

BAL HARBOUR

- VILLAGE -



PROPOSED OPERATING BUDGET & CAPITAL PLAN
FISCAL YEAR 2025-2026

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BAL HARBOUR

- V I L L A G E -

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BAL HARBOUR

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BAL HARBOUR

- V I L L A G E -

Village Manager's Fiscal Year (FY) 2025-26 Budget Message

September 9, 2025

Honorable Mayor and Members of the Village Council:

I am pleased to present the Proposed Operating and Capital Budget for Fiscal Year (FY) 2025-2026 for Bal Harbour Village, which commences on October 1, 2025, and ends on September 30, 2026. This document outlines the twelfth budget I have developed since becoming your Village Manager in 2013, providing information about our Village's accomplishments during FY 2024-2025 and the plans and expected goals for the upcoming FY 2025-2026. Reviewed together with the Village's Annual Comprehensive Financial Report (ACFR), this budget book provides an overview of our financial position in the Village, as well as accomplishments and future plans for our community.

Bal Harbour Village has three (3) primary funds used to operate our municipal government: 1 - General Fund, 2 - Resort Tax, and 3 - Water and Wastewater Utility Fund (Utility Fund). The total Proposed Operating and Capital Budget for all major funds is \$47,441,400 [this includes \$11,728,800 of Capital Improvement Program (CIP) appropriations, minor equipment and reserves; and funding for the Bal Harbour Shops (BHS) Processing and Defense Fund of \$1,246,000]. In addition, we continue to provide management and operational services to the Gated Community Area, with the Security and Landscape Fund. For next fiscal year, the proposed Operating and Capital Budget for this fund is \$2,303,000 (to include capital purchases of \$520,000 and reserves of \$270,000)

Despite ongoing economic challenges, Bal Harbour Village continues to demonstrate strong financial performance across all funds, reflecting our disciplined resource allocation, prudent management, and consistently conservative fiscal policies. The proposed combined millage rate for this upcoming year is comprised of two calculations. The current service level operating millage rate of \$1.9654 is sufficient to fund the ongoing operations of the Village including any expected inflationary or other routine expected cost increases. The Current

Service Level Millage is the same rate we have held for almost 11 years and is used to fund all of the Village General Fund services provided. In addition, I am proposing to continue the Bal Harbour Shops Processing and Defense Fund, through the millage increment of \$0.1785 to fund the additional, non-current service level expenses associated with the review of the Bal Harbour Shops' Live Local Act application along with the current and expected litigation that is actively being defended. This increment is the same amount approved last year during the FY 2024-2025 budget development process.

BHS Processing and Defense Fund

To date, the Village has disbursed approximately \$980,700 in legal fees and related costs to review the Bal Harbour Shops Live Local application and defend the Village's position. This expense is only expected to grow significantly as the process progresses. We have engaged in extensive legal, administrative, and professional efforts, and have been engaged in active litigation with the Whitman Family Development group. This process can be long and expensive, especially as it may lead to further complex litigation. These claims and costs are not covered by insurance nor are they limited by state statute and are anticipated to have a material effect on the financial position of the Village. Our actions are focused on preserving the unique character of Bal Harbour, ensuring compliance with appropriate development standards, and protecting the quality of life for our residents.

The establishment of the BHS Processing and Defense Fund has proven essential in our dealings with the Bal Harbour Shops and with the State Legislature. By creating this dedicated fund, the Village has ensured that decisions regarding this matter are made on their merits, not constrained by available funding. While we recognize that private developers may have greater financial capacity, we are confident that our proactive planning has put us in the strongest possible position to defend the Village's best interests—today and in the years ahead.

Budget Framework and Goals

As we began the development of the FY 2025-2026 Operating Budget, I instructed departments to limit enhancement proposals to only absolutely essential needs, given that implementing the Police Benevolent Association (PBA) agreement and other personnel-related costs were going to impact every department's expenses. As such, with only minor exceptions, this budget can be accurately described as a "status quo", continuation-of-service-levels proposal. We continue to fund:

- our Current Service Levels,
- the BHS Processing and Defense fund,
- the COLA and other personnel impacts resulting from the PBA Collective Bargaining Agreement,
- the required minimum annual pension contributions,
- our CIP funding needs for the Harbourfront Park and new Village Hall projects,
- enhanced beach raking and sargassum removal services,
- enhanced special events in anticipation of the nation's 250th independence day celebration, the Village's 80th anniversary celebrations, and activations for the 2026 FIFA World Cup,
- our reserves and fiscal policy allocations,
- enhanced financial management and accounting processes.

Proposed Millage Rate

The proposed millage rate (combined) is 2.1439 mills per \$1,000 of assessed value. It is important to note that if it were not for the unexpected challenge arising from the Bal Harbour Shops Live Local Application, the millage rate would remain the same as in prior years. This signifies that current service level operating expenses remain fully funded within the long-established and historically low 1.9654 mills per \$1,000 of assessed value millage rate, a rate that has remained unchanged for the past ten years. Notwithstanding, when comparing the current service level operating budget and millage, not including the proposed increase for the BHS Processing and Defense Fund, the millage of 1.9654 continues to be a reduction of 4.6% since 2015 and a cumulative reduction of 32.27% since 2007. Currently, the FY 2024-

2025 adopted combined millage rate for Bal Harbour Village is the fourth lowest municipal millage rate in Miami-Dade County as compared to other cities. It is the only long-established municipality within the grouping of the lowest nine millage rates for Miami-Dade County cities. In addition, Bal Harbour Village represents the fourth lowest total combined (inclusive of millage rates charged by overlapping jurisdictions) millage rate in Miami-Dade County cities.

Other Highlights

At the heart of this year's budget is our continued commitment to the Village's most important resource—our personnel. Following the successful negotiation of a new Collective Bargaining Agreement with the Police Benevolent Association (PBA), the proposed budget includes funding to support the personnel costs associated with the contract. This investment ensures that our police officers, who safeguard our community each day, are appropriately compensated and supported in their mission to provide excellent service. Additionally, for all Village employees, we are pleased that for FY 2025-2026 we were able to negotiate with our health insurance providers for a nominal increase of 2.5%, which is well below the market level average increase of approximately 12% that other jurisdictions experienced. By prioritizing our workforce, we reinforce the high standard of public safety and community engagement that residents expect.

The Building Department's workload continues to expand as Bal Harbour undergoes a period of unprecedented development. The proposed budget includes funding for professional services to assist with the reviews and inspections required for the Bal Harbour Shops expansion, as well as more than a dozen other major construction projects currently active within the Village. This continued support will allow the Department to manage demand without compromising its hallmark efficiency and accuracy. For residents and property owners, the benefit is clear—construction projects will continue to be reviewed and inspected in a timely manner, preserving safety, protecting quality of life, and ensuring compliance with the Village's high standards.

Within the Public Works & Beautification Department, two key

enhancements are included. First, the budget expands upon Miami-Dade County's existing seaweed removal program by incorporating targeted sargassum removal efforts. This will provide a cleaner, more enjoyable beach experience for residents and visitors while supporting the Village's broader environmental stewardship goals. Second, funding within the Security and Landscape Fund provides for a Construction Operations Liaison and Shuttle Service, designed to help manage the impact of large-scale development projects on our neighborhoods. This initiative will reduce congestion, improve communication between contractors and the community, and maintain the overall livability of our Village during a time of heightened construction activity.

The Utility Fund reflects the reality of rising wholesale costs for water and sewer services from Miami-Dade County, which will be passed through to Bal Harbour Village customers. While these increases are beyond our direct control, they are necessary to maintain the long-term sustainability of our utility systems. By passing these costs directly, the Village ensures that utility services remain financially sound and able to meet future demands, while also continuing to invest in reliability and resiliency improvements.

The Tourism budget includes funding for a yearlong calendar of events and activations designed to highlight Bal Harbour on both a local and international stage. This includes celebrations of the Village's 80th Anniversary, marking eight decades of history and progress in our community, and the Nation's 250th Anniversary of Independence, with enhanced programming around our signature Independence Day celebration. These milestones will offer meaningful opportunities to bring the community together while showcasing Bal Harbour's unique character. Additionally, resources are dedicated to coordinate special activations tied to the FIFA World Cup 2026 in Miami, ensuring that our Village is prominently represented during this global event. These investments will enhance our cultural presence, strengthen our identity as a world-class destination, and deliver economic and reputational benefits to residents and businesses alike.

In consideration of other priorities, significant investments continue to be made in the various capital improvement projects in our public spaces and infrastructure with a total of \$9,035,691 in proposed

capital project-related appropriations. The Village has developed a long-term vision for the future of our community with a multi-year capital improvement program with the appropriation of funding toward several capital projects in the Village. These CIP projects include investment towards the Harbourfront Park - Jetty/Cutwalk, the future Village Hall, and the utility infrastructure (water and sewer) improvement projects underway.

A new position has been added to the Finance Department to support the growing demand for financial services and to enhance the Village's capacity for fiscal oversight, regulatory compliance, and customer service. To date, the Finance Department has relied on an ad hoc arrangement of temporary or as-needed staffing, primarily composed of retired finance professionals. A significant portion of the costs associated with this staffing model will be redirected to offset the expense of adding this full-time position. This addition will enable the department to advance its ongoing efforts to strengthen internal financial operations, implement process and system improvements (such as transitioning from paper-based to online workflows), and enhance internal controls. The role also supports cross-training initiatives and promotes greater efficiency in daily financial processes, including disbursements, billing, and receipts. Moreover, it will help ensure improved accuracy and transparency in financial reporting—particularly important in an era of increasing compliance; reporting and audit requirements driven by governmental and other agency mandates, including those from the Department of Government Efficiency (DOGE). Ultimately, this investment fortifies the Village's financial infrastructure, benefiting every department and ensuring we continue to deliver services with efficiency, accountability, and fiscal integrity.

Lastly, this budget funds \$909,100 for our various reserves (i.e. fleet, Capital, and IT) and \$200,000 in our millage stabilization allocation to help offset any unexpected reductions due to an increase in successful value adjustment board appeals.

Together, this proposed budget reflects a careful balance of priorities: investing in our workforce, supporting efficient and safe development, enhancing our natural environment, ensuring fiscal and operational sustainability, and seizing opportunities to celebrate and showcase Bal Harbour on the national and international stage.

We are confident that our proposed budget prioritizes the preservation of our quality of life and aligns with the pillars of the *Bal Harbour Experience*.

THE BAL HARBOUR EXPERIENCE

At the Village Council retreat in February 2025, the Council reaffirmed its commitment to our vision first established in 2019. Our vision for Bal Harbour Village is that we will be the safest residential community, with a beautiful environment and unparalleled destinations and amenities, providing uniqueness and elegance to ensure the highest quality of life for our residents, and with an unmatched experience for our visitors from around the world. This vision helps achieve our mission of delivering the *Bal Harbour Experience* - that distinctive feeling one experiences when living in or visiting our unique, elegant, curated and refined community.

The four elements which denote the essence of the *Bal Harbour Experience* are reflected as follows:



- Beautiful Environment - Fusing casual elegance with tranquil coastal living presented through the lens of secluded beaches, lush landscaping, serene public spaces, well-detailed sidewalks and rights of way, and jogging paths incorporated into the native environment. These signature amenities reflect the standards the community expects and sets the tone which one recognizes upon arriving in Bal Harbour, and longs to return to once gone.
- Destination & Amenities - Elevated experiences and unhurried bliss are the distinctive hallmarks of our Village delivered through exquisite luxury hotels, inspiring culinary selections, and celebrated high-end shopping. A waterfront park, iconic Jetty, and our beautiful beaches add to the lure of our breathtaking setting.
- Unique & Elegant - Residents and guests balance sun and sea drenched escapes with our curated events designed for discerning connoisseurs of all ages. Creative public art features, our acclaimed Museum Access Program featuring curated tours, culinary events, movies under the stars, and excursions to limited engagement events set our enclave apart in delivering a tranquil and refined lifestyle.
- Safety - Anchored by our focus on a Community Policing model, where our officers are staffed, trained and motivated to provide excellent service and safety to our residents and guests in a pleasant, engaging, and friendly manner. The visible presence of our officers, investment in state-of-the-art technology and incorporation of innovative policing strategies ensure that our community remains safe at all times, as well as a recognized leader and model in public safety.

Together, these elements define what makes our community so unique, distinctive, and such a desirable place to live, work, visit, and play in. Each of the four elements that contribute to the *Bal Harbour Experience* are primarily supported by a Village Department as follows:

- Beautiful Environment led by the Public Works and Beautification Department and supported by the Capital Improvement Projects.
- Destination & Amenities led by the Tourism Department and supported by the Recreation, Arts & Culture Department.
- Unique & Elegant led by the Recreation, Arts & Culture Department and supported by the Tourism Department.
- Safety led by the Police and Building Departments who each contribute to the promise of safety in our community.

Furthermore, these elements and the Vision for our Village rest 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.

At our annual Village Council retreats, we have an opportunity to

revisit and discuss our priorities to ensure that they remain relevant. During this year's retreat, our review and prioritization exercise resulted in identifying the following specific initiatives as the priorities for the FY 2025-2026 budget development process:

1. Bal Harbour Shops Negotiations, Litigation, Legislative Advocacy, Administering DA, and Expansion Construction
2. Harbourfront Park/Cutwalk
3. New Village Hall Basis of Design Report and CDs
4. Sustain Traffic Mitigation, Community Policing, Presence and Enforcement
5. Utility Infrastructure Projects (5a, 6a, 6b, 7)
6. "State Preemption of Chapter 80" Ordinance
7. Beach Renourishment Advocacy and Project Coordination
8. Tourism Strategic Plan
9. Assist Gated Community with FPL
10. Planning Study on West Side Collins Avenue

All of these priorities are underway in various stages of progress and the proposed FY 2025-2026 budget provides funding and support for these priorities.

Developing funding strategies, specific initiatives and programming that will further our vision, top priorities, and the *Bal Harbour Experience* have been, and will continue to be, the focus of our budget development process in FY 2025-2026.

BUDGET DEVELOPMENT: ACCOMPLISHMENTS & GOALS

In developing the proposed budget for FY 2025-2026, we focused on our key goals, which help ensure that our resources help achieve our vision and mission for Bal Harbour Village, thus 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 you with as much information as possible for you to make informed decisions, and to support and expand the Village’s vision and mission.

The following is a breakdown of the operating and capital allocations (inclusive of the maintenance of the BHS Processing and Defense Fund of \$1,246,000) proposed for FY 2025-26 for each of the distinct Funds:

Expenditures Summary by Fund	
	FY 2026 Proposed Budget
General Fund	\$ 30,015,900
General Fund - BHS Processing and Defense Fund	1,246,000
Resort Tax Fund	8,085,100
Water and Wastewater Fund	8,094,400
Security & Landscape Assessment Fund	2,303,000
Total Expenditures	\$ 49,744,400

As the current FY 2024-2025 comes to an end, I am pleased to share that several high-level priorities were achieved this past year.

PROGRESS TO DATE ON OUR GOALS:

The goals of the Village are based on our vision and the elements which denote the essence of the *Bal Harbour Experience*. Below is a

summary of the accomplishments and goals achieved during FY 2024-2025, categorized by the elements, in the order of priority through Council input:

Safety

Public Safety remains the Village’s foremost priority, anchored by our commitment to a Community Policing model where officers are visible, engaged, and equipped with the latest technology and training to safeguard our community. This past year, the Bal Harbour Police Department reported a 10% decrease in overall crime and achieved a 50% increase in clearance rates, reinforcing its reputation as a model for effective policing in South Florida. Arrest rates also rose by nearly 10%, underscoring the Department’s vigilance and dedication to solving crimes.

The Department enhanced its operational capacity through the acquisition of new high-water vehicles, ensuring preparedness for severe weather and flood events, and the adoption of state-of-the-art technologies including Clearview AI facial recognition and the TASER 10 platform. Specialized officer training remained a hallmark, spanning mental health awareness, marine patrol cross-training, domestic terrorism, and advanced supervisory skills. The Department also continued to lead Autism Awareness trainings statewide, with more than 45,000 Florida law enforcement officers and public safety personnel now trained, and sponsored officer participation in regional and national leadership forums. One officer continues to serve part-time with the FBI Joint Terrorism Taskforce, strengthening regional counter-terrorism capabilities.

The Department is evaluating the replacement of its radio equipment which has reached the end of their useful life. This initiative is under consideration for the upcoming year, with a formal recommendation anticipated to be presented to the Village Council for review and approval during FY 2026. The proposed replacement radios will update equipment that is over 15 years old and are expected to offer enhanced functionality, improve officer safety, and strengthen communication both within the Village and with neighboring departments.

Equally important, community outreach remained at the heart of

policing efforts. Engagement initiatives such as Coffee with a Cop, Ice Cream with a Cop, Bike Safety events, and a new community CPR course fostered meaningful dialogue and trust with residents. The Police Legacy Foundation continued its philanthropic impact through toy drives, school uniform donations, Thanksgiving meals, and its annual Community Heroes Gala. Notably, the Women's Self-Defense program was expanded to include Village staff and contractors, empowering participants with practical tools to safeguard themselves.

Safety also extends to the Village's built environment. The Building Department played a critical role in preserving community safety through daily inspections, plan reviews, and oversight of major development projects such as the Bal Harbour Shops Expansion and Rivage Condominium. Over the past year, staff assisted more than 3,600 walk-in customers, processed 1,500 permit applications, and performed nearly 3,500 inspections, all while maintaining internal turnaround times of 14 days for commercial and 7 days for residential projects.

A major milestone was the launch of a new digital permit management system, integrating legacy systems and enabling electronic plan review and fully digitized archives. This transition has streamlined services, improved transparency, and been met with strong approval from residents and contractors alike. The Department also remained deeply engaged in reviewing applications under the Live Local Act, dedicating countless hours to ensure development proposals align with Village standards and preserve residents' quality of life.

The Building Department continues to manage forty-year recertifications, conducting field inspections to identify unsafe conditions and enforcing compliance with state and county regulations. These efforts ensure the long-term safety, resilience, and structural integrity of our community's buildings.

Together, the Police and Building Departments exemplify our Village's commitment to safety—whether through crime prevention, emergency preparedness, or ensuring the structural soundness of our built environment. Their work provides both the perception and reality of safety that is central to the *Bal Harbour Experience*.

Beautiful Environment

The Public Works & Beautification Department continues to safeguard and enhance the Village's signature environment through the meticulous maintenance of public rights-of-way, facilities, utilities, and greenspaces. Their dedication ensures that the beauty of Bal Harbour is reflected in every landscaped median, beachfront amenity, and tree-lined street. This year, their efforts were complemented by coastal resiliency projects designed to preserve the Village's environment for future generations.

A major highlight was the Bal Harbour Beach Renourishment Project, undertaken in partnership with the U.S. Army Corps of Engineers. Nearly complete, this initiative is bringing approximately 230,000 cubic yards of sand to our shoreline, restoring the width and stability of our beaches, and replenishing the natural beauty that defines our community. This renourishment is the largest effort on our beaches in decades. These efforts not only enhance the experience for residents and visitors alike but also strengthen our coastline against the impacts of storms and sea-level rise.

Sustainability remains central to our beautification program. Public Works introduced new energy-efficient equipment and expanded organic landscape management practices, while also partnering with Miami-Dade County to enhance targeted sargassum removal along our shoreline. In addition, upgrades to Collins Avenue streetscape lighting and the replacement of aging infrastructure improved both functionality and aesthetics, reinforcing the standards that define the Bal Harbour Experience.

This year also marked continued progress on transformative capital projects. Following the celebrated opening of the Bal Harbour Waterfront Park, the Harbourfront Park Jetty and Cutwalk Project advanced toward construction, with procurement nearly finalized and groundbreaking expected in the coming year. Once complete, this landmark project will redefine our waterfront and serve as a new icon for Bal Harbour.

Since 2021, the Village has secured approximately \$35 million in grant funding to support its Capital Program. More than half of this amount is slated for the Harbourfront Park, Jetty, and Cutwalk Project,

representing a significant investment in the Village's resilience and infrastructure. The Village continues to actively pursue additional funding for upcoming priorities, including the new Village Hall. These alternate funding sources reflect our commitment to leveraging outside resources to enhance the community without placing the burden solely on taxpayers.

Together, these initiatives underscore our focus on a Beautiful Environment—where natural beauty, coastal resilience, and thoughtful design converge to ensure that Bal Harbour remains one of the most elegant and desirable places to live, visit, and enjoy.

Developing & Maintaining Public Facilities & Infrastructure

Maintaining and modernizing our public facilities and infrastructure remains a daily priority and a cornerstone of the Bal Harbour Experience. Over the past year, significant progress has been made in strengthening the systems and facilities that support our community's daily life.

The Capital Improvement Program advanced several transformative projects. Following the completion of the Bal Harbour Waterfront Park, attention turned to the Harbourfront Park Jetty and Cutwalk Project, with procurement finalized and groundbreaking anticipated in the coming year. When complete, this iconic project will elevate our waterfront experience, serving as both a recreational destination and a protective barrier for the shoreline. Planning for the new Village Hall also advanced, ensuring that the Village's future government center will be a modern, resilient facility befitting our community.

The Public Works & Beautification Department continued to invest in the upkeep of Village facilities, ensuring that critical assets such as Village Hall, Police Headquarters, and the Waterfront Park remain in excellent condition. Enhancements to the Collins Avenue streetscape—including new lighting, signage, and pedestrian improvements—contributed to both safety and aesthetics. The Department also procured new equipment, including portable light towers, utility trailers, and upgraded HVAC units, to enhance operations and ensure reliability of essential services.

We continued to enhance the Village's IT infrastructure through the

deployment of critical system updates, security patches, and performance optimizations across all municipal facilities. These strategic improvements have significantly increased network stability, reduced exposure to cyber threats, and strengthened the overall security posture of the Village's technology environment. A key accomplishment during this period was the successful completion of the Network Failover Project, made possible through a \$100,000 UASI grant for hardware procurement and professional services. This initiative established a fully replicated network environment at the Emergency Operations Center (EOC), ensuring seamless failover capabilities and uninterrupted business operations in the event of an emergency.

Equally critical is the work of the Finance Department, which provides the backbone that enables all other departments to deliver their services. This year, Finance was awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Village's 2023 Annual Comprehensive Financial Report—marking the tenth consecutive year of this national recognition. The Department also launched a new online Lien Search Request workflow with integrated payments, streamlining the process for both internal and external users and improving transparency, accessibility, and efficiency. These achievements reflect the Village's ongoing commitment to strong financial stewardship and operational excellence.

Collectively, these investments reflect the Village's commitment to ensuring that our public facilities and infrastructure remain modern, resilient, and capable of meeting the needs of our residents and visitors now and into the future.

Implementing Solutions to Ensure a Resilient and Sustainable Community

Bal Harbour's coastal setting requires proactive planning and innovative solutions to preserve our environment and protect our community from the challenges of climate change, sea-level rise, and severe weather. This past year, we advanced several key initiatives that underscore our ongoing commitment to resiliency and sustainability.

The most visible achievement in this area is the Bal Harbour Beach Renourishment Project, bringing approximately 230,000 cubic yards of sand to our beaches. This project, also highlighted in the section on Beautiful Environment, not only enhances the *Bal Harbour Experience* but also provides critical long-term protection for our residents and visitors.

The Village also advanced its Utility Infrastructure Improvement Program, with major phases underway to replace aging water mains, upgrade sewer systems, and improve stormwater drainage. These projects, paired with the procurement of a new stormwater pump station, represent substantial investments in the resiliency of our underground systems and ensure reliable utility services well into the future. The Village continues to work towards securing funding through grants and strategic partnerships, to advance resiliency projects.

Environmental stewardship continues to guide our daily practices. Public Works introduced eco-friendly landscaping techniques, including battery-powered equipment and organic treatments, while also coordinating with Miami-Dade County to provide targeted sargassum removal. Community engagement initiatives, such as recycling and household hazardous waste collection events, further educate residents on sustainable practices that benefit the Village as a whole.

Together, these accomplishments reflect a proactive approach to building a resilient and sustainable community—one that balances the preservation of our natural environment with the infrastructure needed to withstand future challenges.

Destination and Amenities

Bal Harbour remains one of the most sought-after destinations in South Florida, offering an unmatched combination of luxury accommodations, celebrated dining, high-end shopping, and world-class cultural experiences. This past year, our efforts to strengthen the Village's position as a premier destination were supported by strong Resort Tax collections, innovative marketing, and signature events that drew both residents and international visitors.

Hotels and restaurants continued to report robust demand, with several months of record-setting Resort Tax collections and year-to-date results ranking among the highest in Village history. The Bal Harbour/Bay Harbor Islands/Surfside area maintained the highest average room rates in Miami-Dade County, with year-over-year growth of more than 8% and an average daily rate of \$780. These figures affirm the enduring appeal of Bal Harbour's exclusive setting and experiences.

The Village advanced implementation of the Tourism Strategic Plan, which was formally adopted last year, focusing on data-driven marketing, expanded international outreach, and destination partnerships. New activations were launched in key feeder markets, including the United Kingdom and France, and the Village continued its recurring partnership with the Greater Miami Convention and Visitors Bureau to ensure visibility in global markets. Partnerships with hotels and restaurants also highlighted participation in Miami Spa Month and Miami Spice Month, aligning Bal Harbour with Miami's premier culinary and wellness campaigns.

Signature events once again elevated the Village's reputation as a hub for beauty and culture. The Fleurs de Villes exhibition returned for its fifth edition in March, expanding to new locations throughout the Village, including the Bal Harbour Waterfront Park. This stunning floral installation drew thousands of visitors and generated widespread media attention. In addition, events took place in key markets important to Bal Harbour to promote the destination. In August, the Village partnered with the Greater Miami Convention and Visitors Bureau to host key business leaders representing the areas of real estate, travel, and tourism, in Brazil. This opportunity highlighted Bal Harbour, further extending the Village's profile in our most important international market.

Digital engagement reinforced these efforts, with Bal Harbour's official tourism website drawing more than 346,000 visitors—a 72% increase from the prior year—and the Village's Instagram community surpassing 127,000 followers with more than 14 million views across campaign content. These figures reflect the success of targeted campaigns in building demand and awareness across both domestic and international markets.

The Village also strengthened its tourism presence, partnering with the Greater Miami Convention and Visitors Bureau to expand outreach to new markets, including the United Kingdom and France. Social media audiences grew substantially, with more than 127,000 followers on Instagram and more than 14 million views across campaign content, reinforcing Bal Harbour's status as a global destination.

In addition to marketing and events, the Village advanced its first Sister City partnership with Hof HaCarmel, Israel, expanding cultural and economic ties with another prominent coastal destination. This initiative, a direct outcome of the Strategic Plan, marks the beginning of broader international partnerships designed to strengthen Bal Harbour's position on the world stage.

Through careful investment, strategic marketing, and unique event activations, Bal Harbour continues to thrive as a premier global destination. The Village's Destination & Amenities remain central to the Bal Harbour Experience—offering elevated, elegant, and memorable encounters for residents and visitors alike.

Unique and Elegant

Bal Harbour continues to distinguish itself through unique and elegant experiences that celebrate art, culture, and community. The Recreation, Arts & Culture Department has built upon the successful opening of the Waterfront Park to deliver programs and amenities that reflect the Village's refined character while fostering meaningful connections for residents and visitors.

This year, the park's offerings were enhanced with the addition of shade coverings and new seating, strategically placed near playgrounds to improve comfort and accessibility. The community also welcomed the debut of the Splash Pad, a highly anticipated amenity that quickly became a centerpiece for families, and the Book Haven, a thoughtfully designed reading nook in the community center where residents can relax or exchange books in a "take a book, leave a book" model.

New programs enriched the fabric of our community. The Village introduced the BH Total Wellness membership, offering unlimited

access to fitness classes, and launched a Senior Discount Program that expands affordability for residents aged 60 and older. Unique experiences such as a Mother's Day Luncheon and a partnership with The Friendship Circle to host a Special Needs Prom underscored our commitment to inclusivity and creating treasured community traditions. Partnerships with Bal Harbour hotels were also expanded, allowing guests to access the Waterfront Park amenities and further connecting our local and visitor communities.

Cultural programming reached new heights during Miami Art Week, with exhibitions from resident artists Andreina Ron Pedrique and Igal Fedida showcased at the 102 Beach Access and Waterfront Park. These events not only celebrated the talents of local residents but also reinforced Bal Harbour's reputation as a cultural destination. Through the Unscripted Art Access program, residents and visitors continued to enjoy exclusive entry to premier South Florida museums, while guided tours, cinema experiences, and special events expanded the Village's cultural footprint.

Our creative initiatives garnered statewide and national recognition. The National Association of Government Communicators honored Bal Harbour with a Blue Pencil & Gold Screen Award for the Unscripted Art Basel brochure, while the Florida Festivals and Events Association recognized our Tea & Cinema in the Garden series with a Sunsational Award. These accolades validate the Village's commitment to producing communications and events that are as refined and thoughtful as the community they serve.

Together, these accomplishments demonstrate our ongoing commitment to offering Unique & Elegant experiences. From family-friendly amenities and inclusive community programs to celebrated cultural events and award-winning communications, Bal Harbour continues to deliver moments that are as memorable as they are sophisticated.

Factors Affecting FY 2025-26 Budget

In developing a budget, we must look at available revenues, expected expenses, potential enhancements, and opportunities for cost savings or efficiencies. The FY 2025-2026 budget development allowed us an opportunity to refocus resource allocation in a

strategic manner with a focus toward the Village’s future.

