



Town of Bay Harbor Islands Adopted Annual Budget | FY 2025–26 Budget



Adopted Version - 10/01/2025



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INTRODUCTION





Budget Message

Lindsley Noel, Town Manager

September 11, 2025

Honorable Mayor, Vice Mayor, and Council Members,

It is my privilege to present the Town of Bay Harbor Islands' Proposed Budget for Fiscal Year 2025–2026. This budget not only complies with all requirements of State law, but also reflects the Town's ongoing commitment to responsible financial stewardship and sustainable community development.

The proposed budget is designed to address the evolving needs of our community by funding essential services, equipment upgrades, infrastructure improvements, and technology enhancements. It prioritizes expanding and improving programs for residents, advancing town-wide beautification and safety initiatives, and investing in critical capital projects. Wherever possible, the Town continues to actively pursue and leverage grant opportunities to help offset costs and minimize the impact on the General Fund.

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

Strategic Planning

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

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

The Town of Bay Harbor Islands is a fully developed community, known for its extraordinary beauty, quality of life, and small-town character. Our permanent and seasonal residents love our island community and are determined to preserve our legacy. We do not seek to change the Town of Bay Harbor Islands, but rather to protect our community's assets, correct any deficiencies, and to manage inevitable change so to maintain our tradition of excellence. Within these priority areas, several initiatives have been identified to grow local economic activity, to prepare the current and future Town of Bay Harbor Islands Councils for challenges ahead and to continue the Town's long-standing tradition of sound fiscal management.

As we envision our future ten years from now, we see the Town of Bay Harbor Islands remaining true to the inspired legacy of our founders, stunning architecture and natural beauty, acclaimed shopping, restaurants and hotels, a cosmopolitan culture, and an involved citizenry committed to civic and philanthropic causes and excellence in Town government. The Town will embark on a new branding initiative that will only serve to build upon the beauty and legacy that already exists.

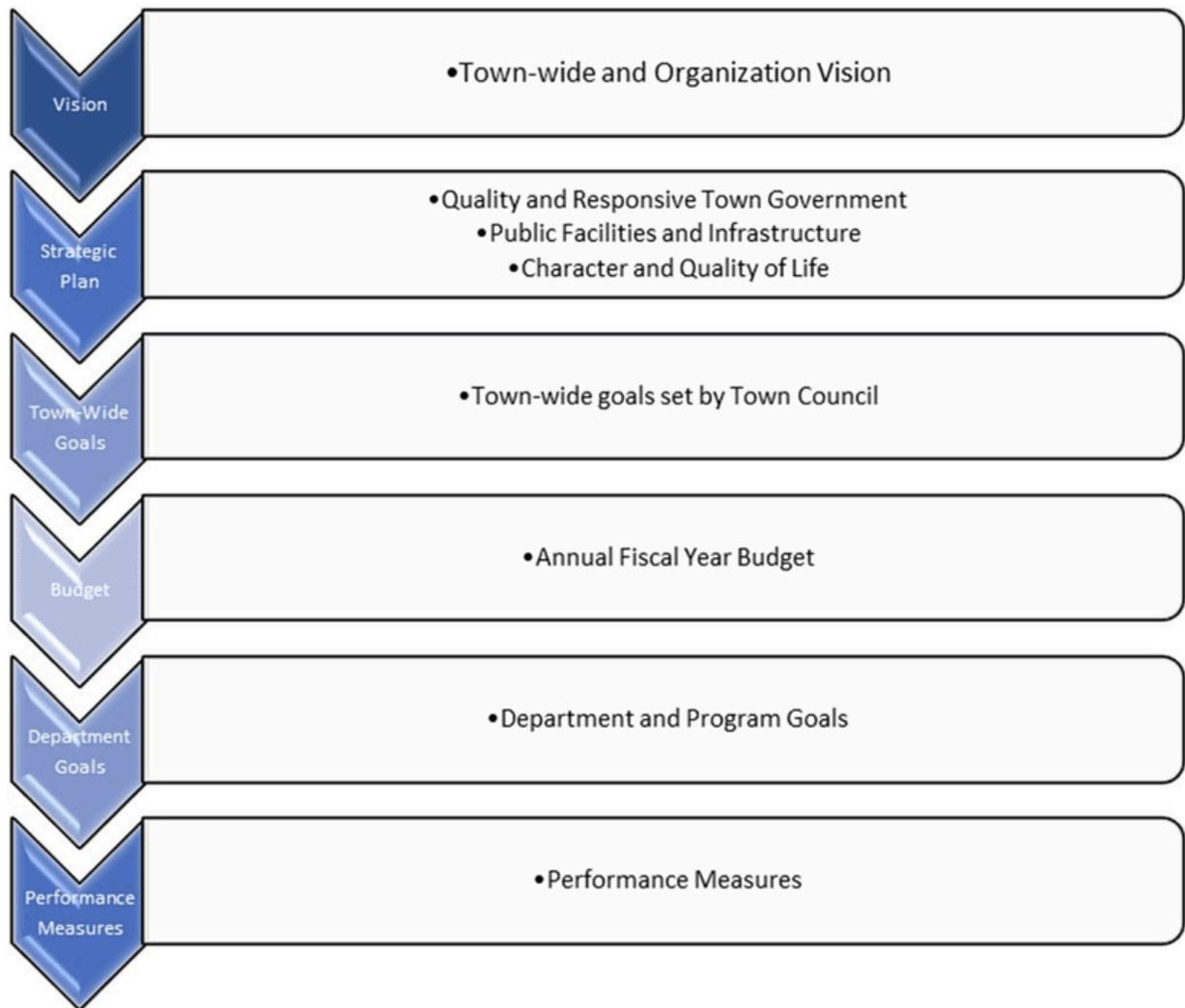
The town government is supported by a respected Mayor, Vice Mayor and Town Council, a skilled and dedicated staff, and by the active volunteer participation of many citizens. The Town of Bay Harbor Islands provides residents with the highest level of safety and security through its vigilance and commitment to



high quality training and state-of-the-art equipment. The Town has maintained its fiscal strengths with resourceful and prudent management.

The strategic plan and organizational vision guide enable the decision-making process as the elected officials and staff develop Town-wide department and program goals, and the annual budget. We then use performance measures to track our progress in achieving the goals that have been set.

The process is depicted in a flowchart below and elements of the process are described in greater detail in this section. The department and program performance measurement methodology are described in greater detail in the department sections of this document.



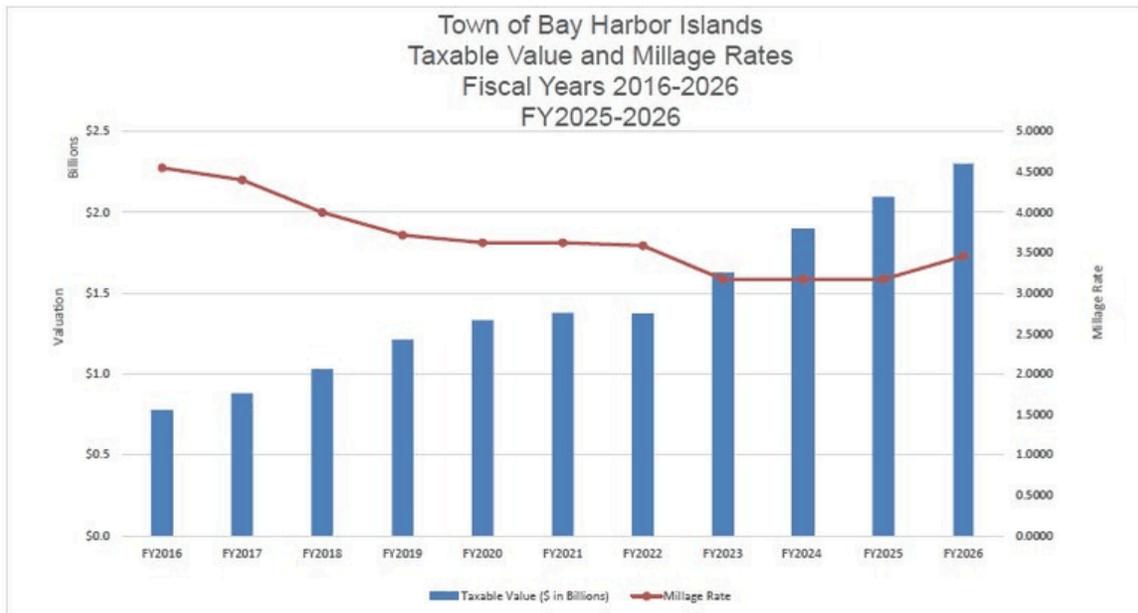
Millage and Taxable Value

The FY 2026 proposed budget includes an increase in the Town’s general operating millage rate from 3.1728 to 3.4583 mills, which exceeds the rolled-back rate of 2.9836 mills. This millage rate, when applied to the Town’s overall 15.91% increase in gross taxable value, including \$266,204,561 in new construction added to the tax roll, is projected to generate approximately \$1,438,803 in additional property tax revenue compared to the prior fiscal year.

As reported by the Miami-Dade County Property Appraiser on July 1, 2025, the 2025 Taxable Value for the Town is \$2,346,469,213, reflecting an increase of \$266,204,561 over the 2024 final certified taxable value of \$2,080,264,652. This growth is primarily driven by new development and construction activity, which has significantly expanded and diversified the Town’s tax base.

The enhanced property valuations strengthen the Town’s financial foundation, enabling continued investment in the community. These resources will help address growing service demands—including expanded recreational programming, updated equipment and facilities, and infrastructure improvements—while also supporting initiatives to attract new businesses and enhance overall quality of life.

While broader economic conditions continue to exert pressure on other revenue streams, the Town remains in a stable financial position. The FY 2026 budget reflects a disciplined approach to fiscal management, with a continued commitment to maintaining adequate reserves, supporting long-term financial goals, and planning for sustainable growth and development.



The total net operating budget for FY 2026 is \$54,047,919, which is \$2,034,653 more than the FY 2025 adopted net operating budget, due to cost of living increases and capital infrastructure projects. The FY 2026 budget will require appropriations from Fund Balance reserves in the Enterprise Funds.



Personnel Services

Personnel Services costs represent 30.23% of the total budget and 59.15% of the General Fund budget. The funded General employee compensation projections are based on a 2% to 5% cost-of-living adjustment (COLA), and a 2.5% to 5% (Merit) based on the employee's Collective Bargaining Agreements. The CBA contract with Law Enforcement was executed during FY 2024 and is valid through September 30, 2026. The CBA contract with the American Federation of State County and Municipal Employees (AFSCME) was executed during FY 2024 and is valid through September 30, 2026. Pension contributions were projected using the estimated rates calculated by the Town Actuary, for General employees 19.45%, and Police Officers 24.62%.

The staffing additions and deletions are:

- Eliminated the Administrative/Operations Manager position.
- Restored funding for one (1) full-time Executive Assistant to the Town Manager position.
- Restored funding for one (1) full-time Assistant Finance Director position.
- Restored funding for one (1) full-time Electrician position.
- Eliminated one (1) full-time Accounting Manager position.
- Eliminated one (1) full-time IT Technician.
- Eliminated the Community Service and Event Coordinator.
- Reclassified the IT Director to an IT Manager Position.
- Reinstated the Office Pass Plan position as a full-time Administrative Services Specialist.
- Reclassified the Business Development Specialist position to Administrative Services Supervisor.
- Reclassified the Customer Service Specialist position to Administrative Services Specialist.
- Added one (1) full-time Public Service Aide.
- Added one (1) full-time Accreditation Manager.
- Added one (1) part-time Police Property Records Specialist.
- Eliminated one (1) full-time Dispatcher position.
- Added one (1) part-time Crossing Guard.
- Added one (1) full-time Parks and Recreation Director.
- Added one (1) full-time Assistant Parks and Recreation Director.
- Added one (1) part-time Park Ranger.
- Reclassified the Project Manager position to Capital Improvements Director.

The reclassification and additional positions are in the Town Manager's, Finance, Public Works, Community Services Programming, Parks and Recreation, and Law Enforcement departments to support and enhance the operational needs and public safety operations.

General Fund

General Fund revenues and expenditures for FY 2026 are \$14,506,012, a net increase of \$1,968,632, or 15.70% from FY 2025.

In addition to the staffing changes above, the FY 2026 General Fund budget includes funds for the following:

- Support for Sister Cities.
- Artificial Intelligence (AI) Security Cameras.
- Additional allocation for travel and training expenditures for all employees.
- Continue to enhance operations by investing in technology associated with advancement in software for operations.
- Continue the funding for the Bright Paths Youth Development program funded partially by the Children's Trust.
- Continue the funding for the Annual Art Festival.
- Leased warehouse space to serve as a storage facility and designated Emergency Operations Center (EOC) location.
- LED stop signs.

The budget includes capital projects in FY 2026 that would require a transfer of \$300,000 from the Building Fund to the Capital Projects Fund for the Town Hall Project. Capital Outlay for Public Safety and Parks Improvements is accounted for in the Capital Projects Fund, instead of the General Fund and is funded with interest income and appropriation of fund balance.

Capital Outlay and Capital Projects Fund



Capital Outlay and Capital Improvements Projects can affect the Town's operating budget by increasing expenditures and being offset by projected savings or new revenues generated by the project. In FY 2026, the Town will invest a total of \$19,688,198 in capital, 54% in improvements other than buildings (bridge replacement and repairs), 10% in Town Hall Project, 10%, Parking Fund 6.95%, in Sewer projects, 6% in Water projects, 8% in Stormwater projects, 2% in Machinery and Equipment, 3% in vehicles and 0.5% in computer software.

Enterprise Funds:

Causeway Fund

The Town of Bay Harbor Islands FY 2026 adopted budget for the Causeway Fund will fund capital outlay improvement projects.

Since the engineering report on the Town's four owned bridges determined that the main Causeway Bridge is functionally obsolete, the Causeway Bridge needs to be replaced. The Causeway Bridge project is currently in the final stages of the Project Design and Environmental (PD&E) process and will be proceeding with the design phase in FY 2026.

During FY 2022, the Town issued a Request for Qualifications and received proposals from five (5) engineering firms to assist with the Broad Causeway Bridge replacement project. The selection committee reviewed proposals from these engineering companies and after long consideration concluded that Atkins North America, Inc. would be the best suitable for the BC-160 Broad Causeway Drawbridge Replacement project. Since then, the Town amended its FY 2022 annual budget and fully funded the Project Design and Environmental (PD&E) Study stage in FY 2022 with a completion date running to FY 2026. The advancement of PD&E funding was needed due to Miami-Dade County LRTP/TIP requirements regarding the application entry to TPO programming. For FY 2026, the Town has allocated \$15 million of Causeway funds to fund the design for the Broad Causeway Bridge Replacement Project. The appropriations that are not expended in the FY 2026 budget year will be carried forward to the FY 2027 budget year. The Town will continue to actively pursue grants and appropriations for this project.





The said engineering report also stated that the Indian Creek and West Relief bridges were structurally deficient. As a result, weight limits were imposed by the Federal Department of Transportation (FDOT). It is anticipated that with the full completion of the Indian Creek Bridge repairs, the weight restrictions may be lifted.

The other Causeway Fund capital outlay projects include appropriations for the following:

- Waterway Bridge structural repairs (Middle Bridge) BC – 161
- Artificial Reef Project funding for Phase I and Phase II
- West Relief Bridge-N Miami Design & Construction

Sewer and Water Fund

A water rate increase of 2.81%, which represents a pass-through increase for our customers as a result of Miami-Dade County Water and Sewer Department’s rate increase for water purchased by the utility. The FY 2026 budget includes a rate increase for water service revenue projections.

The City of Miami Beach increased the surcharge to the County’s rates to determine the rates charged to the Town for wastewater removal. The Town analyzed the proposal from the City of Miami Beach for the surcharge increase and projected an increase of 42.35% to the wholesale sewer rate in FY 2026.

The Town is budgeting several additional capital outlay projects in Sewer and Water Funds.

Parking Fund

In FY 2026, parking revenues, including an increase in parking fees. The expenditures include partial funding for (1) Compliance Manager, (1) Parking and Crossing Guard Supervisor, (1) Parking Enforcement Officer, and operating expenses such as merchant fees, operating supplies, repairs & maintenance of equipment and other recurring charges.

Notable Parking Fund capital outlay expenditures that are budgeted in Fiscal Year 2026 are below:

- BHI-248 New Town Hall Parking Lot Design.
- Parking Meter Machine Software.

Solid Waste

In FY 2026, service revenues for the monthly solid waste collection fee for residents and businesses are projected to be stagnant. Although Coastal Waste and Recycling increased the pickup fees by approximately 2.9% as allowed by contract, the Town has adjusted the revenues during the budget year, which includes a built-in CPI adjustment.

Stormwater Fund

In FY 2026, the Stormwater budget is increasing due to funding for BHI-238 West Bay Harbor Stormwater improvement project.

Millage Recommendation

The recommended millage rate for Fiscal Year 2026 is 3.4583 mills, compared to the rolled-back rate of 2.9836 mills. This rate is based on a certified 12.8% increase in the Town's overall taxable value, as reported by the Miami-Dade County Property Appraiser on July 1, 2025.

The certified gross taxable value increased by approximately \$266 million, resulting in an estimated \$1,387,026 in additional property tax revenue over the prior year. The total amount of taxes to be levied is \$7,709,055.

At a 95% collection rate, the millage rate of 3.4583 mills is projected to generate \$7,709,055 in budgeted property tax revenue for FY 2026, based on a total tax levy of \$8,114,794.

The Town of Bay Harbor Islands has experienced solid growth in taxable property value in recent years; 9.7% in FY 2025, and 12.8% in FY 2026.

The Town Council and dedicated staff have worked hard to develop this year's budget so that the Town can continue to provide extensive, quality services, amenities, and infrastructure that improve and beautify the Town, address safety, and provide financial stability for the Town's residents and property owners.

We have developed a budget that positions the Town to remain competitive in the employment market, recognizing that recruiting and retaining qualified personnel is essential to maintaining the high quality of life our residents expect and deserve. Fiscal responsibility remains a core value shared by the entire management team and is reflected throughout this budget.

We are fortunate to have a dedicated and resilient staff who continue to deliver exceptional service without interruption. Their commitment ensures that operations run smoothly and residents receive the highest level of service.

This budget is conservative in its revenue projections and lean in expenditures, reflecting a disciplined approach to financial planning. Our goal is to align available resources with the Town Council's priorities and strategic goals, and we remain optimistic about our ability to meet those expectations while upholding the Town's strong fiscal standing.

I continue to express my gratitude for the commitment, energy, and contribution of the elected officials and the staff members who continue to deliver a high level of service to the Town of Bay Harbor Islands community.

Respectfully submitted,

Lindsley Noel

Town Manager



-  COMMUNITY
-  INNOVATION
-  TRADITION
-  INTEGRITY
-  ZONING & ECONOMIC DEVELOPMENT
-  EFFICIENCY & EXCELLENCE
-  NATURAL SETTINGS
-  SERVICE & SAFETY

Adopted Budget Resolution

Resolution 2495 adopting the FY 2025-26 budget is attached to this panel.



Guide to the Budget Document

Guide to the Budget Document

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

Budget Message Section

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

Introduction

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

Budget Overview Section

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

Funds/Departments Summary

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

Appendix

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



Principal Officials of the Town of Bay Harbor Islands

TOWN OF BAY HARBOR ISLANDS
ANNUAL ADOPTED BUDGET
FISCAL YEAR 2025-2026

Mayor Isaac Salver
Vice Mayor Stephanie Bruder
Council Member Joshua D. Fuller
Council Member Teri D'Amico
Council Member Molly Diallo
Council Member Eric Rappaport
Council Member Robert H. Yaffe



Council Members



Mayor



Vice Mayor
Stephanie Bruder



Council Member
Joshua D. Fuller



Council Member



Council Member



Council Member



Council Member

Town of Bay Harbor Islands, Florida

Administrative Officials

Lindsley Noel, Town Manager

Vacant, Town Clerk

Greenspoon Marder, LLP, Town Attorney by Joseph Geller

Administrative Staff

Gerald Bryan, Finance Director

Luis Alvarez, Chief of Police

Joseph Locke, Deputy Chief of Police

Joel Jacobi, Educational Programs Director

Vacant, Capital Improvement Program Director

Randy Daniel, Town Engineer

Randy Stokes, Public Works Director

Kerry-Anne Billings, Human Resources Director

Gregory Panos, IT Manager

Lorraine Bell, Town Planner

The following individuals are recognized for their significant contribution in the preparation of this document:

Alex Rosario Garcia, Accounting Manager
Fausto Vargas-Reyes, Procurement Officer
Marilyn Romero, Finance Analyst
Juan Hernandez, Finance Analyst



Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of Bay Harbor Islands
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Bay Harbor Islands, Florida, for its Annual Budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



History of Town



Town of Bay Harbor Islands

The Town of Bay Harbor Islands is a town in Miami-Dade County, Florida, United States. The population was 5,937 at the 2024 census estimation. It is separated from the mainland by Biscayne Bay, over which the land masses are connected via Broad Causeway. On the mainland side, Bay Harbor Islands is bordered by the city of North Miami, while to the east it borders the communities of Bal Harbour and Surfside. To the south lies the exclusive Village of Indian Creek. Bay Harbor Islands is about 20 minutes' driving distance away from Miami International Airport and is situated between the larger cities of Aventura and Miami Beach.

The Climate

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

The Architecture/Design Style

Town of Bay Harbor architecture exemplifies the design styles that have defined South Florida development. Architectural styles of the beachfront enclaves include Ambianta, Sereno at Bay Harbor Islands, KAI at Bay Harbor Islands, Le Jardin and contemporary designs.

The Business District

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

Shopping

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

Development

In recent years, Bay Harbor Islands has become one of the most promising emerging suburbs in Miami. It is a clean and well-maintained Town, located on two large islands. New developments in Bay Harbor Islands are currently growing rapidly, and modern, stylish, and well-thought-out housing attracts new investors to the Town.

Coconut Grove-based Terra, led by David Martin, has bought a development site along Bay Harbor Islands' Kane Concourse, with plans for a residential, office and retail project. The Town Council in January 2020 approved a mixed-use development consisting of residential units and commercial space.

Population

The US Census Bureau 2024 population estimate of the Town of Bay Harbor Islands is 5,937 full-time residents, and the daytime population is estimated at 4,995, which represents the effect of persons coming into or leaving the community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services, which directly impacts operational costs.

Demographics

The information in the population overview graphs reflects the 2024 US Census data. Data comes from the US Census Bureau.

Incorporation

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

Form of Government

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

Town of Bay Harbor Islands Council

The Town Council consists of seven elected representatives: the Mayor, the Vice Mayor, and five Council Members who are elected for four-year term. The present Town Council was elected in April 2024.

The Incumbent Council

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

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

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



Council Contact

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

Mayor Isaac Salver

isalver@bayharborislands-fl.gov (<mailto:isalver@bayharborislands-fl.gov>).

Vice Mayor Stephanie Bruder

sbruder@bayharborislands-fl.gov (<mailto:sbruder@bayharborislands-fl.gov>).

Council Member Joshua D. Fuller

jfuller@bayharborislands-fl.gov (<mailto:jfuller@bayharborislands-fl.gov>).

Council Member Teri D'Amico

tdamico@bayharborislands-fl.gov (<mailto:tdamico@bayharborislands-fl.gov>).

Council Member Molly Diallo

mdiallo@bayharborislands-fl.gov (<mailto:mdiallo@bayharborislands-fl.gov>).

Council Member Eric Rappaport

erappaport@bayharborislands-fl.gov (<mailto:erappaport@bayharborislands-fl.gov>).

Council Member Robert H. Yaffe

ryaffe@bayharborislands-fl.gov (<mailto:ryaffe@bayharborislands-fl.gov>).

Council Meeting Schedule

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

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

Communications

Some events like the adoption of ordinances are noticed in the *Miami Daily Business Review* and the *Miami Herald* newspaper. The Town also publishes its own monthly publication, the NewsWaves, which is mailed throughout the Town and available on the Town's website. Finally, a lot of information about the Town and current events may be found on the Town's official website, bayharborislands-fl.gov (<https://www.bayharborislands-fl.gov/>), and on its popular social media pages, [Facebook.com/bayharborislands](https://www.facebook.com/bayharborislands) (<https://www.facebook.com/bayharborislands>) and [Instagram.com/bayharborislands](https://www.instagram.com/bayharborislands) (<https://www.instagram.com/bayharborislands>).

Town Facilities

The Town of Bay Harbor Islands provides a variety of municipal services and, over the years, has developed several public facilities to support its operations. The Government Center has been temporarily relocated to a modular facility at 1030 95th Street, which now houses Town Hall, the Police Department, and the Building Department.

The former Town Hall, located at 9665 Bay Harbor Terrace, began demolition in early 2026, and all personnel were relocated to the temporary site at 1030 95th Street to ensure uninterrupted service to the public.



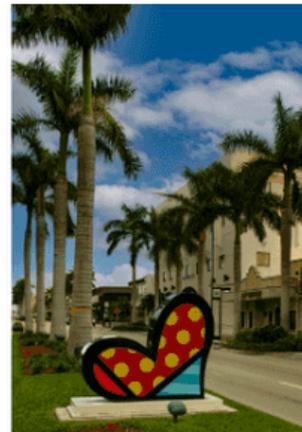
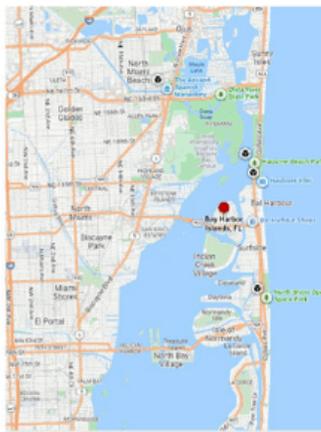
The Morris N. Broad Community Center and Library; a Tennis Center; Officer Winters Park on 98th Street, offering both a water feature and a playing field with high-quality artificial turf as well as an adjacent Dog Park; the 95th Street Park with lighting and stage areas for outdoor performances; a waterfront Tot Lot; a passive park featuring outdoor exercise equipment; a second passive park with an adjacent dog park; and a Municipal Garage as well as numerous additional municipal parking areas.



Location

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

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



Population Overview



TOTAL POPULATION

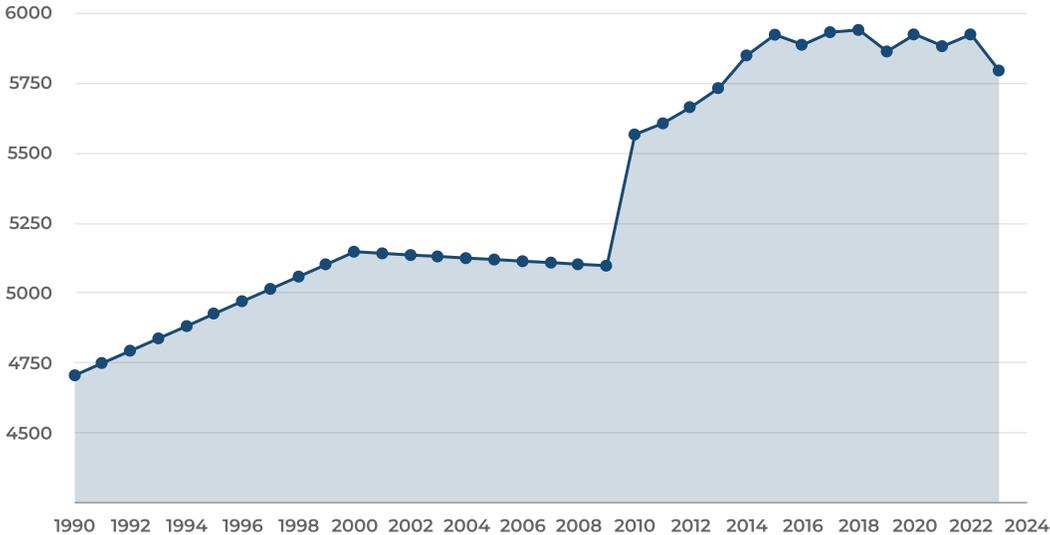
5,793

▼ **2.2%**
vs. 2022

GROWTH RANK

361 out of **415**

Municipalities in Florida



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



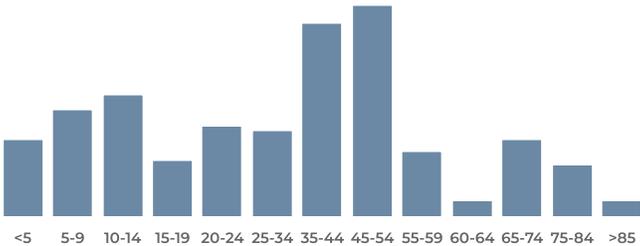
DAYTIME POPULATION

5,126

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

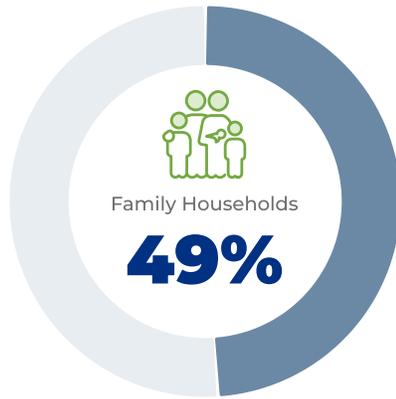
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

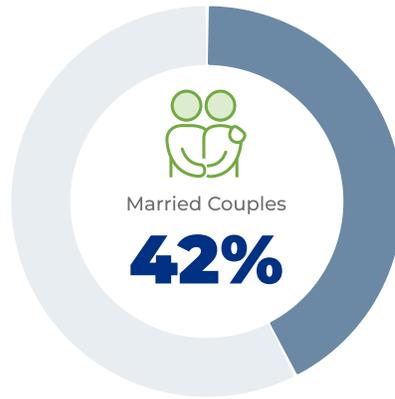
2,173

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



▲ 5%

higher than state average



▼ 9%

lower than state average



▲ 5%

higher than state average



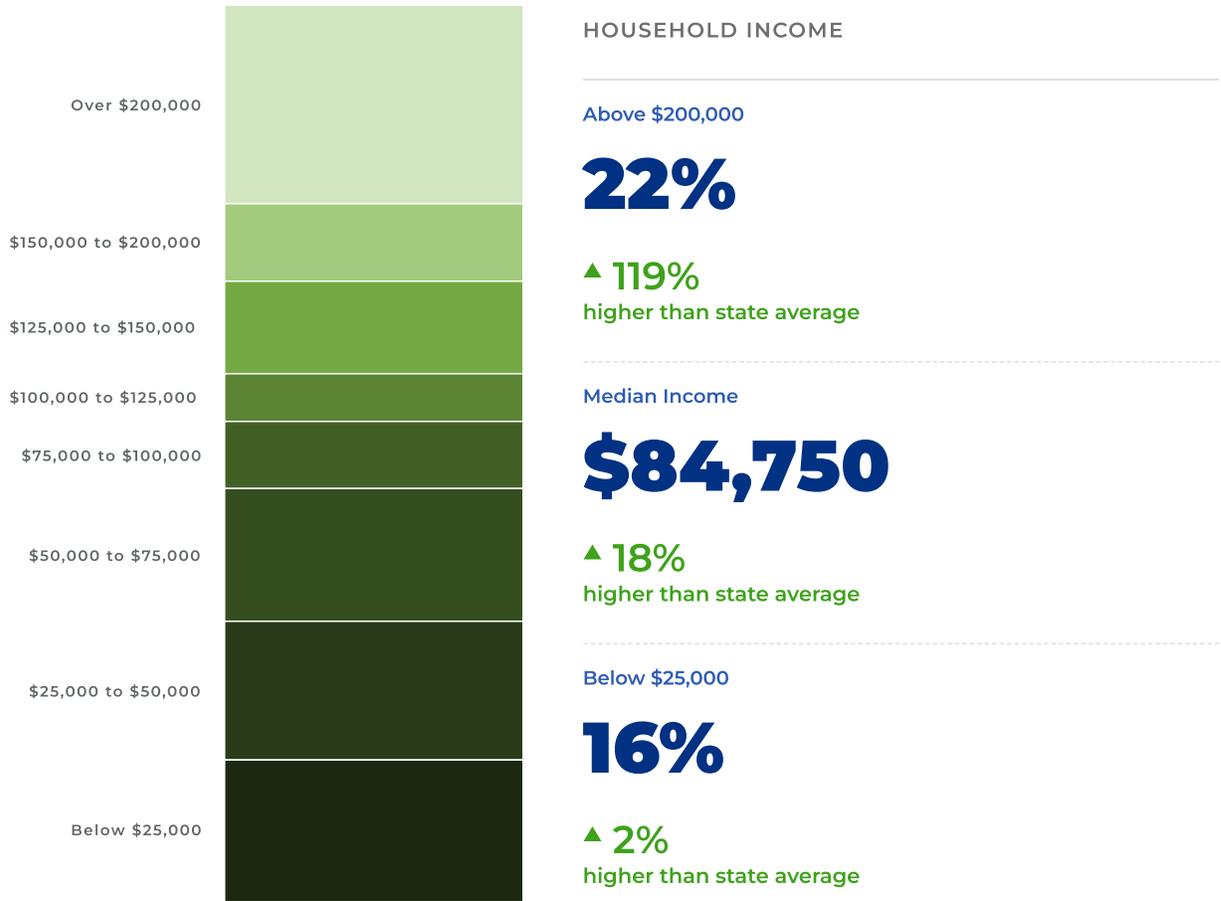
▲ 51%

higher than state average

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

Economic Analysis

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



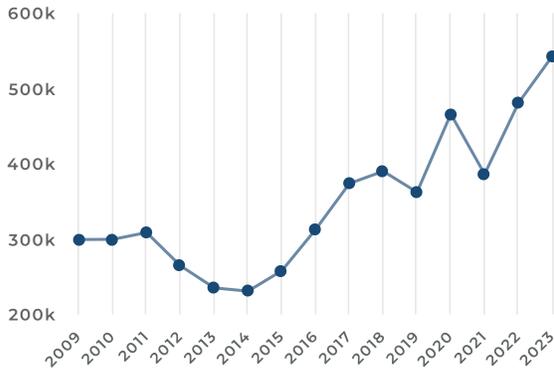
* Data Source: American Community Survey 5-year estimates

Housing Overview



2023 MEDIAN HOME VALUE

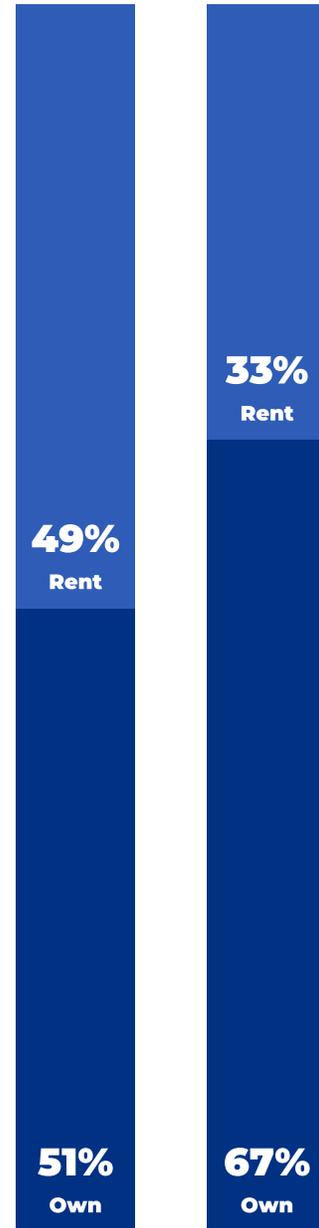
\$542,700



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Bay Harbor Islands State Avg.



HOME VALUE DISTRIBUTION

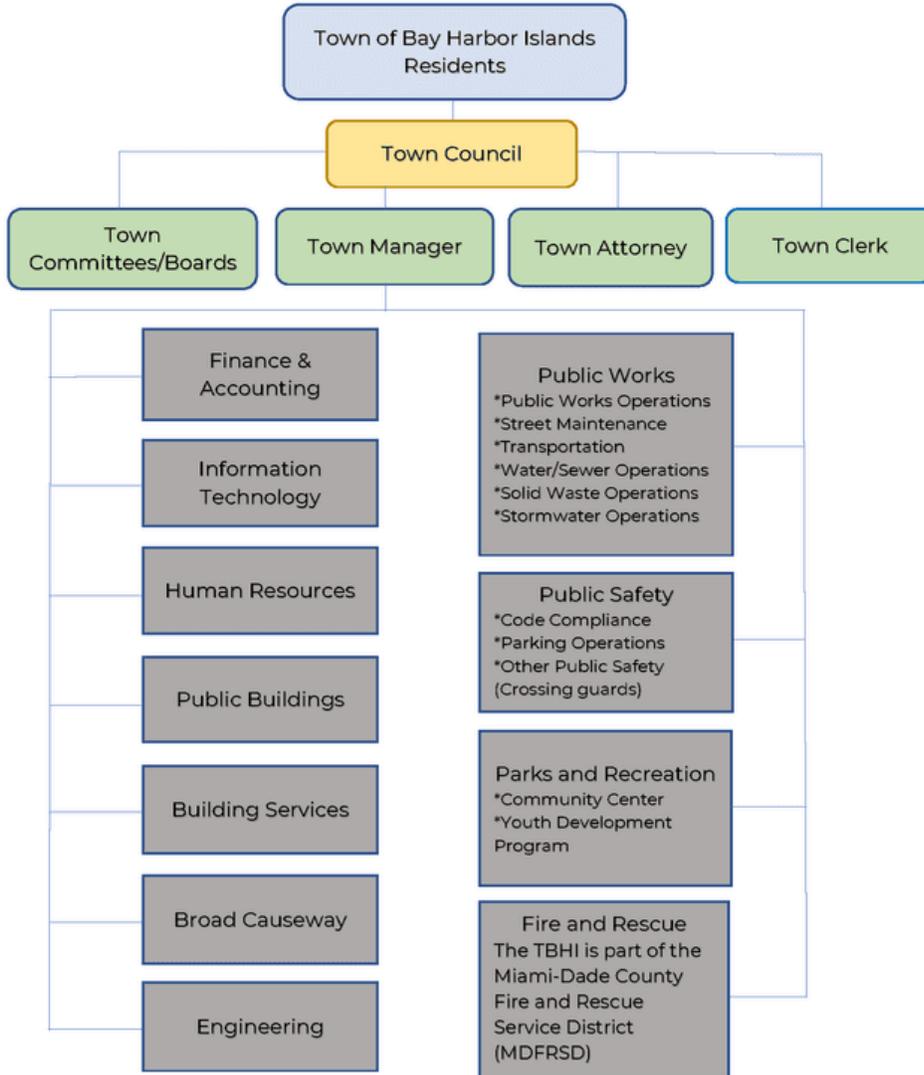


* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

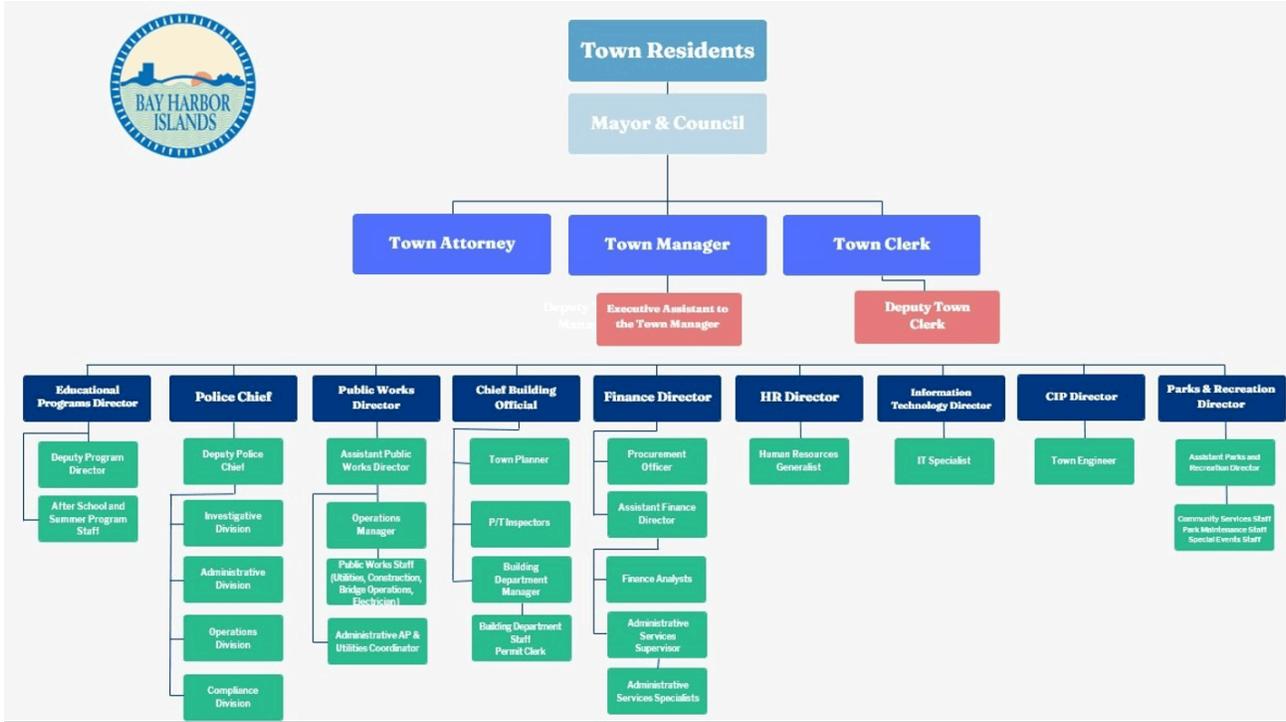
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Government Structure

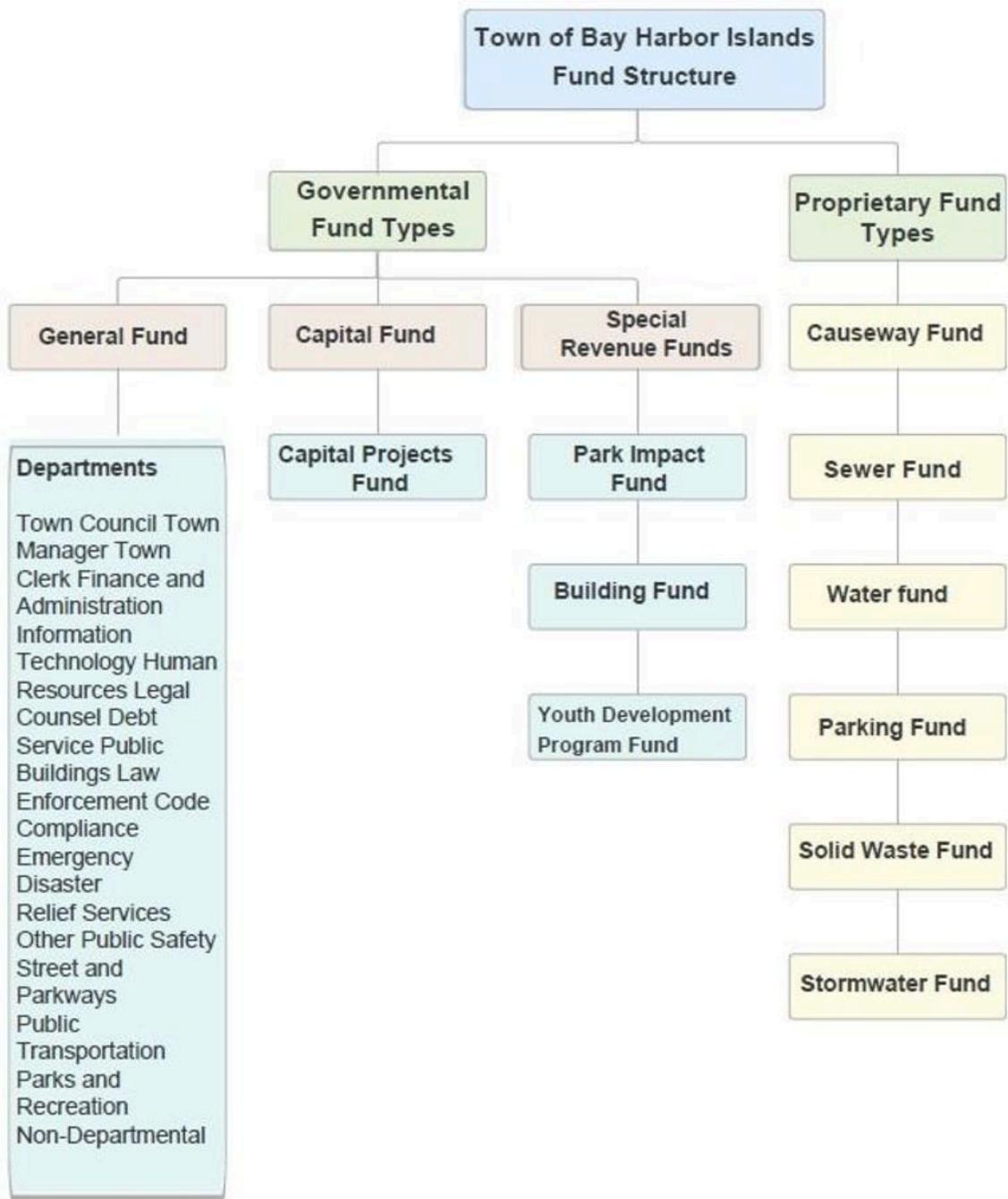
Town of Bay Harbor Islands Government Structure



Organizational Chart



Fund Structure



Fund Types and Descriptions

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

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

Fund types include:

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

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

GOVERNMENTAL FUNDS

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

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

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

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

Fund 001 - General Fund

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

Fund 301 - Capital Projects Fund

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

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



SPECIAL REVENUE FUNDS

Fund 101 – Building Fund

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

Fund 104 – Bright Paths Youth Development Program

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

Fund 302 – Park Impact Fund

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

Fund 303 - Police Forfeiture Fund

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

PROPRIETARY FUNDS

The Town's Proprietary Funds are Enterprise Funds.

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

Fund 401 – Causeway Fund

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

Fund 402 and 403 - Sewer and Water Fund

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

Fund 404 - Parking Fund

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



Fund 405 - Solid Waste Collection Fund

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

Fund 406 - Stormwater Utility Fund

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

FIDUCIARY FUNDS

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

Budget Overview

Budget Overview

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

Policy Document

The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2025, and ending September 30, 2026, 2) the level to which those services will be provided and 3) what modifications to previous year practices and policies are recommended for collection of revenue and distribution of resources. The Town Manager's Budget Message summarizes the challenges and opportunities for the coming year.

Operations Guide

The Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explain the significant changes in expenditures from the prior year (FY 2025) adopted budget to the recommended upcoming year (FY 2026), and identify funded personnel positions. The document includes an organizational layout for the Town and a three-year breakdown on the levels of staffing.

Financial Plan

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

Communications Device

The budget seeks to communicate summary information to a diverse audience. This includes:

1) residents and prospective new residents, 2) business owners and prospective investors, 3) the Town Council, 4) the Town Manager and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy and quick access to relevant information for each of these audiences.

The document is organized in compliance with current best practices for budgetary reporting. The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department (FFSD) requirements as well as Generally Accepted Accounting Principles (GAAP). Finally, this document reflects the continuing implementation of standards published by the Government Accounting Standards Board (GASB).

The budget document includes all anticipated funds to be received by the Town including carryover from prior years and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. The fiscal year for Florida municipalities runs from October 1 through September 30. Throughout this document "FY" will be used to represent "Fiscal Year" meaning the period October 1 – September 30. FY 2026, for example, means the fiscal year running from October 1, 2025, through September 30, 2026.

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



Property Value and Millage Summary

Property Value	Amount	%
2024 Taxable Value	\$ 2,080,264,652	
Increase/Decrease (-) to 2025 Taxable Value	266,204,561	
Current Year Taxable Value	2,346,469,213	
Current Year Additions (New Construction)	N/A	
Current Year Taxable Value for Operating Purposes	\$ 2,346,469,213	12.8%

15-Year Millage, Taxable Value and Revenue History

Fiscal Year	Millage Rate	Taxable Value	Percent Change in Taxable Value	Property Tax Revenue	
				Gross	Net (95%)
2012	5.2971	\$577,100,052	-4.9%	\$3,056,957	\$2,904,109
2013	5.5297	579,865,315	0.5%	3,206,487	3,046,163
2014	5.2500	602,162,980	3.8%	3,161,356	3,003,288
2015	4.9000	698,927,405	16.1%	3,424,744	3,253,507
2016	4.5500	778,065,824	11.3%	3,540,199	3,363,189
2017	4.4400	880,111,322	13.1%	3,872,490	3,678,866
2018	3.9990	1,031,587,742	17.2%	4,125,319	3,919,053
2019	3.7199	1,214,738,329	17.8%	4,518,705	4,292,770
2020	3.6245	1,333,876,001	9.8%	4,834,634	4,592,902
2021	3.6245	1,378,221,700	3.3%	4,995,365	4,745,597
2022	3.5900	1,374,484,392	-0.3%	4,934,399	4,687,679
2023	3.1728	1,628,542,757	18.5%	5,167,040	4,908,688
2024	3.1728	1,895,652,452	16.4%	6,014,526	5,713,800
2025	3.1728	2,080,264,652	9.7%	6,600,264	6,270,251
2026	3.4583	\$2,346,469,213	12.8%	\$8,114,794	\$7,709,054

FY 2026 Value of 1 Mill		
Mills	Gross Revenue	Net Revenue (95%)
1.00	\$2,346,469	\$2,229,146
0.75	1,759,852	1,671,859
0.50	1,173,235	1,114,573
0.40	938,588	891,658
0.30	703,941	668,744
0.25	586,617	557,286
0.10	\$234,647	\$222,915



Basis of Budgeting

Basis of Budgeting

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

The “basis of accounting” and “basis of budgeting” are the same for governmental funds, except for encumbrances. Unfilled encumbrances expire at the end of the fiscal year. Accordingly, unfilled encumbrances are considered expenditures in the budget but not in the financial statements unless a liability is incurred. The budget document is presented using the modified accrual basis as described below.

Basis of Accounting

The Generally Accepted Accounting Principles (GAAP) basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when you know how much the amounts are and have access to them). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the liability is incurred (when an agreement for a purchase is complete).

The accrual (sometimes called “full accrual”) basis of accounting is utilized by proprietary funds (primarily enterprise funds). Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses are recognized when the benefits of the agreement (cost) have been achieved. This is important to correctly calculate debt service coverage levels mandated in the bond agreement for retiring water/sewer/storm drainage debt.



Financial Policies

Procurement Policy:

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

The Town Manager shall oversee the issuance of all requests for proposals ("RFP"), requests for qualifications ("RFQ"), requests for letters of interest ("RFLI") or invitations to bid for goods and/or services.

(Ord. No. 447, § 1, 1-12-87; Ord. No. 705, § 1, 9-9-02; Ord. No. 730, § 1, 10-13-03; Ord. No. 881, § 1, 5-11-09)

Editor's note— Ord. No. 447, adopted Jan. 12, 1987, amended the Code, but did not specify the exact manner of inclusion. Ord. No. 447, § 1, has been codified as § 2-1 at the editor's discretion.

Charter reference – Authority of town manager to make purchases, §33(9)

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

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

(a) Procurements less than \$25,000.00. Procurements where the total amount to be expended is not in excess of \$25,000.00 may be made by the town manager or his/her designee without the necessity of approval by the town council and without competitive bidding. Single purchases or contracts in excess of \$25,000.00 shall not be broken down to amounts of less than \$25,000.00 to avoid the requirements of this section.

(b) Procurements greater than \$25,000.00 but less than \$50,000.00. Procurements where the total amount to be expended is in excess of \$25,000.00 but which does not exceed \$50,000.00 may be made by the town manager or his/her designee, without the necessity of approval by the town council. A minimum of three (3) price quotations shall be obtained when practicable. Price quotations or refusals to submit a price quotation may be obtained verbally, but must be documented in writing. Single purchases or contracts in excess of \$50,000.00 shall not be broken down to amounts of less than \$50,000.00 to avoid the requirements of this section.

(c) Procurements greater than \$50,000.00. Procurements where the amount to be expended is in excess of \$50,000.00 shall be approved by the town council. A public invitation to bid shall be prepared and advertised on the town's website and in a newspaper of general circulation. A minimum of three (3) written bids shall be obtained when practicable. Bids, price quotations or refusals to submit a bid or price quotation shall be documented in writing and provided to the town council for review and approval. In the event a procurement governed by this section is for an indefinite quantity of goods or services, the goods and services shall be memorialized by a written agreement that shall be no more than a three (3)-year term, with a two (2)-year option at the town council's discretion. All open-ended procurement/service agreements shall state that they shall be terminable without cause upon written notice by the town manager.

(d) Exception to procurement limitation. The town manager may procure automobile fuel, legal advertisements and normal utilities, including gas, electric and communication services in an amount in excess of \$50,000.00 without the approval of the town council, provided the procurement is consistent with the town budget.

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

a) The following shall be exempt from the competitive bidding requirements of section 2-1.1, but shall not obviate the need for the approval of the town council for any transaction exceeding \$25,000.00.

(1) Emergency purchases which are more fully described in section 2-1.3;

(2) Contracts for professional services;

(3) Contracts which are governed by F.S. § 287.055, the Consultants' Competitive Negotiation Act;

(4) Contracts for services governed by F.S. § 218.391, Auditor Selection Procedures;

(5) Other contracts for which the selection process is provided by state law;

(6) Contracts which utilize a bid or proposal which has been secured by another governmental entity, a "piggyback contract";

(7) Contracts made under cooperative bids by the town jointly with other governmental agencies;

(8) Contracts for procurement which are only available from a sole source of supply upon the filing of a written request for such exemption by a town department head to the town manager outlining the conditions and circumstances involved.

(b) The town council may, by resolution, waive competitive bidding requirements for a specific transaction if it is found to be in the best interest of the town.

(Ord. No. 881, §1, 5-11-09)



Sec. 2-1.3. - Emergency procurements.

(a) Notwithstanding any other provisions of this division, the town manager may make emergency procurements without receiving prior approval from the town council when a threat to public health, welfare, or safety exists; provided that such emergency procurements shall be made in accordance with the competitive bidding requirements enumerated in section 2-1.1 to the extent determined by the town manager to be practicable under the circumstances.

(b) Town manager shall report the procurement at the next regular meeting of the town council with a full written report of the circumstances of the emergency, including an itemized accounting of the emergency procurement.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.4. - Cone of silence.

The town hereby adopts for its own use the cone of silence procedures enumerated in section 2-11.1(t) of the Code of Miami Dade County (the "County Code") as it may be amended from time to time.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.5. - Reserved.

Editor's note - Ord. No. 1009, § 1(Exh. A), repealed former § 2-1.5 in its entirety which pertained to a notice of bid for procurements over \$10,000.00 and derived from Ord. No. 881, § 1, adopted May 11, 2009.

Sec. 2-1.6. - Bid awards.

Bid awards shall be made to the lowest responsible and responsive bidder. Price shall not be the sole consideration in determining which submitting bidder is the lowest responsive responsible bidder. Other considerations may include, but are not limited to, the following: the capacity, ability, and skill of the bidder to perform the contract including experience in the specific type of work or project involved; education, degrees, certifications, and professional licensures; the character, integrity, reputation, judgment, experience, and efficiency of the bidder; past and current compliance with relevant laws and regulations; past and current record of performance with the town. The town retains the right to reject all bids.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.7. - Bid opening procedure

All sealed bids received by the town shall be opened by the town clerk and publicly read into the record on the day specified by the bid advertisement. Bids received by the town following the designated time shall not be accepted and shall be returned to the submitting bidder unopened.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.8. - Tabulation and recommendation.

Upon completion of the bid openings and reading, all bids received shall be sent to the department originating the purchase for tabulation and recommendation to the town council (the "recommendation"). If the low bidder is not the recommended recipient of an award, the reasons for the recommendation must be documented in writing.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.9. - Action by council.

Upon submission of the recommendation to the town council, the town council shall accept, reject, modify or refer the recommendation for additional review.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-1.10. - Authority to resolve protested bids and proposed awards.

The town hereby adopts, for its own use, the bid protest procedures enumerated in section 2-8.4 of the County Code as it may be amended from time to time. All references to county personnel in section 2-8.4 of the County Code shall henceforth be applicable to town personnel who serve in comparable capacities to the county personnel referred to therein.

(Ord. No. 881, §1, 5-11-09)

Sec. 2-2. - Indemnification and defense of certain officials.

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

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



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

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

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

- (1) Counsel for the town official shall on a monthly basis submit all current bills for legal expenses to the town manager in a format approved by the town.
- (2) The town manager shall review and approve all submitted bills prior to payment by the town.
- (3) Upon approval of submitted bills, the town manager shall provide for direct payment to counsel. Payments shall be made on a monthly basis during the pendency of the action or proceeding pursuant to F.S. § 218.70, et seq.
- (4) The town manager shall on a monthly basis provide a copy of all approved bills to the town council and to the town clerk for filing and retention as public records and for public inspection, subject to any applicable exemptions.

(e) *Reservations of rights and immunities.* The provision of indemnification and the legal defense of an official as provided in subsections (a) and (b), including those acts for which the defense may be provided and the extent of town funds which may be expended, shall be solely within the discretion of the town.

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

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



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

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

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

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

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

(a) *Official seal defined.* The official seal of the town shall mean the town's identifying symbol attached hereto as exhibit "A".

(b) *Execution and acknowledgment of written instruments.* Whenever it shall be necessary for the town, under the authority of the town council, its Charter or Code, and the general laws of the state, to execute contracts, deeds, or other documents on behalf of the town, the official seal of the town may be affixed to such contract, deeds, or other documents.

(c) *Prohibition.* It shall be unlawful and a violation of this section for any person, firm, corporation or other legal entity to print for the purpose of sale or distribution or to advertise, circulate, publish, use or offer for sale any letters, papers, documents or items of merchandise which indicate or imply that the person, firm or corporation has been authorized as the "official" town person, firm or corporation for any purpose or to simulate the official seal of the town or the stationery of a real or fictitious agency, department or instrumentality of the town without the expressed written authority of the town council.

(d) *Exceptions.* The provisions of this section shall not be applicable to the town, its officials, departments, employees, instrumentalities, or advisory boards acting within the scope of their official capacities.

(e) *Penalty.* Pursuant to F.S. § 165.043, a violation of this section constitutes a second-degree misdemeanor, punishable as provided in F.S. § 775.082 or 775.083.

(Ord. No. 879, § 1, 3-9-09)

Editor's note— Ord. No. 879, § 1, adopted March 9, 2009, added § 2-2 to the Code. Inasmuch as said section already existed, the new provisions have been redesignated as § 2-3 at the editor's discretion.

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

(a) *Definitions.* As used in this section, the following terms shall have the following meanings:

Boycott means to blacklist, divest from, or otherwise refuse to deal with a person or entity when the action is based on race, color, religion, gender, sexual orientation, marital status, or national origin of the targeted person or entity. The term "boycott" does not include:

(1) A decision based upon business or economic reasons;

(2) A boycott against a public entity or foreign state when the boycott is applied in a nondiscriminatory manner;

(3) Boycotts or divestments of particular jurisdictions that are specifically authorized or required by federal law or state law.

Business means any sole proprietorship, organization, association, corporation, limited liability partnership, limited liability company, or other entity or business association, including wholly owned subsidiaries, majority owned subsidiaries, parent companies or affiliates of those entities or business associations.

Open trade jurisdiction means World Trade Organization members and those countries with which the United States has free trade or other agreements aimed at ensuring open and nondiscriminatory trade regulations.

(b) *Non-discrimination.*

(1) The town and the pension fund shall not enter into a contract with a business unless the contract includes a representation that the business is not currently engaged in, and an agreement that the business will not engage in. The boycott of a person or an entity based in or doing business with an open trade jurisdiction.

(2) The town may, in its sole discretion, elect to waive the requirements of this article upon the affirmative vote of the town council where the town council deems the waiver necessary for the health, safety or welfare of the town and its residents.

(Ord. No. 990, § 2, 3-14-16)



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

(a)The town mayor is hereby authorized, during a declared public health emergency or state of emergency, to:

- (1)Arrange for the town council, boards, and committees to meet electronically;
- (2)Promulgate rules of procedure that will ensure compliance with the Sunshine Law; and
- (3)Provide technology and administrative support as necessary to fulfill these objectives.

(b)Such a meeting may only be conducted without the physical presence of a quorum of the town council, boards and committees, if a state of emergency is declared based upon an infectious disease or other natural disaster and only so long as:

- (1)The meeting is properly noticed;
- (2)Minutes are taken; and
- (3)The public is permitted to attend via technology such as teleconferencing or web-based conferencing.

(Ord. No. 1054, § 5, 10-28-2020)



Investment Policy:

I. Scope

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

II. General Objectives

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

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

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

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

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

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

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

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

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

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

III. Standards of Care

1. Prudence – The standard of prudence to be used by investment officials shall be the Prudent Person Rule and shall be applied in the context of managing an overall portfolio. Town of Bay Harbor Islands personnel, acting in accordance with this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the Town Manager in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The Town Manager has the discretion to report any material events to the Town Commission. The annual audit report shall be presented to the Town Commission. The Prudent Person Rule states that: "Investments should be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment."

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

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



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

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

IV. Broker Dealers, Safekeeping and Custody

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

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

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

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

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

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

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

V. Suitable and Authorized Investments

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

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

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

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

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

A. The United States Treasury and Agency Securities – Securities that are issued by the United States Treasury or those for which the full faith and credit of the United States government guarantees fully all principal and interests payments.

B. Government Sponsored Enterprises (GSE) – Securities issued by the Federal Farm Credit Bank (FFCB), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Federal Agricultural Mortgage Corporation (FAMC), Tennessee Valley Authority (TVA) or Student Loan Marketing Association (SLMA). Any other GSE shall be considered as corporate debt for the purposes of this Policy and shall be authorized under the criteria set forth in D, Corporations.

C. State & Local Governments – General or revenue obligation of any state of the United States, the District of Columbia, or any territorial possession of the United States, or, of any political subdivision, institution, department, agency, instrumentality, or authority of any of such governmental entities.

D. Corporations – United States dollar denominated debt instruments issued by a corporation or bank which is organized and operated within the United States.

E. Certificates of Deposit – Non-negotiable interest-bearing time certificates of deposit or savings account in banks or savings associations organized under the laws of the state and/or national banks or savings associations organized under the laws of the United States, provided the deposits are secured by the Florida Security of Public Deposits Act, Chapter 280, Florida Statutes, and provided that the institution is not recognized on a credit watch information service list.



- F. **Local Government Investment Pools** – Shares in local government investment pools organized under Chapter 163, Part I, Florida Statutes including the Florida League of Cities Investment Pool.
- G. **The State Board of Administration pool (SBA)** – Shares in the SBA pool are organized under Chapter 218, Part IV, Florida Statutes.
- H. **Money Market Mutual Funds** – Shares of any money market fund that is registered as an investment company under the federal "Investment Company Act of 1940", as amended, which stipulates that a money market fund must have an average weighted maturity of 90 days or less.
- A. **Repurchase/Reverse Repurchase Agreements** (including Town bank accounts "swept" into an "overnight repo"– Securities referred to in paragraph A or B of Section 1 and that can otherwise be purchased under this Policy may be subject to a Repurchase/Reverse Repurchase Agreement. Such securities subject to this agreement must have a coupon rate that is fixed from the time of settlement until its maturity date, and must be marketable. Such securities must be delivered to the Town or to a third-party custodian or third-party trustee for safekeeping on behalf of the Town of Bay Harbor Islands. The collateral securities of any repurchase/reverse repurchase agreement must be collateralized at no less than 102% and marked to market no less frequently than weekly. All approved institutions and dealers transacting repurchase/reverse repurchase agreements shall execute and perform as stated in the Master Repurchase Agreement. All repurchase/reverse repurchase agreement transactions shall adhere to the requirements of the Master Repurchase Agreement.

No Town of Bay Harbor Islands funds shall be invested in any security issued by entities authorized in this Section 1 on which the coupon rate (or a schedule of stepped fixed coupon rates) is not fixed from the time the security is settled until its maturity date, other than shares in qualified money market mutual funds or local government investment pool, unless the coupon rate is: (I) Established by reference to the rate on a United States treasury security with a maturity of one year or less, or to the United States dollar London Interbank Offered Rate (LIBOR) of one year or less maturity, or to the cost of funds index or the prime rate as published by the federal reserve; and (II) Expressed as a positive value of the referenced index plus or minus a fixed number of basis points. (b) A municipal index may be used for the investment of bond or note accounts from issues with coupons linked to the same index. (c) For purposes of this section, "maturity date" means the last possible date, barring default, that principal can be repaid to the purchaser.

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

- A. **United States Treasury and Agency securities** – Ratings are not required for U.S. Treasury securities. Agencies backed by the full faith and credit of the United States government, such as Government National Mortgage Association (GNMA).
- B. **Government Sponsored Enterprises (GSE)** – Authorization of the listed GSE in paragraph B of Section 1 is predicated upon these institutions maintaining at least two AAA/Aaa/AAA long-term credit ratings from Standard & Poor's, Moody's or Fitch respectively.
- C. **State & Local Governments** – At the time of purchase, such securities must carry at least two long-term credit ratings of AAA/Aaa/AAA from Standard & Poor's, Moody's, or Fitch respectively, and neither Standard & Poor's, Moody's, or Fitch may rate this security below AAA/Aaa/AAA respectively. If the AAA/Aaa/AAA credit rating was achieved via some form of third party credit enhancement, then the underlying issuer must have two long-term credit ratings, none of which may be below AA-/Aa3/AA- from Standard & Poor's, Moody's, or Fitch respectively. This criterion will not apply to the purchase of the outstanding debt of the City.
- D. **Corporations** – At the time of purchase, all non-money market instruments must carry at least two long-term credit ratings of Standard & Poor's, Moody's or Fitch with minimum ratings of AA-/Aa3/AA- respectively and neither Standard & Poor's, Moody's, or Fitch may rate this security below AA-/Aa3/AA- respectively. For commercial paper, such securities must carry at least two short-term credit ratings of A1+ from Standard & Poor's, P1 from Moody's, or F1+ from Fitch.

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

- E. **Banks Deposit or Certificate of Deposit** – At the time of purchase, the qualified public depositories (QPD) must comply with Chapter 280.16 Florida Statutes. Such deposits in QPDs must be collateralized according to the statutory requirements.
- F. **Local Government Investment Pools** – At the time of purchase, local government investment pool must carry a AAAM rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.
- G. **The State Board of Administration pool (SBA)** – At the time of purchase, the state pool must carry a AAAM rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.
- H. **Money Market Mutual Funds** – At the time of purchase, money market funds must carry a AAAM rating from Standard & Poor's, AAA from Moody's or AAA from Fitch.
- A. **Repurchase/Reverse Repurchase Agreements** – At the time of purchase, the counter-party to any such agreements must carry short-term credit ratings which conform to those required by paragraph D of section 2.
- J. **Deposits in Qualified Public Depositories (QPD)** – Banks deposits for the Town of Bay Harbor Islands must comply with Chapter 280.16 Florida Statutes. Such deposits in QPD must be collateralized according to the statutory requirements.



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

A. The United States Treasury and Agency securities backed by the full faith and credit of the United States government

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

- B. **Government Sponsored Enterprises [G.S.E.]** – At the time of purchase, securities must have a maturity no greater than of five years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days.
- C. **State & Local Governments** – At the time of purchase, such securities must have a maturity no greater than five years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days. This criterion will not apply to the purchase of the outstanding debt of the Town.
- D. **Corporations** – At the time of purchase, such securities must have a maturity no greater than three years from the date of settlement to the maximum possible maturity date. The forward delivery period on such securities may not exceed 60 days.
- E. **Banks Deposit or Certificate of Deposit** – At the time of purchase, such securities must have a maturity no greater than three years from the date of settlement to the maximum possible maturity date.
- F. **Local Government Investment Pools** – At the time of purchase, shares in the local government investment pool must be fully redeemable on the next business day.
- G. **The State Board of Administration pools (SBA)** – At the time of purchase, shares in the SBA pool must be fully redeemable on the next business day.
- H. **Money Market Mutual Funds** – At the time of purchase, shares in the money market fund must be fully redeemable on the next business day.
- A. **Repurchase/Reverse Repurchase Agreements** – At the time of purchase, such agreements must have a maturity no greater than one year from the date of settlement. The forward delivery period on such securities may not exceed 60 days.
- J. **Overall Portfolio Interest Rate Risk** – At no time may the Town of Bay Harbor Islands purchase any security that would cause the portfolio of the Town to have a duration greater than five years.
- 4. **Diversification Limits** – Chapter 281.415 (8) Florida Statutes states that the investment policy shall provide for appropriate diversification of the investment portfolio. The specific diversification guidelines for the Town of Bay Harbor Islands will be determined based on the individual requirements of the Town of Bay Harbor Islands. The Finance Director or designee shall have the option to further restrict or increase investment percentages from time-to-time based on market conditions.

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

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

VI. Internal Controls

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

Internal controls shall include, but not be limited to: insure all securities are transferred only under the “delivery versus payment” method, accept receipts and confirmations of obligations in the name of the Town of Bay Harbor Islands, accept receipts and confirmations that fully described the obligation and state that the investment is held in the name of the Town of



Bay Harbor Islands, provide for safekeeping with a third party custodian, and maintain adequate separation of duties for the process including written documentation of transactions, custodial safekeeping, supervisory control of employee actions and operations review, and performance evaluations and interim reporting.

VII. Reporting

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

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

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

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

VIII. Policy Considerations & Implementation

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

- A. **Continuing Education** – Chapter 281.415 (14) Florida Statutes states that the investment policy shall provide for the local government's officials responsible for making investment decisions. The Finance Director or designee responsible for making investment decisions must annually complete eight hours of continuing education in subjects or courses of study related to investment practices and products.
- B. **Indemnification** – The Town Manager, Finance Director and other employees authorized to invest Town funds shall be personally indemnified in the event of investment loss provided investments are made in full compliance with these policies.
- C. **Amendments** – This policy shall be reviewed on an annual basis. Any changes must be approved by the Town Commission.



Budget Timeline

Budget Process

The fiscal year for the Town of Bay Harbor Islands begins on October 1st of each year and ends September 30th of the following year pursuant to Florida Statute. Budget development and management is a year - round process.

Budget preparation begins in March and is designed to assist the Town's management in the development of short-term and long-term strategies to meet legal and policy directives as well as perceived wishes of the community including the various advisory and policy boards and committees. The policy directives of the Town of Bay Harbor Islands Town Council are the principal focus of each budget process.

Budget Calendar

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

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

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

Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations and not to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by a detailed justification. Each year the departments also submit requests for capital outlay (expenditures) and capital improvement projects. Items that qualify as capital outlay are those that cost \$1,000 or more and result in a fixed asset for the Town. Items that qualify as capital improvement projects are capital assets whose cost is at least \$1,000 and which have a useful life of not less than three years.

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

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

The Town Manager met with the Town Council at a June 18, 2024, budget workshop discussion to formally present the proposed budget document, discuss a millage rate, and to receive Town Council direction. The public was invited to attend, but the meeting was not a public hearing per se. The budget workshop meeting provides an opportunity for the Mayor and Town Council to seek clarification on proposed items, often from department directors, and to provide policy direction to the Town Manager. Two public hearings required by Florida law were held in September 2024. The first was held on September 12th, 2024, and the second on September 26th, 2024.

Town Council Approval

A current year proposed millage rate was required before August 4, 2023. This was the rate which was reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town during the summer. This rate became the "not-to-exceed" rate to fund the Town's budget, which could have been lowered without a requirement to



re-notice property owners.

Two public hearings were conducted to obtain community comments prior to September 30th. Proposed millage rates and a proposed budget were adopted at the first hearing. The final millage rate and final budget were adopted by resolution at the second public hearing. At these meetings, the budget document implicitly becomes the agreed resource allocation guide for the coming fiscal year. A summary budget document was adopted by Town Council to provide appropriations to fund the budget allocations.

The Adopted Budget: The Process Continues

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

Budgetary Control

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

The Town is required to undergo an annual external audit of its financial statements in accordance with auditing standards generally accepted in the United States of America and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The most recent external audit was for FY 2023 and was presented in the form of an Annual Comprehensive Financial Report (ACFR). The external auditor provided an unqualified (clean) audit opinion for that period.

The Town maintains a manual encumbrance accounting system as one technique of accomplishing budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

Budget Amendment Process

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

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

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

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

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

Transparency

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

In Fiscal Year 2020 the Town implemented OpenGov transparency portal on its website. OpenGov Financials is a comprehensive, cloud Financial Management Suite designed exclusively for local government. As part of the industry's only modern cloud ERP for budgeting, financial management, and civic services, OpenGov Financials unifies and



automates the mission-critical fund accounting processes of public administration, now and for the future. OpenGov Financials manages core fund accounting processes (General Ledger, Accounts Payable, Accounts Receivable, Payroll and others) alongside a highly configurable Utility Billing solution – all leveraging their industry leading Reporting and Transparency Platform, with out-of-the box capabilities to help users better understand organizational performance, maintain central and accurate dashboard, and communicate clearly and effortlessly with the public.



- Aug 4, 2025**
Town Notifies Property Appraiser of Proposed Millage Rates, Rolled-back rate, Dates, Time, and meeting place of the Tentative Budget Hearings. (No Later than August 4th).
- Sep 4, 2025**
County Commission holds first public hearing on County FY 2025-26 Budget.
- Sep 10, 2025**
School Board of Miami-Dade County Final Public Hearing on FY 2025-26 Budget.
- Sep 11, 2025**
Hold First Public Hearing on FY 2025-26 Tentative Budget and Tentative Millage Rates.
- Sep 18, 2025**
County Commission Hold Second Public Hearing on FY 2025-26 County Budget
- Sep 21, 2025**
Budget Summary and Notice of Hearing Published.
- Sep 25, 2025**
Hold Second Public Hearing to adopt FY 2025-26 Final Budget and Final Millage Rates.
- Oct 1, 2025**
Implement FY 2025-26 Budget.



BUDGET OVERVIEW



Executive Overview

Issues Influencing the Budget

The FY 2026 proposed budget includes an increase in the Town's general operating millage rate from 3.1728 to 3.4583 mills, which exceeds the rolled-back rate of 2.9836 mills. This millage rate, when applied to the Town's overall 12.8% increase in gross taxable value, including \$266,204,561 in new construction added to the tax roll, is projected to generate approximately \$1,438,803 in additional property tax revenue compared to the prior fiscal year.

The Town continues to respond to the growing request for increasing services to address quality of life issues; prepare for quick recovery from major regional events such as natural disasters, public health crises, and the impact of economic downturns; and to focus on financial stability by setting aside resources in reserves for Town resiliency and future investment in equipment, capital needs and infrastructure.

Comprehensive Plan

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

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

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

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

The Comprehensive Plan comprises the following elements:

- Future Land Use
- Transportation · Recreation and Open Space
- Housing · Intergovernmental Coordination Element
- Infrastructure · Capital Improvements
- Conservation · Public Education Facilities

Future Land Use

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

Transportation

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

Housing

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



address government activities, as well as provide direction and assistance to the efforts of the private sector.

Infrastructure

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

Conservation

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

Recreation and Open Space

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

Intergovernmental Coordination

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

Capital Improvements

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

Public School Facilities

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

Strategic Plan

Strategic Planning

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

Mission Statement

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

Core Values

The core values of the Town of Bay Harbor Islands establish the operating principles of the organization.

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

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

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

Overarching Goals

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

Strategic Actions:

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

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

Strategic Actions:

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

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

Strategic Actions:

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



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

Strategic Actions:

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

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

Strategic Actions:

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

Conclusion

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

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





Short-term Factors

Short and Long-term Budgetary Plans

The Town has benefited from recent economic growth, with most major infill development now complete and contributing to government operations, resiliency planning, and future infrastructure needs. Given uncertainty about the economy's duration and the timing of remaining projects, the Town has focused on building reserves to strengthen its financial position.

The Town's enterprise funds are primarily supported by user fees, with borrowing utilized for major capital projects. Costs for water supply and wastewater treatment have continued to rise, and these increases are passed on to municipalities responsible for distributing water and collecting sewage. To address these rising expenses, the FY 2026 budget includes annual user fee adjustments to cover both the pass-through costs for water purchases and sewage disposal, as well as the operation and maintenance of the Town's utility systems (water, sewer, and stormwater).

A public hearing will be held by the Town Council on September 25, 2025, at 6:00 p.m. at the Community Services Center, 1175 95th Street, Bay Harbor Islands, Florida, to discuss proposed increases to water and sewer rates. At a prior public hearing, the following rate changes were adopted: a 2.81% water rate increase, reflecting a direct pass-through to customers resulting from the Miami-Dade County Water and Sewer Department's rate adjustments, and a 26% sewer rate increase proposed for FY 2026.

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

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

Long Range Planning

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

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

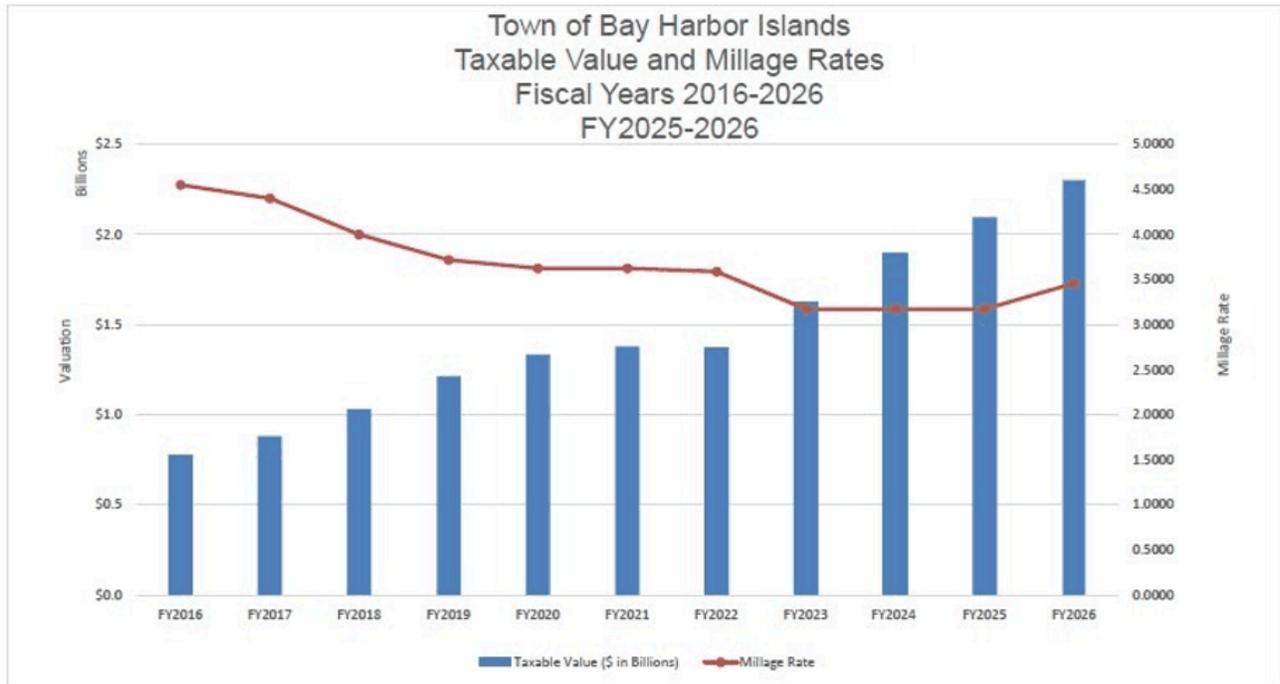
Five-Year Financial Forecast 2026 – 2030, which projects revenues that may be available in future years and expenditures that may be necessary for Town operations and activities in line with the identified strategic priorities and goals; and/or funding decisions may be compared.

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



Budget Highlights

- o Total July 1st, 2025, taxable assessed property value is \$2,346,469,213, a net increase in Taxable Value of \$266 million, or 12.8%.
- o New estimated construction projects added to the tax roll amounted to \$27,131,672 million.
- o Existing property values increased approximately 12.8% from the prior fiscal year.
- o The operating millage rate is 3.4583 mills, the rolled-back rate is 2.9836. The millage rate will be levied on every \$1,000 of taxable property value. The lowered millage rate combined with the net increase in assessed values will generate approximately \$1,387,029 more property tax revenue.
- o The net operating budget for Fiscal Year 2026 for all funds totals \$54,047,919.



Property Taxes

The Town's taxable property value is \$2.319 billion, a 12.8% or \$266 million increase in taxable value compared to the prior year. The FY 2026 increases the

The Town's taxable property value for FY 2026 is \$2.319 billion, representing a 12.8% increase, or \$266 million, compared to the prior year. The proposed general operating millage rate for FY 2026 is 3.4583, up from the prior year's rate of 3.1728. The Town's rolled-back rate, which would generate the same property tax revenue as the previous year (excluding new construction), is 2.9836 mills.

This millage rate, combined with the Town's 12.8% overall increase in gross taxable value and \$27,131,672 in new construction added to the tax roll, is projected to generate approximately \$1,387,026 in additional property tax revenue compared to last fiscal year.

10-Year Property Trend				
Fiscal Year	Taxable Value	Percent Change in Taxable Value	Millage Rate	General Fund Tax Revenue*
2016	\$ 778,065,824	11.3%	4.5500	\$ 3,253,507
2017	\$ 880,111,322	13.1%	4.4000	\$ 3,363,190
2018	\$ 1,031,587,742	17.2%	3.9990	\$ 3,678,865
2019	\$ 1,214,738,329	17.8%	3.7199	\$ 3,919,053
2020	\$ 1,333,876,001	9.8%	3.6245	\$ 4,292,770
2021	\$ 1,378,221,700	3.3%	3.6245	\$ 4,592,902
2022	\$ 1,374,484,392	-0.3%	3.5900	\$ 4,745,596
2023	\$ 1,628,542,757	18.5%	3.1728	\$ 4,687,679
2024	\$ 1,895,652,452	16.4%	3.1728	\$ 4,908,688
2025	\$ 2,050,264,652	9.7%	3.1728	\$ 5,713,800
2026	\$ 2,346,469,213	12.8%	3.4583	\$ 6,319,702

* Budgeted at 95%

FY 2026 Value of 1 Mill

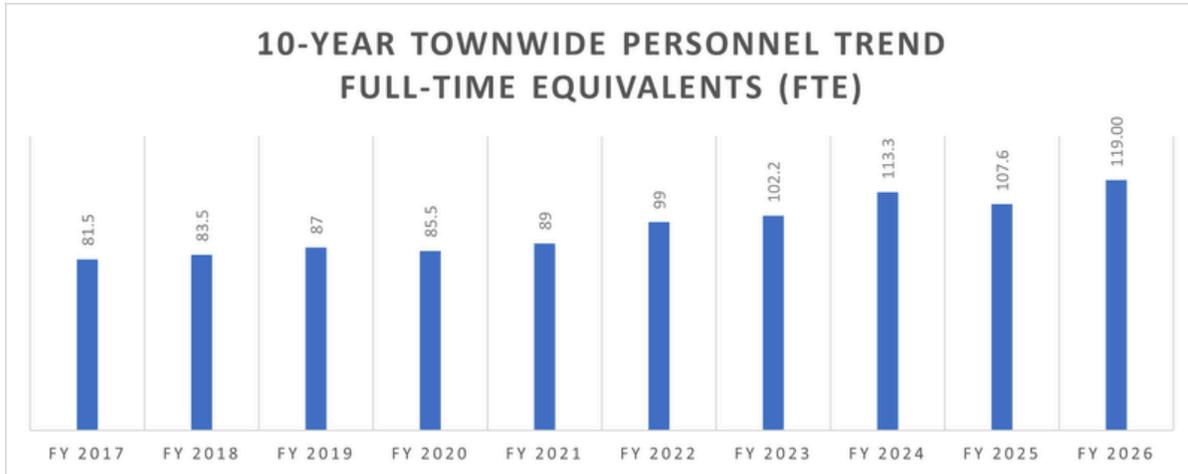
Mills	Gross Revenue	Net Revenue (95%)
1.00	\$2,346,469	\$2,229,146
0.75	\$1,759,852	\$1,671,859
0.50	\$1,173,235	\$1,114,573
0.40	\$938,588	\$891,668
0.30	\$703,941	\$668,744
0.25	\$586,617	\$557,286
0.10	\$234,647	\$222,915



Fund	Department	Funded FY 2024				Funded FY 2025				Funded FY 2026			
		Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's
Governmental Funds	Legislative	0.0	0.0	7.0	0.0	0.0	0.0	7.0	0.0	0.0	0.0	7.0	0.0
	Town Manager	1.5	0.0	0.0	1.5	0.5	0.0	0.0	0.5	0.5	0.0	0.0	0.5
	Town Clerk	0.7	0.0	0.0	0.7	1.2	0.0	0.0	1.2	1.2	0.0	0.0	1.2
	Finance & Administration	1.9	0.0	0.0	1.9	1.8	0.0	0.0	1.8	2.3	0.0	0.0	2.3
	IT Department	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7
	HR Department	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7	0.7	0.0	0.0	0.7
	Legal Council	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Public Buildings	0.0	0.0	0.0	0.0	4.2	0.0	0.0	4.2	4.6	0.0	0.0	4.6
	Law Enforcement	37.0	2.0	0.0	38.0	37.4	1.1	1.0	38.0	39.2	2.0	2.0	40.2
	Building	4.3	8.0	0.0	8.3	6.0	8.0	0.0	10.0	6.2	8.0	0.0	10.0
	Code Compliance	1.3	0.0	0.0	1.3	1.4	0.0	0.0	1.4	1.2	0.0	0.0	1.2
	Other Public Safety	0.0	11.0	0.0	5.5	0.0	11.0	0.0	5.5	0.0	12.0	0.0	6.0
	Streets and Parkways	3.6	0.0	0.0	3.6	3.5	0.0	0.0	3.5	1.0	0.0	0.0	1.0
	Public Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Parks and Recreation	5.0	9.0	0.0	9.5	1.0	0.0	0.0	1.0	6.0	1.0	0.0	6.5
	Youth Development Program	2.0	6.0	0.0	5.0	3.0	5.0	0.0	5.5	2.0	11	0.0	7.5
Governmental Funds Total		58.7	36.0	7.0	76.7	61.3	25.1	8.0	73.9	65.4	34.0	9.0	82.4
Enterprise Funds													
Causeway Fund		23.5	0.2	0.0	23.5	19.6	0.2	0.0	19.7	21.3	0.1	0.0	21.3
Sewer Fund		3.6	0.0	0.0	3.6	4.0	0.0	0.0	4.0	4.3	0.0	0.0	4.3
Water Fund		5.6	0.0	0.0	5.6	4.3	0.0	0.0	4.3	3.5	0.0	0.0	3.5
Parking Fund		2.8	0.0	0.0	2.8	4.0	0.0	0.0	4.0	5.4	0.0	0.0	5.4
Solid Waste Fund		0.0	0.0	0.0	0.0	1.0	0.0	0.0	1.0	1.3	0.0	0.0	1.3
Storm Water Fund		1.0	0.0	0.0	1.0	0.7	0.0	0.0	0.7	0.9	0.0	0.0	0.9
ALL FUNDS TOTAL		95.2	36.2	7.0	113.3	94.9	25.3	8.0	107.6	101.9	34.1	9.0	119.0



Personnel Changes



Staffing

In Fiscal Year 2026, the number of full-time equivalents (FTEs) in the Town is 119, a net increase of 11.4 FTEs.

Personnel Services

Personnel Services costs represent 30.23% of the total budget and 59.15% of the General Fund budget. The funded General employee compensation projections are based on a 2% to 5% cost-of-living adjustment (COLA), and a 2.5% to 5% (Merit) based on the employee's Collective Bargaining Agreements. The CBA contract with Law Enforcement was executed during FY 2024 and is valid through September 30, 2026. The CBA contract with the American Federation of State County and Municipal Employees (AFSCME) was executed during FY 2024 and is valid through September 30, 2026. Pension contributions were projected using the estimated rates calculated by the Town Actuary, for General employees 19.45%, and Police Officers 24.62%.

The staffing additions and deletions are:

- Eliminated the Administrative/Operations Manager position.
- Restored funding for one (1) full-time Executive Assistant to the Town Manager position.
- Restored funding for one (1) full-time Assistant Finance Director position.
- Restored funding for one (1) full-time Electrician position.
- Eliminated one (1) full-time Accounting Manager position.
- Eliminated one (1) full-time IT Technician.
- Eliminated the Community Service and Event Coordinator.
- Reclassified the IT Director to an IT Manager Position.
- Reinstated the Office Pass Plan position as a full-time Administrative Services Specialist.
- Reclassified the Business Development Specialist position to Administrative Services Supervisor.
- Reclassified the Customer Service Specialist position to Administrative Services Specialist.
- Added one (1) full-time Public Service Aide.
- Added one (1) full-time Accreditation Manager.
- Added one (1) part-time Police Property Records Specialist.
- Eliminated one (1) full-time Dispatcher position.
- Added one (1) part-time Crossing Guard.
- Added one (1) full-time Parks and Recreation Director.
- Added one (1) full-time Assistant Parks and Recreation Director.
- Added one (1) part-time Park Ranger.
- Reclassified the Project Manager position to Capital Improvements Director.

The reclassification and additional positions are in the Town Manager's, Finance & Administration, Public Works, Community Services Programming, Parks and Recreation, Human Resources, and Law Enforcement departments to support and enhance the operational needs and public safety operations.

