BAL HARBOUR

- VILLAGE -

PROPOSED OPERATING BUDGET & CAPITAL PLAN
FISCAL YEAR 2026-2027

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BAL HARBOUR

- VILLAGE -

Village Manager's Fiscal Year (FY) 2026-27 Budget Message

September 8, 2026

Honorable Mayor and Members of the Village Council:

I am pleased to present the Proposed Operating and Capital Budget for Fiscal Year (FY) 2026-2027 for Bal Harbour Village, which commences on October 1, 2026, and ends on September 30, 2027. This document outlines the thirteenth budget I have developed since becoming your Village Manager in 2013, providing information about our Village's accomplishments during FY 2025-2026 and the plans and expected goals for the upcoming FY 2026-2027. 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 $70,158,100 [this includes $29,453,800 of Capital Improvement Program (CIP) appropriations, minor equipment and reserves; and funding for the Bal Harbour Shops (BHS) Processing and Defense Fund of $4,000,000]. 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 $2,855,700 (to include capital improvement of $1,045,000; and reserves of $275,600).

Bal Harbour Village continues to demonstrate a strong financial position across all funds, reflecting our disciplined resource allocation, prudent management, and consistently conservative fiscal policies. The proposed combined millage rate for FY 2026-2027 is 2.5132 mills per $1,000 of assessed value and is comprised of two distinct components. The current service level operating millage rate remains unchanged at 1.9654 mills, continuing to fully fund the ongoing operations of the Village, including routine inflationary and contractual cost increases, as well as targeted service level enhancements to ensure greater benefits to our residents, while maintaining the high level of municipal services our residents have come to expect. Additionally, after strong resident feedback and Council consideration, an adjustment to the dedicated millage for the Bal Harbour Shops Processing and Defense Fund from 0.1785 mills to 0.5478 mills is being recommended. This adjustment is allocated entirely to the extraordinary legal, administrative, technical and professional expenses associated with the ongoing Bal Harbour Shops litigation and related proceedings. It should be noted that the proposed increase in the combined millage rate is not necessary to maintain current Village service levels, but rather to ensure that sufficient resources are available to continue vigorously defending the Village's interests and protecting the quality of life of our residents.

BHS Processing and Defense Fund

The Village has already devoted substantial legal, administrative, planning, and professional resources to matters involving the Bal Harbour Shops. What began with the Village's review of the Bal Harbour Shops' Live Local Act application has developed into significant and ongoing litigation, with related proceedings expected to continue as these matters advance.

For FY 2026-2027, the dedicated BHS Processing and Defense Fund will ensure that the Village has the resources necessary to retain the legal, planning, technical, and other professional expertise required to protect its interests. By maintaining a separate funding source for these extraordinary expenses, the Village can continue to address the litigation without drawing resources away from the day-to-day municipal services and service levels provided to our community.

Our actions remain focused on preserving the unique character of Bal Harbour Village, ensuring compliance with appropriate development standards, protecting the quality of life of our residents, and defending the Village's rights and interests. The BHS Processing and Defense Fund continues to be an essential component of that effort. By maintaining a dedicated funding source for these extraordinary expenses, the Village is able to ensure that decisions regarding these matters are made on their merits and are not constrained by available financial resources. While private developers may have significantly greater financial capacity, our proactive fiscal planning ensures that the Village remains prepared to sustain the legal and professional efforts necessary to protect our community's interests for as long as required.

Budget Framework and Goals

As we began development of the FY 2026-2027 Operating and Capital Budget, our primary objective was to fully fund the Village's current service levels while carefully evaluating targeted enhancements that respond to operational needs, improve service delivery, strengthen our infrastructure, and advance the Village Council's priorities. The resulting budget fully funds our existing operations and current service levels within the unchanged 1.9654 mill operating rate, while including several focused service and operational enhancements designed to strengthen the Village organization and improve the experiences of our residents.

The proposed FY 2026-2027 Budget provides for:

- Current Service Levels,
- The BHS Processing and Defense fund,
- A strategic police reorganization of the Police Department's command structure,
- Expanded Building Department inspection availability,
- Village-wide cybersecurity enhancements,
- Enhanced Recreation, Arts & Culture programming & activities,
- Full funding for two of the Village's most significant Capital Improvement Program priorities – the Harbourfront Park and the new Village Hall,
- Replacement of outdated Police Department laptops,
- Full funding of our reserves, consistent with established fiscal policies.

Together, these investments reflect a disciplined and forward-looking budget framework. We are maintaining the services and programs that define the quality of life in Bal Harbour, strategically enhancing service delivery where there is a demonstrated need, investing in our public safety and technology infrastructure, fully supporting our most significant capital priorities, and maintaining the reserves necessary to preserve the Village's long-term fiscal strength. At the same time, the proposed budget provides the additional dedicated resources necessary for the Village to continue defending its interests in the ongoing Bal Harbour Shops litigation without compromising the current services provided to our community.

This balanced approach allows us to address the challenges before us while continuing to invest in the priorities that support our vision, advance the *Bal Harbour Experience*, and ensure that Bal Harbour Village remains a safe, beautiful, resilient, unique and exceptional community.

Proposed Millage Rate

The proposed millage rate (combined) is 2.5132 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 eleven 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. Lastly, but for the BHS Processing and Defense Fund millage increment, the operating portion of the adopted combined millage rate for the FY 2025-2026 would be the 3rd lowest millage rate in Miami-Dade County as compared to other cities.

Budget Highlights

Public safety remains the Village's foremost priority, and this year's budget reflects a strategic reorganization of the Police Department's command structure designed to strengthen leadership, enhance operational efficiency, and ensure the Department remains well-positioned to meet the Village's current and future public safety needs. Importantly, this reorganization does not result in any additional cost to the Village. Rather, it is an organizational realignment intended to build upon the Department's existing strengths, clarify areas of responsibility within the command staff, improve coordination between divisions, and create greater accountability throughout the organization. The Department has developed a strong culture of collaboration, initiative, and professional development, and this proposed structure is designed to support its next stage of organizational growth.

The reorganization also provides an important opportunity to strengthen succession planning and leadership development within the Department. By expanding leadership opportunities, assigning greater ownership of departmental functions, and providing supervisors with broader management experience, the Department will be better prepared for future retirements, promotions, and other leadership transitions. At the same time, aligning supervisory responsibilities with evolving operational demands will help streamline decision-making, reduce duplication of effort, and allow command staff to focus more strategically on organizational planning, community engagement, officer development, technology, accreditation, wellness, and emerging public safety initiatives. Together, these changes represent a proactive investment in the Department's long-term effectiveness while preserving the positive culture, exceptional morale, and high level of service that define the Bal Harbour Police Department.

As part of this broader realignment, Code Enforcement operations will continue throughout the Village, with Code Enforcement Officers maintaining their commitment to ensuring compliance with Village ordinances. Within the gated community, however, certain self-initiated enforcement activities will, in some instances, transition from a proactive model to a more reactive approach in response to the increased involvement and desire of the Bal Harbour Civic Association (BHCA) to provide greater oversight of compliance-related matters within the private community. The Police Department will continue to respond promptly to reported violations and work collaboratively with the BHCA to address community concerns in a manner that respects the unique governance structure of the gated neighborhood. In addition, police officers will receive cross-training in Code Enforcement procedures, enabling them to identify potential violations during routine patrols and coordinate directly with the Village's Code Enforcement team for appropriate follow-up and resolution. This integrated approach will improve coordination, enhance service delivery, and ensure that residents continue to receive responsive and effective Code Enforcement services throughout the Village.

The Building Department is expanding service availability by adding Friday inspections, increasing inspection services from four days per week to five, while also investing in enhanced permitting software to further streamline electronic plan review and processing. The additional inspection day is particularly important as construction activity continues to grow, including the anticipated increase in tenant buildouts associated with the Bal Harbour Shops expansion and continued progress on the Rivage project. By expanding inspection capacity, the Department will be better positioned to absorb this increased demand without adversely affecting current service levels or turnaround times for other residents, property owners, contractors, and design professionals. At the same time, the software enhancement will improve the efficiency of the permitting process by supporting more seamless electronic submissions, reviews, and access to permit information. Together, these improvements are designed to increase responsiveness, reduce processing constraints, and ensure the Department can continue providing timely, accessible, and customer-focused service as development activity within the Village continues to expand.

Technology remains a critical component of the Village's ability to deliver reliable, efficient, and secure services, and this year's budget includes targeted investments to strengthen both our cybersecurity posture and day-to-day operational capabilities. Consistent with ongoing State efforts to enhance cybersecurity readiness among local governments through required training, stronger risk-management practices, and dedicated cybersecurity grant programs, the FY 2026-2027 budget provides for the implementation of a managed Security Information and Event Management (SIEM) solution. This enhancement will provide continuous, expert-led monitoring of the Village's network, endpoint, and cloud environments, allowing potential threats and unusual activity to be identified and addressed more quickly. As local governments face increasingly sophisticated risks from ransomware, phishing, unauthorized access, and other cyber incidents, this additional layer of monitoring will strengthen the Village's ability to detect and respond to threats before they result in significant operational disruption or data loss. The implementation of managed SIEM monitoring represents an important next step in the Village's broader cybersecurity strategy, supporting the resiliency and continuity of municipal operations while aligning with the increased emphasis being placed on cybersecurity preparedness throughout Florida's public sector.

In addition, the budget provides for the necessary replacement of Police Department ruggedized laptops that have reached the end of their useful life, ensuring officers and staff have reliable, current technology to support field operations, reporting, communications, and other critical public safety functions. This investment will help ensure our officers have the modern tools necessary to perform their duties safely, efficiently, and effectively. Together, these investments reflect our continued commitment to maintaining a secure, modern, and dependable technology environment that supports every Village department and the high level of service provided to our community.

The Village's Capital Improvement Program continues to build upon a strong record of investment in public facilities and infrastructure. In recent years, the Village completed the Public Works Operations Building in North Miami, providing a dedicated facility to better support the Village's operational needs, followed by the successful completion and opening of the Bal Harbour Waterfront Park, creating a signature community amenity. Building on this progress, significant investments continue to be made in the next generation of capital projects, with approximately $27.2 million in proposed capital project-related appropriations. The Village's multi-year Capital Improvement Program advances several major priorities, including the Harbourfront Park – Jetty/Cutwalk and the future Village Hall. Together, these accomplishments and current investments reflect the Village's long-term commitment to planning for growth, improving service delivery, and providing modern, resilient, and high-quality public facilities and infrastructure.

In January of 2026, the Village opened the new fitness center at the Bal Harbour Waterfront Park, which has been well received and has introduced additional residents to the park and its amenities. Based on direction from the Village Council and feedback from the community, the FY 2026-2027 budget includes additional personnel funding to expand the fitness center's weekday hours of operation, opening at 7 a.m. instead of 9 a.m. This enhancement will provide residents with greater flexibility to incorporate fitness and wellness into their daily routines, particularly those who would benefit from access before the start of the workday. The Village will monitor utilization of the expanded hours to ensure that the additional service continues to provide sufficient community benefit to justify the ongoing investment. This enhancement builds upon the success of the Waterfront Park and expands access to an amenity that has quickly become an important part of the recreational and wellness opportunities available to our residents.

The budget also includes funding to continue and enhance Recreation, Arts & Culture programming and activities throughout the Village. During the current fiscal year, the Department evaluated a variety of program types, schedules, and instructors to better identify the offerings that most effectively respond to the interests and needs of our community. These efforts have resulted in a more diverse lineup of programs serving a broad range of ages and interests, including social and enrichment offerings such as Mahjong, expanded fitness options such as 360 Body Workout and Yogalates on the Beach, and early childhood programming such as Tiny Tumblers and Tots Music. This broader mix of offerings has contributed to an increase in participation of more than 90 percent. In response to this strong level of engagement and continued community interest, the proposed budget provides the resources necessary to sustain and build upon these enhanced programming opportunities in the coming year.

Together, this proposed budget reflects a careful balance of priorities: fully funding our current service levels, making targeted enhancements that improve service delivery and the resident experience, strengthening our public safety and technology infrastructure, advancing our most significant capital projects, and maintaining the reserves necessary to support the Village's long-term fiscal strength. At the same time, it provides the additional resources necessary to ensure that the Village remains well-positioned to protect its interests in the ongoing Bal Harbour Shops litigation. Collectively, these investments demonstrate our continued commitment to prudent fiscal management while preserving and enhancing the exceptional quality of life our residents expect and advancing the pillars of the *Bal Harbour Experience*.

THE BAL HARBOUR EXPERIENCE

Since its adoption in 2019, the Village's vision has continued to provide a consistent framework for how we plan, invest, and deliver services throughout Bal Harbour Village. At the Village Council retreat in February 2026, the Council reaffirmed that vision and its continued relevance in guiding our priorities. At its core, the vision is to preserve Bal Harbour as the safest residential community, defined by a beautiful environment, exceptional destinations and amenities, and a unique sense of elegance that together support the highest quality of life for our residents and an unmatched experience for visitors from around the world. This vision is brought to life through our mission of delivering the *Bal Harbour Experience*—the distinctive, refined, and carefully curated experience that defines what it means to live in or visit our 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 set 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 and responsive to the needs of our community. During this year's retreat, the Village Council reaffirmed the importance of the initiatives currently underway and, rather than ranking them in order of priority, determined that each should be considered important to advancing the Village's vision and the *Bal Harbour Experience*. Accordingly, the following initiatives collectively represent the Village Council's priorities for the FY 2026-2027 budget development process:

- Bal Harbour Shops Negotiations, Litigation, Legislative Advocacy, Administering DA, and Expansion Construction
- Harbourfront Park/Cutwalk – Negotiate GMP and Commence Construction
- New Village Hall Basis of Design Report and CDs
- Sustain Traffic Mitigation, Community Policing, Presence and Enforcement
- Utility Infrastructure Projects (5a, 6a, 6b, 7)
- Bal Harbour Civic Association / Gated Community Operations / Milestone Agreement / Stormwater Fee
- Beach Renourishment / Beach Maintenance / Sargassum / Bay
- 80th Anniversary Program
- Tourism Strategic Plan
- Playground at Greenspace by the Guardhouse and/or Fitness Stations along Beach Path

All these priorities are underway in various stages of progress and the proposed FY 2026-2027 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 continue to be, the focus of our budget development process in FY 2026-2027.

BUDGET DEVELOPMENT: ACCOMPLISHMENTS & GOALS

In developing the proposed budget for FY 2026-2027, 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 BHS Processing and Defense Fund of $4,000,000) proposed for FY 2026-27 for each of the distinct Funds:

Expenditures Summary by Fund		
		FY 2027 Proposed Budget
General Fund	$	48,082,000
General Fund - BHS Processing and Defense Fund		4,000,000
Resort Tax Fund		10,676,100
Water and Wastewater Fund		7,400,000
Security & Landscape Assessment Fund		2,855,700
Total Expenditures	**$**	**73,013,800**

As the current FY 2025-2026 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 2025-2026, 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, highly trained, and equipped with the technology and resources necessary to safeguard our community. During the past year, the Bal Harbour Police Department continued to strengthen its operational capabilities while maintaining its focus on professional development, regional coordination, and preparedness. A significant advancement was the implementation of next-generation Motorola APX NEXT radios, modernizing the Village's public safety communications infrastructure with improved voice reliability, LTE connectivity, GPS location tracking, messaging, and real-time situational awareness. This investment improves officer safety and operational efficiency while strengthening interoperability with neighboring law enforcement agencies. The Department also completed its first full Fleet Replacement Cycle and continued to enhance its fleet with high-water vehicles, improving its ability to respond during flooding, severe weather, and other emergency conditions.

Training and leadership development remained an important focus throughout the year. Officers participated in specialized training in areas including mental health awareness, marine patrol operations, supervision, internal affairs, investigations, case preparation, interview and interrogation, and domestic terrorism, while additional personnel were certified as high-liability instructors to expand the Department's internal training capacity. One Sergeant successfully completed the University of Louisville Southern Police Institute's Command Officer Development Course, a nationally recognized 400-hour executive leadership program focused on strategic leadership, organizational management, budgeting, policy development, and evidence-based policing. The Department also continued its participation in the South Florida Police Leadership Academy and maintains an officer assigned part-time to the FBI Joint Terrorism Task Force, further strengthening both leadership capacity and regional public safety partnerships.

The Department also continued to distinguish itself through innovative programs that extend well beyond the Village. Its nationally recognized Autism Awareness training program has now reached more than 52,000 Florida law enforcement officers and has expanded to the State of Washington for municipal, county, state, and federal law enforcement personnel. The Department also served as an early advocate for Florida's Blue Envelope Program and, following its passage, hosted one of South Florida's first regional Blue Envelope training sessions, bringing together officers from 18 law enforcement agencies to improve interactions with individuals with autism spectrum disorder. These efforts reinforce Bal Harbour's role as a leader in progressive, compassionate, and community-focused policing.

Equally important, community engagement continued to remain at the heart of the Department's policing philosophy. Throughout the year, officers participated in numerous outreach and community-building activities, including Coffee with a Cop, Ice Cream with a Cop, Bike Ride with the Chief, Bike Safety and Awareness events, holiday and back-to-school initiatives, and other programs designed to strengthen relationships with residents and businesses. The Department's annual Police Memorial Bike Ride during National Police Week has also grown into a regional, multi-agency tradition honoring fallen law enforcement officers, including Bal Harbour's Lt. Robert J. Staab and Sgt. John Richard Melendez, while promoting remembrance, officer wellness, and community engagement. This year's event attracted more than 100 participants and further strengthened partnerships among South Florida law enforcement agencies.

Safety also extends to the Village's built environment, where the Building Department performs the daily work necessary to ensure that construction, renovations, and property improvements meet applicable building, zoning, floodplain, and life-safety requirements. During the current fiscal year, the Department processed more than 1,300 permit applications, issued more than 1,100 permits, and performed approximately 3,600 inspections, while continuing to maintain internal plan-review targets of seven days for residential projects and 14 days for commercial projects. This workload includes not only routine residential and commercial activity but also oversight of some of the most significant construction underway in the Village, including the Bal Harbour Shops expansion, the Rivage condominium, new single-family homes, and major structural repairs and enhancements at oceanfront condominium properties.

The Department also continued its critical work related to building recertification and structural safety. In response to evolving State and Miami-Dade County requirements, staff continue to identify properties subject to recertification, review required reports, conduct field inspections, and address unsafe conditions as necessary. Miami-Dade's current recertification program generally requires qualifying coastal buildings to begin the process at 25 years and other qualifying buildings at 30 years, with subsequent reviews every 10 years, reinforcing the importance of ongoing structural and electrical evaluation in a coastal environment such as Bal Harbour.

Floodplain management remains another important component of the Department's responsibilities. The Village continues to maintain its participation in FEMA's Community Rating System while monitoring evolving flood-risk information, including FEMA's preliminary Flood Insurance Rate Maps for Miami-Dade County. These efforts require continued coordination, public education, review of development requirements, and preparation for future changes that may affect properties throughout the community. The Department's work in this area helps residents and property owners better understand changing flood risks while supporting the Village's broader commitment to resiliency and responsible development.

At the same time, the Department continued modernizing both its regulatory and customer-service functions. Plans and permits continue to be scanned into the Village's Laserfiche repository as staff work toward a fully digitized archive, while the new permitting system is consolidating legacy records and expanding electronic plan review and access to permit information. The Department also initiated a review of its permit and application fee structure in response to evolving State requirements governing how local governments establish and support development-related fees. This analysis will help ensure that the Village's fee structure remains compliant, transparent, and appropriately aligned with the actual cost of providing permitting and inspection services.

Together, the accomplishments of the Police and Building Departments demonstrate the Village's comprehensive and proactive approach to safety. Through continued investments in training, technology, emergency preparedness, community engagement, structural oversight, floodplain management, and modernized regulatory services, both departments are strengthening the systems that protect our residents, businesses, and visitors every day. Their work not only responds to current needs, but also prepares the Village for evolving public safety, development, and resiliency challenges. Collectively, these efforts help ensure that both the perception and reality of safety remain uncompromised—a fundamental promise of the *Bal Harbour Experience*.

Beautiful Environment

The Public Works & Beautification Department continues to play a central role in preserving and enhancing the appearance, functionality, and overall quality of the Village's public realm. One of the Department's most significant accomplishments this year was the comprehensive renovation of Founders' Circle, one of the Village's most prominent public spaces and a primary gateway into Bal Harbour. Completed to coincide with the Harding Avenue Realignment Project, the improvements included new landscaping, irrigation, lighting, sidewalks, benches, and a monument. The result is a renewed and welcoming focal point of the Village that reflects the elegance, quality, and attention to detail that define Bal Harbour.

Beyond Founders' Circle, the Department continued advancing visible improvements throughout the Village, including refreshed landscaping, upgrades to public facilities, and enhancements to streetscape lighting along Collins Avenue. The continued transition of median up-lighting to more efficient LED fixtures improves reliability while reducing energy use and supporting the Village's broader commitment to efficient and sustainable operations. The Village also introduced BusPas Smart Bus Signs at three key bus stops, providing real-time Miami-Dade County bus arrival information through LED displays and accessible voice-annunciation features. This technology provides residents and visitors with more useful and convenient transit information while further modernizing amenities within the Village's public realm.

The beachfront remained an equally important focus throughout the year. In addition to improvements to the jogging path, beach access, drainage, and dune protections, the Village continued actively managing and advocating for the long-term health and maintenance of Bal Harbour Beach. Through its Coastal Management Program, the Village coordinated closely with Miami-Dade County and its environmental consultants on beach conditions, erosion, potential sand sources, future nourishment opportunities, and other coastal-management issues. Additionally, several improvements were completed to enhance accessibility, safety, drainage, and environmental protection. The jogging path was refurbished, beach access improvements included replacement of accessibility mats, and drainage improvements were made along the hardpack path to reduce standing water. The Department also expanded rope-and-post protections around sensitive dune areas to help limit disturbance and preserve the natural coastal environment. Together, these enhancements improve the experience of residents and visitors while reinforcing the Village's commitment to maintaining and protecting one of Bal Harbour's most important natural and recreational assets.

During the year, South Florida experienced one of the most severe sargassum seasons on record, creating significant and persistent challenges along Bal Harbour Beach. In response, the Public Works & Beautification Department coordinated closely with Miami-Dade County and the Village's contracted beach-cleaning provider to monitor conditions, manage daily cleanup activities, and support the removal and disposal of accumulated sargassum as new material continued to wash ashore. The Department also remained actively engaged with County officials and coastal-management partners to advocate for additional resources and enhanced support during periods of particularly heavy accumulation. These sustained efforts helped the Village respond as effectively as possible to an extraordinary seasonal condition while working to keep the beach clean, accessible, and enjoyable for residents and visitors.

The Village's Capital Program also continued to advance two of our most significant long-term investments: the Harbourfront Park, Jetty and Cutwalk Project and the new Village Hall. Both projects are central to the Village's broader vision for a more beautiful, resilient, and distinctive Bal Harbour, and each made substantial progress during the past year. The Harbourfront Park, Jetty and Cutwalk Project advanced into final design and pre-construction, with continued refinement of the design, constructability review, permitting coordination, and preparation of the Guaranteed Maximum Price. The Village also continued extensive coordination with its design and construction teams, regulatory agencies, and adjacent property owners to position the project for construction.

The new Village Hall advanced through planning, conceptual design, and schematic design, including completion of programming, space planning, adoption of the Basis of Design Report, and the necessary zoning framework to support the development of a civic facility designed for the Village's long-term needs. This work establishes the operational, resiliency, and facility requirements that will guide the project as it moves into final design, permitting, procurement, and ultimately construction. More than simply a replacement government facility, the new Village Hall represents an opportunity to create a civic building that reflects the quality, elegance, and character of Bal Harbour while providing the capacity, functionality, and resilience needed to serve our community not only today, but for decades to come.

These accomplishments reflect the Village's continued commitment to preserving and enhancing the *Beautiful Environment* that is fundamental to the *Bal Harbour Experience*. From the daily stewardship of our streets, public spaces, transit amenities, beachfront, and natural environment to the advancement of major civic and waterfront investments, each initiative contributes to a community that is more attractive, functional, resilient, and distinctive. As these efforts continue to progress, they not only protect and enhance the character of Bal Harbour today but also help shape a more beautiful and enduring Village for generations to come.

<u>Developing & Maintaining Public Facilities & Infrastructure</u>

Maintaining and modernizing the Village's public facilities and infrastructure remains essential to our ability to deliver reliable services today while preparing for the needs of the future. As mentioned earlier, the Capital Program Department continued to advance two of the Village's most significant long-term investments: the Harbourfront Park, Jetty and Cutwalk Project and the new Village Hall. While these projects also contribute greatly to the beauty and character of Bal Harbour, they represent equally important investments in the Village's physical infrastructure, resiliency, operational capacity, and long-term service delivery.