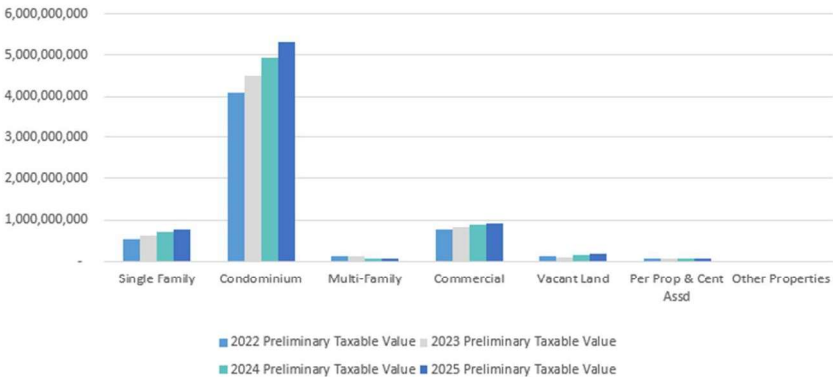
The Miami-Dade County Property Appraiser provides municipalities with a certification of Assessment Roll Values for the upcoming fiscal year on July 1 of each year. Pursuant to Florida Statutes (F.S.) 200.065, within thirty-five (35) days of certification of value, each taxing authority shall advise 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 15, 2025 Village Council meeting, the Council set the tentative millage rate, the first step to formally adopting a budget, at 2.1439 mills which includes the current fiscal year rate of 1.9654 to fund the ongoing operations of the Village plus the establishment of the BHS Processing and Defense Fund at a rate of 0.1785. The Public Budget Hearing Dates were set for Tuesday, September 9, 2025 and the second public hearing for Tuesday, September 16, 2025.

Tax Roll, Millage Rate, and Ad Valorem Revenue

The tax roll certified by the Miami-Dade County Property Appraiser on July 01, 2025 is \$7,348,062,198, which is an increase of 6.5% from the same value last year.

2025 Taxable Values by Property Type



Keeping the current combined rate of \$2.1439 to fund operations and maintain the Processing and Defense fund would generate \$14,965,800; as opposed to \$14,046,000 for the current year’s budgeted revenue. The proposed combined millage rate for this upcoming year is comprised of two calculations. The current operating rate of \$1.9654 is sufficient to fund the ongoing operations of the Village including any expected inflationary or other routine expected cost increases. However, I am proposing this year, to continue the BHS Processing and Defense Fund with a millage increment of \$0.1785 to generate funding for the additional, non-current service level expenses associated with the review of the Bal Harbour Shops’ Live Local Act application along with the current and expected litigation that is actively being defended. At the proposed millage rate of 2.1439 mills (which includes a rate of 0.1785 for the maintenance of a BHS Processing and Defense Fund), 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 \$14,965,800. The overall preliminary property tax value increase results from property sales and new construction that occurred during calendar year 2024. This increase is timely due to increased costs resulting from increased labor and vendor related costs; as well as continuing to invest in our capital projects. This increase however is subject to changes that will likely result from appeals to the Value Adjustment Board Hearings.

The current rolled-back rate for FY 2025-2026 would be 1.9933 mills. The rolled-back rate, calculated as required by the Florida State

Department of Revenue will provide the same ad valorem tax revenue during the prior year exclusive of new construction and improvements. The preliminary proposed millage rate of 2.1439 mills is higher by \$0.1506 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's gross roll value.

Proposed Millage Rate History & Analysis

Since FY 2007, the millage rate for the Village has dropped significantly, by over 32% from \$2.9020 mills to \$1.9654 mills for the current operating millage rate. The proposed combined tentative millage rate of \$2.1439 for FY 2025-2026 represents the current operating millage rate of \$1.9654, plus a \$0.1785 millage adjustment to maintain the Processing and Defense fund.

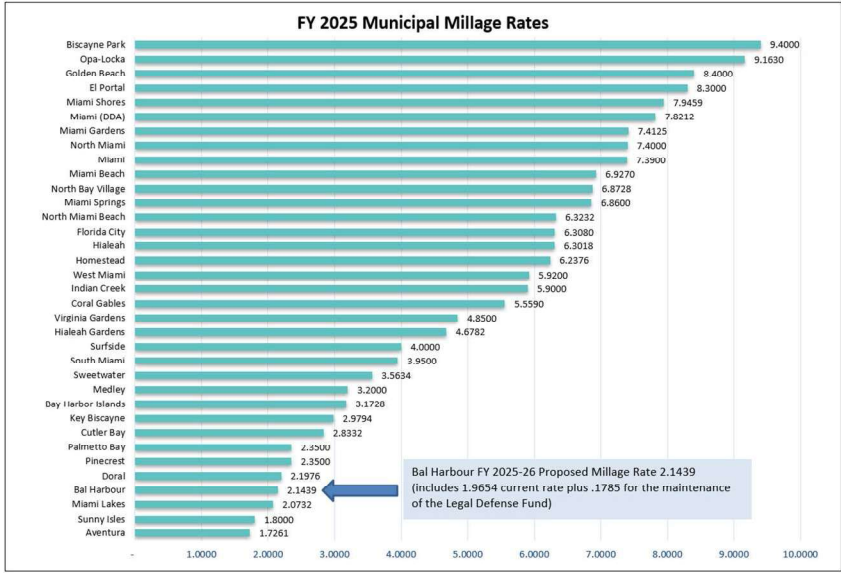
Maintaining a historically low millage rate for the last ten fiscal years has allowed the Village to provide stable service delivery and plan for future capital projects through the appropriation of funding on an annual basis. The following chart reflects the millage rates from FY 2008 through FY 2025, and the continuation of the current operating rate of \$1.9654, plus a rate of \$0.1785 for the Processing and Defense fund for FY 2026:



Currently, the FY 2024-2025 adopted combined millage rate for Bal

Harbour Village is the fourth lowest municipal millage rate in Miami-Dade County as compared to other cities. It is the only long-established municipality within the grouping of the lowest nine millage rates for Miami-Dade County cities. In addition, Bal Harbour Village represents the fourth lowest total combined (inclusive of Millage rates charged by overlapping jurisdictions) millage rate in Miami Dade County Cities.

The following chart reflects the FY 2025 adopted millage rates for Miami-Dade County municipalities:



It is recommended that Village Council set a preliminary millage rate for Fiscal Year 2025-2026, at 2.1439 mills (represents the current operation millage rate of \$1.9654, plus a \$0.1785 millage for the maintenance of the Processing and Defense fund), a rate which is 2.1439 per \$1,000 of assessed property value. The proposed tentative millage rate, calculated at 95% for budget purposes, and based upon the July 1, 2025 estimated adjusted Taxable Value as provided by the Miami-Dade County Property Appraiser is anticipated to yield \$14.966 million, for FY 2025-2026.

The recommended FY 2025-2026 preliminary combined millage

ceiling outlined for your consideration allows the Village to continue to retain a historically low rate, providing for coverage of anticipated inflationary impacts for property insurance, contractual-related increases, the continued provision of the current level of municipal services, a millage stabilization line item to mitigate value adjustment board impacts experienced in the last few fiscal years, additional pay-as-you-go funds toward future capital projects; as well as the maintenance of the processing and defense fund of \$1,246,000. These funds will be used to fund current and future legal and related defense costs.

General Fund Expense

In preparing the Proposed Budget, we carefully evaluated the effects of current economic conditions on supply costs, labor availability, and overall operational expenses. We also assessed the ongoing impact of elevated inflation, identifying both challenges and potential opportunities for cost savings and operational efficiencies.

The Proposed General Fund Operating and Capital Budget incorporates the funding for operating departments and activities within the proposed FY 2025-26 Budget expenditures of \$31,261,900 (includes \$6,933,600 in proposed capital project related appropriations; as well as minor equipment purchases and reserves; and funding for the BHS Processing and Defense Fund of \$1,246,000), at the proposed millage rate of 2.1439 mills.

The proposed FY 2025-26 General Fund Operating Budget includes a general cost-of-living adjustment and other compensation changes for employees following the completion of union negotiations. It also includes mid-year staffing additions to support the Finance Program, partially offset by a reduction in the budget for as needed or temporary finance staffing. The budget also accounts for a 2.5% increase in health insurance premiums and higher off-duty personnel costs, which will be fully recouped through corresponding revenue.

The Proposed Capital Budget for the General Fund includes the following CIP appropriations, reserves and minor equipment purchases: investment towards the Harbourfront Park - Jetty/Cutwalk project; funding towards the Utility Infrastructure project; the purchase of 2 police (including administrative) vehicles;

as well as other minor equipment purchases. In addition, general capital project reserves (\$329,100), renewal and replacement reserves for law enforcement fleet (\$280,000), as well as public works and beautification fleet (\$100,000); IT Machinery & equipment reserves (\$50,000); and a capital renewal and replacement reserve for the New Waterfront Park Recreation Program (\$150,000).

Capital Projects

The FY 2026-30 Capital Budget and 5-Year Capital Improvement Program includes capital improvements Village wide, as summarized in the following table:

	Budget			
	Previous Years	FY 2026	Future Years	Total
FUNDING SOURCE				
General Fund:				
Miami-Dade General Obligation Bond Fund	\$ 8,063,000	\$ -	\$ -	\$ 8,063,000
Developer Contributions - Bal Harbour Shops (PPS)	3,500,000	-	-	3,500,000
Developer Contributions - Bal Harbour Shops (Village Hall)	21,423,318	-	-	21,423,318
Developer Contributions - Bal Harbour Shops (Other)	2,000,000	-	500,000	2,500,000
Developer Contributions - Other	3,100,000	-	1,000,000	4,100,000
Developer Contributions - Interest Earnings	1,700,000	-	-	1,700,000
Suntrust/Truist Rent	3,087,171	744,170	3,078,318	6,909,659
Grants	10,103,707	3,655,125	3,500,000	17,258,832
Budget Allocation	969,340	-	-	969,340
Appropriation of Fund Balance/Carryover	20,316,682	632,298	8,332,355	29,181,335
Village 2011 Bond Escrow Funds	368,933	-	-	368,933
Total General Fund	74,632,161	4,931,693	16,410,673	95,974,417
Resort Tax Fund:				
Appropriation of Fund Balance/Carryover	4,250,000	1,500,000	1,500,000	7,250,000
Total Resort Tax Fund	4,250,000	1,500,000	1,500,000	7,250,000
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	4,825,660	1,724,180	-	6,549,840
Village 2011 Bond Escrow Funds	3,221,300	-	-	3,221,300
Village 2020 Utility Revenue Note	8,438,108	-	-	8,438,108
TBD - (Grants, Debt Issuance, etc.)	-	-	10,546,200	10,546,200
Total Utility Fund	26,166,868	1,724,180	10,546,200	38,427,248
Security and Landscape Assessment Fund:				
Appropriation of Fund Balance/Carryover	1,302,000	-	-	1,302,000
Total Security and Landscape Assessment Fund	1,302,000	-	-	1,302,000
TBD	300,000	(300,000)	18,060,000	18,060,000
TOTAL FUNDING SOURCE	\$ 106,641,019	\$ 7,855,773	\$ 46,506,873	\$ 161,003,665
EXPENDITURE BY PROJECT				
Parks and Public Spaces Operations Facility	\$ 3,164,704	\$ -	\$ -	\$ 3,164,704
Waterfront Park (Phase A)	22,529,092	-	-	22,529,092
Harbour Front Park - Jetty/Cutwalk	19,614,489	6,060,511	6,000,000	31,675,000
New Village Hall	6,500,000	1,251,000	26,749,000	34,500,000
Waterfront Park (Phase B)	50,000	-	6,050,000	6,100,000
98th Street Plaza	200,000	-	-	200,000
Collins Avenue Beautification	50,000	-	12,000,000	12,050,000
BeachSide Landscape	50,000	-	-	50,000
Utility Infrastructure - Sewer, Water and Stormwater Improvements	37,186,328	1,724,180	10,546,200	49,456,708
TBD:	-	-	-	-
Use of Suntrust/Truist Funds	-	-	778,161	778,161
Use of Shop Funds	-	-	500,000	500,000
TOTAL EXPENDITURE	\$ 89,344,613	\$ 9,036,691	\$ 62,623,361	\$ 161,003,665

All appropriations and encumbrances related to the CIP are generally re-appropriated into the subsequent year's budget. Grant awards received subsequent to a project's appropriation are used to offset the previously planned use of Fund Balance/Budget Allocations.

The FY 2025-2026 Proposed CIP Budget includes investment towards the Village Hall, Harbourfront Park - Jetty/Cutwalk project, and the Utility Infrastructure project. Totaling \$9,035,691 in new appropriations for capital projects, of which; \$3,655,125 will be funded by grants; \$744,170 will be funded by rental income from the Suntrust/Truist Building; and \$1,724,180 from the Utility Fund in

relation to the Utility Infrastructure project. The Village anticipates additional grant awards in the near future that will be applied to any to be determined balances.

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 (CMB) 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 CMB 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 2026 Budget, and we propose to pass that increase on to our Village customers. The proposed wholesale water rate change is an increase of 2.81%, or \$0.0675 cents for Wholesale Water Rates, from \$2.4003/1,000 gallons to \$2.4678/1,000 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 and other increase in the Bal Harbour Village surcharge, it would result in an adjustment from \$6.1689/1,000 gallons, to \$6.3495/1,000 gallons or a 2.93% rate increase to Village customers, as summarized below:

Water Service Rates (per 1,000 gallons)			
	2024-25	2025-26	Percent Change
Miami Dade - WASD Wholesale	\$ 2.4003	\$ 2.4678	2.81%
Bal Harbour Village	3.7686	3.8817	3.00%
Total	\$ 6.1689	\$ 6.3495	2.93%

The pass-through wholesale water rate increase would result in an annual cost to Village customers (who average 12,000 gallons per month) of approximately \$2.17 more per month at the proposed rate.

The CMB pays Miami-Dade WASD for sewer services, and the Village pays the CMB. For the upcoming fiscal year, Miami-Dade WASD has proposed a 19.05% increase in its sewer rate to \$4.5351 per 1,000 gallons consumed. Additionally, the CMB has proposed a substantial 218.78% increase in its sewer surcharge, raising it to \$1.1800 per 1,000 gallons to fund its sewer operations and planned sewer capital efforts.

The proposed CMB sewer rate increase represents a reduction from the preliminary figures shared earlier in the budget planning process. Through coordinated efforts, the Village—together with several neighboring municipalities—successfully negotiated with CMB to phase the rate increase over a two-year period rather than implementing it all at once. This outcome is significant for residents because it helps ease the financial impact of the rate increase. By spreading the cost over two years, households and businesses are better able to plan and adjust their budgets, rather than facing a sudden, steep increase in utility expenses. Additionally, the successful negotiation reflects the Village's commitment to advocating for residents' interests and working collaboratively to find solutions that support community affordability and stability.

To account for combined rate adjustments from Miami-Dade WASD and CMB, as well as cost-of-living increases, contractual obligations, ongoing infrastructure rehabilitation needs and a prior-year true-up payment owed to CMB, the Proposed Budget includes an increase to the Village's wastewater service rate—from \$10.2844 to \$12.003 per 1,000 gallons consumed. Even with this adjustment, the proposed rates remain within, and in some cases below, the current rate ranges charged by peer municipalities. Despite the necessary increase, the

Village's wastewater service rates continue to be competitively priced when compared with neighboring municipalities. This reflects prudent financial planning and effective negotiation efforts to limit the burden on residents. Maintaining rates within regional norms ensures residents receive essential services at a fair cost, while also supporting the Village's ability to meet rising operational expenses and long-term infrastructure needs.

Wastewater Service Rates (per 1,000 gallons)			
	2024-25	2025-26	Percent Change
City of Miami Beach Wholesale	\$ 4.1796	\$ 5.7151	36.74%
Bal Harbour Village	6.1048	6.2880	3.00%
Total	\$ 10.2844	\$ 12.0031	16.71%

The pass-through Wastewater rate increase would result in an annual cost to Village customers (who average 12,000 gallons per month) of approximately \$20.62 more per month at the proposed rate.

In addition, Miami-Dade County requires a Service Fee of \$6.00 per each one hundred (\$100.00) of the receipts of the utility, this 6.0% is collected by the Village 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.

To address these wastewater increases—as well as to account for cost-of-living adjustments, other contractual obligations, and a prior-year true-up owed to the CMB—the Proposed Budget raises the Village's wastewater service rate from \$10.2844 to \$12.0031 per 1,000 gallons consumed.

The FY 2025-26 Proposed Utility Fund Budget is balanced with the proposed rate for wholesale water services of \$6.3495/1,000 gallons, and a rate for wholesale sewer service of \$12.0031/1,000 gallons.

At their August 6, 2025 meeting, the Village's Budget Advisory Committee reviewed the proposed pass-through water wholesale rate, and the wholesale sewer rate and voted to recommend approval of the recommended rates respectively.

The Proposed FY 2025-26 Operating and Capital Budget for the

Utility Fund is \$8,094,400 (this includes CIP appropriations of \$1,899,200 towards the Utility Master Plan Project and purchases of minor equipment).

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 two (2) percent on 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 Resort Tax Fund FY 2025-26 Proposed Operating and Capital Budget is \$8,085,100 (the operating budget includes funding for advertising and sponsorship opportunities tied to major upcoming sporting events in South Florida (such as FIFA and others) scheduled for the coming year; includes funding for special events commemorating the 250th Anniversary of the United States, as well as the Village's 80th Anniversary celebration); and funds to enhance the Miami-Dade County seaweed removal program by incorporating targeted Sargassum removal effort. The capital budget includes two (2) police vehicles for Marine Patrol Section of \$120,000 of the Police Department; and \$1,500,000 capital investment into the Jetty Capital Project). The proposed budget exemplifies a reinvestment in ourselves through the continued implementation of our Tourism Strategic Plan. Funding and work will continue into FY 2025-26 with emphasis on marketing expansion, partnerships, and international outreach. Additionally, the budget allocates resources to celebrate the Village's 80th Anniversary, commemorate the Nation's 250th Anniversary of Independence, and

coordinate special activations promoting Bal Harbour during the FIFA World Cup in Miami.

The proposed budget also includes the recurring activities of the Tourism Department, as well as Beautification/Greenspace Division of the Public Works & Beautification Department, Recreation, Arts & Culture Department, and the Police Department through their public safety support. Through the date of the issuance of this book, Resort Tax collections for FY 2024-25 have been at historically high levels. As a result, the FY 2025-26 Resort Tax Budget is set in line to support and enhance these levels.

Security And Landscape Fund and Rates

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 assessment area maintaining the security and common areas.

The FY 2025-26 Proposed Operating and Capital Budget for the Security and Landscape Assessment Fund is \$2,303,000 (to include capital purchases of \$520,000; and reserves of \$270,000). The gated community has requested that the assessment rate for FY 2026 be set at \$6,500 for each Single-Family Residential Unit; half that amount, \$3,250, for each Unimproved Property; and \$26,000 for each Private Recreational Facility. These rates remain unchanged from the current fiscal year. The requested rates should be sufficient to fully fund the anticipated recurring operations (including a Property Manager program and a new Construction Compliance and Shuttle Program) and will also allow for the consideration of certain capital improvement expenditures (e.g., a street lighting project, reserves for future paving-related repairs and replacements, and the development of a capital improvement program) for the coming year.

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 May 2025 to review the development of the Proposed Budget for FY 2025-26, and to provide recommendations for the Village Council's consideration. The Budget Advisory Committee met throughout the summer and as recently as August 6, 2025, 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 Committee also reviewed four of the larger cost centers; Police, Building, Public Works and Beautification; Recreation, Arts & Culture; and Capital Projects; along with the recommended millage rate, and proposed operating and capital budgets. The Committee voted unanimously to recommend the proposed operating budget, water and sewer rates, and the solid waste assessment.

Acknowledgments

As always, I would like to thank Mayor Jeffrey P. Freimark, Vice Mayor Seth E. Salver, Councilman Alejandro Levy, Councilman Buzzy Sklar and Councilman David Wolf 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. This year, as in every year, has brought challenges as we work diligently toward the priorities set forth by the Village Council. Yet, we remain proud of the work we have accomplished and the progress we continue to make. Our Village Council, staff, residents, and stakeholders have come together in partnership to uphold and enhance the quality of life in Bal Harbour, and we will continue to stand united in that effort.

In addition, I would like to thank the Village's Budget Advisory Committee (BAC) chaired this year by Raj Singh, and Committee Members: Ed Ilyadzhyanov, Jonathan Kader, Neca Logan, and Andrew J. Shechtel for their time, efforts and thoughtful guidance and recommendations during the preparations of the FY 2025-26 Proposed Operating and Capital Budget. Their guidance, expertise, and experience provide a fresh perspective and an additional pulse on our resident's needs.

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 diligently to identify every opportunity for improved service delivery. I appreciate all of us working together 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,



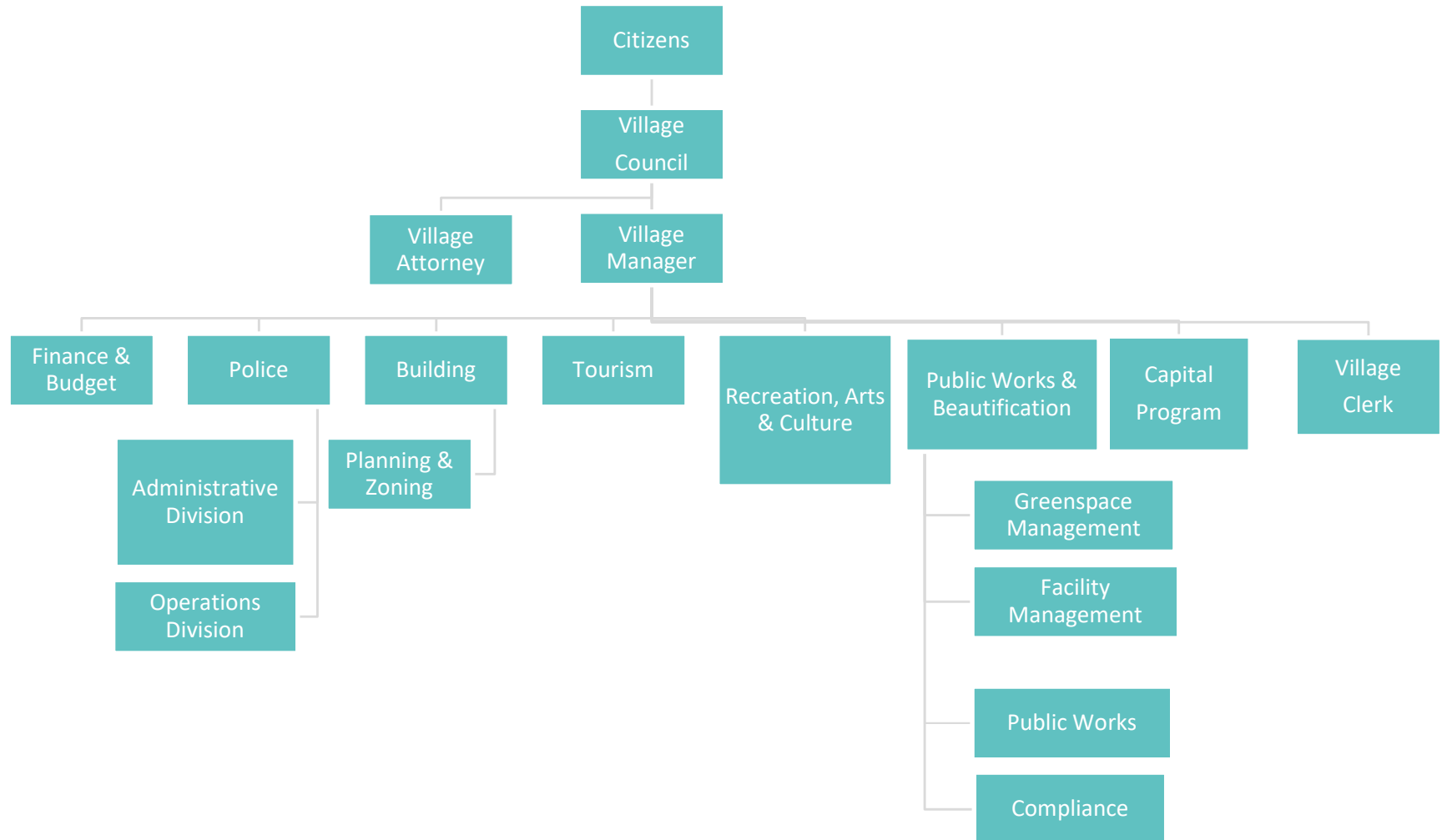
Jorge M. Gonzalez
Village Manager

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BAL HARBOUR

- VILLAGE -

Functional Table of Organization Fiscal Year 2025-26



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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 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 the Vice Mayor who

Overview

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 19.

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 & BUDGET DEPARTMENT is responsible for Financial & Budget Administration, Business and Tourism Taxes, Grant Accounting, 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.

PUBLIC WORKS & BEAUTIFICATION DEPARTMENT combines the Public Works, Water & Sewer Utility Operations, and Beautification activities and is responsible for the Village's facilities and infrastructure, beach maintenance, solid waste and recycling, and landscaping efforts.

RECREATION, ARTS & CULTURE DEPARTMENT is a department created to centralize recreation, arts & culture activities and services previously offered in other departments, and expand upon them to meet the growing needs of the Village.

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

CAPITAL PROGRAM DEPARTMENT The Capital Program Department is responsible for non-utility related 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.

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

Overview

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 & Budget, General Government, Law Enforcement, Building & Permitting, Public Works & Beautification, Recreation, Arts & Culture, Information Technology, Capital Program and Legal Support Services.

The Proposed General Fund Operating and Capital Budget for FY 2025-26, reflects an increase of 2.30% over the current fiscal year adopted budget. The net increase of \$703,400 is due to a general cost-of-living adjustment and other compensation changes for employees following the completion of union negotiations. It also includes mid-year staffing additions to support the Finance Program, partially offset by a reduction in the budget for as needed or temporary finance staffing. The budget also accounts for a 2.5% increase in health insurance premiums and higher off-duty personnel costs, which will be fully recouped through corresponding revenue.

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 Tax is added to the price of rental or food and beverage and collected from the purchaser at the time of sale. Resort Taxes are remitted 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 2025-26, reflects an increase of 37.97% over the current fiscal year adopted budget. The net increase of \$2,225,100, primarily relates to a increase in capital project appropriations; funding for special events commemorating the 250th Anniversary of the United States and the Village's 80th Anniversary celebrations; sponsorships and contributions towards major upcoming sporting events in South Florida, such as FIFA and others scheduled for the coming year; and enhancing the Miami-Dade County seaweed removal program by incorporating targeted Sargassum removal effort. The Proposed Budget provides for Tourism & Marketing, Special & Community events, Beautification & Greenspace Maintenance, and Safety

activities within the anticipated Resort Tax collections for FY 2025-26; as well as use of the Resort Tax Fund Balance to cover proposed non-recurring costs.

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 2025-26 Proposed Budget reflects a proposed rate of \$6,500 for each Single Family Residential Unit, half that number, \$3,250, for each Unimproved Property and \$26,000 for each Private Recreational Facility, which is the same as the current fiscal year rates.

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 and or federal laws with 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 2025-26 Proposed Utility Fund Budget is balanced with the proposed rate for wholesale water of \$6.3495/1,000 gallons, which is a \$0.1806 increase (2.93%); and a wholesale wastewater rate of \$12.003/1,000 gallons, which is a \$1.7187 increase (16.71%) over the current year rate. These proposed rates reflect an increase of 2.81% in the water service rate for water from Miami Dade County; a 36.74% increase in wastewater service rate from the City of Miami Beach; along with an inflation factor for the BHV Utility.

The Fund includes the appropriations and expense for advancement of water and sewer components of the Utility Master Plan capital project. The FY 2025-

Overview

26 Proposed Operating and Capital Budget for the fund reflects an increase of 18.51% from the current year adopted budget due primarily to additional funding for Utility Infrastructure Sewer and Water Improvement projects; anticipated increased pass-through charges payable to the City of Miami Beach for sewer consumption and the replacement of a Lift Station generator.

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 2025-26 is a tool that serves five purposes:

- Planning: The budget process is an annual plan for management of the Village to coordinate and schedule programs 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 FY 2025-26 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, 2025 to September 30, 2026 and is shown as either 'FY 2025-26' or 'FY 2026'.

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.

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:

Overview

- 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. Expenditure 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 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 value of \$100,000 and the millage rate is 1, the property owner would pay \$100 in taxes. The current 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 7.56% higher than the state defined aggregate rolled-back rate. The tentative operating millage rate for FY 2025-26 is 2.1439 mills, which includes the current fiscal year rate of \$1.9654 to fund the ongoing operations of the Village plus the maintenance of the BHS Processing and Defense Fund at a rate of \$0.1785.

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 by the Miami Dade County Property Tax Appraiser 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

Overview

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 1.9933.

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 (1.0451). 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.

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 total standard homestead exemption (Effective January 1, 2025, \$25,000 of the standard homestead exemption is now indexed annually to inflation) 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, 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.