FUND SUMMARIES



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



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

All Funds Summary Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$45,808,048	\$54,007,710	\$40,642,640	\$57,058,636
Revenues				
Taxes	\$6,651,783	\$7,468,040	\$7,845,125	\$9,522,764
Permits, Fees, and Special Assessments	\$7,099,294	\$6,311,410	\$3,734,351	\$4,199,512
Grant Income	\$81,907	\$492,046	\$370,000	\$524,000
Intergovernmental Revenue	\$1,307,566	\$1,543,860	\$1,816,359	\$1,404,197
Charges for Services	\$18,114,324	\$18,735,275	\$18,998,015	\$15,976,262
Judgements, Fines and Forfeits	\$295,141	\$592,717	\$446,436	\$398,029
Misc Revenues	\$1,048,280	\$5,031,945	\$1,854,884	\$2,441,010
Other Sources	\$2,964,711	\$11,987,601	\$16,948,096	\$19,582,145
Total Revenues:	\$37,563,006	\$52,162,893	\$52,013,266	\$54,047,919
Expenditures				
Personnel Services				
General Government	\$834,558	\$1,387,082	\$1,201,943	\$1,446,473
Public Safety	\$5,354,313	\$6,371,993	\$7,205,897	\$8,016,295
Culture & Recreation	\$630,422	\$1,049,114	\$536,786	\$1,187,987
Physical Environment	\$1,067,725	\$1,999,051	\$1,792,260	\$2,166,635
Transportation	\$2,529,767	\$3,388,240	\$3,363,699	\$3,361,425
Total Personnel Services:	\$10,416,785	\$14,195,479	\$14,100,585	\$16,178,815
Operating Expenses				
General Government	\$1,940,630	\$2,691,847	\$2,084,550	\$2,146,388
Public Safety	\$990,787	\$907,677	\$1,181,853	\$1,411,026
Culture & Recreation	\$877,954	\$1,042,652	\$736,640	\$1,040,125
Physical Environment	\$4,058,755	\$4,375,156	\$4,899,092	\$5,348,706
Transportation	\$3,426,294	\$3,780,119	\$3,330,882	\$3,404,022
Total Operating Expenses:	\$11,294,421	\$12,797,451	\$12,233,017	\$13,350,267
Capital Outlay				
General Government	\$569,895	\$379,598	\$1,772,294	\$2,016,264
Public Safety	\$326,719	\$1,270,580	\$612,632	\$641,016
Culture & Recreation	\$82,327	\$621,577	\$246,130	\$200,130
Physical Environment	\$0	\$7,686	\$2,035,000	\$6,406,996
Transportation	\$0	\$80,695	\$15,521,412	\$9,774,812
Total Capital Outlay:	\$978,940	\$2,360,137	\$20,187,468	\$19,039,218



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Debt Service				
General Government	\$64,937	\$53,118	\$0	\$0
Other Financing Uses	\$570,419	\$466,365	\$380,877	\$395,095
Public Safety	\$31,022	\$407,406	\$0	\$0
Culture & Recreation	\$0	\$1,424	\$0	\$0
Physical Environment	\$45,100	\$37,861	\$437,965	\$437,068
Transportation	\$156,230	\$143,611	\$1,108,100	\$1,107,762
Total Debt Service:	\$867,707	\$1,109,785	\$1,926,942	\$1,939,925
Non-Operating Expenses				
Public Safety	\$0	\$0	\$1,735,753	\$1,980,000
Culture & Recreation	\$0	\$28,824	\$112,358	\$50,000
Physical Environment	\$725,000	\$450,000	\$540,000	\$450,000
Transportation	\$1,659,060	\$675,000	\$800,000	\$720,000
Transfers-Out	\$342,000	\$9,663,614	\$377,143	\$339,694
Total Non-Operating Expenses:	\$2,726,060	\$10,817,438	\$3,565,254	\$3,539,694
Total Expenditures:	\$26,283,914	\$41,280,290	\$52,013,266	\$54,047,919
Total Revenues Less Expenditures:	\$11,279,092	\$10,882,604	\$0	\$0
Ending Fund Balance:	\$57,087,140	\$64,890,313	\$40,642,640	\$57,058,636



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

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

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

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



General Fund

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

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

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

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

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

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

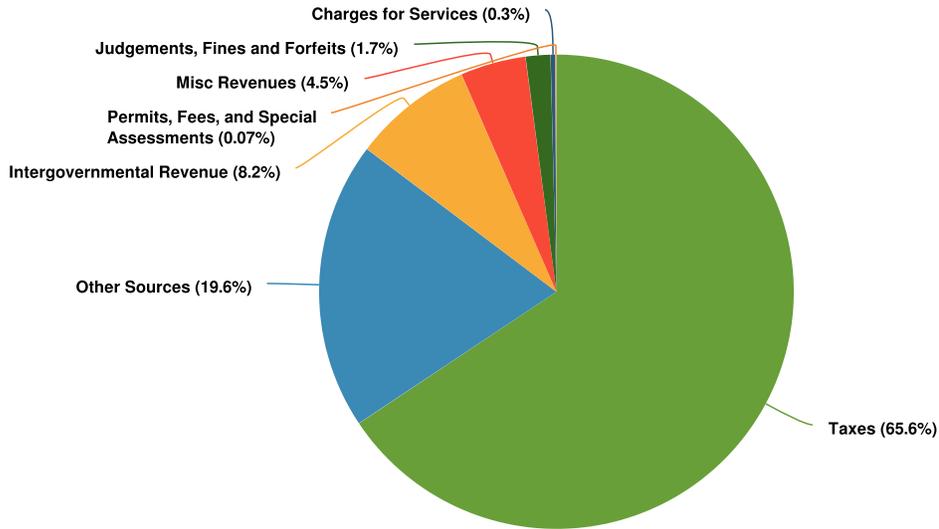
General Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$14,843,419	\$19,244,784	\$7,251,340	\$9,284,797
Revenues				
Taxes	\$6,651,783	\$7,468,040	\$7,845,125	\$9,522,764
Permits, Fees, and Special Assessments	\$5,514,469	\$5,123,122	\$10,000	\$10,000
Grant Income	\$9,000	\$189,301	\$50,000	\$0
Intergovernmental Revenue	\$1,307,566	\$1,329,242	\$1,189,869	\$1,184,197
Charges for Services	\$244,842	\$161,344	\$45,000	\$46,000
Judgements, Fines and Forfeits	\$245,113	\$458,430	\$251,500	\$245,165
Misc Revenues	\$570,507	\$460,744	\$405,886	\$647,886
Other Sources	\$2,554,128	\$1,996,794	\$2,740,000	\$2,850,000
Total Revenues:	\$17,097,409	\$17,187,017	\$12,537,380	\$14,506,012
Expenditures				
Personnel Services	\$7,003,724	\$8,815,676	\$7,400,981	\$8,771,094
Operating Expenses	\$4,142,478	\$4,278,077	\$3,944,555	\$4,433,801
Capital Outlay	\$389,342	\$1,073,225	\$433,824	\$566,328
Debt Service	\$642,333	\$836,891	\$380,877	\$395,095
Non-Operating Expenses	\$342,000	\$9,663,614	\$377,143	\$339,694
Total Expenditures:	\$12,519,878	\$24,667,483	\$12,537,380	\$14,506,012
Total Revenues Less Expenditures:	\$4,577,531	-\$7,480,467	\$0	\$0
Ending Fund Balance:	\$19,420,950	\$11,764,317	\$7,251,340	\$9,284,797



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Taxes					
Ad Valorem Taxes	\$5,023,811	\$5,871,196	\$6,319,702	\$7,709,054	22%
Gas Tax - Six Cents	\$62,872	\$77,873	\$68,034	\$73,199	7.6%
Gas Tax - Three Cent	\$31,933	\$25,700	\$25,541	\$28,558	11.8%
Casualty Ins Premium Tax (Pol)	\$0	\$0	\$25,000	\$63,000	152%
Franchise Fees-FPL	\$485,461	\$468,752	\$442,845	\$572,250	29.2%
Franchise Fees-Peoples' Gas'	\$27,206	\$29,804	\$33,780	\$36,063	6.8%
Utility Taxes-FPL	\$628,570	\$644,988	\$620,000	\$693,000	11.8%
Utility Tax - Peoples' Gas'	\$20,916	\$23,615	\$23,185	\$26,250	13.2%
Communications Services Tax	\$200,048	\$217,871	\$207,038	\$217,390	5%
Local Business Tax-Formerly (Occupat/ Lic Fee)	\$170,966	\$108,242	\$80,000	\$104,000	30%
Total Taxes:	\$6,651,783	\$7,468,040	\$7,845,125	\$9,522,764	21.4%
Permits, Fees, and Special Assessments					
TDR Fees	\$207,500	\$500	\$0	\$0	0%
Building Permits	\$3,800,834	\$3,108,874	\$0	\$0	0%
Electrical Permits	\$119,337	\$268,545	\$0	\$0	0%
Plumbing Permits	\$113,546	\$303,606	\$0	\$0	0%
Air Conditioning Mechanical Permits	\$152,816	\$185,742	\$0	\$0	0%
Right of Way Permit	\$0	\$6,569	\$10,000	\$10,000	0%
Other Licenses & Permits	\$692,773	\$793,097	\$0	\$0	0%



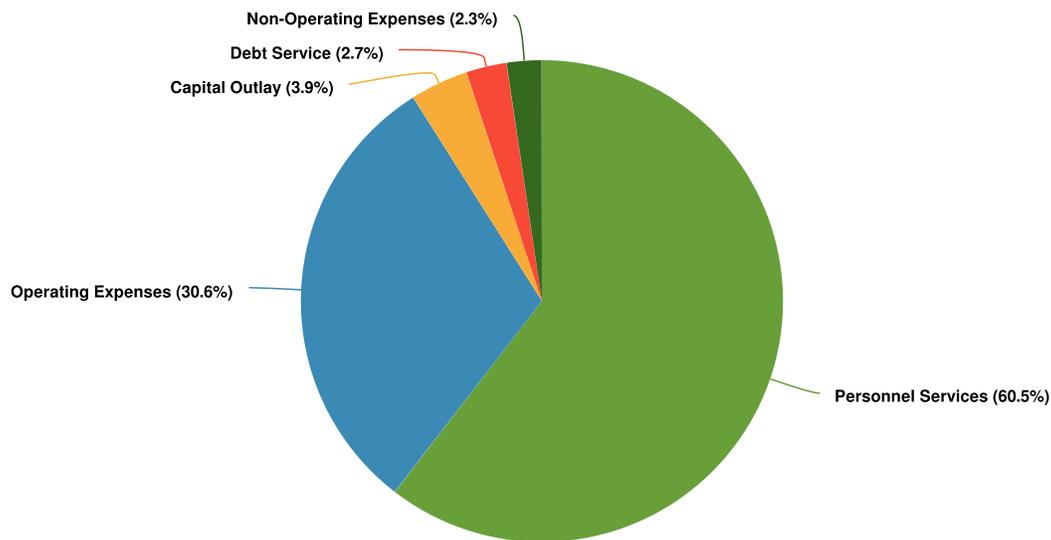
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Plan Digitizing Fee	\$427,663	\$17,640	\$0	\$0	0%
Technology Fee	\$0	\$438,550	\$0	\$0	0%
Total Permits, Fees, and Special Assessments:	\$5,514,469	\$5,123,122	\$10,000	\$10,000	0%
Grant Income					
Federal Grant-Disaster Relief	\$0	\$189,301	\$0	\$0	0%
State Grant-Culture/Rec.	\$0	\$0	\$50,000	\$0	-100%
State Grant-Culture/Rec-Children's Trust	\$9,000	\$0	\$0	\$0	0%
Total Grant Income:	\$9,000	\$189,301	\$50,000	\$0	-100%
Intergovernmental Revenue					
St Grant-FDOT (FreeBee)	\$49,608	\$100,392	\$0	\$0	0%
Sales Tax-Mun Rev Shr	\$178,420	\$171,658	\$166,060	\$153,499	-7.6%
Fuel Tax-Mun Rev Shar	\$74,300	\$71,484	\$69,153	\$73,609	6.4%
Alcoholic Beverage Licenses	\$3,405	\$3,776	\$3,500	\$3,000	-14.3%
Sales Tax-Half Cent	\$637,557	\$611,066	\$595,448	\$596,774	0.2%
Transportation Surtax	\$364,277	\$370,867	\$355,708	\$357,315	0.5%
Total Intergovernmental Revenue:	\$1,307,566	\$1,329,242	\$1,189,869	\$1,184,197	-0.5%
Charges for Services					
Lien Search Fees	\$15,700	\$13,800	\$15,000	\$16,000	6.7%
Election Qualifying Fees	\$50	\$40	\$0	\$0	0%
Recreation Program Fees	\$228,847	\$147,504	\$30,000	\$30,000	0%
Tennis Court Fees	\$245	\$0	\$0	\$0	0%
Total Charges for Services:	\$244,842	\$161,344	\$45,000	\$46,000	2.2%
Judgements, Fines and Forfeits					
Fines-Code Violations	\$196,674	\$389,579	\$190,000	\$185,000	-2.6%
Ticket Surcharges	\$30,873	\$53,867	\$45,000	\$45,000	0%
Traffic Fines	\$20,645	\$14,804	\$15,000	\$13,065	-12.9%
Second Dollar Funding	-\$3,078	\$179	\$1,500	\$2,100	40%
Total Judgements, Fines and Forfeits:	\$245,113	\$458,430	\$251,500	\$245,165	-2.5%
Misc Revenues					
Interest Earnings	-\$250	\$71,354	\$195,935	\$200,000	2.1%
Interest Earnings-Mellon Trust	\$64,124	\$92,273	\$50,000	\$50,000	0%
Interest Earnings FLCLASS	\$0	\$0	\$0	\$0	0%
Change in Fair Value of Invest	\$15,556	\$216,492	-\$42,632	\$247,625	-680.8%
Rents & Royalties	\$5,142	\$4,351	\$4,500	\$5,250	16.7%
Sale of Fixed Assets	\$625	\$0	\$0	\$0	0%
Contributions, Donations and Local Grants	\$0	\$28,089	\$25,000	\$25,000	0%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Gain or Loss on Investments	-\$30,679	-\$49,722	\$0	\$0	0%
Other Miscellaneous Revenues	\$125,905	\$82,690	\$158,083	\$104,441	-33.9%
TDR Sale Proceeds	\$390,000	\$0	\$0	\$0	0%
Take Home Vehicle Program	\$84	\$15,216	\$15,000	\$15,570	3.8%
Total Misc Revenues:	\$570,507	\$460,744	\$405,886	\$647,886	59.6%
Other Sources					
Contribution from Water Fund	\$200,000	\$200,000	\$240,000	\$200,000	-16.7%
Contribution from Causeway Fd	\$1,659,060	\$550,000	\$800,000	\$720,000	-10%
Contribution from Cswy Fund	\$0	\$125,000	\$0	\$0	0%
Contribution from Sewer Fund	\$525,000	\$250,000	\$300,000	\$250,000	-16.7%
Contribution from Building Fund	\$0	\$0	\$1,400,000	\$1,680,000	20%
Other Financing Source -Subscription Financing	\$170,068	\$404,021	\$0	\$0	0%
Other Fin Sources-Leased Assets	\$0	\$467,773	\$0	\$0	0%
Total Other Sources:	\$2,554,128	\$1,996,794	\$2,740,000	\$2,850,000	4%
Total Revenue Source:	\$17,097,409	\$17,187,017	\$12,537,380	\$14,506,012	15.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expense Objects					



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Personnel Services					
General Government	\$834,558	\$1,387,082	\$1,201,943	\$1,446,473	20.3%
Public Safety	\$5,354,313	\$6,371,993	\$5,781,020	\$6,528,722	12.9%
Culture & Recreation	\$616,999	\$707,840	\$106,809	\$659,324	517.3%
Transportation	\$197,855	\$348,761	\$311,209	\$136,575	-56.1%
Total Personnel Services:	\$7,003,724	\$8,815,676	\$7,400,981	\$8,771,094	18.5%
Operating Expenses					
General Government	\$1,940,630	\$2,015,749	\$2,084,550	\$2,146,388	3%
Public Safety	\$776,915	\$863,505	\$665,688	\$831,815	25%
Culture & Recreation	\$877,954	\$852,777	\$501,702	\$755,094	50.5%
Transportation	\$546,978	\$546,047	\$692,615	\$700,504	1.1%
Total Operating Expenses:	\$4,142,478	\$4,278,077	\$3,944,555	\$4,433,801	12.4%
Capital Outlay					
General Government	\$274,741	\$43,211	\$6,930	\$47,500	585.4%
Public Safety	\$97,101	\$1,027,640	\$422,082	\$474,016	12.3%
Culture & Recreation	\$17,500	\$0	\$0	\$20,000	N/A
Transportation	\$0	\$2,373	\$4,812	\$24,812	415.6%
Total Capital Outlay:	\$389,342	\$1,073,225	\$433,824	\$566,328	30.5%
Debt Service					
General Government	\$64,937	\$53,118	\$0	\$0	0%
Other Financing Uses	\$570,419	\$466,365	\$380,877	\$395,095	3.7%
Public Safety	\$6,978	\$315,984	\$0	\$0	0%
Culture & Recreation	\$0	\$1,424	\$0	\$0	0%
Total Debt Service:	\$642,333	\$836,891	\$380,877	\$395,095	3.7%
Non-Operating Expenses					
Transfers-Out	\$342,000	\$9,663,614	\$377,143	\$339,694	-9.9%
Total Non-Operating Expenses:	\$342,000	\$9,663,614	\$377,143	\$339,694	-9.9%
Total Expense Objects:	\$12,519,878	\$24,667,483	\$12,537,380	\$14,506,012	15.7%



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

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

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

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

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

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

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

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

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



Building Fund Comprehensive Summary

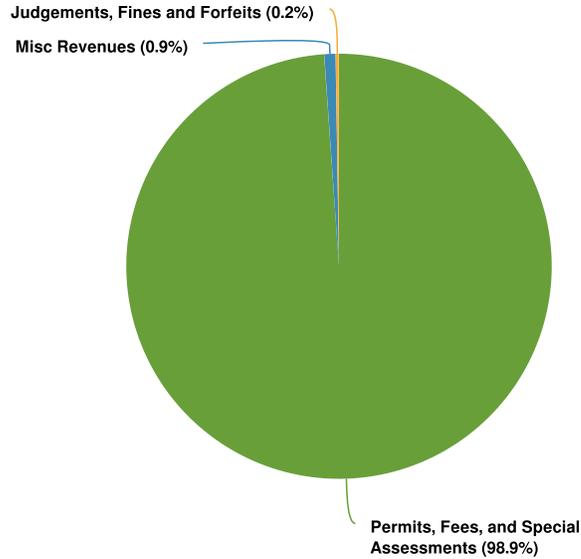
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	\$2,431,194	\$2,479,520
Revenues				
Permits, Fees, and Special Assessments	\$0	\$0	\$3,455,589	\$4,014,000
Judgements, Fines and Forfeits	\$0	\$0	\$100,000	\$10,000
Misc Revenues	\$0	\$0	\$139,806	\$34,784
Total Revenues:	\$0	\$0	\$3,695,395	\$4,058,784
Expenditures				
Personnel Services	\$0	\$0	\$1,424,877	\$1,487,573
Operating Expenses	\$0	\$0	\$516,165	\$579,211
Capital Outlay	\$0	\$0	\$18,600	\$12,000
Non-Operating Expenses	\$0	\$0	\$1,735,753	\$1,980,000
Total Expenditures:	\$0	\$0	\$3,695,395	\$4,058,784

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Ending Fund Balance:	N/A	N/A	\$2,431,194	\$2,479,520



Revenues by Source

Projected Revenues by Source



Name	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source			
Permits, Fees, and Special Assessments			
Building Permits	\$2,320,707	\$2,555,000	10.1%
Electrical Permits	\$178,000	\$291,000	63.5%
Plumbing Permits	\$115,000	\$151,000	31.3%
Mechanical Permits	\$108,000	\$147,000	36.1%
Other Licenses & Permits	\$541,882	\$650,000	20%
Plan Digitizing Fees	\$12,000	\$30,000	150%
Technology Fee	\$180,000	\$190,000	5.6%
Total Permits, Fees, and Special Assessments:	\$3,455,589	\$4,014,000	16.2%
Judgements, Fines and Forfeits			
Fines-Building Code Violations	\$100,000	\$10,000	-90%
Total Judgements, Fines and Forfeits:	\$100,000	\$10,000	-90%
Misc Revenues			
Interest Earnings	\$107,000	\$0	-100%
Other Miscellaneous Revenue	\$32,806	\$34,784	6%
Total Misc Revenues:	\$139,806	\$34,784	-75.1%
Total Revenue Source:	\$3,695,395	\$4,058,784	9.8%



Expenditures by Function

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expenditures					
Public Safety					
Building					
Personnel Services					
Regular Salaries & Wages	\$0	\$0	\$1,175,696	\$1,208,634	2.8%
Overtime Pay	\$0	\$0	\$5,000	\$5,000	0%
F.I.C.A. Taxes	\$0	\$0	\$91,452	\$91,090	-0.4%
Retirement Contribution	\$0	\$0	\$65,537	\$66,865	2%
Group Insurance	\$0	\$0	\$73,648	\$95,729	30%
Worker's Compensation	\$0	\$0	\$11,544	\$18,255	58.1%
Unemployment Compensation	\$0	\$0	\$2,000	\$2,000	0%
Total Personnel Services:	\$0	\$0	\$1,424,877	\$1,487,573	4.4%
Operating Expenses					
Professional Services	\$0	\$0	\$227,000	\$201,183	-11.4%
Other Contractual Services	\$0	\$0	\$63,000	\$108,000	71.4%
Other Contractual Service Payroll Fee	\$0	\$0	\$0	\$8,500	N/A
Travel & Per Diem	\$0	\$0	\$14,000	\$12,500	-10.7%
Communications and Freight	\$0	\$0	\$600	\$2,150	258.3%
Operating Rentals & Leases	\$0	\$0	\$22,960	\$19,960	-13.1%
Finance Rentals & Leases	\$0	\$0	\$4,500	\$4,500	0%
Insurance	\$0	\$0	\$70,780	\$85,464	20.7%
Repairs & Maintenance	\$0	\$0	\$3,000	\$3,000	0%
Printing & Binding	\$0	\$0	\$6,600	\$6,600	0%
Other Current Charges	\$0	\$0	\$66,000	\$87,010	31.8%
Office Supplies	\$0	\$0	\$10,000	\$10,000	0%
Operating Supplies	\$0	\$0	\$16,000	\$17,500	9.4%
Fuel-Vehicles	\$0	\$0	\$0	\$3,129	N/A
Publications and Training	\$0	\$0	\$11,725	\$9,715	-17.1%
Total Operating Expenses:	\$0	\$0	\$516,165	\$579,211	12.2%
Capital Outlay					
Machinery & Equipment	\$0	\$0	\$18,600	\$12,000	-35.5%
Total Capital Outlay:	\$0	\$0	\$18,600	\$12,000	-35.5%
Non-Operating Expenses					
Transfer to other Funds	\$0	\$0	\$1,735,753	\$1,980,000	14.1%
Total Non-Operating Expenses:	\$0	\$0	\$1,735,753	\$1,980,000	14.1%
Total Building:	\$0	\$0	\$3,695,395	\$4,058,784	9.8%
Total Public Safety:	\$0	\$0	\$3,695,395	\$4,058,784	9.8%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Total Expenditures:	\$0	\$0	\$3,695,395	\$4,058,784	9.8%





Youth Development Program Fund

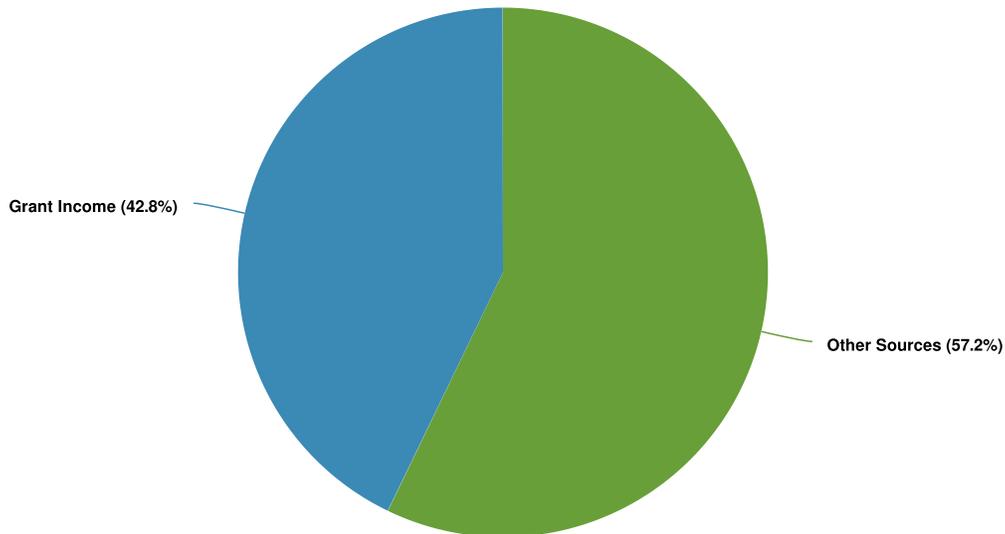
The Bright Paths Youth Development Program is used for the purpose of administering an After School and Summer Program which will be partially funded by the Children's Trust. It is classified as a special revenue fund.

Youth Development Program Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	N/A	\$61,663	\$11,663	-\$3,865
Revenues				
Grant Income	\$72,907	\$302,745	\$320,000	\$524,000
Other Sources	\$0	\$253,364	\$427,143	\$339,694
Total Revenues:	\$72,907	\$556,109	\$747,143	\$863,694
Expenditures				
Personnel Services	\$13,424	\$341,273	\$429,977	\$528,663
Operating Expenses	\$0	\$189,876	\$234,938	\$285,031
Non-Operating Expenses	\$0	\$28,824	\$82,228	\$50,000
Total Expenditures:	\$13,424	\$559,973	\$747,143	\$863,694
Total Revenues Less Expenditures:	\$59,483	-\$3,864	\$0	\$0
Ending Fund Balance:	N/A	\$57,799	\$11,663	-\$3,865

Revenues by Source

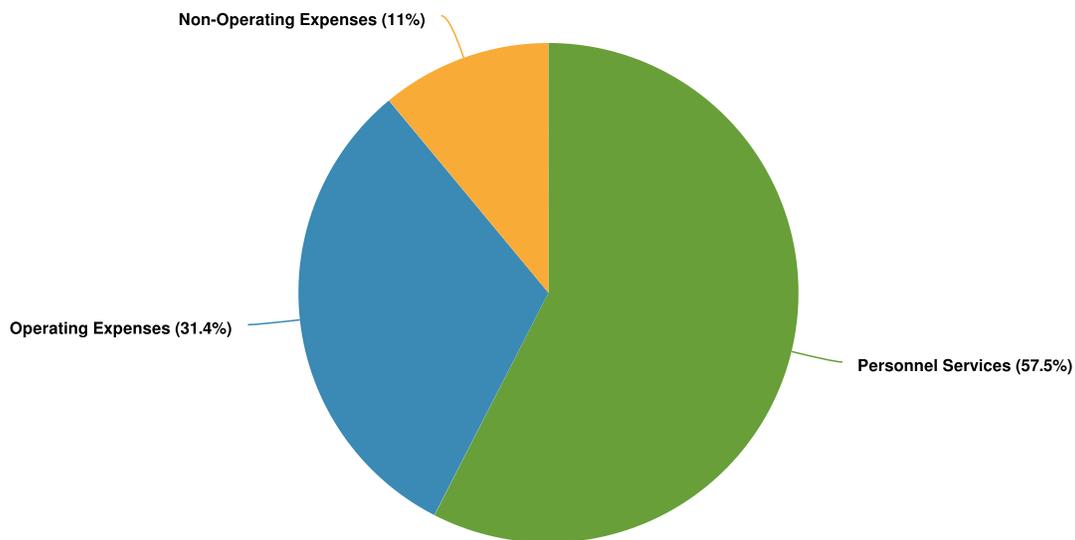
Projected 2026 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Grant Income					
Grant-Children's Trust	\$72,907	\$302,745	\$320,000	\$524,000	63.8%
Total Grant Income:	\$72,907	\$302,745	\$320,000	\$524,000	63.8%
Other Sources					
Transfers from Other Funds	\$0	\$253,364	\$377,143	\$339,694	-9.9%
Appropriate Fund Balance	\$0	\$0	\$50,000	\$0	-100%
Total Other Sources:	\$0	\$253,364	\$427,143	\$339,694	-20.5%
Total Revenue Source:	\$72,907	\$556,109	\$747,143	\$863,694	15.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$13,424	\$341,273	\$429,977	\$528,663	23%
Operating Expenses	\$0	\$189,876	\$234,938	\$285,031	21.3%
Non-Operating Expenses	\$0	\$28,824	\$82,228	\$50,000	-39.2%
Total Expense Objects:	\$13,424	\$559,973	\$747,143	\$863,694	15.6%



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

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

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

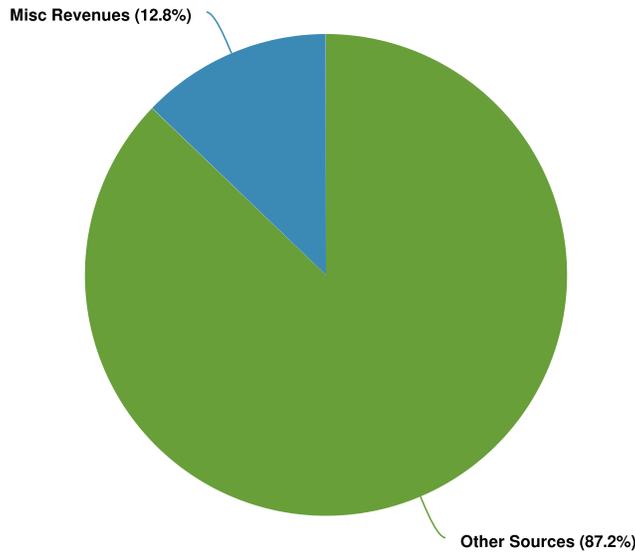


Capital Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$584,474	\$207,474	\$8,386,545	\$11,359,164
Revenues				
Intergovernmental Revenue	\$0	\$50,000	\$0	\$0
Misc Revenues	\$0	\$3,487,800	\$258,550	\$350,000
Other Sources	\$410,583	\$9,661,370	\$1,758,894	\$1,853,894
Total Revenues:	\$410,583	\$13,199,170	\$2,017,444	\$2,203,894
Expenditures				
Operating Expenses	\$179,551	\$720,269	\$0	\$0
Capital Outlay	\$583,986	\$1,250,688	\$2,017,444	\$2,203,894
Debt Service	\$24,044	\$91,422	\$0	\$0
Total Expenditures:	\$787,581	\$2,062,379	\$2,017,444	\$2,203,894
Total Revenues Less Expenditures:	-\$376,998	\$11,136,791	\$0	\$0
Ending Fund Balance:	\$207,476	\$11,344,265	\$8,386,545	\$11,359,164

Revenues by Source

Projected 2026 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue					
State Grants - General Government	\$0	\$50,000	\$0	\$0	0%
Total Intergovernmental Revenue:	\$0	\$50,000	\$0	\$0	0%
Misc Revenues					
Interest-Checking	\$0	\$56,800	\$258,550	\$350,000	35.4%
TDR Sales Proceeds	\$0	\$3,431,000	\$0	\$0	0%
Total Misc Revenues:	\$0	\$3,487,800	\$258,550	\$350,000	35.4%
Other Sources					
Contribution from Other Funds	\$342,000	\$9,410,250	\$365,883	\$300,000	-18%
Appropriate Fund Balance	\$0	\$0	\$1,393,011	\$1,553,894	11.5%
Other Financing Source Subscription	\$68,583	\$0	\$0	\$0	0%
Other Fin Sources-Leased Assets	\$0	\$251,120	\$0	\$0	0%
Total Other Sources:	\$410,583	\$9,661,370	\$1,758,894	\$1,853,894	5.4%
Total Revenue Source:	\$410,583	\$13,199,170	\$2,017,444	\$2,203,894	9.2%





Park Impact Fee Fund

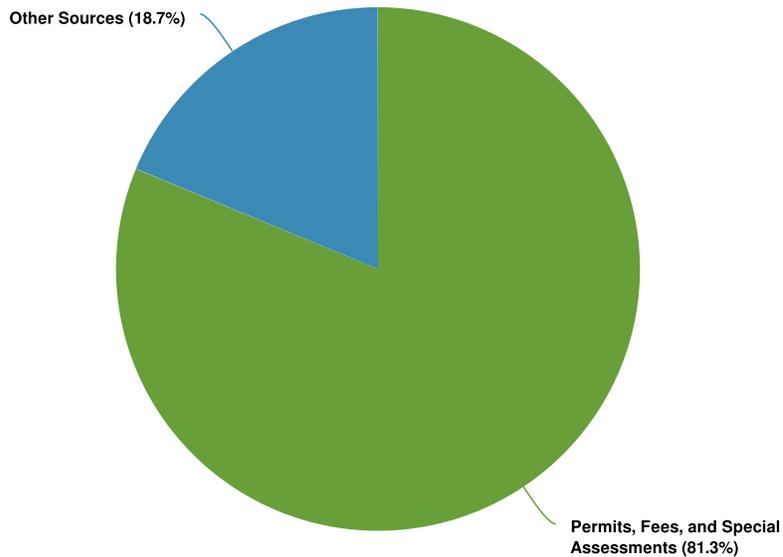
The Park Impact Fund is a type of special revenue fund. The revenues received from building applications and permits must be expensed for renovations and design of existing or new parks within the Town of Bay Harbor Islands limits. Since new development increases density in Town of Bay Harbor Islands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

Park Impact Fee Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$552,669	\$1,287,247	\$1,241,117	\$1,496,555
Revenues				
Permits, Fees, and Special Assessments	\$740,190	\$209,308	\$200,000	\$0
Other Sources	\$0	\$0	\$46,130	\$150,000
Total Revenues:	\$740,190	\$209,308	\$246,130	\$150,000
Expenditures				
Capital Outlay	\$5,612	\$0	\$216,000	\$150,000
Non-Operating Expenses	\$0	\$0	\$30,130	\$0
Total Expenditures:	\$5,612	\$0	\$246,130	\$150,000
Total Revenues Less Expenditures:	\$734,578	\$209,308	\$0	\$0
Ending Fund Balance:	\$1,287,247	\$1,496,555	\$1,241,117	\$1,496,555

Revenues by Source

Projected 2026 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments					
Park Impact fee (Park& Rec)	\$740,190	\$209,308	\$200,000	\$0	-100%
Total Permits, Fees, and Special Assessments:	\$740,190	\$209,308	\$200,000	\$0	-100%
Other Sources					
Appropriation from Fund Balance	\$0	\$0	\$46,130	\$150,000	225.2%
Total Other Sources:	\$0	\$0	\$46,130	\$150,000	225.2%
Total Revenue Source:	\$740,190	\$209,308	\$246,130	\$150,000	-39.1%





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

Causeway Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$21,744,360	\$23,643,635	\$13,263,562	\$21,041,167
Revenues				
Intergovernmental Revenue	\$0	\$164,618	\$178,990	\$0
Charges for Services	\$11,125,876	\$11,604,453	\$11,768,410	\$7,360,202
Misc Revenues	\$133,666	\$620,394	\$737,984	\$995,928
Other Sources	\$0	\$0	\$10,380,073	\$9,100,000
Total Revenues:	\$11,259,541	\$12,389,464	\$23,065,457	\$17,456,130
Expenditures				
Personnel Services	\$2,331,913	\$3,039,479	\$3,052,490	\$3,224,850
Operating Expenses	\$2,879,317	\$3,234,072	\$2,638,267	\$2,703,518
Capital Outlay	\$0	\$28,539	\$15,466,600	\$9,700,000
Debt Service	\$156,230	\$143,611	\$1,108,100	\$1,107,762
Non-Operating Expenses	\$1,659,060	\$675,000	\$800,000	\$720,000
Total Expenditures:	\$7,026,519	\$7,120,701	\$23,065,457	\$17,456,130
Total Revenues Less Expenditures:	\$4,233,022	\$5,268,763	\$0	\$0
Ending Fund Balance:	\$25,977,382	\$28,912,398	\$13,263,562	\$21,041,167

Revenues by Source

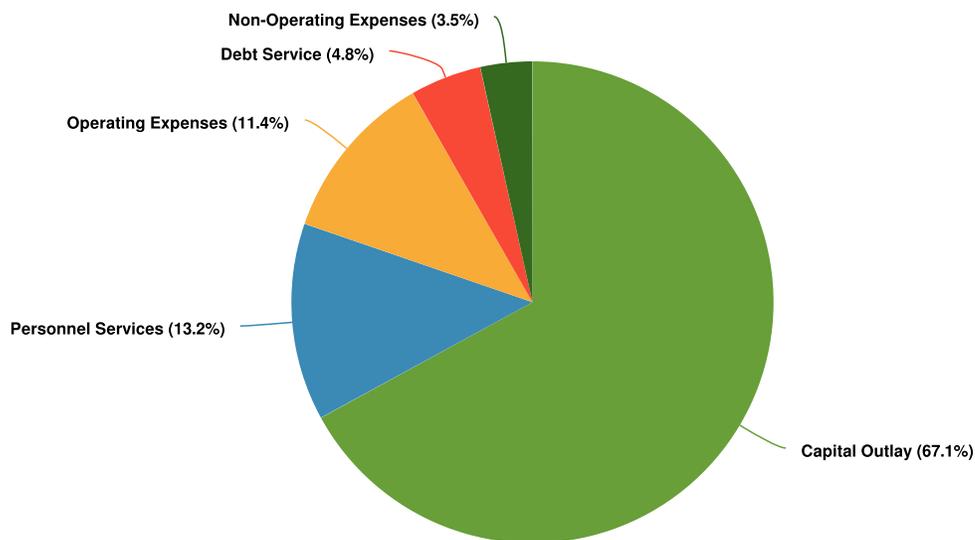
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue					
Grant-9600 WBH Seawall	\$0	\$164,618	\$178,990	\$0	-100%
Total Intergovernmental Revenue:	\$0	\$164,618	\$178,990	\$0	-100%
Charges for Services					
Contingency-Per Resolution	\$0	\$0	\$0	-\$6,000,000	N/A
FTE Toll Receipts	\$11,477,008	\$11,970,942	\$12,053,281	\$13,613,745	12.9%
FTE Credit Card Fees	-\$250,046	-\$267,832	-\$250,000	-\$282,359	12.9%
FTE Management Fees	-\$539,908	-\$544,025	-\$570,000	-\$506,115	-11.2%
Annual Pass Sales	\$438,821	\$445,368	\$535,129	\$534,931	0%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Total Charges for Services:	\$11,125,876	\$11,604,453	\$11,768,410	\$7,360,202	-37.5%
Misc Revenues					
Interest Earnings	\$0	\$60,718	\$637,659	\$136,663	-78.6%
Interest Earnings-Mellon Trust	\$36,046	\$51,989	\$0	\$0	0%
Interest Earnings FLCLASS	\$0	\$294,720	\$0	\$755,933	N/A
Change in Fair Value of Invest	\$10,320	\$122,183	\$0	\$0	0%
Rents & Royalties-Lease Revenue	\$103,936	\$109,525	\$103,325	\$103,332	0%
Gain or Loss on Investments	-\$18,878	-\$27,745	-\$3,000	\$0	-100%
Other Miscellaneous Revenues	\$2,242	\$9,003	\$0	\$0	0%
Total Misc Revenues:	\$133,666	\$620,394	\$737,984	\$995,928	35%
Other Sources					
Appropriate Fund Balance	\$0	\$0	\$10,380,073	\$9,100,000	-12.3%
Total Other Sources:	\$0	\$0	\$10,380,073	\$9,100,000	-12.3%
Total Revenue Source:	\$11,259,541	\$12,389,464	\$23,065,457	\$17,456,130	-24.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$2,331,913	\$3,039,479	\$3,052,490	\$3,224,850	5.6%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Operating Expenses	\$2,879,317	\$3,234,072	\$2,638,267	\$2,703,518	2.5%
Capital Outlay	\$0	\$28,539	\$15,466,600	\$9,700,000	-37.3%
Debt Service	\$156,230	\$143,611	\$1,108,100	\$1,107,762	0%
Non-Operating Expenses	\$1,659,060	\$675,000	\$800,000	\$720,000	-10%
Total Expense Objects:	\$7,026,519	\$7,120,701	\$23,065,457	\$17,456,130	-24.3%





Sewer Fund

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

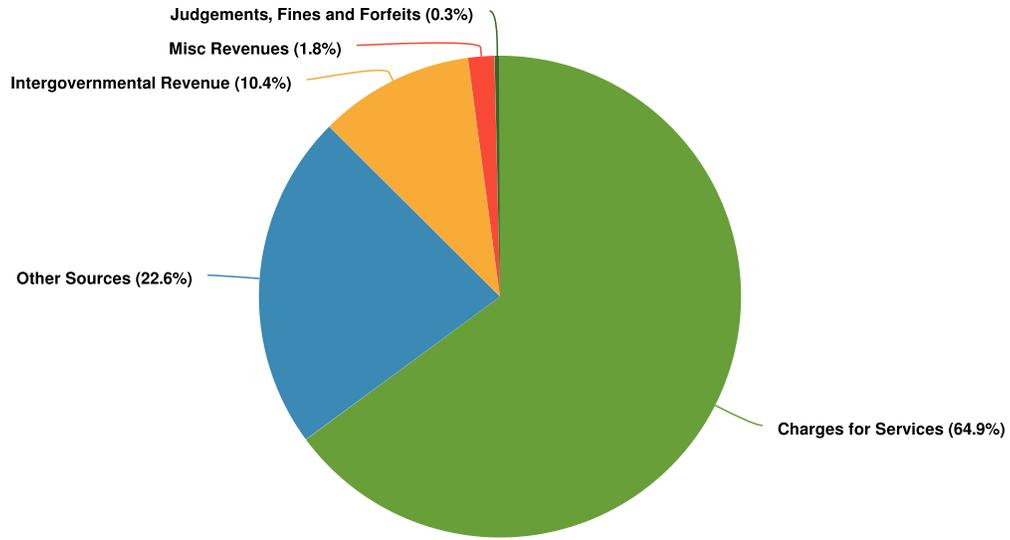
Sewer Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$2,561,463	\$2,117,562	\$1,145,062	\$2,596,310
Revenues				
Permits, Fees, and Special Assessments	\$0	\$57,950	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$447,500	\$220,000
Charges for Services	\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356
Judgements, Fines and Forfeits	\$5,625	\$32,406	\$15,000	\$25,000
Misc Revenues	\$66,500	\$15,317	\$76,109	\$71,592
Other Sources	\$0	\$0	\$972,500	\$1,611,813
Total Revenues:	\$2,735,206	\$2,898,862	\$4,305,042	\$5,448,761
Expenditures				
Personnel Services	\$393,621	\$636,294	\$546,805	\$674,711
Operating Expenses	\$1,701,481	\$1,740,016	\$2,078,237	\$2,369,054
Capital Outlay	\$0	\$2,774	\$1,380,000	\$2,154,996
Debt Service	\$0	\$1,410	\$0	\$0
Non-Operating Expenses	\$525,000	\$250,000	\$300,000	\$250,000
Total Expenditures:	\$2,620,101	\$2,630,494	\$4,305,042	\$5,448,761
Total Revenues Less Expenditures:	\$115,105	\$268,368	\$0	\$0
Ending Fund Balance:	\$2,676,568	\$2,385,930	\$1,145,062	\$2,596,310



Revenues by Source

Projected 2026 Revenues by Source

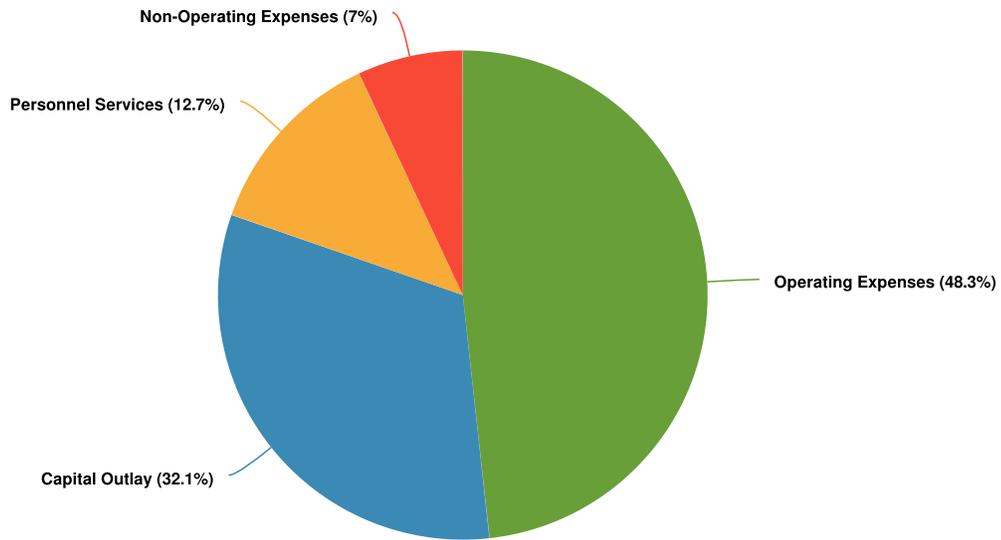


Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments					
Sewer Impact Fees	\$0	\$57,950	\$0	\$0	0%
Total Permits, Fees, and Special Assessments:	\$0	\$57,950	\$0	\$0	0%
Intergovernmental Revenue					
State Grant-Sewer	\$0	\$0	\$447,500	\$220,000	-50.8%
Total Intergovernmental Revenue:	\$0	\$0	\$447,500	\$220,000	-50.8%
Charges for Services					
Sewage Disposal Fees	\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356	26%
Total Charges for Services:	\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356	26%
Judgements, Fines and Forfeits					
Doubtful Accounts	-\$9,207	\$18,683	\$0	\$15,000	N/A
Late Fees - Delinquent Accounts	\$14,832	\$13,723	\$15,000	\$10,000	-33.3%
Total Judgements, Fines and Forfeits:	\$5,625	\$32,406	\$15,000	\$25,000	66.7%
Misc Revenues					
Interest Earnings	\$0	\$15,077	\$26,109	\$21,592	-17.3%
Other Miscellaneous Revenues	\$66,500	\$240	\$50,000	\$50,000	0%
Total Misc Revenues:	\$66,500	\$15,317	\$76,109	\$71,592	-5.9%
Other Sources					
Appropriation from Fund Balance	\$0	\$0	\$972,500	\$1,611,813	65.7%
Total Other Sources:	\$0	\$0	\$972,500	\$1,611,813	65.7%
Total Revenue Source:	\$2,735,206	\$2,898,862	\$4,305,042	\$5,448,761	26.6%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$393,621	\$636,294	\$546,805	\$674,711	23.4%
Operating Expenses	\$1,701,481	\$1,740,016	\$2,078,237	\$2,369,054	14%
Capital Outlay	\$0	\$2,774	\$1,380,000	\$2,154,996	56.2%
Debt Service	\$0	\$1,410	\$0	\$0	0%
Non-Operating Expenses	\$525,000	\$250,000	\$300,000	\$250,000	-16.7%
Total Expense Objects:	\$2,620,101	\$2,630,494	\$4,305,042	\$5,448,761	26.6%



Water Fund

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

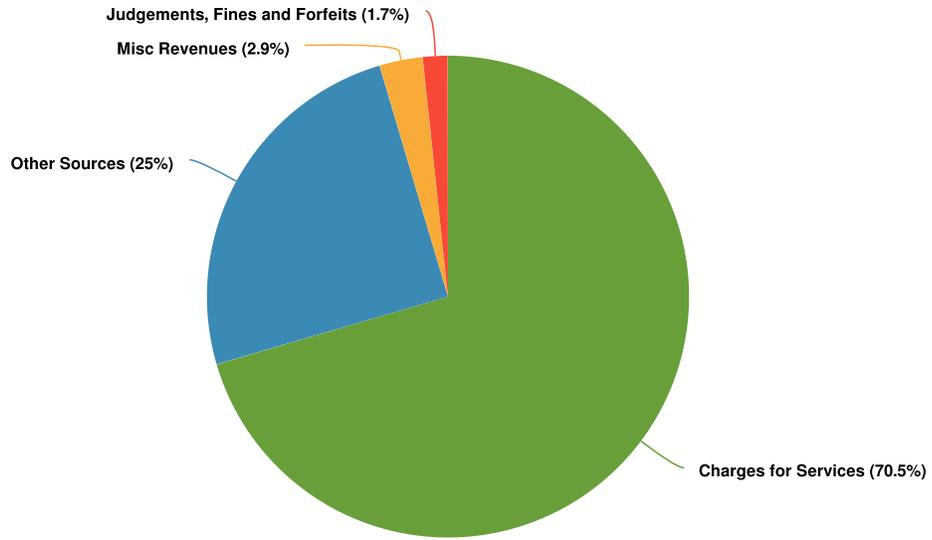
Water Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$2,947,287	\$3,127,054	\$2,603,698	\$3,214,305
Revenues				
Permits, Fees, and Special Assessments	\$0	\$79,803	\$0	\$42,000
Charges for Services	\$1,331,335	\$1,494,960	\$1,476,800	\$1,624,216
Judgements, Fines and Forfeits	-\$22,084	\$36,552	\$35,000	\$6,619
Misc Revenues	\$132,300	\$183,211	\$60,701	\$64,488
Other Sources	\$0	\$0	\$523,356	\$1,330,536
Total Revenues:	\$1,441,552	\$1,794,525	\$2,095,857	\$3,067,859
Expenditures				
Personnel Services	\$315,510	\$620,402	\$521,745	\$521,050
Operating Expenses	\$814,151	\$951,600	\$1,034,112	\$1,134,809
Capital Outlay	\$0	\$0	\$300,000	\$1,212,000
Non-Operating Expenses	\$200,000	\$200,000	\$240,000	\$200,000
Total Expenditures:	\$1,329,661	\$1,772,003	\$2,095,857	\$3,067,859
Total Revenues Less Expenditures:	\$111,890	\$22,522	\$0	\$0
Ending Fund Balance:	\$3,059,177	\$3,149,576	\$2,603,698	\$3,214,305



Revenues by Source

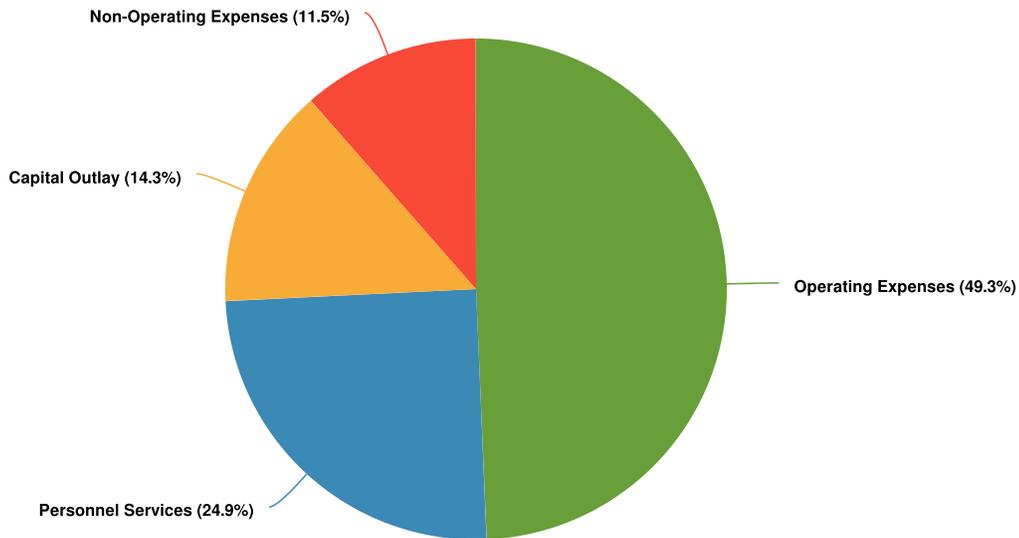
Projected 2026 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments	\$0	\$79,803	\$0	\$42,000	N/A
Charges for Services	\$1,331,335	\$1,494,960	\$1,476,800	\$1,624,216	10%
Judgements, Fines and Forfeits	-\$22,084	\$36,552	\$35,000	\$6,619	-81.1%
Misc Revenues	\$132,300	\$183,211	\$60,701	\$64,488	6.2%
Other Sources	\$0	\$0	\$523,356	\$1,330,536	154.2%
Total Revenue Source:	\$1,441,552	\$1,794,525	\$2,095,857	\$3,067,859	46.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$315,510	\$620,402	\$521,745	\$521,050	-0.1%
Operating Expenses	\$814,151	\$951,600	\$1,034,112	\$1,134,809	9.7%
Capital Outlay	\$0	\$0	\$300,000	\$1,212,000	304%
Non-Operating Expenses	\$200,000	\$200,000	\$240,000	\$200,000	-16.7%
Total Expense Objects:	\$1,329,661	\$1,772,003	\$2,095,857	\$3,067,859	46.4%





Parking Fund

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

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

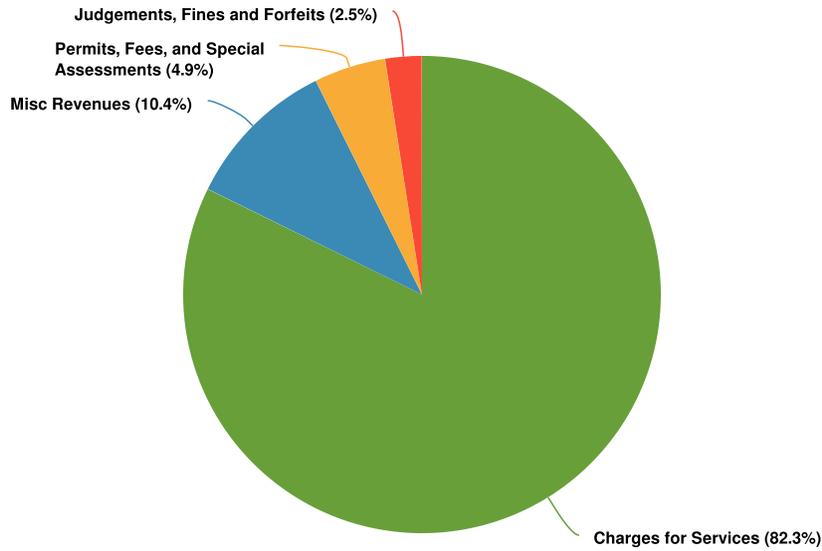
Parking Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$907,029	\$2,075,102	\$2,075,102	\$2,927,684
Revenues				
Permits, Fees, and Special Assessments	\$844,635	\$841,227	\$68,762	\$133,512
Charges for Services	\$1,000,930	\$964,755	\$1,164,668	\$1,511,267
Judgements, Fines and Forfeits	\$63,513	\$23,323	\$35,000	\$100,000
Misc Revenues	\$140,933	\$245,596	\$146,725	\$162,198
Other Sources	\$0	\$0	\$0	\$1,211,068
Total Revenues:	\$2,050,012	\$2,074,901	\$1,415,155	\$3,118,045
Expenditures				
Personnel Services	\$283,175	\$453,566	\$460,096	\$623,415
Operating Expenses	\$468,898	\$553,907	\$412,094	\$532,562
Capital Outlay	\$0	\$4,912	\$105,000	\$1,525,000
Debt Service	\$45,100	\$36,451	\$437,965	\$437,068
Total Expenditures:	\$797,173	\$1,048,835	\$1,415,155	\$3,118,045
Total Revenues Less Expenditures:	\$1,252,838	\$1,026,066	\$0	\$0
Ending Fund Balance:	\$2,159,867	\$3,101,168	\$2,075,102	\$2,927,684



Revenues by Source

Projected 2026 Revenues by Source



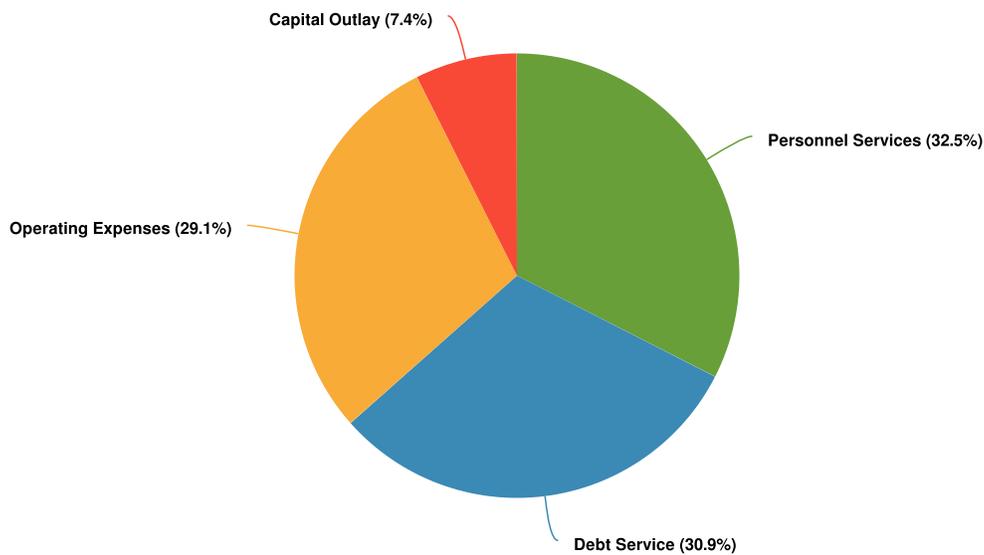
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments					
Parking Trust Receipts	\$844,635	\$841,227	\$68,762	\$133,512	94.2%
Total Permits, Fees, and Special Assessments:	\$844,635	\$841,227	\$68,762	\$133,512	94.2%
Charges for Services					
Parking Meter Collections	\$21,006	\$39,665	\$62,000	\$97,752	57.7%
Parking Permit Sales	\$313,258	\$37,510	\$0	\$0	0%
Parking Permit Sales Green	\$30,313	\$20,049	\$17,568	\$24,000	36.6%
Parking Permit Sales Blue	\$208,614	\$478,611	\$576,000	\$576,000	0%
Parking Permit Sales Orange	\$24,268	\$6,868	\$8,160	\$12,240	50%
Parking Permit Sales Brown	\$11,010	\$3,126	\$4,080	\$0	-100%
Parking Permit Sales Red	\$14,065	\$13,337	\$37,380	\$39,480	5.6%
Parking PaybyPhone Receipts	\$356,033	\$323,059	\$429,480	\$685,000	59.5%
Parking Agreement Fees	\$22,363	\$42,532	\$30,000	\$76,795	156%
Total Charges for Services:	\$1,000,930	\$964,755	\$1,164,668	\$1,511,267	29.8%
Judgements, Fines and Forfeits					
Parking Fines	\$63,513	\$23,323	\$35,000	\$100,000	185.7%
Total Judgements, Fines and Forfeits:	\$63,513	\$23,323	\$35,000	\$100,000	185.7%
Misc Revenues					



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Interest Earnings	\$0	\$28,070	\$12,399	\$77,198	522.6%
Rents & Royalties	\$140,558	\$84,595	\$134,326	\$85,000	-36.7%
Revenue-Lease Internet	\$0	\$132,631	\$0	\$0	0%
Other Miscellaneous Revenues	\$375	\$300	\$0	\$0	0%
Total Misc Revenues:	\$140,933	\$245,596	\$146,725	\$162,198	10.5%
Other Sources					
Appropriation from Fund Balance	\$0	\$0	\$0	\$1,211,068	N/A
Total Other Sources:	\$0	\$0	\$0	\$1,211,068	N/A
Total Revenue Source:	\$2,050,012	\$2,074,901	\$1,415,155	\$3,118,045	120.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$283,175	\$453,566	\$460,096	\$623,415	35.5%
Operating Expenses	\$468,898	\$553,907	\$412,094	\$532,562	29.2%
Capital Outlay	\$0	\$4,912	\$105,000	\$1,525,000	1,352.4%
Debt Service	\$45,100	\$36,451	\$437,965	\$437,068	-0.2%
Total Expense Objects:	\$797,173	\$1,048,835	\$1,415,155	\$3,118,045	120.3%



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

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

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

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

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



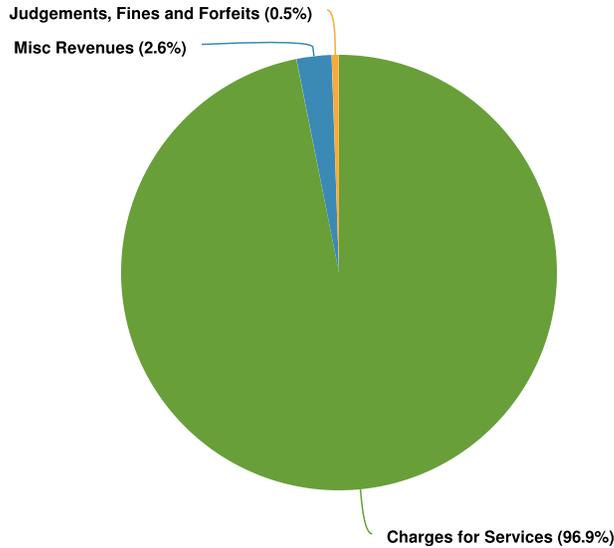
Solid Waste Fund

Solid Waste Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$928,918	\$1,163,297	\$1,163,297	\$1,233,053
Revenues				
Charges for Services	\$1,133,020	\$1,053,631	\$1,087,204	\$1,120,338
Judgements, Fines and Forfeits	\$2,346	\$26,506	\$6,000	\$6,245
Misc Revenues	\$4,374	\$10,725	\$29,123	\$85,115
Total Revenues:	\$1,139,740	\$1,090,862	\$1,122,327	\$1,211,698
Expenditures				
Personnel Services	\$18,148	\$115,151	\$120,476	\$169,118
Operating Expenses	\$888,012	\$905,956	\$1,001,851	\$1,042,580
Total Expenditures:	\$906,160	\$1,021,107	\$1,122,327	\$1,211,698
Total Revenues Less Expenditures:	\$233,580	\$69,755	\$0	\$0
Ending Fund Balance:	\$1,162,498	\$1,233,052	\$1,163,297	\$1,233,053

Revenues by Source

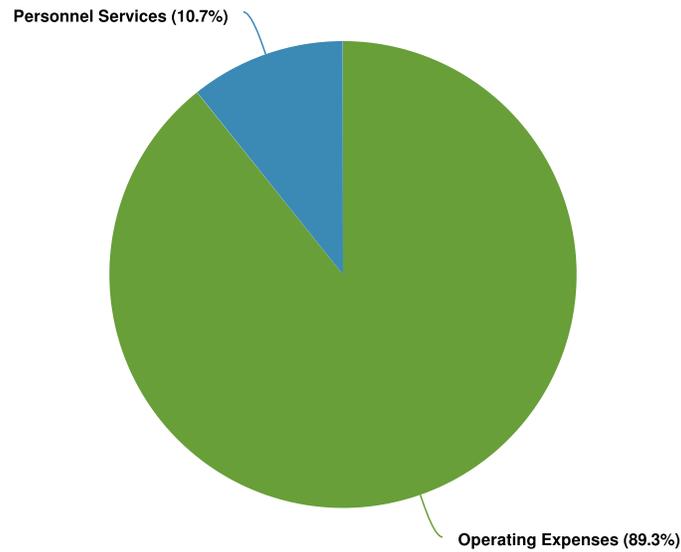
Projected 2026 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Charges for Services	\$1,133,020	\$1,053,631	\$1,087,204	\$1,120,338	3%
Judgements, Fines and Forfeits	\$2,346	\$26,506	\$6,000	\$6,245	4.1%
Misc Revenues	\$4,374	\$10,725	\$29,123	\$85,115	192.3%
Total Revenue Source:	\$1,139,740	\$1,090,862	\$1,122,327	\$1,211,698	8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$18,148	\$115,151	\$120,476	\$169,118	40.4%
Operating Expenses	\$888,012	\$905,956	\$1,001,851	\$1,042,580	4.1%
Total Expense Objects:	\$906,160	\$1,021,107	\$1,122,327	\$1,211,698	8%



Stormwater Fund

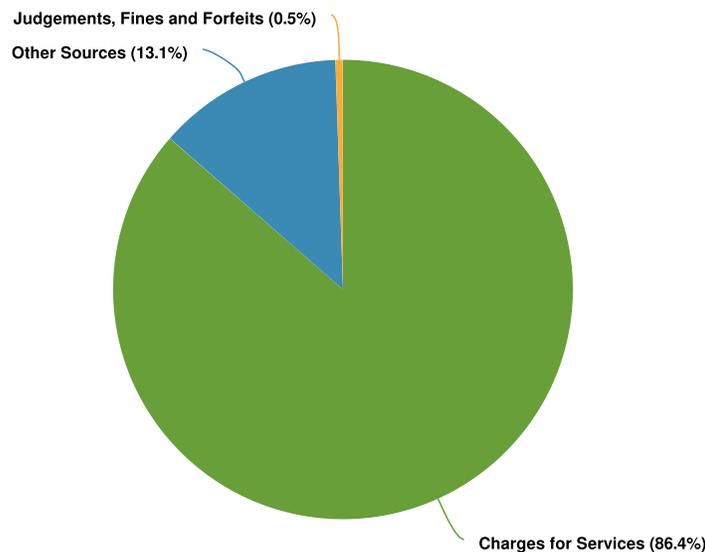
The Stormwater Utility Fund is a type of enterprise fund. The Town provides storm water drainage services to customers within the Town. Charges for the services are based upon the type of structure from which the stormwater is being diverted. This business-like enterprise provides for personnel, operations,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

Stormwater Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$694,276	\$1,070,060	\$1,070,060	\$1,420,114
Revenues				
Charges for Services	\$615,240	\$662,942	\$662,000	\$793,883
Judgements, Fines and Forfeits	\$627	\$15,501	\$3,936	\$5,000
Misc Revenues	\$0	\$8,158	\$0	\$29,019
Other Sources	\$0	\$76,074	\$100,000	\$1,135,140
Total Revenues:	\$615,867	\$762,675	\$765,936	\$1,963,042
Expenditures				
Personnel Services	\$57,271	\$173,638	\$143,138	\$178,341
Operating Expenses	\$186,213	\$223,676	\$372,798	\$269,701
Capital Outlay	\$0	\$0	\$250,000	\$1,515,000
Total Expenditures:	\$243,484	\$397,315	\$765,936	\$1,963,042
Total Revenues Less Expenditures:	\$372,384	\$365,360	\$0	\$0
Ending Fund Balance:	\$1,066,660	\$1,435,420	\$1,070,060	\$1,420,114

Revenues by Source

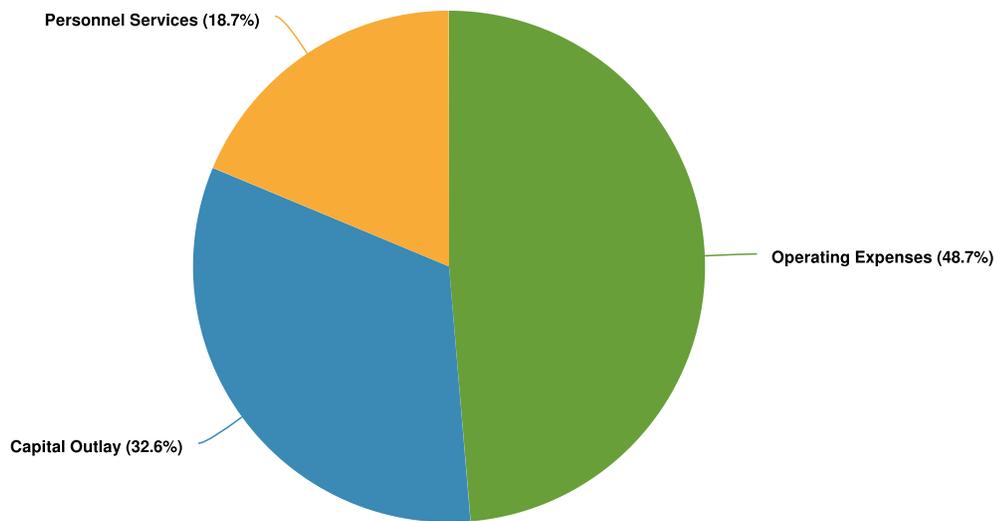
Projected 2026 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Revenue Source					
Charges for Services					
Stormwater Fees	\$615,240	\$662,942	\$662,000	\$793,883	19.9%
Total Charges for Services:	\$615,240	\$662,942	\$662,000	\$793,883	19.9%
Judgements, Fines and Forfeits					
Doubtful Accounts	-\$2,154	\$12,314	\$0	\$0	0%
Late Fees - Delinquent Accounts	\$2,781	\$3,188	\$3,936	\$5,000	27%
Total Judgements, Fines and Forfeits:	\$627	\$15,501	\$3,936	\$5,000	27%
Misc Revenues					
Interest Earnings	\$0	\$8,158	\$0	\$14,019	N/A
Other Miscellaneous Revenues	\$0	\$0	\$0	\$15,000	N/A
Total Misc Revenues:	\$0	\$8,158	\$0	\$29,019	N/A
Other Sources					
Appropriation from Fund Balance	\$0	\$0	\$0	\$1,135,140	N/A
Federal Grants	\$0	\$76,074	\$100,000	\$0	-100%
Total Other Sources:	\$0	\$76,074	\$100,000	\$1,135,140	1,035.1%
Total Revenue Source:	\$615,867	\$762,675	\$765,936	\$1,963,042	156.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$57,271	\$173,638	\$143,138	\$178,341	24.6%
Operating Expenses	\$186,213	\$223,676	\$372,798	\$269,701	-27.7%
Capital Outlay	\$0	\$0	\$250,000	\$1,515,000	506%
Total Expense Objects:	\$243,484	\$397,315	\$765,936	\$1,963,042	156.3%



FUNDING SOURCES



Taxes Summary

Property Taxes (Ad Valorem):

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

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

How the assessed value is calculated (Ref 193.155, F.S.):

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

Property Tax revenue is estimated each year, using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to consider early payment discounts and other adjustments in accordance with Florida Statutes. The Miami-Dade Property Appraiser's July 1, 2024, Taxable Value for the FY 2025 is \$2,096,671,178. This value is 10.6% or \$201,018,726 more than last year. The net increase is attributed to an increase in existing property values, and an increase in new construction of \$10,430,676. The FY 2025 Budget operating millage rate is 3.1728 mills, which is the same as FY 2023 and FY 2024.

Sales and Use Taxes:

Local Option Fuel Tax is levied by Miami-Dade County at a total of 9¢ per gallon. The 9¢ is comprised of the full 6¢ (First) allowed by Florida Statute 366.025(1)(a) and 3¢ (Second) allowed by Florida Statute 336.025(1)(b). The tax is a combination of 6¢ on every net gallon of motor and diesel fuel sold within the county (First) and 3¢ on every net gallon of motor fuel (Second). This tax is shared with the Town through an interlocal agreement. Miami-Dade County receives 74 percent and municipalities in Miami-Dade County receive 26 percent. The funds are used for transportation expenditures. Local Option Fuel Tax will account for 1% of total General Fund revenues.

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

The Town collects franchise, utility, communications, and occupational (local business) taxes. The latter has traditionally not been considered a franchise tax. However, the State of Florida's Department of Financial Services now requires that it be represented as a tax. In FY 2025 these revenue sources will account for approximately 12% of total General Fund revenues.



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

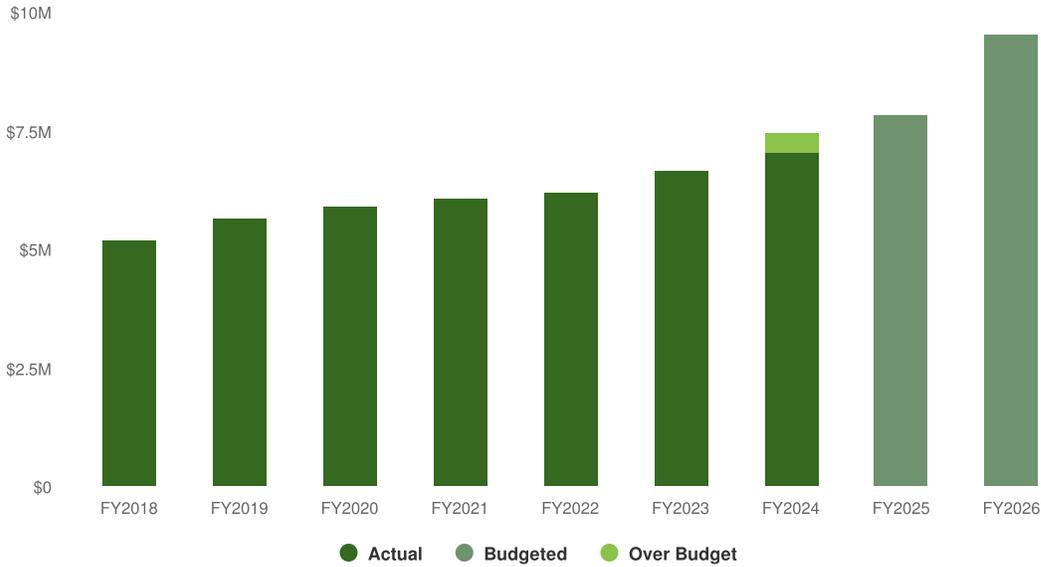
Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Town of Bay Harbor Islands and may be levied at a maximum rate of 10% for each utility.

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



\$9,522,764 **\$1,677,639**
 (21.38% vs. prior year)

Taxes and Historical Budget vs. Actual



Taxes Summary Chart

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY 2026 Proposed (% Change)
All Funds						
General Fund						
General Fund						
Taxes						
Ad Valorem Taxes	001.9990.311100.000	\$5,023,811	\$5,871,196	\$6,319,702	\$7,709,054	-100%
Gas Tax - Six Cents	001.9990.312400.000	\$62,872	\$77,873	\$68,034	\$73,199	-100%
Gas Tax - Three Cent	001.9990.312400.100	\$31,933	\$25,700	\$25,541	\$28,558	-100%
Casualty Ins Premium Tax (Pol)	001.9990.312520.000	\$0	\$0	\$25,000	\$63,000	-100%
Franchise Fees-FPL	001.9990.313000.000	\$485,461	\$468,752	\$442,845	\$572,250	-100%
Franchise Fees-Peoples' Gas'	001.9990.313002.000	\$27,206	\$29,804	\$33,780	\$36,063	-100%
Utility Taxes-FPL	001.9990.314004.000	\$628,570	\$644,988	\$620,000	\$693,000	-100%
Utility Tax - Peoples' Gas'	001.9990.314006.000	\$20,916	\$23,615	\$23,185	\$26,250	-100%
Communications Services Tax	001.9990.315000.000	\$200,048	\$217,871	\$207,038	\$217,390	-100%
Local Business Tax-Formerly (OccupatI Lic Fee)	001.9990.316000.000	\$170,966	\$108,242	\$80,000	\$104,000	-100%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY 2026 Proposed (% Change)
Total Taxes:		\$6,651,783	\$7,468,040	\$7,845,125	\$9,522,764	21.4%
Total General Fund:		\$6,651,783	\$7,468,040	\$7,845,125	\$9,522,764	21.4%
Total General Fund:		\$6,651,783	\$7,468,040	\$7,845,125	\$9,522,764	21.4%
Total All Funds:		\$6,651,783	\$7,468,040	\$7,845,125	\$9,522,764	21.4%



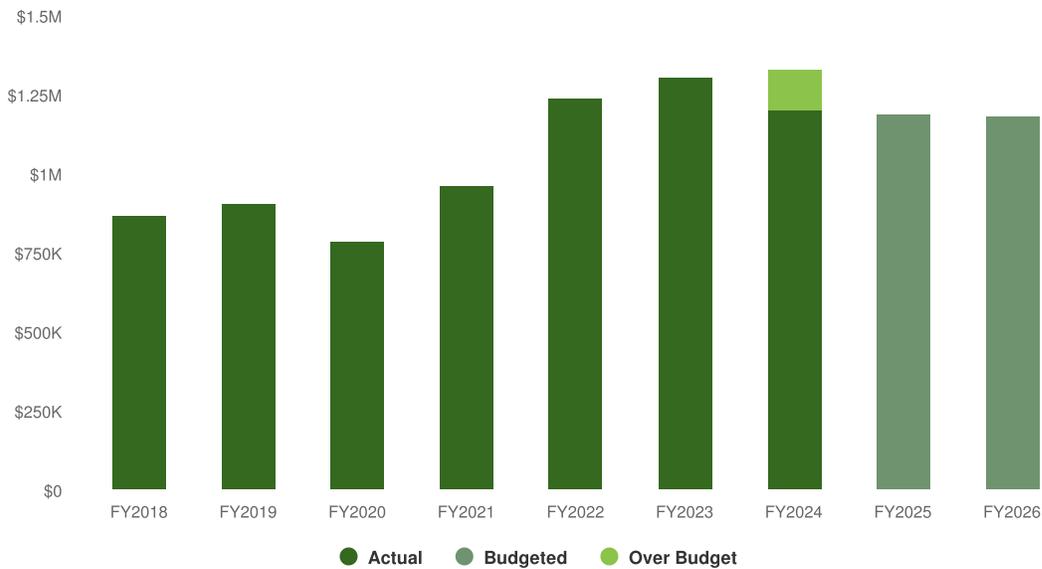
Intergovernmental Revenue Summary

Services Revenue

The Town receives revenue from revenue-sharing programs with the State of Florida. These revenue sources are comprised of State Revenue Sharing and the Local Government Half-Cent Sales Tax. In FY 2025, intergovernmental revenues will account for 11% of total General Fund revenues. Revenue projections are established by the State of Florida's Department of Revenue which collects and distributes these revenues based on tax collections and the Town's population. The revenue is allocated based on each municipality's proportionate share of the total population in the county. Municipalities are required to budget at least 95% of the State's estimates.

\$1,184,197 **-\$5,672**
 (-0.48% vs. prior year)

Intergovernmental Revenue Proposed and Historical Budget vs. Actual



Intergovernmental Revenue Summary

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY 2026 Proposed (% Change)
General Fund						
General Fund						
Intergovernmental Revenue						
St Grant-FDOT (FreeBee)	001.9990.334490.100	\$49,607.63	\$100,392.37	\$0.00	\$0.00	N/A
Sales Tax-Mun Rev Shr	001.9990.335121.000	\$178,420.25	\$171,657.84	\$166,060.38	\$153,499.00	N/A
Fuel Tax-Mun Rev Shar	001.9990.335122.000	\$74,299.60	\$71,483.57	\$69,152.62	\$73,609.00	N/A
Alcoholic Beverage Licenses	001.9990.335150.000	\$3,405.10	\$3,775.68	\$3,500.00	\$3,000.00	N/A
Sales Tax-Half Cent	001.9990.335180.000	\$637,556.85	\$611,065.77	\$595,448.00	\$596,774.00	N/A
Transportation Surtax	001.9990.335185.000	\$364,277.00	\$370,867.00	\$355,708.00	\$357,315.00	N/A
Total Intergovernmental Revenue:		\$1,307,566.43	\$1,329,242.23	\$1,189,869.00	\$1,184,197.00	-0.5%
Total General Fund:		\$1,307,566.43	\$1,329,242.23	\$1,189,869.00	\$1,184,197.00	-0.5%
Total General Fund:		\$1,307,566.43	\$1,329,242.23	\$1,189,869.00	\$1,184,197.00	-0.5%

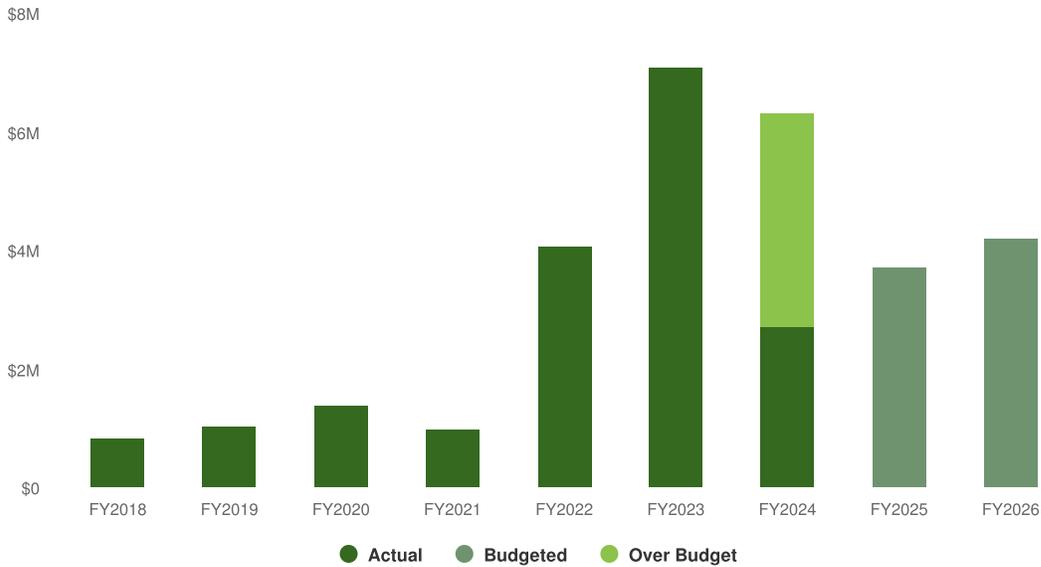


Permits, Fees, and Special Assessments Summary

The third-largest revenue source for the Town is licenses, permits and special assessments. The bulk of this revenue category comes from building permits, which are budgeted at 12% of the total revenue. The remainder of this category is made up of Business Tax Receipts, Park Impact Fees, Parking Trust Receipts, construction and other permit fees.

\$4,199,512 **\$465,161**
(12.46% vs. prior year)

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



Permits, Fees, and Special Assessments

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY 2026 Proposed (% Change)
All Funds						
General Fund						
General Fund						
Permits, Fees, and Special Assessments						
TDR Fees	001.9990.321000.010	\$207,500	\$500	\$0	\$0	0%
Building Permits	001.9990.322001.000	\$3,800,834	\$3,108,874	\$0	\$0	0%
Electrical Permits	001.9990.322002.000	\$119,337	\$268,545	\$0	\$0	0%
Plumbing Permits	001.9990.322003.000	\$113,546	\$303,606	\$0	\$0	0%
Air Conditioning Mechanical Permits	001.9990.322004.000	\$152,816	\$185,742	\$0	\$0	0%
Right of Way Permit	001.9990.322900.000	\$0	\$6,569	\$10,000	\$10,000	-100%
Other Licenses & Permits	001.9990.329000.000	\$692,773	\$793,097	\$0	\$0	0%
Plan Digitizing Fee	001.9990.329000.111	\$427,663	\$17,640	\$0	\$0	0%
Technology Fee	001.9990.329000.200	\$0	\$438,550	\$0	\$0	0%
Total Permits, Fees, and Special Assessments:		\$5,514,469	\$5,123,122	\$10,000	\$10,000	0%
Total General Fund:		\$5,514,469	\$5,123,122	\$10,000	\$10,000	0%
Total General Fund:		\$5,514,469	\$5,123,122	\$10,000	\$10,000	0%
Building Fund						
Building Funds						
Permits, Fees, and Special Assessments						
Building Permits	101.9990.322001.000	\$0	\$0	\$2,320,707	\$2,555,000	-100%
Electrical Permits	101.9990.322002.000	\$0	\$0	\$178,000	\$291,000	-100%
Plumbing Permits	101.9990.322003.000	\$0	\$0	\$115,000	\$151,000	-100%
Mechanical Permits	101.9990.322004.000	\$0	\$0	\$108,000	\$147,000	-100%
Other Licenses & Permits	101.9990.329000.000	\$0	\$0	\$541,882	\$650,000	-100%
Plan Digitizing Fees	101.9990.329000.111	\$0	\$0	\$12,000	\$30,000	-100%
Technology Fee	101.9990.329000.200	\$0	\$0	\$180,000	\$190,000	-100%
Total Permits, Fees, and Special Assessments:		\$0	\$0	\$3,455,589	\$4,014,000	16.2%
Total Building Funds:		\$0	\$0	\$3,455,589	\$4,014,000	16.2%
Total Building Fund:		\$0	\$0	\$3,455,589	\$4,014,000	16.2%
Special Revenue Fund						
Park Impact Fund						
Permits, Fees, and Special Assessments						
Park Impact fee (Park& Rec)	302.9990.324610.000	\$740,190	\$209,308	\$200,000	\$0	-100%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Adopted Budget vs. FY 2026 Proposed (% Change)
Total Permits, Fees, and Special Assessments:		\$740,190	\$209,308	\$200,000	\$0	-100%
Total Park Impact Fund:		\$740,190	\$209,308	\$200,000	\$0	-100%
Total Special Revenue Fund:		\$740,190	\$209,308	\$200,000	\$0	-100%
Enterprise Fund						
Sewer Fund						
Permits, Fees, and Special Assessments						
Sewer Impact Fees	402.9990.324210.000	\$0	\$57,950	\$0	\$0	0%
Total Permits, Fees, and Special Assessments:		\$0	\$57,950	\$0	\$0	0%
Total Sewer Fund:		\$0	\$57,950	\$0	\$0	0%
Water Fund						
Permits, Fees, and Special Assessments						
Water Impact Fees	403.9990.324212.000	\$0	\$79,803	\$0	\$42,000	0%
Total Permits, Fees, and Special Assessments:		\$0	\$79,803	\$0	\$42,000	N/A
Total Water Fund:		\$0	\$79,803	\$0	\$42,000	N/A
Parking Fund						
Permits, Fees, and Special Assessments						
Parking Trust Receipts	404.9990.324411.000	\$844,635	\$841,227	\$68,762	\$133,512	-100%
Total Permits, Fees, and Special Assessments:		\$844,635	\$841,227	\$68,762	\$133,512	94.2%
Total Parking Fund:		\$844,635	\$841,227	\$68,762	\$133,512	94.2%
Total Enterprise Fund:		\$844,635	\$978,980	\$68,762	\$175,512	155.2%
Total All Funds:		\$7,099,294	\$6,311,410	\$3,734,351	\$4,199,512	12.5%



Services Revenues Summary

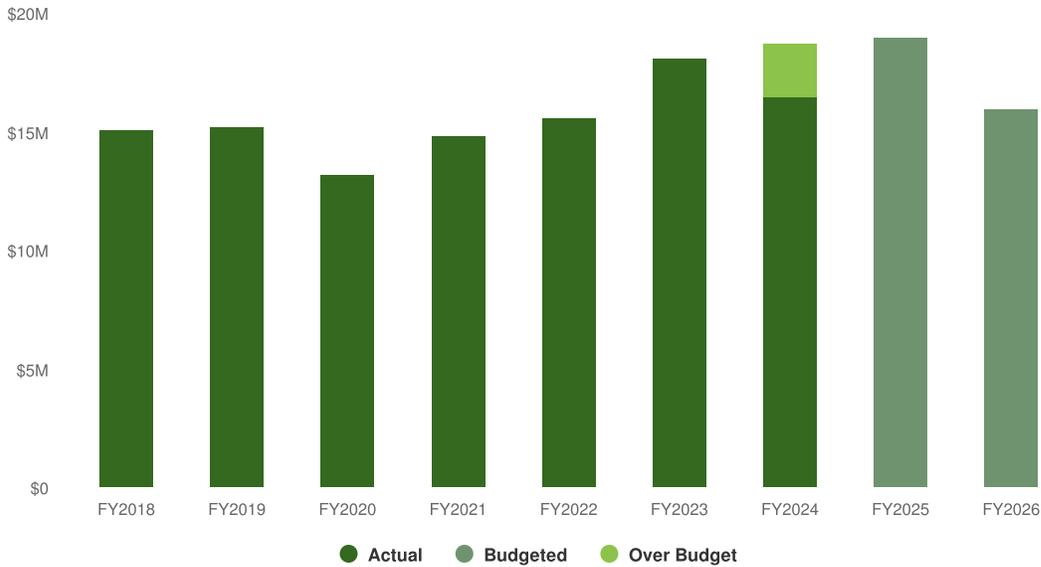
Services Revenues

General Fund Service Revenues Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. These revenues mostly consist of recreation fees. In FY 2025 these revenues represent 1% of General Fund revenue. A decrease in Recreation fees is estimated as growth in this revenue is mainly related to development and construction project activity.

Enterprise Fund Service Revenues represent fees generated from services provided by the Town for Broad Causeway, Water and Sewer, Parking, Solid Waste collection, and Stormwater.