The Village continued to strengthen its technology infrastructure through improvements designed to enhance system reliability, cybersecurity, and operational continuity. Information Technology replaced network switches at Police Headquarters and the North Miami Operations Building, installed a new domain controller to improve network resiliency, and upgraded backup infrastructure to provide greater redundancy and protection of Village data. The Department also upgraded the Police Automated Vehicle Locator system to ensure continued support for critical public safety operations.

Cybersecurity remained a significant focus throughout the year. The Village strengthened firewall protections, expanded managed detection and response capabilities to provide continuous threat monitoring, enhanced cloud and Microsoft 365 backups, and continued employee cybersecurity awareness and state-mandated training. The Village also successfully completed the Florida Department of Law Enforcement CJIS Compliance Audit with no findings, comments, or recommendations, validating the effectiveness of the security controls supporting law enforcement systems and sensitive information.

The Finance Department continued to modernize the Village's financial infrastructure through the successful implementation of the Springbrook Cirrus cloud-based financial platform. Completed during the second half of FY 2026, this organization-wide transition required extensive planning, system configuration, data migration and validation, integration testing, process review, staff training, and cross-departmental coordination. The new platform improves system performance, accessibility, and connectivity while reducing reliance on internal IT resources and strengthening business continuity, scalability, security, and operational efficiency. This significant modernization provides a more resilient financial platform capable of supporting the Village's evolving needs well into the future.

The Department also improved the efficiency and accessibility of several core financial processes. Digital workflows and electronic check signing were implemented to modernize cash disbursements, resulting in faster vendor payments and refunds while strengthening internal controls, reducing fraud and lost-check risks, and improving transparency and accountability. In addition, enhancements to the Village's utility billing interface increased electronic billing participation to more than half of customer accounts, providing customers with faster and more convenient access to billing information while reducing paper-based processing, printing, mailing, and administrative costs. Together, these improvements reflect the Village's continued commitment to modern, efficient, secure, and customer-focused financial operations.

Together, these accomplishments reflect the Village's continued commitment to strengthening the physical, technological, and financial infrastructure that supports every aspect of municipal operations. By advancing major capital projects, modernizing critical technology systems, enhancing cybersecurity, and improving the platforms and processes that support our financial operations, we are building a more resilient, efficient, and dependable organization. These investments help ensure that the Village is well-positioned to meet the needs of our residents today while maintaining the capacity, security, and flexibility necessary to support Bal Harbour well into the future.

<u>Implementing Solutions to Ensure a Resilient and Sustainable Community</u>

Bal Harbour's coastal setting requires continued investment in infrastructure that can withstand the challenges of aging systems, severe weather, flooding, and changing environmental conditions. During the past year, the Village continued to make significant progress through its Utility Infrastructure Improvement Project, a multi-year effort focused on strengthening and modernizing the water, wastewater, and stormwater systems that support our community. These investments are essential to maintaining reliable utility services while improving the Village's long-term resiliency.

Major infrastructure improvements advanced substantially during the year. Water main and service replacements associated with Projects 6A and 6B were completed, together with related roadway, curb, gutter, and paving restoration. The Village also continued modernizing its water metering system, while improvements in system management reduced water loss from 8.75% in the prior fiscal year to 2.88% this year—a decrease of nearly six percentage points. These accomplishments improve the reliability and efficiency of the Village's potable water system while helping ensure that this critical infrastructure is positioned to serve the community well into the future.

Progress also continued on wastewater and stormwater infrastructure. Improvements at both our Lift Stations include new energy-efficient generators designed to strengthen system reliability, while several sanitary sewer manholes within the gated community were refurbished. Engineering and Design for the Camden Drive sewer project were completed in preparation for construction, while work continued on Stormwater Project 7 (a new stormwater pump station inside the gated community). The Village has secured grant funding covering approximately 70% of this project to support this important stormwater investment, helping leverage outside resources while advancing improvements designed to better manage drainage and reduce the community's vulnerability to flooding.

Together, these improvements demonstrate the Village's proactive approach to infrastructure resiliency. By systematically replacing aging systems, improving operational reliability, strengthening stormwater capacity, and pursuing outside funding opportunities, we are investing today in the infrastructure necessary to protect the community and provide dependable services for generations to come. These efforts reflect our continued commitment to ensuring that Bal Harbour remains not only beautiful, but resilient, sustainable, and prepared for the future.

<u>Destination and Amenities</u>

Bal Harbour continues to distinguish itself as a premier luxury and lifestyle destination, supported by exceptional accommodations, dining, shopping, cultural experiences, and a carefully curated sense of place. During the past year, the Village continued implementing the priorities of its Tourism Strategic Plan through targeted marketing, international outreach, destination partnerships, and unique experiences designed to strengthen awareness of Bal Harbour while generating demand for our hotels, restaurants, and other tourism partners.

The strength of Bal Harbour's hospitality sector remained evident throughout the year. Resort Tax collections continued at historically strong levels, with several months achieving record collections and March 2026 representing the highest single month of Resort Tax collections in Village history. The Bal Harbour, Bay Harbor Islands, and Surfside hotel market also continued to command the highest average room rates and revenue per available room (REV-PAR) in Miami-Dade County, reinforcing the enduring strength and exclusivity of the destination.

The Village continued expanding its presence in important domestic and international markets through its partnership with the Greater Miami Convention & Visitors Bureau (GMCVB) and its network of in-market representatives. Destination activations and outreach included Argentina, Brazil, Mexico and Uruguay, while familiarization trips brought journalists and influencers from throughout the Americas as well as newer target markets including the United Kingdom and France to experience Bal Harbour firsthand. Partnerships with Village hotels and restaurants also supported Bal Harbour's participation in Miami Spa Month, Miami Spice, and the South Beach Wine & Food Festival, further connecting the destination with some of Miami's most recognizable tourism initiatives.

Our digital marketing strategy also continued to evolve toward reaching more qualified and engaged audiences. While overall tourism website traffic decreased as advertising shifted away from broad traffic campaigns toward more targeted restaurant-focused initiatives, visitor conversions increased, with Google advertising producing substantially more conversions at a lower cost per conversion. At the same time, Bal Harbour's tourism social media presence continued its significant growth, surpassing 222,000 Instagram followers and generating nearly 20 million views during the year. These results demonstrate the Village's continued ability to build awareness while increasingly focusing its marketing investments on measurable engagement and action.

Events, arts, and cultural experiences continued to complement these tourism efforts and further distinguish Bal Harbour as a destination. In coordination with the Recreation, Arts & Culture Department, the Village offered special events and cultural programming accessible to both residents and hotel guests, strengthening the connection between the visitor experience and the broader *Bal Harbour Experience*. During Miami Art Week, two public art exhibitions were presented at the 102 Street Beach Access and Bal Harbour Waterfront Park, while new partnerships with prominent cultural institutions expanded access to arts and cultural experiences throughout South Florida. The Village also hosted a special art activation in conjunction with the 2026 FIFA World Cup, featuring a custom life-size soccer ball installation displayed at the Bal Harbour Shops and then on the Bal Harbour Beach Path.

Together, these efforts reinforce the Village's *Destination & Amenities* pillar by combining strategic destination marketing with the exceptional experiences that make Bal Harbour distinctive. Through continued investment in our tourism brand, international partnerships, cultural programming, and signature activations, we are strengthening Bal Harbour's position in an increasingly competitive global marketplace while ensuring that residents and visitors alike continue to experience the refined, elevated, and memorable qualities that define our community.

<u>Unique and Elegant</u>

The Recreation, Arts & Culture Department continued to expand the experiences, programs, and amenities that contribute to Bal Harbour's distinctive quality of life and reinforce the *Unique & Elegant* pillar of the *Bal Harbour Experience*. During the past year, the Department focused on creating opportunities that are thoughtful, engaging, and responsive to the interests of our residents, while continuing to elevate the Bal Harbour Waterfront Park as a central gathering place for recreation, wellness, culture, and community connection.

A significant milestone was the opening of the Bal Harbour Waterfront Park Fitness Center, expanding year-round wellness opportunities for residents within a modern and convenient Village facility. The park experience was further enhanced through additional shade and seating, improved customer amenities, and an expanded All Access Card that now provides residents with seamless access to both the Waterfront Park and the 102 Street Beach Access Path. Together, these improvements make it easier for residents to enjoy Village amenities while reinforcing the level of service and attention to detail expected in Bal Harbour.

Programming also continued to evolve in response to resident interests and changing participation trends. New offerings included *Bespoke in Bal Harbour*, a seasonal hands-on workshop series, and *Beyond Bal Harbour*, a curated excursion program connecting residents with cultural and recreational destinations throughout South Florida. The Department also strengthened inclusive recreation through its partnership with The Friendship Circle, expanding weekly adaptive programming and creating additional opportunities for adults with disabilities to participate meaningfully in Village activities. These efforts reflect our commitment to providing experiences that are both diverse and carefully curated for the community we serve.

Arts and culture remained an equally important part of the Village experience. New partnerships with Vizcaya Museum & Gardens, Superblue, the Lowe Art Museum, and the Museum of Art and Design at Miami Dade College expanded the cultural opportunities available to residents, complementing the Village's longstanding Unscripted Art Access program. During Miami Art Week, the Village also presented two public art exhibitions at the 102 Street Beach Access and the Bal Harbour Waterfront Park, bringing engaging cultural experiences directly into the community and further integrating art into Bal Harbour's public spaces.

Together, these accomplishments demonstrate our continued commitment to creating experiences that feel distinctly Bal Harbour. By combining wellness, recreation, culture, inclusivity, and thoughtfully designed resident services, the Village continues to provide opportunities that enrich daily life while preserving the refined, personalized, and memorable character that makes our community truly *Unique & Elegant*.

<u>Factors Affecting FY 2026-27 Budget</u>

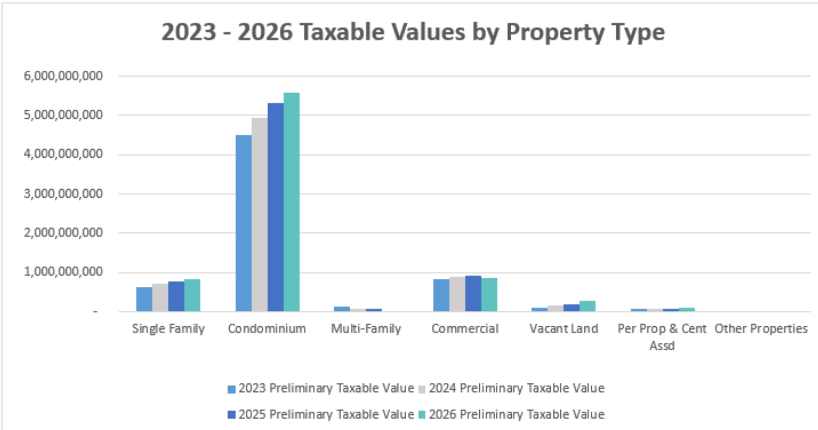
In developing a budget, we must look at available revenues, expected expenses, potential enhancements, and opportunities for cost savings or efficiencies. The FY 2026-2027 budget development allowed us an opportunity to refocus resource allocation in a strategic manner with a focus toward the Village's 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 13, 2026 Village Council meeting, the Council set the tentative millage rate, the first step to formally adopting a budget, at 2.5132 mills which includes the unchanged current fiscal year rate of 1.9654 to fund the ongoing operations of the Village plus an increase of the BHS Processing and Defense Fund at a rate to 0.5478 from the current year rate of 0.1785. The Public Budget Hearing Dates were set for Tuesday, September 8, 2026 and the second public hearing for Tuesday, September 15, 2026.

<u>Tax Roll, Millage Rate, and Ad Valorem Revenue</u>

The tax roll certified by the Miami-Dade County Property Appraiser on July 1, 2026, is $7,686,283,419, which is an increase of 4.6% from the same value last year.



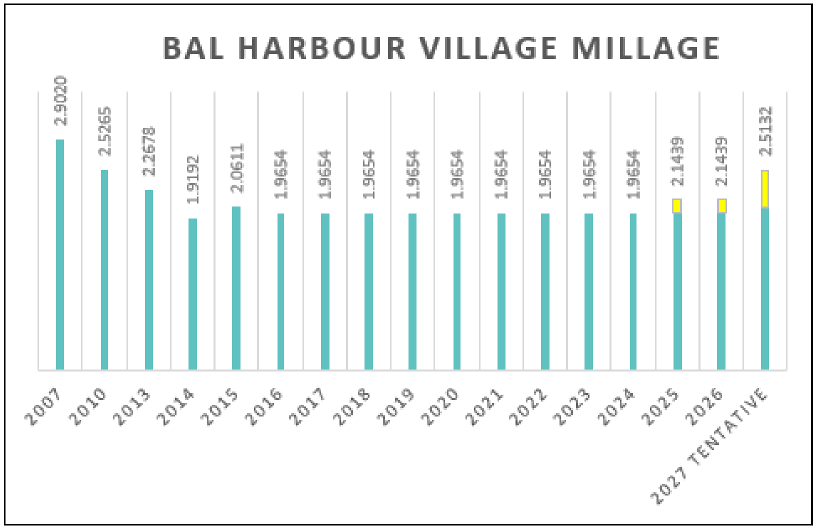
The proposed combined rate of 2.5132 to fund operations and fund the dedicated BHS Processing and Defense fund would generate $18,351,300; as opposed to $14,965,800 for the current year's budgeted revenue. The proposed combined millage rate for this upcoming year is comprised of two calculations. The 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, after strong resident feedback and Council consideration I am proposing this year, to continue the dedicated BHS Processing and Defense Fund with a millage increment of 0.5478 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 2.5132 mills (which includes a rate of 0.5478 for the funding 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 $18,351,300. The overall preliminary property tax value increase results from property sales and new construction that occurred during calendar year 2025. 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 2026-2027 would be 2.0252 mills. The rolled-back rate, calculated as required by the Florida 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 2.5132 mills is higher by 0.4880 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

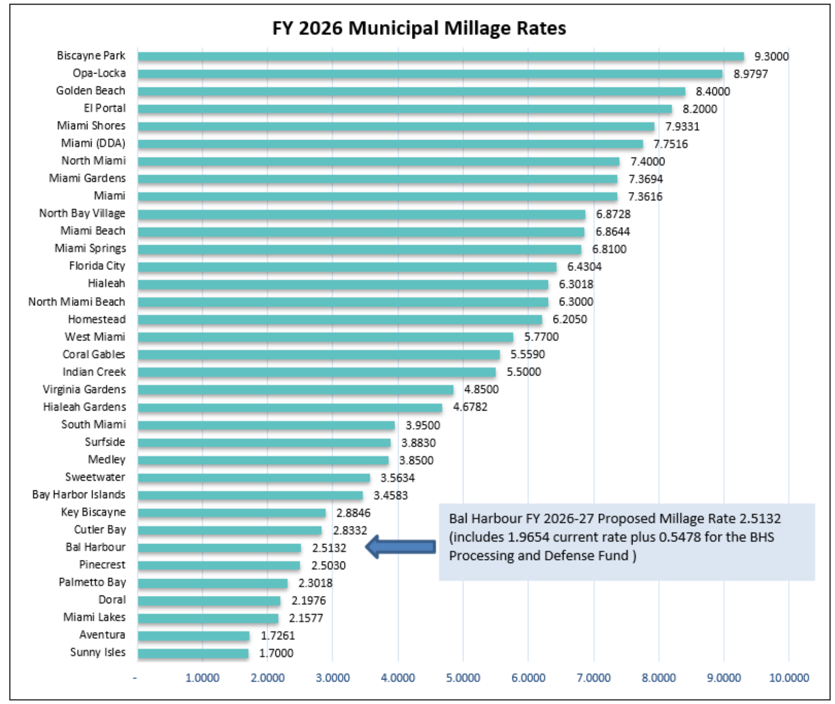
Since FY 2007, the current operating millage rate for the Village has dropped significantly, by over 32% from 2.9020 mills to 1.9654 mills. The proposed combined millage rate of 2.5132 for FY 2026-2027 represents the current operating millage rate of 1.9654, plus a 0.5478 dedicated millage adjustment to maintain the BHS Processing and Defense fund.

Maintaining a historically low operating millage rate for the last eleven 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 2007 through FY 2026, and the continuation of the current operating rate of 1.9654, plus a rate of 0.5478 for the BHS Processing and Defense fund for FY 2027:



But for the BHS Processing and Defense Fund millage increment, our adopted operating portion of the combined millage rate for FY 2025-2026 was the third lowest 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.

The following chart reflects the FY 2026 adopted millage rates for Miami-Dade County municipalities:



It is recommended that Village Council set a preliminary millage rate for Fiscal Year 2026-2027, at 2.5132 mills (represents the current operating millage rate of 1.9654, plus a 0.5478 dedicated millage rate for the funding of the BHS Processing and Defense fund), a rate which is 2.5132 mills per $1,000 of assessed property value. The proposed millage rate, calculated at 95% for budget purposes, and based upon the July 1, 2026 estimated adjusted Taxable Value as provided by the Miami-Dade County Property Appraiser is anticipated to yield $18.351 million, for FY 2026-2027.

The recommended FY 2026-2027 preliminary combined millage ceiling outlined for your consideration allows the Village to continue to retain a historically low operating millage rate, providing for coverage of anticipated inflationary impacts for 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 funding of the dedicated BHS Processing and Defense Fund of $4,000,000. 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 2026-27 Budget expenditures of $52,082,000 (includes $23,925,000 in proposed capital project related appropriations; as well as minor equipment purchases and reserves; and funding for the BHS Processing and Defense Fund of $4,000,000), at the proposed combined millage rate of 2.5132 mills.

The proposed FY 2026–27 General Fund Operating Budget maintains current service levels while providing for a general cost-of-living adjustment, other employee compensation adjustments, and a 5.0% increase in health insurance premiums. The budget also includes funding for Building Electronic Permitting Software, as-needed staffing to support a fifth day of inspections within the Building Department, enhancements to Recreation programming, expanded early-morning gym access at the Waterfront Park facility, and the acquisition of automated cybersecurity threat detection software to strengthen Village-wide protection. The proposed General Fund Capital Budget includes funding for capital projects, reserves, and minor equipment purchases, including investments in the Harbourfront Park – Jetty/Cutwalk Project and the Village Hall Project; the purchase of ruggedized tablets for the Police Department; and other minor equipment and capital needs.

In addition, this budget includes general capital project reserves ($355,000), 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 Facility ($150,000).

Capital Projects

The FY 2027-31 Capital Budget and 5-Year Capital Improvement Program includes capital improvements Village wide, as summarized in the following table:

	Budget			
	Previous Years	FY 2027	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)	18,056,228	**2,836,516**	-	20,892,744
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	1,860,168	**370,407**	-	2,230,575
Suntrust/Truist Rent	3,831,341	**755,332**	3,136,340	7,723,013
Grants	15,008,832	**8,000,000**	-	23,008,832
Budget Allocation	969,340	-	-	969,340
Appropriation of Fund Balance/Carryover	19,251,434	**10,731,308**	-	29,982,742
Village 2011 Bond Escrow Funds	368,933	-	-	368,933
Total General Fund	**76,009,276**	**22,693,563**	4,636,340	**103,339,179**
Resort Tax Fund:				
Appropriation of Fund Balance/Carryover	5,750,000	**4,500,000**	-	10,250,000
Total Resort Tax Fund	**5,750,000**	**4,500,000**	-	**10,250,000**
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	6,549,840	-	-	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	**27,881,048**	-	**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	-	-	**18,050,000**	**18,050,000**
TOTAL FUNDING SOURCE	$ 110,942,324	$ 27,193,563	$ 33,232,540	$ 171,368,427
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	25,327,454	**12,847,546**	1,000,000	39,175,000
New Village Hall	7,751,000	**14,346,017**	16,045,906	38,142,923
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	38,910,508	-	10,546,200	49,456,708
TBD:			-	
Use of Suntrust/Truist Funds	-	-	-	-
Use of Shop Funds	-	-	500,000	500,000
TOTAL EXPENDITURE	$ 98,032,758	$ 27,193,563	$ 46,142,106	$ 171,368,427

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 2026-2027 Proposed CIP Budget includes investment towards the Harbourfront Park - Jetty/Cutwalk project and the Village Hall project. Totaling $27,193,563 in new appropriations for capital projects, of which $8,000,000 will be funded by grants; $755,332 will be funded by rental income from the Suntrust/Truist Building; $2,836,516 in Developer Contributions and $15,231,308 Appropriations of Fund Balance from the General Fund ($10,731,308 which primarily represents Developer Contributions previously received and fund balance capital reserves previously set-aside) and Resort Tax Fund ($4,500,000) fund balance reserves previously set-aside). The Village anticipates additional grant awards in the near future that will be used to offset any previously planned use of Fund Balance/Budget Allocations.

Water & Wastewater Utility Fund and Rates

Water and Wastewater services within the Village are provided as an enterprise operation. The enterprise operation is funded through charges for measurable water and wastewater services consumed by customers. 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 surcharge rate to Wastewater flows conveyed through their system for treatment at the Miami-Dade WASD's Virginia Key plant facility. 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 adjustments from our wholesale service providers to our customers; this year, Miami-Dade WASD has proposed a water rate increase (inclusive of a prior-year consumption true-up assessment), 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 5.13%, or $0.1267 for Wholesale Water Rates, from $2.4678/1,000 gallons to $2.5945/1,000 gallons. If this rate adjustment 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 increases in the Bal Harbour Village surcharge, it would result in an adjustment from $6.3495/1,000 gallons, to $6.5926/1,000 gallons or a 3.83% rate increase to Village customers, as summarized below:

Water Service Rates (per 1,000 gallons)			
	2025-26	2026-27	Percent Change
Miami Dade - WASD Wholesale	$ 2.4678	$ 2.5945	5.13%
Bal Harbour Village	3.8817	3.9981	3.00%
Total	$ 6.3495	$ 6.5926	3.83%

The water rate increase would result in a cost to Village customers (who average 12,000 gallons per month) of approximately $2.92 more per month at the proposed rate.

The Village's Wastewater costs consist of two components: a wholesale sewer charge from the Miami-Dade WASD and a surcharge from the CMB, reflecting the Village's use of both agencies' sewer systems. CMB pays Miami-Dade WASD directly for wholesale sewer services, and the Village, in turn, pays CMB for its share of these costs and the applicable CMB surcharge. For the upcoming fiscal year, Miami-Dade WASD has proposed a 25.36% increase in its sewer rate, inclusive of a prior-year consumption true-up assessment, bringing the rate to $5.6854 per 1,000 gallons consumed. In addition, CMB has proposed a 100% increase in its sewer surcharge, raising the rate to $2.3600 per 1,000 gallons to support sewer operations and planned capital improvements. The CMB increase follows a two-year phased approach established during last year's budget process. At that time, the Village, working with several neighboring municipalities, successfully advocated for CMB to phase its proposed increase over two years rather than impose the full adjustment in a single year. This approach moderated the immediate financial impact on residents and businesses while providing additional time to plan for the higher cost of service. To address these wholesale cost increases, along with cost-of-living adjustments, contractual obligations, and a prior-year consumption true-up owed to CMB, the proposed rate adjustment increases the Village's Wastewater service rate from $12.0031 to $14.5220 per 1,000 gallons consumed. Despite this increase, the Village's Wastewater rate remains competitive with neighboring municipalities. The proposed rate provides the revenue necessary to meet rising service costs and contractual obligations while supporting the Village's long-term infrastructure needs and maintaining rates within regional norms.

Wastewater Service Rates (per 1,000 gallons)			
	2025-26	2026-27	Percent Change
City of Miami Beach Surcharge	$ 1.1800	$ 2.3600	100.00%
Miami - Dade WASD Wholesale	4.5351	5.6854	25.36%
Bal Harbour Village	6.2880	6.4766	3.00%
Total	$ 12.0031	$ 14.5220	20.99%

The City of Miami Beach wholesale Sewer surcharge consists of an administrative fee and an infrastructure renewal and replacement fee. In addition, Miami-Dade County requires a Utility Tax of $6.00 per one hundred ($100.00) of Utility receipts. 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 Wastewater rate increase would result in a cost to Village customers (who average 12,000 gallons per month) of approximately $30.23 more per month at the proposed rate.

The FY 2026-27 Proposed Utility Fund Budget is balanced with the proposed rate for water services of $6.5926/1,000 gallons, and a rate for sewer service of $14.5220/1,000 gallons. At their August 6, 2026 meeting, the Village's Budget Advisory Committee reviewed the proposed Water rate adjustments, and the Sewer rate adjustments and voted to recommend approval of the recommended proposed rates respectively.

The Proposed FY 2026-27 Operating and Capital Budget for the Utility Fund is $7,400,000 (this includes capital improvements, minor equipment and reserves totaling $916,800).