Overview

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025- Amendment	FY 2025 Amended	FY 2026 Proposed Budget
GENERAL FUND							
REVENUE:							
Ad Valorem Taxes	\$ 9,514,700	\$ 10,289,100	\$ 11,552,100	\$ 12,876,500	\$ -	\$ 12,876,500	\$ 13,719,800
Delinquent Ad Valorem Taxes	254,500	418,600	424,200	-	-	-	-
Utility Service Tax	958,800	1,078,700	1,124,000	999,800	-	999,800	1,163,900
Franchise Fee	835,100	913,500	874,000	853,400	-	853,400	911,300
Intergovernmental Revenue	867,100	1,119,600	908,400	913,100	-	913,100	918,400
Permits & Licenses	3,623,800	4,208,200	3,823,300	3,312,500	-	3,312,500	3,600,000
Fines & Forfeitures	1,133,600	1,139,500	1,322,200	945,000	-	945,000	938,000
Miscellaneous	1,339,000	3,002,400	4,299,900	1,543,500	-	1,543,500	1,922,700
Solid Waste Assessments	822,200	884,100	928,600	963,400	-	963,400	948,900
Subtotal Operating Revenue	19,348,800	23,053,700	25,256,700	22,407,200	-	22,407,200	24,123,000
Suntrust/Truist Rent	727,400	727,400	727,400	733,200	-	733,200	744,200
Grants - Capital Related	1,624,600	86,300	1,191,500	81,400	18,701,600	18,783,000	3,736,500
Appropriation of Fund Balance - Capital	-	-	-	6,167,200	7,429,600	13,596,800	1,412,200
Developer Contributions	18,056,200	3,005,000	1,000,000	-	-	-	-
Ad Valorem Taxes - BHS Processing & Defense Fund	-	-	-	1,169,500	-	1,169,500	1,246,000
TOTAL GENERAL FUND REVENUE	\$ 39,757,000	\$ 26,872,400	\$ 28,175,600	\$ 30,558,500	\$ 26,131,200	\$ 56,689,700	\$ 31,261,900
EXPENDITURES:							
LEGISLATIVE							
Salaries & Benefits	\$ 235,400	\$ 298,500	\$ 289,700	\$ 305,800	\$ -	\$ 305,800	\$ 319,100
Other Operating	86,600	73,100	72,300	123,100	-	123,100	123,100
Operating Capital	-	5,200	25,400	-	-	-	-
TOTAL LEGISLATIVE	322,000	376,800	387,400	428,900	-	428,900	442,200
ADMINISTRATION							
Salaries & Benefits	1,380,900	1,338,400	1,265,300	1,642,900	-	1,642,900	1,714,500
Other Operating	112,700	75,400	104,500	138,600	-	138,600	138,600
TOTAL ADMINISTRATION	1,493,600	1,413,800	1,369,800	1,781,500	-	1,781,500	1,853,100
FINANCE							
Salaries & Benefits	611,100	648,800	719,400	755,000	-	755,000	855,700
Other Operating	155,200	159,100	188,700	267,400	-	267,400	272,400
TOTAL FINANCE	766,300	807,900	908,100	1,022,400	-	1,022,400	1,128,100

General Fund - Revenues and Expenditures Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025- Amendment	FY 2025 Amended	FY 2026 Proposed Budget
GENERAL GOVERNMENT							
Salaries & Benefits (Primarily Worker's Compensation)	147,900	178,300	146,400	159,300	-	159,300	178,600
Other Operating	611,700	648,400	807,700	1,777,100	-	1,777,100	1,718,400
Operating Capital	-	-	1,200	200,000	-	200,000	329,100
Non-Operating - BHS Processing & Defense Fund	-	-	359,200	1,169,500	-	1,169,500	1,246,000
TOTAL GENERAL GOVERNMENT	759,600	826,700	1,314,500	3,305,900	-	3,305,900	3,472,100
LAW ENFORCEMENT							
Salaries & Benefits	6,516,200	6,542,700	6,834,200	7,805,500	-	7,805,500	8,348,200
Other Operating	649,700	793,200	988,600	993,200	-	993,200	1,135,300
Operating Capital	68,900	341,700	100,700	470,000	569,100	1,039,100	444,000
TOTAL LAW ENFORCEMENT	7,234,800	7,677,600	7,923,500	9,268,700	569,100	9,837,800	9,927,500
BUILDING & PERMITTING							
Salaries & Benefits	1,018,000	1,157,400	1,342,500	1,834,900	-	1,834,900	1,945,200
Other Operating	305,100	376,400	430,400	534,600	-	534,600	572,500
Operating Capital	93,600	211,400	88,700	50,000	-	50,000	-
TOTAL BUILDING & PERMITTING	1,416,700	1,745,200	1,861,600	2,419,500	-	2,419,500	2,517,700
PUBLIC WORKS & BEAUTIFICATION							
Salaries & Benefits	463,800	486,300	615,800	689,400	-	689,400	730,500
Other Operating	1,357,000	1,548,700	1,572,600	1,747,800	-	1,747,800	1,745,800
Operating Capital	405,300	274,800	384,000	760,000	9,806,300	10,566,300	123,000
TOTAL PUBLIC WORKS & BEAUTIFICATION	2,226,100	2,309,800	2,572,400	3,197,200	9,806,300	13,003,500	2,599,300
RECREATION, ARTS AND CULTURE							
Salaries & Benefits	57,800	254,900	593,100	782,100	-	782,100	865,000
Other Operating	900	42,400	726,000	1,014,700	-	1,014,700	992,600
Operating Capital	2,300	10,700	125,600	150,000	-	150,000	150,000
TOTAL RECREATION, ARTS AND CULTURE	61,000	308,000	1,444,700	1,946,800	-	1,946,800	2,007,600
INFORMATION TECHNOLOGY							
Salaries & Benefits	112,300	115,000	30,400	-	-	-	-
Other Operating	227,500	243,000	396,200	377,100	-	377,100	354,200
Operating Capital	115,700	144,500	38,700	76,000	37,000	113,000	76,000
TOTAL INFORMATION TECHNOLOGY	455,500	502,500	465,300	453,100	37,000	490,100	430,200
CAPITAL CONSTRUCTION							
Salaries & Benefits	301,100	355,700	378,700	408,800	-	408,800	519,100
Other Operating	32,500	34,100	133,500	82,400	-	82,400	82,400
Operating Capital (Capital Projects Only)	10,410,400	10,104,400	1,289,200	5,772,200	15,718,800	21,491,000	5,811,500
TOTAL CAPITAL CONSTRUCTION	10,744,000	10,494,200	1,801,400	6,263,400	15,718,800	21,982,200	6,413,000

General Fund - Revenues and Expenditures Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025- Amendment	FY 2025 Amended	FY 2026 Proposed Budget
LEGAL SUPPORT SERVICES (General Fund Only)							
Other Operating	420,500	382,800	446,200	471,100	-	471,100	471,100
TOTAL LEGAL SUPPORT SERVICES	420,500	382,800	446,200	471,100	-	471,100	471,100
GENERAL FUND TOTAL - EXPENDITURES	\$ 25,900,100	\$ 26,845,300	\$ 20,494,900	\$ 30,558,500	\$ 26,131,200	\$ 56,689,700	\$ 31,261,900
ALL DEPARTMENTS EXPENDITURES							
Salaries & Benefits	\$ 10,844,500	\$ 11,376,000	\$ 12,215,500	\$ 14,383,700	\$ -	\$ 14,383,700	\$ 15,475,900
Other Operating	3,959,400	4,376,600	5,866,700	7,527,100	-	7,527,100	7,606,400
Operating Capital (Including Capital Projects)	11,096,200	11,092,700	2,053,500	7,478,200	26,131,200	33,609,400	6,933,600
Non-Operating - BHS Processing & Defense Fund	-	-	359,200	1,169,500	-	1,169,500	1,246,000
TOTAL ALL DEPARTMENTS EXPENDITURES	\$ 25,900,100	\$ 26,845,300	\$ 20,494,900	\$ 30,558,500	\$ 26,131,200	\$ 56,689,700	\$ 31,261,900

BAL HARBOUR

- V I L L A G E -

Resort Tax Fund - Revenues and Expenditures Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025- Amendment	FY 2025 Amended	FY 2026 Proposed Budget
RESORT TAX FUND							
REVENUE:							
Operating Revenue	\$ 6,043,600	\$ 6,221,300	\$ 6,268,400	\$ 5,525,000	\$ -	\$ 5,525,000	\$ 5,770,100
Appropriation of Fund Balance/Carryover	-	-	-	335,000	4,506,700	4,841,700	2,315,000
TOTAL RESORT TAX REVENUE	\$ 6,043,600	\$ 6,221,300	\$ 6,268,400	\$ 5,860,000	\$ 4,506,700	\$ 10,366,700	8,085,100
EXPENDITURES - RESORT TAX ELIGIBLE FUNCTIONS:							
TOURISM & MARKETING							
Salaries & Benefits	\$ 348,600	\$ 337,200	\$ 378,900	\$ 408,400	\$ -	\$ 408,400	\$ 434,200
Other Operating *	1,465,700	1,122,900	1,582,600	1,657,700	-	1,657,700	1,766,500
Operating Capital	58,600	7,400	-	-	219,500	219,500	-
TOTAL TOURISM & MARKETING	1,872,900	1,467,500	1,961,500	2,066,100	219,500	2,285,600	2,200,700
BEAUTIFICATION/GREENSPACE							
Salaries & Benefits	455,700	390,100	383,300	483,000	-	483,000	466,600
Other Operating	1,109,200	1,338,100	1,413,000	1,499,600	-	1,499,600	1,833,100
Operating Capital	38,700	187,200	-	-	37,200	37,200	30,000
TOTAL BEAUTIFICATION/GREENSPACE	1,603,600	1,915,400	1,796,300	1,982,600	37,200	2,019,800	2,329,700
LAW ENFORCEMENT							
Salaries & Benefits	46,500	169,200	351,000	425,100	-	425,100	519,100
Other Operating	-	3,100	9,700	32,000	-	32,000	33,800
Operating Capital	-	98,600	-	140,000	-	140,000	120,000
TOTAL LAW ENFORCEMENT	46,500	270,900	360,700	597,100	-	597,100	672,900
RECREATION, ARTS & CULTURE							
Salaries & Benefits	29,000	298,600	409,900	521,800	-	521,800	557,000
Other Operating *	600	561,300	580,100	692,400	-	692,400	824,800
TOTAL RECREATION, ARTS & CULTURE	29,600	859,900	990,000	1,214,200	-	1,214,200	1,381,800
CAPITAL PROGRAM							
Operating Capital	-	-	-	-	4,250,000	4,250,000	1,500,000
TOTAL CAPITAL PROGRAM	-	-	-	-	4,250,000	4,250,000	1,500,000
TOTAL RESORT TAX FUND - EXPENDITURES	\$ 3,552,600	\$ 4,513,700	\$ 5,108,500	\$ 5,860,000	\$ 4,506,700	\$ 10,366,700	\$ 8,085,100
(*) - Effective FYE 2023, Special Events is reflected under the Recreation, Arts & Culture Department. Prior year amounts are included under the Tourism and Marketing Department.							
ALL DEPARTMENTS EXPENDITURES							
Salaries & Benefits	\$ 879,800	\$ 1,195,100	\$ 1,523,100	\$ 1,838,300		\$ 1,838,300	\$ 1,976,900
Other Operating	2,575,500	3,025,400	3,585,400	3,881,700		3,881,700	4,458,200
Operating Capital (Including Capital Projects)	97,300	293,200	-	140,000		4,646,700	1,650,000
TOTAL ALL DEPARTMENTS EXPENDITURES	\$ 3,552,600	\$ 4,513,700	\$ 5,108,500	\$ 5,860,000		\$ 10,366,700	\$ 8,085,100

BAL HARBOUR
- VILLAGE -

Water & Wastewater Utility Fund - Revenues and Expenditures Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025- Amendment	FY 2025 Amended	FY 2026 Proposed Budget
WATER & WASTEWATER UTILITY FUND							
REVENUE:							
Operating Revenue	\$ 4,758,300	5,577,700	5,922,800	\$ 5,859,300	\$ -	\$ 5,859,300	\$ 6,446,900
Appropriation of Fund Balance/Carryover	-	-	-	970,600	2,516,600	3,487,200	1,647,500
CAPITAL AND OPERATING REVENUE	\$ 4,758,300	\$ 5,577,700	\$ 5,922,800	\$ 6,829,900	\$ 2,516,600	\$ 9,346,500	\$ 8,094,400
EXPENDITURES:							
Salaries & Benefits	801,500	874,900	949,000	1,074,500	-	1,074,500	1,194,600
Other Operating	4,099,500	4,049,500	4,440,167	4,555,400	-	4,555,400	5,000,600
TOTAL UTILITIES OPERATIONS	4,901,000	4,924,400	5,389,167	5,629,900	-	5,629,900	6,195,200
Capital Projects	4,215,200	1,292,400	2,187,900	1,200,000	2,516,600	3,716,600	1,899,200
WATER & WASTEWATER UTILITY FUND - EXPENDITURES (BUDGETARY BASIS)	\$ 9,116,200	\$ 6,216,800	\$ 7,577,067	\$ 6,829,900	\$ 2,516,600	\$ 9,346,500	\$ 8,094,400
Depreciation	501,700	502,800	539,700	TBD	TBD	TBD	TBD
Debt Principal Payment	(1,204,800)	(1,220,100)	(1,235,600)	TBD	TBD	TBD	TBD
Capital Asset Clearing	(4,215,200)	(1,292,400)	(2,185,700)	TBD	TBD	TBD	TBD
Other Uses	(40,400)	10,900	(56,700)	TBD	TBD	TBD	TBD
WATER & WASTEWATER UTILITY FUND - EXPENDITURES (GAAP BASIS)	\$ 4,157,500	\$ 4,218,000	\$ 4,638,767	\$ 6,829,900	\$ 2,516,600	\$ 9,346,500	\$ 8,094,400

BAL HARBOUR
- VILLAGE -

Security & Landscape Assessment Fund - Revenues and Expenditures Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025- Amendment	FY 2025 Amended	FY 2026 Proposed Budget
SECURITY AND LANDSCAPE ASSESSMENT FUND							
REVENUE:							
Operating Revenue	\$ 1,036,700	\$ 2,166,100	\$ 1,999,200	\$ 1,573,300	\$ -	\$ 1,573,300	\$ 1,803,000
Appropriation of Fund Balance/Carryover	-	-	-	-	1,142,300	1,142,300	500,000
OPERATING REVENUE	\$ 1,036,700	\$ 2,166,100	\$ 1,999,200	\$ 1,573,300	1,142,300	\$ 2,715,600	\$ 2,303,000
EXPENDITURES:							
Salaries & Benefits	48,200	59,600	37,100	35,000	-	35,000	35,000
Other Operating	571,900	866,500	892,400	1,170,300	-	1,170,300	1,478,000
Operating Capital	206,900	396,000	262,100	368,000	1,142,300	1,510,300	790,000
TOTAL SECURITY AND LANDSCAPE ASSESSMENT FUND EXPENDITURES	\$ 827,000	\$ 1,322,100	\$ 1,191,600	\$ 1,573,300	\$ 1,142,300	\$ 2,715,600	\$ 2,303,000

BAL HARBOUR

- V I L L A G E -

FY 2025-2026 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 are aware, Bal Harbour Village operates through three primary funds that support municipal operations: the General Fund, the Resort Tax Fund, and the Water and Wastewater Utility Fund. The annual budget development process begins with a thorough assessment of anticipated revenues, followed by an evaluation of cost-saving opportunities or reductions realized in the prior fiscal year. Concurrently, staff conducts a detailed analysis of the costs required to sustain the current level of services provided to residents. These steps collectively form the foundation of the Base Budget for the upcoming fiscal year.

This methodical approach ensures that core municipal services are funded in a responsible and sustainable manner, prioritizing fiscal discipline and long-term financial stability. Only after the Base Budget is established and revenue projections are confirmed do we consider the

inclusion of additional service enhancements or capital improvement projects. These are carefully evaluated based on alignment with community priorities, operational capacity, and available funding.

By adhering to this structured and fiscally conservative budgeting process, the Village can responsibly manage public resources, maintain service continuity, and adapt to changing economic conditions, all while making strategic investments in the community's future.

The Proposed General Fund Operating and Capital Budget for FY 2025-26 is \$31,261,900 (inclusive of the creation of the BHS Processing and Defense Fund of \$1,246,000) which is an increase of 3.02% over the current fiscal year adopted budget. The Proposed Capital Budget for the General Fund of \$6,933,600 includes the awarding of the Harbourfront Park - Jetty/Cutwalk construction project, funding towards the Village Hall project, planning and designing for the Village Hall project; the continuation of the Utility Infrastructure project; as well as other capital projects and purchases.

The FY 2025-26 Resort Tax Fund Proposed Operating Budget is \$8,085,100 and the Proposed Capital Budget for the Resort Tax Fund is \$1,650,000. The proposed Capital Budget includes funding towards the Harbourfront Park - Jetty/Cutwalk construction project.

The FY 2025-26 Operating Budget for the Utility Fund is \$8,094,400 and the Proposed Capital Budget is \$1,899,200.

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

FY 2025-26 Proposed Operating & Capital Budget

GENERAL FUND REVENUE

Municipalities within the State of Florida are entitled by law to collect revenues for eligible public purposes. Municipalities generate their 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 (Combined millage rate) for FY 2025-26 is 2.1439 mills which includes the current fiscal year rate of 1.9654 to fund the ongoing operations of the Village, plus the maintenance of the BHS Processing and Defense Fund at a rate of 0.1785 and equates to 2.1439 per \$1,000 of assessed value to generate ad valorem revenue. The proposed FYE 2025-26 ad valorem revenue at the current year service level rate of 1.9654 is \$13,719,800, plus the rate of 0.1785 is \$1,246,000. FY 2024-25 projected current year combined ad valorem revenue is \$13,800,000, an amount that is \$246,000 less than budgeted as a result of Value Adjustment Board action. Delinquent ad valorem revenue collected in the current year, is projected at \$441,200, bringing total FY 2025 projected collections to \$14,241,000, or \$195,200 more than budgeted. FY 2024 experienced \$249,200 more ad valorem revenue collected (inclusive of delinquent ad valorem revenue of \$425,000) than budgeted, and FY 2023 experienced \$73,500 less ad valorem revenue collected (inclusive of delinquent ad valorem revenue) 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 \$200,000.

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 2025-26 Proposed Operating and Capital Budget, derived from a tentative combined millage rate of 2.1439 mills (includes a rate of 0.1785 for the maintenance of a BHS Processing and Defense Fund which would generate \$1,246,000) are \$14,965,800. While it is likely additional impacts resulting from future Value

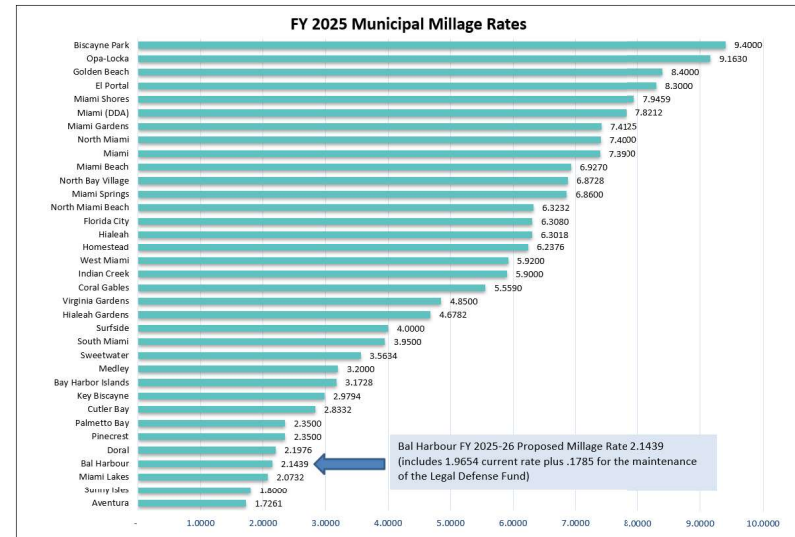
FY 2025-26 Proposed Operating & Capital Budget

Adjustment Board action will result in FY 2026, 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 \$200,000. This is the eighth year in a row we have incorporated this line item to mitigate potential Value Adjustment Board impacts to our Ad Valorem revenue.

Since FY 2007, the millage rate for the Village has dropped significantly, by over 32% from \$2.9020 mills to \$1.9654 mills for the current operating millage rate. The proposed combined millage rate of \$2.1439 for FY 2025-2026 represents the current operating millage rate of \$1.9654, plus a \$0.1785 millage adjustment to maintain the Processing and Defense fund.

Currently, the FY 2024-2025 adopted combined millage rate for Bal Harbour Village is the fourth municipal millage rate in Miami-Dade County as compared to other cities. It is the only long-established municipality within the grouping of the lowest nine millage rates for Miami-Dade County cities. In addition, Bal Harbour Village represents the fourth lowest total combined (inclusive of Millage rates charged by overlapping jurisdictions) millage rate as compared to other cities in Miami Dade County.

The following chart reflects the FY 2025 adopted millage rates for Miami-Dade County municipalities:



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 1, 2025, is \$7,348,062,198, which is an increase of 6.5% from the same value last year. Keeping the current combined rate of \$2.1439 to fund operations and maintain the Processing and Defense fund would generate \$14,965,835; as opposed to \$14,046,014 for the current year's budgeted revenue. The proposed combined millage rate for this upcoming year is comprised of two calculations. The current operating rate of \$1.9654 is sufficient to fund the ongoing operations of the Village including any expected inflationary or other routine expected cost increases. However, I am proposing this year, to continue the BHS Processing and Defense Fund with a millage increment of \$0.1785 to

FY 2025-26 Proposed Operating & Capital Budget

generate funding for the additional, non-current service level expenses associated with the review of the Bal Harbour Shops' Live Local Act application along with the current and expected litigation that is actively being defended.

During the FY 2024-25 budget process, Village Council approved specific funding by way of an incremental increase to the Village's operating millage rate of \$0.1785 to pay for application review, legal and related defense costs. As you know, the Village continues to be involved in pending and threatened litigation related to the Bal Harbour Shops' Live Local Act application. To date, the Village has disbursed approximately \$980,700 in legal and related costs to review the application and defend the Village's position. This expense is only expected to grow significantly as the process progresses. We have engaged in extensive legal, administrative, and professional efforts, and have been engaged in active litigation with the Whitman Family Development group. This process can be long and expensive, especially as it may lead to further complex litigation. These claims and costs are not covered by insurance nor are they limited by state statute and are anticipated to have a material effect on the financial position of the Village. Our actions are focused on preserving the unique character of Bal Harbour, ensuring compliance with appropriate development standards, and protecting the quality of life for our residents.

The overall preliminary property tax value increase results from property sales and new construction that occurred during the calendar year 2024. This increase is timely due to increased costs resulting from labor and vendor related costs; as well as continuing to invest in our capital projects. This increase, however, is subject to changes that will likely result from appeals to the Value Adjustment Board (VAB) Hearings. To partially offset their fluctuation in values and revenues, the Village includes a Millage Stabilization line item of \$200,000 in the budget to help offset the VAB adjustments that occur during the fiscal year.

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. 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.

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 2024 revenues for the Village were \$318,600 and FY 2025 revenue projections are \$312,600, FY 2026 budgeted revenue is \$310,100.

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 2024 revenues for the Village were \$224,200, FY 2025 revenue is projected at \$227,200, and FY 2026 budgeted revenue is \$226,800.

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

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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: a percent of net sales; use tax collections and the net collections from the one-cent municipal fuel tax. FY 2024 revenues for the Village were \$108,400, FY 2025 projections are \$108,200 and FY 2026 budgeted revenue is anticipated at \$108,300.

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 2024 revenues for the Village were \$1,124,000, FY 2025 projections are \$1,121,000, and FY 2026 budgeted revenue is anticipated at \$1,164,000.

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 2024 revenue collections for the Village were \$252,300, FY 2025 projections are \$261,300 and FY 2026 budgeted revenue is anticipated at \$261,100.

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 2024 revenues to the Village were \$874,000, FY 2025 projections are \$847,900, and FY 2026 budgeted revenue is anticipated at \$911,300.

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, a portion is returned to the appropriate municipal officer. An authorized use of the proceeds is not specified in the statutes. FY 2024 revenue distributed to the Village was \$7,250, FY 2025 projections are \$7,000, and FY 2026 budgeted revenue is anticipated at \$6,800.

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, red-light camera program, 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. FY 2024

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revenues collections for the Village were \$1,322,200, FY 2025 projection is \$963,000, and the FY 2026 budgeted revenue is anticipated at \$939,400.

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. To date, amounts available for investment have included monies that have been collected/set-aside for upcoming capital projects (including Developer Contributions towards the Village Hall project). FY 2024 revenue is \$2,831,000, FY 2025 projections are \$2,000,000, and the FY 2026 budgeted revenue is anticipated at \$500,000.

REVENUE SUMMARY ALL FUNDS

Total operating revenue by Fund are summarized in the chart below for five fiscal years. Total FY 2025-26 proposed operating revenue for the Village’s three primary funds is \$36,340,000. The General Fund comprises just over sixty-three percent of all operating Village revenue, seventeen percent is the revenue for the Water and Wastewater Utility Fund, and just over fifteen percent is the Resort Tax Fund revenue.

Operating Revenues Summary by Fund				
	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
General Fund	\$ 25,256,700	\$ 22,407,200	\$ 22,407,200	\$ 24,123,000
Resort Tax Fund	6,268,400	5,525,000	5,525,000	5,770,100
Water and Wastewater Fund	5,922,800	5,859,300	5,859,300	6,446,900
Total Operating Revenues	\$ 37,447,900	\$ 33,791,500	\$ 33,791,500	\$ 36,340,000

The Security and Landscape Assessment Fund is just under five percent of total operating for all funds revenue at \$1,803,000.



Operating revenue for the General Fund is largely comprised of property taxes, Franchise Fees and Utility Taxes, Permits and Licenses 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

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customers.

The largest source of total General Fund Revenues within the FY 2025-26 Proposed Operating and Capital Budget are property taxes at forty-four percent.

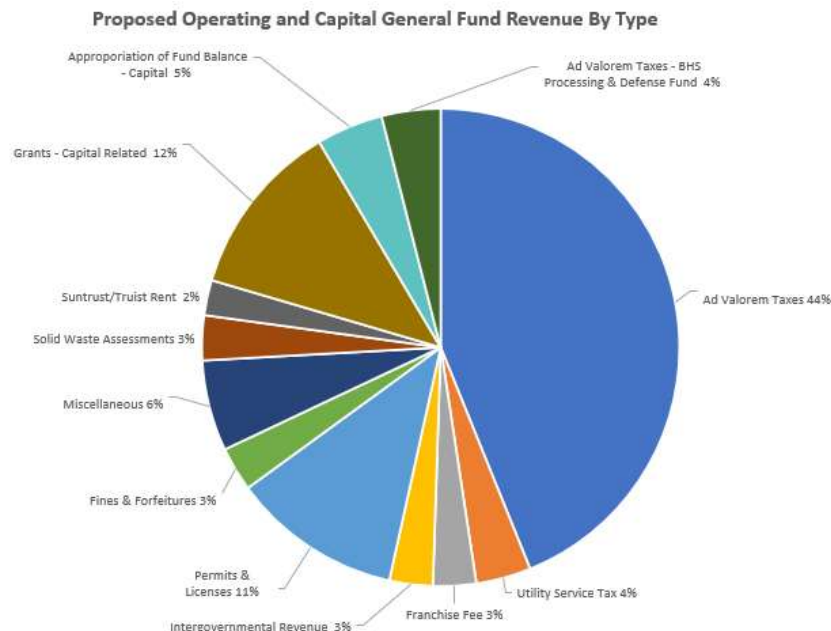
Permits and Licensing revenue at just under twelve percent; includes Building Permit revenue (of which is to offset the costs associated with operating processing building permits in operating a Building and Permitting Department) and Local Business Tax collections.

Assessments include revenue for Residential Solid Waste collection services at three percent of total General Fund revenue at \$948,900 for FY 2025-26. Miscellaneous revenue are those which are not otherwise categorized for financial reporting purposes, these include the off duty police services, interest earnings, lobbyist registration fees, parking meter and similar collections, and administrative service charges, for the Village these comprise just over six percent of total General Fund revenue at \$1,922,700. Included in miscellaneous revenue is police off-duty revenue (\$687,960). Non-operating revenue includes capital projects funding; as well as the portion of the Ad Valorem Millage set aside for the maintenance of the BHS Processing and Defense Fund of \$1,246,000.

	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
GENERAL FUND - OPERATING & CAPITAL				
REVENUE:				
Ad Valorem Taxes	\$ 11,552,100	\$ 12,876,500	\$ 12,876,500	\$ 13,719,800
Delinquent Ad Valorem Taxes	424,200	-	-	-
Utility Service Tax	1,124,000	999,800	999,800	1,163,900
Franchise Fee	874,000	853,400	853,400	911,300
Intergovernmental Revenue	908,400	913,100	913,100	918,400
Permits & Licenses	3,823,300	3,312,500	3,312,500	3,600,000
Fines & Forfeitures	1,322,200	945,000	945,000	938,000
Miscellaneous	4,299,900	1,543,500	1,543,500	1,922,700
Solid Waste Assessments	928,600	963,400	963,400	948,900
Subtotal Operating Revenue	25,256,700	22,407,200	22,407,200	24,123,000
Suntrust Rent	727,400	733,200	733,200	744,200
Grants - Capital Related	1,191,500	81,400	18,783,000	3,736,500
Appropriation of Fund Balance/Carryover	-	6,167,200	13,596,800	1,412,200
Developer Contributions	1,000,000	-	-	-
Ad Valorem Taxes - BHS Processing & Defense Fund	-	1,169,500	1,169,500	1,246,000
TOTAL OPERATING & CAPITAL REVENUE	\$ 28,175,600	\$ 30,558,500	\$ 56,689,700	\$ 31,261,900

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.

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The FY 2025-26 Proposed General Fund Capital Revenue includes a \$1,412,200 appropriation of Fund Balance (which in part includes capital reserves received/set-aside in prior years), \$744,200 in Suntrust/Truist Rental income; and as well as the portion of the Ad Valorem Millage Increase set aside for the creation of the BHS Processing and Defense Fund of \$1,246,000. These funds will be used to fund capital improvements, reserves; as well as to maintain the BHS Processing and Defense Fund.

The FY 2025-26 Proposed Operating and Capital Budget for the Security and Landscape Assessment Fund includes funding operations, (including a Property Manager program and a new Construction Compliance and Shuttle Program) and will also allow for the consideration of certain capital improvement expenditures (e.g., a street lighting project, reserves for future paving-related repairs and replacements, and the development of a capital improvement program) for the coming year.

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 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 (CMB) applies a wholesale rate for Wastewater or sewer services which travels through their system for treatment at the Miami-Dade WASD Virginia Key plant. Wholesale water service is paid directly to Miami-Dade WASD, and wholesale sewer services are paid directly to the CMB by the Village; for this reason, their rates directly affect the rates the Village charges to our customers.

In past years, we have passed-through rate increases from our wholesale service providers to our customers; this year, Miami-Dade WASD has proposed a water rate increase, so in turn, we propose to pass that cost on to our customers as well. The proposed wholesale water rate change is an increase of 2.81%, or \$0.0675 for Wholesale Water Rates, from \$2.4003/1,000 gallons to \$2.4678/1,000 gallons. If this rate increase is

FY 2025-26 Proposed Operating & Capital Budget

passed-through to Village utility customers consistent with the past practice in the last few fiscal years, inclusive of a cost-of-living and other increases in the Bal Harbour Village surcharge, it would result in an adjustment from \$6.1689/1,000 gallons, to \$6.3495/1,000 gallons or a 2.93% rate increase to Village customers, as summarized below.

Water Service Rates (per 1,000 gallons)			
	2024-25	2025-26	Percent Change
Miami Dade - WASD Wholesale	\$ 2.4003	\$ 2.4678	2.81%
Bal Harbour Village	3.7686	3.8817	3.00%
Total	\$ 6.1689	\$ 6.3495	2.93%

The pass-through wholesale water rate increase would result in an annual cost to Village customers (who average 12,000 gallons per month) of approximately \$2.1667 more per month at the proposed rate.