\$15,976,262 **-\$3,021,753**
 (-15.91% vs. prior year)

Taxes and Historical Budget vs. Actual



Services Revenues

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Charges for Services						
Lien Search Fees	001.9990.341100.000	\$15,700	\$13,800	\$15,000	\$16,000	6.7%
Election Qualifying Fees	001.9990.341900.000	\$50	\$40	\$0	\$0	0%
Recreation Program Fees	001.9990.347200.000	\$228,847	\$147,504	\$30,000	\$30,000	0%
Tennis Court Fees	001.9990.347200.100	\$245	\$0	\$0	\$0	0%
Total Charges for Services:		\$244,842	\$161,344	\$45,000	\$46,000	2.2%
Total General Fund:		\$244,842	\$161,344	\$45,000	\$46,000	2.2%
Total General Fund:		\$244,842	\$161,344	\$45,000	\$46,000	2.2%
Enterprise Fund						
Causeway Fund						
Charges for Services						
Contingency-Per Resolution	401.0000.222000.000	\$0	\$0	\$0	-\$6,000,000	N/A
FTE Toll Receipts	401.9990.344621.000	\$11,477,008	\$11,970,942	\$12,053,281	\$13,613,745	12.9%
FTE Credit Card Fees	401.9990.344622.000	-\$250,046	-\$267,832	-\$250,000	-\$282,359	12.9%
FTE Management Fees	401.9990.344623.000	-\$539,908	-\$544,025	-\$570,000	-\$506,115	-11.2%
Annual Pass Sales	401.9990.344625.000	\$438,821	\$445,368	\$535,129	\$534,931	0%
Total Charges for Services:		\$11,125,876	\$11,604,453	\$11,768,410	\$7,360,202	-37.5%
Total Causeway Fund:		\$11,125,876	\$11,604,453	\$11,768,410	\$7,360,202	-37.5%
Sewer Fund						
Charges for Services						
Sewage Disposal Fees	402.9990.343500.000	\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356	26%
Total Charges for Services:		\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356	26%
Total Sewer Fund:		\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356	26%
Water Fund						
Charges for Services						
Water Sales	403.9990.343300.000	\$1,331,335	\$1,494,960	\$1,476,800	\$1,624,216	10%
Total Charges for Services:		\$1,331,335	\$1,494,960	\$1,476,800	\$1,624,216	10%
Total Water Fund:		\$1,331,335	\$1,494,960	\$1,476,800	\$1,624,216	10%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Parking Fund						
Charges for Services						
Parking Meter Collections	404.9990.344501.000	\$21,006	\$39,665	\$62,000	\$97,752	57.7%
Parking Permit Sales	404.9990.344502.000	\$313,258	\$37,510	\$0	\$0	0%
Parking Permit Sales Green	404.9990.344502.010	\$30,313	\$20,049	\$17,568	\$24,000	36.6%
Parking Permit Sales Blue	404.9990.344502.020	\$208,614	\$478,611	\$576,000	\$576,000	0%
Parking Permit Sales Orange	404.9990.344502.030	\$24,268	\$6,868	\$8,160	\$12,240	50%
Parking Permit Sales Brown	404.9990.344502.040	\$11,010	\$3,126	\$4,080	\$0	-100%
Parking Permit Sales Red	404.9990.344502.050	\$14,065	\$13,337	\$37,380	\$39,480	5.6%
Parking PaybyPhone Receipts	404.9990.344505.000	\$356,033	\$323,059	\$429,480	\$685,000	59.5%
Parking Agreement Fees	404.9990.344550.000	\$22,363	\$42,532	\$30,000	\$76,795	156%
Total Charges for Services:		\$1,000,930	\$964,755	\$1,164,668	\$1,511,267	29.8%
Total Parking Fund:		\$1,000,930	\$964,755	\$1,164,668	\$1,511,267	29.8%
Solid Waste Fund						
Charges for Services						
Single Family Collection Fees	405.9990.343401.100	\$112,655	\$105,341	\$106,455	\$109,649	3%
Multi-Family Collection Fees	405.9990.343401.200	\$651,923	\$598,226	\$615,016	\$633,466	3%
Apartment Collection Fees	405.9990.343401.400	\$122,280	\$105,904	\$115,552	\$119,537	3.4%
Daily Collection Fees	405.9990.343402.000	\$113,055	\$107,206	\$111,902	\$115,259	3%
Business Regular Pickup Fees	405.9990.343403.000	\$133,107	\$136,954	\$138,279	\$142,427	3%
Total Charges for Services:		\$1,133,020	\$1,053,631	\$1,087,204	\$1,120,338	3%
Total Solid Waste Fund:		\$1,133,020	\$1,053,631	\$1,087,204	\$1,120,338	3%
Stormwater Fund						
Charges for Services						
Stormwater Fees	406.9990.343550.000	\$615,240	\$662,942	\$662,000	\$793,883	19.9%
Total Charges for Services:		\$615,240	\$662,942	\$662,000	\$793,883	19.9%
Total Stormwater Fund:		\$615,240	\$662,942	\$662,000	\$793,883	19.9%
Total Enterprise Fund:		\$17,869,482	\$18,573,931	\$18,953,015	\$15,930,262	-15.9%
Total All Funds:		\$18,114,324	\$18,735,275	\$18,998,015	\$15,976,262	-15.9%



Fines & Forfeitures Summary

Fines and Forfeitures

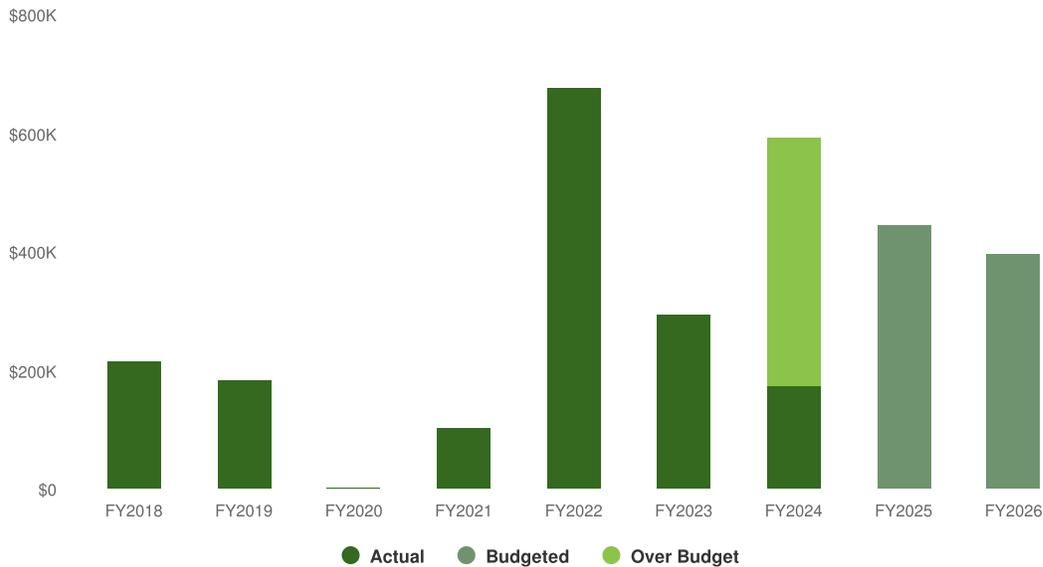
Fines derived from code enforcement and parking/traffic violations. FY 2025 total revenues from this source are projected to increase mainly from an estimated increase in traffic violation revenue and building code violation enforcement efforts. In FY 2025, Fines and Forfeitures will account for 0.6% of the total General Fund Revenues.

Funds to promote public safety and other projects are received by the Town from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's Forfeiture fund.

Charges for water, sewer, solid waste and storm water fees shall be billed to each property owner monthly. Any payment that is not made within 30 days from the due date shall be assessed a three-percent late charge.

\$398,029 **-\$48,407**
 (-10.84% vs. prior year)

Taxes and Historical Budget vs. Actual



Fines & Forfeitures Summary

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Judgements, Fines and Forfeits						
Fines-Code Violations	001.9990.351001.000	\$196,674	\$389,579	\$190,000	\$185,000	-2.6%
Ticket Surcharges	001.9990.354000.000	\$30,873	\$53,867	\$45,000	\$45,000	0%
Traffic Fines	001.9990.359001.000	\$20,645	\$14,804	\$15,000	\$13,065	-12.9%
Second Dollar Funding	001.9990.359002.000	-\$3,078	\$179	\$1,500	\$2,100	40%
Total Judgements, Fines and Forfeits:		\$245,113	\$458,430	\$251,500	\$245,165	-2.5%
Total General Fund:		\$245,113	\$458,430	\$251,500	\$245,165	-2.5%
Total General Fund:		\$245,113	\$458,430	\$251,500	\$245,165	-2.5%
Building Fund						
Building Funds						
Judgements, Fines and Forfeits						
Fines-Building Code Violations	101.9990.351001.000	\$0	\$0	\$100,000	\$10,000	-90%
Total Judgements, Fines and Forfeits:		\$0	\$0	\$100,000	\$10,000	-90%
Total Building Funds:		\$0	\$0	\$100,000	\$10,000	-90%
Total Building Fund:		\$0	\$0	\$100,000	\$10,000	-90%
Enterprise Fund						
Sewer Fund						
Judgements, Fines and Forfeits						
Doubtful Accounts	402.9990.350000.000	-\$9,207	\$18,683	\$0	\$15,000	N/A
Late Fees - Delinquent Accounts	402.9990.359100.000	\$14,832	\$13,723	\$15,000	\$10,000	-33.3%
Total Judgements, Fines and Forfeits:		\$5,625	\$32,406	\$15,000	\$25,000	66.7%
Total Sewer Fund:		\$5,625	\$32,406	\$15,000	\$25,000	66.7%
Water Fund						
Judgements, Fines and Forfeits						
Doubtful Accounts	403.9990.350000.000	-\$4,432	\$31,175	\$0	\$0	0%
Late Fees - Delinquent Accounts	403.9990.359100.000	-\$17,651	\$5,376	\$35,000	\$6,619	-81.1%
Total Judgements, Fines and Forfeits:		-\$22,084	\$36,552	\$35,000	\$6,619	-81.1%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Water Fund:		-\$22,084	\$36,552	\$35,000	\$6,619	-81.1%
Parking Fund						
Judgements, Fines and Forfeits						
Parking Fines	404.9990.351602.000	\$63,513	\$23,323	\$35,000	\$100,000	185.7%
Total Judgements, Fines and Forfeits:		\$63,513	\$23,323	\$35,000	\$100,000	185.7%
Total Parking Fund:		\$63,513	\$23,323	\$35,000	\$100,000	185.7%
Solid Waste Fund						
Judgements, Fines and Forfeits						
Doubtful Accounts	405.9990.350000.000	-\$3,497	\$21,709	\$0	\$0	0%
Late Fees - Delinquent Accounts	405.9990.359100.000	\$5,843	\$4,798	\$6,000	\$6,245	4.1%
Total Judgements, Fines and Forfeits:		\$2,346	\$26,506	\$6,000	\$6,245	4.1%
Total Solid Waste Fund:		\$2,346	\$26,506	\$6,000	\$6,245	4.1%
Stormwater Fund						
Judgements, Fines and Forfeits						
Doubtful Accounts	406.9990.350000.000	-\$2,154	\$12,314	\$0	\$0	0%
Late Fees - Delinquent Accounts	406.9990.359100.000	\$2,781	\$3,188	\$3,936	\$5,000	27%
Total Judgements, Fines and Forfeits:		\$627	\$15,501	\$3,936	\$5,000	27%
Total Stormwater Fund:		\$627	\$15,501	\$3,936	\$5,000	27%
Total Enterprise Fund:		\$50,028	\$134,288	\$94,936	\$142,864	50.5%
Total All Funds:		\$295,141	\$592,717	\$446,436	\$398,029	-10.8%



Other Sources Summary

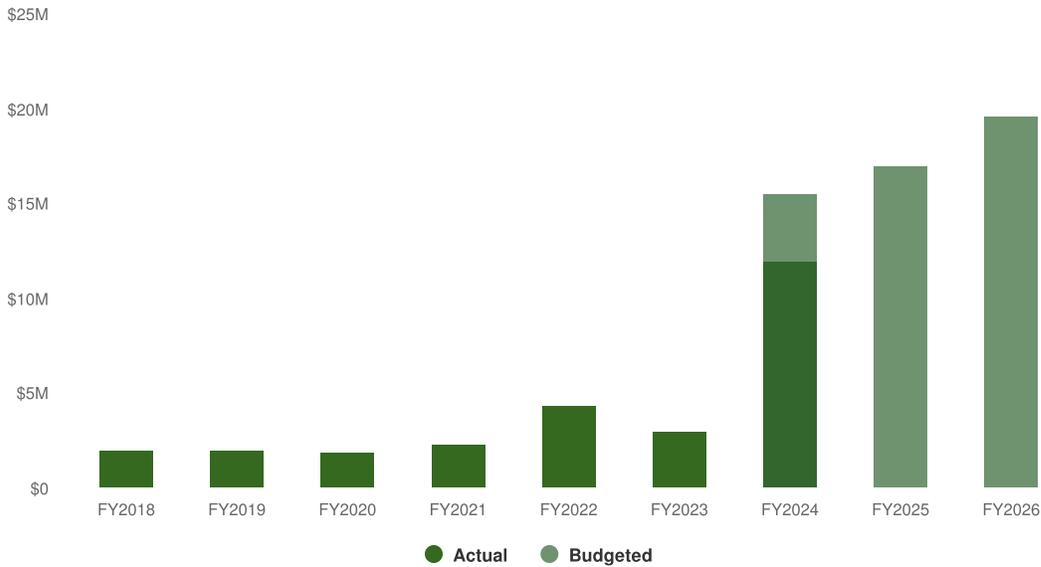
Appropriations and Transfers

Other financing sources are a separate category from revenues in accordance with Governmental Accounting Standards Board (GASB) standards and are inflows of resources that do not meet the definition of revenues. For ease of use, other financing sources are presented with revenues in this budget since they are inflows of resources where on the Town's financial statements they are netted with other financing uses and are shown separately from revenues and expenditures. The inflows of resources that fall into this category for the Town are transfers from other funds.

Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town's Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, agenda preparation, records retention, and risk management. These administrative services are provided by the Causeway Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund, and Stormwater Fund to support their operations. The budget includes interfund transfers.

\$19,582,145 **\$2,634,049**
(15.54% vs. prior year)

Taxes and Historical Budget vs. Actual



Taxes Summary Chart

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Other Sources						
Contribution from Water Fund	001.9990.382004.000	\$200,000	\$200,000	\$240,000	\$200,000	-16.7%
Contribution from Causeway Fd	001.9990.382005.000	\$1,659,060	\$550,000	\$800,000	\$720,000	-10%
Contribution from Cswy Fund	001.9990.382005.001	\$0	\$125,000	\$0	\$0	0%
Contribution from Sewer Fund	001.9990.382007.000	\$525,000	\$250,000	\$300,000	\$250,000	-16.7%
Contribution from Building Fund	001.9990.382008.000	\$0	\$0	\$1,400,000	\$1,680,000	20%
Other Financing Source - Subscription Financing	001.9990.383100.600	\$170,068	\$404,021	\$0	\$0	0%
Other Fin Sources-Leased Assets	001.9990.384000.500	\$0	\$467,773	\$0	\$0	0%
Total Other Sources:		\$2,554,128	\$1,996,794	\$2,740,000	\$2,850,000	4%
Total General Fund:		\$2,554,128	\$1,996,794	\$2,740,000	\$2,850,000	4%
Total General Fund:		\$2,554,128	\$1,996,794	\$2,740,000	\$2,850,000	4%
Capital Project Fund						
Capital Projects Fund						
Other Sources						
Contribution from Other Funds	301.9990.381000.000	\$342,000	\$9,410,250	\$365,883	\$300,000	-18%
Appropriate Fund Balance	301.9990.382010.000	\$0	\$0	\$1,393,011	\$1,553,894	11.5%
Other Financing Source Subscription	301.9990.383100.600	\$68,583	\$0	\$0	\$0	0%
Other Fin Sources-Leased Assets	301.9990.384000.500	\$0	\$251,120	\$0	\$0	0%
Total Other Sources:		\$410,583	\$9,661,370	\$1,758,894	\$1,853,894	5.4%
Total Capital Projects Fund:		\$410,583	\$9,661,370	\$1,758,894	\$1,853,894	5.4%
Total Capital Project Fund:		\$410,583	\$9,661,370	\$1,758,894	\$1,853,894	5.4%
Special Revenue Fund						
Park Impact Fund						
Other Sources						
Appropriation from Fund Balance	302.9990.382010.000	\$0	\$0	\$46,130	\$150,000	225.2%
Total Other Sources:		\$0	\$0	\$46,130	\$150,000	225.2%
Total Park Impact Fund:		\$0	\$0	\$46,130	\$150,000	225.2%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Youth Development Program Fund						
Other Sources						
Transfers from Other Funds	104.9990.381000.000	\$0	\$253,364	\$377,143	\$339,694	-9.9%
Appropriate Fund Balance	104.9990.400299.100	\$0	\$0	\$50,000	\$0	-100%
Total Other Sources:		\$0	\$253,364	\$427,143	\$339,694	-20.5%
Total Youth Development Program Fund:		\$0	\$253,364	\$427,143	\$339,694	-20.5%
Total Special Revenue Fund:		\$0	\$253,364	\$473,273	\$489,694	3.5%
Enterprise Fund						
Causeway Fund						
Other Sources						
Appropriate Fund Balance	401.9990.400299.100	\$0	\$0	\$10,380,073	\$9,100,000	-12.3%
Total Other Sources:		\$0	\$0	\$10,380,073	\$9,100,000	-12.3%
Total Causeway Fund:		\$0	\$0	\$10,380,073	\$9,100,000	-12.3%
Sewer Fund						
Other Sources						
Appropriation from Fund Balance	402.9990.382010.000	\$0	\$0	\$972,500	\$1,611,813	65.7%
Total Other Sources:		\$0	\$0	\$972,500	\$1,611,813	65.7%
Total Sewer Fund:		\$0	\$0	\$972,500	\$1,611,813	65.7%
Water Fund						
Other Sources						
Appropriate Fund Balance	403.9990.400299.100	\$0	\$0	\$523,356	\$1,330,536	154.2%
Total Other Sources:		\$0	\$0	\$523,356	\$1,330,536	154.2%
Total Water Fund:		\$0	\$0	\$523,356	\$1,330,536	154.2%
Parking Fund						
Other Sources						
Appropriation from Fund Balance	404.9990.382010.000	\$0	\$0	\$0	\$1,211,068	N/A
Total Other Sources:		\$0	\$0	\$0	\$1,211,068	N/A
Total Parking Fund:		\$0	\$0	\$0	\$1,211,068	N/A
Stormwater Fund						
Other Sources						
Appropriation from Fund Balance	406.9990.382010.000	\$0	\$0	\$0	\$1,135,140	N/A
Federal Grants	406.9990.389200.000	\$0	\$76,074	\$100,000	\$0	-100%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Other Sources:		\$0	\$76,074	\$100,000	\$1,135,140	1,035.1%
Total Stormwater Fund:		\$0	\$76,074	\$100,000	\$1,135,140	1,035.1%
Total Enterprise Fund:		\$0	\$76,074	\$11,975,929	\$14,388,557	20.1%
Total All Funds:		\$2,964,711	\$11,987,601	\$16,948,096	\$19,582,145	15.5%



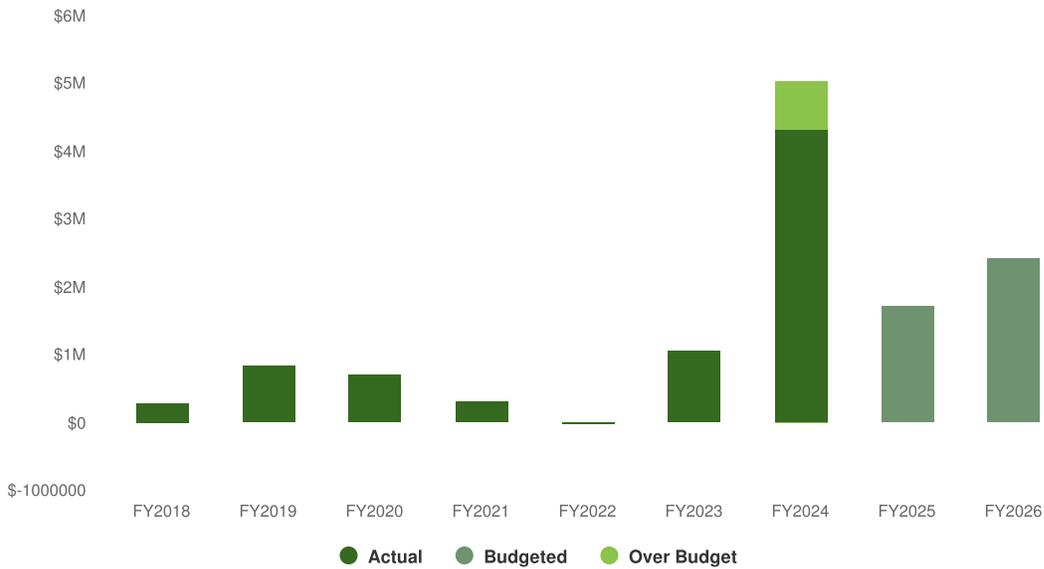
Miscellaneous Revenue

Miscellaneous Revenues

Any revenues that the Town receives which do not reasonably conform to any of the above identified categories are included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items

\$2,406,226 **\$691,148**
(40.30% vs. prior year)

Taxes and Historical Budget vs. Actual



Miscellaneous Revenues

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund						
General Fund						
Misc Revenues						
Interest Earnings	001.9990.361000.000	-\$250	\$71,354	\$195,935	\$200,000	2.1%
Interest Earnings-Mellon Trust	001.9990.361004.000	\$64,124	\$92,273	\$50,000	\$50,000	0%
Interest Earnings FLCLASS	001.9990.361006.000	\$0	\$0	\$0	\$0	0%
Change in Fair Value of Invest	001.9990.361300.000	\$15,556	\$216,492	-\$42,632	\$247,625	-680.8%
Rents & Royalties	001.9990.362000.000	\$5,142	\$4,351	\$4,500	\$5,250	16.7%
Sale of Fixed Assets	001.9990.364001.000	\$625	\$0	\$0	\$0	0%
Contributions, Donations and Local Grants	001.9990.366000.000	\$0	\$28,089	\$25,000	\$25,000	0%
Gain or Loss on Investments	001.9990.367000.000	-\$30,679	-\$49,722	\$0	\$0	0%
Other Miscellaneous Revenues	001.9990.369000.000	\$125,905	\$82,690	\$158,083	\$104,441	-33.9%
TDR Sale Proceeds	001.9990.369002.222	\$390,000	\$0	\$0	\$0	0%
Take Home Vehicle Program	001.9990.369003.000	\$84	\$15,216	\$15,000	\$15,570	3.8%
Total Misc Revenues:		\$570,507	\$460,744	\$405,886	\$647,886	59.6%
Total General Fund:		\$570,507	\$460,744	\$405,886	\$647,886	59.6%
Total General Fund:		\$570,507	\$460,744	\$405,886	\$647,886	59.6%
Capital Project Fund						
Capital Projects Fund						
Misc Revenues						
Interest-Checking	301.9990.361000.020	\$0	\$56,800	\$258,550	\$350,000	35.4%
TDR Sales Proceeds	301.9990.369002.222	\$0	\$3,431,000	\$0	\$0	0%
Total Misc Revenues:		\$0	\$3,487,800	\$258,550	\$350,000	35.4%
Total Capital Projects Fund:		\$0	\$3,487,800	\$258,550	\$350,000	35.4%
Total Capital Project Fund:		\$0	\$3,487,800	\$258,550	\$350,000	35.4%
Enterprise Fund						
Causeway Fund						
Misc Revenues						
Interest Earnings	401.9990.361000.000	\$0	\$60,718	\$637,659	\$136,663	-78.6%
Interest Earnings-Mellon Trust	401.9990.361004.000	\$36,046	\$51,989	\$0	\$0	0%
Interest Earnings FLCLASS	401.9990.361006.000	\$0	\$294,720	\$0	\$755,933	N/A
Change in Fair Value of Invest	401.9990.361300.000	\$10,320	\$122,183	\$0	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Rents & Royalties-Lease Revenue	401.9990.362000.000	\$103,936	\$109,525	\$103,325	\$103,332	0%
Gain or Loss on Investments	401.9990.367000.000	-\$18,878	-\$27,745	-\$3,000	\$0	-100%
Other Miscellaneous Revenues	401.9990.369000.000	\$2,242	\$9,003	\$0	\$0	0%
Total Misc Revenues:		\$133,666	\$620,394	\$737,984	\$995,928	35%
Total Causeway Fund:		\$133,666	\$620,394	\$737,984	\$995,928	35%
Sewer Fund						
Misc Revenues						
Interest Earnings	402.9990.361000.000	\$0	\$15,077	\$26,109	\$21,592	-17.3%
Other Miscellaneous Revenues	402.9990.369000.000	\$66,500	\$240	\$50,000	\$50,000	0%
Total Misc Revenues:		\$66,500	\$15,317	\$76,109	\$71,592	-5.9%
Total Sewer Fund:		\$66,500	\$15,317	\$76,109	\$71,592	-5.9%
Water Fund						
Misc Revenues						
Interest Earnings	403.9990.361000.000	\$0	\$10,803	\$21,705	\$53,488	146.4%
Interest Earnings-Mellon Trust	403.9990.361004.000	\$38,218	\$55,164	\$0	\$0	0%
Change in Fair Value of Invest	403.9990.361300.000	\$9,821	\$129,158	\$0	\$0	0%
Gain or Loss on Investments	403.9990.367000.000	-\$19,254	-\$28,773	\$0	\$0	0%
Other Miscellaneous Revenues	403.9990.369000.000	\$103,515	\$16,859	\$38,996	\$11,000	-71.8%
Total Misc Revenues:		\$132,300	\$183,211	\$60,701	\$64,488	6.2%
Total Water Fund:		\$132,300	\$183,211	\$60,701	\$64,488	6.2%
Parking Fund						
Misc Revenues						
Interest Earnings	404.9990.361000.000	\$0	\$28,070	\$12,399	\$77,198	522.6%
Rents & Royalties	404.9990.362000.000	\$140,558	\$84,595	\$134,326	\$85,000	-36.7%
Revenue-Lease Internet	404.9990.362000.001	\$0	\$132,631	\$0	\$0	0%
Other Miscellaneous Revenues	404.9990.369000.000	\$375	\$300	\$0	\$0	0%
Total Misc Revenues:		\$140,933	\$245,596	\$146,725	\$162,198	10.5%
Total Parking Fund:		\$140,933	\$245,596	\$146,725	\$162,198	10.5%
Solid Waste Fund						
Misc Revenues						
Interest Earnings	405.9990.361000.000	\$0	\$8,770	\$16,123	\$70,665	338.3%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Miscellaneous Revenues	405.9990.369000.000	\$0	\$65	\$10,000	\$12,000	20%
Garbage Container Charges	405.9990.369001.000	\$4,374	\$1,890	\$3,000	\$2,450	-18.3%
Total Misc Revenues:		\$4,374	\$10,725	\$29,123	\$85,115	192.3%
Total Solid Waste Fund:		\$4,374	\$10,725	\$29,123	\$85,115	192.3%
Stormwater Fund						
Misc Revenues						
Interest Earnings	406.9990.361000.000	\$0	\$8,158	\$0	\$14,019	N/A
Other Miscellaneous Revenues	406.9990.369000.000	\$0	\$0	\$0	\$15,000	N/A
Total Misc Revenues:		\$0	\$8,158	\$0	\$29,019	N/A
Total Stormwater Fund:		\$0	\$8,158	\$0	\$29,019	N/A
Total Enterprise Fund:		\$477,773	\$1,083,400	\$1,050,642	\$1,408,340	34%
Total:		\$1,048,280	\$5,031,945	\$1,715,078	\$2,406,226	40.3%



Enterprise Fund Service Revenues

Enterprise Fund Service Revenues

Represent fees generated from services provided by the Town for Broad Causeway, Water and Sewer, Parking, Solid Waste collection, and Stormwater.

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

Water and Sewer Fund: Water and Wastewater Revenues

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

Municipal Parking Fund: Parking Service Revenues

The Town operates and maintains several public parking lots and on-street parking for access to the 195th Street, and Kane Concourse, and other Town locations. Charges for services are generated from metered parking fees, permit parking fees and leasing fees, permit parking fees and leasing fees. The Town is evaluating parking rates.

Solid Waste Fund: Solid Waste Service Revenues

The Town contracts Coastal Waste and Recycling for operations to provide solid waste and recycling collection and disposal for residential and commercial properties. Charges for services are generated from user fees for garbage collection and recycling collection. The rate charged to customers will remain constant in FY 2024. Therefore, there is no increase in these revenues as the timing of future in-fill projects and developments coming online cannot be estimated.

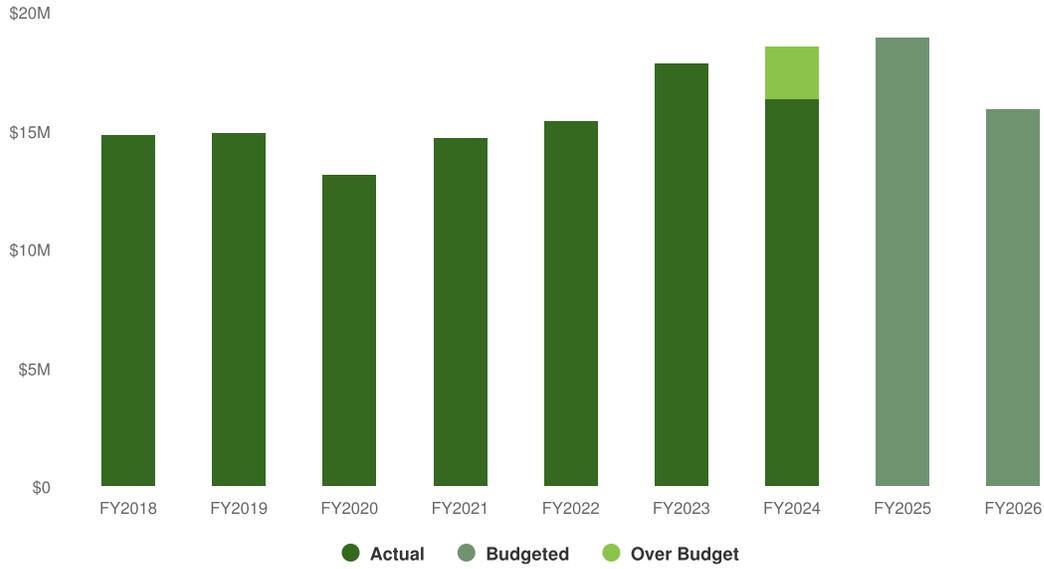
Stormwater Fund: Stormwater Service Revenues

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



\$15,930,262 **-\$3,022,753**
(-15.95% vs. prior year)

Taxes and Historical Budget vs. Actual



Enterprise Fund Service Revenues

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Enterprise Fund						
Causeway Fund						
Charges for Services						
Contingency-Per Resolution	401.0000.222000.000	\$0	\$0	\$0	-\$6,000,000	N/A
FTE Toll Receipts	401.9990.344621.000	\$11,477,008	\$11,970,942	\$12,053,281	\$13,613,745	12.9%
FTE Credit Card Fees	401.9990.344622.000	-\$250,046	-\$267,832	-\$250,000	-\$282,359	12.9%
FTE Management Fees	401.9990.344623.000	-\$539,908	-\$544,025	-\$570,000	-\$506,115	-11.2%
Annual Pass Sales	401.9990.344625.000	\$438,821	\$445,368	\$535,129	\$534,931	0%
Total Charges for Services:		\$11,125,876	\$11,604,453	\$11,768,410	\$7,360,202	-37.5%
Total Causeway Fund:		\$11,125,876	\$11,604,453	\$11,768,410	\$7,360,202	-37.5%
Sewer Fund						
Charges for Services						
Sewage Disposal Fees	402.9990.343500.000	\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356	26%
Total Charges for Services:		\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356	26%
Total Sewer Fund:		\$2,663,081	\$2,793,189	\$2,793,933	\$3,520,356	26%
Water Fund						
Charges for Services						
Water Sales	403.9990.343300.000	\$1,331,335	\$1,494,960	\$1,476,800	\$1,624,216	10%
Total Charges for Services:		\$1,331,335	\$1,494,960	\$1,476,800	\$1,624,216	10%
Total Water Fund:		\$1,331,335	\$1,494,960	\$1,476,800	\$1,624,216	10%
Parking Fund						
Charges for Services						
Parking Meter Collections	404.9990.344501.000	\$21,006	\$39,665	\$62,000	\$97,752	57.7%
Parking Permit Sales	404.9990.344502.000	\$313,258	\$37,510	\$0	\$0	0%
Parking Permit Sales Green	404.9990.344502.010	\$30,313	\$20,049	\$17,568	\$24,000	36.6%
Parking Permit Sales Blue	404.9990.344502.020	\$208,614	\$478,611	\$576,000	\$576,000	0%
Parking Permit Sales Orange	404.9990.344502.030	\$24,268	\$6,868	\$8,160	\$12,240	50%
Parking Permit Sales Brown	404.9990.344502.040	\$11,010	\$3,126	\$4,080	\$0	-100%
Parking Permit Sales Red	404.9990.344502.050	\$14,065	\$13,337	\$37,380	\$39,480	5.6%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Parking PaybyPhone Receipts	404.9990.344505.000	\$356,033	\$323,059	\$429,480	\$685,000	59.5%
Parking Agreement Fees	404.9990.344550.000	\$22,363	\$42,532	\$30,000	\$76,795	156%
Total Charges for Services:		\$1,000,930	\$964,755	\$1,164,668	\$1,511,267	29.8%
Total Parking Fund:		\$1,000,930	\$964,755	\$1,164,668	\$1,511,267	29.8%
Solid Waste Fund						
Charges for Services						
Single Family Collection Fees	405.9990.343401.100	\$112,655	\$105,341	\$106,455	\$109,649	3%
Multi-Family Collection Fees	405.9990.343401.200	\$651,923	\$598,226	\$615,016	\$633,466	3%
Apartment Collection Fees	405.9990.343401.400	\$122,280	\$105,904	\$115,552	\$119,537	3.4%
Daily Collection Fees	405.9990.343402.000	\$113,055	\$107,206	\$111,902	\$115,259	3%
Business Regular Pickup Fees	405.9990.343403.000	\$133,107	\$136,954	\$138,279	\$142,427	3%
Total Charges for Services:		\$1,133,020	\$1,053,631	\$1,087,204	\$1,120,338	3%
Total Solid Waste Fund:		\$1,133,020	\$1,053,631	\$1,087,204	\$1,120,338	3%
Stormwater Fund						
Charges for Services						
Stormwater Fees	406.9990.343550.000	\$615,240	\$662,942	\$662,000	\$793,883	19.9%
Total Charges for Services:		\$615,240	\$662,942	\$662,000	\$793,883	19.9%
Total Stormwater Fund:		\$615,240	\$662,942	\$662,000	\$793,883	19.9%
Total Enterprise Fund:		\$17,869,482	\$18,573,931	\$18,953,015	\$15,930,262	-15.9%



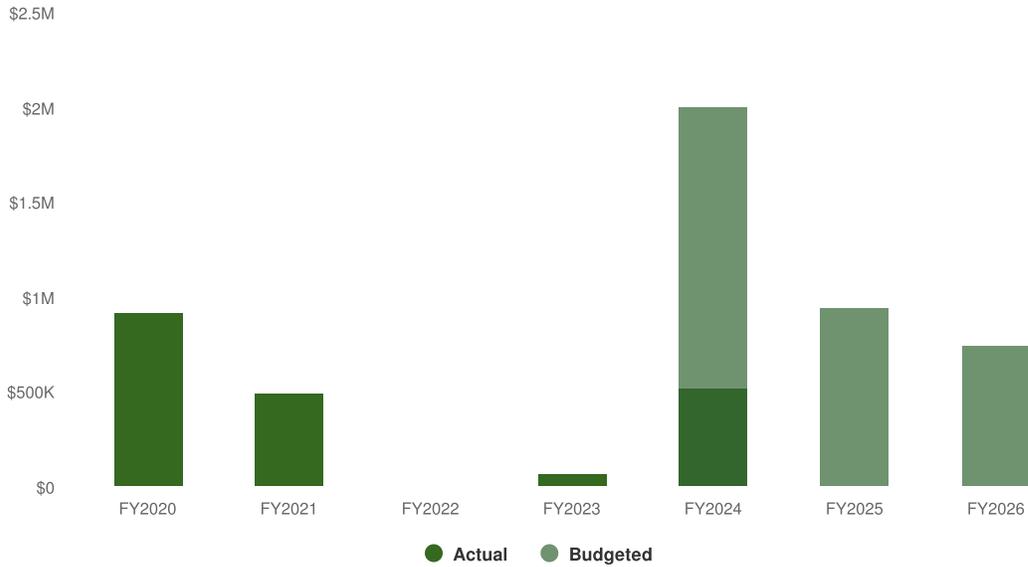
Grants Summary

Grant Revenue

In FY 2025, the Town is budgeting grant revenues, primarily for the Sewer Project, Seawall Project, and Youth Services Program funded partially by the Children's Trust.

\$744,000 **-\$202,490**
(-21.39% vs. prior year)

Taxes and Historical Budget vs. Actual



Taxes Summary Chart

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Capital Project Fund						
Capital Projects Fund						
Intergovernmental Revenue						
State Grants - General Government	301.9990.334100.001	\$0	\$50,000	\$0	\$0	0%
Total Intergovernmental Revenue:		\$0	\$50,000	\$0	\$0	0%
Total Capital Projects Fund:		\$0	\$50,000	\$0	\$0	0%
Total Capital Project Fund:		\$0	\$50,000	\$0	\$0	0%
Special Revenue Fund						
Youth Development Program Fund						
Grant Income						
Grant-Children's Trust	104.9990.334701.100	\$72,907	\$302,745	\$320,000	\$524,000	63.8%
Total Grant Income:		\$72,907	\$302,745	\$320,000	\$524,000	63.8%
Total Youth Development Program Fund:		\$72,907	\$302,745	\$320,000	\$524,000	63.8%
Total Special Revenue Fund:		\$72,907	\$302,745	\$320,000	\$524,000	63.8%
Enterprise Fund						
Causeway Fund						
Intergovernmental Revenue						
Grant-9600 WBH Seawall	401.9990.334490.100	\$0	\$164,618	\$178,990	\$0	-100%
Total Intergovernmental Revenue:		\$0	\$164,618	\$178,990	\$0	-100%
Total Causeway Fund:		\$0	\$164,618	\$178,990	\$0	-100%
Sewer Fund						
Intergovernmental Revenue						
State Grant-Sewer	402.9990.334350.000	\$0	\$0	\$447,500	\$220,000	-50.8%
Total Intergovernmental Revenue:		\$0	\$0	\$447,500	\$220,000	-50.8%
Total Sewer Fund:		\$0	\$0	\$447,500	\$220,000	-50.8%
Total Enterprise Fund:		\$0	\$164,618	\$626,490	\$220,000	-64.9%
Total:		\$72,907	\$517,362	\$946,490	\$744,000	-21.4%



DEPARTMENTS



Town Council



Mayor



Vice Mayor
Stephanie Bruder



Council Member
Joshua D. Fuller



Council Member



Council Member



Council Member



Council Member

Services, Functions, and Activities:

The Town of Bay Harbor Islands, Florida is a Council-Manager form of government. Article II, Section 2.01 of the Town of Bay Harbor Islands Charter provides a detailed explanation of the associated rights, responsibilities and prohibitions governing the Council.

The Town Council Department consists of the Mayor, Vice Mayor and five Town Council Members. They are identified by name and title on the title page of this document. Collectively, the legislative body is responsible principally for setting the general policy direction of the Town. The Town Council makes three critically important appointments on behalf of the Town and provides oversight to those appointments. The appointments are: 1) the Town Manger, 2) Town Clerk, and 3) the Town Attorney.

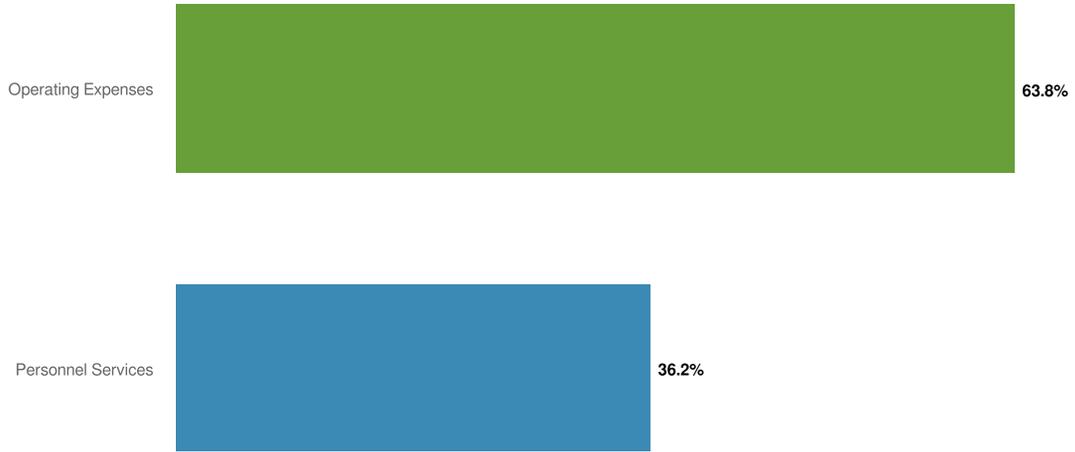
The powers and responsibilities of the Town Council designated in the Town Charter include, among others:

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

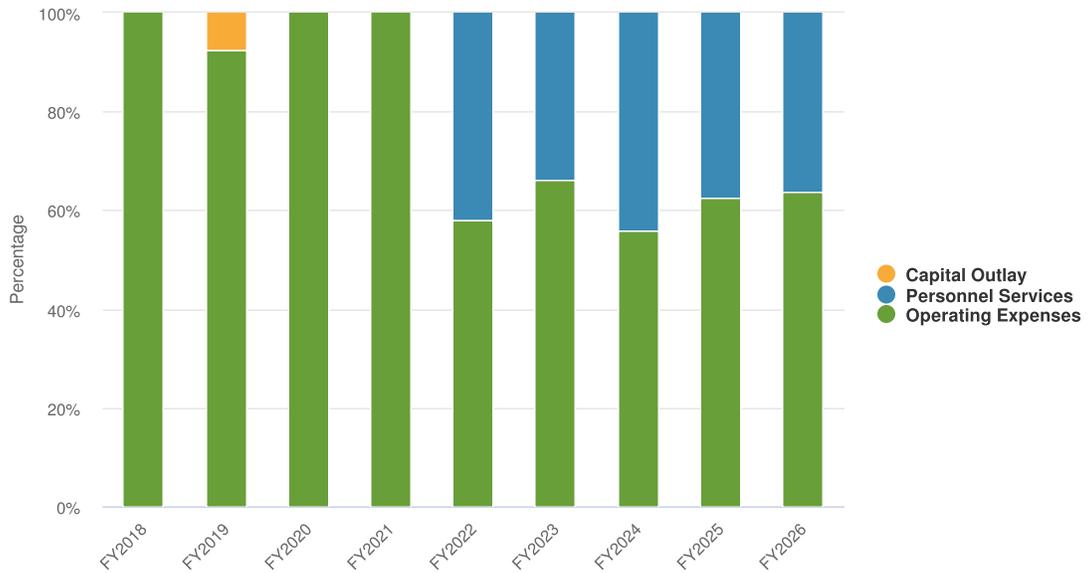


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$85,682	\$102,007	\$109,576	\$122,726	12%
Operating Expenses	\$168,595	\$130,018	\$181,794	\$216,482	19.1%
Total Expense Objects:	\$254,277	\$232,025	\$291,370	\$339,208	16.4%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Town Council						
Personnel Services						
Executive Salaries	001.5110.400011.000	\$0	\$7	\$7	\$7	0%
Group Insurance	001.5110.400023.000	\$85,682	\$102,000	\$109,569	\$122,719	12%
Total Personnel Services:		\$85,682	\$102,007	\$109,576	\$122,726	12%
Operating Expenses						
Professional Services	001.5110.400031.000	\$47,205	\$28,475	\$25,000	\$25,000	0%
Travel & Per Diem	001.5110.400040.000	\$28,019	\$23,974	\$25,000	\$25,000	0%
Communications and Freight	001.5110.400041.000	\$13,449	\$16,529	\$20,000	\$20,000	0%
Insurance	001.5110.400045.000	\$1,931	\$1,401	\$1,444	\$1,732	19.9%
Printing & Binding	001.5110.400047.000	\$34,542	\$35,105	\$60,000	\$60,000	0%
Promotional Activities	001.5110.400048.000	\$757	\$1,245	\$2,500	\$2,500	0%
Other Current Charges	001.5110.400049.000	\$32,654	\$13,401	\$30,850	\$63,250	105%
Office Supplies	001.5110.400051.000	\$0	\$0	\$0	\$2,000	N/A
Operating Supplies	001.5110.400052.000	\$314	\$280	\$2,000	\$2,000	0%
Publications and Training	001.5110.400054.000	\$9,725	\$9,607	\$15,000	\$15,000	0%
Total Operating Expenses:		\$168,595	\$130,018	\$181,794	\$216,482	19.1%
Total Town Council:		\$254,277	\$232,025	\$291,370	\$339,208	16.4%
Total General Government:		\$254,277	\$232,025	\$291,370	\$339,208	16.4%
Total Expenditures:		\$254,277	\$232,025	\$291,370	\$339,208	16.4%



Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Mayor			1				1	
Vice Mayor			1				1	
Town Council Members			5				5	
Total:			7				7	



Office of Town Manager



Lindsley Noel
Town Manager

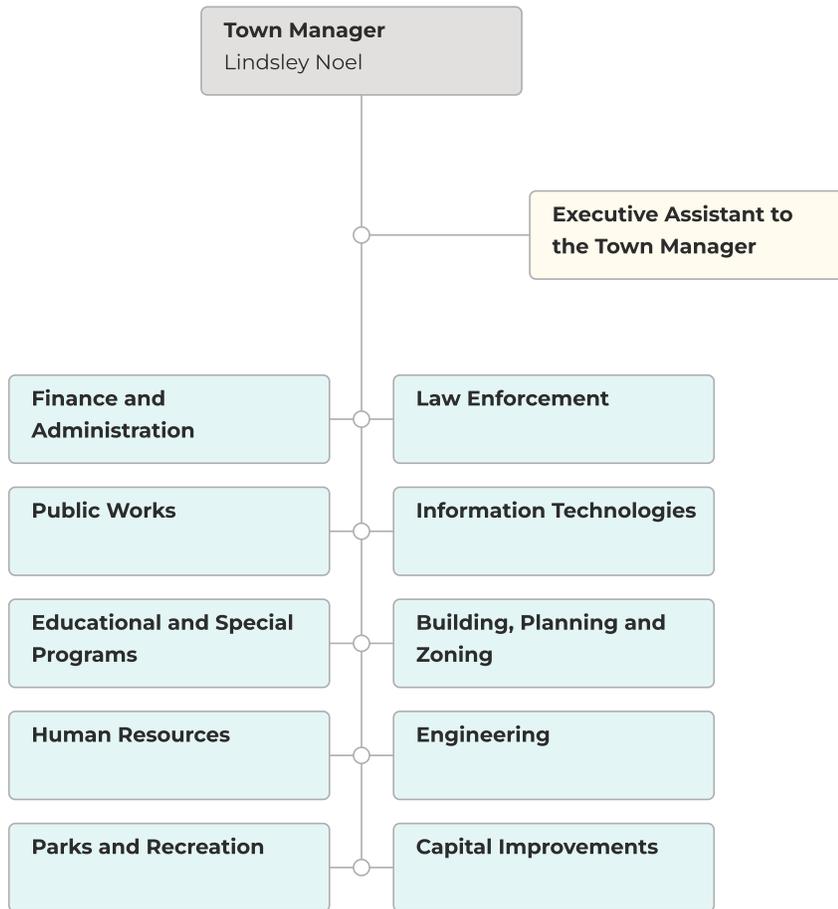
Services, Functions, and Activities:

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

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

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

Organizational Chart

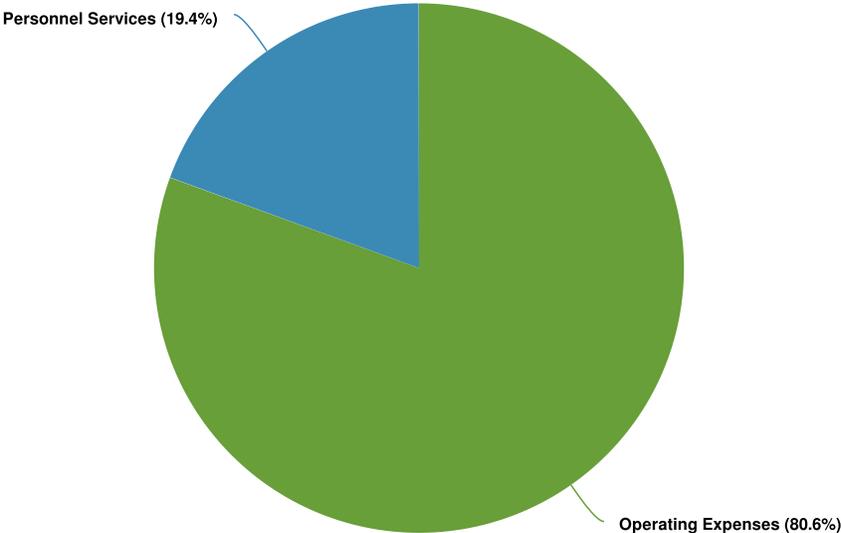


FY 2024-2025 Accomplishments

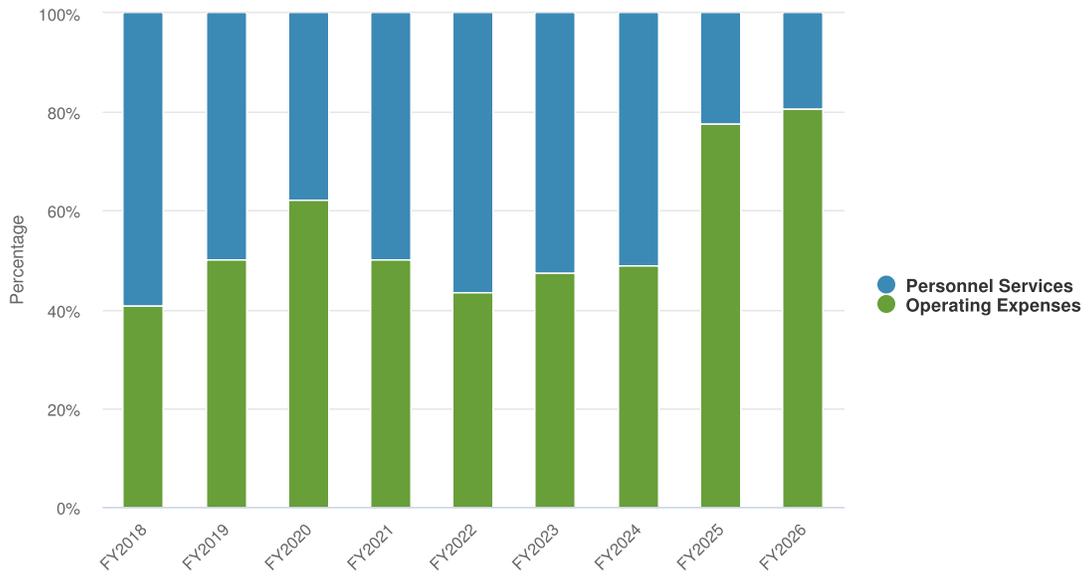
- o Continued facilitating the Police Department's accreditation, staffing of dispatchers and sworn officers and efforts to address traffic issues, including speeding.
- o Hired and onboarded key personnel.
- o Successfully relocated staff to trailers on 95th Street and began the process of demolition of the old Town Hall and began conceptual designs for the new Town Hall.
- o Continuation of Freebee On-Demand shuttle program for the Town.
- o Obtained grant funding for critical projects such as bridge work, sewer upgrades, and generators.
- o Secured a total of \$1,000,000 in federal appropriations for the Broad Causeway Bridge replacement project.
- o Finalized critical repairs to the Broad Causeway Bridge.
- o Completion of the Broad Causeway Bridge Replacement Project PD&E Study.
- o Completion of the infrastructure improvement for the Indian Creek Bridge.
- o Completion of the 92nd Street Park project, including dog park and handicap accessibility for the park.
- o Completion of the Seawall Replacement at 9600 West Bay Harbor Drive
- o Continuation of Children's Trust grant funding.
- o Expanded our online services to include applications and/or payments for Toll Pass Plans, Annual Exclusive Parking Leases, Business Tax Receipts, Condominium Association Registration, ROW Permits and Special Event Permits.
- o Enhanced the Town's social media team and social media platform presence.
- o Initiated a Town-wide refurbishment initiative of green space areas, monument signage, park signage and general common areas.
- o Conducted the second Town Council Retreat.
- o Began Town Branding initiative.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$277,963	\$311,993	\$106,826	\$99,168	-7.2%
Operating Expenses	\$249,138	\$298,217	\$368,204	\$410,832	11.6%
Total Expense Objects:	\$527,100	\$610,210	\$475,030	\$510,000	7.4%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Office of Town Manager						
Personnel Services						
Regular Salaries & Wages	001.5120.400012.000	\$224,047	\$235,000	\$78,294	\$74,681	-4.6%
F.I.C.A. Taxes	001.5120.400021.000	\$14,365	\$19,007	\$5,688	\$5,293	-6.9%
Retirement Contribution	001.5120.400022.000	\$15,249	\$21,420	\$9,955	\$6,676	-32.9%
Retirement Contribution-ICMA 457	001.5120.400022.100	\$0	\$540	\$2,608	\$0	-100%
Group Insurance	001.5120.400023.000	\$21,792	\$32,442	\$9,233	\$12,247	32.6%
Workers' Compensation'	001.5120.400024.000	\$2,510	\$3,584	\$98	\$271	176.5%
Unemployment Compensation	001.5120.400025.000	\$0	\$0	\$950	\$0	-100%
Total Personnel Services:		\$277,963	\$311,993	\$106,826	\$99,168	-7.2%
Operating Expenses						
Professional Services	001.5120.400031.000	\$83,372	\$51,795	\$100,436	\$100,436	0%
Other Contractual Services	001.5120.400034.000	\$0	\$13,042	\$60,411	\$41,974	-30.5%
Other Contractual Services-Hurricane Disaster	001.5120.400034.332	\$0	\$22,473	\$50,000	\$50,000	0%
Other Contractual Service Payroll Fee	001.5120.400034.700	\$0	\$0	\$0	\$550	N/A
Travel & Per Diem	001.5120.400040.000	\$22,455	\$22,755	\$15,000	\$20,400	36%
Communications and Freight	001.5120.400041.000	\$20,524	\$18,012	\$15,500	\$20,500	32.3%
Insurance	001.5120.400045.000	\$28,530	\$45,283	\$7,452	\$8,944	20%
Repairs & Maintenance	001.5120.400046.000	\$17	\$0	\$0	\$1,000	N/A
Printing & Binding	001.5120.400047.000	\$90	\$5,010	\$3,000	\$3,000	0%
Promotional Activities	001.5120.400048.000	\$20,000	\$19,566	\$45,000	\$45,000	0%
Other Current Charges	001.5120.400049.000	\$34,797	\$57,132	\$41,000	\$100,213	144.4%
Office Supplies	001.5120.400051.000	\$22,167	\$25,902	\$20,000	\$5,000	-75%
Operating Supplies	001.5120.400052.000	\$1,429	\$3,642	\$1,500	\$1,500	0%
Publications and Training	001.5120.400054.000	\$15,756	\$13,606	\$8,905	\$12,315	38.3%
Total Operating Expenses:		\$249,138	\$298,217	\$368,204	\$410,832	11.6%
Total Office of Town Manager:		\$527,100	\$610,210	\$475,030	\$510,000	7.4%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total General Government:		\$527,100	\$610,210	\$475,030	\$510,000	7.4%
Total Expenditures:		\$527,100	\$610,210	\$475,030	\$510,000	7.4%

FY 2025-2026 Objectives

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

- Continue facilitating the Broad Causeway Bridge Replacement Project by finalizing PD&E study, going out to bid for design services and continuing to seek grant funding and federal / state funding for replacement project.
- Continued Ordinance revision project.
- Continuation of design and construction process for new Town Hall facilities.
- Continue pursuing grant funding for all areas of the Town (Infrastructure & service expansion).
- Continuation of Town-wide beautification and branding.
- Continue to expand the Town's social media presence and notification system.
- Continue expanding the services the Town offers online.
- Re-design of Town website to make it more user friendly.
- Enhancement of employee training and team building / employee rewards initiatives.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated
Expansion of on-Demand (Freebee) Transportation Services - by adding 1 vehicle and continue with service	0	0	100% (Completed)	100%
Demolition of the existing Town Hall, and completion of the bid for plans to begin design and construction of the new Town Hall.	0	0	50%	100%
Secure, maintain and expand Children's Trust Grant	0	100%	100%	100%
Secure grants and legislative appropriations (vulnerability, sustainability, bridge work).	0	50%	50%	75%
Submission of grant application for critical funding	0	100%	100%	100%

Personnel Complement

Personnel Complement									
Position Title	FY 2024-2025				FY 2025-2026				
	Funded				Funded				
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs	
Town Manager ¹	0.10			0.10	0.05			0.05	
Capital Improvement Program Director ¹	-			-	0.05			0.05	
Administrative/Operations Manager ¹	0.10			0.10	-			-	
Business Development Specialist ¹	0.25			0.25	-			-	
Town Planner ¹	0.05			0.05	0.05			0.05	
Director of Communications & Causeway Programs/ SunPass/Pass Plan Manager ¹	-			-	-			-	
Executive Assistant to Town Manager ¹	-			-	0.35			0.35	
Office Assistant/Pass Plan Coordinator ¹	-			-	-			-	
Total:	0.50			0.50	0.50			0.50	

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



Town Clerk Department

Coming Soon

Town Clerk

Services, Functions, and Activities:

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

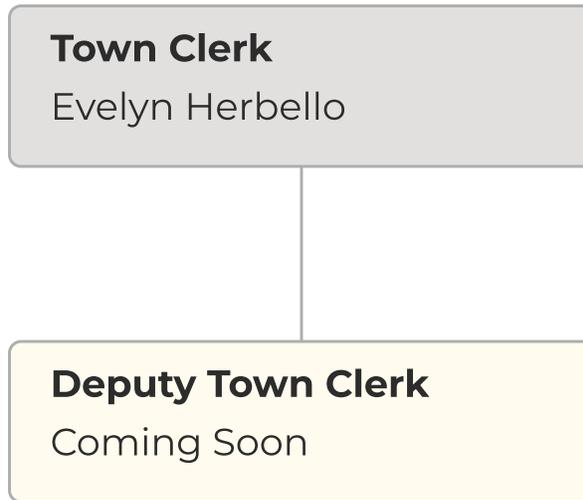
Town Clerk Administration:

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

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



Organizational Chart

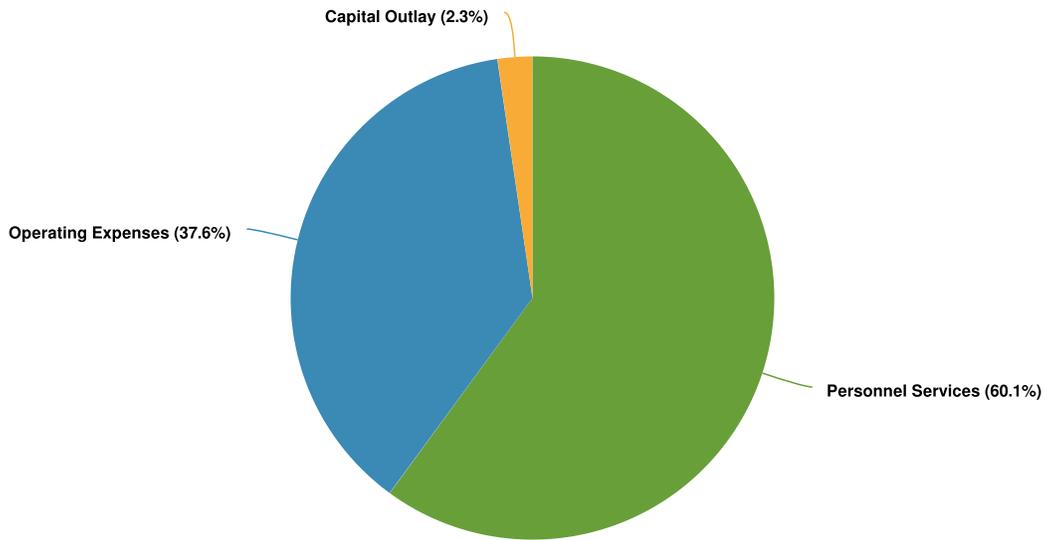


FY 2024-2025 Accomplishments

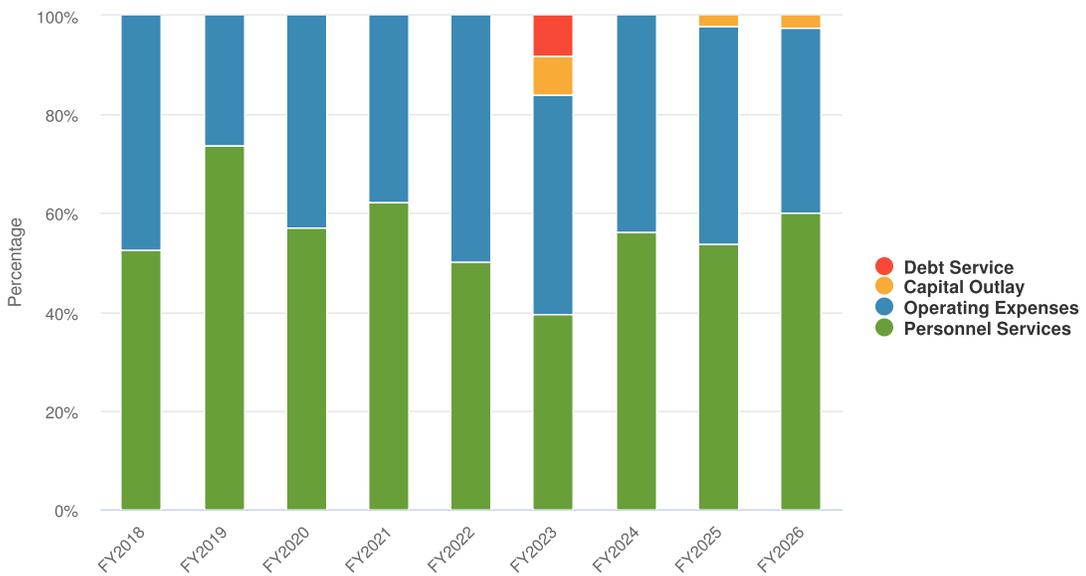
- The Town Clerk's Office implemented a new Public Records portal (Just FOIA) to track all requests in realtime.
- Successfully conducted the 2024 Municipal Election.
- Closed Caption Service for Town livestreamed meetings.
- Disposed numerous documents after retention was met, in accordance with State Law.
- Attended Regular Town Council Meetings, Special Town Council Meetings, Retirement Board Meetings, Council Workshops, and Town Hall meetings.
- Prepared meeting minutes for: Town Council, Design Review Board, and Retirement System Board.
- Recorded all utilities and code compliance liens with the Miami-Dade County Clerk of Courts.
- Responded to all Public Records Requests within a reasonable time.
- Obtained the required signatures and information for adopted Minutes, Resolutions and Ordinances.
- Uploaded onto the Town Website all adopted minutes, resolutions, ordinances, and election results for municipal. Filed in the Town Clerk's Office as official records of all adopted minutes, resolutions, and ordinances.
- Maintained all original agreements in electronic form.
- Assisted Council Members, Board and Committee members in filing their Financial Disclosures timely.
- Maintained, created, and posted Town meetings and public notices on the Town's website, Bulletin Board, and website calendar.

Expenditure Category Summary

Budgeted Expenditures by Expense Type Expenditure Category Summary



Budgeted and Historical Expenditures by Expense Type Expenditure Category Summary



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$99,058	\$194,969	\$185,468	\$220,465	18.9%
Operating Expenses	\$111,287	\$151,308	\$151,745	\$138,129	-9%
Capital Outlay	\$19,688	\$0	\$6,930	\$8,500	22.7%
Debt Service	\$20,176	\$0	\$0	\$0	0%
Total Expense Objects:	\$250,209	\$346,278	\$344,143	\$367,094	6.7%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Town Clerk						
Personnel Services						
Regular Salaries & Wages	001.5125.400012.000	\$70,537	\$142,709	\$144,774	\$176,363	21.8%
F.I.C.A. Taxes	001.5125.400021.000	\$5,349	\$10,112	\$10,732	\$12,796	19.2%
Retirement Contribution	001.5125.400022.000	\$6,875	\$15,314	\$13,741	\$16,438	19.6%
Group Insurance	001.5125.400023.000	\$13,599	\$25,112	\$16,034	\$14,654	-8.6%
Workers' Compensation'	001.5125.400024.000	\$2,699	\$1,722	\$187	\$214	14.4%
Total Personnel Services:		\$99,058	\$194,969	\$185,468	\$220,465	18.9%
Operating Expenses						
Professional Services	001.5125.400031.000	\$19,674	\$28,394	\$25,000	\$15,000	-40%
Other Contractual Services	001.5125.400034.000	\$13,778	\$32,287	\$39,245	\$48,245	22.9%
Travel & Per Diem	001.5125.400040.000	\$657	\$1,634	\$3,000	\$4,000	33.3%
Communications and Freight	001.5125.400041.000	\$193	\$84	\$500	\$500	0%
Operating Rentals & Leases	001.5125.400044.000	\$6,172	\$7,174	\$8,000	\$8,000	0%
Finance Rentals & Leases	001.5125.400044.500	\$5,255	\$257	\$3,072	\$3,072	0%
Insurance	001.5125.400045.000	\$2,574	\$1,870	\$1,928	\$2,312	19.9%
Repairs & Maintenance	001.5125.400046.000	\$375	\$0	\$500	\$500	0%
Printing & Binding	001.5125.400047.000	\$11,817	\$14,056	\$15,000	\$15,000	0%
Other Current Charges	001.5125.400049.000	\$48,116	\$62,372	\$52,000	\$37,000	-28.8%
Operating Supplies	001.5125.400052.000	\$1,175	\$1,150	\$1,500	\$1,500	0%
Publications and Training	001.5125.400054.000	\$1,500	\$2,030	\$2,000	\$3,000	50%
Total Operating Expenses:		\$111,287	\$151,308	\$151,745	\$138,129	-9%
Capital Outlay						
Computer software	001.5125.400066.000	\$0	\$0	\$6,930	\$8,500	22.7%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Subscription GASB96	001.5125.400068.600	\$19,688	\$0	\$0	\$0	0%
Total Capital Outlay:		\$19,688	\$0	\$6,930	\$8,500	22.7%
Debt Service						
Subscription Financing Principal	001.5125.400071.600	\$19,688	\$0	\$0	\$0	0%
Subscription Financing Interest	001.5125.400072.600	\$487	\$0	\$0	\$0	0%
Total Debt Service:		\$20,176	\$0	\$0	\$0	0%
Total Town Clerk:		\$250,209	\$346,278	\$344,143	\$367,094	6.7%
Total General Government:		\$250,209	\$346,278	\$344,143	\$367,094	6.7%
Total Expenditures:		\$250,209	\$346,278	\$344,143	\$367,094	6.7%

FY 2025-2026 Objectives

- Implementation of the Easy Vote portal, Electronic Campaign Reporting Software for electronic idling of Campaign Treasurer’s Reports.
- Use of more aesthetically pleasing public notice signs.
- The Town Clerk’s Office will continue to be responsible for the preparation of all board and committee agendas and agenda packets, attendance at all meetings and the preparation and submittal of all minutes. Making it a one-stop shop for public documents.
- Continue to process all Public Records Requests within a reasonable time.
- Continue to provide citizens with the most updated documents in an efficient matter.
- Continue to update the Town Clerk’s page and Town Meeting Calendar on the Town’s website with the most current and accurate information.
- Continue the efforts of the Town wide Records Management plan.
- Continue to purge documents after retention has been met in accordance with State Law.
- Continue to digitize all historic and permanent records to access them electronically.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected Year-End	FY 2026 Estimated
Public records requests	152	218	400	325
Public notices posted	24	46	51	60
Municode codifications	2	3	3	3
Ordinances processed	14	10	15	10
Resolutions processed	44	32	30	60
Liens recorded	17	10	9	10
Lobbyist registrations processed	14	58	35	30
Board and committee meeting minutes completed	24	21	21	28



Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk ¹	0.60			0.60	0.60			0.60
Deputy Town Clerk ¹	0.60			0.60	0.60			0.60
Total:	1.20			1.20	1.20			1.20

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into the General Fund and Enterprise Funds.



Finance and Administration Department

Gerald Bryan
Finance Director

Services, Functions, and Activities:

The Finance & Administration Department provides for the effective, lawful, and efficient management of the Town's financial matters. The department manages and maintains the Town's financial records in conformity with Generally Accepted Accounting Principles and in compliance with state, federal, and local laws. The department develops and maintains effective and efficient financial planning and reporting. It supports other departments in achieving their program objectives. The department provides the Town Council and residents with transparent financial information in a timely and meaningful manner. The department provides quality service to the Town's residents and businesses. The department is charged with safeguarding the Town's assets.

The main areas of responsibility include departmental administration, accounting, payroll, risk management, budgeting, financial reporting, treasury management, debt management, capital asset management, internal support, and pension plan oversight. Each of these areas requires their own reporting and documentation procedures.

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

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

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

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

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

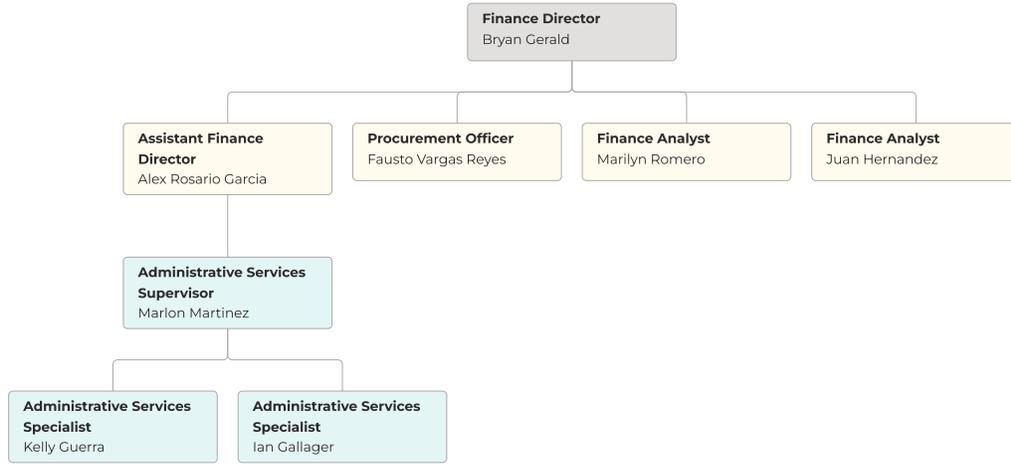
Debt Management involves identification of debt needs; researching available options for debt placement; issuing debt; avoiding negative arbitrage; ensuring timely debt principal and interest payments; maintaining debt service covenants and coverage requirements; and identifying refunding opportunities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

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

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



Organizational Chart



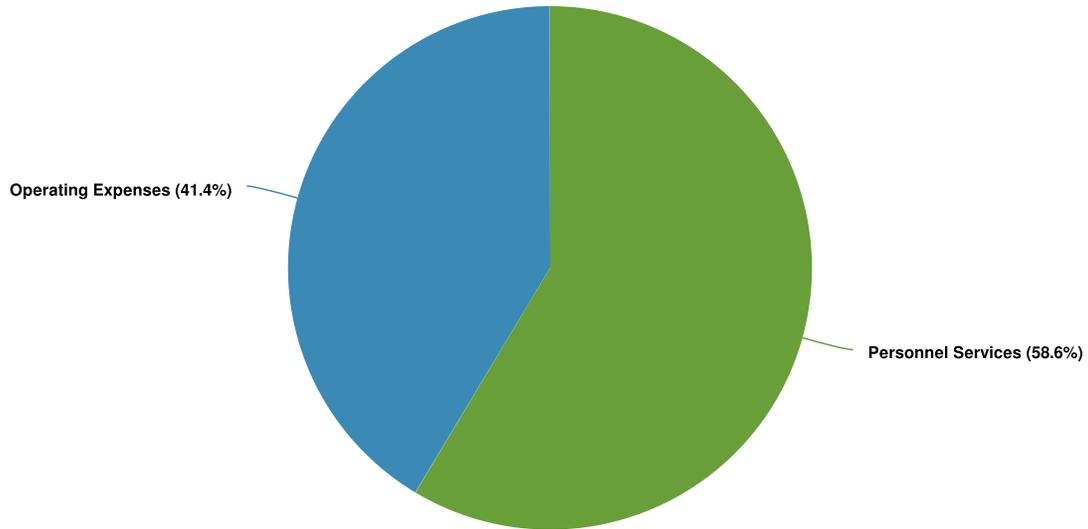
FY 2024-2025 Accomplishments

- One of this fiscal year's key achievements is that, through strategic investments, we have generated over \$1.5 million in interest earnings.
- Completed the successful implementation of Paycom software to optimize payroll, timekeeping, and human resources operations.
- Automated the parking lease agreement process by configuring it within the Accounts Receivable module of the Town's ERP system, Tyler Pro 10. This enhancement enables fully electronic invoice processing, improving efficiency and accuracy in billing.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the Fiscal Year 2024-2025 Annual Budget, marking the fourth time in the Town's history that this prestigious recognition has been awarded.
- Completed the Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024, with no findings reported, and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Town received the Award for the previous FY 2023.
- Successfully Completed the FY 2024 Special Audit Report required for the Children's Trust, with no findings reported.
- Successfully Completed and Submitted the FY 2024 Annual Financial Report (AFR) to the Florida Department of Financial Services.
- Successfully Completed and Submitted the Employees' Retirement System Police and Fire Annual Report to the Florida Retirement System (FRS).
- Completed the FY 2024 Annual Audit Report required for the Pension Plan, with no findings reported.
- Continue to complete bank reconciliations within 45 business days or less.
- Continued Monthly Budget to Actual report for monthly Commission with one-month prior information.
- Began implementing the new MyGov software for Business Tax Receipts, streamlining the process and introducing automation to improve efficiency and accuracy.
- Initiated the process of updating the Town's Financial Policies and developing Standard Operating Procedures (SOPs) for all Finance and Front Desk operations.
- Finalized the enhancement of positive pay with Bank of America, adding an extra layer of protection against fraud for the Town.
- Collaborated with the Educational Program Director on the \$204,000 budget expansion granted by the Children's Trust and successfully completed all monthly grant reimbursements for the year.
- Successfully completed the required Local Agency Program (LAP) Certification Training with the Florida Department of Transportation (FDOT), a mandatory qualification for municipalities managing federally funded transportation projects.
- Pension Administration: Served as interim pension administrator for 2025, organizing Employee Retirement Board meetings, processing retirement and DROP requests, disbursing pension statements, and preparing distributions.
- Completed the transition of pension administration services to the Florida League of Cities. This change is beneficial for the Town as it provides specialized expertise, ensures compliance with pension regulations, improves administrative efficiency, and offers access to resources and support tailored to municipal needs.
- Successfully completed the automation of data entry from the Building Department, allowing all Cash Receipts (CR) to be uploaded directly into the system. This enhancement will save time, reduce manual errors, and streamline the processing of financial transactions.
- Reviewed online payment options for Town services and implemented updated merchant fee rates, passing the fees directly to applicants. This change eliminates the cost burden on the Town and is projected to save thousands of dollars annually.

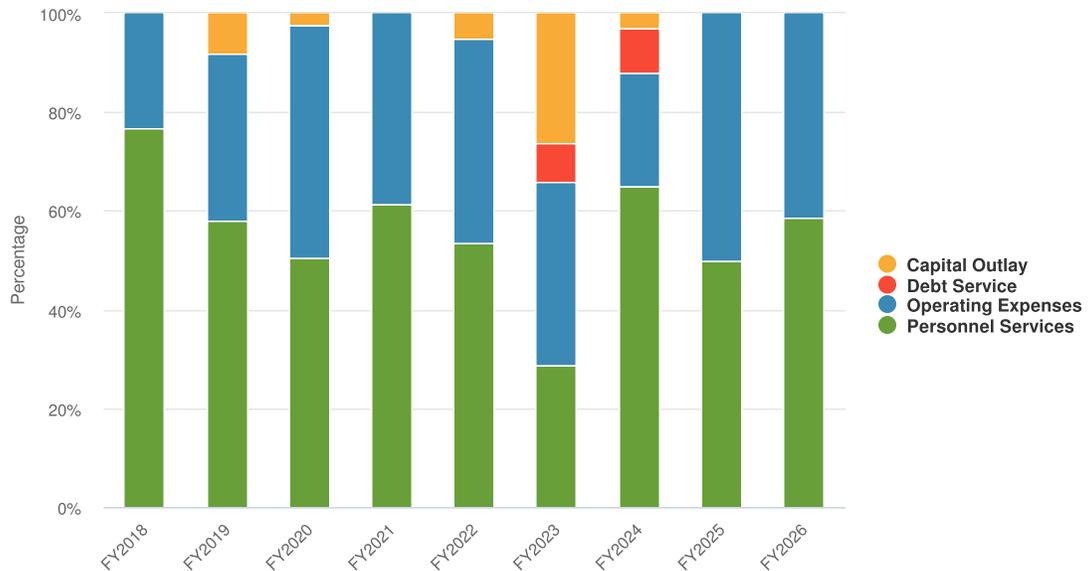


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$161,273	\$375,305	\$277,511	\$408,727	47.3%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenses	\$209,164	\$133,315	\$280,292	\$288,773	3%
Capital Outlay	\$147,930	\$16,861	\$0	\$0	0%
Debt Service	\$44,761	\$53,118	\$0	\$0	0%
Total Expense Objects:	\$563,128	\$578,599	\$557,803	\$697,500	25%



Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Finance & Administration						
Personnel Services						
Regular Salaries & Wages	001.5130.400012.000	\$126,847	\$285,779	\$208,577	\$307,284	47.3%
Overtime Pay	001.5130.400014.000	\$0	\$83	\$0	\$0	0%
F.I.C.A. Taxes	001.5130.400021.000	\$9,044	\$20,349	\$15,729	\$23,272	48%
Retirement Contribution	001.5130.400022.000	\$9,417	\$31,996	\$19,922	\$27,961	40.4%
Group Insurance	001.5130.400023.000	\$13,267	\$36,235	\$28,011	\$48,346	72.6%
Workers' Compensation'	001.5130.400024.000	\$2,699	\$863	\$272	\$364	33.8%
Unemployment Compensation	001.5130.400025.000	\$0	\$0	\$5,000	\$1,500	-70%
Total Personnel Services:		\$161,273	\$375,305	\$277,511	\$408,727	47.3%
Operating Expenses						
Professional Services	001.5130.400031.000	\$122,235	\$38,750	\$144,250	\$136,250	-5.5%
Accounting & Auditing	001.5130.400032.000	\$40,774	\$39,055	\$20,000	\$25,000	25%
Other Contractual Services	001.5130.400034.000	\$34,131	\$32,729	\$67,200	\$67,200	0%
Other Contractual Service Payroll Fee	001.5130.400034.700	\$0	\$0	\$0	\$2,000	N/A
Travel & Per Diem	001.5130.400040.000	\$1,483	\$5,558	\$14,740	\$15,600	5.8%
Communications and Freight	001.5130.400041.000	\$21	\$53	\$600	\$600	0%
Operating Rentals & Leases	001.5130.400044.000	\$2,791	\$2,421	\$6,000	\$6,000	0%
Insurance	001.5130.400045.000	\$901	\$3,554	\$2,572	\$3,088	20.1%
Repairs & Maintenance	001.5130.400046.000	\$0	\$11	\$0	\$0	0%
Printing & Binding	001.5130.400047.000	\$2,302	\$1,383	\$3,050	\$3,050	0%
Other Current Charges	001.5130.400049.000	\$10	\$1,227	\$5,300	\$3,800	-28.3%
Office Supplies	001.5130.400051.000	\$0	\$0	\$0	\$5,000	N/A
Operating Supplies	001.5130.400052.000	\$2,566	\$1,843	\$3,395	\$6,500	91.5%
Publications and Training	001.5130.400054.000	\$1,952	\$6,731	\$13,185	\$14,685	11.4%
Total Operating Expenses:		\$209,164	\$133,315	\$280,292	\$288,773	3%
Capital Outlay						
Computer Software	001.5130.400066.000	\$294	\$0	\$0	\$0	0%
Subscription GASB96	001.5130.400068.600	\$147,636	\$16,861	\$0	\$0	0%
Total Capital Outlay:		\$147,930	\$16,861	\$0	\$0	0%
Debt Service						



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Subscription Financing Principal	001.5130.400071.600	\$44,488	\$53,118	\$0	\$0	0%
Subscription Financing Interest	001.5130.400072.600	\$273	\$0	\$0	\$0	0%
Total Debt Service:		\$44,761	\$53,118	\$0	\$0	0%
Total Finance & Administration:		\$563,128	\$578,599	\$557,803	\$697,500	25%
Total General Government:		\$563,128	\$578,599	\$557,803	\$697,500	25%
Total Expenditures:		\$563,128	\$578,599	\$557,803	\$697,500	25%



FY 2025-2026 Objectives

- o Work with the parking staff to implement new software that automates the parking permit process, improving efficiency and reducing manual workload.
- o Complete the Annual Comprehensive Financial Report (ACFR) before March 31, 2026, and receive the Government Financial Officers Certification of Excellence in Financial Reporting for the fiscal year ending on September 30, 2025.
- o Receive the Government Financial Officers Distinguished Budget Presentation Award for the Fiscal Year beginning October 1, 2025.
- o Complete the implementation of the new MyGov software for Business Tax Receipts, streamlining the process and introducing automation to improve efficiency and accuracy.
- o Ensure all front desk personnel are cross-trained in all functions to provide seamless service coverage and operational efficiency.
- o Complete the process of updating the Town's Financial Policies and developing Standard Operating Procedures (SOPs) for all Finance and Front Desk operations.
- o Complete and deliver the FY 2025 Special Audit Report required by the Children's Trust on time, with no findings.
- o Complete and deliver the FY 2025 Annual Financial Report (AFR) to the Florida Department of Financial Services on time, with no findings.
- o Completed and Submit the Employees' Retirement System Police and Fire Annual Report to the Florida Retirement System (FRS) on time.
- o Complete and deliver the FY 2025 Annual Audit Report required for the Pension Plan on time with no findings.
- o Continue to complete bank reconciliations within 45 business days or less.
- o Complete annual required training for Finance and Administration Staff.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Estimated
Complete Comprehensive Annual Financial Report (ACFR) before March 31, 2025	100%	100%	100%	100%
Annual audit results: Number of audit findings (target: 0)	100%	100%	100%	100%
Complete and submit for GFOA Annual Distinguished Budget Award	100%	100%	100%	100%
Complete Bank Reconciliations no later than 30 days after the end of month closing	100%	100%	100%	100%
Training completion rate: Percentage of finance staff completing required annual training.	100%	100%	100%	100%
Implement BTR MyGov software	0%	0%	10%	90%
Implement Paycom-Time and Attendance	0%	0%	100%	100%



Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Finance Director ¹	0.50			0.50	0.50			0.50
Assistant Finance Director	-			-	0.40			0.40
Procurement Officer ¹	0.30			0.30	-			-
Finance Analysts ¹	0.50			0.50	1.0			1.0
Payroll Coordinator ¹	0.45			0.45	-			-
Accounting Manager ¹	0.08			0.08	-			-
Financial Services & Procurement Manager ¹	-			-	0.25			0.25
Administrative Services Supervisor ¹	-			-	0.04			0.04
Administrative Services Specialists ¹	-			-	0.08			0.08
Total:	1.83			1.83	2.27			2.27

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



Information Technology Department

Gregory Panos
Information Technology Manager

Services, Functions, and Activities:

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

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

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

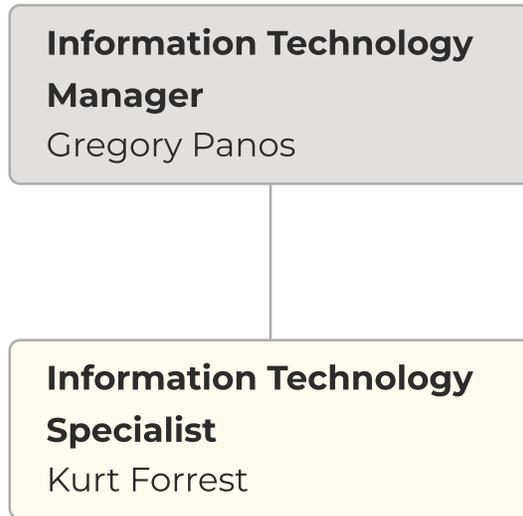
In addition, there are several supporting modules which communicate with the primary mini-computer applications which allow both citizens and Town staff to conduct business processes and inquiries over the intranet/internet.

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

Information Technology Department services include but not limited to:

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

Organizational Chart

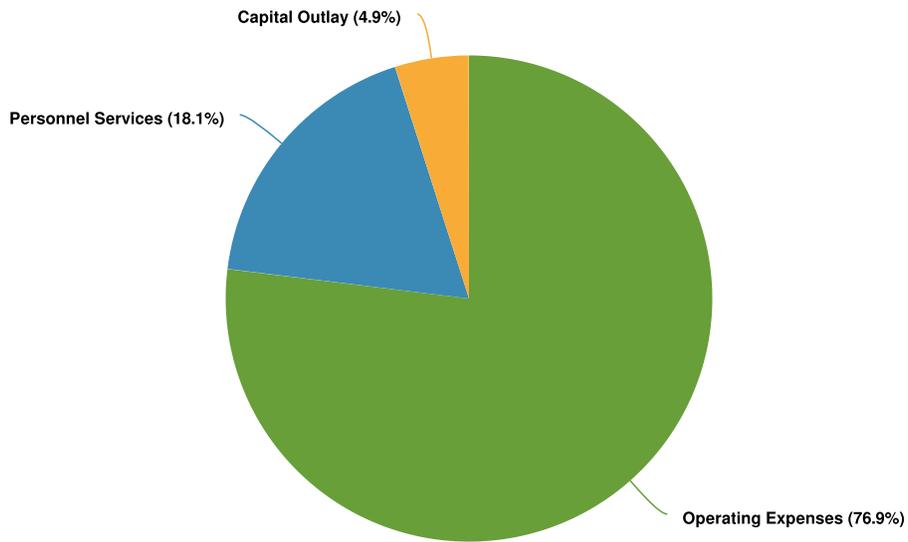


FY 2024-2025 Accomplishments

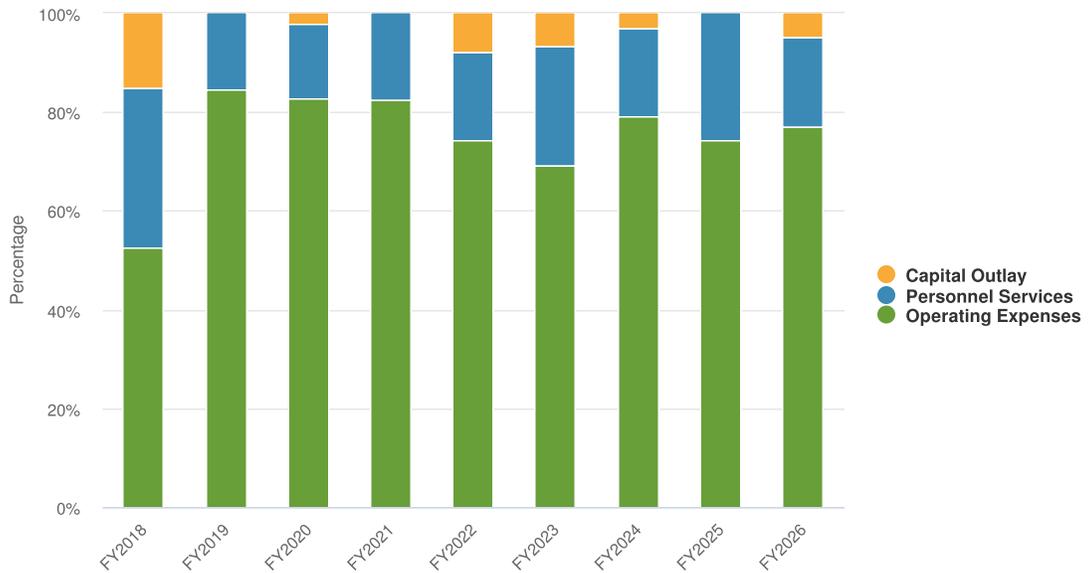
- Data networks' overall uptime was at 99.9% or better.
- Most of the hardware and software "help desk" support requests were completed within the appropriate number of days.
- Relocated all servers to a new server room in the garage electrical room on the second floor and installed a new generator in the new location.
- Integrated antennas for internet and network connection to the new office location.
- Relocated all employees and set up new networks for BHIP and Admin personnel to new trailers at a new place in town.
- Beginning the process with TransCore to move out all SunPass equipment. There should be no impact on revenue with the new reconfiguration.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$151,502	\$123,605	\$123,504	\$110,710	-10.4%
Operating Expenses	\$433,668	\$552,024	\$357,154	\$469,644	31.5%
Capital Outlay	\$40,529	\$21,350	\$0	\$30,000	N/A
Total Expense Objects:	\$625,699	\$696,979	\$480,658	\$610,354	27%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Information Technology						
Personnel Services						
Regular Salaries & Wages	001.5135.400012.000	\$115,219	\$91,005	\$93,096	\$79,579	-14.5%
Overtime Pay	001.5135.400014.000	\$3,765	\$1,349	\$2,000	\$2,000	0%
F.I.C.A. Taxes	001.5135.400021.000	\$8,766	\$3,845	\$6,893	\$5,858	-15%
Retirement Contribution	001.5135.400022.000	\$5,451	\$8,703	\$8,549	\$7,268	-15%
Group Insurance	001.5135.400023.000	\$17,298	\$17,268	\$11,849	\$13,766	16.2%
Workers' Compensation'	001.5135.400024.000	\$1,004	\$1,434	\$117	\$1,239	959%
Unemployment Compensation	001.5135.400025.000	\$0	\$0	\$1,000	\$1,000	0%
Total Personnel Services:		\$151,502	\$123,605	\$123,504	\$110,710	-10.4%
Operating Expenses						
Professional Services	001.5135.400031.000	\$64,000	\$142,215	\$31,000	\$24,000	-22.6%
Other Contractual Services	001.5135.400034.000	\$69,001	\$77,425	\$65,000	\$144,400	122.2%
Other Contractual Service Payroll Fee	001.5135.400034.700	\$0	\$0	\$0	\$1,300	N/A
Travel & Per Diem	001.5135.400040.000	\$0	\$2,375	\$0	\$4,000	N/A
Communications and Freight	001.5135.400041.000	\$101,726	\$106,321	\$114,060	\$157,644	38.2%
Insurance	001.5135.400045.000	\$1,931	\$1,401	\$1,500	\$1,800	20%
Repairs & Maintenance	001.5135.400046.000	\$91,349	\$81,760	\$43,594	\$45,000	3.2%
Other Current Charges	001.5135.400049.000	\$9,550	\$12,400	\$8,000	\$8,000	0%
Operating Supplies	001.5135.400052.000	\$95,812	\$123,993	\$94,000	\$80,000	-14.9%
Publications and Training	001.5135.400054.000	\$299	\$4,135	\$0	\$3,500	N/A
Total Operating Expenses:		\$433,668	\$552,024	\$357,154	\$469,644	31.5%
Capital Outlay						
Improvements (Excl. Buildings)	001.5135.400063.000	\$37,500	\$0	\$0	\$0	0%
Machinery & Equipment	001.5135.400064.000	\$0	\$0	\$0	\$30,000	N/A



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Computer Software	001.5135.400066.000	\$3,029	\$21,350	\$0	\$0	0%
Total Capital Outlay:		\$40,529	\$21,350	\$0	\$30,000	N/A
Total Information Technology:		\$625,699	\$696,979	\$480,658	\$610,354	27%
Total General Government:		\$625,699	\$696,979	\$480,658	\$610,354	27%
Total Expenditures:		\$625,699	\$696,979	\$480,658	\$610,354	27%

FY 2025-2026 Objectives

- Maintain data Network overall uptime at 99% or better.
- Complete all of hardware and software “help desk” support requests within appropriate number of days.
- Move and replace all servers, firewalls, and switches for the SunPass network to gantry booth.
- Install a new 10 camera grid at elementary school.

Performance Measures

Performance Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Estimated
Install an estimated 25 security cameras in the garage and integrate them into the video software grid.	0%	0%	99%	99%
Complete all hardware and software "help desk" support requests within appropriate days.	99%	99%	99%	100%
Integrate approximately 100 security cameras in Town into a software security grid.	0%	0%	99%	99%
Install a new 10 camera grid at the Elementary School.	0%	0%	50%	100%
Move and replace all servers, firewalls, and switches for the SunPass network to gantry booth.	0%	90%	75%	100%
Install and configure a new AVI system for Town Council Chamber in the Community Center.	100%	0%	0%	0%
Replace and configure new HarperV servers to the Town Council Chambers.	0%	100%	0%	0%
Relocate BHI and BHIPD networks to the electrical room in the garage at the community center building.	0%	0%	80%	100%
Relocate all personnel and equipment for both BHI and BHIPD to new trailers to new location.	0%	0%	75%	100%



Personnel Complement

Personnel Complement									
Position Title	FY 2024-2025				FY 2025-2026				
	Funded				Funded				
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs	
Information Systems Director ¹	0.35			0.35	-			-	
Information Technology Specialist ¹	0.35			0.35	0.35			0.35	
Information Technology Manager ¹	-			-	0.35			0.35	
Total:	0.70			0.70	0.70			0.70	

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund. Personnel Complement.