<u>Resort Tax</u>

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 2026-27 Proposed Operating and Capital Budget is $10,676,100. The proposed Operating budget maintains current service levels while providing for a general cost-of-living adjustment, other employee compensation adjustments, and a 5.0% increase in health insurance premiums and continues to enhance the Miami-Dade County seaweed removal program by incorporating targeted Sargassum removal efforts. The proposed Capital budget includes replacement of a vehicle for the Beautification Department; and $4,500,000 capital investment into the Jetty Capital Project.

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 2025-26 have been at the same levels as the previous fiscal year which resulted in the Village's highest Resort Tax collections in Village History. As a result, the FY 2026-27 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 2026-27 Proposed Operating and Capital Budget for the Security and Landscape Assessment Fund is $2,855,700 (to include capital improvement of $1,045,000; and reserves of $275,600). For FY 2026-27, the Proposed Budget includes an assessment rate of $7,500.00 per Single-Family Residential Unit, $3,750.00 per Unimproved Property, and $30,000.00 per Private Recreational Facility, compared with current-year rates of $6,500.00, $3,250.00, and $26,000.00, respectively. The proposed assessment rates are anticipated to support recurring operations, including security services, landscaping, the Property Manager Program, and construction compliance activities. In addition, the budget includes funding for certain capital improvements, including the Street Lighting Project within the gated area. This project is proposed to be primarily funded from FY 2025 Fund Balance reserves previously designated for future paving and other needs, with amounts to be replenished in future years.

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 2026 to review the development of the Proposed Budget for FY 2026-27, and to provide recommendations for the Village Council's consideration. The Budget Advisory Committee met throughout the summer and as recently as August 6, 2026, to review current year progress and to provide advisory recommendations on the budget development process. In addition to carefully reviewing the proposed budget at a "line item" level, the Committee also reviewed 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 and capital budget, water and sewer rates, and the solid waste assessment.

Acknowledgments

As always, I would like to thank Mayor Seth E. Salver, Vice Mayor, David Wolf, Councilman Jeffrey P. Freimark, Councilman Alejandro Levy and Councilman Buzzy Sklar for your continued guidance, support and leadership with our budget process and in helping to accomplish so much on behalf of our residents and the entire Bal Harbour Village community. 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 Neca Logan, and Committee Members: Jonathan Kader, Andrew J. Shechtel and Raj Singh for their time, efforts and thoughtful guidance and recommendations during the preparation of the FY 2026-27 Proposed Operating and Capital Budget. Their guidance, expertise, and experience provide a fresh perspective and an additional pulse on our residents' 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!

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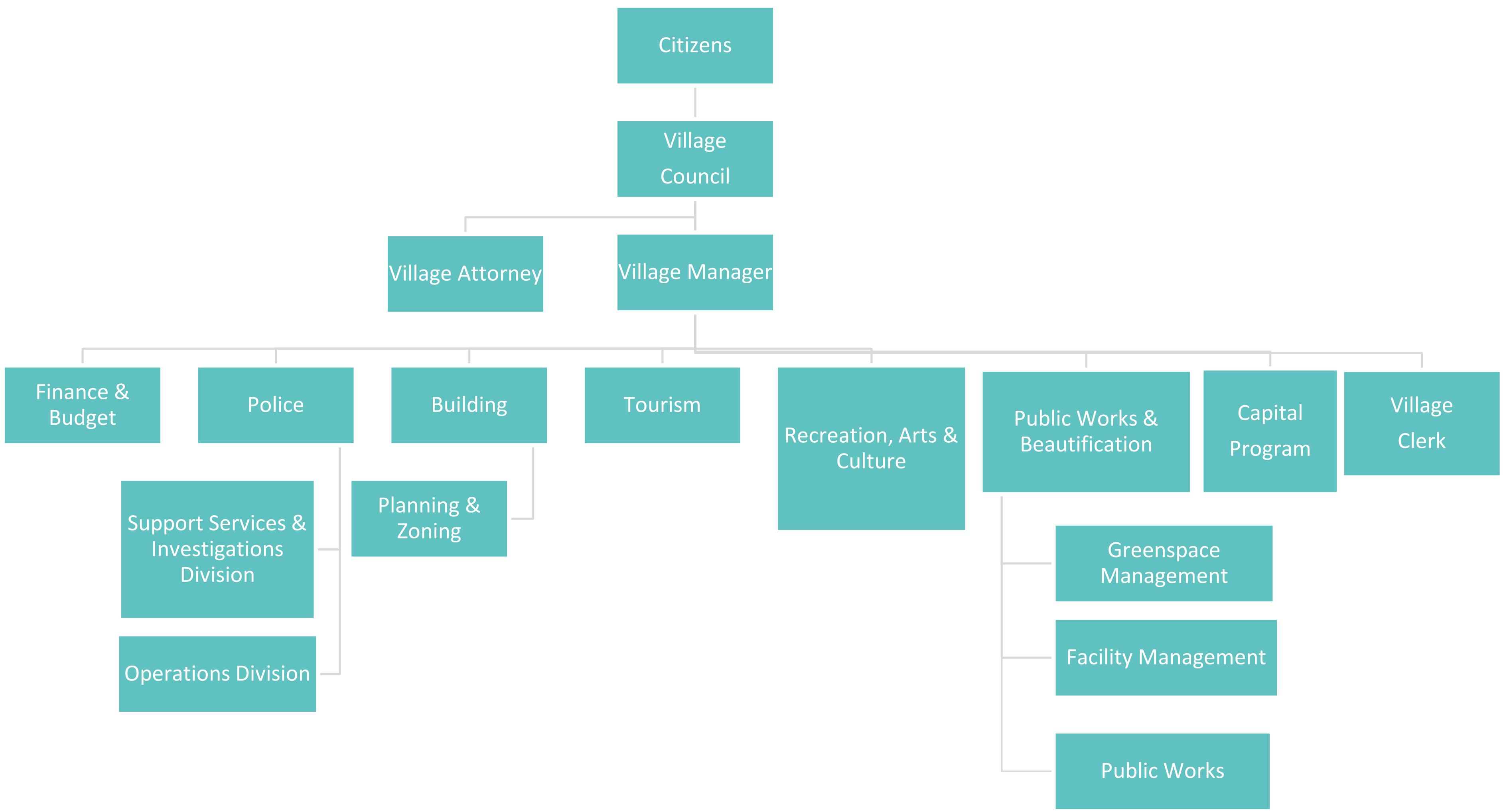
BAL HARBOUR
- VILLAGE -

Functional Table of Organization
Fiscal Year 2026-27



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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 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 21.

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 responsible for recreation and wellness programming, arts and cultural initiatives, special events, Village-wide communications, and the operation of the Bal Harbour Waterfront Park.

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 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 FY 2026-27 Proposed General Fund Operating and Capital Budget, inclusive of the BHS Processing and Defense Fund, reflects an increase of 66.6% over the current-year adopted budget. The increase is driven primarily by planned capital investments, including funding for the Harbourfront Park – Jetty/Cutwalk Project and the Village Hall Project, as well as other capital projects and equipment purchases. The proposed Operating Budget maintains current service levels while providing for a general cost-of-living adjustment, other employee compensation adjustments, and a 5.0% increase in health insurance premiums. The budget also includes enhanced funding for Building Electronic Permitting Software; as-needed staffing to support a fifth day of inspections within the Building Department; enhancements to Recreation programming; expanded early-morning gym access at the Waterfront Park facility; and automated cybersecurity threat detection software to strengthen Village-wide protection. Building Department-related costs are anticipated to be fully offset by corresponding revenues.

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 2026-27, reflects an increase of 32.05% over the current fiscal year adopted budget. The net increase of $2,591,000, primarily relates to an increase in capital project appropriations. The Proposed Budget provides for Tourism & Marketing, Special & Community events, Beautification & Greenspace Maintenance, and Safety activities within the anticipated Resort Tax collections for FY 2026-27; as well as use of the Resort Tax Fund Balance to cover proposed non-recurring costs. The proposed Capital Budget includes funding towards the Harbourfront Park - Jetty/Cutwalk construction project; as well as other capital purchases.

The Security and Landscape Assessment Fund is supported by assessments levied on properties within the Village's gated area to fund security, landscaping, and related services and improvements. For FY 2026-27, the Proposed Budget includes an assessment rate of $7,500.00 per Single-Family Residential Unit, $3,750.00 per Unimproved Property, and $30,000.00 per Private Recreational Facility, compared with current-year rates of $6,500.00, $3,250.00, and $26,000.00, respectively. The proposed assessment rates are anticipated to support recurring operations, including security services, landscaping, the Property Manager Program, and construction compliance activities. In addition, the budget includes funding for certain capital improvements, including the Street Lighting Project within the gated area. This project is proposed to be primarily funded from FY 2025 Fund Balance reserves previously designated for future paving and other needs, with amounts to be replenished in future years. Capital projects will not be awarded or initiated until

Overview

they are fully funded, ensuring prudent financial management and avoiding the need for debt financing or unplanned impacts on other Security and Landscape Fund resources.

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 2026-27 Proposed Utility Fund Operating and Capital Budget is balanced with the proposed rate for Water of $6.5926/1,000 gallons, which is a $0.2431 increase (3.83%); and a Wastewater/Sewer rate of $14.5220/1,000 gallons, which is a $2.5189 increase (20.99%) over the current year rate. These proposed rates reflect a 5.13% increase (inclusive of a prior-year consumption true-up assessment) in the Water Service Rate for water from Miami-Dade County. The Village's Wastewater costs consist of two components: a wholesale Sewer charge from the Miami-Dade WASD and a surcharge from the CMB, reflecting the Village's use of both agencies' sewer systems. CMB pays Miami-Dade WASD directly for wholesale sewer services, and the Village, in turn, pays CMB for its share of these costs and the applicable CMB surcharge. Miami-Dade WASD has proposed a 25.36% increase in its Sewer rate (inclusive of a prior-year consumption true-up assessment). In addition, CMB has proposed a 100% increase in its Sewer surcharge to support Sewer operations and planned capital improvements.

The FY 2026-27 Proposed Water & Wastewater Utility Fund Operating and Capital Budget reflects a reduction of just under 9% from the current-year adopted budget. The decrease is primarily attributable to the non-recurrence of prior-year funding for water and sewer infrastructure improvement projects, as well as debt service associated with the Utility Fund's share of the Water and Sewer Revenue Bond which will be paid off at the end of this FY.

The proposed budget accounts for increased pass-through Water and Sewer charges from Miami-Dade County Water and Sewer Department (WASD) and the City of Miami Beach. It also provides funding for minor capital improvements and reserves to support future utility system repair and replacement needs.

Overview

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 2026-27 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 2026-27 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, 2026 to September 30, 2027 and is shown as either 'FY 2026-27' or 'FY 2027'.

Overview

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:

- 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 ESTIMATING 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 for Village Projects. Capital expenditures include 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 24.10% higher than the state defined aggregate rolled-back rate. The tentative operating millage rate for FY 2026-27 is 2.5132 mills, which includes the current fiscal year rate of 1.9654 to fund the ongoing operations of the Village plus the funding of the BHS Processing and Defense Fund at a rate of 0.5478.

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 notices are sent to all property taxpayers. Because re-noticing all taxpayers is difficult and expensive, the tax rates included in the TRIM notices are considered the ceiling.

Several years ago, the State Legislature approved legislation intended to provide tax relief to the citizens of Florida. In addition to requirements to lower the tax rates themselves for one fiscal year, it instituted new definition and voting requirements that apply to governing boards when setting millage rates. Already established was the State defined rolled-back millage rate, which is the millage rate that, when applied to the tax roll for the new year, excluding the value of new construction and any dedicated increment value, would allow the taxing authority to raise the same amount of property tax revenue for the new budget as it estimates to receive in the current year. Section 200.065 of State Statutes outlines this rate, known as the "no tax increase" rate because it allows the entity to generate the same property tax revenue from year to year, adjusted only by any new properties that may have been placed on the property tax roll. Because it does not take into account value adjustments for properties already on the property tax roll, the rolled-back rate does not take into account inflationary growth in the Village. The current year rolled-back rate for the Village is 2.0252.

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 are promulgated by the Florida Department of Revenue.

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

Overview

Calculation of Property Taxes

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

1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable this amendment limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent;
3. The amount of value that is not subject to taxes (e.g., the $50,000 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.

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.

BAL HARBOUR
- VILLAGE -

General Fund - Revenues and Expenditures Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026- Amendment	FY 2026 Amended	FY 2027 Proposed Budget
GENERAL FUND							
REVENUE:							
Ad Valorem Taxes	$ 10,289,100	$ 11,552,100	$ 13,789,200	$ 13,719,800	$ -	$ 13,719,800	$ 14,351,300
Delinquent Ad Valorem Taxes	418,600	424,200	514,200	-	-	-	-
Utility Service Tax	1,078,700	1,124,000	1,129,600	1,163,900	-	1,163,900	1,172,400
Franchise Fee	913,500	874,000	873,600	911,300	-	911,300	917,300
Intergovernmental Revenue	1,119,600	908,400	926,100	988,400	-	988,400	984,200
Permits & Licenses	4,208,200	3,823,300	5,435,300	3,600,000	-	3,600,000	3,850,300
Fines & Forfeitures	1,139,500	1,322,200	968,500	938,000	-	938,000	938,000
Miscellaneous	3,002,313	4,300,000	3,865,000	1,922,700	-	1,922,700	2,082,700
Solid Waste Assessments	884,100	928,600	974,700	948,900	-	948,900	993,900
Subtotal Operating Revenue	23,053,613	25,256,800	28,476,200	24,193,000	-	24,193,000	25,290,100
Suntrust/Truist Rent	727,400	727,400	727,400	744,200	-	744,200	755,300
Grants - Capital Related	86,300	1,191,500	1,359,000	3,666,500	14,986,900	18,653,400	8,011,400
Appropriation of Fund Balance - Capital	-	-	-	1,412,200	15,723,800	17,136,000	11,188,700
Developer Contributions	3,005,000	1,000,000	4,881,200	-	-	-	2,836,500
Ad Valorem Taxes - BHS Processing & Defense Fund				1,246,000	-	1,246,000	4,000,000
TOTAL GENERAL FUND REVENUE	**$ 26,872,313**	**$ 28,175,700**	**$ 35,443,800**	**$ 31,261,900**	**$ 30,710,700**	**$ 61,972,600**	**$ 52,082,000**
EXPENDITURES:							
ALL DEPARTMENTS EXPENDITURES - SUMMARY							
Operating Expenditures	$ 15,752,600	$ 17,994,300	$ 19,238,100	$ 23,082,300	$ 57,100	$ 23,139,400	$ 24,157,000
Operating Capital (Including Capital Projects)	11,091,700	2,150,100	2,512,800	6,933,600	30,653,600	37,587,200	23,925,000
Non-Operating - BHS Processing & Defense Fund	-	359,200	758,900	1,246,000	-	1,246,000	4,000,000
TOTAL ALL DEPARTMENTS EXPENDITURES - SUMMARY	**$ 26,844,300**	**$ 20,503,600**	**$ 22,509,800**	**$ 31,261,900**	**$ 30,710,700**	**$ 61,972,600**	**$ 52,082,000**
LEGISLATIVE							
Salaries & Benefits	$ 298,500	$ 289,700	$ 312,900	$ 319,100	$ -	$ 319,100	$ 323,900
Other Operating	64,988	64,188	77,058	97,100	-	97,100	97,100
Operating Capital	5,200	25,400	4,100	-	-	-	-
TOTAL LEGISLATIVE	**368,688**	**379,288**	**394,058**	**416,200**	**-**	**416,200**	**421,000**
ADMINISTRATION							
Salaries & Benefits	1,338,400	1,265,300	1,388,300	1,714,500	-	1,714,500	1,760,100
Other Operating	75,400	104,500	84,700	138,600	-	138,600	137,700
TOTAL ADMINISTRATION	**1,413,800**	**1,369,800**	**1,473,000**	**1,853,100**	**-**	**1,853,100**	**1,897,800**
FINANCE							
Salaries & Benefits	648,800	719,400	790,900	855,700	-	855,700	907,600
Other Operating	159,100	188,700	213,000	272,400	-	272,400	247,400
TOTAL FINANCE	**807,900**	**908,100**	**1,003,900**	**1,128,100**	**-**	**1,128,100**	**1,155,000**

General Fund - Revenues and Expenditures Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026- Amendment	FY 2026 Amended	FY 2027 Proposed Budget
GENERAL GOVERNMENT							
Salaries & Benefits (Primarily Worker's Compensation)	178,300	146,400	138,000	178,600	-	178,600	188,500
Other Operating	656,512	815,812	665,742	1,744,400	30,000	1,774,400	1,785,800
Operating Capital	-	97,800	44,200	329,100	-	329,100	355,000
Non-Operating - BHS Processing & Defense Fund	-	359,200	758,900	1,246,000	-	1,246,000	4,000,000
TOTAL GENERAL GOVERNMENT	**834,812**	**1,419,212**	**1,606,842**	**3,498,100**	**30,000**	**3,528,100**	**6,329,300**
LAW ENFORCEMENT							
Salaries & Benefits	6,542,700	6,834,200	7,554,300	8,348,200	-	8,348,200	8,571,700
Other Operating	793,200	988,600	1,008,800	1,135,300	-	1,135,300	1,174,800
Operating Capital	341,700	100,700	608,400	444,000	344,800	788,800	513,400
TOTAL LAW ENFORCEMENT	**7,677,600**	**7,923,500**	**9,171,500**	**9,927,500**	**344,800**	**10,272,300**	**10,259,900**
BUILDING & PERMITTING							
Salaries & Benefits	1,157,400	1,342,500	1,436,100	1,945,200	-	1,945,200	2,164,800
Other Operating	376,400	430,400	437,700	572,500	6,800	579,300	690,700
Operating Capital	211,400	88,700	58,300	-	-	-	-
TOTAL BUILDING & PERMITTING	**1,745,200**	**1,861,600**	**1,932,100**	**2,517,700**	**6,800**	**2,524,500**	**2,855,500**
PUBLIC WORKS & BEAUTIFICATION							
Salaries & Benefits	486,300	615,800	694,100	730,500	-	730,500	796,200
Other Operating	1,548,700	1,581,300	1,497,400	1,745,800	-	1,745,800	1,814,500
Operating Capital	273,800	384,000	1,058,700	123,000	9,414,200	9,537,200	123,000
TOTAL PUBLIC WORKS & BEAUTIFICATION	**2,308,800**	**2,581,100**	**3,250,200**	**2,599,300**	**9,414,200**	**12,013,500**	**2,733,700**
RECREATION, ARTS AND CULTURE							
Salaries & Benefits	254,900	593,100	800,000	865,000	-	865,000	922,800
Other Operating	42,400	726,000	996,200	992,600	-	992,600	1,025,400
Operating Capital	10,700	125,600	40,900	150,000	-	150,000	150,000
TOTAL RECREATION, ARTS AND CULTURE	**308,000**	**1,444,700**	**1,837,100**	**2,007,600**	**-**	**2,007,600**	**2,098,200**
INFORMATION TECHNOLOGY							
Salaries & Benefits	115,000	30,400	-	-	-	-	-
Other Operating	243,000	396,200	335,700	354,200	20,300	374,500	415,800
Operating Capital	144,500	38,700	38,700	76,000	63,000	139,000	90,000
TOTAL INFORMATION TECHNOLOGY	**502,500**	**465,300**	**374,400**	**430,200**	**83,300**	**513,500**	**505,800**
CAPITAL CONSTRUCTION							
Salaries & Benefits	355,700	378,700	326,500	519,100	-	519,100	538,700
Other Operating	34,100	133,500	32,500	82,400	-	82,400	97,400
Operating Capital (Capital Projects Only)	10,104,400	1,289,200	659,500	5,811,500	20,831,600	26,643,100	22,693,600
TOTAL CAPITAL CONSTRUCTION	**10,494,200**	**1,801,400**	**1,018,500**	**6,413,000**	**20,831,600**	**27,244,600**	**23,329,700**
LEGAL SUPPORT SERVICES (General Fund Only)							
Other Operating	382,800	349,600	448,200	471,100	-	471,100	496,100
TOTAL LEGAL SUPPORT SERVICES	**382,800**	**349,600**	**448,200**	**471,100**	**-**	**471,100**	**496,100**
GENERAL FUND TOTAL - EXPENDITURES	**$ 26,844,300**	**$ 20,503,600**	**$ 22,509,800**	**$ 31,261,900**	**$ 30,710,700**	**$ 61,972,600**	**$ 52,082,000**

General Fund - Revenues and Expenditures Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026- Amendment	FY 2026 Amended	FY 2027 Proposed Budget
ALL DEPARTMENTS EXPENDITURES							
Salaries & Benefits	$ 11,376,000	$ 12,215,500	$ 13,441,100	$ 15,475,900	$ -	$ 15,475,900	$ 16,174,300
Other Operating	4,376,600	5,778,800	5,797,000	7,606,400	57,100	7,663,500	7,982,700
Operating Capital (Including Capital Projects)	11,091,700	2,150,100	2,512,800	6,933,600	30,653,600	37,587,200	23,925,000
Non-Operating - BHS Processing & Defense Fund	-	359,200	758,900	1,246,000	-	1,246,000	4,000,000
TOTAL ALL DEPARTMENTS EXPENDITURES	**$ 26,844,300**	**$ 20,503,600**	**$ 22,509,800**	**$ 31,261,900**	**$ 30,710,700**	**$ 61,972,600**	**$ 52,082,000**

BAL HARBOUR

\- VILLAGE -

Resort Tax Fund - Revenues and Expenditures Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026- Amendment	FY 2026 Amended	FY 2027 Proposed Budget
RESORT TAX FUND							
REVENUE:							
Operating Revenue	$ 6,221,300	$ 6,268,400	$ 6,345,600	$ 5,770,100	$ -	$ 5,770,100	$ 6,064,100
Appropriation of Fund Balance/Carryover	-	-	-	2,315,000	4,722,000	7,037,000	4,612,000
TOTAL RESORT TAX REVENUE	**$ 6,221,300**	**$ 6,268,400**	**$ 6,345,600**	**$ 8,085,100**	**$ 4,722,000**	**$ 12,807,100**	**10,676,100**
EXPENDITURES - RESORT TAX ELIGIBLE FUNCTIONS:							
TOURISM & MARKETING							
Salaries & Benefits	$ 337,200	$ 378,900	$ 411,400	$ 434,200	$ -	$ 434,200	$ 520,800
Other Operating *	1,122,900	1,582,600	1,433,800	1,766,500	21,800	1,788,300	1,572,300
Operating Capital	7,400	-	-	-	358,100	358,100	-
TOTAL TOURISM & MARKETING	**1,467,500**	**1,961,500**	**1,845,200**	**2,200,700**	**379,900**	**2,580,600**	**2,093,100**
BEAUTIFICATION/GREENSPACE							
Salaries & Benefits	390,100	383,300	438,700	466,600	-	466,600	561,100
Other Operating	1,338,100	1,413,000	1,640,600	1,833,100	71,000	1,904,100	1,779,200
Operating Capital	187,200	-	42,800	30,000	-	30,000	112,000
TOTAL BEAUTIFICATION/GREENSPACE	**1,915,400**	**1,796,300**	**2,122,100**	**2,329,700**	**71,000**	**2,400,700**	**2,452,300**
LAW ENFORCEMENT							
Salaries & Benefits	169,200	351,000	390,100	519,100	-	519,100	416,500
Other Operating	**3,100**	**9,700**	12,000	33,800	-	33,800	34,700
Operating Capital	**98,600**	**-**	118,900	120,000	21,100	141,100	-
TOTAL LAW ENFORCEMENT	**270,900**	**360,700**	**521,000**	**672,900**	**21,100**	**694,000**	**451,200**
RECREATION, ARTS & CULTURE							
Salaries & Benefits	298,600	409,900	399,200	557,000	-	557,000	588,800
Other Operating *	561,300	580,100	662,200	824,800	-	824,800	590,700
Operating Capital	-	-	18,900	-	-	-	-
TOTAL RECREATION, ARTS & CULTURE	**859,900**	**990,000**	**1,080,300**	**1,381,800**	**-**	**1,381,800**	**1,179,500**
CAPITAL PROGRAM							
Operating Capital	-	-	-	1,500,000	4,250,000	5,750,000	4,500,000
TOTAL CAPITAL PROGRAM	**-**	**-**	**-**	**1,500,000**	**4,250,000**	**5,750,000**	**4,500,000**
TOTAL RESORT TAX FUND - EXPENDITURES	**$ 4,513,700**	**$ 5,108,500**	**$ 5,568,600**	**$ 8,085,100**	**$ 4,722,000**	**$ 12,807,100**	**$ 10,676,100**