The Village's sewer expenses include both a wholesale charge from Miami-Dade County and a surcharge from the City of Miami Beach, reflecting our use of both agencies' sewer systems. The CMB pays Miami-Dade WASD directly for services, and the Village, in turn, pays the CMB. For the upcoming fiscal year, Miami-Dade WASD has proposed a 19.05% increase in its sewer rate to \$4.5351 per 1,000 gallons consumed. Additionally, the CMB has proposed a substantial 218.78% increase in its sewer surcharge, raising it to \$1.1800 per 1,000 gallons to fund its sewer operations and planned sewer capital efforts. The proposed CMB sewer rate increase represents a reduction from the preliminary figures shared earlier in the budget planning process. Through coordinated efforts, the Village—together with several neighboring municipalities—successfully negotiated with CMB to phase the rate increase over a two-year period rather than implementing it all at once. This outcome is significant for residents because it helps ease the financial impact of the rate increase. By spreading the cost over two years, households and businesses are better able to plan and adjust their budgets, rather than facing a sudden, steep increase in utility expenses. Additionally, the successful negotiation reflects the Village's commitment to advocating for residents' interests and working collaboratively to find solutions that support community affordability and stability. To address these increases—as well as to account for cost-of-living adjustments, other contractual obligations, and a prior-year true-up owed to the CMB—the

Proposed Budget raises the Village's wastewater service rate from \$10.2844 to \$12.0031 per 1,000 gallons consumed. Despite the necessary increase, the Village's wastewater service rates continue to be competitively priced when compared with neighboring municipalities. This reflects prudent financial planning and effective negotiation efforts to limit the burden on residents. Maintaining rates within regional norms ensures residents receive essential services at a fair cost, while also supporting the Village's ability to meet rising operational expenses and long-term infrastructure needs.

Wastewater Service Rates (per 1,000 gallons)			
	2024-25	2025-26	Percent Change
City of Miami Beach Wholesale	\$ 4.1796	\$ 5.7151	36.74%
Bal Harbour Village	6.1048	6.2880	3.00%
Total	\$ 10.2844	\$ 12.0031	16.71%

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 \$6.00 per each one hundred (\$100.00) of the receipts of the utility, this 6.0% is collected by the Village 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 pass-through Wastewater rate increase would result in an annual cost to Village customers (who average 12,000 gallons per month) of approximately \$20.62 more per month at the proposed rate.

The FY 2025-26 Proposed Utility Fund Budget is balanced with the proposed rate for wholesale water services of \$6.3495/1,000 gallons, and a rate for wholesale sewer service of \$12.0031/1,000 gallons. At their August 6, 2025 meeting, the Village's Budget Advisory Committee reviewed the proposed pass-through water wholesale rate, and the wholesale sewer rate and voted to recommend approval of the recommended rates respectively.

The Proposed FY 2025-26 Operating and Capital Budget for the Utility Fund is \$8,094,400 (this includes CIP appropriations towards the Utility Master Plan Project and minor capital purchases of \$1,899,200).

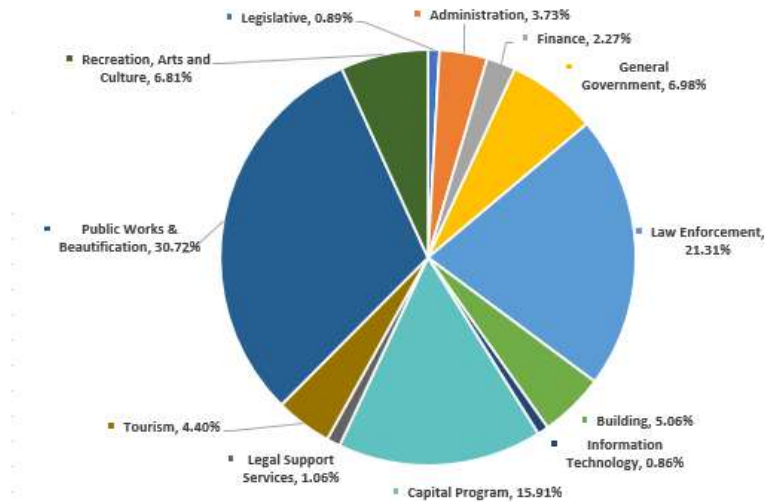
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EXPENDITURES

EXPENDITURE SUMMARY

FY 2025-26 Proposed Operating and Capital expenditures by Department or Activity for all funds totals \$49,744,400. Just over thirty percent of total expenditures, or \$15,280,900 are within the Public Works & Beautification Department, which is comprised of the Public Works, Utility, Beautification Security & Landscape activities for the Village, across all funds. Just over twenty-one percent of total expenditures of \$10,600,400 within the Law Enforcement Department. Just under sixteen percent or \$7,913,000 of expenditures within the Capital Program Department. 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

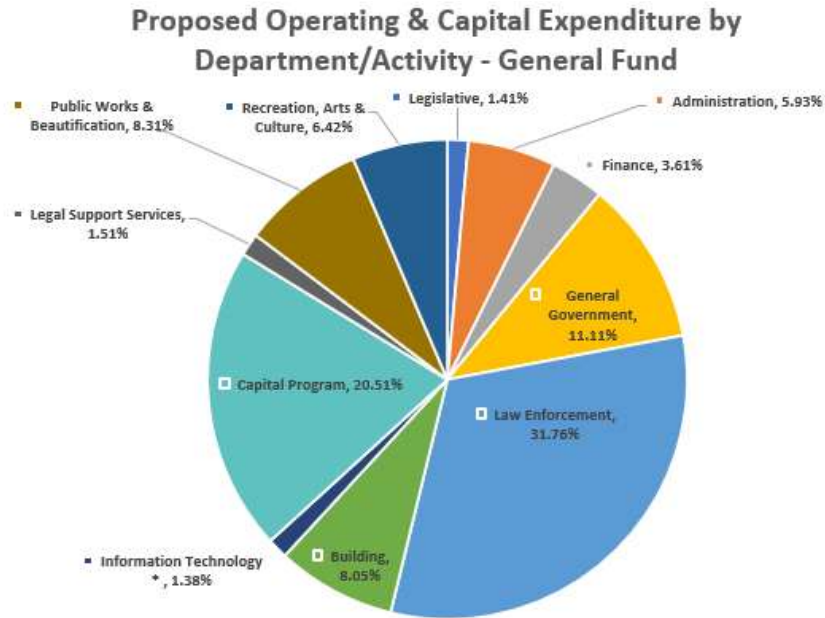


	FY 2026 Proposed Budget	% of Total
Proposed Operating and Capital Expenditures - All Funds by Department/Activity		
Legislative	\$ 442,200	0.89%
Administration	1,853,100	3.73%
Finance	1,128,100	2.27%
General Government	3,472,100	6.98%
Law Enforcement	10,600,400	21.31%
Building	2,517,700	5.06%
Information Technology	430,200	0.86%
Capital Program	7,913,000	15.91%
Legal Support Services	529,400	1.06%
Tourism	2,187,900	4.40%
Public Works & Beautification	15,280,900	30.72%
Recreation, Arts and Culture	3,389,400	6.81%
Total Operating and Capital Expenditures	\$ 49,744,400	100.00%

GENERAL FUND

The FY 2025-26 Proposed Operating and Capital General Fund expenditures by Department or Activity are comprised of Law Enforcement by approximately thirty-two percent, Capital Program is just over twenty percent, General Government at just over eleven percent, Public Works & Beautification at just over eight percent, followed by other single digit percentages for the remaining activities, as summarized in the following charts.

FY 2025-26 Proposed Operating & Capital Budget



	FY 2026 Proposed Budget	% of Total
Proposed Operating & Capital Expenditures - General Fund by Department/Activity		
Legislative	\$ 442,200	1.41%
Administration	1,853,100	5.93%
Finance	1,128,100	3.61%
General Government	3,472,100	11.11%
Law Enforcement	9,927,500	31.76%
Building	2,517,700	8.05%
Information Technology	430,200	1.38%
Capital Program	6,413,000	20.51%
Legal Support Services	471,100	1.51%
Public Works & Beautification	2,599,300	8.31%
Recreation, Arts and Culture	2,007,600	6.42%
Total Operating & Capital Expenditures	\$ 31,261,900	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 2025-26 Proposed Operating and Capital Budget for all funds includes an overall increase of \$4.9 million over the FY 2024-25 Adopted Budget, as summarized in the chart below. The General Fund inclusive of capital appropriations reflects an increase of just under three percent from the current year adopted budget with a proposed budgeted expense of \$31,261,900, the Resort Tax Fund reflects a thirty-eight percent increase from the current year adopted budget with a proposed budgeted expense of \$8,085,100, and the Water and Wastewater Utility Fund reflects an approximately nineteen percent increase from the current adopted budget with a proposed budgeted expense of \$8,094,400. In addition, the minor Security and Landscape Assessment Fund includes an increase of forty-six percent with a proposed budgeted expense of \$2,303,000.

FY 2025-26 Proposed Operating & Capital Budget

Operating & Capital Expenditures Summary by Fund					
	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget	% Change from FY 2025 Adopted Budget
General Fund	\$ 20,494,900	\$ 30,558,500	\$ 56,689,700	\$ 31,261,900	2.30%
Resort Tax Fund	5,108,500	5,860,000	10,366,700	8,085,100	37.97%
Water and Wastewater Fund	7,577,067	6,829,900	9,346,500	8,094,400	18.51%
Total Operating Expenditures	\$ 33,180,467	\$ 43,248,400	\$ 76,402,900	\$ 47,441,400	9.70%
Security & Landscape Assessment Fund	\$ 1,191,600	\$ 1,573,300	\$ 2,715,600	\$ 2,303,000	46.38%

General Fund Proposed Expense

The proposed FY 2025-26 General Fund Operating Budget includes a general cost-of-living adjustment and other compensation changes for employees following the completion of union negotiations. It also includes mid-year staffing additions to support the Finance Program, partially offset by a reduction in the budget for as-needed or temporary finance staffing. Additional personnel-related replacement costs are included to fill vacant positions in the Police and Capital Projects Departments. The budget also accounts for a 2.5% increase in health insurance premiums and higher off-duty personnel costs, which will be fully recouped through corresponding revenue. The Proposed Capital Budget for the General Fund includes the following CIP appropriations, reserves and minor equipment purchases: investment towards the Harbourfront Park - Jetty/Cutwalk project; funding towards the Utility Infrastructure project; the purchase of 2 police (including administrative) vehicles; as well as other minor equipment purchases. In addition, general capital project reserves (\$329,100), renewal and replacement reserves for law enforcement fleet (\$280,000), as well as public works and beautification fleet (\$100,000); IT Machinery & equipment reserves (\$50,000); and a capital renewal and replacement reserve for the New Waterfront Park Recreation Program (\$150,000).

Resort Tax Fund Proposed Budgeted Expense

FY 2025-26 proposed budgeted expenditures for the Resort Tax Fund reflect an overall increase of thirty-eight percent from the FY 2024-25

adopted budget. The Proposed Budget provides for both Tourism & Marketing, Beautification, Safety and Special & Community Events activities within the anticipated Resort Tax collections for FY 2025-26. The Resort Tax Fund FY 2025-26 Proposed Operating and Capital Budget is \$8,085,100. The proposed Operating budget includes funding for advertising and sponsorship opportunities tied to major upcoming sporting events in South Florida (such as FIFA and others) scheduled for the coming year; includes funding for special events commemorating the 250th Anniversary of the United States, as well as the Village's 80th Anniversary celebrations); and funds to enhance the Miami-Dade County seaweed removal program by incorporating targeted Sargassum removal efforts. The proposed Capital budget includes two (2) police vehicles for the Marine Patrol Section of \$120,000 of the Police Department; and \$1,500,000 capital investment into the Jetty Capital Project.

FY 2025-26 Proposed Operating & Capital Budget

	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget	% Change from FY 2025 Adopted Budget
RESORT TAX FUND					
TOURISM & MARKETING					
Salaries & Benefits	\$ 378,900	\$ 408,400	\$ 408,400	\$ 434,200	6.32%
Other Operating	1,582,600	1,657,700	1,657,700	1,766,500	6.56%
Operating Capital	-	-	219,500	-	0.00%
TOTAL TOURISM & MARKETING	\$ 1,961,500	\$ 2,066,100	\$ 2,285,600	\$ 2,200,700	6.51%
BEAUTIFICATION/GREENSPACE					
Salaries & Benefits	\$ 383,300	\$ 483,000	\$ 483,000	\$ 466,600	-3.40%
Other Operating	1,413,000	1,499,600	1,499,600	1,833,100	22.24%
Operating Capital	-	-	37,200	30,000	0.00%
TOTAL BEAUTIFICATION GREENSPACE	\$ 1,796,300	\$ 1,982,600	\$ 2,019,800	\$ 2,329,700	17.51%
LAW ENFORCEMENT					
Salaries & Benefits	\$ 351,000	\$ 425,100	\$ 425,100	\$ 519,100	22.11%
Other Operating	9,700	32,000	32,000	33,800	5.63%
Operating Capital	-	140,000	140,000	120,000	-14.29%
TOTAL LAW ENFORCEMENT	\$ 360,700	\$ 597,100	\$ 597,100	\$ 672,900	12.69%
RECREATION, ARTS & CULTURE					
Salaries & Benefits	\$ 409,900	\$ 521,800	\$ 521,800	\$ 557,000	6.75%
Other Operating	580,100	692,400	692,400	824,800	19.12%
TOTAL RECREATION, ARTS & CULTURE	\$ 990,000	\$ 1,214,200	\$ 1,214,200	\$ 1,381,800	13.80%
CAPITAL PROGRAM					
Operating Capital	-	-	4,250,000	1,500,000	100.00%
TOTAL CAPITAL PROGRAM	\$ -	\$ -	\$ 4,250,000	\$ 1,500,000	100.00%
FUND EXPENDITURES	\$ 5,108,500	\$ 5,860,000	\$ 10,366,700	\$ 8,085,100	37.97%

Water & Wastewater Utility Fund Proposed Budgeted Expense

The Proposed FY 2025-26 Operating and Capital Budget for the Utility Fund is \$8,094,400, which reflects an overall increase of approximately nineteen percent from the FY 2024-25 adopted budget. The proposed Operating expenses reflect work performed for the proprietary fund inclusive of pass-thru consumption charges from Miami Dade County and City of Miami Beach, personnel expenses, absent a General Fund

subsidy which occurred prior to FY 2015; the wholesale cost of water & sewer totaling \$2,881,000; debt service payments totaling \$1,342,000; and CIP appropriations towards the Utility Master Plan Project and minor capital purchases totaling \$1,899,200.

	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget	% Change from FY 2025 Adopted Budget
WATER & WASTEWATER UTILITY FUND					
Salaries & Benefits	\$ 949,000	\$ 1,074,500	\$ 1,074,500	\$ 1,194,600	11.18%
Other Operating	4,440,167	4,555,400	4,555,400	5,000,600	9.77%
Utility Operations	5,389,167	5,629,900	5,629,900	6,195,200	10.04%
Operating Capital	2,187,900	1,200,000	3,716,600	1,899,200	58.27%
WATER & WASTEWATER UTILITY FUND EXPENDITURES					
	\$ 7,577,067	\$ 6,829,900	\$ 9,346,500	\$ 8,094,400	18.51%

Security & Landscape Assessment Fund

The FY 2025-26 Proposed Operating and Capital Budget for the Security and Landscape Assessment Fund is \$2,303,000 (to include capital purchases of \$520,000; and reserves of \$270,000); which reflects an overall increase of forty-six percent from the FY 2024-25 adopted budget.

	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget	% Change from FY 2025 Adopted Budget
SECURITY & LANDSCAPE ASSESSMENT FUND					
SECURITY & LANDSCAPE ASSESSMENT AREA EXPENSE					
Salaries & Benefits	\$ 37,100	\$ 35,000	\$ 35,000	\$ 35,000	-
Other Operating	892,400	1,170,300	1,170,300	1,478,000	26.29%
Operating Capital	262,100	368,000	1,510,300	790,000	114.67%
TOTAL SECURITY & LANDSCAPE ASSESSMENT FUND EXPENDITURES					
	\$ 1,191,600	\$ 1,573,300	\$ 2,715,600	\$ 2,303,000	46.38%

FY 2025-26 Proposed Operating & Capital Budget

The gated community has requested that the assessment rate for FY 2026 be set at \$6,500.00 for each Single-Family Residential Unit; half that amount, \$3,250.00, for each Unimproved Property; and \$26,000.00 for each Private Recreational Facility. These rates remain unchanged from the current fiscal year. The requested rates should be sufficient to fully fund the anticipated recurring operations (including a Property Manager program and a new Construction Compliance and Shuttle Program) and will also allow for the consideration of certain capital improvement expenditures (e.g., a street lighting project, reserves for future paving-related repairs and replacements, and the development of a capital improvement program) for the coming year.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The FY 2025-26 Proposed Operating and Capital Budget includes capital improvements Village wide, as summarized in the following table:

FUNDING SOURCE	Budget			
	Previous Years	FY 2026	Future Years	Total
General Fund:				
Miami-Dade General Obligation Bond Fund	\$ 8,063,000	\$ -	\$ -	\$ 8,063,000
Developer Contributions - Bal Harbour Shops (PPS)	3,500,000	-	-	3,500,000
Developer Contributions - Bal Harbour Shops (Village Hall)	21,423,318	-	-	21,423,318
Developer Contributions - Bal Harbour Shops (Other)	2,000,000	-	500,000	2,500,000
Developer Contributions - Other	3,100,000	-	1,000,000	4,100,000
Developer Contributions - Interest Earnings	1,700,000	-	-	1,700,000
Suntrust/Truist Rent	3,087,171	744,170	3,078,318	6,909,659
Grants	10,103,707	3,655,125	3,500,000	17,258,832
Budget Allocation	969,340	-	-	969,340
Appropriation of Fund Balance/Carryover	20,316,682	532,298	8,332,355	29,181,335
Village 2011 Bond Escrow Funds	368,933	-	-	368,933
Total General Fund	74,632,151	4,931,593	16,410,673	95,974,417
Resort Tax Fund:				
Appropriation of Fund Balance/Carryover	4,250,000	1,500,000	1,500,000	7,250,000
Total Resort Tax Fund	4,250,000	1,500,000	1,500,000	7,250,000
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	4,825,660	1,724,180	-	6,549,840
Village 2011 Bond Escrow Funds	3,221,300	-	-	3,221,300
Village 2020 Utility Revenue Note	8,438,108	-	-	8,438,108
TBD - (Grants, Debt Issuance, etc.)	-	-	10,546,200	10,546,200
Total Utility Fund	26,156,868	1,724,180	10,546,200	38,427,248
Security and Landscape Assessment Fund:				
Appropriation of Fund Balance/Carryover	1,302,000	-	-	1,302,000
Total Security and Landscape Assessment Fund	1,302,000	-	-	1,302,000
TBD	300,000	(300,000)	18,050,000	18,050,000
TOTAL FUNDING SOURCE	\$ 106,641,019	\$ 7,855,773	\$ 46,506,873	\$ 161,003,665
EXPENDITURE BY PROJECT				
Parks and Public Spaces Operations Facility	\$ 3,164,704	\$ -	\$ -	\$ 3,164,704
Waterfront Park (Phase A)	22,529,092	-	-	22,529,092
Harbour Front Park - Jetty/Cutwalk	19,614,489	6,060,511	6,000,000	31,675,000
New Village Hall	6,500,000	1,251,000	26,749,000	34,500,000
Waterfront Park (Phase B)	50,000	-	6,050,000	6,100,000
96th Street Plaza	200,000	-	-	200,000
Collins Avenue Beautification	50,000	-	12,000,000	12,050,000
BeachSide Landscape	50,000	-	-	50,000
Utility Infrastructure - Sewer, Water and Stormwater Improvements	37,186,328	1,724,180	10,546,200	49,456,708
TBD:	-	-	-	-
Use of Suntrust/Truist Funds	-	-	778,161	778,161
Use of Shop Funds	-	-	500,000	500,000
TOTAL EXPENDITURE	\$ 89,344,613	\$ 9,035,691	\$ 62,623,361	\$ 161,003,665

All appropriations and encumbrances related to the CIP are generally re-appropriated into the subsequent year's budget. Grant awards received subsequent to a project's appropriation are used to offset the previously planned use of Fund Balance/Budget Allocations.

The FY 2025-2026 Proposed CIP Budget includes investment towards the Village Hall, Harbourfront Park - Jetty/Cutwalk project, and the Utility Infrastructure project. Totaling \$9,035,691 in new appropriations for capital projects, of which; \$3,655,125 will be funded by grants; \$744,170

FY 2025-26 Proposed Operating & Capital Budget

will be funded by rental income from the Suntrust/Truist Building; and \$1,724,180 from the Utility Fund in relation to the Utility Infrastructure project. The Village anticipates additional grant awards in the near future that will be applied to any to be determined balances.

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BAL HARBOUR

- V I L L A G E -

Legislative

DESCRIPTION

The Bal Harbour Village Council is made up of the Mayor, Vice Mayor and three Council Members. The Mayor presides over Council meetings and is considered the Village's representative locally, nationally and internationally. The Mayor, Vice 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 Council Members 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed Budget
GENERAL FUND						
LEGISLATIVE						
Salaries & Benefits	\$ 235,400	\$ 298,500	\$ 289,700	\$ 305,800	\$ 305,800	\$ 319,100
Other Operating	86,600	73,100	72,300	123,100	123,100	123,100
Operating Capital	-	5,200	25,400	-	-	-
TOTAL LEGISLATIVE	\$ 322,000	\$ 376,800	\$ 387,400	\$ 428,900	\$ 428,900	\$ 442,200

BUDGET HIGHLIGHTS

The Proposed Budget:

- includes funding for the employer required contribution towards the General Employees Defined Benefit Plan for the five elected officials.
- includes health insurance coverage for the five elected officials at Point of Service level coverage; if officials opt not to avail themselves of the insurance, funds will not be spent; and
- incorporates funds for travel on Village business.

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BAL HARBOUR

- V I L L A G E -

Administration

DESCRIPTION

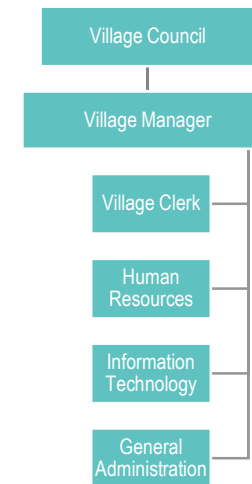
The Village Manager is appointed by the Village Council, and vested with the responsibility to ensure that policies, directives, resolutions, and ordinances adopted by the Village Council are enforced and implemented. As the Village's Chief Executive Officer, the Village Manager is responsible for providing 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's operating budget includes the following functions:

- 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 customer service, among others.
- Human Resources, which is responsible for personnel, recruitment, benefits, compensation, risk management and labor relations.
- Information Technology, which is responsible for all technology related services for the Village.
- 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 began reporting to the Village Manager.

FUNCTIONAL TABLE OF ORGANIZATION



Administration

FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
GENERAL FUND						
ADMINISTRATION						
Salaries & Benefits	\$ 1,380,900	\$ 1,338,400	\$ 1,265,300	\$ 1,642,900	\$ 1,642,900	\$ 1,714,500
Other Operating	112,700	75,400	104,500	138,600	138,600	138,600
Operating Capital	-	-	-	-	-	-
TOTAL ADMINISTRATION	\$ 1,493,600	\$ 1,413,800	\$ 1,369,800	\$ 1,781,500	\$ 1,781,500	\$ 1,853,100

BUDGET HIGHLIGHTS

- The proposed budget includes compensation for the Manager's Office (inclusive of the Village Clerk, Information Technology and Human Resources).

SIGNIFICANT ACCOMPLISHMENTS

- Developed the 2024-25 FY Budget which ensures that *The Bal Harbour Experience* continues to be fulfilled, with a combined millage rate of 2.1439 mills per \$1,000 of assessed value, which represents the Current Service Level Millage for next year to remain the same, at 1.9654 mills; and the establishment of a BHS Processing and Defense Fund with a 0.1785 millage rate. The Current Service Level Millage is the same rate we have held for almost 10 years and is used to fund all the Village General Fund services provided. However, this FY we established a BHS Processing and Defense Fund with a 0.1785 millage rate to fully fund the expenses to review, process and likely defend the Village from challenges arising from the proposed development project submitted by the Whitman Family Development group earlier this year.
- Continued to fully implement and focus on the tenants of *The Bal Harbour Experience* developed collectively with the Village Council to maintain the Village's Beautiful Environment, Destination and Amenities, Unique and Elegant experiences, and Safety.
- Developed the agenda for the annual Village Leadership and Strategic Planning Retreat in February 2025 with the Mayor and Council and held the retreat to continue refining and developing group-solving strategies

and memorialize the priorities for the Village's long-term goals, and for the first time, held a follow-up retreat which was held in August 2025.

- Published weekly Letters to Council (LTC) detailing events, police information, monthly check disbursements, Resort Tax collections, along with policy changes and other pertinent information for the Village Council.
- Our Information Technology team continued to strengthen the Village's IT infrastructure by implementing the latest system updates, security patches, and performance improvements across all municipal locations. These efforts have enhanced overall network stability, reduced vulnerability exposure, and improved the security posture of the Village's technology environment. This year, the IT team successfully led the completion of the UASI Grant-funded Failover Project, totaling \$100,000 in hardware and professional services. This initiative established a fully replicated network environment at the Emergency Operations Center (EOC), enabling seamless failover and business continuity during emergencies. In alignment with our continued focus on strengthening cybersecurity and ensuring compliance with the Florida Cybersecurity Act, all Village staff successfully completed the state-mandated cybersecurity training. This initiative reinforces our organization's commitment to cybersecurity readiness, user awareness, and the prevention of potential cyber threats across all departments.
- The Bal Harbour Police Department continued to serve as a regional leader in law enforcement coordination by facilitating regular conference calls with the Miami-Dade County Coastal Police Chiefs. These discussions focus on addressing multi-jurisdictional challenges, enhancing intelligence sharing, and developing coordinated enforcement strategies to improve public safety across the region. Building on its leadership role, the Department co-founded the South Florida Police Leadership Academy in 2023, and this year, continued to host and support leadership development trainings in collaboration with regional law enforcement partners. These programs are designed to cultivate the next generation of police leaders through high-quality instruction in effective supervision, ethical decision-making, and fostering a progressive organizational mindset. A key

Administration

focus in 2025 was leveraging technology to enhance police operations and officer effectiveness. The Department completed several major initiatives that introduced cutting-edge tools and capabilities, including becoming the first agency in the region to deploy the TASER 10, equipping officers with advanced less-lethal technology for improved safety and precision. The department also implemented Clearview AI facial recognition software to assist in the identification of criminal suspects, enhancing investigative capabilities and case resolution. In addition to operational advancements, the Department remained deeply committed to community engagement. Signature outreach programs—such as *Coffee with a Cop*, *Ice Cream with a Cop*, and *Bike Ride with the Chief*—continued to provide meaningful opportunities for residents to interact with officers in a relaxed and approachable setting. These initiatives foster transparency, strengthen trust, and reinforce the Department’s dedication to community-oriented policing.

- Capital Improvement Projects remain one of our top priorities throughout this past FY and significant progress was made on several projects, including: Bal Harbour Waterfront Park and Community Center, Harbourfront Park, the New Village Hall and Utility Master Plan Projects. We also continued with our CIP Grants initiatives and received several awards and grants.
- Services provided by the Building Department remained another top priority this FY with several important accomplishments taking place. We continued with our “One Stop Shop” with Miami-Dade County to offer concurrent plan review between the Village and the County; Continued with the 4 days a week inspections and plan reviews, with an increased number of inspections being requested. The Structure Recertification process continues, with notices sent to all properties with new state and county regulations. The Building Department continues to monitor and inspect all projects and structures within the Village and take action on unsafe conditions. We are continuing to explore enhancements and technological solutions in order to offer our customer’s a better interaction with the Building Department.

- The Recreation, Arts & Culture Department enhanced community life with new amenities, expanded programs, and award-winning initiatives. The park welcomed the opening of the Splash Pad, along with added shade coverings, seating, and the new *Book Haven* reading space. Residents benefitted from the launch of *BH Total Wellness* and a Senior Discount program, while events such as the Mother’s Day Luncheon and a Prom for adults with special needs fostered meaningful community connections. Cultural engagement grew through expanded Miami Art Week activations featuring local artists, and partnerships with Bal Harbour hotels extended park access to visiting guests. The department also earned national and statewide recognition for excellence in communications and event promotions, while significant improvements to the Village website enhanced accessibility, speed, and the overall user experience.

Village Clerk

- Legislative Support - During FY 2025, the Village Clerk’s Office continued to play a role in supporting the Village Council’s legislative function. This included the preparation, public noticing, and distribution of agenda packets and minutes for 30 Council, Board, and Committee meetings and workshops. The office recorded and preserved official actions, including the archiving of 62 resolutions and codification of four ordinances, ensuring the legislative history of the Village remained accurate and accessible. In accordance with Florida’s Government-in-the-Sunshine Law, all public meeting announcements and legal notices were promptly published to maintain transparency.
- Records Management - As the official custodian of records, the Clerk’s Office remained committed to effective records management. More than 30,000 pages of scanned documents—including meeting agendas, resolutions, minutes, and agreements—were uploaded and interlinked into Laserfiche, the Village’s cloud-based public records portal. The office also completed numerous public records requests and lien searches, maintaining compliance with Florida’s Public Records Law. Ordinances adopted by the Council were reviewed and codified in a

Administration

timely manner, keeping the municipal code up to date and readily accessible to the public.

