

BAL HARBOUR

- VILLAGE -



PROPOSED OPERATING BUDGET & CAPITAL PLAN

FISCAL YEAR 2020 - 2021

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BAL HARBOUR

- V I L L A G E -

TABLE OF CONTENTS

INTRODUCTION AND OVERVIEW

VILLAGE MANAGER'S MESSAGE	1
FUNCTIONAL TABLE OF ORGANIZATION	17
OVERVIEW	19
FINANCIAL SUMMARY	27

DEPARTMENTAL NARRATIVES:

GENERAL FUND

LEGISLATIVE	45
ADMINISTRATIVE SUPPORT	
ADMINISTRATION	47
INFORMATION TECHNOLOGY	51
LEGAL SUPPORT	53
GENERAL GOVERNMENT	57
FINANCE & BUDGET	59
POLICE	61
BUILDING	65
PARKS & PUBLIC SPACES	69
CAPITAL CONSTRUCTION	77

WATER AND WASTEWATER UTILITY FUND.....	79
--	----

RESORT TAX FUND	81
-----------------------	----

CAPITAL IMPROVEMENT PROGRAM.....	85
----------------------------------	----

POSITION DETAIL.....	95
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BAL HARBOUR

- V I L L A G E -



MAYOR

Gabriel Groisman

ASSISTANT MAYOR

Seth E. Salver

COUNCIL MEMBERS

David Albaum

Jeffrey P. Freimark

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VILLAGE MANAGER

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CHIEF FINANCIAL OFFICER

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BAL HARBOUR

- V I L L A G E -

Village Manager's FY 2020-21 Budget Message

September 8, 2020

Honorable Mayor and Members of the Village Council:

I am pleased to present to you the Proposed Operating and Capital Budget for Fiscal Year (FY) 2020-21, which commences on October 1, 2020 and ends on September 30, 2021 for Bal Harbour Village. This document outlines the seventh budget I have developed since becoming your Village Manager and, as in years past, provides you and our community as much information as possible about our Village's plans and expected accomplishments during the next fiscal year. Reviewed together with our Comprehensive Annual Financial Reports (CAFR's), this document provides a good and clear understanding of our financial position, as well as past accomplishments and future plans for our community.

As you know, Bal Harbour Village has three (3) primary funds used to operate the Village: (1) General Fund, (2) Resort Tax, and (3) Water and Wastewater Utility Fund (Utility Fund). The total Proposed Budget for all major funds is \$40,315,400; this includes Capital Improvement Program appropriations of \$16,480,700. In addition, we continue to provide management and operational services to the Gated Community Area; the Security and Landscape Fund Budget is \$849,900 for the provision of these services through the next fiscal year.

Through a disciplined approach to resource allocation, careful management practices and conservative financial policies, all while navigating the many impacts from the COVID-19 global pandemic, the Village continues to maintain a very strong financial position in all funds. The FY 2020-21 Proposed Budget once again keeps the current millage rate of 1.9654 unchanged. This would be the sixth consecutive year that our millage is set at this historically low level. The proposed millage rate is a reduction of 4.6% since 2015 and a cumulative reduction of 32.27% since 2004. The Village's millage is currently the third lowest of the 34 municipalities in Miami-Dade County.

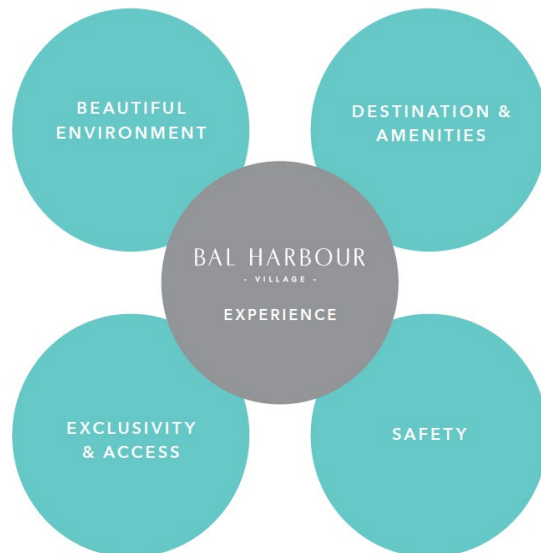
This year, the most significant investments of proposed new funding for FY 2020-21 are found in various capital improvement investments to our public spaces and infrastructure with a total of \$16,480,700 in proposed capital project related appropriations, most notably, full funding to construct the new Bal Harbour Waterfront Park.

THE BAL HARBOUR EXPERIENCE

At our Village Council Retreat in February 2020, we discussed the collective vision developed in 2019 that will continue to drive decision making for the Village through the next several years. We focused on what we described as the "Bal Harbour Experience", which represents that distinctive feeling one experiences when living in or visiting our unique, exclusive, curated and refined community.

Developing funding strategies, initiatives and programming that will further this vision are the focus of the budget development process.

The four (4) main elements which denote the essence of the Bal Harbour Experience are:



- **Beautiful Environment** – represented by our pristine beach, lush landscaping, well maintained public spaces, well-designed jogging paths, sidewalks and rights of way. These signature public amenities reflect the maintenance standards the community expects, and allow visitors to immediately identify they are in Bal Harbour. In other words - you immediately recognize when you have arrived to Bal Harbour and you immediately know when you have left.

- **Destination & Amenities** - represented by high-end hotels, eateries, and boutiques and shopping available, in our beautiful setting.
- **Exclusivity & Access** – represented by our curated art programs and well-produced special events. Our recognized Museum Access Program, Art experiences and exclusive tours, creative public art installations, special access programs during Art Basel, movies and concerts on the beach, and the Bal Harbour Series of the South Beach Wine and Food Festival and Haute Cuisine are just some of the exclusive opportunities created for residents and visitors, and reflect the community’s refined taste.
- **Safety** - anchored by our focus on a Community Policing model, where our law enforcement officers are staffed, trained and motivated to provide excellent service and safety to our residents and visitors in a pleasant and friendly manner. The increased visibility, investment in state-of-the-art technology and employment of innovative policing strategies ensures that our community remains safe at all times, as well as a leader and model in public safety.

Together, these elements define what it means to live, work, play in and visit Bal Harbour Village and what makes our community so unique, distinctive and such a desirable place to live and visit.

This vision rests on a foundation based on:

- Developing and maintaining well-designed and modernized public facilities and infrastructure;
- Implementing smart policies and strategic solutions to address the challenges of today and to ensure that we

remain a Resilient and Sustainable community able to protect our future; and

- Ensuring that both the perception and reality of safety in our community remains uncompromised.

BUDGET DEVELOPMENT GOALS

In developing the proposed budget, we continue to focus on the key goals, which ensure that our resources are focused on achieving our vision for Bal Harbour and further enhancing the “Bal Harbour Experience”.

The Proposed Budget is the culmination of an evaluation and assessment process undertaken each year. We carefully evaluate the existing activities, determine where the Village would benefit from additional investment and ensure that we establish appropriate levels of service and identify efficiencies or enhancements for each operational activity. It remains my goal to provide to you as much information as possible for you to make informed decisions, and to support and expand the Village’s vision. This budget includes a multi-year Capital Project Plan in support of the Bal Harbour Experience and identified priorities.

The following is a breakdown of the allocations proposed for FY 2020-21 for each distinct Fund:

Expenditures Summary by Fund	
	FY 2021 Proposed Budget
General Fund	\$ 29,585,400
Resort Tax Fund	2,333,400
Water and Wastewater Fund	8,396,600
Security & Landscape Assessment Fund	849,800
Total Expenditures	\$ 41,165,200

As the current FY comes to an end, I am happy to report that several high-level priorities were achieved during this time. With that said, once the COVID-19 pandemic began impacting our community in early March, much of our time was spent on efforts to minimize the impacts to our community. Our decisions and efforts regarding this pandemic have been measured, driven by the best available recommended medical advice and guidance, and carefully considered in order to ensure the overall safety and well-being of our residents and the entire Bal Harbour Village community. The Coronavirus (COVID-19) pandemic has impacted all levels of society, not just in our community, but throughout the U.S. and worldwide. Since late February 2020, our Village team has been working to safeguard our community. Our efforts regarding COVID-19 began on February 26, 2020 when I first met with key members of our Administration to make preparations for a comprehensive response to the possible outbreak of the COVID-19 in the US in general and specifically South Florida. Since early March 2020, our management team has met daily, and often twice a day, to discuss and focus on the impacts of COVID-19 in our community. I issued several local Executive Orders and we ensured the enforcement of all County, State and Federal orders and

proclamations. Notwithstanding the need to redirect aforementioned resources to COVID-19 related activities, the Village team was also able to make significant progress on many of our established priorities and objectives. For example, Capital Improvements remained one of our top priorities and areas of focus. With the formalization of the Village's Capital Improvement Projects (CIP) Program, progress was made on several fronts, including on our waterfront park, the jetty, and the Parks and Public Spaces facility in North Miami. We are nearly at 100% of construction drawing phase for the Bal Harbour Waterfront Park, which will provide a new community center and park amenities, such as a splash pad, kayak launch and playground. This project will now also include the complete reconstruction of the seawall. We are preparing bid documents and have submitted plans for permit review. It is expected that we will be ready to award a construction contract in the new calendar year. We also continued progress on the design services for the Bal Harbour Jetty/96 Street-end project to enhance the use of the jetty, cutwalk and 96th street end as public spaces for the community. To date, the project is in Design Development Phase and the consultant has completed 95% of this phase. In addition, we have conducted extensive construction analysis and probable cost estimating to ensure that the project as designed is buildable and within estimated funds available. Finally, we bid, executed the contract and broke ground on the project to renovate the Operations Facility, which will provide administrative offices and warehouse for the Village's Parks and Public Spaces Department, and will provide an area that can be used as the Village Emergency Operations Center, if a storm event renders our present facility inoperable. Construction completion is at 36% and substantial completion is scheduled for December 2020.

Unfortunately, due to the pandemic, we needed to take several measures in the second half of the Fiscal Year 2019-2020 to ensure that we were able to end the FY without a deficit. These included: the cancelling of all events; the closure of the Bal Harbour Park and the furlough of part-time Recreation Attendants; Modified hours for the Building Department; closure of Village Hall; the shuttle bus not operating; Tourism Department halting marketing and sales efforts, including freezing all contracts with various vendors and freezing a vacant part-time position; as well as several other efforts.

While every effort was made to continue with planned activities, due to the focus and resources requested to address COVID-19, many of our planned activities, especially related to events and community gatherings had to be canceled.

The FY 2020-2021 Proposed Operating and Capital Budget includes continued efforts to reduce expenses in order to achieve a balanced budget within the reduced revenues expected due to the effects of the pandemic.

PROGRESS TO DATE ON OUR GOALS:

Our goals are based on our collective vision driven by the following elements which denote the essence of the Bal Harbour experience:

Beautiful Environment

Presenting an aesthetically beautiful setting for our residents and visitors is a key component of the Bal Harbour Experience. The Parks and Public Spaces Department continues to improve the appearance

of the Village through routine maintenance and cleaning of our public areas.

Due to the budgetary impact of the COVID 19 virus, the service cycles related to our beatification efforts were adjusted to reflect the reduction of available funds while keeping the emphasis on preserving the overall Village aesthetic. These adjustments were evidenced with landscape maintenance cycles changing from 42 to 36 annual services, reduced plant material replacements and limited street sweeping along Collins Avenue and 96 street.

Additionally, the beach grooming service was suspended in March this year, with Miami Dade County providing daily beach cleaning and seaweed removal service along the northern portion of Bal Harbour Beach. The Village has retained funds to perform emergency supplemental seaweed removal, if necessary.

In preparation for the upcoming construction of the new Bal Harbour Waterfront Park, the renovation of the new offsite Parks and Public Spaces Operations Facility is ongoing, with completion planned by the end of this calendar year.

We continued our efforts to promote Village recycling with site visits to all multifamily condominiums along Collins Avenue and meetings with management representatives to review their collection programs and provide site specific recommendations for recycling enhancements. Additionally, staff has worked with the Village solid waste service provider to continue service delivery improvements. These efforts have resulted in a 70% year over year reduction in

sanitation service complaints and all scheduled service days completed by the vendor without a missed pickup.

In addition, we initiated construction activities to complete the Utility Infrastructure Improvements Project Phase 3A and Phase 4 construction of the new twenty-inch (20") diameter water main transmission line.

Destination and Amenities

Prior to the onset of the COVID-19 Pandemic in March, the first five months (October 1– February 29) of FY2019-20 started out with record results for tourism in Bal Harbour, with record collections exceeding the same period of the previous record year by 5%. This was on top of a record year of revenue collections the previous year of FY 2018-19. For those first five months of this FY, our restaurants and hotels were experiencing record high volume. The remainder of the FY proved challenging due to the impacts of the travel restrictions, restaurant closures, hotel closures and beach closures for intermittent periods of time between March through August.

We did, however, continue to coordinate with the U.S. Army Corps of Engineers, Florida Department of Environmental Protection (FDEP) and Miami Dade County to prepare for the planned Beach Nourishment Project to place approximately 240,000 cubic yards of sand on Bal Harbour Beach expected to begin late this calendar year or early calendar year 2021.

Exclusivity and Access

We continue to focus on engaging our community and visitors through our public events and programming, and to ensure our

communication and outreach with our Residents, General Managers of the Condominiums, and Partners, especially during the pandemic, is ongoing to ensure that our community is as connected as possible with their government. The proposed budget continues to fund and enhance wherever possible these efforts.

Traditionally, we produced printed newsletters and postcards advising our community of important information and sharing news about past and upcoming special events. In addition, we also used digital communication efforts, including the My Bal Harbour mobile Application (App), the Wireless Emergency Notification System (WENS), e-mails, social media (Facebook, Instagram and Twitter), and our government and tourism websites to stay actively connected with our Residents and Tourists. Since the pandemic began to impact our community, we have not used printed materials and have solely relied on electronic means of communicating with our residents. Keeping our community and residents informed is always a top priority and our communication efforts during the pandemic have been as frequent and as thorough as possible. Since March 2020, over 50 Community Updates and Notices have been sent to date to residents and other community stakeholders via our various communication platforms to keep the community updated and informed. In addition, a total of 50 “Boredom Busters” providing daily creative tips on cultural offerings and other information were sent as well. To help our residents navigate the pandemic, the Village partnered with the Bal Harbour Shops to distribute over 1,000 masks to our residents and another 4,000 to local hospitals and medical facilities. Immediately afterwards, the Village and the Shops partnered again and placed an additional order for 5,000 special cloth facial coverings/masks for distribution to Village residents.

Our events for our residents and hotel guests included: the continuation of the Museum Access Program providing entry and access to all Bal Harbour residents and hotel guests to the top museum and cultural institutions in South Florida; the kick-off to the holiday season with the lighting of the enhanced holiday décor on Founders Circle and along Collins Avenue in November; the launch of two weeks of daily yoga on the beach overlooking the Jetty during the Winter holidays; a New Year’s Eve Fireworks Display; and a New Year’s Day Open Air Classical Music performance near the Jetty. Bal Harbour Village was also one of the Host Sponsor for the “Official Miami Super Bowl Host Committee VIP Event” in late January which entertained over 2500 guests at the Bal Harbour Shops just prior to Super Bowl Sunday.

During Art Basel, as part of our Unscripted Art Program, residents and hotel guests were invited to attend several exclusive events, including: a VIP Brunch, Private Tour of the Teresita Fernandez Exhibit at the PAMM, and an Art Chat afterwards with the Artist; The Miami Art Week VIP Opening Reception at the Museum of Contemporary Art (MOCA); a VIP Collectors Breakfast at National YoungArts Foundation; a home tour of the De La Cruz Private Collection; and four satellite Fairs. The final Beach Path Art Exhibition, Humberto Calzadas’ “Habitat” was also launched providing an interesting collection of images for passers byers to enjoy from December 2019 through June 2020.

Our focus on the Culinary Arts again included the South Beach Wine and Food Festival in February in which Bal Harbour hosted Dwayne Wade and Chef Alex Guarnaschelli for an intimate dinner at the Ritz-Carlton, and a wine and chocolate pairing was held at Vasalisa

Chocolatier. The second edition of Bal Harbour's Haute Cuisine was canceled due to the pandemic.

Unfortunately, all other special events which were scheduled to take place in March through the end of the FY were also all canceled as a result of the pandemic.

In our recreation area this year, prior to March 16, we hosted five thousand eight hundred eighty (5,880) residents and their guests in Bal Harbour Park; produced three (3) seasonal Special Events (Movies on the Beach) with total attendance of nearly three hundred fifty (350) participants; conducted seasonal basketball skill clinics for children ages five (5) to thirteen (13) years of age. Totaling two hundred eighty-six (286) participants; and produced three (3) successful excursion for residents, with a total of two hundred eighty-three (283) participants. The Park and Playground have remained closed since March and no events have taken place since then.

Safety

The Bal Harbour Police Department (BHPD) continues to focus resources on its primary mission – to provide excellent public safety services to our residents, businesses and visitors. Implementing innovative community policing strategies and ensuring the visibility of police, the BHPD has leveraged cutting edge technology and training to enhance the delivery of services.

Through these efforts, the Village reported no violent crimes in 2019, as indexed annually for the Village by the Florida Department of Law Enforcement (FDLE). Although retail larcenies impacted the 2019 Total Part I UCR Crimes, causing an increase of 28.9% as compared to

2018, the Village still experienced a 9.2% reduction in Total Part I UCR Crimes as compared to 2014, when the community policing model was first implemented.

Since late February 2020, the BHPD shifted its focus from the department workplan to ensuring the health and safety of the community in response to the COVID-19 pandemic. The enforcement of State, County and Village emergency orders relative to travel restrictions, curfews and citizen access to public spaces, including the beach, became a major focus for the department, and required enhanced staffing to ensure compliance.

As part of the Village's Emergency Operations model, the BHPD was responsible for preparing daily situational briefings for the management team, which included tracking pertinent COVID-19 statistics, such as daily positivity rate, daily case count, number of hospitalizations and availability of ventilators. This information served as a basis for decision making as the entire Village team weighed options for individual department operations and their impacts on the Village as a whole.

Officer health and safety is always at the forefront of department operations. Coordinating the procurement of personal protective equipment (PPE) for all BHPD law enforcement personnel became essential for department operations, and in light of the high demand nationwide for PPE for first responders, we are happy to report that the department quickly identified and acquired the sufficient PPE gear necessary for department operations. Moreover, the BHPD coordinated the procurement of 5,000 cloth facial masks for

distribution to Village residents, to promote and facilitate adherence to CDC guidelines related to COVID-19.

Our team has played a lead role regionally, and Chief Flowers spearheaded regional law enforcement calls with Miami-Dade County Chiefs to discuss multi-jurisdictional challenges and issues, as well as enforcement strategies related to the COVID-19 response.

The BHPD continued to make progress on its technology initiatives. The department worked in conjunction with IT and the Finance Department on the implementation of Telestaff, which will automate the scheduling of police resources, as well as time and attendance submittals to the Payroll Section of the Finance Department. Although the go live was originally slated for April 2020, the required officer training and software testing activities have been delayed due to the demands of our COVID-19 response. The project team resumed its work on this implementation in July 2020, and we expect to go live at the end of Fiscal Year 2019-2020.

Other technology initiatives in progress include the department's License Plate Reader technology (LPR) program. The department completed the procurement and deployment of the mobile LPR units and trailer, as well as the procurement of the additional fixed LPR system, which was funded through Law Enforcement Trust Funds (LETF). This additional technology serves as a force multiplier, and provides an additional crime reduction strategy for the department.

The four areas described above define what it means to live, work, play and visit Bal Harbour Village and what makes our community so unique and special. This vision rests on a foundation based on:

Developing and Maintaining Public Facilities and Infrastructure

Safeguarding the fiscal integrity of the Village and ensuring the functionality of our infrastructure is a daily priority - one that is not so noticeable when all is going right - but typically engenders unfavorable attention when it goes wrong. To this end, we continue our efforts to establish appropriate controls and further improve the processes of the past while planning for the future and developing a more resilient community.

The Village's FY 2019 external audit was concluded with the issuance of the Comprehensive Annual Financial Report in March with an unqualified opinion, receiving GFOA recognition for the fourth year in a row. Additional activities this year, includes continuously working with various Federal, State and Local agencies to recapture expenses the Village incurred as a result of COVID-19.

In the last seven years, Finance operations have evolved to improve the control environment between functional activities, timely issuance and filing of compliance reports, complete timely reconciliations of financial activity, continued enhancement of the financial reporting process, supporting capital project initiatives and drawing down funding reimbursements, and improving customer service delivery for ad valorem and non-ad valorem tax, and Village Utility inquires.

In addition, we secured \$8 million in financing for the Utility Master Plan Capital Project at a historically low fixed interest rate of 1.29% per annum.

Over the last few years, we have completed a number of IT infrastructure improvements and productivity software

implementations, that help create a more efficient and effective working environment.

Continuing to assist departments in identifying solutions that aide in maximizing their personnel resources, this year, IT staff worked in collaboration with the Police and Finance Departments on the implementation of Telestaff, a scheduling software that will automate their time and attendance process with software specifically designed for the complexities of law enforcement administration. Jointly, the departments have worked through the implementation phase to provide personnel and time tracking rules for system coding; however, due to COVID-19, officer training activities were postponed, and go live is now expected at the end of this fiscal year.

The COVID-19 pandemic and new social distancing norms created a greater demand for a virtual work environment, in order to ensure the health and welfare of Village employees and stakeholders. As a result, the IT Department focused a great deal of its efforts on implementing software solutions, as well as procuring, installing and training staff on how to use the necessary equipment to support the continuation of government services virtually. These efforts included the implementation and support of virtual meeting software for department, Village Committee and Council meetings; updating Building Department computers and installing USB microphones, cameras and dual screens to support the building development process; configuring devices and implementing an automated scheduling system for the Building Department to conduct virtual inspections, as well as plan review meetings; and implementing and configuring a new security system for Village Hall, the Building

Department and Police Administration Building, allowing better contactless assistance of customers and vendors.

The security and integrity of our network continue to be a priority. As a result, this year, IT implemented a new security awareness training software (KNOWBE4) to educate all employees on common techniques utilized by cyber attackers, such as phishing emails, malware downloads and virus infected attachments. This system allows for IT to deploy automated campaigns, as well as trainings to reinforce the importance of cyber security.

Implementing Solutions to Ensure a Resilient and Sustainable Community

We continued to make progress on our Resilience and Sustainability Initiatives this past year. We implemented efforts to efficiently distribute and conserve water use throughout the entire Village; continued the repair, improvement and upgrade of the stormwater system; enhancing our recycling system; passed and implemented an Ordinance to ban single-use plastics in commercial establishments and Village facilities and properties; completed the Inundation Study; coordinated volunteer groups and Village staff-led beach, shoreline and dune clean-up events; cleaning, removing and processing of seaweed from our beaches; passed a Model Ordinance from the Federal Emergency Management Agency (FEMA) that updates the Village floodplain to higher standards; and as referenced earlier, the coordinated with the U.S. Army Corps of Engineers, Florida Department of Environmental Protection and Miami Dade County to prepare for the planned Beach Nourishment Project to place

approximately 240,000 cubic yards of sand on Bal Harbour Beach expected to begin later this calendar year or in early 2021.

Factors Affecting FY 2020-21 Budget

In developing a budget, we must look at available revenues, expected expenses, potential enhancements, opportunities for cost savings or efficiencies, and the anticipated impact of COVID-19 on our available revenues and expenses. By setting an appropriate millage ceiling, we established the first parameter in the development of the FY 2020-21 Operating Budget. It is important to set a level that offers appropriate opportunities to make prudent choices leading to the adoption of the final budget.

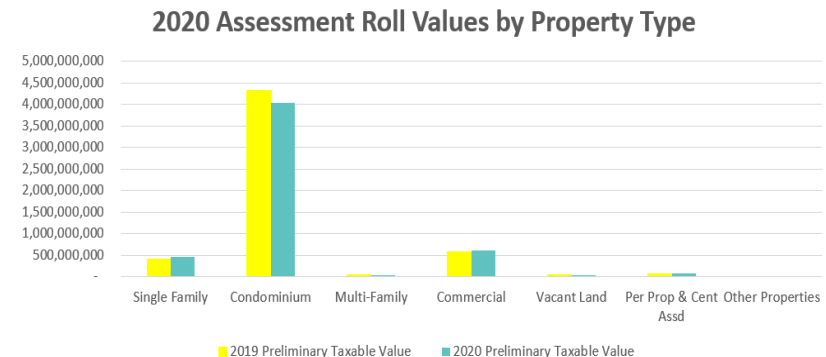
The Miami-Dade County Property Appraiser provides municipalities with a certification of Assessment Roll Values for the upcoming fiscal year on July 1 of each year. Pursuant to Florida Statutes (F.S.) 200.065, within thirty-five (35) days of certification of value, each taxing authority shall advise the Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time, and place at which its first public budget hearing will be held to consider the proposed millage rate and tentative budget.

This requires the setting of the preliminary millage rate, and establishing the date and time for the budget hearing at the July Village Council meeting. It should be noted that setting the preliminary millage rate is simply an initial step in our budget process. At the July 16, 2020 Village Council meeting, the Council set the tentative millage rate, the first step to formally adopting a budget, at 1.9654 mills, consistent with the current fiscal year rate. The Public

Budget Hearing Dates were set for Tuesday, September 8, 2020 and the second public hearing for Tuesday, September 15, 2020.

Tax Roll, Millage Rate, and Ad Valorem Revenue

The tax roll certified by the Miami-Dade County Property Appraiser on July 01, 2020 is \$5,276,990,506 which is a reduction of -4.1% from the same value last year, including almost \$300 million value decrease in the condominium stock in BHV. This reduction represents the first time BHV has experienced an overall property value decline since the Great Recession of the late 2000's. The reduction in value exacerbates a pattern of reductions through successful Value Adjustment Board appeals that have been eroding our tax roll for several years.

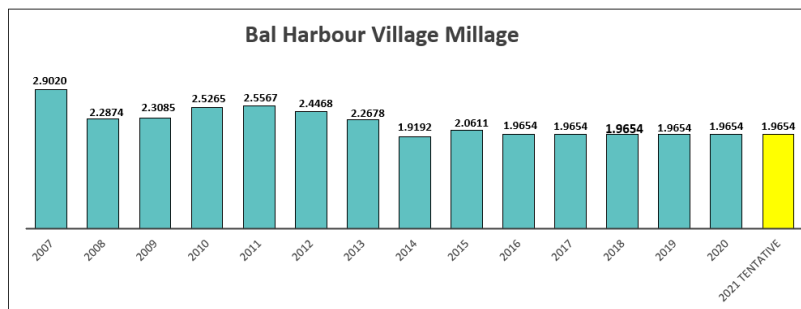


At the current and proposed tentative millage rate of 1.9654 mills, and calculated at 95% of the adjusted taxable value certified as required per F.S. 200.065(1)(a)1, the ad valorem revenue budgeted is \$9,852,900, resulting in a decrease of approximately \$416,600 of tax revenue Village wide over current year ad valorem budgeted revenue of \$10,269,500.

The rolled-back rate for FY 2020-21 would be 2.0082 mills. The rolled-back rate, calculated as required by the Florida State Department of Revenue will provide the same ad valorem tax revenue as levied during the prior year exclusive of new construction and improvements. The preliminary proposed millage rate of 1.9654 mills is 2.13% lower than the current year aggregate roll-back rate. The state required methodology for calculating the rolled back rate requires the use of the current year gross roll value.