(*) - Effective FYE 2023, Special Events is reflected under the Recreation, Arts & Culture Department. Prior year amounts are included under the Tourism and Marketing Department.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026- Amendment	FY 2026 Amended	FY 2027 Proposed Budget
ALL DEPARTMENTS EXPENDITURES							
Salaries & Benefits	$ 1,195,100	$ 1,523,100	$ 1,639,400	$ 1,976,900		$ 1,976,900	$ 2,087,200
Other Operating	3,025,400	3,585,400	3,748,600	4,458,200		4,551,000	3,976,900
Operating Capital (Including Capital Projects)	293,200	-	180,600	1,650,000		6,279,200	4,612,000
TOTAL ALL DEPARTMENTS EXPENDITURES	**$ 4,513,700**	**$ 5,108,500**	**$ 5,568,600**	**$ 8,085,100**		**$ 12,807,100**	**$ 10,676,100**

BAL HARBOUR
- VILLAGE -

Water & Wastewater Utility Fund - Revenues and Expenditures Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026- Amendment	FY 2026 Amended	FY 2027 Proposed Budget
WATER & WASTEWATER UTILITY FUND							
REVENUE:							
Operating Revenue	$ 5,577,700	5,922,700	5,672,600	$ 6,446,900	$ -	$ 6,446,900	$ 7,400,000
Appropriation of Fund Balance/Carryover	-	-	-	1,647,500	1,356,100	3,003,600	-
CAPITAL AND OPERATING REVENUE	**$ 5,577,700**	**$ 5,922,700**	**$ 5,672,600**	**$ 8,094,400**	**$ 1,356,100**	**$ 9,450,500**	**$ 7,400,000**
EXPENDITURES:							
Salaries & Benefits	874,900	949,600	995,000	1,194,600	-	1,194,600	1,203,300
Other Operating	4,049,500	4,354,900	4,503,400	5,000,600	55,100	5,055,700	5,279,900
TOTAL UTILITIES OPERATIONS	4,924,400	5,304,500	5,498,400	6,195,200	55,100	6,250,300	6,483,200
Capital Projects	1,292,400	2,187,900	2,678,900	1,899,200	1,301,000	3,200,200	916,800
WATER & WASTEWATER UTILITY FUND - EXPENDITURES (BUDGETARY BASIS)	**$ 6,216,800**	**$ 7,492,400**	**$ 8,177,300**	**$ 8,094,400**	**$ 1,356,100**	**$ 9,450,500**	**$ 7,400,000**
Depreciation	502,800	539,700	624,600	TBD	TBD	TBD	TBD
Debt Principal Payment	(1,220,100)	(1,235,600)	(1,251,100)	TBD	TBD	TBD	TBD
Capital Asset Clearing	(1,292,400)	(2,185,700)	(2,628,400)	TBD	TBD	TBD	TBD
Other Uses	10,900	27,900	(21,600)	TBD	TBD	TBD	TBD
WATER & WASTEWATER UTILITY FUND - EXPENDITURES (GAAP BASIS)	**$ 4,218,000**	**$ 4,638,700**	**$ 4,900,800**	**TBD**	**TBD**	**TBD**	**TBD**

BAL HARBOUR
- VILLAGE -

Security & Landscape Assessment Fund - Revenues and Expenditures Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026-Amendment	FY 2026 Amended	FY 2027 Proposed Budget
SECURITY AND LANDSCAPE ASSESSMENT FUND							
REVENUE:							
Operating Revenue	$ 2,166,100	$ 1,999,200	$ 1,792,700	$ 1,803,000	$ -	$ 1,803,000	$ 2,048,100
Appropriation of Fund Balance/Carryover	-	-	-	500,000	1,032,300	1,532,300	807,600
OPERATING REVENUE	**$ 2,166,100**	**$ 1,999,200**	**$ 1,792,700**	**$ 2,303,000**	**1,032,300**	**$ 3,335,300**	**$ 2,855,700**
EXPENDITURES:							
Salaries & Benefits	59,600	37,100	43,700	35,000	-	35,000	35,000
Other Operating	866,500	892,400	1,244,000	1,478,000	-	1,478,000	1,500,100
Operating Capital	396,000	262,100	212,000	790,000	1,032,300	1,822,300	1,320,600
TOTAL SECURITY AND LANDSCAPE ASSESSMENT FUND EXPENDITURES	**$ 1,322,100**	**$ 1,191,600**	**$ 1,499,700**	**$ 2,303,000**	**$ 1,032,300**	**$ 3,335,300**	**$ 2,855,700**

FY 2026-2027 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 2026-27 is $52,082,000 (inclusive of the maintenance of the BHS Processing and Defense Fund of $4,000,000) which is an increase of 66.6% over the current fiscal year adopted budget. The Proposed Capital Budget for the General Fund of $23,925,000 includes funding towards the Harbourfront Park - Jetty/Cutwalk construction project and the Village Hall project; as well as other capital projects and purchases.

The FY 2026-27 Resort Tax Fund Proposed Operating Budget is $6,064,100 and the Proposed Capital Budget for the Resort Tax Fund is $4,612,000. The proposed Capital Budget includes funding towards the Harbourfront Park - Jetty/Cutwalk construction project; as well as other capital purchases.

The FY 2026-27 Operating Budget for the Utility Fund is $6,483,200 and the Proposed Capital Budget is $916,800 for smaller capital projects and reserves.

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

GENERAL FUND REVENUE

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

<u>AD VALOREM TAXES</u>
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 2026-27 is 2.5132 mills which includes the current fiscal year rate of 1.9654 to fund the ongoing operations of the Village, plus the funding of the BHS Processing and Defense Fund at a rate of 0.5478 and equates to 2.5132 per $1,000 of assessed value to generate ad valorem revenue. The proposed FYE 2026-27 ad valorem revenue at the current year service level rate of 1.9654 is $14,351,300, plus the rate of 0.5478 is $4,000,000. FY 2025-26 projected current year combined ad valorem revenue is $14,586,400, an amount that is $379,400 less than budgeted as a result of Value Adjustment Board action. Delinquent ad valorem revenue collected in the current year, is projected at $625,300, bringing total FY 2026 projected collections to $15,211,700, or $245,900 more than budgeted. FY 2025 experienced $257,500 more ad valorem revenue collected (inclusive of delinquent ad valorem revenue of $514,300) than budgeted, and FY 2024 experienced $249,200 more ad valorem revenue collected (inclusive of delinquent ad valorem revenue of $425,000) 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.

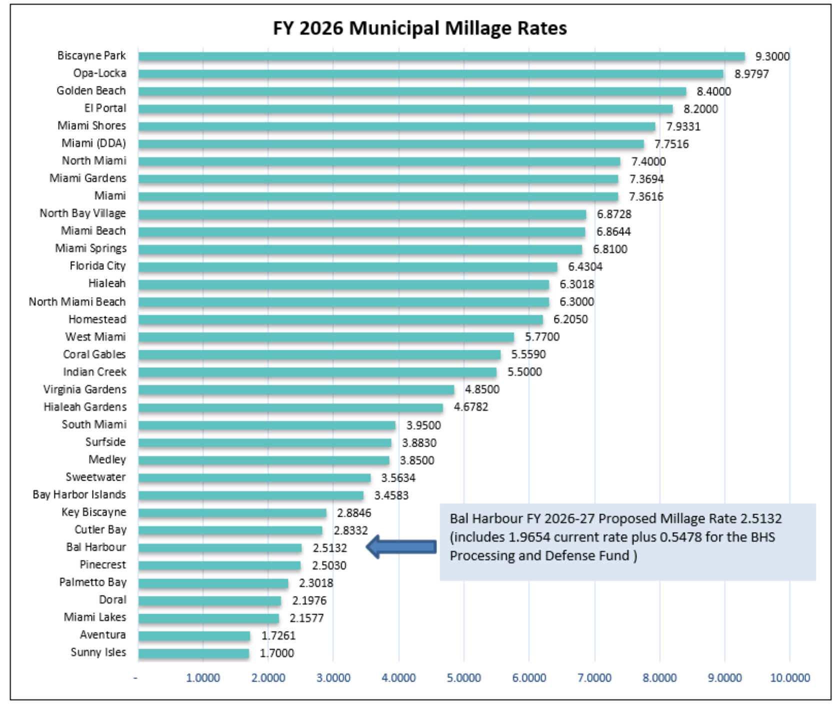
Ad valorem revenue for the FY 2026-27 Proposed Operating and Capital Budget, derived from a tentative combined millage rate of 2.5132 mills (includes a rate of 0.5478 for the maintenance of a BHS Processing and

Defense Fund which would generate $4,000,000) are $18,351,300. While it is likely additional impacts resulting from future Value Adjustment Board action will result in FY 2027, the State Statutes require ad valorem revenue be 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 2.5132 for FY 2026-2027 represents the unchanged current operating millage rate of 1.9654, plus a 0.5478 millage adjustment to maintain the Processing and Defense fund.

But for the BHS Processing and Defense Fund millage increment, our adopted operating portion of the combined millage rate for FY 2025-2026 was the third lowest 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.

The following chart reflects the FY 2026 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, 2026, is $7,686,283,419, which is an increase of 4.6% from the same value last year. The proposed combined rate of 2.5132 to fund operations and fund the dedicated BHS Processing and Defense fund would generate $18,351,300; as opposed to $14,965,800 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, after strong resident feedback and Council consideration I am proposing this year, to continue the dedicated BHS Processing and Defense Fund with a millage increment of 0.5478 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 2.5132 mills (which includes a rate of 0.5478 for the funding 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 $18,351,300.

The overall preliminary property tax value increase results from property sales and new construction that occurred during the calendar year 2025. 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.

<u>STATE PASS THROUGH REVENUE</u>

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.

<u>Local Government Half-cent Sales Tax Program</u>

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 2025 revenues for the Village were $310,100 and FY 2026 revenue projections are $310,100, FY 2027 budgeted revenue is $310,100.

<u>Local Option Sales Tax</u>

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 2025 revenues for the Village were $40,000, FY 2026 revenue is projected at $41,200, and FY 2027 budgeted revenue is $41,200.

<u>Revenue Sharing</u>

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

The current Municipal Revenue Sharing Trust Fund includes three sources for municipalities: a percent of net sales; use tax collections and the net collections from the one-cent municipal fuel tax. FY 2025 revenues for the Village were $108,300, FY 2026 projections are $108,300 and FY 2027 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 2025 revenues for the Village were $1,129,600, FY 2026 projections are $1,164,000, and FY 2027 budgeted revenue is anticipated at $1,172,400.

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 2025 revenue collections for the Village were $261,800, FY 2026 projections are $261,200 and FY 2027 budgeted revenue is anticipated at $261,200.

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 2025 revenues to the Village were $873,700, FY 2026 projections are $911,300, and FY 2027 budgeted revenue is anticipated at $917,300.

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 2025 revenue distributed to the Village was $7,000, FY 2026 projections are $7,000, and FY 2027 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 2025 revenue collections for the Village were $970,100, FY 2026 projection is $940,000, and the FY 2027 budgeted revenue is anticipated at $938,000.

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.

FY 2026-27 Proposed Operating & Capital Budget

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".

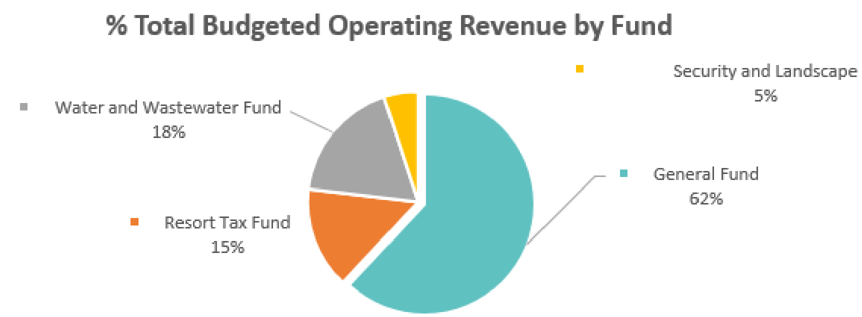
This law further requires that all municipalities shall adopt written investment policies by October 1, 1995 or a municipality's investments must be limited to certain categories of investments authorized by statute. To date, amounts available for investment have included monies that have been collected/set-aside for upcoming capital projects (including Developer Contributions towards the Village Hall project). FY 2025 revenue is $2,525,400, FY 2026 projections are $2,200,000, and the FY 2027 budgeted revenue is anticipated at $580,000.

REVENUE SUMMARY ALL FUNDS

Total operating revenue by Fund is summarized in the chart below for five fiscal years. Total FY 2026-27 proposed operating revenue for the Village's three primary funds is $38,754,200. The General Fund comprises just over sixty-two percent of all operating Village revenue, eighteen percent is the revenue for the Water and Wastewater Utility Fund, and fifteen percent is the Resort Tax Fund revenue.

Operating Revenues Summary by Fund	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
General Fund	$ 28,476,200	$ 24,193,000	$ 24,193,000	$ 25,290,100
Resort Tax Fund	6,345,600	5,770,100	5,770,100	6,064,100
Water and Wastewater Fund	5,672,600	6,446,900	6,446,900	7,400,000
Total Operating Revenues	**$ 40,494,400**	**$ 36,410,000**	**$ 36,410,000**	**$ 38,754,200**

The Security and Landscape Assessment Fund is five percent of total operating for all funds revenue at $2,048,100.



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 customers.

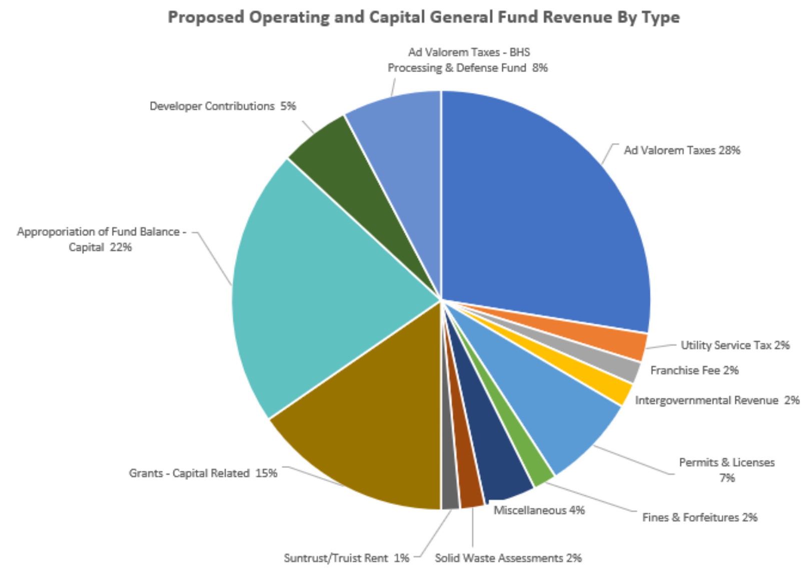
The largest source of total General Fund Revenues within the FY 2026-27 Proposed Operating and Capital Budget are property taxes at just under twenty-eight percent.

Permits and Licensing revenue represents just under eight percent of the General Fund Revenue and includes Building Permit revenue (intended to offset the costs associated with operating the Building and Permitting Department) and Local Business Tax collections.

Assessments include revenue for Residential Solid Waste collection services at just under two percent of total Proposed General Fund revenue at $993,900 for FY 2026-27. Miscellaneous revenues 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 four percent of total General Fund revenue at $2,082,700. 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 $4,000,000.

	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
GENERAL FUND - OPERATING & CAPITAL				
REVENUE:				
Ad Valorem Taxes	$ 13,789,200	$ 13,719,800	$ 13,719,800	$ 14,351,300
Delinquent Ad Valorem Taxes	514,200	-	-	-
Utility Service Tax	1,129,600	1,163,900	1,163,900	1,172,400
Franchise Fee	873,600	911,300	911,300	917,300
Intergovernmental Revenue	926,100	988,400	988,400	984,200
Permits & Licenses	5,435,300	3,600,000	3,600,000	3,850,300
Fines & Forfeitures	968,500	938,000	938,000	938,000
Miscellaneous	3,865,000	1,922,700	1,922,700	2,082,700
Solid Waste Assessments	974,700	948,900	948,900	993,900
Subtotal Operating Revenue	28,476,200	24,193,000	24,193,000	25,290,100
Suntrust Rent	727,400	744,200	744,200	755,300
Grants - Capital Related	1,359,000	3,666,500	18,653,400	8,011,400
Appropriation of Fund Balance/Carryover	-	1,412,200	17,136,000	11,188,700
Developer Contributions	4,881,200	-	-	2,836,500
Ad Valorem Taxes - BHS Processing & Defense Fund	-	1,246,000	1,246,000	4,000,000
TOTAL OPERATING & CAPITAL REVENUE	$ 35,443,800	$ 31,261,900	$ 61,972,600	$ 52,082,000

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 revenues are those which cannot be anticipated in future years, examples of these for the Village are proceeds from developer agreements, the programming of prior year fund balance, single year funding allocations from other agencies, and debt proceeds. Non-recurring revenue is typically used for capital projects, and initiatives which are one-time in nature, it is not advisable to use one-time revenue for ongoing operating purposes.



The FY 2026-2027 Proposed General Fund Budget includes a proposed Solid Waste Assessment at a rate of $344.89 for each Dwelling Unit within a Multifamily Residential Establishment and $737.13 for each Single-Family Residential Unit. This rate provides for Solid Waste and Recyclable Materials collection and disposal services to residential customers, representing an increase from the current year rates of $328.47 for each Dwelling Unit within a Multifamily Residential Establishment and $702.03 for each Single-Family Residential Unit. This proposed rate adjustment is intended to address rising operational costs and maintain the long-term financial sustainability of the program. Additional funding is needed to support: (1) anticipated contractually required cost increases associated with the solid waste services contract, and (2) increasing internal service costs that would otherwise place additional pressure on the General Fund. These adjustments will help ensure continued service reliability, fiscal stewardship, and the Village's ability to meet future service and operational needs. Village Council approved the initial assessment at the June 16, 2026 Village Council Meeting.

The FY 2026-27 Proposed General Fund Capital Revenue includes a $11,188,700 appropriation of Fund Balance (which primarily includes developer contributions and capital reserves received/set-aside in prior years), $8,011,400 in grant revenue primarily associated with the Harbourfront Park-Jetty capital project, $755,300 in Suntrust/Truist Rental income; as well as the portion of the Ad Valorem Millage Increase set aside for the maintenance of the BHS Processing and Defense Fund of $4,000,000. These funds will be used to fund capital improvements, reserves; as well as to maintain the BHS Processing and Defense Fund.

The FY 2026-27 Proposed Operating and Capital Budget for the Security and Landscape Assessment Fund includes $2,855,700 in budgeted revenue to support core operations and capital initiatives. Operating activities include security services, landscaping, the Property Manager Program, and construction compliance. The Capital Budget includes $1.0 million for the Street Lighting Project within the Security and Landscape Fund (proposed to be primarily funded from FY 2025 Fund Balance reserves previously designated for future paving and other needs, with amounts to be replenished in future years).

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 and 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 and Wastewater (Sewer) 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 surcharge rate to Wastewater flows conveyed through their system for treatment at the Miami-Dade WASD's Virginia Key plant facility. 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 adjustments from our wholesale service providers to our customers; this year, Miami-Dade WASD has proposed a water rate increase (inclusive of a prior-year consumption true-up assessment), 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 5.13%, or $0.1267 for Wholesale Water Rates, from $2.4678/1,000 gallons to $2.5945/1,000 gallons. If this rate adjustment 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 increases in the Bal Harbour Village surcharge, it would result in an adjustment from $6.3495/1,000 gallons, to $6.5926/1,000 gallons or a 3.83% rate increase to Village customers, as summarized below.

Water Service Rates (per 1,000 gallons)	2025-26	2026-27	Percent Change
Miami Dade - WASD Wholesale	$ 2.4678	$ 2.5945	5.13%
Bal Harbour Village	3.8817	3.9981	3.00%
Total	$ 6.3495	$ 6.5926	3.83%

The water rate increase would result in a cost to Village customers (who average 12,000 gallons per month) of approximately $2.92 more per month at the proposed rate.

The Village's Wastewater costs consist of two components: a wholesale sewer charge from the Miami-Dade WASD and a surcharge from the CMB, reflecting the Village's use of both agencies' sewer systems. CMB pays Miami-Dade WASD directly for wholesale sewer services, and the Village, in turn, pays CMB for its share of these costs and the applicable CMB surcharge. For the upcoming fiscal year, Miami-Dade WASD has proposed a 25.36% increase in its sewer rate, inclusive of a prior-year consumption true-up assessment, bringing the rate to $5.6854 per 1,000 gallons consumed. In addition, CMB has proposed a 100% increase in its sewer surcharge, raising the rate to $2.3600 per 1,000 gallons to support sewer operations and planned capital improvements. The CMB increase follows a two-year phased approach established during last year's budget process. At that time, the Village, working with several neighboring municipalities, successfully advocated for CMB to phase its proposed increase over two years rather than impose the full adjustment in a single year. This approach moderated the immediate financial impact on residents and businesses while providing additional time to plan for the higher cost of service. To address these wholesale cost increases, along with cost-of-living adjustments, contractual obligations, and a prior-year consumption true-up owed to CMB, the proposed rate adjustment increases the Village's Wastewater service rate from $12.0031 to $14.5220 per 1,000 gallons consumed. Despite this increase, the Village's Wastewater rate remains competitive with neighboring municipalities. The proposed rate provides the revenue necessary to meet rising service costs and contractual obligations while supporting the Village's long-term infrastructure needs and maintaining rates within regional norms.

Wastewater Service Rates (per 1,000 gallons)			
	2025-26	2026-27	Percent Change
City of Miami Beach Surcharge	$ 1.1800	$ 2.3600	100.00%
Miami - Dade WASD Wholesale	4.5351	5.6854	25.36%
Bal Harbour Village	6.2880	6.4766	3.00%
Total	$ 12.0031	$ 14.5220	20.99%

The City of Miami Beach wholesale Sewer surcharge consists of an administrative fee and an infrastructure renewal and replacement fee. In addition, Miami-Dade County requires a Service Fee of $6.00 per one hundred ($100.00) of Utility receipts. 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 Wastewater rate increase would result in a cost to Village customers (who average 12,000 gallons per month) of approximately $30.23 more per month at the proposed rate.

The FY 2026-27 Proposed Utility Fund Budget is balanced with the proposed rate for water services of $6.5926/1,000 gallons, and a rate for sewer service of $14.5220/1,000 gallons. At their August 6, 2026 meeting, the Village's Budget Advisory Committee reviewed the proposed Water rate adjustments, and the Sewer rate adjustments and voted to recommend approval of the recommended proposed rates respectively.

The Proposed FY 2026-27 Operating and Capital Budget for the Utility Fund is $7,400,000 (this includes capital improvements, minor equipment and reserves totaling $916,800).

EXPENDITURES

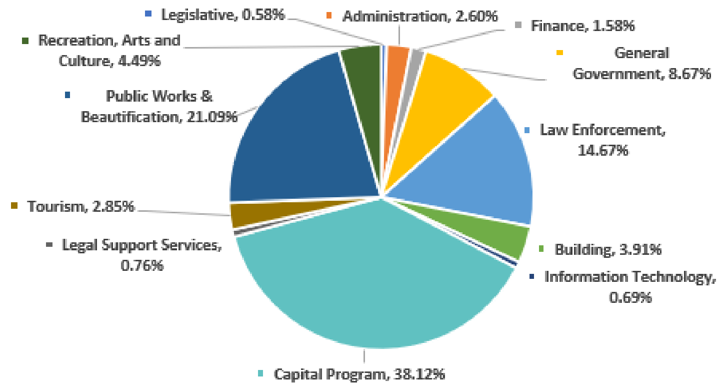
<u>EXPENDITURE SUMMARY</u>

FY 2026-27 Proposed Operating and Capital expenditures by Department or Activity for all funds totals $73,013,800 (which represents a combined proposed operating budget of $38,239,400, a combined capital budget of $30,774,400 and proposed funding for the BHS Processing and Defense Fund of $4,000,000). Just over thirty-eight percent of total expenditures, or $27,829,700 are within the Capital Program Department, just over twenty-one percent, or $15,396,200 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 under fifteen percent of total expenditures of $10,711,100 within the Law Enforcement Department. The proposed funding for the BHS Processing and Defense Fund of

FY 2026-27 Proposed Operating & Capital Budget

$4,000,000 is included under General Government of the Proposed General Fund Budget. 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

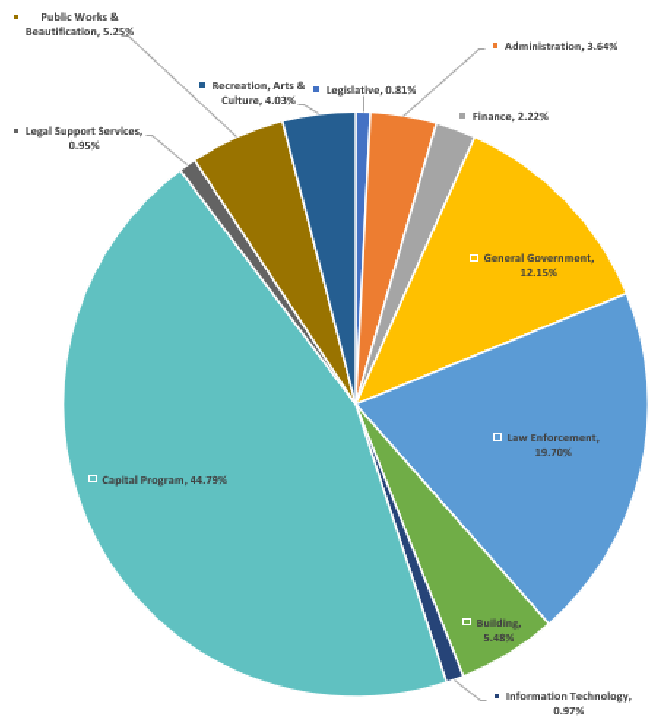


	FY 2027 Proposed Budget	% of Total
Proposed Operating & Capital Expenditures - All Funds by Department/Activity		
Legislative	$ 421,000	0.58%
Administration	1,897,800	2.60%
Finance	1,155,000	1.58%
General Government	6,329,300	8.67%
Law Enforcement	10,711,100	14.67%
Building	2,855,500	3.91%
Information Technology	505,800	0.69%
Capital Program	27,829,700	38.12%
Legal Support Services	554,400	0.76%
Tourism	2,080,300	2.85%
Public Works & Beautification	15,396,200	21.09%
Recreation, Arts and Culture	3,277,700	4.49%
Total Operating Expenditures	**$ 73,013,800**	**100.00%**

GENERAL FUND

The FY 2026-27 Proposed Operating and Capital General Fund expenditures by Department or Activity are comprised of Capital Program at just under forty-five percent, Law Enforcement by just under twenty percent, General Government at just over twelve percent, followed by other single digit percentages for the remaining activities, as summarized in the following charts. The proposed funding for the BHS Processing and Defense Fund of $4,000,000 is included under General Government of the Proposed General Fund Budget.