Human Resources Department

Kerry-Anne Billings
Human Resources Director

Services, Functions, and Activities:

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

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

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

Organizational Chart

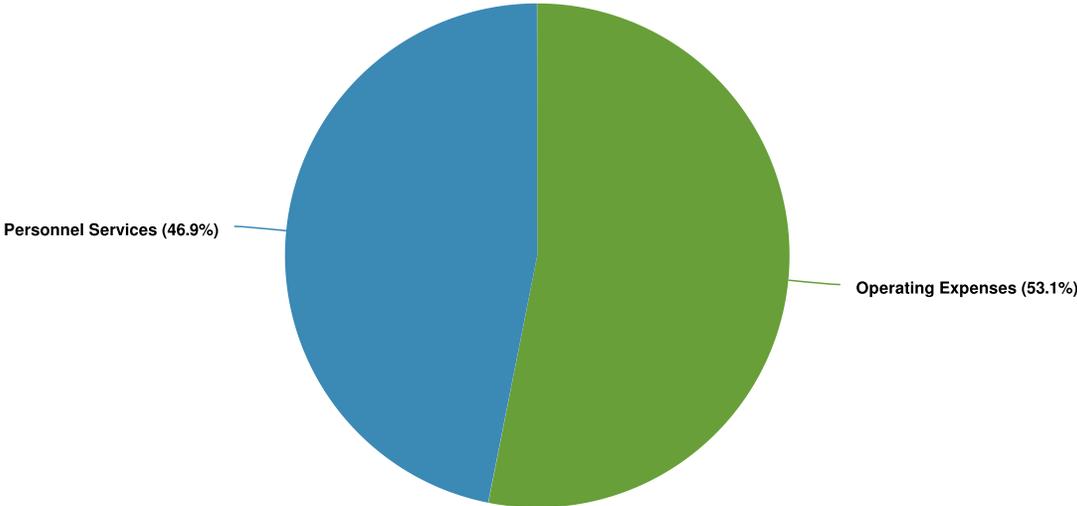


FY 2024-2025 Accomplishments

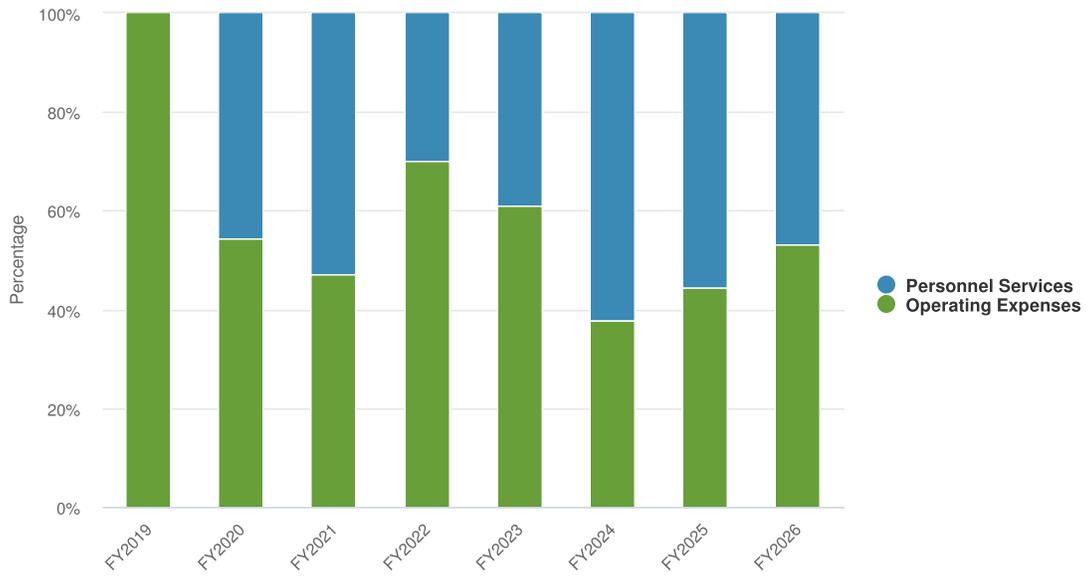
- AED/CPR/Stop-the-Bleed Training – Provide lifesaving technique training. The goal for FY2024/25 is to get volunteers at each worksite.
- Discrimination & Harassment Prevention Efforts – Mandate that all employees complete a training program focused on preventing discrimination and harassment. Foster an environment of inclusivity, respect, and acceptance of individual differences, and remain responsive to the needs of a diverse workforce by recruiting, hiring, and supporting a workforce that reflects the community.
- Experience Modification Rate (EMR) – Continue to work on reducing the rate (which is a formula based on the historical cost of injuries and future risk chances) by championing Town-wide safety training to address this issue and improve safety performance. The department is elated that it met its prior year's goal of reducing our EMR. We achieved a 46% reduction from 1.17 to 0.690.
- Senior Social Services – Engage the vulnerable senior population and assist them with essential services such as meal delivery, personal care, chore assistance, transportation, adult day care, housing/mortgage assistance, and physical and mental wellness.
- Employee Engagement Activities - Financial Wellness: Launched quarterly Lunch & Learn sessions to equip employees with essential financial management skills. These interactive events offer practical insights into budgeting, saving, investing, and retirement planning, successfully enhancing employees' financial literacy.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$58,063	\$96,010	\$104,972	\$108,269	3.1%
Operating Expenses	\$90,626	\$58,349	\$84,206	\$122,721	45.7%
Total Expense Objects:	\$148,689	\$154,359	\$189,178	\$230,990	22.1%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Human Resources						
Personnel Services						
Regular Salaries & Wages	001.5137.400012.000	\$45,163	\$75,183	\$81,278	\$80,647	-0.8%
F.I.C.A. Taxes	001.5137.400021.000	\$3,335	\$5,309	\$6,067	\$6,016	-0.8%
Retirement Contribution	001.5137.400022.000	\$3,108	\$9,910	\$7,737	\$7,697	-0.5%
Group Insurance	001.5137.400023.000	\$5,536	\$4,746	\$9,785	\$13,809	41.1%
Workers' Compensation	001.5137.400024.000	\$920	\$863	\$105	\$100	-4.8%
Total Personnel Services:		\$58,063	\$96,010	\$104,972	\$108,269	3.1%
Operating Expenses						
Other Contractual Services	001.5137.400034.000	\$1,252	\$13,160	\$25,950	\$40,295	55.3%
Other Contractual Service Payroll Fee	001.5137.400034.700	\$0	\$0	\$0	\$500	N/A
Travel & Per Diem	001.5137.400040.000	\$2,391	\$3,466	\$5,300	\$5,480	3.4%
Communications and Freight	001.5137.400041.000	\$60	\$164	\$200	\$200	0%
Insurance	001.5137.400045.000	\$1,544	\$1,121	\$1,156	\$1,396	20.8%
Printing & Binding	001.5137.400047.000	\$90	\$0	\$0	\$0	0%
Promotional Activities	001.5137.400048.000	\$39,839	\$7,681	\$14,500	\$19,000	31%
Other Current Charges	001.5137.400049.000	\$32,288	\$30,403	\$20,800	\$22,050	6%
Office Supplies	001.5137.400051.000	\$0	\$0	\$0	\$1,000	N/A
Operating Supplies	001.5137.400052.000	\$610	\$3,569	\$5,000	\$17,000	240%
Publications and Training	001.5137.400054.000	\$12,552	-\$1,216	\$11,300	\$15,800	39.8%
Total Operating Expenses:		\$90,626	\$58,349	\$84,206	\$122,721	45.7%
Total Human Resources:		\$148,689	\$154,359	\$189,178	\$230,990	22.1%
Total General Government:		\$148,689	\$154,359	\$189,178	\$230,990	22.1%
Total Expenditures:		\$148,689	\$154,359	\$189,178	\$230,990	22.1%



FY 2025-2026 Objectives

Employee Policies Review & Update – While the current policy manual meets the minimum legal standards, the Department will work with labor counsel to review and update the manual. We will develop clearer policies and use the same digital platform (PowerDMS) that Bay Harbor Island Police Department (BHIPD) employs. This approach will keep employees informed of the latest policies and training, enhance accountability with electronic signature capture and tracking, and promote transparency.

Wellness Initiatives – Provide wellness events for employees to engage in education regarding their own wellness, including physical, mental and emotional. The wellness initiatives funds can be supplemented by insurance carrier funds.

Annual Employee Evaluation and Merit Award Study – Evaluate opportunities for improvement of employee annual evaluations; improve formatting and process to be more synergistic Town wide with merit increases.

Values-Based Employee Recognition – Create a value-driven employee recognition program to reward employees for exemplary display of the Town’s values thru their work.

Employee Appreciation Program – Create a program to show employees their choice to work for the Town of Bay Harbor Islands is greatly appreciated and their dedication to the Town does not go without appreciation.

Insurance for Group Health – Improve the quality of insurance coverage specific to the medical providers, including benefit coverage, prescription coverage and out-of-pocket expenses for the FY25/26 to provide employees at an affordable cost.

Employee Collective Identity – Provides employees with a group identity and a shared sense of belonging to the Town of Bay Harbor Islands with a variety of Town of BHI identifiable clothing eligible to be worn for their everyday work schedule or specific events.

Freebee Partnership – Partner with Finance/Accounting to launch the renewal of the Freebee program being inclusive to residents and visitors with disabilities.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Estimated
Convert employee policy manuals into individual policies.	0%	0%	5%	100%
Form a Town Safety Committee.	50%	50%	70%	100%
Percentage of total personnel files to convert to digital format.	50%	50%	75%	100%
Percentage of job descriptions completed.	50%	50%	75%	100%
Continue to enhance employee training programs.	50%	50%	75%	100%
Secure grants.	100%	100%	N/A	N/A



Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Human Resources Director ¹	0.35			0.35	0.35			0.35
Human Resources Clerk ¹	0.35			0.35	0.35			0.35
Administrative/Operations Manager ¹	0.05			0.05	-			-
	-			-				-
Total:	0.75			0.75	0.70			0.70

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



Legal Counsel Department

Town Attorney

The Town Attorney is a Charter Officer appointed by and directly responsible to the Town Council. The Town Attorney provides legal counsel to the Town Council, various advisory boards and committees, and Town Administration and staff. The Town retains the Town Attorney services through a contractual agreement that commenced in April 2021 with the law firm of Greenspoon Marder LLP.

Services, Functions, and Activities:

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

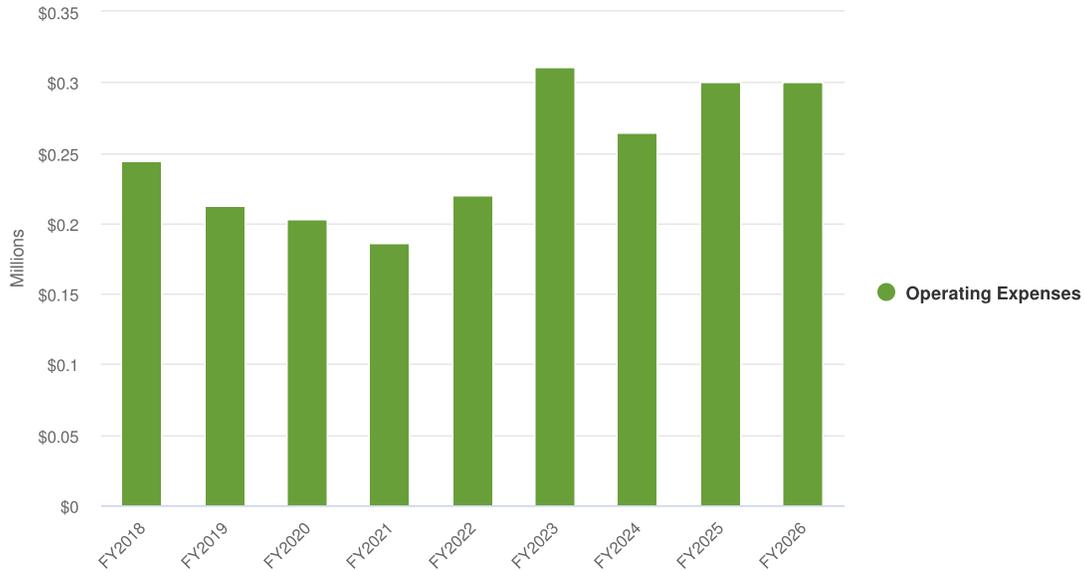
FY 2024-2025 Accomplishments

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



Expenditure Category Summary

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Operating Expenses	\$310,378	\$263,877	\$300,000	\$300,000	0%
Total Expense Objects:	\$310,378	\$263,877	\$300,000	\$300,000	0%

FY 2025-2026 Objectives

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

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Legal Counsel						
Operating Expenses						
Professional Services	001.5140.400031.000	\$310,378	\$263,877	\$300,000	\$300,000	0%
Total Operating Expenses:		\$310,378	\$263,877	\$300,000	\$300,000	0%
Total Legal Counsel:		\$310,378	\$263,877	\$300,000	\$300,000	0%
Total General Government:		\$310,378	\$263,877	\$300,000	\$300,000	0%
Total Expenditures:		\$310,378	\$263,877	\$300,000	\$300,000	0%

Performance Indicators

Performance Measures	FY 2023 Actual	FY 2023 Actual	FY 2025 Projected Actual	FY 2026 Estimated
Ordinances (drafted)	15	17	19	20
Resolutions	18	20	23	24
Council, special meetings, workshops, and hearings	25	27	29	30

Debt Service Department

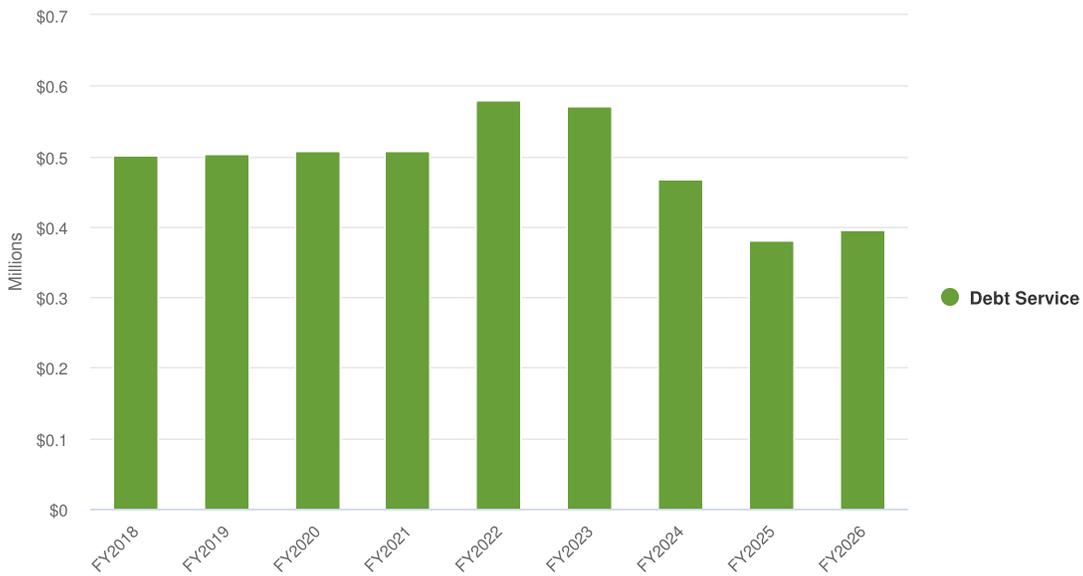
Services, Functions, and Activities:

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

- 1) Refunding and Improvement Revenue Bond – Series 2016.
- 2) Refunding Note – Series 2012.

Expenditure Category Summary

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Debt Service					
Principal Payments	\$349,000	\$355,000	\$354,000	\$372,000	5.1%
Interest	\$217,528	\$76,011	\$26,877	\$23,095	-14.1%
Other Debt Service Costs	\$3,891	\$1,555	\$0	\$0	0%
Leased Assets-Principal Pmt- Modified Accrual	\$0	\$2,773	\$0	\$0	0%
Lease Assets-Interest-Modified Accrual	\$0	\$31,027	\$0	\$0	0%
Total Debt Service:	\$570,419	\$466,365	\$380,877	\$395,095	3.7%
Total Expense Objects:	\$570,419	\$466,365	\$380,877	\$395,095	3.7%



Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Other Financing Uses						
Debt Service						
Debt Service						
Principal Payments	001.5170.400071.000	\$349,000	\$355,000	\$354,000	\$372,000	5.1%
Interest	001.5170.400072.000	\$217,528	\$76,011	\$26,877	\$23,095	-14.1%
Other Debt Service Costs	001.5170.400073.000	\$3,891	\$1,555	\$0	\$0	0%
Leased Assets-Principal Pmt- Modified Accrual	001.5170.400074.000	\$0	\$2,773	\$0	\$0	0%
Lease Assets-Interest-Modified Accrual	001.5170.400075.000	\$0	\$31,027	\$0	\$0	0%
Total Debt Service:		\$570,419	\$466,365	\$380,877	\$395,095	3.7%
Total Debt Service:		\$570,419	\$466,365	\$380,877	\$395,095	3.7%
Total Other Financing Uses:		\$570,419	\$466,365	\$380,877	\$395,095	3.7%
Total Expenditures:		\$570,419	\$466,365	\$380,877	\$395,095	3.7%



Public Building

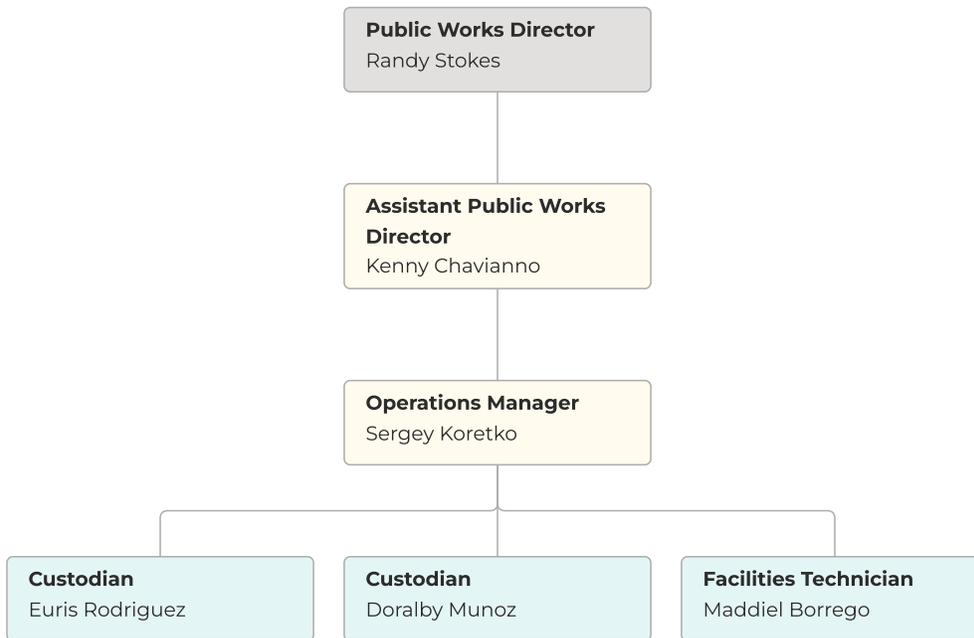
Randy Stokes
Public Works Director

Services, Functions, and Activities:

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

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

Organizational Chart

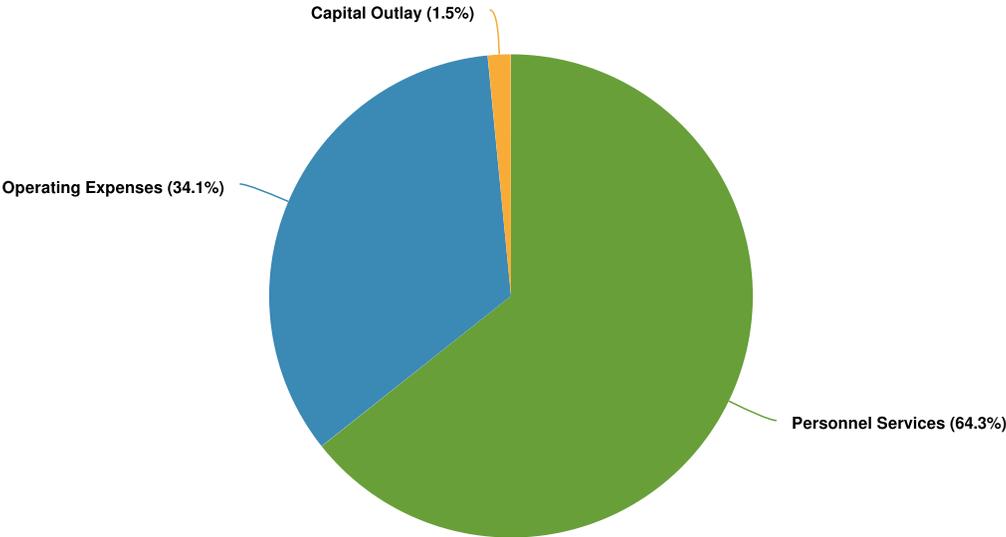


FY 2024-2025 Accomplishments

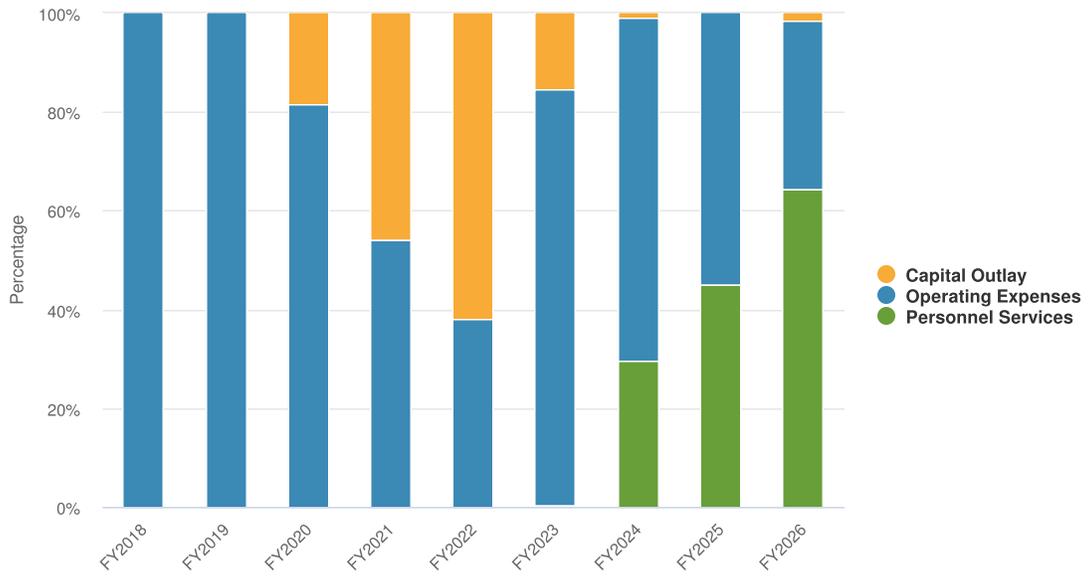
- Procured storage structures to temporarily house items needed for Town operations.
- Hired a Facility Technician to make minor building repairs in Town Facilities and Parks and assisted with furniture movement and installation with the relocation to the Temporary Town Hall Facility.
- Successfully relocated staff to trailers on 95th Street and began the process of demolition of the old Town Hall and began conceptual designs for the new Town Hall.
- The veterans' memorial sculpture that was located in Town Hall was relocated to 92nd Street Park Circle.
- Preparation started for the removal and replacement of the awnings for the community center.
- Began the process of painting the Community Center and removal and replacement of existing awning.
- Installed a handicap ramp at 92nd Street Park Circle.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$1,017	\$183,192	\$294,086	\$376,408	28%
Operating Expenses	\$367,775	\$428,639	\$361,155	\$199,807	-44.7%
Capital Outlay	\$66,594	\$5,000	\$0	\$9,000	N/A
Total Expense Objects:	\$435,386	\$616,831	\$655,241	\$585,215	-10.7%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Public Buildings						
Personnel Services						
Regular Salaries & Wages	001.5190.400012.000	\$945	\$127,766	\$209,147	\$245,776	17.5%
Overtime Pay	001.5190.400014.000	\$0	\$1,078	\$2,751	\$5,000	81.8%
F.I.C.A. Taxes	001.5190.400021.000	\$72	\$8,873	\$15,767	\$18,608	18%
Retirement Contribution	001.5190.400022.000	\$0	\$21,552	\$20,553	\$23,865	16.1%
Group Insurance	001.5190.400023.000	\$0	\$23,317	\$41,023	\$69,759	70%
Workers' Compensation'	001.5190.400024.000	\$0	\$605	\$3,345	\$11,900	255.8%
Unemployment Compensation	001.5190.400025.000	\$0	\$0	\$1,500	\$1,500	0%
Total Personnel Services:		\$1,017	\$183,192	\$294,086	\$376,408	28%
Operating Expenses						
Professional Services	001.5190.400031.000	\$0	\$0	\$10,000	\$0	-100%
Other Contractual Services	001.5190.400034.000	\$56,311	\$39,125	\$44,563	\$26,875	-39.7%
Utility Services	001.5190.400043.000	\$63,673	\$64,700	\$82,500	\$33,700	-59.2%
Operating Rentals & Leases	001.5190.400044.000	\$10,239	\$67,536	\$114,000	\$24,000	-78.9%
Insurance	001.5190.400045.000	\$6,435	\$0	\$55,692	\$66,832	20%
Repairs & Maintenance	001.5190.400046.000	\$219,166	\$189,406	\$33,000	\$14,000	-57.6%
Other Current Charges	001.5190.400049.000	\$795	\$1,962	\$3,400	\$3,400	0%
Office Supplies	001.5190.400051.000	\$598	\$0	\$0	\$5,000	N/A
Operating Supplies	001.5190.400052.000	\$10,657	\$36,298	\$15,500	\$23,500	51.6%
Fuel-Vehicles	001.5190.400052.052	\$0	\$0	\$2,500	\$2,500	0%
Emergency-Storm 613	001.5190.400057.000	-\$100	\$29,612	\$0	\$0	0%
Total Operating Expenses:		\$367,775	\$428,639	\$361,155	\$199,807	-44.7%
Capital Outlay						
Improvements (excl. Buildings)	001.5190.400063.000	\$66,594	\$0	\$0	\$0	0%
Machinery & Equipment	001.5190.400064.000	\$0	\$5,000	\$0	\$9,000	N/A
Total Capital Outlay:		\$66,594	\$5,000	\$0	\$9,000	N/A
Total Public Buildings:		\$435,386	\$616,831	\$655,241	\$585,215	-10.7%
Total General Government:		\$435,386	\$616,831	\$655,241	\$585,215	-10.7%
Total Expenditures:		\$435,386	\$616,831	\$655,241	\$585,215	-10.7%



FY 2024-2025 Objectives

- Procure and install generators for the Master Pump Station/Future Town Hall, Community Center, and Temporary Town Hall.
- Design and permit for the demolition of Town Hall, Annex Building, Water Tank Storage Area, and Fuel Tanks while keeping the Master Pump Station in operation.
- Procure storage structures to temporarily house items needed for Town operations.
- Begin Design of the new Town Hall.
- Pass all regulatory and Fire Department inspections.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Estimated
Ongoing cleaning and reorganization of the maintenance shop (PW).	Ongoing	Ongoing	Ongoing	Ongoing
Make all Public Buildings American Disability Act compliant.	0%	80%	100%	100%
Design and install new "Town Hall and Police Department" illuminated signs based upon new branding strategy.	0%	0%	100%	100%
Ongoing cleaning and reorganization of the maintenance shop (PW).	Ongoing	Ongoing	100%	Complete
Replace landscaping around Town-wide.	20%	Ongoing	Completed	100%
The "LOVE" sculpture that was located in Town Hall elevator lobby was relocated to a secure location.	0%	0%	100%	N/A
Design/Install generators for the Master Pump Station/Future Town Hall, Community Center, and Temporary Town Hall.	0%	0%	0%	100%
Design and permit for the demolition of Town Hall, Annex Building, Water Tank Storage Area, and Fuel Tanks while keeping the Master Pump Station in operation	0%	0%	20%	80%
Design and permit the construction of the new Town Hall.	0%	0%	0%	100%

Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Facilities Technician	1.00			1.00	2.00			2.00
Public Works Director ¹	0.12			0.12	0.12			0.12
Assistant Public Works Director ¹	0.05			0.05	0.12			0.12
Operations Manager ¹	-			-	0.05			0.05
Electrician ¹	-			-	0.24			0.24
Custodian	3.00			3.00	1.00			1.00
Administrative AP/Utilities Coordinator ¹	-			-	0.08			0.08
Total:	4.17			4.17	3.61			3.61

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



Law Enforcement Department

Alexander Alvarez

Chief of Police

Services, Functions, and Activities:

The Bay Harbor Islands Public Safety Department is committed to delivering the highest standards of professional, ethical, and compassionate service to our residents, visitors, and business community. At the heart of our mission is the preservation of peace and order, and the safeguarding of life and property. We take pride in fostering meaningful partnerships with neighborhood groups, residents, and local businesses to build a stronger, safer community.

Our guiding principle, *"Pursuing Excellence,"* is more than a motto—it's a daily commitment. Every member of our department embraces the core values of **Integrity, Dedication, Respect, and Teamwork**, which are reflected in all that we do.

Public Safety services include:

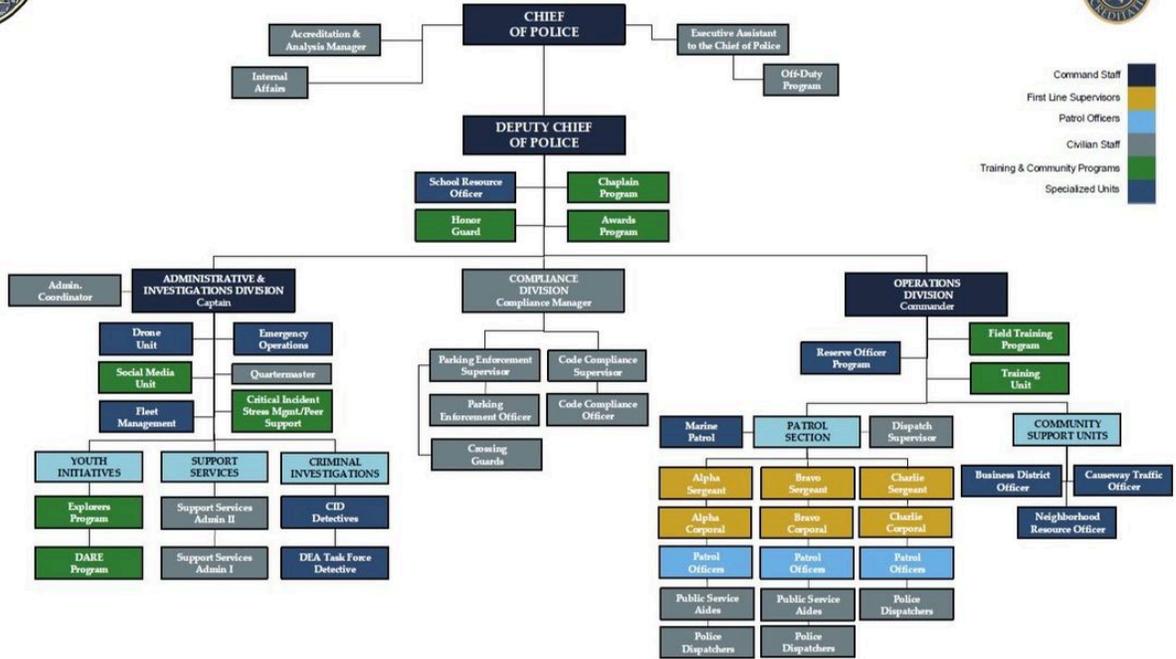
- Prompt receipt, dispatch, and professional response to all public safety calls
- Crime detection, prevention, and deterrence through proactive community engagement and intelligence-led policing
- Traffic enforcement, parking oversight, and addressing quality-of-life concerns
- Comprehensive criminal investigations
- Thorough review and resolution of internal affairs complaints
- Recruitment and background investigations for new personnel
- In-service, supervisory, tactical, and state-mandated training programs for professional development
- Ongoing compliance with Florida state law enforcement accreditation standards
- Timely and transparent processing of police public records requests

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



Organizational Chart

Bay Harbor Islands Police Department



- Command Staff
- First Line Supervisors
- Patrol Officers
- Civilian Staff
- Training & Community Programs
- Specialized Units

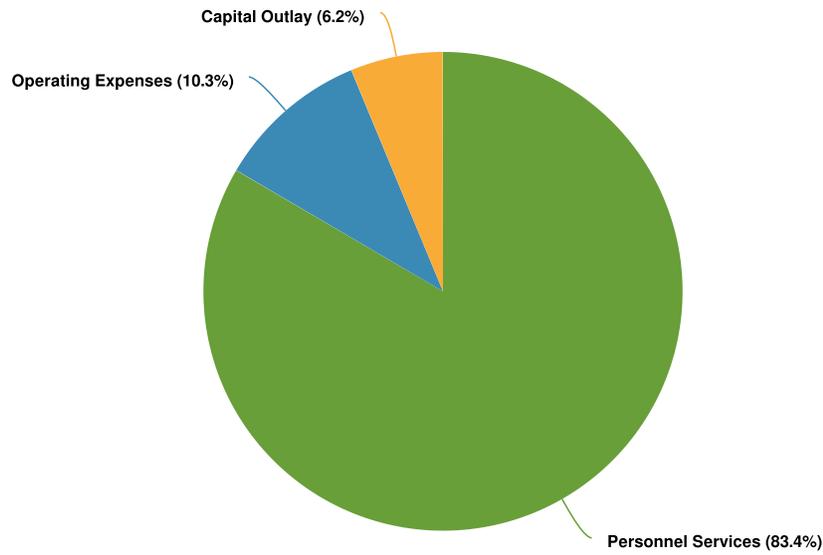
FY 2024-2025 Accomplishments

- **Reaccreditation Preparedness:** Successfully received a recommendation for law enforcement reaccreditation, reinforcing our commitment to professional excellence and continuous improvement.
- **Modernization of Records Management:** Launched a new Records Management System (RMS), with full departmental training completed in June 2025. The system ensures alignment with current state and national reporting mandates, including NIBRS/FIBRS compliance.
- **Crime Data Transparency:** Completed and submitted accurate and timely Uniform Crime Reporting (UCR) data, underscoring our dedication to transparency and accountability.
- **Community Engagement:** Amplified communication with the public through expanded social media campaigns, spotlighting public safety, outreach events, and department highlights.
- **Personnel Development:** Onboarded and trained two full-time Police Officers and one Reserve Officer to strengthen field operations and coverage. We achieved a fully-staffed communications section.
- **Promotions:**
 - Promoted a seasoned Commander to the rank of Captain, adding depth to executive leadership.
 - An Officer was promoted to Commander and recognized for his exceptional performance and dedication.
- **Public Safety Communications:** Achieved full staffing in the Communications Unit, ensuring 24/7 dispatch operations remain seamless and efficient.
- **Evidence and Accreditation Compliance:** Hired a part-time Property and Evidence Clerk in response to accreditation recommendations, bolstering organizational integrity.
- **Drone Program Launch:** Deployed a new Unmanned Aerial Systems (UAS) program, complete with specialized equipment and certified pilot training, enhancing situational awareness and search capabilities.
- **Traffic Safety Initiative:** Initiated a rebuild of the department's Traffic Unit to focus on safety, commercial motor vehicle enforcement, Sun Pass enforcement and education.
- **Grant Applications:**
 - Submitted two Florida Inland Navigation District (FIND) grant applications to support the acquisition of a new marine patrol vessel and a dual-use boat lift system for one vessel and two jet skis.
 - Applied for a \$900,000 Capital Appropriations Grant to support the future construction of a state-of-the-art police facility within the new Town Hall complex.
- **Forward-Thinking Policing:**
 - Preparing to submit a Community Oriented Policing Services (COPS) grant to fund two dedicated officers focused on community engagement, with potential for specialized roles such as D.A.R.E. or Crisis Intervention Team (CIT).
- **Officer Safety & Public Health:**
 - Equipped all sworn officers with Automated External Defibrillators (AEDs).
 - Provided new CPR and First Aid training kits to support both internal training and community-based CPR classes.
- **Enhanced Tactical Readiness:** Rolled out new firearms with optic sights and mounted lights, improving accuracy, visibility, and officer preparedness. Continued replacement of expired tactical protective equipment per CFA standards.

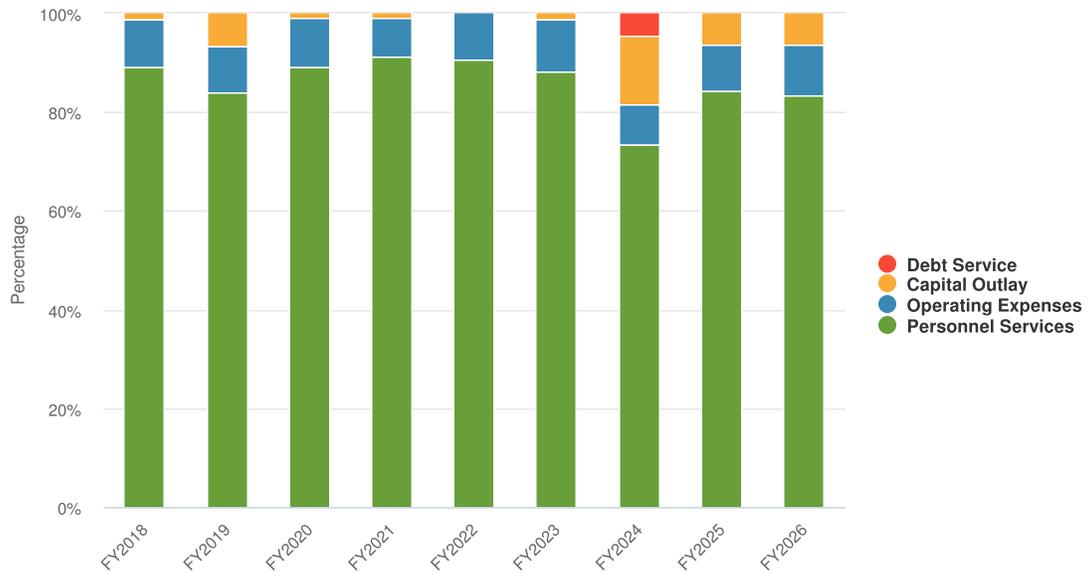


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$4,248,666	\$5,125,742	\$5,477,698	\$6,227,038	13.7%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenses	\$511,911	\$577,202	\$619,585	\$769,959	24.3%
Capital Outlay	\$50,737	\$967,951	\$408,882	\$465,536	13.9%
Debt Service	\$6,978	\$315,984	\$0	\$0	0%
Total Expense Objects:	\$4,818,293	\$6,986,880	\$6,506,165	\$7,462,533	14.7%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Public Safety						
Law Enforcement						
Personnel Services						
Regular Salaries & Wages	001.5210.400012.000	\$2,997,759	\$3,437,664	\$3,811,878	\$4,291,767	12.6%
Overtime Pay	001.5210.400014.000	\$405,031	\$338,885	\$171,062	\$200,000	16.9%
F.I.C.A. Taxes	001.5210.400021.000	\$253,845	\$263,500	\$295,325	\$315,941	7%
Retirement Contribution	001.5210.400022.000	\$193,409	\$653,574	\$615,960	\$718,977	16.7%
Group Insurance	001.5210.400023.000	\$323,003	\$366,693	\$544,703	\$614,516	12.8%
Workers' Compensation'	001.5210.400024.000	\$75,484	\$65,426	\$37,770	\$84,837	124.6%
Unemployment Compensation	001.5210.400025.000	\$0	\$0	\$1,000	\$1,000	0%
Police Detail Receipts	001.5210.400026.000	\$134	\$0	\$0	\$0	0%
Total Personnel Services:		\$4,248,666	\$5,125,742	\$5,477,698	\$6,227,038	13.7%
Operating Expenses						
Professional Services	001.5210.400031.000	\$15,529	\$10,406	\$36,000	\$27,000	-25%
Other Contractual Services	001.5210.400034.000	\$48,048	\$48,805	\$57,274	\$113,526	98.2%
Other Contractual Service Payroll Fee	001.5210.400034.700	\$0	\$0	\$0	\$28,000	N/A
Travel & Per Diem	001.5210.400040.000	\$14,332	\$9,101	\$27,000	\$29,500	9.3%
Communications and Freight	001.5210.400041.000	\$134	\$38	\$1,000	\$1,000	0%
Operating Rentals & Leases	001.5210.400044.000	\$25,628	\$5,357	\$3,400	\$7,000	105.9%
Finance Rentals & Leases	001.5210.400044.500	\$22,582	\$0	\$2,400	\$2,400	0%
Insurance	001.5210.400045.000	\$41,877	\$32,580	\$42,356	\$55,828	31.8%
Repairs & Maintenance	001.5210.400046.000	\$84,810	\$90,144	\$131,600	\$135,500	3%
Printing & Binding	001.5210.400047.000	\$1,558	\$3,330	\$6,800	\$9,500	39.7%
Promotional Activities	001.5210.400048.000	\$3,565	\$8,771	\$15,000	\$36,500	143.3%
Other Current Charges	001.5210.400049.000	\$10,329	\$10,721	\$17,100	\$20,600	20.5%
Office Supplies	001.5210.400051.000	\$2,833	\$0	\$0	\$0	0%
Operating Supplies	001.5210.400052.000	\$229,427	\$300,121	\$127,275	\$129,825	2%
Fue-Vehicles	001.5210.400052.052	\$0	\$0	\$100,000	\$103,000	3%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Supplies-Police Move	001.5210.400052.100	\$0	\$13,630	\$0	\$0	0%
Operating Supplies-D.A.R.E.	001.5210.400052.111	\$2,081	\$1,000	\$1,000	\$1,000	0%
Publications and Training	001.5210.400054.000	\$9,178	\$43,197	\$51,380	\$69,780	35.8%
Total Operating Expenses:		\$511,911	\$577,202	\$619,585	\$769,959	24.3%
Capital Outlay						
Machinery & Equipment	001.5210.400064.000	\$33,619	\$500,791	\$320,562	\$382,536	19.3%
Computer software	001.5210.400066.000	\$0	\$80,000	\$88,320	\$83,000	-6%
Subscription GASB 96	001.5210.400068.600	\$17,119	\$387,160	\$0	\$0	0%
Total Capital Outlay:		\$50,737	\$967,951	\$408,882	\$465,536	13.9%
Debt Service						
Subscription Financing Principal	001.5210.400071.600	\$6,905	\$82,848	\$0	\$0	0%
Subscription Financing Interest	001.5210.400072.600	\$73	\$0	\$0	\$0	0%
Leased Assets-Principal Pmt- Modified Accrual	001.5210.400074.000	\$0	\$233,136	\$0	\$0	0%
Total Debt Service:		\$6,978	\$315,984	\$0	\$0	0%
Total Law Enforcement:		\$4,818,293	\$6,986,880	\$6,506,165	\$7,462,533	14.7%
Total Public Safety:		\$4,818,293	\$6,986,880	\$6,506,165	\$7,462,533	14.7%
Total Expenditures:		\$4,818,293	\$6,986,880	\$6,506,165	\$7,462,533	14.7%



FY 2025-2026 Objectives

- Looking ahead, the Bay Harbor Islands Police Department is focused on strategic growth, leadership development, and proactive community engagement:
- **Leadership & Staff Development:** Expand leadership training programs for command staff, supervisors, and administrative personnel to strengthen department-wide competency and succession planning.
- **Recruitment & Staffing:** Hire and train additional full-time Police Officers, a new Detective, and a dedicated Accreditation Manager to support departmental compliance and investigative capacity.
- **Marine Unit Expansion:** Establish a fully staffed Marine Patrol Unit with a dedicated Officer and operational boat lift infrastructure.
- **Policy and Accreditation Standards:** Continue refining department policies, procedures, and practices to align with or exceed Commission for Florida Law Enforcement Accreditation (CFA) standards.
- **Traffic & Safety Innovation:** Advance innovative traffic control strategies through targeted enforcement, educational outreach, and community design improvements.
- **Interagency Collaboration:** Maintain strong partnerships with state and county agencies to enhance public safety and resource sharing.
- **Capital Improvements:** Replaced outdated police vehicles with two new fully outfitted police vehicles with emergency lighting and equipment under the capital improvement plan.
- **Special Equipment Acquisition:** Secure and train officers on specialty weapons for crowd control, Field Force Training, and public event security.
- **Technology Implementation:** Complete the final integration of the Records Management System (RMS) to meet evolving NIBRS/FIBRS reporting requirements.
- **Advanced Officer Training:** Expand training offerings to include tactical courses in breaching, active shooter response, traffic stops, high-risk searches, and advanced driving techniques.
- **Police Facility Planning:** Collaborate on the needs assessment and design concept of the new Police Headquarters as part of the upcoming Town Hall complex.
- **Public Records Modernization:** Launch a streamlined software solution to improve the tracking, processing, and transparency of public records requests.
- **Community Outreach & Engagement:**
 - Host recurring events such as Pizza with Police, Cones with the Chief and Town Manager, and the Surf/Bal/Bay Expo.
 - Continue the successful Bay Harbor S.A.F.E. (Swim Awareness for Everyone) water safety program.
- **Digital Media Strategy:** Expand our social media presence through a dedicated team tasked with growing followers and engagement across platforms.
- **Grant Funding Strategy:** Aggressively pursue federal and state grants to support equipment upgrades, infrastructure projects, and officer wellness initiatives.
- **Code Enforcement Enhancement:** Improve code compliance efforts through better tools, trainings, enforcement strategies, and public communication.
- **Wellness & Resilience:** Strengthen the BHIPD Officer Wellness Program, addressing both physical and mental well-being.
- **Faith-Based Partnerships:** Add a second volunteer Police Chaplain to broaden emotional and spiritual support services for staff and the community.
- **In-House Training Capacity:** Build the department's training unit by increasing in-house instructional capabilities, additional trainers, certifications, and delivery of scenario-based training.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Estimated
Crime Prevention / Community Events	350	338	344	341
Traffic Crash Investigations	75	83	79	81
Traffic Citations	3,000	2,426	2,713	2,570
Traffic Warnings	600	843	722	782
Parking Citations	2,500	2,956	2,728	2,842
Code Violations Calls	60	338	199	269



Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Chief of Police	1.00			1.00	1.00			1.00
Deputy Chief of Police	1.00			1.00	1.00			1.00
Captain	1.00			1.00	1.00			1.00
Police Commander ¹	1.00			1.00	1.00			1.00
Police Sergeant ¹	3.61			3.61	2.70			2.70
Police Corporal ¹	3.28			3.28	3.26			3.26
Police Detective	2.00			2.00	3.21			3.21
Police Officer ¹	14.08			14.08	14.92			14.92
School Resource Officer (SRO)		1.00		0.50		1.00		0.50
POLICE DISPATCHERS & ADMINISTRATIVE								
Executive Assistant to Police Chief	1.00			1.00	1.00			1.00
Administrative Coordinator	1.00			1.00	1.00			1.00
Police Dispatcher Supervisor ¹	0.90			0.90	1.00			1.00
Police Dispatcher ¹	3.60		2.00	3.60	4.17		2.00	4.17
Public Service Aide ¹	0.40			0.40	0.63			0.63
IT Manager ¹	0.70			0.70	0.25			0.25
Administrative/Operations Manager ¹	0.10			0.10	-			-
Support Services Administrator I ¹	1.00			1.00	1.00			1.00
Support Services Administrator II ¹	1.00			1.00	1.00			1.00
Accreditation Manager	-			-	1.00			1.00
Town Manager ¹	-			-	0.04			0.04
Police Property and Records Specialist (P/T)	-			-		1.00		0.50
Total:	36.85	1.00	2.00	37.85	39.00	2.00	2.00	40.2

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Code Compliance Division

Evelyn Merizalde
Compliance Manager

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

Services, Functions, and Activities:

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

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

Code Compliance officers receive complaints from the public and proactively address municipal code violations. Each complaint is investigated, and staff takes appropriate actions which may lead to the issuance of a courtesy notice, a civil violation notice or civil ticket, and/or the scheduling of the case before the Town's Special Magistrate.

The Code Compliance Division is involved in a multitude of activities, including but not limited to the following:

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

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



Organizational Chart

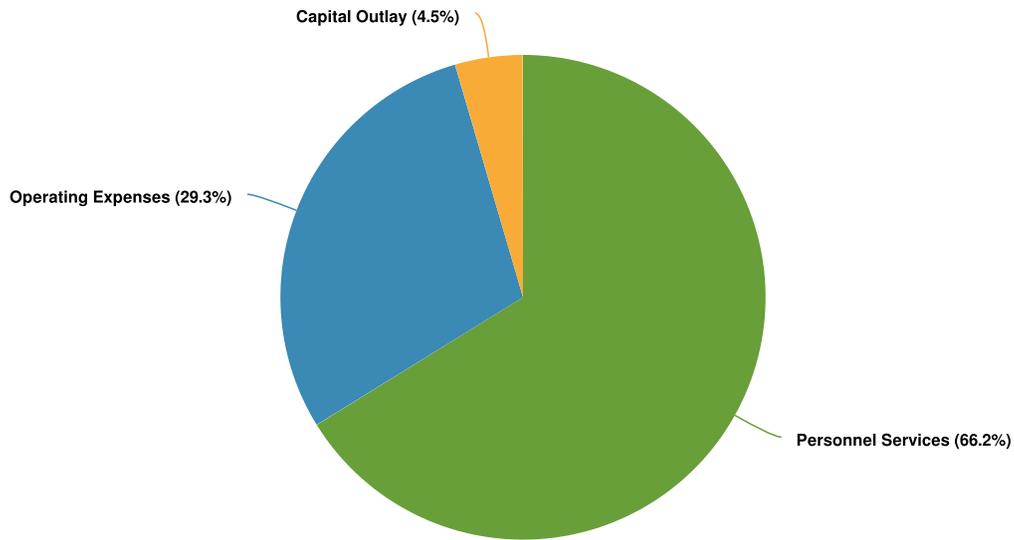


FY 2024-2025 Accomplishments

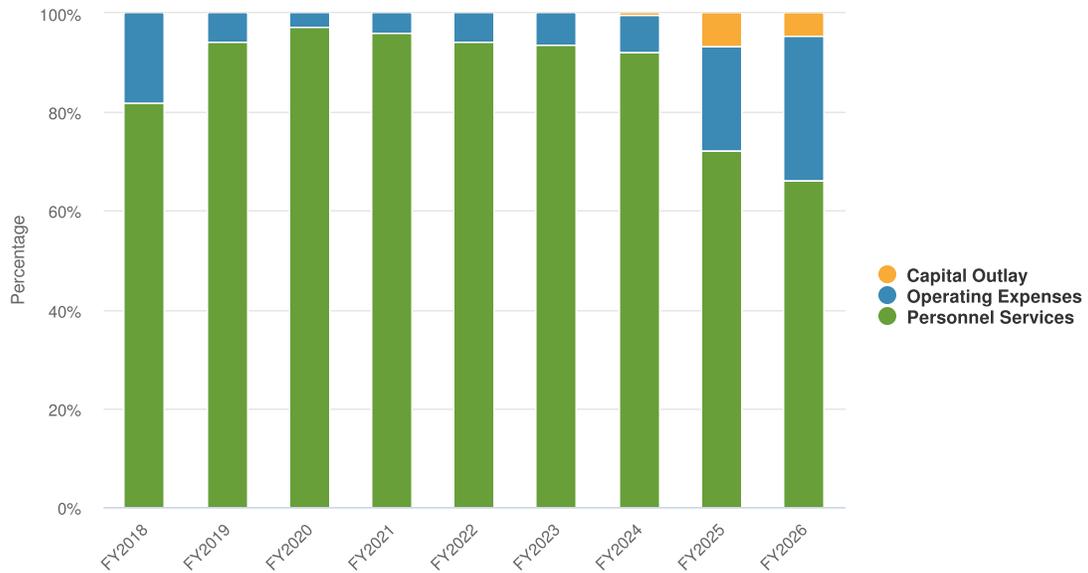
- o Presented forty-eight (48) cases before the Code Compliance Special Magistrate.
- o Trained two Public Service Aides in code compliance procedures, ensuring they gained a thorough understanding of departmental protocols, citation processes, and effective community engagement strategies.
- o Increased code compliance presence on the weekends through enhanced patrols conducted by Public Service Aides.
- o Attended the 36th Annual F.A.C.E Conference (Florida Association of Code Enforcement).
- o Assisted other departments in the collection of overdue fees and revenues.
- o Provided code compliance training to sworn police officers.
- o Increased Code Compliance Officer presence on Saturdays.
- o Monitored vacation rental online listings to ensure compliance with the Town's Code.
- o Continue weekly review of statistics of activity to ensure efficiency and effectiveness.
- o The Police Department acquired the Code Compliance Unit and created the Compliance Division, to include the Parking Enforcement Unit, Code Compliance Unit, and Public Service Aides.
- o Conducted meetings with new construction and development project teams to ensure ongoing compliance with the Town Code at all active sites.
- o Provided Code Officers with Body Worn Cameras to enhance accountability, transparency, improve training techniques, and safety,
- o Provided Code Officers with laptops and mobile printers in their vehicles to enhance field efficiency and on-site documentation.
- o Implemented the online association registration.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$163,228	\$174,790	\$143,253	\$124,360	-13.2%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenses	\$11,089	\$14,502	\$41,803	\$55,056	31.7%
Capital Outlay	\$0	\$416	\$13,200	\$8,480	-35.8%
Total Expense Objects:	\$174,318	\$189,709	\$198,256	\$187,896	-5.2%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Public Safety						
Code Compliance						
Personnel Services						
Regular Salaries & Wages	001.5245.400012.000	\$108,518	\$122,769	\$107,264	\$81,992	-23.6%
Overtime Pay	001.5245.400014.000	\$0	\$621	\$934	\$5,000	435.3%
F.I.C.A. Taxes	001.5245.400021.000	\$7,593	\$8,521	\$5,976	\$6,273	5%
Retirement Contribution	001.5245.400022.000	\$8,784	\$11,700	\$7,605	\$8,109	6.6%
Group Insurance	001.5245.400023.000	\$35,589	\$26,880	\$19,704	\$20,974	6.4%
Workers' Compensation'	001.5245.400024.000	\$2,744	\$4,299	\$1,770	\$2,012	13.7%
Total Personnel Services:		\$163,228	\$174,790	\$143,253	\$124,360	-13.2%
Operating Expenses						
Professional Services	001.5245.400031.000	\$0	\$4,456	\$7,000	\$10,000	42.9%
Other Contractual Services	001.5245.400034.000	\$0	\$0	\$10,000	\$10,000	0%
Other Contractual Service Payroll Fee	001.5245.400034.700	\$0	\$0	\$0	\$1,200	N/A
Travel & Per Diem	001.5245.400040.000	\$0	\$2,863	\$4,000	\$6,000	50%
Finance Rentals & Leases	001.5245.400044.500	\$5,804	-\$2,997	\$0	\$0	0%
Insurance	001.5245.400045.000	\$837	\$609	\$628	\$756	20.4%
Repairs & Maintenance	001.5245.400046.000	\$1,201	\$1,244	\$4,800	\$6,800	41.7%
Printing & Binding	001.5245.400047.000	\$180	\$571	\$1,425	\$1,425	0%
Office Supplies	001.5245.400051.000	\$0	\$0	\$0	\$3,500	N/A
Operating Supplies	001.5245.400052.000	\$1,647	\$4,776	\$3,000	\$4,000	33.3%
Fuel-Vehicles	001.5245.400052.052	\$0	\$0	\$6,000	\$6,000	0%
Publications and Training	001.5245.400054.000	\$1,420	\$2,980	\$4,950	\$5,375	8.6%
Total Operating Expenses:		\$11,089	\$14,502	\$41,803	\$55,056	31.7%
Capital Outlay						
Machinery & Equipment	001.5245.400064.000	\$0	\$416	\$13,200	\$8,480	-35.8%
Total Capital Outlay:		\$0	\$416	\$13,200	\$8,480	-35.8%
Total Code Compliance:		\$174,318	\$189,709	\$198,256	\$187,896	-5.2%
Total Public Safety:		\$174,318	\$189,709	\$198,256	\$187,896	-5.2%
Total Expenditures:		\$174,318	\$189,709	\$198,256	\$187,896	-5.2%



FY 2025-2026 Objectives

Continue to provide support and service for the following program areas:

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

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected Actual	FY 2026 Estimated
Cases opened	2,000	1,883	2,000	2,500
Cases closed	1,950	1,735	1,800	2,375
Percentage of resolved cases	98%	92%	90%	95%
Code Fines collected	\$196,674	\$325,014	\$200,000	\$250,000

Personnel Complement

Position Title	Personnel Complement							
	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Compliance Manager ¹	0.14			0.14	0.10			0.10
Code Compliance Supervisor ¹	0.64			0.64	0.10			0.10
Code Compliance Officer	0.64			0.64	0.10			0.10
Public Service Aide ¹	-			-	0.90			0.90
Total:	1.42			1.42	1.20			1.20

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking and Stormwater Fund.



Other Public Safety

Reynaldo Artica

Parking Enforcement Supervisor

Services, Functions, and Activities:

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

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

Park Monitoring Program

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

Park Monitor Schedule

Location: *Winters Park – 1145 98th Street*

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

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

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

Park Monitor Functions and Responsibilities

Park Monitors are assigned to patrol public recreational areas such as parks, school fields, and sports courts. They serve as the Town's on-site ambassadors for safety, order, and compliance with community standards.

Key duties include:

- **Rule Enforcement:** Educating patrons on park rules and regulations; ensuring appropriate use of facilities such as playgrounds, basketball courts, and athletic fields. Park monitors are unarmed and focus on gaining voluntary compliance rather than punitive enforcement.
- **Public Interaction:** Regularly engaging with park visitors, offering assistance, answering questions, and providing information such as directions or Town policies. They are trained to handle inquiries and de-escalate public disturbances calmly and effectively.
- **Safety Awareness:** Continuously observing public spaces to detect potential safety hazards, maintenance issues, or suspicious activities. Any such issues are reported promptly to the Parking Department Supervisor or the appropriate Town department for further action.
- **Independent Judgment:** Park Monitors exercise discretion when determining the appropriate course of action in dealing with disturbances or nuisances. When situations exceed their scope, they are expected to contact local law enforcement or supervisory personnel for support.
- **Positive Presence:** By maintaining a visible and approachable presence, monitors help deter inappropriate behavior and promote community use of public spaces in a safe, respectful manner.

Program Objective

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



Organizational Chart

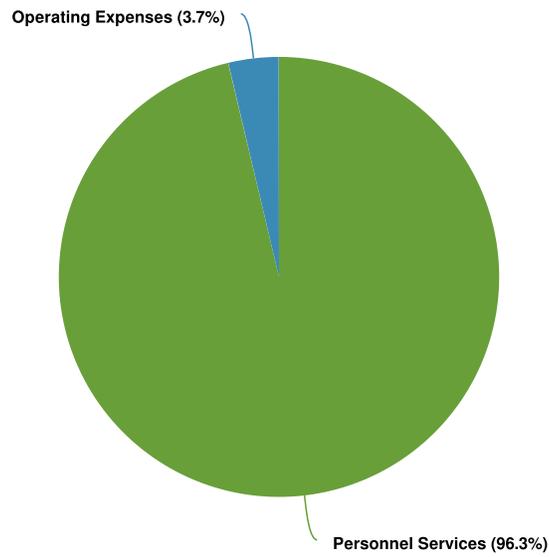


FY 2024-2025 Accomplishments

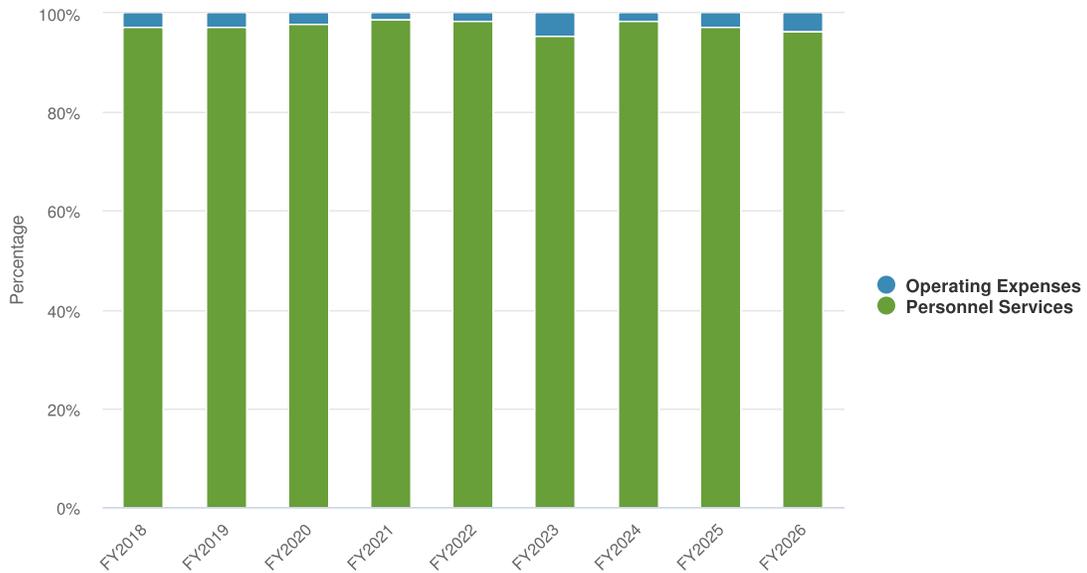
- Monitored all street crossings and intersections to ensure that children safety within Town limits is preserved and traffic incidents avoided.
- Helped children to develop the skills of crossing streets safely.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$117,553	\$158,974	\$160,069	\$177,324	10.8%
Operating Expenses	\$5,586	\$2,439	\$4,300	\$6,800	58.1%
Total Expense Objects:	\$123,139	\$161,414	\$164,369	\$184,124	12%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Public Safety						
Other Public Safety						
Personnel Services						
Regular Salaries & Wages	001.5290.400012.000	\$2,140	\$144,423	\$145,000	\$160,680	10.8%
Other Salaries & Wages	001.5290.400013.000	\$105,399	\$0	\$0	\$0	0%
Overtime	001.5290.400014.000	\$0	\$2,458	\$0	\$0	0%
F.I.C.A. Taxes	001.5290.400021.000	\$8,341	\$10,507	\$11,098	\$12,288	10.7%
Workers' Compensation'	001.5290.400024.000	\$1,673	\$1,587	\$3,971	\$4,356	9.7%
Total Personnel Services:		\$117,553	\$158,974	\$160,069	\$177,324	10.8%
Operating Expenses						
Other Contractual Services	001.5290.400034.000	\$296	\$0	\$0	\$0	0%
Other Contractual Service Payroll Fee	001.5290.400034.700	\$0	\$0	\$0	\$2,500	N/A
Operating Supplies	001.5290.400052.000	\$2,205	\$2,439	\$2,800	\$2,800	0%
Publications and Training	001.5290.400054.000	\$3,085	\$0	\$1,500	\$1,500	0%
Total Operating Expenses:		\$5,586	\$2,439	\$4,300	\$6,800	58.1%
Total Other Public Safety:		\$123,139	\$161,414	\$164,369	\$184,124	12%
Total Public Safety:		\$123,139	\$161,414	\$164,369	\$184,124	12%
Total Expenditures:		\$123,139	\$161,414	\$164,369	\$184,124	12%



FY 2025-2026 Objectives

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

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

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected Actual	FY 2026 Estimated
Number of Crossing Guards	11	11	11	12
Compliance with Safety Protocols	100%	100%	100%	100%
Coverage Rate	100%	100%	100%	100%

Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
School Crossing Guards		11		5.5		12		6.0
Total:		11		5.5		12		6.0



Parking Division Operations

Evelyn Merizalde
Compliance Manager

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

The Parking Enterprise Fund includes detailed documentation, such as:

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

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

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

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

Municipal Surface Lot Locations – Town of Bay Harbor Islands

The Town operates multiple municipal parking lots, each identified by a color-coded designation to help users navigate and locate parking efficiently.

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



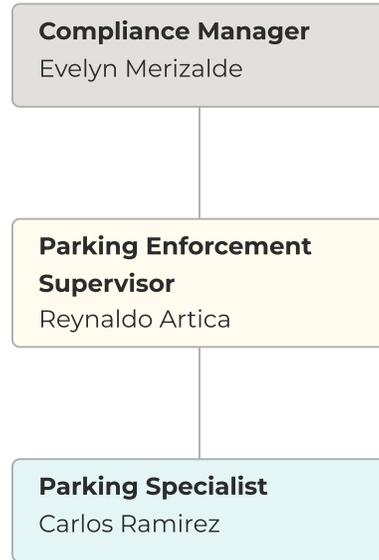
Parking Division operations are as follows:

- The Parking Division operates under the direction of the Compliance Manager and is overseen by the Parking Enforcement Supervisor, who is responsible for the daily management and enforcement of all on-street and off-street parking within the Town of Bay Harbor Islands. This includes oversight of the municipal parking garage, 26 multi-space parking stations, and the administration of the Pay-By-Phone mobile payment system.
- The division plays a key role in maintaining and improving parking infrastructure. Each year, staff coordinate technical software installations and oversee maintenance and repairs to both software and hardware systems associated with parking enforcement and payment technologies.
- A critical function of the Parking Enforcement Supervisor is the administration of the town's parking permits. This includes reviewing, approving, or denying applications for residential, business, and special event parking permits. The Town issues approximately 850 monthly permits, a task managed in coordination with the receptionist/office assistant, who also supports administrative duties and billing.
- Financial oversight is another core responsibility of the Parking Enforcement Supervisor, who manages the Parking Trust and collaborates with the Business Development Specialist to monitor and report revenue collections from parking operations. Additionally, the Supervisor is responsible for managing and reviewing all town parking lease agreements, ensuring accuracy and compliance, with assistance from the Administrative Services Department.
- The Public Works Department supports the Parking Division by maintaining all municipal surface lots, the parking garage, and paid parking areas. This includes ongoing upkeep, signage, and the stenciling of lease agreement parking spaces.

Beyond daily operations, the Parking Division supports the Town Administration in planning future expansion and improvements to parking facilities. The Town continues to evaluate strategies to address parking demand and congestion, working collaboratively across departments to develop effective and sustainable parking solutions.



Organizational Chart

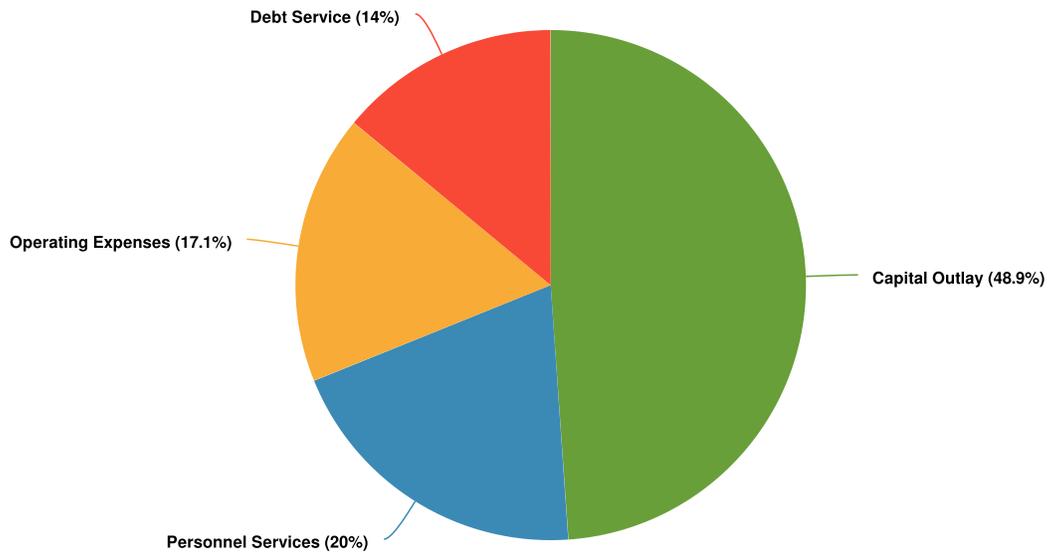


FY 2024-2025 Accomplishments

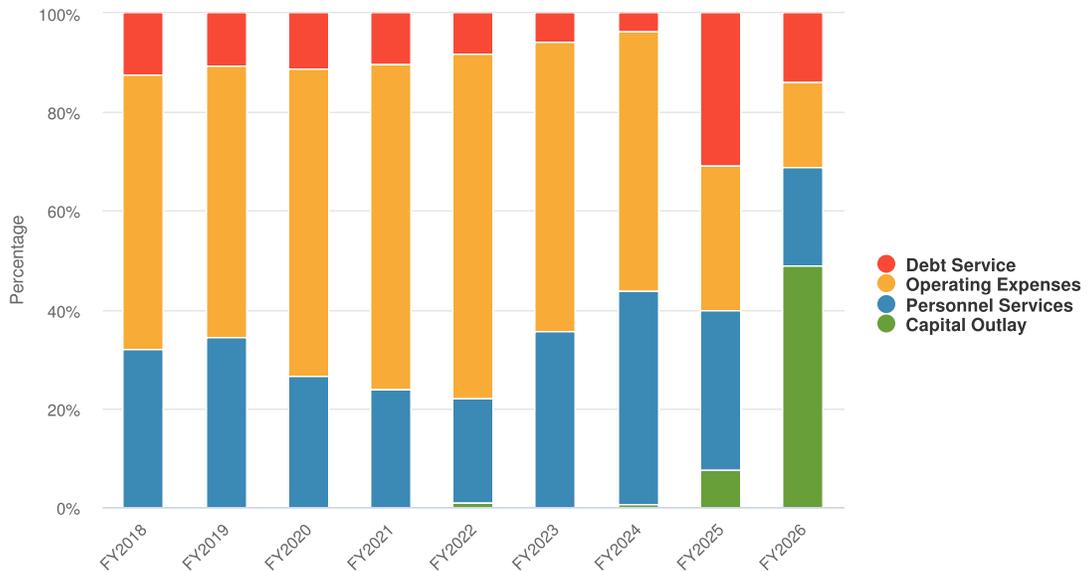
- Completed a comprehensive parking fee report comparing the parking rates of neighboring cities and towns, and proposed adjustments to the Town of Bay Harbor Islands' parking fees. Subsequently, updated parking rates and permit fees have been implemented to align with regional standards.
- Construction Site Coordination Contractor Parking agreement | Successfully, reached an agreement with all active construction sites to have their contractors park in designated staging areas. This coordination aims to prevent contractors from roaming around town and parking illegally, improving traffic flow and reducing complaints from residents.
- Employed a full-time Parking Enforcement Officer to address enforcement concerns during high-volume and overlap periods within the business district. The officer also assists with day-to-day parking operations, including support with crossing guard duties, attendance tracking, code compliance, and monitoring of the school field and town parks.
- The Police Department acquired the Code Compliance Unit and created the Compliance Division, to include the Parking Enforcement Unit, Code Compliance Unit, and Public Service Aides..
- The position of Compliance Manager was created to oversee the Compliance Division under the direction of the Chief of Police.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$283,175	\$453,566	\$460,096	\$623,415	35.5%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenses	\$468,898	\$553,907	\$412,094	\$532,562	29.2%
Capital Outlay	\$0	\$4,912	\$105,000	\$1,525,000	1,352.4%
Debt Service	\$45,100	\$36,451	\$437,965	\$437,068	-0.2%
Total Expense Objects:	\$797,173	\$1,048,835	\$1,415,155	\$3,118,045	120.3%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Physical Environment						
Parking Fund						
Personnel Services						
Regular Salaries & Wages	404.5450.400012.000	\$217,523	\$294,652	\$324,872	\$441,041	35.8%
Overtime Pay	404.5450.400014.000	\$1,863	\$3,344	\$5,000	\$5,000	0%
F.I.C.A. Taxes	404.5450.400021.000	\$16,277	\$20,036	\$24,325	\$32,649	34.2%
Retirement Contribution	404.5450.400022.000	\$15,776	\$33,976	\$31,077	\$41,649	34%
Pension Expense	404.5450.400022.555	\$0	\$53,473	\$0	\$0	0%
Group Insurance	404.5450.400023.000	\$27,973	\$43,045	\$71,167	\$94,376	32.6%
OPEB Expense	404.5450.400023.555	\$0	-\$1,299	\$0	\$0	0%
Workers' Compensation	404.5450.400024.000	\$3,764	\$6,339	\$3,655	\$8,700	138%
Total Personnel Services:		\$283,175	\$453,566	\$460,096	\$623,415	35.5%
Operating Expenses						
Professional Services	404.5450.400031.000	\$1,404	\$0	\$0	\$0	0%
Accounting & Auditing	404.5450.400032.000	\$5,017	\$2,725	\$5,600	\$7,000	25%
Other Contractual Services	404.5450.400034.000	\$7,695	\$24,171	\$6,060	\$47,340	681.2%
Other Contractual Service Payroll Fee	404.5450.400034.700	\$0	\$0	\$0	\$3,000	N/A
Communications and Freight	404.5450.400041.000	\$17,575	\$15,948	\$23,000	\$46,764	103.3%
Utility Services	404.5450.400043.000	\$35,221	\$27,295	\$30,000	\$27,600	-8%
Operating Rentals & Leases	404.5450.400044.000	\$28,380	\$28,888	\$33,800	\$33,800	0%
Finance Rentals & Leases	404.5450.400044.500	\$441	\$5,090	\$6,500	\$6,500	0%
Insurance	404.5450.400045.000	\$10,554	\$7,661	\$11,184	\$13,420	20%
Repairs & Maintenance	404.5450.400046.000	\$35,504	\$21,649	\$45,650	\$56,160	23%
Printing & Binding	404.5450.400047.000	\$7,252	\$19,097	\$19,500	\$19,500	0%
Other Current Charges	404.5450.400049.000	\$69,505	\$156,939	\$207,750	\$240,982	16%
Operating Supplies	404.5450.400052.000	\$7,134	\$11,927	\$22,300	\$27,746	24.4%
Fuel-Vehicles	404.5450.400052.052	\$0	\$0	\$0	\$2,000	N/A
Publications and Training	404.5450.400054.000	\$0	\$0	\$750	\$750	0%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Depreciation	404.5450.400059.000	\$243,218	\$232,518	\$0	\$0	0%
Total Operating Expenses:		\$468,898	\$553,907	\$412,094	\$532,562	29.2%
Capital Outlay						
Amortization Expense-Finance Lease	404.5450.400060.000	\$0	\$4,912	\$0	\$0	0%
Buildings	404.5450.400062.000	\$0	\$0	\$80,000	\$1,500,000	1,775%
COMPUTER SOFTWARE	404.5450.400066.000	\$0	\$0	\$25,000	\$25,000	0%
Total Capital Outlay:		\$0	\$4,912	\$105,000	\$1,525,000	1,352.4%
Debt Service						
Principal Payments	404.5450.400071.000	\$0	\$0	\$406,000	\$414,000	2%
Interest	404.5450.400072.000	\$44,984	\$36,370	\$31,965	\$23,068	-27.8%
Interest - Lease Assets	404.5450.400072.500	\$116	\$81	\$0	\$0	0%
Total Debt Service:		\$45,100	\$36,451	\$437,965	\$437,068	-0.2%
Total Parking Fund:		\$797,173	\$1,048,835	\$1,415,155	\$3,118,045	120.3%
Total Physical Environment:		\$797,173	\$1,048,835	\$1,415,155	\$3,118,045	120.3%
Total Expenditures:		\$797,173	\$1,048,835	\$1,415,155	\$3,118,045	120.3%

FY 2025-2026 Objectives

In line with our goals of improving operational efficiency, sustainability, and customer service, the Town will transition from traditional physical hang-tag parking decals to a Virtual E-Permitting System.

Objectives of this transition include:

- o Improved Convenience: Residents and visitors will be able to apply for, manage, and renew permits online, eliminating the need for physical decals.
- o Operational Efficiency: Streamlining the permit issuance process will reduce administrative workload and costs associated with printing and distribution.
- o The implementation of this virtual system reflects our dedication to modernizing Town services in a resident-focused, future-forward manner.
- o Environmental Sustainability: Transitioning to a paperless system reduces material waste and aligns with the Town's sustainability goals.
- o Enhanced Enforcement: Integration with license plate recognition (LPR) and digital enforcement tools will support more accurate and real-time monitoring of valid permits.



Personnel Complement

Position Title	Personnel Complement							
	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.05			0.05	0.05			0.05
Administrative/Operations Manager ¹	0.04			0.04	-			-
Executive Assistant to Town Manager ¹	-			-	0.04			0.04
Administrative Services Supervisor ¹	0.40			0.40	0.40			0.40
Administrative AP & Utilities Coordinator ¹	-			-	0.04			0.04
Town Clerk ¹	0.04			0.04	0.04			0.04
Deputy Town Clerk ¹	0.04			0.04	0.04			0.04
Administrative Services Specialist ¹	-			-	0.60			0.60
Finance Director ¹	0.04			0.04	0.04			0.04
Assistant Finance Director ¹	-			-	0.04			0.04
Financial Services & Procurement Manager ¹	0.04			0.04	0.09			0.09
Finance Analyst ¹	0.08			0.08	0.08			0.08
IT Manager ¹	0.04			0.04	0.04			0.04
IT Specialist ¹	0.04			0.04	0.04			0.04
Human Resources Director ¹	0.04			0.04	0.04			0.04
Human Resources Generalist ¹	0.04			0.04	0.04			0.04
Code Compliance Supervisor ¹	0.04			0.04	0.10			0.10
Code Compliance Officer ¹	0.04			0.04	0.10			0.10
Public Works Director ¹	0.02			0.02	0.02			0.02
Assistant Public Works Director ¹	-			-	0.02			0.02
Parking Enforcement Supervisor ¹	1.00			1.00	1.00			1.00
Parking Enforcement Officer ¹	1.00			1.00	1.00			1.00
Town Planner ¹	0.04			0.04	-			-
Maintenance Worker II ¹	1.25			1.25	0.45			0.45
Compliance Manager ¹	0.04			0.04	0.10			0.10
Accounting Manager ¹	0.02			0.02	-			-
Capital Improvement Program Director ¹	-			-	0.04			0.04
Total:	4.90			4.90	5.35			5.35

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Streets & Parkways Department

Randy Stokes
Public Works Director

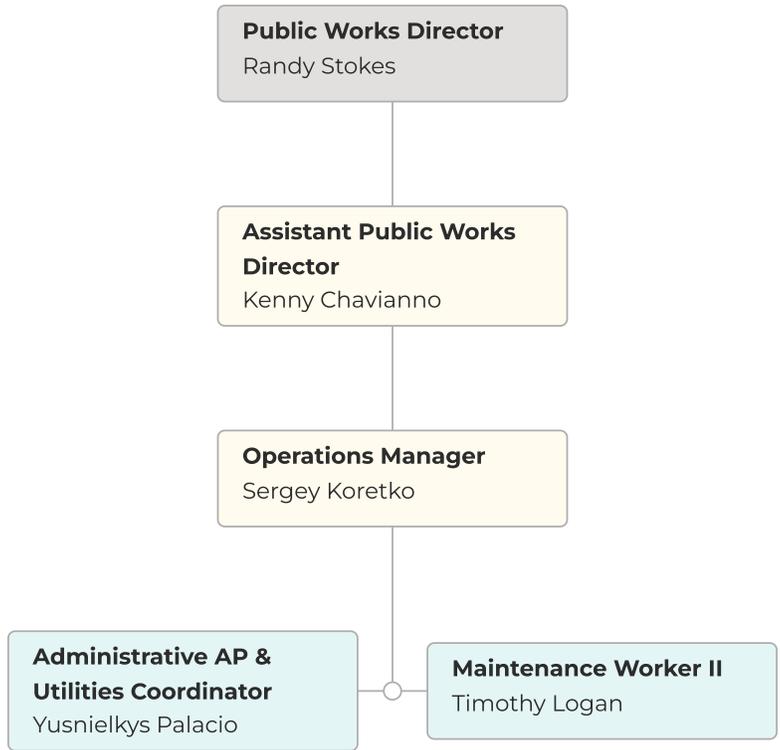
The Street and Parkways Department provides for the effective management and maintenance of the Town's roadways, infrastructure systems, and facilities as well as the management and supervision of the solid waste collection operation and the storm water and water and sewer utilities. Street and Parkways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

Services, Functions, and Activities:

- **Administration:** The Street and Parkways Director is responsible for all administrative activity for the department such as management of all day-to-day field operations, personnel management, departmental records management, agenda preparation, research, customer service, and all related managerial responsibilities.
- **Capital Improvement Plan Management:** This area of responsibility includes coordination, planning, and management of infrastructure related improvements within the Town. An example of current projects includes the street milling and resurfacing improvements. Contract management related to capital improvement projects rests with the Street and Parkways Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for general maintenance to Town property streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Street Maintenance:** Maintenance of roadways, roadway cleaning, coordination with other departments regarding community bus schedules, and roadway hazards.



Organizational Chart

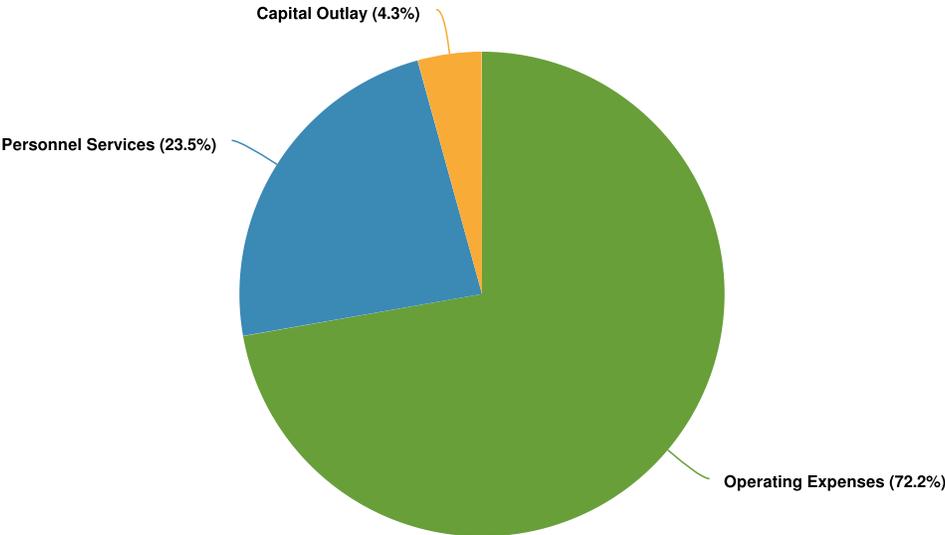


FY 2024-2025 Accomplishments

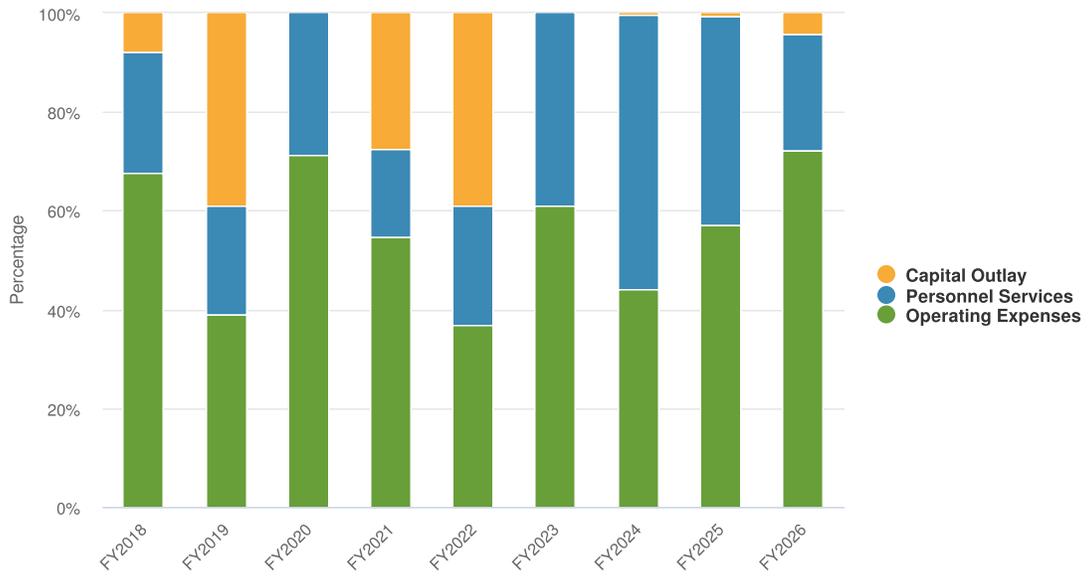
- Paved and restriped the 92nd Street Parking Lot.
- Stenciled and restriped over 50 parking spaces at the request of the Parking Department.
- Remove damaged or faded directional street signage and install new.
- Replaced over 60 waste containers at customers' request.
- Replaced over 40 recycling containers at customers' request.
- Repaired and replaced over 35 streetlights with lighting issues.
- Replaced and repaired 17 dog waste stations.
- Picked up over 1,500 cubic yards of landscaping debris utilizing Town Staff.
- Removed over 240 cubic yards of solid waste utilizing Town staff.
- Performed over 400 hours of street sweeping utilizing contracted staff.
- Assisted with all special events that took place within the Town.
- Performed over 70 lane closure requests and Right-of-Way permit requests.
- Installed new landscaping in the planters along Kane Concourse.
- Replaced pavers along Kane Concourse.
- Replaced fence on the South side of the Indian Creek Bridge.
- Performed pressure cleaning once a month as needed along Kane Concourse.
- Fixed numerous trip and fall hazards Town-wide.
- Refurbished entrance signs to the Town.
- Refurbished Community Center (painted fire hydrants and utilities for enhancements).
- Removed and replaced fence along Kane Concourse on the bridge.
- Trimming trees as needed.
- Continuous maintenance at all Town parks.
- Replaced (3) stop signs.
- Purchased sandbags for possible hurricanes.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$197,855	\$348,761	\$311,209	\$136,575	-56.1%
Operating Expenses	\$310,135	\$277,208	\$419,615	\$419,828	0.1%
Capital Outlay	\$0	\$2,373	\$4,812	\$24,812	415.6%
Total Expense Objects:	\$507,989	\$628,342	\$735,636	\$581,215	-21%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Transportation						
Streets and Parkways						
Personnel Services						
Regular Salaries & Wages	001.5410.400012.000	\$143,566	\$239,887	\$219,891	\$91,569	-58.4%
Overtime Pay	001.5410.400014.000	\$12,714	\$10,487	\$5,000	\$5,000	0%
F.I.C.A. Taxes	001.5410.400021.000	\$11,926	\$18,568	\$16,786	\$8,401	-50%
Retirement Contribution	001.5410.400022.000	\$6,258	\$27,205	\$21,247	\$8,562	-59.7%
Group Insurance	001.5410.400023.000	\$23,391	\$47,837	\$43,450	\$17,582	-59.5%
Workers' Compensation'	001.5410.400024.000	\$0	\$4,777	\$4,835	\$5,461	12.9%
Total Personnel Services:		\$197,855	\$348,761	\$311,209	\$136,575	-56.1%
Operating Expenses						
Other Contractual Services	001.5410.400034.000	\$173,507	\$146,723	\$245,000	\$260,000	6.1%
Other Contractual Service Payroll Fee	001.5410.400034.700	\$0	\$0	\$0	\$3,800	N/A
Travel & Per Diem	001.5410.400040.000	\$370	\$0	\$0	\$1,000	N/A
Communications and Freight	001.5410.400041.000	\$20	\$51	\$0	\$0	0%
Utility Services	001.5410.400043.000	\$79,719	\$52,343	\$79,343	\$50,000	-37%
Finance Rentals & Leases	001.5410.400044.500	\$0	\$5,165	\$0	\$0	0%
Insurance	001.5410.400045.000	\$7,079	\$0	\$15,272	\$18,328	20%
Repairs & Maintenance	001.5410.400046.000	\$15,746	\$42,610	\$55,000	\$60,000	9.1%
Printing & Binding	001.5410.400047.000	\$210	\$300	\$0	\$0	0%
Operating Supplies	001.5410.400052.000	\$31,565	\$30,016	\$25,000	\$16,700	-33.2%
Fuel-Vehicles	001.5410.400052.052	\$0	\$0	\$0	\$10,000	N/A
Publications and Training	001.5410.400054.000	\$1,920	\$0	\$0	\$0	0%
Total Operating Expenses:		\$310,135	\$277,208	\$419,615	\$419,828	0.1%
Capital Outlay						
Improvements (excl. Buildings)	001.5410.400063.000	\$0	\$0	\$0	\$20,000	N/A



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Machinery & Equipment	001.5410.400064.000	\$0	\$2,373	\$4,812	\$4,812	0%
Total Capital Outlay:		\$0	\$2,373	\$4,812	\$24,812	415.6%
Total Streets and Parkways:		\$507,989	\$628,342	\$735,636	\$581,215	-21%
Total Transportation:		\$507,989	\$628,342	\$735,636	\$581,215	-21%
Total Expenditures:		\$507,989	\$628,342	\$735,636	\$581,215	-21%



FY 2025-2026 Objectives

- Complete Sewer Project near Town Hall.
- Complete block 11 alley opening.
- Procure and install generators for the Master Pump Station/Future Town Hall, Community Center, and Temporary Town Hall. To be paid for from \$800K GRANT proceeds.