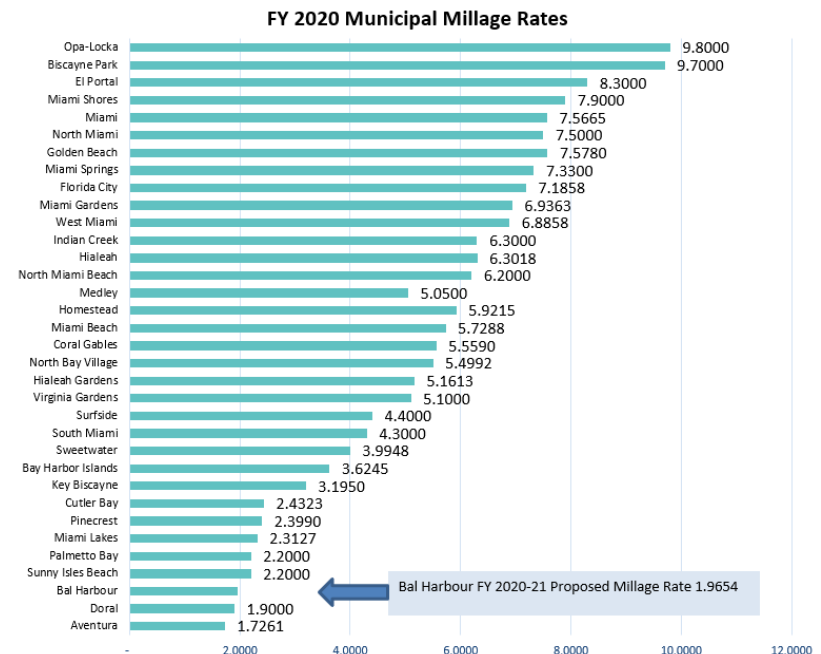
Proposed Millage Rate History & Analysis

Since FY 2007 the millage rate for the Village has dropped significantly, by 32.27% from 2.9020 mills to 1.9654 mills for the current and proposed tentative millage rate for FY 2020-21. Maintaining this historically low millage rate for the last five fiscal years, has allowed the Village to plan for future capital projects through the appropriation of funding on an annual basis. The following chart reflects the millage rates for FY 2007 through FY 2020, and the continuation of the existing rate for FY 2021:



Currently, the FY 2019-20 adopted millage rate for Bal Harbour Village is the third lowest millage rate in Miami-Dade County as

compared to other municipal rates. It is the only long-established municipality within the grouping of the lowest eight millage rates for Miami-Dade County cities. The following chart reflects the FY 2020 adopted millage rates for Miami-Dade County municipalities:



It is recommended that Village Council re-affirm their action taken at the July 16, 2020 Council meeting and set the millage rate for FY 2020-21, at 1.9654 mills, a rate which is \$1.9654 per \$1,000 of assessed property value. The proposed tentative millage rate, calculated at 95% for budget purposes, and based upon the July 1, 2020 estimated adjusted Taxable Value as provided by the Miami-Dade County Property Appraiser is anticipated to yield \$9.853 million, for FY 2020-21.

The recommended FY 2020-21 proposed tentative millage rate outlined for consideration by the Village Council, allows the Village to retain a historically very low rate, while providing for funding of inflationary impacts to generally maintain existing service levels, and fund anticipated Village capital projects.

This rate and the resulting revenue impact due to the reduction in property values and other expected revenue impacts due to COVID-19 required the Village Council to consider potential budget options including service level reductions, to ensure a balanced budget.

Budget Workshop

A Budget Workshop was held on September 1, 2020 to address a budget gap of \$573,200. Options were presented to the Village Council to consider potential budget options including revenue based, fiscal policy based and level of service based options, to ensure a balanced budget. The FY 2020-21 Proposed Operating and Capital Budget for the General Fund reflects the consensus reached during the budget workshop to address the budget gap in the following manner:

- Introduce a credit card convenience fee to offset costs incurred to accept credit card payments from customers;
- Full closure of the park but allow open play for the basketball court. Parking will not be available once Waterfront Park Project begins;
- Freeze the Shuttle Bus program;
- Reduce funding for IT Reserve;

- Freeze the Municipal Service Worker Position that was slated to assist with enhancing the beach maintenance operations;
- Eliminate funding for the PIO Services; and
- Reduce Newsletter service to two issues per year.

Combined, the above options result in sufficient savings or revenue to fully close the gap and completes a balanced budget.

By setting an appropriate millage rate, we establish the primary parameter in the development of the FY 2020-21 Operating Budget. It is important to set a millage rate that allows for the continued advancement of our budget development goals and allocating resources in a strategic manner with an emphasis on results-oriented management practices. The FY 2020-21 Proposed Operating and Capital Budget does just that, by building on the foundation, we established together in the last several years and further cultivating the Bal Harbour experience.

Impact of Proposed Millage to Village Homestead Exempt Property Owners

Based on the property values as of July 1, 2020, the median taxable homestead exempt property value for the Village was \$624,653 and the average was \$1,084,670 (assuming a 4.97 percent increase and a 9.08 percent increase over the 2019 taxable median and average homesteaded property values pursuant to SOH). The impact of the preliminary proposed millage rate of 1.9654 mills to homestead properties in the Village is an increase of \$58 for the median and an increase of \$178 for the average taxable value homestead property as reflected in the table below.

Homestead Residential Property - Median/Average Taxes			
	FY 2020	FY 2021	\$ Change
Preliminary Median Taxable Value **	595,090	624,653	29,563
Preliminary Average Taxable Value **	994,340	1,084,670	90,330
Current/Proposed Millage	1.9654	1.9654	-
Current /Proposed Median Tax	\$ 1,170	\$ 1,228	58
Current /Proposed Average Tax	\$ 1,954	\$ 2,132	178
** Source: Miami-Dade County Property Appraiser's 2020-average-median-residential values file			

General Fund Expense

In developing the Proposed Budget, we considered the impact that the COVID-19 Pandemic is anticipated to have on revenues, expected expenses, opportunities for cost savings or efficiencies.

The Proposed General Fund Budget incorporates the funding for operating departments and activities within the proposed FY 2020-21 Budget expenditures of \$29,585,400 (includes \$12,755,700 in proposed capital project related appropriations), at the proposed millage rate of 1.9654 mills; and planned use of Fund Balance for the FY 2020-21 Capital Improvement Program. As you will recall, our fiscal policy has been to set aside reserves and budget surplus over the past several years in anticipation of having sufficient funds available to award construction of the Bal Harbour Waterfront Park. It is anticipated that award of the contract for construction will occur in early 2021. As a result, the Capital Budget includes funds in the amount of \$12,301,500 including the additional funds necessary to construct the new seawall for this project.

Capital Projects

The FY 2021-25 Capital Budget and 5-Year Capital Improvement Program includes capital improvements Village wide, as summarized in the following table:

FUNDING SOURCE	Budget		
	Previous Years	FY 2021	Total
General Fund:			
Miami-Dade General Obligation Bond Fund	\$ 563,000	\$ 7,500,000	\$ 8,063,000
Developer Contributions - Ba Harbour Shops (PPS)	3,500,000	-	3,500,000
Developer Contributions - Ba Harbour Shops (Village Hall)	-	-	15,600,000
Developer Contributions - Ba Harbour Shops (Other)	1,000,000	500,000	2,500,000
Suntrust Rent	227,000	693,000	3,797,521
Miscellaneous Revenue - Grants	300,000	-	300,000
Budget Allocation	2,196,597	-	2,196,597
Appropriation of Fund Balance/Carryover	-	7,879,570	10,796,970
Village 2011 Bond Escrow Funds	368,933	-	368,933
Total General Fund	8,155,530	16,572,570	47,123,021
Resort Tax Fund:			
Appropriation of Fund Balance/Carryover	-	-	2,000,000
Total Resort Tax Fund	-	-	2,000,000
Utility Fund:			
Miami-Dade General Obligation Bond Funds	6,500,000	-	6,500,000
Developer Contributions - Oceana	950,000	-	950,000
Budget Allocation	2,221,800	-	2,221,800
Appropriation of Fund Balance/Carryover	-	1,267,700	1,267,700
Village 2011 Bond Escrow Funds	3,221,300	-	3,221,300
Village 2020 Utility Revenue Note	8,338,000	-	8,338,000
Total Utility Fund	21,231,100	1,267,700	22,498,800
TBD	\$ -	\$ -	16,293,179
TOTAL FUNDING SOURCE	\$ 29,386,630	\$ 17,840,270	\$ 87,915,000
EXPENDITURE BY PROJECT			
Parks and Public Spaces Operations Facility	\$ 2,972,000	\$ -	\$ 2,972,000
Waterfront Park (Phase I and II)	1,101,500	12,301,500	13,403,000
New Village Hall	-	-	15,600,000
Jetty/Cutwalk/96th Street Plaza	799,500	54,200	13,700,000
Collins Avenue Beautification	50,000	-	12,050,000
Waterfront Park (Phase III)	50,000	-	6,100,000
Utility Infrastructure - Sewer, Water and Stormwater Improve	17,844,300	4,125,000	24,090,000
TOTAL EXPENDITURE	\$ 22,817,300	\$ 16,480,700	\$ 87,915,000

All appropriations and encumbrances related to the CIP are generally re-appropriated into the subsequent year's budget.

General Fund Capital

The FY 2020-21 Proposed Operating and Capital Fund Budget includes additional investment toward the construction of the Waterfront Park - Phase A (\$12,301,500); restoration of the Bal

Harbour Jetty (\$54,200); and toward Utility Infrastructure Stormwater improvements (\$400,000). Totaling \$12,755,700 in new appropriations for capital projects, of which \$500,000 is projected to be funded by Developer contribution; Receipt from the Suntrust Property that was conveyed to the Village as a part of the Bal Harbour Shops Developer agreement in FYE 2020 (\$693,000); and the remaining amount will be funded by an appropriation of fund balance (\$11,562,700).

Water & Wastewater Utility Fund and Rates

Water and Wastewater services within the Village are provided as an enterprise operation. Services are funded as payments for measurable water and wastewater services are consumed. Pursuant to Chapter 180, Florida Statutes, municipalities are authorized to establish just and equitable rates to be paid for the use of the utility. Rates established as charges for services should sustain its operations and satisfy any related debt.

For the Village utility operations, water is purchased at a wholesale rate from the Miami-Dade County Water and Sewer Department (Miami-Dade WASD), and the City of Miami Beach applies a wholesale rate for wastewater or sewer services which travels through their system for treatment at the Miami-Dade WASD Virginia Key plant. The Wholesale water service is paid directly to Miami-Dade WASD, and wholesale sewer services are paid directly to the City of Miami Beach by the Village, for this reason their rates directly affect the rates the Village charges to our customers.

The Miami-Dade WASD has incorporated a water rate increase in their proposed FY 2021 Budget, and we propose to pass that increase

on to our Village customers. The proposed wholesale water rate change is an increase of 6.17%, or \$0.1043 cent for Wholesale Water Rates, from \$1.6904/1,000 gallons to \$1.7947/1,000 gallons. If this rate increase is passed-through to Village utility customers consistent with the past practice in the last few fiscal years inclusive of a cost of living increase in the Bal Harbour Village surcharge, it would result in an adjustment from \$4.7404/1,000 gallons, to \$4.9149/1,000 gallons or a 3.68% rate increase to Village customers, as summarized below.

Water Service Rates (per 1,000 gallons)				
	2018-19	2019-20	2020-21	Percent Change
Miami Dade - WASD Wholesale	\$ 1.7628	\$ 1.6904	\$ 1.7947	6.17%
Bal Harbour Village	3.05	3.05	3.12	2.30%
Total	\$ 4.8128	\$ 4.7404	\$ 4.9149	3.68%

The pass-through wholesale water rate increase inclusive of a cost of living increase would cost Village customers who average 12,000 gallons per month approximately \$25.00 for the fiscal year at the new rate of \$4.9149/1,000 gallons.

The City of Miami Beach pays Miami-Dade WASD for sewer services, and the Village pays the City of Miami Beach. This year, Miami-Dade WASD has proposed a sewer rate increase. The proposed rate increase is a result of increased debt service bond payments.

Wastewater Service Rates (per 1,000 gallons)				
	2018-19	2019-20	2020-21	Percent Change
City of Miami Beach Wholesale	\$ 3.4179	\$ 3.5263	\$ 3.6346	3.07%
Bal Harbour Village	4.9600	4.9600	5.0741	2.30%
Total	\$ 8.3779	\$ 8.4863	\$ 8.7087	2.62%

The pass-through sewer rate increase inclusive of a cost of living increase in the Bal Harbour Village surcharge, would cost Village customers who average 12,000 gallons per month approximately \$32.00 for the fiscal year at the new rate of \$8.7087/1,000 gallons.

The FY 2020-21 Proposed Utility Fund Budget is balanced with the proposed rate increase for wholesale water services of \$4.9149/1,000gallons, and a rate increase for wholesale sewer service of \$8.7887/1,000 gallons.

At their August 26, 2020 meeting, the Village's Budget Advisory Committee reviewed the proposed pass-through water wholesale rate increase, and the wholesale sewer rate increase and voted to recommend approval of the recommended increase respectively. The FY 2020-21 Proposed Operating and Capital Budget is presented inclusive of the increased water rate of \$4.9149/1,000 gallons, and the increased sewer rate of \$8.7087/1,000 gallons of consumption.

The FY 2020-21 Operating Budget for the Utility Fund is \$4.598 million, and the Proposed Capital Budget is \$3.799 million. The proposed capital budget primarily includes the Utility Infrastructure Sewer and Water Improvements (\$3,725,000) of which \$2,457,300 is projected to be funded by the 2020 Utility Revenue Note; and \$1,267,700 from an appropriation of fund balance.

Resort Tax

Bal Harbour Village is one of only three Miami-Dade County municipalities, along with the City of Miami Beach and the Town of Surfside, to levy a resort tax, and in doing so takes advantage of the benefits derived from this revenue source. This includes the

reinvestment in the promotion of tourism and enhancing tourist eligible activities throughout the Village as well as efforts related to the beautification and maintenance of the Village in areas visited by tourists.

Bal Harbour Village levies a Resort Tax of four (4) percent of the amount received for the occupancy of a room in any hotel, motel, or apartment house. In addition, it levies a two (2) percent of such retail sales of all items of food or beverages, alcoholic or otherwise, sold at retail for consumption on the premises, at any place of business within the Village. Both these levies are consistent with Part I, Chapter 212, of Florida Statutes.

The COVID-19 Pandemic has had a significant impact on the Resort Tax revenue. As a result, the proposed FY 2020-21 Budget has been prepared in anticipation of dramatically reduced Resort Tax revenues. The Proposed FY 2020-21 Budget includes \$2,333,400 for the Resort Tax Fund expenses. This "more aggressive case" scenario allows for some proactive marketing and public relations efforts should the market improve. Efforts will be based primarily on reactive activities, basic service and capitalizing on opportunities and/or cooperative partnerships as they may arise. Events will be limited to the winter holiday décor and the 4th of July fireworks, without the community event. The budgeted amount assumes a modest improvement in revenues in the latter part of the fiscal year as we weather the COVID-19 Pandemic. However, it should be noted that the revenues as projected represent a 44% reduction from the FY 2019-20 budget and are on par with revenues from as far back as 2012 prior to the opening of the St. Regis Hotel.

Budget Advisory Committee Review Process & Recommendation

The Bal Harbour Village Budget Advisory Committee (BAC) was established to assist with the development of the budget and fiscal policy. The BAC began meeting in April 2020 to review the development of the Proposed Budget for FY 2020-21, and to provide recommendations for the Village Council's consideration. The Budget Advisory Committee met throughout the summer and as recently as August 26, 2020 to review current year progress and to provide advisory recommendations on the budget development process. In addition to carefully reviewing at a "line item" level, the Village's two largest cost centers; Police and Parks and Public Spaces Departments; the Committee reviewed the recommended millage rate, and proposed operating and capital budgets. The Committee voted unanimously to recommend the proposed operating budget, water and sewer rates, solid waste assessment, and the proposed options to fill the pending gap. The suggestions were presented to you at the Budget Workshop on September 1, 2020.

Acknowledgments

As always, I would like to thank Mayor Gabriel Groisman, Assistant Mayor Seth Salver, Councilman David Albaum, Councilman Jeffrey Freimark and Councilman Buzzy Sklar for your continued guidance, support and leadership with our budget process and in helping to accomplish so much on behalf of our residents and the entire Bal Harbour Village community. As we all know, this has been an especially challenging year, not just in Bal Harbour Village, but throughout our country and the world, but I am proud of how our Village Council, staff, residents and stakeholders have come together to deal with the ongoing effects of the pandemic.

In addition, I would like to thank the Village's Budget Advisory Committee (BAC) chaired again this year by Jose Biton and Committee Members: Don Jacobs, Neca Logan, Raj Singh, and Raymond Slate for their time, efforts and thoughtful guidance and recommendations during the preparations of the FY 2020-21 Proposed Operating and Capital Budget. I would also like to thank all our Village staff, particularly our Chief Financial Officer Claudia Dixon, her team as well as all our department directors, who worked so hard to identify every opportunity for improved service delivery. I appreciate all of us working together to get through these challenging times and to accomplish our collective goals to achieve our vision and to continue to preserve and enhance the *Bal Harbour Experience* for all who live, work, play in and visit Bal Harbour Village!

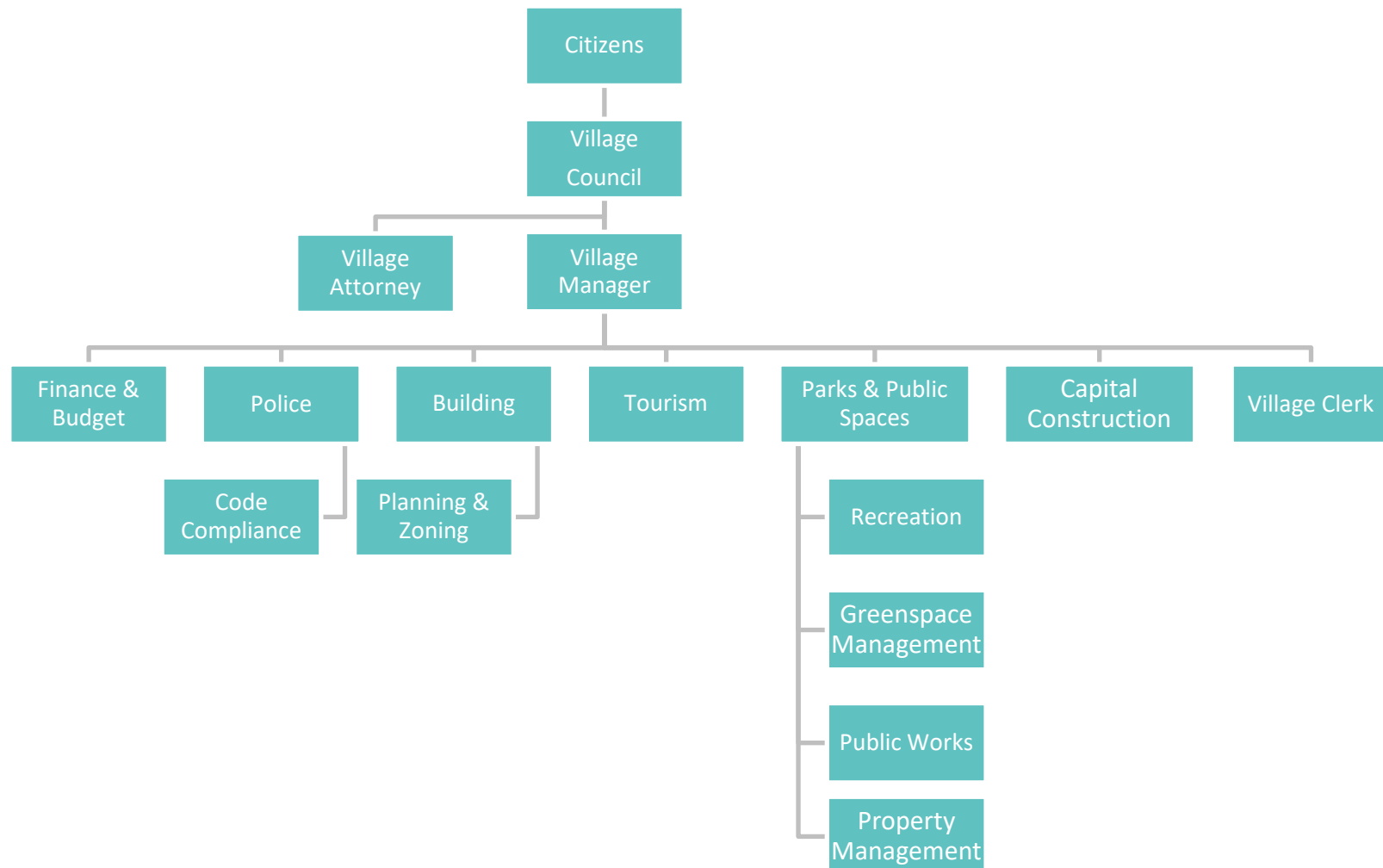
Respectfully submitted,


Jorge M. Gonzalez
Village Manager

BAL HARBOUR

- V I L L A G E -

Functional Table of Organization Fiscal Year 2020-21



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BAL HARBOUR

- VILLAGE -

Overview

Bal Harbour Village remains a pristine community, a carefully designed haven for the very best in residential living and upscale tourism. With elegant homes and condominiums, elite shops and exquisitely manicured roadways, the Village is widely recognized as the jewel in the crown of South Florida's communities - a model for the good life.

The "dream village" that was envisioned so many years ago continues to prosper and thrive today. The vision for this subtropical paradise began in 1929 when Miami Beach Heights, a Detroit-based real estate development corporation purchased the raw land. Headed by industrialist Robert C. Graham with associates Carl Fisher and Walter O. Briggs, Miami Beach Heights began the task of crafting a new community. Perhaps most significantly, they hired one of the leading urban planning firms of the twentieth century - Harland Bartholomew & Associates - to design the Village. Bal Harbour is one of only a few Miami-Dade County municipalities that were built with a fully conceived master plan in place.

From the beginning, the Village was envisioned as a modern community that would maintain exceptionally high standards, provide superior services and foster civic pride.

Village founders thoughtfully master-planned this model community and it has evolved into an internationally renowned place to live and visit. Their goal was to make this Village, with its unique advantages of ocean, bay and South Florida climate, a lovely place to live.



GOVERNMENT STRUCTURE

The Village exists as a Council-Manager form of municipal government. Under Florida law, Bal Harbour is considered a municipal corporation. The Village is governed by a Council of five (5) qualified persons. The Charter allows, and the Village Council has enacted, legislation requiring the creation of five (5) districts. To qualify as a candidate for election, the person must be a resident of such district at the time he or she stands for election, must be a legal resident of the State, and must have resided within the Village for one year prior to filing qualification papers. Village registered voters elect each of the

Overview

five Council Members without regard to districts. The Council elects one of its members as Mayor. The Mayor presides at the meetings of the Council. The Council also elects one of its members as an Assistant Mayor who acts as Mayor during the absence or disability of the Mayor. The Council appoints the Village Manager and the Village Clerk. The Village Manager appoints Department Directors and administers the government of the Village.

The Department Directors have the primary responsibility to hire and fire employees, however, the final decision ultimately rests with the Village Manager.

The Village is organized into various Departments as shown in the organization chart on Page 17.

ADMINISTRATION:

- The Village Manager's Office is responsible for leadership and the overall management of the Village. Any policy that the Village Council wishes implemented becomes the responsibility of this Office.
- The Village Clerk is appointed by the Village Council and serves as the secretary and custodian of the Village Seal, compiling official Village Council committee agendas and minutes, and serving as the facilitator in providing public records and information expeditiously to the Village Council, the public, Village staff and other governmental agencies. In January 2020, The Village Clerk started to report to the Village Manager.

FINANCE DEPARTMENT is responsible for Financial Administration, Business and Tourism Taxes, Payroll, and Water & Sewer Utility Administration and Customer Service.

BUILDING DEPARTMENT is responsible for Planning, Zoning, Land Use activities, Building Permits and Inspections.

POLICE DEPARTMENT is responsible for all aspects of Law Enforcement services, inclusive of Code Enforcement.

PARKS AND PUBLIC SPACES DEPARTMENT combines the Public Works, Park and Recreation, Water & Sewer Utility Operations, and Beautification activities and is responsible for the Village's facilities and infrastructure, beach maintenance, solid waste and recycling, landscaping efforts, recreational and cultural activities.

TOURISM DEPARTMENT is responsible for the marketing and branding efforts of the Village and is the liaison for the Tourism Board.

CAPITAL CONSTRUCTION DEPARTMENT The Capital Construction Department is responsible for capital improvement administration of consulting services and construction contracts for the development of new construction projects and improvement of existing Village owned facilities as well as interdepartmental capital improvements.

FINANCIAL STRUCTURE

The following details the Bal Harbour Village Fund Structure, describing the various funds and providing information regarding appropriations, or spending authority, within those funds. A fund is a set of self-balancing accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives, as required by special regulations, restrictions, or limitations. Bal Harbour Village's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Only governmental funds and proprietary funds, are appropriated as part of the annual budget. The budget resolution that is presented to the Council in September for the two public budget hearings follows this fund structure.

Overview

Governmental Funds

Governmental funds account for most of the Village's basic services. Taxes, intergovernmental revenues, and charges for services principally support the activities reported in this fund. The General Fund is the Village's primary operating fund. It is used to account for the financial resources of the general government and operating departments except those required to be accounted for in another fund. Within the general fund, the operating budget separates expenditures by departments and operational activities. The separation provides accountability for directors to manage and monitor their departmental expenditures and also to track expenditures at the more discrete activity level. The activities within the General Fund include Legislative, Administration, Finance, General Government, Law Enforcement, Building & Permitting, Public Works, Parks & Recreation, Information Technology, Capital Construction and Legal Support Services.

The Proposed General Fund Operating and Capital Budget for FY 2020-21, reflects an increase of 42.94% over the current fiscal year budget. The net increase of \$8,887,100 is due to capital project appropriations within the Capital Construction and Public Works capital activities than the current year.

The Resort Tax Fund is a special revenue fund derived from hotel and food and beverage purchases within the Village, used to account for proceeds for resort tax revenue restricted for tourism development and maintaining the aesthetics of the community. Resort Taxes are paid monthly by establishments doing business within the Village based on a rate of four-percent of their revenues from hotel room rentals and two-percent of food and beverage sales. The Proposed Resort Tax Fund Operating and Capital Budget for FY 2020-21, reflects a decrease of 42.99% over the current fiscal year budget. The Proposed Budget provides for both Tourism and Beautification activities within the anticipated Resort Tax collections for FY 2020-21.

The Security and Landscape Assessment Fund, includes an assessment rate applied to residents of the gated area within the Village, sufficient to provide for landscape and security related expenditures within the coming fiscal year. The FY 2020-21 Proposed Budget reflects a proposed rate of \$4,000.00 for each Single Family Residential Unit, half that number, \$2,000.00, for each Unimproved Property and \$16,000.00 for each Private Recreational Facility, which reflects an increase from the current year rate of \$3,000.00, \$1,500.00 and \$12,000.00, respectively.

In addition, the Village currently has forfeiture moneys from prior fiscal years held in two special revenue funds. The use of these funds must follow an approval process required by State Statute with subsequent approval by the Village Council.

Proprietary Funds

Proprietary funds are those funds where the Village charges a user fee in order to recover costs; they are used to finance and account for the acquisition, operation, and maintenance of facilities and services that are intended to be entirely or predominantly self-supporting through the collection of charges from external customers. The Village has one proprietary fund, the Water & Wastewater Utility Fund.

The Water & Wastewater Utility Fund is used to account for water and sewer utility operations, which are financed and operated in a manner similar to a private enterprise. This fund captures the fees for service and expense, related debt, and capital projects associated with operations of the utility. The FY 2020-21 Proposed Utility Fund Budget is balanced with the proposed rate increase for wholesale water services of \$4.9149/1,000gallons, and a rate increase for wholesale sewer service of \$8.7087/1,000 gallons.