Proposed Operating & Capital Expenditure by Department/Activity - General Fund



FY 2026-27 Proposed Operating & Capital Budget

		FY 2027 Proposed Budget	% of Total
Proposed Operating & Capital Expenditures - General Fund by Department/Activity			
Legislative	$	421,000	0.81%
Administration		1,897,800	3.64%
Finance		1,155,000	2.22%
General Government		6,329,300	12.15%
Law Enforcement		10,259,900	19.70%
Building		2,855,500	5.48%
Information Technology		505,800	0.97%
Capital Program		23,329,700	44.79%
Legal Support Services		496,100	0.95%
Public Works & Beautification		2,733,700	5.25%
Recreation, Arts and Culture		2,098,200	4.03%
Total Operating & Capital Expenditures	$	52,082,000	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 2026-27 Proposed Operating and Capital Budget for all funds includes an overall increase of $23,269,400 over the FY 2025-26 Adopted Budget, as summarized in the chart below. The General Fund Proposed Budget inclusive of capital appropriations and proposed funding for the BHS Processing and Defense Fund of $4,000,000 under General Government of the Proposed General Fund Budget reflects an increase of just over sixty-six percent from the current year adopted budget with a proposed budgeted expense of $52,082,000, the Resort Tax Fund reflects a thirty-two percent increase from the current year adopted budget with a proposed budgeted expense of $10,676,100, and the Water and Wastewater Utility Fund reflects an approximately nine percent decrease from the current adopted budget with a proposed budgeted expense of $7,400,000. In addition, the minor Security and Landscape Assessment Fund includes an increase of twenty-four percent with a proposed budgeted expense of $2,855,700.

Operating & Capital Expenditures Summary by Fund	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget	% Change from FY 2026 Adopted Budget
General Fund	$ 22,509,800	$ 31,261,900	$ 61,972,600	$ 52,082,000	66.60%
Resort Tax Fund	5,568,600	8,085,100	12,807,100	10,676,100	32.05%
Water and Wastewater Fund	8,177,300	8,094,400	9,450,500	7,400,000	-8.58%
Total Primary Funds	**$ 36,255,700**	**$ 47,441,400**	**$ 84,230,200**	**$ 70,158,100**	**47.88%**
Security & Landscape Assessment Fund	**$ 1,499,700**	**$ 2,303,000**	**$ 3,335,300**	**$ 2,855,700**	**24.00%**

General Fund Proposed Expense

The proposed FY 2026–27 General Fund Operating Budget maintains current service levels while providing for a general cost-of-living adjustment, other employee compensation adjustments, and a 5.0% increase in health insurance premiums. The budget also includes funding for Building Electronic Permitting Software, as-needed staffing to support a fifth day of inspections within the Building Department, enhancements to Recreation programming, expanded early-morning gym access at the Waterfront Park facility, and the acquisition of automated cybersecurity threat detection software to strengthen Village-wide protection. The proposed General Fund Capital Budget includes funding for capital projects, reserves, and minor equipment purchases, including investments in the Harbourfront Park – Jetty/Cutwalk Project and the Village Hall Project; the purchase of ruggedized tablets for the Police Department; and other minor equipment and capital needs.

In addition, general capital project reserves ($355,000), 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 Facility ($150,000).

FY 2026-27 Proposed Operating & Capital Budget

Resort Tax Fund Proposed Budgeted Expense

FY 2026-27 proposed budgeted expenditures for the Resort Tax Fund reflect an overall increase of thirty-two percent from the FY 2025-26 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 2026-27. The Resort Tax Fund FY 2026-27 Proposed Operating and Capital Budget is $10,676,100. The proposed Operating budget maintains current service levels while providing for a general cost-of-living adjustment, other employee compensation adjustments, and a 5.0% increase in health insurance premiums and continues to enhance the Miami-Dade County seaweed removal program by incorporating targeted Sargassum removal efforts. The proposed Capital budget includes replacement of a vehicle for the Beautification Department; and $4,500,000 capital investment into the Jetty Capital Project.

	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget	% Change from FY 2026 Adopted Budget
RESORT TAX FUND					
TOURISM & MARKETING					
Salaries & Benefits	$ 411,400	$ 434,200	$ 434,200	$ 520,800	19.94%
Other Operating	1,433,800	1,766,500	1,788,300	1,572,300	-10.99%
Operating Capital	-	-	358,100	-	0.00%
TOTAL TOURISM & MARKETING	$ 1,845,200	$ 2,200,700	$ 2,580,600	$ 2,093,100	-4.89%
BEAUTIFICATION/GREENSPACE					
Salaries & Benefits	$ 438,700	$ 466,600	$ 466,600	$ 561,100	20.25%
Other Operating	1,640,600	1,833,100	1,904,100	1,779,200	-2.94%
Operating Capital	42,800	30,000	30,000	112,000	273.33%
TOTAL BEAUTIFICATION GREENSPACE	$ 2,122,100	$ 2,329,700	$ 2,400,700	$ 2,452,300	5.26%
LAW ENFORCEMENT					
Salaries & Benefits	$ 390,100	$ 519,100	$ 519,100	$ 416,500	-19.76%
Other Operating	12,000	33,800	33,800	34,700	2.66%
Operating Capital	118,900	120,000	141,100	-	-100.00%
TOTAL LAW ENFORCEMENT	$ 521,000	$ 672,900	$ 694,000	$ 451,200	-32.95%
RECREATION, ARTS & CULTURE					
Salaries & Benefits	$ 399,200	$ 557,000	$ 557,000	$ 588,800	5.71%
Other Operating	662,200	824,800	824,800	590,700	-28.38%
Operating Capital	18,900	-	-	-	0.00%
TOTAL RECREATION, ARTS & CULTURE	$ 1,080,300	$ 1,381,800	$ 1,381,800	$ 1,179,500	-14.64%
CAPITAL PROGRAM					
Operating Capital	-	1,500,000	5,750,000	4,500,000	200.00%
TOTAL CAPITAL PROGRAM	$ -	$ 1,500,000	$ 5,750,000	$ 4,500,000	200.00%
FUND EXPENDITURES	$ 5,568,600	$ 8,085,100	$ 12,807,100	$ 10,676,100	32.05%

Water & Wastewater Utility Fund Proposed Budgeted Expense

The Proposed FY 2026-27 Operating and Capital Budget for the Utility Fund is $7,400,000, which reflects an overall decrease of just under nine percent from the FY 2025-26 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 $3,568,000; debt service payments totaling $636,000; and capital replacements and reserves for repair and replacement totaling $916,800.

	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget	% Change from FY 2026 Adopted Budget
WATER & WASTEWATER UTILITY FUND					
Salaries & Benefits	$ 995,000	$ 1,194,600	$ 1,194,600	$ 1,203,300	0.73%
Other Operating	4,503,400	5,000,600	5,055,700	5,279,900	5.59%
Utility Operations	5,498,400	6,195,200	6,250,300	6,483,200	4.65%
Operating Capital	2,678,900	1,899,200	3,200,200	916,800	-51.73%
WATER & WASTEWATER UTILITY FUND EXPENDITURES	$ 8,177,300	$ 8,094,400	$ 9,450,500	$ 7,400,000	-8.58%

<u>Security & Landscape Assessment Fund</u>

The FY 2026-27 Proposed Operating and Capital Budget for the Security and Landscape Assessment Fund is $2,855,700 (to include capital purchases of $1,045,000; and reserves of $275,600); which reflects an overall increase of twenty-four percent from the FY 2025-26 adopted budget.

	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget	% Change from FY 2026 Adopted Budget
SECURITY & LANDSCAPE ASSESSMENT FUND					
SECURITY & LANDSCAPE ASSESSMENT AREA EXPENSE					
Salaries & Benefits	$ 43,700	$ 35,000	$ 35,000	$ 35,000	-
Other Operating	1,244,000	1,478,000	1,478,000	1,500,100	1.50%
Operating Capital	212,000	790,000	1,822,300	1,320,600	67.16%
TOTAL SECURITY & LANDSCAPE ASSESSMENT FUND EXPENDITURES	$ 1,499,700	$ 2,303,000	$ 3,335,300	$ 2,855,700	24.00%

The gated community has requested that the assessment rate for FY 2027 be set at $7,500.00 for each Single-Family Residential Unit; half that amount, $3,750.00, for each Unimproved Property; and $30,000.00 for each Private Recreational Facility. This represents an increase from the current fiscal year rates of $6,500.00, $3,250.00 and $26,000.00, respectively. The requested rates along with advance funding from fund balance should be sufficient to fund the anticipated recurring operations (including security services, landscaping, the Property Manager Program, and construction compliance) and will also allow for the consideration of certain capital improvement expenditures (e.g., a Street Lighting Project within the gated area, funded primarily from FY 2025 Fund Balance reserves previously designated for future paving and other needs, with amounts to be replenished in future years) for the coming year.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The FY 2026-27 Proposed Operating and Capital Budget includes capital improvements Village wide, as summarized in the following table:

FY 2026-27 Proposed Operating & Capital Budget

	Budget			
	Previous Years	FY 2027	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)	18,056,228	**2,836,516**	-	20,892,744
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	1,860,168	**370,407**	-	2,230,575
Suntrust/Truist Rent	3,831,341	**755,332**	3,136,340	7,723,013
Grants	15,008,832	**8,000,000**	-	23,008,832
Budget Allocation	969,340	-	-	969,340
Appropriation of Fund Balance/Carryover	19,251,434	**10,731,308**	-	29,982,742
Village 2011 Bond Escrow Funds	368,933	-	-	368,933
Total General Fund	**76,009,276**	**22,693,563**	4,636,340	**103,339,179**
Resort Tax Fund:				
Appropriation of Fund Balance/Carryover	5,750,000	**4,500,000**	-	10,250,000
Total Resort Tax Fund	**5,750,000**	**4,500,000**	-	**10,250,000**
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	6,549,840	-	-	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	**27,881,048**	-	**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	-	-	**18,050,000**	**18,050,000**
TOTAL FUNDING SOURCE	**$ 110,942,324**	**$ 27,193,563**	**$ 33,232,540**	**$ 171,368,427**
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	25,327,454	**12,847,546**	1,000,000	39,175,000
New Village Hall	7,751,000	**14,346,017**	16,045,906	38,142,923
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	38,910,508	-	10,546,200	49,456,708
TBD:			-	
Use of Suntrust/Truist Funds	-	-	-	-
Use of Shop Funds	-	-	500,000	500,000
TOTAL EXPENDITURE	**$ 98,032,758**	**$ 27,193,563**	**$ 46,142,106**	**$ 171,368,427**

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 2026-2027 Proposed CIP Budget includes investment towards the Harbourfront Park - Jetty/Cutwalk project and the Village Hall project. Totaling $27,193,563 in new appropriations for capital projects, of which; $8,000,000 will be funded by grants; $755,332 will be funded by rental income from the Suntrust/Truist Building; $2,836,516 in Developer Contributions and $15,231,308 Appropriations of Fund Balance from the General Fund ($10,731,308 which primarily represents Developer Contributions previously received and fund balance capital reserves previously set-aside) and Resort Tax Fund ($4,500,000) fund balance reserves previously set-aside). The Village anticipates additional grant awards in the near future that will be applied to any to be determined balances.

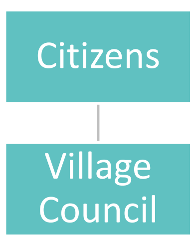
Legislative

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed Budget
GENERAL FUND						
LEGISLATIVE						
Salaries & Benefits	$ 298,500	$ 289,700	$ 312,900	$ 319,100	$ 319,100	$ 323,900
Other Operating	64,988	64,188	77,058	97,100	97,100	97,100
Operating Capital	5,200	25,400	4,100	-	-	-
TOTAL LEGISLATIVE	$ 368,688	$ 379,288	$ 394,058	$ 416,200	$ 416,200	$ 421,000

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.
- Municipal partnership contributions for the School Resource Officer and School Nurse programs were reallocated to the General Government budget to better align these costs with Village-wide funding responsibilities.

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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.

Administration

FUNCTIONAL TABLE OF ORGANIZATION

FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
GENERAL FUND						
ADMINISTRATION						
Salaries & Benefits	$ 1,338,400	$ 1,265,300	$ 1,388,300	$ 1,714,500	$ 1,714,500	$ 1,760,100
Other Operating	75,400	104,500	84,700	138,600	138,600	137,700
Operating Capital	-	-	-	-	-	-
TOTAL ADMINISTRATION	$ 1,413,800	$ 1,369,800	$ 1,473,000	$ 1,853,100	$ 1,853,100	$ 1,897,800

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 2025-26 FY Budget which ensures that *The Bal Harbour Experience* continues to be fulfilled, with a 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. The Current Service Level Millage is the same rate we have held for almost eleven years and is used to fund the Village General Fund services provided.
- 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 2026 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 second time, held a follow-up retreat in August 2026.
- 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 to have frequent and updated information on a weekly basis.

- The Information Technology team continued to advance the Village's technology infrastructure through targeted security enhancements, system upgrades, cybersecurity initiatives, and operational improvements. Throughout the year, the IT team executed critical system updates, security patches, and performance improvements across municipal locations, enhancing network reliability, system performance, and the Village's overall cybersecurity posture. Additionally, the team provided direct support to the Bal Harbour Police Department during their Florida Department of Law Enforcement Criminal Justice Information Services (CJIS) Technical Audit, ensuring that technology systems, security controls, access requirements, and related practices align with applicable CJIS security standards. I am happy to report that the audit concluded with no findings, comments or recommendations, affirming the effectiveness of the Village's CJIS security controls and reinforcing its ongoing commitment to safeguarding sensitive criminal justice information. The team also advanced the Village's efforts to responsibly evaluate and integrate Artificial Intelligence (AI) technologies into municipal operations. As part of this initiative, the Village has participated in software pilot programs involving emerging AI-enabled technologies within existing Village software, providing an opportunity to evaluate these solutions in a controlled environment and assess their potential application to municipal operations. The pilots through Central Square Technologies are helping the Village identify opportunities to improve employee productivity, streamline administrative processes, enhance access to information, automate routine tasks, and support more efficient service delivery. Moreover, with participation from various internal departments, the Village went live with an AI-powered public records repository, Prophecy Gov, which allows more streamlined research, assists with drafting internal documents in preferred formats while matching the organization's voice and tone, as well as helps build benchmarking data across similar jurisdictions. These efforts position the Village to thoughtfully adopt emerging technologies while protecting Village information and maintaining appropriate oversight.

- Regional collaboration remained a cornerstone of the Bal Harbour Police Department's approach to public safety. The 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 to address multi-jurisdictional challenges, share intelligence, and develop coordinated enforcement strategies to improve public safety across the region. Building on this leadership role, the Department, having co-founded the South Florida Police

Leadership Academy in 2023, continued to host and support leadership development trainings in collaboration with regional law enforcement partners, cultivating the next generation of police leaders through instruction in effective supervision, ethical decision-making, and progressive organizational management. One Sergeant furthered this commitment by completing the University of Louisville's Southern Police Institute's Command Officer Development Course, a nationally recognized 400-hour executive leadership program. Public safety outcomes reflected the Department's continued operational effectiveness, with overall crime in the Village decreasing by 34% and the clearance rate increasing by 6%, alongside zero robberies, motor vehicle thefts, or sex offenses reported for the year. The Department also advanced its technology and communications capabilities by implementing next-generation Motorola APX NEXT radios to enhance mission-critical communications, officer safety, and interoperability with neighboring agencies. The Department remained deeply committed to community engagement and advocacy. Signature outreach programs, including Coffee with a Cop, Ice Cream with a Cop, Bike Ride with the Chief, and the annual Police Memorial Bike Ride honoring fallen officers—continued to provide meaningful opportunities for residents to connect with officers, foster transparency, and strengthen community trust. The Department also served as an early advocate for Florida's Blue Envelope Program, supporting Senate Bill 418 through the legislative process, and hosted one of South Florida's first regional Blue Envelope training sessions for officers from 18 agencies.

- Capital Improvement Projects remain one of our top priorities throughout this past FY and significant progress was made on several projects, including finalizing issues involved with the Bal Harbour Waterfront Park and Community Center with the final Certificate of Occupancy being issued. In addition, progress continues to be made with efforts related to the proposed Harbourfront Park-Jetty/Cutwalk, the New Village Hall and the ongoing Utility Master Plan Projects. The Village also continued with the various CIP Grants initiatives and received several awards and grants.
- Services provided by the Building Department remained a top priority throughout the fiscal year, with several significant accomplishments and service improvements achieved. The Department continued its “One-Stop Shop” partnership with Miami-Dade County, allowing plans to be reviewed concurrently by the Village and County. This coordinated process helps streamline permitting, improve efficiency, and provide applicants with a more convenient and responsive experience. The Department also continued offering inspections and plan-review services four days per week while

successfully responding to an increased volume of inspection requests. In addition, the Structural Recertification Program remained ongoing, with notices issued to all affected property owners in accordance with the latest state and county requirements. To protect the health, safety, and welfare of the community, Building Department staff continued to monitor and inspect construction projects and existing structures throughout the Village, taking appropriate action whenever unsafe conditions were identified. The Department also continued exploring operational enhancements and technology-based solutions designed to modernize its services, improve communication, and provide customers with a more efficient and user-friendly experience.

- The Recreation, Arts & Culture Department continued to enhance community life through expanded wellness, recreation, cultural, and resident services. The opening of the Fitness Center at the Bal Harbour Waterfront Park, along with additional shade, seating, and park amenities, further elevated the resident experience. Inclusive programming grew through weekly adaptive activities in partnership with The Friendship Circle, while new offerings such as Bespoke and Beyond Bal Harbour created engaging opportunities for recreation, creativity, and cultural exploration. The Department also increased convenience for residents by bringing Mobile DMV services directly to Bal Harbour, providing easier access to essential government services. Cultural engagement expanded through new museum partnerships and continued Miami Art Week programming, featuring public art exhibitions at the Waterfront Park and 102 Street Beach Access. The Department also enhanced the All Access Card, extending its functionality to the 102 Street Beach Access Path and providing residents with more seamless access to Village amenities through a single card.

Village Clerk

- Legislative Support - During FYE 2026, 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 41 Council, Board, and Committee meetings and workshops. The office recorded and preserved official actions, including the archiving of 85 resolutions and codification of 7 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.

Administration

- 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 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 2026 General Municipal Election. Planning for the 2028 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.
- 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.

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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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
GENERAL FUND						
INFORMATION TECHNOLOGY						
Salaries & Benefits	$ 115,000	$ 30,400	$ -	$ -	$ -	$ -
Other Operating	243,000	396,200	335,700	354,200	374,500	415,800
Operating Capital	144,500	38,700	38,700	76,000	139,000	90,000
TOTAL INFORMATION TECHNOLOGY	$ 502,500	$ 465,300	$ 374,400	$ 430,200	$ 513,500	$ 505,800

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;
  - Enhanced Cybersecurity – Automated Threat Detection Software;
  - 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.
- Successfully completed the Florida Department of Law Enforcement (FDLE) Florida CJIS Compliance Audit with no

Information Technology

findings, comments, or recommendations, validating the effectiveness of the Village's CJIS security controls and compliance program.

- Replaced network switches at Police Headquarters and the North Miami Operations Building to improve system reliability, performance and connectivity.
- Installed a new domain controller server at the Operations Building to enhance network resiliency and system availability.
- Upgraded the Police Automated Vehicle Locator (AVL) server and software to ensure continued support for public safety operations.
- Strengthened cybersecurity by setting all Village firewalls to Federal Information Processing Standards (FIPS) mode, upgrading VEEAM backup infrastructure, and deploying Sophos Managed Detection and Response (MDR) for 24-hour threat monitoring.
- Evaluated enhanced cybersecurity capabilities, including Security Information and Event Management (SIEM) solutions to improve detection and response to cyber incidents.
- 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.
- Developed the FDLE Baseline Policy, Cybersecurity Policy, annual cybersecurity tabletop exercise, and AI Policy to strengthen governance and cybersecurity readiness.
- Assisted with the implementation of the ProphecyGov AI-powered public records repository designed to improve information retrieval, staff efficiency and customer service.
- Supported the Finance Department in its transition from an on-premise financial system to a secure cloud solution.
- Participated in CentralSquare Technologies' AI pilot projects to integrate artificial intelligence capabilities into Community Development and Police Department operations.
- Continued to pursue external funding opportunities and applied for the State of Florida Cybersecurity Grant Program for additional cybersecurity funding.

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
LEGAL SUPPORT SERVICES (All Funds)						
Other Operating	$ 432,200	$ 393,000	$ 507,480	$ 529,400	$ 529,400	$ 554,400
TOTAL LEGAL SUPPORT SERVICES	$ 432,200	$ 393,000	$ 507,480	$ 529,400	$ 529,400	$ 554,400

BUDGET HIGHLIGHTS

- Funding for legal support services is shared by all funds based upon the nature of the work performed, at $496,100 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

<u>Litigation:</u>

- We continued to work with the Village Manager to proactively 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 continued 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 – Continued to represent the Village and its councilmembers in litigation to stop the state from implementing Form 6 financial disclosure for municipal officers. Obtained a federal preliminary injunction accomplishing that objective, while litigation continues regarding permanent injunctive relief.
- SB 180 litigation – Represented the Village in litigation to challenge SB 180 which stripped local governments of a large swath of their home rule land use and zoning powers. Preliminary injunctive relief was denied, while motions to dismiss were argued and remain pending.
- Waterfront Park design claims – Worked closely with Village staff to evaluate design errors and omissions by Zyscovich Architects related to plans for the Waterfront Park. Filed a lawsuit to pursue said claims and prepared for and participated in settlement discussions with defendant and subcontractors, resulting in agreement with the most recent settlement offer to the defendant and continued evaluation of claims against nonparticipating subcontractors.
- Bal Harbour Shops lawsuits – Worked closely with litigation counsel Mark Ferrer & 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. Worked closely with insurance counsel Johnson Anselmo to research, analyze, and develop litigation strategy and generally support their defense of the Village from taking/illegal taxation lawsuit, and assure coordination with several other pending lawsuits.
- Resolved a Kent Security claim for nonpayment of invoices.
- Prepared for arbitration and handled the eventual settlement of a PBA grievance regarding longevity pay.
- 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.

Legislation:

- Reviewed and analyzed amendments to state law on certified recovery residences, in preparation for drafting an ordinance required by the new statute. Drafted an amendment to the Village Code for the approval of certified recovery residences and reasonable accommodations.

Legal Support Services

- Analyzed procedures for changing ARB approval and advised on ARB review in the B District. Drafted ordinance revising ARB procedures.
- Worked with staff to draft ordinances creating lot split procedures, revise regulations of fences and recreational courts, and remove the prohibition on front facing garages for the Residential districts, and to provide standards for municipal buildings in RM-5 (future Village Hall).
- Analyzed and developed concepts for revision of the Village's stormwater and landscaping regulations, including the response to state preemption of County and Village action regarding artificial turf.
- Drafted an ordinance to provide for an increase in business tax receipts to keep Village fees current with inflation.
- Drafted a resolution relating to the provision of security and landscaping services, facilities and programs in the gated community and describing the method of assessing security and landscape cost against assessed property.
- Drafted a resolution relating to the solid waste assessment resolution and advised on changes to the enforcement of the solid waste assessment.
- 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).
- Drafted a RFP for and 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.