Performance Measures

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected Actual	FY 2025 Estimated
Mill and resurface, repair curb & guttering for all interior roadways north of Kane Concourse on East Island.	0%	10%	50%	50%
Mill and resurface, repair curb & guttering on the missing sections of the East Island.	60%	80%	20%	20%
Maintain the green path by patching and repainting.	33%	33%	0%	100%
Remove damaged or faded directional street signage and install new.	10%	10%	30%	30%
Replace missing Raised Pavement Markers throughout Town.	33%	33%	10%	10%
Replace old streetlights with LED Streetlights on the West Island	0%	0%	80%	20%
Enhance landscape Town-wide.	0%	0%	0%	100%

Personnel Complement

Position Title	Personnel Complement							
	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	0.11			0.11	0.12			0.12
Park Attendant	1.00			1.00	-			-
Administrative AP & Utilities Coordinator ¹	0.10			0.10	0.08			0.08
Maintenance Worker I ¹	-			-	-			-
Maintenance Worker II ¹	2.03			2.03	0.56			0.56
Town Engineer ¹	0.20			0.20	-			-
Operations Manager ¹	0.05			0.05	0.04			0.04
Electrician ¹	-			-	0.11			0.11
Assistant Public Works Director ¹	-			-	0.12			0.12
Total:				3.49				1.03

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



Public Transportation

Randy Stokes
Public Works Director

Services, Functions, and Activities:

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

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

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

FY 2024-2025 Accomplishments

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

FY 2025-2026 Objectives

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



Parks and Recreation Department

Coming soon

Parks and Recreation Director

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

Services, Functions, and Activities:

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

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

Organizational Chart



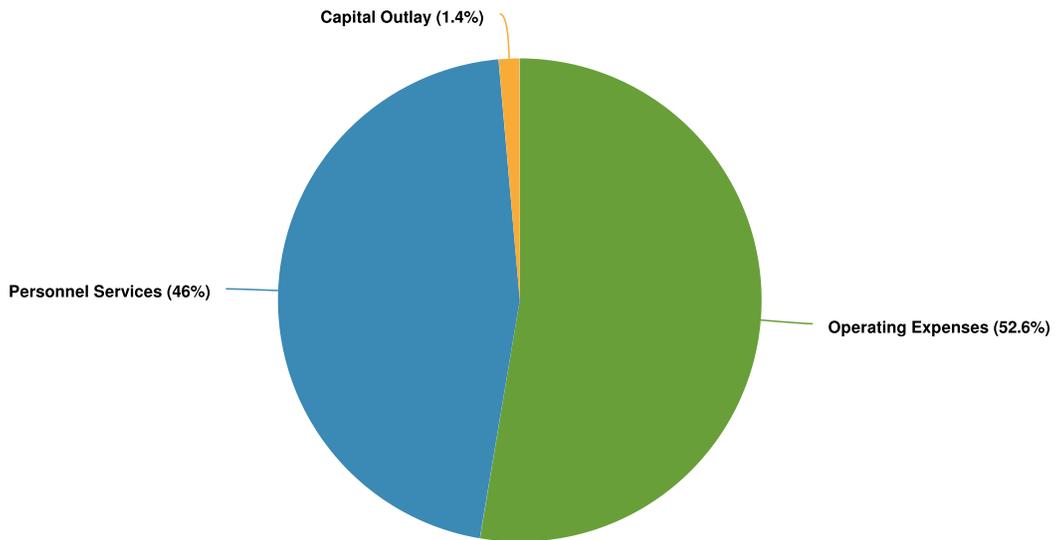
FY 2024-2025 Accomplishments

- o Offered a variety of programs to meet the needs of the patrons.

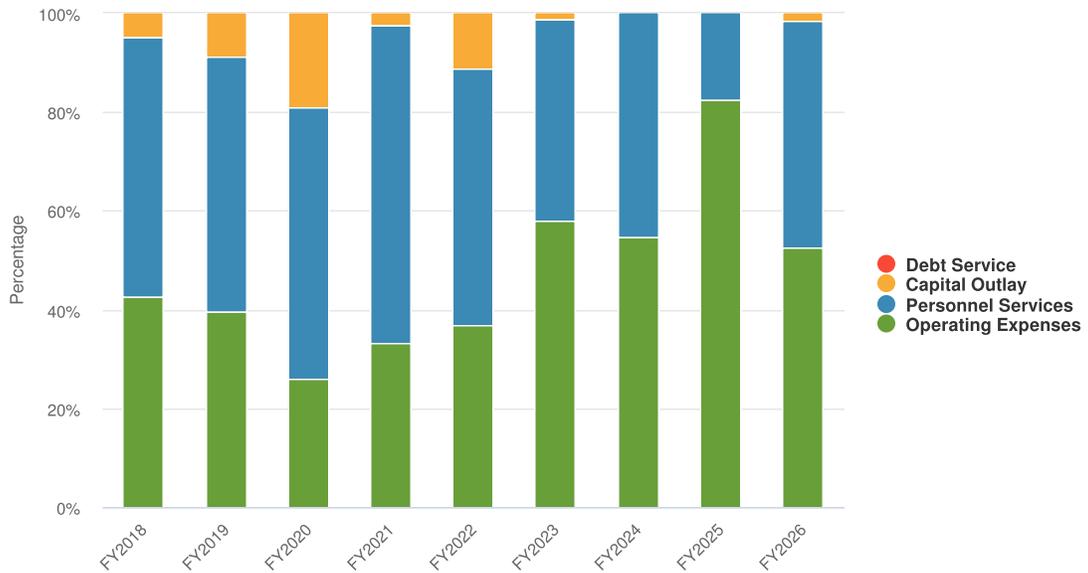


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$616,999	\$707,840	\$106,809	\$659,324	517.3%
Operating Expenses	\$877,954	\$852,777	\$501,702	\$755,094	50.5%
Capital Outlay	\$17,500	\$0	\$0	\$20,000	N/A
Debt Service	\$0	\$1,424	\$0	\$0	0%
Total Expense Objects:	\$1,512,453	\$1,562,041	\$608,511	\$1,434,418	135.7%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Culture & Recreation						
Parks and Recreation						
Personnel Services						
Regular Salaries & Wages	001.5720.400012.000	\$429,029	\$503,664	\$64,103	\$462,024	620.8%
Overtime Pay	001.5720.400014.000	\$24,240	\$43,011	\$15,000	\$15,000	0%
F.I.C.A. Taxes	001.5720.400021.000	\$33,984	\$38,488	\$4,904	\$35,346	620.8%
Retirement Contribution	001.5720.400022.000	\$35,650	\$41,783	\$6,105	\$42,531	596.7%
Group Insurance	001.5720.400023.000	\$82,171	\$63,793	\$9,912	\$92,372	831.9%
Workers' Compensation'	001.5720.400024.000	\$11,924	\$16,673	\$1,785	\$7,051	295%
Unemployment Compensation	001.5720.400025.000	\$0	\$429	\$5,000	\$5,000	0%
Total Personnel Services:		\$616,999	\$707,840	\$106,809	\$659,324	517.3%
Operating Expenses						
Other Contractual Services	001.5720.400034.000	\$18,281	\$24,172	\$3,600	\$19,220	433.9%
Travel & Per Diem	001.5720.400040.000	\$578	\$0	\$0	\$0	0%
Communications and Freight	001.5720.400041.000	\$143	\$0	\$0	\$0	0%
Utility Services	001.5720.400043.000	\$47,053	\$59,454	\$0	\$64,680	N/A
Finance Rentals & Leases	001.5720.400044.500	\$2,445	\$800	\$3,900	\$2,340	-40%
Insurance	001.5720.400045.000	\$17,029	\$14,130	\$7,452	\$8,944	20%
Repairs & Maintenance	001.5720.400046.000	\$23,467	\$12,214	\$0	\$42,820	N/A
Printing & Binding	001.5720.400047.000	\$565	\$697	\$4,440	\$4,440	0%
Other Current Charges	001.5720.400049.000	\$147,007	\$154,308	\$152,310	\$184,150	20.9%
Other Current Charges - Aftercare	001.5720.400049.010	\$129,694	\$76,044	\$0	\$0	0%
Other Current Charges - Camps	001.5720.400049.020	\$67,133	\$74,474	\$0	\$0	0%
Other Current Charges - Town Events	001.5720.400049.030	\$416,570	\$431,449	\$175,500	\$200,000	14%
Other Current Charges- Festival	001.5720.400049.031	\$0	\$0	\$150,000	\$220,000	46.7%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Supplies	001.5720.400052.000	\$6,117	\$4,392	\$4,500	\$6,000	33.3%
Publications and Training	001.5720.400054.000	\$1,870	\$642	\$0	\$2,500	N/A
Total Operating Expenses:		\$877,954	\$852,777	\$501,702	\$755,094	50.5%
Capital Outlay						
Improvements (excl. Buildings)	001.5720.400063.000	\$17,500	\$0	\$0	\$0	0%
Machinery & Equipment	001.5720.400064.000	\$0	\$0	\$0	\$20,000	N/A
Total Capital Outlay:		\$17,500	\$0	\$0	\$20,000	N/A
Debt Service						
Leased Assets-Principal Pmt- Modified Accrual	001.5720.400074.000	\$0	\$1,424	\$0	\$0	0%
Total Debt Service:		\$0	\$1,424	\$0	\$0	0%
Total Parks and Recreation:		\$1,512,453	\$1,562,041	\$608,511	\$1,434,418	135.7%
Total Culture & Recreation:		\$1,512,453	\$1,562,041	\$608,511	\$1,434,418	135.7%
Total Expenditures:		\$1,512,453	\$1,562,041	\$608,511	\$1,434,418	135.7%

FY 2025-2026 Objectives

- Expand current and create program offerings to provide a variety of options that meet the diverse needs of the community.
- Improve community engagement and participation.
- Create and develop new special events to meet the needs of the community.
- Monitor the attendance of various programs and ensure that Community Center facilities are utilized efficiently, with a minimum idle time.
- Monitor the programs' revenues and expenditures to determine that the programs are financially sustainable.
- Complete an artificial reef adjacent to Street launch.



Performance Measures

Performance Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Estimated
Youth Program Participants (Afterschool, Camps and Community Center Programs)	195	381	339	550	600
Senior Programs and Events such as Seniors on the Go	80	320	380	375	400
Adult Programs	30	194	166	180	200
Special Events attendance (7 Concerts in the Park, 911 Event Halloween Parade, Veterans Day, Car Show, Snow Day, 5K Run and Walk, Picnic, Egg Hunt)	60	2,568	1,247 ¹	4,350	5,000
Special Events attendance (Outdoor Movies, Storytime at the Park)	260	920	560*	120	450
Misc. Programs (Senior Game Day and Game Room)	0	140	0 [^]	180	200

¹Some events were canceled or rescheduled.

* Fewer outdoor movie nights (Oct-Dec were canceled).

[^]Closed game room and senior game day, because of the Council Chamber's being transferred to the Community Center.

Personnel Complement

Position Title	Personnel Complement							
	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Parks and Recreation Director	-	-	-	-	1.00	-	-	1.00
Community Services & Events Coordinator	1.00	-	-	1.00	1.00	-	-	1.00
Recreation Coordinator	-	-	-	-	1.00	-	-	1.00
Custodian	-	-	-	-	1.00	-	-	1.00
Park Attendant	-	-	-	-	1.00	-	-	1.00
Park Maintenance	-	-	-	-	1.00	-	-	1.00
PT Park Ranger	-	-	-	-	-	1.00	-	0.5
Total:	1.00	-	-	1.00	6.00	1.00	-	6.50



Non-Departmental

Services, Functions, and Activities:

The Non-Departmental department is a method to reflect those General Fund expenditures which are not otherwise classified as identifiable. It includes any interfund transfers out of the General Fund. In FY 2026, there is a General Fund transfer of \$339,694 to the Bright Paths Youth Development program.

This allocation center may include other centralized costs which are not easily distributed. In FY 2026, there are no such costs that are allocated to the Non-Departmental section of the General Fund budget.

The other significant items funded here might include allocations for a merit increase pool or paid parental leave for general employees and any other contingencies. There are no personnel associated with this Non-Departmental section in the General Fund.

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Transfers-Out						
Non-Departmental						
Non-Operating Expenses						
Transfer to Other Funds	001.9990.400091.000	\$342,000	\$9,410,250	\$0	\$0	0%
Transfer to Other Funds	001.9990.400091.001	\$0	\$253,364	\$377,143	\$339,694	-9.9%
Total Non-Operating Expenses:		\$342,000	\$9,663,614	\$377,143	\$339,694	-9.9%
Total Non-Departmental:		\$342,000	\$9,663,614	\$377,143	\$339,694	-9.9%
Total Transfers-Out:		\$342,000	\$9,663,614	\$377,143	\$339,694	-9.9%
Total Expenditures:		\$342,000	\$9,663,614	\$377,143	\$339,694	-9.9%



Building Department

Alex Garcia

Chief Building Official

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

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

Services, Functions, and Activities:

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

Through this commitment, we ensure that safe, compliant, and high-quality buildings are completed, occupied, and enjoyed by all members of our community.

Core Services Provided

Permit Clerks

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

Inspectors

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

Plans Examiners

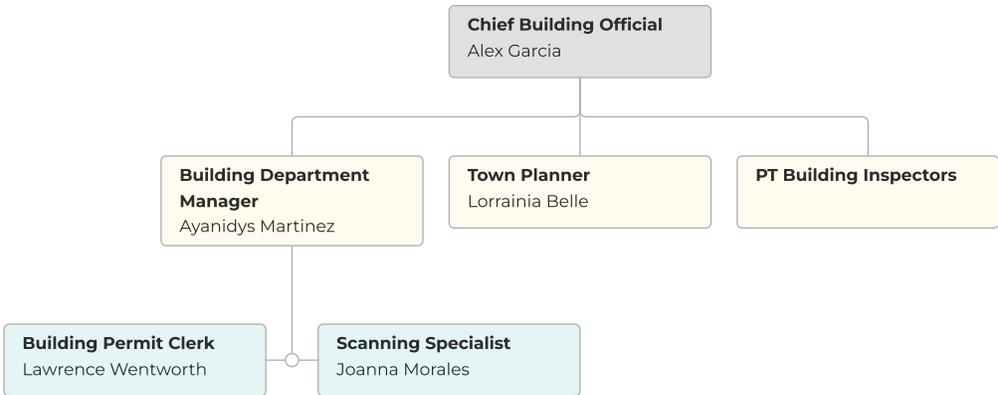
- Review construction documents, including building plans, structural observation and geotechnical reports, equipment and material specifications, and shop drawings.
- Ensure all reviewed materials comply with the Florida Building Code and all applicable laws, statutes, and ordinances.



FY 2024-2025 Accomplishments

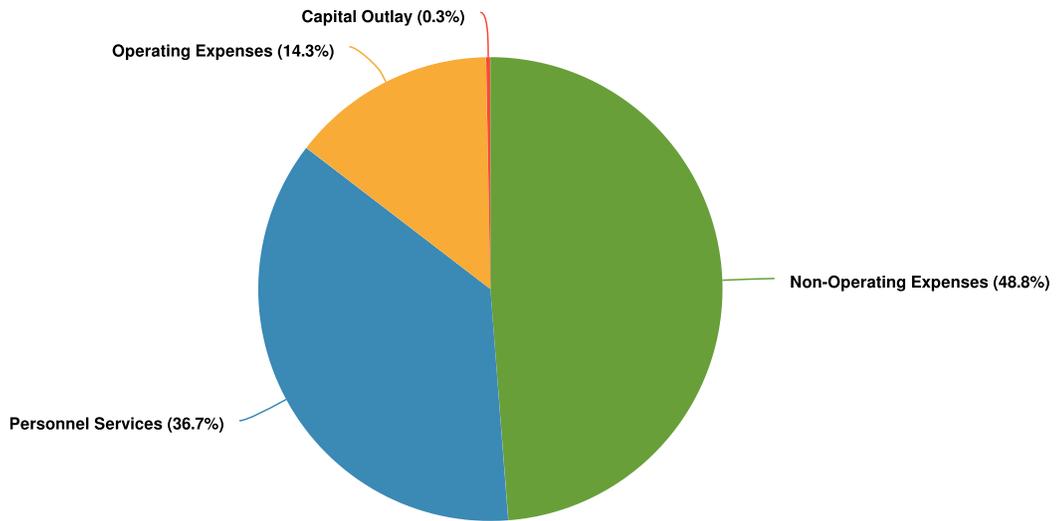
- o **Town Planning & Zoning:** The Town Planner continues to review redevelopment projects, zoning amendments, comprehensive planning initiatives, and related matters.
- o **Permit Processing:** The department continues to utilize an efficient system for submittals, plan reviews, and timely issuance of permits.
- o **Professional Development:** Attended the 36th Annual Florida Association of Code Enforcement Educational Conference.
- o **Records Management:** All parcel record documents, permits, and plans are itemized for scanning by Blue Digital. Active permits have been scanned into Citizenserve.
- o **Form & Process Improvements:** Ongoing development of new forms to streamline online applications. Inspectors review all permits through the permit portal and enter inspection results.
- o **Department Resources:** Ordered new shirts for all Building Department staff and purchased a new vehicle for the Building Official.
- o **Document Disposal:** Bi-weekly shredding services implemented to reduce paper storage after documents are scanned.
- o **Public Assistance:** Continued education and support for property owners and contractors in using the online permitting program.
- o **CRS Program:** Hired WSP to review and assist with the Community Rating System (CRS) recertification program.

Organizational Chart



Expenditure Category Summary

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$0	\$0	\$1,424,877	\$1,487,573	4.4%
Operating Expenses	\$0	\$0	\$516,165	\$579,211	12.2%
Capital Outlay	\$0	\$0	\$18,600	\$12,000	-35.5%
Non-Operating Expenses	\$0	\$0	\$1,735,753	\$1,980,000	14.1%
Total Expense Objects:	\$0	\$0	\$3,695,395	\$4,058,784	9.8%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Public Safety						
Building						
Personnel Services						
Regular Salaries & Wages	101.5240.400012.000	\$0	\$0	\$1,175,696	\$1,208,634	2.8%
Overtime Pay	101.5240.400014.000	\$0	\$0	\$5,000	\$5,000	0%
F.I.C.A. Taxes	101.5240.400021.000	\$0	\$0	\$91,452	\$91,090	-0.4%
Retirement Contribution	101.5240.400022.000	\$0	\$0	\$65,537	\$66,865	2%
Group Insurance	101.5240.400023.000	\$0	\$0	\$73,648	\$95,729	30%
Worker's Compensation	101.5240.400024.000	\$0	\$0	\$11,544	\$18,255	58.1%
Unemployment Compensation	101.5240.400025.000	\$0	\$0	\$2,000	\$2,000	0%
Total Personnel Services:		\$0	\$0	\$1,424,877	\$1,487,573	4.4%
Operating Expenses						
Professional Services	101.5240.400031.000	\$0	\$0	\$227,000	\$201,183	-11.4%
Other Contractual Services	101.5240.400034.000	\$0	\$0	\$63,000	\$108,000	71.4%
Other Contractual Service Payroll Fee	101.5240.400034.700	\$0	\$0	\$0	\$8,500	N/A
Travel & Per Diem	101.5240.400040.000	\$0	\$0	\$14,000	\$12,500	-10.7%
Communications and Freight	101.5240.400041.000	\$0	\$0	\$600	\$2,150	258.3%
Operating Rentals & Leases	101.5240.400044.000	\$0	\$0	\$22,960	\$19,960	-13.1%
Finance Rentals & Leases	101.5240.400044.500	\$0	\$0	\$4,500	\$4,500	0%
Insurance	101.5240.400045.000	\$0	\$0	\$70,780	\$85,464	20.7%
Repairs & Maintenance	101.5240.400046.000	\$0	\$0	\$3,000	\$3,000	0%
Printing & Binding	101.5240.400047.000	\$0	\$0	\$6,600	\$6,600	0%
Other Current Charges	101.5240.400049.000	\$0	\$0	\$66,000	\$87,010	31.8%
Office Supplies	101.5240.400051.000	\$0	\$0	\$10,000	\$10,000	0%
Operating Supplies	101.5240.400052.000	\$0	\$0	\$16,000	\$17,500	9.4%
Fuel-Vehicles	101.5240.400052.052	\$0	\$0	\$0	\$3,129	N/A



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Publications and Training	101.5240.400054.000	\$0	\$0	\$11,725	\$9,715	-17.1%
Total Operating Expenses:		\$0	\$0	\$516,165	\$579,211	12.2%
Capital Outlay						
Machinery & Equipment	101.5240.400064.000	\$0	\$0	\$18,600	\$12,000	-35.5%
Total Capital Outlay:		\$0	\$0	\$18,600	\$12,000	-35.5%
Non-Operating Expenses						
Transfer to other Funds	101.5240.400091.000	\$0	\$0	\$1,735,753	\$1,980,000	14.1%
Total Non-Operating Expenses:		\$0	\$0	\$1,735,753	\$1,980,000	14.1%
Total Building:		\$0	\$0	\$3,695,395	\$4,058,784	9.8%
Total Public Safety:		\$0	\$0	\$3,695,395	\$4,058,784	9.8%
Total Expenditures:		\$0	\$0	\$3,695,395	\$4,058,784	9.8%



FY 2025-2026 Objectives

- **Project Review & Oversight:** Continue reviewing redevelopment projects, zoning amendments, comprehensive planning initiatives, and related land-use matters.
- **Permit Processing Efficiency:** Maintain an effective system for submittals, plan reviews, and timely issuance of permits.
- **Professional Development:** Attend the 37th Annual Florida Association of Code Enforcement Educational Conference.
- **Floodplain Management:** Pursue continued education and additional training in Floodplain Management.
- **Records Digitization:** Prepare and send all plans for newly constructed developments to be digitized; complete digitization of all property files.
- **Public Education & Assistance:** Provide guidance to property owners and contractors in navigating the Town's new online permitting program.
- **Technology & Process Enhancements:**
 - Expand and refine electronic plan review processes.
 - Implement software to authenticate plans for online review.
 - Update the online permitting portal to meet ADA compliance standards.
 - Transition the Development Review Committee and Design Review Board processes to a fully digital format.

Performance Measures

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



Position Funding Source

Position Funding Source								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Chief Building Official	1.00			1.00	1.00			1.00
Building Department Manager	1.00			1.00	1.00			1.00
Building Permit Clerk	1.00			1.00	1.00			1.00
Scanning Specialist	1.00			1.00	1.00			1.00
Building & Roofing Inspector		1.00		0.50		1.00		0.50
Structural Plan Examiner		2.00		1.00		2.00		1.00
Electrical Inspector/Plans Examiner		1.00		0.50		1.00		0.50
Mechanical Inspector/Plans Examiner		1.00		0.50		1.00		0.50
Plumbing Inspector/Plans Examiner		2.00		1.00		2.00		1.00
Chief Building Inspector ¹		1.00		0.50		1.00		0.50
Town Planner ¹	0.35			0.35	0.35			0.35
Compliance Manager ¹	0.50			0.50	0.50			0.50
Code Compliance Supervisor ¹	0.50			0.50	0.50			0.50
Code Compliance Officer ¹	0.50			0.50	0.50			0.50
Administration/Operations Manager ¹	0.10			0.10	-			-
Administrative Services Specialist ¹	-			-	0.10			0.10
Electrician ¹	-			-	0.10			0.10
Total:	5.95	8.00		9.95	6.05	8.00		10.05

¹Building Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into General, Causeway, Water, Sewer, Parking and Stormwater Fund.



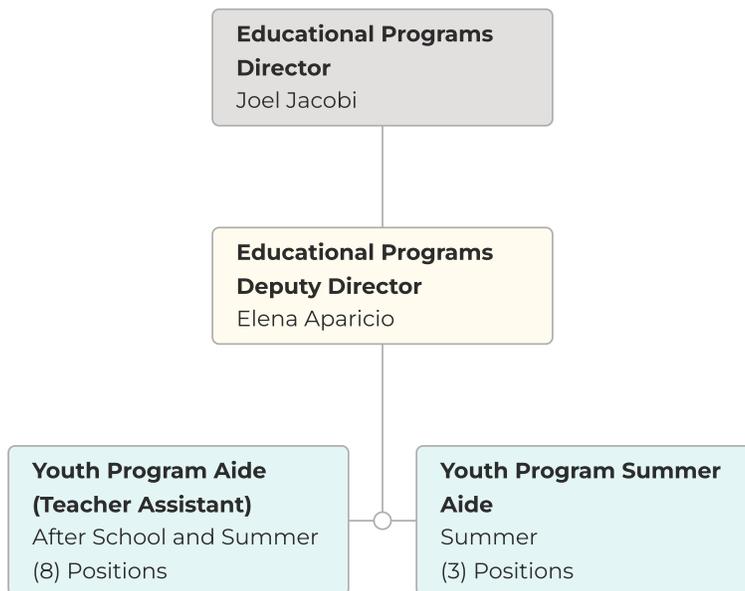
Bright Paths Youth Development Program

Joel Jacobi
Educational Programs Director

Services, Functions, and Activities:

The Town of Bay Harbor Islands initiated a Bright Paths Youth Development Program, which is partially funded by a grant from the Children's Trust. These programs are aimed at serving the Ruth K. Broad K-8 school living within the Town of Bay Harbor Islands. The Town of Bay Harbor Islands has a diverse population consisting of Caucasian, Hispanic, Anglo, low income to middle income families. The Town established after-school and summer camp programs. For to serve 60 kindergartens to eight (8) grade school children approximate ages 5-14 for each program. Nine (9) slots will be for special needs children and/or children with disabilities. The program will provide a daily schedule of literacy, physical fitness, social skills, and family involvement.

Organizational Chart



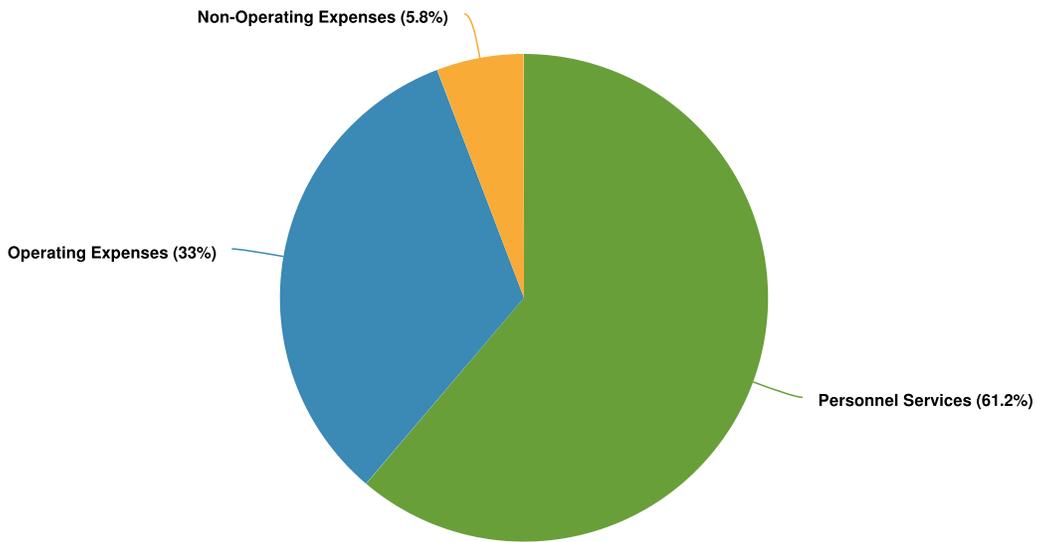
FY 2024-2025 Accomplishments

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

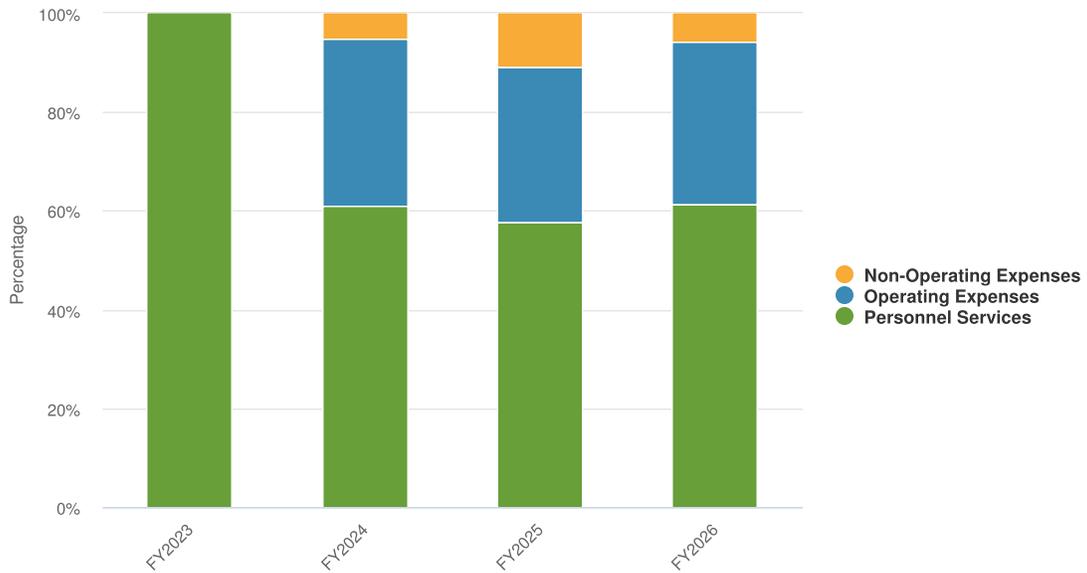


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$13,424	\$341,273	\$429,977	\$528,663	23%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenses	\$0	\$189,876	\$234,938	\$285,031	21.3%
Non-Operating Expenses	\$0	\$28,824	\$82,228	\$50,000	-39.2%
Total Expense Objects:	\$13,424	\$559,973	\$747,143	\$863,694	15.6%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Culture & Recreation						
Children's Trust						
Personnel Services						
Regular Salaries & Wages	104.5725.400012.000	\$12,470	\$276,582	\$334,377	\$440,669	31.8%
Overtime Pay	104.5725.400014.000	\$0	\$88	\$0	\$0	0%
F.I.C.A. Taxes	104.5725.400021.000	\$954	\$18,665	\$25,585	\$33,711	31.8%
Retirement Contributions	104.5725.400022.000	\$0	\$21,274	\$26,869	\$22,320	-16.9%
Group Insurance	104.5725.400023.000	\$0	\$24,034	\$41,964	\$31,006	-26.1%
Worker's Compensation	104.5725.400024.000	\$0	\$630	\$439	\$565	28.7%
Unemployment Compensation	104.5725.400025.000	\$0	\$0	\$743	\$392	-47.2%
Total Personnel Services:		\$13,424	\$341,273	\$429,977	\$528,663	23%
Operating Expenses						
Professional Services	104.5725.400031.000	\$0	\$110,565	\$115,682	\$137,907	19.2%
Other Contractual Services	104.5725.400034.000	\$0	\$5,128	\$11,133	\$0	-100%
Other Contractual Service Payroll Fee	104.5725.400034.700	\$0	\$0	\$0	\$3,500	N/A
Other Current Charges Advertsing	104.5725.400049.000	\$0	\$0	\$563	\$560	-0.5%
Indirect Cost	104.5725.400049.015	\$0	\$40,716	\$45,160	\$25,184	-44.2%
Travel (participants) Buses	104.5725.400049.016	\$0	\$5,700	\$8,000	\$16,000	100%
Other (Admission to Field Trips)	104.5725.400049.017	\$0	\$4,178	\$36,400	\$70,400	93.4%
Other Current Charges - Screening	104.5725.400049.019	\$0	\$0	\$600	\$600	0%
Office Supplies	104.5725.400051.000	\$0	\$6,047	\$6,400	\$10,480	63.8%
Program Supplies	104.5725.400052.000	\$0	\$17,450	\$10,000	\$20,000	100%
Other (Required Staff Training)	104.5725.400054.015	\$0	\$94	\$1,000	\$400	-60%
Total Operating Expenses:		\$0	\$189,876	\$234,938	\$285,031	21.3%
Non-Operating Expenses						
Program Contingency - in kind	104.5725.400199.000	\$0	\$28,824	\$82,228	\$50,000	-39.2%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Non-Operating Expenses:		\$0	\$28,824	\$82,228	\$50,000	-39.2%
Total Children's Trust:		\$13,424	\$559,973	\$747,143	\$863,694	15.6%
Total Culture & Recreation:		\$13,424	\$559,973	\$747,143	\$863,694	15.6%
Total Expenditures:		\$13,424	\$559,973	\$747,143	\$863,694	15.6%



FY 2025-2026 Objectives

- Offer a free after-school and summer camp program filled with educational and enrichment activities.
- Continue to offer children and parents social emotional support with parenting skills classes.
- Furnish support to RKBBH K8 Center staff and students with rigorous curriculum and partnership endeavors.
- Expansion of the children's trust program to accommodate and reach more children in need and academic support.

Performance Measures

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

Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Program Director	1.00			1.00	1.00			1.00
Deputy Program Director	1.00			1.00	1.00			1.00
Recreation Coordinator	1.00			1.00	-			-
Youth Program Aide (1) Year and Summer		1.00		0.50		1.00		0.50
Youth Program Aide (2) Year and Summer		1.00		0.50		1.00		0.50
Youth Program Aide (3) Year and Summer		-		-		1.00		0.50
Youth Program Aide (4) Year and Summer		-		-		1.00		0.50
Youth Program Aide (5) Year and Summer		-		-		1.00		0.50
Youth Program Aide (6) Year and Summer		-		-		1.00		0.50
Youth Program Aide (7) Year and Summer		-		-		1.00		0.50
Youth Program Aide (8) Year and Summer		-		-		1.00		0.50
Youth Program Aide (1) Summer		1.00		0.50		1.00		0.50
Youth Program Aide (2) Summer		1.00		0.50		1.00		0.50
Youth Program Aide (3) Summer		1.00		0.50		1.00		0.50
Total:	3.00	5.00		5.50	2.00	11.00		7.50



Capital Projects



Coming Soon
Capital Improvement Program Director

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

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

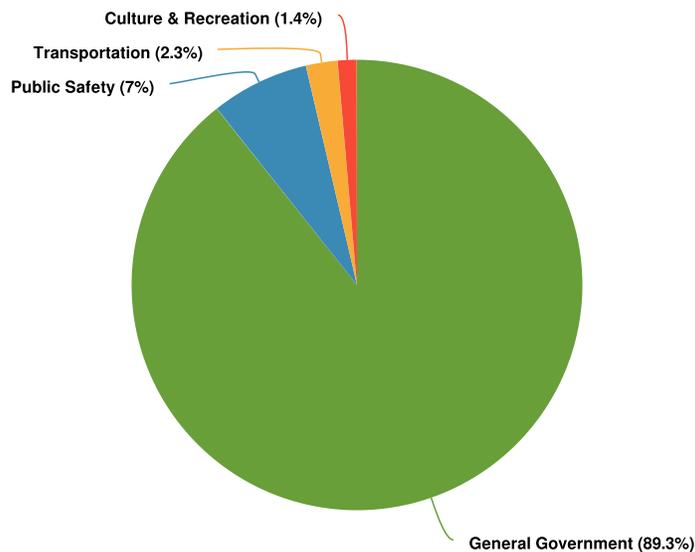
Expenditures for this fund are not generally restricted. Provided that the project meets the above qualifications, and appropriations are approved by the Town Council, the project qualifies for funding in this fund.

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

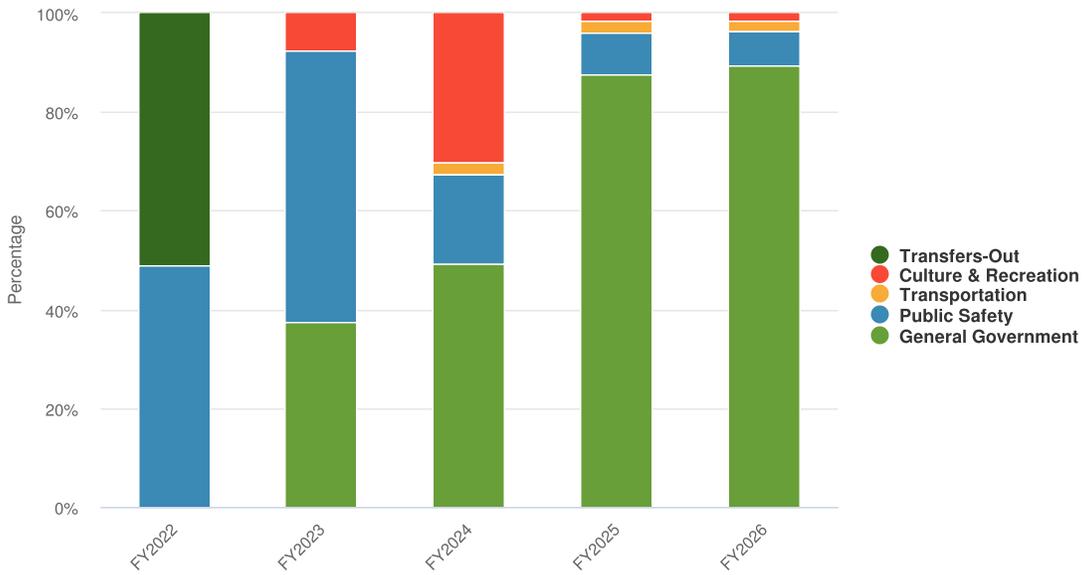
There are no personnel associated with this fund. Details on each of the projects within the Five-Year Capital Improvement Plan follow the financial pages of this fund.

Expenditure Category Detail

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Public Buildings						
Operating Expenses						
Operating Rentals & Leases	301.5190.400044.000	\$0	\$380,046	\$0	\$0	0%
Repairs & Maintenance	301.5190.400046.000	\$0	\$296,052	\$0	\$0	0%
Total Operating Expenses:		\$0	\$676,098	\$0	\$0	0%
Capital Outlay						
Buildings	301.5190.400062.000	\$295,153	\$336,387	\$1,678,764	\$1,678,764	0%
Improvements (excl. Buildings)	301.5190.400063.000	\$0	\$0	\$86,600	\$290,000	234.9%
Total Capital Outlay:		\$295,153	\$336,387	\$1,765,364	\$1,968,764	11.5%
Total Public Buildings:		\$295,153	\$1,012,485	\$1,765,364	\$1,968,764	11.5%
Total General Government:		\$295,153	\$1,012,485	\$1,765,364	\$1,968,764	11.5%
Public Safety						
Law Enforcement						
Operating Expenses						
Finance Rents & Leases	301.5210.400044.500	\$179,551	\$22,062	\$0	\$0	0%
Repairs & Maintenance	301.5210.400046.000	\$0	\$22,109	\$0	\$0	0%
Total Operating Expenses:		\$179,551	\$44,171	\$0	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Capital Outlay						
Improvements (excl. Buildings)	301.5210.400063.000	\$153,679	\$0	\$91,950	\$90,000	-2.1%
Machinery & Equipment	301.5210.400064.000	\$7,357	\$242,940	\$80,000	\$65,000	-18.7%
Subscription GASB96	301.5210.400068.600	\$68,583	\$0	\$0	\$0	0%
Total Capital Outlay:		\$229,618	\$242,940	\$171,950	\$155,000	-9.9%
Debt Service						
Subscription Financing Principal	301.5210.400071.600	\$22,755	\$22,546	\$0	\$0	0%
Subscription Interest	301.5210.400072.600	\$1,289	\$0	\$0	\$0	0%
Leased Assets-Principal Pmt.-Modified Accrual	301.5210.400074.000	\$0	\$68,876	\$0	\$0	0%
Total Debt Service:		\$24,044	\$91,422	\$0	\$0	0%
Total Law Enforcement:		\$433,213	\$378,534	\$171,950	\$155,000	-9.9%
Total Public Safety:		\$433,213	\$378,534	\$171,950	\$155,000	-9.9%
Culture & Recreation						
Parks and Recreation						
Capital Outlay						
Improvements (excl. Buildings)	301.5720.400063.000	\$59,215	\$621,577	\$30,130	\$30,130	0%
Total Capital Outlay:		\$59,215	\$621,577	\$30,130	\$30,130	0%
Total Parks and Recreation:		\$59,215	\$621,577	\$30,130	\$30,130	0%
Total Culture & Recreation:		\$59,215	\$621,577	\$30,130	\$30,130	0%
Transportation						
Streets and Parkways						
Capital Outlay						
Improvements (excl. Buildings)	301.5410.400063.000	\$0	\$49,783	\$50,000	\$50,000	0%
Total Capital Outlay:		\$0	\$49,783	\$50,000	\$50,000	0%
Total Streets and Parkways:		\$0	\$49,783	\$50,000	\$50,000	0%
Total Transportation:		\$0	\$49,783	\$50,000	\$50,000	0%
Total Expenditures:		\$787,581	\$2,062,379	\$2,017,444	\$2,203,894	9.2%



Park Impact

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

Park Impact Fees apply to the development of property for residential use located within the boundaries of the Town. Nonresidential development of property shall not be subject to the terms of the "Park Impact Fee Ordinance" passed by the Town of Bay Harbor Islands Council on November 14th, 2005. In mixed-use developments, only that portion of a development used for residential purposes shall be subject to the terms of this Ordinance.

All residential development is deemed to create an impact and therefore an increased demand for public facilities, including open space, parks, and recreational facilities. As such, the cost of new public facilities should be borne by new users to the extent that new users require new facilities. Therefore, any application for a building permit within the Town enabling the construction of a new residential dwelling unit on or after the effective date of "Park Impact Fee Ordinance" No. 784 shall be subject to the imposition of park impact fees.

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

Expenditure Category Summary



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Capital Outlay	\$5,612	\$0	\$216,000	\$150,000	-30.6%
Non-Operating Expenses	\$0	\$0	\$30,130	\$0	-100%
Total Expense Objects:	\$5,612	\$0	\$246,130	\$150,000	-39.1%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Culture & Recreation						
Park Impact Fees Fund						
Capital Outlay						
Improvements (excl. Buildings)	302.5310.400063.000	\$5,612	\$0	\$200,000	\$150,000	-25%
Machinery & Equipment	302.5310.400064.000	\$0	\$0	\$16,000	\$0	-100%
Total Capital Outlay:		\$5,612	\$0	\$216,000	\$150,000	-30.6%
Non-Operating Expenses						
Transfers to Other Funds	302.5310.400091.000	\$0	\$0	\$30,130	\$0	-100%
Total Non-Operating Expenses:		\$0	\$0	\$30,130	\$0	-100%
Total Park Impact Fees Fund:		\$5,612	\$0	\$246,130	\$150,000	-39.1%
Total Culture & Recreation:		\$5,612	\$0	\$246,130	\$150,000	-39.1%
Total Expenditures:		\$5,612	\$0	\$246,130	\$150,000	-39.1%



Causeway

Randy Daniel
Town Engineer

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

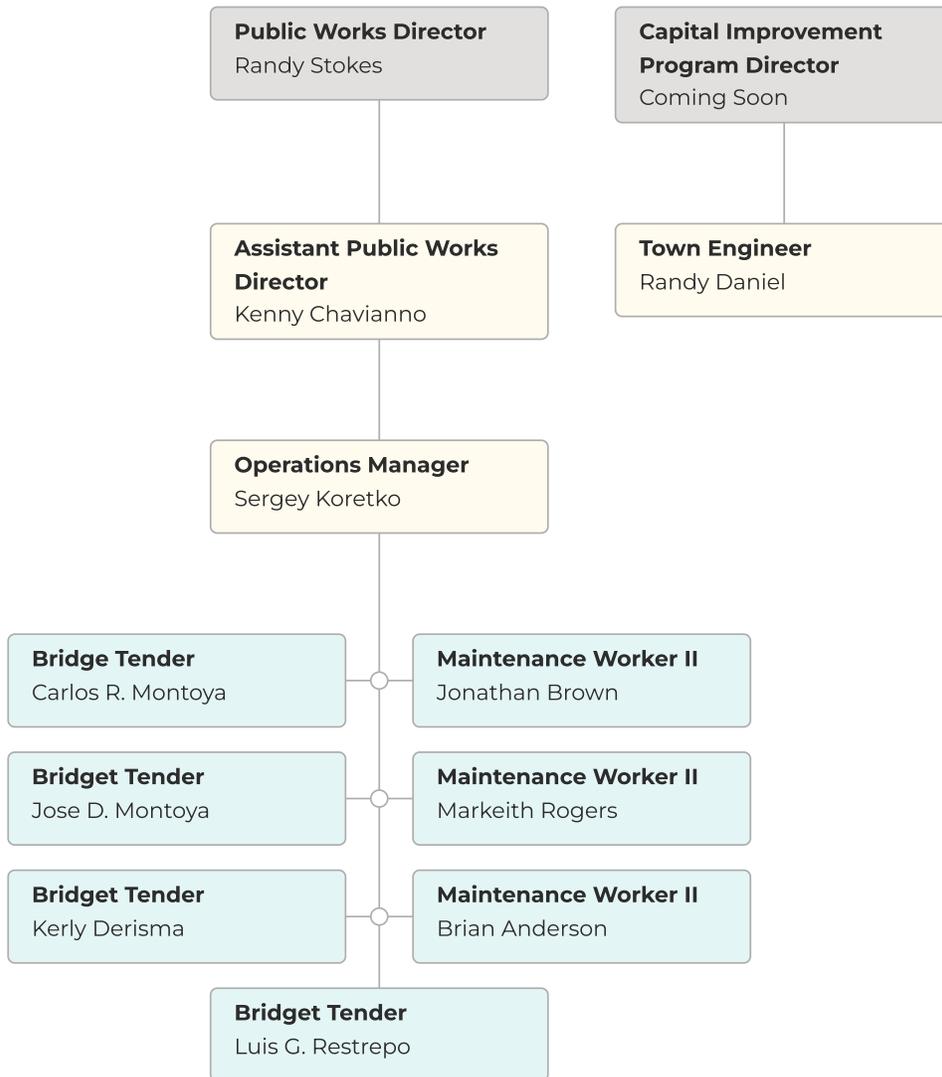
The Town maintains and operates a bascule bridge (drawbridge) over the Intracoastal Waterway. Usage fees, collected by means of SunPass® and TOLL-BY-PLATE™ technology, are charged to motorists for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued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

FY 2024-2025 Accomplishments

- Secured a total of \$1,000,000 in federal appropriations for the Broad Causeway Bridge No. 875101 replacement project.
- Submitted the Bridge Investment Grant application for \$240M for design and construction of Broad Causeway Bridge No. 875101.
- Finalized scope of critical repairs of Broad Causeway Bridge No. 875101 and complete designs.
- Completion of 95% of the infrastructure improvement for the Broad Causeway Bridge No. 875101.
- Facilitated 90% completion of the Broad Causeway Bridge No. 875101 Replacement Project PD&E Study.
- Completion of 100% of the infrastructure improvement for the Indian Creek Bridge No. 875103.
- BHI-231 Block 11 Platted Alleyway Conversion design 60% complete
- BHI - 241 Artificial 3D Printed Reef - Marine Park – Finalize reef module design. Complete seabed survey and start permitting.

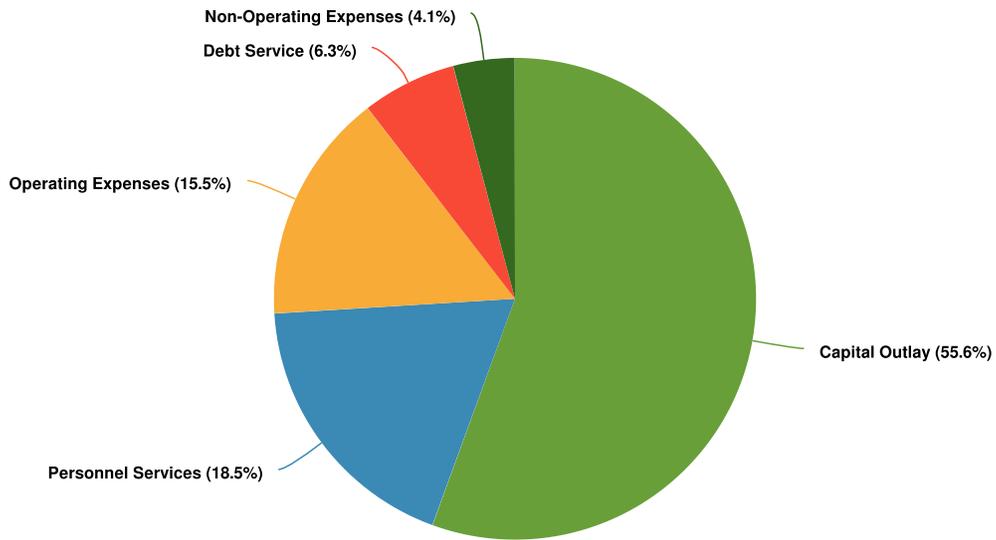


Organizational Chart

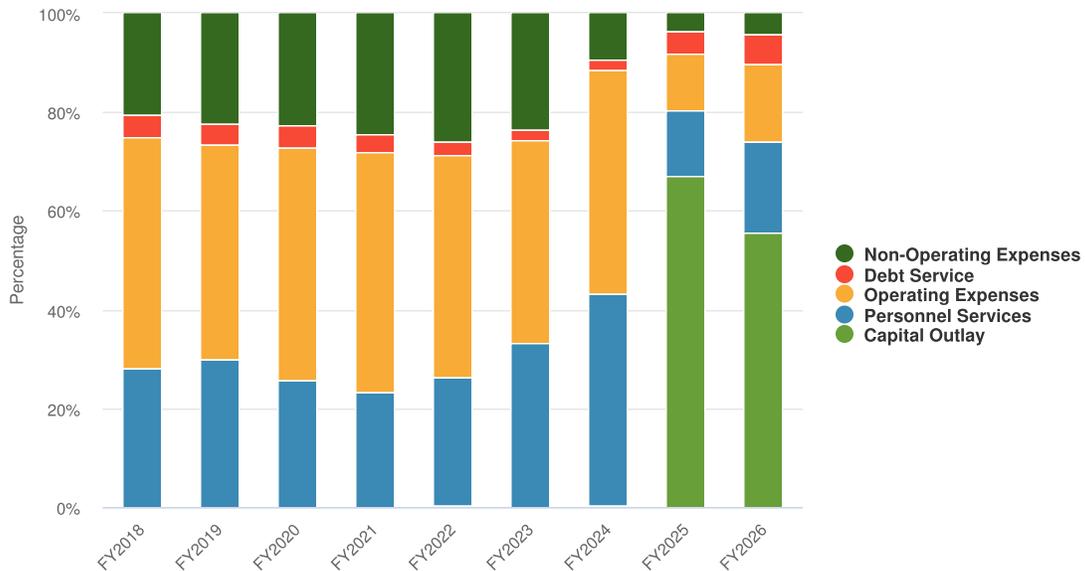


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$2,331,913	\$3,039,479	\$3,052,490	\$3,224,850	5.6%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenses	\$2,879,317	\$3,234,072	\$2,638,267	\$2,703,518	2.5%
Capital Outlay	\$0	\$28,539	\$15,466,600	\$9,700,000	-37.3%
Debt Service	\$156,230	\$143,611	\$1,108,100	\$1,107,762	0%
Non-Operating Expenses	\$1,659,060	\$675,000	\$800,000	\$720,000	-10%
Total Expense Objects:	\$7,026,519	\$7,120,701	\$23,065,457	\$17,456,130	-24.3%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Transportation						
Causeway Fund						
Personnel Services						
Regular Salaries & Wages	401.5415.400012.000	\$1,748,912	\$1,843,684	\$2,193,672	\$2,323,809	5.9%
Overtime Pay	401.5415.400014.000	\$72,580	\$71,145	\$70,473	\$50,000	-29.1%
F.I.C.A. Taxes	401.5415.400021.000	\$132,838	\$122,734	\$164,807	\$162,995	-1.1%
Retirement Contribution	401.5415.400022.000	\$130,802	\$228,240	\$240,405	\$256,137	6.5%
Pension Expense	401.5415.400022.555	\$0	\$564,843	\$0	\$0	0%
Group Insurance	401.5415.400023.000	\$240,912	\$221,664	\$343,754	\$376,476	9.5%
OPEB Expense	401.5415.400023.555	\$0	-\$23,960	\$0	\$0	0%
Workers' Compensation'	401.5415.400024.000	\$5,869	\$11,129	\$26,379	\$42,433	60.9%
Unemployment Compensation	401.5415.400025.000	\$0	\$0	\$13,000	\$13,000	0%
Total Personnel Services:		\$2,331,913	\$3,039,479	\$3,052,490	\$3,224,850	5.6%
Operating Expenses						
Professional Services	401.5415.400031.000	\$233,178	\$119,969	\$470,750	\$447,250	-5%
Accounting & Auditing	401.5415.400032.000	\$53,989	\$29,972	\$30,400	\$38,000	25%
Other Contractual Services	401.5415.400034.000	\$292,710	\$308,784	\$684,328	\$676,229	-1.2%
Other Contractual Service Payroll Fee	401.5415.400034.700	\$0	\$0	\$0	\$10,800	N/A
Travel & Per Diem	401.5415.400040.000	\$0	\$13,565	\$20,000	\$20,000	0%
Communications and Freight	401.5415.400041.000	\$0	\$3,863	\$16,200	\$16,200	0%
Utility Services	401.5415.400043.000	\$67,222	\$77,820	\$113,767	\$75,000	-34.1%
Operating Rentals & Leases	401.5415.400044.000	\$35	\$3,338	\$97,000	\$31,000	-68%
Finance Rentals & Leases	401.5415.400044.500	\$1,949	\$25,277	\$35,760	\$35,760	0%
Insurance	401.5415.400045.000	\$473,048	\$904,235	\$903,337	\$1,078,004	19.3%
Repairs & Maintenance	401.5415.400046.000	\$117,327	\$132,299	\$149,275	\$150,775	1%
Other Current Charges	401.5415.400049.000	\$1,884	\$1,887	\$5,000	\$5,000	0%
Bade Debt Expense	401.5415.400049.100	\$0	\$38,000	\$0	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Office Supplies	401.5415.400051.000	\$0	\$0	\$0	\$1,000	N/A
Operating Supplies	401.5415.400052.000	\$34,209	-\$8,284	\$28,950	\$35,000	20.9%
Fuel-Vehicles	401.5415.400052.052	\$0	\$0	\$80,000	\$80,000	0%
Publications and Training	401.5415.400054.000	\$100	\$3,250	\$3,500	\$3,500	0%
Depreciation	401.5415.400059.000	\$1,603,666	\$1,580,097	\$0	\$0	0%
Total Operating Expenses:		\$2,879,317	\$3,234,072	\$2,638,267	\$2,703,518	2.5%
Capital Outlay						
Amortization Exp. - Finance Lease	401.5415.400060.000	\$0	\$21,224	\$0	\$0	0%
Improvements (excl. Buildings)	401.5415.400063.000	\$0	\$1,750	\$15,466,600	\$9,700,000	-37.3%
Machinery & Equipment	401.5415.400064.000	\$0	\$5,565	\$0	\$0	0%
Total Capital Outlay:		\$0	\$28,539	\$15,466,600	\$9,700,000	-37.3%
Debt Service						
Principal Payments	401.5415.400071.000	\$0	\$0	\$989,000	\$1,014,000	2.5%
Interest	401.5415.400072.000	\$156,025	\$131,610	\$119,100	\$93,762	-21.3%
Interest - Lease Assets	401.5415.400072.500	\$205	\$12,001	\$0	\$0	0%
Total Debt Service:		\$156,230	\$143,611	\$1,108,100	\$1,107,762	0%
Non-Operating Expenses						
Transfer to General Fund-Svcs	401.5415.400091.100	\$1,659,060	\$550,000	\$800,000	\$720,000	-10%
Transfer to Gen Cap Proj Fund	401.5415.400091.200	\$0	\$125,000	\$0	\$0	0%
Total Non-Operating Expenses:		\$1,659,060	\$675,000	\$800,000	\$720,000	-10%
Total Causeway Fund:		\$7,026,519	\$7,120,701	\$23,065,457	\$17,456,130	-24.3%
Total Transportation:		\$7,026,519	\$7,120,701	\$23,065,457	\$17,456,130	-24.3%
Total Expenditures:		\$7,026,519	\$7,120,701	\$23,065,457	\$17,456,130	-24.3%

FY 2025-2026 Objectives

- BC-158 Broad Causeway Bridge No. 875101, Issue an RFQ for a design-build contract for the replacement of the bridge.
- BC- 161 West Relief-N Miami Bridge No. 875105, Completion of the Design and an RFP to be issued for Construction.
- BC – 162 Waterway Bridge No. 875102, structural repairs (Middle Bridge) - Start design.
- BC-223 Block 11 Platted Alleyway Conversion design completion and start of construction.
- BHI-229 Bay Harbor Waterway – 9600 West Bay Harbor Drive and Kayak Launch, Issue an RFQ for a design-build contract for the park.
- BHI - 241 Artificial 3D Printed Reef - Marine Park –complete permitting and construction.



Personnel Complement

Position Title	Personnel Complement							
	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.65			0.65	0.65			0.65
Administrative/Operations Manager ¹	0.45			0.45	-			-
Accounting Manager ¹	0.85			0.85	-			-
Administrative Services Specialist ¹	-			-	0.60			0.60
Executive Assistant to Town Manager ¹	-			-	0.45			0.45
Administrative Services Supervisor ¹	0.20			0.20	0.40			0.40
Town Clerk ¹	0.20			0.20	0.20			0.20
Deputy Town Clerk ¹	0.20			0.20	0.20			0.20
Finance Director ¹	0.30			0.30	0.30			0.30
Assistant Finance Director ¹	-			-	0.40			0.40
Financial Services/Procurement Manager ¹	0.30			0.30	0.50			0.50
Payroll Coordinator ¹	0.30			0.30	-			-
Finance Analysts ¹	0.30			0.30	0.65			0.65
IT Manager ¹	0.45			0.45	0.30			0.30
IT Specialist ¹	0.45			0.45	0.45			0.45
Human Resources Director ¹	0.45			0.45	0.45			0.45
Human Resources Generalist ¹	0.45			0.45	0.45			0.45
Compliance Manager ¹	-			-	0.15			0.15
Code Compliance Supervisor ¹	0.10			0.10	0.15			0.15
Code Compliance Officer ¹	0.10			0.10	0.15			0.15
Town Planner ¹	0.40			0.40	0.40			0.40
Public Works Director ¹	0.20			0.20	0.20			0.20
Town Engineer ¹	1.70			1.70	1.00			1.00
Administrative AP and Utilities Coordinator ¹	0.10			0.10	0.20			0.20
Operations Manager ¹	0.20			0.20	0.20			0.20
Assistant Public Works Director ¹	-			-	0.20			0.20
Maintenance Worker II ¹	2.54			2.54	2.40			2.40
Electrician ¹	-			-	0.45			0.45
IT Technician	0.30			0.30	-			-
Bridge Tender	4.00			4.00	4.00			4.00
Police Lieutenant ¹	0.06			0.06	-			-
Police Commander ¹	-			-	1.00			1.00
Police Sergeants ¹	0.39			0.39	0.25			0.25
Police Officers ¹	1.94			1.94	2.00			2.00
Police Corporals ¹	0.72			0.72	0.70			0.70
Police Dispatcher Supervisor ¹	0.10			0.10	0.10			0.10
Police Dispatchers ¹	0.20	0.20		0.30	0.43	0.12		0.49
Project Manager	1.00			1.00	-			-
Capital Improvement Program Director ¹	-			-	0.65			0.65
Support Services Administrator II ¹	-			-	0.15			0.15
Public Service Aide ¹	-			-	0.50			0.50
Total:	19.60	0.20		19.70	21.28	0.12		21.34

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



Sewer Division

Randy Stokes

Public Works Director

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

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

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

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

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

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

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

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

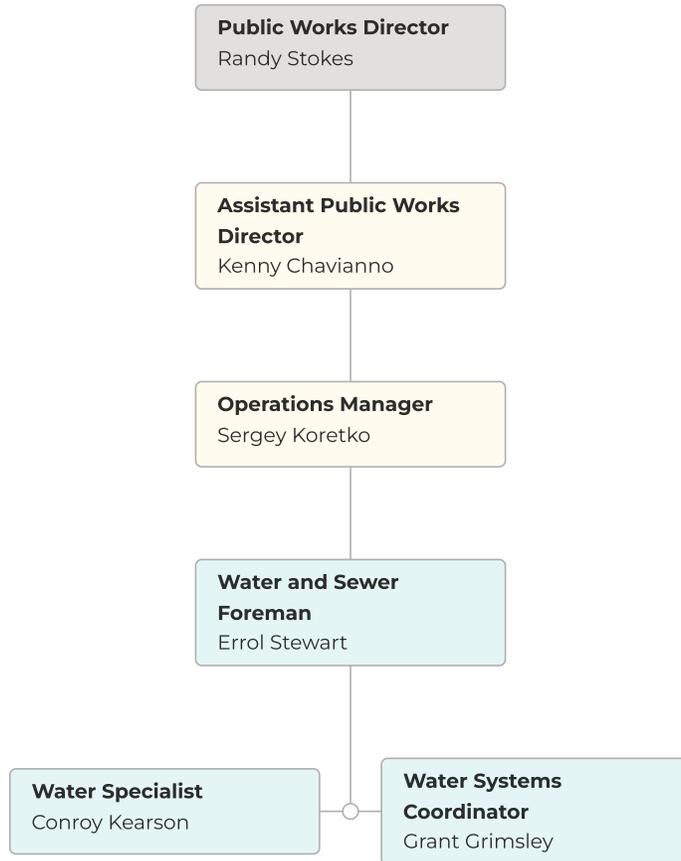
Sewer Division

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



Organizational Chart

Sewer Division

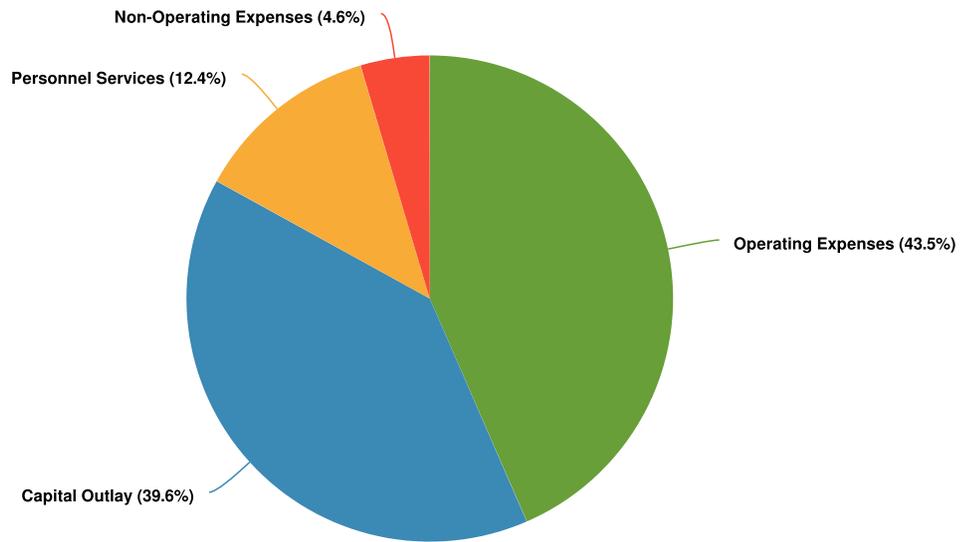


FY 2024-2025 Accomplishments

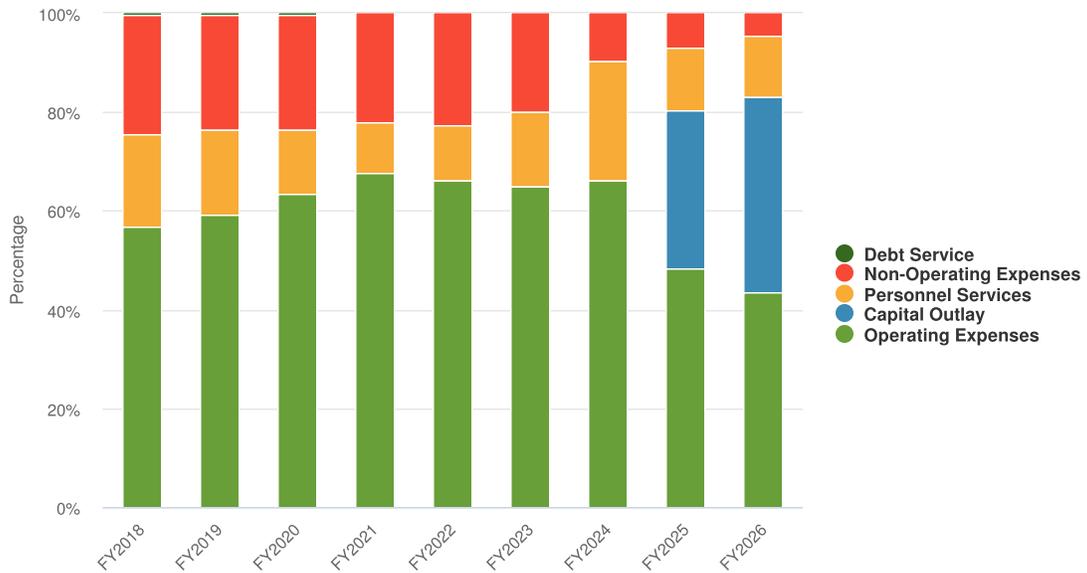
- Two pumps were repaired. Currently, all pumps are in excellent order. Public Works is working diligently with a consulting firm in the design stage for the ejector station on West Island.
- Started the repairs of manhole 80 ejector station 100th Street.
- Started the process of the installation of lockable man whole covers.
- Demolished Town Hall, Annex Building, and the Water Tank Storage Area, while keeping the Master Pump Station in operation.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$393,621	\$636,294	\$546,805	\$674,711	23.4%
Operating Expenses	\$1,701,481	\$1,740,016	\$2,078,237	\$2,369,054	14%
Capital Outlay	\$0	\$2,774	\$1,380,000	\$2,154,996	56.2%
Debt Service	\$0	\$1,410	\$0	\$0	0%
Non-Operating Expenses	\$525,000	\$250,000	\$300,000	\$250,000	-16.7%
Total Expense Objects:	\$2,620,101	\$2,630,494	\$4,305,042	\$5,448,761	26.6%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Physical Environment						
Sewer Fund						
Personnel Services						
Regular Salaries & Wages	402.5350.400012.000	\$285,476	\$370,770	\$395,525	\$484,491	22.5%
Overtime Pay	402.5350.400014.000	\$15,480	\$16,324	\$15,000	\$15,000	0%
F.I.C.A. Taxes	402.5350.400021.000	\$21,479	\$25,750	\$29,394	\$35,550	20.9%
Retirement Contribution	402.5350.400022.000	\$23,474	\$45,562	\$37,045	\$44,665	20.6%
Pension Expense	402.5350.400022.555	\$0	\$111,667	\$0	\$0	0%
Group Insurance	402.5350.400023.000	\$38,664	\$58,343	\$64,158	\$80,813	26%
OPEB Expense	402.5350.400023.555	\$0	-\$4,803	\$0	\$0	0%
Workers' Compensation	402.5350.400024.000	\$9,048	\$12,682	\$3,683	\$12,192	231.1%
Unemployment Compensation	402.5350.400025.000	\$0	\$0	\$2,000	\$2,000	0%
Total Personnel Services:		\$393,621	\$636,294	\$546,805	\$674,711	23.4%
Operating Expenses						
Professional Services	402.5350.400031.000	\$88,351	\$12,269	\$226,250	\$62,900	-72.2%
Accounting & Auditing	402.5350.400032.000	\$15,401	\$9,083	\$14,400	\$18,000	25%
Other Contractual Services	402.5350.400034.000	\$19,787	\$77,927	\$21,000	\$21,000	0%
Sewage Disposal	402.5350.400034.200	\$1,025,435	\$1,101,896	\$1,264,897	\$1,593,770	26%
Other Contractual Service Payroll Fee	402.5350.400034.700	\$0	\$0	\$0	\$3,000	N/A
Travel & Per Diem	402.5350.400040.000	\$1,426	\$0	\$2,000	\$2,000	0%
Communications and Freight	402.5350.400041.000	\$1,790	\$0	\$4,000	\$4,000	0%
Utility Services	402.5350.400043.000	\$60,871	\$61,172	\$58,500	\$58,500	0%
Operating Rentals & Leases	402.5350.400044.000	\$0	\$35,354	\$11,500	\$35,000	204.3%
Finance Rentals & Leases	402.5350.400044.500	\$0	\$0	\$13,500	\$26,496	96.3%
Insurance	402.5350.400045.000	\$28,315	\$0	\$35,990	\$43,188	20%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Repairs & Maintenance	402.5350.400046.000	\$189,791	\$136,270	\$354,000	\$404,000	14.1%
Repairs & Maintenance #183	402.5350.400046.183	\$85	\$0	\$0	\$0	0%
Other Current Charges	402.5350.400049.000	\$420	\$6,789	\$700	\$20,700	2,857.1%
Operating Supplies	402.5350.400052.000	\$52,040	\$38,056	\$19,000	\$24,000	26.3%
Fuel/Diesel	402.5350.400052.052	\$0	\$0	\$50,000	\$50,000	0%
Publications and Training	402.5350.400054.000	\$359	\$140	\$2,500	\$2,500	0%
Depreciation	402.5350.400059.000	\$217,410	\$261,061	\$0	\$0	0%
Total Operating Expenses:		\$1,701,481	\$1,740,016	\$2,078,237	\$2,369,054	14%
Capital Outlay						
Amortization Exp. - Finance Lease	402.5350.400060.000	\$0	\$2,774	\$0	\$0	0%
Improvements (excl. Buildings)	402.5350.400063.000	\$0	\$0	\$1,180,000	\$2,130,000	80.5%
Machinery & Equipment	402.5350.400064.000	\$0	\$0	\$200,000	\$24,996	-87.5%
Total Capital Outlay:		\$0	\$2,774	\$1,380,000	\$2,154,996	56.2%
Debt Service						
Interest Expense - Lease Asset	402.5350.400072.500	\$0	\$1,410	\$0	\$0	0%
Total Debt Service:		\$0	\$1,410	\$0	\$0	0%
Non-Operating Expenses						
Transfers out	402.5350.400091.001	\$0	\$250,000	\$300,000	\$250,000	-16.7%
Transfer for Debt Service	402.5350.400091.500	\$525,000	\$0	\$0	\$0	0%
Total Non-Operating Expenses:		\$525,000	\$250,000	\$300,000	\$250,000	-16.7%
Total Sewer Fund:		\$2,620,101	\$2,630,494	\$4,305,042	\$5,448,761	26.6%
Total Physical Environment:		\$2,620,101	\$2,630,494	\$4,305,042	\$5,448,761	26.6%
Total Expenditures:		\$2,620,101	\$2,630,494	\$4,305,042	\$5,448,761	26.6%

FY 2025-2026 Objectives

- Propose design for sanitary sewer behind old town hall.
- Procure and install generators for the master pump station.
- Procure new storm water drain system, along block 11.
- Install new sewer ejector pumps.



Personnel Complement

Position Title	Personnel Complement							
	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.07			0.07	0.07			0.07
Executive Assistant to the Town Manager ¹	-			-	0.06			0.06
Administrative Services Supervisor ¹	0.06			0.06	0.06			0.06
Administrative Services Specialist ¹	-			-	0.30			0.30
Town Clerk ¹	0.06			0.06	0.06			0.06
Deputy Town Clerk ¹	0.06			0.06	0.06			0.06
Finance Director ¹	0.06			0.06	0.06			0.06
Assistant Finance Director ¹	-			-	0.06			0.06
Financial Services/Procurement Manager ¹	0.06			0.06	0.06			0.06
Payroll Coordinator ¹	0.06			0.06	-			-
Finance Analyst ¹	0.06			0.06	0.12			0.12
IT Manager ¹	0.06			0.06	0.06			0.06
IT Specialist ¹	0.06			0.06	0.06			0.06
Human Resources Director ¹	0.06			0.06	0.06			0.06
Human Resources Generalist ¹	0.06			0.06	0.06			0.06
Code Compliance Supervisor ¹	0.12			0.12	0.05			0.05
Code Compliance Officer ¹	0.12			0.12	0.05			0.05
Operations Manager ¹	0.20			0.20	0.20			0.20
Assistant Public Works Director ¹	-			-	0.30			0.30
Town Planner ¹	0.10			0.10	0.10			0.10
Public Works Director ¹	0.30			0.30	0.30			0.30
Town Engineer ¹	0.05			0.05	-			-
Administrative AP and Utilities Coordinator ¹	0.20			0.20	0.20			0.20
Water Systems Coordinator ¹	0.46			0.46	0.46			0.46
Water and Sewer Foreman ¹	0.95			0.95	0.95			0.95
Water Specialist ¹	0.27			0.27	0.27			0.27
Administrative/Operations Manager ¹	0.06			0.06	-			-
Compliance Manager ¹	0.12			0.12	0.05			0.05
Accounting Manager ¹	0.01			0.01	-			-
Capital Improvement Program Director ¹	-			-	0.10			0.10
Electrician ¹	-			-	0.05			0.05
Town Planner ¹	-			-	0.10			0.10
Total:	4.02			4.02	4.27			4.27

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



Water Division

Randy Stokes

Public Works Director

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

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

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

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

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

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

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

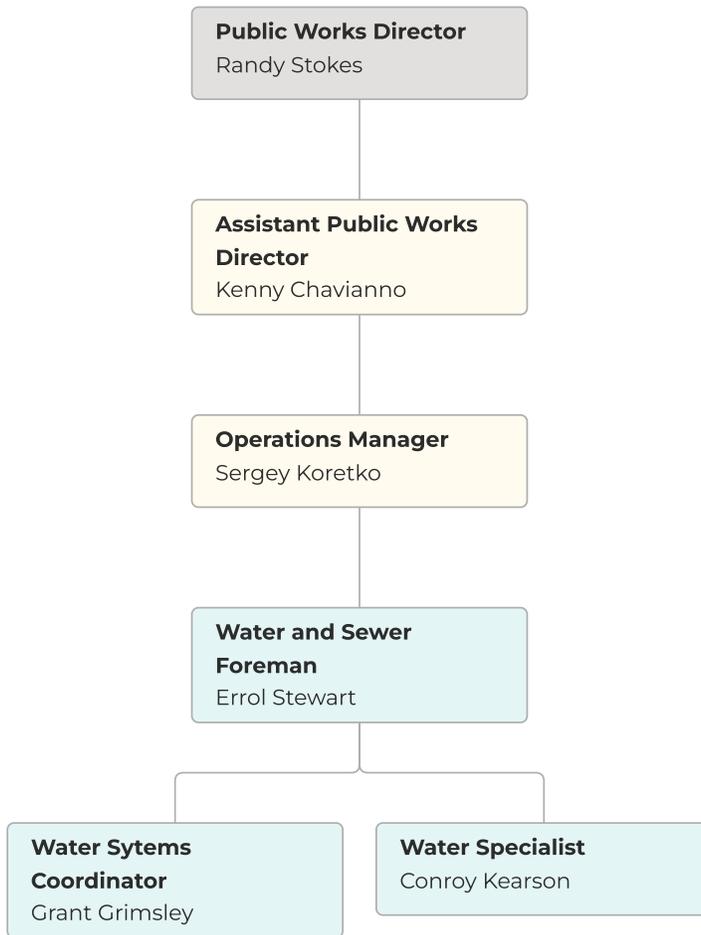
The Water division's billing and collection functions are managed by the Finance Department staff as well as the Utility Customer Service Specialist; the personnel costs are allocated to the Water Fund. General Town administrative support provides services for water and sewer operations such as: oversight,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

Water Division

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



Organizational Chart

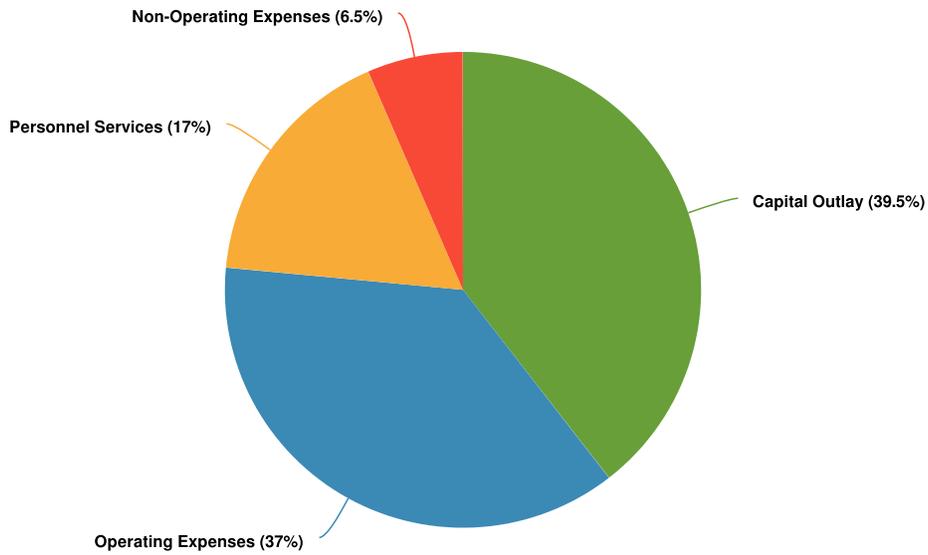


FY 2024-2025 Accomplishments

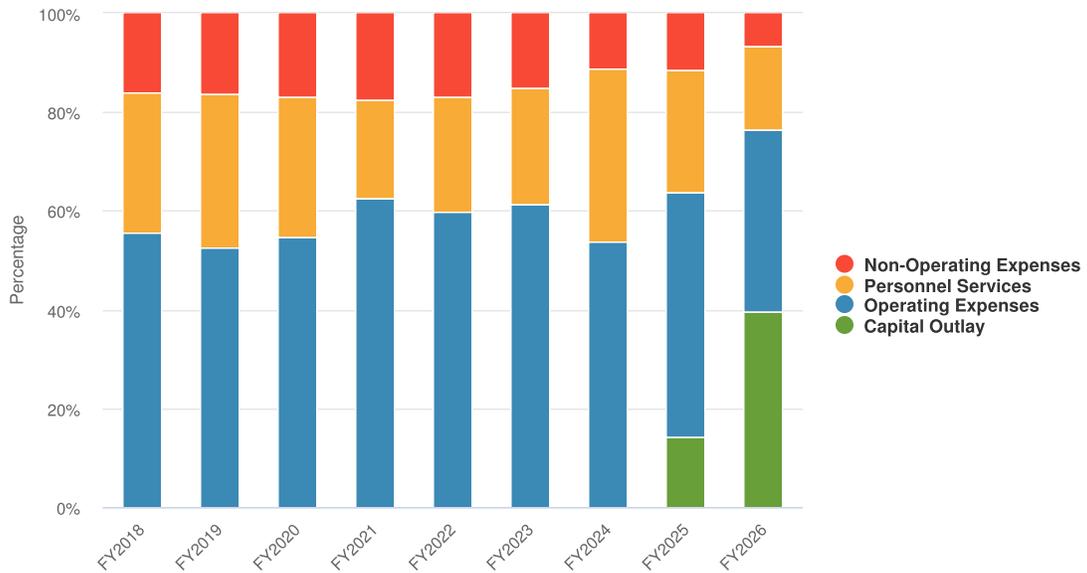
- Replaced broken water meters, as needed for the residents.
- Worked closely with the contractors for the placement of new water and sewer lines for inspections.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$315,510	\$620,402	\$521,745	\$521,050	-0.1%
Operating Expenses	\$814,151	\$951,600	\$1,034,112	\$1,134,809	9.7%
Capital Outlay	\$0	\$0	\$300,000	\$1,212,000	304%
Non-Operating Expenses	\$200,000	\$200,000	\$240,000	\$200,000	-16.7%
Total Expense Objects:	\$1,329,661	\$1,772,003	\$2,095,857	\$3,067,859	46.4%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Physical Environment						
Water Fund						
Personnel Services						
Regular Salaries & Wages	403.5330.400012.000	\$231,772	\$338,486	\$387,182	\$382,260	-1.3%
Overtime Pay	403.5330.400014.000	\$6,546	\$7,520	\$8,000	\$8,000	0%
F.I.C.A. Taxes	403.5330.400021.000	\$17,318	\$22,966	\$28,733	\$27,666	-3.7%
Retirement Contribution	403.5330.400022.000	\$25,540	\$45,174	\$36,349	\$34,789	-4.3%
Pension Expense	403.5330.400022.555	\$0	\$133,321	\$0	\$0	0%
Group Insurance	403.5330.400023.000	\$28,804	\$74,787	\$56,781	\$59,763	5.3%
OPEB Expense	403.5330.400023.555	\$0	-\$9,536	\$0	\$0	0%
Workers' Compensation	403.5330.400024.000	\$5,531	\$7,684	\$2,700	\$6,572	143.4%
Unemployment Compensation	403.5330.400025.000	\$0	\$0	\$2,000	\$2,000	0%
Total Personnel Services:		\$315,510	\$620,402	\$521,745	\$521,050	-0.1%
Operating Expenses						
Professional Services	403.5330.400031.000	\$29,536	\$155	\$25,000	\$41,502	66%
Accounting & Auditing	403.5330.400032.000	\$9,814	\$5,450	\$4,000	\$5,000	25%
Other Contractual Services	403.5330.400034.000	\$23,460	\$31,089	\$44,772	\$43,572	-2.7%
Water Purchases	403.5330.400034.100	\$536,772	\$740,729	\$779,284	\$857,212	10%
Other Contractual Service Payroll Fee	403.5330.400034.700	\$0	\$0	\$0	\$2,500	N/A
Travel & Per Diem	403.5330.400040.000	\$2,904	\$0	\$5,500	\$5,500	0%
Communications and Freight	403.5330.400041.000	\$0	\$47	\$500	\$500	0%
Utility Services	403.5330.400043.000	\$0	\$28	\$500	\$500	0%
Operating Rentals & Leases	403.5330.400044.000	\$13,108	\$0	\$0	\$8,000	N/A
Finance Rents & Leases	403.5330.400044.500	\$0	\$5,049	\$8,000	\$8,000	0%
Insurance	403.5330.400045.000	\$18,662	\$0	\$12,841	\$15,408	20%
Repairs & Maintenance	403.5330.400046.000	\$22,158	\$26,817	\$69,525	\$57,025	-18%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Printing & Binding	403.5330.400047.000	\$215	\$1,408	\$250	\$250	0%
Other Current Charges	403.5330.400049.000	\$41,967	\$49,925	\$18,680	\$24,080	28.9%
Operating Supplies	403.5330.400052.000	\$49,355	\$26,142	\$55,200	\$55,200	0%
Fuel-Vehicles	403.5330.400052.052	\$0	\$0	\$5,800	\$5,800	0%
Publications and Training	403.5330.400054.000	\$1,470	\$30	\$4,260	\$4,760	11.7%
Depreciation	403.5330.400059.000	\$64,730	\$64,730	\$0	\$0	0%
Total Operating Expenses:		\$814,151	\$951,600	\$1,034,112	\$1,134,809	9.7%
Capital Outlay						
Improvements (excl. Buildings)	403.5330.400063.000	\$0	\$0	\$300,000	\$1,200,000	300%
Machinery & Equipment	403.5330.400064.000	\$0	\$0	\$0	\$12,000	N/A
Total Capital Outlay:		\$0	\$0	\$300,000	\$1,212,000	304%
Non-Operating Expenses						
Transfers to Other Funds	403.5330.400091.000	\$0	\$0	\$240,000	\$200,000	-16.7%
Transfer for Debt Service	403.5330.400091.500	\$200,000	\$200,000	\$0	\$0	0%
Total Non-Operating Expenses:		\$200,000	\$200,000	\$240,000	\$200,000	-16.7%
Total Water Fund:		\$1,329,661	\$1,772,003	\$2,095,857	\$3,067,859	46.4%
Total Physical Environment:		\$1,329,661	\$1,772,003	\$2,095,857	\$3,067,859	46.4%
Total Expenditures:		\$1,329,661	\$1,772,003	\$2,095,857	\$3,067,859	46.4%



FY 2025-2026 Objectives

- Replace 150 water meters with a cellular model.

Personnel Complement

Personnel Complement								
Position Title	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.06			0.06	0.05			0.05
Executive Assistant to Town Manager ¹	-			-	0.08			0.08
Administrative Services Supervisor ¹	0.07			0.07	0.05			0.05
Town Clerk ¹	0.08			0.08	0.06			0.06
Deputy Town Clerk ¹	0.08			0.08	0.06			0.06
Finance Director ¹	0.08			0.08	0.08			0.08
Assistant Finance Director ¹	-			-	0.08			0.08
Financial Services and Procurement Manager ¹	0.08			0.08	0.07			0.07
Payroll Coordinator ¹	0.08			0.08	-			-
Finance Analysts ¹	0.08			0.08	0.16			0.16
Information Systems Manager ¹	0.08			0.08	0.08			0.08
IT Specialist ¹	0.08			0.08	0.08			0.08
Human Resources Director ¹	0.08			0.08	0.08			0.08
Human Resources Generalist ¹	0.08			0.08	0.08			0.08
Code Compliance Supervisor ¹	0.08			0.08	0.04			0.04
Code Compliance Officer ¹	0.08			0.08	0.04			0.04
Town Planner ¹	0.08			0.08	0.10			0.10
Public Works Director ¹	0.10			0.10	0.10			0.10
Town Engineer ¹	0.03			0.03	-			-
Administrative AP and Utilities Coordinator ¹	0.40			0.40	0.20			0.20
Administrative Services Specialist ¹	1.00			1.00	0.30			0.30
Operations Manager ¹	0.15			0.15	0.15			0.15
Assistant Public Works Director ¹	-			-	0.10			0.10
Water Systems Coordinator ¹	0.50			0.50	0.50			0.50
Water and Sewer Foreman ¹	0.01			0.01	0.01			0.01
Water Specialist ¹	0.69			0.69	0.69			0.69
Administrative/Operations Manager ¹	0.08			0.08	-			-
Compliance Manager ¹	0.08			0.08	0.05			0.05
Accounting Manager ¹	0.03			0.03	-			-
Capital Improvement Program Director ¹	-			-	0.10			0.10
Electrician ¹	-			-	0.01			0.01
Town Planner ¹	-			-	0.10			0.10
Total:	4.26			4.26	3.46			3.46

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



Solid Waste

Randy Stokes
Public Works Director

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

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

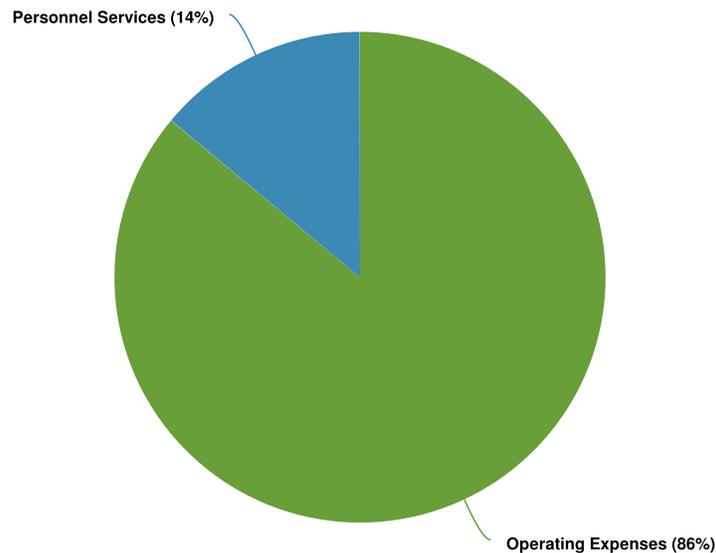
General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space.

FY 2024-2025 Accomplishments

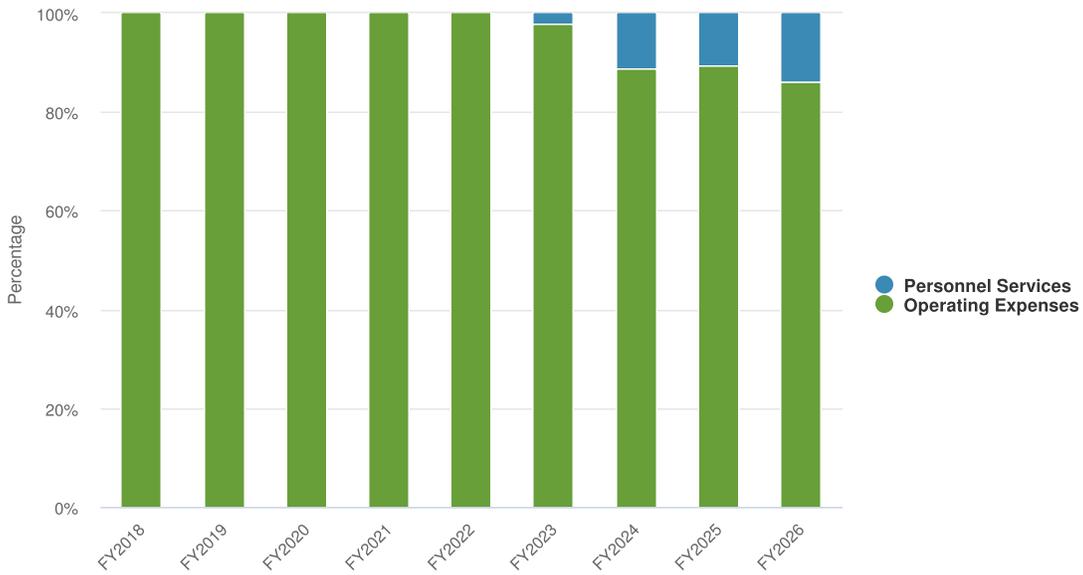
- Increased cleanliness of neighborhoods and high visibility commercial areas by ensuring trash and debris is removed on a daily basis, and sweeping of streets is conducted on a timely basis.

Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$18,148	\$115,151	\$120,476	\$169,118	40.4%
Operating Expenses	\$888,012	\$905,956	\$1,001,851	\$1,042,580	4.1%
Total Expense Objects:	\$906,160	\$1,021,107	\$1,122,327	\$1,211,698	8%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Physical Environment						
Personnel Services						
Regular Salaries & Wages	405.5340.400012.000	\$16,754	\$84,257	\$90,869	\$124,129	36.6%
Overtime	405.5340.400014.000	\$7	\$2,214	\$1,000	\$1,146	14.6%
F.I.C.A. Taxes	405.5340.400021.000	\$1,386	\$5,919	\$6,314	\$8,117	28.6%
Retirement Contribution	405.5340.400022.000	\$0	\$10,217	\$7,827	\$10,555	34.9%
Group Insurance	405.5340.400023.000	\$0	\$12,543	\$13,316	\$19,169	44%
Worker's Compensation	405.5340.400024.000	\$0	\$0	\$1,150	\$6,002	421.9%
Total Personnel Services:		\$18,148	\$115,151	\$120,476	\$169,118	40.4%
Operating Expenses						
Professional Services	405.5340.400031.000	\$0	\$0	\$5,000	\$4,000	-20%
Accounting & Auditing	405.5340.400032.000	\$5,928	\$2,725	\$5,600	\$7,000	25%



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
SW Disposal Fees-Reg Pickup	405.5340.400034.300	\$747,996	\$789,487	\$822,263	\$846,109	2.9%
SW Disposal Fees-Bus Regular	405.5340.400034.350	\$134,089	\$107,735	\$112,376	\$115,635	2.9%
Other Contractual Service Payroll Fee	405.5340.400034.700	\$0	\$0	\$0	\$700	N/A
Insurance	405.5340.400045.000	\$0	\$0	\$42,612	\$51,136	20%
Other Current Charges	405.5340.400049.000	\$0	\$6,010	\$5,000	\$8,000	60%
Operating Supplies	405.5340.400052.000	\$0	\$0	\$9,000	\$10,000	11.1%
Total Operating Expenses:		\$888,012	\$905,956	\$1,001,851	\$1,042,580	4.1%
Total Physical Environment:		\$906,160	\$1,021,107	\$1,122,327	\$1,211,698	8%
Total Expenditures:		\$906,160	\$1,021,107	\$1,122,327	\$1,211,698	8%



FY 2025-2026 Objectives

- Continue to monitor Contractor Coastal Waste Collections and make sure that the garbage and trash debris is picked up in a timely manner to keep the streets clean and safe.
- Replace 100 broken or outdated trash bins.