Overview

The Fund includes the appropriations and expense for advancement of water and sewer components of the Utility Master Plan capital project. The FY 2020-21 Proposed Operating and Capital Budget for the fund reflects a decrease of 43.26% due primarily to Utility Infrastructure Sewer and Water Improvement projects appropriated in the current year.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trust for a specific purpose. In addition, the Village has two pension related fiduciary funds for the General Employee and Police Pensions, each administered by a separate Retirement Board. These funds are not a part of the Village's annual operating and capital budget.

WHAT IS A BUDGET?

An annual budget is a financial, operating, and capital plan for the coming fiscal year. It provides an outline of service levels provided to the citizen, and public capital investments in the community, for use by both our customers and the village. Bal Harbour Village's Proposed Budget for FY 2020-21 is a tool that serves five purposes:

- Planning: The budget process is an annual plan for management of the Village to coordinate and schedule program and services to address the Village's priorities.
- Prioritization: Village resources that address needs identified by the Mayor, Councilmembers, and residents, are prioritized through this process.
- Information: The Proposed Budget document is the primary way for the Village to explain to the public what it intends to do with the taxes and fees it collects. Through the document, the public can see how and where tax dollars and other revenues raised by the Village will be spent.

- Evaluation: The budget is used to help determine how well services are provided and how successful the Village is in meeting the community's needs.
- Accountability: The budget is a tool for legally authorizing public expenditures and to account for and control the use of public resources.

The Fiscal Year 2020-21 Proposed Operating and Capital Budget for Bal Harbour Village, Florida is intended to serve as a policy guide, a financial plan, and a means of communication.

The annual budget is determined for a fiscal year, which is the twelve-month cycle that comprises the jurisdiction's reporting period. The State of Florida and certain Federal programs have different fiscal years than the Village. The Village's fiscal year starts on October 1 and ends September 30 of the following year.

This Proposed Operating and Capital Budget is for the period October 01, 2020 to September 30, 2021 and is shown as either 'FY 2020-21' or 'FY 2021'.

Budgetary controls

The Village maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget that the Village Council approves. The level of budgetary control is established at the department level. Annual operating budgets are adopted for all Governmental Funds. Budgetary control for Capital Projects is achieved on a project-by-project basis when funding sources become available.

Overview

Revenue Policies

The Village will make all efforts to attain additional major revenue sources as a way to ensure a balanced budget and reduce the tax burden on taxpayers.

The Village will strive to establish all user charges and fees at a level related to the full cost of providing the service. This will be reviewed annually and will be modified to include provisions that will allow charges to grow at a rate that keeps pace with the cost of providing the service.

Year-End Appropriations

Appropriations lapse at the end of the fiscal year except for:

- Grants, encumbrances and available balances for active grant programs
- Departmental capital outlay encumbrance
- Capital improvement encumbrances
- Available balances for active capital projects

REVENUES AND EXPENDITURES ESTIMATED METHODS

The methods used to estimate revenues for the budget consist of financial budgetary trend analysis and projected data. Each revenue is described by source and collection history. Expenditures estimates are based on prior year's actual and departmental requests.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The CIP is an official statement of public policy regarding long-range capital development for expenditures of \$100,000 or higher. Capital expenditure is for the acquisition of infrastructure, park development, building, construction or expansion and addition to fixed assets.

The Village will develop a Five-Year CIP Budget along with the Operating Budget. This will be updated annually to add new projects, reevaluate

programs and project priorities, and to revise recommendations based on new requirements and new funding sources.

All projects costing over \$100,000 will be included in the Five-Year CIP Budget. The Village shall adopt the annual capital budget as part of the budgetary process. All capital projects that are budgeted for the upcoming fiscal year will impact the Village's annual operating budget.

In order for a major capital project to become effective, it must not only include the cost and justifiable need, but also a financing plan for the entire life of a project. The financing plan must include an analysis of the available resources, which will be used to fund not only the Capital Improvement project, but also the associated expenses and debt service requirement of the Village.

To ensure the availability of funding for future capital needs, the Village has implemented:

- A policy to allocate fifty percent of excess revenue over expenditure at the close of each fiscal year to assigned fund balance for a Capital Projects Reserve,
- A policy to budget funds for future pay-as-you go capital projects on an annual basis;
- Continued the identification of alternative funding sources toward the completion of prioritized capital projects, and allocate Village funding in support of these initiatives;
- Competitive design and solicitation processes for the development of capital projects.

PROPERTY TAXES

Millage Rates

The millage rate is the tax rate that is applied to property values to generate the revenue needed to pay for services proposed and adopted in the budget. A mill is a rate of tax equal to \$1 for each \$1,000 of assessed taxable property value. If a piece of property has a taxable

Overview

value of \$100,000 and the millage rate is 1, the property owner would pay \$100 in taxes. The rolled-back rate, calculated as required by the State Department of Revenue will provide the same ad valorem tax revenue as levied during the prior year exclusive of new construction and improvements.

Overall, the proposed millage rate is 2.13% lower the state defined aggregate rolled-back rate. The tentative operating millage rate for FY 2020-21 is 1.9654 mills, is the same as the current year millage rate and still among the three lowest of Miami-Dade County municipalities.

Setting the Millage Rate

Each year, the Proposed Budget is developed with millage rates necessary to fund the property tax supported portion of the budget. At its July meeting, the Council must determine the millage rates that will be used for the tax notices mailed to all property owners in August. The tax notices also referred to as TRIM notices; TRIM stands for Truth In Millage. The tax rates that are on the notices property owners receive in August represent the ceiling of the rates that can be approved by the Council at the September budget hearings, unless additional notices are sent to all property taxpayers. Because re-noticing all taxpayers is difficult and expensive, the tax rates included in the TRIM notices are considered the ceiling.

Several years ago, the State Legislature approved legislation intended to provide tax relief to the citizens of Florida. In addition to requirements to lower the tax rates themselves for one fiscal year, it instituted new definition and voting requirements that apply to governing boards when setting millage rates. Already established was the State defined rolled-back millage rate, which is the millage rate that, when applied to the tax roll for the new year, excluding the value of new construction and any dedicated increment value, would allow the taxing authority to raise the same amount of property tax revenue for the new budget as it estimates to receive in the current year. Section 200.065 of

State Statutes outlines this rate, known as the “no tax increase” rate because it allows the entity to generate the same property tax revenue from year to year, adjusted only by any new properties that may have been placed on the property tax roll. Because it does not take into account value adjustments for properties already on the property tax roll, the rolled-back rate does not take into account inflationary growth in the Village. The current year rolled-back rate for the Village is 2.0082.

The State has defined the highest millage rate that may be levied by a simple majority vote of the governing body known as the maximum millage rate. This rate is the rolled-back rate, adjusted for the growth in per capita personal income in Florida (1.0322). Beginning in FY 2009-10, the maximum millage rate is based on the rolled-back rate (the rate that generates the same property tax revenue) assuming the maximum millage rate had been adopted for the prior year and then adjusted for growth in per capita Florida personal income, whether or not the maximum millage rate had been adopted in the prior year. In other words, if the millage rate that was adopted was higher than the calculated maximum millage rate, that rate is the cap. If a millage rate below the maximum millage rate is adopted, an adjustment is made to credit the revenue that was lost because a rate below the maximum millage rate was adopted. The formulas used to calculate the various millage rates is promulgated by the Florida Department of Revenue.

The Council may adopt a rate that is higher than the state-defined maximum millage rate. State law provides that a millage rate of up to 110 percent of the calculated maximum millage rate may be adopted if approved by a two-thirds vote of the governing body of the Village. A millage rate higher than 110 percent may be adopted by unanimous vote or a three-fourths vote if the governing body has nine or more members. The penalty for violating these standards is the loss of state revenue from the local government half-cent sales tax for a period of twelve months.

Overview

Calculation of Property Taxes

There are four factors for calculating the amount of property tax assessed on property:

1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable this amendment limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent;
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria, the \$25,000 exemption for personal property); and
4. The millage rate, established according to state law restrictions.

According to state law, the County Property Appraiser determines the market value of each property in Bal Harbour Village as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value. Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the Council in September to determine the amount of property taxes assessed for the property in November.

The Village levies a municipal millage rate and a solid waste assessment, and security and landscape assessment, these items appear on the tax notice for the Village along with County, School Board, and Special District taxes.

Additional Property Tax Legislation

Amendment 10 to the State Constitution from 1992, also known as Save Our Homes limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the

Consumer Price Index or three percent. Adjustments for Amendment 10 have resulted in a disparity for assessed values among homestead exempt properties with long standing owners and non-homestead exempt properties or those which have changed hands in recent years.

The State Constitution allows an exemption of up to \$50,000 for homesteaded properties and caps the assessment value increase for non-homestead properties at ten percent. There is also an exemption of \$25,000 for tangible personal property (TPP), which is usually the equipment and other assets of a business.

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BAL HARBOUR

- V I L L A G E -

General Fund - Revenues and Expenditures Summary

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Proposed Budget
GENERAL FUND						
REVENUE:						
Ad Valorem Taxes	\$ 7,876,900	\$ 9,656,500	\$ 9,704,300	\$ 10,269,500	\$ 10,269,500	\$ 9,852,900
Delinquent Ad Valorem Taxes	318,800	354,200	435,000	-	-	-
Utility Service Tax	901,900	917,100	917,300	912,000	912,000	864,000
Franchise Fee	689,000	684,400	695,900	672,000	672,000	607,000
Intergovernmental Revenue	725,100	747,800	756,700	733,200	1,108,200	632,100
Permits & Licenses	2,187,000	2,282,900	2,703,800	2,102,900	2,102,900	2,102,900
Fines & Forfeitures	280,700	375,500	911,300	710,500	710,500	662,500
Miscellaneous	715,300	609,700	1,018,600	1,043,000	1,123,400	1,081,800
Solid Waste Assessments	641,800	676,400	689,900	702,100	702,100	752,800
Subtotal Operating Revenue	14,336,500	16,304,500	17,832,800	17,145,200	17,600,600	16,556,000
Suntrust Rent	-	-	-	455,400	455,400	693,000
Appropriation of Fund Balance - Capital	-	-	-	-	1,142,300	11,836,400
Developer Contributions	840,900	500,000	3,525,000	1,955,400	1,500,000	500,000
TBD	-	-	-	-	-	-
TOTAL GENERAL FUND REVENUE	\$ 15,177,400	\$ 16,804,500	\$ 21,357,800	\$ 19,556,000	\$ 20,698,300	\$ 29,585,400
EXPENDITURES:						
LEGISLATIVE						
Salaries & Benefits	\$ 68,800	\$ 89,800	\$ 161,600	\$ 175,900	\$ 175,900	\$ 239,600
Other Operating	254,800	49,600	65,000	120,600	120,600	120,600
Operating Capital	-	-	-	-	-	-
TOTAL LEGISLATIVE	323,600	139,400	226,600	296,500	296,500	360,200
ADMINISTRATION						
Salaries & Benefits	994,000	1,065,500	1,207,300	1,382,100	1,382,100	1,424,500
Other Operating	59,900	72,100	91,900	149,300	149,300	98,800
Operating Capital	-	-	-	-	-	-
TOTAL ADMINISTRATION	1,053,900	1,137,600	1,299,200	1,531,400	1,531,400	1,523,300

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Proposed Budget
FINANCE						
Salaries & Benefits	489,700	517,400	535,700	554,200	554,200	583,700
Other Operating	124,500	108,400	98,600	168,900	168,900	171,000
Operating Capital	-	-	-	-	-	-
TOTAL FINANCE	614,200	625,800	634,300	723,100	723,100	754,700
GENERAL GOVERNMENT						
Salaries & Benefits (Primarily Worker's Compensation	200	169,300	152,700	116,900	116,900	149,900
Other Operating	812,200	786,700	801,100	1,471,600	1,471,600	1,371,500
Operating Capital	-	-	-	527,500	527,500	200,000
TOTAL GENERAL GOVERNMENT	812,400	956,000	953,800	2,116,000	2,116,000	1,721,400
LAW ENFORCEMENT						
Salaries & Benefits	5,254,900	5,542,100	5,938,800	6,998,900	6,998,900	7,241,700
Other Operating	695,600	549,400	631,200	623,900	623,900	644,100
Operating Capital	147,800	597,100	135,100	236,400	308,400	175,000
TOTAL LAW ENFORCEMENT	6,098,300	6,688,600	6,705,100	7,859,200	7,931,200	8,060,800
BUILDING & PERMITTING						
Salaries & Benefits	436,200	641,700	705,100	826,300	826,300	861,600
Other Operating	312,900	178,200	286,100	283,500	283,500	345,000
Operating Capital	-	12,200	-	176,000	176,000	42,000
TOTAL BUILDING & PERMITTING	749,100	832,100	991,200	1,285,800	1,285,800	1,248,600
PARKS AND PUBLIC SPACES DEPARTMENT - GENERAL FUND:						
PUBLIC WORKS						
Salaries & Benefits	202,400	344,300	545,400	502,800	502,800	508,000
Other Operating	1,365,400	1,421,300	1,427,900	1,354,700	1,354,700	1,342,400
Operating Capital	234,600	276,800	1,216,500	516,500	670,600	616,600
TOTAL PUBLIC WORKS	1,802,400	2,042,400	3,189,800	2,374,000	2,528,100	2,467,000
PARKS & RECREATION						
Salaries & Benefits	207,200	167,400	173,000	287,800	287,800	78,900
Other Operating	198,200	147,500	243,400	200,600	200,600	5,900
Operating Capital	4,300	78,100	125,600	-	-	-
TOTAL PARKS & RECREATION	409,700	393,000	542,000	488,400	488,400	84,800
PARKS AND PUBLIC SPACES DEPARTMENT	2,212,100	2,435,400	3,731,800	2,862,400	3,016,500	2,551,800

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Proposed Budget
INFORMATION TECHNOLOGY						
Salaries & Benefits	-	-	-	112,600	112,600	105,100
Other Operating	287,400	284,200	247,100	235,000	235,000	213,800
Operating Capital	51,300	206,800	340,400	215,000	215,000	90,000
TOTAL INFORMATION TECHNOLOGY	338,700	491,000	587,500	562,600	562,600	408,900
CAPITAL CONSTRUCTION						
Salaries & Benefits	-	-	-	212,600	212,600	225,000
Other Operating	-	-	-	15,000	15,000	25,000
Operating Capital (Capital Projects Only)	-	-	-	1,766,400	2,682,600	12,355,700
TOTAL CAPITAL CONSTRUCTION	-	-	-	1,994,000	2,910,200	12,605,700
LEGAL SUPPORT SERVICES (General Fund Only)						
Salaries & Benefits	-	-	-	-	-	-
Other Operating	567,000	467,000	368,400	325,000	325,000	350,000
Operating Capital	-	-	-	-	-	-
TOTAL LEGAL SUPPORT SERVICES	567,000	467,000	368,400	325,000	325,000	350,000
GENERAL FUND TOTAL - EXPENDITURES	\$ 12,769,300	\$ 13,772,900	\$ 15,497,900	\$ 19,556,000	\$ 20,698,300	\$ 29,585,400
ALL DEPARTMENTS EXPENDITURES						
Salaries & Benefits	7,653,400	8,537,500	9,419,600	11,170,100	11,170,100	11,418,000
Other Operating	4,677,900	4,064,400	4,260,700	4,948,100	4,948,100	4,688,100
Operating Capital (Including Capital Projects)	438,000	1,171,000	1,817,600	3,437,800	4,580,100	13,479,300
TOTAL ALL DEPARTMENTS EXPENDITURES	\$ 12,769,300	\$ 13,772,900	\$ 15,497,900	\$ 19,556,000	\$ 20,698,300	\$ 29,585,400

BAL HARBOUR

- V I L L A G E -

Resort Tax Fund - Revenues and Expenditures Summary

	FY 2017		FY 2018		FY 2019		FY 2020 Budget	FY 2020 Budget	FY 2021
	Actual	Actual	Actual	Actual	Actual	Actual	Adopted	Amended	Proposed Budget
RESORT TAX FUND									
REVENUE:									
Operating Revenue	\$	3,385,300	\$	3,865,700	\$	4,959,200	\$	3,755,000	\$ 2,103,900
Appropriation of Fund Balance/Carryover		-		-		-		338,300	229,500
TOTAL RESORT TAX REVENUE	\$	3,385,300	\$	3,865,700	\$	4,959,200	\$	4,093,300	\$ 2,333,400
EXPENDITURES:									
TOURISM									
Salaries & Benefits	\$	192,100	\$	200,500	\$	256,200	\$	326,300	\$ 306,800
Other Operating		1,671,900		1,864,700		1,843,800		1,749,900	393,900
Operating Capital		400		-		7,800		200,000	-
TOTAL TOURISM		1,864,400		2,065,200		2,107,800		2,276,200	700,700
Salaries & Benefits		290,800		251,500		258,300		325,000	304,700
Other Operating		1,210,800		1,277,100		1,170,900		1,429,200	1,328,000
Operating Capital		-		63,600		-		62,900	-
TOTAL BEAUTIFICATION/GREENSPACE/OTHER RESORT TAX ELIGIB		1,501,600		1,592,200		1,429,200		1,817,100	1,632,700
TOTAL RESORT TAX FUND - EXPENDITURES	\$	3,366,000	\$	3,657,400	\$	3,537,000	\$	4,093,300	\$ 2,333,400

BAL HARBOUR

- V I L L A G E -

Water & Wastewater Utility Fund - Revenues and Expenditures Summary

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
WATER & WASTEWATER UTILITY FUND						
REVENUE:						
Operating Revenue	\$ 4,231,300	\$ 4,364,100	\$ 4,500,500	\$ 4,467,000	\$ 4,467,000	\$ 4,429,800
Intergovernmental Revenue	3,783,600	-	2,057,900	628,800	628,800	-
Other Sources (TBD)	-	-	-	5,638,800	5,638,800	-
Contributions	6,000,000	7,000	-	-	-	-
Appropriation of Fund Balance/Carryover	-	-	-	2,287,900	4,063,300	3,966,800
CAPITAL AND OPERATING REVENUE	\$ 14,014,900	\$ 4,371,100	\$ 6,558,400	\$ 13,022,500	\$ 14,797,900	\$ 8,396,600
EXPENDITURES:						
Salaries & Benefits	503,600	546,200	660,600	754,400	754,400	787,400
Other Operating	3,037,400	3,206,000	3,223,600	3,402,500	3,402,500	3,810,700
TOTAL UTILITIES OPERATIONS	3,541,000	3,752,200	3,884,200	4,156,900	4,156,900	4,598,100
Capital Projects	2,799,100	1,787,600	1,909,200	8,865,600	10,641,000	3,798,500
WATER & WASTEWATER UTILITY FUND - EXPENDITURES (BUDGETARY BASIS)	\$ 6,340,100	\$ 5,539,800	\$ 5,793,400	\$ 13,022,500	\$ 14,797,900	\$ 8,396,600
Depreciation	291,200	287,200	405,300	-	-	-
Debt Principal Payment	(633,400)	(644,700)	(652,100)	-	-	-
Capital Asset Clearing	(2,697,800)	(1,744,500)	(1,863,400)	-	-	-
Other Uses	-	(85,500)	130,400	-	-	-
WATER & WASTEWATER UTILITY FUND - EXPENDITURES (GAAP BASIS)	\$ 3,300,100	\$ 3,352,300	\$ 3,813,600	\$ 13,022,500	\$ 14,797,900	\$ 8,396,600

BAL HARBOUR

- V I L L A G E -

Security & Landscape Assessment Fund - Revenues and Expenditures Summary

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
SECURITY AND LANDSCAPE ASSESSMENT FUND						
REVENUE:						
Operating Revenue	\$ 439,000	\$ 604,300	\$ 593,000	\$ 680,500	\$ 680,500	\$ 911,000
Appropriation of Fund Balance/Carryover (1)	90,400	101,000	-	70,500	70,500	(61,200)
OPERATING REVENUE	\$ 529,400	\$ 705,300	\$ 593,000	\$ 751,000	\$ 751,000	\$ 849,800
EXPENDITURES:						
Salaries & Benefits	33,500	40,100	41,200	45,200	45,200	48,600
Other Operating	489,600	609,400	486,600	580,800	580,800	576,200
Operating Capital	6,300	55,800	24,000	125,000	125,000	225,000
TOTAL SECURITY AND LANDSCAPE ASSESSMENT FUND EXPENDITURES	\$ 529,400	\$ 705,300	\$ 551,800	\$ 751,000	\$ 751,000	\$ 849,800

(1) - Includes \$300K appropriation of Fund Balance for FYE 2021 for Infrastructure and Security Enhancements.

BAL HARBOUR

- V I L L A G E -

FY 2020-2021 Proposed Operating & Capital Budget

The Millage and Budget Resolutions are the legislation approved by the Village Council to adopt the annual budget. The attachment to the Resolutions, which establishes the expenditure authority by department and by fund, are included in this document. The following are presented to the Village Council for adoption:

- Resolutions delineating the millage rate, revenues and expenditures for the Village departments and funds;
- Resolution establishing solid waste service assessments;
- Resolution establishing the assessment rate for security and landscape services within the gated residential section;
- Resolution establishing Water & Wastewater rates for the Village Utility;
- Resolution adopting a comprehensive fee schedule for the Village.

Discussion of the millage rate must be the first substantive action taken at the public hearings.

As you know, Bal Harbour Village has three (3) primary funds used for Village operations – the General Fund, the Resort Tax Fund, and the Water and Wastewater Utility Fund. By way of process, budget development begins with an evaluation of anticipated revenue, an evaluation of reductions or savings that can be derived over the prior year, and a determination of the cost associated with the current level of service delivered to residents; this generates the development of the Base Budget for the fiscal year. Revenue permitting, an evaluation of additional service enhancements or capital projects may be evaluated for inclusion to comprise the Proposed Budget. The Proposed General Fund Operating and Capital Budget for FY 2020-21 is \$29,585,400 which is an increase of

42.94% over the current fiscal year amended budget. The Proposed Capital Budget for the General Fund of \$12,755,700 primarily represents the new Waterfront Park Project which is scheduled to begin construction this upcoming year.

The Resort Tax Fund Proposed Operating Budget is \$2,333,400, which is a decrease of 42.99% over the current fiscal year amended budget. Resort Tax collections have been significantly impacted by the COVID-19 Pandemic. As a result, programming of Tourism and Beautification activities have been decreased by \$1,759,900 within the anticipated Resort Tax collections for FY 2020-21. Efforts will be based on reactive activities, basic service and capitalizing on opportunities and/or cooperative partnerships as they may arise.

The FY 2020-21 Operating Budget for the Utility Fund is \$4.598 million, and the Proposed Capital Budget is \$3.799 million. The proposed capital budget includes the Utility Infrastructure Sewer and Water Improvements (\$3,725,000) which will be funded by the 2020 Utility Revenue Note proceeds and Utility Fund Balance.

The Security and Landscape Assessment Fund, is a minor budgeted fund, which accounts for the special assessments received from the property owners residing in the special district maintaining the security and common areas.

GENERAL FUND REVENUE

Municipalities within the State of Florida are entitled by law to collect revenues for eligible public purposes. Municipalities generate their

FY 2020-21 Proposed Operating & Capital Budget

revenue from a combination of sources, including fees and charges, property taxes, state shared revenue and specifically authorized taxes. A summary of primary General Fund revenue sources is provided below.

AD VALOREM TAXES

Ad valorem tax or “property tax” is a major source of revenue for local governments in Florida. “Ad valorem” is Latin for “the value of.” Ad valorem taxes comprised the majority of total county revenue as well as total municipal revenues. This makes it by far the largest single source of general revenue for general-purpose governments in Florida. The property tax is a limited revenue source. The Florida Constitution caps the millage rate assessed against the value of property at 10 mills per taxing entity. That is, taxing units are prohibited from levying more than \$10 in taxes per \$1,000 of taxable value on properties they tax, without obtaining voter approval.

The proposed millage rate for FY 2020-21 is 1.9654 mills, this rate is consistent with the last four fiscal years, and equates to \$1.9654 per \$1,000 of assessed value to generate ad valorem revenue. FY 2019-20 projected current year ad valorem revenue is \$9,773,000, an amount that is \$496,000, less than budgeted as a result of Value Adjustment Board action. Delinquent ad valorem revenue collected in the current year, is projected at \$440,000, bringing total FY 2020 collections to \$10,213,000, or \$65,000 less than budgeted. FY 2019 experienced \$127,733 less ad valorem revenue collected than budgeted, and FY 2018 experienced \$88,334 more collected than budgeted. Although the multi-year backlog of appeals generating these impacts are now cleared by the Miami-Dade County Property Appraiser’s Office, the Village continues to experience annual appeals which include all units within some of our largest developments, a trend we do not expect to change.

The budgeting of ad valorem revenue is governed by the Truth in Millage (TRIM) process required by the State of Florida, with the intent to inform the public about the legislative process determining local property taxes. The TRIM process commencing in July with the certification of taxable values by the property appraiser, and the establishment of a proposed

millage rate by the governing body, a public hearing date is established for the first September budget hearing where the tentative millage rate will be set by the governing body. The tentative budget presented is required to include at least 95% of ad valorem proceeds as a revenue source, computed as required by F.S. 200.065, multiplying the tentative millage rate to the certified taxable value provided by the property appraiser. The five-percent (5%) is intended to allow for value adjustments and discounts up to four-percent (4%), offered for early tax payments. This does not allow local governments to budget anticipated revenue collection based upon recent trends, the same latitude we have with all other revenue sources. If we had this ability, we could reasonably estimate a reduction of \$200,000 in ad valorem collections due to value adjustment board appeals; to mitigate this impact the Proposed Budget incorporates a budget stabilization line item in the amount of \$150,000.

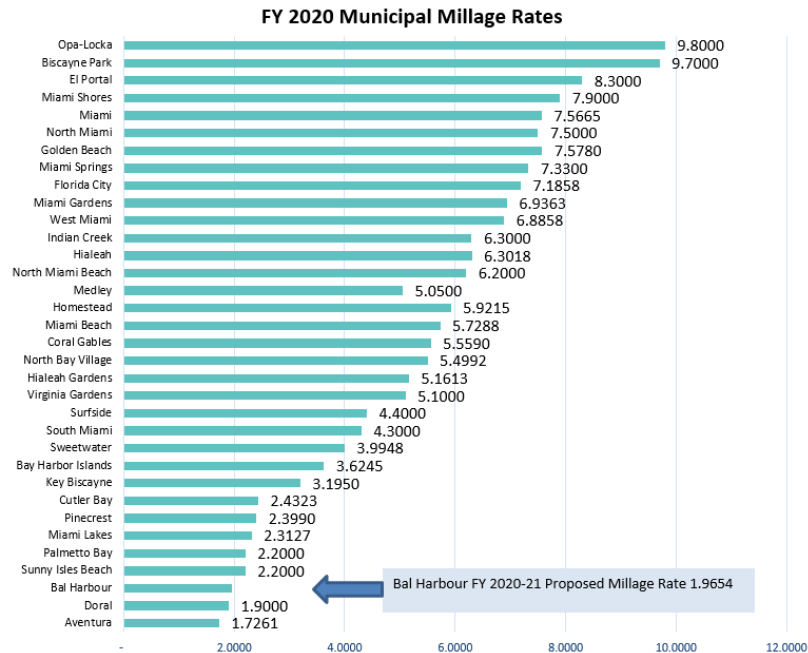
The TRIM process incorporates a very prescriptive timeframe, providing for specific advertising placements, notification to taxpayers commencing in July and concluding in September. However, in contrast, the tax year runs from January to December, with the Value Adjustment Board appeal window for taxpayers believing their property value is incorrectly assessed running through September; in short, a process is commencing which can result in an adjusted taxable value as municipalities are adopting their budgets and millage rates for the following fiscal year. The budget stabilization line item will minimize or prevent the swings we have experienced in the last few fiscal years with ad valorem proceeds.