Administration Support:

- Continued to work with staff and meet with the union on collective bargaining, leading to approval of new collective bargaining agreement and advised on implementation of same.
- Worked with the Administration and the Village Clerk to prepare for the November 2026 Village election and address related inquiries.
- Addressed disciplinary matters and resignations, FMLA, leave donation and other personnel inquires.
- Advised Village staff concerning *McDaniels* decisions regarding open carry of firearms and its application to sensitive locations.
- Reviewed statutes, analyzed inquiries and provided guidance on the police pension board appointment process.
- Continued to advise on the red light camera program.
- Met with BHCA special counsel and conferred with staff concerning potential stormwater assessment for the gated community.
- Worked with staff to analyze stormwater issues and related financing concerns.
- Analyzed inquiries regarding use of utility easements by private utilities, and other easement inquiries.
- Analyzed inquiries regarding potential operational changes to Beach Haus, including title search of private restrictions, and advised staff regarding Code requirements for same.

Legal Support Services

- Analyzed and addressed inquiries regarding immigration enforcement, including monitoring of related litigation and Village's hate crime ordinance. Worked closely with the Police Department by providing advice on the enforcement of illegal entry statutes.
- Worked with staff to analyze issues, document, and respond to tax and other issues re the Fairfield property with the Shops.
- Analyzed current status of preemption related to single use plastics, re Village's regulations and potential changes.
- Analyzed the use of assessment monies for legal representation related to FPL service, and coordinated with Civic Association counsel hired for that purpose. Analyzed issues regarding the MOU between FPL and the Association.
- Advised and assisted Finance Department to update and standardize vendor forms and analyzed changes to the Prompt Payment Act.
- Conferred with staff and drafted correspondence regarding DOGE inquiries.
- Reviewed and consulted with building staff on new legislation, analyzing case law on building and code enforcement related matters.
- Worked with staff reviewing, amending and consolidating easements concerning One Bal Harbour and the jetty project and addressing related agreements.
- Conferred with staff and analyzed jetty-related issues including Construction Management at Risk agreement and intellectual property rights retained by MYKD.
- Reviewed and analyzed Miami Beach Sewer Connection Ordinance and conferred with staff regarding same matter.
- Conferred with staff and reviewed Village AI and security policies and activities.
- Conferred with staff and drafted participant waiver form for park activities.
- Analyzed and drafted revisions for Park Facility Use Policy.
- Drafted an agreement to provide for the cleaning and maintenance of the Village's stormwater infrastructure.
- Drafted an agreement authorizing the purchase of submersible sewer pumps to maintain spare pumps at all times, helping to prevent emergency situations and mitigating against the risk of pump failure. Drafted an agreement for the migration, rehosting and disaster recovery of the CAD system for Police Department.
- Drafted an agreement for the purchase of state of the art portable radios and related equipment for the Police Department.
- Drafted an agreement for a new advanced metering infrastructure system for Village water distributions.
- Drafted agreement for surveying, civil engineering, and construction administration services to modernize underground infrastructure, ensure system reliability and provide long-term service quality.
- Drafted agreement with the purchase and installation of a closed-circuit camera system for the Harbourfront Park-Jetty/Cutwalk project.

Legal Support Services

- Drafted an agreement to execute a memorandum of understanding with FDOT for non-standard improvements with the FDOT right of way and a use and occupancy agreement with same agency for the parcel under the Bakers Haulover bridge.
- Drafted various agreements, demonstrating the Village's support of the arts and art installations throughout the Village.
- Drafted an agreement enabling the Bal Harbour Civic Association to hire a construction operations liaison to manage, oversee and mitigate the impacts of active construction within the gated community.
- Drafted an agreement to provide enhanced security guard services with the gated community.
- Drafted BHCA agreements for the purchase of a generator for the pump station located inside the gated community and another agreement for the installation of dedicated electrical service at three gated community access points.
- Drafted a template for BHCA agreements.
- 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.
- 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.
- 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 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.

Legal Support Services

- 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 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.
- 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 2026 changes to the Live Local Act. Analyzed impacts of other 2026 legislation.
- 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.
- 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

Legal Support Services

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.
- 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.
- Participation in weekly staff meetings, as well as monthly after action and agenda review 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.
- 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.
- 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 drafted 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 investigated 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.
- Addressed issues related to candidate qualification and election.
- Monitored and answered inquiries regarding related lobbying and communications activities.

Legal Support Services

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.

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
GENERAL FUND						
GENERAL GOVERNMENT						
Salaries & Benefits	$ 178,300	$ 146,400	$ 138,000	$ 178,600	$ 178,600	$ 188,500
Other Operating	656,512	815,812	665,742	1,744,400	1,774,400	1,785,800
Operating Capital	-	97,800	44,200	329,100	329,100	355,000
Non-Operating - BHS Processing & Defense Fund	-	359,200	758,900	1,246,000	1,246,000	4,000,000
TOTAL GENERAL GOVERNMENT	$ 834,812	$ 1,419,212	$ 1,606,842	$ 3,498,100	$ 3,528,100	$ 6,329,300

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 $4,000,000 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 ($355,000) for use toward future capital projects;
- a general contingency line item at approximately two and one half percent ($606,400);
- 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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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.

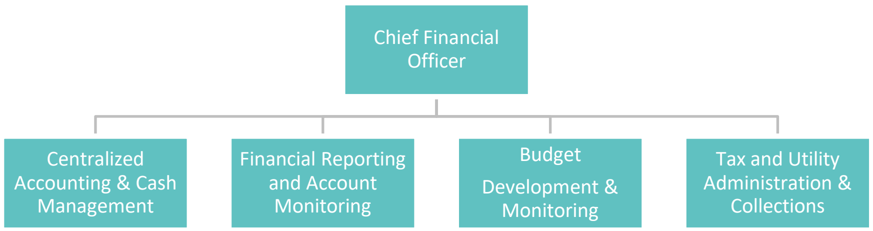
The department also plays a critical role in promoting government compliance and transparency. It ensures the timely issuance of financial statements and compliance documents required by funding partners and oversight agencies. By managing and monitoring all fiduciary assets and associated debt, the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

Finance & Budget

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



FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
GENERAL FUND						
FINANCE						
Salaries & Benefits	$ 648,800	$ 719,400	$ 790,900	$ 855,700	$ 855,700	$ 907,600
Other Operating	159,100	188,700	213,000	272,400	272,400	247,400
TOTAL FINANCE	$ 807,900	$ 908,100	$ 1,003,900	$ 1,128,100	$ 1,128,100	$ 1,155,000

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 (Including credit card processing fees associated with parking fee collections) not directly attributable to revenue-generating departments, thereby ensuring accurate classification of shared financial service expenses.

SIGNIFICANT ACCOMPLISHMENTS

- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 2024 Annual Comprehensive Financial Report, marking the eleventh 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 2025 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 2025:
  - 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 2025 Florida Retirement System audit with only minor corrective items, all of which were promptly addressed and implemented.
- 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.
- As part of the FY 2027 Budget Preparation Process, conducted four Budget Advisory Committee meetings featuring departmental presentations on key accomplishments, priorities, proposed budgets, enhancement requests, and proposed rate increases. These meetings provided a structured forum to evaluate funding needs and service priorities, assess the fiscal impact of proposed enhancements and rate adjustments, obtain stakeholder feedback, and inform development of the proposed

budget—reinforcing transparency, accountability, and collaboration throughout the Village's budget process.

- 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 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.
- Collaborated with departments to facilitate timely grant reimbursements for eligible projects, including various capital initiatives, strengthening coordination, compliance, and recovery of grant-funded expenditures.
- Enhanced the Utility Billing process through improved monthly billing, account monitoring, proactive customer outreach, and close collaboration with the Utility Fund Meter Replacement Project (Underway). This complex, data-intensive effort requires ongoing review and validation of consumption data, identification and analysis of unusual usage patterns, coordination of meter replacements and account updates, resolution of billing discrepancies, and timely communication with customers regarding potential leaks and other usage concerns. These coordinated efforts strengthened billing accuracy and timely revenue collection, supported the successful implementation of the meter replacement program, enabled earlier detection of potential water loss, helped customers avoid unexpectedly high bills, promoted water conservation, and delivered a more proactive and responsive customer service experience.
- 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.

Finance & Budget

- 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.
- Developed and successfully executed a comprehensive implementation plan for the new PBA Agreement, including retroactive compensation calculations and payments, as well as enhanced procedures for tracking and managing compensated absences to strengthen accuracy, consistency, and financial oversight.
- 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 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 management and monitoring of the Village's cash and investment portfolio to maintain adequate liquidity for operating and capital requirements while safeguarding public funds and maximizing investment earnings within established investment policies and statutory requirements. This included ongoing cash-flow monitoring, bank account oversight, reconciliations, and coordination of funding requirements across Village operations.
- Continued comprehensive monitoring of the Village's adopted budget throughout the fiscal year, including analysis of budget-to-actual performance, revenue and expenditure trends, departmental spending, and projected year-end results. This ongoing financial oversight supported timely identification of emerging budgetary issues and allowed management to

proactively evaluate corrective actions, budget adjustments, and resource allocation decisions.

- 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.
- Finance staff participated in industry-specific professional development throughout the year, with training focused on Payroll Administration, Accounting Systems, Government Finance, Budgeting, and Accounting. This ongoing investment in staff development strengthened technical expertise, supported compliance with evolving regulations and industry best practices, enhanced operational efficiency and internal controls, and ensured the Finance Department remained well-equipped to support the Village's financial management and reporting responsibilities.
- 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 2026 BTR billings resulting in approximately 259 receipts/filings/businesses.

Finance & Budget

- For FY 2026 through July 2026, processed over 5,000 cash receipts transactions.
- For FY 2026 through July 2026, processed over 3,970 vendor invoices and over 2,230 disbursements.
- For FY 2026 successfully processed 206 Invoices in Accounts Receivable
- Timely completed IRS Filings in accordance with Federal laws and guidelines:
  - Quarterly IRS 941 Payroll Tax Returns.
  - Issued IRS W2 forms to 164 Village Employees.
  - Issued 70 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 over 200 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.
- Successfully implemented the Springbrook Cirrus cloud-based financial platform during the second half of FY 2026, completing a complex, organization-wide transition involving extensive planning, system configuration, data migration and validation, integration testing, process evaluation, staff training, and cross-departmental coordination. The successful implementation modernized the Village's financial technology infrastructure, improved system performance, accessibility, and connectivity, and reduced reliance on internal IT resources. This significant initiative also strengthened business continuity, system scalability, and operational efficiency while establishing a more secure and resilient platform to support the Village's evolving financial operations.
- Modernized the Village's cash disbursement process through the successful implementation of digital workflows and electronic check signing. This complex initiative required the redesign of established financial processes, configuration and testing of system workflows, evaluation of internal controls and approval protocols, coordination across departments, and staff training to ensure a seamless transition. The resulting improvements significantly increased the timeliness and efficiency of vendor payments, refunds, and other disbursements while strengthening internal controls, mitigating fraud and lost-check risks,

accelerating payment cycles, and enhancing transparency and accountability throughout the disbursement process.

- Utility E-Bill Expansion: Successfully implemented an enhanced customer interface that increased adoption of electronic utility billing to more than 50% of customer accounts. This initiative improved the customer experience through faster and more convenient access to billing information, enhanced the efficiency and timeliness of service delivery, reduced reliance on paper-based processes, and lowered printing, mailing, and administrative costs.

Process Improvement Measures – In Process:

- Finance Department:
  - 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.
  - 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.
  - Advanced efforts to modernize the annual Business Tax Receipt (BTR) application and renewal process through system enhancements and evaluation of a new technology platform. This complex, cross-functional initiative requires a comprehensive review and redesign of existing workflows, business requirements, payment processing, system integration, internal controls, data accuracy, and customer-facing processes. Once implemented, the enhanced process is expected to provide a more streamlined and user-friendly customer experience, simplify the application and renewal process, reduce administrative burden, strengthen payment security and financial controls, improve operational efficiency, and accelerate the collection and availability of revenues.
- Other Departments:
  - Assisting with the Police Department's Implementation of Telestaff.

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 29 full-time sworn personnel and 12 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 Support Services & Investigations 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 Support Services & Investigations Division 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.)

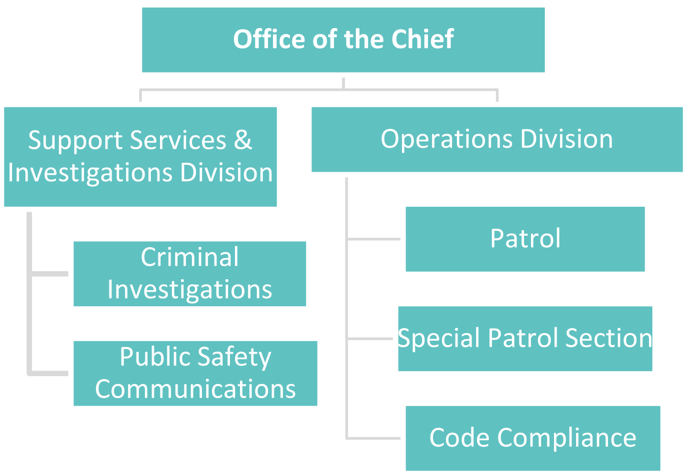
Support functions also include:

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

Law Enforcement/Police Department

- Internal Affairs and Personnel Compliance
- Major Event Coordination and Operational Response
- Beach Access Permitting

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
LAW ENFORCEMENT (All Funds)						
Salaries & Benefits	$ 6,711,900	$ 7,185,200	$ 7,944,400	$ 8,867,300	$ 8,867,300	$ 8,988,200
Other Operating	796,300	998,300	1,020,800	1,169,100	1,169,100	1,209,500
Operating Capital	440,300	100,700	727,300	564,000	929,900	513,400
TOTAL LAW ENFORCEMENT	$ 7,948,500	$ 8,284,200	$ 9,692,500	$ 10,600,400	$ 10,966,300	$ 10,711,100

BUDGET HIGHLIGHTS

The Proposed Budget includes:

- Anticipates a strategic reorganization of the police command structure aimed at ensuring the development of the next generation of leaders within the organization, and providing enhanced accountability, operational efficiency, and strategic resource alignment;
- Police Radio Equipment w/ software and Tasers Leasing;
- a $280,000 reserve for Fleet Replacement;
- partial funding for a code compliance officer to perform construction related compliance activities; and
- Police Ruggedized Laptop Replacements from IT Reserve.

Funding for enforcement is shared by the General Fund $10,259,900 and the Resort Tax Fund $451,200.

SIGNIFICANT ACCOMPLISHMENTS

- In Bal Harbour Village, overall crime decreased by 34% and the overall clearance rate increased by 6%. There were zero robberies, motor vehicle thefts and sex offenses.
- 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.
- Coordinated CPR/AED training, Bloodborne Pathogens Training, as well as Autism Awareness training for all Village staff.
- Continued investing 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 and Police Recruits throughout the state of Florida. Over 52,000 Florida Law Enforcement Officers have participated in the training.
- Began conducting Autism training to the State of Washington for all municipal, county, state and federal law enforcement officers.
- Served as an early advocate for Florida's Blue Envelope Program, speaking in support of Senate Bill 418 during the legislative committee process and helping advance the legislation.
- One Sergeant successfully completed the University of Louisville's Southern Police Institute's Command Officer Development Course (CODC), a nationally recognized 400-hour executive leadership program. The training strengthens command-level expertise in strategic leadership, organizational management, budgeting, policy development, and evidence-based policing.

* BHPD hosted one of South Florida's first regional Blue Envelope training sessions, bringing together officers from 18 law enforcement agencies to prepare for implementation and improve interactions with individuals with autism spectrum disorder.
* Implemented next-generation Motorola APX NEXT radios to enhance mission-critical communications, providing officers with improved voice reliability, LTE connectivity, GPS location tracking, messaging, and real-time situational awareness. The upgrade strengthens officer safety, operational efficiency, and interoperability while modernizing the Village's public safety communications infrastructure.
* 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 training(s) 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 elicited 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. In addition, the department established its annual Police Memorial Bike Ride during National Police Week to honor fallen law enforcement officers, including Bal Harbour's Lt. Robert J. Staab and Sgt. John Richard Melendez. The event has grown into a regional multi-agency tradition that promotes remembrance, officer wellness, and community engagement while strengthening partnerships among South Florida law enforcement agencies. This year's event garnered over 100 participants. 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.
* Hired four (4) 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,

Law Enforcement/Police Department

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.
- Completed first full Fleet Replacement Cycle for Police Department vehicles. The fleet now includes a mix of patrol and high water vehicles, which will ensure the department's response during floods and other weather events.

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:

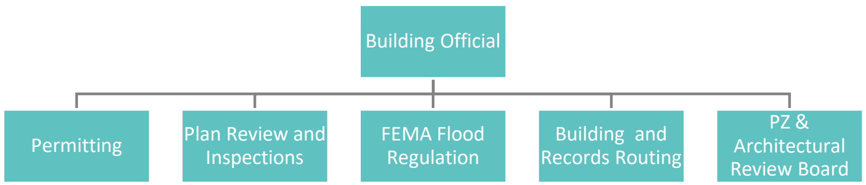
- Enforce the Florida Building Code and Floodplain Management;
- Coordinate with outside departments including Miami-Dade County Department Fire, Miami-Dade County Department of Environmental Resource Management (DERM), Public Works, and Utilities;
- Perform building, mechanical, electrical, plumbing, floodplain management, civil engineering onsite and offsite utility and onsite drainage reviews and inspections and structural plan review;
- Perform 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.

Building Department

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
GENERAL FUND						
BUILDING AND PERMITTING						
Salaries & Benefits	$ 1,157,400	$ 1,342,500	$ 1,436,100	$ 1,945,200	$ 1,945,200	$ 2,164,800
Other Operating	376,400	430,400	437,700	572,500	579,300	690,700
Operating Capital	211,400	88,700	58,300	-	-	-
TOTAL BUILDING AND PERMITTING	$ 1,745,200	$ 1,861,600	$ 1,932,100	$ 2,517,700	$ 2,524,500	$ 2,855,500

BUDGET HIGHLIGHTS

- The Proposed budget includes:
  - funding for professional services to assist with the Bal Harbour Shops Expansion and other building and permitting projects throughout the Village;
  - Enhanced funding of staffing costs for an additional day of inspections and plan reviews;
  - Enhanced funding for a Building Electronic Permitting Software; and
  - partial funding for a code compliance officer to perform construction related compliance activities.

SIGNIFICANT ACCOMPLISHMENTS

- Continued to perform inspections and plan review to four (4) days per 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 Recorder's Office, allowing

for contractors and residents to record documents associated with their construction project without having to go to the County Recorder's Office.

- Established an internal turnaround time for plan reviews: Commercial 14 days, Residential 7 days.
- Implemented new permitting procedures and streamlined 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: 10/01/2025-07/16/2026
  - Permits Applied: 1,357
  - Permits Issued: 1,159
  - Permits Finalized: 703
  - Inspections Performed: 3,600 (Average of 20 per day)
  - Walk-In Customers: 3,782
  - ARB Submittals: 13 Submittals
  - ARB Hearing Items: 12

Major Projects

Bal Harbour Shops Expansion:

- Shell Building 375,500 Square Feet
- 22 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:

- 16 homes with a total of Square Footage of 120,000+

13 Ocean Front Condominiums:

- Major Structural Repairs and Enhancements

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Public Works & Beautification Department

DESCRIPTION

The Public Works & Beautification Department is comprised of four (4) units/ 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 Truist Bank (Tenant Oversight for Maintenance)

The Facilities Unit also oversees the following areas:

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

Public Works

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

- Water, sewer and stormwater utility system maintenance and operation are 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
- Code enforcement support
- Pedestrian walkways and surfaces maintenance
- Curb, gutter and roadway maintenance
- On Demand community transit services

Greenspace Management Unit

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

- 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 Infrastructure Operations and Compliance Director 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
- Water Quality Testing/Reporting
- Sanitary Sewer Station Run Times Reporting

Public Works & Beautification Department

- NPDES Inspections/Reporting
- Right of Way Permits
- Staff Training
- Utility & Drainage Plan Reviews
- Regulatory Agency Liaison
- Critical Incident Operations Support
- Water, sewer and stormwater 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 & Wastewater Utility 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:

General Fund

Facility Maintenance

This provides funds for the operation of all Village-owned buildings, such as Village Hall, Police Administration 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 municipal assets.

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 811 services
- Water testing
- Maintenance of sewer station pumps, check valves, wet wells and electrical components
- Water/Sewer maintenance services
- Fire hydrant testing and repairs
- Capital projects relating to the Utility
- Regulatory compliance
- Staff training for utility operations

Resort Tax Fund - Beautification and Maintenance

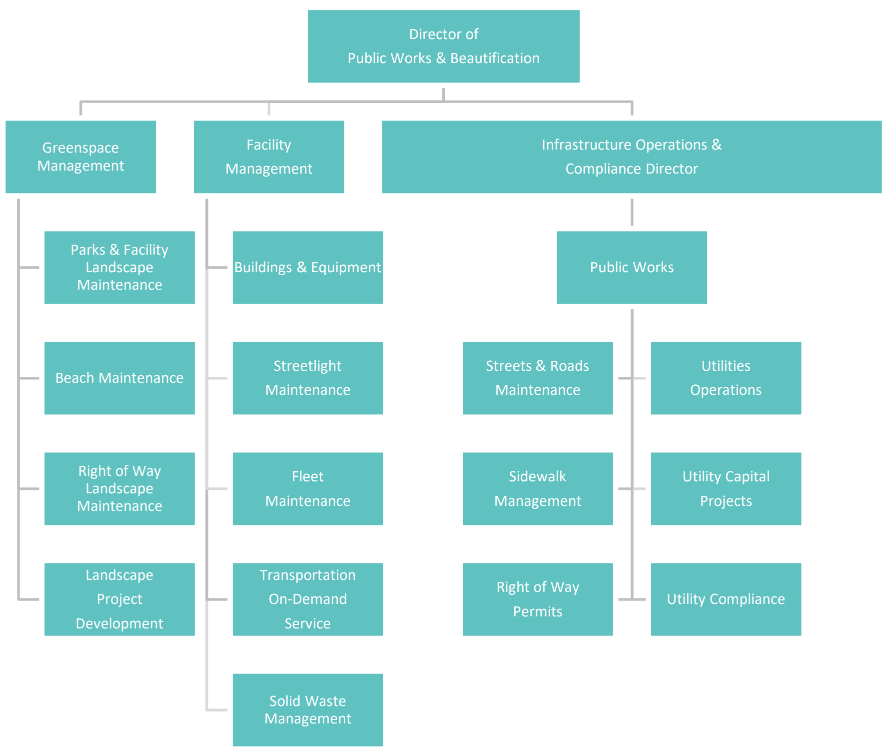
This fund, through Resort Tax Collections, supports the operations for greenspace, beautification, and other Resort Tax eligible activities including all operations related to the purchasing and maintenance of landscaping and irrigation systems on Collins Avenue, 96th Street, and on the Beach. The costs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

Security & Landscape Assessment Fund

The assessment provides the funding necessary for security and landscape maintenance services through contracted providers for all the green space within the residential gated community which is not privately maintained, and security at all access entry and exit points.