- Elections Administration - The Clerk's Office conducted, supervised, and successfully completed the qualification and election planning processes for the November 2024 General Municipal and Special Elections. Planning for the 2026 election cycle was initiated. The office managed all candidate qualification materials, campaign finance reports, and certified election results, ensuring they were published and made available to the public through the Village's website. Oaths of office were administered to newly elected officials, committee members, and Village employees as part of this work.
- Boards and Committees Support - Support for the Village's boards and committees remained a priority, with the Clerk's Office overseeing the onboarding of new members, tracking terms, and ensuring compliance with Florida's Sunshine Law. The office coordinated the scheduling, noticing, and documentation of committee meetings, including agenda preparation and minute-taking, to support their operations effectively.
- Legal and Compliance Functions - Compliance and legal administration responsibilities were fulfilled through the coordination of ethics filings and disclosures, and the preparation and publication of official notices related to zoning, bid solicitations, and other quasi-judicial matters. The Clerk's Office ensured these notices met legal posting requirements and were disseminated in a timely and accurate manner. The Clerk also managed the registration and oversight of lobbyists in accordance with Village procedures and applicable laws. In addition, staff processed and tracked the required documentation for public bid openings, and administered Certificates of Appropriateness as part of development review processes, further supporting the Village's regulatory framework.
- Customer Service and Citizen Engagement - In its customer service function, the Clerk's Office served as the primary point of contact for residents and stakeholders seeking information on public meetings, records, and governance. Staff responded to inquiries with professionalism and transparency, and also facilitated access to voter

registration resources. Public education and resident engagement were further supported through the hosting of the Village's third Annual Document Shredding Day, offering free and secure document disposal for the community.

- Administrative and Operational Support - Finally, the Clerk's Office continued to provide high-level administrative support across departments. This included the preparation of ceremonial documents such as proclamations, certificates, and awards, performing notarial services, and coordinating secure document destruction in alignment with retention schedules. Throughout the year, the office supported the Village Manager and Council by delivering timely, accurate documentation and ensuring procedural compliance across operations.

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. 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
GENERAL FUND						
INFORMATION TECHNOLOGY						
Salaries & Benefits	\$ 112,300	115,000	30,400	-	-	-
Other Operating	227,500	243,000	396,200	377,100	377,100	354,200
Operating Capital	115,700	144,500	38,700	76,000	113,000	76,000
TOTAL INFORMATION TECHNOLOGY	\$ 455,500	\$ 502,500	\$ 465,300	\$ 453,100	\$ 490,100	\$ 430,200

BUDGET HIGHLIGHTS

- The Proposed Budget includes the following key components:
 - Funding for outsourced IT services;
 - An enhanced IT redundancy program to ensure system continuity;
 - Investments in cybersecurity enhancements;
 - A general realignment of expenses, resulting in the reallocation of certain costs previously attributed to other departments. The net impact of these adjustments is relatively cost-neutral for this department;
 - A \$50,000 reserve for future IT related Machinery and Equipment Replacement; and

- Coverage for computers, software licenses, and related technology costs.
- IT related services, machinery and equipment purchases for the Building Department, Recreation, Law Enforcement, Resort Tax Fund and Water & Wastewater Utility Fund are included within those respective budgets.

SIGNIFICANT ACCOMPLISHMENTS

- Enhanced overall network performance and security with the latest updates and patches to allow a more stable and secure environment across each location.
- Implemented additional security enhancements to the Village network environment.
- Completed the Urban Areas Security Initiative (UASI) Grant funded Fail Over Project, which included the procurement and installation of hardware and consulting services in the amount of \$100,000. This project replicates the Village's network environment at the Emergency Operations Center and allows a seamless transition between networks during an emergency.
 - This project included the replacement and installation of four (4) Village Hall servers and Police Computer Aided Dispatch (CAD) servers, which are housed in Police Headquarters and the Emergency Operations Center. This upgrade provides enhanced reliability, speed and security to better support municipal operations.
 - Configured Police servers in coordination with Central Square Technologies to ensure most up to date version of the system and to provide a more stable and secure environment.
 - Deployed Neverfail software in conjunction with Central Square Technologies to ensure the replication of the Computer Aided Dispatch (CAD) servers as part of the Fail Over Project.

Information Technology

- Replaced tape back up system with Synology Network Attached Storage (NAS) in order to provide a redundant backup solution on-site.
- Enhanced Village redundant backups by acquiring VEEAM Microsoft 365 back ups as well as transition to VEEAM Cloud backups for the servers.
- Replaced ten (10) Village computers based on the renewal and replacement timeframes established in the IT Masterplan.
- Continued to promote employee security awareness by utilizing 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.
- Completed the state-mandated Cybersecurity Training for all Village employees as required by Florida House Bill 7055 in order to ensure cybersecurity readiness and prevention of cyber-attacks.
- Replaced all network switches on both Village and Police environments with high performance switches to ensure faster and more stable operations by improving connectivity, increase bandwidth and support critical communications.
- Upgraded all servers to Microsoft 2019/2022 operating systems improving security, compatibility and performance across the organization's information technology infrastructure.
- Deployed Twingate virtual private network (VPN) to enable staff to connect safely to internal resources from any location, improving remote work capabilities and data protection. In order to better comply with the Florida Department of Law Enforcement requirements for dual factor authentication on VPN, Twingate utilizes Microsoft authentication, which provides a more seamless experience to end users.
- Deployed Sophos End Point Protection (anti virus software) in order to comply with the Florida Department of Law Enforcement requirements for device encryption.
- Upgraded the Trackstar Automated Vehicle Locator System (AVLS) software and server to the latest version, which provides management with additional features and enhances system security.
- Upgraded CCH software to the latest version for the Finance Department, which provides the end users with the most up to date experience and enhances performance.

BAL HARBOUR

- V I L L A G E -

Legal Support Services

DESCRIPTION

Village legal services are provided by Weiss Serota Helfman Cole & Bierman, P.L., a full-service municipal law firm (the "Firm"). The Firm has served as Village Attorney for more than 30 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.

FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
LEGAL SUPPORT SERVICES (All Funds)						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	420,500	382,800	446,200	471,100	471,100	471,100
Operating Capital	-	-	-	-	-	-
TOTAL LEGAL SUPPORT SERVICES	\$ 420,500	\$ 382,800	\$ 446,200	\$ 471,100	\$ 471,100	\$ 471,100

BUDGET HIGHLIGHTS

- Funding for legal support services is shared by all funds based upon the nature of the work performed, at \$471,100 the General Fund is the largest share of the total annual expense. This includes general legal expenses, Defense of Officials and negotiation of the Police collective bargaining agreement. The proposed budget allocation for the remaining funds are \$32,000 for the Utility Fund, \$12,800 for Resort Tax and \$13,500 for the Security and Landscape Assessment Fund.
- Base legal fees are provided under a retainer agreement with a fixed fee component of \$37,227/month subject to an annual review along with a cost of living adjustment. Not included in the fixed fee are expenses

including litigation expenses, support for collective bargaining negotiations, Security and Landscape area related legal support, and special projects.

SIGNIFICANT ACCOMPLISHMENTS

Litigation:

- We continued 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.
- Where required, we will continue to provide regular email updates to Council on significant developments in any significant pending litigation, and schedule Council executive sessions if needed to manage litigation.
- Form 6 litigation – Represented the Village and its councilmembers (along with a large group of other local governments and elected officials) in our litigation to stop the state from implementing Form 6 financial disclosure for municipal officers. We obtained a federal preliminary injunction accomplishing that objective, and the state withdrew implementation of the requirement, while litigation continues. Advised the Village on compliance with the enhanced Form 1 requirements.
- Bal Harbour Shops lawsuits – Worked closely with litigation counsel Mark Migdal & Hayden to research, analyze, and develop litigation strategy, review all pleadings, analyze the relationships between the application review process and the litigation, monitor legislative changes, and generally support their defense of the Village from the Live Local Act, Noise, FLUEDRA and supermajority lawsuits as needed. Prepare for and attend mediation.
- Waterfront Park design and construction claims:

Legal Support Services

- NV2A Group sued over its construction of the Waterfront Park, claiming nonpayment against the Village, and the Village asserted defenses based on delays and numerous construction defects. The parties resolved the matter by signing a closeout agreement pursuant to which the Village paid the remaining balance to NV2A. In exchange, NV2A dismissed its lawsuit and agreed to repair certain defective items.
- We worked closely with Village staff to evaluate design errors and omissions by Zyscovich Architects related to the plans for the Waterfront Park, bring in expert consultants, and develop strategies for obtaining relief. We sued Zyscovich for the Village, and worked with opposing counsel to abate the litigation while developing a process for sharing information on the claims among the Village, the architect, the subconsultants, and the insurer, in preparation for settlement discussions.
- Supported police regarding employment actions and red light camera program as needed. Supported Village Clerk in records requests and maintenance activities related to litigation matters. Supported liability insurance counsel in defending claims against the Village. Assisted Village staff in responding to subpoenas for documents or depositions that resulted from their Village duties.
- Bellini Condominium Association litigation over the redevelopment of the Carlton Terrace into the Rivage:
 - In 2023, we worked with counsel for the developer to defeat the petition for writ of certiorari challenging the Village ARB's approval of the certificate of appropriateness for the redevelopment, and the Village Council's denial of Bellini's appeal to the ARB decision.
 - In 2024, we worked with counsel for developer to achieve dismissal of federal court litigation seeking a declaration of whether the underground parking garage complied with a federal regulation implemented as part of the National Flood Insurance Program.
 - We also worked with counsel for the developer on the state court litigation challenging the Village's interpretation of its zoning code regarding the underground garage. Bellini sought a declaration that the project's inclusion of a medical office, which in turn allowed the underground garage, was not a permitted use under Village Code Sec. 21-181. This lawsuit was ultimately settled in 2024 between the developer and Bellini, and was dismissed against the Village.

- Advised the Administration on the related amendments to the conditions of approval, and interpretation of the Code as applied to the final plans.

Legislation:

- Drafted an ordinance in response to recent preemption by the Florida Legislature, which invalidated the Village's charter-based referendum requirement on zoning changes. The drafted ordinance provided a meaningful safeguard for residents while aligning the method of height measurement with FEMA base flood elevation standards and treating all zoning districts consistently.
- Drafted an ordinance aimed at creating economic and regulatory incentives for developing workforce housing in the Village.
- Drafted an ordinance to establish definition and regulations applicable to marijuana uses and dispensaries in anticipation of a statewide ballot referendum on recreational marijuana use, which was not enacted by the voters.
- Drafted amendment to the Village Code to authorize and require easements for the installation of utility facilities at the front of residential properties to facilitate the FP&L grid upgrade (Ordinance was tabled).
- Reviewed and analyzed amendments to state law on certified recovery residences, in preparation for drafting an ordinance required by the new statute.
- Worked with the Administration and the Village Clerk to call and conduct the November 2024 Village election and address related inquiries.
- Drafted an ordinance to clarify the roles of the special master and the village attorney in the code enforcement process.
- Counseled the Administration and police department and drafted an ordinance amending the Village Code in response to a new state statute requiring municipalities to prohibit camping or similar activities in public spaces. Drafted a resolution regarding ICE interlocal agreement.
- Drafted a resolution accepting the Tourism Strategic Plan developed by Ernst & Young, including separate resolutions approving a professional services agreement for tourism data warehousing and marketing intelligence, and a professional services agreement related to the

Legal Support Services

creation and development of creative collateral materials to be used for promotion and marketing purposes.

- Drafted a resolution approving a professional services agreement for the provision of architectural, engineering, and construction services for the design and development of the new Bal Harbour Village Hall.
- Drafted a resolution to work with Sister Cities International to enter into a Sister Cities Agreement with HOF Hacarmel Regional Council of the State of Israel.
- Drafted a Code of Conduct for recreational staff and volunteers and continued to counsel on and work with staff to revise Park policies and operations.
- Drafted language for all Village agreements to incorporate an anti-coercion affidavit newly required by state law.
- Reviewed and analyzed draft ordinance to address landscaping and artificial turf, including impact of proposed County ordinance re stormwater (pending).
- Drafted ordinance re representation of staff at Code hearings.
- Drafted a resolution approving the expenditure of Landscape and Security Assessment funds for legal expenses associated with FPL activities.

Administration Support:

- Worked with staff and prepared revisions to Memorandum of Understanding with the Civic Association with respect to the Milestone Agreement. Continued to advise the Administration on permissible expenses and various other inquiries.
- Drafted a resolution and voluntary contribution agreement with Carlton Terrace Owner, LLC for the Rivage.
- Drafted a resolution approving an agreement between the Village and ORNA Security for the provision of security guard services with the gated community.
- Drafted a resolution authorizing the execution of a professional services agreement with Kimley-Horn as the Engineer of Record and prime consultant for the Harbourfront Park, Jetty and Cutwalk Project.
- Avoided a dispute with Oceana by working with the Administration to address their lack of compliance with their development agreement. Drafted a resolution approving the first amendment to the Development

Agreement with Oceana to place money in escrow for property improvements and assure compliance.

- Drafted a resolution authorizing the Village Manager to execute a new use and occupancy agreement with the Florida Department of Transportation for the lease of the parcel under the Baker's Haulover Bridge.
- Drafted a revised mutual aid agreement with Miami-Dade County to reflect issues raised by the County related to prosecution agreements with State Attorney's Office and defense of municipal ordinance violations. Drafted mutual aid agreements with several surrounding municipalities.
- Advised staff re Florida DOGE inquiries.
- Drafted a memorandum explaining the changes to Financial Disclosure Form 1 filing requirements and provided training to Reporting Individuals.
- Drafted a memorandum with revised building permit timeframes based on amendments to the Florida Statutes.
- Drafted several agreements for the Village Harbourfront Park, Cutwalk and Jetty Project:
 - an assignment agreement to from MikYoung Kim to Benson Architects for the provision of architectural design and construction administrative services.
 - a resolution awarding a construction manager at risk agreement to the Whiting- Turner construction company.
 - an agreement for additional services to Moffatt and Nichol.
 - an agreement authorizing the Village to act as fiscal agent for the subconsultant agreements associated with the project.
 - Drafted a task agreement with Cummins Cederberg for the provision of environmental consulting services related to the planned flood control and coastal emergencies project to provide beach renourishment at Bal Harbour Beach.
- Drafted several agreements related to cultural activities and art exhibitions located in the Village during the year in review.
- Drafted an agreement with Drones Sky Elements for a state-of-the-art Fourth of July fireworks and drone show.
- Renegotiated and/or terminated professional services agreements with domestic and foreign travel sales representatives.

Legal Support Services

- Drafted a continuing services agreement with Kimley-Horn for the provision of landscape architectural and professional consulting services with the gated residential community.
- Analyzed the effects of the Miami-Dade County resolution creating a publicly-accessible website enabling municipalities to post notices and advertisements on the site.
- Analyzed challenges to the state's home-based business statute.
- Analyzed and responded to inquiries re Development Agreement and covenants governing One BH and Harbour House properties. Assisted staff with negotiations with One BH over easements and activities related to jetty project.
- Advised staff and analyzed law re condo hotel standards for discussion item.
- Analyzed and advised the Administration on the 2024 and 2025 changes to the Live Local Act. Analyzed impacts of SB 180 and other 2025 legislation.
- Analyzed charter provisions and Attorney General Opinions regarding Charter amendment processes and their relationship to state statutes regarding land development regulations.
- Analyzed and reviewed Miami-Dade County Impervious Ordinance and analyzed the Village-proposed synthetic turf ordinance for conflicts.
- Reviewed and analyzed revisions to state-mandated Business Impact Estimates for proposed ordinances triggering this requirement.
- Analyzed the applicability of Countywide Ordinances affecting the Village.
- Reviewed caselaw and sample ordinances regarding action to comply with HB 1365 regarding public camping.
- Reviewed new state law restricting the investigative authority of local ethics commission and civilian oversight agencies.
- Reviewed an amendment to state law affecting the Village's ability to regulate artificial turf.
- Analyzed and developed concepts for revision of the Village's stormwater and landscaping regulations to address Village needs and respond to County action, and related developments in state law.
- Analyzed immigration law changes impacting municipalities, and advised police department.
- Analyzed proposed state bill impacting the collection of tourist taxes and prepared a legal opinion concerning the application of imposition of the resort tax on catering services.
- Advised staff on proposed changes to special assessment methodologies, and analyzed notices.
- Advised staff on Jetty project related issues, and new Village Hall design and construction procurement.
- Advised staff on code enforcement matters, including unsafe structures issues. Attended Special Magistrate hearings on request, and advised Village Code Enforcement staff. Advised staff on permit and compliance matters.
- Advised Building Official on interpretation of Village Code and Building Code, and on the operation of Architectural Review Board. Analyzed and advised staff re applications, interpretation of code standards, substantial improvement determinations, and other development issues. Drafted/reviewed various applications, including hold harmless agreements, unities of title, and resolutions ratifying alcohol license decisions. Reviewed state law as needed to ensure continued compliance with building permit requirements, and advised re permit extensions and permit valuations.
- Advised management on grievances and pension issues related to police collective bargaining agreement. Handled grievances under the Collective Bargaining Agreement.
- Negotiated new Collective Bargaining Agreement.
- Advised regarding procurement of multiple designs, survey and construction services and materials, and prepared and reviewed various related agreements and resolutions.
- Reviewed/revised various interlocal and mutual aid agreements.
- Assisted and coordinated with Clerk's Office related to public records requests.
- Participation in weekly staff meetings, as well as monthly after action and agenda meetings
- Continued advice and assistance to Village Manager re implementation of Shops expansion approval and development agreement, including monitoring of compliance with conditions.
- Continued 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.

Legal Support Services

- Drafted resolutions appointing replacement board members to advisory boards and advised re qualifications.
- Advised on soliciting and selecting traffic, architectural, engineering and coastal management consulting services in accordance with state law, and prepared various related agreements and resolutions. Analyzed and assisted staff with inquiries from bidders as requested.
- Advised Police Department on inquiries as needed. Analyzed legislation and case law regarding homeless and camping. Analyzed dual office holding inquiry.
- When requested, drafted resolutions taking positions on state legislation and activities. Advised staff re impact of revisions to state law.
- Advised staff/draft documents regarding General Employees' Pension agreements and revisions. Advised staff regarding interpretation of employee health insurance.
- Reviewed Finance items related to annual budget, millage rate, special assessment resolutions and implementation. Analyzed grant requirements as requested. Reviewed and analyzed voting requirements for millage rate alternatives.
- Reviewed all Council agenda items, and draft various memos, summaries, agreements, and resolutions.
- Advised staff concerning website record retention, cybersecurity, and access for Village website
- Advised staff regarding sandbar jurisdictional and enforcement issues, and investigate title of submerged land.
- Analyzed title issues related to development approvals.
- Advised staff concerning questions related to Business Impact Statements.
- Advised staff on issues related to sign code.
- Advised staff concerning the Village's short-term vacation rental ordinance, and the impact of new legislation.
- Analyzed potential stormwater utility for the Village.
- Addressed issues related to candidate qualification and election.
- Analyzed statute and code and worked with Administration and consultants to complete review Live Local Act project application by Bal Harbour Shops and met with attorneys for applicant.
- Monitored and answered inquiries regarding related lobbying and communications activities.

Other:

- Staffed Architectural Review Board (and Resort Tax Committee if requested).
- Trained new appointments to Resort Tax Committee, Budget Committee and Architectural Review Board as needed. Trained police pension board as needed.
- Participated in Village Council Retreats.
- Attended Village Council workshops.
- Responded to Council and Village Staff inquiries regarding the application of ethics rules to Village activities, and provided ethics training as required.
- Monitored the County's amendments to the Lobbying Reporting and Registration Ordinance and its impact on the Village Clerk's operations.

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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.

FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
GENERAL FUND						
GENERAL GOVERNMENT						
Salaries & Benefits	\$ 147,900	\$ 178,300	\$ 146,400	\$ 159,300	\$ 159,300	\$ 178,600
Other Operating	611,700	648,400	807,700	1,777,100	1,777,100	1,718,400
Operating Capital	-	-	1,200	200,000	200,000	329,100
Non-Operating - BHS Processing & Defense Fund	-	-	359,200	1,169,500	1,169,500	1,246,000
TOTAL GENERAL GOVERNMENT	\$ 759,600	\$ 826,700	\$ 1,314,500	\$ 3,305,900	\$ 3,305,900	\$ 3,472,100

BUDGET HIGHLIGHTS

The Proposed Budget includes:

- funding for the part-time position from the Best Buddy Program;
- the continued funding of the BHS Processing & Defense Fund in the amount of \$1,246,000 to generate incremental funding for the expenses associated with the review of the Bal Harbour Shops' Live Local Act application along with the current and expected litigation that is actively being defended;
- A general realignment of expenses, resulting in the reallocation of certain costs previously attributed to other departments. The net impact of these adjustments is cost-neutral for this department;
- a general Capital Projects Reserve (\$329,100) for use toward future capital projects;
- a general contingency line item at approximately two and one half percent (\$568,500);
- a Millage stabilization reserve to mitigate the impacts resulting from Value Adjustment Board action (\$200,000); and
- a hurricane contingency (\$50,000).

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BAL HARBOUR

- V I L L A G E -

Finance & Budget

DESCRIPTION

As a part of Village Administration, the Finance & Budget Department delivers essential financial services that support sound management decision-making and responsible stewardship of public resources. The department is responsible for centralized accounting, cash and investment management, financial and debt management, tax and utility collections, and grant accounting. It also works closely with all Village departments to prepare and manage the Village's Operating Budget, Capital Budget, and Capital Improvement Plan Budget, ensuring that all financial planning aligns with the Village's strategic goals and fiscal policies.

The Finance & Budget Department provides strong fiscal and accounting controls over the Village's financial resources by processing vendor payments and payroll, maintaining the Village's financial management and utility billing systems, and issuing the Village's annual financial reports. These activities are conducted in strict compliance with local, state, and federal regulations, reinforcing the department's commitment to legal and ethical financial practices.

In addition to its internal functions, the Finance & Budget Department serves a wide range of internal and external customers, including those conducting financial transactions with the Village—such as Water and Wastewater Utility customers, Local Business Tax customers, Resort Tax customers, and vendors providing goods and services. The department prepares non-ad valorem special assessment rolls, issues and collects local business tax receipts, and processes other receipts including building permit fees, resort taxes, and various service-related revenues.

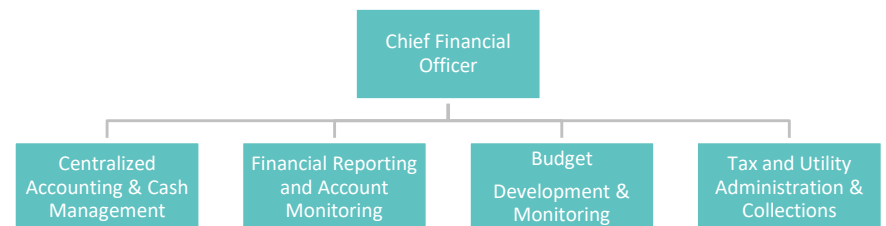
The department also plays a critical role in promoting government compliance and transparency. It ensures the timely issuance of financial statements and compliance documents required by funding partners and oversight agencies. By managing and monitoring all fiduciary assets and associated debt, the

department maintains the Village's financial integrity and long-term fiscal sustainability.

Equally important, the Finance & Budget Department is dedicated to transparency in the use of public funds and is responsible for timely and accurate responses to public records requests for financial information. This includes making financial documents and reports accessible to the public and ensuring stakeholders have the information needed to assess the Village's financial performance and compliance with fiscal policies.

Through its commitment to accountability, transparency, and customer service, the Finance & Budget Department helps build public trust in the Village's financial operations and supports informed decision-making at all levels of government.

FUNCTIONAL TABLE OF ORGANIZATION



Finance & Budget

FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
GENERAL FUND						
FINANCE						
Salaries & Benefits	\$ 611,100	\$ 648,800	\$ 719,400	\$ 755,000	\$ 755,000	\$ 855,700
Other Operating	155,200	159,100	188,700	267,400	267,400	272,400
TOTAL FINANCE	\$ 766,300	\$ 807,900	\$ 908,100	\$ 1,022,400	\$ 1,022,400	\$ 1,128,100

BUDGET HIGHLIGHTS

- The Proposed Budget includes the following key components:
 - A proportionate allocation of employee costs directly associated with work performed on the Water and Wastewater Utility system, appropriately accounted for within the Utility Fund;
 - General banking and credit card processing fees not directly attributable to revenue-generating departments, thereby ensuring accurate classification of shared financial service expenses; and
 - Mid-Year funding for an additional staff position to support the increasing demand for financial services and to enhance the Village's capacity for fiscal oversight, compliance, and customer service. To date, the Finance Department has relied on an ad hoc arrangement of temporary or as-needed staffing, primarily composed of retired finance professionals. A significant portion of the costs associated with this staffing model will be redirected to offset the expense of adding this full-time position.

SIGNIFICANT ACCOMPLISHMENTS

- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the

2023 Annual Comprehensive Financial Report, marking the tenth consecutive year of recognition. This prestigious award is the highest form of recognition in governmental accounting and financial reporting. It reflects the Village's ongoing commitment to fiscal transparency, high-quality financial reporting, and adherence to best practices in public sector financial management. Achieving this recognition year after year demonstrates the Finance & Budget Department's dedication to maintaining clear, comprehensive, and accurate financial disclosures that enable residents, elected officials, and oversight agencies to make informed decisions and maintain confidence in the Village's financial stewardship.

- Successfully completed the FY 2024 external audit with the issuance of the Annual Comprehensive Financial Report, with the Village anticipating its eleventh consecutive GFOA award. The successful completion of the annual independent audit is a critical milestone in ensuring financial accountability and compliance with state and federal requirements. The issuance of the Annual Comprehensive Financial Report (ACFR) not only fulfills a legal obligation but also serves as a transparent record of the Village's financial position and operations. Continued recognition by the GFOA reinforces the Village's reputation for excellence in financial governance and further strengthens public trust in how taxpayer funds are managed.
- Completed timely filing of the following annual audit related reports for FY 2024:
 - Financial Report to the State of Florida Department of Finance.
 - Audit Report to the State of Florida Auditor General's Office.
 - Other required reports to state, local and other agencies.
- Successfully completed the FY 2024 Florida Retirement System audit with only minor corrective items, all of which were promptly addressed and implemented.
- Successfully completed the six-year audit (through FY 2023) of the Charter County Transportation System Surtax conducted by the Citizens' Independent Transportation Trust (CITT), with a positive assertion confirming that all surtax funds were used in accordance with their intended purpose. This outcome reinforces the Village's strong fiscal controls, compliance with funding requirements, and responsible stewardship of dedicated transportation revenues.

Finance & Budget

- Consistently responding to requests from regulatory bodies—such as those related to IT audits, Pension Plan audits, grant compliance, and other oversight functions—is a critical responsibility, regardless of the volume of work involved.
- Timely prepared and completed the Adopted Annual Operating and Capital Budget and related documents in compliance with state and local laws and guidelines. Completing the budget on time and in compliance with legal requirements was essential for maintaining public transparency, securing funding, and ensuring smooth approval and implementation of financial plans.
- Under the direction of the Village Manager, collaborated with department heads and managers to prepare the Operating and Capital Budget, gather financial data, assess departmental needs, and align budget requests with strategic goals. Analyzed past expenditures and projected future costs to develop accurate operating and capital budgets. Facilitated budget planning meetings, provided guidance on cost estimates, and ensured submissions met organizational guidelines and timelines.
- Under the direction of the Village Manager, coordinated with Budget Advisory and Security & Landscape committee members to review departmental budget submissions, ensuring alignment with organizational priorities and financial constraints. Prepared and presented budget summaries, analysis, and supporting documentation to aid informed decision-making. Facilitated discussions to evaluate funding requests, address concerns, and consider alternatives. Supported the committee in formulating recommendations for budget adjustments and final approvals, ensuring transparency and collaboration throughout the process.
- As a part of the annual budget process, prepared the ad valorem assessment rolls and other related documents in accordance with local laws and guidelines for property owners in compliance with State Laws to facilitate the collection on behalf of the Village Property Tax Revenues by the Miami-Dade County Tax Collector.
- As a part of the annual budget process, prepared the non-ad valorem assessment rolls and other related documents in accordance with state and local laws and guidelines for property owners in compliance with State Laws to facilitate the collection on behalf of the Village of Solid Waste and Security and Landscape Assessments by the Miami-Dade County Tax Collector
- Continued progress in implementation of an electronic Business Tax Receipt application and renewal process.
- Performed audits internally of systems and processes to identify necessary corrective actions and improvements.
- Worked with departments to facilitate the grant related reimbursement process for their respective projects (including those relating to various capital projects).
- Continue to prepare and remit monthly Utility bills; analyze utility accounts to proactively notify residential Utility customers of potential leaks and assist in leak resolution through the use of advanced metering infrastructure. This helps ensure accurate billing, supports timely revenue collection, and enhances customer service by identifying issues early—reducing water loss, preventing high bills, and promoting efficient water usage.
- Successfully developed and transitioned residents to a new online utility payments platform, improving accessibility, convenience, and overall payment efficiency.
- Continued follow-up of delinquent receivables.
- Accounted for and coordinated the collection of receivables that are due to the Village, including timely recovery of dishonored checks.
- 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.
- Continued to process payrolls, all personnel adjustments including new hires, salary adjustments, transfer, retirements, pension calculations and terminations.
- Continued working with the Pension Administrator for the General Employee and Police Pension Plans to facilitate benefit/retirement requests.
- Collaborated with the IT department to facilitate the annual internal IT audit, ensuring compliance with organizational policies, strengthening internal controls, and supporting risk mitigation efforts.
- Continued the collection, payment and the timely remittance of pension contributions to the various Village plans (Police Pension, General

Finance & Budget

Employee Pension, Florida Retirement System and MissionSquare 457(b) Plan).