Ad valorem revenue for the FY 2020-21 Proposed Operating and Capital Budget, derived from a tentative millage rate of 1.9654 mills are \$9,852,900. While it is likely additional impacts resulting from future Value Adjustment Board action will result in FY 2021, the State Statutes require ad valorem revenue are budgeted at 95%, a budget stabilization reserve is incorporated into the Proposed Budget to offset revenue decreases anticipated in the coming fiscal year in the amount of \$1500,000. This is the third year in a row we have incorporated this line

FY 2020-21 Proposed Operating & Capital Budget

item to mitigate potential Value Adjustment Board impacts to our Ad Valorem revenue.

At 1.9654 mills, Bal Harbour Village's millage rate is the third lowest in Miami-Dade County out of all 34 municipalities, and the lowest municipality that is not newly-incorporated. This means that Bal Harbour Village is the only municipality within the seven with the lowest millage rates, that is a full-service municipality with legacy related expenses such as pensions; all others were incorporated in 2000 or later. The table below provides a comparison of Miami-Dade County municipal millage rates in the current fiscal year with Bal Harbour the third from the bottom of the chart as one of the lowest.



Preliminary Tax Roll

By law, the Property Appraiser is required to give a “preliminary certification” of the tax roll by June 1 of each year. The “final” certification by the Property Appraiser is due by July 1 of each year. Each jurisdiction

is then required to set a “tentative” millage no later than July 31 of each year. Finally, a “final” millage is set by the Village Council after two public meetings held in September of each year.

The tax roll certified by the Miami-Dade County Property Appraiser on July 01, 2020 is \$5,276,990,506 which is a reduction of -4.1% from the same value last year, including almost \$300 million value decrease in the condominium stock in BHV. This reduction represents the first time BHV has experienced an overall property value decline since the Great Recession of the late 2000's. The reduction in value exacerbates a pattern of reductions through successful Value Adjustment Board appeals that have been eroding our tax roll for several years. At the current and proposed tentative millage rate of 1.9654 mills, and calculated at 95% of the adjusted taxable value certified as required per F.S. 200.065(1)(a)1, the ad valorem revenue budgeted is \$9,852,900, resulting in a decrease of approximately \$416,600 of tax revenue Village wide over current year ad valorem budgeted revenue of \$10,269,500.

STATE PASS THROUGH REVENUE

Sales and Option Taxes, State Revenue Sharing, and Communications Service Taxes are received by the Village through the State of Florida, overall these revenues showed a slight decline in the last few years, and are anticipated to decline in FY 2020-21 as a result of the COVID-19 Pandemic. Estimates of these revenues are provided by the Florida Department of Revenue, budgeted values are derived from State projections based upon prior year actual collections, combined with current market trends within key industries such as statewide tourism.

Local Government Half-cent Sales Tax Program

Authorized in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments.

FY 2020-21 Proposed Operating & Capital Budget

Additionally, the program distributes a portion of communications services tax revenue to eligible fiscally constrained counties. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. FY 2019 revenues for the Village were \$232,200 and FY 2020 revenue projections are \$184,200, FY 2021 budgeted revenue is \$202,500.

Local Option Sales Tax

Seven different types of local discretionary sales surtaxes (also referred to as local option sales taxes) are currently authorized by law and represent potential revenue sources for county and municipal governments and school districts. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions, and communications. FY 2019 revenues for the Village were \$171,200, FY 2020 revenue is projected at \$144,500, and FY 2021 budgeted revenue is anticipated at \$98,000.

Revenue Sharing

The Florida Revenue Sharing Act of 1972, codified as Part II of Chapter 218, Florida Statutes, was an attempt by the Florida Legislature to ensure a minimum level of revenue parity across municipalities and counties. Provisions in the enacting legislation created separate revenue sharing trust funds for municipalities and counties, identified appropriate revenue sources, specified formulas for redistribution and listed eligibility requirements. Subsequent changes have not resulted in major revisions to the overall program. Changes have centered on the expansion of county bonding capacity and changes in the revenue sources and tax rates.

The current Municipal Revenue Sharing Trust Fund includes three sources for municipalities: 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. FY 2019 revenues for the Village were \$76,600, FY 2020 projections are \$64,300, and FY 2021 budgeted revenue is anticipated at \$44,600.

PUBLIC SERVICE OR UTILITY TAX

Section 166.231(1)(a), Florida Statutes, provides that a municipality may levy a tax, not to exceed 10 percent, on the purchase of electricity, metered or bottled gas (natural liquefied petroleum gas or manufactured), and water service. This tax is often referred to as a "utility tax." The tax shall be levied only upon purchases within the municipality. FY 2019 revenues for the Village were \$917,300, FY 2020 projections are \$800,000, and FY 2021 budgeted revenue is anticipated at \$855,000.

COMMUNICATIONS SERVICES TAX

In 2000, the Florida Legislature created the Communications Services Tax. This legislation created a new simplified tax structure for communications services which is codified in Chapter 202, Florida Statutes.

Municipalities and charter counties are authorized to levy a tax up to 5.1 percent on the transmission of voice, data, audio, video or other information services, including cable services. In addition, municipalities are authorized to levy an additional surcharge up to 0.12 percent to cover the costs of permitting activity within public rights of way. Some cities' rates are higher due to a revenue-neutral conversion rate enacted by the Legislature for this law. FY 2019 revenue collections for the Village were \$269,600, FY 2020 projections are \$280,900 and FY 2021 budgeted revenue is anticipated at \$280,000.

FRANCHISE FEES

A "franchise fee" is often confused with a public service or utility tax. There is, however, a very clear distinction. A franchise fee is a negotiated fee to a company or utility for the use of municipal rights of way (for their poles, lines, pipes, etc.), and could include the value of the right for the utility to be the exclusive provider of its services within a specified area. It is charged directly to the utility and payable to the municipal governing body by the utility as a cost of doing business. It cannot be a direct charge to the customers of the utility, but it appears to be done so due to a Florida Public Service Commission rule. FY 2019 revenues to the Village were \$695,900, FY 2020 projections are \$541,200, and FY 2021 budgeted revenue is anticipated at \$607,000.

FY 2020-21 Proposed Operating & Capital Budget

BEVERAGE LICENSE TAX

Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors, and sales agents of alcoholic beverages in Florida. The tax is administered, collected, enforced, and distributed back to the local governments by the Division of Alcoholic Beverages and Tobacco within the Florida Department of Business and Professional Regulation. Proceeds from the license tax fees are deposited into the Alcoholic Beverage and Tobacco Trust Fund, which is subject to the 7.3 percent General Revenue Service Charge.

From the alcoholic beverage license tax proceeds collected within an incorporated municipality, 38 percent is returned to the appropriate municipal officer. An authorized use of the proceeds is not specified in the statutes. FY 2019 revenue distributed to the Village was \$7,100, FY 2020 projections are \$7,100, and FY 2021 budgeted revenue is anticipated at \$7,000.

FINES AND FORFEITURES

This revenue source includes, receipts from fines and penalties imposed for the commission of statutory offenses, violation of legal administrative rules and regulations, and for neglect of official duty.

Fines include, but are not limited to, court fines, violations of municipal ordinances, pollution control violations, animal control fines and library fines. Forfeitures include revenues resulting from confiscation of deposits or bonds held as performance guarantees, and proceeds from the sale of contraband property seized by law enforcement agencies.

The majority of this revenue for the Village is derived from the Village's red-light camera program, traffic, and code enforcement fines comprise the balance. FY 2019 revenues collections for the Village were \$894,800, FY 2020 projection is \$479,500, and FY 2021 budgeted revenue is anticipated at \$660,300, of which \$602,000 is red light camera related.

INVESTMENT INCOME

Revenues derived from the investment of cash receipts and idle funds are an important source of revenue. Many local governments in Florida recognize the importance of establishing effective investment policies and cash management programs.

The 1995 Florida Legislature, also recognizing this critical need of state and local governments, enacted Chapter 95-194, Laws of Florida. This act creates the state investment policy for public funds and provides its applicability to the state, local governments, and public officers. This act also creates the "State Investment Policy Committee" and provides for its duties in recommending changes to the state investment policy and its duties in reviewing investments and vendors of investments eligible for receiving public funds.

Section 166.261, Florida Statutes, is amended by this legislation to prescribe the duties of municipalities with respect to investment funds: "The governing body of each municipality shall invest and reinvest any surplus funds in its control or possession in accordance with the state investment policy for public funds." The term "surplus funds" is redefined as "funds in any general or special account or fund of the municipality, held or controlled by the governing body of the municipality, which funds are not reasonably contemplated to be needed to meet current expenses".

This law further requires that all municipalities shall adopt written investment policies by October 1, 1995 or a municipality's investments must be limited to certain categories of investments authorized by statute. FY 2019 revenue is \$148,900, FY 2020 projections are \$88,300, and the FY 2021 budgeted revenue is anticipated at \$75,000.

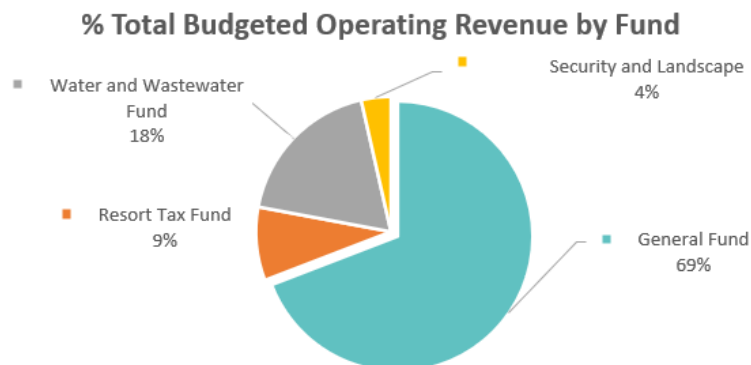
FY 2020-21 Proposed Operating & Capital Budget

REVENUE SUMMARY ALL FUNDS

Total operating revenue by Fund are summarized in the chart below for five fiscal years. Total FY 2020-21 proposed operating revenue for the Village's three primary funds is \$23,089,700. The General Fund comprises just over sixty-nine percent of all operating Village revenue, eighteen percent is the revenue for the Water and Wastewater Utility Fund, and nine percent is the Resort Tax Fund revenue.

Operating Revenues Summary by Fund							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget	% Change from FY 2020 Budget
General Fund	14,336,500	16,304,500	17,832,800	17,600,600	17,600,600	16,556,000	-5.94%
Resort Tax Fund	3,385,300	3,865,700	4,959,200	3,755,100	3,755,000	2,103,900	-43.97%
Water and Wastewater Fund	4,231,300	4,364,100	4,500,500	4,467,000	4,467,000	4,429,800	-0.83%
Total Operating Revenues	21,953,100	24,534,300	27,292,500	25,822,700	25,822,600	23,089,700	-10.58%

The Security and Landscape Assessment Fund is four percent of total operating for all funds revenue at \$849,800.



Revenue for the General Fund is largely comprised of property taxes, Franchise Fees and Utility Taxes, Fees and Charges for Services, and Intergovernmental revenue sources. The Resort Tax Fund derives revenue from taxes levied on lodging and food and beverages sold within the Village, of four-percent, and two-percent rates respectively. The Water and Wastewater Utility Fund derives revenue through direct charges for metered services provided to customers.

The largest source of total General Fund Revenues within the FY 2020-21 Proposed Operating and Capital Budget are appropriation of Fund Balance forty percent to fund the capital budget, property taxes at thirty-three percent, followed by Permit and Licensing revenue at seven percent, Utility Tax at three percent, solid waste assessments at three percent, Franchise Fees at two percent, Intergovernmental (State) revenue at two percent, Fines and forfeitures at two percent and Suntrust rent at two percent.

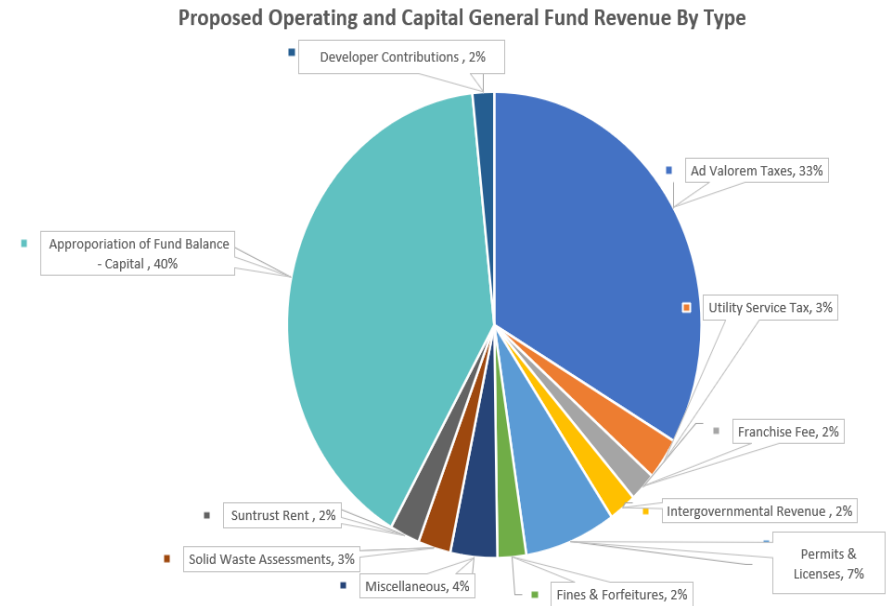
Licenses and Permit revenue includes Local Business Tax collections and Building Permit revenue, the latter of which is to offset the costs associated with operating processing building permits in operating a Building and Permitting Department.

Assessments include revenue for residential solid waste collection services at two and one-half percent of total General Fund revenue at \$752,800 for FY 2020-21. Miscellaneous revenue are those which are not otherwise categorized for financial reporting purposes, these include the interest earnings, lobbyist registration fees, parking meter collections, and administrative service charges, for the Village these comprise just under three percent of total General Fund revenue at \$1,081,800. Included in miscellaneous revenue is police off-duty revenue (\$670,100).

FY 2020-21 Proposed Operating & Capital Budget

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND - OPERATING & CAPITAL						
REVENUE:						
Ad Valorem Taxes	7,876,900	9,656,500	9,704,300	10,269,500	10,269,500	9,852,900
Delinquent Ad Valorem Taxes	318,800	354,200	435,000	-	-	-
Utility Service Tax	901,900	917,100	917,300	912,000	912,000	864,000
Franchise Fee	689,000	684,400	695,900	672,000	672,000	607,000
Intergovernmental Revenue	725,100	747,800	756,700	733,200	1,108,200	632,100
Permits & Licenses	2,187,000	2,282,900	2,703,800	2,102,900	2,102,900	2,102,900
Fines & Forfeitures	280,700	375,500	911,300	710,500	710,500	662,500
Miscellaneous	715,300	609,700	1,018,600	1,043,000	1,123,400	1,081,800
Solid Waste Assessments	641,800	676,400	689,900	702,100	702,100	752,800
Subtotal Operating Revenue	14,336,500	16,304,500	17,832,800	17,145,200	17,600,600	16,556,000
Suntrust Rent	-	-	-	455,400	455,400	693,000
Appropriation of Fund Balance/Carryover	-	-	-	-	1,142,300	11,836,400
Developer Contributions	840,900	500,000	3,525,000	1,955,400	1,500,000	500,000
TOTAL OPERATING & CAPITAL REVENUE	15,177,400	16,804,500	21,357,800	19,556,000	20,698,300	29,585,400

Recurring and non-recurring are two broad classifications applied to revenue. Recurring revenue, are from sources which can be anticipated year over year, examples of these are ad valorem taxes, state revenue sources, and fees or charges for service. Non-recurring revenue are those which cannot be anticipated in future years, examples of these for the Village are proceeds from developer agreements, the programming of prior year fund balance, single year funding allocations from other agencies, and debt proceeds. Non-recurring revenue is typically used for capital projects, and initiatives which are one-time in nature, it is not advisable to use one-time revenue for ongoing operating purposes.



The FY 2021-20 Proposed Operating and Capital Budget includes \$500,000 in Developer Contributions and Suntrust Rent within the General Fund. These funds will be used to fund capital improvements.

The Utility Fund proposed capital budget primarily includes the Utility Infrastructure Sewer and Water Improvements (\$3,725,000) of which \$2,457,300 is projected to be funded by the 2020 Utility Revenue Note; and \$1,267,700 from an appropriation of fund balance.

The FY 2020-21 Proposed Operating and Capital Budget for the Security and Landscape Assessment Fund includes the anticipated use of \$300,000 of fund balance revenue for Infrastructure and Security Enhancements in the coming fiscal year; as well as a surplus of \$361,200 resulting from the proposed increase assessment to fund future Infrastructure Improvements.

FY 2020-21 Proposed Operating & Capital Budget

Fees and Charges

The evaluation of fees and service charges, provides an opportunity to ensure those that use the services pay for the cost of service provision. An annual evaluation of existing fees for service within the Village is a part of each year's budget development process. A comprehensive fee schedule accompanies the proposed budget for adoption by the Village Council to provide a singular reference point for all Village fees, so they are clearly identified for customers and staff alike. The annual evaluation of fees provides an opportunity, if so desired, to limit the proportionate share of revenue generated from property taxes. Fee changes are proposed for the coming fiscal year and the Proposed Budget recommends a pass-through rate increase to Water rates and pass-through increase in sewer rates for the Village Utility customers, which are proposed for incorporation into the comprehensive fee schedule.

Water & Wastewater Utility Fund Rates and Adjustments

Water and Wastewater services within the Village are provided as an enterprise operation. Services are funded as payments for measurable water and wastewater services are consumed. Pursuant to Chapter 180, Florida Statutes, municipalities are authorized to establish just and equitable rates to be paid for the use of the utility. Rates established as charges for services should sustain its operations and satisfy any related debt.

Water & Wastewater Utility Rates

For the Village utility operations, water is purchased at a wholesale rate from the Miami-Dade County Water and Sewer Department (Miami-Dade WASD), and the City of Miami Beach applies a wholesale rate for wastewater or sewer services which travels through their system for treatment to the Miami-Dade WASD Virginia Key plant. The Wholesale water service is paid directly to Miami-Dade WASD, and wholesale sewer services are paid directly to the City of Miami Beach by the Village, for this reason their rates directly affect the rates the Village charges to our customers.

The Miami-Dade WASD has incorporated a water rate increase in their proposed FY 2021 Budget, and we propose to pass that increase on to our Village customers. The proposed wholesale water rate change is an increase of 6.17%, or \$0.1043 cent for Wholesale Water Rates, from \$1.6904/1,000 gallons to \$1.7947/1,000 gallons. If this rate increase is passed-through to Village utility customers consistent with the past practice in the last few fiscal years inclusive of a cost of living increase in the Bal Harbour Village surcharge, it would result in an adjustment from \$4.7404/1,000 gallons, to \$4.9149/1,000 gallons or a 3.68% rate increase to Village customers, as summarized below.

Water Service Rates (per 1,000 gallons)				
	2018-19	2019-20	2020-21	Percent Change
Miami Dade - WASD Wholesale	\$ 1.7628	\$ 1.6904	\$ 1.7947	6.17%
Bal Harbour Village	3.05	3.05	3.12	2.30%
Total	\$ 4.8128	\$ 4.7404	\$ 4.9149	3.68%

The pass-through wholesale water rate increase, would save Village customers who average 12,000 gallons per month approximately \$25.00 for the fiscal year at the new rate of \$4.9149/1,000 gallons.

The City of Miami Beach pays Miami-Dade WASD for sewer services, and the Village pays the City of Miami Beach. This year, Miami-Dade WASD has proposed a sewer rate increase. The proposed rate increase is a result of increased debt service bond payments.

Wastewater Service Rates (per 1,000 gallons)				
	2018-19	2019-20	2020-21	Percent Change
City of Miami Beach Wholesale	\$ 3.4179	\$ 3.5263	\$ 3.6346	3.07%
Bal Harbour Village	4.9600	4.9600	5.0741	2.30%
Total	\$ 8.3779	\$ 8.4863	\$ 8.7087	2.62%

The pass-through sewer rate increase inclusive of a cost of living increase in the Bal Harbour Village surcharge, would cost Village customers who

FY 2020-21 Proposed Operating & Capital Budget

average 12,000 gallons per month approximately \$32.00 for the fiscal year at the new rate of \$8.7087/1,000 gallons.

A surcharge is included within the City of Miami Beach wholesale sewer rate as an administrative fee and a renewal and replacement infrastructure fee. In addition, Miami-Dade County requires a Service Fee of \$8.00 per each one hundred (\$100.00) of the receipts of the utility, this 8.0% is collected on each bill as Utility Tax and is remitted to the County at the conclusion of each fiscal year; this rate has remained unchanged since FY 2015.

The FY 2020-21 Proposed Utility Fund Budget is balanced with the proposed increased water rate of \$4.9149/1,000 gallons, and the proposed increased sewer rate of \$8.7087/1,000 gallons of consumption.

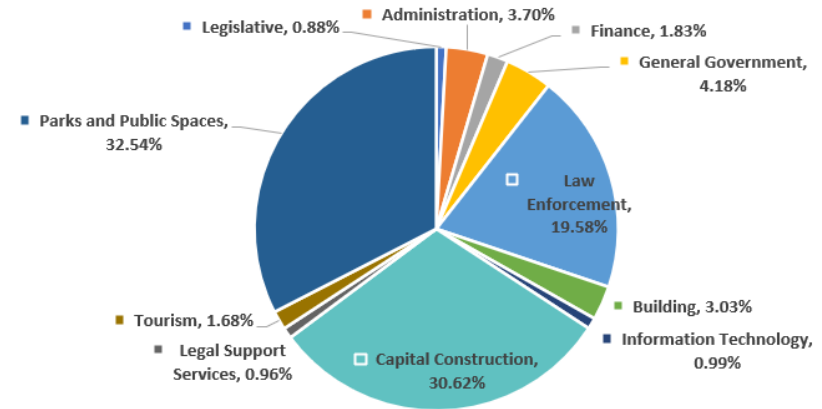
At their August 26, 2020 meeting, the Village's Budget Advisory Committee reviewed the proposed pass-through water wholesale rate increase, and the wholesale sewer rate increase and voted to recommend approval of the recommended increase respectively.

EXPENDITURES

EXPENDITURE SUMMARY

FY 2020-21 proposed expenditure by Department or Activity for all funds totals \$41,165,200. Just under thirty-three percent of total expenditures, or \$13,395,900 are within the Parks and Public Spaces Department, which is comprised of the Public Works, Parks & Recreation, Utility, Beautification, and Security & Landscape activities for the Village, across all funds. Capital Construction of just over thirty percent or \$12,605,700 and followed by Law Enforcement comprises just under twenty percent or \$8,060,800 of expenditures. Lesser single digit percentage allocations are proposed for the remaining departments and activities, as summarized in the following charts.

Proposed Operating & Capital Expenditure by Department/Activity - All Funds

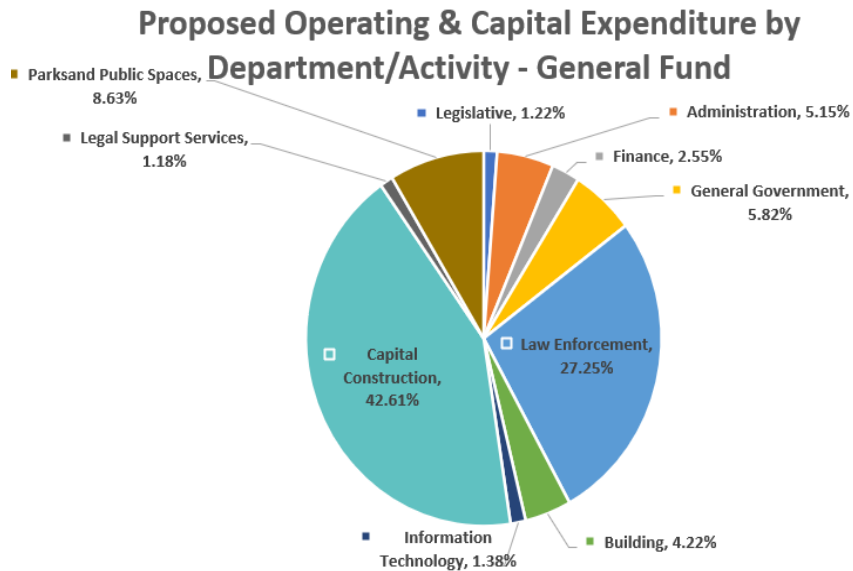


	FY 2021 Proposed Budget	% of Total
Proposed Operating and Capital Expenditures - All Funds by Department/Activity		
Legislative	360,200	0.88%
Administration	1,523,300	3.70%
Finance	754,700	1.83%
General Government	1,721,400	4.18%
Law Enforcement	8,060,800	19.58%
Building	1,248,600	3.03%
Information Technology	408,900	0.99%
Capital Construction	12,605,700	30.62%
Legal Support Services	395,000	0.96%
Tourism	690,700	1.68%
Parks and Public Spaces	13,395,900	32.54%
Total Operating and Capital Expenditures	\$ 41,165,200	100.00%

FY 2020-21 Proposed Operating & Capital Budget

GENERAL FUND

The FY 2020-21 proposed General Fund expenditure by Department or Activity are comprised of Capital Construction by just over forty-two percent, Law Enforcement at just over twenty-seven percent of the whole, by just under nine percent for Parks and Public Spaces including the Public Works and Parks & Recreation activities, General Government by just under six percent and Administration just over five percent, followed by single digit percentages for the remaining activities, as summarized in the following charts.



	FY 2021 Proposed Budget	% of Total
Proposed Operating & Capital Expenditures - General Fund by Department/Activity		
Legislative	360,200	1.22%
Administration	1,523,300	5.15%
Finance	754,700	2.55%
General Government	1,721,400	5.82%
Law Enforcement	8,060,800	27.25%
Building	1,248,600	4.22%
Information Technology	408,900	1.38%
Capital Construction	12,605,700	42.61%
Legal Support Services	350,000	1.18%
Parks and Public Spaces	2,551,800	8.63%
Total Operating & Capital Expenditures	29,585,400	100.00%

PROPOSED EXPENDITURE SUMMARY OF ALL FUNDS

Bal Harbour has three primary Funds used for operating the Village; the General Fund, the Resort Tax Fund, and the Water & Wastewater Utility Fund. The FY 2020-21 Proposed Operating and Capital Budget for all funds includes an overall increase of \$.8 million over the FY 2019-20 Amended Budget, as summarized in the chart below. The General Fund inclusive of capital appropriations reflects an increase of forty-three percent from the current year amended budget with proposed expense of \$29,585,400, the Resort Tax Fund reflects a forty-three percent decrease from the current year amended budget, the Tourism and Beautification activities at \$2,333,400, and the Water and Wastewater Utility Fund reflects a forty-three percent decrease from the current amended budget at \$8,396,600. In addition, the minor Security and Landscape Assessment Fund includes an increase of thirteen percent with a proposed expense of \$849,800.

FY 2020-21 Proposed Operating & Capital Budget

Operating & Capital Expenditures Summary by Fund					
	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget	% Change from FY 2021 Budget
General Fund	15,497,900	19,556,000	20,698,300	29,585,400	42.94%
Resort Tax Fund	3,537,000	4,093,300	4,093,300	2,333,400	-42.99%
Water and Wastewater Fund	5,793,400	13,022,500	14,797,900	8,396,600	-43.26%
Total Operating Expenditures	24,828,300	36,671,800	39,589,500	40,315,400	1.83%
Security & Landscape Assessment Fund	551,800	751,000	751,000	849,800	13.16%

Water & Wastewater Utility Fund Proposed Expense

The Proposed FY 2020-21 Operating and Capital Budget for the Utility Fund includes \$4,671,600 in operating expense (inclusive of minor capital expenses), and \$3,725,000 toward Utility Infrastructure Sewer and Water Improvements, which will be funded by the 2020 Utility Revenue Note proceeds and Utility Fund Balance. Operating expenses reflect work performed for the proprietary fund inclusive of personnel expenses, absent a General Fund subsidy which occurred prior to FY 2015.