Personnel Complement

Position Title	Personnel Complement							
	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	0.10			0.10	0.10			0.10
Maintenance Worker II ¹	0.53			0.53	0.60			0.60
Assistant Public Works Director ¹	-			-	0.10			0.10
Operations Manager ¹	0.20			0.20	0.20			0.20
Administrative AP/Utilities Coordinator ¹	0.20			0.20	0.20			0.20
Electrician ¹	-			-	0.02			0.02
Compliance Manager ¹	-			-	0.02			0.02
Compliance Supervisor ¹	-			-	0.02			0.02
Code Compliance Officer ¹	-			-	0.02			0.02
Total:	1.03			1.03	1.28			1.28

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.

Stormwater

Randy Stokes

Public Works Director

The Stormwater Utility Fund accounts for the cost of operating and maintaining the Town's stormwater drainage system in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System (NPDES) permit. The Stormwater Division operations are under the supervision of the Public Works Director and the Town Engineer. Stormwater services are provided by the Town with the aim of providing for the safe, efficient, and ecologically responsible removal and discharge of storm related water at an affordable cost.

Revenues are generated from a Stormwater Utility Fee collected through a separate line item on Town water bills. The Stormwater utility rates set by resolution, provide sufficient revenues to meet projected utility operations costs and any debt service that might be incurred. The FY 2025 budget does not include an annual rate increase for stormwater service revenue projections.

The monthly Stormwater utility rates for FY 2025 are: for each parcel of residential developed property was set at fifteen dollars (\$15.00) per month, per ERU for each dwelling unit on the parcel; for each parcel of non-residential developed property, the rate was set at five dollars (\$5.00) per month, per ERU multiplied by the factor as set fourth in Section 20-15 (c.) and which has been established by Miami-Dade County, Florida.

The Town contracts out many of the stormwater related functions. These functions include planning, developing, testing, maintaining, and improving the management of waters resulting from storm events. Vacuum truck services as well as increased frequency in the street sweeping program to maintain the stormwater infrastructure are funded.

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

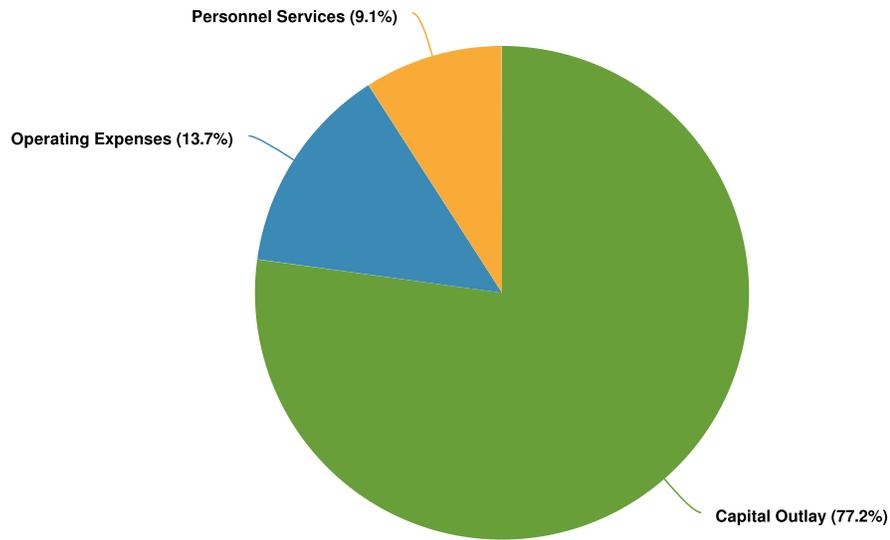
FY 2024-2025 Accomplishments

- Replaced storm drain pipe at east Broadview and 95th Street.
- Secure grant for BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street project, which is currently under design.
- Clean catch basins Town-wide, as needed.

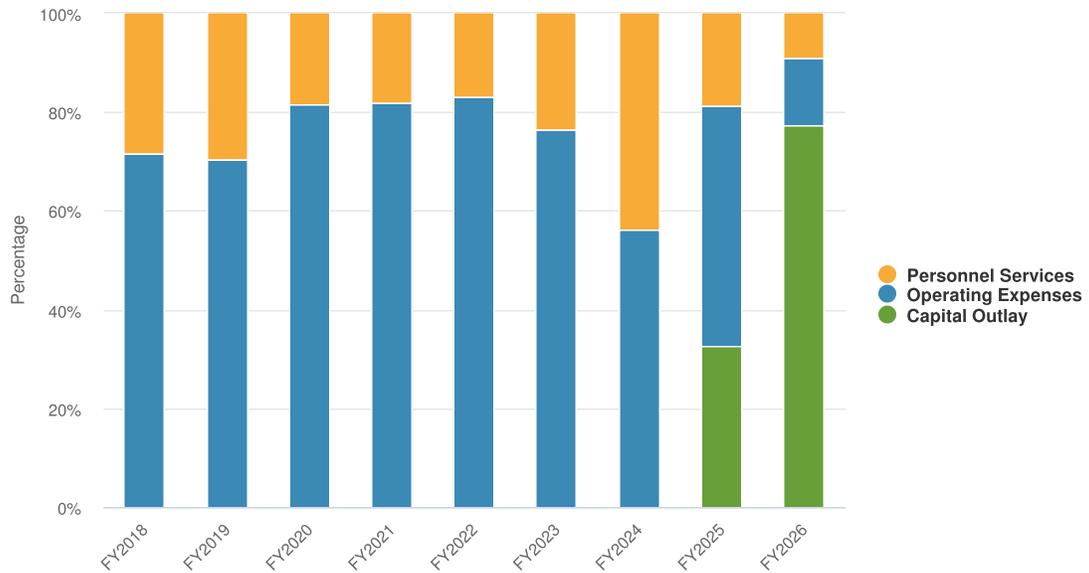


Expenditure Category Summary

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$57,271	\$173,638	\$143,138	\$178,341	24.6%



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenses	\$186,213	\$223,676	\$372,798	\$269,701	-27.7%
Capital Outlay	\$0	\$0	\$250,000	\$1,515,000	506%
Total Expense Objects:	\$243,484	\$397,315	\$765,936	\$1,963,042	156.3%

Expenditure Category Detail

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Physical Environment						
Personnel Services						
Regular Salaries & Wages	406.5380.400012.000	\$46,682	\$138,189	\$107,019	\$130,658	22.1%
Overtime Pay	406.5380.400014.000	\$29	\$1,090	\$3,000	\$3,000	0%
F.I.C.A. Taxes	406.5380.400021.000	\$3,455	\$9,183	\$8,138	\$9,641	18.5%
Retirement Contribution	406.5380.400022.000	\$2,933	\$18,603	\$10,333	\$11,949	15.6%
Pension Expense	406.5380.400022.555	\$0	-\$10,357	\$0	\$0	0%
Group Insurance	406.5380.400023.000	\$3,085	\$13,145	\$12,001	\$17,491	45.7%
OPEB Expense	406.5380.400023.555	\$0	\$2,303	\$0	\$0	0%
Workers' Compensation	406.5380.400024.000	\$1,087	\$1,481	\$1,647	\$4,602	179.4%
Unemployment Compensation	406.5380.400025.000	\$0	\$0	\$1,000	\$1,000	0%
Total Personnel Services:		\$57,271	\$173,638	\$143,138	\$178,341	24.6%
Operating Expenses						
Professional Services	406.5380.400031.000	\$16,121	\$27,100	\$148,474	\$139,379	-6.1%
Accounting & Auditing	406.5380.400032.000	\$3,097	\$1,817	\$5,600	\$7,000	25%
Other Contractual Services	406.5380.400034.000	\$89,183	\$89,148	\$100,000	\$0	-100%
Other Contractual Service Payroll Fee	406.5380.400034.700	\$0	\$0	\$0	\$650	N/A
Utility Services	406.5380.400043.000	\$0	\$0	\$2,000	\$2,000	0%
Rentals & Leases	406.5380.400044.000	\$0	\$0	\$5,000	\$5,000	0%
Insurance	406.5380.400045.000	\$5,148	\$0	\$11,724	\$14,072	20%
Repairs & Maintenance	406.5380.400046.000	\$22,990	\$59,491	\$89,600	\$89,600	0%
Other Current Charges	406.5380.400049.000	\$5,931	\$4,186	\$6,400	\$8,000	25%
Operating Supplies	406.5380.400052.000	\$658	\$631	\$2,000	\$2,000	0%
Publications and Training	406.5380.400054.000	\$1,780	\$0	\$2,000	\$2,000	0%
Depreciation	406.5380.400059.000	\$41,305	\$41,305	\$0	\$0	0%
Total Operating Expenses:		\$186,213	\$223,676	\$372,798	\$269,701	-27.7%
Capital Outlay						
Improvements (excl. Buildings)	406.5380.400063.000	\$0	\$0	\$250,000	\$1,500,000	500%
Machinery & Equipment	406.5380.400064.000	\$0	\$0	\$0	\$15,000	N/A



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Capital Outlay:		\$0	\$0	\$250,000	\$1,515,000	506%
Total Physical Environment:		\$243,484	\$397,315	\$765,936	\$1,963,042	156.3%
Total Expenditures:		\$243,484	\$397,315	\$765,936	\$1,963,042	156.3%



FY 2025-2026 Objectives

- Complete BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street project.
- Install check valves in all 48 outfalls.
- Procure and purchase a new street sweeper.

Personnel Complement

Position Title	Personnel Complement							
	FY 2024-2025				FY 2025-2026			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager ¹	0.07			0.07	0.07			0.07
Executive Assistant to Town Manager ¹	-			-	0.02			0.02
Administrative Services Supervisor ¹	0.02			0.02	0.02			0.02
Town Clerk ¹	0.02			0.02	0.02			0.02
Deputy Town Clerk ¹	0.02			0.02	0.02			0.02
Finance Director ¹	0.02			0.02	0.02			0.02
Assistant Finance Director ¹	-			-	0.02			0.02
Financial Services & Procurement Manager ¹	0.02			0.02	0.02			0.02
Payroll Coordinator ¹	0.02			0.02	-			-
Finance Analysts ¹	0.02			0.02	0.04			0.04
Information Systems Manager ¹	0.02			0.02	0.02			0.02
IT Specialist ¹	0.02			0.02	0.02			0.02
Human Resources Director ¹	0.02			0.02	0.02			0.02
Human Resources Generalist ¹	0.01			0.01	0.01			0.01
Code Compliance Supervisor ¹	0.02			0.02	0.02			0.02
Code Compliance Officer ¹	0.02			0.02	0.02			0.02
Public Works Director ¹	0.05			0.05	0.05			0.05
Town Engineer ¹	0.02			0.02	0.02			0.02
Assistant Public Works Director ¹	-			-	0.15			0.15
Operations Manager	0.17			0.17	0.05			0.05
Water Systems Coordinator ¹	0.04			0.04	0.04			0.04
Water and Sewer Foreman ¹	0.04			0.04	0.04			0.04
Water Specialist ¹	0.04			0.04	0.04			0.04
Maintenance Worker II ¹	0.01			0.01	0.01			0.01
Capital Improvement Program Director ¹	-			-	0.05			0.05
Accounting Manager ¹	0.01			0.01	-			-
Total:	0.70			0.70	0.77			0.77

¹General Fund Allocation. In FY 2025 and FY 2026, the funding for the position is being split into Causeway, Water, Sewer, Parking, Building and Stormwater Fund.



CAPITAL IMPROVEMENTS



Capital Improvements: One-year Plan

Total Capital Requested

\$19,838,198

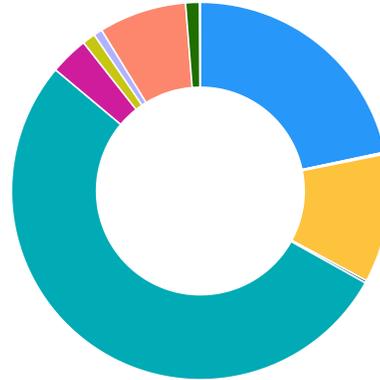
60 Capital Improvement Projects

Total Funding Requested by Department



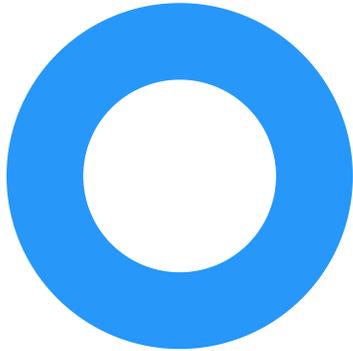
● Building (0%)	\$12,000.00
● Causeway Fund (54%)	\$10,707,402.00
● Information Technology (0%)	\$30,000.00
● Law Enforcement (3%)	\$620,536.00
● Park Impact Fees Fund (1%)	\$150,000.00
● Parking Fund (8%)	\$1,500,000.00
● Public Buildings (10%)	\$1,977,764.00
● Sewer Fund (10%)	\$2,054,996.00
● Stormwater Fund (8%)	\$1,515,000.00
● Streets and Parkways (0%)	\$50,000.00
● Town Clerk (0%)	\$8,500.00
● Water Fund (6%)	\$1,212,000.00
TOTAL	\$19,838,198.00

Total Funding Requested by Source



● Appropriate Fund Balance (22%)	\$4,333,011.00
● Building Fund Revenue (0%)	\$12,000.00
● Causeway Fund (0%)	\$7,402.00
● Causeway Fund Revenue (11%)	\$2,205,600.00
● Enterprise Funds (0%)	\$39,996.00
● Fund Balance (53%)	\$10,590,000.00
● General Fund Revenue (3%)	\$659,436.00
● Grant (1%)	\$220,000.00
● Park Impact Fees (1%)	\$150,000.00
● TDR Sales Proceeds (8%)	\$1,500,000.00
● Transfer from Building Fund (1%)	\$235,753.00
● Water Fund (0%)	\$12,000.00
TOTAL	\$19,980,198.00

Capital Costs Breakdown



● Capital Costs (100%)

TOTAL

\$19,838,198.00

\$19,838,198.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Public Buildings Requests

Itemized Requests for 2026

BHI - 241 Artificial 3D Printed Reef - Marine Park **\$290,000**

BHI - 241 Artificial 3D Printed Reef - Marine Park-\$363,400 will be a carry forward from FY 2024 to FY 2025. Nothing has been spent.

BHI-001 Town Hall **\$1,678,764**

BHI-001 BHI-246-Town Hall Demolition \$502,000 (Completed) Fuel Tanks still there BHI-235 Temporary Town Hall (Trailers) \$946,000 BHI-247 New Town Hall Building -Design \$4,000,000BHI-247 New Town Hall Building-Construction...

Veh# PW261-New Veh-Ford Ranger Public Works Director **\$9,000**

The Public Works Director requires access to a town vehicle to effectively oversee and manage municipal infrastructure, facilities, and services. This includes regular site inspections of roads, utilities, parks, construction projects, and...

Total: \$1,977,764



Causeway Fund Requests

Itemized Requests for 2026

BC 164 ICW Bridge Repairs Designs (Regarding Weight Restrictions)	\$1,000,000
BC 164 ICW Bridge Repairs Designs (Regarding Weight Restrictions)	
BC-158 ICW Bridge Repairs No. 875101	\$1,000,000
BC-158 Structural Repairs to the Intracoastal Bridge 87501	
BC-160 Concept Design Intracoastal Bridge No. 875101	\$8,500,000
BC-160 Concept Design Intracoastal Bridge No. 875101 Broad Causeway Includes \$1,000,000 for LAP.	
BC-161 West Relief -N Miami - Bridge No. 875105	\$100,000
BC-161 West Relief -N Miami - Bridge No. 875105 The bridge deck on the end spans (spans 1 and 5) has deteriorated to the point where repairs have been deemed to be ineffective. These spans will therefore be replaced. The remaining spans will...	
BC-162 Waterway Bridge-Betw Islands-No. 875102	\$100,000
BC-162 Bay Harbor Waterway Bridge - Bridge No. 875102 The small bridge between the 2 islands.	
VEH # 633 Nissan Rogue	\$7,402
VEH # 633 NISSAN ROGUE 5N1BT3AA0PC933359	
Total: \$10,707,402	



Law Enforcement Requests

Itemized Requests for 2026

Automated Vehicle Locator (vehicle GPS)	\$26,000
Automated Vehicle Locator (vehicle GPS) - New contract as per IT is a 3 yr term ending FY2027.	
Ballistic Helmet Patrol	\$7,500
Ballistic Helmet Patrol	
Body Worn Cameras 5-year plan	\$65,000
Body Worn Cameras 5-year plan	
Drone	\$45,000
The purchase of 1 drone costs approximately \$35,000. Maintenance and repairs for professionally maintained drones costs about \$10,000 annually.	
Handheld Radio - Motorola Police Radios	\$25,000
Handheld Radio - Motorola Police Radios	
LED Stop Signs	\$5,600
Public Safety Capital Improvement: \$1,400 each installment x 4 stop signs on west island = \$5,600	
LPR System	\$44,000
LPR System	
New Patrol Emergency Lighting and Installation - Outfitting New Vehicles	\$20,000
New Patrol Emergency Lighting and Installation	
New Police Taser	\$20,000
New Taser costs approximately \$4,500 x 4 new police officer tasers needed = \$18,000 approx	
New Police Vehicles (x2)	\$31,200
TBD (2) (NEW) POLICE VEHICLES Approximately \$1,300/monthly x 12 months = \$15,600 x 2 new vehicles = \$31,200 Justification: We are selling three vehicles. The below are the worst-ranked vehicles that need replacement and are constantly needing...	
Records Management System Replacement	\$83,000
Records Management System Replacement FY26 - \$166,000 left for rollover	
Replacement Ballistic Vest - 5 Year replacement -1600 per unit	\$12,000
Replacement Ballistic Vest - 5 Year replacement -1600 per unit	
VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643	\$8,900
VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643	
VEH # 224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518	\$8,900
Veh#224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518	
VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549	\$9,200
VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549	
VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321	\$8,900
VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321	



VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569	\$9,200
VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569	
VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502	\$8,900
VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502	
VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955	\$11,004
VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955	
VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422	\$11,640
VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422	
VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993	\$11,004
VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993	
VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945	\$11,004
VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945	
VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518	\$11,004
VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518	
VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028	\$11,004
VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028	
VEH # 327 - 2023 Ford Police Interceptor Utility XK9812	\$11,610
VIN 1FM5K8ABXPGA79656\$967.49/monthly rental x 12 months = \$11,609.88Lease Ends 12/31/2028	
VEH # 330 - Chevrolet Silverado 1500 XK9826	\$11,004
VIN 1GCPADED1PZ311750Monthly Lease: \$917 x 12 months = \$11,004Lease Ends 12/31/2028	
VEH # 401- 2024 Chevrolet Tahoe XK8077	\$13,932
VIN 1GNSCMKD9RR150695Monthly Payment: \$1,161 x 12 = \$13,932Lease Ends 3/31/2029	
VEH #328 - 2023 Ford Police Interceptor Utility - XK9811	\$11,610
VIN 1FM5K8AB0PGA80055\$967.49/monthly rental x 12 months = \$11,609.88Lease Ends 12/31/2028	
VEH #403 - 2024 Chevrolet Silverado XL9038	\$12,336
VIN 3GCUD4ED9RG292068Monthly Lease: \$1028 x 12 months = \$12,336Lease Ends 11/30/2029	
VEH #404 - 2024 Chevrolet Silverado 1500 XL9037	\$12,336
VIN 3GCUD4ED9RG292071Monthly Lease: \$1,028 x 12 months = 12,336Lease Ends 11/30/2029	
VEH #507 (PSA)- 2025 Ford Explorer XC5523	\$9,324
VIN 1FMUK7DHXSGA45957Lease Ends 10/31/2029Monthly Lease \$777 x 12 months = \$9,324	
VEH #508 (PSA) - 2025 Ford Explorer XC5524	\$9,324
VIN 1FMUK7DH3SGA15909Lease Ends 10/31/2029Monthly Lease: \$777 x 12 months = \$9,324	
Vehicle Radio Systems-Replacement Program- 4700 per unit	\$14,100
Vehicle Radio Systems-Replacement Program- 4700 per unit	
Zebra Printers E-Citation	\$10,000
Zebra Printers E-Citation	
Total: \$620,536	



Sewer Fund Requests

Itemized Requests for 2026

BHI 268 Replace Sewer Force Main on Kane Course from Ejector Station B to MH # 80 and FM from Ejector station E to MH # 80 **\$500,000**

The force mains from Ejector Station A and Ejector Station E to SMH # 80 are both cast iron pipes. Because of heavy traffic on Kane Concourse, the construction methodology will be pipe bursting. The mobilization costs for pipe bursting are high,...

BHI-252 Ejector Station A Replacement with Submersible Pumps **\$850,000**

BHI-252 Ejector Station A Replacement with Submersible Pumps State of Florida Department of Environmental Protection / Bay Harbor Islands Ejector Pumps/ Manhole (Wetwell) Replacements (BHI-252) \$250,000. The project was advertised in FY 2024-25 and...

BHI-263 Manhole Lining **\$80,000**

BHI-263 Sewer Manhole Lining The purpose of this project is to reduce I/I in the sewerage collection system.

BHI-267 Sewer Lateral Pipe Lining **\$200,000**

BHI-267 Sewer Lateral Pipe Lining This project is aimed at reducing I/I in the sewerage collection system by lining sewer laterals.

BHI-269 Master Sewer Pump Station Replacement **\$400,000**

BHI-269 Master Sewer Pump Station Replacement

Veh # 183 2024 Ram Prom Vin# 1GCHP32KXP3308803 **\$12,996**

Current Driver - Errol Stewart

Veh# PW262-Mini Excavator Takeuchi **\$12,000**

Mini-excavators are favored for their compact size, strong lifting/digging power, and ease of transport, making them well-suited for municipal work. Use for digging trenches for water and sewer lines Installing or repairing storm...

Total: \$2,054,996

Streets and Parkways Requests

Itemized Requests for 2026

BHI-224 Milling and Resurfacing **\$50,000**

BHI-224 Milling and Resurfacing-Funding from Local Option Gas Tax \$93,575. All the roadways owned by the Town are proposed to be on a 7-year milling and resurfacing cycle. Therefore, after 7 years all the roads are expected to have been milled and...

Total: \$50,000

Town Clerk Requests

Itemized Requests for 2026

Public Records Software **\$8,500**

Public Records Software

Total: \$8,500



Building Requests

Itemized Requests for 2026

Veh# BD251 -Vehicle for Building Official **\$12,000**

Vehicle for Building Official. In the FY 2025 Budget, in the process of acquiring 6/3/25

Total: \$12,000

Information Technology Requests

Itemized Requests for 2026

Artificial Intelligent (AI) Security Cameras **\$30,000**

Replace town-wide security cameras.

Total: \$30,000

Park Impact Fees Fund Requests

Itemized Requests for 2026

BHI-229 96th Street Kayak Park Renovation **\$150,000**

BHI-229 96th Street Kayak Park Renovation

Total: \$150,000

Water Fund Requests

Itemized Requests for 2026

BHI 223 Blk 11 Alleyway Relocation **\$1,200,000**

Block 11 Alleyway is a 20-foot public ROW that is on private property. There are drainage pipes that are connected to the old alleyway drainage system that must be modified. Relocate BLK 11 Alleyway and associated stormwater drainage...

Veh# PW263 - Deere Skid Steers **\$12,000**

Skid steers quickly scoop and move material (like gravel, soil, or debris) over short distances. It can push dirt and gravel like a small bulldozer. Skid steers are also ideal for paved or flat urban environments, such as parking lots, streets, and...

Total: \$1,212,000

Parking Fund Requests

Itemized Requests for 2026

BHI-248 New Town Hall Parking Lot **\$1,500,000**

BHI-248 New Town Hall Parking Lot

Total: \$1,500,000



Stormwater Fund Requests

Itemized Requests for 2026

BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street **\$1,500,000**

BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street U.S. Department of the Treasury / State of Florida Department of Environmental Protection / Resilient Florida Program / Coronavirus State and Local Fiscal Recovery Funds (CSFRF) / Town of Bay...

Veh # PW264 - Street Sweeper **\$15,000**

New Street Sweeper

Total: \$1,515,000



Capital Improvements: 5 Year Plan

Overview

Capital expenditures include money spent to acquire, construct, or upgrade the Town of Bay Harbor Islands' physical assets, such as buildings, infrastructure, machinery, equipment, and land. Capital expenditures and projects exceeding \$5,000 and having an expected life of five years or more are generally budgeted in the Town of Bay Harbor Islands' Capital Improvements Program (CIP).

The CIP is a five-year plan that identifies and prioritizes the Town's major capital projects and expenditures on an annual basis. The program aims to impact Town of Bay Harbor Islands' residents, businesses, and visitors through the provision of infrastructure that promotes health, safety, transportation, recreation, and other services. All projects and expenditures in the plan directly implement one or more of the Town's priorities.

The Town of Bay Harbor Islands' CIP serves:

- Identify, plan, build and maintain capital infrastructure in a fiscally sound manner.
- Coordinate department resources and equipment.
- Effectively communicate the description, justification, and costs of projects to stakeholders.
- Identify funding sources and ongoing budget impacts of projects.
- Complete projects on schedule and within budget.
- Provide an annual update to the CIP schedule.
- Allow for program adjustments due to changing priorities.
- Allow sufficient time to identify project financing and implementation measures.

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

Funding for the projects is appropriated on an annual basis by the Town Council. The projects included in the Five-Year CIP are related to both governmental and enterprise funds. Future operating costs (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual project. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year-end.

The Five-Year Capital Improvement Plan for Fiscal Years 2025-2029 estimates that \$71.8 million in funding will be needed for projects over the five-year period. Several infrastructure improvement projects, security and safety equipment. This CIP reflects the Town's long-term commitment to roads, stormwater management, water and sewer infrastructure, parks, public safety, addressing all the Town's owned bridges and replacement of Broad Causeway low bascule bridge, and other public infrastructure.

Capital Planning

Capital improvement planning is a year-round endeavor. Projects are planned and prioritized. Projects are identified through various means, such as needs analysis, professional studies, everyday operations of the Town, community outreach, department planning, and Town Council feedback and direction.

The annual process to develop a new Five-Year CIP kicks off each year in tandem with the annual budget development process. Department directors submit plans and cost estimates for needed capital improvements.

Project proposals submitted must meet the capital improvement criteria stated earlier for consideration. Funding sources for each project are identified, and departments are required to identify the ongoing operating budget impact of their projects. Each project must also further at least one priority of the Town's priorities set at the Budget Workshop.

Capital projects submitted by the departments are evaluated, prioritized, and then combined to form the Five-Year CIP. The first year of the CIP is considered the Capital Improvement Program, of Capital Budget, and gets incorporated into the annual budget of the various funds as necessary to appropriate funding for the projects. These projects may be revised during the fiscal year to add, modify, and terminate projects as necessary. Development, monitoring and tracking of the CIP is the responsibility of the Town's administration.

Projects funded by the General Fund are not budgeted as capital projects directly in the annual budget. Instead, the approved total dollar amount for these projects is budgeted as an interfund transfer from the General Fund to the Capital Projects Fund. These projects are then implemented through the Capital Projects Fund. This methodology applies to projects funded by



General Fund operating dollars and typically General Fund reserves. A transfer will not be required for the next fiscal year due to revenue from interest earnings and remaining fund balance from the current year.

Funds included in the annual budget that provide funding support for FY 2025 CIP projects include the Capital Improvement Project Fund, Park Impact Fee Fund, Causeway Fund, Sewer and Water Fund, Parking Fund, Stormwater Fund, and Florida Department of Environmental Protection grants. Projects supported by these funds are based on each fund and appear in their related annual budget.

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

CIP projects can affect the Town’s operating budget by increasing expenditures and being offset by projected savings or new revenues generated by the project. Projects that are expected to be completed during FY 2024 improve but do not expand the level of service the Town provides. Therefore, no additional maintenance and operating costs for those projects are projected to impact the operating budget.

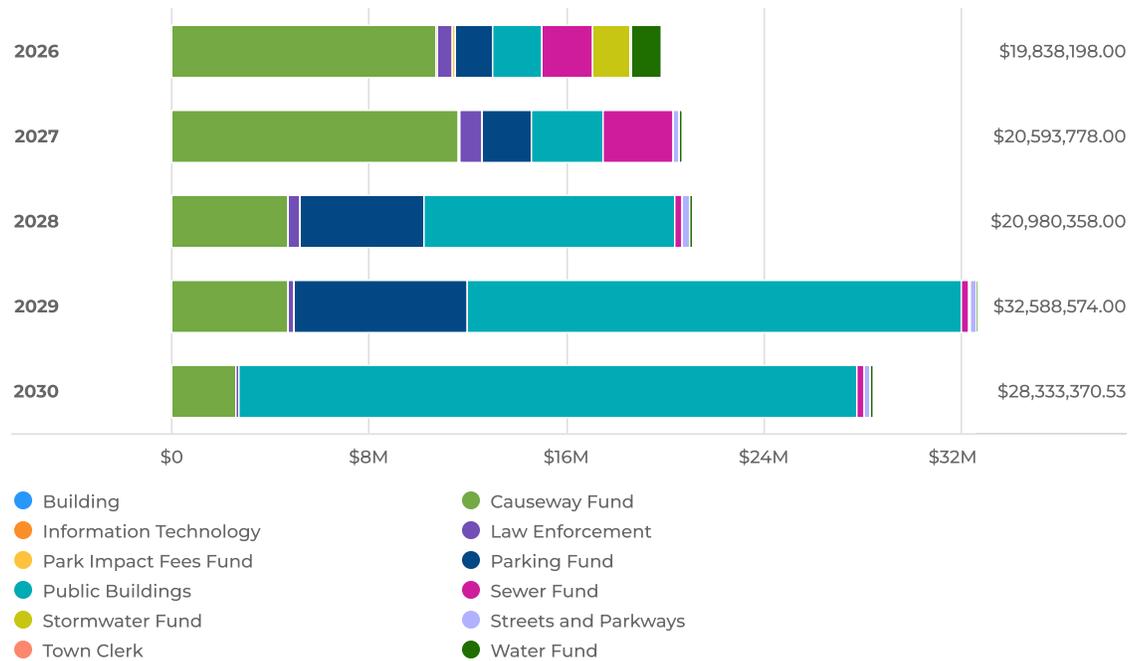
There are several existing projects, funded in prior years, that are in the design phase or construction phase and are planned to be carried forward to FY 2025. Therefore, the operating impact on the environment, and maintenance and operating costs will not affect the FY 2025 budget due to the stage of the project.

Total Capital Requested

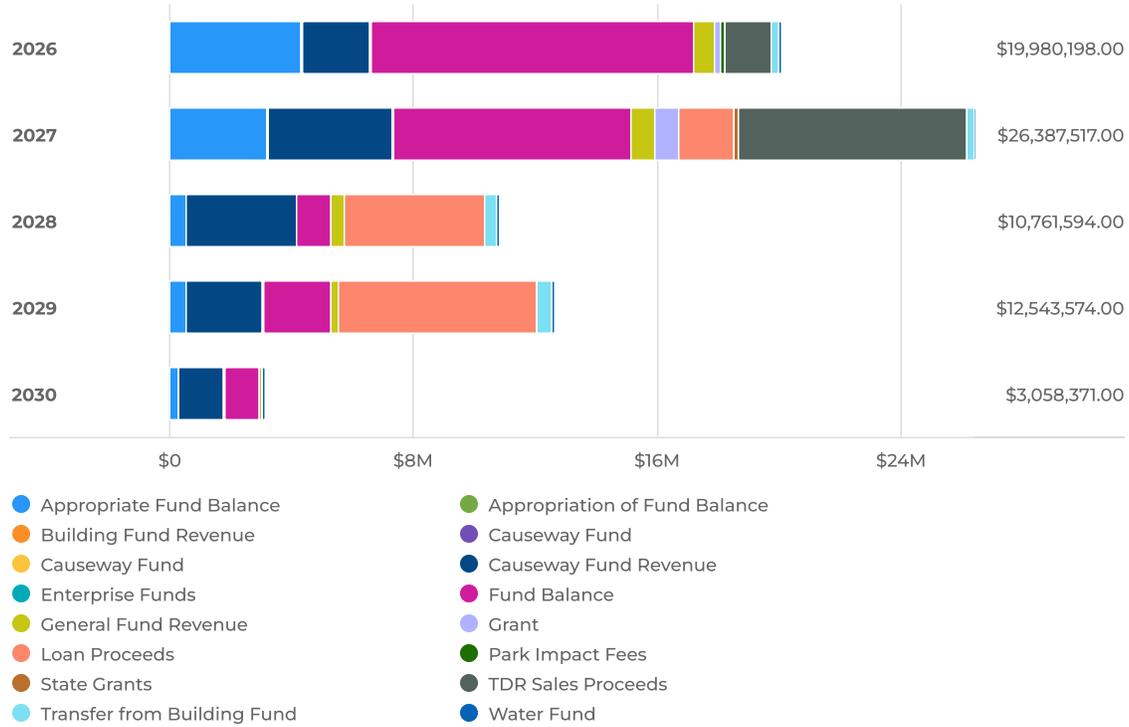
\$122,334,279

63 Capital Improvement Projects

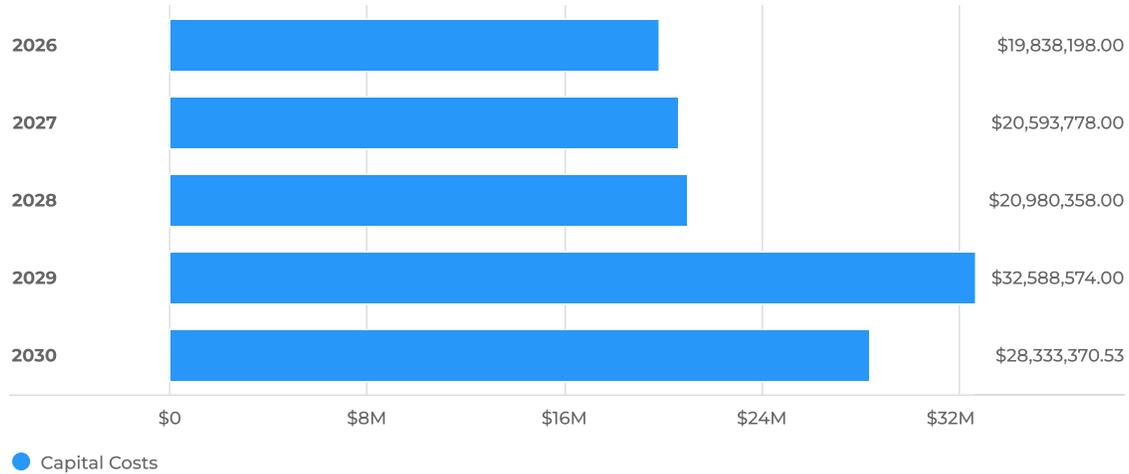
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart



Public Buildings Requests

Itemized Requests for 2026-2030

BHI - 241 Artificial 3D Printed Reef - Marine Park **\$540,000**

BHI - 241 Artificial 3D Printed Reef - Marine Park-\$363,400 will be a carry forward from FY 2024 to FY 2025. Nothing has been spent.

BHI-001 Town Hall **\$59,536,292**

BHI-001 BHI-246-Town Hall Demolition \$502,000 (Completed) Fuel Tanks still there BHI-235 Temporary Town Hall (Trailers) \$946,000 BHI-247 New Town Hall Building -Design \$4,000,000BHI-247 New Town Hall Building-Construction...

Veh# PW261-New Veh-Ford Ranger Public Works Director **\$45,000**

The Public Works Director requires access to a town vehicle to effectively oversee and manage municipal infrastructure, facilities, and services. This includes regular site inspections of roads, utilities, parks, construction projects, and...

Total: \$60,121,292

Causeway Fund Requests

Itemized Requests for 2026-2030

BC 164 ICW Bridge Repairs Designs (Regarding Weight Restrictions) **\$6,600,000**

BC 164 ICW Bridge Repairs Designs (Regarding Weight Restrictions)

BC-158 ICW Bridge Repairs No. 875101 **\$7,000,000**

BC-158 Structural Repairs to the Intracoastal Bridge 87501

BC-160 Concept Design Intracoastal Bridge No. 875101 **\$16,000,000**

BC-160 Concept Design Intracoastal Bridge No. 875101Broad CausewayIncludes \$1,000,000 for LAP.

BC-161 West Relief -N Miami - Bridge No. 875105 **\$2,350,000**

BC-161 West Relief -N Miami - Bridge No. 875105The bridge deck on the end spans (spans 1 and 5) has deteriorated to the point where repairs have been deemed to be ineffective. These spans will therefore be replaced. The remaining spans will...

BC-162 Waterway Bridge-Betw Islands-No. 875102 **\$2,350,000**

BC-162 Bay Harbor Waterway Bridge - Bridge No. 875102The small bridge between the 2 islands.

VEH # 633 Nissan Rogue **\$31,459**

VEH # 633 NISSAN ROGUE 5N1BT3AA0PC933359

Total: \$34,331,459



Law Enforcement Requests

Itemized Requests for 2026-2030

Automated Vehicle Locator (vehicle GPS)	\$52,000
Automated Vehicle Locator (vehicle GPS) - New contract as per IT is a 3 yr term ending FY2027.	
Ballistic Helmet Patrol	\$15,000
Ballistic Helmet Patrol	
BHI-268 New Police Boat & Boat Lift	\$300,000
New Police Boat - FIND Grant 50/50 Match—\$ 250,000 for the Boat and \$50,000 for the Lift.	
Body Worn Cameras 5-year plan	\$290,000
Body Worn Cameras 5-year plan	
CERA Public Safety Response Platform	\$18,000
CERA Public Safety Response Platform	
Drone	\$85,000
The purchase of 1 drone costs approximately \$35,000. Maintenance and repairs for professionally maintained drones costs about \$10,000 annually.	
Handheld Radio - Motorola Police Radios	\$50,000
Handheld Radio - Motorola Police Radios	
LED Stop Signs	\$5,600
Public Safety Capital Improvement: \$1,400 each installment x 4 stop signs on west island = \$5,600	
LPR System	\$132,000
LPR System	
Mobile Light Tower - LVT/CCTV	\$100,000
Mobile Light Tower	
New Patrol Emergency Lighting and Installation - Outfitting New Vehicles	\$60,000
New Patrol Emergency Lighting and Installation	
New Police Taser	\$100,000
New Taser costs approximately \$4,500 x 4 new police officer tasers needed = \$18,000 approx	
New Police Vehicles (x2)	\$156,000
TBD (2) (NEW) POLICE VEHICLES Approximately \$1,300/monthly x 12 months = \$15,600 x 2 new vehicles = \$31,200 Justification: We are selling three vehicles. The below are the worst-ranked vehicles that need replacement and are constantly needing...	
Records Management System Replacement	\$249,000
Records Management System Replacement FY26 - \$166,000 left for rollover	
Replacement Ballistic Vest - 5 Year replacement -1600 per unit	\$60,000
Replacement Ballistic Vest - 5 Year replacement -1600 per unit	
VEH # 223 - 2022 Ford Police Interceptor Utility 1F5K8AB3NGA39643	\$17,800
VEH # 223 - 2022 Ford Police Interceptor Utility 1F5K8AB3NGA39643	



VEH # 224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518	\$17,800
Veh#224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518	
VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549	\$18,400
VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549	
VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321	\$17,800
VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321	
VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569	\$18,400
VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569	
VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502	\$14,080
VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502	
VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955	\$33,012
VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955	
VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422	\$23,280
VEH # 302 - 2023 Chevrolet Tahoe 1GNSCMKD3PR111422	
VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993	\$33,012
VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993	
VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945	\$33,012
VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945	
VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518	\$33,012
VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518	
VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028	\$33,012
VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028	
VEH # 327 - 2023 Ford Police Interceptor Utility XK9812	\$46,440
VIN 1FM5K8ABXPGA79656\$967.49/monthly rental x 12 months = \$11,609.88Lease Ends 12/31/2028	
VEH # 330 - Chevrolet Silverado 1500 XK9826	\$44,016
VIN 1GCPADED1PZ311750Monthly Lease: \$917 x 12 months = \$11,004Lease Ends 12/31/2028	
VEH # 401- 2024 Chevrolet Tahoe XK8077	\$55,728
VIN 1GNSCMKD9RR150695Monthly Payment: \$1,161 x 12 = \$13,932Lease Ends 3/31/2029	
VEH #328 - 2023 Ford Police Interceptor Utility - XK9811	\$46,440
VIN 1FM5K8AB0PGA80055\$967.49/monthly rental x 12 months = \$11,609.88Lease Ends 12/31/2028	
VEH #403 - 2024 Chevrolet Silverado XL9038	\$61,680
VIN 3GCUD4ED9RG292068Monthly Lease: \$1028 x 12 months = \$12,336Lease Ends 11/30/2029	
VEH #404 - 2024 Chevrolet Silverado 1500 XL9037	\$61,680
VIN 3GCUD4ED9RG292071Monthly Lease: \$1,028 x 12 months = 12,336Lease Ends 11/30/2029	
VEH #507 (PSA)- 2025 Ford Explorer XC5523	\$46,620
VIN 1FMUK7DHXSGA45957Lease Ends 10/31/2029Monthly Lease \$777 x 12 months = \$9,324	



VEH #508 (PSA) - 2025 Ford Explorer XC5524	\$46,620
VIN 1FMUK7DH3SGA15909Lease Ends 10/31/2029Monthly Lease: \$777 x 12 months = \$9,324	
Vehicle Radio Systems-Replacement Program- 4700 per unit	\$46,100
Vehicle Radio Systems-Replacement Program- 4700 per unit	
Zebra Printers E-Citation	\$10,000
Zebra Printers E-Citation	
Total: \$2,430,544	

Sewer Fund Requests

Itemized Requests for 2026-2030

BHI 268 Replace Sewer Force Main on Kane Course from Ejector Station B to MH # 80 and FM from Ejector station E to MH # 80	\$500,000
The force mains from Ejector Station A and Ejector Station E to SMH # 80 are both cast iron pipes. Because of heavy traffic on Kane Concourse, the construction methodology will be pipe bursting. The mobilization costs for pipe bursting are high,...	
BHI-252 Ejector Station A Replacement with Submersible Pumps	\$850,000
BHI-252 Ejector Station A Replacement with Submersible PumpsState of Florida Department of Environmental Protection / Bay Harbor Islands Ejector Pumps/ Manhole (Wetwell) Replacements (BHI-252) \$250,000.The project was advertised in FY 2024-25 and...	
BHI-263 Manhole Lining	\$400,000
BHI-263 Sewer Manhole Lining The purpose of this project is to reduce I/I in the sewerage collection system.	
BHI-267 Sewer Lateral Pipe Lining	\$1,000,000
BHI-267 Sewer Lateral Pipe LiningThis project is aimed at reducing I/I in the sewerage collection system by lining sewer laterals.	
BHI-269 Master Sewer Pump Station Replacement	\$2,900,000
BHI-269 Master Sewer Pump Station Replacement	
Veh # 183 2024 Ram Prom Vin# 1GCHP32KXP3308803	\$51,984
Current Driver - Errol Stewart	
Veh# PW262-Mini Excavator Takeuchi	\$60,000
Mini-excavators are favored for their compact size, strong lifting/digging power, and ease of transport, making them well-suited for municipal work.Use for digging trenches for water and sewer lines Installing or repairing storm...	
Total: \$5,761,984	



Streets and Parkways Requests

Itemized Requests for 2026-2030

BHI-224 Milling and Resurfacing	\$1,050,000
----------------------------------------	--------------------

BHI-224 Milling and Resurfacing-Funding from Local Option Gas Tax \$93,575.All the roadways owned by the Town are proposed to be on a 7-year milling and resurfacing cycle. Therefore, after 7 years all the roads are expected to have been milled and...

Total: \$1,050,000

Town Clerk Requests

Itemized Requests for 2026-2030

Public Records Software	\$34,000
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Public Records Software

Total: \$34,000

Building Requests

Itemized Requests for 2026-2030

Veh# BD251 -Vehicle for Building Official	\$60,000
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Vehicle for Building Official. In the FY 2025 Budget, in the process of acquiring 6/3/25

Total: \$60,000

Information Technology Requests

Itemized Requests for 2026-2030

Artificial Intelligent (AI) Security Cameras	\$60,000
-----------------------------------------------------	-----------------

Replace town-wide security cameras.

Total: \$60,000

Park Impact Fees Fund Requests

Itemized Requests for 2026-2030

BHI-229 96th Street Kayak Park Renovation	\$150,000
--------------------------------------------------	------------------

BHI-229 96th Street Kayak Park Renovation

Total: \$150,000



Water Fund Requests

Itemized Requests for 2026-2030

BHI 223 Blk 11 Alleyway Relocation **\$1,200,000**

Block 11 Alleyway is a 20-foot public ROW that is on private property. There are drainage pipes that are connected to the old alleyway drainage system that must be modified. Relocate BLK 11 Alleyway and associated stormwater drainage...

Veh# PW263 - Deere Skid Steers **\$60,000**

Skid steers quickly scoop and move material (like gravel, soil, or debris) over short distances. It can push dirt and gravel like a small bulldozer. Skid steers are also ideal for paved or flat urban environments, such as parking lots, streets, and...

Total: \$1,260,000

Parking Fund Requests

Itemized Requests for 2026-2030

BHI-248 New Town Hall Parking Lot **\$15,500,000**

BHI-248 New Town Hall Parking Lot

Total: \$15,500,000

Stormwater Fund Requests

Itemized Requests for 2026-2030

BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street **\$1,500,000**

BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street U.S. Department of the Treasury / State of Florida Department of Environmental Protection / Resilient Florida Program / Coronavirus State and Local Fiscal Recovery Funds (CSFRF) / Town of Bay...

Veh # PW264 - Street Sweeper **\$75,000**

New Street Sweeper

Total: \$1,575,000



DEBT



The Debt Service Department tracks the Town of Bay Harbor Islands Sewer Fund long-term debt. The Debt Service Department include two long-term obligations by the Town of Bay Harbor Islands: 1) Refunding and Improvement Revenue Bond – Series 2016, 2) Refunding Note – Series 2012.

Refunding and Improvement Revenue Bonds – Series 2016. On September 29, 2016, the Town issued Bonds in the amount of \$3,085,000 to advance refund the Series 2003B bonds. The bonds, including the payment of interest, are secured by a pledge by the Town to budget and appropriate an amount from non-ad valorem revenues. As of September 30, 2024, the total principal and interest remaining on the bond is \$3,861,600. The note bears interest at a variable rate between 2% to 5%, with annual payments and semi-annual interest payments due through October 1, 2034.

DEBT PAYOUT FOR FINANCIAL STATEMENTS-BOND SERIES 2016

Fiscal Year ending Sept 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	10,000	108,750	118,750
2026	10,000	108,538	118,538
2027	10,000	108,313	118,313
2028	10,000	108,075	118,075
2029-2033	1,930,000	371,050	2,301,050
2034-2035	<u>1,055,000</u>	<u>31,875</u>	<u>1,086,875</u>
Total	\$3,025,000	\$836,601	\$3,861,600

Refunding Note – Series 2012. On December 3, 2012, the Town borrowed \$4,709,000 [Promissory Refunding Note, Series 2012 (Sales Tax)] from a financial institution as a direct borrowing and used the proceeds to refund a portion (\$4,445,000) of its Revenue Bonds, Series 2003B. There was no deferred amount on refunding. The note, including the payment of interest, is secured by a pledge of the Town’s half-cent sales tax, franchise fees, and utility taxes. The total principal and interest remaining on the note is \$1,524,958. The note bears interest at 2.09% with annual principal payments and semi-annual interest payments due through December 1, 2027.

DEBT PAYOUT FOR FINANCIAL STATEMENTS-BOND SERIES 2012

Fiscal Year ending Sept 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	354,000	\$26,877	380,877
2026	362,000	19,395	381,395
2027	370,000	11,746	381,746
2028	<u>377,000</u>	<u>3,940</u>	<u>380,940</u>
Total	\$1,463,000	\$61,958	\$1,524,958



APPENDIX



BUILDING REQUESTS



Veh# BD251 -Vehicle for Building Official

Overview

Request Owner	Ayanidys Martinez, Building Supervisor
Department	Building
Type	Capital Equipment
Project Number	Veh# BD251 - Vehicle for Building Official

Description

Vehicle for Building Official. In the FY 2025 Budget, in the process of acquiring 6/3/25

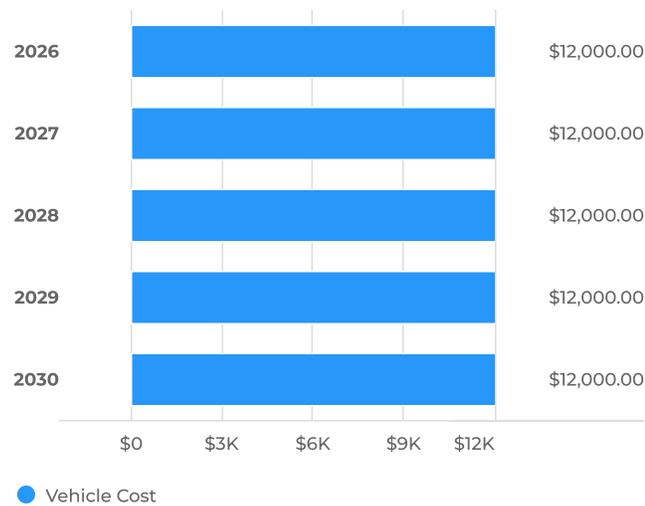
Details

New Purchase or Replacement New

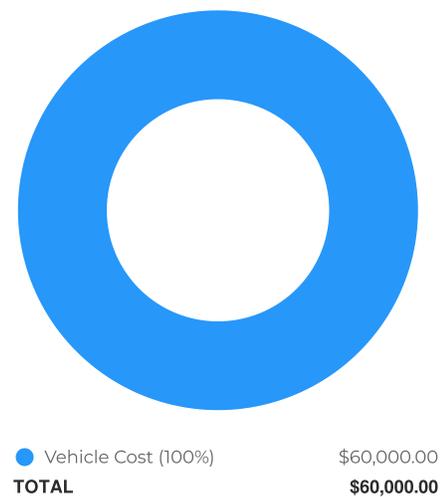
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$12,000	\$60K	\$60K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Total	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000



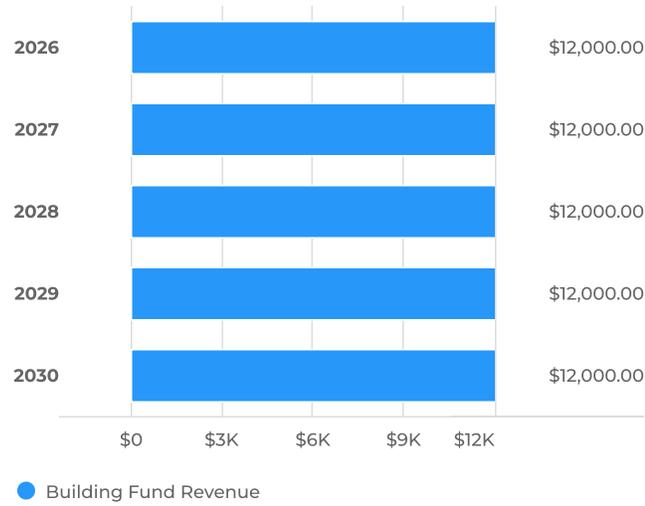
Funding Sources

FY2026 Budget
\$12,000

Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Building Fund Revenue	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Total	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000

CAUSEWAY FUND REQUESTS



BC 164 ICW Bridge Repairs Designs (Regarding Weight Restrictions)

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Causeway Fund
Type	Capital Improvement
Project Number	BC-164

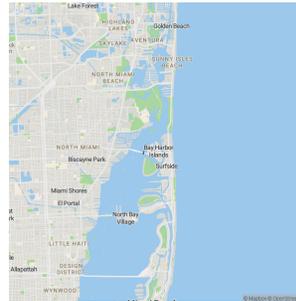
Description

BC 164 ICW Bridge Repairs Designs (Regarding Weight Restrictions)

Details

Type of Project	Other improvement
-----------------	-------------------

Location



Capital Cost

Total Historical
\$407,180

FY2026 Budget
\$1,000,000

Total Budget (all years)
\$6.6M

Project Total
\$7.007M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Design	\$407,180	\$0	\$0	\$0	\$0	\$407,180
Construction	\$0	\$1,000,000	\$2,500,000	\$2,100,000	\$1,000,000	\$6,600,000
Total	\$407,180	\$1,000,000	\$2,500,000	\$2,100,000	\$1,000,000	\$7,007,180

Funding Sources

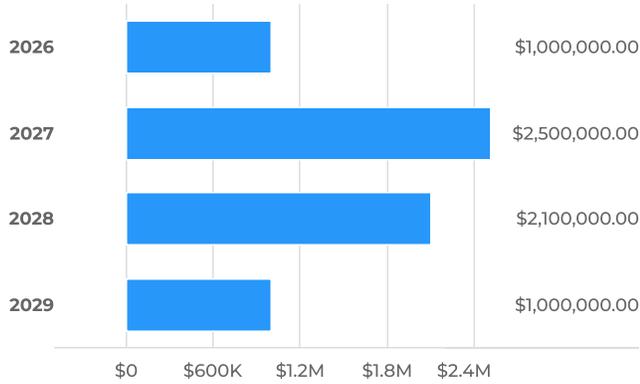
Total Historical
\$407,180

FY2026 Budget
\$1,000,000

Total Budget (all years)
\$6.6M

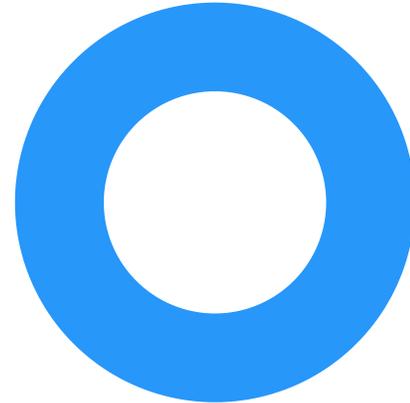
Project Total
\$7.007M

Funding Sources by Year



● Causeway Fund Revenue

Funding Sources for Budgeted Years



● Causeway Fund Revenue (100%) \$6,600,000.00
TOTAL \$6,600,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
Causeway Fund Revenue	\$407,180	\$1,000,000	\$2,500,000	\$2,100,000	\$1,000,000	\$7,007,180
Total	\$407,180	\$1,000,000	\$2,500,000	\$2,100,000	\$1,000,000	\$7,007,180

BC-158 ICW Bridge Repairs No. 875101

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Causeway Fund
Type	Capital Improvement
Project Number	BC-158-01

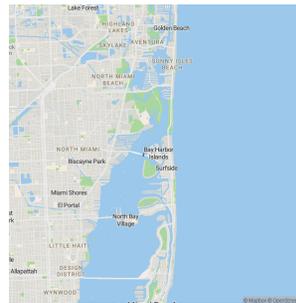
Description

BC-158 Structural Repairs to the Intracoastal Bridge 87501

Details

Type of Project	Other improvement
-----------------	-------------------

Location



Capital Cost

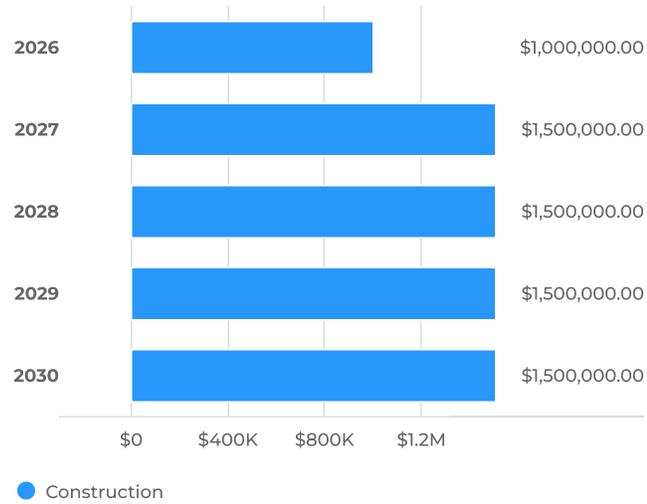
Total Historical
\$4,689,091

FY2026 Budget
\$1,000,000

Total Budget (all years)
\$7M

Project Total
\$11.689M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design	\$4,689,091	\$0	\$0	\$0	\$0	\$0	\$4,689,091
Construction	\$0	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,000,000
Total	\$4,689,091	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$11,689,091

Funding Sources

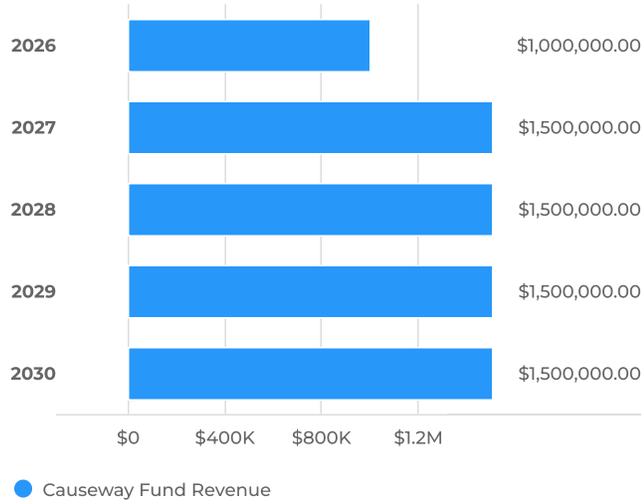
Total Historical
\$4,789,091

FY2026 Budget
\$1,000,000

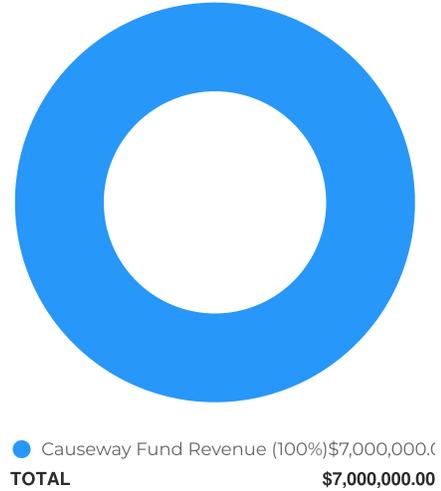
Total Budget (all years)
\$7M

Project Total
\$11.789M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Causeway Fund Revenue	\$100,000	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,100,000
Fund Balance	\$4,689,091	\$0	\$0	\$0	\$0	\$0	\$4,689,091
Total	\$4,789,091	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$11,789,091



BC-160 Concept Design Intracoastal Bridge No. 875101

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Causeway Fund
Type	Capital Improvement
Project Number	2023-BC-160

Description

BC-160 Concept Design Intracoastal Bridge No. 875101

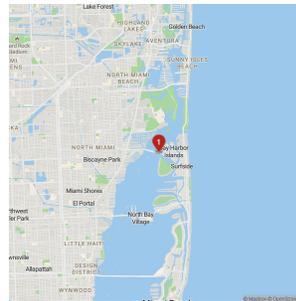
Broad Causeway

Includes \$1,000,000 for LAP.

Details

Type of Project	Other improvement
-----------------	-------------------

Location



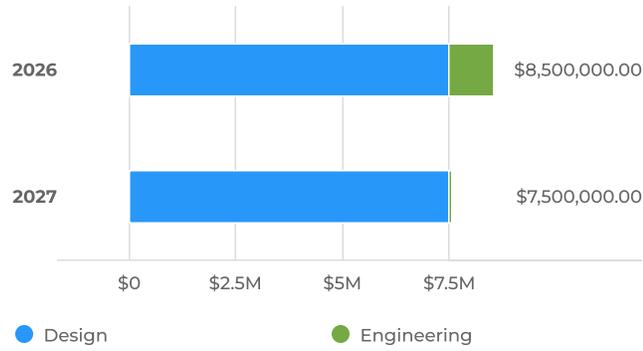
Capital Cost

FY2026 Budget
\$8,500,000

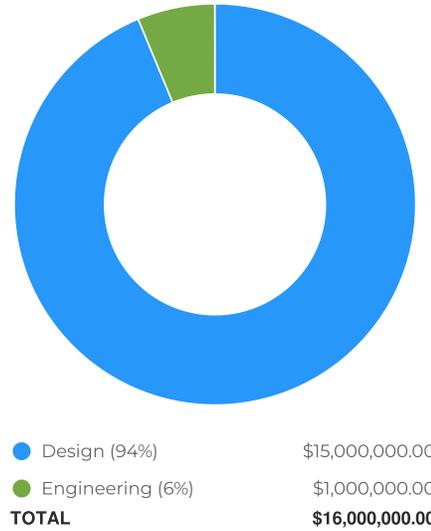
Total Budget (all years)
\$16M

Project Total
\$16M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Design	\$7,500,000	\$7,500,000	\$15,000,000
Engineering	\$1,000,000	\$0	\$1,000,000
Total	\$8,500,000	\$7,500,000	\$16,000,000

Funding Sources

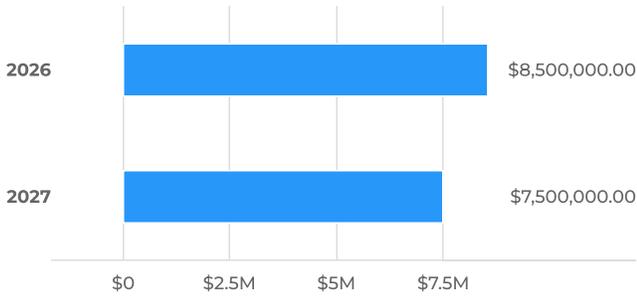
Total Historical
\$1,879,556

FY2026 Budget
\$8,500,000

Total Budget (all years)
\$16M

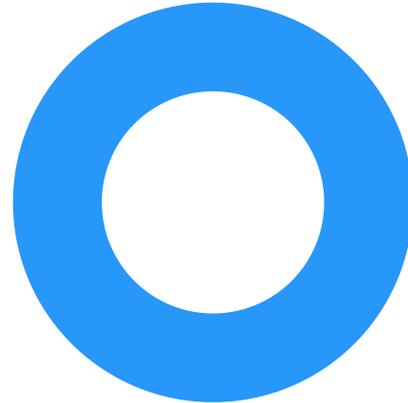
Project Total
\$17.88M

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%) \$16,000,000.00
TOTAL \$16,000,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
Causeway Fund Revenue	\$1,879,556	\$0	\$0	\$1,879,556
Fund Balance	\$0	\$8,500,000	\$7,500,000	\$16,000,000
Total	\$1,879,556	\$8,500,000	\$7,500,000	\$17,879,556

BC-161 West Relief -N Miami - Bridge No. 875105

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Causeway Fund
Type	Capital Improvement
Project Number	2023-BC-161

Description

BC-161 West Relief -N Miami - Bridge No. 875105

The bridge deck on the end spans (spans 1 and 5) has deteriorated to the point where repairs have been deemed to be ineffective. These spans will therefore be replaced.

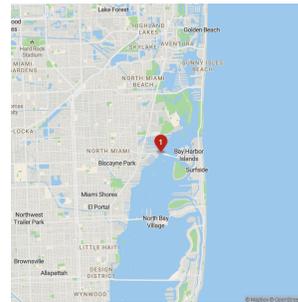
The remaining spans will be repaired.

The funds budgeted are to complete the designs for the deck replacement and repairs.

Details

Type of Project	Other improvement
-----------------	-------------------

Location



Supplemental Attachments

 [West Relief Bridge Estimated Life Cycle Cost\(/resource/cg-prod-v2/projects/documents/60bf487462d23b1d9340.pdf\)](/resource/cg-prod-v2/projects/documents/60bf487462d23b1d9340.pdf)

Benefit to Community

Bridge # 875105 is essential for connecting the Bay Harbor Islands community to North Miami and other mainland communities.

Capital Cost

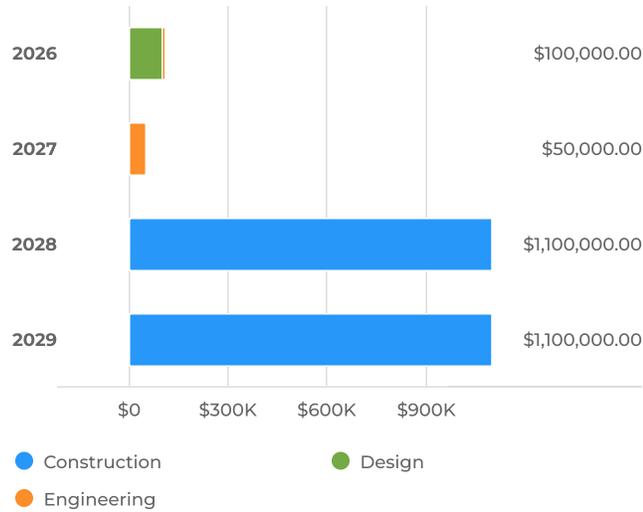
Total Historical
\$100,179

FY2026 Budget
\$100,000

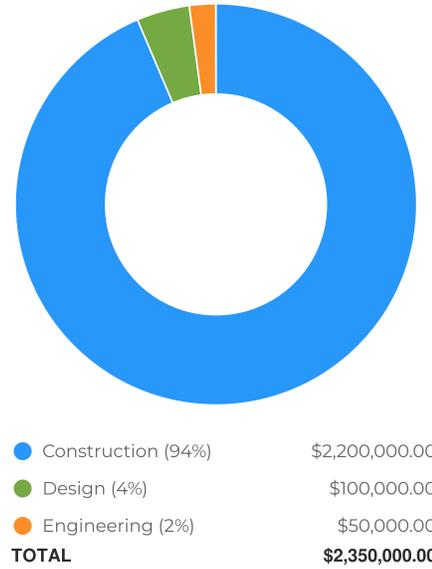
Total Budget (all years)
\$2.35M

Project Total
\$2.45M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Design	\$100,179	\$100,000	\$0	\$0	\$0	\$200,179
Engineering	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Construction	\$0	\$0	\$0	\$1,100,000	\$1,100,000	\$2,200,000
Total	\$100,179	\$100,000	\$50,000	\$1,100,000	\$1,100,000	\$2,450,179

Funding Sources

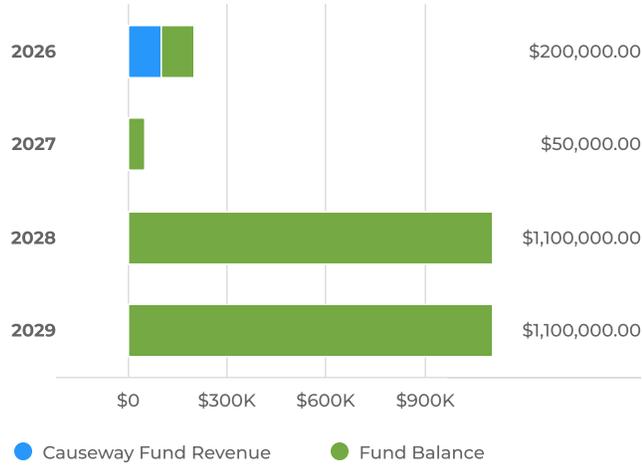
Total Historical
\$1,654,312

FY2026 Budget
\$200,000

Total Budget (all years)
\$2.45M

Project Total
\$4.104M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
Causeway Fund Revenue	\$100,179	\$100,000	\$0	\$0	\$0	\$200,179
Fund Balance	\$1,554,133	\$100,000	\$50,000	\$1,100,000	\$1,100,000	\$3,904,133
Total	\$1,654,312	\$200,000	\$50,000	\$1,100,000	\$1,100,000	\$4,104,312

BC-162 Waterway Bridge-Betw Islands-No. 875102

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Causeway Fund
Type	Capital Improvement
Project Number	2023-BC-162

Description

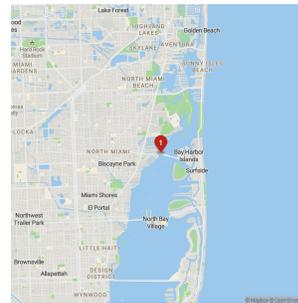
BC-162 Bay Harbor Waterway Bridge - Bridge No. 875102

The small bridge between the 2 islands.

Details

Type of Project	Other improvement
-----------------	-------------------

Location



Capital Cost

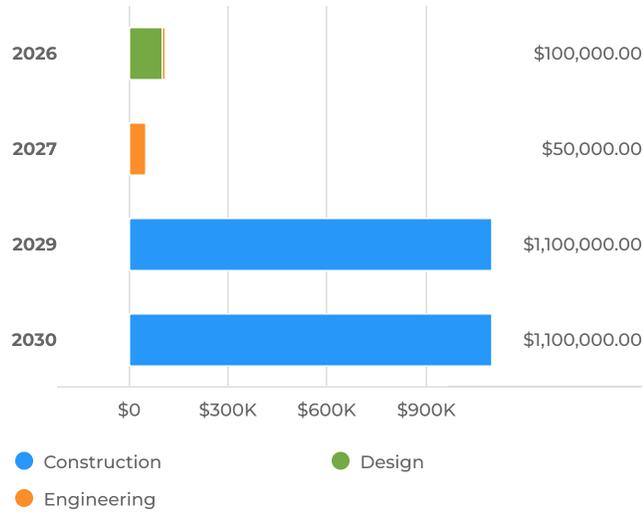
Total Historical
\$100,000

FY2026 Budget
\$100,000

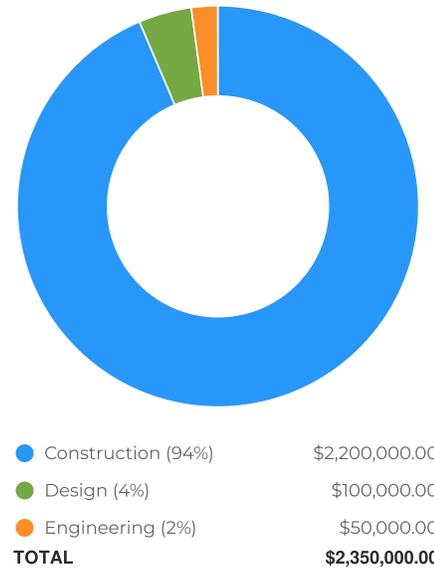
Total Budget (all years)
\$2.35M

Project Total
\$2.45M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2029	FY2030	Total
Design	\$100,000	\$100,000	\$0	\$0	\$0	\$200,000
Engineering	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Construction	\$0	\$0	\$0	\$1,100,000	\$1,100,000	\$2,200,000
Total	\$100,000	\$100,000	\$50,000	\$1,100,000	\$1,100,000	\$2,450,000

Funding Sources

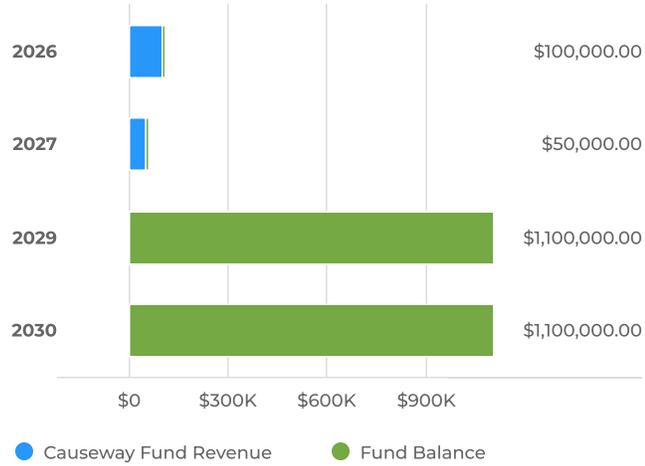
Total Historical
\$100,000

FY2026 Budget
\$100,000

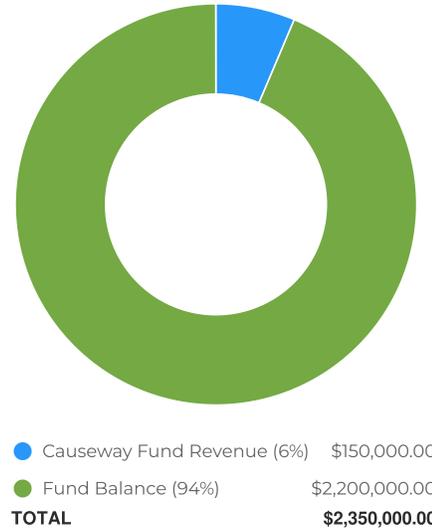
Total Budget (all years)
\$2.35M

Project Total
\$2.45M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2029	FY2030	Total
Causeway Fund Revenue	\$100,000	\$100,000	\$50,000	\$0	\$0	\$250,000
Fund Balance	\$0	\$0	\$0	\$1,100,000	\$1,100,000	\$2,200,000
Total	\$100,000	\$100,000	\$50,000	\$1,100,000	\$1,100,000	\$2,450,000

VEH # 633 Nissan Rogue

Overview

Request Owner	Fausto Vargas Reyes, Procurement Officer
Department	Causeway Fund
Type	Capital Equipment
Project Number	VEH # 633 Nissan Rogue

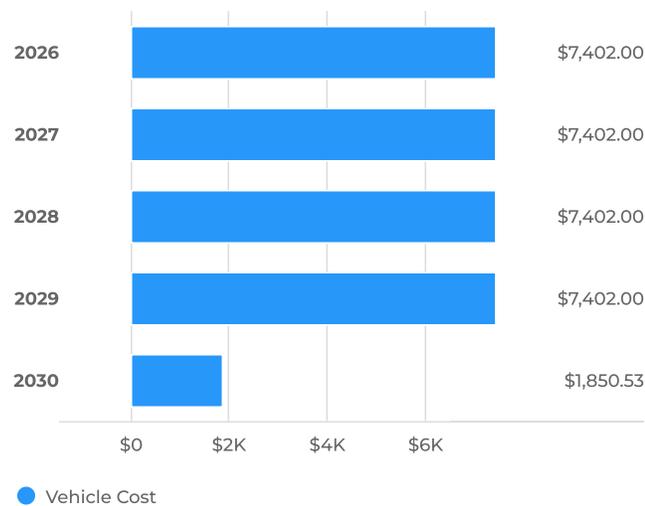
Description

VEH # 633 NISSAN ROGUE 5N1BT3AA0PC933359

Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$5,551	\$7,402	\$31.459K	\$37.01K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

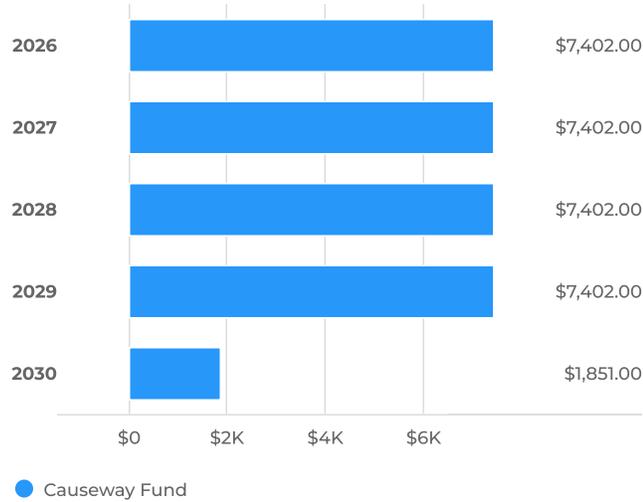
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$5,551	\$7,402	\$7,402	\$7,402	\$7,402	\$1,851	\$37,010
Total	\$5,551	\$7,402	\$7,402	\$7,402	\$7,402	\$1,851	\$37,010



Funding Sources

Total Historical **\$5,551**
 FY2026 Budget **\$7,402**
 Total Budget (all years) **\$31.459K**
 Project Total **\$37.01K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Causeway Fund	\$5,551	\$7,402	\$7,402	\$7,402	\$7,402	\$1,851	\$37,010
Total	\$5,551	\$7,402	\$7,402	\$7,402	\$7,402	\$1,851	\$37,010

INFORMATION TECHNOLOGY REQUESTS



Artificial Intelligent (AI) Security Cameras

Overview

Request Owner: Roberto Gonzalez, IT Director
 Department: Information Technology
 Type: Capital Equipment

Description

Replace town-wide security cameras.

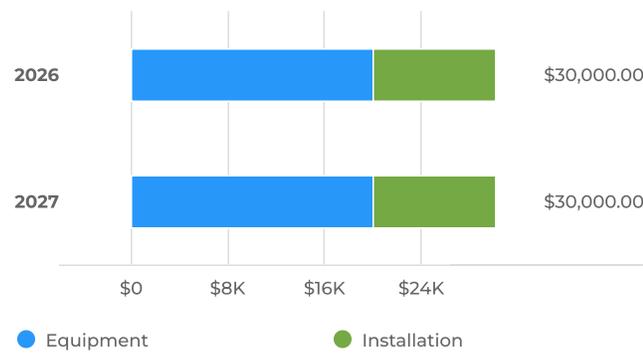
Details

New Purchase or Replacement: Replacement

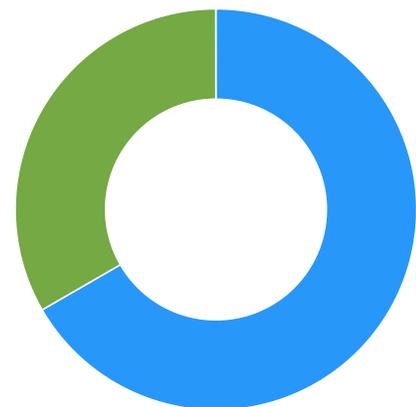
Capital Cost

FY2026 Budget: **\$30,000** Total Budget (all years): **\$60K** Project Total: **\$60K**

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment (67%) \$40,000.00
 Installation (33%) \$20,000.00
TOTAL \$60,000.00

Capital Cost Breakdown			
Capital Cost	FY2026	FY2027	Total
Equipment	\$20,000	\$20,000	\$40,000
Installation	\$10,000	\$10,000	\$20,000
Total	\$30,000	\$30,000	\$60,000



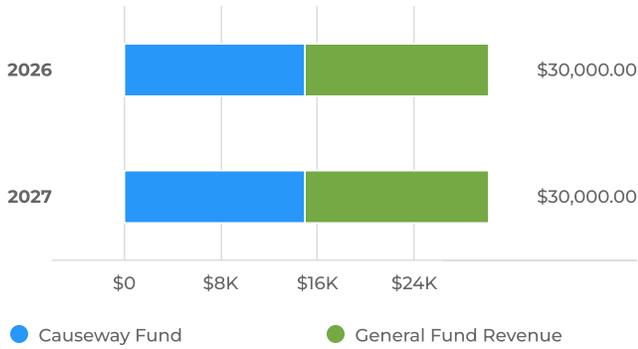
Funding Sources

FY2026 Budget
\$30,000

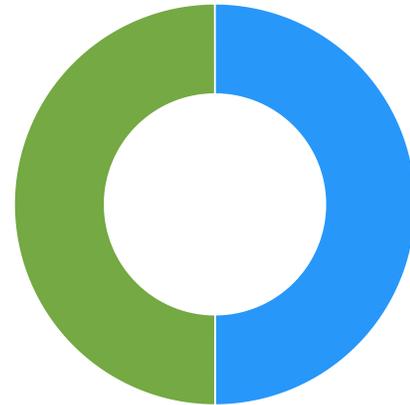
Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year



Funding Sources for Budgeted Years



● Causeway Fund (50%)	\$30,000.00
● General Fund Revenue (50%)	\$30,000.00
TOTAL	\$60,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
General Fund Revenue	\$15,000	\$15,000	\$30,000
Causeway Fund	\$15,000	\$15,000	\$30,000
Total	\$30,000	\$30,000	\$60,000

LAW ENFORCEMENT REQUESTS



Automated Vehicle Locator (vehicle GPS)

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

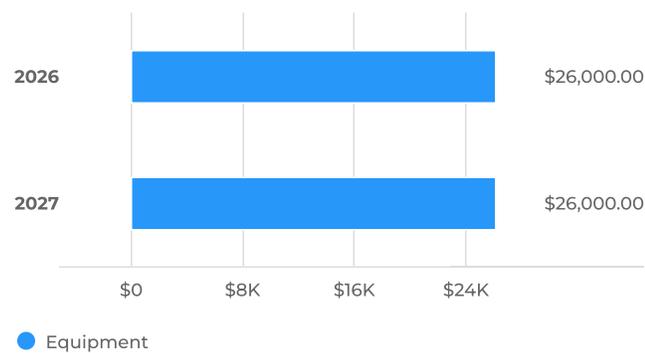
Description

Automated Vehicle Locator (vehicle GPS) - New contract as per IT is a 3 yr term ending FY2027.

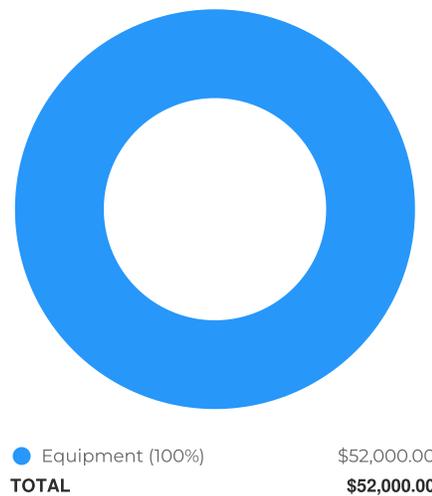
Capital Cost

Total Historical: **\$104,000** FY2026 Budget: **\$26,000** Total Budget (all years): **\$52K** Project Total: **\$156K**

Capital Cost by Year



Capital Cost for Budgeted Years

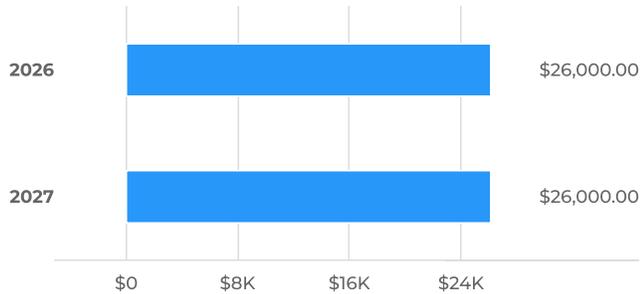


Capital Cost Breakdown				
Capital Cost	Historical	FY2026	FY2027	Total
Equipment	\$104,000	\$26,000	\$26,000	\$156,000
Total	\$104,000	\$26,000	\$26,000	\$156,000

Funding Sources

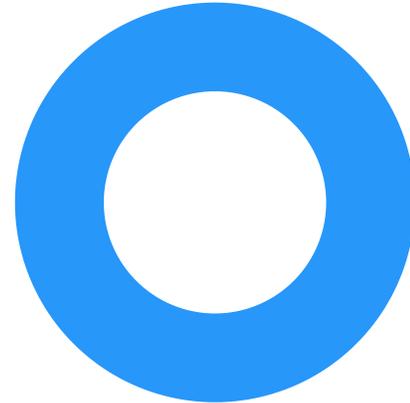
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$104,000	\$26,000	\$52K	\$156K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$52,000.00
TOTAL \$52,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$104,000	\$26,000	\$26,000	\$156,000
Total	\$104,000	\$26,000	\$26,000	\$156,000

Ballistic Helmet Patrol

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment

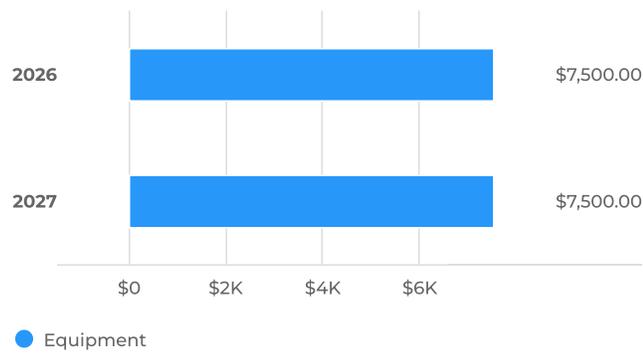
Description

Ballistic Helmet Patrol

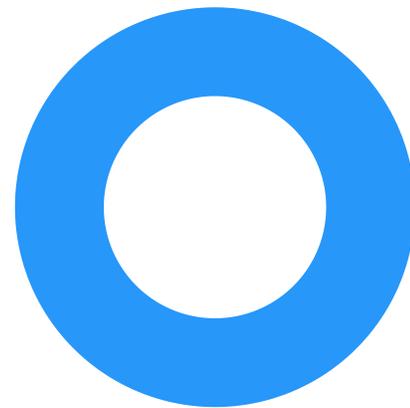
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$7,500	\$7,500	\$15K	\$22.5K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown				
Capital Cost	Historical	FY2026	FY2027	Total
Equipment	\$7,500	\$7,500	\$7,500	\$22,500
Total	\$7,500	\$7,500	\$7,500	\$22,500

Funding Sources

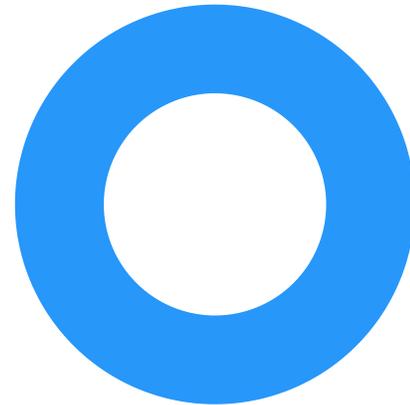
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$7,500	\$7,500	\$15K	\$22.5K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$15,000.00
TOTAL \$15,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$7,500	\$7,500	\$7,500	\$22,500
Total	\$7,500	\$7,500	\$7,500	\$22,500

BHI-268 New Police Boat & Boat Lift

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	BHI-268 New Police Boat & Boat Lift

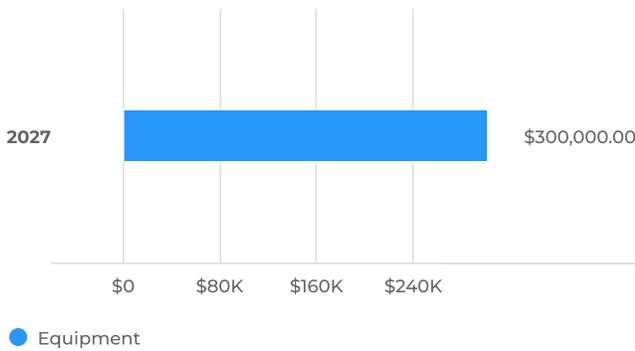
Description

New Police Boat - FIND Grant 50/50 Match—\$ 250,000 for the Boat and \$50,000 for the Lift.