- Continued working with the Pension Administrator to successfully complete annual audits for General Employee and Police Pension Plans.
- Staff continues to be consistent and dependable in delivering exceptional and timely customer service by maintaining a strong commitment to responsiveness, accuracy, and professionalism in all interactions. They consistently strive to meet deadlines, provide clear and helpful information, and follow through on inquiries and requests. By actively listening to customer needs and offering timely solutions, the team builds trust and ensures a high level of satisfaction for both internal departments and external stakeholders.
- Continued proactive and responsive fraud prevention measures to safeguard assets, through strong internal controls, including segregation of duties, regular reconciliations, and access restrictions, to proactively prevent fraud. Staff continues to receive training on fraud awareness and reporting protocols. Responsive measures included conducting internal reviews, promptly investigating any irregularities, and implementing corrective actions when needed. These efforts helped ensure the integrity of financial operations and protection of organizational assets.
- Continued training and collaboration with Village staff regarding proper treatment of financial transactions and policies to ensure accuracy, transparency, and accountability in the Village's financial operations. This included training staff on current evolving regulations, which in turn reduces the risk of errors or non-compliance, and promotes consistent application of financial procedures across departments.
- Continued collaboration with departments (i.e., Building and Recreation) to improve their systems for accurate entry and transmission of financial data into the Village's general ledger, ensuring consistency, reducing errors, and supporting reliable financial reporting.
- Continued to collaborate with the Building Department to implement a more streamlined and reliable online payment platform for the Building Software.
- Achieved PCI Compliance, ensuring the highest standards of security for handling and protecting customer payment data in an effort to safeguard sensitive financial information, reduce the risk of data breaches, and build trust with our customers and partners.
- We successfully developed and launched an online Lien Search Request workflow with integrated payments, streamlining the process for both internal and external users. This significantly improved efficiency, reduced manual errors, and enhanced the overall user experience for staff and customers alike.
- Reviewed and approved new/revised Business Tax Receipt (BTR) Applications. Prepared and issued the FY 2025 BTR billings resulting in approximately 232 receipts/filings/businesses.
- For FY 2025 through July 2025, processed over 5,084 cash receipts transactions.
- For FY 2025 through July 2025, processed over 3,874 vendor invoices and over 2,281 disbursements.
- Timely completed IRS Filings in accordance with Federal laws and guidelines:
 - Quarterly IRS 941 Payroll Tax Returns.
 - Issued IRS W2 forms to 146 Village Employees.
 - Issued 43 1099 NEC Forms to Village Vendors.
- Managed, sorted, reconciled, reviewed, and posted Village employee P-Card statements for 12 billing periods, ensuring proper expense tracking, compliance with purchasing policies, and proper allocation of costs within the Village's financial system.
- Processed 150 lien searches throughout the year, working closely with multiple Village departments to ensure accurate and timely responses. This collaboration is essential for supporting property transactions, maintaining legal compliance, and upholding the integrity of Village records.
- Collaborated with the Village Manager and the Public Works and Beautification Department to review proposed budget increases from external agencies that would have placed an additional tax burden on Village residents. As a result, the initially proposed fees were either reduced or eliminated for the upcoming fiscal year.
- Contributed to the negotiation process and successful execution of a three-year collective bargaining agreement with the Police Benevolent Association

Process Improvement Measures – In Process:

- Finance Department:

Finance & Budget

- Efforts are underway to eliminate the need for physical checks to be delivered to the Village by transitioning to electronic receipt methods and integrated financial platforms. This will not only increase efficiency and reduce administrative burden but also enhance security and accelerate the availability of funds.
- The cash disbursement process is being modernized through the implementation of digital workflows and electronic payment systems. These enhancements aim to significantly reduce, and ultimately eliminate, the reliance on physical checks for vendor payments, refunds, and other disbursements. Automating these processes will improve internal controls, reduce the risk of fraud or lost checks, shorten payment cycles, and provide better tracking and transparency throughout the disbursement process.
- Improving the payroll system to provide more accurate and efficient tracking and reporting of employee compensation and benefits, ensuring compliance, better financial oversight, and enhanced transparency for both staff and management.
- Other Departments:
 - Assisting with the Police Department's Implementation of Telestaff.
 - Assisting the Public Works and Beautification Department's meter replacement project to improve customer access to real-time utility usage and alerts—critical for enhancing transparency, early issue detection, and overall service efficiency.

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BAL HARBOUR

- V I L L A G E -

Law Enforcement/Police Department

DESCRIPTION

The Bal Harbour Police Department (BHPD) was established in 1946 when the Village was incorporated. The BHPD provides public safety services to Village residents, visitors and businesses based on an innovative community policing philosophy. In our pursuit of safety, community policing remains at the core of our efforts. Our community policing philosophy ensures each interaction contributes to the fabric of a safer community and fosters public trust and legitimacy. The BHPD is comprised of two main functions; Operations and Administration. The department is the most visible representative of Village services, with 28 full-time sworn personnel and 15 civilian staff members, including support staff, dispatchers and Code Officers.

Operations Division

This Division is the largest division of the Police Department, and is responsible for high profile, proactive public safety and crime prevention patrol functions including:

- Directed Patrol (including bike patrol, golf cart, ATV, and foot patrol)
- Special Patrol Section (Collins Avenue Corridor Unit, Marine Patrol and Beach Safety Officer)
- Traffic Enforcement
- Code Enforcement
- In addition, this Division is responsible for reactive public safety services, such as responding to calls for service, establishing pedestrian and traffic safety initiatives, and responding to all quality of life issues.

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 and recruitment
- 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
- Responsible for coordination of Emergency Management efforts for the Village

The Criminal Investigations Section, a part of the department's Administrative Division, includes:

- Criminal incident investigative follow up
- Prosecution of cases via the Criminal Justice System
- Tracking crime trends and National Incident-Based Reporting System to the State
- Arrest and Search Warrant Affidavit Coordination and Verification

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.)

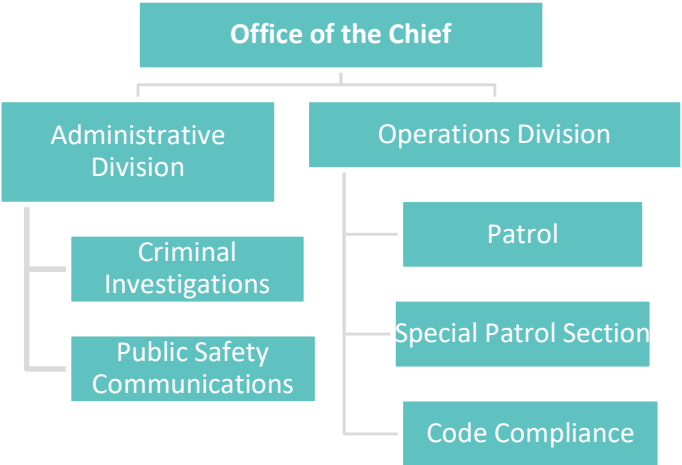
Support functions also include:

- Fleet Management
- Equipment inventory and maintenance
- Property and Evidence Management
- Off Duty and Special Event Police Service Coordination
- Internal Affairs and Personnel Compliance

Police Department

- Major Event Coordination and Operational Response
- Beach Access Permitting.

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
LAW ENFORCEMENT (All Funds)						
Salaries & Benefits	\$ 6,562,700	\$ 6,711,900	\$ 7,185,200	\$ 8,230,600	\$ 8,230,600	\$ 8,867,300
Other Operating	649,700	796,300	998,300	1,025,200	1,025,200	1,169,100
Operating Capital	68,900	440,300	100,700	610,000	1,179,100	564,000
TOTAL LAW ENFORCEMENT	\$ 7,281,300	\$ 7,948,500	\$ 8,284,200	\$ 9,865,800	\$ 10,434,900	\$ 10,600,400

BUDGET HIGHLIGHTS

The Proposed Budget includes:

- Funding for the purchase of four administrative and police vehicles, to be supported by both the General Fund and the Resort Tax Fund;
- A general realignment of expenses, resulting in the reallocation of certain costs previously assigned to other departments. Specifically, fuel expenses for the Police Department fleet, which were previously included under the Public Works and Beautification Department, have now been reclassified under this department;
- An increase in off-duty police services to meet rising demand driven by ongoing and new construction projects across the Village;
- a \$280,000 reserve for Fleet Replacement;
- partial funding for a code compliance officer to perform construction related compliance activities; and
- IT computer/software enhancements.

The Police Department is evaluating the replacement of its radio equipment which has reached the end of their useful life. This initiative is under consideration for the upcoming year, with a formal recommendation anticipated to be presented to the Village Council for review and approval during FY 2026. The proposed replacement radios will update equipment that is over 15 years old and are expected to offer enhanced functionality, improve officer safety, and strengthen communication both within the Village and with neighboring departments.

Funding for enforcement is shared by the General Fund \$9,927,500 and the Resort Tax Fund \$672,900.

SIGNIFICANT ACCOMPLISHMENTS

- Bal Harbour Village experienced two violent crimes in 2024, Utilizing NIBRS, overall crime decreased by 10% and the overall clearance rate increased by 50%.

Police Department

- Arrest rates increased by 9.4% reflecting the BHPD's commitment to solving crimes in our community.
- Spearheaded regional law enforcement conference calls with the Miami-Dade County Coastal Police Chiefs to discuss multi-jurisdictional challenges and issues, as well as enforcement strategies.
- Prepared the situational briefings for the weekly management team conference call, which included significant incidents and inclement weather, which would serve as the basis for decision-making on Village actions.
- Collaborated with the Bal Harbour Civic Association on security upgrades and enhancement in the residential gated community.
- Coordinated CPR/AED training, Bloodborne Pathogens Training, as well as Autism Awareness training for all Village staff.
- Continued to invest in officer training and preparedness through participation in the following training courses:
 - Officers continued to attend Struggle Well, a mental health awareness training for law enforcement officers organized by the Miami-Dade Chiefs of Police Association.
 - Provided Marine Patrol Vessel Operation cross training for officers to ensure the appropriate personnel is trained and available to provide marine patrol services to the community.
 - One officer is assigned part-time to the FBI Joint Terrorism Taskforce.
 - Sponsored the attendance of our department's female officers to the Law Enforcement Women's Empowerment Forum, where they had the opportunity to interact with experienced female law enforcement leaders from various departments throughout the country.
 - Continued to conduct Autism Awareness Trainings for Law Enforcement professionals throughout the state of Florida. Over 45,000 Florida Law Enforcement Officers have participated in the training.
- Continue to promote the use of the 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.
- Implemented facial recognition technology (Clearview AI) to aid in the identification of suspects of crimes within the community.
- Became the first agency in the region to acquire Taser 10, providing state of the art technology for officers.
- Co-founded the South Florida Police Leadership Academy in 2023, and continued to host and support leadership trainings alongside other law enforcement agencies
- Hired and developed a successful training program for Communications Dispatcher.
- Continued 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 of the department's notable events include: Coffee with a Cop, Ice Cream with a Cop, Bike Ride with the Chief, Holiday Toy Drive, Community Giftwrapping Event, Bike Safety and Awareness Event, Back to School Uniform and Supplies Drive, participation in Child Cancer Awareness Month and Command Staff participation in the Bal Harbour Rotary Club. Chief Flowers also served as guest speaker at the Solomon Leadership Program at the Shul of Bal Harbour, sharing with program participants the importance of character and communication.
- The department hosted the first community CPR course for residents to help them acquire life-saving skills and enhance their preparedness for emergency situations.
- Expanded the Women's Self Defense course to include Village staff and local contractors. This course is aimed at providing basic, effective self-defense techniques that are proven to increase the chances of surviving a violent encounter.

Police Department

- Hired three (3) new police officers to continue to ensure full staffing and provide excellent police services to the community.
- Continued to invest in career development training for officers, such as advanced report writing, line supervision, Marine Patrol Operator, Internal Affairs investigations, case preparation and presentation, interview and interrogation, domestic terrorism among others.
- Certified high-liability police instructors in order to augment the number of internal trainers available to conduct training for firearms, defensive tactics, first aid, traffic and field training officer.
- Enhanced the police fleet with high water vehicles, which will ensure the department's response during floods and other weather events.
- Other Performance Measures - Actuals:
 - Number of community outreach events and meetings conducted annually: 48
 - Total number of citations issued annually (traffic, parking and red-light camera): 31,736
 - Officers attended a combined total of 2,557 hours of training

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:

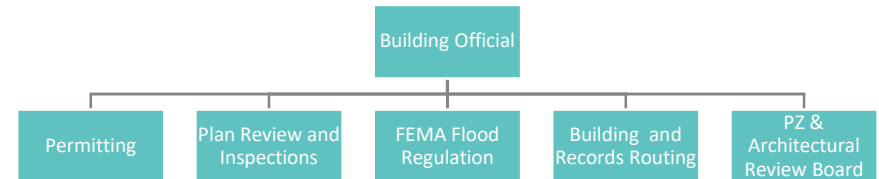
- Enforce the Florida Building Code and Floodplain Management;
- Coordinate with outside departments including Miami-Dade County Department Fire, Miami-Dade County Department of Environmental Resource Management (DERM), Public Works, and Utilities;
- Perform building, mechanical, electrical, plumbing, 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 necessitate 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



FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
GENERAL FUND						
BUILDING AND PERMITTING						
Salaries & Benefits	\$ 1,018,000	\$ 1,157,400	\$ 1,342,500	\$ 1,834,900	\$ 1,834,900	\$ 1,945,200
Other Operating	305,100	376,400	430,400	534,600	534,600	572,500
Operating Capital	93,600	211,400	88,700	50,000	50,000	-
TOTAL BUILDING AND PERMITTING	\$ 1,416,700	\$ 1,745,200	\$ 1,861,600	\$ 2,419,500	\$ 2,419,500	\$ 2,517,700

Building Department

BUDGET HIGHLIGHTS

- The Proposed budget includes additional funding for professional services to assist with the Bal Harbour Shops Expansion and other building and permitting projects throughout the Village.
- Includes partial funding for a code compliance officer to perform construction related compliance activities.

SIGNIFICANT ACCOMPLISHMENTS

- Continued to perform inspections and plan review to 4 days a week for all trades.
- Recertification of Building Inventory. Recertify notices are being prepared to be sent to all properties with the new State and MDC regulations; Many properties are performing repairs and still undergoing the past recertification cycle. Staff has performed visual field inspections and the Building Official has taken action on unsafe conditions.
- Pop up permits for Shops, have been converted to CU/BTR electronic submission to DERM and Miami-Dade County Department Fire.
- We continued to scan all plans and permits to be archived digitally. Going forward the department will continue to scan the daily work in order to have a fully digitized archive located in our Laserfiche Repository.
- Established a “One Stop Shop” with Miami Dade County offering concurrent plan review between the Village and the County. This will greatly reduce the plan review turnaround time for both residential and commercial projects.
- The Building Department continued the additional service of electronic recording with the County Records Office, allowing for contractors and residents to record documents associated with their construction project without having to go to the County Records Office.
- Established an internal turnaround time for plan reviews: Commercial 14 days, Residential 7 days.
- Implemented new permitting procedures and streamline forms for a more efficient permitting process.
- Submitted annual CRS Recertification documents required by FEMA and maintained a CRS Recertification with a Score of 8, ensuring residents lower flood insurance costs.
- Continued to update building department operations manual and procedures as required. Forms are published on the Village portal.
- New permitting system has been implemented. Both legacy systems will be converted in order to have all permit records in one system. New permit software will allow for easier access to information and facilitate electronic plan review.
- Other Performance Measures - Actuals: 10/01/2024-08/19/2025
 - Permits Applied: 1,542
 - Permit Issued: 1,331
 - Permit Finalized: 858
 - Inspections Performed: 3,477 (Average of 20 per day)
 - Walk-In Customers: 3,626
 - ARB Submittals: 13 Submittals
 - ARB Hearing Items: 6

Building Department

Major Projects

Bal Harbour Shops Expansion:

- Shell Building 375,500 Square Feet
- 9 New Tenant Build-Outs under review

Rivage Condominium:

- Shell Building 324,636 Square Feet – Under Construction
 - 24 floors
 - 61 Units Shell
 - Amenities
 - Pool and Deck
 - Spa
 - Restaurant
 - 61 Unit Tenant Build-Outs
- New Single Family:
 - 15 with a total of Square Footage of 120,000+

13 Ocean Front Condominiums:

- Major Structural Repairs and Enhancements

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BAL HARBOUR

- V I L L A G E -

Public Works & Beautification Department

DESCRIPTION

The Public Works & Beautification Department is comprised of four (4) units and areas of focus:

- Facilities
- Public Works
- Greenspace Management
- Compliance

The Department provides public right-of-way and infrastructure maintenance services, utility and solid waste management, landscape maintenance and design, as well as maintenance activities for all Village facilities. These activities are conducted by a small team of in-house staff, along with various contracted service providers.

The Department renders management and support services for all Village capital improvement projects, supports the Building Department's permitting activities, operates the On Demand community transit ride 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 Public Works & Beautification Administration Office
- The Public Works & Beautification Operations Facility in North Miami
- The Bal Harbour Waterfront Park and Community Center
- The Truist Bank (Tenant Oversight for Maintenance)

The Facilities Unit also oversees the following areas:

- Village wide cleanliness

- Street and landscape 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 to include:

- Water, sewer and storm water utility system maintenance and operation- also included as part of the Compliance Unit.
- Solid waste collection, disposal and recycling services
- Utility System Capital Project management
- Utility and Landscape plans review submitted for permitting to the Building Department
- Code enforcement support
- Pedestrian walkways and surfaces maintenance
- Curb, gutter and roadway maintenance
- On Demand community transit services

Greenspace Management

The Greenspace Management Unit focuses primarily on the landscape maintenance and appearance of the Village controlled common areas, including:

- All Village building grounds.
- Village-controlled medians, swales, and landscape areas
- Bal Harbour Beach and adjacent areas
- Management of the Village urban forestry program

Compliance

The Utility Compliance Officer, with administrative support, oversees the Village regulatory compliance with all aspects of the utility operation activities and the Utility Infrastructure Improvements Project management, inclusive of the following activities:

- Utility Infrastructure Improvements Project

Public Works & Beautification Department

- Water Quality Testing/Reporting
- Sanitary Sewer Station Run Times Reporting
- NPDES Inspections/Reporting
- Right of Way Permits
- Staff Training
- Utility & Drainage Plan Reviews
- Regulatory Agency Liaison
- Critical Incident Operations Support
- Water, sewer and storm water utility system maintenance and operation, also included as part of the Public Works function.

FISCAL ENVIRONMENT

Services provided by the Public Works & Beautification Department are supported through several funding sources, including the General Fund for Public Works 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

- Facility Maintenance
This provides funds for the operation of all Village-owned buildings, such as Village Hall, Police and Administration, The Bal Harbour Waterfront Park and Community Center and the Public Works Operations Facility. Expenditures include on-going contractual services, such as air conditioning, pest control, elevator, the janitorial contract, along with other operational supplies used to maintain the municipal facilities. Additionally, the Pooper Scooper (Dog Waste) Bag Program is budgeted within this fund.
- Public Works
The General Fund allocates funds for 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, 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.

The Water & Wastewater Utility Fund

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 funded in this area include:

- Professional engineering services
- Utility locates (the process of using technology to find and mark the location of underground utility lines, pipes, and cables. The goal is to ensure safe excavation and public safety by identifying and protecting buried Village assets)
- 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 including all operations related to the purchasing, 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

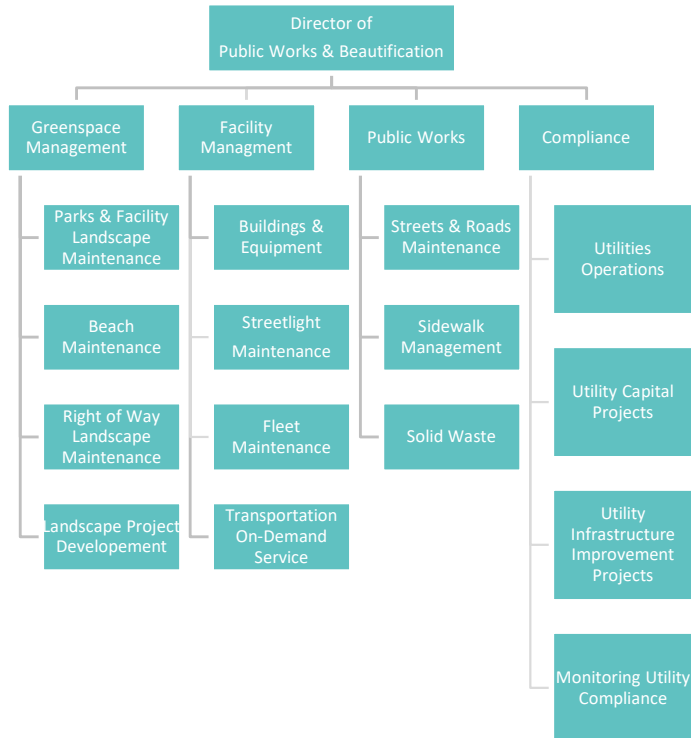
Public Works & Beautification Department

rings, warning flags, holiday decorations, bollard lights along the jogging path, benches/trash receptacles are also budgeted within this fund.

Security & Landscape Assessment Fund

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

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
PUBLIC WORKS & BEAUTIFICATION DEPARTMENT						
GENERAL FUND						
PUBLIC WORKS						
Salaries & Benefits	\$ 463,800	\$ 486,300	\$ 615,800	\$ 689,400	\$ 689,400	\$ 730,500
Other Operating	1,357,000	1,548,700	1,572,600	1,747,800	1,747,800	1,745,800
Operating Capital	405,300	274,800	384,000	760,000	10,566,300	123,000
TOTAL PUBLIC WORKS	2,226,100	2,309,800	2,572,400	3,197,200	13,003,500	2,599,300
RESORT TAX FUND						
BEAUTIFICATION/GREENSPACE/OTHER RESORT TAX ELIGIBLE						
Salaries & Benefits	455,700	390,100	383,300	483,000	483,000	466,600
Other Operating	1,109,200	1,338,100	1,413,000	1,499,600	1,499,600	1,833,100
Operating Capital	38,700	187,200	-	-	37,200	30,000
BEAUTIFICATION/GREENSPACE/ OTHER RESORT TAX ELIGIBLE	1,603,600	1,915,400	1,796,300	1,982,600	2,019,800	2,329,700
WATER & WASTEWATER UTILITY FUND						
Salaries & Benefits	801,500	874,900	949,000	1,074,500	1,074,500	1,194,600
Other Operating	4,099,500	4,049,500	4,440,167	4,555,400	4,555,400	5,000,600
TOTAL UTILITY OPERATIONS	4,901,000	4,924,400	5,389,167	5,629,900	5,629,900	6,195,200
Operating Capital	4,215,200	1,292,400	2,187,900	1,200,000	3,716,600	1,899,200
TOTAL UTILITY	9,116,200	6,216,800	7,577,067	6,829,900	9,346,500	8,094,400
SECURITY & LANDSCAPE ASSESSMENT FUND						
SECURITY & LANDSCAPE ASSESSMENT AREA EXPENSE						
Salaries & Benefits	48,200	59,600	37,100	35,000	35,000	35,000
Other Operating	571,900	866,500	892,400	1,170,300	1,170,300	1,478,000
Operating Capital	206,900	396,000	262,100	368,000	1,510,300	790,000
TOTAL SECURITY & LANDSCAPE ASSESSMENT FUND	827,000	1,322,100	1,191,600	1,573,300	2,715,600	2,303,000
TOTAL PUBLIC WORKS & BEAUTIFICATION DEPT	\$ 13,772,900	\$ 11,764,100	\$ 13,137,367	\$ 13,583,000	\$ 27,085,400	\$ 15,326,400

Public Works & Beautification Department

BUDGET HIGHLIGHTS

The proposed budget includes the following key items.

- Includes funding for:
 - Fleet Reserves within the general fund;
 - Enhancing the Miami-Dade County seaweed removal program by incorporating targeted Sargassum removal effort; and
 - A Construction Operations Liaison and Shuttle Service funded within the Security and Landscape Fund
 - Infrastructure Enhancements.
- A general realignment of expenses, resulting in the reallocation of certain costs previously attributed to other departments. Notably, fuel expenses for the Police Department fleet have been reclassified under Law Enforcement, and general Village facility maintenance costs, previously recorded under General Government, are now included within this department. The net impact of these adjustments is cost-neutral for this department
- Includes partial funding for a code compliance officer to perform construction related compliance activities.

Details regarding Utility Budget Highlights are included in the Utility Fund Narrative.

SIGNIFICANT ACCOMPLISHMENTS

Obtained and received Council approval for:

- Replacement of faulty electrical components to restore power to the Bal Harbour Beach areas.
- Widening of the Atlantic Way, beach Area Access Road
- Construction of the Stormwater Pump Station Project 7
- The purchase of two utility trailers and three portable light towers for the Department.
- A contractor to provide emergency pipe repairs and cured in-place pipelining services.

- The purchase of submersible sanitary sewer pumps
- The Bal Harbour Civic Association to:
 - Secure a new Security Guard agreement
 - Hire a Construction Operations Liaison
 - Hire a Shuttle service for construction personnel

Training

Completed the actions to provide training opportunities for staff to obtain.

- One (1) new Backflow tester & repairs Certification
- One (1) staff re-certification for state Water License
- Two (2) staff Stormwater Inspection level II Certifications.
- Three (3) NPDES Municipal Worker SW Decision Maker Certificate

Water:

- Installed four (4) new soft starts (an equipment to enhance performance and manage the starting sequence effectively) for Sewer Lift Station#2.
- Installed a new flow meter at Lift Station #1
- Installed a new SCADA (a control system used to monitor real-time data for operational efficiency and decision-making) at both Sewer Lift Stations #1 and #2.
- Upgrading water-meters from Neptune drive-by reads to Badger E-Series cellular automated reading. Currently 8 installed at Collins Ave properties and on-going for project 6a and 6b.

Utility Infrastructure Improvements Project:

- Phase 5(A): water main and water services work, with paving was completed in late May 2025.
- Project 6A - water main started May 2025 with completion December 2025
- Project 6A - Curb / Gutter starts September 2025 with completion late October 2025
- Phase 6(B): water main and water services started in January 2025 with a completion date of fall of 2025.
- 6B- Removal and replacement of curb and gutters followed by milling and paving is scheduled for completion in September 2025.

Public Works & Beautification Department

- Project 7- Stormwater Pump Station procurement process began August 2025.

Coastal:

- Helped manage alongside Cummins Cederberg during the Beach Nourishment.
- installed 180 linear feet of coquina sand, throughout the hard pack on beach.
- Upgraded meter box to facilitate power supply for the bollard lighting and irrigation pump.

Sidewalks & Streets:

- Repaired one hundred eighty-nine (189) feet of conductors for new-up lights project on Collins Avenue.
- Removed old light fixtures on Collins Ave to make room for new LED up-lights
- Retained vendor to repair trip hazard conditions along Collins and 96th Street.
- Upgraded forty (40) of the eighty-nine (89) streetlights with 28amp in-line breakers in the gated community.

Property Management:

- Upgraded A/C unit at the PD administration building
- Purchased 44 barricades to enhance safety at construction site areas.
- Installed 2 split A/C units in the IT rooms in PD Operations and PW Ops facility.

Other Performance Measures - Actuals:

- 100% of turf mowing completed as scheduled.
- 100% Quarterly palm pruning completed as scheduled.
- 100% Beach trash receptacles serviced daily
- 100% Bus shelters serviced five times weekly.
- 90% Quarterly hardscape pressure cleaning.
- 90% Dog waste stations are serviced 3x weekly.
- 95% Waste collections performed as scheduled.

- 100% NPDES (National Pollutant Discharge Elimination System) Completed Inspections.
- 100% Regulatory Compliance, including all permits.
- 90% Street Sweeping performed 2x weekly.
- 100% of Sanitary system operation without overflows.
- 9.0% Annual water loss.
- 120 water meter re-reads.

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BAL HARBOUR

- V I L L A G E -

Recreation, Arts & Culture Department

DESCRIPTION

The Recreation, Arts & Culture Department was created during Fiscal Year 2021-2022 to centralize activities and services previously offered in other departments, and expand upon them to meet the growing needs of the Village. The department's mission is to create and implement programs, activities, and events that elevate the quality of life for the residents of Bal Harbour, while also positioning the Village as a unique and elegant cultural destination for visitors and guests.

The department operates out of Bal Harbour Waterfront Park, which opened in late 2023. The park includes an open lawn, a performance area, fitness stations, basketball and pickleball courts, two playgrounds, a splash pad, and a 15,000 square-foot community center. The community center consists of multi-purpose spaces that can be utilized for events and recreation programming, as well as an indoor playground for toddlers.

The operation of the department is comprised of three main areas: Recreation, Facility Maintenance, and Events & Communications.

Recreation

The Recreation division coordinates varied programming to meet the interests and skill levels of all ages, such as Tai Chi for seniors, yoga for adults, game tournaments for teens, and basketball for youth, just to name a few. Programming is curated based on the needs of the community and varies from season to season. This division is also responsible for all customer service for the public, including the reception desk at the Bal Harbour Waterfront Park. The team provides information about Village activities and services, facilitates access to the park through the issuance of the *All Access Card* for Bal Harbour residents, and manages registrations for all programs and activities.

Facility Maintenance

The Facility Maintenance division of the department manages the park facility, ensuring that all grounds, equipment, and furnishings, are maintained to the highest standard in line with the *Bal Harbour Experience*.

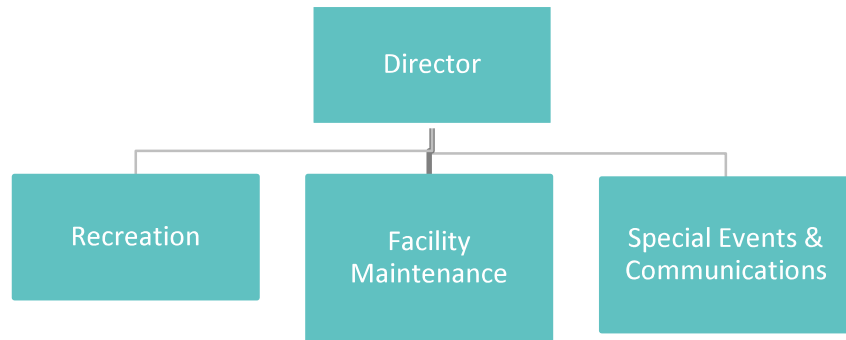
Events & Communications

The Events & Communications division oversees special events throughout the year, including the Sounds by the Sea music series, Movies on the Beach, and the Village's signature Independence Day Celebration in July. Arts & Culture continues to be a focus of the Village of Bal Harbour, through the *Unscripted* Art Access program, which provides complimentary access to unique cultural institutions throughout South Florida, such as the Rubell Museum, Perez Art Museum Miami, and The Bass Museum of Art. This division coordinates monthly guided tours at local museums through *Unscripted Bal Harbour*, as well as unique programs for residents and visitors during regional events, such as Art Basel and the Miami Film Festival.

The Events & Communications division is also responsible for centralizing and managing all communications for the Village, including a printed quarterly newsletter, marketing, email notifications, website, and social media. Providing quality and consistent information to residents and visitors alike about the programs and services available through the Village, enhances the *Bal Harbour Experience* for everyone.