	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget	% Change from FY 2020 Budget
WATER & WASTEWATER UTILITY FUND					
Salaries & Benefits	660,600	754,400	754,400	787,400	4.37%
Other Operating	3,223,600	3,402,500	3,402,500	3,810,700	12.00%
Utility Operations	3,884,200	4,156,900	4,156,900	4,598,100	10.61%
Operating Capital	1,909,200	8,865,600	10,641,000	3,798,500	-64.30%
WATER & WASTEWATER					
UTILITY FUND EXPENDITURES	5,793,400	13,022,500	14,797,900	8,396,600	-43.26%

Resort Tax Fund Proposed Expense

FY 2020-21 proposed expenditures for the Resort Tax Fund reflect an overall decrease of forty-nine percent from the FY 2019-20 amended budget. The Proposed Budget provides for both Tourism and

Beautification activities within the anticipated Resort Tax collections for FY 2020-21.

	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget	% Change from FY 2020 Budget
RESORT TAX FUND					
TOURISM					
Salaries & Benefits	256,200	326,300	326,300	306,800	-5.98%
Other Operating	1,843,800	1,749,900	1,749,900	393,900	-77.49%
Operating Capital	7,800	200,000	200,000	-	-100.00%
TOTAL TOURISM	2,107,800	2,276,200	2,276,200	700,700	-69.22%
BEAUTIFICATION/GREENSPACE/OTHER RESORT TAX ELIGIBLE					
Salaries & Benefits	258,300	325,000	325,000	304,700	-6.25%
Other Operating	1,170,900	1,429,200	1,429,200	1,328,000	-7.08%
Operating Capital	-	62,900	62,900	-	-100.00%
BEAUTIFICATION/GREENSPACE/ OTHER RESORT TAX ELIGIBLE	1,429,200	1,817,100	1,817,100	1,632,700	-10.15%
TOTAL RESORT TAX FUND EXPENDITURES	3,537,000	4,093,300	4,093,300	2,333,400	-42.99%

Security & Landscape Assessment Fund

The FY 2020-21 Proposed Budget for the Security and landscape Assessment Fund reflects an increase over the current year of \$98,800, for potential infrastructure and security enhancements expenses.

	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget	% Change from FY 2020 Budget
SECURITY & LANDSCAPE ASSESSMENT FUND					
SECURITY & LANDSCAPE ASSESSMENT AREA EXPENSE					
Salaries & Benefits	41,200	45,200	45,200	48,600	7.52%
Other Operating	486,600	580,800	580,800	576,200	-0.79%
Operating Capital	24,000	125,000	125,000	225,000	80.00%
TOTAL SECURITY & LANDSCAPE ASSESSMENT FUND EXPENDITURES	551,800	751,000	751,000	849,800	13.16%

FY 2020-21 Proposed Operating & Capital Budget

The FY 2020-21 Proposed Budget reflects a proposed rate of \$4,000.00 for each Single Family Residential Unit, half that number, \$2,000.00, for each Unimproved Property and \$15,000.00 for each Private Recreational Facility, which reflects an increase from the current year rate of \$3,000.00, \$1,500.00 and \$12,000.00, respectively.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The FY 2020-21 Proposed Operating and Capital Budget includes capital improvements Village wide, as summarized in the following table.

FUNDING SOURCE	Budget		
	Previous Years	FY 2021	Total
General Fund:			
Miami-Dade General Obligation Bond Fund	\$ 563,000	\$ 7,500,000	\$ 8,063,000
Developer Contributions - Ba Harbour Shops (PPS)	3,500,000	-	3,500,000
Developer Contributions - Ba Harbour Shops (Village Hall)	-	-	15,600,000
Developer Contributions - Ba Harbour Shops (Other)	1,000,000	500,000	2,500,000
Suntrust Rent	227,000	693,000	3,797,521
Miscellaneous Revenue - Grants	300,000	-	300,000
Budget Allocation	2,196,597	-	2,196,597
Appropriation of Fund Balance/Carryover	-	7,879,570	10,796,970
Village 2011 Bond Escrow Funds	368,933	-	368,933
Total General Fund	8,155,530	16,572,570	47,123,021
Resort Tax Fund:			
Appropriation of Fund Balance/Carryover	-	-	2,000,000
Total Resort Tax Fund	-	-	2,000,000
Utility Fund:			
Miami-Dade General Obligation Bond Funds	6,500,000	-	6,500,000
Developer Contributions - Oceana	950,000	-	950,000
Budget Allocation	2,221,800	-	2,221,800
Appropriation of Fund Balance/Carryover	-	1,267,700	1,267,700
Village 2011 Bond Escrow Funds	3,221,300	-	3,221,300
Village 2020 Utility Revenue Note	8,338,000	-	8,338,000
Total Utility Fund	21,231,100	1,267,700	22,498,800
TBD	\$ -	\$ -	16,293,179
TOTAL FUNDING SOURCE	\$ 29,386,630	\$ 17,840,270	\$ 87,915,000
EXPENDITURE BY PROJECT			
Parks and Public Spaces Operations Facility	\$ 2,972,000	\$ -	\$ 2,972,000
Waterfront Park (Phase I and II)	1,101,500	12,301,500	13,403,000
New Village Hall	-	-	15,600,000
Jetty/Cutwalk/96th Street Plaza	799,500	54,200	13,700,000
Collins Avenue Beautification	50,000	-	12,050,000
Waterfront Park (Phase III)	50,000	-	6,100,000
Utility Infrastructure - Sewer, Water and Stormwater Improvement	17,844,300	4,125,000	24,090,000
TOTAL EXPENDITURE	\$ 22,817,300	\$ 16,480,700	\$ 87,915,000

All appropriations and encumbrances related to the CIP are generally re-appropriated into the subsequent year's budget.

General Fund Capital

The FY 2020-21 Proposed Operating and Capital Fund Budget includes additional investment toward the construction of the Waterfront Park - Phase A (\$13,301,500); restoration of the Bal Harbour Jetty (\$54,200); and toward Utility Infrastructure Stormwater improvements (\$400,000). Totalling \$12,755,700 in new appropriations for capital projects, of which \$500,000 is projected to be funded by Developer contribution; Receipt from the Suntrust Property that was conveyed to the Village as a part of the Bal Harbour Shops Developer agreement in FYE 2020 (\$693,000); and the remaining amount will be funded by an appropriation of fund balance (\$11,562,700).

In addition, capital project reserves (\$200,000), as well as renewal and replacement reserves for fleet (\$200,000) and IT Machinery & equipment reserves (\$50,000).

BAL HARBOUR

- V I L L A G E -

Legislative

DESCRIPTION

The Bal Harbour Village Council is made up of the Mayor and four Councilmembers. The Mayor presides over Council meetings and is considered the Village's representative locally, nationally and internationally. The Mayor and Councilmembers set policy for the Village. Setting policy means making decisions about what is allowed and what is not allowed in the Village, about what services need to be provided to the residents, businesses and visitors, and about how to solve problems that concern citizens.

As elected officials, the Mayor and Councilmembers respond to citizens who seek their assistance in matters involving the governance and operation of the Bal Harbour Village. Through the enactment of ordinances and resolutions, the review and approval of contracts, and proclamations, the Village Council works to improve the quality of life, economic development, and enhanced communication between Village government and the community.

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND						
LEGISLATIVE						
Salaries & Benefits	68,800	89,800	161,600	175,900	175,900	239,600
Other Operating	254,800	49,600	65,000	120,600	120,600	120,600
Operating Capital	-	-	-	-	-	-
TOTAL LEGISLATIVE	323,600	139,400	226,600	296,500	296,500	360,200

BUDGET HIGHLIGHTS

- The Proposed Budget includes increased funding for 2 council member positions whose salaries will increase from \$1,200 to \$24,000 annually after the 2020 elections.

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BAL HARBOUR

- V I L L A G E -

Administration

DESCRIPTION

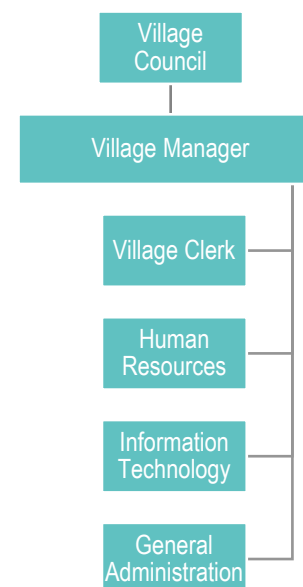
The Village Manager is appointed by the Village Council, and vested with the responsibility to ensure that policies, directives, resolutions, and ordinances adopted by the Village Council are enforced and implemented. As the Village Chief Executive Officer, the Village Manager is responsible for providing executive-level leadership, vision, and guidance to the organization, providing recommendations to the Village Council and implementing policy directives in an efficient and effective manner. In addition, the Village Manager is responsible for the daily operations of the Village, preparing and administering the budget, planning the development of the Village, supervising Village employees, interacting with citizen groups and businesses, and is otherwise responsible for the health, safety, and welfare of the residents, members of the business community, and the visitors to the Village.

The Administration operating budget includes the following functions:

- Human Resources, which is responsible for personnel, recruitment, benefits, compensation, risk management and labor relations.
- General Administration, which encompasses activities related to the coordination and supervision of day-to-day operations of the Village administration, including contract management, records management, agenda coordination, and information technology, among others.
- The Village Clerk is appointed by the Village Council and serves as the secretary and custodian of the Village Seal, compiling

official Village Council committee agendas and minutes, and serving as the facilitator in providing public records and information expeditiously to the Village Council, the public, Village staff and other governmental agencies. In January 2020, The Village Clerk started to report to the Village Manager.

FUNCTIONAL TABLE OF ORGANIZATION



Administration

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND						
ADMINISTRATION						
Salaries & Benefits	994,000	1,065,500	1,207,300	1,382,100	1,382,100	1,424,500
Other Operating	59,900	72,100	91,900	149,300	149,300	98,800
Operating Capital	-	-	-	-	-	-
TOTAL ADMINISTRATION	1,053,900	1,137,600	1,299,200	1,531,400	1,531,400	1,523,300

BUDGET HIGHLIGHTS

- Due to budget constraints resulting from COVID-19, participation in the Best Buddies program; as well as scanning services have been deferred.

SIGNIFICANT ACCOMPLISHMENTS

- Developed the Council approved 2019-2020 FY Budget which ensures that the “Bal Harbour Experience” is fulfilled, with the low millage rate unchanged for the fourth year at 1.9654, resulting in the reduction of the millage by 4.6% since 2015 and a cumulative reduction of 32.27% since 2004.
- Fully implemented the tenants of the “Bal Harbour Experience” developed in January 2019 to fully focus on our Village’s Beautiful Experience, Destination and Amenities, Exclusivity and Access, and Safety.
- Successfully implemented several items of the Development Agreement with Bal Harbour Shops, triggering many of the public benefits to the Village.

- Capital improvements remained one of our top priorities this FY. With the formalization of the Village’s Capital Improvement Projects (CIP) Program, progress was made on several fronts, including on our waterfront park, the jetty, and the Parks and Public Spaces facility in North Miami.
- Executed the contract for the design services for the Bal Harbour Park which will provide a new Community Center and park amenities such as a splash pad, kayak launch and playground. This project also included the reconstruction of the seawall.
- Executed the contract for the design services for the Bal Harbour Jetty/96 Street-end project to enhance the use of the jetty, cutwalk and 96th street end as public spaces for the community. To date, the project is in Design Development Phase and the consultant has completed 95% of this phase.
- Executed contract for the remodeling/renovation of the Operations Facility which will provide administrative offices and warehouse for the Village’s Public Works Department, and will provide an area that can be used as the Village EOC if a storm event renders our present facility inoperable. Construction completion is at 22% and substantial completion is scheduled for December 2020.
- Implemented the Single Use Plastics Ban Ordinance in Bal Harbour which became effective on December 1, 2019.
- Developed agenda for the annual Village Leadership and Strategic Planning Retreat with Mayor and Council to develop group-solving strategies and memorialize the priorities for the Village’s long-term goals – with specific focus on beach re-nourishment, tourism, waterfront park, Jetty / Collins Corridor, and memorialized the Village’s Mission, Vision and Values Statement.
- Continued our robust response and clean-up strategy to deal with the ongoing excessive accumulated sargassum seaweed issue on Bal Harbour beach resulting in frequent clean-ups and

Administration

working with Miami-Dade County on a longer-term clean-up strategy.

- Adopted an Ordinance in January 2020 which updates the Village Floodplain Management Ordinance to include certain regulatory standards.
- Published Letters to Council (LTC) detailing weekly events, police information, monthly check disbursements, along with policy changes and other pertinent information for the Village Council.
- The Coronavirus (COVID-19) pandemic has impacted all levels of society, not just in our community, but throughout the U.S. and worldwide. Since late February 2020, our Village team has been working to safeguard our community. Since March 2020, our management team has met daily to discuss and focus on the impacts of COVID-19 in our community. Our decisions and efforts regarding this pandemic continue to be measured, driven by the best available recommended medical advice and guidance, and carefully considered in order to ensure the overall safety and well-being of our residents and the entire Bal Harbour Village community. Local Executive Orders have been issued as well as the enforcement of all County, State and Federal orders and proclamations.
 - Keeping our community and residents informed is always a top priority. Our communication efforts during the pandemic have been as frequent and as thorough as possible. Since March, over 50 Community Updates and Notices have been sent to residents and other community stakeholders via our various communication platforms to keep the community updated and informed. In addition, a total of 50 “Boredom Busters” providing daily creative tips on cultural offerings and other information were sent as well.

- The Village partnered with the Bal Harbour Shops to distribute over 1,000 masks to our residents and another 4,000 to local hospitals and medical facilities. Immediately afterwards, the Village and the Shops partnered again and placed an additional order for 5,000 special cloth facial coverings/masks for distribution to Village residents.
- Our team has played a lead role on several fronts regional, including Mayor Groisman and the Village Manager initiating and leading a weekly call since March 2020 with all coastal cities mayors and city managers in Miami-Dade County; the Police Chief participating in frequent conference calls with the Miami-Dade County Police Chiefs Association to discuss issues of mutual concern and areas of multi-jurisdictional issues; and our Assistant Village Manager, through his position as the President of the Miami-Dade City/County Management Association actively involved in Miami-Dade County’s “New Normal” Task Force meeting frequently with County Mayor Carlos Gimenez and County staff to continue developing recommendations on several initiatives, including the re-opening of open spaces and interior spaces in Miami-Dade County.

Village Clerk

- Conducted, supervised and successfully completed the qualification and election processes for the November 2020 General Municipal Election, and have begun the 2022 election cycle. All elections-related documents, including candidate qualification papers, campaign finance reports, and certified

Administration

election results, were promptly made available for public access on the Village's website.

- Coordinated, with the Building Department, the submission of Charter amendment language for a November 3, 2020 Special Election Referendum regarding the building height of single-family dwellings.
- Coordinated the submission of a Charter Amendment Referendum Petition, filed by the committee "The Future of Bal Harbour", then certified the results and submitted to the Village Council to ratify and to call for a January 2021 Special Election Referendum regarding building height the B-Business District.
- Conducted, supervised the election processes for the October 2019 General Employees Retirement Board and Police Officers' Retirement Board member elections.
- Attended daily COVID-19 Pandemic meetings, as a member of the COVID-19 Pandemic B-Team, authoring, publishing 22 COVID-19 Pandemic Advisories on the Village's Website, and notifying the public through email blasts, Facebook updates and the Village's Wireless Emergency Notification System. Attested and filed 27 Emergency Orders included in the updates.
- Worked with IT staff to implement, then train, Councilmembers, Committee and Board members, Village Staff, and members of the public on the conduct of Virtual Meeting during the COVID-19 Pandemic, and organized and moderated 25 Council, Board and Committee meeting and workshops.
- Publicly noticed and prepared agenda packets and minutes for 41 Council/Board/Committee meetings and workshops and archived 57 resolutions and codified 8 ordinances.
- Completed public records requests and lien searches, registered lobbyists, administered Certificates of Appropriateness, conducted bid openings, crafted proclamations/awards/certificates, and performed oaths of office for new councilmembers and employees.
- Completed the process of transferring the Village's records from the Building Department and the former First Floor Storage Area off-site, to facilitate the reconfiguration of Village Hall office space to accommodate additional staff.

BAL HARBOUR

- V I L L A G E -

Information Technology

DESCRIPTION

As a part of Administration, Information Technology provides support services to both internal and external customers to enhance operational effectiveness and continuity through technology. Partially through a contracted service delivery model information technology provides sound, secure and stable infrastructure, allowing for the smooth flow of communications and information.

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND						
INFORMATION TECHNOLOGY						
Salaries & Benefits	-	-	-	112,600	112,600	105,100
Other Operating	287,400	284,200	247,100	235,000	235,000	213,800
Operating Capital	51,300	206,800	340,400	215,000	215,000	90,000
TOTAL INFORMATION TECHNOLOGY	338,700	491,000	587,500	562,600	562,600	408,900

BUDGET HIGHLIGHTS

- The Proposed Budget reflects a capital reduction resulting from the prior year's budget including funding for a new Village Website. As a result of the Coronavirus (COVID-19) pandemic this project has been placed on hold.
- The Proposed Budget includes a \$50,000 reserve for Machinery and Equipment Replacement.

SIGNIFICANT ACCOMPLISHMENTS

- Social distancing norms due to the COVID-19 pandemic created a greater demand for a virtual work environment, including establishing a virtual Village Hall, and continuing to provide services to all Village stakeholders, while, at the same time, ensuring the health and safety of both stakeholders and Village employees. As a result, the Information Technology Department focused a great deal of its efforts into implementing software solutions, as well as procuring and installing the necessary equipment to support the continuation of government services during the Village's COVID-19 response.
 - Implemented virtual meeting software (GoToMeeting and GoToWebinar) for all Village Council and Committee meetings
 - Conducted various trainings on virtual meeting software usage for Village staff
 - Implemented and configured redundant police Virtual Private Network (VPN) access to CAD RMS system, which ensures a stable network connection and acts as a redundant internet connection in case of failure to the primary internet circuit at Village Hall
 - Updated building department computers to allow the use of virtual meeting software and facilitate more efficient permit processing, including Windows 10 Operating System upgrade, installation and implementation of USB microphones, cameras, and dual screens.

Information Technology

- Implemented and configured technologies to the environment to perform virtual meeting calls for Village department staff, including microphones, web cameras, and sound equipment.
- Provided and configured mobile devices to conduct virtual inspections for building inspectors.
- Implemented automated scheduling software to allow the Building Department to automate customer appointment scheduling and virtual meetings through a cloud interface
- Implemented and configured security system in Village Hall, Building Department and Police Administration allowing enhanced video and audio capabilities, which allow for better contactless assistance of customers and vendors.
- Replaced ten Village computers based on the renewal and replacement timeframes established in the IT Masterplan
- Implemented new employee security awareness training software (KNOWBE4) to educate all employees on common techniques utilized by cyber attackers, such as phishing emails, malware downloads and virus infected attachments, as well as deploying automated campaigns and trainings to reinforce the importance of cyber security
- Assisted in the implementation and training process for Telestaff (Police scheduling software)
- Configured redundant internet circuit for police VPN located at Police Headquarters, which ensures a redundancy for CAD RMS access
- Identified required equipment and design of the Village's new Emergency Operations Center.
- Replaced 25 obsolete mobile police printers with new Brother thermal printers, which allows more efficient printing and the capability to print code compliance citations in 8 ½ x11 format.
- Replaced and upgraded all AVLS devices in the police vehicle to a new LTE capable device which allows more efficient GPS tracking capabilities
- Transitioned Village cellphone service to AT&T First Net service to allow the Village Departments receive priority access to the First Net public Safety spectrum. This new spectrum gives public safety the ability to stay online in the event of a disaster or high usage in the area. In addition, AT&T First Net would allow the Village to be part of the FirstNet Service, which places the Village account in priority service, as well as priority recovery during critical events (i.e., hurricanes, etc.).
- Upgraded and implemented Adobe Acrobat professional to allow individual the ability to remediate documents to accessibility standards
- Assisted Building Department with the implementation of Gridics platform to aid in the planning and zoning review in the building development process
- Expanded red light camera pay online service by installing a payment kiosk at Police Headquarters.

BAL HARBOUR

- V I L L A G E -

Legal Support Services

DESCRIPTION

Village legal services are provided by Weiss Serota Helfman, Cole and Beirman, P.L., a full-service municipal law firm (the "Firm"). The Firm has served as Village Attorney for more than 20 years, providing guidance to the Village Council, its advisory committees and Village staff on a wide array of legal matters in order to ensure that the various laws, rules and requirements of the local, state and federal governments are understood and followed by the Village. While the legal services required by the Village vary slightly from time to time, the Firm employs attorneys with expertise in each area of the law that has been or may be required.

collective bargaining agreement. The proposed budget allocation for the remaining funds are \$25,000 for the Utility Fund, \$10,000 for Resort Tax and \$10,000 for the Security and Landscape Assessment Fund.

- Base legal fees are provided under a retainer agreement with a fixed fee component of \$30,000/month; not included in the fixed fee are litigation expenses, support for collective bargaining negotiations, and Security and Landscape area related legal support.

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
LEGAL SUPPORT SERVICES (All Funds)						
Salaries & Benefits	-	-	-	-	-	-
Other Operating	575,700	497,600	440,300	370,000	370,000	395,000
Operating Capital	-	-	-	-	-	-
TOTAL LEGAL SUPPORT SERVICES	575,700	497,600	440,300	370,000	370,000	395,000

BUDGET HIGHLIGHTS

- Funding for legal support services is shared by all funds based upon the nature of the work performed, at \$350,000 the General Fund is the largest share of the total annual expense. This includes \$300,000 for general legal expenses, \$50,000 for Defense of Officials and \$25,000 for negotiation of the Police

SIGNIFICANT ACCOMPLISHMENTS

Litigation:

- With the support and assistance of the Village Council and Village Manager, we were successful in resolving all pending litigation, with one exception. A lawsuit was filed against Santa Fe News and Espresso and its principals in May 2020 for civil theft and resort tax delinquencies. The litigation is ongoing. The only other currently pending matters are liability claims being defended by insurance counsel.
- We continue to work with the Village Manager to work proactively to resolve various controversies that could lead to litigation. This sometimes involves engaging Firm litigators to assist in resolving matters before the filing of any claim.
- Provide regular email updates to Council on significant developments in any pending litigation.
- Schedule Council executive sessions if needed to manage litigation.

Legal Support Services

- Continue monitoring of litigation involving ownership of park properties in the gated community.
- Defend red light camera program from procedural challenges.
- Support police regarding employment actions.
- Support Village Clerk in records requests and maintenance activities related to litigation matters.
- Resolve litigation with Linder over Sophisticated Weddings dispute.

Legislation:

- Revise Code re commercial vehicles in the gated community (pending).
- Revise Code re solid waste (adopted). Revise Code comprehensively re Resort Tax program (adopted). Revise Code re floodplain ordinance update.
- Revise Code comprehensively re business tax receipt program(adopted). Revise Code to redefine cabanas to recognize modern trends for accessory uses of oceanfront properties(adopted). Revise Code regarding requirements for underground easements in the street for Residential Section properties (pending).
Revise Code to restore payment of a 0.5% fee related to building projects in the gated community for enhancing security to address construction traffic congestion and monitoring of building sites(adopted).
- Draft a charter amendment for the Village Council allowing the height limits applicable to single family residential uses to be measured from the minimum required flood elevation specified by law, which will appear on the November 2020 ballot

Administration Support:

- Participate in the Village management team's ongoing effort to respond to the COVID-19 emergency, which

included drafting emergency orders, providing the first legal opinion in the state authorizing virtual meetings after multiple Councilmen were quarantined early in the epidemic, tracking and interpreting of orders from County/state/federal governments, monitoring developments, addressing personnel-related issues, developing a memorandum of understanding regarding testing in the Village, and innovating many novel policies and procedures. Unprecedented participation in daily team meetings for over five months and in regular meetings with other Miami-Dade County city attorneys to address common issues related to COVID-19.

- Work with staff and financial advisor to authorize and close \$15 million bond on historically favorable terms.
- Continue advice and assistance to Village Manager re implementation of Shops expansion approval and development agreement, including various negotiations over potential amendments, monitoring of compliance with conditions, and closing on the transfer of the Suntrust property to the Village.
- Continue drafting and implementing form agreement language for common Village activities, while drafting unique agreements for procurements and activities that are not suitable for form agreements.
- Draft resolutions appointing replacement board members for the 2018-2020 term to advisory boards, and advise re qualifications. Draft resolution re appointment of Special Master.
- Advise on soliciting and selecting architectural, engineering and coastal management consulting services in accordance

Legal Support Services

with state law, and prepare various related agreements and resolutions.

- Advise regarding procurement of multiple designs, survey and construction services and materials related to sewer, water, North Miami facility, Waterfront Park, Jetty and Cutwalk, and other activities, and prepare and review various related agreements and resolutions.
- Review proposed LETF purchases and donations, and agreements for police software, license plate readers and vehicles. Advise management on grievances and pension amortization issues related to police collective bargaining agreement
- Attend Special Magistrate hearings on request, and advise Village Code Enforcement staff. Advise staff on permit and compliance matters.
- Work with staff to negotiate and adopt amendment to milestone agreement with Civic Association.
- Draft updated holiday lighting agreement and various tourism procurement activities. Advise staff on enforcement of Resort Tax obligations, including negotiation of agreement with Santa Fe. Advise staff re Village's Unscripted program.
- Advise Building Official on interpretation of Village Code and Building Code, and on the operation of Architectural Review Board. Analyze and advise staff re applications, interpretation of code standards and other development issues. Draft/review various applications, including unities of title and resolutions ratifying alcohol license decisions. Provide advice re handling of open permits and private providers. Advise staff re use of aesthetic review process in

B district and of the uniform sign plan. Assist Building Official with major update of floodplain regulations.

- Review/revise various interlocal agreements.
- Advise staff on ADA issues related to Village videocasts, website maintenance, public records matters, and on Village election for November 2020.
- Draft resolutions taking positions on state legislation and activities. Advise staff re impact of revisions to state law.
- Advise staff/draft documents re General Employees' Pension agreements and revisions. Advise staff re interpretation of employee health insurance.
- Review Finance items related to annual budget, millage rate, special assessment resolutions and implementation. Revise permissible use of assessment monies to allow paving.
- Review all Council agenda items, and draft various memos, summaries, agreements, and resolutions.
- Advise the Village Clerk, Manager and Council on the processing of the petition to amend the Village Charter to remove voter control over height in the Special Business Improvement Area.
- Work with Council liaison Freimark to renegotiate and amend the Village Clerk's contract, and process other personnel-related agenda items and approvals.

Other

- Staff Architectural Review Board (and Resort Tax Committee if requested), and train all boards and board member replacements.
- Train police pension board as needed.
- Participate in Village Council Retreat.

Legal Support Services

- Attend Village Council workshops.
- Respond to Council and Village Staff inquiries regarding the application of ethics rules to Village activities.

BAL HARBOUR

- V I L L A G E -

General Government

DESCRIPTION

The General Government activity has historically included expenses which were not uniquely attributable to a specific operating department. Expense related to workers compensation, liability insurance, debt service, accrued time payouts, health stipends for retiring law enforcement officers, excess benefit plan expenses, lobbying services and the establishment of a capital projects reserve are included within this activity.

contingency line item at two and one half percent (\$417,000), Millage stabilization reserve to mitigate the impacts resulting from Value Adjustment Board action (\$150,000); and a hurricane contingency (\$50,000).