Public Works & Beautification Department

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
PUBLIC WORKS & BEAUTIFICATION DEPARTMENT						
GENERAL FUND						
PUBLIC WORKS						
Salaries & Benefits	$ 486,300	$ 615,800	$ 694,100	$ 730,500	$ 730,500	$ 796,200
Other Operating	1,548,700	1,581,300	1,497,400	1,745,800	1,745,800	1,814,500
Operating Capital	273,800	384,000	1,058,700	123,000	9,537,200	123,000
TOTAL PUBLIC WORKS	2,308,800	2,581,100	3,250,200	2,599,300	12,013,500	2,733,700
RESORT TAX FUND						
BEAUTIFICATION/GREENSPACE/OTHER RESORT TAX ELIGIBLE						
Salaries & Benefits	390,100	383,300	438,700	466,600	466,600	561,100
Other Operating	1,338,100	1,413,000	1,640,600	1,833,100	1,904,100	1,779,200
Operating Capital	187,200	-	42,800	30,000	30,000	112,000
BEAUTIFICATION/GREENSPACE/ OTHER RESORT TAX ELIGIBLE	1,915,400	1,796,300	2,122,100	2,329,700	2,400,700	2,452,300
WATER & WASTEWATER UTILITY FUND						
Salaries & Benefits	874,900	949,600	995,000	1,194,600	1,194,600	1,203,300
Other Operating	4,049,500	4,354,900	4,503,400	5,000,600	5,055,700	5,279,900
TOTAL UTILITY OPERATIONS	4,924,400	5,304,500	5,498,400	6,195,200	6,250,300	6,483,200
Operating Capital	1,292,400	2,187,900	2,678,900	1,899,200	3,200,200	916,800
TOTAL UTILITY	6,216,800	7,492,400	8,177,300	8,094,400	9,450,500	7,400,000
SECURITY & LANDSCAPE ASSESSMENT FUND						
SECURITY & LANDSCAPE ASSESSMENT AREA EXPENSE						
Salaries & Benefits	59,600	37,100	43,700	35,000	35,000	35,000
Other Operating	866,500	892,400	1,244,000	1,478,000	1,478,000	1,500,100
Operating Capital	396,000	262,100	212,000	790,000	1,822,300	1,320,600
TOTAL SECURITY & LANDSCAPE ASSESSMENT FUND	1,322,100	1,191,600	1,499,700	2,303,000	3,335,300	2,855,700
TOTAL PUBLIC WORKS & BEAUTIFICATION DEPT	$ 11,763,100	$ 13,061,400	$ 15,049,300	$ 15,326,400	$ 27,200,000	$ 15,441,700

BUDGET HIGHLIGHTS

The proposed budget includes the following key priorities and capital needs.

Public Works & Beautification Department

- Fleet reserves within the General Fund to support future vehicle replacement needs;
- Enhanced Sargassum removal efforts through continued expansion of the Miami-Dade County seaweed removal program;
- $1.0 million for the Street Lighting Project within the Security and Landscape Fund (proposed to be primarily funded from FY 2025 Fund Balance reserves previously designated for future paving and other needs, with amounts to be replenished in future years);
- Vehicle replacements in accordance with the Village's fleet replacement needs;
- Year 2 of the three-year Meter Replacement Program; Sewer station repairs and enhancements;
- Includes partial funding for a code compliance officer to perform construction related compliance activities; and
- Utility reserves to support future capital repairs and infrastructure replacement.

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

SIGNIFICANT ACCOMPLISHMENTS

Obtained and received Council approval for:

- New Fee for additional waste and recycle bins
- Sale of Skid Steer to third party
- Contract for Engineering Services for sewer improvement
- Curb & Gutter and Repaving contract pricing
- Contract for new water meter purchases
- Concrete and sidewalk Founder's Circle Improvements
- Purchased new generators for both sewer pump stations
- Contract for Beach cleaning service
- Resolution urging the county to reinstate funding for beach cleaning services
- Approval for additional grants of $333K and $1.25 M for stormwater project 7
- The Bal Harbour Civic Association:
    - Prepared RFP and RFQ's for electrical and construction services
    - Hired an electrical contractor for security improvements
    - Approved Kimley Horn task 2 for landscape upgrading
    - Contractor survey for gated community

<u>Training:</u>

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

- Four (4) Backflow Recertifications.
- Eight (8) Maintenance of Traffic (MOT) Certifications.
- One (1) Roadway Lighting Certifications.
- One (1) CDL training.
- Eight (8) Forklift Training certifications.
- One (1) Water Distribution Operator System Level III.
- One (1) FDEP Water DOS Level III License.
- Four (4) OSHA-10 Safety Certifications.

<u>Water:</u>

- Replaced 84 Neptune water meters with new Badger cellular water meters
- Reduction of water loss from 8.75 % in prior fiscal year to 2.88% in current year

<u>Wastewater</u>

- Installed new channel grinder at lift station 2
- Installed new gate valve at lift station 2
- Nine (9) manholes were refurbished in the gated community
- Received new spare pump for Lift station 2

<u>Utility Infrastructure Improvements Project:</u>

- Continued construction of Stormwater Project 7- stormwater pump station project. Expected completion early 2027
- Engineering and Plans for the Camden Drive sewer project completed-expected start date of project early 2027

Public Works & Beautification Department

- Project 6A: The water main and water services were completed in April 2026. The curb and gutter removal and replacement, and the Milling & Paving for Park Drive, from Camden Drive to Bal Cross Drive were completed in April 2026.
- Project 6B: The water main installation was completed in November 2025. Curb and gutter removal and replacement are complete, with milling and pavement mostly completed, with the final lift of pavement completed in August 2026

Landscaping:

- Improved Village Hall exterior landscape with new design and new plants

Coastal:

- Refurbished the jogging path with 3,000 cubic yards of coquina rock/sand
- Purchased and replaced four (4) safety beach Mobi mats on walkway from beach to hard path for safer accessibility
- Upgraded 20 Dog Waste stations signage
- Installed new rope and post throughout 5,400 linear feet of beach area for dune protection
- Improved hardpack path drainage behind the Majestic to reduce standing water

Sidewalks & Streets:

- Renovated Founder's Circle
- Fixed 20 up-light fixtures on Collins Avenue
- Upgraded 75 median up-lights on Collins Ave to LED
- Replaced 10 parking signs under the bridge "head in only"

Property Management:

- Refreshed Village Hall paint - exterior wall and window awning
- Updated signage at Village Hall

Fleet Additions:

- Purchased 2 high-water vehicles to improve our emergency response capabilities.

Other Performance Measures:

- Turf mowing completed as scheduled
- Quarterly palm pruning was completed as scheduled
- Beach trash receptacles serviced daily
- Bus shelters are serviced five times weekly
- Hardscape pressure cleaning serviced quarterly
- Dog waste stations serviced 3x weekly
- Waste collections performed as scheduled
- NPDES Inspections completed
- Regulatory Compliance, including all permits completed
- Street Sweeping performed 2x weekly
- Sanitary sewer system operated without overflows
- Water loss reduced from 8.75% in prior fiscal year to 2.88% in current year

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Recreation, Arts & Culture Department

DESCRIPTION

The mission of the Recreation, Arts & Culture Department 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 the Bal Harbour Waterfront Park, which opened in late 2023. This 1.5-acre park offers a variety of experiences for the community, including an open lawn for passive activities and special events, strolling paths, a dock and kayak launch, exercise stations, basketball and pickleball courts, two playgrounds, a splash pad, and a 15,000-square-foot community center. Serving as the heart of the park, the intimate, three-story community center provides flexible multi-purpose spaces for recreation programs, special events, and private rentals, while also featuring an indoor playground for toddlers and a fitness center for adults.

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

Recreation

The Recreation division enhances residents' quality of life by delivering diverse recreational, wellness, educational, and social opportunities for all ages. Programming encompasses wellness, arts and culture, education, recreation, and community engagement, with signature offerings including the Bal Harbour Total Wellness Club, the Bespoke workshop series, cultural excursions throughout South Florida, seasonal social events, and classes serving residents from early childhood through adulthood. Programs are continuously evaluated and refined to respond to resident interests, participation trends, and seasonal opportunities. The division also serves as the primary point of contact for residents and visitors, delivering exceptional customer service at the Bal Harbour Waterfront Park reception desk, assisting with information about Village services and amenities, issuing *All Access Cards* that provide seamless access to resident benefits, and managing registrations for recreation programs and events.

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*.

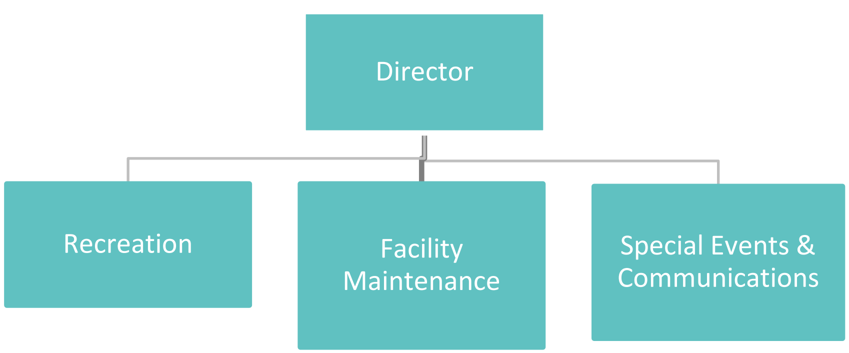
Recreation, Arts & Culture Department

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 printed and digital marketing materials, 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.

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
RECREATION, ARTS & CULTURE DEPARTMENT						
GENERAL FUND						
Salaries & Benefits	$ 254,900	$ 593,100	$ 800,000	$ 865,000	$ 865,000	$ 922,800
Other Operating	42,400	726,000	996,200	992,600	992,600	1,025,400
Operating Capital	10,700	125,600	40,900	150,000	150,000	150,000
TOTAL GENERAL FUND	308,000	1,444,700	1,837,100	2,007,600	2,007,600	2,098,200
RESORT TAX FUND						
Salaries & Benefits	298,600	409,900	399,200	557,000	557,000	588,800
Other Operating	561,300	580,100	662,200	824,800	824,800	590,700
Operating Capital	-	-	18,900	-	-	-
TOTAL RESORT TAX FUND * OTHER RESORT TAX ELIGIBLE	859,900	990,000	1,080,300	1,381,800	1,381,800	1,179,500
TOTAL RECREATION, ARTS & CULTURE DEPARTMENT	$ 1,167,900	$ 2,434,700	$ 2,917,400	$ 3,389,400	$ 3,389,400	$ 3,277,700

(*) – Resort Tax Funding primarily represents Special Events & Communications. Prior to FY 2023 this activity was included in the Tourism Department Budget.

BUDGET HIGHLIGHTS

- The FY 2026-27 Proposed Budget for the Recreation, Arts & Culture Department includes the following key components:
  - $2,098,200 (64.01%) in General Park/Facility Related activities; $1,179,500 (35.99%) in Special Events and Communications;
  - enhanced funding for park programs and hours.

Recreation, Arts & Culture Department

  - 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.

SIGNIFICANT ACCOMPLISHMENTS

- Expanded wellness opportunities by opening the Bal Harbour Waterfront Park Fitness Center, providing residents with year-round access to a modern fitness facility and enhancing the Village's commitment to healthy lifestyles.
- Enhanced the park experience through the installation of additional shade structures and seating throughout the park, particularly in areas adjacent to the playgrounds, creating more comfortable gathering spaces for residents and visitors.
- Improved customer amenities by introducing a complimentary coffee station in the Waterfront Park lobby and converting three first-floor restrooms to fully manual fixtures to better meet the needs of the community and improve reliability.
- Expanded resident access by enhancing the *All Access Card* to provide seamless entry to the 102 Street Beach Access Path, allowing residents to conveniently access Village amenities and benefits with a single card.
- Strengthened inclusive recreation through a partnership with The Friendship Circle to offer weekly adaptive programming, including Zumba on Mondays and Social Club on Sundays, creating meaningful recreational opportunities for adults with disabilities.
- Expanded cultural opportunities by establishing new museum partnerships with Vizcaya Museum & Gardens, Superblue, Lowe Art Museum and the Museum of Art and Design (MOAD) at Miami Dade College, providing residents with greater access to world-class arts, history, and cultural experiences.
- Continued the Village's commitment to Miami Art Week by hosting two public art exhibitions—The Hidden Pearl by Ana Bonamico at the 102 Street Beach Access and Aspire to Inspire by Tania EA at the Bal Harbour Waterfront Park—providing residents and visitors with engaging cultural experiences while showcasing the work of acclaimed artists.
- Introduced innovative resident programming through the launch of Bespoke in Bal Harbour, a seasonal hands-on crafting series for all ages, and Beyond Bal Harbour, a curated cultural excursion program showcasing destinations throughout South Florida.
- Expanded resident services by partnering with the Miami-Dade County Tax Collector's Office to bring a Mobile DMV to Bal Harbour every other month, making essential government services more convenient and accessible for residents

Other Performance Measures - Actuals:

Recreation, Arts & Culture Department

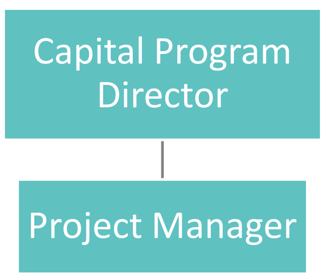
Performance Measure	**FY 2023 Actual**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimated**
Event Registrations	4,215	4,403	4,527	4,600
Website Visits (balharbourfl.gov)	83,822	100,573	101,221	105,000
Unique Social Media Posts	497	625	667	675
Total Email Blast Subscriber Growth	311	170	724	150
Average Open Rate	48%	50%	52%	52%
All Access Cards Issued	n/a	2,178	675	800
Unique Program Participants	22	69	287	500

Capital Program Department

DESCRIPTION

The Capital Program Department is responsible for the administration of capital improvement projects, including consulting services agreements and construction contracts, for the planning, design, and construction of new facilities and the renovation, rehabilitation, and improvement of existing Village-owned (non-utility) infrastructure and facilities. The Department oversees projects from inception through completion, including project planning, budgeting, procurement, contract administration, construction management coordination, grant compliance, and project closeout. The Department also coordinates with Village departments, consulting architects & engineers, contractors, regulatory agencies, and funding partners to ensure projects are delivered in accordance with approved schedules, budgets, applicable laws, regulations, and Village standards while supporting the long-term capital improvement goals of the Village.

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
CAPITAL PROGRAM						
GENERAL FUND						
Salaries & Benefits	$ 355,700	$ 378,700	$ 326,500	$ 519,100	$ 519,100	$ 538,700
Other Operating	34,100	133,500	32,500	82,400	82,400	97,400
Operating Capital	10,104,400	1,289,200	659,500	5,811,500	26,643,100	22,693,600
TOTAL GENERAL FUND	10,494,200	1,801,400	1,018,500	6,413,000	27,244,600	23,329,700
RESORT TAX FUND						
Salaries & Benefits	-	-	-	-	-	-
Other Operating	-	-	-	-	-	-
Operating Capital	-	-	-	1,500,000	5,750,000	4,500,000
TOTAL RESORT TAX FUND	-	-	-	1,500,000	5,750,000	4,500,000
TOTAL CAPITAL PROGRAM	$ 10,494,200	$ 1,801,400	$ 1,018,500	$ 7,913,000	$ 32,994,600	$ 27,829,700

BUDGET HIGHLIGHTS

The Proposed Budget includes funding for:

- Grant administration, project support, and capital project assistance; and
- additional capital appropriations for the following Capital Projects:
  - Harbourfront 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

- Advanced the Harbourfront Park-Jetty/Cutwalk Project into the final design and pre-construction phase. The Village completed the transition to Kimley-Horn & Associates as Engineer of Record and continued coordination with The Whiting-Turner Contracting Company under the Construction Manager at Risk (CMAR) delivery method. The project

Capital Program Department

advanced through final design refinement, constructability reviews, regulatory permitting, and preparation of the Guaranteed Maximum Price (GMP). Coordination continued with the Building Department, FDOT, FDEP, USACE, DERM, FWC, Miami-Dade County, and adjacent property owners to position the project for construction.

- Advanced the New Village Hall Project through the planning, conceptual design, and schematic design phases. The Village, in collaboration with WJ Architects, completed programming, space planning, and development of the Basis of Design Report (BODR), establishing the operational, resiliency, and long-term facility requirements that will guide future design, permitting, and construction activities.
- Successfully secured and managed multiple state and regional grant awards to support implementation of the Village's Capital Improvement Program, including funding through the Florida Department of Environmental Protection (FDEP), Florida Inland Navigation District (FIND), and Florida Department of Commerce (FDOC), while continuing with administration and compliance for existing grant-funded projects.
- The Village will continue implementation of its five (5) year Capital Improvement Program Plan (2027-2031) through management of design, permitting, procurement, construction administration, grant coordination, and regulatory compliance for major infrastructure and public facility projects, while advancing multiple projects simultaneously from planning through construction. The current and future projects include:
    - Harbourfront Park-Jetty/Cutwalk
        - Construction Commencement: January 2027
        - Construction Completion: December 2028
    - New Village Hall
        - Design Completion: January 2027
        - Permitting Completion: February 2027
        - Contractor Procurement: May 2027
        - Construction Commencement: July 2027
        - Construction Completion: July 2029
    - Recreation Center
        - Design Commencement Projected: July 2028
- Future grant pursuits will include:
    - Funding opportunities for the New Village Hall project, including the Emergency Operations Center (EOC) and resiliency components that may be eligible for state and federal grant assistance.
    - Florida Department of Environmental Protection (FDEP) Beach Management Program funding for Segment B of the
    - Harbourfront Park-Jetty/Cutwalk Project to support shoreline stabilization and erosion control improvements.

Water & Wastewater Utility Fund

DESCRIPTION

Water and Wastewater/Sewer 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 2026-27 Operating and Capital Budget for the Water and Wastewater Utility Fund is $7.4 million.

FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
WATER & WASTEWATER UTILITY FUND						
REVENUE						
Operating Revenue	$ 5,577,700	$ 5,922,700	$ 5,672,600	$ 6,446,900	$ 6,446,900	$ 7,400,000
Appropriation of Fund Balance/Carryover	-	-	-	1,647,500	3,003,600	-
TOTAL CAPITAL AND OPERATING REVENUE	$ 5,577,700	$ 5,922,700	$ 5,672,600	$ 8,094,400	$ 9,450,500	$ 7,400,000
EXPENDITURES:						
Salaries & Benefits	$ 874,900	$ 949,600	$ 995,000	$ 1,194,600	$ 1,194,600	$ 1,203,300
Other Operating	4,049,500	4,354,900	4,503,400	5,000,600	5,055,700	5,279,900
TOTAL UTILITY OPERATIONS	4,924,400	5,304,500	5,498,400	6,195,200	6,250,300	6,483,200
Capital	1,292,400	2,187,900	2,678,900	1,899,200	3,200,200	916,800
TOTAL EXPENDITURES (BUDGETARY BASIS)	**$ 6,216,800**	**$ 7,492,400**	**$ 8,177,300**	**$ 8,094,400**	**$ 9,450,500**	**$ 7,400,000**
Depreciation	502,800	539,700	624,600	TBD	TBD	TBD
Debt Principal Payment	(1,220,100)	(1,235,600)	(1,251,100)	TBD	TBD	TBD
Capital Asset Clearing	(1,292,400)	(2,185,700)	(2,628,400)	TBD	TBD	TBD
Other Uses	10,900	27,900	(21,600)	TBD	TBD	TBD
TOTAL EXPENDITURES (GAAP BASIS)	**$ 4,218,000**	**$ 4,638,700**	**$ 4,900,800**	TBD	TBD	TBD

Water & Wastewater Utility Fund

BUDGET HIGHLIGHTS

- The Village purchases wholesale water services from the Miami-Dade County Water and Sewer Department (Miami-Dade WASD) and sewer services from the City of Miami Beach (CMB). As a result, the Village's Utility is subject to annual rate adjustments established by these service providers.
- Miami-Dade WASD proposed a 5.13% increase (inclusive of a prior-year consumption true-up assessment) to Water rates; the Proposed Budget in turn increases the Water rate charged (inclusive of a cost-of-living increase) to Village customers from $6.3495 to $6.5926/1,000 gallons consumed.
- The Village's Wastewater costs consist of two components: a wholesale Sewer charge from the Miami-Dade WASD and a surcharge from the CMB, reflecting the Village's use of both agencies' sewer systems. CMB pays Miami-Dade WASD directly for wholesale sewer services, and the Village, in turn, pays CMB for its share of these costs and the applicable CMB surcharge.

  For the upcoming fiscal year, Miami-Dade WASD has proposed a 25.36% increase in its Sewer rate (inclusive of a prior-year consumption true-up assessment), bringing the rate to $5.6854 per 1,000 gallons consumed. In addition, CMB has proposed a 100% increase in its sewer surcharge, raising the rate to $2.3600 per 1,000 gallons to support sewer operations and planned capital improvements. The CMB increase follows a two-year phased approach established during last year's budget process. At that time, the Village, working with several neighboring municipalities, successfully advocated for CMB to phase its proposed increase over two years rather than impose the full adjustment in a single year. This approach moderated the immediate financial impact on residents and businesses while providing additional time to plan for the higher cost of service. To address these wholesale cost increases, along with cost-of-living adjustments, contractual obligations, and a prior-year consumption true-up owed to CMB, the Proposed Budget increases the Village's Wastewater service rate from $12.0031 to $14.5220 per 1,000 gallons consumed. Despite this increase, the Village's Wastewater rate remains competitive with neighboring municipalities. The proposed rate provides the revenue necessary to meet rising service costs and contractual obligations while supporting the Village's long-term infrastructure needs and maintaining rates within regional norms.
- The Proposed Budget includes the following key components:

Water & Wastewater Utility Fund

- Debt service payments associated with the Note Payable, 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 details regarding Utility activities are included in the Public Works & Beautification Departmental Narrative, as these activities are managed within that department.

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Resort Tax Fund

DESCRIPTION

Bal Harbour Village levies a Resort Tax of four percent (4%) of the rent received on the occupancy of a room in any hotel, motel, or apartment house, and two percent (2%) 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 2026-27 Proposed Budget, the Resort Tax Funding allocated for beautification, greenspace, and other resort tax eligible operating activities such as special events and community activities is equivalent to an additional 0.55 mills, if the services and activities were funded within the General Fund through ad valorem revenue.

FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
RESORT TAX FUND						
REVENUE						
Operating Revenue	$ 6,221,300	$ 6,268,400	$ 6,345,600	$ 5,770,100	$ 5,770,100	$ 6,064,100
Appropriation of Fund Balance/Carryover	-	-	-	2,315,000	7,037,000	4,612,000
TOTAL REVENUE	$ 6,221,300	$ 6,268,400	$ 6,345,600	$ 8,085,100	$ 12,807,100	$ 10,676,100
EXPENDITURES						
TOURISM & MARKETING						
Salaries & Benefits	$ 337,200	$ 378,900	$ 411,400	$ 434,200	$ 434,200	$ 520,800
Other Operating	1,122,900	1,582,600	1,433,800	1,766,500	1,788,300	1,572,300
Operating Capital	7,400	-	-	-	358,100	-
TOTAL TOURISM & MARKETING	1,467,500	1,961,500	1,845,200	2,200,700	2,580,600	2,093,100
BEAUTIFICATION/GREENSPACE						
Salaries & Benefits	390,100	383,300	438,700	466,600	466,600	561,100
Other Operating	1,338,100	1,413,000	1,640,600	1,833,100	1,904,100	1,779,200
Operating Capital	187,200	-	42,800	30,000	30,000	112,000
TOTAL BEAUTIFICATION/GREENSPACE	1,915,400	1,796,300	2,122,100	2,329,700	2,400,700	2,452,300
LAW ENFORCEMENT						
Salaries & Benefits	169,200	351,000	390,100	519,100	519,100	416,500
Other Operating	3,100	9,700	12,000	33,800	33,800	34,700
Operating Capital	98,600	-	118,900	120,000	141,100	-
TOTAL LAW ENFORCEMENT	270,900	360,700	521,000	672,900	694,000	451,200
RECREATION, ARTS & CULTURE						
Salaries & Benefits	298,600	409,900	399,200	557,000	557,000	588,800
Other Operating	561,300	580,100	662,200	824,800	824,800	590,700
Operating Capital	-	-	18,900	-	-	-
TOTAL RECREATION, ARTS & CULTURE	859,900	990,000	1,080,300	1,381,800	1,381,800	1,179,500
CAPITAL PROJECT						
Operating Capital	-	-	-	1,500,000	5,750,000	4,500,000
TOTAL CAPITAL PROJECT	-	-	-	1,500,000	5,750,000	4,500,000
TOTAL EXPENDITURES	$ 4,513,700	$ 5,108,500	$ 5,568,600	$ 8,085,100	$ 12,807,100	$ 10,676,100

Resort Tax Fund

BUDGET HIGHLIGHTS

The FY 2026-27 total Proposed Operating and Capital Budget for Resort Tax includes the following key components:

- $2,093,100 (19.61%) for Tourism and marketing inclusive of sponsorships and contributions of $50,000. This category includes funding for advertising and sponsorship opportunities tied to major upcoming events in South Florida, such as Fleurs de Villes scheduled for the coming year.
- Other resort tax eligible activities funded by the Resort Tax Fund are as follows:
    - Beautification and Greenspace activities comprise $2,452,300 (22.97%) 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 $451,200 (4.23%) of the budget.
    - Special Events and Community Activities comprise $1,179,500 (11.05%) 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. FY 2027 budget reductions primarily reflect the elimination of one-time costs incurred in the prior year for FIFA, the nation's 250th anniversary, and other special activations. Funding previously budgeted for the Village's 80th Anniversary celebration will be carried forward into FY 2027 through the Mid-Year Budget Amendment.
    - Capital Program activities comprise $4,500,000 (42.15%) of the total proposed Resort Tax Budget. This represents funding towards the Village Harbour Front Park–Jetty/Cutwalk Capital Project. Details regarding this project are included in the 5-Year Capital Improvement Program.