Recreation, Arts & Culture Department

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
RECREATION, ARTS & CULTURE DEPARTMENT						
GENERAL FUND						
Salaries & Benefits	\$ 57,800	\$ 254,900	\$ 593,100	\$ 782,100	\$ 782,100	\$ 865,000
Other Operating	900	42,400	726,000	1,014,700	1,014,700	992,600
Operating Capital	2,300	10,700	125,600	150,000	150,000	150,000
TOTAL GENERAL FUND	61,000	308,000	1,444,700	1,946,800	1,946,800	2,007,600
RESORT TAX FUND						
Salaries & Benefits	29,000	298,600	409,900	521,800	521,800	557,000
Other Operating	600	561,300	580,100	692,400	692,400	824,800
Operating Capital	-	-	-	-	-	-
TOTAL RESORT TAX FUND *	29,600	859,900	990,000	1,214,200	1,214,200	1,381,800
OTHER RESORT TAX ELIGIBLE	29,600	859,900	990,000	1,214,200	1,214,200	1,381,800
TOTAL RECREATION, ARTS & CULTURE DEPARTMENT	\$ 90,600	\$ 1,167,900	\$ 2,434,700	\$ 3,161,000	\$ 3,161,000	\$ 3,389,400

(*) – Resort Tax Funding primarily represents Special Events & Communications. In prior years, this activity was included in the Tourism Department Budget.

BUDGET HIGHLIGHTS

- The FY 2025-26 Proposed Budget for the Recreation, Arts & Culture Department includes the following key components:
 - \$2,007,600 (59.23%) in General Park/Facility Related activities; \$1,381,800 (40.77%) in Special Events and Communications;
 - funding for property and flood insurance for the Waterfront Park Facility;
 - a repair and replacement reserve (\$150,000) for the Waterfront Park Facility and Equipment; and
 - funding for special events commemorating the 250th Anniversary of the United States, as well as the Village's 80th Anniversary celebrations.

SIGNIFICANT ACCOMPLISHMENTS

- Expanded park amenities by installing shade coverings and additional seating throughout the park, with a focus on areas adjacent to the playgrounds.
- Introduced the *Book Haven* in the community center lobby, providing a quiet space where residents can enjoy reading, as well as exchange books through a "take a book, leave a book" model.
- Officially opened the Splash Pad in advance of the Summer 2025 season, further enhancing the park's family-friendly amenities.
- Implemented a Senior Discount program, offering residents aged 60 and older a 50% discount on eligible services and programs.
- Launched *BH Total Wellness*, a monthly membership program that provides residents with unlimited access to all fitness classes at the community center.
- Partnered with The Friendship Circle to host a Prom for adults with special needs, creating a memorable and inclusive community event.
- Established partnerships with Bal Harbour hotels to extend access to the park and its amenities for visiting hotel guests, broadening community engagement and enhancing the visitor experience.
- Expanded recreation programming with the introduction of a **Mother's Day Luncheon**, fostering a meaningful new community tradition.
- Enhanced cultural engagement during **Miami Art Week**, hosting two local art exhibitions: Andreina Ron Pedrique at the 102 Beach Access and Igal Fedida

Recreation, Arts & Culture Department

at the Bal Harbour Waterfront Park, both residents and internationally recognized artists.

- Earned **national recognition** from the National Association of Government Communicators (NAGC), receiving the **Blue Pencil & Gold Screen Award – 3rd Place, Brochure Category** for the *Unscripted Bal Harbour Art Basel Miami Art Week* brochure.
- Earned statewide recognition from the Florida Festivals and Events Association, receiving a Sunsational Award of 2nd place in the Promotional Video category, for our Tea & Cinema in the Garden event.
- Made various improvements to the Village website to enhance performance and user experience, which resulted in an increase of mobile speed performance from 36% to 51%.

Other Performance Measures - Actuals:

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Expected	FY 2026 Target
Performance Measure					
Event Registrations	n/a	4,215	4,403	4,500	4,600
Website Visits (balharbourfl.gov)	62,906	83,822	100,573	100,000	100,000
Unique Social Media Posts	44	497	625	650	675
Total Email Blast Subscriber Growth	167	311	170	150	150
Average Open Rate	43%	48%	50%	52%	52%
All Access Cards Issued	n/a	n/a	2,178	610	1,500
Unique Program Participants	n/a	22	69	75	83

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BAL HARBOUR

- V I L L A G E -

Capital Program Department

DESCRIPTION

The Capital Program Department is responsible for capital improvement administration of consulting services agreement and construction contracts for the development of new construction projects and improvement of existing Village owned (non-Utility) facilities.

FUNCTION TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
CAPITAL PROGRAM						
GENERAL FUND						
Salaries & Benefits	\$ 301,100	\$ 355,700	\$ 378,700	\$ 408,800	\$ 408,800	\$ 519,100
Other Operating	32,500	34,100	133,500	82,400	82,400	82,400
Operating Capital	10,410,400	10,104,400	1,289,200	5,772,200	21,491,000	5,811,500
TOTAL GENERAL FUND	10,744,000	10,494,200	1,801,400	6,263,400	21,982,200	6,413,000
RESORT TAX FUND						
Salaries & Benefits	-	-	-	-	-	-
Other Operating	-	-	-	-	-	-
Operating Capital	-	-	-	-	4,250,000	1,500,000
TOTAL RESORT TAX FUND	-	-	-	-	4,250,000	1,500,000
TOTAL CAPITAL PROGRAM	\$ 10,744,000	\$ 10,494,200	\$ 1,801,400	\$ 6,263,400	\$ 26,232,200	\$ 7,913,000

BUDGET HIGHLIGHTS

The Proposed Budget includes funding for:

- accounts for the replacement cost associated with a currently vacant position;
- grant related support and project assistance; and
- additional capital appropriations for the following Capital Projects:
 - Harbour Front Park - Jetty/Cutwalk
 - New Village Hall

Further details regarding Capital Program activities are included in the Capital Outlay Narrative of the 5 Year Capital Improvement Plan. Capital Program Budget for the Utility activities are reflected as a part of the Utility Fund.

SIGNIFICANT ACCOMPLISHMENTS

- The Harbourfront Park, Jetty, and Cutwalk Project is currently at 90% design completion. During the summer of 2024, Whiting-Turner was selected as Construction Manager at Risk for the project. In the fall of 2024, the Village executed an agreement to replace the former prime

Capital Program Department

consultant with Kimley-Horn & Associates. Around this time, a Notice to Proceed for pre-construction services was issued to Whiting-Turner, who began constructability reviews and coordination with Kimley-Horn. Various structural revisions were made by Moffatt & Nichol to improve constructability. Most notably, the project was awarded \$8 million under FDEP's Resilient Florida grant program. Extensive collaboration has taken place with regulatory agencies including FDOT, FDEP, DERM, and USACE, and the Village has also advanced discussions with adjacent private owners, leading to a draft revised easement.

- The Bal Harbour Waterfront Park Project received substantial completion on January 26, 2024. A Temporary Certificate of Occupancy was issued on December 18, 2023, and the Village has beneficial occupancy. The contractor is currently completing minor building department requirements for the Certificate of Occupancy, which is expected before the end of the calendar year.
- The New Village Hall Project was re-advertised, resulting in the selection of WJ Architects in collaboration with Wolfberg Alvarez Architects. Following selection, the design team worked with Village staff and stakeholders to complete programming and space planning, establishing departmental requirements, community functions, and operational needs that will drive design development. Concurrently, the Village advanced funding efforts, including the submission of a Resilient Florida grant application for \$6.6 million to support the project.
- Implemented a Capital Program Grants initiative and obtained the following grants from several agencies:
 - FIND Waterway Assistance Grant - \$3,000,000
 - FDEP Resilient Florida Grant - \$8,000,000
 - FDOC Appropriation Grant - \$655,125
- Applications submitted:
 - Resilient Florida Grant for \$6,600,000 for the New Village Hall project.

and Cutwalk Restoration Project into the construction phase under the CMAR contract; Re-advertised the RFQ for selection of replacement A/E for the New Village Hall; Commenced feasibility and traffic analysis for the Collins Corridor.

Implementation of Capital Program projects within a five-year period (2019–2024): Completed the Operations Facility/EOC Project; Completed the Seawall and Dock Reconstruction Project; Completed construction of the Bal Harbour Waterfront Park and Community Center; Advanced the Harbourfront Park, Jetty,

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 division within the Public Works & Beautification 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; and collects, pumps, and transmits wastewater to the County treatment facilities. The activities in this area include:

- Professional engineering services
- Utility locates (the process of using technology to find and mark the location of underground utility lines, pipes, and cables. The goal is to ensure safe excavation and public safety by identifying and protecting buried Village assets)
- Water testing
- Maintenance of sewer station pumps
- Sewer pump station wet wells and generators
- Water meter installation and service;
- Water system valve maintenance
- Fire hydrant service
- Water/sewer mains service
- Capital projects relating to the Utility

The FY 2025-26 Operating and Capital Budget for the Water and Wastewater Utility Fund is \$8.094 million.

FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
WATER & WASTEWATER UTILITY FUND						
REVENUE						
Operating Revenue	\$ 4,758,300	\$ 5,577,700	\$ 5,922,800	\$ 5,859,300	\$ 5,859,300	\$ 6,446,900
Appropriation of Fund Balance/Carryover	-	-	-	3,487,200	1,647,500	1,647,500
TOTAL CAPITAL AND OPERATING REVENUE	4,758,300	5,577,700	5,922,800	9,346,500	7,506,800	8,094,400
EXPENDITURES:						
Salaries & Benefits	801,500	874,900	949,000	1,074,500	1,074,500	1,194,600
Other Operating	4,099,500	4,049,500	4,440,167	4,555,400	4,555,400	5,000,600
TOTAL UTILITY OPERATIONS	4,901,000	4,924,400	5,389,167	5,629,900	5,629,900	6,195,200
Operating Capital	4,215,200	1,292,400	2,187,900	1,200,000	3,716,600	1,899,200
TOTAL EXPENDITURES (BUDGETARY BASIS)	\$ 9,116,200	\$ 6,216,800	\$ 7,577,067	\$ 6,829,900	\$ 9,346,500	\$ 8,094,400
Depreciation	501,700	502,800	539,700	TBD	TBD	TBD
Debt Principal Payment	(1,204,800)	(1,220,100)	(1,235,600)	TBD	TBD	TBD
Capital Asset Clearing	(4,215,200)	(1,292,400)	(2,185,700)	TBD	TBD	TBD
Other Uses	(40,400)	10,900	(56,700)	TBD	TBD	TBD
TOTAL EXPENDITURES (GAAP BASIS)	\$ 4,157,500	\$ 4,218,000	\$ 4,638,767	TBD	TBD	TBD

BUDGET HIGHLIGHTS

- The wholesale services are purchased from the Miami-Dade County Water and Sewer Department for water and the City of Miami Beach (the CMB) for sewer services, as such the Village's Utility is subject to the rate adjustments of our service providers.
- Miami-Dade County Water and Sewer Department proposed a 2.81% increase to water rates; the Proposed Budget in turn increases the water rate charged (inclusive of a cost-of-living and other increase) to Village customers from \$6.1689 to \$6.3495/1,000 gallons consumed.
- The Village's sewer expenses include both a wholesale charge from Miami-Dade County and a surcharge from the City of Miami Beach, reflecting our use of both agencies' sewer systems. The CMB pays Miami-Dade WASD directly for services, and the

Water & Wastewater Utility Fund

Village, in turn, pays the CMB. For the upcoming fiscal year, Miami-Dade WASD has proposed a 19.05% increase in its sewer rate to \$4.5351 per 1,000 gallons consumed. Additionally, the City of Miami Beach has proposed a substantial 218.78% increase in its sewer surcharge, raising it to \$1.1800 per 1,000 gallons to fund its sewer operations and planned sewer capital efforts. The proposed CMB sewer rate increase represents a reduction from the preliminary figures shared earlier in the budget planning process. Through coordinated efforts, the Village—together with several neighboring municipalities—successfully negotiated with CMB to phase the rate increase over a two-year period rather than implementing it all at once. This outcome is significant for residents because it helps ease the financial impact of the rate increase. By spreading the cost over two years, households and businesses are better able to plan and adjust their budgets, rather than facing a sudden, steep increase in utility expenses. Additionally, the successful negotiation reflects the Village's commitment to advocating for residents' interests and working collaboratively to find solutions that support community affordability and stability. To address these increases—as well as to account for cost-of-living adjustments, other contractual obligations, and a prior-year true-up owed to the CMB—the Proposed Budget raises the Village's wastewater service rate from \$10.2844 to \$12.0031 per 1,000 gallons consumed. Despite the necessary increase, the Village's wastewater service rates continue to be competitively priced when compared with neighboring municipalities. This reflects prudent financial planning and effective negotiation efforts to limit the burden on residents. Maintaining rates within regional norms ensures residents receive essential services at a fair cost, while also supporting the Village's ability to meet rising operational expenses and long-term infrastructure needs.

- The Proposed Budget includes the following key components:
 - Estimated pass-through consumption charges payable to the CMB;

- funding for Utility Infrastructure Capital Improvements; as well as meter replacements;
- The replacement of a Lift Station generator;
- Debt service payments, including both principal and interest; and
- Appropriate allocation of salary and fringe benefit expenses related to Utility work performed by operating departments. These services are delivered collaboratively by the Village's Public Works & Beautification and Finance Departments.

Further detail regarding Utility activities are included in the Public Works & Beautification 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 (4%) percent of the rent received on the occupancy of a room in any hotel, motel, or apartment house, and 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. 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 2025-26 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 0.77 mills, if the services and activities were funded within the General Fund through ad valorem revenue.

FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
RESORT TAX FUND						
REVENUE						
Operating Revenue	\$ 6,043,600	\$ 6,221,300	\$ 6,268,400	\$ 5,525,000	\$ 5,525,000	\$ 5,770,100
Appropriation of Fund Balance/Carryover	-	-	-	335,000	4,841,700	2,315,000
TOTAL REVENUE	6,043,600	6,221,300	6,268,400	5,860,000	10,366,700	8,085,100
EXPENDITURES						
TOURISM & MARKETING						
Salaries & Benefits	348,600	337,200	378,900	408,400	408,400	\$ 434,200
Other Operating	1,465,700	1,122,900	1,582,600	1,657,700	1,657,700	1,766,500
Operating Capital	58,600	7,400	-	-	219,500	-
TOTAL TOURISM & MARKETING	1,872,900	1,467,500	1,961,500	2,066,100	2,285,600	2,200,700
BEAUTIFICATION/GREENSPACE						
Salaries & Benefits	455,700	390,100	383,300	483,000	483,000	466,600
Other Operating	1,109,200	1,338,100	1,413,000	1,499,600	1,499,600	1,833,100
Operating Capital	38,700	187,200	-	-	37,200	30,000
TOTAL BEAUTIFICATION/GREENSPACE	1,603,600	1,915,400	1,796,300	1,982,600	2,019,800	2,329,700
LAW ENFORCEMENT						
Salaries & Benefits	46,500	169,200	351,000	425,100	425,100	519,100
Other Operating	-	3,100	9,700	32,000	32,000	33,800
Operating Capital	-	98,600	-	140,000	140,000	120,000
TOTAL LAW ENFORCEMENT	46,500	270,900	360,700	597,100	597,100	672,900
RECREATION, ARTS & CULTURE						
Salaries & Benefits	29,000	298,600	409,900	521,800	521,800	557,000
Other Operating	600	561,300	580,100	692,400	692,400	824,800
TOTAL RECREATION, ARTS & CULTURE	29,600	859,900	990,000	1,214,200	1,214,200	1,381,800
CAPITAL PROJECT						
Operating Capital	-	-	-	-	4,250,000	1,500,000
TOTAL CAPITAL PROJECT	-	-	-	-	4,250,000	1,500,000
TOTAL EXPENDITURES	\$ 3,552,600	\$ 4,513,700	\$ 5,108,500	\$ 5,860,000	\$ 10,366,700	\$ 8,085,100

Resort Tax Fund

BUDGET HIGHLIGHTS

The FY 2025-26 total Proposed Operating and Capital Budget for Resort Tax includes the following key components:

- \$2,200,600 (27.22%) for Tourism and marketing inclusive of sponsorships and contributions of \$210,000. This category includes funding for advertising and sponsorship opportunities tied to major upcoming sporting events in South Florida, such as FIFA and others scheduled for the coming year.
- Other resort tax eligible activities funded by the Resort Tax Fund are as follows:
 - Beautification and Greenspace activities comprise \$2,329,600 (28.81%) of the total proposed Resort Tax Budget. Further details regarding Beautification and Greenspace Maintenance activities are included in the Public Works & Beautification Departmental Narrative, as these activities are managed within that department.
 - Law Enforcement activities comprise \$672,900 (8.32%) of the budget.
 - Special Events and Community Activities comprise \$1,381,800 (17.09%) of the total proposed budget. Effective FY 2022-23 Special Events and Community Activities are included in the Recreation, Arts & Culture 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 several ways, including advertising; local 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 supporting special

event programming implemented by the Recreation, Arts & Culture Department, 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.

At the 2023 Council Retreat, the Village's tourism and public relations efforts were identified as a priority. The Council asked for the development of a Tourism Strategic Plan to address the Village's future tourism efforts. The Village contracted with EY who began working with Village staff at the beginning of FY 2024 presenting initial findings to the Village Council at 2024 Retreat and then subsequently to the Village Council at the June 2024 Council meeting with the Council voting to adopt the Tourism Strategic Plan. EY's framework was developed using a participative process, based on active engagement of relevant stakeholders, with a focus on: (1) changes in and evolution of the tourism environment, (2) emerging short/long-term strategic issues, (3) implications for tourism development, and (4) leveraging the Village's tourism brand to expand economic investments. Throughout the process, the EY team leveraged a multi-pronged approach to data gathering and analysis, with particular emphasis on community outreach and feedback. This included stakeholder engagement, geolocation data, market and internal data and destination benchmarking. This led to the development of a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis summarizing findings from data gathering, site visits and stakeholder interviews which resulted in the development of the key strategic recommendations: (1) Tourism Data Analytics; (2) Tourism Operations and Marketing; (3) Tourism Partnerships; (4) Event Facilitation and Development; (5) Experiential Facilitation and Development; and (6) Tourism Product. With the commencement of FY 2024-25, Village staff continued to work to ensure that the Village's tourism efforts remain focused on achieving our goals and priorities identified in the Strategic Plan.

This Proposed Budget includes funding to continue to support the Strategic Plan, including funds to contract with a data analytics vendor.

Resort Tax Fund

FINANCIAL SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
RESORT TAX FUND						
TOURISM & MARKETING						
Salaries & Benefits	\$ 348,600	\$ 337,200	\$ 378,900	\$ 408,400	\$ 408,400	\$ 434,200
Other Operating	1,465,700	1,122,900	1,582,600	1,657,700	1,657,700	1,766,500
Operating Capital	58,600	7,400	-	-	219,500	-
TOTAL TOURISM	\$ 1,872,900	\$ 1,467,500	\$ 1,961,500	\$ 2,066,100	\$ 2,285,600	\$ 2,200,700

SIGNIFICANT ACCOMPLISHMENTS

- For the ten-month (October 1 – June 30) period of FY 2024-25, hotels and restaurants reported continued strong demand month over month resulting in all-time record collections for five months with year-to-date (YTD) results for this time period being the second highest resort tax collections, just slightly below the all-time record high of FY 2021-22.
- Continued with update calls with the Residential and Hotel general managers on a biweekly basis, to discuss and share relevant information regarding activities and events in Bal Harbour Village.
- Partnered with The Greater Miami Convention and Visitors Bureau on activations in key markets, including the new markets of the United Kingdom and France.
- The Revenue Per Available Room (Rev Par) – the key performance indicator that measures how well a hotel is filling its rooms at a given price point has the Bal Harbour / Bay Harbor Islands / Surfside area with the highest room rate in Miami-Dade County, reflecting a year-to-date increase of 8.1% from the previous FY. Room rates for this area are also the highest in Miami-Dade County, with an average year-to date room rate of \$780 for the 33154 area.
- Digital marketing in both traditional as well as social media channels in key domestic feeder markets continued with the following results:

- Website:
 - The total number of users was 346,787, which is a 72% increase from the previous FY.
- Social media - Instagram:
 - The total number of followers increased by another +80%, growing from 73,204 to 127,649. The number of “likes” was 172,861, a 19.9% increase from the previous year. The number of comments was 1,801, an increase of 13.3% from the previous year. The total number of views 14,055,783.
- The 2024-25 advertising campaign included targeted ads in domestic and international zip codes and key markets.
- Hosted the 5th edition of Fleurs de Villes in March 2025 adding several new locations throughout the Village including at the Bal Harbour Waterfront Park.
- Partnered with Robb Report Brazil to create the Bal Harbour Guide and launched in Sao Paulo in August 2025 with the attendance of VIP and influencers.
- Worked with our in-market Representatives on several Familiarization (Fam) Trips to Bal Harbour Village including for journalists and influencers from Mexico, Argentina, Chile, Brazil, and the new markets of the United Kingdom and France.
- Working in conjunction with the Recreation, Arts & Culture Department on several events throughout the year open to hotel guests in Bal Harbour.
- Partnered with Hotels to promote Bal Harbour’s participation in Miami Spa Month and with Restaurants to promote Bal Harbour’s participation in Miami Spice Month during the summer 2025 months.
- As a result of a recommendation in the Tourism Strategic Plan, a delegation from the Village participated in a Sister City exchange with Hof HaCarmel, Israel, to expand the Village’s efforts in creating partnerships with strategic world-wide destinations, this one in Israel.

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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 towards the Village Harbour Front Park-Jetty/Cutwalk, the New Village Hall, 96th Street Plaza, 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 2026 – FY 2030 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, 2025 and continuing through the fiscal year ending September 30, 2030. 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, infrastructure or improvements which has a useful life of at least three years.

Through FY 2030 the overall CIP program is an estimated \$161,003,665. Of this amount \$72,904,809 is being funded by external resources (i.e., grants, Miami Dade Bonds, etc.). The FY 2026 – FY 2030 CIP includes a total of three projects amount presented in the CIP schedules constitute the best estimate of the new and existing project funding required through the next five years. As implementation of each project nears the capital budget year, these costs are more specifically defined. Included in year subsequent to FY 2030 are proceeds from the Suntrust/Truist Building rental income whereby use of these amounts has not been determined and therefore will be placed into the General Capital Project Reserves.

FY 2024 budget includes a total of three projects with an estimated cost of \$9,035,691. 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 CIP. 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 2026 – FY 2030 Capital Improvement Program. A summary of anticipated CIP operating impacts is also shown in this section.

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Capital Improvement Program

FY 2025-2026 - 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 2025 Budget Adopted	FY 2025 Budget Amended	FY 2026 Proposed Budget
GENERAL FUND			
REVENUE SOURCE BY CATEGORY			
Developer Contributions	\$ 4,400,000	\$ 3,700,000	\$ -
Developer Contributions - Interest Earnings	-	1,700,000	-
Suntrust/Truist Rent	733,172	733,172	744,170
Grants	-	11,778,188	3,655,125
Miami-Dade General Obligation Bond Fund	-	6,322,812	-
Budget Allocation/Appropriation of Fund Balance/Carryover	1,034,051	7,461,332	1,412,216
Total	\$ 6,167,223	\$ 31,695,504	\$ 5,811,511
EXPENDITURE BY PROJECT			
Waterfront Park (Phase A)	\$ 1,372,223	\$ 1,442,637	\$ -
Harbourfront Park - Jetty/Cutwalk	1,000,000	13,482,944	4,560,511
New Village Hall	3,400,000	6,481,991	1,251,000
Collins Avenue Beautification	-	50,000	-
Waterfront Park (Phase B)	-	33,500	-
Utility Infrastructure - Sewer, Water and Stormwater Improvements (Stormwater Portion)	395,000	10,204,432	-
Total	\$ 6,167,223	\$ 31,695,504	\$ 5,811,511
RESORT TAX FUND			
REVENUE SOURCE BY CATEGORY			
Budget Allocation/Appropriation of Fund Balance/Carryover	\$ -	\$ 4,250,000	\$ 1,500,000
Total	\$ -	\$ 4,250,000	\$ 1,500,000
EXPENDITURE BY PROJECT			
Harbourfront Park - Jetty/Cutwalk	\$ -	\$ 4,000,000	\$ 1,500,000
96th Street Plaza	-	200,000	-
BeachSide Landscape	-	50,000	-
Total	\$ -	\$ 4,250,000	\$ 1,500,000
UTILITY FUND			
REVENUE SOURCE BY CATEGORY			
Budget Allocation/Appropriation of Fund Balance/Carryover	\$ 1,200,000	\$ 3,716,619	\$ 1,724,180
Total	\$ 1,200,000	\$ 3,716,619	\$ 1,724,180
EXPENDITURE BY PROJECT			
Utility Infrastructure - Sewer, Water and Stormwater Improvements	1,200,000	3,716,619	1,724,180
Total	\$ 1,200,000	\$ 3,716,619	\$ 1,724,180
SECURITY AND LANDSCAPE			
REVENUE SOURCE BY CATEGORY			
Special Assessment/Budget Allocation/Appropriation of Fund Balance/Carryover	\$ -	\$ 1,039,239	\$ -
Total	\$ -	\$ 1,039,239	\$ -
EXPENDITURE BY PROJECT			
Utility Infrastructure - Sewer, Water and Stormwater Improvements	-	1,039,239	-
Total	\$ -	\$ 1,039,239	\$ -

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FY 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Revenues and Expenditures Budget Summary

	Budget							
	Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	Total
FUNDING SOURCE								
General Fund:								
Miami-Dade General Obligation Bond Fund	\$ 8,063,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,063,000
Developer Contributions - Bal Harbour Shops (PPS)	3,500,000	-	-	-	-	-	-	3,500,000
Developer Contributions - Bal Harbour Shops (Village Hall)	21,423,318	-	-	-	-	-	-	21,423,318
Developer Contributions - Bal Harbour Shops (Other)	2,000,000	-	-	500,000	-	-	-	2,500,000
Developer Contributions - Other	3,100,000	-	1,000,000	-	-	-	-	4,100,000
Developer Contributions - Interest Earnings	1,700,000	-	-	-	-	-	-	1,700,000
Suntrust/Truist Rent	3,087,171	744,170	755,333	766,662	778,162	778,161	-	6,909,659
Grants	10,103,707	3,655,125	3,500,000	-	-	-	-	17,258,832
Budget Allocation	969,340	-	-	-	-	-	-	969,340
Appropriation of Fund Balance/Carryover	19,643,594	1,205,386	-	8,332,355	-	-	-	29,181,335
Village 2011 Bond Escrow Funds	368,933	-	-	-	-	-	-	368,933
Total General Fund	73,959,063	5,604,681	5,255,333	9,599,017	778,162	778,161	-	95,974,417
Resort Tax Fund:								
Appropriation of Fund Balance/Carryover	4,250,000	1,500,000	1,500,000	-	-	-	-	7,250,000
Total Resort Tax Fund	4,250,000	1,500,000	1,500,000	-	-	-	-	7,250,000
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	4,825,660	1,724,180	-	-	-	-	-	6,549,840
Village 2011 Bond Escrow Funds	3,221,300	-	-	-	-	-	-	3,221,300
Village 2020 Utility Revenue Note	8,438,108	-	-	-	-	-	-	8,438,108
TBD - (Grants, Debt Issuance, etc.)	-	-	-	-	-	-	10,546,200	10,546,200
Total Utility Fund	26,156,868	1,724,180	-	-	-	-	10,546,200	38,427,248
Security and Landscape Assessment Fund:								
Appropriation of Fund Balance/Carryover	1,302,000	-	-	-	-	-	-	1,302,000
Total Security and Landscape Assessment Fund	1,302,000	-	-	-	-	-	-	1,302,000
TBD	300,000	(300,000)	-	-	6,050,000	-	12,000,000	18,050,000
TOTAL FUNDING SOURCE	\$ 105,967,931	\$ 8,528,861	\$ 6,755,333	\$ 9,599,017	\$ 6,828,162	\$ 778,161	\$ 22,546,200	\$ 161,003,665
EXPENDITURE BY PROJECT								
Parks and Public Spaces Operations Facility	\$ 3,164,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,164,704
Waterfront Park (Phase A)	22,529,092	-	-	-	-	-	-	22,529,092
Harbourfront Park - Jetty/Cutwalk	19,614,489	6,060,511	6,000,000	-	-	-	-	31,675,000
New Village Hall	6,500,000	1,251,000	13,300,000	12,670,838	778,162	-	-	34,500,000
Waterfront Park (Phase B)	50,000	-	-	-	6,050,000	-	-	6,100,000
96th Street Plaza	200,000	-	-	-	-	-	TBD	200,000
Collins Avenue Beautification	50,000	-	-	-	-	-	12,000,000	12,050,000
BeachSide Landscape	50,000	-	-	-	-	-	TBD	50,000
Utility Infrastructure - Sewer, Water and Stormwater Improvement	37,186,328	1,724,180	-	TBD	TBD	TBD	10,546,200	49,456,708
TBD:								
Use of Suntrust/Truist Funds	-	-	-	-	-	778,161	-	778,161
Use of Shop Funds	-	-	-	500,000	-	-	-	500,000
TOTAL EXPENDITURE	\$ 89,344,613	\$ 9,035,691	\$ 19,300,000	\$ 13,170,838	\$ 6,828,162	\$ 778,161	\$ 22,546,200	\$ 161,003,665

Note: Awards received subsequent to a projects appropriation will be used to offset the previously planned use of Fund Balance/Budget Allocations.

FY 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506410

Project Name: Waterfront Park (Phase A)

Department: Capital Program

Description: New Waterfront Park that includes a 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 has addressed 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 has been provided.

