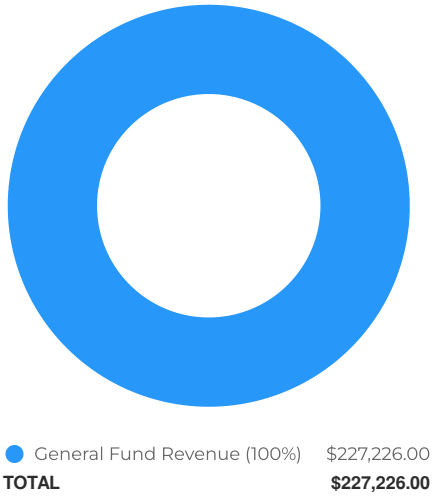
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$72,226	$227.226K	$227.226K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
General Fund Revenue	$72,226	$75,000	$80,000	$227,226
Total	**$72,226**	**$75,000**	**$80,000**	**$227,226**

Ballistic Helmet Patrol

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

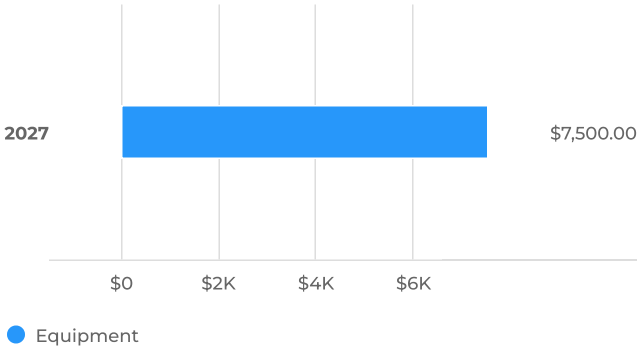
Description

Ballistic Helmet Patrol

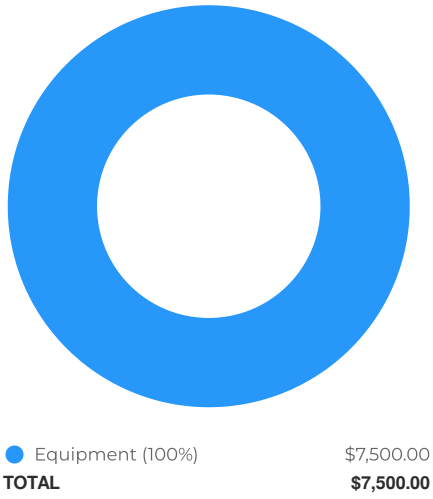
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$7,500	$7.5K	$7.5K

Capital Cost by Year



Capital Cost for Budgeted Years



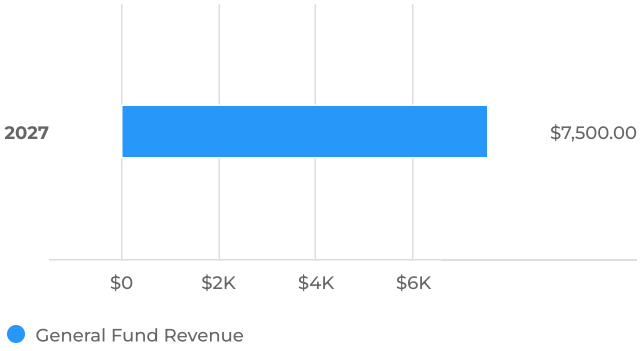
Capital Cost Breakdown

Capital Cost	FY2027	Total
Equipment	$7,500	$7,500
Total	**$7,500**	**$7,500**

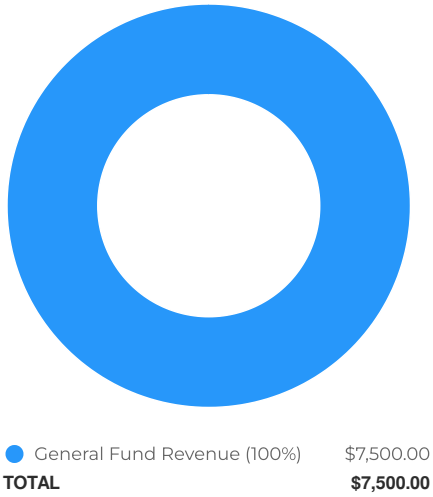
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$7,500	$7.5K	$7.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$7,500	$7,500
Total	**$7,500**	**$7,500**

BHI-268 Boat Dock

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	BHI-268 New Police Boat & Boat Lift

Description

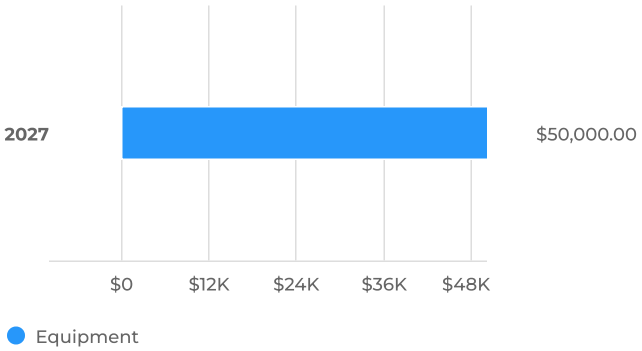
New Police Boat - FIND Grant 50/50 Match—$ 250,000 for the Boat and $50,000 for the Lift.

Boat will be purchased in current FY26. Grant project for boat lift ($50,000) will be modified to construct a boat dock instead of a lift in FY27.

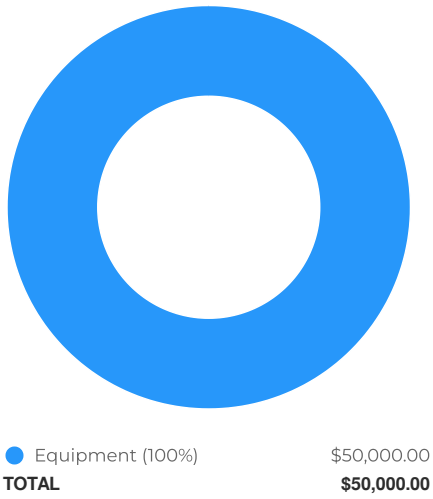
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$50,000	$50K	$50K

Capital Cost by Year



Capital Cost for Budgeted Years

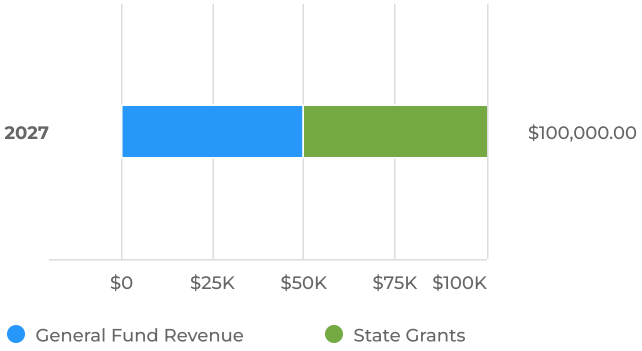


Capital Cost Breakdown		
Capital Cost	**FY2027**	**Total**
Equipment	$50,000	$50,000
Total	**$50,000**	**$50,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$100,000	$100K	$100K

Funding Sources by Year



Funding Sources for Budgeted Years

General Fund Revenue (50%)	$50,000.00
State Grants (50%)	$50,000.00
TOTAL	**$100,000.00**

Funding Sources Breakdown

Funding Sources	FY2027	Total
State Grants	$50,000	$50,000
General Fund Revenue	$50,000	$50,000
Total	**$100,000**	**$100,000**

Drone (Skydio)

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	Drone

Description

The police department purchased 1 drone through state grant funds. The recurring costs for the drone program with RMS integration totals $233,959.98 with yearly contractual payments of $47,240.

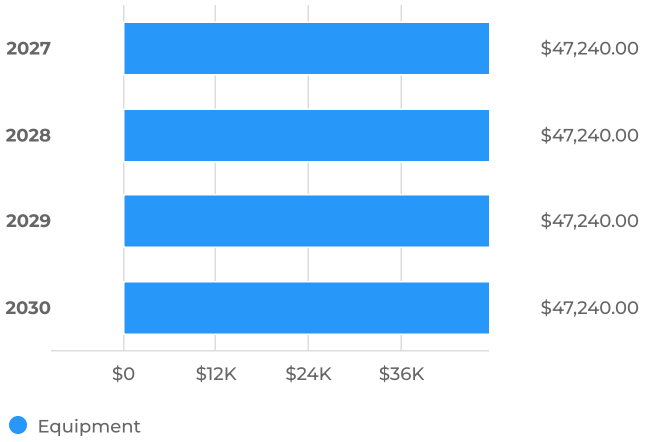
Details

New Purchase or Replacement	New

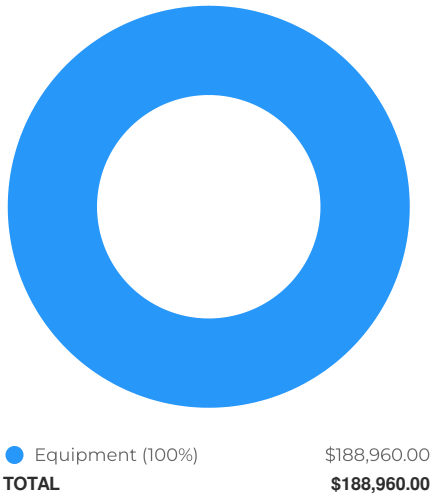
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$47,240	$188.96K	$188.96K

Capital Cost by Year



Capital Cost for Budgeted Years



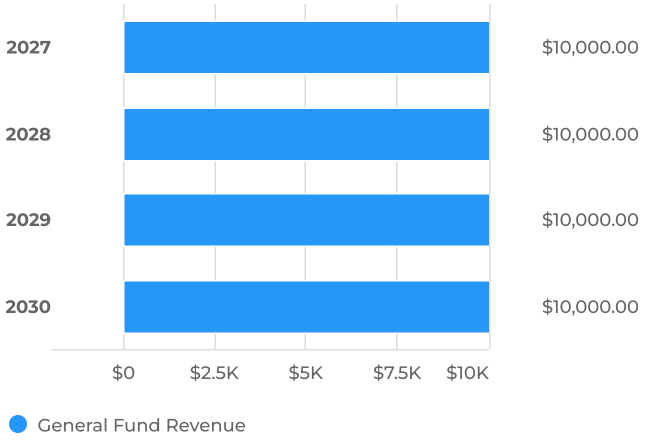
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Equipment	$47,240	$47,240	$47,240	$47,240	$188,960
Total	**$47,240**	**$47,240**	**$47,240**	**$47,240**	**$188,960**

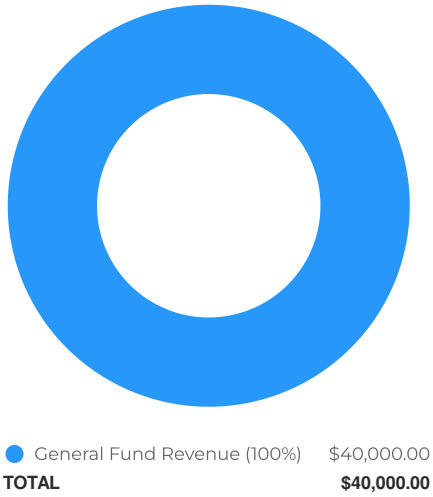
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$10,000	$40K	$40K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	$10,000	$10,000	$10,000	$10,000	$40,000
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$40,000**

Handheld Radio - Motorola Police Radios

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

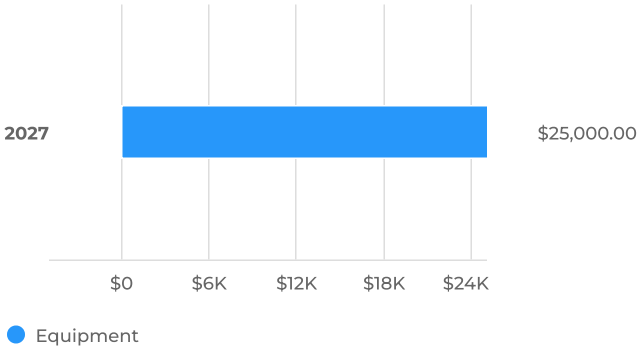
Description

Handheld Radio - Motorola Police Radios

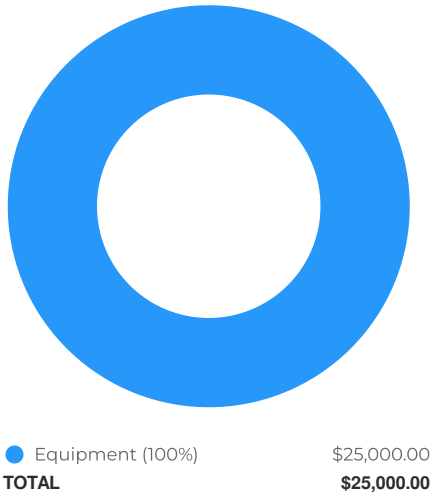
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$25,000	$25K	$25K

Capital Cost by Year



Capital Cost for Budgeted Years



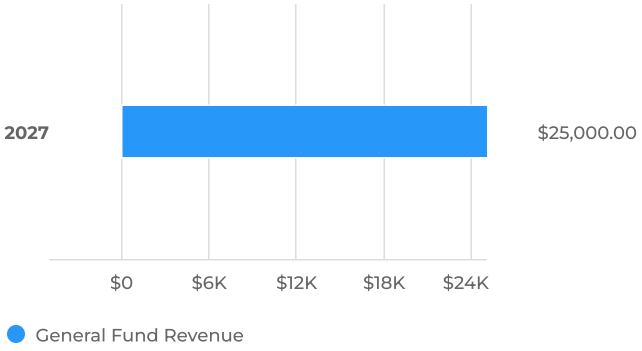
Capital Cost Breakdown

Capital Cost	FY2027	Total
Equipment	$25,000	$25,000
Total	**$25,000**	**$25,000**

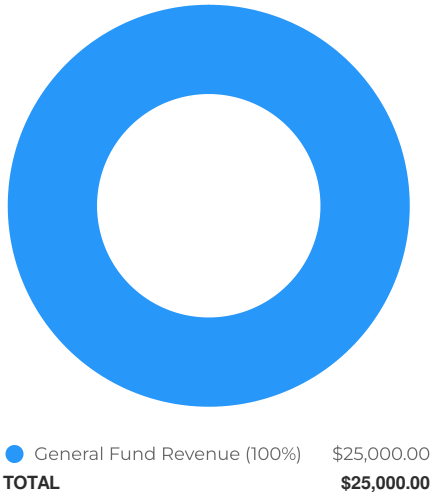
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$25,000	$25K	$25K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$25,000	$25,000
Total	**$25,000**	**$25,000**

LPR System

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	LPR System

Description

LPR System (Flock)

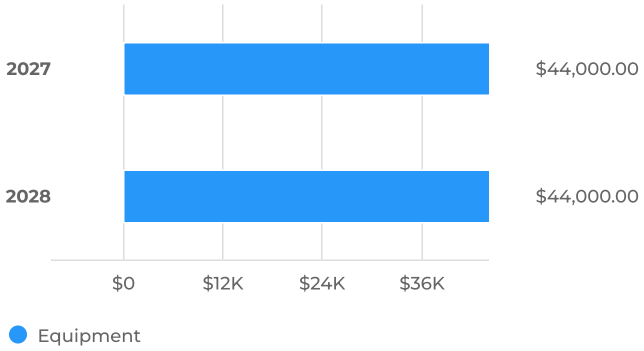
Supplemental Attachments

Flock Executed Agreement(/resource/cg-prod-v2/projects/documents/51a653a4af2f6cdda189.pdf)

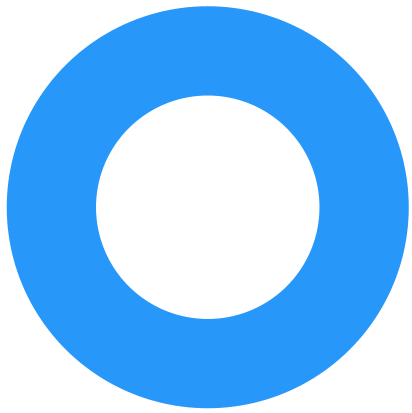
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$44,000	$88K	$88K

Capital Cost by Year



Capital Cost for Budgeted Years



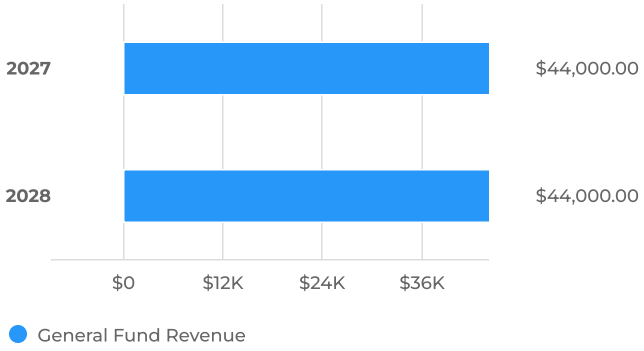
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Equipment	$44,000	$44,000	$88,000
Total	**$44,000**	**$44,000**	**$88,000**

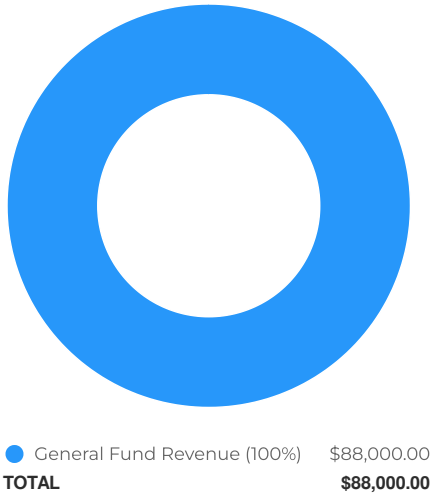
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$44,000	$88K	$88K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$44,000	$44,000	$88,000
Total	**$44,000**	**$44,000**	**$88,000**