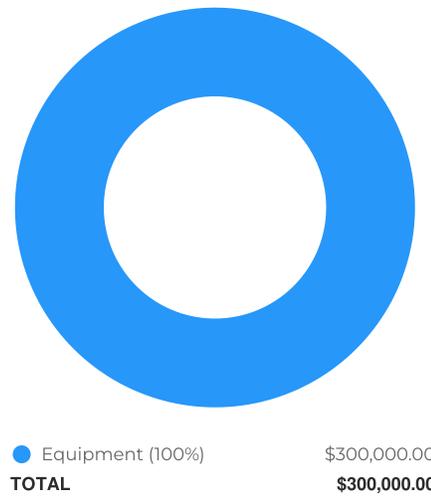
Capital Cost

Total Budget (all years)	Project Total
\$300K	\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

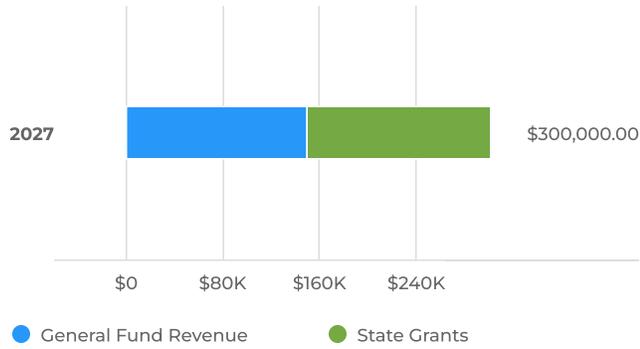
Capital Cost	FY2027	Total
Equipment	\$300,000	\$300,000
Total	\$300,000	\$300,000

Funding Sources

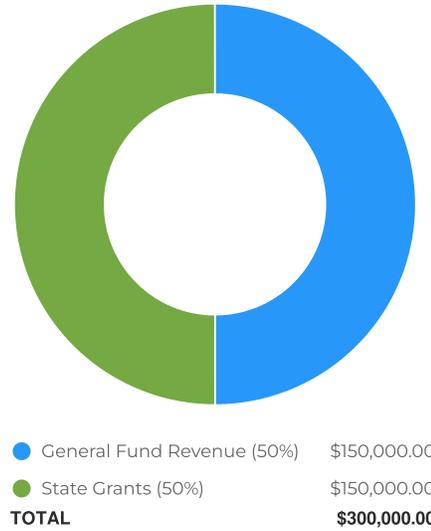
Total Budget (all years)
\$300K

Project Total
\$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
State Grants	\$150,000	\$150,000
General Fund Revenue	\$150,000	\$150,000
Total	\$300,000	\$300,000

Body Worn Cameras 5-year plan

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

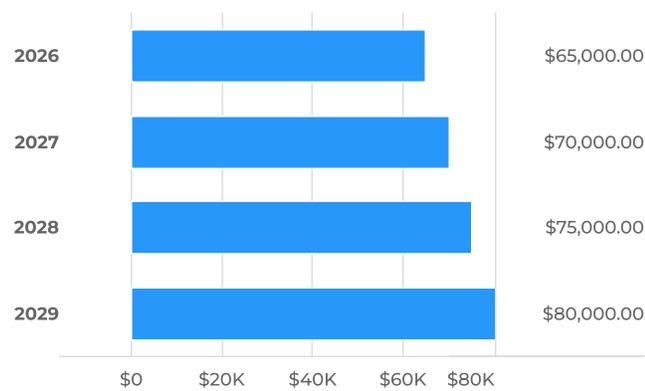
Description

Body Worn Cameras 5-year plan

Capital Cost

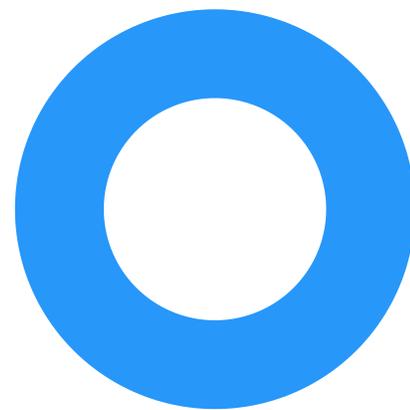
Total Historical: **\$210,000** FY2026 Budget: **\$65,000** Total Budget (all years): **\$290K** Project Total: **\$500K**

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%) \$290,000.00
TOTAL **\$290,000.00**

Capital Cost Breakdown

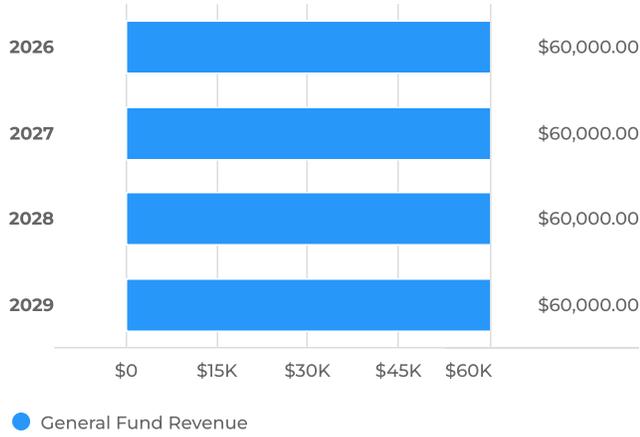
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Equipment	\$210,000	\$65,000	\$70,000	\$75,000	\$80,000	\$500,000
Total	\$210,000	\$65,000	\$70,000	\$75,000	\$80,000	\$500,000



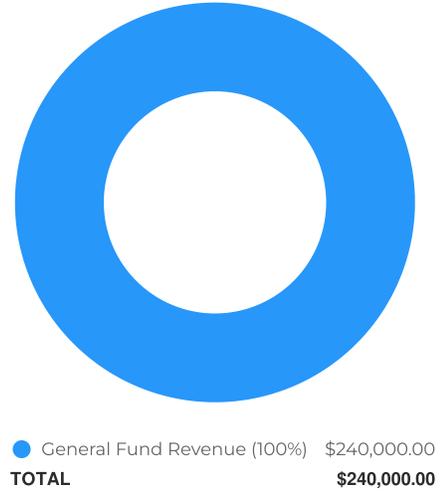
Funding Sources

Total Historical **\$210,000**
 FY2026 Budget **\$60,000**
 Total Budget (all years) **\$240K**
 Project Total **\$450K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
General Fund Revenue	\$210,000	\$60,000	\$60,000	\$60,000	\$60,000	\$450,000
Total	\$210,000	\$60,000	\$60,000	\$60,000	\$60,000	\$450,000

CERA Public Safety Response Platform

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

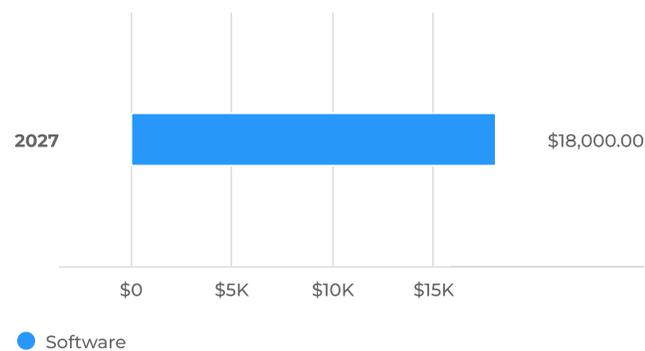
Description

CERA Public Safety Response Platform

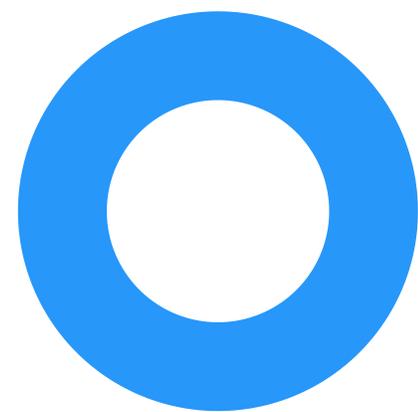
Capital Cost

Total Budget (all years) **\$18K** Project Total **\$18K**

Capital Cost by Year



Capital Cost for Budgeted Years



● Software (100%) \$18,000.00
TOTAL \$18,000.00

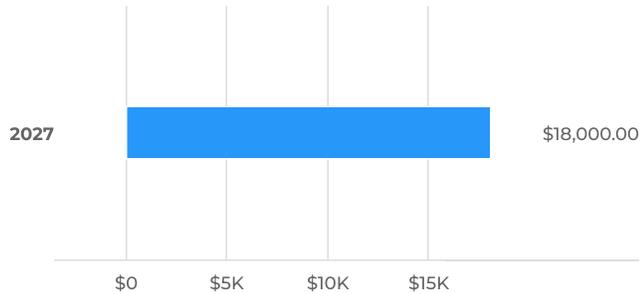
Capital Cost Breakdown		
Capital Cost	FY2027	Total
Software	\$18,000	\$18,000
Total	\$18,000	\$18,000

Funding Sources

Total Budget (all years)
\$18K

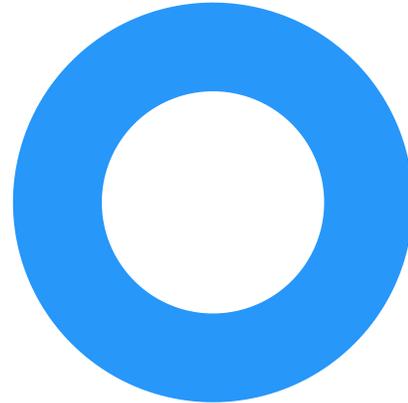
Project Total
\$18K

Funding Sources by Year



● Appropriation of Fund Balan...

Funding Sources for Budgeted Years



● Appropriation of Fund Balance (100%) \$18,000
TOTAL \$18,000.00

Funding Sources Breakdown

Funding Sources	FY2027	Total
Appropriation of Fund Balance	\$18,000	\$18,000
Total	\$18,000	\$18,000

Drone

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	Drone

Description

The purchase of 1 drone costs approximately \$35,000. Maintenance and repairs for professionally maintained drones costs about \$10,000 annually.

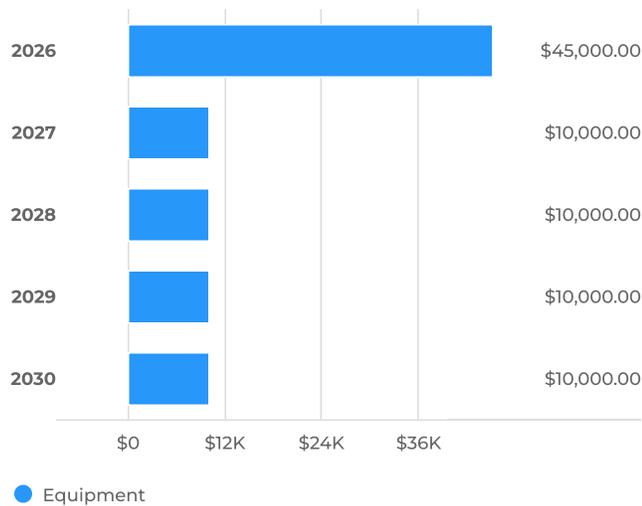
Details

New Purchase or Replacement: New

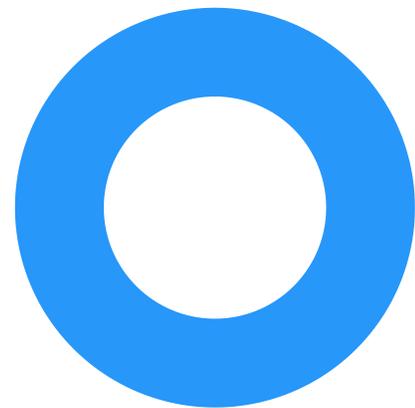
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$45,000	\$85K	\$85K

Capital Cost by Year



Capital Cost for Budgeted Years



● Equipment (100%) \$85,000.00
TOTAL \$85,000.00

Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Equipment	\$0	\$45,000	\$10,000	\$10,000	\$10,000	\$10,000	\$85,000
Total	\$0	\$45,000	\$10,000	\$10,000	\$10,000	\$10,000	\$85,000



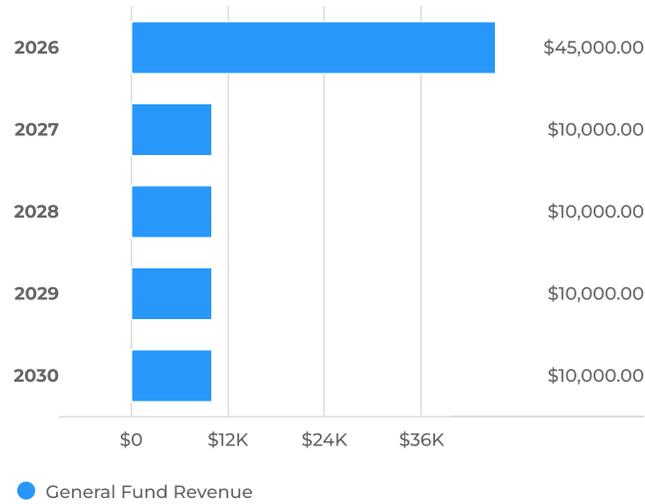
Funding Sources

FY2026 Budget
\$45,000

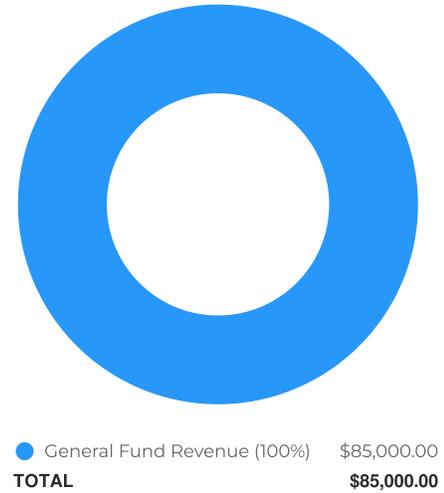
Total Budget (all years)
\$85K

Project Total
\$85K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$45,000	\$10,000	\$10,000	\$10,000	\$10,000	\$85,000
Total	\$45,000	\$10,000	\$10,000	\$10,000	\$10,000	\$85,000

Handheld Radio - Motorola Police Radios

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment

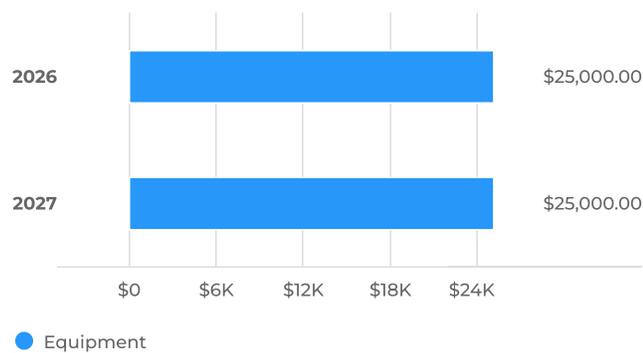
Description

Handheld Radio - Motorola Police Radios

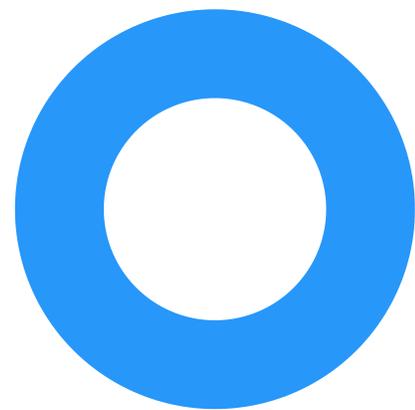
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$100,000	\$25,000	\$50K	\$150K

Capital Cost by Year



Capital Cost for Budgeted Years



● Equipment (100%)	\$50,000.00
TOTAL	\$50,000.00

Capital Cost Breakdown

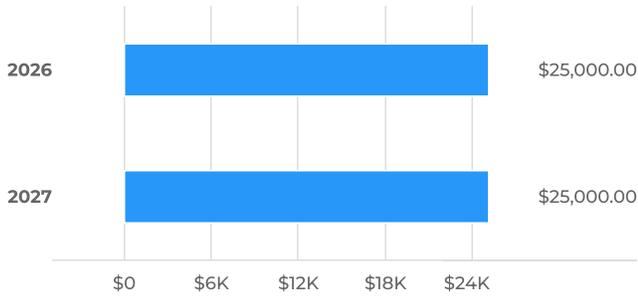
Capital Cost	Historical	FY2026	FY2027	Total
Equipment	\$100,000	\$25,000	\$25,000	\$150,000
Total	\$100,000	\$25,000	\$25,000	\$150,000



Funding Sources

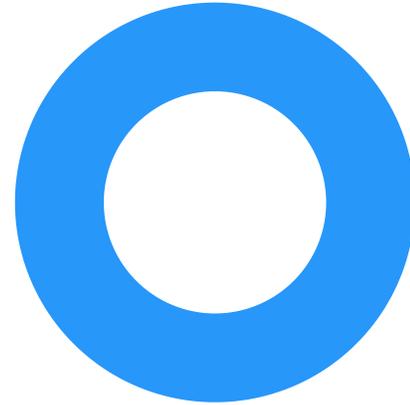
Total Historical **\$100,000**
 FY2026 Budget **\$25,000**
 Total Budget (all years) **\$50K**
 Project Total **\$150K**

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$50,000.00
TOTAL \$50,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$100,000	\$25,000	\$25,000	\$150,000
Total	\$100,000	\$25,000	\$25,000	\$150,000

LED Stop Signs

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Improvement
Project Number	LED Stop Signs

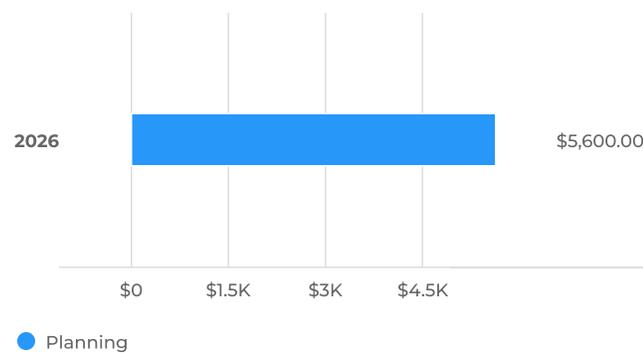
Description

Public Safety Capital Improvement: \$1,400 each installment x 4 stop signs on west island = \$5,600

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$5,600	\$5.6K	\$5.6K

Capital Cost by Year



Capital Cost for Budgeted Years



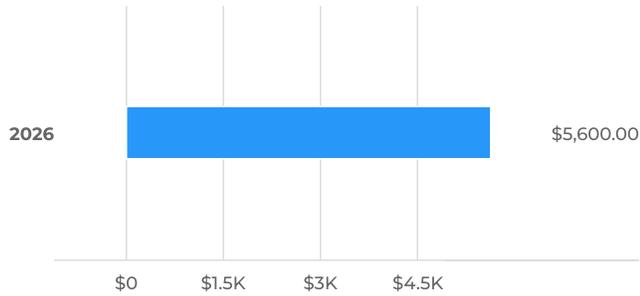
Capital Cost Breakdown

Capital Cost	FY2026	Total
Planning	\$5,600	\$5,600
Total	\$5,600	\$5,600

Funding Sources

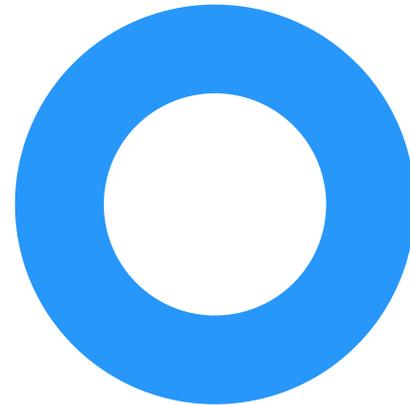
FY2026 Budget	Total Budget (all years)	Project Total
\$5,600	\$5.6K	\$5.6K

Funding Sources by Year



● Causeway Fund Revenue

Funding Sources for Budgeted Years



● Causeway Fund Revenue (100%) \$5,600.00
TOTAL \$5,600.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Causeway Fund Revenue	\$5,600	\$5,600
Total	\$5,600	\$5,600

LPR System

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment

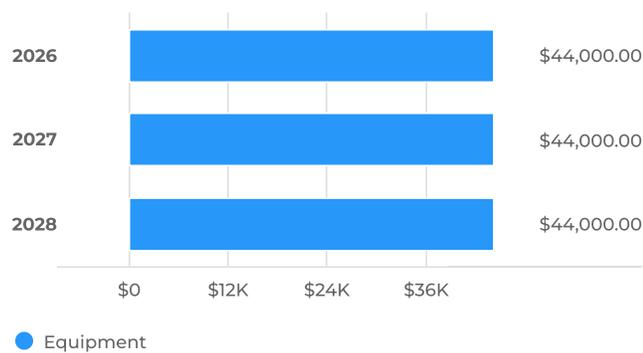
Description

LPR System

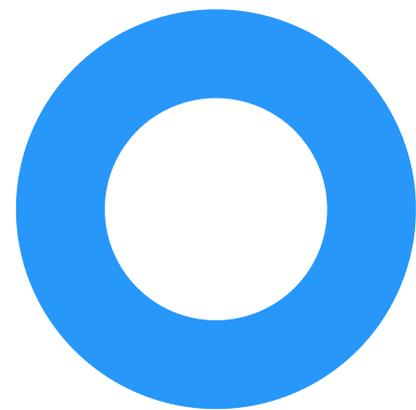
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$135,950	\$44,000	\$132K	\$267.95K

Capital Cost by Year



Capital Cost for Budgeted Years



● Equipment (100%) \$132,000.00
TOTAL \$132,000.00

Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Equipment	\$135,950	\$44,000	\$44,000	\$44,000	\$267,950
Total	\$135,950	\$44,000	\$44,000	\$44,000	\$267,950

Funding Sources

Total Historical
\$135,950

FY2026 Budget
\$44,000

Total Budget (all years)
\$132K

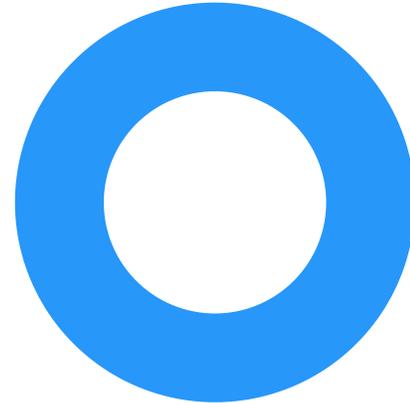
Project Total
\$267.95K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$132,000.00
TOTAL \$132,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$135,950	\$44,000	\$44,000	\$44,000	\$267,950
Total	\$135,950	\$44,000	\$44,000	\$44,000	\$267,950



Mobile Light Tower - LVT/CCTV

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

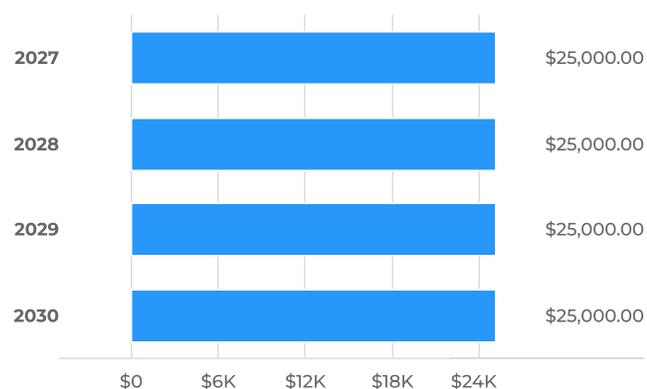
Description

Mobile Light Tower

Capital Cost

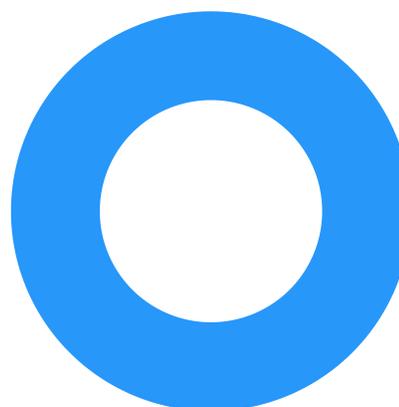
Total Budget (all years) **\$100K** Project Total **\$100K**

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%) \$100,000.00
TOTAL \$100,000.00

Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	FY2030	Total
Equipment	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000



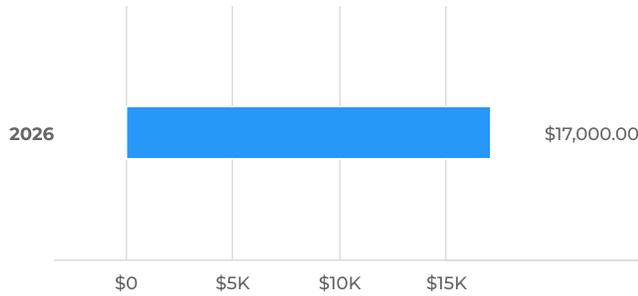
Funding Sources

FY2026 Budget
\$17,000

Total Budget (all years)
\$17K

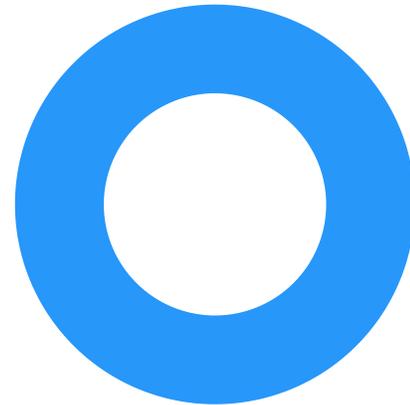
Project Total
\$17K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$17,000.00
TOTAL \$17,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
General Fund Revenue	\$17,000	\$17,000
Total	\$17,000	\$17,000



New Patrol Emergency Lighting and Installation - Outfitting New Vehicles

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	New Patrol Emergency Lighting and Installation - Outfitting New Vehicles

Description

New Patrol Emergency Lighting and Installation

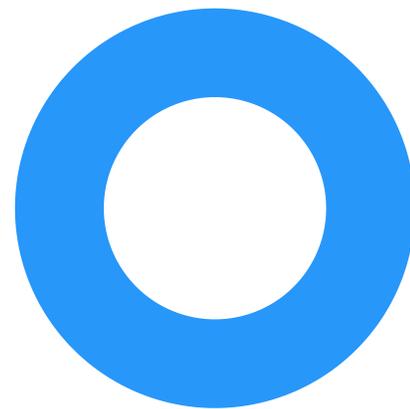
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$166,000	\$20,000	\$60K	\$226K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown					
Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Equipment	\$166,000	\$20,000	\$20,000	\$20,000	\$226,000
Total	\$166,000	\$20,000	\$20,000	\$20,000	\$226,000



Funding Sources

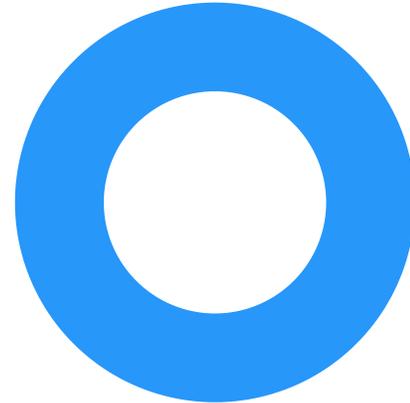
Total Historical **\$166,000**
 FY2026 Budget **\$20,000**
 Total Budget (all years) **\$60K**
 Project Total **\$226K**

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$60,000.00
TOTAL \$60,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$166,000	\$20,000	\$20,000	\$20,000	\$226,000
Total	\$166,000	\$20,000	\$20,000	\$20,000	\$226,000



New Police Taser

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	New Police Taser

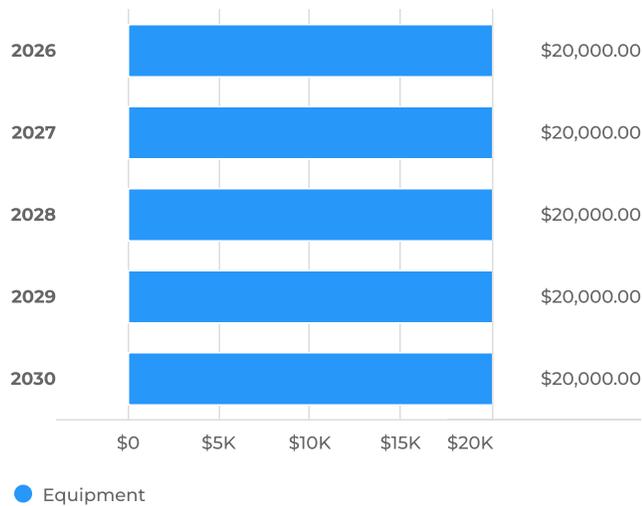
Description

New Taser costs approximately \$4,500 x 4 new police officer tasers needed = \$18,000 approx

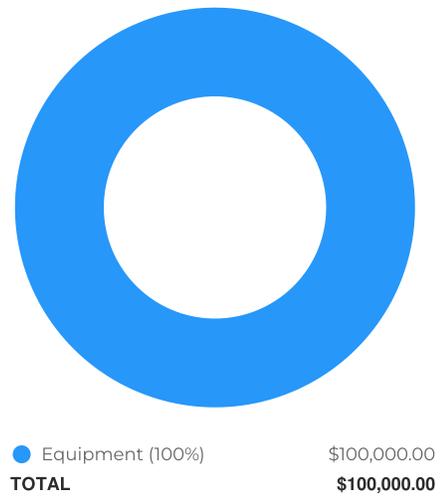
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$20,000	\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Total	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

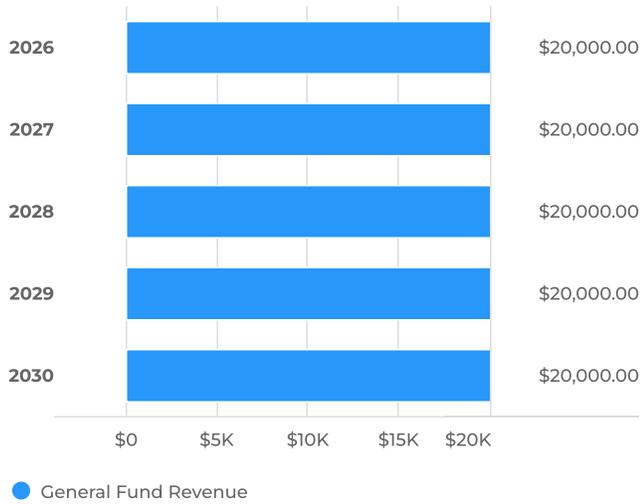
Funding Sources

FY2026 Budget
\$20,000

Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Total	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

New Police Vehicles (x2)

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment

Description

TBD (2) (NEW) POLICE VEHICLES

Approximately \$1,300/monthly x 12 months = \$15,600 x 2 new vehicles = \$31,200

Justification: We are selling three vehicles. The below are the worst-ranked vehicles that need replacement and are constantly needing repairs.

VEH #690 Sherrod (89,000 mileage)

VEH #695 Martinez-Arias (78,000 mileage)

VEH # 693 Autism Awareness - (48,875 mileage)

VEH # 506 Breast Cancer Awareness Vehicle - (77,249 mileage)

VEH #704 127,020 mileage

Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

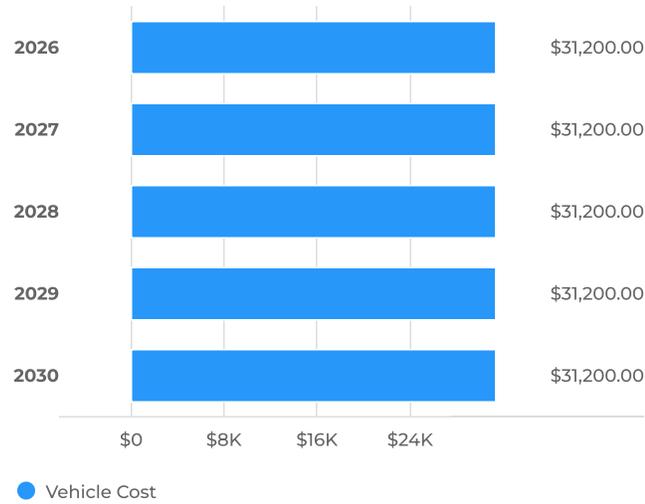
Capital Cost

FY2026 Budget
\$31,200

Total Budget (all years)
\$156K

Project Total
\$156K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$31,200	\$31,200	\$31,200	\$31,200	\$31,200	\$156,000
Total	\$31,200	\$31,200	\$31,200	\$31,200	\$31,200	\$156,000

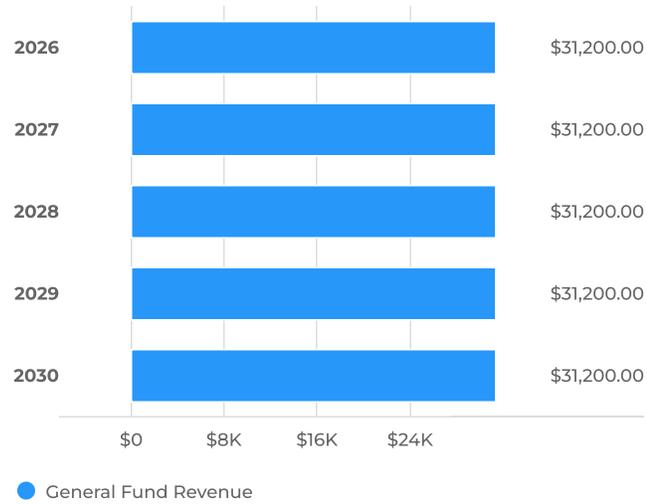
Funding Sources

FY2026 Budget
\$31,200

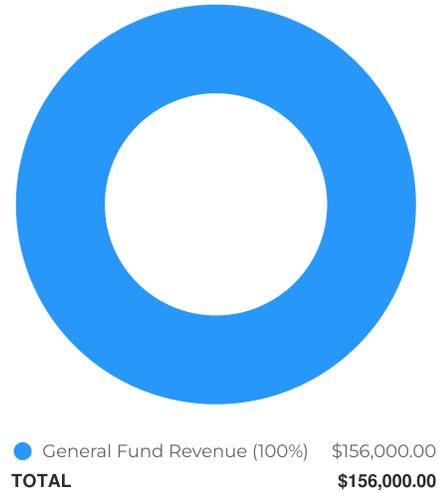
Total Budget (all years)
\$156K

Project Total
\$156K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$31,200	\$31,200	\$31,200	\$31,200	\$31,200	\$156,000
Total	\$31,200	\$31,200	\$31,200	\$31,200	\$31,200	\$156,000

Records Management System Replacement

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	Records Management System Replacement

Description

Records Management System Replacement
 FY26 - \$166,000 left for rollover

Capital Cost

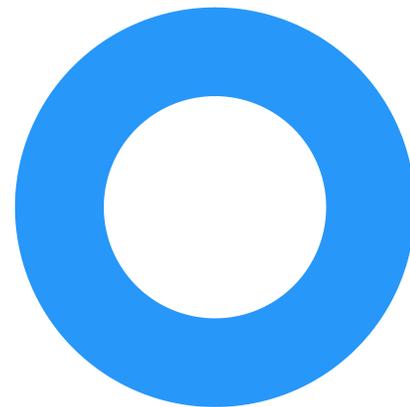
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$163,000	\$83,000	\$249K	\$412K

Capital Cost by Year



● Software

Capital Cost for Budgeted Years



● Software (100%) \$249,000.00
TOTAL \$249,000.00

Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Software	\$163,000	\$83,000	\$83,000	\$83,000	\$412,000
Total	\$163,000	\$83,000	\$83,000	\$83,000	\$412,000



Funding Sources

Total Historical
\$163,000

FY2026 Budget
\$83,000

Total Budget (all years)
\$249K

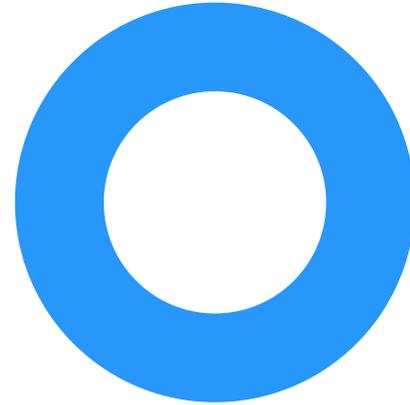
Project Total
\$412K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$249,000.00
TOTAL \$249,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$163,000	\$83,000	\$83,000	\$83,000	\$412,000
Total	\$163,000	\$83,000	\$83,000	\$83,000	\$412,000



Replacement Ballistic Vest - 5 Year replacement -1600 per unit

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

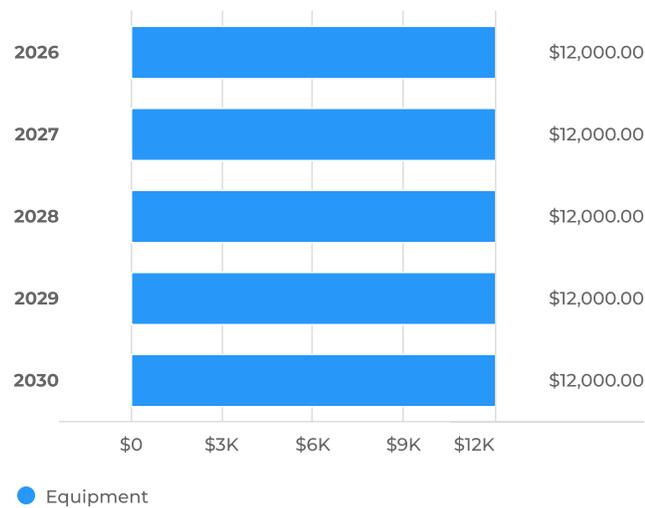
Description

Replacement Ballistic Vest - 5 Year replacement -1600 per unit

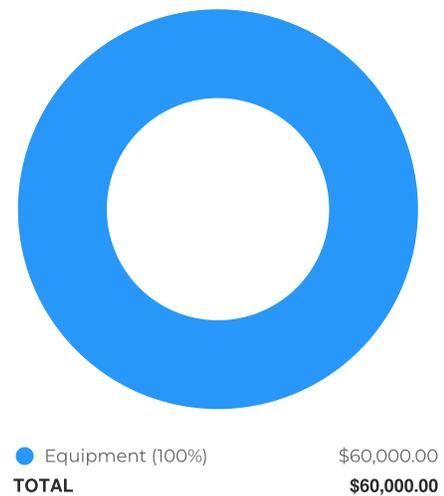
Capital Cost

Total Historical: **\$44,400** FY2026 Budget: **\$12,000** Total Budget (all years): **\$60K** Project Total: **\$104.4K**

Capital Cost by Year



Capital Cost for Budgeted Years



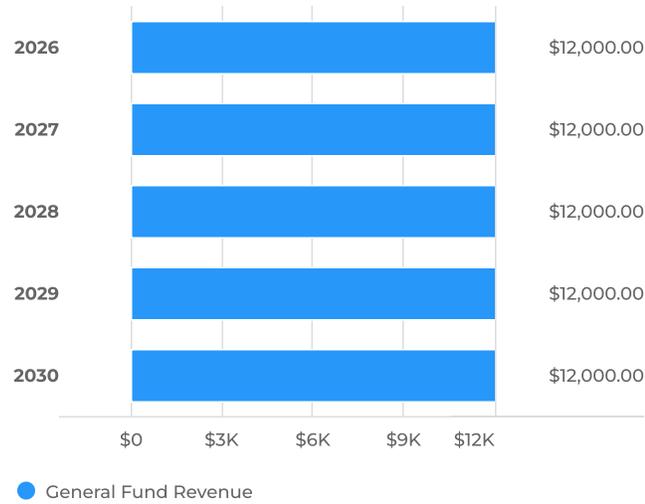
Capital Cost Breakdown							
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Equipment	\$44,400	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$104,400
Total	\$44,400	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$104,400



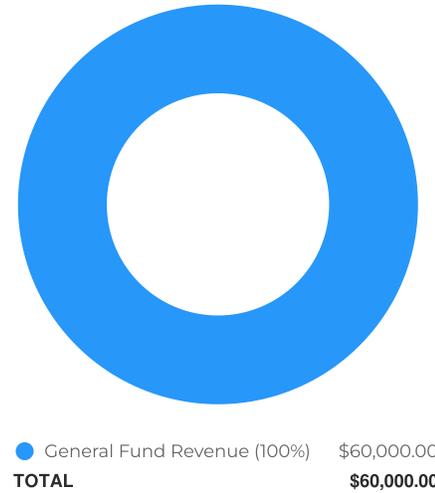
Funding Sources

Total Historical **\$44,400**
 FY2026 Budget **\$12,000**
 Total Budget (all years) **\$60K**
 Project Total **\$104.4K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$44,400	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$104,400
Total	\$44,400	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$104,400

VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

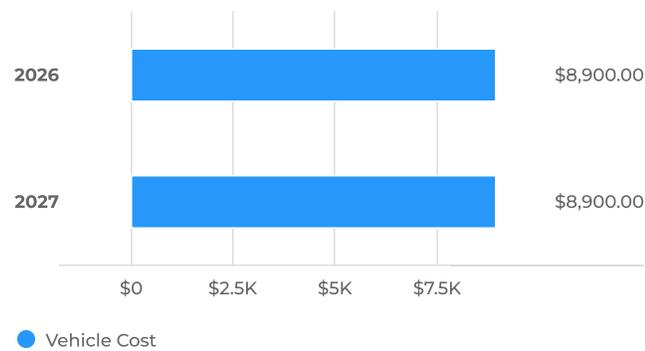
Description

VEH # 223 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA39643

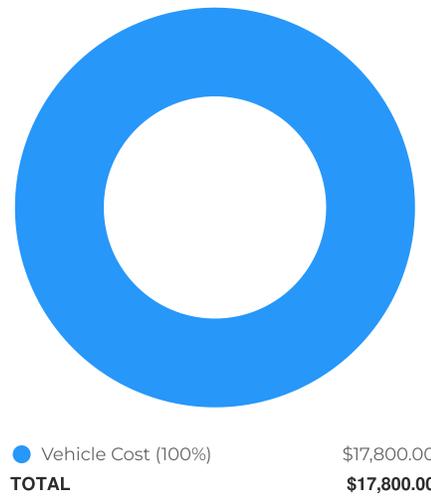
Capital Cost

Total Historical: **\$26,700** FY2026 Budget: **\$8,900** Total Budget (all years): **\$17.8K** Project Total: **\$44.5K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	Total
Vehicle Cost	\$26,700	\$8,900	\$8,900	\$44,500
Total	\$26,700	\$8,900	\$8,900	\$44,500

Funding Sources

Total Historical
\$26,700

FY2026 Budget
\$8,900

Total Budget (all years)
\$17.8K

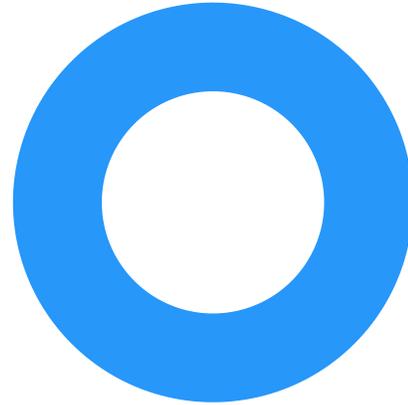
Project Total
\$44.5K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$17,800.00
TOTAL \$17,800.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$26,700	\$8,900	\$8,900	\$44,500
Total	\$26,700	\$8,900	\$8,900	\$44,500

VEH # 224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

Description

Veh#224 - 2022 Ford Police Interceptor Utility Vin# 1FM5K8AB0NGA39518

Details

New or Used Vehicle: Used Vehicle

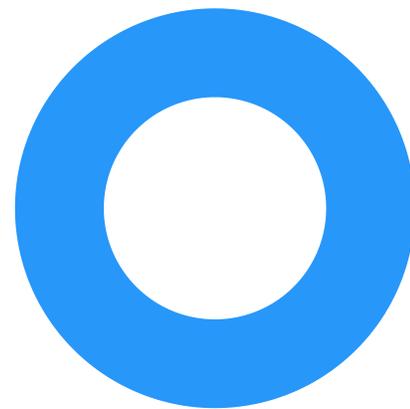
Capital Cost

Total Historical: **\$26,700** FY2026 Budget: **\$8,900** Total Budget (all years): **\$17.8K** Project Total: **\$44.5K**

Capital Cost by Year



Capital Cost for Budgeted Years



● Vehicle Cost

● Vehicle Cost (100%) \$17,800.00
TOTAL **\$17,800.00**

Capital Cost Breakdown

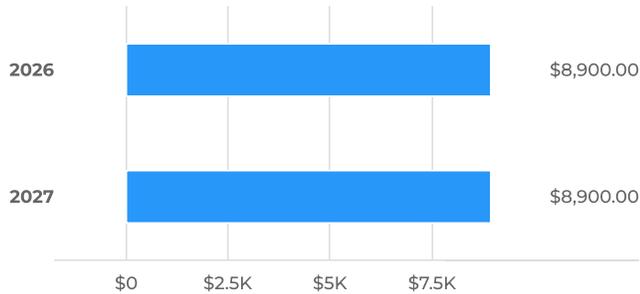
Capital Cost	Historical	FY2026	FY2027	Total
Vehicle Cost	\$26,700	\$8,900	\$8,900	\$44,500
Total	\$26,700	\$8,900	\$8,900	\$44,500



Funding Sources

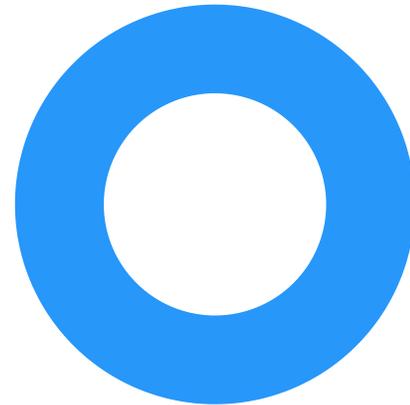
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$26,700	\$8,900	\$17.8K	\$44.5K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$17,800.00
TOTAL \$17,800.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$26,700	\$8,900	\$8,900	\$44,500
Total	\$26,700	\$8,900	\$8,900	\$44,500



VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

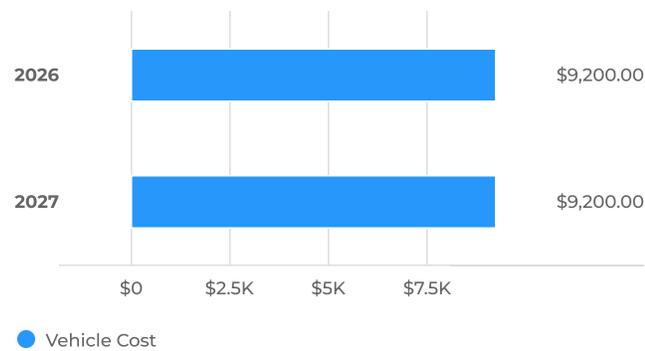
Description

VEH # 225- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA58549

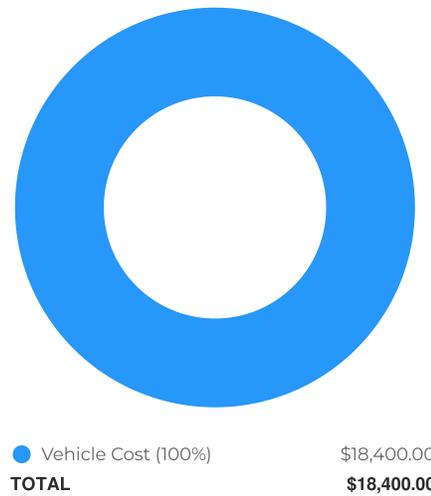
Capital Cost

Total Historical: **\$27,600** FY2026 Budget: **\$9,200** Total Budget (all years): **\$18.4K** Project Total: **\$46K**

Capital Cost by Year



Capital Cost for Budgeted Years



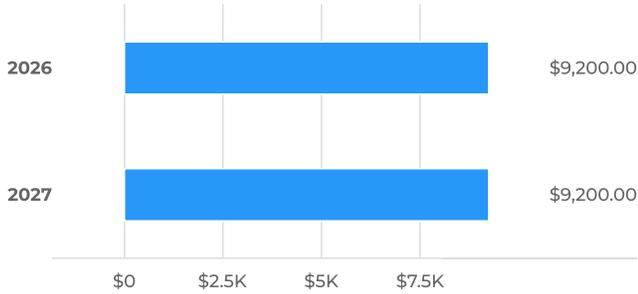
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	Total
Vehicle Cost	\$27,600	\$9,200	\$9,200	\$46,000
Total	\$27,600	\$9,200	\$9,200	\$46,000

Funding Sources

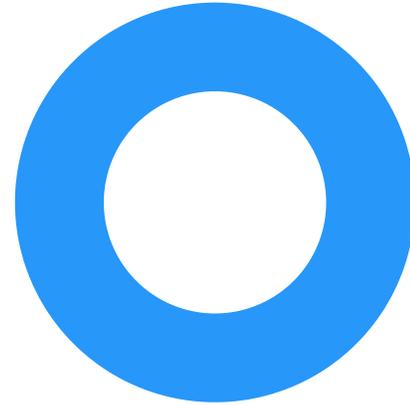
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$27,600	\$9,200	\$18.4K	\$46K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$18,400.00
TOTAL \$18,400.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$27,600	\$9,200	\$9,200	\$46,000
Total	\$27,600	\$9,200	\$9,200	\$46,000

VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

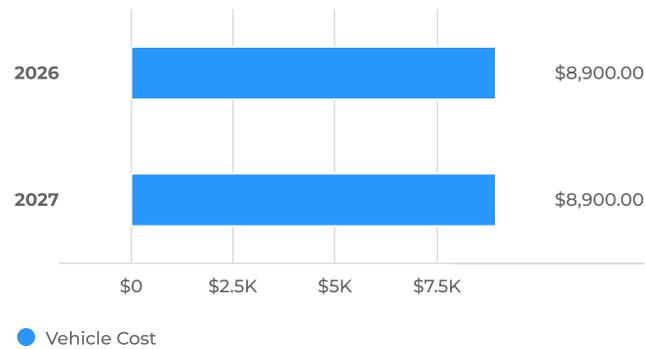
Description

VEH # 226 - 2022 Ford Police Interceptor Utility 1FM5K8AB3NGA50321

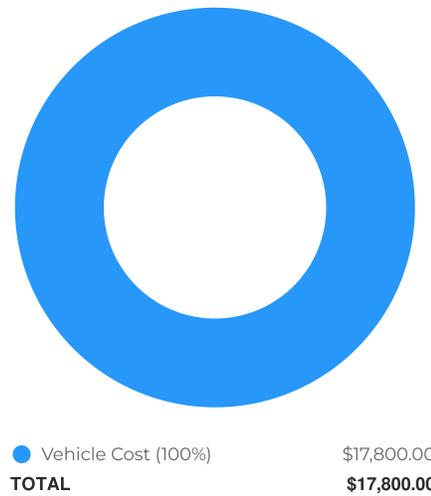
Capital Cost

Total Historical: **\$26,700** FY2026 Budget: **\$8,900** Total Budget (all years): **\$17.8K** Project Total: **\$44.5K**

Capital Cost by Year



Capital Cost for Budgeted Years

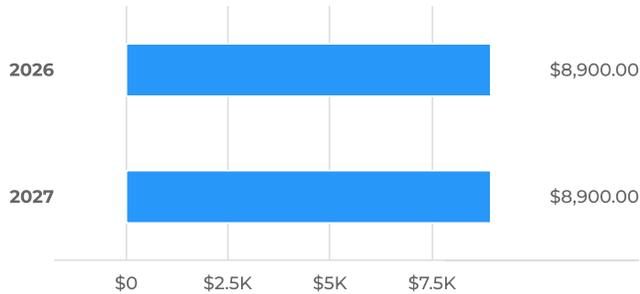


Capital Cost Breakdown				
Capital Cost	Historical	FY2026	FY2027	Total
Vehicle Cost	\$26,700	\$8,900	\$8,900	\$44,500
Total	\$26,700	\$8,900	\$8,900	\$44,500

Funding Sources

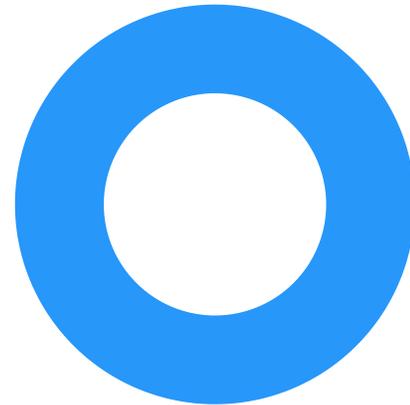
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$26,700	\$8,900	\$17.8K	\$44.5K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$17,800.00
TOTAL \$17,800.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$26,700	\$8,900	\$8,900	\$44,500
Total	\$26,700	\$8,900	\$8,900	\$44,500

VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

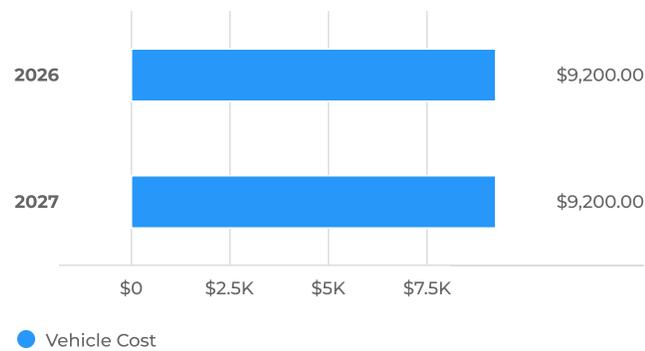
Description

VEH # 227- 2022 Ford Police Interceptor Utility 1FM5K8AB6NGA39569

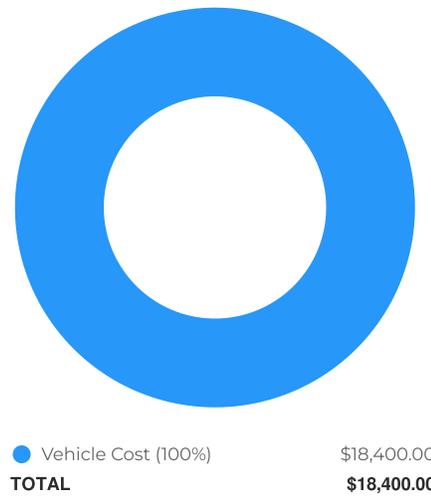
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$27,600	\$9,200	\$18.4K	\$46K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown				
Capital Cost	Historical	FY2026	FY2027	Total
Vehicle Cost	\$27,600	\$9,200	\$9,200	\$46,000
Total	\$27,600	\$9,200	\$9,200	\$46,000

Funding Sources

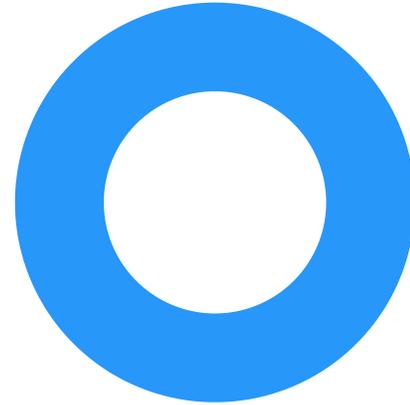
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$27,600	\$9,200	\$18.4K	\$46K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$18,400.00
TOTAL \$18,400.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$27,600	\$9,200	\$9,200	\$46,000
Total	\$27,600	\$9,200	\$9,200	\$46,000

VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

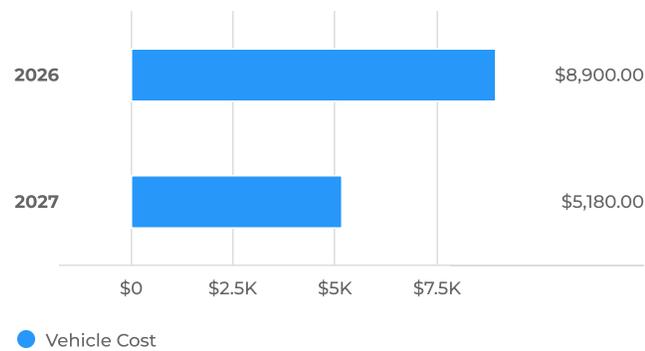
Description

VEH # 228- 2022 Ford Police Interceptor Utility 1FM5K8AB7NGA39502

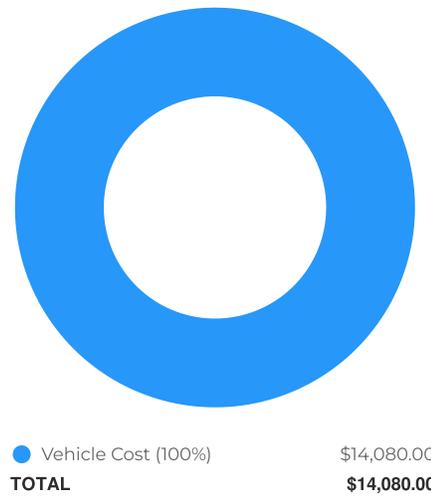
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$30,448	\$8,900	\$14.08K	\$44.528K

Capital Cost by Year



Capital Cost for Budgeted Years

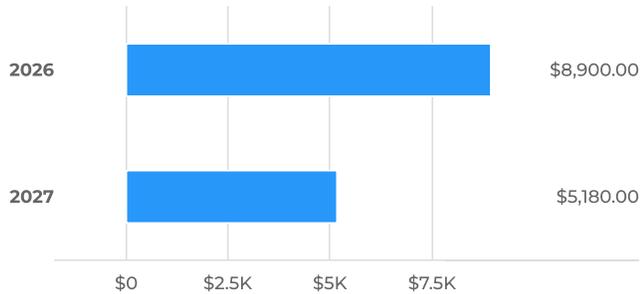


Capital Cost Breakdown				
Capital Cost	Historical	FY2026	FY2027	Total
Vehicle Cost	\$30,448	\$8,900	\$5,180	\$44,528
Total	\$30,448	\$8,900	\$5,180	\$44,528

Funding Sources

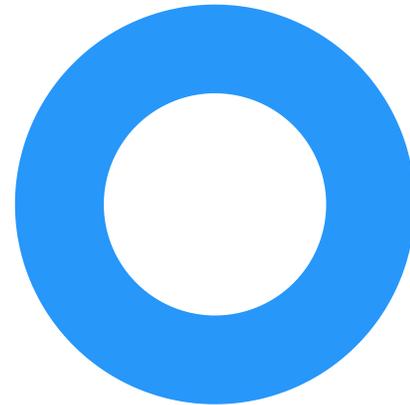
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$30,448	\$8,900	\$14.08K	\$44.528K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$14,080.00
TOTAL \$14,080.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$30,448	\$8,900	\$5,180	\$44,528
Total	\$30,448	\$8,900	\$5,180	\$44,528

VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

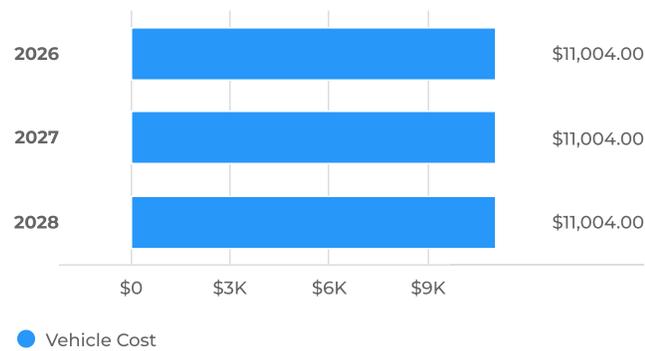
Description

VEH # 301- 2023 Chevrolet Tahoe 1GNSCLED8PR203955

Capital Cost

Total Historical: **\$22,008** FY2026 Budget: **\$11,004** Total Budget (all years): **\$33.012K** Project Total: **\$55.02K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown					
Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Vehicle Cost	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020



Funding Sources

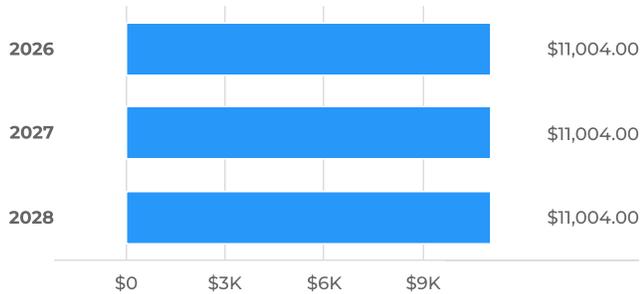
Total Historical
\$22,008

FY2026 Budget
\$11,004

Total Budget (all years)
\$33.012K

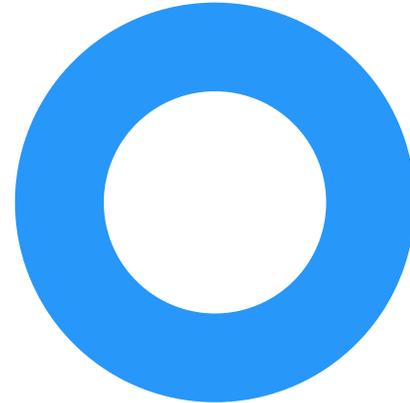
Project Total
\$55.02K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$33,012.00
TOTAL \$33,012.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020

VEH # 302 - 2023 Chevrolet Tahoe 1GN5CMKD3PR111422

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment
 Project Number: VEH # 302 - 2023 Chevrolet Tahoe 1GN5CMKD3PR111422

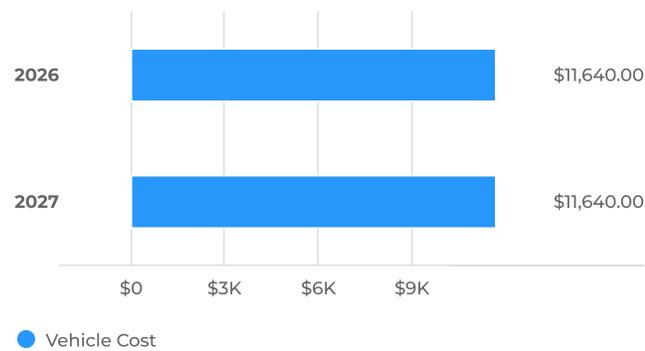
Description

VEH # 302 - 2023 Chevrolet Tahoe 1GN5CMKD3PR111422

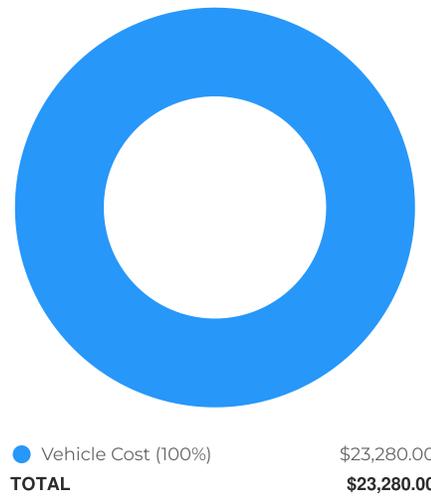
Capital Cost

Total Historical: **\$34,920** FY2026 Budget: **\$11,640** Total Budget (all years): **\$23.28K** Project Total: **\$58.2K**

Capital Cost by Year



Capital Cost for Budgeted Years

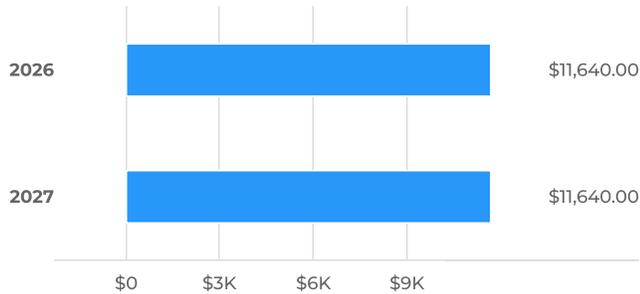


Capital Cost Breakdown				
Capital Cost	Historical	FY2026	FY2027	Total
Vehicle Cost	\$34,920	\$11,640	\$11,640	\$58,200
Total	\$34,920	\$11,640	\$11,640	\$58,200

Funding Sources

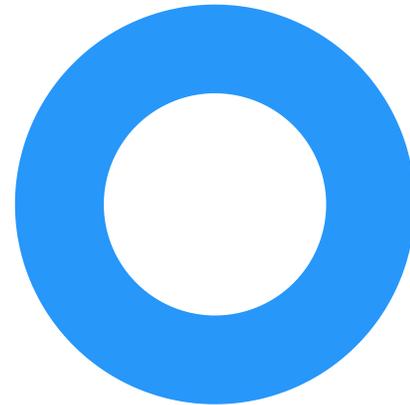
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$34,920	\$11,640	\$23.28K	\$58.2K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$23,280.00
TOTAL \$23,280.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
General Fund Revenue	\$34,920	\$11,640	\$11,640	\$58,200
Total	\$34,920	\$11,640	\$11,640	\$58,200



VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

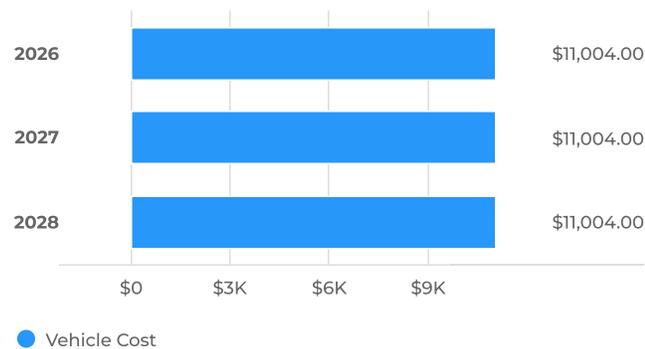
Description

VEH # 323 - 2023 Chevrolet Tahoe 1GNSCLED5PR203993

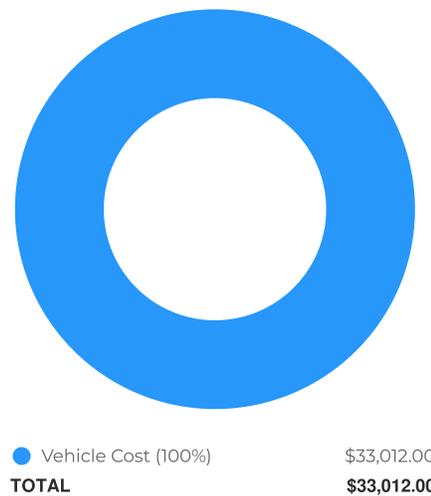
Capital Cost

Total Historical: **\$22,008** FY2026 Budget: **\$11,004** Total Budget (all years): **\$33.012K** Project Total: **\$55.02K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown					
Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Vehicle Cost	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020



Funding Sources

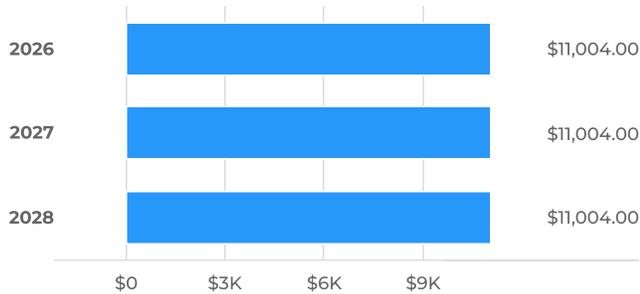
Total Historical
\$22,008

FY2026 Budget
\$11,004

Total Budget (all years)
\$33.012K

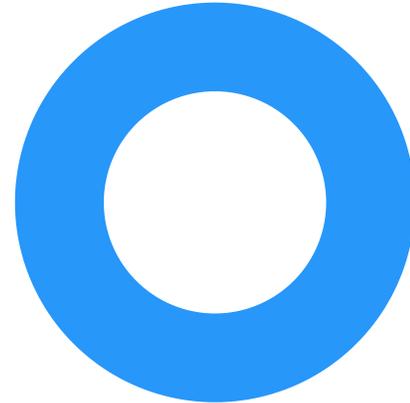
Project Total
\$55.02K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$33,012.00
TOTAL \$33,012.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020

VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

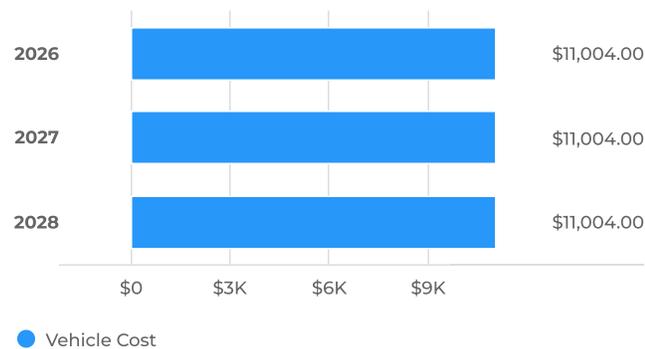
Description

VEH # 324 - 2023 Chevrolet Tahoe 1GNSCLED5PR203945

Capital Cost

Total Historical: **\$22,008** FY2026 Budget: **\$11,004** Total Budget (all years): **\$33.012K** Project Total: **\$55.02K**

Capital Cost by Year



Capital Cost for Budgeted Years



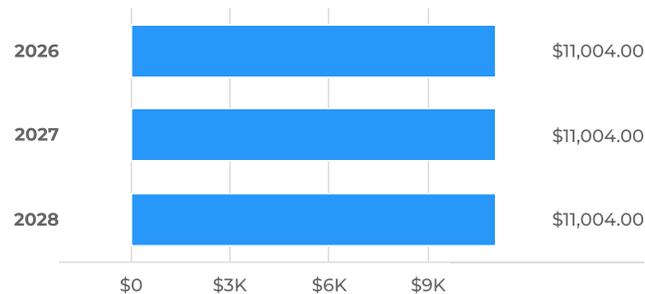
Capital Cost Breakdown					
Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Vehicle Cost	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020



Funding Sources

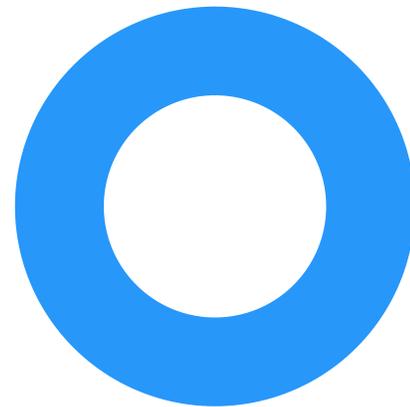
Total Historical **\$22,008**
 FY2026 Budget **\$11,004**
 Total Budget (all years) **\$33.012K**
 Project Total **\$55.02K**

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) **\$33,012.00**
TOTAL **\$33,012.00**

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020



VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

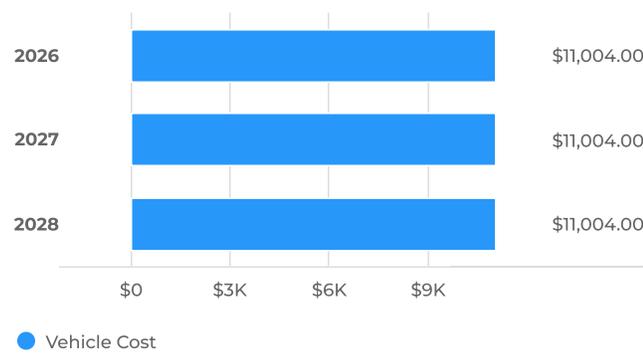
Description

VEH # 325- 2023 Chevrolet Tahoe 1GNSCLED2PR204518

Capital Cost

Total Historical: **\$22,008** FY2026 Budget: **\$11,004** Total Budget (all years): **\$33.012K** Project Total: **\$55.02K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown					
Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Vehicle Cost	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020



Funding Sources

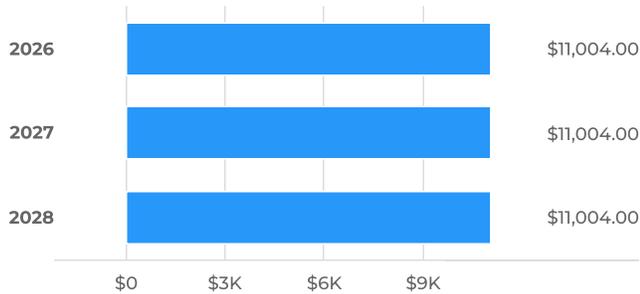
Total Historical
\$22,008

FY2026 Budget
\$11,004

Total Budget (all years)
\$33.012K

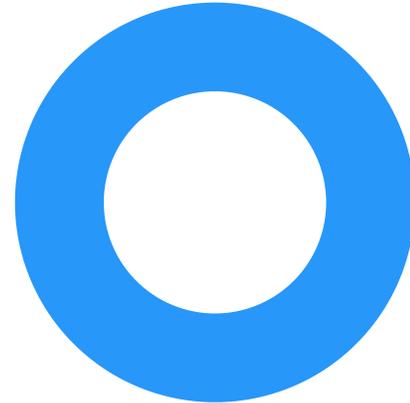
Project Total
\$55.02K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$33,012.00
TOTAL \$33,012.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020

VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

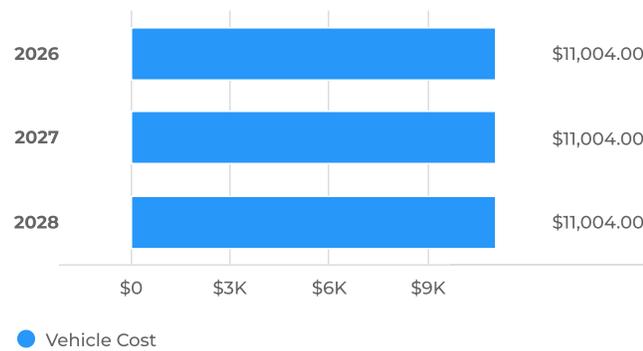
Description

VEH # 326- 2023 Chevrolet Tahoe 1GNSCLED7PR204028

Capital Cost

Total Historical: **\$22,008** FY2026 Budget: **\$11,004** Total Budget (all years): **\$33.012K** Project Total: **\$55.02K**

Capital Cost by Year



Capital Cost for Budgeted Years



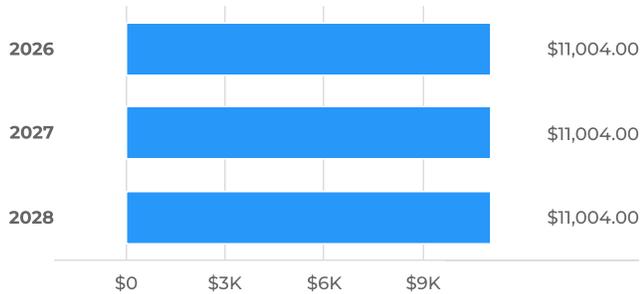
Capital Cost Breakdown					
Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Vehicle Cost	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020



Funding Sources

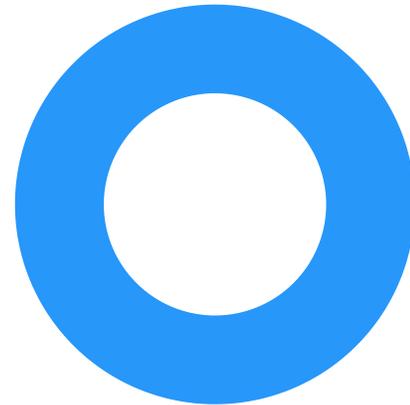
Total Historical **\$22,008**
 FY2026 Budget **\$11,004**
 Total Budget (all years) **\$33.012K**
 Project Total **\$55.02K**

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) **\$33,012.00**
TOTAL **\$33,012.00**

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$22,008	\$11,004	\$11,004	\$11,004	\$55,020

VEH # 327 - 2023 Ford Police Interceptor Utility XK9812

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH # 327

Description

VIN 1FM5K8ABXPGA79656

\$967.49/monthly rental x 12 months = \$11,609.88

Lease Ends 12/31/2028

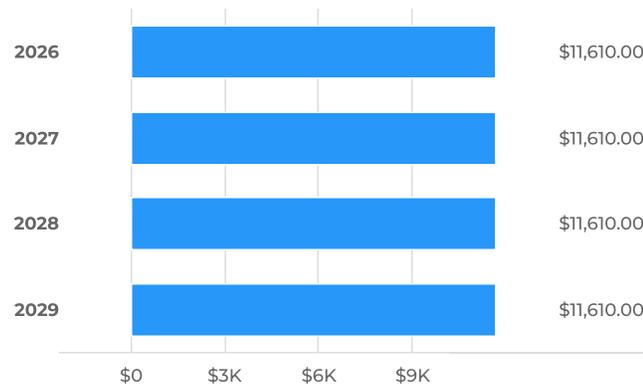
Details

New or Used Vehicle New Vehicle

Capital Cost

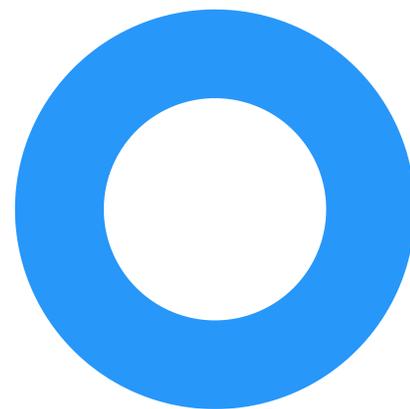
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$11,610	\$11,610	\$46.44K	\$58.05K

Capital Cost by Year



● Vehicle Cost

Capital Cost for Budgeted Years



● Vehicle Cost (100%) \$46,440.00
TOTAL **\$46,440.00**

Capital Cost Breakdown

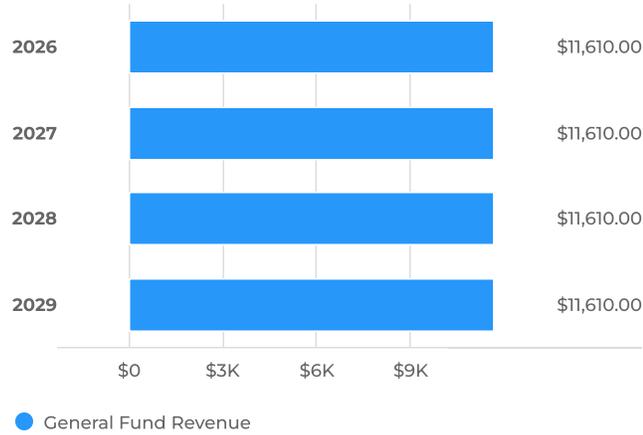
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Vehicle Cost	\$11,610	\$11,610	\$11,610	\$11,610	\$11,610	\$58,050
Total	\$11,610	\$11,610	\$11,610	\$11,610	\$11,610	\$58,050



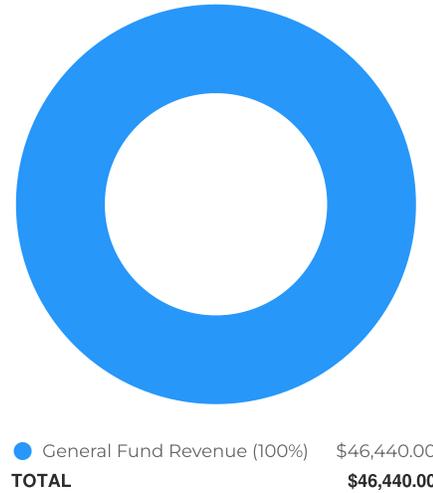
Funding Sources

Total Historical **\$11,610**
 FY2026 Budget **\$11,610**
 Total Budget (all years) **\$46.44K**
 Project Total **\$58.05K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
General Fund Revenue	\$11,610	\$11,610	\$11,610	\$11,610	\$11,610	\$58,050
Total	\$11,610	\$11,610	\$11,610	\$11,610	\$11,610	\$58,050

VEH # 330 - Chevrolet Silverado 1500 XK9826

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH # 330 - Chevrolet Silverado 1500 XK9826

Description

VIN 1GCPADED1PZ311750

Monthly Lease: \$917 x 12 months = \$11,004

Lease Ends 12/31/2028

Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle



Capital Cost

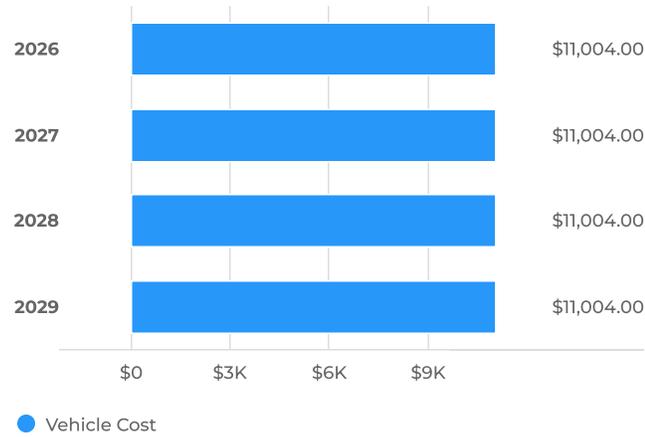
Total Historical
\$11,004

FY2026 Budget
\$11,004

Total Budget (all years)
\$44.016K

Project Total
\$55.02K

Capital Cost by Year



Capital Cost for Budgeted Years



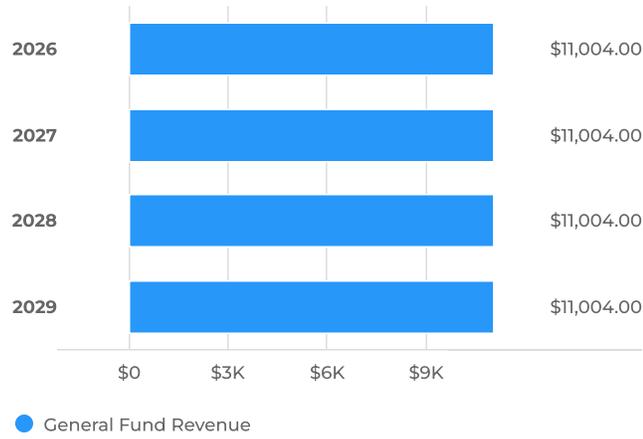
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Vehicle Cost	\$11,004	\$11,004	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$11,004	\$11,004	\$11,004	\$11,004	\$11,004	\$55,020

Funding Sources

Total Historical **\$11,004**
 FY2026 Budget **\$11,004**
 Total Budget (all years) **\$44.016K**
 Project Total **\$55.02K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
General Fund Revenue	\$11,004	\$11,004	\$11,004	\$11,004	\$11,004	\$55,020
Total	\$11,004	\$11,004	\$11,004	\$11,004	\$11,004	\$55,020

VEH # 401- 2024 Chevrolet Tahoe XK8077

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH # 401- 2024 Chevrolet Tahoe XK8077

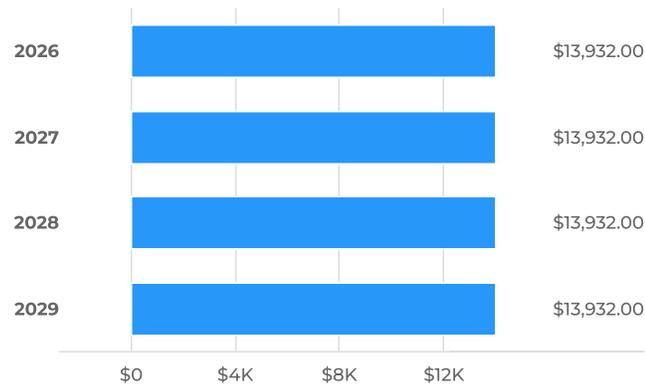
Description

VIN 1GN5CMKD9RR150695
 Monthly Payment: \$1,161 x 12 = \$13,932
 Lease Ends 3/31/2029

Capital Cost

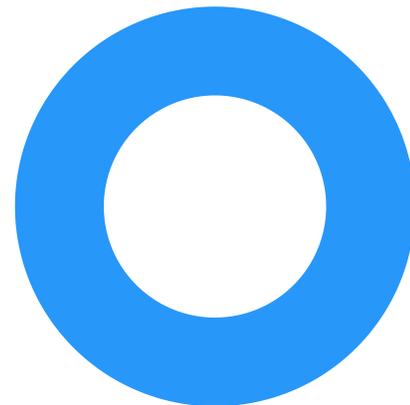
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$13,932	\$13,932	\$55.728K	\$69.66K

Capital Cost by Year



● Vehicle Cost

Capital Cost for Budgeted Years



● Vehicle Cost (100%) \$55,728.00
TOTAL \$55,728.00

Capital Cost Breakdown

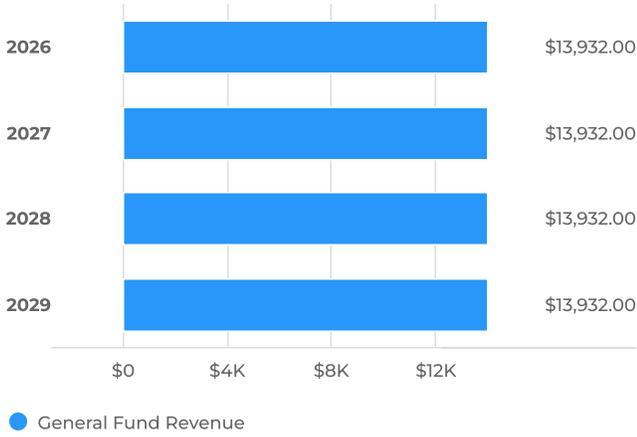
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Vehicle Cost	\$13,932	\$13,932	\$13,932	\$13,932	\$13,932	\$69,660
Total	\$13,932	\$13,932	\$13,932	\$13,932	\$13,932	\$69,660



Funding Sources

Total Historical **\$13,932**
 FY2026 Budget **\$13,932**
 Total Budget (all years) **\$55.728K**
 Project Total **\$69.66K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
General Fund Revenue	\$13,932	\$13,932	\$13,932	\$13,932	\$13,932	\$69,660
Total	\$13,932	\$13,932	\$13,932	\$13,932	\$13,932	\$69,660

VEH #328 - 2023 Ford Police Interceptor Utility - XK9811

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH #328

Description

VIN 1FM5K8AB0PGA80055

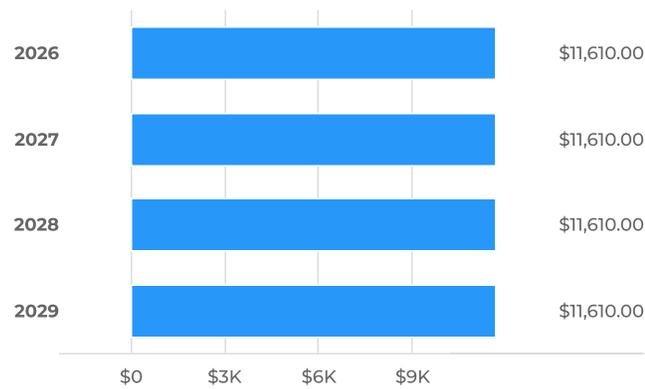
\$967.49/monthly rental x 12 months = \$11,609.88

Lease Ends 12/31/2028

Capital Cost

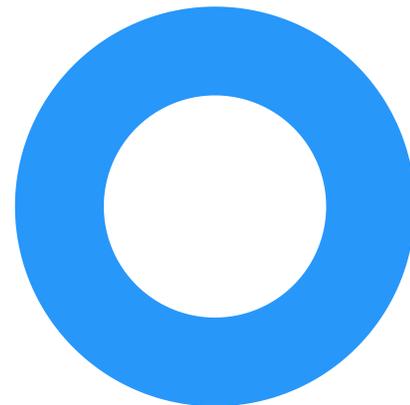
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$11,610	\$11,610	\$46.44K	\$58.05K

Capital Cost by Year



● Vehicle Cost

Capital Cost for Budgeted Years



● Vehicle Cost (100%) \$46,440.00
TOTAL \$46,440.00

Capital Cost Breakdown

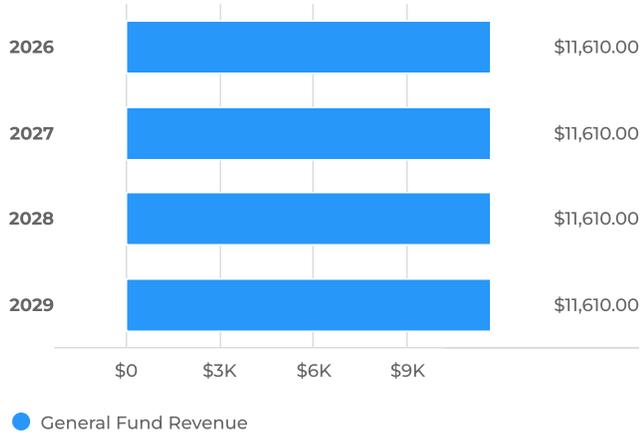
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Vehicle Cost	\$11,610	\$11,610	\$11,610	\$11,610	\$11,610	\$58,050
Total	\$11,610	\$11,610	\$11,610	\$11,610	\$11,610	\$58,050



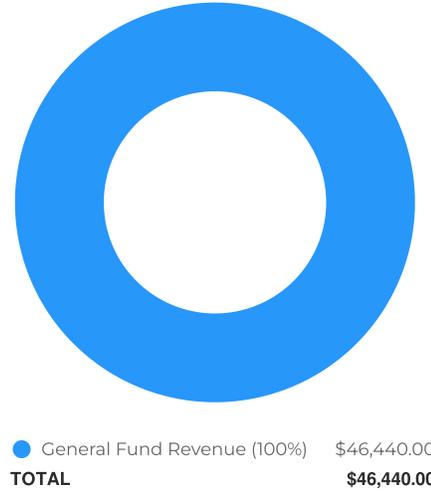
Funding Sources

Total Historical **\$11,610**
 FY2026 Budget **\$11,610**
 Total Budget (all years) **\$46.44K**
 Project Total **\$58.05K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
General Fund Revenue	\$11,610	\$11,610	\$11,610	\$11,610	\$11,610	\$58,050
Total	\$11,610	\$11,610	\$11,610	\$11,610	\$11,610	\$58,050



VEH #403 - 2024 Chevrolet Silverado XL9038

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH #403 - 2024 Chevrolet Silverado XL9038

Description

VIN 3GCUD4ED9RG292068

Monthly Lease: \$1028 x 12 months = \$12,336

Lease Ends 11/30/2029

Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle



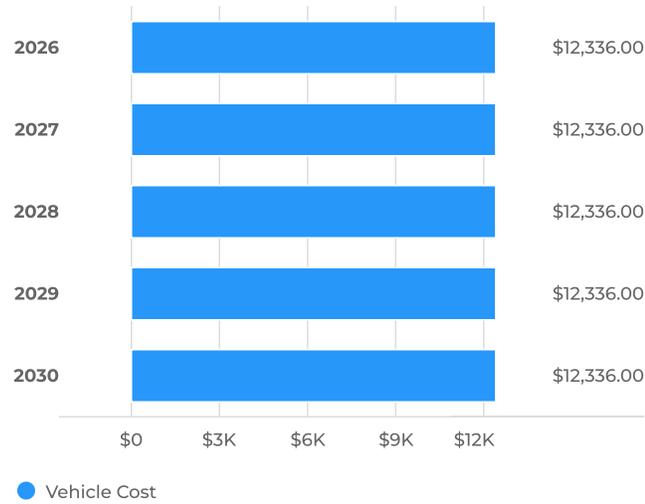
Capital Cost

FY2026 Budget
\$12,336

Total Budget (all years)
\$61.68K

Project Total
\$61.68K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$61,680
Total	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$61,680

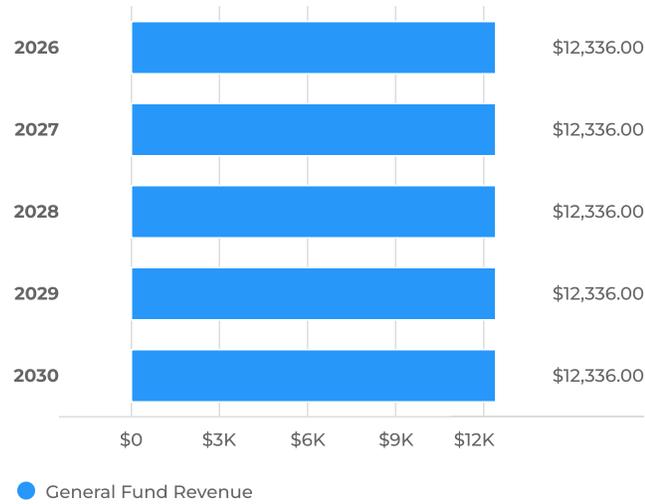
Funding Sources

FY2026 Budget
\$12,336

Total Budget (all years)
\$61.68K

Project Total
\$61.68K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$61,680
Total	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$61,680

VEH #404 - 2024 Chevrolet Silverado 1500 XL9037

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	Veh #404 - 2024 Chevrolet Silverado 1500 XL9037

Description

VIN 3GCUD4ED9RG292071

Monthly Lease: \$1,028 x 12 months = 12,336

Lease Ends 11/30/2029

Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle



Capital Cost

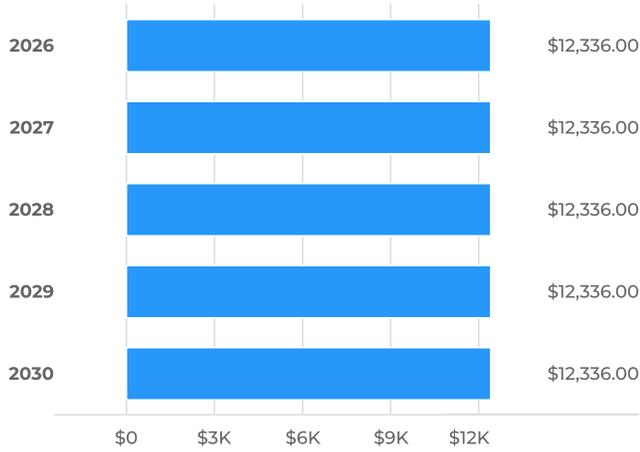
Total Historical
\$12,336

FY2026 Budget
\$12,336

Total Budget (all years)
\$61.68K

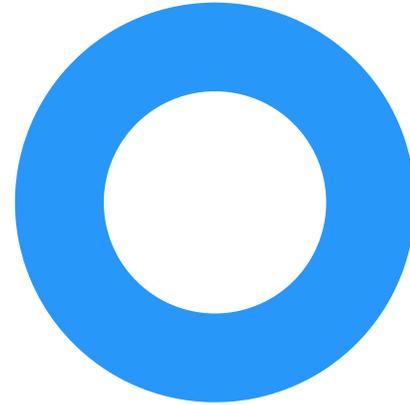
Project Total
\$74.016K

Capital Cost by Year



● Vehicle Cost

Capital Cost for Budgeted Years



● Vehicle Cost (100%)