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

Resort Tax Fund

special event programming implemented by the Recreation, Arts & Culture Department, to enhance the Bal Harbour Experience.

The objective of 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 which was adopted by the Village Council in June 2024. With the commencement of FY 2025-26, 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.

FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
RESORT TAX FUND						
TOURISM & MARKETING						
Salaries & Benefits	$ 337,200	$ 378,900	$ 411,400	$ 434,200	$ 434,200	$ 520,800
Other Operating	1,122,900	1,582,600	1,433,800	1,766,500	1,788,300	1,572,300
Operating Capital	7,400	-	-	-	358,100	-
TOTAL TOURISM	$ 1,467,500	$ 1,961,500	$ 1,845,200	$ 2,200,700	$ 2,580,600	$ 2,093,100

SIGNIFICANT ACCOMPLISHMENTS

- For the nine-month (October 1 – June 30) period of FY 2025-26, hotels and restaurants reported continued growing demand month over month resulting in all-time record collections for four months with year-to-date (YTD) results for this time period being the highest resort tax collections ever in Village history, just slightly above last FY 2024-25.
- During this nine-month period, four months resulted in record all-time high collections for those respective months, and March 2026 was the highest month ever for the Village for a single month of resort tax collections.
- Partnered with The Greater Miami Convention and Visitors Bureau on activations in key markets, including Argentina, Brazil and Uruguay,
- 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 16% 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 $861 for the 33154 area, reflecting a 17% increase from the previous year.

- The 2025-26 advertising campaign included targeted ads in domestic and international zip codes and key markets.
- Digital marketing in both traditional as well as social media channels in key domestic feeder markets continued with the following results:
    - Website:
        - Website: The total number of users was 327,996, a 33.6% decrease from the previous FY, reflecting a planned shift of advertising budget from broad traffic campaigns to restaurant-focused campaigns that reach fewer, higher-intent visitors. Total conversions on the site (outbound clicks and phone calls) increased by 9.1% to 56,140. While the overall site traffic decreased, conversions from the Google Ads campaigns rose 52.1% and cost per conversion fell 22.6%.
    - Social media - Instagram:
        - Social media - Instagram: The total number of followers increased by another 53.2%, growing from 145,279 to 222,505. The number of "likes" was 357,424, an 82.5% increase from the previous year. The number of comments was 2,625, an increase of 29.5% from the previous year. The total number of views was 19,990,303, a 27.2% increase from the previous year.
- Hosted the 6th edition of Fleurs de Villes in March 2026 adding several new locations throughout the Village including at the Bal Harbour Waterfront Park.
- 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.
- 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.
- Bal Harbour Village again served as a host destination during the South Beach Food & Wine Festival with events taking place in restaurants in Bal Harbour.
- 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.

- In conjunction with the Recreation, Arts & Culture Department hosted several special events throughout the year in Bal Harbour as well as with our partner Museum open to hotel guests staying at one of the hotels in Bal Harbour.
    - Hosted an art activation in Bal Harbour Village to coincide with the 2026 FIFA World Cup games taking place in Miami with a unique, specially made life-size soccer ball by artist Jon-Paul Wheatley placed at the center courtyard of the Bal Harbour Shops and then on the Bal Harbour beach path.

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5-Year Capital Improvement Program

OVERVIEW AND PROCESS

Bal Harbour Village's Five-Year Capital Improvement Program (CIP) provides a fiscally responsible framework for planning, prioritizing, and funding investments in public infrastructure and facilities for Village Projects. The FY 2027–FY 2031 CIP advances the Village's long-term strategic priorities through significant investments in the Village Harbourfront Park–Jetty/Cutwalk, New Village Hall, 96th Street Plaza, redevelopment of the Collins Avenue corridor, and Utility Infrastructure – Sewer, Water and Stormwater Improvements Project. As these initiatives advance through design and implementation, project scope, schedules, costs, and funding strategies will continue to be refined.

The FY 2027–FY 2031 CIP covers the five-year period beginning October 1, 2026, and ending September 30, 2031, and provides a comprehensive view of the Village's planned capital investments. For purposes of the CIP, capital projects are generally defined as expenditures of $100,000 or more for the acquisition, construction, addition, or improvement of land, buildings, infrastructure, or other fixed assets with a useful life of at least three years.

Through FY 2031, the CIP totals an estimated $171,368,427, of which approximately $79,468,164 is anticipated to be funded from external resources, including developer contributions, grants, Miami-Dade County bond proceeds, and other non-Village sources. The amounts presented for future years represent the Village's best current estimates and are included for planning purposes. Expenditure authority is provided only when project funding is incorporated into an adopted annual Capital Budget. The FY 2027 Capital Budget includes funding for two projects totaling approximately $27,193,563. These amounts are adopted as part of the Village's annual budget and represent authorized funding commitments. Unspent capital appropriations are generally reappropriated in subsequent fiscal years to support the continued implementation of approved projects.

The Village finances its capital program through a diversified mix of funding sources, including general revenues, revenue bond proceeds, developer contributions, federal-state and local grants, enterprise funds, loan proceeds, and other external resources. This approach allows the Village to leverage available outside funding, maintain financial flexibility, and align major capital investments with available resources. Amounts projected beyond FY 2031 include anticipated rental income from the SunTrust/Truist Building. Until a specific use is identified, these proceeds are expected to be placed in the General Capital Project Reserves to support future capital priorities.

The Five-Year CIP is reviewed and updated annually to reflect changing priorities, emerging needs, updated project costs and schedules, and available funding. This annual process ensures that the capital program remains aligned with the Village's strategic objectives and long-term financial capacity.

The following pages provide an overview of the projects included in the FY 2027–FY 2031 CIP, their anticipated timing and funding, and the projected operating impacts associated with these capital investments.

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Capital Improvement Program
FY 2026-2027 - Proposed Budget 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 2026 Budget Adopted	FY 2026 Budget Amended	FY 2027 Proposed Budget
GENERAL FUND			
REVENUE SOURCE BY CATEGORY			
Developer Contributions	$ -	$ -	$ 2,836,516
Developer Contributions - Interest Earnings	-	-	370,407
Suntrust/Truist Rent	744,170	744,170	755,332
Grants	3,655,125	11,409,580	8,000,000
Miami-Dade General Obligation Bond Fund	-	6,206,088	-
Budget Allocation/Appropriation of Fund Balance/Carryover/Dev Contributions received	1,412,216	17,605,244	10,731,308
Total	**$ 5,811,511**	**$ 35,965,082**	**$ 22,693,563**
EXPENDITURE BY PROJECT			
Waterfront Park (Phase A)	$ -	$ 1,297,492	$ -
Harbourfront Park - Jetty/Cutwalk	4,560,511	17,640,836	8,347,546
New Village Hall	1,251,000	7,550,857	14,346,017
Collins Avenue Beautification	-	50,000	-
Waterfront Park (Phase B)	-	33,475	-
Utility Infrastructure - Sewer, Water and Stormwater Improvements (Stormwater Portion)	-	9,392,422	-
Total	**$ 5,811,511**	**$ 35,965,082**	**$ 22,693,563**
RESORT TAX FUND			
REVENUE SOURCE BY CATEGORY			
Budget Allocation/Appropriation of Fund Balance/Carryover	$ 1,500,000	$ 5,750,000	$ 4,500,000
Total	**$ 1,500,000**	**$ 5,750,000**	**$ 4,500,000**
EXPENDITURE BY PROJECT			
Harbourfront Park - Jetty/Cutwalk	$ 1,500,000	$ 5,500,000	$ 4,500,000
96th Street Plaza	-	200,000	-
BeachSide Landscape	-	50,000	-
Total	**$ 1,500,000**	**$ 5,750,000**	**$ 4,500,000**
UTILITY FUND			
REVENUE SOURCE BY CATEGORY			
Budget Allocation/Appropriation of Fund Balance/Carryover	$ 1,200,000	$ 2,750,325	$ -
Total	**$ 1,200,000**	**$ 2,750,325**	**$ -**
EXPENDITURE BY PROJECT			
Utility Infrastructure - Sewer, Water and Stormwater Improvements	1,200,000	2,750,325	-
Total	**$ 1,200,000**	**$ 2,750,325**	**$ -**
SECURITY AND LANDSCAPE			
REVENUE SOURCE BY CATEGORY			
Special Assessment/Budget Allocation/Appropriation of Fund Balance/Carryover	$ -	$ 957,752	$ -
Total	**$ -**	**$ 957,752**	**$ -**
EXPENDITURE BY PROJECT			
Utility Infrastructure - Sewer, Water and Stormwater Improvements	-	957,752	-
Total	**$ -**	**$ 957,752**	**$ -**

FY 2027-2031 Capital Budget and 5-Year Capital Improvement Program

Revenues and Expenditures Budget Summary

	Budget							
	Previous Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	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)	18,056,228	2,836,516	-	-	-	-	-	20,892,744
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	1,860,168	370,407	-	-	-	-	-	2,230,575
Suntrust/Truist Rent	3,831,341	755,332	766,662	778,162	789,834	801,682	-	7,723,013
Grants	15,008,832	8,000,000	-	-	-	-	-	23,008,832
Budget Allocation	969,340	-	-	-	-	-	-	969,340
Appropriation of Fund Balance/Carryover	19,251,434	10,731,308	-	-	-	-	-	29,982,742
Village 2011 Bond Escrow Funds	368,933	-	-	-	-	-	-	368,933
Total General Fund	**76,009,276**	**22,693,563**	**1,766,662**	**1,278,162**	**789,834**	**801,682**	**-**	**103,339,179**
Resort Tax Fund:								
Appropriation of Fund Balance/Carryover	5,750,000	4,500,000	-	-	-	-	-	10,250,000
Total Resort Tax Fund	**5,750,000**	**4,500,000**	**-**	**-**	**-**	**-**	**-**	**10,250,000**
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	6,549,840	-	-	-	-	-	-	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	**27,881,048**	**-**	**-**	**-**	**-**	**-**	**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	**-**	**-**	**-**	**6,050,000**	**-**	**-**	**12,000,000**	**18,050,000**
TOTAL FUNDING SOURCE	**$ 110,942,324**	**$ 27,193,563**	**$ 1,766,662**	**$ 7,328,162**	**$ 789,834**	**$ 801,682**	**$ 22,546,200**	**$ 171,368,427**
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	25,327,454	12,847,546	1,000,000	-	-	-	-	39,175,000
New Village Hall	7,751,000	14,346,017	16,045,906	-	-	-	-	38,142,923
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 Improvemen	38,910,508	-	TBD	TBD	TBD	TBD	10,546,200	49,456,708
TBD:								
Use of Suntrust/Truist Funds	-	-	-	-	-	-	TBD	-
Use of Shop Funds	-	-	-	500,000	-	-	-	500,000
TOTAL EXPENDITURE	**$ 98,032,758**	**$ 27,193,563**	**$ 17,045,906**	**$ 6,550,000**	**$ -**	**$ -**	**$ 22,546,200**	**$ 171,368,427**

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

FY 2027-2031 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 2027.

Projected date range: 07/2019 – 12/2028

	Budget							
	Previous Years	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**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	6,907,125	8,000,000	-	-	-	-	-	14,907,125
Appropriation of Fund Balance/Carryover	886,330	347,546	-	-	-	-	-	1,233,876
Resort Tax - Appropriation of Fund Balance/Carryover	5,500,000	4,500,000	-	-	-	-	-	10,000,000
TBD	-	-	-	-	-	-	-	-
Total	**$ 25,327,454**	**$ 12,847,546**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 39,175,000**
II. Project Expense								
Planning, Design, Permit, Bid, Award and Construction Administration	$ 3,000,000	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	4,500,000
Construction	22,327,454	11,347,546	1,000,000	-	-	-	-	34,675,000
Total	**$ 25,327,454**	**$ 12,847,546**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 39,175,000**

Through FY 2026, the Village has been awarded $7.5 million in General Obligation Bond (GOB) funding and $14.9 million in grant funding. Funding for public art will be determined at a later date and is currently estimated at approximately $1.0 million. The estimated construction budget will be updated upon completion of the bidding process

FY 2027-2031 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 July 2027

Projected date range: 11/2021 to 12/2028

	Budget							
	Previous Years	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**Future Years**	**Total**
I. Revenue Source:								
General Fund:								
Developer Contribution - Bal Harbour Shops	$ 18,056,228	$ 2,836,516	$ -	$ -	$ -	$ -	$ -	$ 20,892,744
Suntrust/Truist Rent	744,170	755,332	766,662	778,162	789,834	801,682	-	4,635,842
Developer Contributions - Interest Earnings	1,860,168	370,407	-	-	-	-	-	2,230,575
Appropriation of Fund Balance/Carryover	-	10,383,762	-	-	-	-	-	10,383,762
Total	**$ 20,660,566**	**$ 14,346,017**	**$ 766,662**	**$ 778,162**	**$ 789,834**	**$ 801,682**	**$ -**	**$ 38,142,923**
II. Project Expense								
Planning, Design, Permit, Bid, Award and Construction Administration	$ 4,351,000	$ 149,999	$ -	$ -	$ -	$ -	$ -	$ 4,500,999
Construction	3,400,000	14,196,018	16,045,906	-	-	-	-	33,641,924
Total	**$ 7,751,000**	**$ 14,346,017**	**$ 16,045,906**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 38,142,923**

Note: Pursuant to the Shops Developer Agreement, an inflation-based true-up was completed, including project management funding, resulting in an estimated total Shops contribution of approximately $20.9 million. The estimated construction budget will be updated upon completion of the bidding process. Any additional funding requirements may be advanced through a loan from fund balance, with repayment funded from Truist rental revenues.

FY 2027-2031 Capital Budget and 5-Year Capital Improvement Program

Project Number: 506413

Project Name: Waterfront Park (Phase B)

Department: Capital Program

Description: Waterfront Park Phase B will redevelop the existing Village Hall site into a future Recreation Center following completion of the New Village Hall. Preliminary concepts include ground-floor parking and a second-floor multipurpose recreation space that may include amenities such as locker rooms, a track, and a basketball court. Final programming and amenities will be developed through additional analysis and community outreach to ensure the facility reflects resident needs and available funding.

Projected date range: 12/2027 through 12/2030

	Budget							
	Previous Years	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**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 2027-2031 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 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**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 2027-2031 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 a broad pedestrian linear park along the west side of Collins.

Projected date range: TBD

	Budget							
	Previous Years	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**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 2027-2031 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 complementing, 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 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**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 2027-2031 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 FY 2026, 5c curb and gutter will be replaced, milling and paving early 2027. Projects 3C and 3D curb and gutter along with milling and paving late 2027 and/or early 2028. 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 2027 with curb and gutter, milling and paving scheduled after sewer pipe replacement is completed late 2027. Prior year costs includes Construction activities for the Utility Infrastructure Improvements Project (UIIP) related to the Phases 3 (A),(B),(C), sewer and stormwater remediation, with roadway milling and 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, expected completion to be early 2027. Construction activities related to all water mains, water services and meter installation has been completed in the Gated community lastly being Phases 6(A),(B) including curb and gutter and, 99% milling and paving completed. Construction activities related to water service are complete inside the gated community.

Phases 5(B) and 5(C) roadway drainage was not awarded and at present time, has no stormwater funds for the area of Bal Bay Drive and Bal Cross Drive from north of Balfour Drive to Harbour Way-east. Future Project 8 stormwater pump station the area of Park Drive with Bal Cross Drive intersection, to be determined. Future water main replacement project along Collins Avenue west side and north side of 96th street, to be determined.

Projected date range: TBD

	Budget							
	Previous Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	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.)	-	-	-	-	-	-	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	6,549,840	-	-	-	-	-	-	6,549,840
General Fund:								
Miscellaneous Revenue - Grants	6,916,850	-	-	-	-	-	-	6,916,850
Budget Allocation	300,000	-	-	-	-	-	-	300,000
Appropriation of Fund Balance/Carryover	4,140,218	-	-	-	-	-	-	4,140,218
Security & Landscape Fund:								
Special Assessment/Appropriation of Fund Balance/Carryov	1,302,000	-	-					1,302,000
Total	**$ 38,910,508**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,546,200**	**$ 49,456,708**
II. Project Expense								
Utility Fund:								
Master Plan Construction - Utility Fund	$ 25,893,480	$ -	-	-	-	-	-	$ 25,893,480
Master Plan Construction - (Milling and Paving) - Utility Fund	357,960	-	-	-	-	-	-	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

	Budget							
	Previous Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Years	Total
Security & Landscape Fund:								
Complete Roadway Mill & Resurface - Gated Area - funded from Residential Assessments	1,302,000	-	-	-	-	-	-	1,302,000
Total	**$ 38,910,508**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,546,200**	**$ 49,456,708**

Note:
Through FY 2026, the Village has been awarded $6.5 million in Miami-Dade General Obligation Bond (GOB) funding and $6.9 million in grant funding. The amounts presented herein represent the Village's best estimates of the funding required for new and existing capital projects over the next five years. As each project advances toward its anticipated capital budget year, cost estimates and funding requirements will be further refined based on updated project scope, design, and implementation considerations

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 Adopted Budget		FY 2026-27 Proposed Budget	
	FTEs	PT	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	-	5.00	-
Administration	8.00	-	7.00	-	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	6.00	1.00
General Government	-	1.00	-	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	41.00	-
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	7.00	10.00
Public Works	4.58	-	4.58	-	4.58	-	4.10	-	4.74	-	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	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	-	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**	**79.69**	**17.00**
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	2.00	1.00
Beautification and Maintenance	2.02	-	2.02	0.50	2.02	0.50	4.32	-	4.16	-	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	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**	**10.21**	**2.00**
WATER AND SEWER FUND																		
Water and Sewer	5.68	-	5.68	-	5.68	-	5.58	-	6.10	-	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	-	**6.10**	**-**
SECURITY & LANDSCAPE FUND																		
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**	**96.00**	**19.00**

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 Adopted Budget		FY 2026-27 Proposed Budget	
GENERAL FUND																		
Legislative	**FTEs**	**PT**	**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	-	1.00	-
Council Member	4.00	-	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	-	**5.00**	**-**
Administration	**FTEs**	**PT**	**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	-	1.00	-
Village Clerk	1.00	-	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	-	1.00	-
Deputy Village Clerk/Records Liaison	1.00	-	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	-	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	-	1.00	-
Receptionist/Administrative Assistant	1.00	-	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	-	**7.00**	**-**
Finance	**FTEs**	**PT**	**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	-	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	4.00	1.00
Controller	1.00	-	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	**6.00**	**1.00**
General Government	**FTEs**	**PT**	**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	-	1.00
Total General Government	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**	**-**	**1.00**	-	1.00	**-**	**1.00**

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 Adopted Budget		FY 2026-27 Proposed Budget	
Law Enforcement	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**
Police Chief	1.00	-	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	-	1.00	-
Deputy Chief	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Captain																	2.00	
Administrative Services Director	1.00	-	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	-	2.00	-
Sergeant	4.00		4.00		4.00		4.00		4.00		5.00		5.00		5.00		5.00	
Detective	1.00	-	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	-	16.00	-
Code Enforcement Officer	2.00	-	2.00	-	2.00	-	2.00	-	2.00	-	3.00	-	3.00	-	3.00	-	2.00	-
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	-	-	-
Public Safety Beach Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-
Dispatcher	5.00	-	5.00	-	5.00	-	5.00	-	6.00	-	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	-	-	-	-	-	-
Communications Administrator & Code Compliance	1.00	-	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	-	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**	**41.00**	**-**
Building	**FTEs**	**PT**	**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	-	1.00	-
Chief Building Inspector	1.00		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	-	4.00	-
Clerical Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Administrator	-	-	-	-	-	-	1.00	-	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	-	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	**7.00**	**10.00**
Public Works	**FTEs**	**PT**	**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	-	0.37	-
Administrative Assistants	0.26	-	0.26	-	0.26	-	0.50	-	0.83	-	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	-	0.20	-
Operations Manager	-	-	-	-	-	-	0.16	-	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	-	1.00	-
Municipal Service Workers	3.17	-	3.17	-	3.17	-	2.23	-	0.78	-	0.78	-	0.78	-	0.78	-	0.78	-
Technicians	-	-	-	-	-	-	-	-	1.40	-	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	-	**4.74**	**-**

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 Adopted Budget		FY 2026-27 Proposed Budget	
Recreation, Arts & Culture	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**	**FTEs**	**PT**
Recreation, Arts & Culture Director	0.04	-	0.04	-	0.04	-	-	-	0.60	-	0.60	-	0.60	-	0.60	-	0.60	-
Administrative Assistant	0.23	-	0.23	-	0.23	-	-	-	0.60	-	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	-	0.75	-
Recreation Leaders - Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	1.50	-	1.50	-	1.50	-
Recreation Leaders	-	-	-	-	-	-	-	-	1.50	3.00	1.50	2.00	1.50	2.00	1.50	2.00	1.50	2.00
Facility Worker	-	-	-	-	-	-	-	-	1.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Maintenance Worker	-	-	-	-	-	-	-	-	-	2.00	-	2.00	-	3.00	-	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	**6.95**	**5.00**
Capital Program	**FTEs**	**PT**	**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	-	1.00	-
Capital Program Assistant Manager	-	-	-	-	-	-	-	-	1.00	-	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	-	**2.00**	**-**
Information Technology	**FTEs**	**PT**	**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**	**79.69**	**17.00**

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 Adopted Budget		FY 2026-27 Proposed Budget	
RESORT TAX FUND																		
Marketing	**FTEs**	**PT**	**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	-	1.00	-
Assistants	-	1.00	-	2.00	-	2.00	-	2.00	-	1.00	-	2.00	-	2.00	-	2.00	1.00	1.00
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	**2.00**	**1.00**
Beautification and Maintenance	**FTEs**	**PT**	**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	-	0.23	-
Administrative Assistants	0.16	-	0.16	-	0.16	-	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-	0.20	-
Operations Manager	-	-	-	-	-	-	0.25	-	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	-	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	-	1.55	-
Technicians	-	-	-	-	-	-	-	-	1.60	-	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	-	**4.16**	**-**
Recreation, Arts & Culture	**FTEs**	**PT**	**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	-	0.40	-
Administrative Assistant	-	-	-	-	-	-	-	-	0.40	-	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	-	0.25	-
Recreation Leaders - Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	-	0.50	-
Recreation Leaders	-	-	-	-	-	-	-	-	0.50	1.00	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	-	1.00	-
Events & Communication Coordinator	-	-	-	-	-	-	-	-	-	1.00	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	**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**	**10.21**	**2.00**

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 Adopted Budget		FY 2026-27 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**	**FTEs**	**PT**
Public Works & Beautification Director	0.40	-	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	-	0.97	-
Compliance Coordinator	0.80	-	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	-	0.59	-
Supervisors	0.59	-	0.59	-	0.59	-	-	-	0.67	-	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	-	2.00	-
Municipal Service Workers	1.64	-	1.64	-	1.64	-	1.49	-	0.67	-	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	-	**6.10**	**-**
TOTAL WATER AND SEWER FUND	**5.68**	**-**	**5.68**	**-**	**5.68**	**-**	**5.58**	**-**	**6.10**	**-**	**6.10**	**-**	**6.10**	**-**	6.10	-		
SECURITY & LANDSCAPE FUND																		
Beautification and Maintenance	**FTEs**	**PT**	**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**	**96.00**	**19.00**

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 Adopted Budget		FY 2026-27 Proposed Budget	
PUBLIC WORKS & BEAUTIFICATION DEPARTMENT																		
(ALL FUNDS) *	**FTEs**	**PT**	**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	-	1.00	-
Administrative Assistants	2.00	-	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	-	1.00	-
Operations Manager	-	-	-	-	-	-	1.00	-	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	-	2.00	-
Technicians	1.00	-	1.00	-	1.00	-	1.00	-	5.00	-	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	-	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**	**-**	**15.00**	**-**
RECREATION, ARTS & CULTURE DEPARTMENT																		
(ALL FUNDS) *	**FTEs**	**PT**	**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	-	1.00	-
Administrative Assistant	0.23	-	0.23	-	0.23	-	-	-	1.00	-	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	-	1.00	-
Recreation Leaders - Supervisor	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	2.00	-	2.00	-
Recreation Leaders	-	-	-	-	-	-	-	-	2.00	4.00	2.00	3.00	2.00	3.00	2.00	3.00	2.00	3.00
Facility Worker	-	-	-	-	-	-	-	-	1.00	-	2.00	-	2.00	-	2.00	-	2.00	-
Maintenance Worker	-	-	-	-	-	-	-	-	-	2.00	-	2.00	-	3.00	-	3.00	-	3.00
Events & Communication Director	-	-	-	-	-	-	-	-	1.00	-	1.00	-	1.00	-	1.00	-	1.00	-
Events & Communication Coordinator	-	-	-	-	-	-	-	-	-	1.00	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**	**11.00**	**6.00**

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

BAL HARBOUR

- VILLAGE -