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND						
GENERAL GOVERNMENT						
Salaries & Benefits	200	169,300	152,700	116,900	116,900	149,900
Other Operating	812,200	786,700	801,000	1,471,600	1,471,600	1,371,500
Operating Capital	-	-	-	527,500	527,500	200,000
TOTAL GENERAL GOVERNMENT	812,400	956,000	953,700	2,116,000	2,116,000	1,721,400

BUDGET HIGHLIGHTS

- The Proposed Budget does not provide funding for the part-time position from the Best Buddy Program.
- The Proposed Budget includes a reduction in the Capital Projects Reserve of \$327,500 and \$50,000 respectively.
- The Proposed Budget includes a Capital Projects Reserve (\$200,000) for use toward future capital projects, a general

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BAL HARBOUR

- V I L L A G E -

Finance & Budget

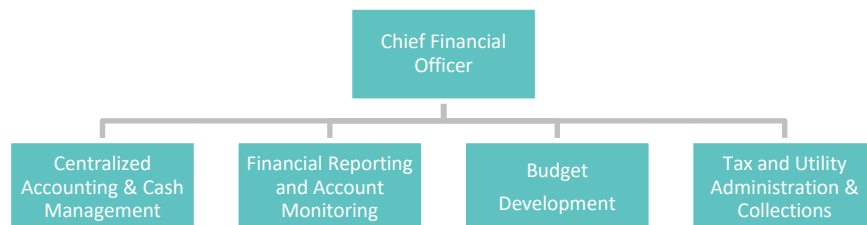
DESCRIPTION

As a part of Village Administration, the Finance Department delivers financial services for sound management decision-making and is responsible for centralized accounting, cash management, financial and debt management, tax and utility collections, preparation of the annual budget and performs financial management of the City's Capital Improvement Plan.

The Finance Department provides fiscal and accounting controls over financial resources by processing vendor payments, and payroll, maintaining the Village's financial management and utility billing system, and issuing annual of financial reports.

The Finance Department serves both internal and external customers, including those entities conducting financial transactions with the Village including Water and Wastewater Utility customers, Local Business Tax renewal and Resort Tax customers, and vendors providing Village services. The Department prepares non-ad valorem special assessment rolls, issues and collects local business tax receipts, and resort taxes, issues timely financial statements and quarterly and annual compliance documents for funding partners, in addition to managing and monitoring all fiduciary assets and related debt.

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND						
FINANCE						
Salaries & Benefits	489,700	517,400	535,700	554,200	554,200	583,700
Other Operating	124,500	108,400	98,600	168,900	168,900	171,000
Operating Capital	-	-	-	-	-	-
TOTAL FINANCE	614,200	625,800	634,300	723,100	723,100	754,700

BUDGET HIGHLIGHTS

- The Proposed Budget includes the proportionate split of employee costs for direct work performed on the Water and Wastewater Utility system within the Utility Fund.

SIGNIFICANT ACCOMPLISHMENT

- Worked with the Village Manager and the Utility Department to secure financing for the Utility Master Plan at a historically low fixed interest rate of 1.29% per annum.
- Worked with Miami Dade County to repurpose and funding for the New Parks and Public Spaces Operations Facility (\$563,000); and to identify new funding for the Future Jetty Project (\$7.5 million).

Finance & Budget

- Renegotiated the Credit Card Fees which resulted in reduced fees for FYE 2020.
- Identified and implemented various Banking Fraud protection controls.
- Performed audits internally of systems and processes to identify necessary corrective actions and improvements.
- Worked with various Village Manager and departments to identify and facilitate the grant related reimbursement process for their respective projects (including those relating to the COVID-19 Pandemic).
- Worked with Village staff to update the Resort Tax and Business Tax Receipt Ordinances.
- Timely completion of the Adopted Annual Budget Document.
- Worked with various departments to update the Proposed 5-Year Capital Improvement Program.
- Continue to proactively provide notification to residential Utility customers of potential leaks and assisted in leak resolution through the use of improved system data.
- Assisted departments with enhancing their performance measures.
- Issued 212 Business Tax Receipts, generating approximately \$702,000 in general revenue to the Village.
- Completed the FY 2019 Village annual external audit with the issuance of the Comprehensive Annual Financial Report by March of 2020.
- Awarded the Government Finance Officer Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the fifth year in a row.
- Completed timely filing of the FY 2018-19 Annual Financial Report to the State of Florida Department of Finance.
- Completed the timely filing of the FY 2018-19 Annual Audit Report to the State of Florida Auditor General's Office.
- Issued monthly check by date reports which allows the public to view all vendor payments, and wire transfers issued by the Village to further enhance transparency.
- Prepared the annual operating and capital budget in compliance with State Laws.
- Prepared the non-ad valorem assessment rolls in compliance with State Laws to facilitate the collection of Solid Waste and Security and Landscape Assessments by the Miami-Dade County Tax Collector.
- Continued to streamline the reporting process.
- Continued to provide monthly resort tax revenue monitoring and trend analysis.
- Continued to follow-up of delinquent receipts.
- Continued to assist in the implementation process for Telestaff (Police Scheduling software), and expected to go live in late FY 2020. This project has been delayed due to the COVID-19 Pandemic.

BAL HARBOUR

- V I L L A G E -

Law Enforcement/Police Department

DESCRIPTION

The Bal Harbour Police Department (BHPD) came into existence in 1946 when the Village was incorporated. The BHPD provides public safety services to Village residents, visitors and businesses based on a community policing philosophy. The BHPD is comprised of two main functions; Operations and Administration.

Operations Division

The Operations Division is the most visible representative of Village services, with 24 full-time sworn personnel and 10 civilian staff members, including support staff, dispatchers and Code Officers. This Division is responsible for high profile, proactive public safety and crime prevention patrol functions including:

- Directed Patrol (including bike patrol, golf cart, ATV, and beach patrol)
- Marine Patrol
- Traffic Enforcement
- Code Enforcement

In addition, this Division is responsible for reactive public safety services, such as responding to calls for service, as well as the investigation of any crimes, which occur within the Bal Harbour Village jurisdiction. A summary of primary activities includes:

- Criminal incident investigative follow up
- Prosecution of cases via the Criminal Justice System
- Tracking crime trends and Uniform Crime Reporting (UCR) to the State of Florida
- Arrest and Search Warrant Affidavit Coordination and Verification

Administration

The Police Administration, which includes the Office of the Chief of Police, is responsible for the fulfillment of the mission of the BHPD by providing leadership, and the establishment of the managerial functions of planning, organizing, motivating, controlling, disciplining and coordinating the subordinate members of the police department, inclusive of:

- Budget monitoring and fiscal management
- Personnel management consistent with Fair Labor Standards/Collective Bargaining Agreement/State Law Enforcement Standards
- Media Relations
- Mutual aid coordination with local, state and federal law enforcement agencies
- Establishment of policies, protocols and regulations to complete the Police Department's service mission within the guidelines of State procedural law and substantive law.

Support and departmental logistics also form part of the Police Administration functions, including:

- Emergency Communications (9-1-1 radio service)
- Sworn mandatory training, such as firearms and tactics, as well as ensuring that sworn officers receive necessary legal updates (i.e., new State statutes, procedural law updates and changes, etc.)

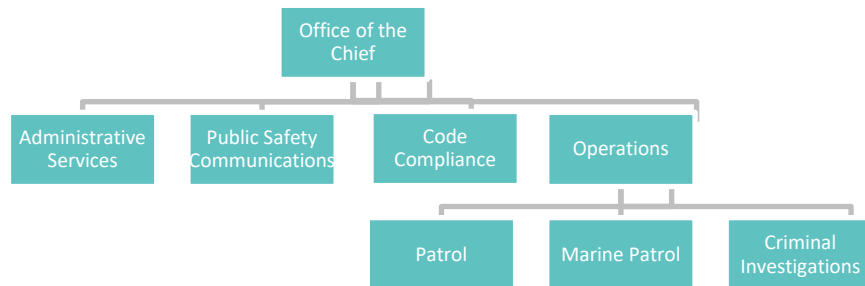
Support functions also include:

- Fleet Management

Police Department

- Equipment inventory and maintenance
- Property and Evidence Management
- Off Duty and Special Event Police Service Coordination
- Internal Affairs and Personnel Compliance
- Major Event Coordination and Operational Response
- Beach Access Permitting.

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND						
LAW ENFORCEMENT						
Salaries & Benefits	5,254,900	5,542,100	5,938,800	6,998,900	6,998,900	7,241,700
Other Operating	695,600	549,400	631,200	623,900	623,900	644,100
Operating Capital	147,800	597,100	135,100	236,400	308,400	175,000
TOTAL LAW ENFORCEMENT	6,098,300	6,688,600	6,705,100	7,859,200	7,931,200	8,060,800

BUDGET HIGHLIGHTS

- The Proposed Budget includes additional funding for police off-duty expenses at the same rate as the current fiscal year (\$502,600), which are directly offset by corresponding revenue for services; this includes increased activity as a result of the Bal Harbour Shops project.
- The Proposed Budget includes a \$150,000 reserve for Fleet Replacement.

SIGNIFICANT ACCOMPLISHMENTS

- Bal Harbour Village experienced no violent crimes in 2019, as indexed annually for Bal Harbour Village by the Florida Department of Law Enforcement (FDLE).
- 2019 Total Part I UCR Crimes were up 28.9% due to an increase in retail larcenies; however, when compared to 2014, Total Part I UCR Crimes were still down 9.2%.
- Since late February 2020, the Bal Harbour Police Department has focused a great deal of its efforts on ensuring the safety of the community in response to the COVID-19 pandemic.
 - Enforcement of State, County and Village orders relative to travel restrictions, curfews and citizen access to public

Police Department

- areas, including the beach, has required enhanced staffing, as well as the acquisition and procurement of personal protective equipment for all law enforcement personnel.
- Spearheaded regional law enforcement conference calls with the Miami-Dade County Police Chiefs to discuss multi-jurisdictional challenges and issues, as well as enforcement strategies related to COVID-19.
- Coordinated the procurement of 5,000 cloth facial masks for distribution to Village residents
- Prepared the situational briefings for the daily management team COVID-19 conference call, which included tracking important COVID-19 statistics, such as daily positivity rate, daily case count, number of hospitalizations, and availability of ventilators, which would serve as the basis for decision-making on Village actions
- Moreover, all pending police training activities and community outreach events were postponed due to COVID-19.
- Trained all officers in building search/active shooter tactics utilizing our Simmunition program.
- Continue to invest in officer training and preparedness through participation in the following training courses:
 - Southern Police Institute, Command Officer Development Course, Senior Officer Leadership and Development Course
 - Trained one (1) additional officer as a firearm instructor, and this officer was able to assist the department during the annual qualification process for BHPD officers
 - One (1) additional Officer became a certified Police Defensive Tactics Instructor
- Purchased and commenced the implementation process for Telestaff, a scheduling and reporting software, which will eliminate paper-based leave requests, ensure the accuracy of time and attendance data, ensure fairness and consistency in the approval of leave and the assignment of overtime and off duty assignments, as well as increasing productivity of staff by automating leave time approvals.
- Continued to conduct Autism Awareness Trainings for Law Enforcement professionals throughout the state of Florida, with a total of 9 trainings in FY 19/20. To date, over 30,000 Florida Law Enforcement Officers have participated in the training.
- Completed procurement and deployment for mobile License Plate Reader (LPR) system and trailer. In addition, procurement of the fixed LPR system was completed and deployment is in progress.
- Continue to promote the use of Crime Tips email address (CrimeTips@balharbourfl.gov) aimed at generating tips on investigations. Continue to grow participation in The Exchange, a two-way communication initiative, for residents & business owners about arrests, crime prevention tips, fraud offenses and wanted subject information.
- Increased community outreach and relations activities and events. The police department's efforts enhanced community partnerships with department personnel, facilitated an opportunity to share crime prevention strategies, and elicit feedback from residents and business owners regarding community concerns. Some notable events include: Cops & Kids, Holiday Toy Drive, Book Bag Give Away, Annual Veterans Day Ceremony, Feeding Homeless Veterans, participation in Child Cancer Awareness Month and Command Staff participation in the Bal Harbour Rotary Club. Planning activities for the Rotary

Police Department

Club 5K were conducted; however, this event was cancelled due to the COVID-19 pandemic.

- Expanded the Police Reserve Officer Program to include two (2) additional Reserve Officers (RO). The ROs' are experienced retired officers that will provide volunteer police assistance and augment police services as needed for traffic control, special events details and off duty details.
- Participated in field force training, consisting of a simulated unrest/riot scenario as part of the Regional Field Force Unit, which includes eight (8) additional agencies in the surrounding area.
- Coordinated security and logistics for a multi-agency Super Bowl event at the Bal Harbour Shops.

BAL HARBOUR

- V I L L A G E -

Building Department

DESCRIPTION

The Building Department is responsible for Enforcing the Florida Building Code, Village Ordinances, and Miami-Dade County Ordinances. In House Building Department Professionals (Village) employees work together to provide permitting, plan review and inspection services to Village residents as governed by the Florida Building Code.

The Building Department is self-funded through permit fees, and is specifically, per the Florida Building Code required to:

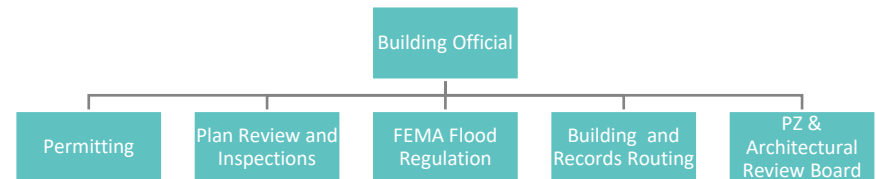
- Enforce the Florida Building Code and Floodplain Management;
- Coordinate with outside departments including Fire, DERM, Public Works, and Utilities;
- Perform Building, Mechanical, Electrical, Plumbing, Floodplain Management, Civil Engineering Onsite and Offsite Utility and Onsite Drainage Reviews and Inspections and Structural plan review;
- Performs inspections for all Building Code disciplines as well as Floodplain Management Reviews; and
- Issue Permits and, Certificates of Completion and Occupancy.

The unique needs of the Village's Building Department necessitates additional responsibilities. Some of the additional work unique to this Village includes:

- Review of all plans prior to submittal to the Architectural Review Board (ARB) and making the appropriate recommendations;
- Verification of compliance with the Zoning through plan review and inspections;
- Enforcing ARB Certificates of Appropriateness through construction completion;

- Administering the Community Rating System to ensure residents receive maximum discount for flood insurance;
- Representing the Village in Local Mitigation Strategy Groups;
- Participating in ISO's Building Code Effectiveness Grading Schedule which is used to develop insurance rates for individual properties; and
- Implementing a standardized permitting system through development of a standard operating procedures manual and standardization of forms and letters.

FUNCTION TABLE OF ORGANIZATION



Building Department

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND						
BUILDING AND PERMITTING						
Salaries & Benefits	436,200	641,700	705,100	826,300	826,300	861,600
Other Operating	312,900	178,200	286,100	283,500	283,500	345,000
Operating Capital	-	12,200	-	176,000	176,000	42,000
TOTAL BUILDING AND PERMITTING	749,100	832,100	991,200	1,285,800	1,285,800	1,248,600

BUDGET HIGHLIGHTS

- The Proposed budget includes additional funding for professional services to assist with the Bal Harbour Shops Expansion Projects.
- The new permitting software project that was budgeted for in FY 2020 has been placed on hold due to the COVID-19 Pandemic.

NEW PROCEDURES IMPLEMENTED DURING NOVEL COVID-19 PANDEMIC

- The Village established a bin system in order to accept permit applications and plans via drop-off at the bins located outside of the Building Department.
- Virtual Appointments with Permit Technicians that can be scheduled online via building department website.
- Virtual Appointments with the Chief Building Inspector and Building Official on designated Design Professional's Day or any other mutually convenient time that can be scheduled online via building department website.
- New Inspection procedures available online that can accommodate the following types of inspections:
 1. Inspections by Affidavit is accepted on all Projects.

2. Virtual Inspections via Zoom App, Face Time Call, or Whats App Video Call is accepted on all Projects.
3. In Person Inspections for Unoccupied new construction of single-family homes.
4. Private Provider Plan Review and Inspections.

SIGNIFICANT ACCOMPLISHMENTS

- All active records and files have been organized by address and Permit Clerks have started requesting an electronic version of Village Copy permit plans and as-builts prior to issuing Certificates of Completion and/or Occupancy.
- New Permit Application and Permit Submittal Checklist detailing concise submittal requirements required for permit issuance and constant training and efficient assignment of permit clerk tasks to expedite permit processing.
- In response to resident GC concerns, implemented Pre-Construction Meetings with GC and GC Affidavit Acknowledgment of Village Construction Ordinances.
- Chief Building Inspector monitors in house plan review and inspection team to ensure acceptable plan review turnaround times and meets inspection deadlines as requested by permit applicants.
- Implemented Online Permit Payments and Building Department established policy to accept only credit cards. No cash and no checks unless a special project is authorized by the Building Official. This achieves separation of Permit Clerks and Cashier which is a standard business practice ensuring financial accountability.
- Submitted annual CRS Recertification documents required by FEMA and maintained a CRS Recertification with a Score of 8, ensuring residents lower flood insurance costs.

Building Department

- Adopted the new Floodplain Management Model Ordinance in the January 28, 2020 Council Meeting, in order to obtain credits for higher standards as required in part by the Florida Building Code.
- Enforce the new building Permitting Fee schedule for the Village. Review project evaluations submitted by permit applicants at the time of permit applications and at the time of CO/CC applications for general conformance with current industry costs, which have resulted in revenue increases.
- Continue to update building department operations manual and procedures as required. Forms are published on the Village portal.
- New permitting system was implemented on February 1, 2017. BD Continues to close out electronic files in the previous Energov system as projects are transitioned to new software.
- Continue to monitor and review all Village properties for compliance with 40/10/10 year re-certifications.
- Standardized a Paint Palette in order to deliver improved customer service and lower cost of residential painting expenses for residents so that residents do not have to submit their paint projects to ARB (\$250) and submit paint permit application (\$150).
- Obtained approval by the ARB to Implement Administrative Appearance Code Reviews for minor renovations so that Residents do not have to go to ARB for minor work as determined by the Building Official.
- Continue to reconcile permit fees collected per day and submits to Finance on a daily basis. Overall improved coordination with Finance.
- Improved coordination with Code Compliance per Audit Report. In house Inspectors coordinate with Code and are available for consultation on violations and assist in issuance as appropriate.

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BAL HARBOUR

- V I L L A G E -

Parks and Public Spaces Department

DESCRIPTION

The Parks and Public Spaces Department, is comprised of four (4) areas of focus; Facilities, Public Works, Recreation and Greenspace Management. Each unit provides services in support of the Department's areas of responsibility. The Department provides public right-of-way and infrastructure maintenance services; utility and solid waste management, landscape design and maintenance, as well as recreation program management. These activities are conducted by a small team of in-house staff, along with various contracted service providers. Additionally, the Department provides management and support for all Village conducted utility system capital improvement projects, supports the Building Department's permitting activities, operates the community shuttle service and supports the enforcement activities of the Bal Harbour Police Department's Code Compliance Division.

Facilities

The Facilities Unit is responsible for the maintenance, repair, and operation of Village buildings and equipment at the following sites:

- Village Hall
- The Police Department Administration and Annex
- The Recreation Center
- Bal Harbour Park
- The new offsite Public Works Operations Facility in North Miami
- The Guardhouse, access and security equipment, within the Gated Residential Community

The Facilities Unit also provides services in the following areas:

- Village wide cleanliness
- Street and landscape up lighting maintenance
- Street furniture and signage maintenance

- Bus Shelter cleaning and maintenance

Public Works

The Public Works Unit provides services related to the repair, maintenance, and operation of Village infrastructure, and other services including:

- Water, sewer and storm water utility system maintenance and operation
- Solid waste collection, disposal and recycling services
- Utility System Capital Project management
- Plan reviews*
- Code enforcement support
- Pedestrian walkways and surfaces maintenance
- Curb, gutter and roadway maintenance
- Community shuttle services
- Park maintenance

(*) The Public Works Unit supports the Building Department with the review of all utility and landscape related plans submitted for permitting to the Building Department and post construction utility and landscape installation inspections prior to permit closures.

Recreation

The Recreation Unit provides recreational and leisure programs and services for children, adults and seniors in our community utilizing Bal Harbour Park, the Recreation Center and Bal Harbour Beach. The Recreation unit also provides resident park access management services and maintains the cleanliness of Bal Harbour Park. Additionally, recreation staff develop, produce and support several community

Parks and Public Spaces Department

focused special events during the year to provide additional recreational opportunities for our residents such as:

- Movie Night on the Beach Events
- Holiday Tree Lighting Event support
- New Year's Eve Event support
- Fourth of July Event support
- Seasonal Monthly Excursion Trips to local area attractions

New service and program enhancements for the New Waterfront Park are currently under development, are planned for introduction after completion of the Project.

Greenspace Management Program

The Greenspace Management Program is responsible for the landscape maintenance and appearance of the Village, including:

- All building grounds
- Bal Harbour Park
- Village-controlled medians, swales, and landscape areas
- Bal Harbour Beach and adjacent areas
- The Gated Residential Section common areas
- Management of the Village urban forestry program

FISCAL ENVIRONMENT

Services provided by the Parks and Public Spaces Department are supported through several funding sources, including the General Fund, for Public Works and Parks and Recreation activities, the Water & Sewer Fund for Utility activities, the Resort Tax Fund for greenspace and beautification activities, and dollars from the Gated Residential Section Special Assessment. A breakdown of services funded through each fund is provided below:

General Fund

Facilities Maintenance

This provides funds for the operation of all Village-owned buildings, such as Village Hall and the Public Works Facility. Expenditures include on-going contractual services, such as air conditioning, pest control, elevator and copier services, along with the janitorial contract. In addition, other operational supplies used to maintain Village Hall, Police Department Administration and Public Works buildings are supported through this fund. Additionally, the Pooper Scooper (Dog Waste) Bag Program and landscape maintenance contract for Village Hall and the adjacent parking lot is budgeted within this fund.

Public Works

This unit performs activities such as the maintenance of the storm drains, solid waste and recycling collection contract, equipment and vehicle rentals/leases and repairs, maintenance of the street sweeper and grapple truck, maintenance of street lights, storm drainage pump station in the residential area, transit services, management of residential solid waste service, and the maintenance of Florida Department of Transportation (FDOT) storm pumps for 96th Street. Operating supplies, signs and posts are also budgeted as part of this fund.

Recreation

This unit performs the operations and maintenance of Bal Harbour Park and Recreation Center. All staffing and operational costs, including the two (2) full-time, five (5) part-time employees, the grounds, play equipment and water feature included within the unit.

The Water & Wastewater Utility Fund

This fund supports the operation and maintenance of the infrastructure, which distributes potable water to residents and businesses; collects,

Parks and Public Spaces Department

pumps, and transmits wastewater to the County treatment facilities. The activities funded in this area include:

- Professional engineering services
- Utility locates
- Water testing
- Maintenance of sewer station pumps
- Wet wells and generators
- Meter installation and service
- Fire hydrant and water/sewer mains service
- Capital projects relating to the Utility
- Regulatory compliance
- Staff training for utility operations

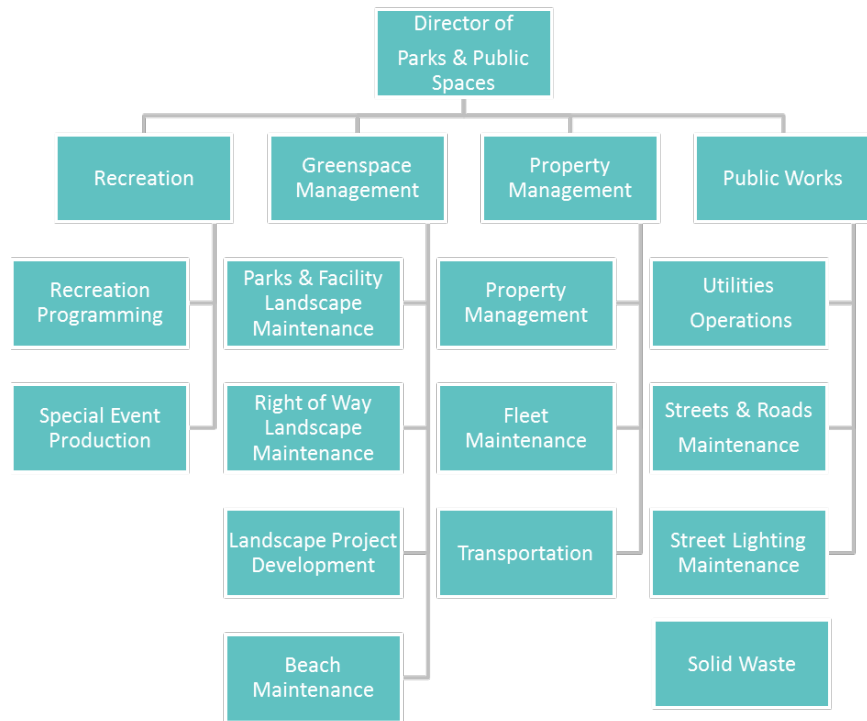
Resort Tax Fund/ Beautification and Maintenance

This fund, through Resort Tax Collections, supports the operations for greenspace, beautification, and other Resort Tax eligible activities. All operations related to the purchasing and maintenance of landscaping and irrigation systems on Collins Avenue, 96th Street, and on the Beach. The costs for the maintenance of the bus stops, landscaping lights, signs, buoys, emergency life rings, warning flags, holiday decorations, bollard lights along the jogging path, benches/trash receptacles are also budgeted within this fund.

Security & Landscape Assessment Fund

The assessment provides the funding necessary for security and landscape maintenance services through a contracted provider for all the green space within the gated community, which is not privately maintained.

FUNCTIONAL TABLE OF ORGANIZATION



Parks and Public Spaces Department

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
PARKS AND PUBLIC SPACES DEPARTMENT						
GENERAL FUND						
PUBLIC WORKS						
Salaries & Benefits	202,400	344,300	545,400	502,800	502,800	508,000
Other Operating	1,365,400	1,421,300	1,427,900	1,354,700	1,354,700	1,342,400
Operating Capital	234,600	276,800	1,216,500	516,500	670,600	616,600
TOTAL PUBLIC WORKS	1,802,400	2,042,400	3,189,800	2,374,000	2,528,100	2,467,000
PARKS AND RECREATION						
Salaries & Benefits	207,200	167,400	173,000	287,800	287,800	78,900
Other Operating	198,200	147,500	243,400	200,600	200,600	5,900
Operating Capital	4,300	78,100	125,600	-	-	-
TOTAL PARKS AND RECREATION	409,700	393,000	542,000	488,400	488,400	84,800
RESORT TAX FUND						
BEAUTIFICATION/GREENSPACE/OTHER RESORT TAX ELIGIBLE						
Salaries & Benefits	290,800	251,500	258,300	325,000	325,000	304,700
Other Operating	1,210,800	1,277,100	1,170,900	1,429,200	1,429,200	1,328,000
Operating Capital	-	63,600	-	62,900	62,900	-
BEAUTIFICATION/GREENSPACE/ OTHER RESORT TAX ELIGIBLE	1,501,600	1,592,200	1,429,200	1,817,100	1,817,100	1,632,700
WATER & WASTEWATER UTILITY FUND						
Salaries & Benefits	503,600	546,200	660,600	754,400	754,400	787,400
Other Operating	3,037,400	3,206,000	3,223,600	3,402,500	3,402,500	3,810,700
TOTAL UTILITY OPERATIONS	3,541,000	3,752,200	3,884,200	4,156,900	4,156,900	4,598,100
Operating Capital	2,799,100	1,787,600	1,909,200	8,865,600	10,641,000	3,798,500
TOTAL UTILITY	6,340,100	5,539,800	5,793,400	13,022,500	14,797,900	8,396,600
SECURITY & LANDSCAPE ASSESSMENT FUND						
SECURITY & LANDSCAPE ASSESSMENT AREA EXPENSE						
Salaries & Benefits	33,500	40,100	41,200	45,200	45,200	48,600
Other Operating	489,600	609,400	486,600	580,800	580,800	576,200
Operating Capital	6,300	55,800	24,000	125,000	125,000	225,000
TOTAL SECURITY & LANDSCAPE ASSESSMENT FUND	529,400	705,300	551,800	751,000	751,000	849,800
TOTAL PARKS AND PUBLIC SPACES DEPT	10,583,200	10,272,700	11,506,200	18,453,000	20,382,500	13,430,900

BUDGET HIGHLIGHTS

The Proposed Budget:

- Reflects reductions in the Parks and Recreation Unit as a result of a combination of the COVID-19 Pandemic; as well as the commencement of the planned construction of the future Bal Harbour Waterfront Park Project. There will be full closure of the park but will allow open play for the basketball court. Parking will not be available once construction of the Waterfront Park Project begins.
- Includes Security and Infrastructure Enhancements to be funded by an appropriation of Fund balance.
- Details regarding Utility Budget Highlights are included in the Utility Fund Narrative.