Mobile Command Center

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	Mobile Command Center

Description

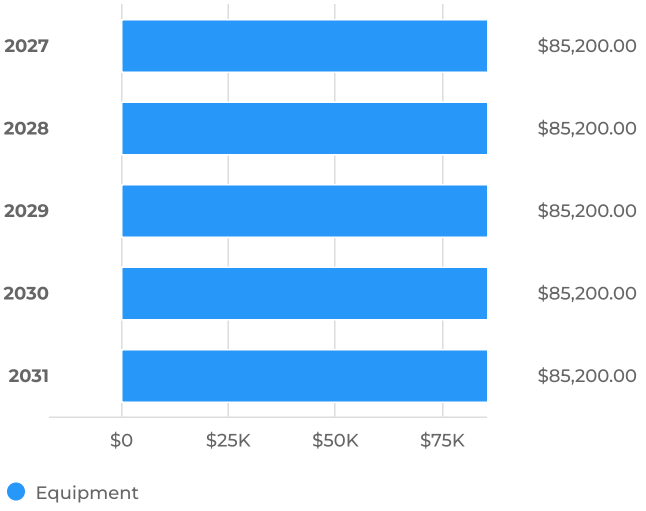
84 months lease

$85,200 annually

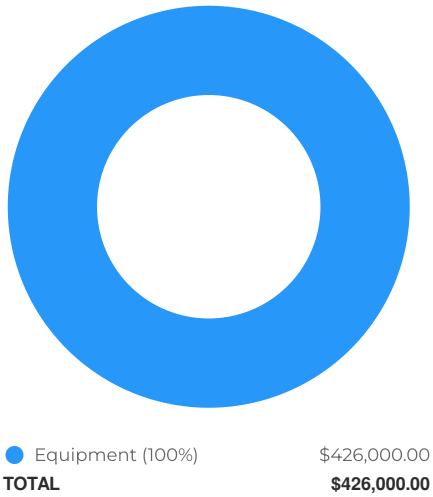
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$85,200	$426K	$426K

Capital Cost by Year



Capital Cost for Budgeted Years



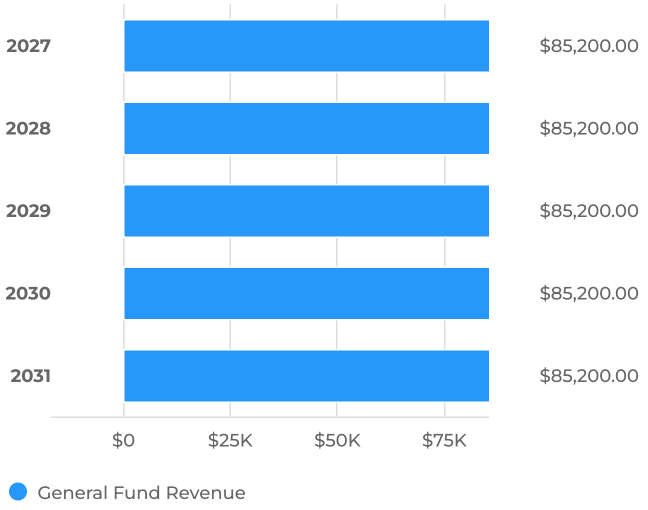
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Equipment	$85,200	$85,200	$85,200	$85,200	$85,200	$426,000
Total	**$85,200**	**$85,200**	**$85,200**	**$85,200**	**$85,200**	**$426,000**

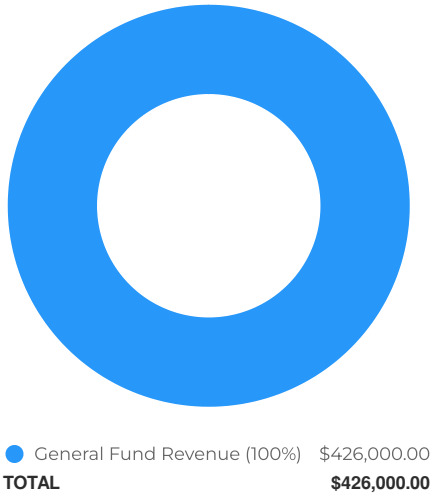
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$85,200	$426K	$426K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	FY2031	Total
General Fund Revenue	$85,200	$85,200	$85,200	$85,200	$85,200	$426,000
Total	**$85,200**	**$85,200**	**$85,200**	**$85,200**	**$85,200**	**$426,000**

New Police Vehicles (x3) - Chevrolet Tahoe

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

Description

TBD (3) (NEW) POLICE VEHICLES

Approximately $1,300/monthly x 12 months = $15,600 x 3 new vehicles = $46,800

Justification: We are selling three vehicles. The below are the worst-ranked vehicles that need replacement and are constantly needing repairs.

VEH # 693 Autism Awareness - (49,009 mileage)

VEH #704 SRO (129,963 mileage)

VEH #711 SPARE (80,439 mileage)

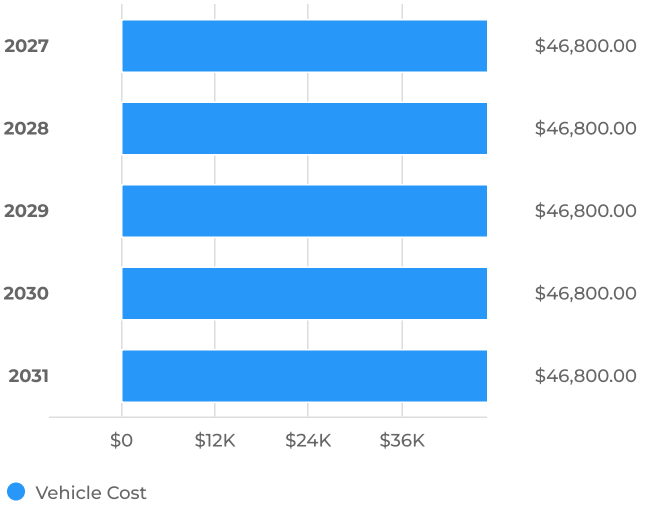
Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

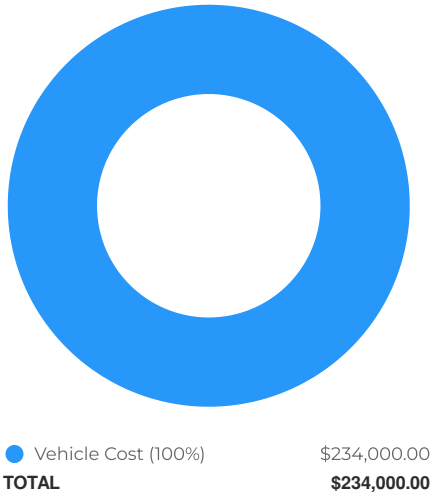
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$46,800	$234K	$234K

Capital Cost by Year



Capital Cost for Budgeted Years



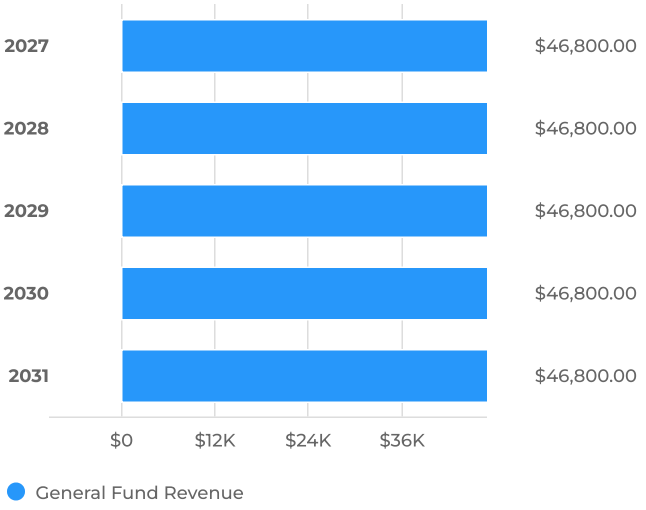
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Vehicle Cost	$46,800	$46,800	$46,800	$46,800	$46,800	$234,000
Total	**$46,800**	**$46,800**	**$46,800**	**$46,800**	**$46,800**	**$234,000**

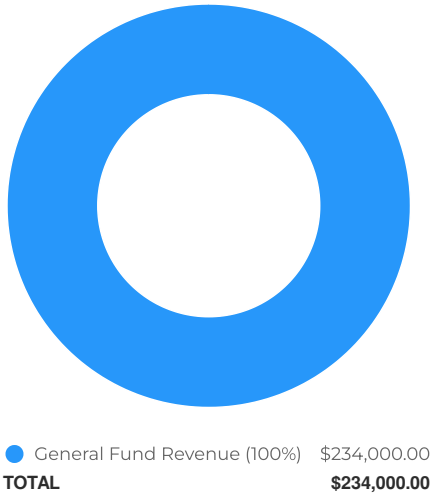
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$46,800	$234K	$234K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	FY2031	Total
General Fund Revenue	$46,800	$46,800	$46,800	$46,800	$46,800	$234,000
Total	**$46,800**	**$46,800**	**$46,800**	**$46,800**	**$46,800**	**$234,000**

Outfitting New Patrol Vehicles

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	New Patrol Emergency Lighting and Installation - Outfitting New Vehicles

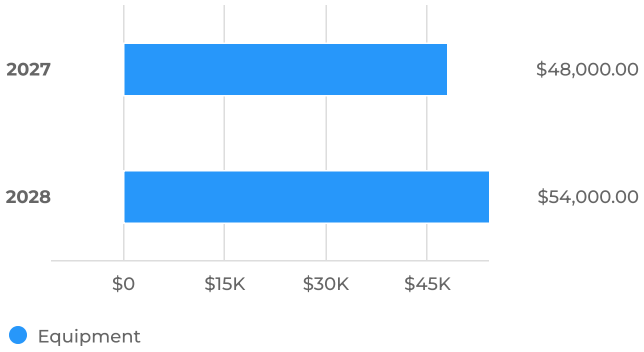
Description

New Patrol Emergency Lighting and Installation, typically costs $16,000 per vehicle x 3 new vehicles = $48,000

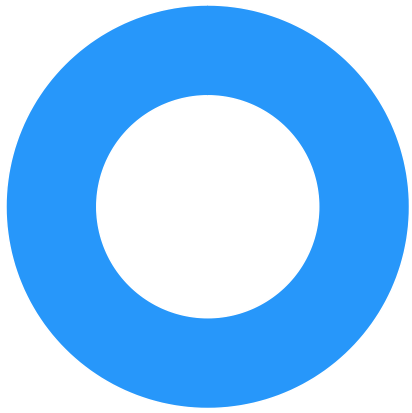
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$48,000	$102K	$102K

Capital Cost by Year



Capital Cost for Budgeted Years



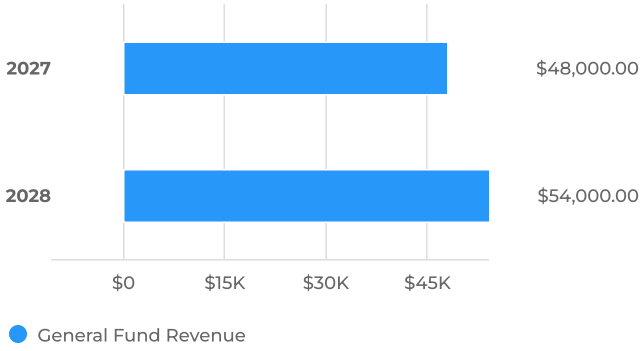
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Equipment	$48,000	$54,000	$102,000
Total	**$48,000**	**$54,000**	**$102,000**

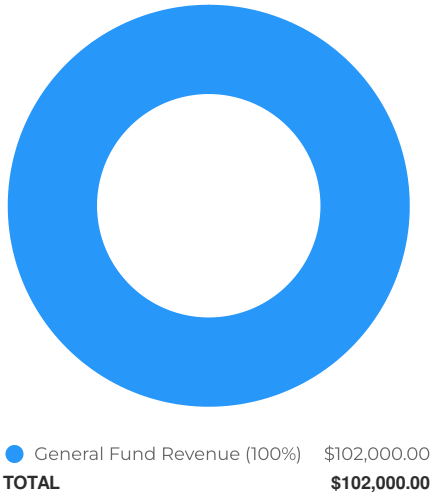
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$48,000	$102K	$102K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$48,000	$54,000	$102,000
Total	**$48,000**	**$54,000**	**$102,000**

Records Management System Replacement & Analytics

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	Records Management System Replacement & Analytics

Description

Records Management System Replacement

Includes $83,000 from the Rollover and Analytics add-on as follows:

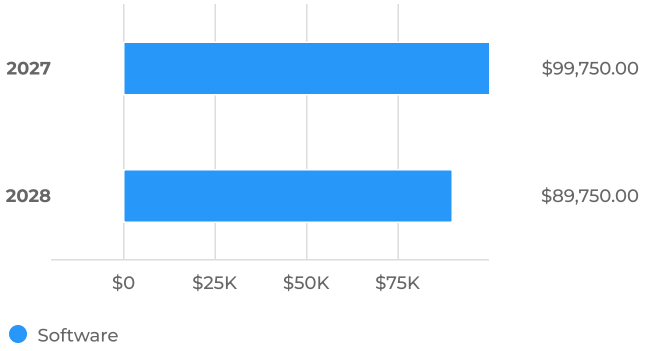
One-time service fee: $10,000

Annual fee: $6,750

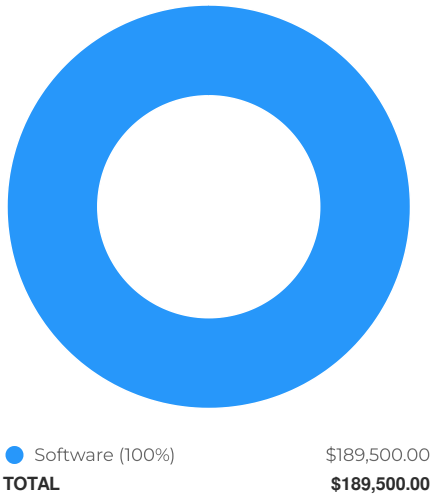
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$99,750	$189.5K	$189.5K

Capital Cost by Year



Capital Cost for Budgeted Years



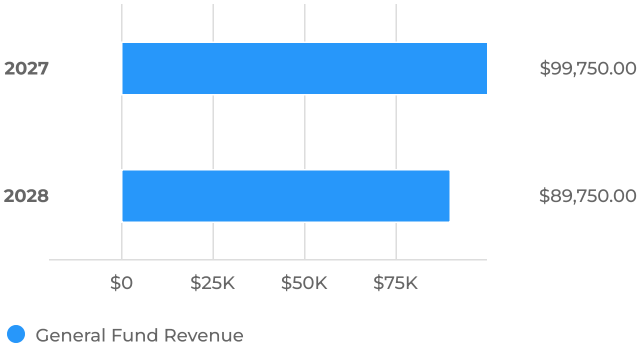
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Software	$99,750	$89,750	$189,500
Total	**$99,750**	**$89,750**	**$189,500**

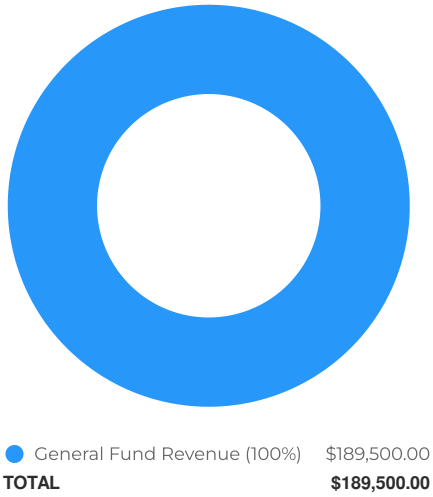
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$99,750	$189.5K	$189.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$99,750	$89,750	$189,500
Total	**$99,750**	**$89,750**	**$189,500**

Replacement Ballistic Vest - 5 Year replacement

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

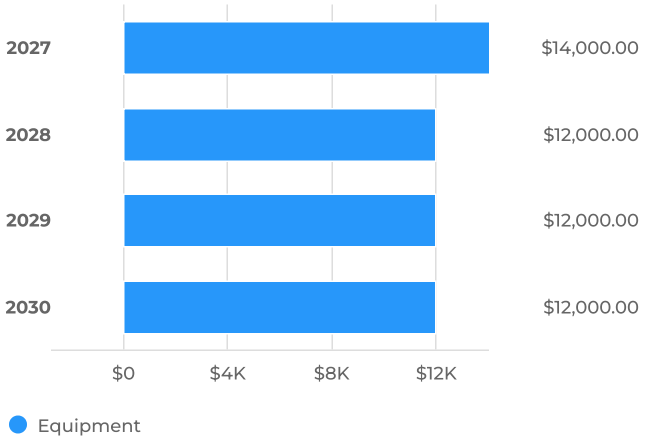
Description

Replacement Ballistic Vest - 5 Year replacement -$800-1000 per unit

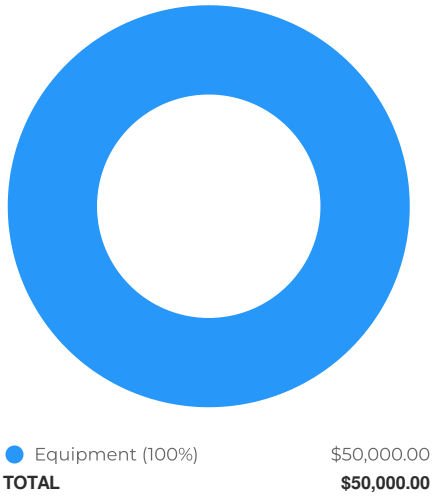
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$14,000	$50K	$50K