Projected date range: 8/19 - 01/2024 (Close-out Pending)

		Budget										
		Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	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)		2,000,000		-		-		-		-		2,000,000
Suntrust/Truist Rent		1,653,172		-		-		-		-		1,653,172
Grants		1,184,857		-		-		-		-		1,184,857
Budget Allocation		58,773		-		-		-		-		58,773
Appropriation of Fund Balance/Carryover		14,132,290		-		-		-		-		14,132,290
Total	\$	22,529,092	\$	-	\$	-	\$	-	\$	-	\$	22,529,092
II. Project Expense												
Planning, Design, Permit, Bid, Award and Construction												
Administration	\$	1,712,956	\$	-	\$	-	\$	-	\$	-	\$	1,712,956
Phase A - Park		18,628,921		-		-		-		-		18,628,921
Phase A - Seawall		1,457,215		-		-		-		-		1,457,215
Phase A - FF&E and Additional Services		730,000		-		-		-		-		730,000
Total	\$	22,529,092	\$	-	\$	-	\$	-	\$	-	\$	22,529,092

Note: Project name was previously labeled as Phase I and II. Developer contributions revenue source herein reflects the expected timing of receipt of the contributions from Ba Harbour Shops. The village has been awarded \$706K in grants to be utilized for the Seawall portion of this project by FIND. In addition, the Village has been awarded approximately \$480K in grant funding for the park by Florida Department of Environmental Protection. Awards received will be used to offset the use of Fund Balance. The contract for the construction portion of the park was awarded in September 2021. As contract award/implementation of each project nears the capital budget year, these costs are more specifically defined. The figures herein constitute the best estimate of the new and existing project funding required over the next five years. Budget herein reflect the estimated close-out costs expected to be incurred for this project.

FY 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506405

Project Name: Harbourfront Park - Jetty/Cutwalk

Department: Capital Program

Description: The Harbourfront Park, Jetty and Cutwalk Project involves comprehensive improvements to the seawall/breakwater along Bakers Haulover Inlet. The project includes elevating the structure above projected sea level rise and wave crest elevations to enhance long-term resiliency and structural performance. Improvements also include the integration of over-water platforms, a walkable path with safety railings and shade features, and a living shoreline composed of relocated coral habitat. Construction is scheduled to begin in January 2026.

Projected date range: 07/2019 – 03/2028

		Budget							
		Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	Total
I. Revenue Source:									
General Fund:									
Miami-Dade General Obligation Bond Fund	\$	7,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000
Developer Contributions - Other		3,100,000	-	1,000,000	-	-	-	-	4,100,000
Suntrust/Truist Rent		1,433,999	-	-	-	-	-	-	1,433,999
Grants		3,252,000	3,655,125	3,500,000	-	-	-	-	10,407,125
Appropriation of Fund Balance/Carryover		28,490	1,205,386	-	-	-	-	-	1,233,876
Resort Tax - Appropriation of Fund Balance/Carryover		4,000,000	1,500,000	1,500,000	-	-	-	-	7,000,000
TBD		300,000	(300,000)	-	-	-	-	-	-
Total	\$	19,614,489	\$ 6,060,511	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ 31,675,000
II. Project Expense									
Planning, Design, Permit, Bid, Award and Construction									
Administration	\$	2,379,418	\$ 620,582	\$ -	\$ -	\$ -	\$ -	\$ -	3,000,000
Construction		15,935,071	5,439,929	6,000,000	-	-	-	-	27,375,000
Contingency		1,300,000	-	-	-	-	-	-	1,300,000
Total	\$	19,614,489	\$ 6,060,511	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ 31,675,000

Note: The Village has been awarded \$7.5 million in GOB funding and \$752,000 in prior-year grants, including \$500,000 from FDOC and \$252,000 from FIND for Phase I design. In FY 2026, the Village anticipates \$2.5 million in grants will be used on the project, including \$2 million from FIND for Phase II (Segment A) and a \$500,000 State Appropriation from FDEP. FY 2027 grant funding includes \$3,000,000 from FIND for Phase III (Segment B) and a \$655,125 State Appropriation from FDOC, totaling \$3,655,125. Additionally, the Village was awarded an \$8,000,000 Resilient Florida grant from FDEP; however, execution of the agreement is still pending. Public Art Funding to be determined at a later time (Estimated at \$1,000,000).

FY 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506415

Project Name: New Village Hall

Department: Capital Program

Description: The new Village Hall, to be located at the Fairfield site, will house administrative offices, a new Council Chamber, the Police Department, parking, and an EOC. The budget includes A&E services, sitework, and building construction, with design services awarded in May 2025 to WJ Architects in collaboration with Wolfberg Alvarez & Partners. Construction is anticipated to begin in January 2027

Projected date range: 11/2021 to 09/2028

		Budget																							
		Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	Total																
I. Revenue Source:																									
General Fund:																									
Developer Contribution - Bal Harbour Shops	\$	21,423,318	\$	-	\$	-	\$	-	\$	21,423,318															
Suntrust/Truist Rent			744,170	755,333	766,662	778,162				3,044,327															
Developer Contributions - Interest Earnings		1,700,000								1,700,000															
Appropriation of Fund Balance/Carryover					8,332,355					8,332,355															
TBD										-															
Total	\$	23,123,318	\$	744,170	\$	755,333	\$	9,099,017	\$	778,162	\$	-	\$	-	\$	34,500,000									
II. Project Expense																									
Planning, Design, Permit, Bid, Award and Construction Administration										\$	3,100,000	\$	1,251,000	\$	-	\$	-	\$	-	\$	-	\$	4,351,000		
Construction											3,400,000		-		13,300,000		12,670,838		778,162		-		-		30,149,000
Total										\$	6,500,000	\$	1,251,000	\$	13,300,000	\$	12,670,838	\$	778,162	\$	-	\$	-	\$	34,500,000

Note: Pursuant to the Shops Developer Agreement, a true-up based on inflation was conducted, resulting in a contribution amount estimated at approximately \$21.5 million from the Shops. The estimated construction budget of \$30 million will be updated once design is complete.

FY 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506413

Project Name: Waterfront Park (Phase B)

Department: Capital Program

Description: Waterfront Park Parking with possible relocation of Basketball Court and other Recreation activities including Gym, Locker rooms and track.

Projected date range: 11/26 through 12/29

		Budget							
		Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	Total
I. Revenue Source:									
General Fund:									
Budget Allocation	\$	50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
TBD		-	-	-	-	6,050,000	-	-	6,050,000
Total	\$	50,000	\$ -	\$ -	\$ -	\$ 6,050,000	\$ -	\$ -	\$ 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 (Phase III).

FY 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506417

Project Name: 96th Street Plaza

Department: Capital Program

Description: Conversion of the 96th Street End, currently used as a right of way, into a public plaza. The project will be a joint venture between the City of Surfside and the Village. This project is still to be negotiated with the City of Surfside and will therefore be revisited at a later date.

Projected date range: TBD - Project on Hold

	Budget											
	Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	Total				
I. Revenue Source:												
Resort Tax - Appropriation of Fund Balance/Carryover	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000				
Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000				
II. Project Expense												
Planning, Design, Permit, Bid, Award and Construction												
Administration	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200,000				
Construction	-	-	-	-	-	-	-	-				
96th Street	-	-	-	-	-	-	-	-				
Contingency	-	-	-	-	-	-	-	-				
Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000				

FY 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506420

Project Name: Collins Avenue Beautification

Department: Capital Program

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 2026	FY 2027	FY 2028	FY 2029	FY 2030	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 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506414

Project Name: BeachSide Landscape

Department: Public Works and Beautification

Description: Project to develop potential improvements to the Bal Harbour Beach Scenic Path while complimenting, supporting and enhancing its original design intent. This Project is in the preliminary development phase. Staff has met with an Urban Planner to develop preliminary feasibility options. A scope of services proposal has been received and funds have been included within the proposed budget for the feasibility option development.

Projected date range: TBD

		Budget											
		Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	Total				
I. Revenue Source:													
Resort Tax Fund:													
Appropriation of Fund Balance/Carryover		\$	50,000	\$	-	\$	-	\$	-	TBD	\$	50,000	
TBD			-		-		-		-	TBD		-	
Total		\$	50,000	\$	-	\$	-	\$	-	TBD	\$	50,000	
II. Project Expense													
Planning, Design, Permit, Bid, Award and Construction													
Administration		\$	50,000	\$	-	\$	-	\$	-	TBD	\$	50,000	
Phase B			-		-		-		-	TBD		-	
Total		\$	50,000	\$	-	\$	-	TBD	TBD	TBD	TBD	\$	50,000

FY 2026-2030 Capital Budget and 5-Year Capital Improvement Program

Project Number: VARIOUS

Project Name: Utility Infrastructure - Sewer, Water and Stormwater Improvements

Department: Public Works and Beautification

Description: Rehabilitation of the Village infrastructure to include curative repairs and identified replacement of the Water, Sanitary Sewer and Stormwater systems, with remedial paving in the gated community's areas have been greatly advanced with many areas mostly completed. Expected work in fy 2026 include milling and paving of 6a and 6b and the reconstruction of the Stormwater Pumpstation (project 7) and related scope. Also for FY2026, 5b and 5c curb and gutter will be replaced along with milling and paving. Prior to milling and paving 5(B), there is a sanitary sewer main project that requires sewer manholes and pipe replacement for a total pipe length of 1,600 feet. This project is scheduled to start 2nd quarter of 2026. Prior year costs include: Construction activities for the Utility Infrastructure Improvements Project (UIIP) related to the Phases 3 (A),(B),(C) , sewer and stormwater remediation, with roadway paving. New water mains and services in the Phases 5 (A),(B) (C) locations, and new water mains in the Phases 6 (A), (B) areas to include curb and gutter replacement throughout. Grant funded and Village funding of Phase 7 Stormwater Station and adjacent Phases 5 (B), (C) system upgrades went out to RFP in 2025. The phase 7 Stormwater pump station was awarded in July 2025, with work and procurement beginning in Aug 2025. Phase 5(b) and 5(c) was not awarded and at present time, 5(B) and 5(C) phase has no stormwater funds for the area of Bal Bay Drive and Bal Cross Drive. Construction activities related to water service and meter installation, to continue until completion during the ending months FY 25, at the 6 (A),(B) phase.

Projected date range: TBD

	Budget							
	Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	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
TBD - (Grants, Debt Issuance, etc.)	-	-	TBD	TBD	TBD	TBD	10,546,200	10,546,200
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	4,825,660	1,724,180	-	-	-	-	-	6,549,840
General Fund:								
Miscellaneous Revenue - Grants	5,666,850	-	-	-	-	-	-	5,666,850
Budget Allocation	300,000	-	-	-	-	-	-	300,000
Appropriation of Fund Balance/Carryover	5,390,218	-	TBD	TBD	TBD	TBD	TBD	5,390,218
Security & Landscape Fund:								
Special Assessment/Appropriation of Fund Balance/Carryov	1,302,000	-	-	-	-	-	-	1,302,000
Total	\$ 37,186,328	\$ 1,724,180	\$ -	\$ -	\$ -	\$ -	\$ 10,546,200	\$ 49,456,708

II. Project Expense

	Budget								
	Previous Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	Total	
Utility Fund:									
Master Plan Construction - Utility Fund	\$ 24,169,300	\$ 1,724,180	TBD	TBD	TBD	TBD	TBD	\$ 25,893,480	
Master Plan Construction - (Milling and Paving) - Utility Fund	357,960	-	TBD	TBD	TBD	TBD	TBD	357,960	
Collins Avenue & 96th Street Water Mains - TBD	-	-	-	-	-	-	10,546,200	10,546,200	
General Fund:									
Master Plan Construction - General Fund (Stormwater)	3,886,000	-	TBD	TBD	TBD	TBD	TBD	3,886,000	
Master Plan Construction - General Fund (Pump Station)	7,471,068	-	TBD	TBD	TBD	TBD	TBD	7,471,068	
Security & Landscape Fund:									
Complete Roadway Mill & Resurface - Gated Area - funded from Residential Assessments	1,302,000	-	-	-	-	-	-	1,302,000	
Total	\$ 37,186,328	\$ 1,724,180	\$ -	\$ -	\$ -	\$ -	\$ 10,546,200	\$ 49,456,708	

Note:
- The Village was awarded approximately \$1.48 million in funding from the American Rescue Plan Act of 2021 in FYE 2021. These monies will be used to fund the Stormwater portion of the Utility Master Plan Project. The Village was awarded 2 Million in funding from the State of Florida Department of Environmental Protection (FDEP). These funds will be used for the UIIP Phase 7 Stormwater Station Upgrades and adjacent system upgrades. In FYE 2023, the Village was awarded FDEP Grants for Stormwater System improvements in the amount of \$1.548 million dollars. Most recently the Village received a State awarded in 2025 of \$337k.

- The figures herein constitute 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.

BAL HARBOUR

- VILLAGE -

Position Detail

	FY 2018-19 Adopted Budget		FY 2019-20 Adopted Budget		FY 2020-21 Adopted Budget		FY 2021-22 Adopted Budget		FY 2022-23 Adopted Budget		FY 2023-24 Adopted Budget		FY 2024-25 Adopted Budget		FY 2025-26 Proposed Budget	
	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
GENERAL FUND																
Legislative	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-
Administration	8.00	-	7.00	-	7.00	-	7.00	-	7.00	-	7.00	-	7.00	-	7.00	-
Finance	5.00	-	5.00	-	5.00	-	5.00	-	5.00	1.00	5.00	1.00	5.00	1.00	6.00	1.00
General Government	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00
Law Enforcement	39.00	2.00	39.00	2.00	39.00	2.00	39.00	2.00	40.00	2.00	41.00	2.00	41.00	1.00	41.00	1.00
Building	5.00	4.00	5.00	4.00	5.00	5.00	6.00	4.00	6.00	6.00	7.00	10.00	7.00	10.00	7.00	10.00
Public Works	4.58	-	4.58	-	4.58	-	4.10	-	4.74	-	4.74	-	4.74	-	4.74	-
Recreation, Arts & Culture	2.44	5.00	3.44	0.50	3.44	4.50	4.00	4.00	4.45	5.00	5.45	4.00	6.95	5.00	6.95	5.00
Information Technology	-	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	-	-	-	-
Capital Program	-	-	1.00	-	1.00	-	1.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Total General Fund	69.02	12.00	71.02	7.50	71.02	12.50	72.10	11.00	75.19	15.00	78.19	18.00	78.69	18.00	79.69	18.00
RESORT TAX FUND																
Marketing	1.00	1.00	1.00	2.00	1.00	2.00	1.00	2.00	1.00	1.00	1.00	2.00	1.00	2.00	1.00	2.00
Beautification and Maintenance	2.02	-	2.02	0.50	2.02	0.50	4.32	-	4.16	-	4.16	-	4.16	-	4.16	-
Recreation, Arts & Culture	-	-	-	-	-	-	-	-	2.55	2.00	3.55	1.00	4.05	1.00	4.05	1.00
Total Resort Tax Fund	3.02	1.00	3.02	2.50	3.02	2.50	5.32	2.00	7.71	3.00	8.71	3.00	9.21	3.00	9.21	3.00
WATER AND SEWER FUND																
Water and Sewer	5.68	-	5.68	-	5.68	-	5.58	-	6.10	-	6.10	-	6.10	-	6.10	-
Total Water and Sewer Fund	5.68	-	5.68	-	5.68	-	5.58	-	6.10	-	6.10	-	6.10	-	6.10	-
LANDSCAPE & SECURITY FUND																
Beautification and Maintenance	0.28	-	0.28	-	0.28	-	-	-	-	-	-	-	-	-	-	-
Total Landscape & Security Fund	0.28	-	0.28	-	0.28	-	-	-	-	-	-	-	-	-	-	-
TOTAL VILLAGE	78.00	13.00	80.00	10.00	80.00	15.00	83.00	13.00	89.00	18.00	93.00	21.00	94.00	21.00	95.00	21.00

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Position Detail

	FY 2018-19 Adopted Budget		FY 2019-20 Adopted Budget		FY 2020-21 Adopted Budget		FY 2021-22 Adopted Budget		FY 2022-23 Adopted Budget		FY 2023-24 Adopted Budget		FY 2024-25 Adopted Budget		FY 2025-26 Proposed Budget	
GENERAL FUND																
Legislative	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Mayor	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Council Member	4.00	-	4.00	-	4.00	-	4.00	-	4.00	-	4.00	-	4.00	-	4.00	-
Total Legislative	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-	5.00	-
Administration	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Village Manager	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Village Clerk	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
AVM / Human Resources Director	1.00	-	1.00	-	1.00	-	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	-	1.00	-	1.00	-	1.00	-
Executive Assistant	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Capital Projects Coordinator	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Analyst	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Receptionist/Administrative Assistant	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Total Administration	8.00	-	7.00	-	7.00	-	7.00	-	7.00	-	7.00	-	7.00	-	7.00	-
Finance	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Chief Financial Officer/Finance Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Accounting Clerk	3.00	-	3.00	-	3.00	-	3.00	-	3.00	1.00	3.00	1.00	3.00	1.00	4.00	1.00
Controller	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Total Finance	5.00	-	5.00	-	5.00	-	5.00	-	5.00	1.00	5.00	1.00	5.00	1.00	6.00	1.00
General Government	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Records Assistant	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00
Total General Government	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00

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	FY 2018-19 Adopted Budget		FY 2019-20 Adopted Budget		FY 2020-21 Adopted Budget		FY 2021-22 Adopted Budget		FY 2022-23 Adopted Budget		FY 2023-24 Adopted Budget		FY 2024-25 Adopted Budget		FY 2025-26 Proposed Budget	
	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Law Enforcement																
Police Chief	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Executive Secretary	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Deputy Chief	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Administrative Services Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Quality Assurance Coordinator	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00
Lieutenant	3.00	-	3.00	-	3.00	-	3.00	-	3.00	-	3.00	-	3.00	-	3.00	-
Sergeant	4.00	-	4.00	-	4.00	-	4.00	-	4.00	-	5.00	-	5.00	-	5.00	-
Detective	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Corporal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Canine Officer/Handler	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	-	-	-	-	-	-
Officer	14.00	-	14.00	-	14.00	-	14.00	-	14.00	-	16.00	-	16.00	-	16.00	-
Code Enforcement Officer	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-	3.00	-	3.00	-	3.00	-
Public Service Aide	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	-	-	-	-	-	-
Public Safety Beach Ranger - Sergeant	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Dispatcher	5.00	-	5.00	-	5.00	-	5.00	-	6.00	-	6.00	-	6.00	-	6.00	-
Records Administrator	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	-	-	-	-	-	-
Systems Support Staff	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00
Communications Administrator & Code Compliance	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Communications Supervisor	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Total Law Enforcement	39.00	2.00	39.00	2.00	39.00	2.00	39.00	2.00	40.00	2.00	41.00	2.00	41.00	1.00	41.00	1.00

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	FY 2018-19 Adopted Budget		FY 2019-20 Adopted Budget		FY 2020-21 Adopted Budget		FY 2021-22 Adopted Budget		FY 2022-23 Adopted Budget		FY 2023-24 Adopted Budget		FY 2024-25 Adopted Budget		FY 2025-26 Proposed Budget	
Building	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Building Official/ Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Chief Building	1.00	-	1.00	-	1.00	-	-	-	-	-	1.00	-	1.00	-	1.00	-
Permit Clerks	3.00	-	3.00	-	3.00	1.00	4.00	-	4.00	-	4.00	-	4.00	-	4.00	-
Clerical Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Administrator	-	-	-	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Inspectors	-	4.00	-	4.00	-	4.00	-	4.00	-	6.00	-	10.00	-	10.00	-	10.00
Total Building	5.00	4.00	5.00	4.00	5.00	5.00	6.00	4.00	6.00	6.00	7.00	10.00	7.00	10.00	7.00	10.00
Public Works	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Public Works & Beautification Director	0.27	-	0.27	-	0.27	-	0.37	-	0.37	-	0.37	-	0.37	-	0.37	-
Administrative Assistants	0.26	-	0.26	-	0.26	-	0.50	-	0.83	-	0.83	-	0.83	-	0.83	-
Compliance Coordinator	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-
Operations Manager	-	-	-	-	-	-	0.16	-	0.16	-	0.16	-	0.16	-	0.16	-
Supervisor	0.68	-	0.68	-	0.68	-	0.64	-	1.00	-	1.00	-	1.00	-	1.00	-
Municipal Service Workers	3.17	-	3.17	-	3.17	-	2.23	-	0.78	-	0.78	-	0.78	-	0.78	-
Technicians	-	-	-	-	-	-	-	-	1.40	-	1.40	-	1.40	-	1.40	-
Total Public Works	4.58	-	4.58	-	4.58	-	4.10	-	4.74	-	4.74	-	4.74	-	4.74	-

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	FY 2018-19 Adopted Budget		FY 2019-20 Adopted Budget		FY 2020-21 Adopted Budget		FY 2021-22 Adopted Budget		FY 2022-23 Adopted Budget		FY 2023-24 Adopted Budget		FY 2024-25 Adopted Budget		FY 2025-26 Proposed Budget	
	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Recreation, Arts & Culture																
Recreation, Arts & Culture Director	0.04	-	0.04	-	0.04	-	-	-	0.60	-	0.60	-	0.60	-	0.60	-
Administrative Assistant	0.23	-	0.23	-	0.23	-	-	-	0.60	-	0.60	-	0.60	-	0.60	-
Operations Supervisors	0.08	-	0.08	-	0.08	-	-	-	-	-	-	-	-	-	-	-
Park Facility Supervisor	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-
Park Attendants	2.00	5.00	3.00	-	3.00	4.00	3.00	4.00	-	-	-	-	-	-	-	-
Municipal Service Workers	0.09	-	0.09	0.50	0.09	0.50	-	-	-	-	-	-	-	-	-	-
Recreation Manager	-	-	-	-	-	-	-	-	0.75	-	0.75	-	0.75	-	0.75	-
Recreation Leaders - Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	1.50	-	1.50	-
Recreation Leaders	-	-	-	-	-	-	-	-	1.50	3.00	1.50	2.00	1.50	2.00	1.50	2.00
Facility Worker	-	-	-	-	-	-	-	-	1.00	-	2.00	-	2.00	-	2.00	-
Maintenance Worker	-	-	-	-	-	-	-	-	-	2.00	-	2.00	-	3.00	-	3.00
Events & Communication Director	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Events & Communication Coordinator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Recreation, Arts & Culture	2.44	5.00	3.44	0.50	3.44	4.50	4.00	4.00	4.45	5.00	5.45	4.00	6.95	5.00	6.95	5.00
Capital Program	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Capital Program Director	-	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Capital Program Assistant Manager	-	-	-	-	-	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Total Capital Program	-	-	1.00	-	1.00	-	1.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Information Technology	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Systems Support Staff	-	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	-	-	-	-
Total Information Technology	-	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	-	-	-	-
TOTAL GENERAL FUND	69.02	12.00	71.02	7.50	71.02	12.50	72.10	11.00	75.19	15.00	78.19	18.00	78.69	18.00	79.69	18.00

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Position Detail

	FY 2018-19 Adopted Budget		FY 2019-20 Adopted Budget		FY 2020-21 Adopted Budget		FY 2021-22 Adopted Budget		FY 2022-23 Adopted Budget		FY 2023-24 Adopted Budget		FY 2024-25 Adopted Budget		FY 2025-26 Proposed Budget	
RESORT TAX FUND																
Marketing	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Tourism/Marketing Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Assistants	-	1.00	-	2.00	-	2.00	-	2.00	-	1.00	-	2.00	-	2.00	-	2.00
Total Marketing	1.00	1.00	1.00	2.00	1.00	2.00	1.00	2.00	1.00	1.00	1.00	2.00	1.00	2.00	1.00	2.00
Beautification and Maintenance	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Public Works & Beautification Director	0.19	-	0.19	-	0.19	-	0.23	-	0.23	-	0.23	-	0.23	-	0.23	-
Administrative Assistants	0.16	-	0.16	-	0.16	-	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-
Operations Manager	-	-	-	-	-	-	0.25	-	0.25	-	0.25	-	0.25	-	0.25	-
Supervisors	0.57	-	0.57	-	0.57	-	0.36	-	0.33	-	0.33	-	0.33	-	0.33	-
Municipal Service Workers	1.10	-	1.10	0.50	1.10	0.50	3.28	-	1.55	-	1.55	-	1.55	-	1.55	-
Technicians	-	-	-	-	-	-	-	-	1.60	-	1.60	-	1.60	-	1.60	-
Total Beautification and Maintenance	2.02	-	2.02	0.50	2.02	0.50	4.32	-	4.16	-	4.16	-	4.16	-	4.16	-
Recreation, Arts & Culture	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Recreation, Arts & Culture Director	-	-	-	-	-	-	-	-	0.40	-	0.40	-	0.40	-	0.40	-
Administrative Assistant	-	-	-	-	-	-	-	-	0.40	-	0.40	-	0.40	-	0.40	-
Operations Supervisors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Facility Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Attendants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Service Workers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Manager	-	-	-	-	-	-	-	-	0.25	-	0.25	-	0.25	-	0.25	-
Recreation Leaders - Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	-
Recreation Leaders	-	-	-	-	-	-	-	-	0.50	1.00	0.50	1.00	0.50	1.00	0.50	1.00
Facility Worker	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Events & Communication Director	-	-	-	-	-	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Events & Communication Coordinator	-	-	-	-	-	-	-	-	-	1.00	1.00	-	1.00	-	1.00	-
Total Recreation, Arts & Culture	-	-	-	-	-	-	-	-	2.55	2.00	3.55	1.00	4.05	1.00	4.05	1.00
TOTAL RESORT TAX FUND	3.02	1.00	3.02	2.50	3.02	2.50	5.32	2.00	7.71	3.00	8.71	3.00	9.21	3.00	9.21	3.00

BAL HARBOUR

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Position Detail

	FY 2018-19 Adopted Budget		FY 2019-20 Adopted Budget		FY 2020-21 Adopted Budget		FY 2021-22 Adopted Budget		FY 2022-23 Adopted Budget		FY 2023-24 Adopted Budget		FY 2024-25 Adopted Budget		FY 2025-26 Proposed Budget	
WATER AND SEWER FUND																
Water and Sewer	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Public Works & Beautification Director	0.40	-	0.40	-	0.40	-	0.40	-	0.40	-	0.40	-	0.40	-	0.40	-
Administrative Assistants	1.25	-	1.25	-	1.25	-	1.30	-	0.97	-	0.97	-	0.97	-	0.97	-
Compliance Coordinator	0.80	-	0.80	-	0.80	-	0.80	-	0.80	-	0.80	-	0.80	-	0.80	-
Operations Manager	-	-	-	-	-	-	0.59	-	0.59	-	0.59	-	0.59	-	0.59	-
Supervisors	0.59	-	0.59	-	0.59	-	-	-	0.67	-	0.67	-	0.67	-	0.67	-
Technicians	1.00	-	1.00	-	1.00	-	1.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Municipal Service Workers	1.64	-	1.64	-	1.64	-	1.49	-	0.67	-	0.67	-	0.67	-	0.67	-
Total Water and Sewer	5.68	-	5.68	-	5.68	-	5.58	-	6.10	-	6.10	-	6.10	-	6.10	-
TOTAL WATER AND SEWER FUND																
	5.68	-	5.68	-	5.68	-	5.58	-	6.10	-						
SECURITY & LANDSCAPE FUND																
Beautification and Maintenance	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Public Works & Beautification Director	0.10	-	0.10	-	0.10	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistants	0.10	-	0.10	-	0.10	-	-	-	-	-	-	-	-	-	-	-
Supervisors	0.08	-	0.08	-	0.08	-	-	-	-	-	-	-	-	-	-	-
Total Beautification and Maintenance	0.28	-	0.28	-	0.28	-	-	-	-	-	-	-	-	-	-	-
TOTAL SECURITY & LANDSCAPE FUND																
	0.28	-	0.28	-	0.28	-	-	-	-	-	-	-	-	-	-	-
TOTAL VILLAGE																
	78.00	13.00	80.00	10.00	80.00	15.00	83.00	13.00	89.00	18.00	93.00	21.00	94.00	21.00	95.00	21.00

BAL HARBOUR

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Position Detail

	FY 2018-19 Adopted Budget		FY 2019-20 Adopted Budget		FY 2020-21 Adopted Budget		FY 2021-22 Adopted Budget		FY 2022-23 Adopted Budget		FY 2023-24 Adopted Budget		FY 2024-25 Adopted Budget		FY 2025-26 Proposed Budget	
PUBLIC WORKS & BEAUTIFICATION DEPARTMENT																
(ALL FUNDS) *	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Public Works & Beautification Director	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Administrative Assistants	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Compliance Coordinator	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Operations Manager	-	-	-	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Supervisors	2.00	-	2.00	-	2.00	-	1.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Technicians	1.00	-	1.00	-	1.00	-	1.00	-	5.00	-	5.00	-	5.00	-	5.00	-
Park Attendants	2.00	5.00	3.00	4.00	3.00	4.00	3.00	4.00	-	-	-	-	-	-	-	-
Municipal Service Workers	6.00	-	6.00	1.00	6.00	1.00	7.00	-	3.00	-	3.00	-	3.00	-	3.00	-
Total Public Works & Beautifications Department	15.00	5.00	16.00	5.00	16.00	5.00	17.00	4.00	15.00	-	15.00	-	15.00	-	15.00	-

RECREATION, ARTS & CULTURE DEPARTMENT																
(ALL FUNDS) *	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT	FTEs	PT
Recreation, Arts and Culture Director	0.04	-	0.04	-	0.04	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Administrative Assistant	0.23	-	0.23	-	0.23	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Operations Supervisors	0.08	-	0.08	-	0.08	-	-	-	-	-	-	-	-	-	-	-
Park Facility Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Attendants	2.00	5.00	3.00	-	3.00	-	-	-	-	-	-	-	-	-	-	-
Municipal Service Workers	0.09	-	0.09	0.50	0.09	-	-	-	-	-	-	-	-	-	-	-
Recreation Manager	-	-	-	-	-	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Recreation Leaders - Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	2.00	-
Recreation Leaders	-	-	-	-	-	-	-	-	2.00	4.00	2.00	3.00	2.00	3.00	2.00	3.00
Facility Worker	-	-	-	-	-	-	-	-	1.00	-	2.00	-	2.00	-	2.00	-
Maintenance Worker	-	-	-	-	-	-	-	-	-	2.00	-	2.00	-	3.00	-	3.00
Events & Communication Director	-	-	-	-	-	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-
Events & Communication Coordinator	-	-	-	-	-	-	-	-	-	1.00	1.00	-	1.00	-	1.00	-
Total Recreation, Arts & Culture Department	2.44	5.00	3.44	0.50	3.44	-	-	-	7.00	7.00	9.00	5.00	11.00	6.00	11.00	6.00

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

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BAL HARBOUR

- VILLAGE -