SIGNIFICANT ACCOMPLISHMENTS

- Completed the procurement activities and retained a new Coastal Engineering firm under a continuing services agreement to provide the Village beach management support staff and related professional support for Village wide Sustainability and Resiliency initiatives;
- Completed the Grant funded Inundation and Economic Vulnerability Study;
- Completed the required actions to retain the design and engineering services for the Utility Infrastructure Improvements Project Phase 3B, 3C;
- Completed the participation activities required to finalize the Council accepted Bal Harbour Village, Town of Surfside and Bay Harbor Islands, Interlocal Shuttle System final report as developed by the Lehman Center for Transportation

Parks and Public Spaces Department

Research (LCTR) at Florida International University (FIU);

- Completed the procurement process and received Council approval to purchase up to two sanitary sewer station pumps in order to maintain the stations in good working order and enhance redundancy within the Sanitary Sewer system;
- Completed the process to remit final payment and finalize the closeout of the Village Sanitary Pump Station No. 1 Drainage Improvements Project;
- Completed the procurement process and initiated construction activities to complete the Utility Infrastructure Improvements Project Phase 3A;
- Completed the required actions to retain the Construction Administration Services for Utility Infrastructure Improvements Project Phase 3A;
- Initiated the construction of the new twenty-inch (20") diameter water main transmission line, Utility Infrastructure Improvements Project Phase 4;
- Completed the procurement process and initiated the transfer of the Village fuel system to the new Parks and Public Spaces Department Operations Facility in North Miami;
- Completed the procurement process to complete the Federal Emergency Management Agency (FEMA) funded, Dune Restoration Project, to be completed in early FY 21;
- Successfully maintained the Village Sanitary System for several continuous days during a City of Miami Beach sanitary sewer break emergency, by Truck bypassing over 300,000 gallons of waste water to a Miami Dade County facility;
- Responded to one hundred fourteen (114) emergency calls for service during the fiscal year; completed the actions

required to respond to the COVID 19 Pandemic as further defined within the following sections.

- Utilities Staff is averaging 85% of their workday logged in on a job.
- Responded to one hundred fourteen (114) emergency calls.

Water:

- Repaired six (6) fire hydrants with Village Staff; Replaced three (3) fire hydrants;
- Certified all Village-owned backflow prevention devices utilizing Village Staff;
- Created a new Village Water Atlas;
- Performed 144 data logs per customer requests;
- Performed a Village-wide leak detection and addressed leaks throughout the year which amounted to 640,000 gallons of water lost per month;
- Created a new parallel water meter riser detail drawing;
- There were no "Boil Water Notices" issued for the year;
- Performed planned hydrant flushing, exercised water valves and obtained associated statistical data on all Village fire hydrants, water valves;
- Sandblasted and coated the dump trailer with a complete body liner to extend the service life;
- Continued to meet ALL water quality requirements by the Florida Department of Environmental Protection (FDEP) and the Department of Health (DOH) including, collecting all required water samples for lead and copper testing due in October 2019. The Results were accepted and approved by the County/State Department of Health;
- Per Miami-Dade County Department of Environmental Resources Management, provide the following reports; Three (3) annual Illicit Stormwater Discharges Report /

Parks and Public Spaces Department

Annual Water and Sewer and As-Builts GIS Plans / Sanitary Sewer Evaluation System annual report / Annual Water accounting Data Form / Monthly sewer pump stations running time / Monthly water analysis testing results by the County Lab / Monthly Fats-Oil and Grease report;

Utility Master Plan:

- Utility Infrastructure Improvements Project Phase 4 Park Drive; 16-inch transmission water main construction notice to proceed was issued on March, 2020. Project is ongoing with proposed completion November 2020;
- Utility Infrastructure Improvements Project Phase 3 (A) Park Drive and Bal Cross Drive; construction notice to proceed for the 8" to 10' inch water main replacement, water meter relocation from existing rear of property utility easements to the front of properties and drainage improvements was issued in March 2020. Project ongoing with a scheduled completion date December, 2020.
- Utility Infrastructure Improvements Project Phase 3(B); design is 90% completed. Water main, relocate water meters to the front of properties, sections of curb/gutter replacements and roadway pavement. Project commence scheduled date November 2020.
- Utility Infrastructure Improvements Project Phase 3(C); design is 60% completed. Water main, relocate water meters to the front of properties, small section of sanitary, stormwater and roadway pavement. Project commence date TBD.
- Utility Infrastructure Improvements Project Phase 6(A) and 6 (B) Park Drive / Balfour Drive and Bal Bay Drive; Water main, relocate water meters from the Easement to the front of

properties, stormwater improvements and roadway pavement. Project commence date TBD.

- Utility Infrastructure Improvements Project CIP Phasing Plan 6(a) and 6 (b) Park Drive / Balfour Drive and Bal Bay Drive; Water main, relocate water meters from the Easement to the front of properties, stormwater improvements and roadway pavement. Project commence date TBD.

Sanitary Sewer:

- Obtained Miami Dade County, Department of Environmental Resource Management (DERM) full compliance with the Sanitary Sewer Evaluation Survey (SSES) Cycle #2 and full compliance for SSES Cycle #3, over three years ahead of the November, 2022 due date;
- Performed 350 linear feet of Sanitary Sewer mains repairs in the Residential Gated Community;

Stormwater:

- Cleaned 55 Storm water manhole structures and jet spray cleaned 7,700 linear feet of Storm Water system pipe; video inspected an additional 120 linear feet of stormwater pipe in the Residential Gated Community;
- Installed two (2) soft starts at the Storm Water Station on Harbour Way;
- Installed a new pump station lighting for emergency night work on Harbour Way;
- Installed a new pump at the Storm Water Station on 96th Street;
- Rebuilt the motor for the new pump at the Storm Water station on 96th Street;

Parks and Public Spaces Department

- Performed Storm Water system outfall inspections utilizing Professional Association of Diving Instructors (PADI), certified Village Staff;
- Continued to meet annually the National Pollutant Discharge Elimination System (NPDES) permit requirements.

Landscaping:

- Replaced landscaping in Founders Circle;
- Replaced landscaping behind the Harbour Way bus stop on Collins Avenue;
- Installed River Rock at the bridge approach on 96th Street to eliminate runoff from stormwater;
- Restored the landscaping from the Phase 2B and 3A Utility Master Plan Project;
- Began in-house irrigation maintenance in April by utilizing Village Staff to help with budget impacts;
- Conducted 24 landscape plan reviews and inspections.

Coastal

- Performed periodic and prior to storm event, drone flights to assess coastal erosion assessments.
- Replaced 9,600 linear feet of nylon rope on the dunes with marine grade rope to withstand ultraviolet rays and salt spray;
- Created beach furniture storage areas behind the Majestic Condominiums and the Plaza Condominiums by utilizing landscaping as a screen

Sidewalks & Streets:

- Reduced street sweeping services to cut costs and implemented increased litter control in the street utilizing Village Staff, in response to COVID 19.

Sanitation:

- Decreased sanitation service complaints by 70%;
- Decreased damaged dumpster complaints in the Oceanfront Condominiums by 40%;
- All of the services were performed throughout the year as scheduled;
- Garbage fluids spills decreased by 66%;
- Provided additional bulk inspections utilizing in-house Staff;
- Renewed the Disaster Debris Management Site (DDMS) Permit from the Florida Department of Environmental Protection for hurricane debris storage.

Facility Maintenance:

- Upgraded all the street lights within the Security District to Light Emitting Diode (LED) lighting.
- Upgraded Harbor Way security district landscaping lights to Light Emitting Diode (LED) lighting.
- Replaced all beach trash receptacles.
- Painted Security District Harbour Way entrance gates, fencing and guard house rails with electrostatic painted.
- Renovated the Guardhouse restroom, pressured cleaned entire structure.
- Installed an Ultra Violet Light air duct cleaning system to enhance air quality within the Village Hall and Police Department facilities, in response to COVID 19.
- Upgraded Village Hall common areas and offices in response to the COVID 19 Pandemic, with social distancing signage, foot operated door openers, new Village Hall Reception Area and Finance Department screening.

Parks and Public Spaces Department

- Implemented weekly atomized anti-viral barrier spraying for all Village facilities, BHCA guardhouse and vehicles, in response to COVID 19.

Recreation:

- Hosted in excess of (5,880) residents and their guests visits to Bal Harbour Park; Services suspended during the COVID-19 pandemic as of March 16, 2020.
- Produced six (6) seasonal Special Events (Movies on the Beach) with total attendance of (484) participants.
- Conducted seasonal basketball skill clinics for children ages five (5) to thirteen (13) years of age, totaling (296) attendance.
- Scheduled ten (10) and produced six (6) successful family excursions for residents, with a total of (484) participants.
- Facilitated two (2) full space rentals for resident parties and four (4) half court rentals for basketball events.
- Managed the Bal Harbour Express shuttle service with an annual ridership of over (5,000) users, with a COVID 19 Pandemic related service suspension.
- Crossed Trainer Recreation staff to support facilities in beautification maintenance during the COVID19 Pandemic suspended service period.

Training:

Village Staff:

- Obtained a Florida Water and Pollution Control Operators Association (FWPCOA) Water Distribution System Operator Level 1 Certification;
- Renewed ISA Arborist Certification;
- Obtained a Bachelor's Degree in Supervision and Management with a Project Manager Specialization;

- Held a training and obtained six (6) CPR AED Certifications from the American Heart Association;
- Had Zero (0) work-related accidents in the past year; and
- Had Zero (0) Workers' Compensation claims during the past year.

BAL HARBOUR

- V I L L A G E -

Capital Construction Department

DESCRIPTION

The Capital Construction Department is responsible for capital improvement administration of consulting services and construction contracts for the development of new construction projects and improvement of existing Village owned facilities and interdepartmental capital improvements.

FUNCTION TABLE OF ORGANIZATION

Capital
Program
Manager

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND						
CAPITAL CONSTRUCTION						
Salaries & Benefits	-	-	-	212,600	212,600	225,000
Other Operating	-	-	-	15,000	15,000	25,000
Operating Capital	-	-	-	1,766,400	2,682,600	12,355,700
TOTAL CAPITAL CONSTRUCTION	-	-	-	1,994,000	2,910,200	12,605,700

BUDGET HIGHLIGHTS

- The Proposed Capital Program Budget herein includes General Fund Funding for the following Capital Projects:
 - Waterfront Park
 - Jetty/Cutwalk/96th Street
 - Collins Avenue Beautification
 - New Village Hall
 Capital Project allocations associated with these projects through FY 2018-19 were recorded within the Public Works and Parks activities.
- The Proposed Budget includes funding for a professional to provide grant request support.
- Further details regarding Capital Construction activities are included in the Capital Outlay Narrative.
- Capital Program Budget for the Utility activities are reflected as a part of the Utility Fund.

SIGNIFICANT ACCOMPLISHMENTS

- Executed contract for the remodeling/renovation of the Operations Facility which will provide administrative offices and warehouse for the Village's Public Works Department, and will provide an area that can be used as the Village EOC if a storm event renders our present facility inoperable. Construction completion is at 22% and substantial completion is scheduled for December 2020.

Capital Construction Department

- Executed contract for the design services for the Bal Harbour Jetty/96 Street-end project to enhance the use of the jetty, cutwalk and 96 street end as public spaces for the community. To date, the project is in Design Development Phase and the consultant has completed 95% of this phase.
- Executed contract for design services for the Bal Harbour Park which will provide a new Community Center and park amenities such as a splash pad, kayak launch and playground. This project also included the reconstruction of the seawall. The Consultant is currently in the Construction Document Phase and will be submitting 100% CDs in December 2020.
- Implemented a Capital Program Grants initiative and have submitted applications to several agencies:
 - Rep. Wasserman Schultz Appropriation Request – Jetty Project \$4 million
 - Florida Inland Navigational District (FIND) – Jetty and Cutwalk Design \$252,000
 - Florida Inland Navigational District (FIND) – Village Park Seawall \$705,097
 - FDEP Resilience Implementation grant – Village Park Seawall \$500,000
 - DHS USAI grant – New Ops Facility EOC +/- \$50,000
 - DEO-Rebuild Florida Infrastructure Program –planning phase
 - FDOT ROW Beautification Grant-planning phase

BAL HARBOUR

- V I L L A G E -

Water & Wastewater Utility Fund

DESCRIPTION

Water and Wastewater services within the Village are provided as an enterprise operation, through the Utility within the Parks and Public Spaces Department. Services are funded as payments for measurable water and wastewater services are consumed. Pursuant to Chapter 180, Florida Statutes, municipalities are authorized to establish just and equitable rates to be paid for the use of the utility. Rates established as charges for services should sustain its operations and satisfy any related debt.

This fund supports the operation and maintenance of the infrastructure, which distributes potable water to residents and businesses; collects, pumps, and transmits wastewater to the County treatment facilities. The activities in this area include:

- Professional engineering services
- Utility locates
- Water testing
- Maintenance of sewer station pumps
- Wet wells and generators
- Meter installation and service;
- Fire hydrant and water/sewer mains service
- Capital projects relating to the Utility

The FY 2020-21 Operating and Capital Budget for the Water and Wastewater Utility Fund is \$8.396 million. This amount includes a proposed capital budget of \$3.725 million.

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
WATER & WASTEWATER UTILITY FUND						
REVENUE						
Operating Revenue	4,231,300	4,364,100	4,500,500	4,467,000	4,467,000	4,429,800
Intergovernmental Revenue	3,783,600	-	2,057,900	628,800	628,800	-
Other Sources (TBD)	-	-	-	5,638,700	5,638,700	-
Contributions	6,000,000	7,000	-	-	-	-
Appropriation of Fund Balance/Carryover	-	-	-	2,288,000	4,063,300	3,966,800
TOTAL CAPITAL AND OPERATING REVENUE	14,014,900	4,371,100	6,558,400	13,022,500	14,797,800	8,396,600
EXPENDITURES:						
Salaries & Benefits	503,600	546,200	660,600	754,400	754,400	787,400
Other Operating	3,067,400	3,206,000	3,223,600	3,402,500	3,402,500	3,810,700
TOTAL UTILITY OPERATIONS	3,571,000	3,752,200	3,884,200	4,156,900	4,156,900	4,598,100
Operating Capital	2,799,100	1,787,600	1,909,200	8,865,600	10,641,000	3,798,500
TOTAL EXPENDITURES (BUDGETARY BASIS)	6,370,100	5,539,800	5,793,400	13,022,500	14,797,900	8,396,600
Depreciation	291,200	287,200	405,300	-	-	-
Debt Principal Payment	(633,400)	(644,700)	(652,100)	-	-	-
Capital Asset Clearing	(2,697,800)	(1,744,500)	(1,863,400)	-	-	-
Other Uses	-	(85,500)	130,400	-	-	-
TOTAL EXPENDITURES (GAAP BASIS)	3,330,100	3,352,300	3,813,600	13,022,500	14,797,900	8,396,600

BUDGET HIGHLIGHTS

- The proposed capital budget includes the Utility Infrastructure Sewer and Water Improvements (\$3,725,000) is projected to be funded by the 2020 Utility Revenue Note that was issued during FYE 2020.

Water & Wastewater Utility Fund

- The wholesale services are purchased from the Miami-Dade County Water and Sewer Department for water and the City of Miami Beach for sewer services, as such the Village's Utility is subject the rate adjustments of our service providers.
- Miami-Dade County Water and Sewer Department proposed a 6.17% increase to water rates, the Proposed Budget in turn increases the water rate charged to Village customers from \$4.7404 to \$4.9149/1,000 gallons consumed.
- The City of Miami Beach pays Miami-Dade WASD for sewer services, and the Village pays the City of Miami Beach. This year, Miami-Dade WASD has proposed a sewer rate increase. The Proposed Budget in turn increases the sewer rate charged to Village customers from \$8.4883/1,000 to \$8.7087/1,000 gallons consumed.
- The Proposed Budget includes the appropriate allocation of salary and fringe expenses associated with work performed for the Utility by operating departments, services are delivered in collaboration between the Village Parks and Public Spaces and Finance Departments.
- Further detail regarding Utility activities are included in the Parks and Public Spaces Departmental Narrative, as these activities are managed within that department.

BAL HARBOUR

- V I L L A G E -

Resort Tax Fund

DESCRIPTION

Bal Harbour Village levies a Resort Tax of four percent of the rent received on the occupancy of a room in any hotel, motel, or apartment house, and two percent of such retail sales of all items of food or beverages, alcoholic or otherwise, sold at retail for consumption on the premises, at any place of business within the Village. This levy is consistent with Part I, Chapter 212, of Florida Statutes.

Bal Harbour Village is one of only three municipalities in Miami-Dade County to levy such a tax (in addition to the City of Miami Beach and the Town of Surfside). This Resort Tax is used to fund the beautification and maintenance of the Village on the beach and the Collins corridor areas as well as reinvesting in the promotion of tourism and enhancing tourist eligible activities throughout the Village. According to the Florida Statutes, these resort tax funds must be used for tourism-related activities such as driving awareness and demand through publicity, advertising and event activation.

For the FY 2020-21 Proposed Budget, the Resort Tax Funding allocated for beautification, greenspace, and other resort tax eligible activities such as special events and community activities is equivalent to an additional 0.35 mills, if the services and activities were funded within the General Fund through ad valorem revenue.

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
RESORT TAX FUND						
REVENUE						
Operating Revenue	3,385,300	3,865,700	4,959,200	3,755,100	3,755,000	\$2,103,900
Appropriation of Fund Balance/Carryover	-	-	-	238,200	338,300	229,500
TOTAL REVENUE	3,385,300	3,865,700	4,959,200	3,993,300	4,093,300	2,333,400
TOURISM						
Salaries & Benefits	192,100	200,500	256,200	326,300	326,300	\$ 306,800
Other Operating	1,671,900	1,864,700	1,843,800	1,649,900	1,749,900	393,900
Operating Capital	400	-	7,800	200,000	200,000	-
TOTAL TOURISM	1,864,400	2,065,200	2,107,800	2,176,200	2,276,200	700,700
BEAUTIFICATION/GREENSPACE/OTHER RESORT TAX ELIGIBLE						
Salaries & Benefits	290,800	251,500	258,300	325,000	325,000	304,700
Other Operating	1,210,800	1,277,100	1,170,900	1,429,200	1,429,200	1,328,000
Operating Capital	-	63,600	-	62,900	62,900	-
BEAUTIFICATION/GREENSPACE/ OTHER RESORT TAX ELIGIBLE	1,501,600	1,592,200	1,429,200	1,817,100	1,817,100	1,632,700
TOTAL EXPENDITURES	3,366,000	3,657,400	3,537,000	3,993,300	4,093,300	2,333,400

BUDGET HIGHLIGHTS

- The Resort Tax Fund Proposed Operating Budget is \$2,333,400, which is a decrease of 42.99% over the current fiscal year amended budget. Resort Tax collections have been significantly impacted by the COVID-19 Pandemic. As a result, programming of Tourism and Beautification activities have been decreased by \$1,759,900 within the anticipated Resort Tax collections for FY 2020-21.

Resort Tax Fund

- The FY 2020-21 Proposed Budget for Resort Tax includes \$700,700 (30.03%) for Tourism related activities including Special Events and Community Activities (5.89%).
- Beautification and Greenspace activities comprise 69.97% of the total proposed funding at \$1,632,700. Further detail regarding Beautification and Greenspace Maintenance activities are included in the Parks and Public Spaces Departmental Narrative, as these activities are managed within that department.

TOURISM DEPARTMENT

The focus of the Tourism Department is to position Bal Harbour Village as a premier luxury and lifestyle destination worldwide. This is achieved by continuing to re-invest and support the Village by strengthening the awareness of Bal Harbour Village, building demand for the destination from both tourists and potential residents, and generating business for our partners. The Tourism Department accomplishes this goal in a number of ways, including: Advertising; Representation in key strategic domestic and international markets; Coordinating press and familiarization trips to Bal Harbour; A recurring partnership with the Greater Miami Convention and Visitors Bureau (GMCVB); and developing Special Event programming to enhance the “Bal Harbour Experience.

The objective for this investment is to generate on-going and incremental Resort Tax funds to be used for increasing the quality of life, beautification maintenance and enhancements of Village assets, and the ongoing creation of advertising, marketing, public relations efforts, programs and events to promote tourism to Bal Harbour Village.

FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
RESORT TAX FUND						
TOURISM						
Salaries & Benefits	192,100	200,500	256,200	326,300	326,300	306,800
Other Operating	1,671,900	1,864,700	1,843,800	1,749,900	1,749,900	393,900
Operating Capital	400	-	7,800	200,000	200,000	-
TOTAL TOURISM	1,864,400	2,065,200	2,107,800	2,276,200	2,276,200	700,700

SIGNIFICANT ACCOMPLISHMENTS OCTOBER 1, 2109-FEBRUARY 29, 2020

- The first five months (October 1– February 29) of FY2019-20 started out with record results for tourism in Bal Harbour, with record collections exceeding the same period of the previous record year by 5% But once the effects of the pandemic began to impact the tourism industry in March, revenue collections were impacted.
- Launched a revised mixed-media campaign featuring Iconic Bal Harbour Imagery.
- Fielded a Request for Proposals (RFP) for a new Media Buying agency resulting in Stepmiles Inc. being approved by the Village Council.
- Launched a Request for Proposal (RFP) for a new Village and Tourism Web Site. The finalist was chosen for presentation to Council, but did not occur due to the pandemic.
- Partnered with the Perez Art Museum Miami (PAMM) to host a private brunch, exhibit tour, and Art Talk with Teresita Fernandez during Art Basel Miami Beach.
- During Art Basel Miami Beach, offered exclusive access to Miami Art Week VIP Opening Reception (MOCA), VIP Collectors

Resort Tax Fund

Breakfast (National YoungArts Foundation), De La Cruz Private Collection, and obtained passes for Pulse Art Fair, Untitled Art, SCOPE Miami Beach, and NADA MIAMI.

- Installed the final Beach Path Art Exhibit which was a curated exhibition by local artist Humberto Calzada titled “Habitat”. This culminated this program which displayed over 10 art exhibits on our beach path over a nearly 4-year period.
- Partnered with the Bal Harbour Shops in sponsoring the Official Super Bowl evening event attended by over 2,500 VIPS.
- Hosted two South Beach Wine & Food Festival (SBWFF) events: a dinner hosted by Dwayne Wade and Chef Alex Guarnaschelli, and a Wine and Chocolate Pairing at Vasalissa at the Bal Harbour Shops. Both events sold out in less than three hours from when the tickets were made available.
- Coordinated a number of public events including family-friendly movies on the beach; the annual Holiday Season kick-off event with the lighting of the holiday décor on Founders Circle and along Collins Avenue; Holiday activities such as yoga on the beach; and the New Year’s Eve fireworks and New Year’s Day out door Chamber Music Concert.

SIGNIFICANT ACCOMPLISHMENTS AS OF MARCH 1, 2020:

As a result of the Coronavirus (COVID-19) pandemic, the Tourism Department shifted their work and focused on the following:

- Worked with the community to organize a First Responders Recognition Parade for Bal Harbour, Surfside, Bay Harbor and Haulover public safety employees in recognition of their efforts during the pandemic.
- Organized two Facial Coverings distribution for all Bal Harbour residents The Village partnered with the Bal Harbour Shops to distribute over 1,000 masks to our residents and another 4,000 to local hospitals and medical facilities. Immediately afterwards, the Village and the Shops partnered again and placed an add order for

5,000 special cloth facial coverings/masks for distribution to Village residents.

- Developed 50 editions of the Daily Boredom Busters providing daily creative tips on cultural offerings and other information and emailed to residents and posted on Village Website.
- Initiated weekly Update Calls with both Condominium and Hotel General Managers to discuss and share relevant information regarding navigating issues pertaining to the pandemic.
- Created and maintained COVID 19 Messaging including:
 - Frequently Asked Questions; and
 - Kindness Is Contagious” signage
- Partnered with the Bal Harbour Shops Restaurants and our Hotels on Public Relations and Social Media Opportunities when the re-opening of those businesses occurred.

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5-Year Capital Improvement Program

OVERVIEW AND PROCESS

Local governments prepare and adopt comprehensive, fiscally sustainable, and multi-year capital plans to ensure effective management of capital assets. A prudent multi-year capital plan identifies and prioritizes expected needs based on a strategic plan. The Village has developed a long-term vision for the future, a true multi-year capital plan that emerges with the appropriation of funding toward the Bal Harbour Jetty/96th Street End Plaza, the development of a Waterfront Park for the Village, the New Village Hall and the Redevelopment of the Collins Avenue corridor, in addition to the Utility Infrastructure - Sewer, Water and Stormwater Improvements Project. As the full design and scope of these projects emerge in years, the corresponding funding allocations will be further developed.

The Village's FY 2021 – FY 2025 Capital Improvement Program (CIP) contains information on the Village plans to invest available resources into key infrastructure and facilities improvements. It provides the residents of the Village with the recommended CIP for a five year period starting with the fiscal year beginning October 1, 2020 and continuing through the fiscal year ending September 30, 2025. The Village's Five-Year Plan of proposed capital projects are defined as expenditure of \$100,000 or more for the acquisition or addition to fixed assets in the form of land, buildings or improvements which has a useful life of at least three years.

The FY 2021 – FY 2025 CIP includes a total of seven projects with an estimated cost of \$87,915,000. This figure constitutes the best estimate of the new and existing project funding required over the next five years. As implementation of each project nears the capital budget year, these costs are more specifically defined.

FY 2021 is the first year of this CIP which includes a total of 3 projects with an estimated cost of \$16,480,700. This amount is adopted as part of the annual budget and represents actual funding commitments. All appropriations related to the CIP are generally re-appropriated into the subsequent year's budget.

There are a number of funding sources used for financing the capital program. These range from general revenues, revenue bond funds, developer contributions, federal and state grants, enterprise funds and loan proceeds.

Funding for subsequent years in the program are included for planning purposes only and do not receive expenditure authority until they are incorporated into the annual Capital Budget.

The five-year CIP is reviewed and updated annually to add new projects, to re-evaluate the program and project priorities in light of unanticipated needs, and to revise recommendations based on new requirements and funding source.

The next few pages within this section will provide an overall view of the projects planned within the FY 2021 – FY 2025 Capital Improvement Program. A summary of anticipated CIP operating impacts is also shown in this section.

Capital Improvement Program

FY 2020-2021 - Proposed Budget Expenditure Summary

DESCRIPTION

These funds were established to account for financial resources used for the acquisition and/or construction of major capital assets within the Village.