Capital Cost by Year



Capital Cost for Budgeted Years



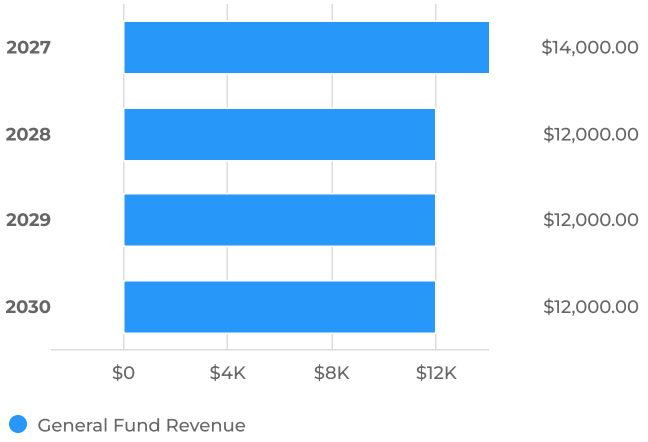
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Equipment	$14,000	$12,000	$12,000	$12,000	$50,000
Total	**$14,000**	**$12,000**	**$12,000**	**$12,000**	**$50,000**

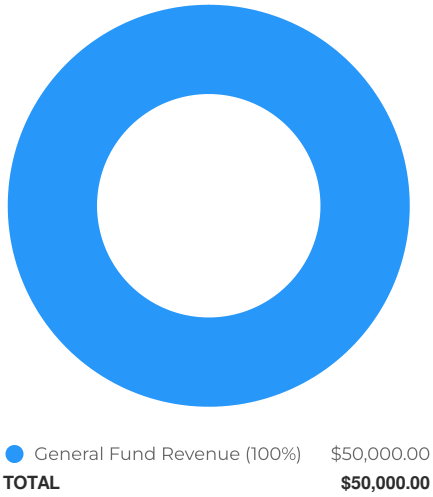
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$14,000	$50K	$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	$14,000	$12,000	$12,000	$12,000	$50,000
Total	**$14,000**	**$12,000**	**$12,000**	**$12,000**	**$50,000**

VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

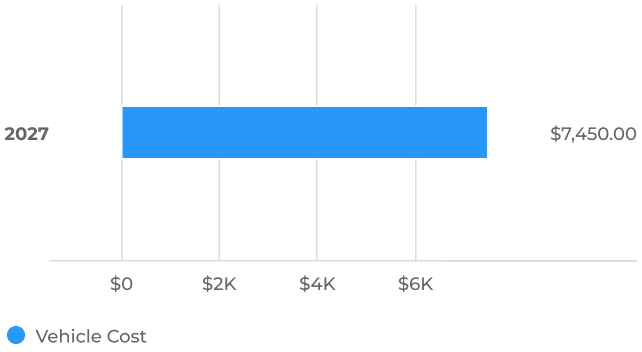
Description

VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643

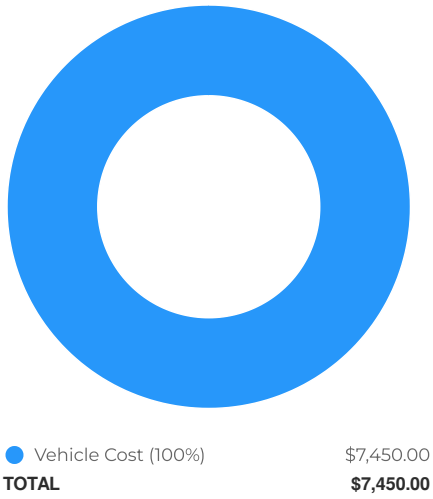
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$7,450	$7.45K	$7.45K

Capital Cost by Year



Capital Cost for Budgeted Years



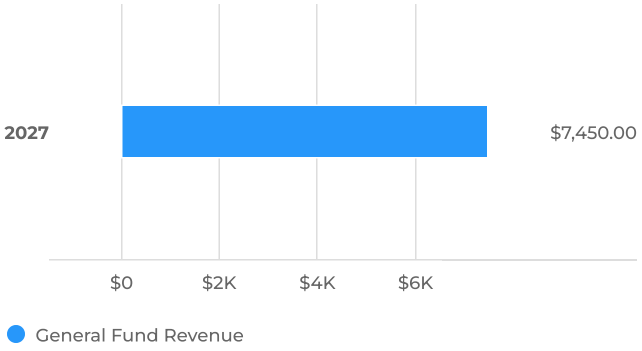
Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	$7,450	$7,450
Total	**$7,450**	**$7,450**

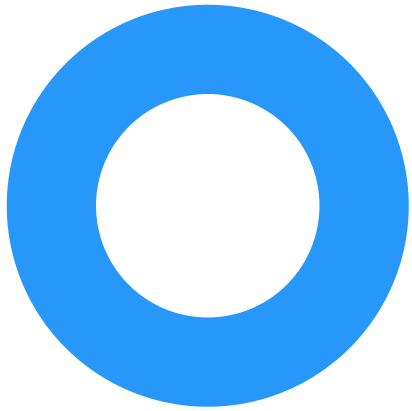
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$7,450	$7.45K	$7.45K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$7,450	$7,450
Total	**$7,450**	**$7,450**

VEH # 224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

Description

Veh#224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518

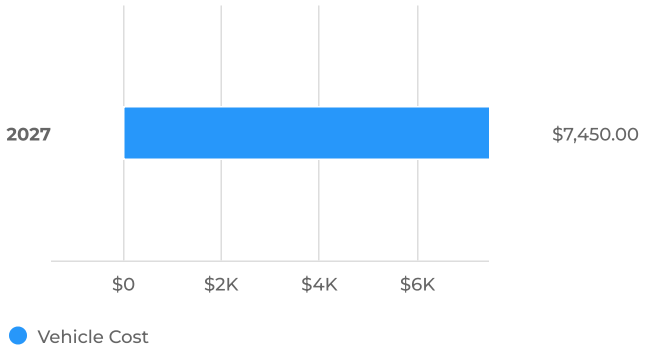
Details

New or Used Vehicle	Used Vehicle

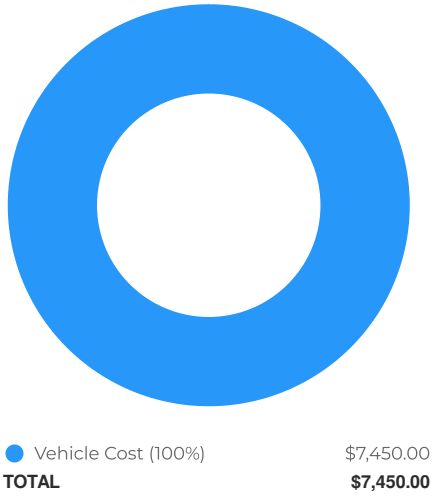
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$7,450	$7.45K	$7.45K

Capital Cost by Year



Capital Cost for Budgeted Years



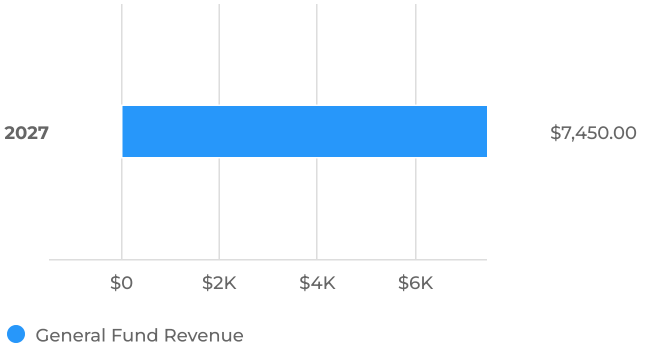
Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	$7,450	$7,450
Total	**$7,450**	**$7,450**

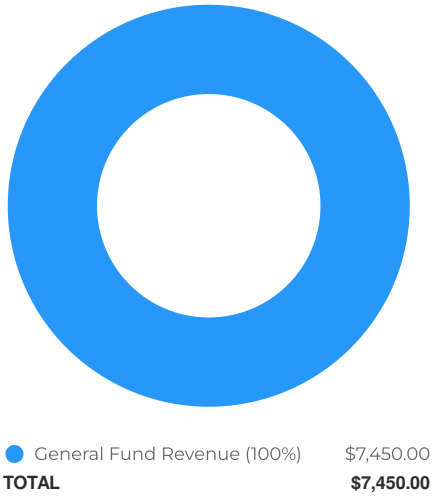
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$7,450	$7.45K	$7.45K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$7,450	$7,450
Total	**$7,450**	**$7,450**

VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

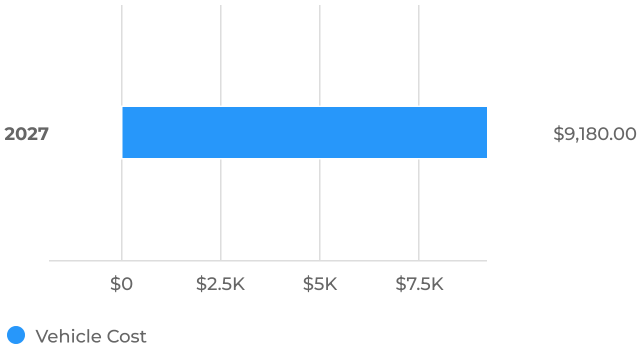
Description

VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549

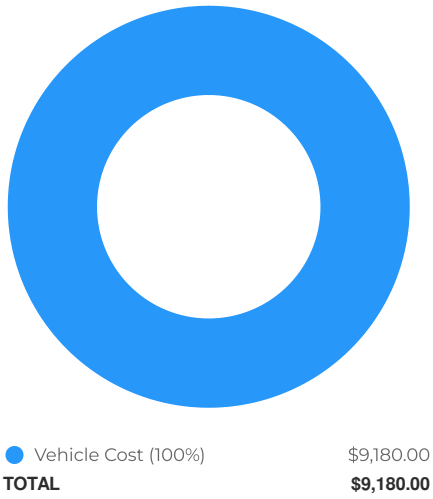
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$9,180	$9.18K	$9.18K

Capital Cost by Year



Capital Cost for Budgeted Years



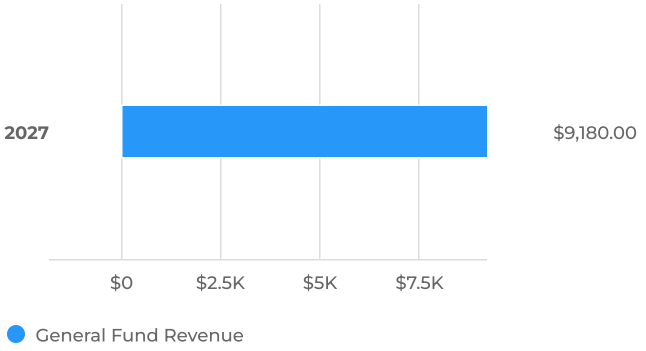
Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	$9,180	$9,180
Total	**$9,180**	**$9,180**

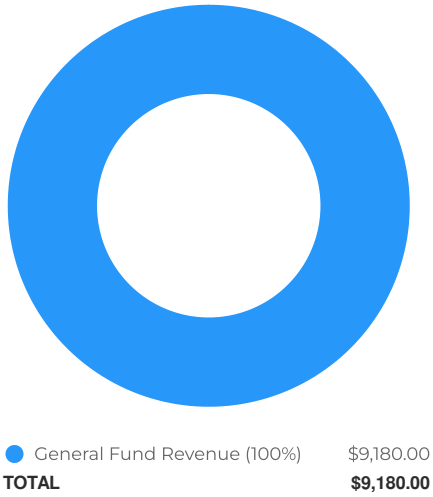
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$9,180	$9.18K	$9.18K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$9,180	$9,180
Total	**$9,180**	**$9,180**

VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

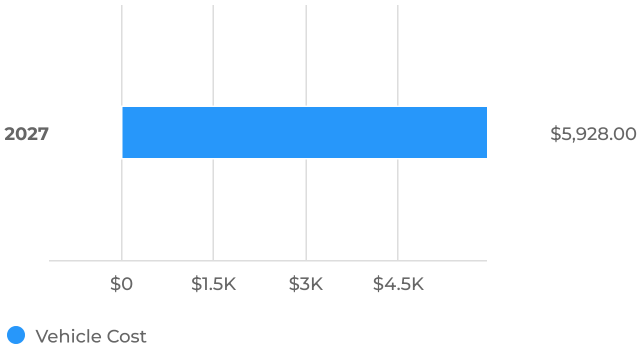
Description

VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321

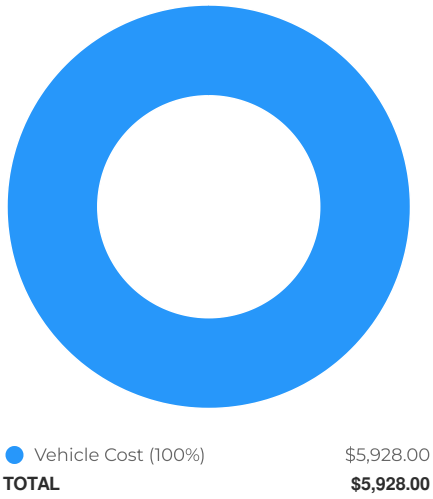
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$5,928	$5.928K	$5.928K

Capital Cost by Year



Capital Cost for Budgeted Years



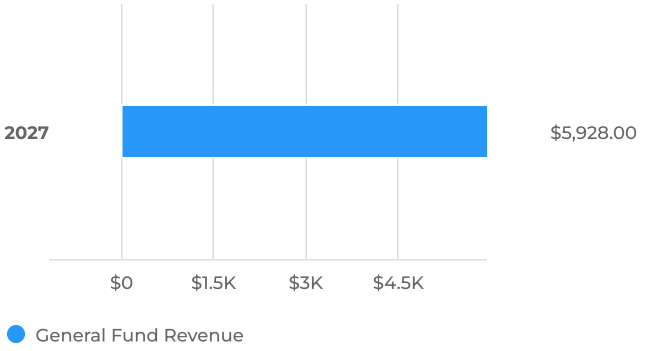
Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	$5,928	$5,928
Total	**$5,928**	**$5,928**

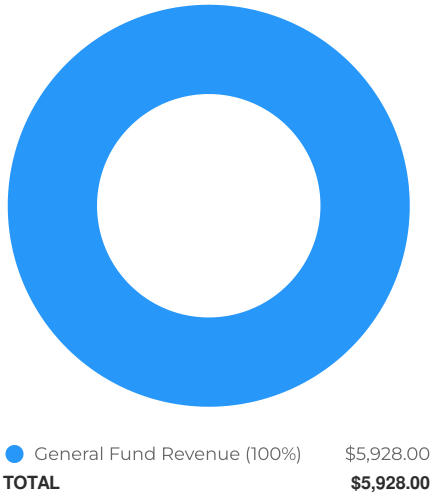
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$5,928	$5.928K	$5.928K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$5,928	$5,928
Total	**$5,928**	**$5,928**

VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

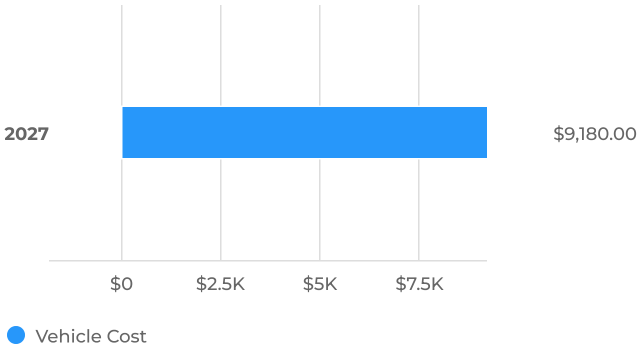
Description

VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569

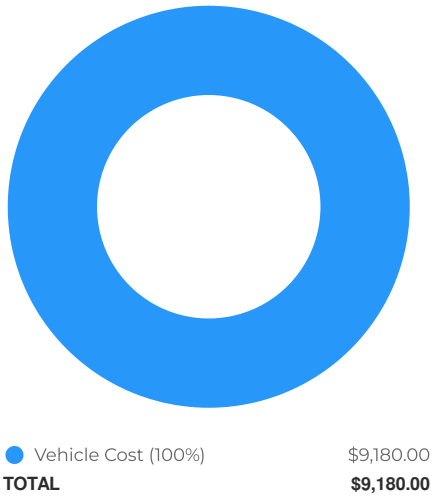
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$9,180	$9.18K	$9.18K

Capital Cost by Year



Capital Cost for Budgeted Years



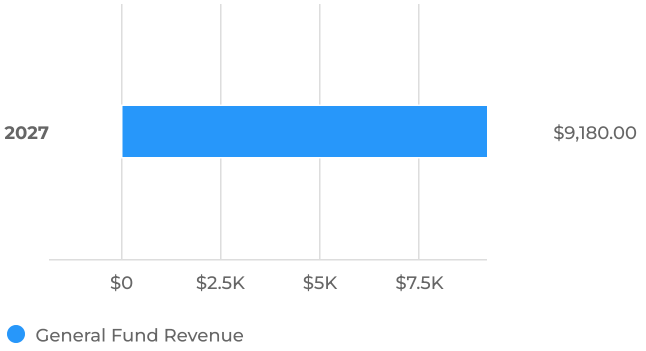
Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	$9,180	$9,180
Total	**$9,180**	**$9,180**

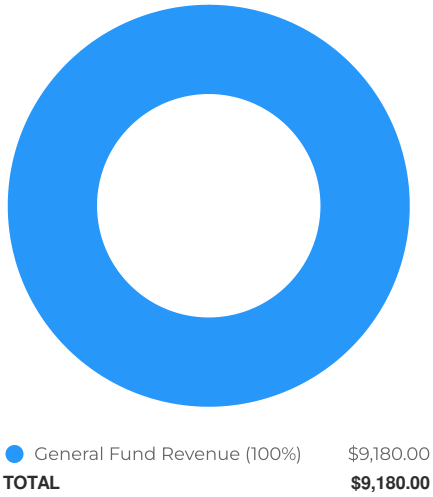
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$9,180	$9.18K	$9.18K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$9,180	$9,180
Total	**$9,180**	**$9,180**

VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

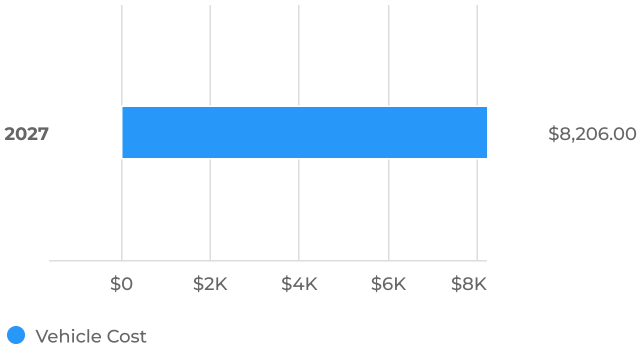
Description

VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502

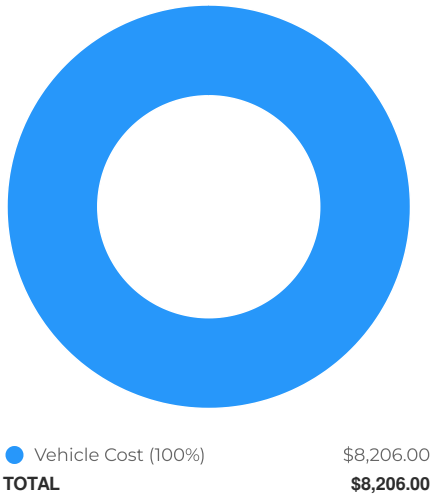
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$8,206	$8.206K	$8.206K

Capital Cost by Year



Capital Cost for Budgeted Years



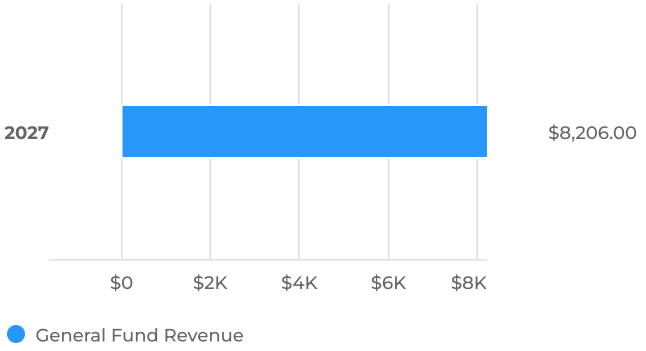
Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	$8,206	$8,206
Total	**$8,206**	**$8,206**

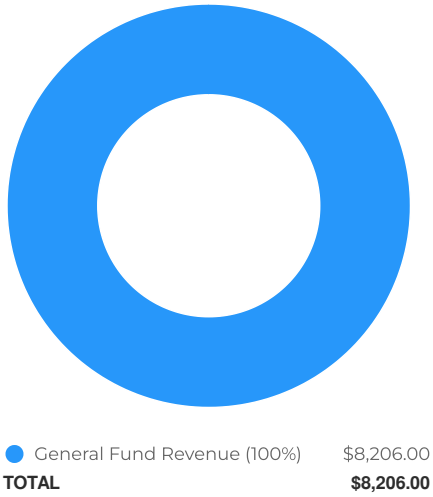
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$8,206	$8.206K	$8.206K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
General Fund Revenue	$8,206	$8,206
Total	**$8,206**	**$8,206**

VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

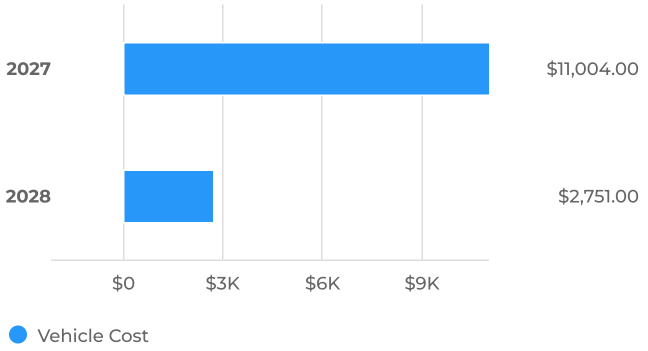
Description

VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955

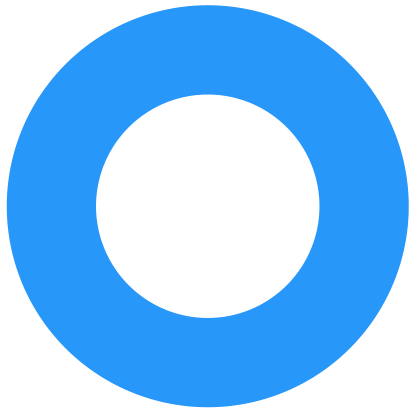
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$13.755K	$13.755K

Capital Cost by Year



Capital Cost for Budgeted Years



Vehicle Cost (100%)	$13,755.00
TOTAL	**$13,755.00**

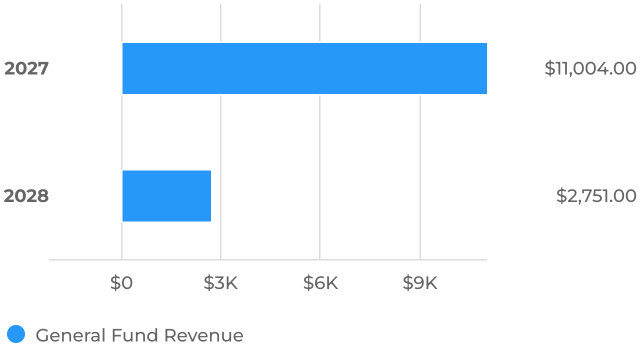
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Vehicle Cost	$11,004	$2,751	$13,755
Total	**$11,004**	**$2,751**	**$13,755**

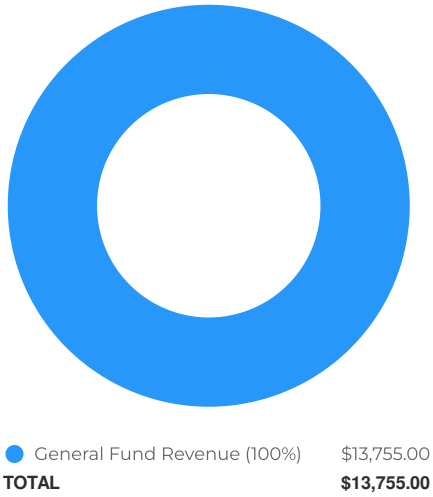
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$13.755K	$13.755K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$11,004	$2,751	$13,755
Total	**$11,004**	**$2,751**	**$13,755**

VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422

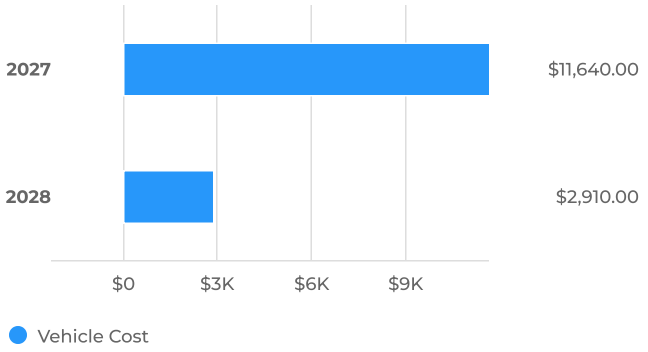
Description

VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422

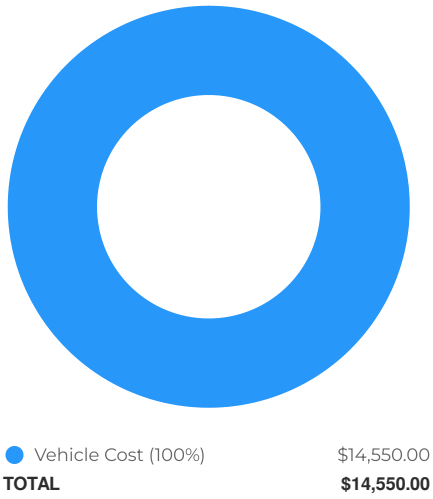
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,640	$14.55K	$14.55K

Capital Cost by Year



Capital Cost for Budgeted Years



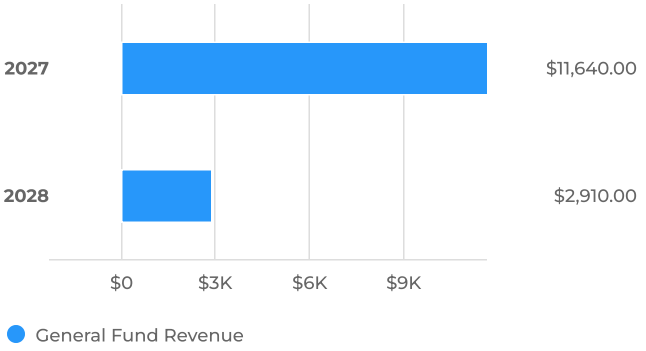
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Vehicle Cost	$11,640	$2,910	$14,550
Total	**$11,640**	**$2,910**	**$14,550**

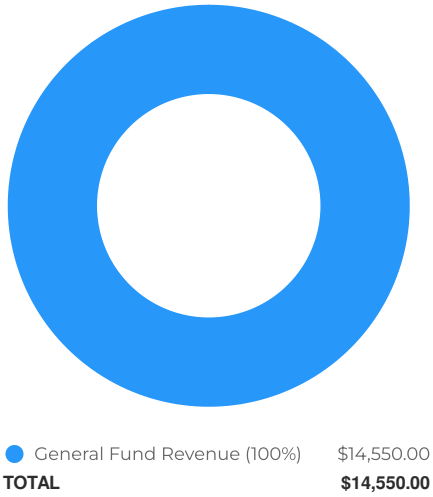
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,640	$14.55K	$14.55K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$11,640	$2,910	$14,550
Total	**$11,640**	**$2,910**	**$14,550**

VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

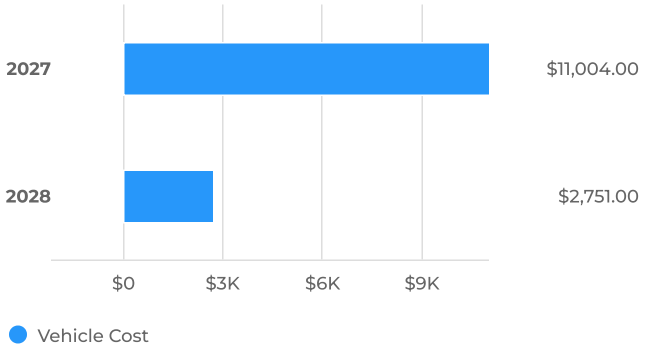
Description

VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993

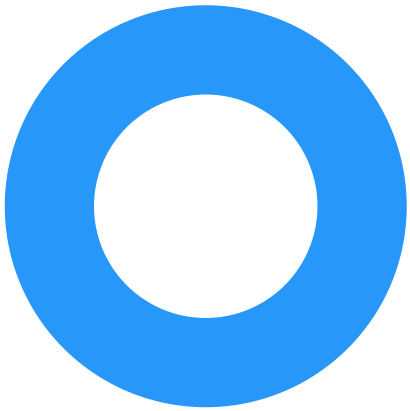
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$13.755K	$13.755K

Capital Cost by Year



Capital Cost for Budgeted Years



Vehicle Cost (100%)	$13,755.00
TOTAL	**$13,755.00**

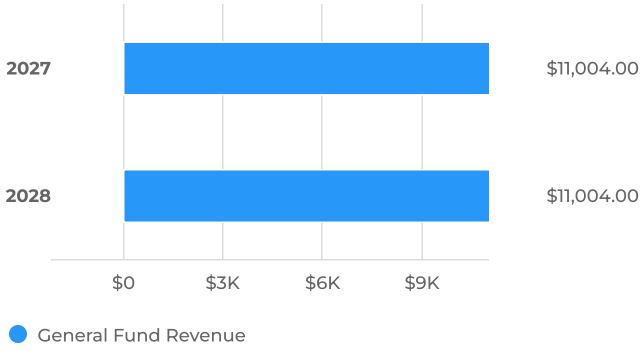
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Vehicle Cost	$11,004	$2,751	$13,755
Total	**$11,004**	**$2,751**	**$13,755**

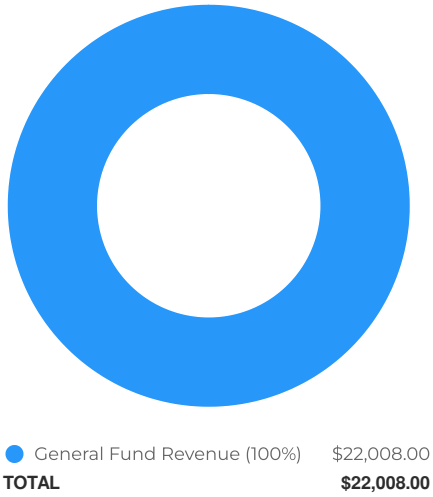
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$22.008K	$22.008K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$11,004	$11,004	$22,008
Total	**$11,004**	**$11,004**	**$22,008**

VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

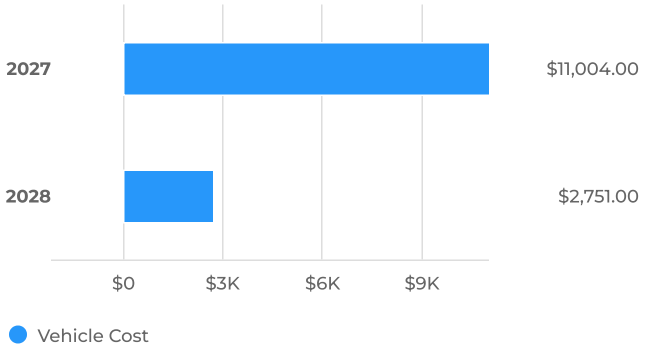
Description

VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945

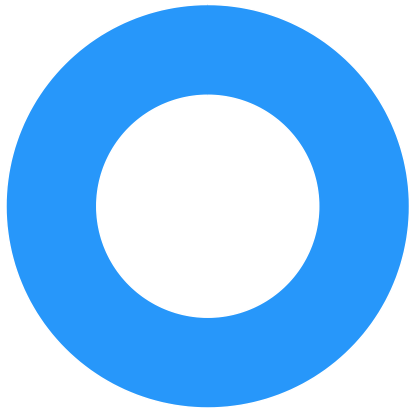
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$13.755K	$13.755K

Capital Cost by Year



Capital Cost for Budgeted Years



Vehicle Cost (100%)	$13,755.00
TOTAL	**$13,755.00**

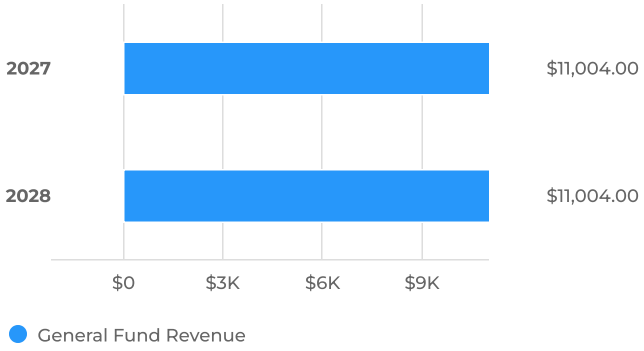
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Vehicle Cost	$11,004	$2,751	$13,755
Total	**$11,004**	**$2,751**	**$13,755**

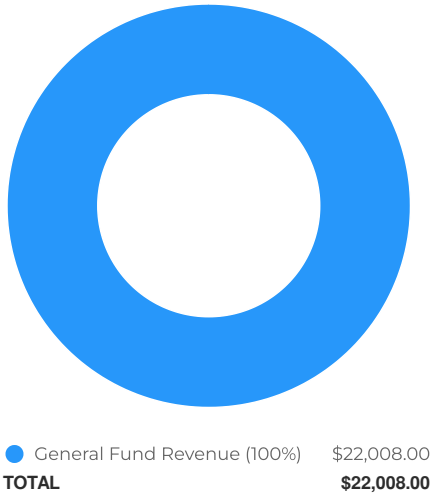
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$22.008K	$22.008K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$11,004	$11,004	$22,008
Total	**$11,004**	**$11,004**	**$22,008**

VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

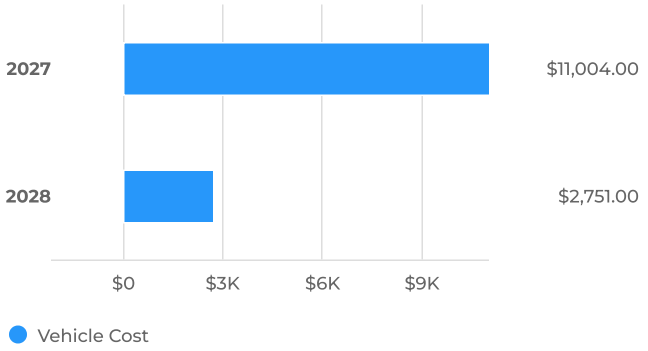
Description

VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518

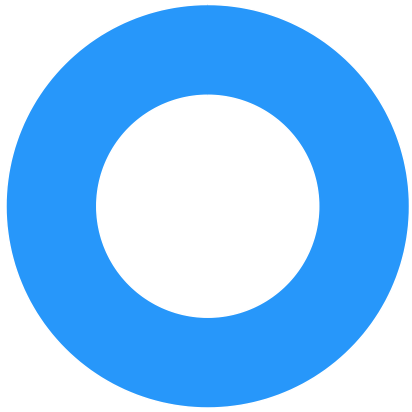
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$13.755K	$13.755K