\$61,680.00

TOTAL

\$61,680.00

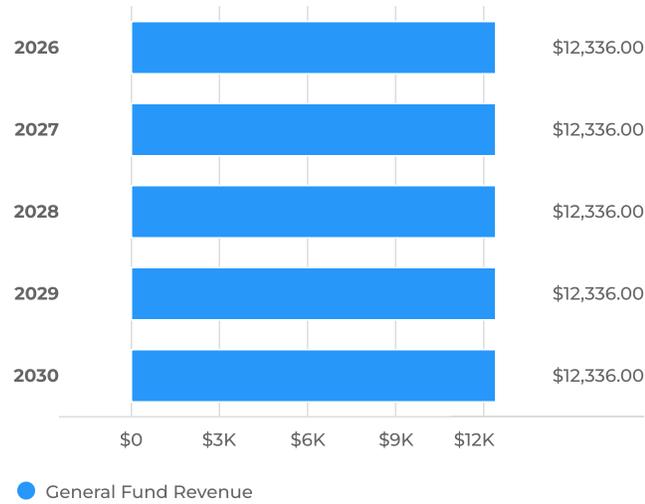
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$74,016
Total	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$74,016

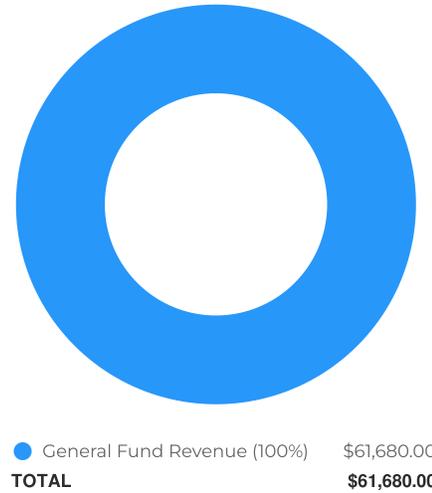
Funding Sources

Total Historical **\$12,336**
 FY2026 Budget **\$12,336**
 Total Budget (all years) **\$61.68K**
 Project Total **\$74.016K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown							
Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$74,016
Total	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$12,336	\$74,016



VEH #507 (PSA)- 2025 Ford Explorer XC5523

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH #507 (PSA)- 2025 Ford Explorer XC5523

Description

VIN 1FMUK7DHXSGA45957

Lease Ends 10/31/2029

Monthly Lease \$777 x 12 months = \$9,324

Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle



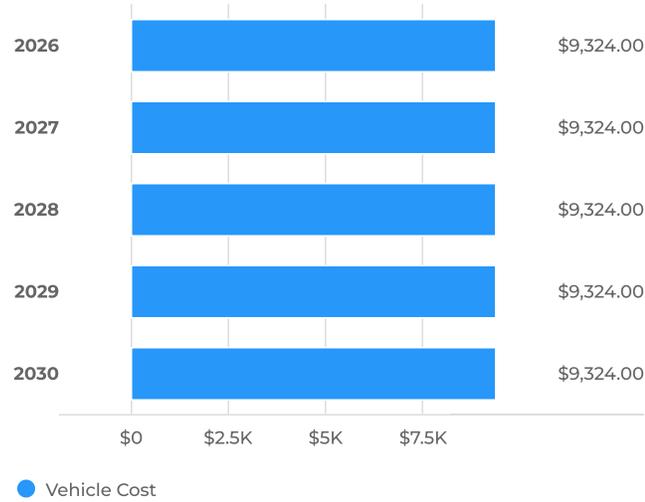
Capital Cost

FY2026 Budget
\$9,324

Total Budget (all years)
\$46.62K

Project Total
\$46.62K

Capital Cost by Year



Capital Cost for Budgeted Years



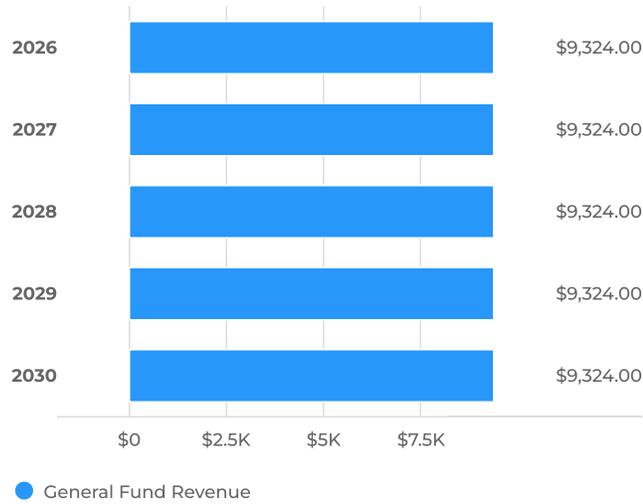
Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$46,620
Total	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$46,620

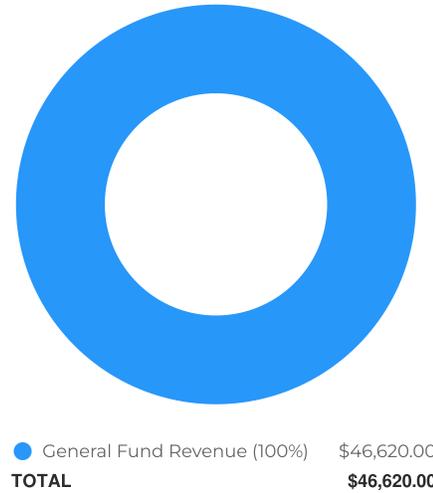
Funding Sources

FY2026 Budget **\$9,324** Total Budget (all years) **\$46.62K** Project Total **\$46.62K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$46,620
Total	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$46,620



VEH #508 (PSA) - 2025 Ford Explorer XC5524

Overview

Request Owner	Joe Locke, Interim Police chief
Department	Law Enforcement
Type	Capital Equipment
Project Number	VEH #508 (PSA) - 2025 Ford Explorer XC5524

Description

VIN 1FMUK7DH3SGA15909

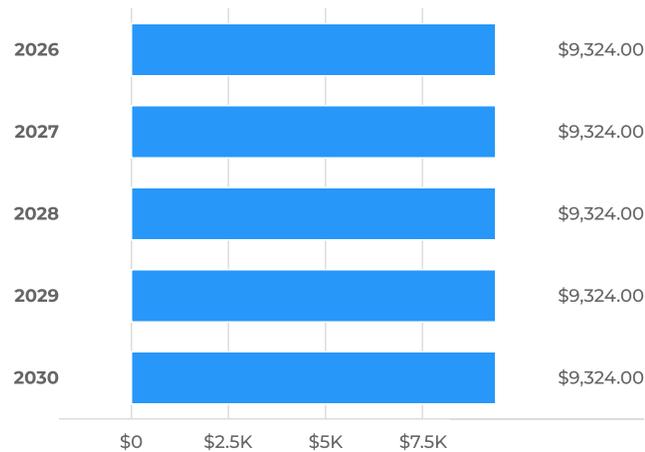
Lease Ends 10/31/2029

Monthly Lease: \$777 x 12 months = \$9,324

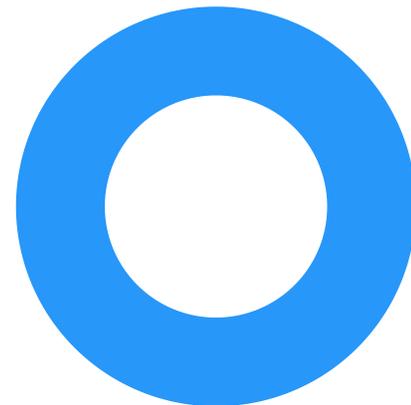
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$9,324	\$9,324	\$46.62K	\$55.944K

Capital Cost by Year



Capital Cost for Budgeted Years



● Vehicle Cost

● Vehicle Cost (100%) \$46,620.00
TOTAL \$46,620.00

Capital Cost Breakdown

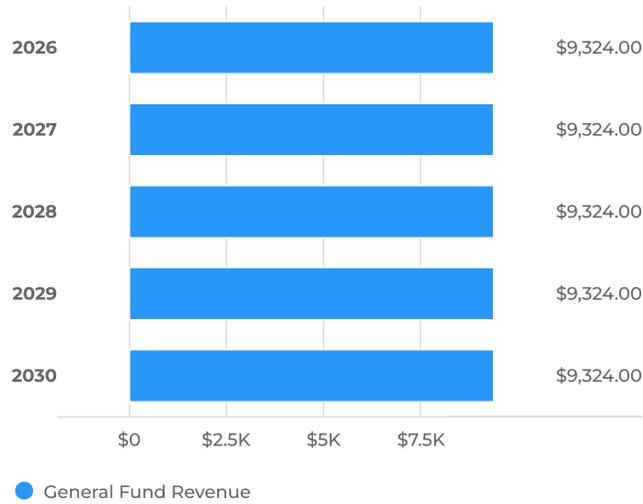
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$55,944
Total	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$55,944



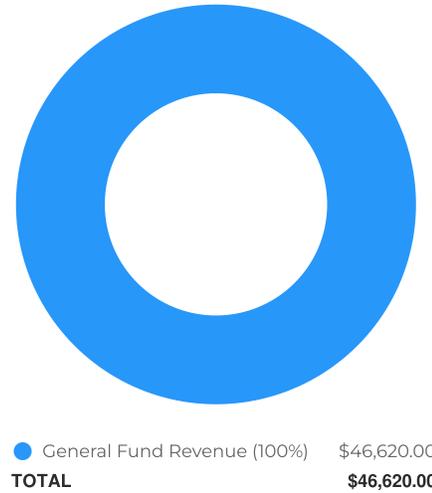
Funding Sources

Total Historical **\$9,324**
 FY2026 Budget **\$9,324**
 Total Budget (all years) **\$46.62K**
 Project Total **\$55.944K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$55,944
Total	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$9,324	\$55,944



Vehicle Radio Systems-Replacement Program- 4700 per unit

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

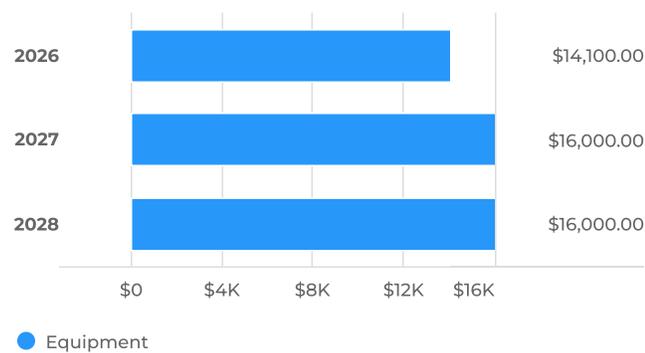
Description

Vehicle Radio Systems-Replacement Program- 4700 per unit

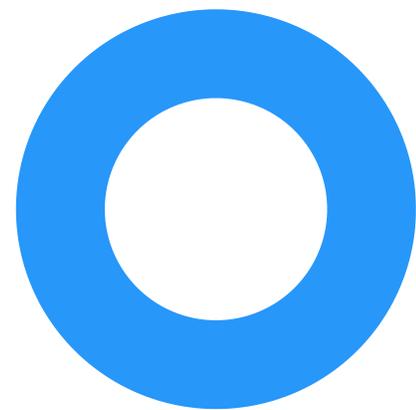
Capital Cost

Total Historical: **\$56,400** FY2026 Budget: **\$14,100** Total Budget (all years): **\$46.1K** Project Total: **\$102.5K**

Capital Cost by Year



Capital Cost for Budgeted Years



● Equipment (100%) \$46,100.00
TOTAL **\$46,100.00**

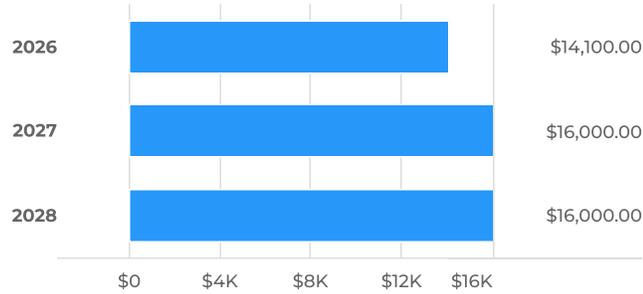
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Equipment	\$56,400	\$14,100	\$16,000	\$16,000	\$102,500
Total	\$56,400	\$14,100	\$16,000	\$16,000	\$102,500

Funding Sources

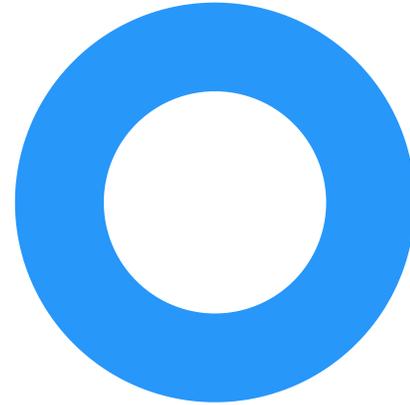
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$56,400	\$14,100	\$46.1K	\$102.5K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$46,100.00
TOTAL \$46,100.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
General Fund Revenue	\$56,400	\$14,100	\$16,000	\$16,000	\$102,500
Total	\$56,400	\$14,100	\$16,000	\$16,000	\$102,500

Zebra Printers E-Citation

Overview

Request Owner: Joe Locke, Interim Police chief
 Department: Law Enforcement
 Type: Capital Equipment

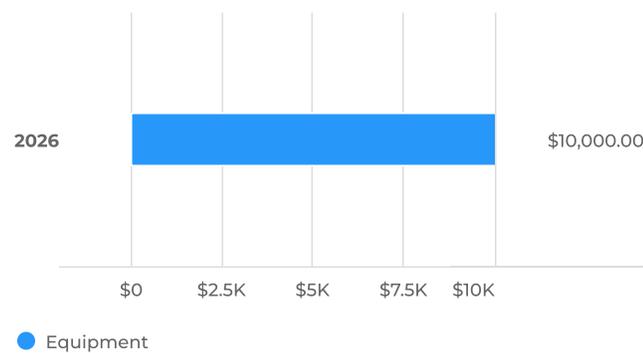
Description

Zebra Printers E-Citation

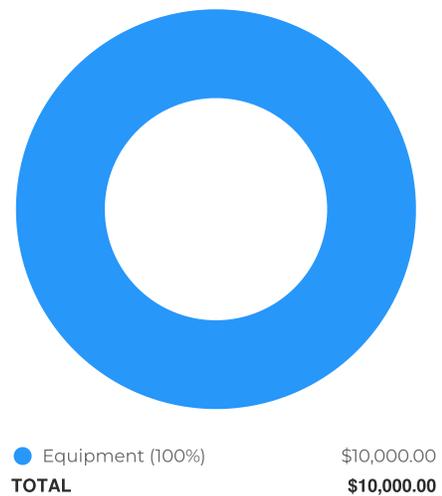
Capital Cost

Total Historical: **\$10,000** FY2026 Budget: **\$10,000** Total Budget (all years): **\$10K** Project Total: **\$20K**

Capital Cost by Year



Capital Cost for Budgeted Years

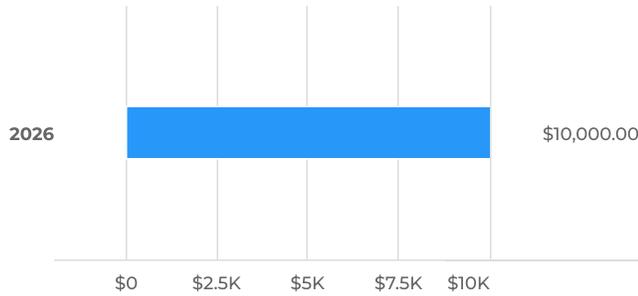


Capital Cost Breakdown			
Capital Cost	Historical	FY2026	Total
Equipment	\$10,000	\$10,000	\$20,000
Total	\$10,000	\$10,000	\$20,000

Funding Sources

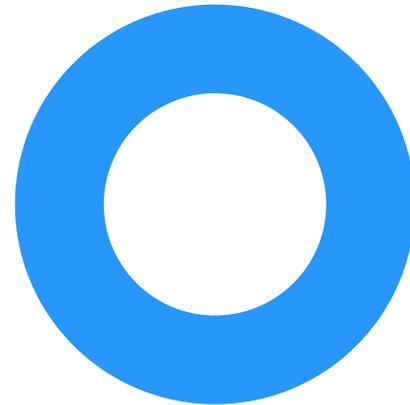
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$10,000	\$10,000	\$10K	\$20K

Funding Sources by Year



● General Fund Revenue

Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$10,000.00
TOTAL \$10,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
General Fund Revenue	\$10,000	\$10,000	\$20,000
Total	\$10,000	\$10,000	\$20,000



PARK IMPACT FEES FUND REQUESTS



BHI-229 96th Street Kayak Park Renovation

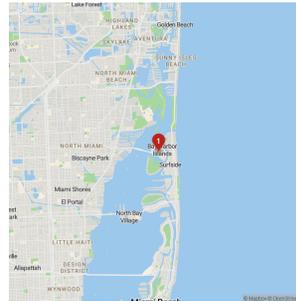
Overview

Request Owner	Randy Daniel, Town Engineer
Department	Park Impact Fees Fund
Type	Capital Improvement
Project Number	23-BHI-229

Description

BHI-229 96th Street Kayak Park Renovation

Location



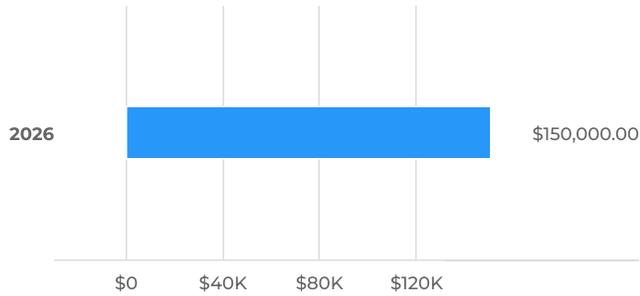
Capital Cost

FY2026 Budget
\$150,000

Total Budget (all years)
\$150K

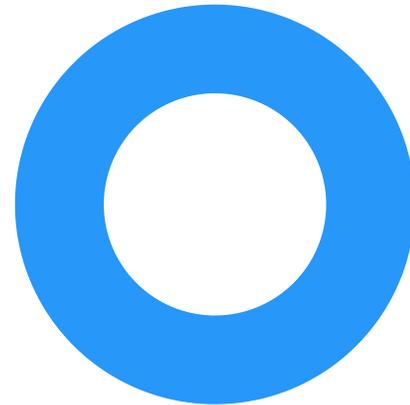
Project Total
\$150K

Capital Cost by Year



● Other

Capital Cost for Budgeted Years



● Other (100%)

\$150,000.00

TOTAL

\$150,000.00

Capital Cost Breakdown

Capital Cost	FY2026	Total
Other	\$150,000	\$150,000
Total	\$150,000	\$150,000

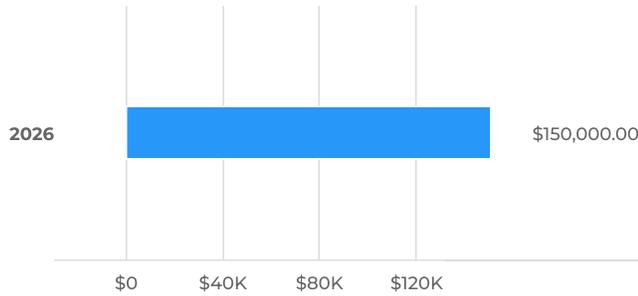
Funding Sources

FY2026 Budget
\$150,000

Total Budget (all years)
\$150K

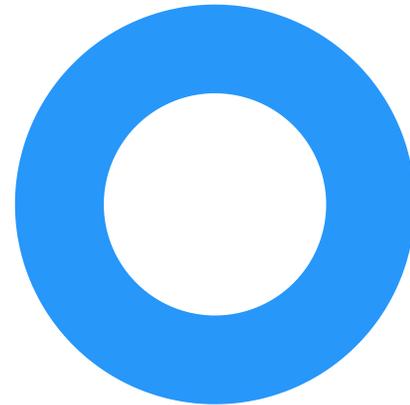
Project Total
\$150K

Funding Sources by Year



● Park Impact Fees

Funding Sources for Budgeted Years



● Park Impact Fees (100%) \$150,000.00
TOTAL \$150,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Park Impact Fees	\$150,000	\$150,000
Total	\$150,000	\$150,000

PARKING FUND REQUESTS



BHI-248 New Town Hall Parking Lot

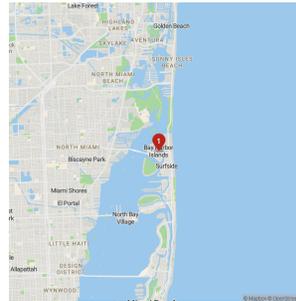
Overview

Request Owner	Randy Daniel, Town Engineer
Department	Parking Fund
Type	Capital Improvement
Project Number	BHI-248

Description

BHI-248 New Town Hall Parking Lot

Location



Supplemental Attachments

 [Estimate Budget for Parking Garage\(/resource/cg-prod-v2/projects/documents/a9faeac30e84c689e34b.pdf\)](/resource/cg-prod-v2/projects/documents/a9faeac30e84c689e34b.pdf)

Capital Cost

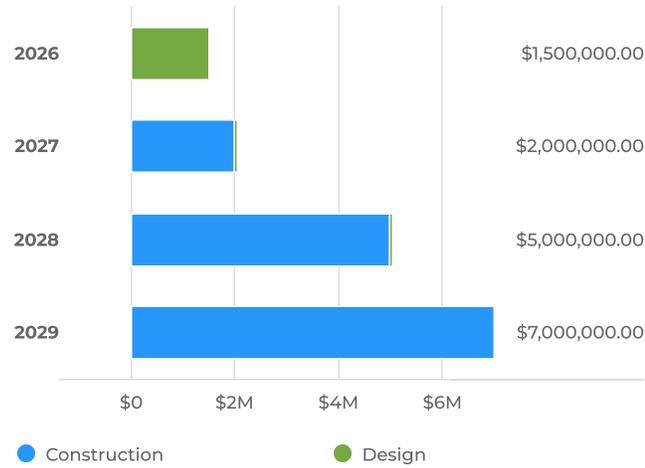
Total Historical
\$15,000

FY2026 Budget
\$1,500,000

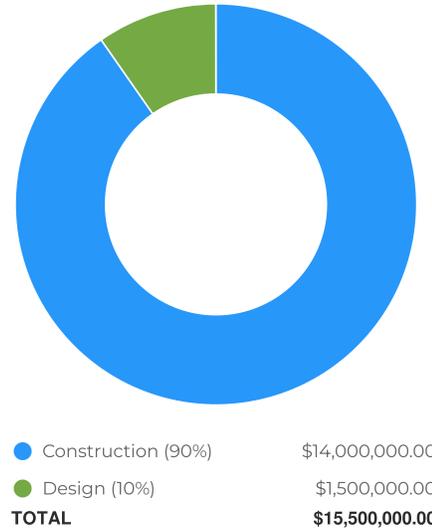
Total Budget (all years)
\$15.5M

Project Total
\$15.515M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Design	\$15,000	\$1,500,000	\$0	\$0	\$0	\$1,515,000
Construction	\$0	\$0	\$2,000,000	\$5,000,000	\$7,000,000	\$14,000,000
Total	\$15,000	\$1,500,000	\$2,000,000	\$5,000,000	\$7,000,000	\$15,515,000

Funding Sources

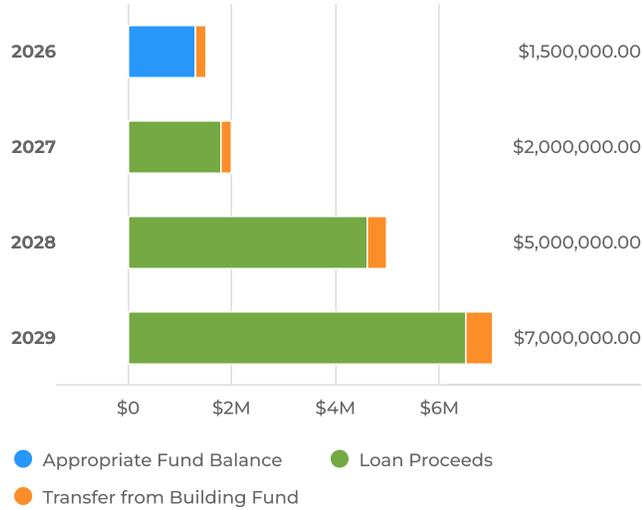
Total Historical
\$15,000

FY2026 Budget
\$1,500,000

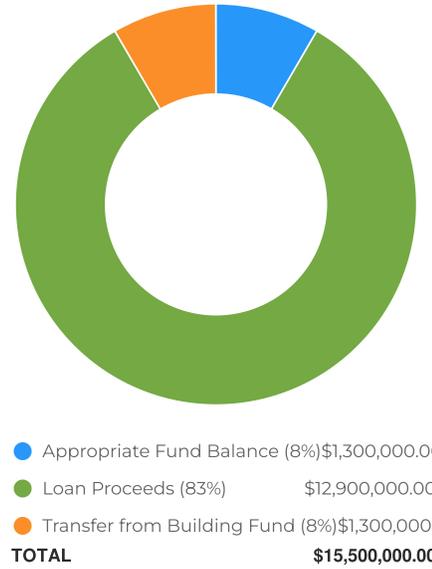
Total Budget (all years)
\$15.5M

Project Total
\$15.515M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
Appropriate Fund Balance	\$15,000	\$1,300,000	\$0	\$0	\$0	\$1,315,000
Transfer from Building Fund	\$0	\$200,000	\$200,000	\$400,000	\$500,000	\$1,300,000
Loan Proceeds	\$0	\$0	\$1,800,000	\$4,600,000	\$6,500,000	\$12,900,000
Total	\$15,000	\$1,500,000	\$2,000,000	\$5,000,000	\$7,000,000	\$15,515,000



PUBLIC BUILDINGS REQUESTS



BHI - 241 Artificial 3D Printed Reef - Marine Park

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Public Buildings
Type	Capital Improvement
Project Number	2023-BHI-241

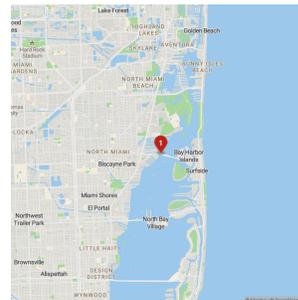
Description

BHI - 241 Artificial 3D Printed Reef - Marine Park-\$363,400 will be a carry forward from FY 2024 to FY 2025. Nothing has been spent.

Details

Type of Project Other improvement

Location



Supplemental Attachments

 [Artificial Reef Project-Contract Extract\(/resource/cg-prod-v2/projects/documents/e6e3a5b9c7d92cb9b112.pdf\)](/resource/cg-prod-v2/projects/documents/e6e3a5b9c7d92cb9b112.pdf)

 [Artificial Reef Project-Agenda\(/resource/cg-prod-v2/projects/documents/4ee62a28a9bf20fdf3de.pdf\)](/resource/cg-prod-v2/projects/documents/4ee62a28a9bf20fdf3de.pdf)

Benefit to Community

On January 8, 2024, the Town issued an RFP to solicit competitive proposals for a highly qualified, experienced, and licensed firms for the design, permitting, construction, testing of an Artificial 3D Printed Reef in accordance with the terms, conditions, and specifications for the project.

The intent of the project is for the development of two artificial reef sites in the vicinity of the Town with the scale or footprint of approximately 15-20 structures to provide a combination of biological and artistic for an artificial coral reef deployment project. The scope of work for this project will include design, permitting and construction, construction management services, as well as inspection, construction certification.

The Finn shall be responsible for designing, surveying, geotechnical exploration, preparation of completed permit submittal packages and procurement of all required permits for construction, construction phasing, maintenance of traffic and all other related work or services.

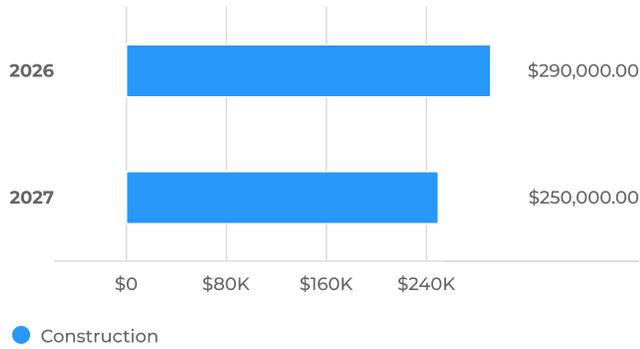
This project aims to develop two distinct sites: A) comprising roughly 20 structures, including 5 sculptures, and B) featuring around 6 structures, with 2 sculptures. These structures serve the dual purpose of providing both biological enhancement and artistic appeal for an artificial coral reef deployment initiative. Their design will offer habitat for marine life while also presenting an ecotourism opportunity to benefit the local community. Additionally, future considerations may involve incorporating restoration elements such as coral, oyster, or mangrove. Accessibility for residents is a key consideration in the development of these sites.



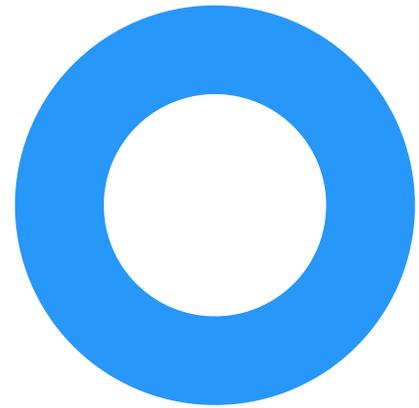
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$290,000	\$540K	\$540K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (100%)	\$540,000.00
TOTAL	\$540,000.00

Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Construction	\$290,000	\$250,000	\$540,000
Total	\$290,000	\$250,000	\$540,000

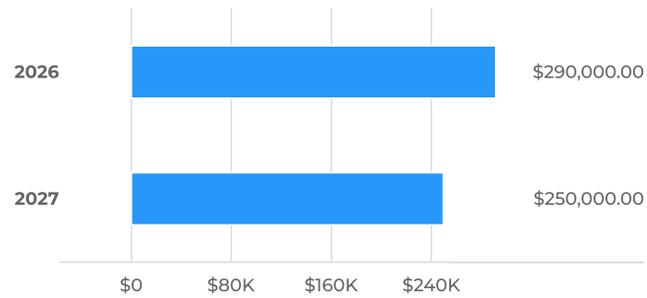
Funding Sources

FY2026 Budget
\$290,000

Total Budget (all years)
\$540K

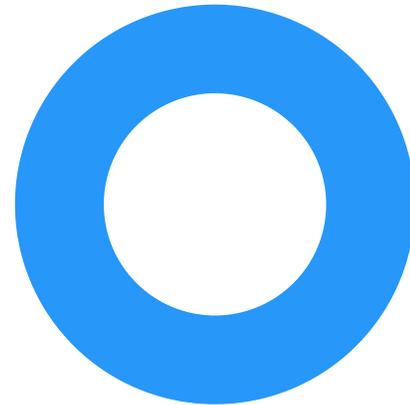
Project Total
\$540K

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%) \$540,000.00
TOTAL \$540,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Fund Balance	\$290,000	\$250,000	\$540,000
Total	\$290,000	\$250,000	\$540,000

BHI-001 Town Hall

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Public Buildings
Type	Capital Improvement
Project Number	BHI-001

Description

BHI-001

BHI-246-Town Hall Demolition \$502,000 (Completed) Fuel Tanks still there

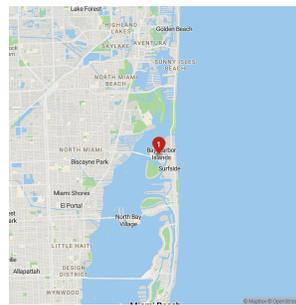
BHI-235 Temporary Town Hall (Trailers) \$946,000

BHI-247 New Town Hall Building -Design \$4,000,000

BHI-247 New Town Hall Building-Construction -\$80,000,000

Grant for TH Generator: \$800,000 grant extension

Location



Capital Cost

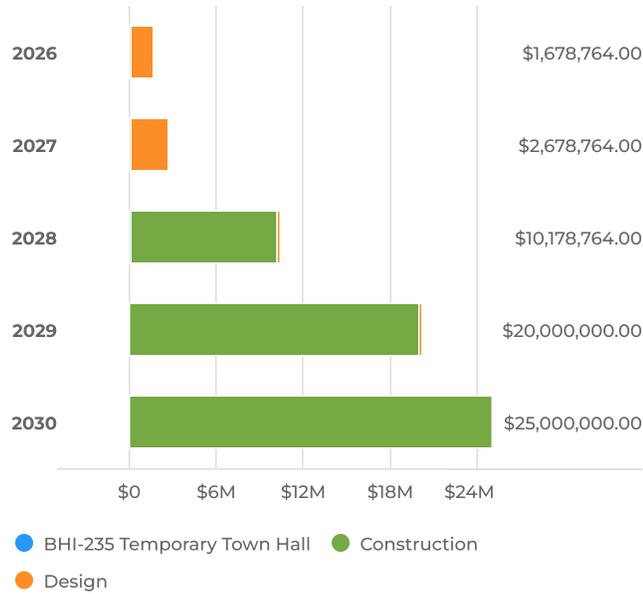
Total Historical
\$1,436,928

FY2026 Budget
\$1,678,764

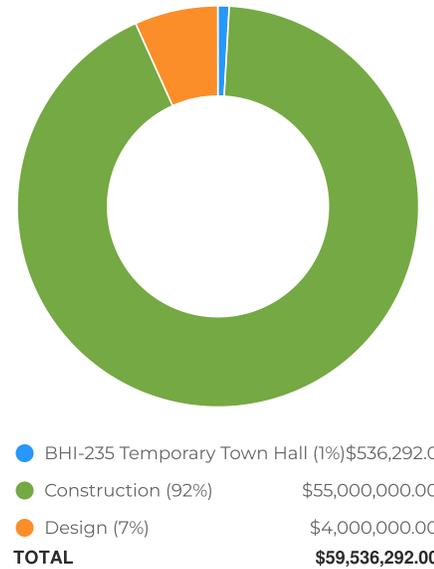
Total Budget (all years)
\$59.536M

Project Total
\$60.973M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design	\$0	\$1,500,000	\$2,500,000	\$0	\$0	\$0	\$4,000,000
Construction	\$0	\$0	\$0	\$10,000,000	\$20,000,000	\$25,000,000	\$55,000,000
BHI-246 Town Hall Demolition	\$502,000	\$0	\$0	\$0	\$0	\$0	\$502,000
BHI-235 Temporary Town Hall	\$934,928	\$178,764	\$178,764	\$178,764	\$0	\$0	\$1,471,220
Total	\$1,436,928	\$1,678,764	\$2,678,764	\$10,178,764	\$20,000,000	\$25,000,000	\$60,973,220

Funding Sources

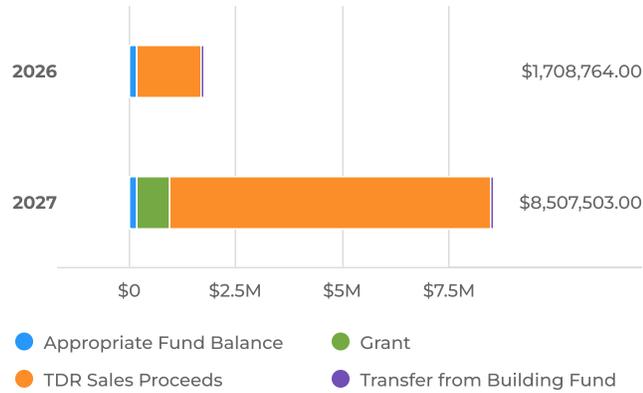
Total Historical
\$3,073,311

FY2026 Budget
\$1,708,764

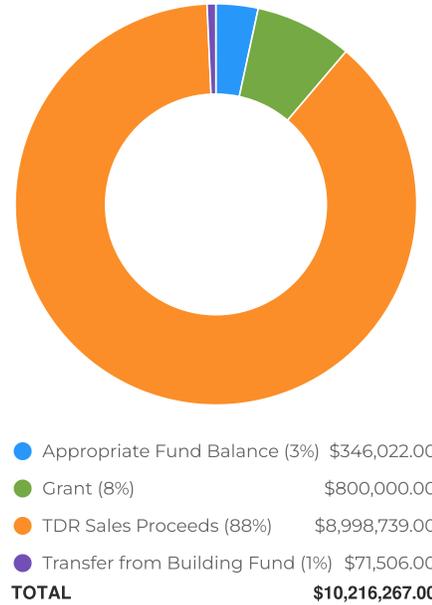
Total Budget (all years)
\$10.216M

Project Total
\$13.29M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
Appropriate Fund Balance	\$894,547	\$173,011	\$173,011	\$1,240,569
Transfer from Building Fund	\$435,753	\$35,753	\$35,753	\$507,259
TDR Sales Proceeds	\$1,743,011	\$1,500,000	\$7,498,739	\$10,741,750
Grant	\$0	\$0	\$800,000	\$800,000
Total	\$3,073,311	\$1,708,764	\$8,507,503	\$13,289,578

Veh# PW261-New Veh-Ford Ranger Public Works Director

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Public Buildings
Type	Capital Equipment
Project Number	PW261-New Veh-Ford Ranger Public Works Director

Description

The Public Works Director requires access to a town vehicle to effectively oversee and manage municipal infrastructure, facilities, and services. This includes regular site inspections of roads, utilities, parks, construction projects, and emergency response situations throughout the Town. The vehicle also allows the Director to carry essential tools, documents, and equipment necessary for field assessments and coordination with contractors or utility crews.

Images



FORD RANGER

Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

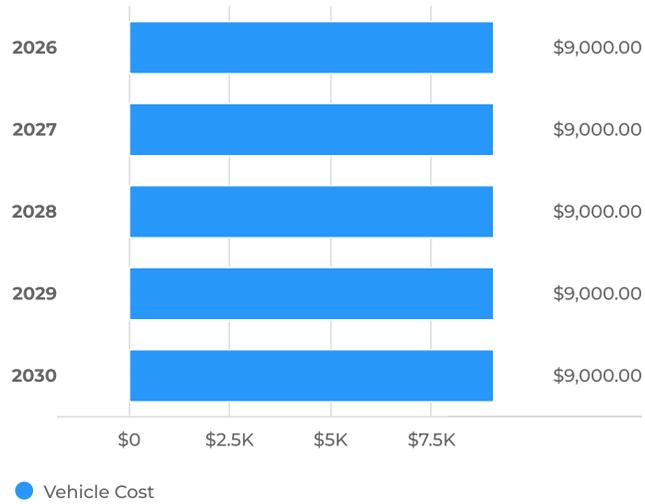
Capital Cost

FY2026 Budget
\$9,000

Total Budget (all years)
\$45K

Project Total
\$45K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000
Total	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000

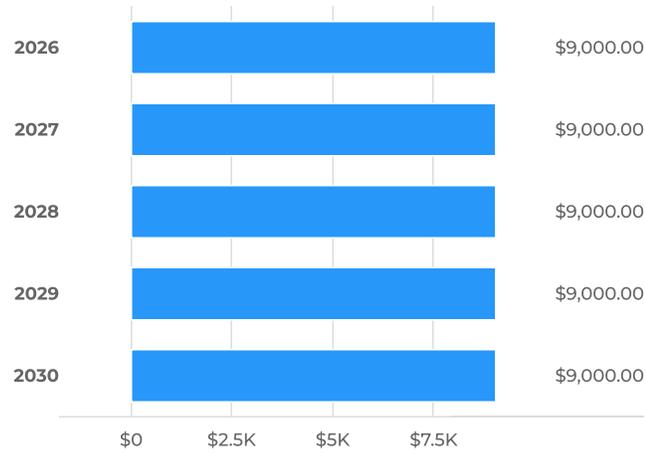
Funding Sources

FY2026 Budget
\$9,000

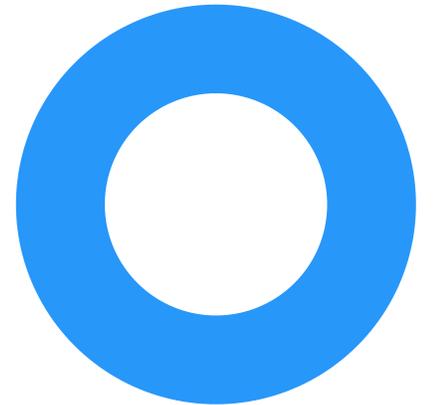
Total Budget (all years)
\$45K

Project Total
\$45K

Funding Sources by Year



Funding Sources for Budgeted Years



● General Fund Revenue (100%) \$45,000.00
TOTAL \$45,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund Revenue	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000
Total	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000



SEWER FUND REQUESTS



BHI 268 Replace Sewer Force Main on Kane Course from Ejector Station B to MH # 80 and FM from Ejector station E to MH # 80

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Sewer Fund
Type	Capital Improvement
Project Number	BHI 268

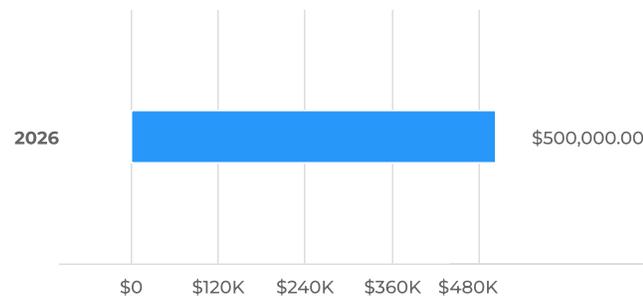
Description

The force mains from Ejector Station A and Ejector Station E to SMH # 80 are both cast iron pipes. Because of heavy traffic on Kane Concourse, the construction methodology will be pipe bursting. The mobilization costs for pipe bursting are high, and therefore it is cost-effective to replace both sections of old force main at the same time.

Capital Cost

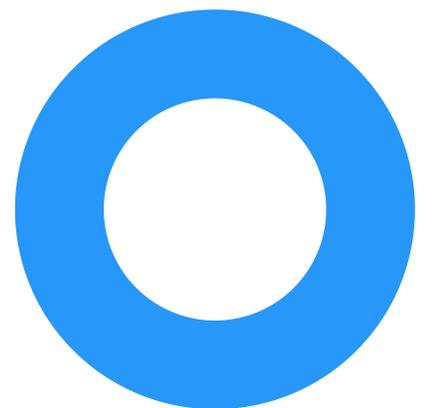
FY2026 Budget	Total Budget (all years)	Project Total
\$500,000	\$500K	\$500K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$500,000.00
TOTAL \$500,000.00

Capital Cost Breakdown

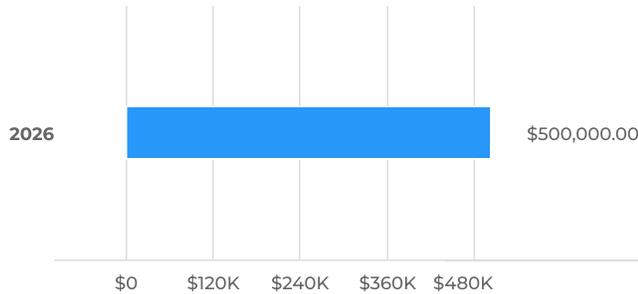
Capital Cost	FY2026	Total
Construction/Maintenance	\$500,000	\$500,000
Total	\$500,000	\$500,000



Funding Sources

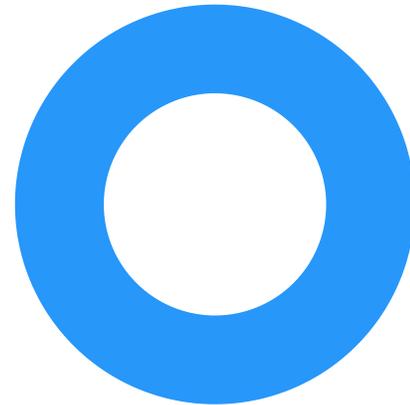
FY2026 Budget	Total Budget (all years)	Project Total
\$500,000	\$500K	\$500K

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%)	\$500,000.00
TOTAL	\$500,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Fund Balance	\$500,000	\$500,000
Total	\$500,000	\$500,000

BHI-252 Ejector Station A Replacement with Submersible Pumps

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Sewer Fund
Type	Capital Improvement
Project Number	23-BHI-252

Description

BHI-252 Ejector Station A Replacement with Submersible Pumps

State of Florida Department of Environmental Protection / Bay Harbor Islands Ejector Pumps/ Manhole (Wetwell) Replacements (BHI-252) \$250,000.

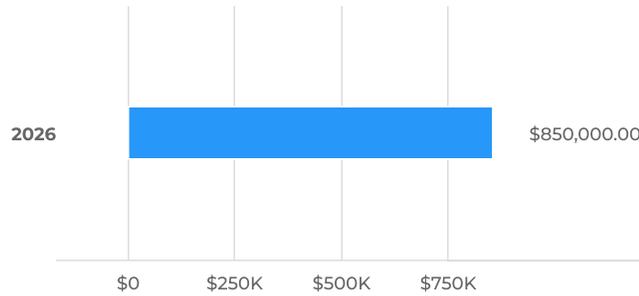
The project was advertised in FY 2024-25 and the lowest responsive bid was in the amount of \$871,000.

Budget the amount of \$850,000, for fiscal 2025-26.

Capital Cost

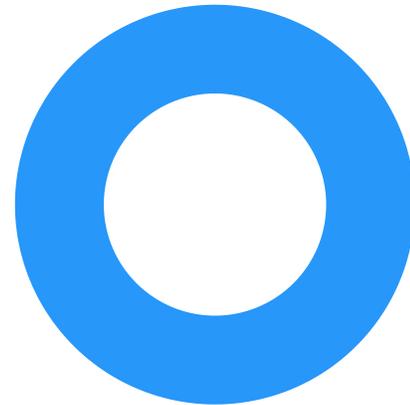
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$80,000	\$850,000	\$850K	\$930K

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$850,000.00
TOTAL \$850,000.00

Capital Cost Breakdown

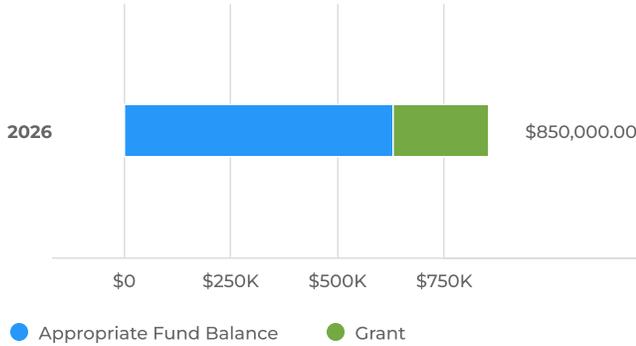
Capital Cost	Historical	FY2026	Total
Design	\$80,000	\$0	\$80,000
Construction	\$0	\$850,000	\$850,000
Total	\$80,000	\$850,000	\$930,000



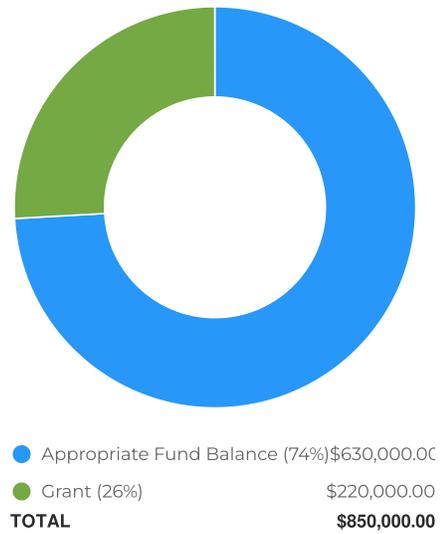
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$80,000	\$850,000	\$850K	\$930K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
Appropriate Fund Balance	\$80,000	\$630,000	\$710,000
Grant	\$0	\$220,000	\$220,000
Total	\$80,000	\$850,000	\$930,000

BHI-263 Manhole Lining

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Sewer Fund
Type	Capital Improvement
Project Number	24-BHI-263

Description

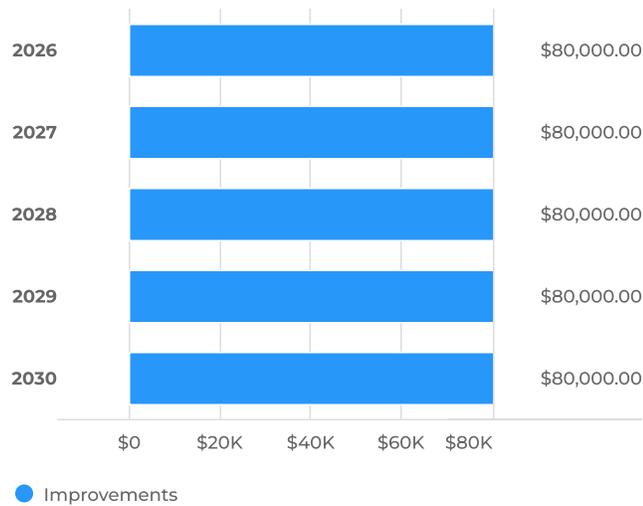
BHI-263 Sewer Manhole Lining

The purpose of this project is to reduce I/I in the sewerage collection system.

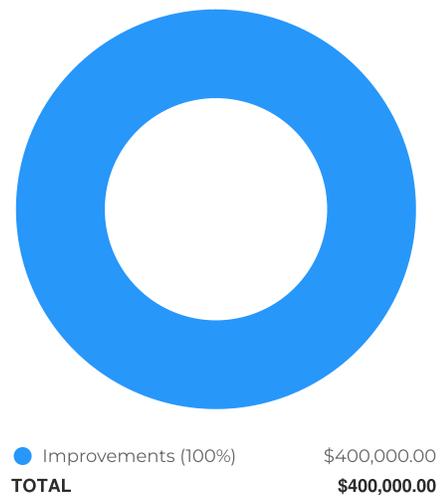
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$80,000	\$400K	\$400K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

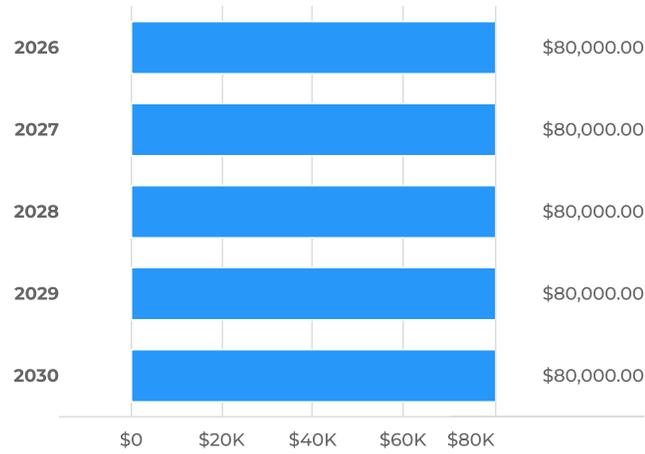
Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Improvements	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$400,000
Total	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$400,000



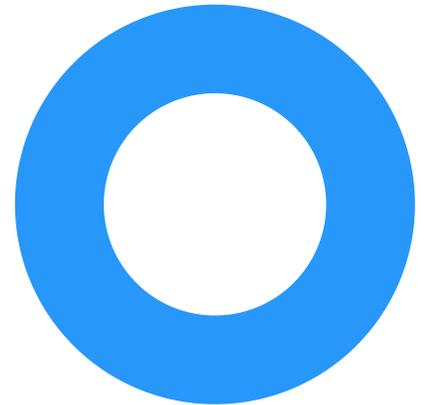
Funding Sources

Total Historical **\$80,000**
 FY2026 Budget **\$80,000**
 Total Budget (all years) **\$400K**
 Project Total **\$480K**

Funding Sources by Year



Funding Sources for Budgeted Years



● Appropriate Fund Balance (100%) \$400,000.00
TOTAL \$400,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Appropriate Fund Balance	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$480,000
Total	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$480,000



BHI-267 Sewer Lateral Pipe Lining

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Sewer Fund
Type	Capital Improvement
Project Number	24-BHI-267

Description

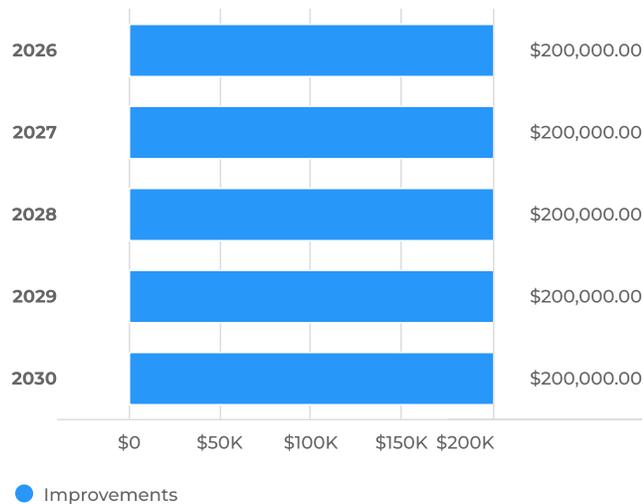
BHI-267 Sewer Lateral Pipe Lining

This project is aimed at reducing I/I in the sewerage collection system by lining sewer laterals.

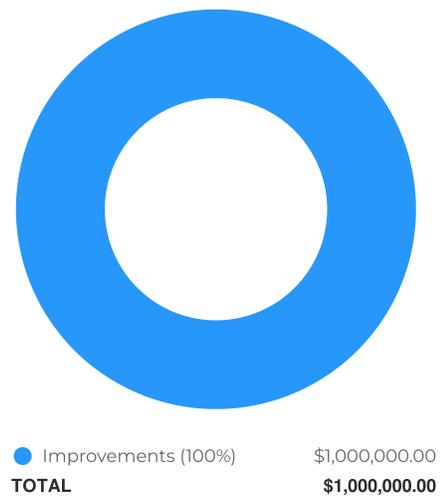
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$200,000	\$1M	\$1M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Improvements	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000



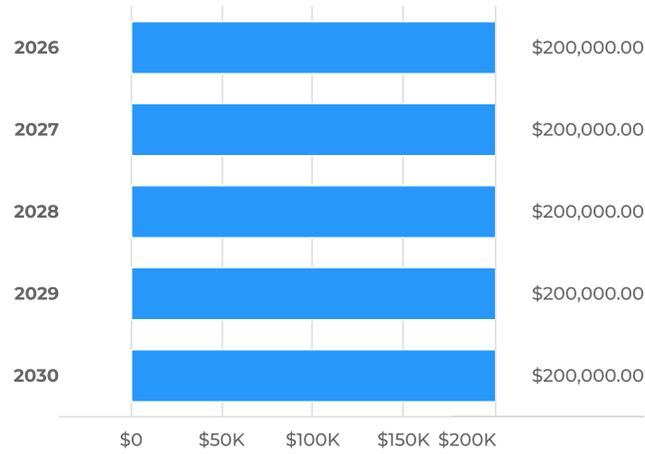
Funding Sources

FY2026 Budget
\$200,000

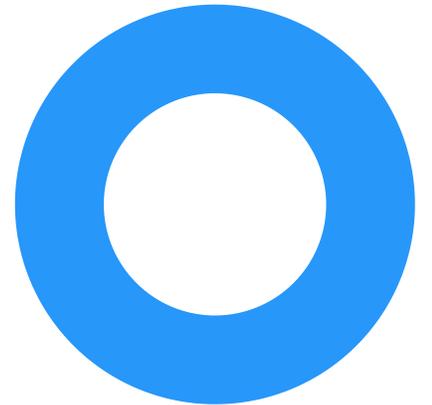
Total Budget (all years)
\$1M

Project Total
\$1M

Funding Sources by Year



Funding Sources for Budgeted Years



● Appropriate Fund Balance (100%) \$1,000,000
TOTAL \$1,000,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Appropriate Fund Balance	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000



BHI-269 Master Sewer Pump Station Replacement

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Sewer Fund
Type	Capital Improvement
Project Number	BHI-269

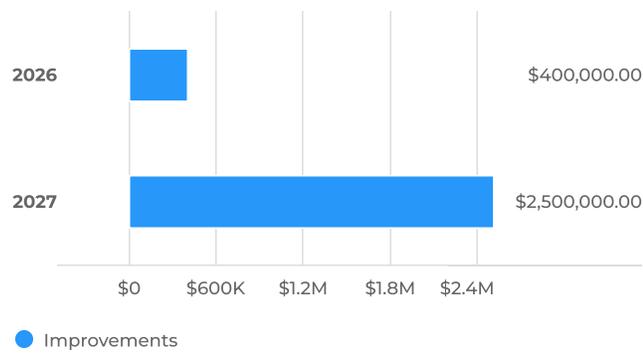
Description

BHI-269 Master Sewer Pump Station Replacement

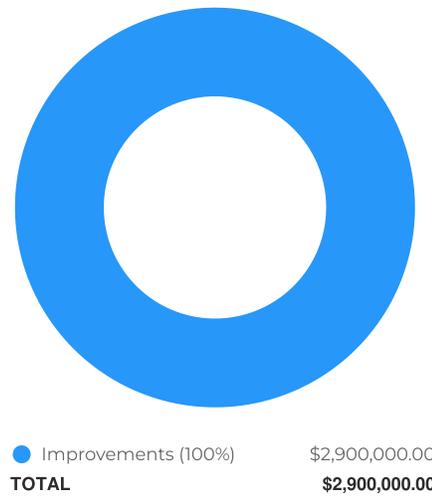
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$400,000	\$2.9M	\$2.9M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Improvements	\$400,000	\$2,500,000	\$2,900,000
Total	\$400,000	\$2,500,000	\$2,900,000

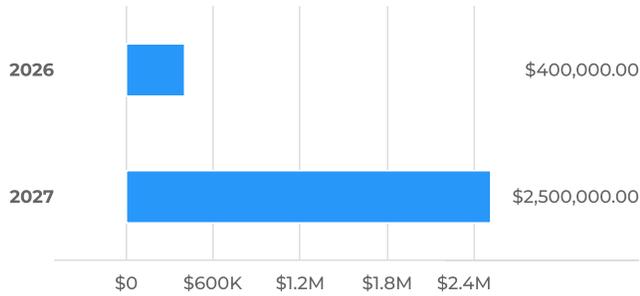
Funding Sources

FY2026 Budget
\$400,000

Total Budget (all years)
\$2.9M

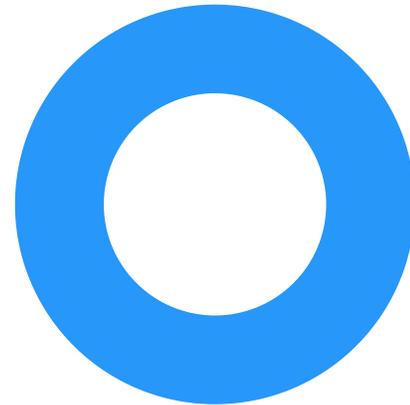
Project Total
\$2.9M

Funding Sources by Year



● Appropriate Fund Balance

Funding Sources for Budgeted Years



● Appropriate Fund Balance (100%) \$2,900,000
TOTAL \$2,900,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Appropriate Fund Balance	\$400,000	\$2,500,000	\$2,900,000
Total	\$400,000	\$2,500,000	\$2,900,000



Veh # 183 2024 Ram Prom Vin# 1GCHP32KXP3308803

Overview

Request Owner: Randy Daniel, Town Engineer
 Department: Sewer Fund
 Type: Capital Equipment
 Project Number: Veh # 183 2024 Ram Prom Vin# 1GCHP32KXP3308803

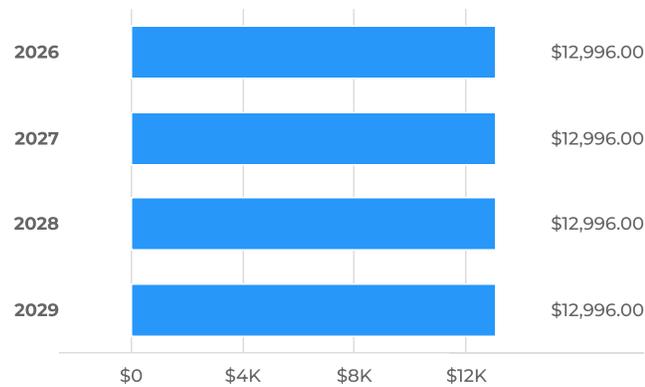
Description

Current Driver - Errol Stewart

Capital Cost

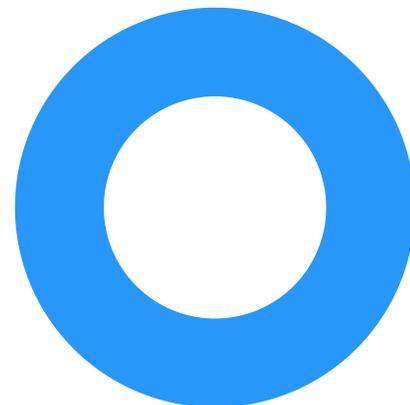
Total Historical: **\$12,996** FY2026 Budget: **\$12,996** Total Budget (all years): **\$51.984K** Project Total: **\$64.98K**

Capital Cost by Year



● Vehicle Cost

Capital Cost for Budgeted Years



● Vehicle Cost (100%) \$51,984.00
TOTAL **\$51,984.00**

Capital Cost Breakdown

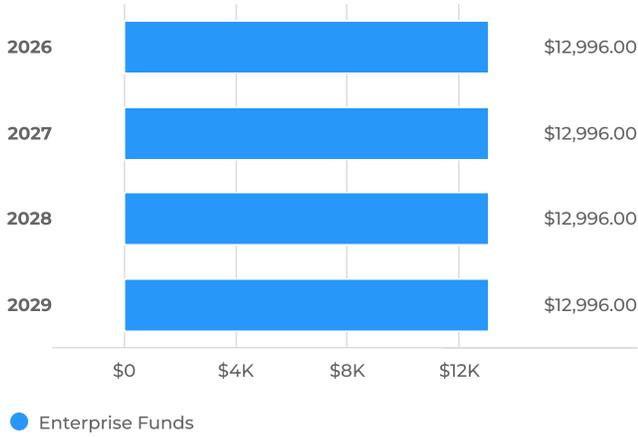
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Vehicle Cost	\$12,996	\$12,996	\$12,996	\$12,996	\$12,996	\$64,980
Total	\$12,996	\$12,996	\$12,996	\$12,996	\$12,996	\$64,980



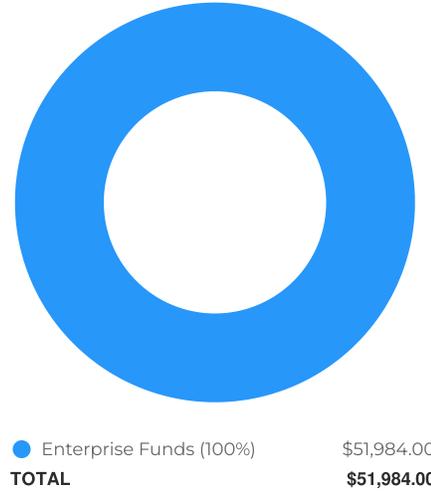
Funding Sources

Total Historical **\$12,996**
 FY2026 Budget **\$12,996**
 Total Budget (all years) **\$51.984K**
 Project Total **\$64.98K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
Enterprise Funds	\$12,996	\$12,996	\$12,996	\$12,996	\$12,996	\$64,980
Total	\$12,996	\$12,996	\$12,996	\$12,996	\$12,996	\$64,980

Veh# PW262-Mini Excavator Takeuchi

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Sewer Fund
Type	Capital Equipment
Project Number	Veh# PW262-Mini Excavator Takeuchi

Description

Mini-excavators are favored for their compact size, strong lifting/digging power, and ease of transport, making them well-suited for municipal work.

- Use for digging trenches for water and sewer lines
 - Installing or repairing storm drains
 - Accessing underground utilities
 - Cleaning out ditches and drainage paths
 - Digging for road repairs or culvert installations
 - Clearing debris after storms or floods
 - Removal of palm trees or light poles due to accidents
-

Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle



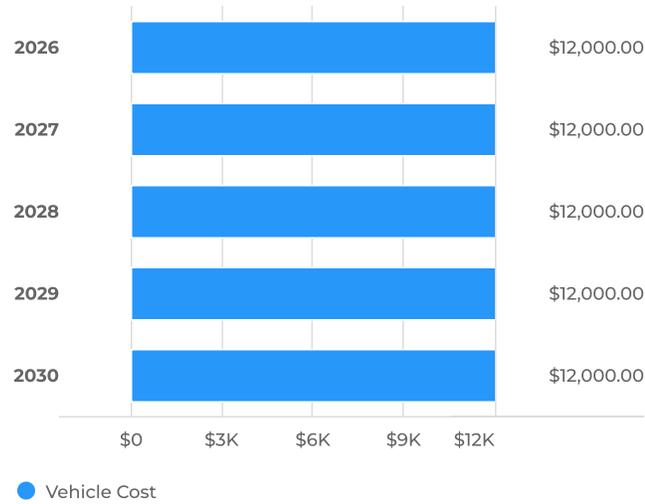
Capital Cost

FY2026 Budget
\$12,000

Total Budget (all years)
\$60K

Project Total
\$60K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Total	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000

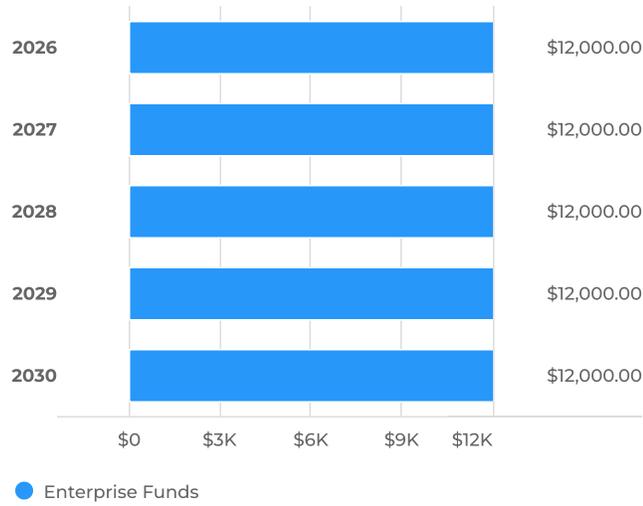
Funding Sources

FY2026 Budget
\$12,000

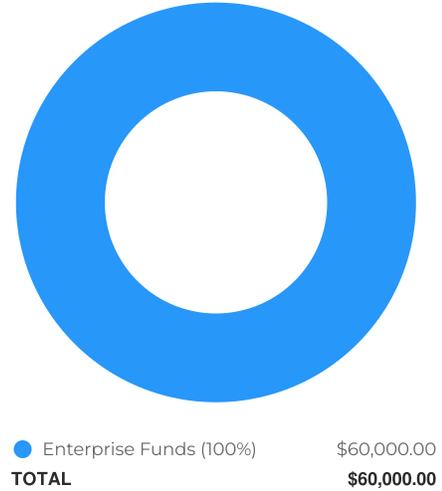
Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Enterprise Funds	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Total	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000

STORMWATER FUND REQUESTS



BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Stormwater Fund
Type	Capital Improvement
Project Number	23-BHI-238

Description

BHI-238 West Bay Harbor Drive Stormwater Imp 95th Street

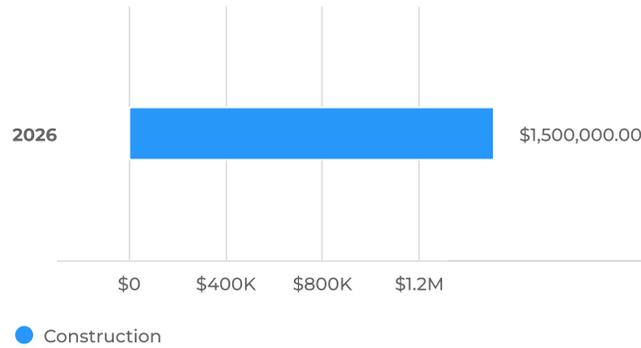
U.S. Department of the Treasury / State of Florida Department of Environmental Protection / Resilient Florida Program / Coronavirus State and Local Fiscal Recovery Funds (CSFRF) / Town of Bay Harbor Islands Stormwater Improvements (BHI-238) 22FRP47

Pump

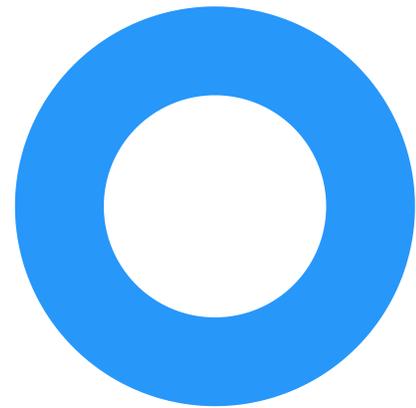
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$119,895	\$1,500,000	\$1.5M	\$1.62M

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (100%) \$1,500,000.00
TOTAL \$1,500,000.00

Capital Cost Breakdown

Capital Cost	Historical	FY2026	Total
Design	\$119,895	\$0	\$119,895
Construction	\$0	\$1,500,000	\$1,500,000
Total	\$119,895	\$1,500,000	\$1,619,895



Funding Sources

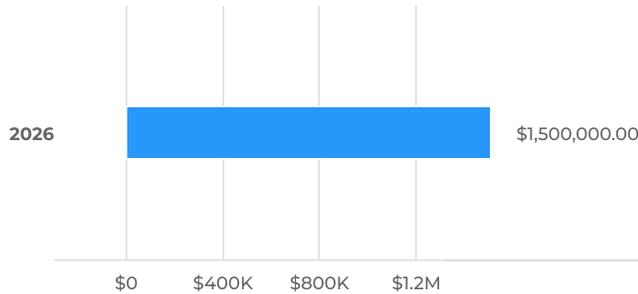
Total Historical
\$119,895

FY2026 Budget
\$1,500,000

Total Budget (all years)
\$1.5M

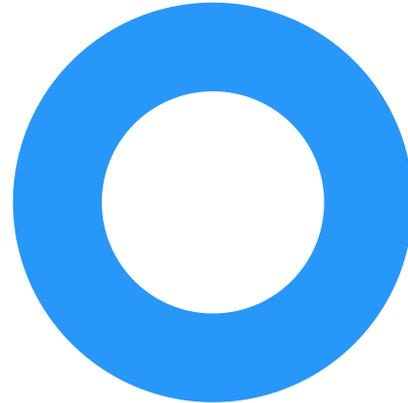
Project Total
\$1.62M

Funding Sources by Year



● Appropriate Fund Balance

Funding Sources for Budgeted Years



● Appropriate Fund Balance (100%) \$1,500,000.
TOTAL \$1,500,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
Appropriate Fund Balance	\$119,895	\$1,500,000	\$1,619,895
Total	\$119,895	\$1,500,000	\$1,619,895

Veh # PW264 - Street Sweeper

Overview

Request Owner: Randy Daniel, Town Engineer
 Department: Stormwater Fund
 Type: Capital Equipment
 Project Number: Veh # PW264 - Street Sweeper

Description

New Street Sweeper

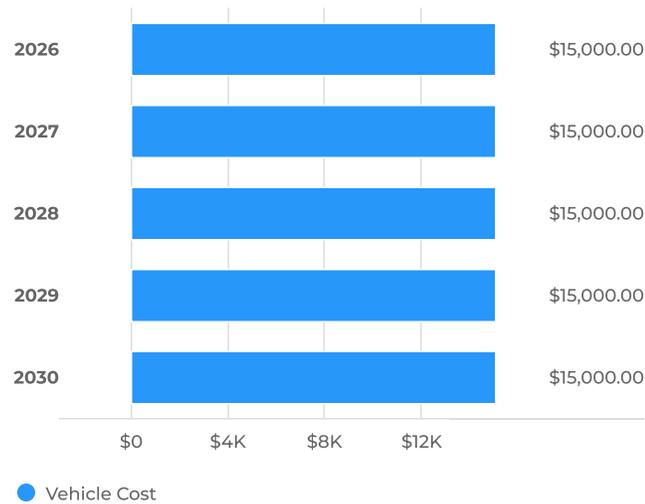
Details

New Purchase or Replacement: New

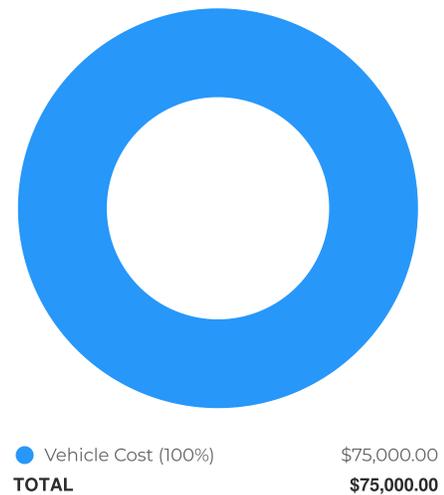
Capital Cost

FY2026 Budget: **\$15,000** Total Budget (all years): **\$75K** Project Total: **\$75K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown						
Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



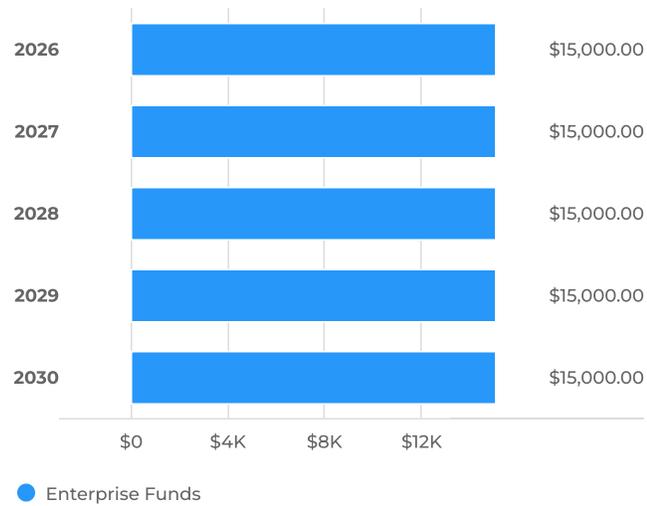
Funding Sources

FY2026 Budget
\$15,000

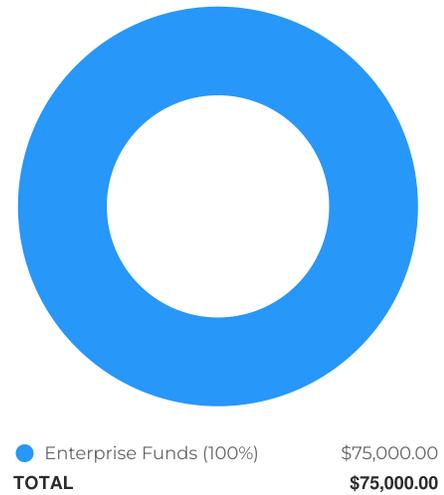
Total Budget (all years)
\$75K

Project Total
\$75K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Enterprise Funds	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000

STREETS AND PARKWAYS REQUESTS



BHI-224 Milling and Resurfacing

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Streets and Parkways
Type	Capital Improvement
Project Number	23-BHI-224

Description

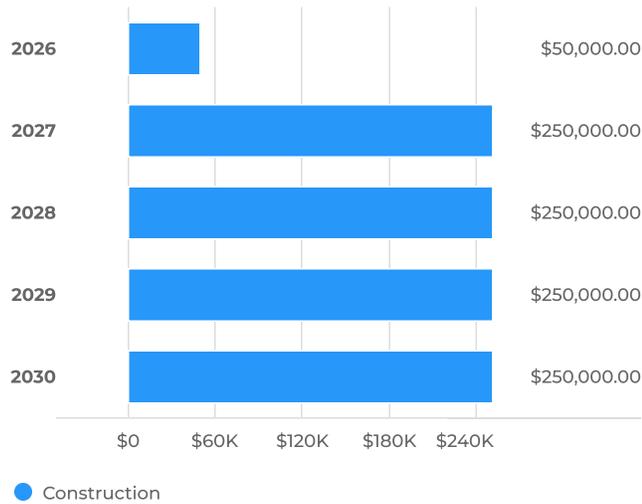
BHI-224 Milling and Resurfacing-Funding from Local Option Gas Tax \$93,575.

All the roadways owned by the Town are proposed to be on a 7-year milling and resurfacing cycle. Therefore, after 7 years all the roads are expected to have been milled and resurfaced.

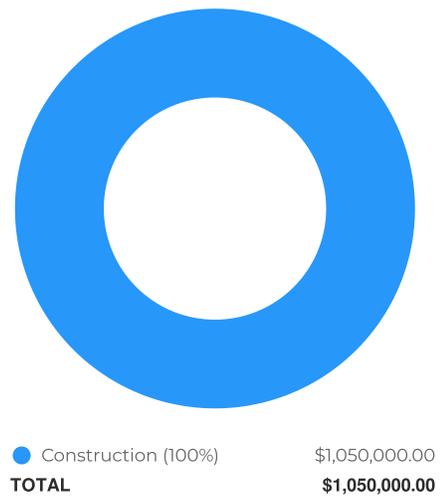
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$50,000	\$50,000	\$1.05M	\$1.1M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

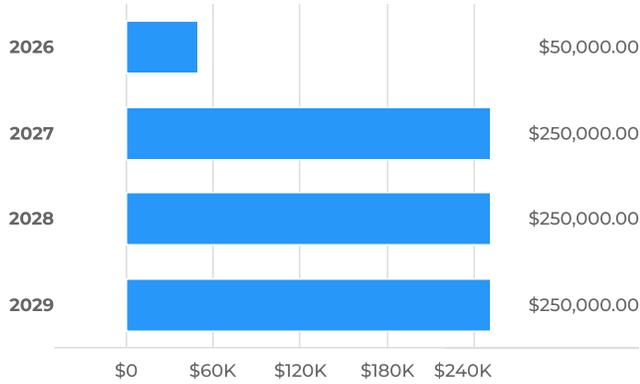
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction	\$50,000	\$50,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,100,000
Total	\$50,000	\$50,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,100,000



Funding Sources

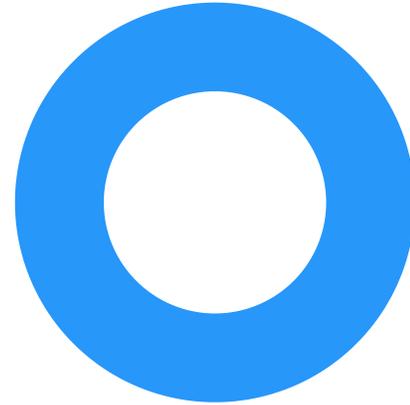
Total Historical **\$50,000**
 FY2026 Budget **\$50,000**
 Total Budget (all years) **\$800K**
 Project Total **\$850K**

Funding Sources by Year



● Appropriate Fund Balance

Funding Sources for Budgeted Years



● Appropriate Fund Balance (100%) \$800,000.00
TOTAL \$800,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
Appropriate Fund Balance	\$50,000	\$50,000	\$250,000	\$250,000	\$250,000	\$850,000
Total	\$50,000	\$50,000	\$250,000	\$250,000	\$250,000	\$850,000

TOWN CLERK REQUESTS



Public Records Software

Overview

Request Owner: Yvonne Hamilton, Town Clerk
 Department: Town Clerk
 Type: Capital Equipment

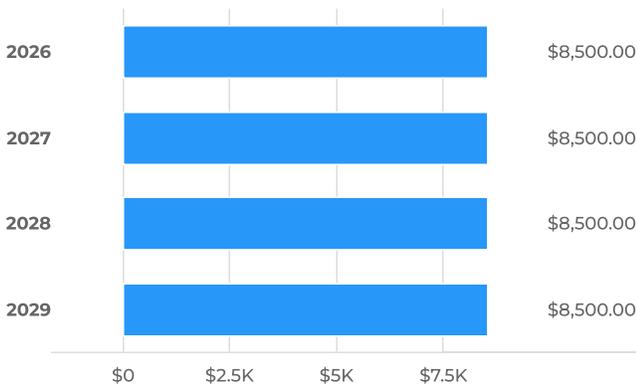
Description

Public Records Software

Capital Cost

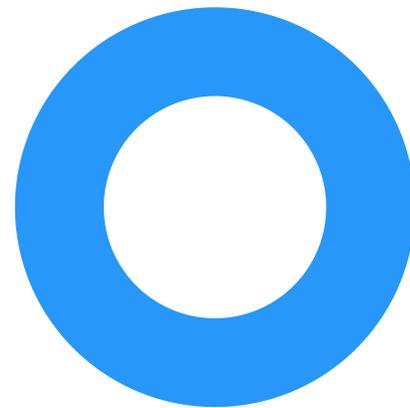
Total Historical: **\$22,637** FY2026 Budget: **\$8,500** Total Budget (all years): **\$34K** Project Total: **\$56.637K**

Capital Cost by Year



● Software

Capital Cost for Budgeted Years



● Software (100%) \$34,000.00
TOTAL **\$34,000.00**

Capital Cost Breakdown

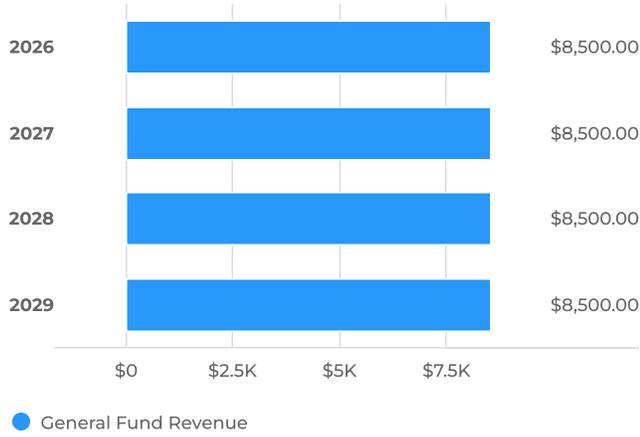
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Software	\$22,637	\$8,500	\$8,500	\$8,500	\$8,500	\$56,637
Total	\$22,637	\$8,500	\$8,500	\$8,500	\$8,500	\$56,637



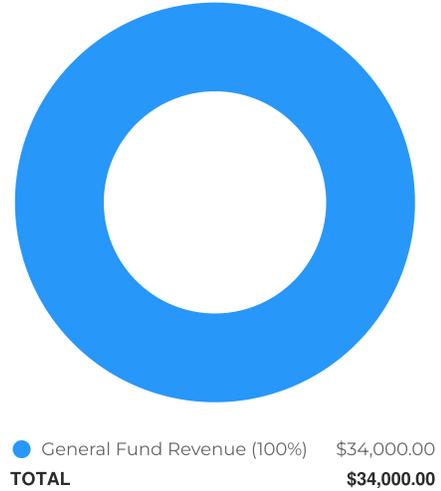
Funding Sources

Total Historical **\$22,637**
 FY2026 Budget **\$8,500**
 Total Budget (all years) **\$34K**
 Project Total **\$56.637K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
General Fund Revenue	\$22,637	\$8,500	\$8,500	\$8,500	\$8,500	\$56,637
Total	\$22,637	\$8,500	\$8,500	\$8,500	\$8,500	\$56,637

WATER FUND REQUESTS



BHI 223 Blk 11 Alleyway Relocation

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Water Fund
Type	Capital Improvement
Project Number	BHI 223

Description

Block 11 Alleyway is a 20-foot public ROW that is on private property. There are drainage pipes that are connected to the old alleyway drainage system that must be modified.

Relocate BLK 11 Alleyway and associated stormwater drainage infrastructure to the 20-foot ROW.

The relocation of BLK Alleyway Project, BHI 223, has been merged with the relocation of the BLK 11 water mains, BHI 262. Accordingly, PO # 05884 that was issued in favor of CMA to design the Alleyway relocation (\$95,355) was modified by \$63,520 to add the BLK 11 water main designs. The combined BLK 11 Alleyway and BLK 11 Water Main relocation projects will be put out to bid as one project.

Details

Type of Project	New Construction
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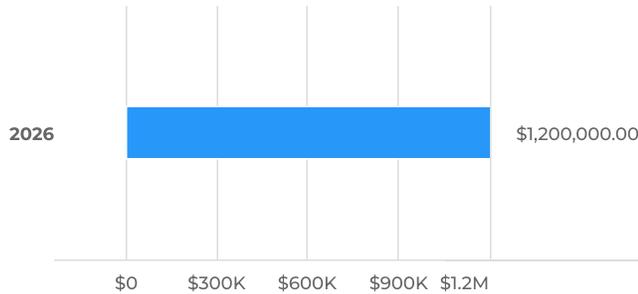
Capital Cost

FY2026 Budget
\$1,200,000

Total Budget (all years)
\$1.2M

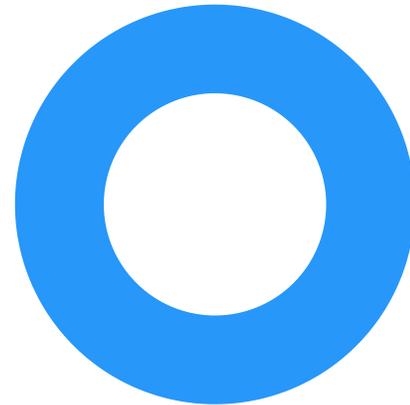
Project Total
\$1.2M

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$1,200,000
TOTAL \$1,200,000.00

Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$1,200,000	\$1,200,000
Total	\$1,200,000	\$1,200,000

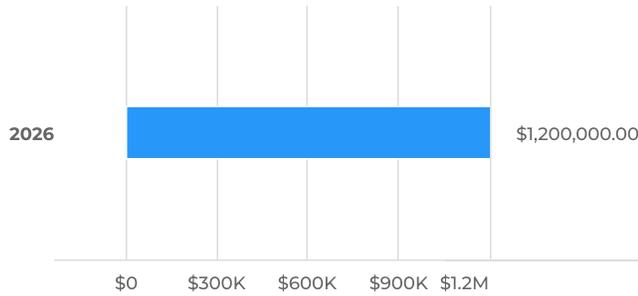
Funding Sources

FY2026 Budget
\$1,200,000

Total Budget (all years)
\$1.2M

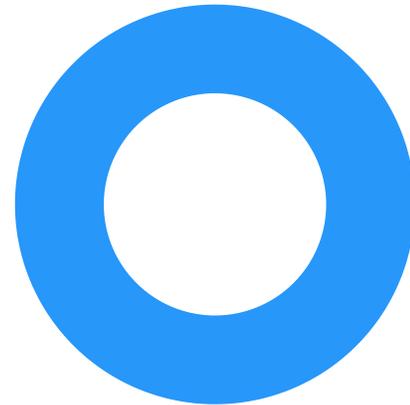
Project Total
\$1.2M

Funding Sources by Year



● Fund Balance

Funding Sources for Budgeted Years



● Fund Balance (100%) \$1,200,000.00
TOTAL \$1,200,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Fund Balance	\$1,200,000	\$1,200,000
Total	\$1,200,000	\$1,200,000

Veh# PW263 - Deere Skid Steers

Overview

Request Owner	Randy Daniel, Town Engineer
Department	Water Fund
Type	Capital Equipment
Project Number	Veh# PW263 - Deere Skid Steers

Description

Skid steers quickly scoop and move material (like gravel, soil, or debris) over short distances. It can push dirt and gravel like a small bulldozer.

Skid steers are also ideal for paved or flat urban environments, such as parking lots, streets, and sidewalks.

- Pothole patching and small asphalt jobs (with cold planer or bucket)
 - Sweeping debris from roads and parking lots
 - Transporting pipes, valves, and tools to job sites
 - Clearing fallen trees or brush
 - Clearing blocked roads and sidewalks
 - Assisting utility crews in rough or damaged areas
-

Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle

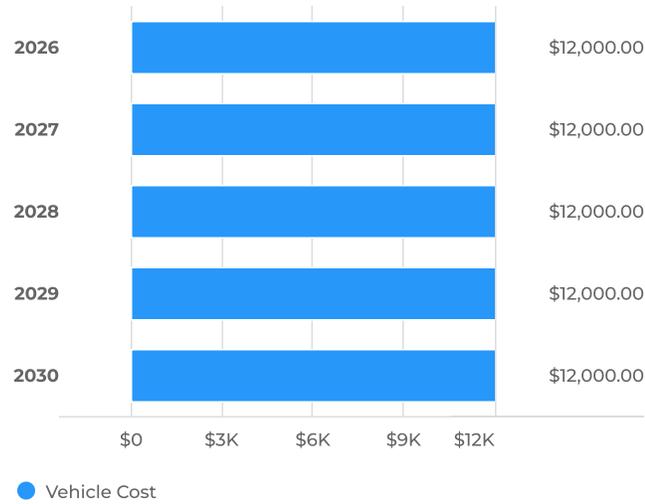
Capital Cost

FY2026 Budget
\$12,000

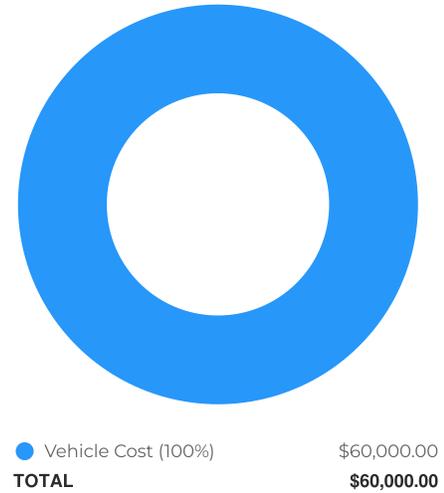
Total Budget (all years)
\$60K

Project Total
\$60K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Total	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000

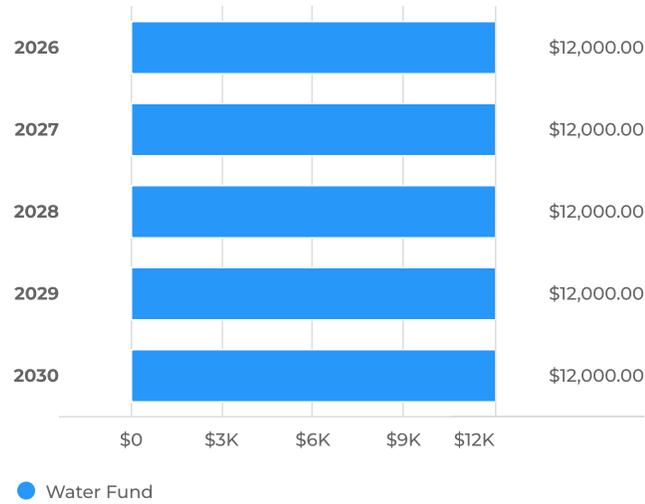
Funding Sources

FY2026 Budget
\$12,000

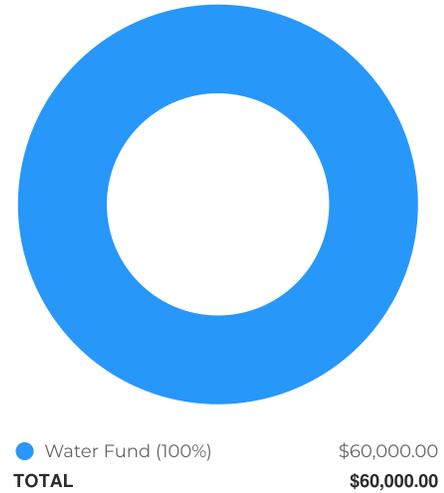
Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Fund	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Total	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.



Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.



Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