	FY 2020 Budget Adopted	FY 2020 Budget Amended	FY 2021 Proposed Budget
GENERAL FUND			
REVENUE SOURCE BY CATEGORY			
Developer Contributions	\$ 1,000,000	\$ 1,000,000	\$ 500,000
Suntrust Rent	-	-	693,000
Miscellaneous Revenue - Grants	300,000	863,000	-
Budget Allocation/Appropriation of Fund Balance/Carryover	916,400	1,379,200	11,562,700
Total	\$ 2,216,400	\$ 3,242,200	\$ 12,755,700
EXPENDITURE BY PROJECT			
Parks and Public Spaces Operations Facility (General Fund Portion)	\$ 547,600	\$ 777,500	\$ -
Waterfront Park (Phase A)	1,101,500	1,101,500	12,301,500
New Village Hall	-	-	-
Jetty/Cutwalk/96th Street Plaza	17,300	703,500	54,200
Collins Avenue Beautification	50,000	50,000	-
Waterfront Park (Phase B)	50,000	50,000	-
Utility Infrastructure - Sewer, Water and Stormwater Improvements (Stormwater Portion)	450,000	559,700	400,000
Total	\$ 2,216,400	\$ 3,242,200	\$ 12,755,700
RESORT TAX FUND			
REVENUE SOURCE BY CATEGORY			
Budget Allocation/Appropriation of Fund Balance/Carryover	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -
EXPENDITURE BY PROJECT			
Jetty/Cutwalk/96th Street Plaza	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -
UTILITY FUND			
REVENUE SOURCE BY CATEGORY			
Miami-Dade General Obligation Bond Funds	\$ 628,800	\$ 628,800	\$ -
Budget Allocation/Appropriation of Fund Balance/Carryover	123,800	1,899,200	1,267,700
Village 2011 Bond Escrow Funds	2,422,300	2,422,300	-
Village 2020 Utility Revenue Note	5,638,700	5,638,700	2,457,300
Total	\$ 8,813,600	\$ 10,589,000	\$ 3,725,000
EXPENDITURE BY PROJECT			
Parks and Public Spaces Operations Facility	\$ 612,300	\$ 854,300	\$ -
Utility Infrastructure - Sewer, Water and Stormwater Improvements	8,201,300	9,734,700	3,725,000
Total	\$ 8,813,600	\$ 10,589,000	\$ 3,725,000

Note: The amended budget includes unspent appropriations and encumbrances related to the respective CIP project that is re-appropriated into the subsequent year's budget.

FY 2021-2025 Capital Budget and 5-Year Capital Improvement Program

Revenues and Expenditures Budget Summary

		Budget							
		Previous Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Years	Total
FUNDING SOURCE									
General Fund:									
Miami-Dade General Obligation Bond Fund	\$ 563,000	\$ 7,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,063,000
Developer Contributions - Ba Harbour Shops (PPS)	3,500,000	-	-	-	-	-	-	-	3,500,000
Developer Contributions - Ba Harbour Shops (Village Hall)	-	-	-	-	-	-	-	15,600,000	15,600,000
Developer Contributions - Ba Harbour Shops (Other)	1,000,000	500,000	500,000	-	-	-	-	500,000	2,500,000
Suntrust Rent	227,000	693,000	703,395	713,946	724,655	735,525	-	-	3,797,521
Miscellaneous Revenue - Grants	300,000	-	-	-	-	-	-	-	300,000
Budget Allocation	2,196,597	-	-	-	-	-	-	-	2,196,597
Appropriation of Fund Balance/Carryover	-	7,879,570	2,917,400	-	-	-	-	-	10,796,970
Village 2011 Bond Escrow Funds	368,933	-	-	-	-	-	-	-	368,933
Total General Fund	8,155,530	16,572,570	4,120,795	713,946	724,655	735,525	16,100,000		47,123,021
Resort Tax Fund:									
Appropriation of Fund Balance/Carryover	-	-	500,000	1,500,000	-	-	-	-	2,000,000
Total Resort Tax Fund	-	-	500,000	1,500,000	-	-	-	-	2,000,000
Utility Fund:									
Miami-Dade General Obligation Bond Funds	6,500,000	-	-	-	-	-	-	-	6,500,000
Developer Contributions - Oceana	950,000	-	-	-	-	-	-	-	950,000
Budget Allocation	2,221,800	-	-	-	-	-	-	-	2,221,800
Appropriation of Fund Balance/Carryover	-	1,267,700	-	-	-	-	-	-	1,267,700
Village 2011 Bond Escrow Funds	3,221,300	-	-	-	-	-	-	-	3,221,300
Village 2020 Utility Revenue Note	8,338,000	-	-	-	-	-	-	-	8,338,000
Total Utility Fund	21,231,100	1,267,700	-	-	-	-	-	-	22,498,800
TBD	-	-	1,820,700	300,000	-	-	-	14,172,479	16,293,179
TOTAL FUNDING SOURCE	\$ 29,386,630	\$ 17,840,270	\$ 6,441,495	\$ 2,513,946	\$ 724,655	\$ 735,525	\$ 30,272,479		\$ 87,915,000
EXPENDITURE BY PROJECT									
Parks and Public Spaces Operations Facility	\$ 2,972,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,972,000
Waterfront Park (Phase A)	1,101,500	12,301,500	-	-	-	-	-	-	13,403,000
New Village Hall	-	-	-	-	-	-	-	15,600,000	15,600,000
Jetty/Cutwalk/96th Street Plaza	799,500	54,200	11,346,300	1,500,000	-	-	-	-	13,700,000
Collins Avenue Beautification	50,000	-	-	-	-	-	-	12,000,000	12,050,000
Waterfront Park (Phase B)	50,000	-	-	-	-	-	-	6,050,000	6,100,000
Utility Infrastructure - Sewer, Water and Stormwater Improvements	17,844,300	4,125,000	1,820,700	300,000	-	-	-	-	24,090,000
TOTAL EXPENDITURE	\$ 22,817,300	\$ 16,480,700	\$ 13,167,000	\$ 1,800,000	\$ -	\$ -	\$ 33,650,000		\$ 87,915,000

FY 2021-2025 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506403

Project Name: Parks and Public Spaces Operations Facility

Department: Capital Construction

Description: Purchase, renovation, site work and hardening of property at 1840 NE 144 Street, North Miami. Providing space (including furniture and fixtures) for displaced Parks & Public Spaces (including Utility operations) and storage; EOC category 5 rated for emergency operations including complete roof replacement; A/E fee for interior remodeling, site work and for demolition work at existing Operations/Rec Center site.. Purchase January 2019; Renovation is projected to be completed by early FYE 2021.

Projected date range: 1/01/2019 to 12/29/2020

		Budget							
		Previous Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Years	Total
I. Revenue Source:									
General Fund:									
Budget Allocation	\$	510,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510,567
Appropriation of Fund Balance/Carryover		-	-	-	-	-	-	-	-
Village 2011 Bond Escrow Funds - General Fund		368,933	-	-	-	-	-	-	368,933
Miami-Dade General Obligation Bond		563,000	-	-	-	-	-	-	563,000
Utility Fund:									
Village 2011 Bond Escrow Funds - Utility Fund		1,287,500	-	-	-	-	-	-	1,287,500
Village 2020 Utility Revenue Note		242,000	-	-	-	-	-	-	242,000
Total	\$	2,972,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,972,000
II. Project Expense									
Land & Building Purchase:									
General Fund Portion	\$	722,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,000
Utility Fund Portion		766,700	-	-	-	-	-	-	766,700
Sub-total		1,488,700	-	-	-	-	-	-	1,488,700
Renovation:									
General Fund Portion		720,500	-	-	-	-	-	-	720,500
Utility Fund Portion		762,800	-	-	-	-	-	-	762,800
Sub-total		1,483,300	-	-	-	-	-	-	1,483,300
Total - General Fund	\$	1,442,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,442,500
Total - Utility Fund	\$	1,529,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,529,500
Total - General Fund and Utility Fund	\$	2,972,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,972,000

Notes: The \$563K Miami-Dade General Obligation Bond revenue source replaced plans for budget allocations in FYE 2020. This amount was previously earmarked for the Village Hall Project, but due to Debt Covenants requirements, the County needs to utilize these monies earlier.

FY 2021-2025 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506410

Project Name: Waterfront Park (Phase A)

Department: Capital Construction

Description: New Waterfront Park that includes Community Center (12,163 sf) playground, water feature/splashpad, landscape & hardscape. Community Center Concept design was developed through Community input and approved by Village Council in 2018. During FYE 2020, the Village became aware that the seawall will need to be replaced. The seawall replacement scope of work will address sea level rise by raising the seawall cap and will also include a new dock & waterside amenities such as kayak launch. Access to the dock area, via a secured gate at 96th Street, will be provided if the grant application to the Florida Inland Navigational District (FIND) Water Assistance Program is approved.

Projected date range: 8/19 - 8/22

		Budget										
		Previous Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Years	Total			
I. Revenue Source:												
General Fund:												
Developer Contributions - Ba Harbour Shops (PPS)	\$	3,500,000	\$	-	\$	-	\$	-	\$	3,500,000		
Developer Contributions - Ba Harbour Shops (Other)		1,000,000		500,000		-		-		1,500,000		
Suntrust Rent		227,000		693,000		-		-		920,000		
Budget Allocation		57,630		-		-		-		57,630		
Appropriation of Fund Balance/Carryover		-		7,425,370		-		-		7,425,370		
TBD		-		-		-		-		-		
Total	\$	4,784,630	\$	8,618,370	\$	-	\$	-	\$	-	\$	13,403,000
II. Project Expense												
Planning, Design, Permit, Bid, Award and Construction												
Administration	\$	1,101,500	\$	144,300	\$	-	\$	-	\$	-	\$	1,245,800
Phase A - Park		-		10,957,200		-		-		-		10,957,200
Phase A - Seawall		-		1,200,000		-		-		-		1,200,000
Total	\$	1,101,500	\$	12,301,500	\$	-	\$	-	\$	-	\$	13,403,000

Note: The village has applied for approximately \$750K in grants to be utilized for this project and expects notification regarding the grant award status by mid September 2020. Awards received will be used to offset the use of Fund Balance. Project name was previously labelled as Phase I and II.

FY 2021-2025 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506415

Project Name: New Village Hall

Department: Capital Construction

Description: New Village Hall including underground Parking and Plaza (at Fairfield site). To be developed and constructed by the Bal Harbor Shops per Development Agreement. Budget includes A&E, Sitework, Building and FF&E. Construction commences no later than 30 months of Shops commencement of 96 Street Parking Garage and completion of construction 30 months.

Projected date range: TBD

		Budget									
		Previous Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Years	Total		
I. Revenue Source:											
TBD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Developer Contribution - Bal Harbour Shops		-	-	-	-	-	-	-	15,600,000	15,600,000	
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,600,000	\$ 15,600,000	
II. Project Expense											
Planning, Design, Permit, Bid, Award and Construction Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Construction		-	-	-	-	-	-	-	15,600,000	15,600,000	
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,600,000	\$ 15,600,000	

FY 2021-2025 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506405

Project Name: Jetty/Cutwalk/96th Street Plaza

Department: Capital Construction

Description: Reconstruction of existing Jetty to enhance the aesthetics as a public space with design concepts to be developed with community involvement; includes the plaza under the Herman Fultz Bridge. The 96 Street Plaza (street-end) will include improvements to enhance the area as a public space with new pavers, shade structures and seating. Design and Construction Commencement FYE 2022. First community design workshop was held by Mikyoung Kim Design Studio early Summer 2019

Projected date range: 7/19 - 11/22

		Budget								
		Previous Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Years	Total	
I. Revenue Source:										
General Fund:										
Miami-Dade General Obligation Bond Fund	\$	-	\$ 7,500,000	\$	-	\$	-	\$	-	\$ 7,500,000
Budget Allocation		1,228,400	-		-		-		-	1,228,400
Appropriation of Fund Balance/Carryover		-	54,200		2,917,400		-		-	2,971,600
Resort Tax - Appropriation of Fund Balance/Carryover		-	-		500,000		1,500,000		-	2,000,000
TBD		-	-		-		-		-	-
Total	\$	1,228,400	\$ 7,554,200	\$	3,417,400	\$	1,500,000	\$	-	\$ 13,700,000
II. Project Expense										
Planning, Design, Permit, Bid, Award and Construction										
Administration	\$	783,700	\$ 53,100	\$	363,200	\$	-	\$	-	\$ 1,200,000
Construction		-	-		10,000,000		-		-	10,000,000
96th Street		-	-				1,500,000			1,500,000
Contingency		15,800	1,100		983,100		-		-	1,000,000
Total	\$	799,500	\$ 54,200	\$	11,346,300	\$	1,500,000	\$	-	\$ 13,700,000

Note: The village has been awarded \$7.5 million in GOB funding; as well as other grants to be utilized for this project and expects notification regarding the grant award status by mid September 2020. Awards received will be used to offset the use of Fund Balance.

FY 2021-2025 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506420

Project Name: Collins Avenue Beautification

Department: Capital Construction

Description: Redesign of Collins Avenue Corridor to improve traffic & pedestrian circulation by implementing Complete Streets concept, providing a connection from the Jetty to 96 Street-end. The design will improve the overall windshield aesthetic of the Village with broad pedestrian linear park along the west side of Collins.

Projected date range: TBD

		Budget								
		Previous Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Years	Total	
I. Revenue Source:										
General Fund - Budget Allocation	\$	50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
TBD		-	-	-	-	-	-	-	12,000,000	12,000,000
Total	\$	50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000	\$ 12,050,000
II. Project Expense										
Planning, Design, Permit, Bid, Award and Construction										
Administration	\$	50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000	\$ 1,000,000
Construction		-	-	-	-	-	-	-	11,050,000	11,050,000
Total	\$	50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000	\$ 12,050,000

FY 2021-2025 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506413

Project Name: Waterfront Park (Phase B)

Department: Capital Construction

Description: Recreation Center including Ground floor parking, Basketball Court, Gym, Lap Pool, Locker rooms and track.

Projected date range: TBD

Budget									
	Previous Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Years	Total	
I. Revenue Source:									
General Fund:									
Developer Contributions - Ba Harbour Shops (PPS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Developer Contributions - Ba Harbour Shops (Other)	-	-	500,000	-	-	-	500,000	1,000,000	
Suntrust Rent	-	-	703,395	713,946	724,655	735,525	-	2,877,521	
Budget Allocation	50,000	-	-	-	-	-	-	50,000	
Appropriation of Fund Balance/Carryover	-	-	-	-	-	-	-	-	
TBD	-	-	-	-	-	-	2,172,479	2,172,479	
Total	\$ 50,000	\$ -	\$ 1,203,395	\$ 713,946	\$ 724,655	\$ 735,525	\$ 2,672,479	\$ 6,100,000	
II. Project Expense									
Planning, Design, Permit, Bid, Award and Construction									
Administration	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,000	
Phase B	-	-	-	-	-	-	6,050,000	6,050,000	
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,050,000	\$ 6,100,000	

Note: Project cost includes cost to demolish Village Hall and Police Station. Project was previously labeled Waterfront Park (Phrase III).

FY 2021-2025 Capital Budget and 5-Year Capital Improvement Program

Project Number:	VARIOUS
Project Name:	Utility Infrastructure - Sewer, Water and Stormwater Improvements
Department:	Utilities
Description:	Rehabilitation of the Village infrastructure to include curative repairs and identified replacement of the Water, Sanitary Sewer and Storm Water systems, with remedial paving in affected areas. Roadway milling and resurfacing in non affected areas to be funded through Gated Residential Community Assessments. Design and construction activities ongoing. Prior year costs include: Construction activities for the Utility Infrastructure Improvements Project (UIIP) related to the Phase 3 (A) and 4, new replacement pump station equipment and design activities for the UIIP Phase 3 (B),(C), Phase 6 (A),(B) and Phase 5 (B), (C) ongoing. During FY 21, UIIP Phases 3 (B),(C) are scheduled for construction starting in the third quarter of the fiscal year. Storm water system funding is also allocated to continue system renovations within UIIP phases under construction and for storm water station work, specifically at the Bal Harbour Park site in anticipation of the pending Bal Harbour Park & Community Center Project construction activities.
Projected date range:	TBD

		Budget							
		Previous Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Years	Total
I. Revenue Source:									
Utility Fund:									
Miami-Dade General Obligation Bond Fund	\$	6,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000
Developer Contributions - Oceana		950,000	-	-	-	-	-	-	950,000
Budget Allocation		2,221,800	-	-	-	-	-	-	2,221,800
Appropriation of Fund Balance/Carryover:									-
Village 2011 Bond Escrow Funds		1,933,800	-	-	-	-	-	-	1,933,800
Village 2020 Utility Revenue Note		8,096,000	-	-	-	-	-	-	8,096,000
Appropriation of Fund Balance/Carryover		-	1,267,700	-	-	-	-	-	1,267,700
General Fund:									
Miscellaneous Revenue - Grants		300,000	-	-	-	-	-	-	300,000
Budget Allocation		300,000	-	-	-	-	-	-	300,000
Appropriation of Fund Balance/Carryover		-	400,000	-	-	-	-	-	400,000
TBD		-	-	1,820,700	300,000	-	-	-	2,120,700
Total	\$	20,301,600	\$ 1,667,700	\$ 1,820,700	\$ 300,000	\$ -	\$ -	\$ -	\$ 24,090,000
II. Project Expense									
Master Plan Construction - Utility Fund	\$	17,244,300	\$ 3,725,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,969,300
Master Plan Construction - General Fund (Stormwater)		600,000	400,000	1,820,700	300,000	-	-	-	3,120,700
Collins Avenue & 96th Street Water Mains - TBD		-	-	-	-	-	-	TBD	TBD
Complete Roadway Mill & Resurface - Gated Area - To be funded from Residential Assessments - TBD		-	-	-	-	-	-	TBD	TBD
Total	\$	17,844,300	\$ 4,125,000	\$ 1,820,700	\$ 300,000	\$ -	\$ -	\$ -	\$ 24,090,000

Note: In FYE 2020, the Village issued the 2020 Utility Revenue Note to finance the Utility Master Fund Project. As a result amounts previously denoted at TBD have been replaced with this resource as well as an Appropriation of Fund Balance/Carryover.

BAL HARBOUR

- V I L L A G E -

Position Detail

	FY 2016-17 Adopted Budget		FY 2017-18 Adopted Budget		FY 2018-19 Adopted Budget		FY 2019-20 Proposed Budget		FY 2020-21 Proposed Budget	
	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
GENERAL FUND										
Legislative	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-
Administration	6.00	-	6.00	-	8.00	-	7.00	-	7.00	-
Finance	4.00	-	4.00	-	5.00	-	5.00	-	5.00	-
General Government	-	-	-	-	-	1.00	-	1.00	-	1.00
Law Enforcement	38.00	1.00	39.00	1.00	39.00	2.00	39.00	2.00	39.00	2.00
Building	4.00	3.00	5.00	3.00	5.00	4.00	5.00	4.00	5.00	5.00
Public Works	4.58	-	4.58	-	4.58	-	4.58	-	4.58	-
Parks and Recreation	2.44	5.00	2.44	5.00	2.44	5.00	3.44	4.50	3.44	4.50
Information Technology	-	-	-	-	-	-	1.00	-	1.00	-
Capital Construction	-	-	-	-	-	-	1.00	-	1.00	-
Total General Fund	64.02	9.00	66.02	9.00	69.02	12.00	71.02	11.50	71.02	12.50
RESORT TAX FUND										
Marketing	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	2.00
Beautification and Maintenance	2.02	-	2.02	-	2.02	-	2.02	0.50	2.02	0.50
Total Resort Tax Fund	3.02	1.00	3.02	1.00	3.02	1.00	3.02	2.50	3.02	2.50
WATER AND SEWER FUND										
Water and Sewer	3.68	-	5.68	-	5.68	-	5.68	-	5.68	-
Total Water and Sewer Fund	3.68	-	5.68	-	5.68	-	5.68	-	5.68	-
LANDSCAPE & SECURITY FUND										
Beautification and Maintenance	0.28	-	0.28	-	0.28	-	0.28	-	0.28	-
Total Landscape & Security Fund	0.28	-	0.28	-	0.28	-	0.28	-	0.28	-
TOTAL VILLAGE	71.00	10.00	75.00	10.00	78.00	13.00	80.00	14.00		
GENERAL FUND										

BAL HARBOUR

- V I L L A G E -

Position Detail

	FY 2016-17 Adopted Budget		FY 2017-18 Adopted Budget		FY 2018-19 Adopted Budget		FY 2019-20 Proposed Budget		FY 2020-21 Proposed Budget	
	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Legislative										
Mayor	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Council Member	4.00	-	4.00	-	4.00	-	4.00	-	4.00	-
Total Legislative	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-
Administration										
Village Manager	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Village Clerk	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
AVM / Human Resources Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Deputy Village Clerk/Records Liason	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Executive Assistant	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Capital Projects Coordinator	-	-	-	-	1.00	-	-	-	-	-
Management Analyst	-	-	-	-	1.00	-	1.00	-	1.00	-
Receptionist	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Total Administration	6.00	-	6.00	-	8.00	-	7.00	-	7.00	-
Finance										
Chief Financial Officer/Finance Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Accounting Clerk	2.00	-	2.00	-	3.00	-	3.00	-	3.00	-
Controller	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Total Finance	4.00	-	4.00	-	5.00	-	5.00	-	5.00	-

BAL HARBOUR

- V I L L A G E -

Position Detail

	FY 2016-17 Adopted Budget		FY 2017-18 Adopted Budget		FY 2018-19 Adopted Budget		FY 2019-20 Proposed Budget		FY 2020-21 Proposed Budget	
	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
General Government										
Records Assistant	-	-	-	-	-	1.00	-	1.00	-	1.00
Total General Government	-	-	-	-	-	1.00	-	1.00	-	1.00
Law Enforcement										
Police Chief	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Executive Secretary	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Captain	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Management Services Administrator	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Quality Assurance Coordinator	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00
Lieutenant	2.00	-	2.00	-	3.00	-	3.00	-	3.00	-
Sergeant	6.00	-	5.00	-	4.00	-	4.00	-	4.00	-
Detective	2.00	-	2.00	-	1.00	-	1.00	-	1.00	-
Corporal	1.00	-	1.00	-	-	-	-	-	-	-
Canine Officer/Handler	1.00	-	2.00	-	1.00	-	1.00	-	1.00	-
Officer	12.00	-	11.00	-	14.00	-	14.00	-	14.00	-
Code Enforcement Officer	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Public Service Aide	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Public Safety Beach Ranger	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Dispatcher	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-
Records Administrator	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Systems Support Staff	-	-	-	-	-	1.00	-	1.00	-	1.00
Communications Administrator & Code Compliance	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Communications Supervisor	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Total Law Enforcement	38.00	1.00	39.00	1.00	39.00	2.00	39.00	2.00	39.00	2.00

BAL HARBOUR

- V I L L A G E -

Position Detail

	FY 2016-17 Adopted Budget		FY 2017-18 Adopted Budget		FY 2018-19 Adopted Budget		FY 2019-20 Proposed Budget		FY 2020-21 Proposed Budget	
	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Building										
Building Official/ Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Chief Building			1.00		1.00		1.00		1.00	
Permit Clerks	2.00	-	3.00	-	3.00	-	3.00	-	3.00	1.00
Clerical Assistant	1.00	-	-	-	-	-	-	-	-	-
Inspectors	-	3.00	-	3.00	-	4.00	-	4.00	-	4.00
Total Building	4.00	3.00	5.00	3.00	5.00	4.00	5.00	4.00	5.00	5.00
Public Works										
Parks & Public Spaces Director	0.27	-	0.27	-	0.27	-	0.27	-	0.27	-
Administrative Assistants	0.26	-	0.26	-	0.26	-	0.26	-	0.26	-
Compliance Coordinator	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-
Operations Supervisors	0.68	-	0.68	-	0.68	-	0.68	-	0.68	-
Municipal Service Workers	3.17	-	3.17	-	3.17	-	3.17	-	3.17	-
Total Public Works	4.58	-	4.58	-	4.58	-	4.58	-	4.58	-
Parks and Recreation										
Parks & Public Spaces Director	0.04	-	0.04	-	0.04	-	0.04	-	0.04	-
Administrative Assistants	0.23	-	0.23	-	0.23	-	0.23	-	0.23	-
Operations Supervisors	0.08	-	0.08	-	0.08	-	0.08	-	0.08	-
Park Attendants	2.00	5.00	2.00	5.00	2.00	5.00	3.00	4.00	3.00	4.00
Municipal Service Workers	0.09	-	0.09	-	0.09	-	0.09	0.50	0.09	0.50
Total Parks and Recreation	2.44	5.00	2.44	5.00	2.44	5.00	3.44	4.50	3.44	4.50
Capital Construction										
Capital Projects Coordinator	-	-	-	-	-	-	1.00	-	1.00	-
Total Capital Projects	-	-	-	-	-	-	1.00	-	1.00	-
Information Technology										
Systems Support Staff	-	-	-	-	-	-	1.00	-	1.00	-
Total Information Technology	-	-	-	-	-	-	1.00	-	1.00	-
TOTAL GENERAL FUND	64.02	9.00	66.02	9.00	69.02	12.00	71.02	11.50		

BAL HARBOUR

- V I L L A G E -

Position Detail

	FY 2016-17 Adopted Budget		FY 2017-18 Adopted Budget		FY 2018-19 Adopted Budget		FY 2019-20 Proposed Budget		FY 2020-21 Proposed Budget	
RESORT TAX FUND										
Marketing	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Tourism/Marketing Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Assistants	-	1.00	-	1.00	-	1.00	-	2.00	-	2.00
Total Marketing	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	2.00
Beautification and Maintenance	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Parks & Public Spaces Director	0.19	-	0.19	-	0.19	-	0.19	-	0.19	-
Administrative Assistants	0.16	-	0.16	-	0.16	-	0.16	-	0.16	-
Operations Supervisors	0.57	-	0.57	-	0.57	-	0.57	-	0.57	-
Municipal Service Workers	1.10	-	1.10	-	1.10	-	1.10	0.50	1.10	0.50
Total Beautification and Maintenance	2.02	-	2.02	-	2.02	-	2.02	0.50	2.02	0.50
TOTAL RESORT TAX FUND	3.02	1.00	3.02	1.00	3.02	1.00	3.02	2.50		

BAL HARBOUR

- V I L L A G E -

Position Detail

	FY 2016-17 Adopted Budget		FY 2017-18 Adopted Budget		FY 2018-19 Adopted Budget		FY 2019-20 Proposed Budget		FY 2020-21 Proposed Budget	
WATER AND SEWER FUND										
Water and Sewer	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Parks & Public Spaces Director	0.40	-	0.40	-	0.40	-	0.40	-	0.40	-
Administrative Assistants	0.25	-	1.25	-	1.25	-	1.25	-	1.25	-
Compliance Coordinator	0.80	-	0.80	-	0.80	-	0.80	-	0.80	-
Operations Supervisors	0.59	-	0.59	-	0.59	-	0.59	-	0.59	-
Utility Technician	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Municipal Service Workers	1.64	-	1.64	-	1.64	-	1.64	-	1.64	-
Total Water and Sewer	3.68	-	5.68	-	5.68	-	5.68	-	5.68	-
TOTAL WATER AND SEWER FUND										
	3.68	-	5.68	-	5.68	-	5.68	-		
SECURITY & LANDSCAPE FUND										
Beautification and Maintenance	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Parks & Public Spaces Director	0.10	-	0.10	-	0.10	-	0.10	-	0.10	-
Administrative Assistants	0.10	-	0.10	-	0.10	-	0.10	-	0.10	-
Operations Supervisors	0.08	-	0.08	-	0.08	-	0.08	-	0.08	-
Total Beautification and Maintenance	0.28	-	0.28	-	0.28	-	0.28	-	0.28	-
TOTAL SECURITY & LANDSCAPE FUND										
	0.28	-	0.28	-	0.28	-	0.28	-		
TOTAL VILLAGE										
	71.00	10.00	75.00	10.00	78.00	13.00	80.00	14.00		
PARKS AND PUBLIC SPACES DEPARTMENT										
(ALL FUNDS) *	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Parks & Public Spaces Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Administrative Assistants	1.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Compliance Coordinator	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Operations Supervisors	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Utility Technician	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Park Attendants	2.00	5.00	2.00	5.00	2.00	5.00	3.00	4.00	3.00	4.00
Municiple Service Workers	6.00	-	6.00	-	6.00	-	6.00	1.00	6.00	1.00
Total Parks and Public Spaces Department	13.00	5.00	15.00	5.00	15.00	5.00	16.00	5.00	16.00	5.00

(*) Each position is allocated by percentage of staff time dedicated to each program.

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BAL HARBOUR

- V I L L A G E -