Capital Cost by Year



Capital Cost for Budgeted Years



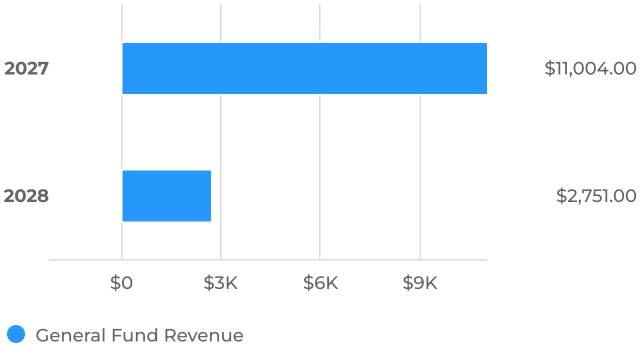
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Vehicle Cost	$11,004	$2,751	$13,755
Total	**$11,004**	**$2,751**	**$13,755**

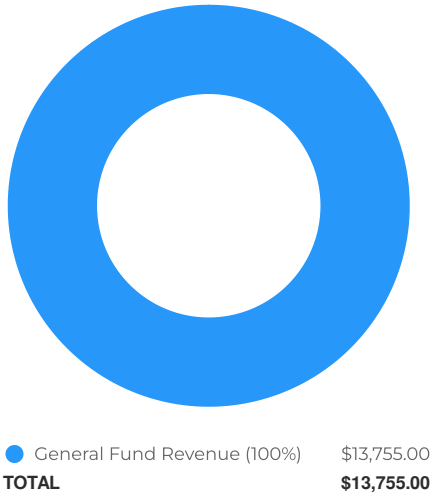
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$13.755K	$13.755K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$11,004	$2,751	$13,755
Total	**$11,004**	**$2,751**	**$13,755**

VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment

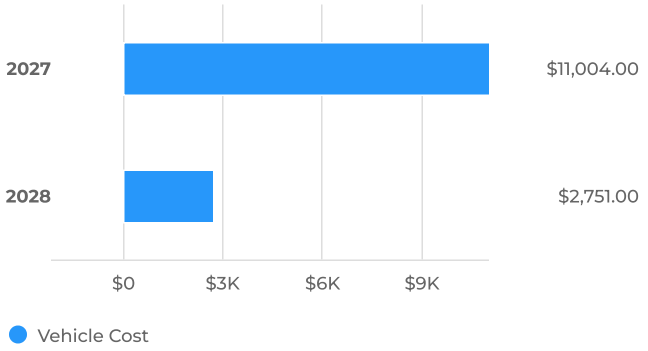
Description

VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028

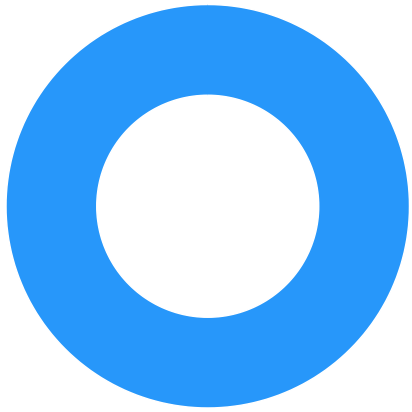
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$13.755K	$13.755K

Capital Cost by Year



Capital Cost for Budgeted Years



Vehicle Cost (100%)	$13,755.00
TOTAL	**$13,755.00**

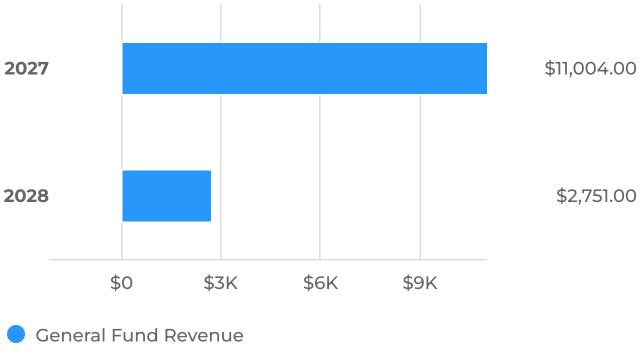
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Vehicle Cost	$11,004	$2,751	$13,755
Total	**$11,004**	**$2,751**	**$13,755**

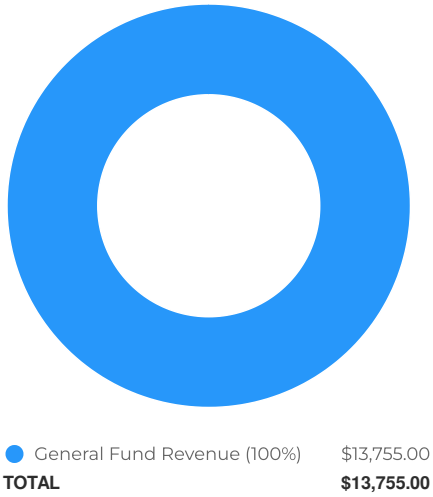
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$13.755K	$13.755K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$11,004	$2,751	$13,755
Total	**$11,004**	**$2,751**	**$13,755**

VEH # 327 - 2023 Ford Police Interceptor Utility 1FM5K8ABXPGA79656

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH # 327

Description

VIN 1FM5K8ABXPGA79656

$967.49/monthly rental x 12 months = $11,609.88

Lease Ends 12/31/2028

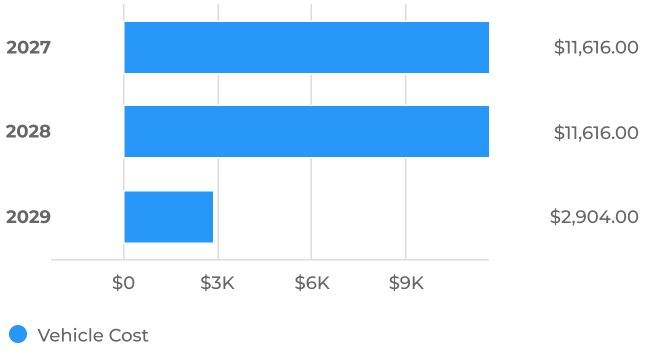
Details

New or Used Vehicle	New Vehicle

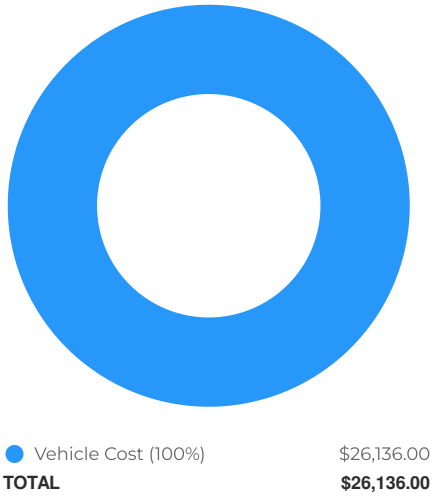
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,616	$26.136K	$26.136K

Capital Cost by Year



Capital Cost for Budgeted Years



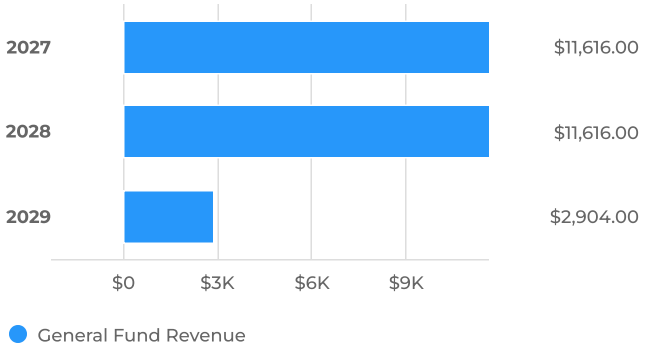
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	Total
Vehicle Cost	$11,616	$11,616	$2,904	$26,136
Total	**$11,616**	**$11,616**	**$2,904**	**$26,136**

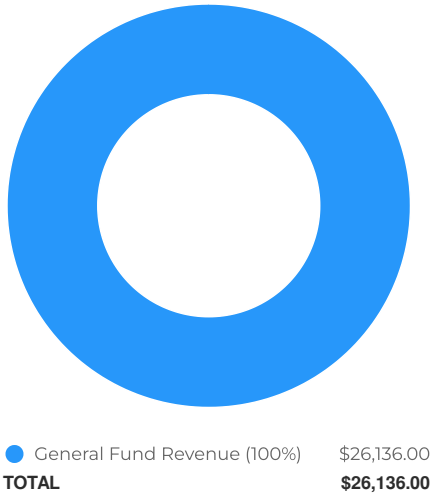
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,616	$26.136K	$26.136K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
General Fund Revenue	$11,616	$11,616	$2,904	$26,136
Total	**$11,616**	**$11,616**	**$2,904**	**$26,136**

VEH # 328 - 2023 Ford Police Interceptor Utility VIN 1FM5K8AB0PGA80055

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH #328

Description

VIN 1FM5K8AB0PGA80055

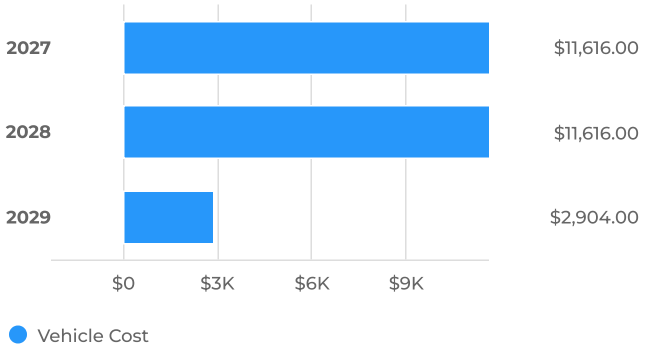
$967.49/monthly rental x 12 months = $11,609.88

Lease Ends 12/31/2028

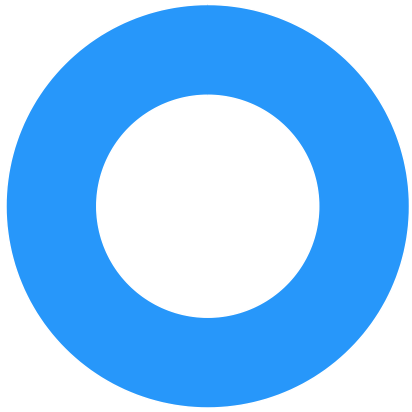
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,616	$26.136K	$26.136K

Capital Cost by Year



Capital Cost for Budgeted Years



Vehicle Cost (100%)	$26,136.00
TOTAL	**$26,136.00**

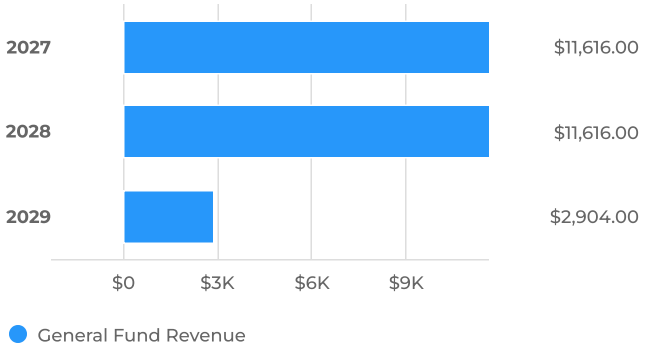
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	Total
Vehicle Cost	$11,616	$11,616	$2,904	$26,136
Total	**$11,616**	**$11,616**	**$2,904**	**$26,136**

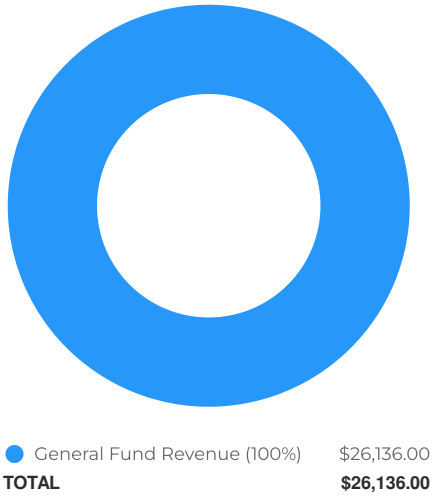
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,616	$26.136K	$26.136K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
General Fund Revenue	$11,616	$11,616	$2,904	$26,136
Total	**$11,616**	**$11,616**	**$2,904**	**$26,136**

VEH # 330 - Chevrolet Silverado 1500 1GCPADED1PZ311750

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH # 330 - Chevrolet Silverado 1500 XK9826

Description

VIN 1GCPADED1PZ311750

Monthly Lease: $917 x 12 months = $11,004

Lease Ends 12/31/2028

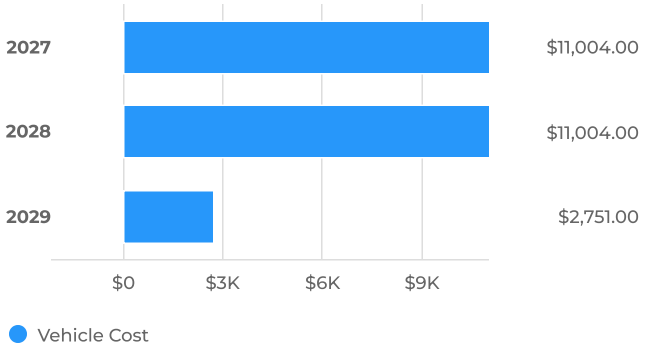
Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

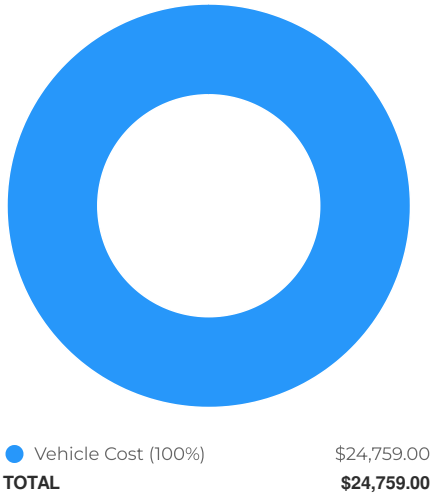
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$24.759K	$24.759K

Capital Cost by Year



Capital Cost for Budgeted Years



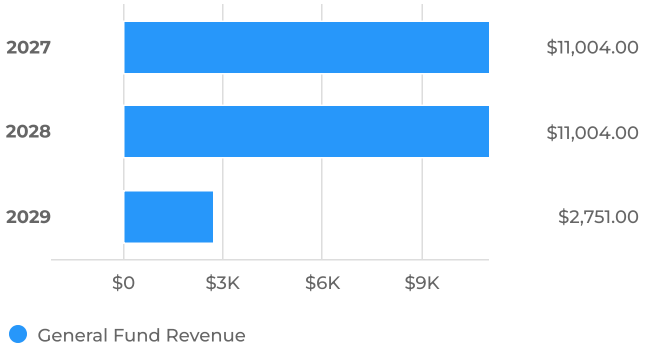
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	Total
Vehicle Cost	$11,004	$11,004	$2,751	$24,759
Total	**$11,004**	**$11,004**	**$2,751**	**$24,759**

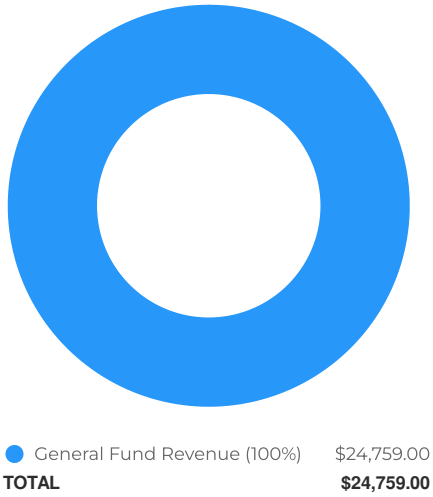
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$11,004	$24.759K	$24.759K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
General Fund Revenue	$11,004	$11,004	$2,751	$24,759
Total	**$11,004**	**$11,004**	**$2,751**	**$24,759**

VEH # 401- 2024 Chevrolet Tahoe 1GNSCMKD9RR150695

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH # 401- 2024 Chevrolet Tahoe XK8077

Description

VIN 1GNSCMKD9RR150695

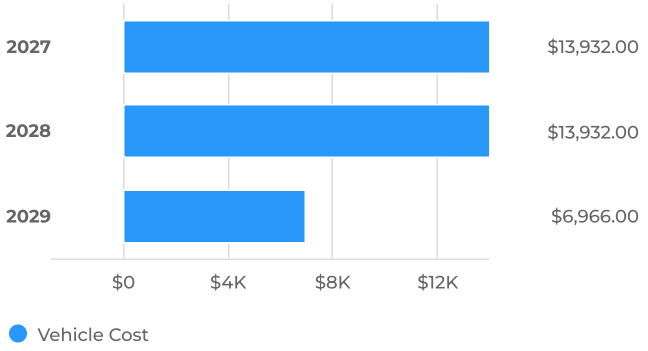
Monthly Payment: $1,161 x 12 = $13,932

Lease Ends 3/31/2029

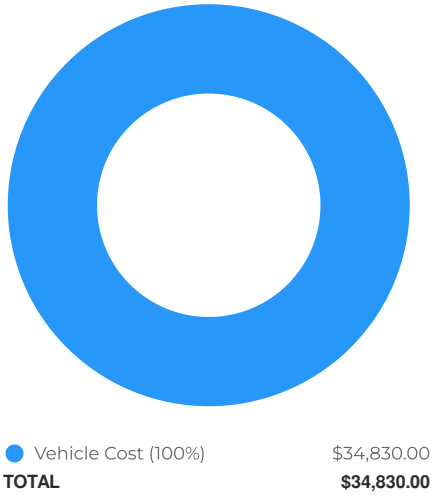
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$13,932	$34.83K	$34.83K

Capital Cost by Year



Capital Cost for Budgeted Years



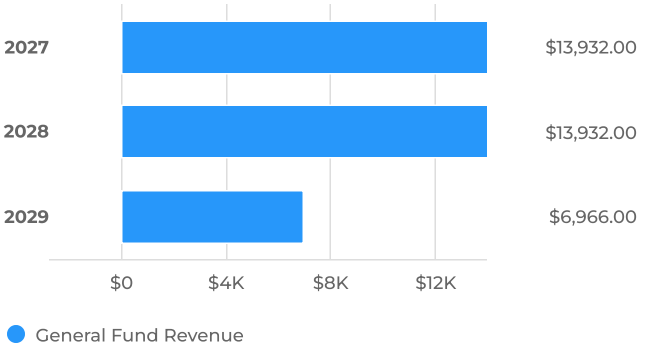
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	Total
Vehicle Cost	$13,932	$13,932	$6,966	$34,830
Total	**$13,932**	**$13,932**	**$6,966**	**$34,830**

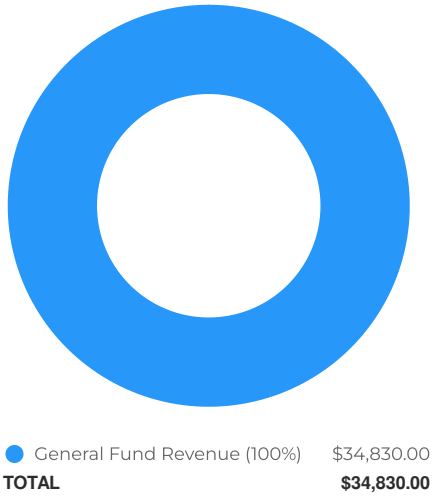
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$13,932	$34.83K	$34.83K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
General Fund Revenue	$13,932	$13,932	$6,966	$34,830
Total	**$13,932**	**$13,932**	**$6,966**	**$34,830**

VEH # 403 - 2024 Chevrolet Silverado 3GCUD4ED9RG292068

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH #403 - 2024 Chevrolet Silverado XL9038

Description

VIN 3GCUD4ED9RG292068

Monthly Lease: $1028 x 12 months = $12,336

Lease Ends 11/30/2029

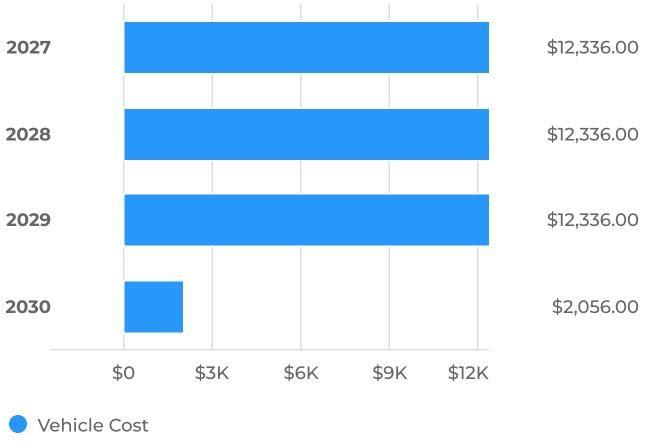
Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

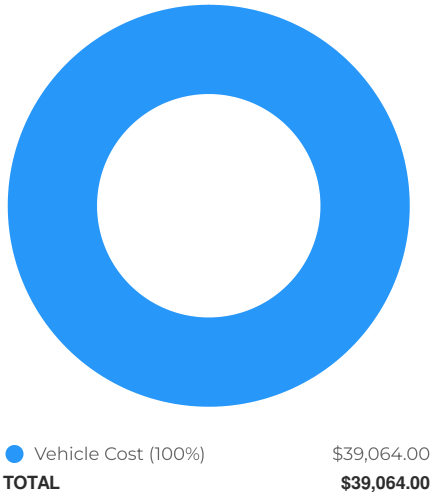
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$12,336	$39.064K	$39.064K

Capital Cost by Year



Capital Cost for Budgeted Years



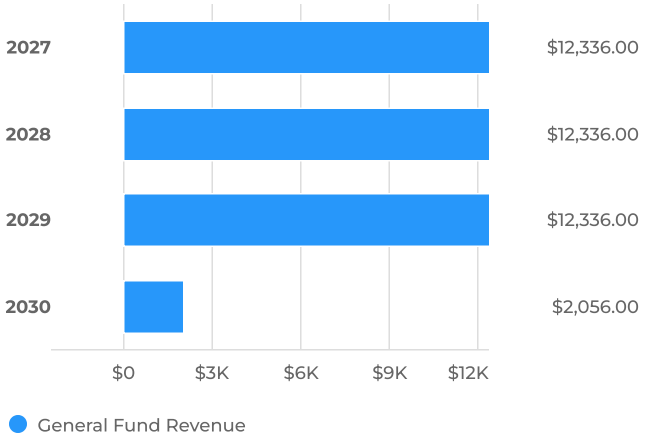
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	$12,336	$12,336	$12,336	$2,056	$39,064
Total	**$12,336**	**$12,336**	**$12,336**	**$2,056**	**$39,064**

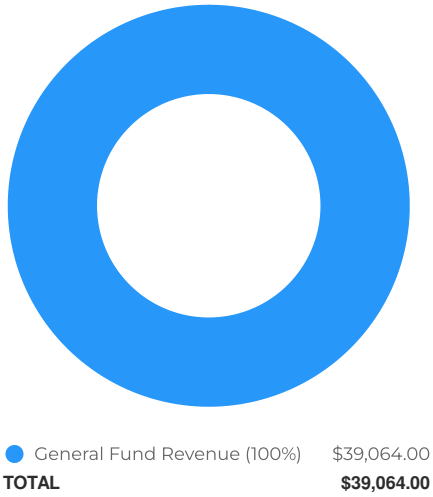
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$12,336	$39.064K	$39.064K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	$12,336	$12,336	$12,336	$2,056	$39,064
Total	**$12,336**	**$12,336**	**$12,336**	**$2,056**	**$39,064**

VEH # 404 - 2024 Chevrolet Silverado 1500 3GCUD4ED9RG292071

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	Veh #404 - 2024 Chevrolet Silverado 1500 XL9037

Description

VIN 3GCUD4ED9RG292071

Monthly Lease: $1,028 x 12 months = 12,336

Lease Ends 11/30/2029

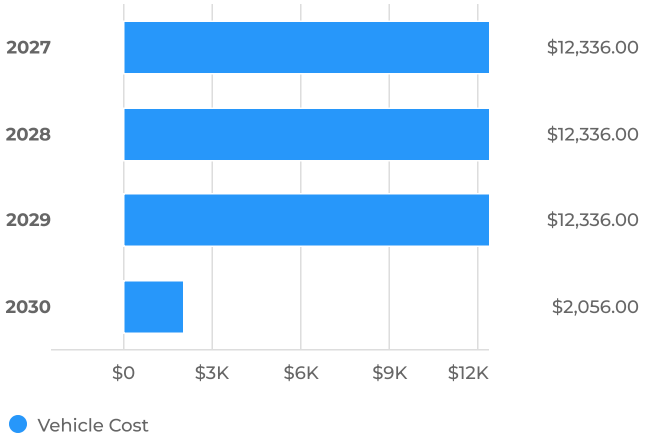
Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

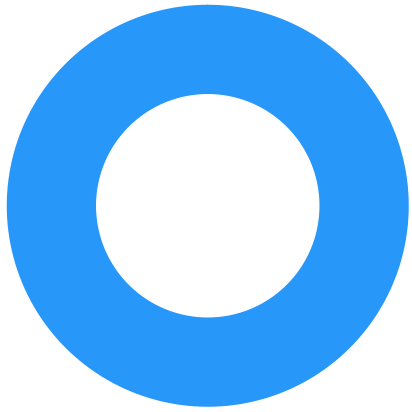
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$12,336	$39.064K	$39.064K

Capital Cost by Year



Capital Cost for Budgeted Years



Vehicle Cost (100%)	$39,064.00
TOTAL	**$39,064.00**

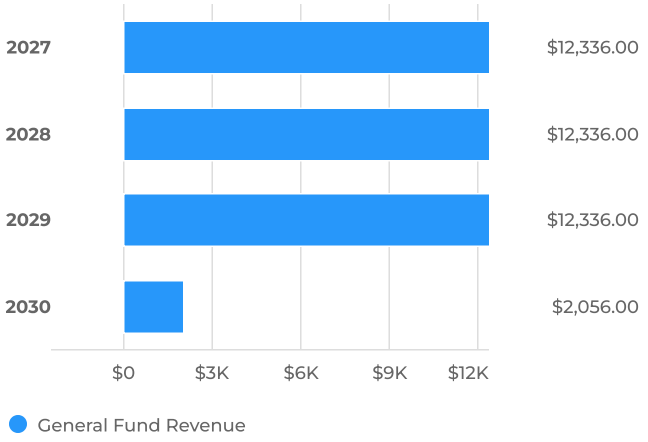
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	$12,336	$12,336	$12,336	$2,056	$39,064
Total	**$12,336**	**$12,336**	**$12,336**	**$2,056**	**$39,064**

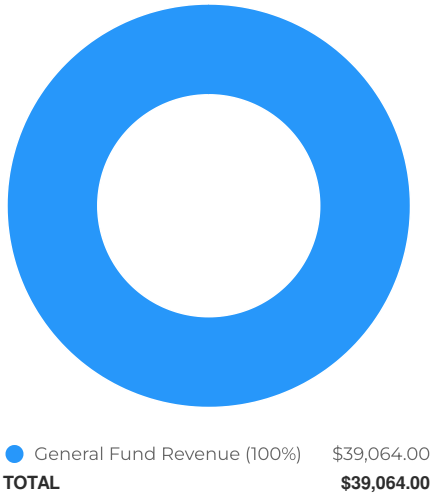
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$12,336	$39.064K	$39.064K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	$12,336	$12,336	$12,336	$2,056	$39,064
Total	**$12,336**	**$12,336**	**$12,336**	**$2,056**	**$39,064**

VEH # 507 (PSA)- 2025 Ford Explorer 1FMUK7DHXSGA45957

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH #507 (PSA)- 2025 Ford Explorer XC5523

Description

VIN 1FMUK7DHXSGA45957

Lease Ends 10/31/2029

Monthly Lease $777 x 12 months = $9,324

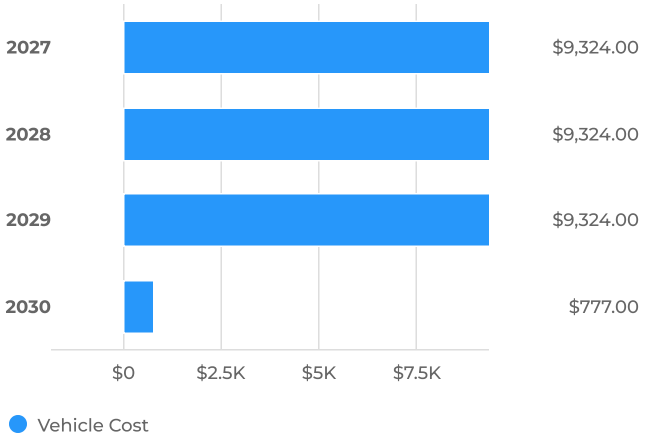
Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

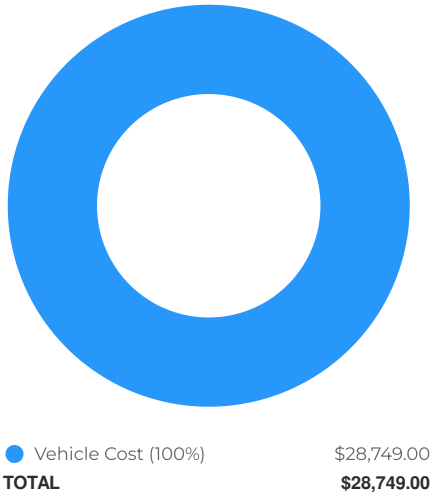
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$9,324	$28.749K	$28.749K

Capital Cost by Year



Capital Cost for Budgeted Years



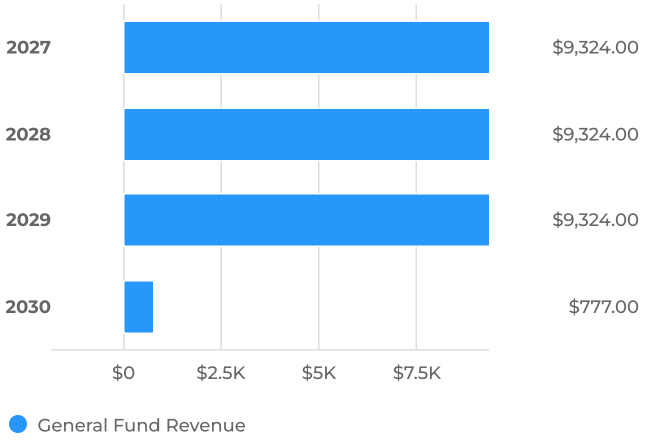
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	$9,324	$9,324	$9,324	$777	$28,749
Total	**$9,324**	**$9,324**	**$9,324**	**$777**	**$28,749**

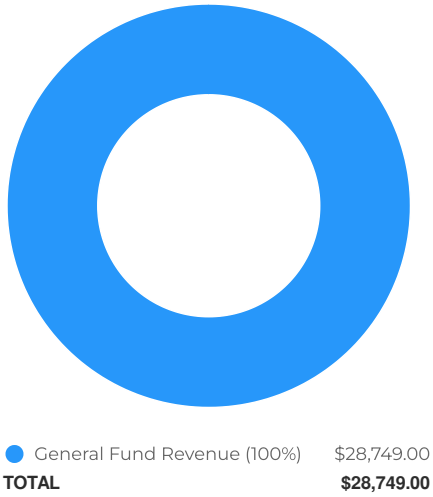
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$9,324	$28.749K	$28.749K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	$9,324	$9,324	$9,324	$777	$28,749
Total	**$9,324**	**$9,324**	**$9,324**	**$777**	**$28,749**

VEH # 508 (PSA) - 2025 Ford Explorer 1FMUK7DH3SGA15909

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH #508 (PSA) - 2025 Ford Explorer XC5524

Description

VIN 1FMUK7DH3SGA15909

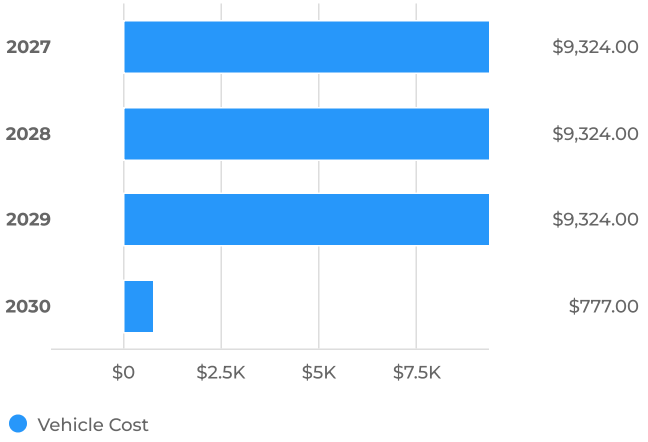
Lease Ends 10/31/2029

Monthly Lease: $777 x 12 months = $9,324

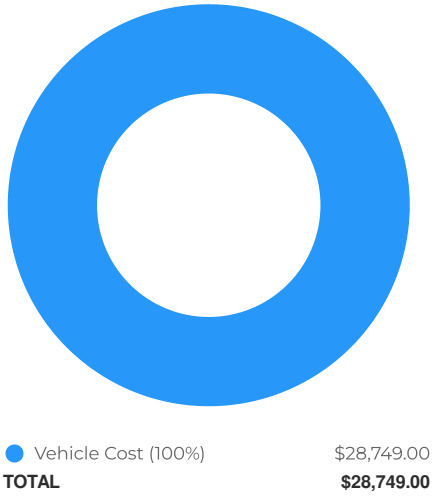
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$9,324	$28.749K	$28.749K

Capital Cost by Year



Capital Cost for Budgeted Years

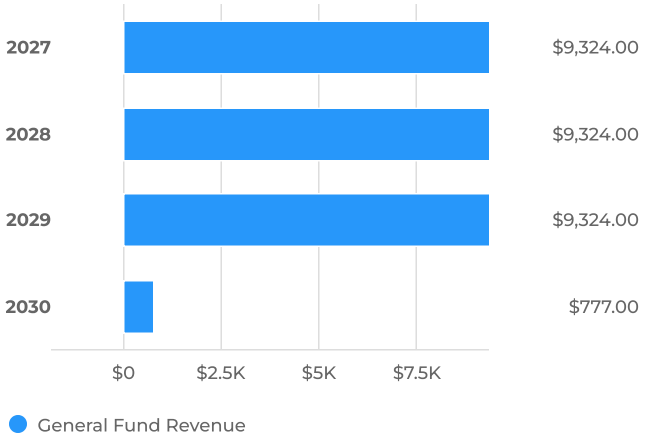


Capital Cost Breakdown					
Capital Cost	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Vehicle Cost	$9,324	$9,324	$9,324	$777	$28,749
Total	**$9,324**	**$9,324**	**$9,324**	**$777**	**$28,749**

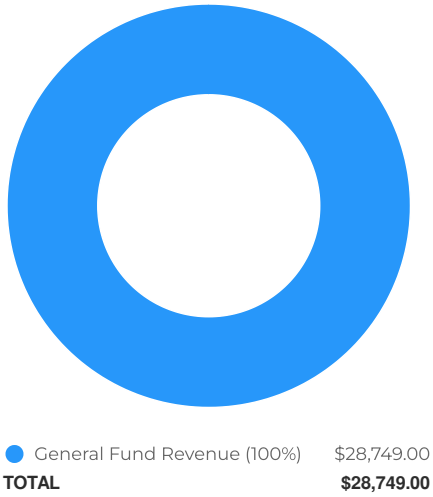
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$9,324	$28.749K	$28.749K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	$9,324	$9,324	$9,324	$777	$28,749
Total	**$9,324**	**$9,324**	**$9,324**	**$777**	**$28,749**

Vehicle Radio Systems-Replacement Program

Overview

Request Owner	Ann Marie Singh, Support Services II
Department	Law Enforcement
Type	Capital Equipment
Project Number	Vehicle Radio Systems-Replacement Program

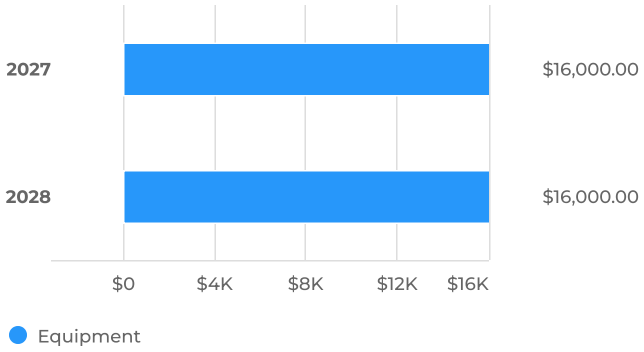
Description

Vehicle Radio Systems-Replacement Program- 4700 per unit

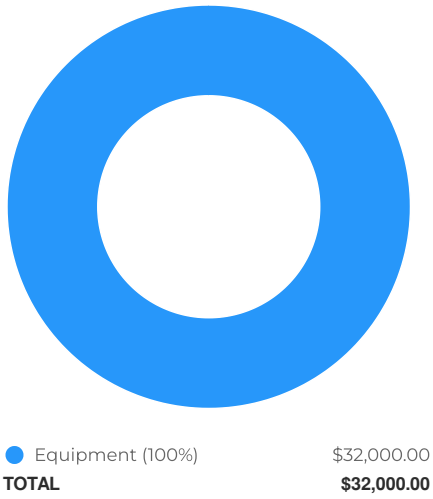
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$16,000	$32K	$32K

Capital Cost by Year



Capital Cost for Budgeted Years



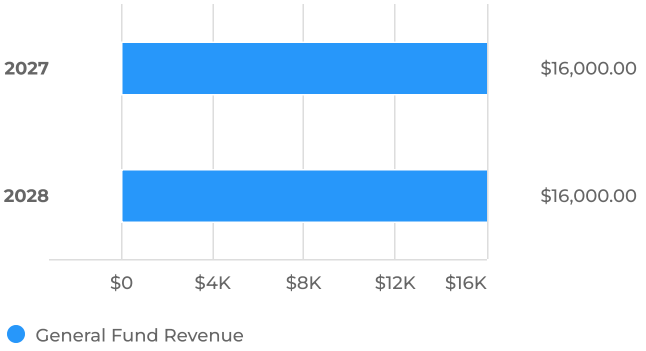
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Equipment	$16,000	$16,000	$32,000
Total	**$16,000**	**$16,000**	**$32,000**

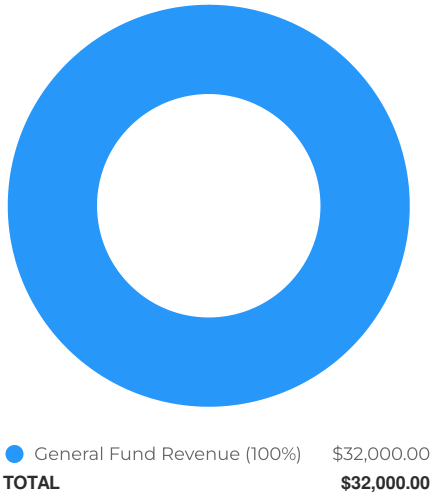
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$16,000	$32K	$32K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund Revenue	$16,000	$16,000	$32,000
Total	**$16,000**	**$16,000**	**$32,000**

PUBLIC BUILDINGS REQUESTS

Veh# PW261-New Veh-Ford Ranger Public Works Director

Overview

Request Owner	Yuni Palacio, Public Works Executive Assistant
Department	Public Buildings
Type	Capital Equipment
Project Number	PW261-New Veh-Ford Ranger Public Works Director

Description

The Public Works Director requires access to a town vehicle to effectively oversee and manage municipal infrastructure, facilities, and services. This includes regular site inspections of roads, utilities, parks, construction projects, and emergency response situations throughout the Town. The vehicle also allows the Director to carry essential tools, documents, and equipment necessary for field assessments and coordination with contractors or utility crews.

Images

FORD RANGER

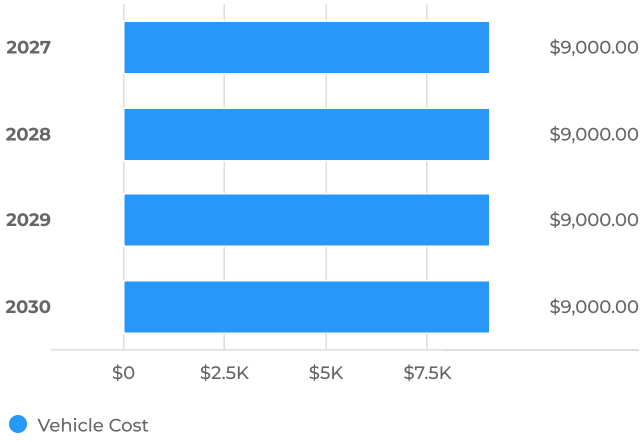
Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

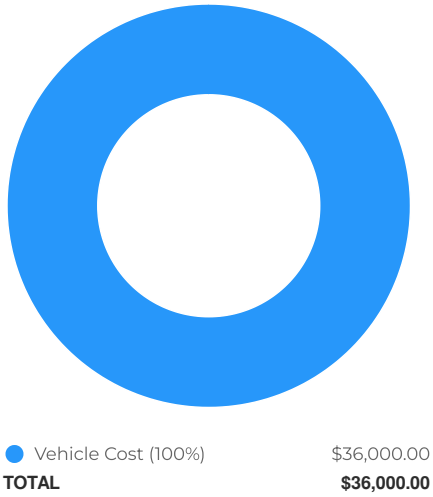
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$9,000	$36K	$36K

Capital Cost by Year



Capital Cost for Budgeted Years



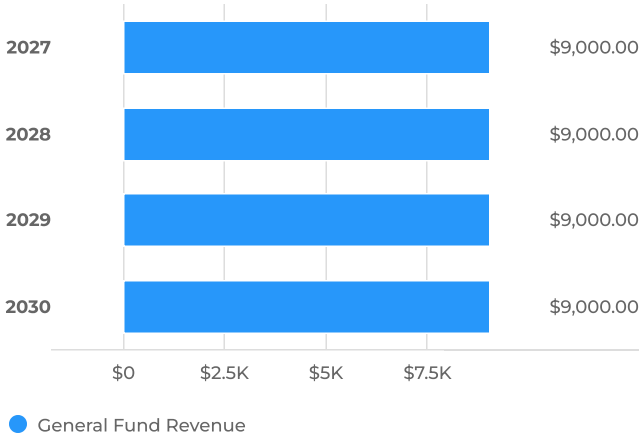
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	$9,000	$9,000	$9,000	$9,000	$36,000
Total	**$9,000**	**$9,000**	**$9,000**	**$9,000**	**$36,000**

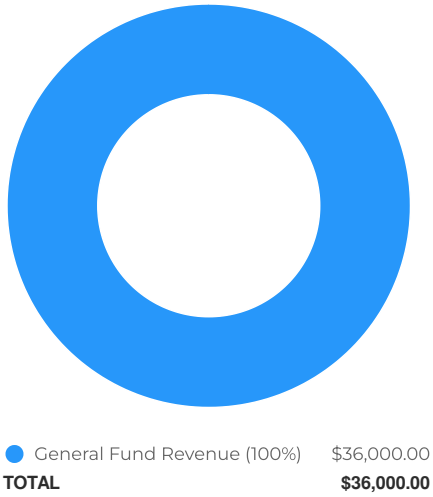
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$9,000	$36K	$36K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	$9,000	$9,000	$9,000	$9,000	$36,000
Total	**$9,000**	**$9,000**	**$9,000**	**$9,000**	**$36,000**

SEWER FUND REQUESTS

Veh # 183 2024 Ram Prom Vin# 1GCHP32KXP3308803

Overview

Request Owner	Yuni Palacio, Public Works Executive Assistant
Department	Sewer Fund
Type	Capital Equipment
Project Number	Veh # 183 2024 Ram Prom Vin# 1GCHP32KXP3308803

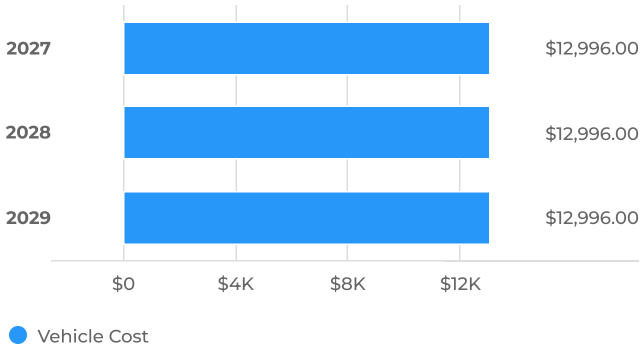
Description

Current Driver - Errol Stewart

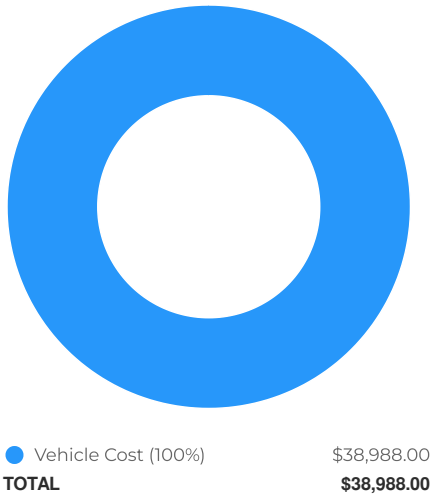
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$12,996	$38.988K	$38.988K

Capital Cost by Year



Capital Cost for Budgeted Years



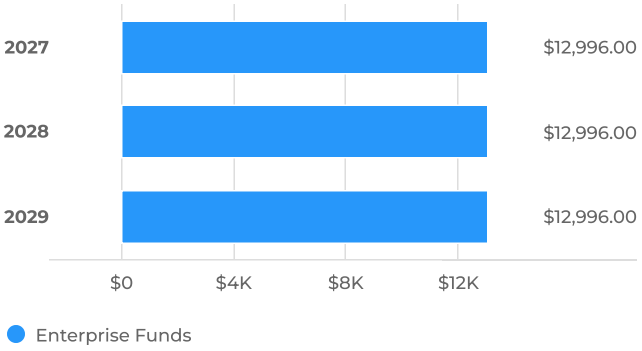
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	Total
Vehicle Cost	$12,996	$12,996	$12,996	$38,988
Total	**$12,996**	**$12,996**	**$12,996**	**$38,988**

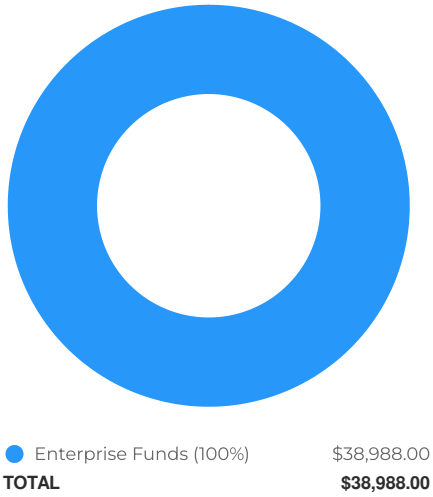
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$12,996	$38.988K	$38.988K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
Enterprise Funds	$12,996	$12,996	$12,996	$38,988
Total	**$12,996**	**$12,996**	**$12,996**	**$38,988**

Veh# PW262-Mini Excavator Takeuchi

Overview

Request Owner	Yuni Palacio, Public Works Executive Assistant
Department	Sewer Fund
Type	Capital Equipment
Project Number	Veh# PW262-Mini Excavator Takeuchi

Description

Mini-excavators are favored for their compact size, strong lifting/digging power, and ease of transport, making them well-suited for municipal work.

- Use for digging trenches for water and sewer lines
- Installing or repairing storm drains
- Accessing underground utilities
- Cleaning out ditches and drainage paths
- Digging for road repairs or culvert installations
- Clearing debris after storms or floods
- Removal of palm trees or light poles due to accidents

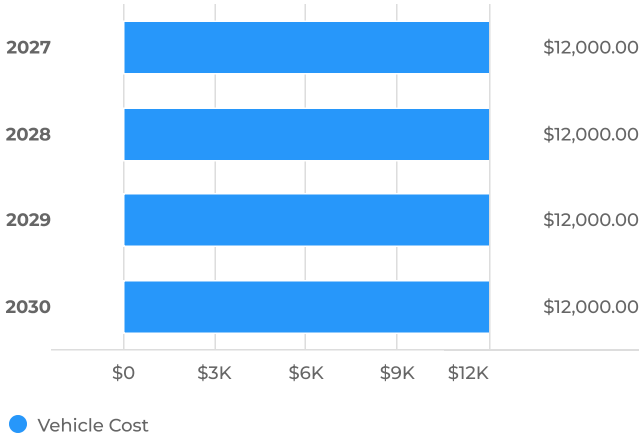
Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

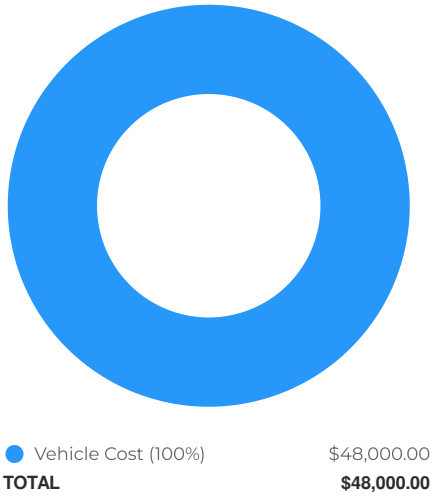
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$12,000	$48K	$48K

Capital Cost by Year



Capital Cost for Budgeted Years



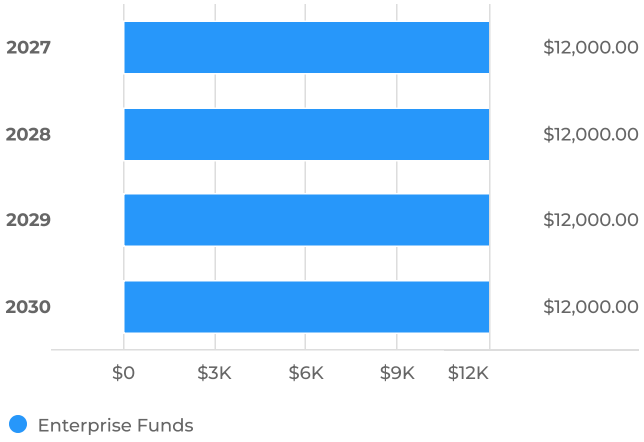
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	$12,000	$12,000	$12,000	$12,000	$48,000
Total	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$48,000**

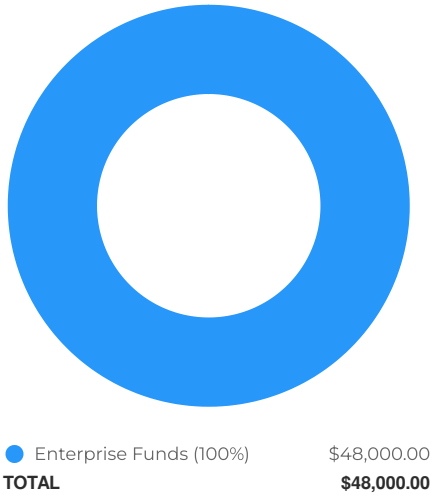
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$12,000	$48K	$48K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
Enterprise Funds	$12,000	$12,000	$12,000	$12,000	$48,000
Total	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$48,000**

STORMWATER FUND REQUESTS

Veh # PW264 - Street Sweeper

Overview

Request Owner	Yuni Palacio, Public Works Executive Assistant
Department	Stormwater Fund
Type	Capital Equipment
Project Number	Veh # PW264 - Street Sweeper

Description

New Street Sweeper

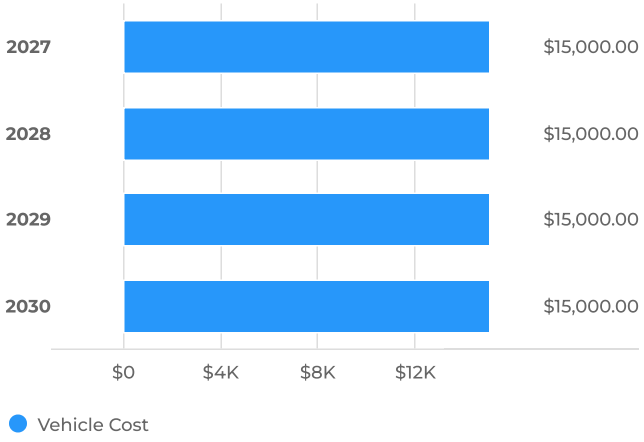
Details

New Purchase or Replacement	New

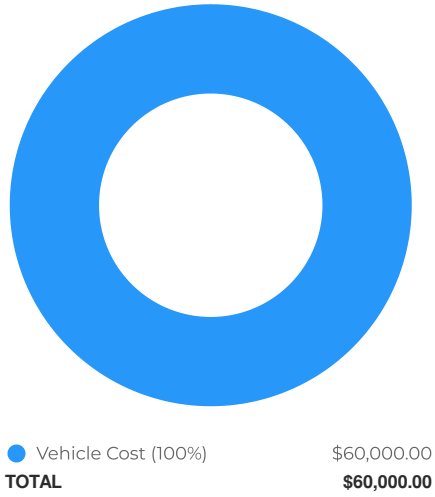
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$15,000	$60K	$60K

Capital Cost by Year



Capital Cost for Budgeted Years

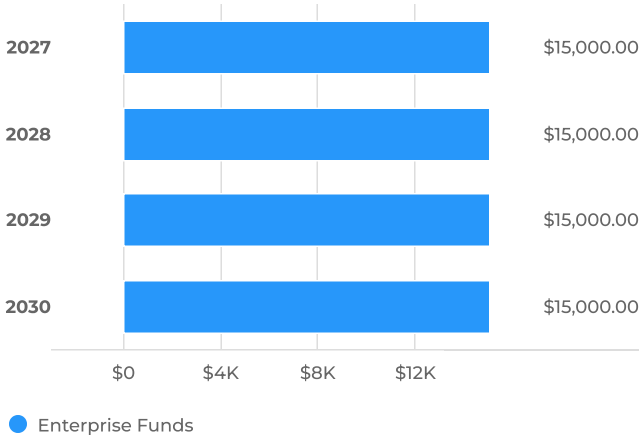


Capital Cost Breakdown					
Capital Cost	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Vehicle Cost	$15,000	$15,000	$15,000	$15,000	$60,000
Total	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**$60,000**

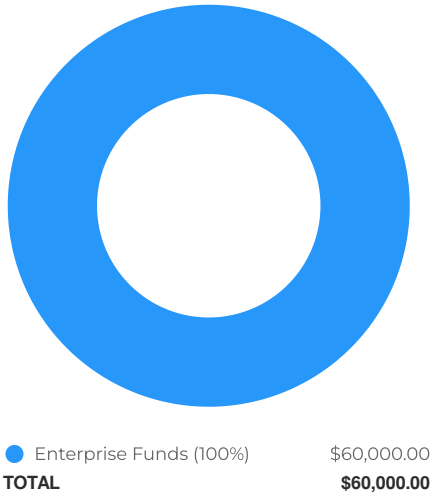
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$15,000	$60K	$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
Enterprise Funds	$15,000	$15,000	$15,000	$15,000	$60,000
Total	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**$60,000**

TOWN CLERK REQUESTS

Public Records Software

Overview

Request Owner	Evelyn Herbello, Deputy Town Manager
Department	Town Clerk
Type	Capital Equipment

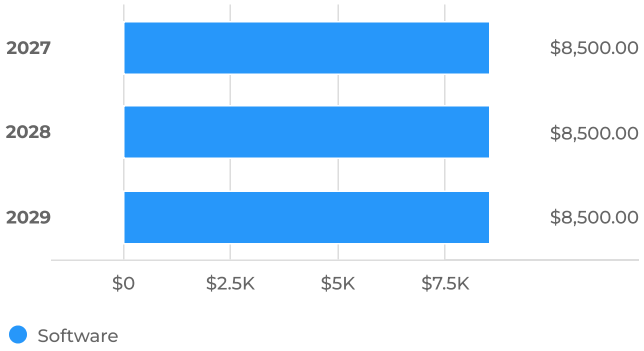
Description

Public Records Software

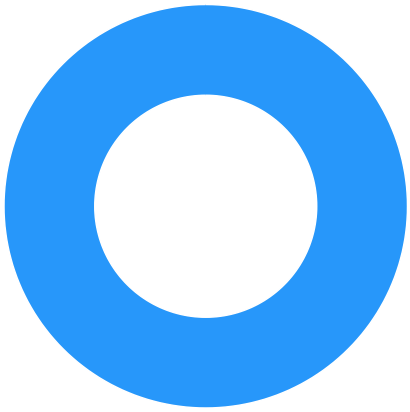
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$8,500	$25.5K	$25.5K

Capital Cost by Year



Capital Cost for Budgeted Years



Software (100%)	$25,500.00
TOTAL	**$25,500.00**

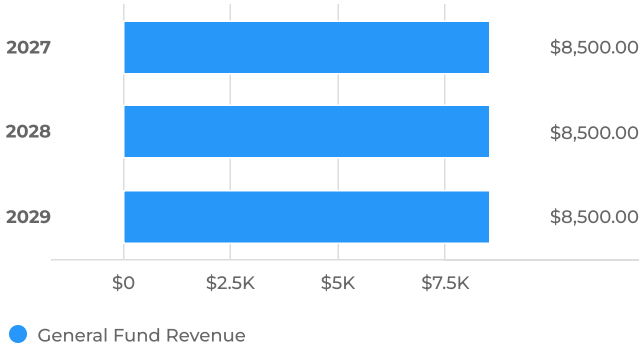
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	Total
Software	$8,500	$8,500	$8,500	$25,500
Total	**$8,500**	**$8,500**	**$8,500**	**$25,500**

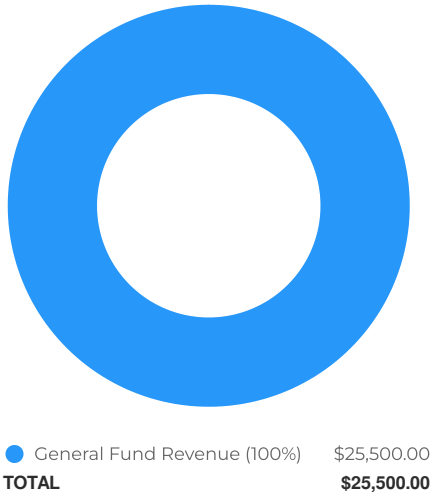
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$8,500	$25.5K	$25.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
General Fund Revenue	$8,500	$8,500	$8,500	$25,500
Total	**$8,500**	**$8,500**	**$8,500**	**$25,500**

WATER FUND REQUESTS

Veh# PW263 - Deere Skid Steers

Overview

Request Owner	Yuni Palacio, Public Works Executive Assistant
Department	Water Fund
Type	Capital Equipment
Project Number	Veh# PW263 - Deere Skid Steers

Description

Skid steers quickly scoop and move material (like gravel, soil, or debris) over short distances. It can push dirt and gravel like a small bulldozer.

Skid steers are also ideal for paved or flat urban environments, such as parking lots, streets, and sidewalks.

- Pothole patching and small asphalt jobs (with cold planer or bucket)
- Sweeping debris from roads and parking lots
- Transporting pipes, valves, and tools to job sites
- Clearing fallen trees or brush
- Clearing blocked roads and sidewalks
- Assisting utility crews in rough or damaged areas

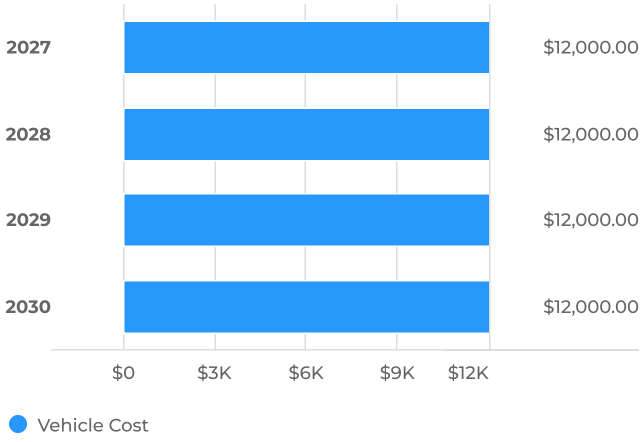
Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

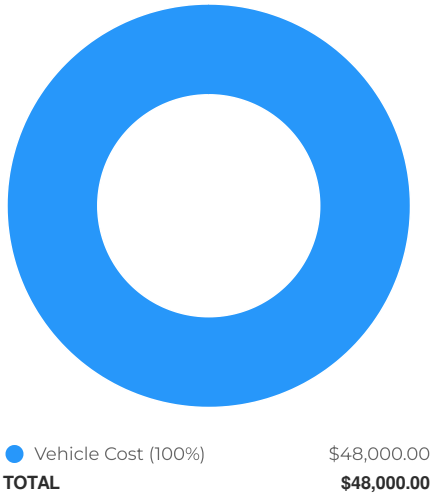
Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$12,000	$48K	$48K

Capital Cost by Year



Capital Cost for Budgeted Years



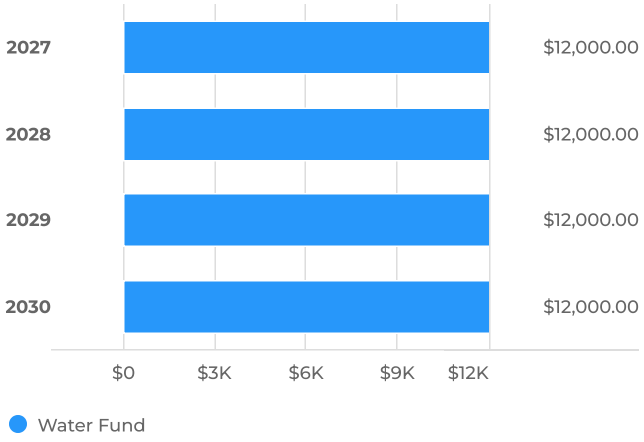
Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	$12,000	$12,000	$12,000	$12,000	$48,000
Total	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$48,000**

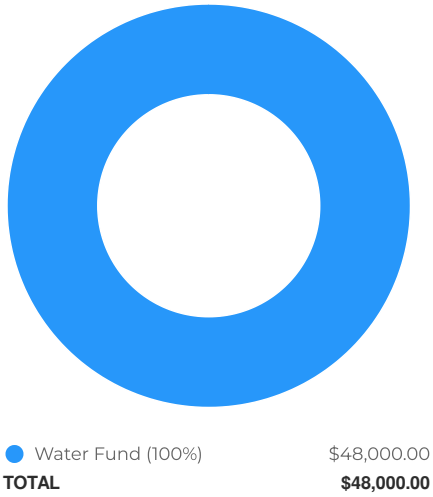
Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$12,000	$48K	$48K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	FY2030	Total
Water Fund	$12,000	$12,000	$12,000	$12,000	$48,000
Total	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$48,000**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.

AGENDA ITEM REPORT
September 8, 2026

ITEM NUMBER: 3.

ITEM: Consideration and Approval of a resolution adopting a Tentative Budget for the Fiscal Year commencing October 1, 2026 and ending September 30, 2027. Enclosed is a copy of the proposed resolution and Town of Bay Harbor Islands Fiscal Year 2027 Budget.

DESCRIPTION:

Pursuant to Section 200.065, Florida Statutes, the Town is required to adopt tentative and final budgets. On August 3, 2026, the Town Manager presented the Town's 2026-2027 Proposed Budget for discussion and review by the Town Council. On August 3, 2026, the Town Council approved the dates and times to adopt the tentative and final budget.

The Town Council may make modifications to the budget as it sees fit, prior to the conclusion of the Public Hearing. This is the first of two scheduled Budget Public Hearings. The Second Public Hearing is set for Thursday, September 24th, at 6:00 pm.

RECOMMENDED ACTION:
Council's Discretion

FINANCIAL ANALYSIS:
The proposed total net operating budget for Fiscal Year 2027 is $55,631,343, which is $1,583,424 more than the adopted Fiscal Year 2026 budget.

BUDGET IMPACT:

Submitted By: Gerald Bryan, Finance Director

ATTACHMENTS
1. Resolution - Tentative Budget Adoption - Fiscal Year 2026-2027

RESOLUTION NO. _____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, ADOPTING A TENTATIVE COLLECTIVE OPERATING AND CAPITAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027, IN THE AMOUNT OF $55,631,343; CONFIRMING THE DATE OF THE SECOND BUDGET PUBLIC HEARING; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the taxable value within the Town of Bay Harbor Islands (the "Town") for the year 2026 which includes all real property within the Town; and

WHEREAS, on August 3, 2026, the Town Council held a budget meeting on the proposed budget and operating millage rate for the fiscal year commencing October 1, 2026 and ending September 30, 2027, and further scheduled public hearings on the millage rate and budget as required by Section 200.065, Florida Statutes, with the first hearing on September 8, 2026 at 6:00 p.m. and the second hearing on September 24, 2026 at 6:00 p.m., which will take place at the Morris N. Broad Community Center, 1175 95th Street, Bay Harbor Islands, FL 33154; and

WHEREAS, the Town Manager has submitted to the Town Council a budget and an explanatory budget message for Fiscal Year 2026-2027 showing estimates of revenues and expenditures, together with the character and object of expenditures and an estimate of all municipal projects pending or to be undertaken; and

WHEREAS, the Town Council and the Town Manager have reviewed the Town's proposed Fiscal Year 2026-2027 budget and determined that the proposed millage rate levy provides the necessary funds for such expenditures.

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

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

Section 2. Adopting Tentative Budget. The Town's Tentative Budget for the Fiscal Year commencing October 1, 2026 and ending September 30, 2027, in the amount of $55,631,343, is hereby approved, and adopted as set forth in Exhibit "A" attached hereto and incorporated herein ("Tentative Budget").

Section 3. Confirming Date of Second Public Hearing. The Town confirms that it will hold a second public hearing to adopt the final millage rate and final budget for Fiscal Year 2026-2027 on September 24, 2026 at 6:00 p.m., which hearing will take place at the Morris N. Broad Community Center, 1175 95th Street, Bay Harbor Islands, FL 33154.

Section 4. Effective Date. That this Resolution shall become effective immediately upon adoption.

PASSED this 8th day of September 2026.

Motion By: _____

Second By: _____

FINAL VOTE ON ADOPTION: Time:_____

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

TOWN OF BAY HARBOR ISLANDS, FLORIDA

By: _____
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.

AGENDA ITEM REPORT
September 8, 2026

ITEM NUMBER: 4.

ITEM: Consideration and Approval of a resolution adopting a Tentative Millage Rate of 3.9000 mills for Fiscal Year 2026-2027, which is 18.72% more than the rolled back rate of 3.2851 mills per $1,000 of taxable property value. Enclosed is a copy of the proposed resolution.

DESCRIPTION:

Pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the taxable value within the Town of Bay Harbor Islands (the "Town") for the year 2026 which includes all real property within the Town.

The Town is required to adopt a Tentative Millage Rate at the First Budget Public Hearing scheduled for September 8, 2026.

RECOMMENDED ACTION:
Council's Discretion

FINANCIAL ANALYSIS:
None

BUDGET IMPACT:

Submitted By: Gerald Bryan, Finance Director

ATTACHMENTS
1. Resolution - Tentative Millage Rate FY 2026-2027

RESOLUTION NO. _____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE FOR AD VALOREM TAXATION OF 3.9000 MILLS FOR FISCAL YEAR 2026-2027, WHICH IS GREATER THAN THE ROLLED BACK RATE OF 3.2851 MILLS, COMPUTED PURSUANT TO STATE LAW WITH AN 18.72% INCREASE; CONFIRMING THE DATE OF THE SECOND BUDGET PUBLIC HEARING; PROVIDING FOR INCORPORATION OF RECITALS, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the taxable value within the Town of Bay Harbor Islands (the "Town") for the year 2026 which includes all real property within the Town; and

WHEREAS, on August 3, 2026, the Town Council held a budget meeting on the proposed millage rate and budget for the Fiscal Year commencing October 1, 2026 and ending September 30, 2027, and further scheduled public hearings on the millage rate and budget as required by Section 200.065, Florida Statutes, with the first hearing on September 8, 2026 at 6:00 p.m. and the second hearing on September 24, 2026 at 6:00 p.m., which hearings will take place at Morris N. Broad Community Center, 1175 95th Street, Bay Harbor Islands, FL 33154; and

WHEREAS, the Town Council and the Town Manager have reviewed the Town's tentative Fiscal Year 2026-2027 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and have determined that the proposed millage rate levy set forth herein provides the necessary funds for such expenditures.

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

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

Section 2. Adopting Proposed Millage Rate and Announcing Percentage Increase. The millage rate of 3.9000 mills is hereby adopted as the proposed millage rate for the Town of Bay Harbor Islands. The proposed millage rate of 3.9000 mills is greater than the rolled-back rate of 3.2851 mills by 18.72%.

Section 3. Confirming Date of Second Public Hearing. The Town confirms that it will hold a second public hearing to finally adopt the millage rate and budget for Fiscal Year 2026-2027 on September 24, 2026, at 6:00 p.m., which hearing will take place at Morris N. Broad Community Center, 1175 95th Street, Bay Harbor Islands, FL 33154.

Section 4. Effective Date. That this Resolution shall become effective immediately upon adoption.

PASSED this 8th day of September 2026.

Motion By: _____

Second By: _____

FINAL VOTE ON ADOPTION: Time:_____

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

TOWN OF BAY HARBOR ISLANDS, FLORIDA

By: _____
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.

AGENDA ITEM REPORT
September 8, 2026

ITEM NUMBER: 5.

ITEM: Announcement of the Second Budget Public Hearing scheduled for September 24, 2026 at 6:00 p.m.

DESCRIPTION:
The Town Council will hold the Second Budget Public Hearing on September 24, 2026 at 6:00 p.m. at the Morris N. Broad Community Center, Rooms 2-3, 1175 95th Street, Bay Harbor Islands, Florida 33154.

At that hearing, the Town Council will consider final adoption of the Fiscal Year 2026-2027 millage rate and budget.

RECOMMENDED ACTION:
No action is required. This announcement is made for the record in connection with the tentative millage and budget resolutions.

FINANCIAL ANALYSIS:
There is no financial impact associated with announcing the Second Budget Public Hearing.

BUDGET IMPACT:

Submitted By: Gerald Bryan, Finance Director

ATTACHMENTS
None